



**SPECIAL REVENUE FUND  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

	<b>2023-2024 Original Budget</b>	<b>2023-2024 Amendment 1</b>	<b>2023-2024 Amendment 2</b>	<b>2023-2024 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenue:</b>						
5100 Local	\$ 2,364,500	\$ 2,412,576	\$ 2,429,269	\$ 2,529,553	\$ 100,284	3.96%
5200 County	15,000	18,948	18,948	18,948	-	0.00%
5300 State	1,859,944	1,867,588	1,856,506	1,742,290	(114,217)	-6.56%
5400 Federal	327,691	376,735	403,194	313,723	(89,471)	-28.52%
5600/5800 Other	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 4,567,135</b>	<b>\$ 4,675,847</b>	<b>\$ 4,707,917</b>	<b>\$ 4,604,514</b>	<b>\$(103,404)</b>	<b>-2.25%</b>
<b>Expenditures:</b>						
Salaries	\$ 11,958,836	\$ 12,035,400	\$ 11,989,897	\$ 11,810,176	\$(179,721)	-1.52%
Benefits	3,714,459	3,735,340	3,723,962	3,593,988	(129,974)	-3.62%
Purchased Services	388,000	443,679	382,257	512,899	130,642	25.47%
Supplies	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 16,061,295</b>	<b>\$ 16,214,418</b>	<b>\$ 16,096,116</b>	<b>\$ 15,917,063</b>	<b>\$(179,053)</b>	<b>-1.12%</b>
<b>Fund Balance - July 1</b>	<b>\$ 688,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$ 0</b>	<b>\$ 138,963</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>Transfer from General (Incidental) Fund</b>	<b>\$ 10,805,604</b>	<b>\$ 11,677,534</b>	<b>\$ 11,388,199</b>	<b>\$ 11,312,550</b>	<b>\$ (75,649)</b>	

**DEBT SERVICE FUND:  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

	<b>2023-2024 Original Budget</b>	<b>2023-2024 Amendment 1</b>	<b>2023-2024 Amendment 2</b>	<b>2023-2024 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenue:</b>						
5100 Local	\$ 6,342,000	\$ 6,342,000	\$ 6,344,547	\$ 6,089,957	\$(254,590)	-4.18%
5200 County	118,000	118,000	124,258	124,258	-	0.00%
5300 State	-	-	-	-	-	0.00%
5400 Federal	185,687	185,687	176,882	176,882	-	0.00%
5600/5800 Other	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 6,645,687</b>	<b>\$ 6,645,687</b>	<b>\$ 6,645,687</b>	<b>\$ 6,391,097</b>	<b>\$(254,590)</b>	<b>-3.98%</b>
<b>Expenditures:</b>						
Principal	\$ 3,230,000	\$ 5,230,000	\$ 5,230,000	\$ 5,230,000	\$ -	0.00%
Interest	1,618,606	1,618,606	1,618,606	1,618,606	(0)	0.00%
Other	-	5,000	5,000	3,498	(1,502)	-42.94%
<b>Total Expenditures</b>	<b>\$ 4,848,606</b>	<b>\$ 6,853,606</b>	<b>\$ 6,853,606</b>	<b>\$ 6,852,104</b>	<b>\$ (1,502)</b>	<b>-0.02%</b>
<b>Fund Balance - July 1</b>	<b>\$ 5,405,852</b>	<b>\$ 5,238,722</b>	<b>\$ 5,238,722</b>	<b>\$ 5,238,722</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$ 7,202,933</b>	<b>\$ 5,030,802</b>	<b>\$ 5,030,802</b>	<b>\$ 4,777,714</b>	<b>\$(253,088)</b>	<b>-5.30%</b>

**CAPITAL PROJECTS FUND:  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

<b>Revenue:</b>	<b>2023-2024 Original Budget</b>	<b>2023-2024 Amendment 1</b>	<b>2023-2024 Amendment 2</b>	<b>2023-2024 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
5100 Local	\$ 468,500	\$ 468,500	\$ 468,500	\$ 448,223	\$(20,277)	-4.52%
5200 County	10,000	10,000	10,000	7,696	(2,304)	-29.93%
5300 State	-	-	-	-	-	0.00%
5400 Federal	-	-	17,150	10,439	(6,711)	-64.29%
5600/5800 Other	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 478,500</b>	<b>\$ 478,500</b>	<b>\$ 495,650</b>	<b>\$ 466,358</b>	<b>\$(29,292)</b>	<b>-6.28%</b>
<b>Expenditures:</b>						
6500 Capital Outlay	\$ 910,571	\$ 814,382	\$ 893,140	\$ 920,022	\$ 26,882	2.92%
6613 Principal	145,000	145,000	145,000	145,000	-	0.00%
6623 Interest	139,318	139,318	139,318	59,850	(79,468)	-132.78%
6633 Fees	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,194,889</b>	<b>\$1,098,700</b>	<b>\$1,177,458</b>	<b>\$ 1,124,872</b>	<b>\$(52,586)</b>	<b>-4.67%</b>
<b>Fund Balance - July 1</b>	<b>\$ 440,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$ 78,000</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 46,809</b>	<b>\$ 46,810</b>	<b>100.00%</b>
<b>Transfer from General (Incidental) Fund</b>	<b>\$ 354,120</b>	<b>\$ 620,200</b>	<b>\$ 681,808</b>	<b>\$ 705,324</b>	<b>\$ 23,516</b>	<b>3.33%</b>

**BOND ISSUE FUND:  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

<b>Revenue:</b>	<b>2023-2024 Original Budget</b>	<b>2023-2024 Amendment 1</b>	<b>2023-2024 Amendment 2</b>	<b>2023-2024 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
5100 Local	\$120,000	\$ 220,000	\$ 234,431	\$ 270,283	\$35,851	13.26%
5200 County	-	-	-	-	-	0.00%
5300 State	-	-	-	-	-	0.00%
5400 Federal	-	-	-	-	-	0.00%
5600/5800 Other	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$120,000</b>	<b>\$ 220,000</b>	<b>\$ 234,431</b>	<b>\$270,283</b>	<b>\$35,851</b>	<b>13.26%</b>
<b>Expenditures:</b>						
Capital Outlay	\$6,297,948	\$ 6,297,948	\$ 6,388,228	\$ 6,052,707	\$(335,521)	-5.54%
Principal	-	-	-	-	-	0.00%
Interest	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$6,297,948</b>	<b>\$6,297,948</b>	<b>\$6,388,228</b>	<b>\$6,052,707</b>	<b>\$(335,521)</b>	<b>-5.54%</b>
<b>Fund Balance - July 1</b>	<b>\$6,347,140</b>	<b>\$6,347,140</b>	<b>\$6,347,140</b>	<b>\$6,398,625</b>	<b>\$ 51,485</b>	<b>0.00%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$169,192</b>	<b>\$269,192</b>	<b>\$193,343</b>	<b>\$616,201</b>	<b>\$422,857</b>	<b>68.62%</b>

**OPERATIONS:  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

Revenue:	2023-2024 Original Budget	2023-2024 Amendment 1	2023-2024 Amendment 2	2023-2024 Final Budget	\$ Change	% Change
Local	\$ 22,251,000	\$ 22,362,040	\$ 22,369,391	\$22,584,059.47	\$ 214,669	0.95%
County	287,000	290,948	239,897	237,595	(2,302)	-0.97%
State	2,553,944	2,917,232	2,905,677	3,004,501	98,825	3.29%
Federal	632,691	967,361	1,013,970	997,143	(16,827)	-1.69%
Other	40,000	40,000	40,000	15,063	(24,937)	-165.56%
<b>Total Revenues</b>	<b>\$ 25,764,635</b>	<b>\$ 26,577,581</b>	<b>\$ 26,568,935</b>	<b>\$ 26,838,362</b>	<b>\$ 269,426</b>	<b>1.00%</b>
<b>Expenditures:</b>						
Salaries	\$ 16,040,630	\$ 16,165,100	\$ 16,082,371	\$ 15,681,418	\$(400,954)	-2.56%
Benefits	5,132,130	5,138,414	5,255,710	5,010,967	(244,743)	-4.88%
Purchased Services	3,162,574	3,529,515	3,536,979	4,137,654	600,675	14.52%
Supplies	2,037,213	2,084,661	1,971,917	1,940,303	(31,613)	-1.63%
Capital Outlay	910,571	814,382	893,140	920,022	26,882	2.92%
Principal	145,000	145,000	145,000	145,000	0	0.00%
Interest	139,318	139,318	139,318	59,850	(79,468)	-132.78%
Other	-	-	-	-	0	0.00%
<b>Total Expenditures</b>	<b>\$ 27,567,435</b>	<b>\$ 28,016,389</b>	<b>\$ 28,024,435</b>	<b>\$ 27,895,214</b>	<b>\$(129,221)</b>	<b>-0.46%</b>
<b>Fund Balance - July 1</b>	<b>\$ 12,054,579</b>	<b>\$ 11,587,745</b>	<b>\$ 11,587,745</b>	<b>\$ 11,587,745</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$ 10,251,779</b>	<b>\$ 10,148,937</b>	<b>\$ 10,132,245</b>	<b>\$ 10,530,892</b>	<b>\$ 398,647</b>	<b>3.79%</b>
<b>Transfer to Teachers Fund</b>	<b>\$ 10,805,604</b>	<b>\$ 11,677,534</b>	<b>\$ 11,388,199</b>	<b>\$ 11,312,550</b>	<b>\$ (75,649)</b>	<b>-0.67%</b>
<b>Transfer to Capital Projects</b>	<b>\$ 354,120</b>	<b>\$ 620,200</b>	<b>\$ 681,808</b>	<b>\$ 705,324</b>	<b>23,516</b>	<b>3.33%</b>
<b>Transfer to Food Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfer from General (Incidental) Fund</b>	<b>\$ 11,159,724</b>	<b>\$ 12,297,734</b>	<b>\$ 12,070,007</b>	<b>\$ 12,017,874</b>	<b>\$ (52,133)</b>	<b>-0.43%</b>

Fund Balance as a percent of Operating Expenditures

37.19%

36.23%

36.16%

**37.75%**

**1.60%**

**ALL FUNDS  
REVENUE BY SOURCE  
EXPENDITURES BY OBJECT**

<b>Revenue:</b>	<b>2023-2024 Original Budget</b>	<b>2023-2024 Amendment 1</b>	<b>2023-2024 Amendment 2</b>	<b>2023-2024 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Local	\$ 28,713,000	\$ 28,924,040	\$ 28,948,369	\$ 28,944,299	\$ (4,070)	-0.01%
County	405,000	408,948	364,155	361,853	(2,302)	-0.64%
State	2,553,944	2,917,232	2,905,677	3,004,501	98,825	3.29%
Federal	818,378	1,153,048	1,173,703	1,163,587	(10,116)	-0.87%
Other	40,000	40,000	40,000	15,063	(24,937)	-165.56%
<b>Total Revenues</b>	<b>\$ 32,530,322</b>	<b>\$ 33,443,268</b>	<b>\$ 33,431,903</b>	<b>\$ 33,489,302</b>	<b>\$ 57,399</b>	<b>0.17%</b>
<b>Expenditures:</b>						
Salaries	\$ 16,040,630	\$ 16,165,100	\$ 16,082,371	\$ 15,681,418	\$(400,954)	-2.56%
Benefits	5,132,130	5,138,414	5,255,710	5,010,967	(244,743)	-4.88%
Purchased Services	3,162,574	3,529,515	3,536,979	4,137,654	600,675	14.52%
Supplies	2,037,213	2,084,661	1,971,917	1,940,303	(31,613)	-1.63%
Capital Outlay	7,208,519	7,112,330	7,281,369	6,972,730	(308,639)	-4.43%
Principal & Interest	5,132,924	7,137,924	7,137,924	7,056,954	(80,970)	-1.15%
<b>Total Expenditures</b>	<b>\$ 38,713,990</b>	<b>\$ 41,167,943</b>	<b>\$ 41,266,270</b>	<b>\$ 40,800,026</b>	<b>\$(466,244)</b>	<b>-1.14%</b>
<b>Fund Balance - July 1</b>	<b>\$ 23,807,571</b>	<b>\$ 23,173,607</b>	<b>\$ 23,173,607</b>	<b>\$ 23,225,092</b>	<b>\$ 51,484.95</b>	<b>0.22%</b>
<b>Projected Fund Balance - June 30</b>	<b>\$ 17,623,904</b>	<b>\$ 15,448,932</b>	<b>\$ 15,339,241</b>	<b>\$ 15,914,368</b>	<b>\$ 575,128</b>	<b>3.61%</b>
<b>Transfer to Teachers Fund</b>	<b>\$ 10,805,604</b>	<b>\$ 11,677,534</b>	<b>\$ 11,388,199</b>	<b>\$ 11,312,550</b>	<b>\$ (75,649)</b>	<b>-0.67%</b>
<b>Transfer to Capital Projects</b>	<b>\$ 354,120</b>	<b>\$ 620,200</b>	<b>\$ 681,808</b>	<b>\$ 705,324</b>	<b>\$ 23,516</b>	<b>3.33%</b>
<b>Transfer to Food Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfer from General (Incidental) Fund</b>	<b>\$ 11,159,724</b>	<b>\$ 12,297,734</b>	<b>\$ 12,070,007</b>	<b>\$ 12,017,874</b>	<b>\$ (52,133)</b>	<b>-0.43%</b>