

	A	B			
	Last Year	This Year			
	<u>Audited</u> SY 2021-2022 <u>FY 2022</u> <u>\$0.9998</u>	<u>Audited</u> SY 2022-2023 <u>FY 2023</u> <u>\$0.9643</u>	<u>Audited</u> SY 2023-2024 <u>FY 2024</u> <u>\$0.7744</u>	<u>Audited</u> SY 2024-2025 <u>FY 2025</u> <u>\$0.7719</u>	<u>Approved Bgt</u> SY 2025-2026 <u>FY 2026</u> <u>\$0.7187</u>

State Revenue:

Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 278,667,215
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	28,572,414
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	305,895,406

Other Revenue:

Penalty and Interest and Misc. Tax Rev	2,355,751	2,464,250	2,811,050	2,808,047	1,950,000
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100
Other State Revenue	89,381	412	-	-	-
Prior Year Funding and Recapture Adjust	(2,068,293)	1,909,390	(833,057)	1,359,299	-
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,408,778	20,450,000
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500
Total Revenue	336,972,133	346,532,835	355,570,793	344,126,724	344,779,006

Expenditures:

Payroll	290,596,619	299,785,460	312,671,359	311,677,966	314,990,462
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	54,860,331
Debt Service	506,150	726,146	823,489	722,303	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	271,000
Total Expenditures*	328,090,957	337,689,698	371,621,237	364,157,214	370,121,793

Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000
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Revenues Over(Under) Expenditures:	10,363,832	9,701,243	(14,567,740)	(19,779,318)	(25,292,787)
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Ending Fund Balance	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 103,157,296	\$ 77,864,509
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Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(3,989,341)
Ending Fund Balance (Assigned/Unassigned)	123,157,576	132,881,722	118,947,273	98,833,260	73,875,168
Fund Balance as a % of Expenditures (Exc. Recapture)	38%	39%	32%	27%	20%

* Expenditures are not comparable year over year due to the use of ESSER funds.

			A		B	
			Last Year		This Year	
	Audited SY 2021-2022 <u>FY 2022</u>	Audited SY 2022-2023 <u>FY 2023</u>	Audited SY 2023-2024 <u>FY 2024</u>	Audited SY 2024-2025 <u>FY 2025</u>	Audited SY 2025-2026 <u>FY 2026</u>	<u>Adj Bgt</u>
State Revenue:						
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 280,704,687	
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	58,642,642	
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)	
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	338,003,106	
Other Revenue:						
Penalty and Interest and Misc. Tax Rev	2,355,751	2,464,250	2,811,050	2,808,047	1,950,000	
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100	
Other State Revenue	89,381	412	-	-	-	
Prior Year Funding and Recapture Adjust	(2,068,293)	1,909,390	(833,057)	1,359,299	-	
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,408,778	20,450,000	
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500	
Total Revenue	336,972,133	346,532,835	355,570,793	344,126,724	376,886,706	
Expenditures:						
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	327,183,294	
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	58,262,434	
Debt Service	506,150	726,146	823,489	722,303	-	
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	386,394	
Total Expenditures*	328,090,957	337,689,698	371,621,237	364,157,214	385,832,122	
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000	
Revenues Over(Under) Expenditures:	10,363,832	9,701,243	(14,567,740)	(19,779,318)	(8,895,416)	
Ending Fund Balance	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 103,157,296	\$ 94,261,880	
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(4,324,036)	
Ending Fund Balance (Assigned/Unassigned)	123,157,576	132,881,722	118,947,273	98,833,260	89,937,844	
Fund Balance as a % of Expenditures (Exc. Recapture)	38%	39%	32%	27%	23%	

* Expenditures are not comparable year over year due to the use of ESSER funds.

	Audited SY 2021-2022	Audited SY 2022-2023	Audited SY 2023-2024	A		B		C		
				Last Year		This Year		Next Year		
				<u>FY 2022</u>	<u>\$0.9998</u>	<u>FY 2023</u>	<u>\$0.9643</u>	<u>FY 2024</u>	<u>\$0.7744</u>	<u>FY 2025</u>
State Revenue:										
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 280,704,687	\$ 288,453,748				
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	58,642,642	26,305,670				
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)	(1,494,836)				
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	338,003,106	313,264,582				
Refined Average Daily Attendance (ADA)	30,605.0840	30,408.540	30,374.435	29,764.603	28,805.880	28,524.821				
Net State Revenue/ADA	9,652.03	9,662.92	10,224.51	10,173.66	11,733.82	10,982.18				