

FUND COMPARISON REPORT

Proposed 2024-2025 Budget

				PROPOSED BUDGET		
		General 2025	Food Service 2025	Debt Service 2025		
REVENUE						
5700	Local	\$281,755,326	\$8,079,759	\$170,130,517		
5800	State	\$36,663,454	\$46,996	\$8,551,973		
5900	Federal	\$2,666,638	\$4,362,957	-		
TOTAL REVENUE		\$321,085,418	\$12,489,712	\$178,682,490		
EXPENDITURES						
11	Instruction	\$200,112,740	\$0	\$0		
12	Instructional Resources and Media Services	\$3,489,467	\$0	\$0		
13	Curriculum Development and Instructional Staff Development	\$8,116,219	\$0	\$0		
21	Instructional Leadership	\$3,241,704	\$0	\$0		
23	School Leadership	\$19,550,846	\$0	\$0		
31	Guidance, Counseling, and Evaluation Services	\$13,861,785	\$0	\$0		
32	Social Work Services	\$655,691	\$0	\$0		
33	Health Services	\$2,920,156	\$0	\$0		
34	Student Transportation	\$13,840,548	\$0	\$0		
35	Food Services	\$0	\$14,365,732	\$0		
36	Co-curricular/ Extra curricular Activities	\$9,253,415	\$0	\$0		
41	General Administration	\$9,017,861	\$0	\$0		
*41	Statutorily Required Public Notice - Required Postings	\$5,000	\$0	\$0		
**41	Statutorily Required Public Notice - Lobbying	\$1,950	\$0	\$0		
51	Plant Maintenance & Operations	\$36,189,788	\$0	\$0		
52	Security and Monitoring Services	\$4,149,899	\$0	\$0		
53	Data Processing Services	\$6,712,154	\$0	\$0		
61	Community Service	\$283,165	\$0	\$0		
71	Debt Services	\$0	\$0	\$170,000,000		
81	Facilities Acquisition and Construction	\$370,582	\$0	\$0		
91	Contracted Instructional Services Between Public Schools	\$0	\$0	\$0		
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	\$0		
93	Payments to Fiscal Agents for Shared Service Arrangements	\$135,000	\$0	\$0		
94	Payments to Other Schools	\$0	\$0	\$0		
95	Payments to Juvenile Justice AEP	\$45,000	\$0	\$0		
96	Payments to Charter Schools	\$0	\$0	\$0		
97	Payments to Tax Increment Fund	\$2,011,144	\$0	\$0		
99	Inter-Government Charges not Defined in Other Codes	\$2,992,000	\$0	\$0		
TOTAL EXPENDITURES		\$336,956,113	\$14,365,732	\$170,000,000		
SURPLUS / DEFICIT		(\$15,870,695)	(\$1,876,020)	\$8,682,490		
OTHER FINANCING SOURCES/ (USES)						
Other Financing Sources		-	-	-		
Other Financing Uses		-	-	-		
Net Change in Fund Balance		(\$15,870,695)	(\$1,876,020)	\$8,682,490		
BEGINNING FUND BALANCE		\$108,213,412	\$3,451,680	\$82,164,016		
AUDIT ADJUSTMENTS TO FUND BALANCE		\$0	\$0	\$0		
YEAR END BALANCE*		\$92,342,717	\$1,575,660	\$90,846,506		
FUND BALANCE AS % OF EXPENDITURES		27.40%	10.97%	53.44%		
FUND BALANCE AS # OF MONTHS OF EXPEND.		0.00%	0.00%	0.00%		

** Year End Balances are provided by the district and may not reflect the net change presented in revenues and expenditures.*

Proposed 2024-2025 Budget

		AMENDED BUDGET			PROPOSED BUDGET			DOLLAR CHG			%Δ
		General	Food Service	Debt Service	General	Food Service	Debt Service	General	Food Service	Debt Service	General Fund
		2024	2024	2024	2025	2025	2025				
REVENUE											
5700	Local	\$252,086,338	\$9,565,925	\$152,151,770	\$281,755,326	\$8,079,759	\$170,130,517	\$29,668,988	(\$1,486,166)	\$17,978,747	11.77%
5800	State	51,271,232	12,714	-	36,663,454	46,996	8,551,973	(14,607,778)	34,282	8,551,973	-28.49%
5900	Federal	2,358,243	3,972,123	-	2,666,638	4,362,957	-	308,395	390,834	-	13.08%
TOTAL REVENUE		\$305,715,813	\$13,550,762	\$152,151,770	\$321,085,418	\$12,489,712	\$178,682,490	\$15,369,605	(\$1,061,050)	\$26,530,720	-106.90%
EXPENDITURES											
11	Instruction	\$177,973,581	\$0	\$0	\$200,112,740	\$0	\$0	\$22,139,159	\$0	\$0	12.44%
12	Instructional Resources and Media Services	3,416,440	-	-	3,489,467	-	-	73,026	-	-	2.14%
13	Curriculum Development and Instructional Staff Development	7,534,797	-	-	8,116,219	-	-	581,423	-	-	7.72%
21	Instructional Leadership	3,307,535	-	-	3,241,704	-	-	(65,831)	-	-	-1.99%
23	School Leadership	18,615,260	-	-	19,550,846	-	-	935,585	-	-	5.03%
31	Guidance, Counseling, and Evaluation Services	12,335,706	-	-	13,861,785	-	-	1,526,079	-	-	12.37%
32	Social Work Services	546,363	-	-	655,691	-	-	109,328	-	-	20.01%
33	Health Services	2,933,534	-	-	2,920,156	-	-	(13,378)	-	-	-0.46%
34	Student Transportation	13,271,460	-	-	13,840,548	-	-	569,088	-	-	4.29%
35	Food Services	-	15,754,524	-	-	14,365,732	-	-	(1,388,792)	-	-
36	Co-curricular/ Extra curricular Activities	10,104,030	-	-	9,253,415	-	-	(850,615)	-	-	-8.42%
41	General Administration	8,399,191	-	-	9,017,861	-	-	618,671	-	-	7.37%
*41	Statutorily Required Public Notice - Required Postings	6,767	-	-	5,000	-	-	-	-	-	-
**41	Statutorily Required Public Notice - Lobbying	1,950	-	-	1,950	-	-	-	-	-	-
51	Plant Maintenance & Operations	33,651,694	-	-	36,189,788	-	-	2,538,094	-	-	7.54%
52	Security and Monitoring Services	4,223,519	-	-	4,149,899	-	-	(73,621)	-	-	-1.74%
53	Data Processing Services	6,481,589	-	-	6,712,154	-	-	230,565	-	-	3.56%
61	Community Service	233,451	-	-	283,165	-	-	49,714	-	-	21.30%
71	Debt Services	-	-	144,484,919	-	-	170,000,000	-	-	25,515,081	-
81	Facilities Acquisition and Construction	353,132	-	-	370,582	-	-	17,450	-	-	4.94%
91	Contracted Instructional Services Between Public Schools	139,938	-	-	-	-	-	(139,938)	-	-	-100.00%
92	Incremental Cost Associated with Chapter 41 School Districts	-	-	-	-	-	-	-	-	-	-
93	Payments to Fiscal Agents for Shared Service Arrangements	140,323	-	-	135,000	-	-	(5,323)	-	-	-3.79%
94	Payments to Other Schools	-	-	-	-	-	-	-	-	-	-
95	Payments to Juvenile Justice AEP	45,000	-	-	45,000	-	-	-	-	-	0.00%
96	Payments to Charter Schools	-	-	-	-	-	-	-	-	-	-
97	Payments to Tax Increment Fund	2,011,144	-	-	2,011,144	-	-	-	-	-	0.00%
99	Inter-Government Charges not Defined in Other Codes	2,991,672	-	-	2,992,000	-	-	-	-	-	-
TOTAL EXPENDITURES		\$308,718,076	\$15,754,524	\$144,484,919	\$336,956,113	\$14,365,732	\$170,000,000				
SURPLUS / DEFICIT		(\$3,002,263)	(\$2,203,762)	\$7,666,851	(\$15,870,695)	(\$1,876,020)	\$8,682,490				
OTHER FINANCING SOURCES/ (USES)											
Other Financing Sources		-	-	-	-	-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance		(\$3,002,263)	(\$2,203,762)	\$7,666,851	(\$15,870,695)	(\$1,876,020)	\$8,682,490				
BEGINNING FUND BALANCE		\$111,215,675	\$5,655,442	\$74,497,165	\$108,213,412	\$3,451,680	\$82,164,016				
AUDIT ADJUSTMENTS TO FUND BALANCE											
YEAR END BALANCE*		\$108,213,412	\$3,451,680	\$82,164,016	\$92,342,717	\$1,575,660	\$90,846,506				
FUND BALANCE AS % OF EXPENDITURES		35.05%		56.87%	27.40%		53.44%				
FUND BALANCE AS # OF MONTHS OF EXPEND.		4.21		6.82	3.29		6.41				

* Year End Balances are provided by the district and may not reflect the net change presented in revenues and expenditures.