

# General Operating Fund

## Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

FUND 199	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Amended Budget*	2025-26 Adopted Budget	\$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
<b>REVENUES:</b>						
5700 - Local Sources	54,893,661	49,282,381	56,585,006	59,415,966	2,830,960	4.76%
5800 - State Sources	35,994,660	50,297,116	48,507,886	54,424,257	5,916,371	12.20%
5900 - Federal Sources	1,631,471	441,095	887,876	988,272	100,396	11.31%
<b>TOTAL REVENUES</b>	<b>92,519,792</b>	<b>100,020,592</b>	<b>105,980,768</b>	<b>114,828,495</b>	<b>8,847,727</b>	<b>8.35%</b>
<b>EXPENDITURES:</b>						
11 - Instruction	51,548,144	56,589,348	64,506,455	69,248,937	4,742,482	7.35%
12 - Instructional Resources	651,661	631,642	759,917	858,089	98,172	12.92%
13 - Curriculum & Staff Development	1,353,726	1,609,733	2,434,109	3,682,627	1,248,518	51.29%
21 - Instructional Leadership	1,369,756	1,642,990	1,712,196	1,197,939	(514,257)	-30.03%
23 - School Administration	4,520,254	5,072,607	5,678,493	6,045,630	367,137	6.47%
31 - Guidance, Counseling, & Eval Svcs	3,219,490	3,418,009	4,303,332	5,189,543	886,211	20.59%
32 - Social Work Services	42,088	9,622	87,356	45,770	(41,586)	-47.61%
33 - Health Services	611,326	807,612	1,019,902	1,124,318	104,416	10.24%
34 - Student Transportation	5,553,554	5,832,950	7,179,178	7,159,599	(19,579)	-0.27%
36 - Extracurricular Activities	2,321,303	2,356,223	2,339,223	2,641,754	302,531	12.93%
41 - General Administration	3,346,239	3,463,047	4,343,263	4,665,423	322,160	7.42%
51 - Facilities Maintenance & Operations	9,561,481	9,452,931	12,393,955	12,971,261	577,306	4.66%
52 - Security & Monitoring Svcs	816,911	1,272,778	1,593,670	2,054,158	460,488	28.89%
53 - Data Processing/Technology	2,610,154	2,639,210	2,673,233	2,799,218	125,985	4.71%
61 - Community Services	1,977	2,559	4,313	2,517	(1,796)	-41.64%
71 - Debt Service	28,836	28,835	-	-	0	#DIV/0!
81 - Facilities Acquisition & Construction	32,009	55,970	72,833	69,091	(3,742)	-5.14%
93 - Payments to Fiscal Agent of SSA	157,685	136,779	126,700	196,000	69,300	54.70%
95 - Payments to JJAEP	33,300	12,285	205,000	110,000	(95,000)	-46.34%
99 - Other Governmental Charges	750,156	800,933	1,033,196	1,090,307	57,111	5.53%
<b>TOTAL EXPENDITURES</b>	<b>88,530,050</b>	<b>95,836,063</b>	<b>112,466,324</b>	<b>121,152,181</b>	<b>8,685,857</b>	<b>7.72%</b>
Other Sources	46,502	15,422	2,530,200	40,000	(2,490,200)	-98.42%
Other Uses	(139,704)	(103,370)	(552,891)	(50,000)	502,891	-90.96%
<b>NET SOURCES (USES)</b>	<b>(93,202)</b>	<b>(87,948)</b>	<b>1,977,309</b>	<b>(10,000)</b>	<b>(1,987,309)</b>	<b>0.00%</b>
Increase (Decrease) in Fund Balance	3,896,540	4,096,580	(4,508,247)	(6,333,686)	(1,825,439)	40.49%
<b>BEGINNING FUND BALANCE</b>	<b>19,781,205</b>	<b>23,677,745</b>	<b>27,774,325</b>	<b>23,266,078</b>	<b>(4,508,247)</b>	<b>-16.23%</b>
<b>ENDING FUND BALANCE</b>	<b>23,677,745</b>	<b>27,774,325</b>	<b>23,266,078</b>	<b>16,932,392</b>	<b>(6,333,686)</b>	<b>-27.22%</b>