

District Wide Rollup
FY 2024 - 2025 Budget

All Funds Summary											
Sources and Uses											
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25		\$ Change FY24	\$ Chg FY25	% Change	% Change
	Budget	Actual	Budget	Actual	Budget	Budget	Variance	Budget to	Budget to	FY24 Budget	FY25 Budget
					(Proposed)	(Update)		FY25 Budget	FY24 Est. Act	to FY25	to FY24 Est
										Budget	Act
Revenues											
Sales and Fees	35,353,526	35,833,216	39,519,024	37,558,309	40,247,413	41,326,463	1,079,050	1,807,439	3,768,154	4.57%	10.03%
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	-	(49,984)	49,915	-42.73%	292.16%
Interfund Services	3,826,605	3,019,154	3,770,322	3,409,820	4,986,714	4,346,814	(639,900)	576,492	936,994	15.29%	27.48%
Sub-Total Revenues	39,320,006	39,009,365	43,406,330	40,985,214	45,301,127	45,740,277	439,150	2,333,947	4,755,063	5.38%	11.60%
Taxes											
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	-	83,135	83,135	3.88%	3.88%
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	-	5,000	5,000	38.46%	38.46%
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	-	(94,033)	(94,033)	-4.92%	-4.92%
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	-	42,700	42,700	15.86%	15.86%
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	-	36,802	36,802	0.85%	0.85%
Intergovernmental											
Operating Grants		97	800	800	22,875	22,875	-	22,075	22,075	2759.38%	2759.38%
Operating Contributions			12,100	12,100	12,100	12,100	-	-	-	0.00%	0.00%
Interfund Charges			145,903	145,903	145,903	145,903	-	-	-	0.00%	0.00%
Sub-Total Intergovernmental	-	97	158,803	158,803	180,878	180,878	-	22,075	22,075	13.90%	13.90%
Other Financing Sources											
Investment Earnings	105,948	629,421	967,900	967,900		967,900	967,900	-	-	0.00%	0.00%
Insurance Proceeds	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	-	-	(50)	0.00%	-0.04%
Capital Grants	1,443,679	1,139,421	5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	72.52%	1807.82%
Debt Proceeds	3,710,000	-	50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80.35%	71.38%
Proceeds from capital assets dispositions	-	43,585	-	11,520	-	-	-	-	-	0.00%	0.00%
Operating Contributions	12,100	-	-	-	-	-	-	-	-	0.00%	0.00%
Other Interest Income	-	43,369	-	-	-	-	-	-	-	0.00%	0.00%
Sub-Total Other Financing Sources	5,400,801	1,987,660	57,515,977	7,443,308	19,668,039	20,635,939	967,900	(36,880,038)	13,204,151	-64.12%	177.24%
Total Revenues and Other Sources	48,821,981	45,054,972	105,418,924	52,925,139	69,524,660	70,931,710	1,407,050	(34,487,214)	18,018,091	-32.71%	34.02%
Expenditures and Uses											
Wages and Benefits	24,888,041	23,130,950	25,566,488	25,721,726	30,608,658	29,980,641	(628,017)	4,414,153	4,258,915	17.27%	16.56%
Professional Services	702,800	482,412	1,100,200	606,730	793,800	745,800	(48,000)	(306,400)	139,070	-32.21%	22.92%
Services and Supplies	12,832,059	10,655,040	12,800,560	9,438,217	15,825,888	12,958,077	(2,867,811)	3,025,328	3,519,860	1.23%	37.29%
Insurance	764,900	859,082	900,500	1,189,894	1,351,924	1,351,924	-	451,424	162,030	50.13%	13.62%
Utilities	2,515,493	3,034,729	2,628,059	3,232,602	3,326,200	3,295,100	(31,100)	698,141	62,498	25.38%	1.93%
Defensible Space	200,000	179,912	200,000	200,000	200,000	200,000	-	0	0	0.00%	0.00%
Cost of Good & Services Sold	1,808,069	1,726,276	1,798,605	1,300,400	1,847,129	1,847,129	-	48,524	546,729	2.70%	42.04%
Central Services Cost	-	-	666,700	523,370	-	-	-	(666,700)	(523,370)	-100.00%	-100.00%
Settlement Expense	100,000	375,113	100,000	-	-	-	-	(100,000)	0	-100.00%	-
Sub-Total Expenditures and Uses	43,811,361	40,443,514	45,761,112	42,212,939	53,953,600	50,378,671	(3,574,929)	7,564,470	8,165,732	10.09%	19.34%
Capital Outlay and Improvements											
Capital Outlay and Improvements	31,384,703	12,875,221	73,247,835	18,679,458	28,802,200	22,030,000	(6,772,200)	(44,445,635)	10,122,742	-69.92%	17.94%
Debt Service											
Principal	960,407	1,065,684	455,827	455,827	468,184	468,183	(1)	12,357	12,357	2.71%	2.71%
Interest	79,955	87,521	58,730	78,686	150,010	215,067	65,057	91,280	71,324	266.20%	173.32%
Sub-Total Debt Service	1,040,362	1,153,205	514,557	534,513	618,194	683,250	65,056	103,637	83,681	32.78%	27.83%
Transfers											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Uses	76,236,426	54,471,940	119,523,504	61,426,909	83,373,993	73,091,921	(10,282,072)	(36,149,511)	11,665,012	-38.85%	18.99%
Net Sources and Uses (NO FF)	(27,414,445)	(9,416,968)	(14,104,580)	(8,501,770)	(13,849,333)	(2,160,211)	11,689,122	1,662,297	6,353,079	-84.68%	-74.59%
Facility Fee	6,249,540	6,820,534	3,525,340	3,525,340	6,260,612	2,561,460	(3,699,152)	(963,880)	(963,880)	-27.34%	-27.34%
Net Sources and Uses (WITH FF)	(21,164,905)	(2,596,434)	(10,579,240)	(4,976,430)	(7,588,721)	401,249	7,989,970	10,980,489	5,377,679	-103.79%	-108.06%