

Budget Comparison

General Fund	2021-22 6/30/2022 Final Audit	2022-23 6/20/2022 Adopted (1)	2022-23 2/21/2023 2nd Budget (2)	Variance (2 to 1)	Percent Change
Revenue					
Local	\$11,895,933	\$11,589,177	\$13,594,341	\$2,005,164	17.30%
State	\$40,759,983	\$44,183,634	\$43,397,618	(\$786,016)	-1.78%
Federal	\$2,439,225	\$3,194,733	\$5,482,644	\$2,287,911	71.62%
Transfers	\$4,750,706	\$4,676,599	\$5,006,748	\$330,149	7.06%
Total Revenue:	\$59,845,847	\$63,644,143	\$67,481,351	\$3,837,208	6.03%
Expenditure					
Instruction:					
Basic Programs	\$30,565,295	\$33,007,298	\$32,519,385	(\$487,913)	-1.48%
Added Needs	\$5,519,974	\$7,249,187	\$7,408,850	\$159,663	2.20%
Total Instruction:	\$36,085,269	\$40,256,485	\$39,928,235	(\$328,250)	-0.82%
Support Services:					
Pupil	\$3,934,148	\$4,872,302	\$4,701,908	(\$170,394)	-3.50%
Support Instruction	\$1,630,467	\$1,927,429	\$2,673,524	\$746,095	38.71%
General Administration	\$5,382,063	\$5,411,411	\$5,806,946	\$395,535	7.31%
Operations & Maint	\$5,312,231	\$5,594,352	\$6,099,345	\$504,993	9.03%
Transportation	\$3,661,986	\$3,425,159	\$3,584,577	\$159,418	4.65%
Central Services	\$1,716,242	\$1,938,776	\$2,265,204	\$326,428	16.84%
Athletics	\$1,293,553	\$1,244,239	\$1,423,531	\$179,292	14.41%
Community Service	\$44,583	\$54,166	\$98,064	\$43,898	81.04%
Non-Public Schools	\$1,311,586	\$1,312,700	\$1,509,935	\$197,235	15.03%
Land Acquisition-Improvements	\$0	\$0	\$20,970	\$20,970	#DIV/0!
Transfers Out	\$650,000	\$0	\$0	\$0	#DIV/0!
Total Support Services:	\$24,936,859	\$25,780,534	\$28,184,004	\$2,403,470	9.32%
Total Expenditures:	\$61,022,128	\$66,037,019	\$68,112,239	\$2,075,220	3.14%
Net Change in Fund Balance	(\$1,176,281)	(\$2,392,876)	(\$630,888)	\$1,761,988	-73.63%
Fund Balance, July 1	\$10,219,002	\$9,042,721	\$9,042,721		
Projected Fund Bal June 30	\$9,042,721	\$6,649,845	\$8,411,833	\$1,761,988	26.50%
	14.8%	10.1%	12.3%		

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Preschool					
Revenue	\$249,895	\$330,600	\$352,600	\$22,000	6.65%
Expenditure	\$281,937	\$322,931	\$219,301	(\$103,630)	-32.09%
Revenue to Expenditure	-\$32,042	\$7,669	\$133,299	\$125,630	1638.15%
Fund Balance, July 1	\$75,391	\$43,349	\$43,349		
Projected Fund Bal June 30	\$43,349	\$51,018	\$176,648	\$125,630	246.25%
Community Resource Center					
Revenue	\$311,856	\$291,435	\$311,085	\$19,650	6.74%
Expenditure	\$319,641	\$304,399	\$311,463	\$7,064	2.32%
Revenue to Expenditure	-\$7,785	(\$12,964)	(\$378)	\$12,586	-97.08%
Fund Balance, July 1	\$84,722	\$76,937	\$76,937		
Projected Fund Bal June 30	\$76,937	\$63,973	\$76,559	\$12,586	19.67%
Food Service					
Revenue	\$4,193,513	\$1,652,507	\$2,548,197	\$895,690	54.20%
Expenditure	\$3,370,239	\$2,310,437	\$2,913,219	\$602,782	26.09%
Revenue to Expenditure	\$823,274	(\$657,930)	(\$365,022)	\$292,908	-44.52%
Fund Balance, July 1	\$963,662	\$1,786,936	\$1,786,936		
Projected Fund Bal June 30	\$1,786,936	\$1,129,006	\$1,421,914	\$292,908	25.94%
Student Activity Fund					
Revenue	\$363,462	\$343,622	\$361,691	\$18,069	5.26%
Expenditure	\$388,577	\$401,200	\$416,445	\$15,245	3.80%
Revenue to Expenditure	-\$25,115	(\$57,578)	(\$54,754)	\$2,824	-4.90%
Fund Balance, July 1	\$558,606	\$533,491	\$533,491		
Projected Fund Bal June 30	\$533,491	\$475,913	\$478,737	\$2,824	0.59%
Debt Retirement					
Revenue	\$17,510,618	\$15,986,801	\$15,741,997	(\$244,804)	-1.53%
Expenditure	\$16,461,982	\$16,885,744	\$16,885,744	\$0	0.00%
Revenue to Expenditure	\$1,048,636	(\$898,943)	(\$1,143,747)	(\$244,804)	27.23%
Fund Balance, July 1	\$386,517	\$1,435,153	\$1,435,153		
Projected Fund Bal June 30	\$1,435,153	\$536,210	\$291,406	(\$244,804)	-45.65%

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2020 Building & Site					
Revenue	\$20,581	\$75,000	\$350,000	\$275,000	366.67%
Expenditure	\$14,002,764	\$18,000,000	\$18,000,000	\$0	0.00%
Revenue to Expenditure	-\$13,982,183	(\$17,925,000)	(\$17,650,000)	\$275,000	-1.53%
Fund Balance, July 1	\$44,614,155	\$30,631,972	\$30,631,972		
Projected Fund Bal June 30	\$30,631,972	\$12,706,972	\$12,981,972	\$275,000	2.16%
Public Improvement					
Revenue	\$650,416	\$1,000	\$15,000	\$14,000	1400.00%
Expenditure	\$34,951	\$100,000	\$279,000	\$179,000	179.00%
Revenue to Expenditure	\$615,465	(\$99,000)	(\$264,000)	(\$165,000)	166.67%
Fund Balance, July 1	\$1,801,502	\$2,416,967	\$2,416,967		
Projected Fund Bal June 30	\$2,416,967	\$2,317,967	\$2,152,967	(\$165,000)	-7.12%
2021 Building & Site					
Revenue	\$24,115,687	\$50,000	\$250,000	\$200,000	400.00%
Expenditure	\$2,776,891	\$8,000,000	\$8,000,000	\$0	0.00%
Revenue to Expenditure	\$21,338,796	(\$7,950,000)	(\$7,750,000)	\$200,000	-2.52%
Fund Balance, July 1	\$0	\$21,338,796	\$21,338,796		
Projected Fund Bal June 30	\$21,338,796	\$13,388,796	\$13,588,796	\$200,000	1.49%