

General Operating Fund

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

FUND 199	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Adopted Budget	\$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:						
5700 - Local Sources	49,282,381	56,959,699	59,447,261	68,914,178	9,466,917	13.74%
5800 - State Sources	50,297,116	49,955,991	66,104,364	68,804,568	2,700,204	4.08%
5900 - Federal Sources	441,095	1,132,041	1,484,500	1,153,300	(331,200)	-22.31%
TOTAL REVENUES	100,020,592	108,047,731	127,036,125	138,872,046	11,835,921	9.32%
EXPENDITURES:						
11 - Instruction	56,589,348	63,443,813	70,880,587	79,924,477	9,043,890	12.76%
12 - Instructional Resources	631,642	760,130	1,354,535	961,031	(393,504)	-29.05%
13 - Curriculum & Staff Development	1,609,733	2,437,006	3,762,058	4,141,645	379,587	10.09%
21 - Instructional Leadership	1,642,990	1,481,823	1,260,412	1,545,340	284,928	22.61%
23 - School Administration	5,072,607	5,578,955	6,117,962	6,585,674	467,712	7.64%
31 - Guidance, Counseling, & Eval Svcs	3,418,009	4,133,571	5,189,186	5,776,734	587,548	11.32%
32 - Social Work Services	9,622	55,680	46,187	94,554	48,367	104.72%
33 - Health Services	807,612	1,007,671	1,160,231	1,263,240	103,009	8.88%
34 - Student Transportation	5,832,950	6,228,619	7,273,442	8,490,091	1,216,649	16.73%
35 - Food Service	-	-	200	-	(200)	-100.00%
36 - Extracurricular Activities	2,356,223	2,375,335	2,686,414	2,640,671	(45,743)	-1.70%
41 - General Administration	3,463,047	4,326,008	4,696,831	5,396,583	699,752	14.90%
51 - Facilities Maintenance & Operations	9,452,931	10,968,700	14,263,129	15,217,372	954,243	6.69%
52 - Security & Monitoring Svcs	1,272,778	1,573,744	2,047,131	2,057,124	9,993	0.49%
53 - Data Processing/Technology	2,639,210	2,497,526	2,803,739	3,118,159	314,420	11.21%
61 - Community Services	2,559	3,862	3,588	2,517	(1,071)	-29.85%
71 - Debt Service	28,835	26,576	30,000	32,000	2,000	6.67%
81 - Facilities Acquisition & Construction	55,970	71,166	70,198	76,491	6,293	8.96%
93 - Payments to Fiscal Agent of SSA	136,779	111,333	196,000	199,005	3,005	1.53%
95 - Payments to JJAEP	12,285	56,769	110,000	50,000	(60,000)	-54.55%
99 - Other Governmental Charges	800,933	830,555	1,090,307	1,199,338	109,031	10.00%
TOTAL EXPENDITURES	95,836,063	107,968,842	125,042,137	138,772,046	13,729,909	10.98%
Other Sources	15,422	2,456,213	-	-	-	#DIV/0!
Other Uses	(103,370)	(486,480)	(90,375)	(100,000)	(9,625)	10.65%
NET SOURCES (USES)	(87,948)	1,969,733	(90,375)	(100,000)	(9,625)	0.00%
Increase (Decrease) in Fund Balance	4,096,581	2,048,622	1,903,613	-	(1,903,613)	-100.00%
BEGINNING FUND BALANCE	23,677,745	27,774,326	29,822,948	31,726,561	1,903,613	6.38%
ENDING FUND BALANCE	27,774,326	29,822,948	31,726,561	31,726,561	-	0.00%