



Tentative Budgets
Final FY23 & Original FY24



Public Hearing May 31, 2023



Discussion Topics

Legislative
Actions

Factors
Influencing
budget

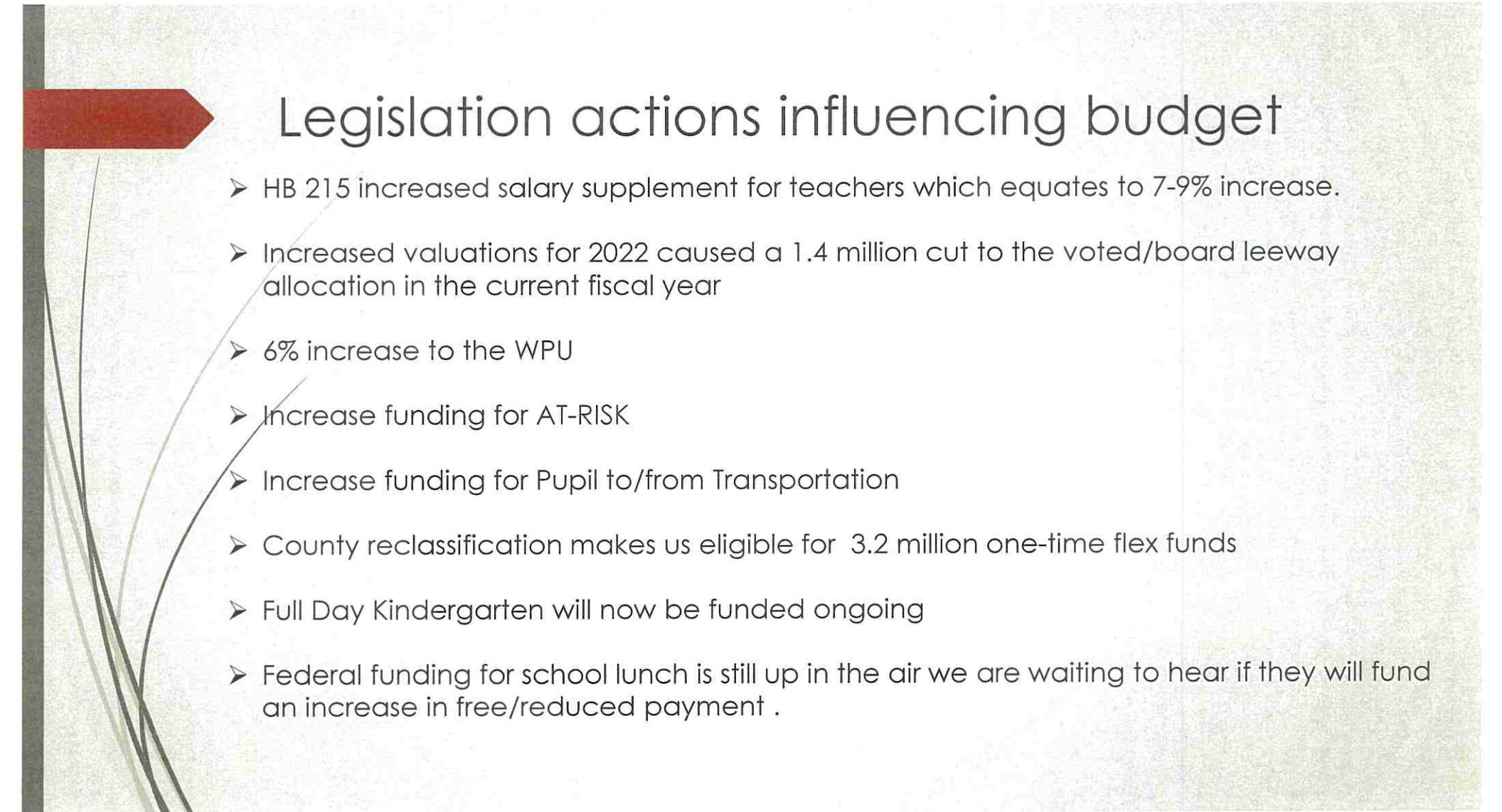
Enrollment
and WPU
trends

Negotiations
Salary &
Benefits

Fund
comparison

Trends on Tax
Impact

FY23 Final &
FY24 Original
Budget

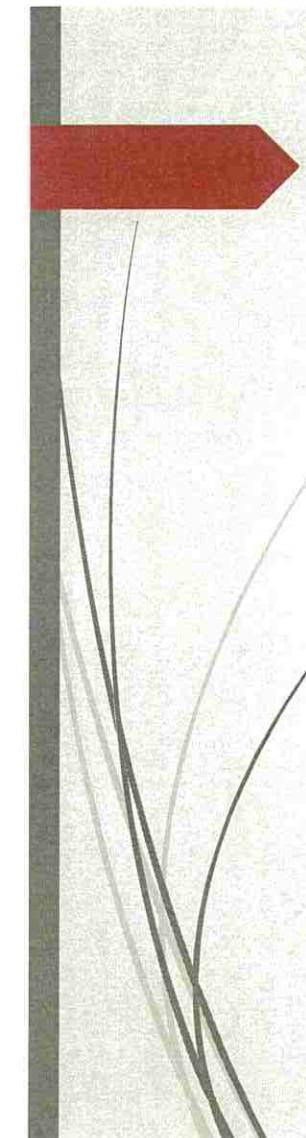


Legislation actions influencing budget

- HB 215 increased salary supplement for teachers which equates to 7-9% increase.
- Increased valuations for 2022 caused a 1.4 million cut to the voted/board leeway allocation in the current fiscal year
- 6% increase to the WPU
- Increase funding for AT-RISK
- Increase funding for Pupil to/from Transportation
- County reclassification makes us eligible for 3.2 million one-time flex funds
- Full Day Kindergarten will now be funded ongoing
- Federal funding for school lunch is still up in the air we are waiting to hear if they will fund an increase in free/reduced payment .

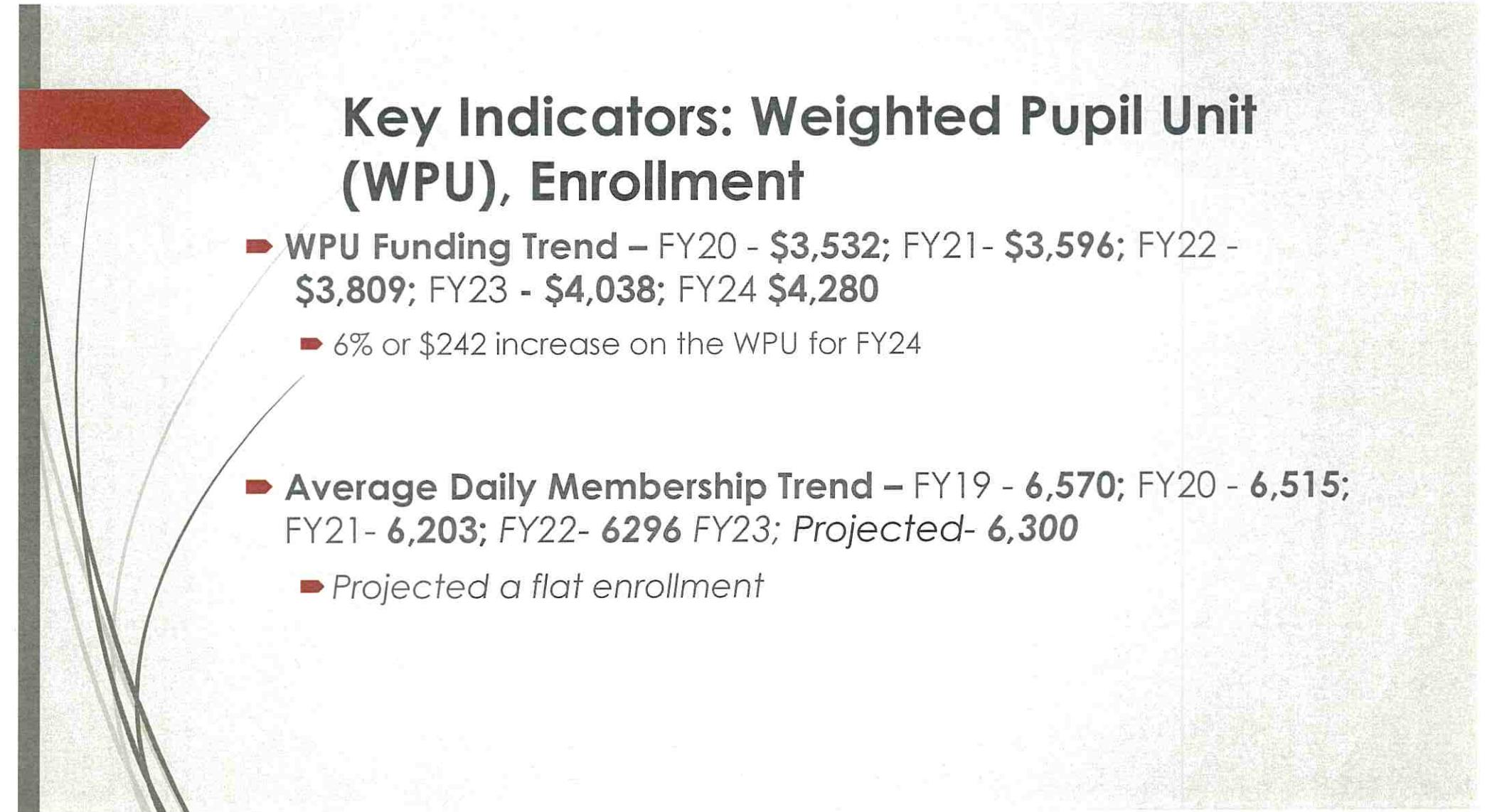
Factors influencing the budget:

- ❖ Focusing on retention rate for aides, and work hazards for SPED aides in the classroom and on buses.
- ❖ Related Services staff added with increases to At Risk and Medicaid funding
- ❖ Administrative and Professional schedules showed deficiencies to market rates.
- ❖ Transportation fuel changes-
 - ❖ Propane tank is currently full (paid in FY23).
 - ❖ Diesel and Gas tanks are now operational and filled for testing.
 - ❖ Electricity costs for buses will be new but should be comparable to diesel/propane.
- ❖ Significant utilities jump in current year for natural gas.
- ❖ Clean Air Act rebate & State DEQ funding for electric buses and infrastructure.
- ❖ Rising interest rates increase the interest earnings.
- ❖ FY24 is the last year of ESSR funding (2.2 million).



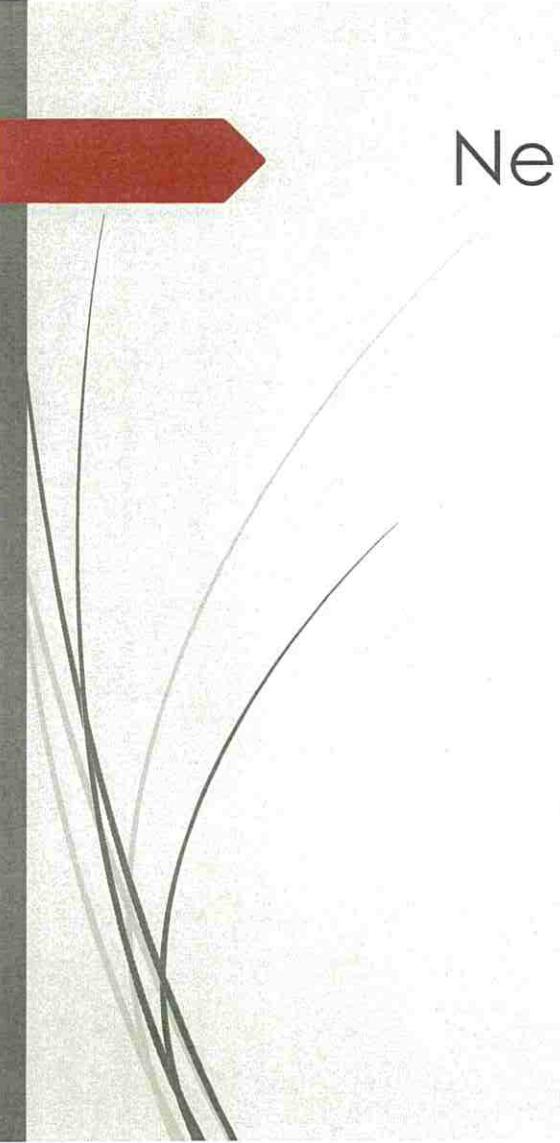
Major Factors continued:

- ❖ Fund 49
 - ❖ Increased cost for food
 - ❖ Drop in lunch participation
 - ❖ Requirement to reduce fund balance (three months operating costs)
- ❖ Fund 31 Debt Service
 - ❖ We are budgeted to cover the GO bond principal and interest payments
 - ❖ We have two General Obligation bonds remaining on our debt schedule.
- ❖ Fund 32 Capital Outlay
 - ❖ Agriculture Building at UHS
 - ❖ New Preschool Building,
 - ❖ Infrastructure for Charging Electric Buses
 - ❖ Agreement to USD students attending DSD is increasing



Key Indicators: Weighted Pupil Unit (WPU), Enrollment

- ▶ **WPU Funding Trend** – FY20 - \$3,532; FY21- \$3,596; FY22 - \$3,809; FY23 - \$4,038; FY24 \$4,280
 - ▶ 6% or \$242 increase on the WPU for FY24
- ▶ **Average Daily Membership Trend** – FY19 - 6,570; FY20 - 6,515; FY21- 6,203; FY22- 6,296 FY23; *Projected*- 6,300
 - ▶ *Projected* a flat enrollment



Negotiations: Human Resource Costs, Health Insurance

► **Salary Schedules:**

- Budget includes:
 - Scheduled Steps = \$372,130
 - Lane Changes = \$290,403
 - Market adjustments to certain schedules 3%-5% increase on base= \$1,038,411
 - Increase to Teacher Salary Supplement HB215 (\$4,200 + benefits) 7%-9% = \$1,819,853
 - One time stipend 1% for all employees with one-time flex funding = \$502,108
 - Special Education Teaching Assistant .75 cents per hour increase= \$104,782
 - Voucher Teaching Aide stipend 1%-3% depending on years of service= \$40,0000

► **Health Insurance Pool Rates:**

- Health Insurance Rates: 2.7% increase= \$226,430
- No Changes to Plan Options or H.S.A. contributions
- Discontinue coverage for dual enrollment employees

FY 24 Tentative Budget Comparison Fund 10

- ▶ FY22 Actual
- ▶ FY23 Final Budget
- ▶ FY24 Original Budget

| Type of Revenue | ACTUAL | BUDGET | |
|-----------------------------|-------------------|--------------------|---------------------|
| | FY 22 Actual (\$) | FY 23 Final (\$) | FY 24 Original(\$) |
| Local Revenue | 19,657,532 | 18,993,911 | 19,771,587 |
| State Revenue | 38,974,587 | 48,499,742 | 54,533,776 |
| Federal Revenue | 7,958,717 | 8,981,136 | 10,237,870 |
| Transfers | | | |
| Total | 66,590,836 | 76,474,789 | 84,543,234 |
| Type of Expenditure | ACTUAL | BUDGET | |
| | FY 22 Actual (\$) | FY 23 Final (\$) | FY 24 Original (\$) |
| Salaries | 38,552,830 | 44,203,411 | 45,911,944 |
| Benefits | 18,388,838 | 21,411,275 | 22,329,172 |
| Purchased Services | 1,085,316 | 1,343,491 | 1,109,594 |
| Purchased Property Services | 425,436 | 538,606 | 462,369 |
| Other Purchased Services | 682,131 | 1,422,230 | 1,049,702 |
| Supplies | 6,146,150 | 8,375,293 | 6,860,138 |
| Property | 55,457 | 213,968 | 4,755,395 |
| Other Expenses | 40,634 | 568,501 | 2,718,577 |
| Other Uses and Changes | | | - |
| Total | 65,376,792 | 78,076,775 | 85,196,891 |
| Net Change FB | 1,214,044 | (1,601,986) | (653,658) |

Revenue Highlights- Fund 10

► Local Revenue

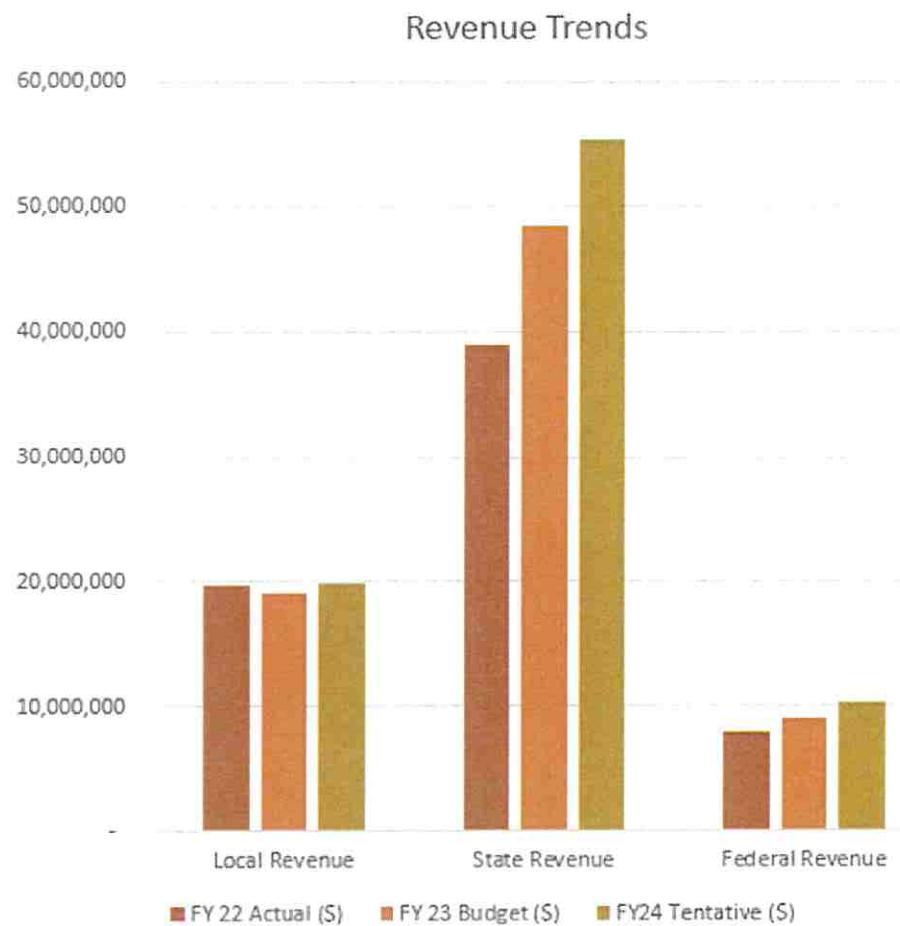
- Remains flat slightly up due to interest income.

► State Revenue

- WPU State Allocation budget grew by \$1.8 million.
- Increase Funding for At risk 302K and Transportation 500K
- HB 215 Educator Salary Supplement \$1.04 Mil
- New funding One-time Flexible \$3.2Mil

► Federal Revenue

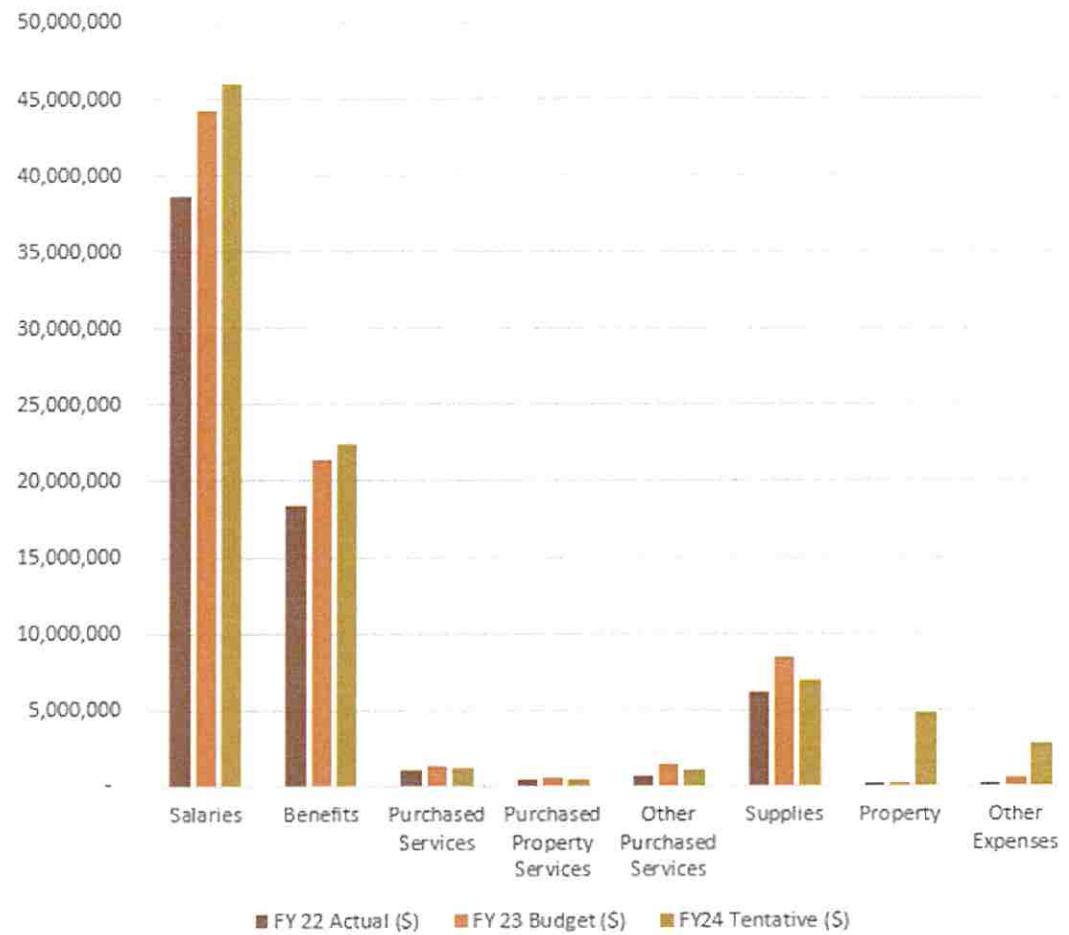
- Clean Air Act Rebate increase, ESSR drop



Fund 10 Expenditure Highlights

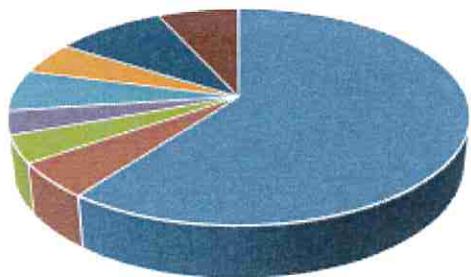
1. Increases to salary and benefits based on negotiations and legislation.
2. Property increase due to the purchase of electric buses.
3. Supplies decrease due to drop off in ESSR funding.
4. Other expenses, increase due to one-time flexible funding

Expenditure Trends



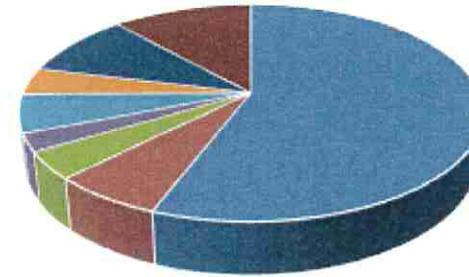
Expenditure Breakdown: Fund 10 by Major **Function** Code

FY23 Budget



- Instruction 60.22%
- Student Support 5.25%
- Staff Support 4.02%
- District Admin 3.52%
- School Admin 6.21%
- Business 4.83%
- M & O 9.18%
- Transportation 6.71%
- Community 0.07%

FY24 Budget



- Instruction 55.80%
- Student Support 6.63%
- Staff Support 4.04%
- District Admin 2.67%
- School Admin 5.70%
- Business 4.04%
- M & O 9.46%
- Transportation 11.59%
- Community 0.06%

Expenditure Breakdown: Fund 10 by Major **Object** Code

- Salaries 56.21%

- Benefits 27.95%

- Purchased Services 1.78%

- Purch Property Services .58%

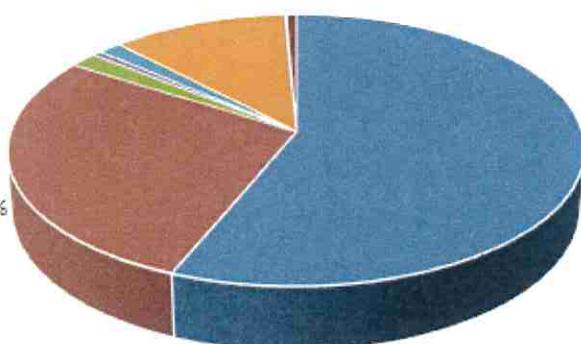
- Other Purchased Services 1.52%

- Supplies 11.23%

- Property .10%

- Other Expenses 0.63%

FY23 Budget



- Salaries 53.89%

- Benefits 26.21%

- Purchased Services 1.30%

- Purch Property Services .54%

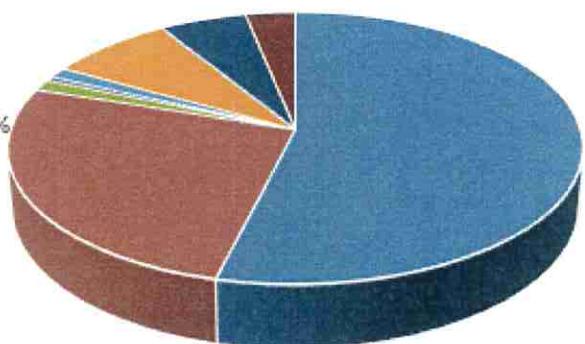
- Other Purchased Services 1.23%

- Supplies 8.05%

- Property 5.58%

- Other Expenses 3.19%

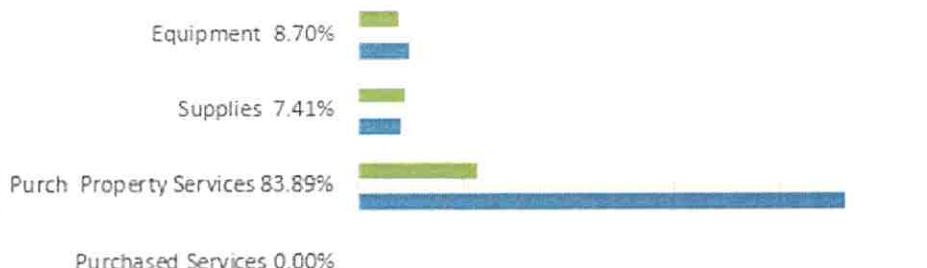
FY24 Budget



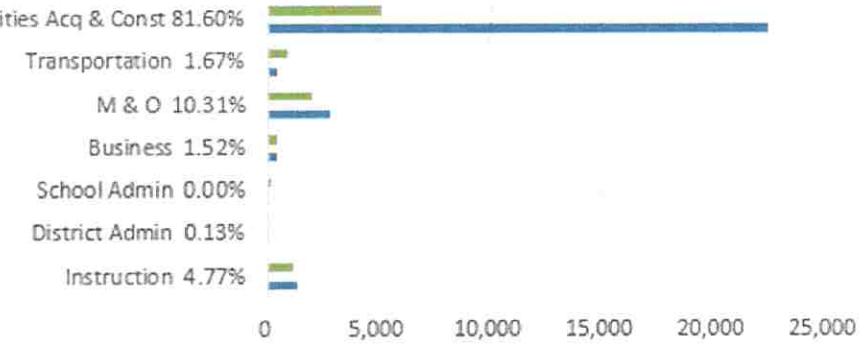
Expenditure Breakdown:

Fund 32 by Major **Function** Code

Fund 32 Expenditures by Object (Thousands)



Fund 32 Expenditures by Function (Thousands)



■ FY23 Budget ■ FY24 Budget

■ FY23 Budget ■ FY24 Budget

Current Tax Rates 2022

- ▶ **Fund 10 Rates (Basic Rate, Board Local)**
 - ▶ Fund 10 (Basic Levy) is .001652 (State Mandated)
 - ▶ \$7.3 Million Local Effort Set at State Level
 - ▶ Fund 10 (Board Local Levy) is .002541
 - ▶ \$11.2 Million Local
 - ▶ Fund 31 Rates (Debt Levy) = .000716
 - ▶ \$3.2 Million
 - ▶ Fund 32 Rates (Capital Levy) = .001679
 - ▶ \$7.4 Million

| Tax Year | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Uintah Tax Rate Value | \$4,630,506,537 | \$4,417,441,838 | \$4,349,638,964 | \$3,930,088,463 | \$3,830,118,722 | \$4,435,786,664 |
| Prior Year Reduction by Percent | -3.23% | -4.60% | -1.53% | -9.65% | -2.54% | 15.81% |

 Tax Valuation Trends for Uintah County

Tentative Tax and Trends

| Tax Year by Dollar | 2018 (\$) | 2019 (\$) | 2020 (\$) | 2021 (\$) | 2022 (\$) |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Board | 11,127,539 | 11,117,677 | 11,114,290 | 11,095,854 | 11,271,334 |
| Voted | Not Levied |
| Debt | 2,452,151 | 1,995,771 | 1,995,771 | 3,284,625 | 3,176,625 |
| Capital | 12,121,460 | 12,139,842 | 8,675,414 | 7,413,520 | 7,447,686 |
| Judgement Levy | NA | NA | NA | NA | NA |
| Board Set Revenue by Levy | 25,701,150 | 25,253,290 | 21,785,475 | 21,793,999 | 21,895,645 |
| % Total Revenue Fluctuation | -3% | -2% | -14% | 0% | 0% |
| Basic | 7,359,458 | 7,224,750 | 6,398,184 | 6,361,827 | 7,327,920 |
| Charter | 530,039 | 556,754 | 597,373 | 666,441 | 545,602 |
| Total Tax Revenue | 33,590,647 | 33,034,794 | 28,781,032 | 28,822,267 | 29,769,167 |
| % Total Revenue Fluctuation | -2% | -2% | -13% | 0% | 3% |
| Tax Year by Rate | 2018 (\$) | 2019 (\$) | 2020 (\$) | 2021 (\$) | 2022 (\$) |
| Board | 0.002519 | 0.002556 | 0.002828 | 0.002897 | 0.002541 |
| Voted | Not Levied |
| Debt | 0.000555 | 0.000459 | 0.000508 | 0.000858 | 0.000716 |
| Capital | 0.002744 | 0.002791 | 0.002207 | 0.001936 | 0.001679 |
| Judgement Levy | NA | NA | NA | NA | NA |
| Board Set Revenue by Levy | 0.005818 | 0.005806 | 0.005543 | 0.005691 | 0.004936 |
| Basic | 0.001666 | 0.001661 | 0.001628 | 0.001661 | 0.001652 |
| Charter | 0.000120 | 0.000128 | 0.000152 | 0.000174 | 0.000123 |
| State Set Revenue by Levy | 0.001786 | 0.001789 | 0.001780 | 0.001835 | 0.001775 |
| Total Tax Revenue | 0.007604 | 0.007595 | 0.007323 | 0.007526 | 0.006711 |

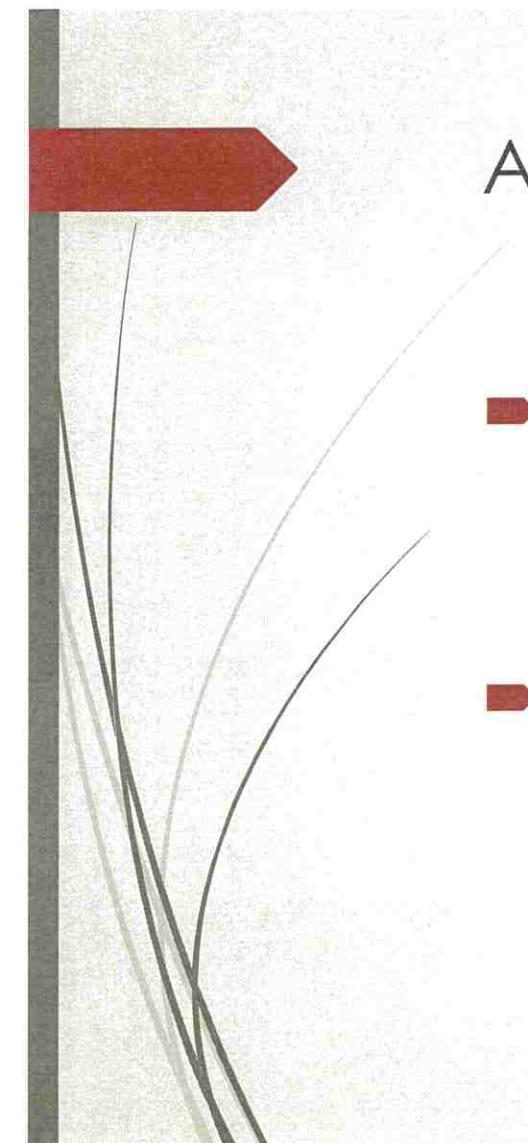
Residential

| Fiscal year | 2018 (\$) | 2019 (\$) | 2020 (\$) | 2021 (\$) | 2022 (\$) |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Home Value | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Residential Exemption | 45% | 45% | 45% | 45% | 45% |
| Assessed Valuation | 137,500 | 137,500 | 137,500 | 137,500 | 137,500 |
| District Total Rate | 0.007604 | 0.007595 | 0.007323 | 0.007526 | 0.006711 |
| District Property Taxes | 1,045.55 | 1,044.31 | 1,006.91 | 1,034.83 | 922.78 |
| Taxes per \$1,000 of value | 4.18 | 4.18 | 4.03 | 4.14 | 3.69 |

Business

| Fiscal year | 2018 (\$) | 2019 (\$) | 2020 (\$) | 2021 (\$) | 2022 (\$) |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Business Value | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Assessed Valuation | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| District Total Rate | 0.007604 | 0.007595 | 0.007323 | 0.007526 | 0.006711 |
| District Property Taxes | 1,901.00 | 1,898.75 | 1,830.75 | 1,881.50 | 1,677.78 |
| Taxes per \$1,000 of value | 7.60 | 7.60 | 7.32 | 7.53 | 6.71 |

Impact of Property Taxes



Appendix Slides

- ▶ Tentative FY24 Original Budget Summary
 - ▶ Fund 10
 - ▶ All other Funds
- ▶ FY 23 Final Budget & FY 24 Original Budget
 - ▶ Fund 10, 21, 26, 31, 32, 49, 55, Summary

| Fund 10 | | | | | | | | | |
|-----------------------|-------------------------------|---------------------------|--------------|---------------------|----------------------------|------------------------------|-----------------------------|----------------------------|-------------------------|
| REVENUE/EXPENSE | Total General Education | Total Student Trans | Total CTE | Total Spec Ed | Total State Programs | Total Federal Programs | Total Adult Education | Total Other Programs | Total Fund 10 Budget |
| TOTAL LOCAL REVENUE | 16,361,565 | 1,009,553 | 1,073,286 | 121,000 | 1,206,182 | - | - | - | 19,771,587 |
| TOTAL STATE REVENUE | 27,563,192 | 4,342,482 | 1,074,473 | 6,128,347 | 15,133,210 | - | 292,072 | - | 54,533,776 |
| TOTAL FEDERAL REVENUE | 459,000 | 3,750,000 | 156,571 | 2,186,977 | - | 1,561,128 | 95,088 | 2,029,106 | 10,237,870 |
| TOTAL OTHER SOURCES | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 44,383,757 | 9,102,035 | 2,304,330 | 8,436,324 | 16,339,393 | 1,561,128 | 387,160 | 2,029,106 | 84,543,234 |
| TOTAL EXPENDITURES | 45,033,135 | 9,102,036 | 2,304,331 | 8,436,324 | 16,339,393 | 1,561,128 | 391,439 | 2,029,106 | 85,196,891 |
| Net | (649,379) | (0) | (0) | 0 | (0) | (0) | (4,279) | 0 | (653,658) |



Fund 10 Tentative Original Budget School Year 2023-2024



| Fund 21 | Fund 26 | Fund 31 | Fund 32 | Fund 49 | Fund 55 | Total by Fund |
|-----------------------|-----------|--------------------|----------------------|--------------------|-----------|---------------|
| Total School Activity | Total RDA | Total Debt Service | Total Capital Outlay | Total School Foods | Total MBA | Total Budget |
| 1,680,000 | 896,000 | 3,280,125 | 8,472,686 | 679,203 | - | 34,779,601 |
| - | | - | 463,039 | 447,000 | - | 55,443,815 |
| - | | - | 200,000 | 1,747,166 | - | 12,185,036 |
| | | - | - | - | - | - |
| 1,680,000 | 896,000 | 3,280,125 | 9,135,725 | 2,873,369 | - | 102,408,453 |
| | | - | - | - | - | - |
| 1,680,000 | 896,000 | 3,280,125 | 27,515,028 | 3,459,317 | 335,000 | 122,362,361 |
| - | - | - | (18,379,303) | (585,948) | (335,000) | (19,953,908) |

Other Funds & Total Tentative Original Budget
School Year 2023-2024

FY 23 Final & FY 24 Original Budget

Maintenance and Operation

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|-------------------------------|---|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$19,657,532 | \$19,012,121 | \$18,993,911 | \$19,771,587 |
| | 3000 Total STATE | \$38,974,587 | \$48,131,940 | \$48,499,742 | \$54,533,776 |
| | 4000 Total FEDERAL | \$7,958,717 | \$8,223,351 | \$8,981,136 | \$10,237,870 |
| | TOTAL REVENUES | \$66,590,837 | \$75,367,412 | \$76,474,789 | \$84,543,234 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$38,552,830 | \$42,773,319 | \$44,203,411 | \$45,911,944 |
| | 200 Employee Benefits | \$18,388,838 | \$21,272,758 | \$21,411,275 | \$22,329,172 |
| | 300 Purchased Professional and Technical | \$1,085,316 | \$1,357,883 | \$1,343,491 | \$1,109,594 |
| | 400 Purchased property Services | \$425,436 | \$440,215 | \$538,606 | \$462,369 |
| | 500 Other Purchased Services | \$682,131 | \$1,154,909 | \$1,422,230 | \$1,049,702 |
| | 600 Supplies | \$6,146,150 | \$8,544,321 | \$8,375,293 | \$6,860,138 |
| | 700 Property | \$55,457 | \$73,982 | \$213,968 | \$4,755,395 |
| | 800 Other Objects | \$40,634 | \$480,811 | \$568,501 | \$2,718,577 |
| | TOTAL EXPENDITURES | \$65,376,790 | \$76,098,197 | \$78,076,775 | \$85,196,891 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$1,214,046 | (\$730,785) | (\$1,601,985) | (\$653,658) |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$29,436 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$1,243,482 | (\$730,785) | (\$1,601,985) | (\$653,658) |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$25,964,297 | | \$27,207,779 | |
| | FUND BALANCE - ENDING | \$27,207,779 | (\$730,785) | \$25,605,794 | (\$653,658) |

FY 23 Final & FY 24 Original Budget School Activities

| EXPENDITURES BY REVENUE SOURCE | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|-------------|----------------------|-------------------|----------------------|
| 1000 Total Local | \$1,355,259 | \$1,486,500 | \$1,678,000 | \$1,680,000 |
| TOTAL REVENUES | \$1,355,259 | \$1,486,500 | \$1,678,000 | \$1,680,000 |
| 100 Salaries | \$2,898 | \$10,000 | \$66 | |
| 200 Employee Benefits | \$896 | \$3,242 | \$7 | |
| 300 Purchased Professional and Technical | \$173,979 | \$132,100 | \$156,600 | \$139,000 |
| 500 Other Purchased Services | \$289,769 | \$418,000 | \$350,900 | \$607,900 |
| 600 Supplies | \$858,564 | \$822,221 | \$1,057,537 | \$933,100 |
| 800 Other Objects | \$76,825 | \$100,937 | \$113,090 | |
| TOTAL EXPENDITURES | \$1,402,931 | \$1,486,500 | \$1,678,200 | \$1,680,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | (\$47,672) | \$0 | (\$200) | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | (\$47,672) | \$0 | (\$200) | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$812,501 | | \$764,829 | |
| FUND BALANCE - ENDING | \$764,829 | \$0 | \$764,629 | \$0 |

FY 23 Final & FY 24 Original Budget Tax Increment Financing

| | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|------------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE 1000 Total LOCAL | \$804,474 | \$826,000 | \$826,000 | \$896,000 |
| TOTAL REVENUES | \$804,474 | \$826,000 | \$826,000 | \$896,000 |
| EXPENDITURES BY OBJECT 800 Other Objects | \$804,474 | \$826,000 | \$826,000 | \$896,000 |
| TOTAL EXPENDITURES | \$804,474 | \$826,000 | \$826,000 | \$896,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$0 | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$0 | | \$0 | |
| FUND BALANCE - ENDING | \$0 | \$0 | \$0 | \$0 |

FY 23 Final & FY 24 Original Budget Debt Service Fund

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|------------------------|---|--------------------|----------------------|--------------------|----------------------|
| EXPENDITURES BY SOURCE | 1000 Total LOCAL | \$3,561,409 | \$3,176,625 | \$3,176,625 | \$3,280,125 |
| | TOTAL REVENUES | \$3,561,409 | \$3,176,625 | \$3,176,625 | \$3,280,125 |
| EXPENDITURES BY OBJECT | 1300 Purchased Professional and Technical | \$3,500 | \$2,500 | \$3,500 | \$3,500 |
| | 800 Other Objects | \$3,284,625 | \$3,296,625 | \$3,296,625 | \$3,276,625 |
| | TOTAL EXPENDITURES | \$3,288,125 | \$3,299,125 | \$3,300,125 | \$3,280,125 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$273,284 | (\$122,500) | (\$123,500) | \$0 |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$273,284 | (\$122,500) | (\$123,500) | \$0 |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$214,453 | | \$487,736 | |
| | FUND BALANCE - ENDING | \$487,736 | (\$122,500) | \$364,236 | \$0 |

FY 23 Final & FY 24 Original Budget Capital Outlay

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|------------------------------|---|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$7,919,636 | \$8,118,686 | \$8,118,686 | \$8,472,686 |
| | 3000 Total STATE | | | | \$463,039 |
| | 4000 Total FEDERAL | | | | \$200,000 |
| | TOTAL REVENUES | \$7,919,636 | \$8,118,686 | \$8,118,686 | \$9,135,725 |
| EXPENDITURE BY OBJECT | 300 Purchased Professional and Technical | \$5,912 | \$10,000 | \$10,000 | |
| | 400 Purchased property Services | \$3,224,463 | \$3,634,131 | \$5,598,777 | \$23,082,920 |
| | 600 Supplies | \$2,209,494 | \$2,317,431 | \$2,230,648 | \$2,038,165 |
| | 700 Property | \$1,388,060 | \$1,706,198 | \$1,907,147 | \$2,393,943 |
| | TOTAL EXPENDITURES | \$6,827,928 | \$7,667,760 | \$9,746,571 | \$27,515,028 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$1,091,708 | \$450,926 | (\$1,627,885) | (\$18,379,303) |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$1,091,708 | \$450,926 | (\$1,627,885) | (\$18,379,303) |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$29,902,015 | | \$30,993,723 | |
| | FUND BALANCE - ENDING | \$30,993,723 | \$450,926 | \$29,365,837 | (\$18,379,303) |

FY 23 Final & FY 24 Original Budget Child Nutrition

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|--|---|-------------|----------------------|-------------------|----------------------|
| | REVENUES BY SOURCE | | | | |
| | 1000 Total LOCAL | \$55,250 | \$766,000 | \$766,000 | \$679,203 |
| | 3000 Total STATE | \$555,970 | \$615,225 | \$615,225 | \$447,000 |
| | 4000 Total FEDERAL | \$3,714,929 | \$2,050,200 | \$2,050,200 | \$1,747,166 |
| | TOTAL REVENUES | \$4,326,148 | \$3,431,425 | \$3,431,425 | \$2,873,369 |
| | EXPENDITURES BY OBJECT | | | | |
| | 100 Salaries | \$1,148,213 | \$1,288,979 | \$1,288,979 | \$1,314,861 |
| | 200 Employee Benefits | \$532,397 | \$651,436 | \$651,436 | \$637,223 |
| | 300 Purchased Professional and Technical | \$1,230 | \$500 | \$1,069 | \$200 |
| | 400 Purchased property Services | \$21,982 | \$13,615 | \$28,205 | \$14,115 |
| | 500 Other Purchased Services | \$2,740 | \$14,300 | \$14,300 | \$5,500 |
| | 600 Supplies | \$1,425,517 | \$1,227,300 | \$1,202,141 | \$1,049,850 |
| | 700 Property | \$121,650 | \$25,000 | \$35,000 | \$40,000 |
| | 800 Other Objects | \$353,018 | \$357,642 | \$357,642 | \$397,568 |
| | TOTAL EXPENDITURES | \$3,606,748 | \$3,578,772 | \$3,578,772 | \$3,459,317 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$719,400 | (\$147,347) | (\$147,347) | (\$585,948) |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$719,400 | (\$147,347) | (\$147,347) | (\$585,948) |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$1,608,853 | | \$2,328,254 | |
| | FUND BALANCE - ENDING | \$2,328,254 | (\$147,347) | \$2,180,906 | (\$585,948) |

FY 23 Final & FY 24 Original Budget Enterprise Fund

| | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|---|--------------|----------------------|-------------------|----------------------|
| EXPENDITURES BY OBJECT GROUP | | | | |
| 1000 Total LOCAL | \$2,730,646 | | | |
| TOTAL REVENUES | \$2,730,646 | | | |
| 700 Property | \$334,589 | \$335,000 | \$335,000 | \$335,000 |
| 800 Other Objects | \$88,330 | | | |
| TOTAL EXPENDITURES | \$422,919 | \$335,000 | \$335,000 | \$335,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$2,307,726 | (\$335,000) | (\$335,000) | (\$335,000) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCE | \$2,307,726 | (\$335,000) | (\$335,000) | (\$335,000) |
| FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$9,808,471 | | \$12,116,197 | |
| FUND BALANCE - ENDING | \$12,116,197 | (\$335,000) | \$11,781,197 | (\$335,000) |

FY 23 Final & FY 24 Original Budget

SUMMARY - ALL FUNDS

| | | Actual 2022 | Original Budget 2023 | Final Budget 2023 | Original Budget 2024 |
|-------------------------------|---|--------------|----------------------|-------------------|----------------------|
| REVENUES BY SOURCE | 1000 Total LOCAL | \$36,106,337 | \$33,385,932 | \$33,559,222 | \$34,779,601 |
| | 3000 Total STATE | \$39,530,557 | \$48,747,165 | \$49,114,967 | \$55,443,816 |
| | 4000 Total FEDERAL | \$11,673,646 | \$10,273,551 | \$11,031,336 | \$12,185,036 |
| | TOTAL REVENUES | \$87,310,540 | \$92,406,648 | \$93,705,525 | \$102,408,453 |
| EXPENDITURES BY OBJECT | 100 Salaries | \$39,703,941 | \$44,072,298 | \$45,492,456 | \$47,226,805 |
| | 200 Employee Benefits | \$18,922,131 | \$21,927,436 | \$22,062,718 | \$22,966,394 |
| | 300 Purchased Professional and Technical | \$1,286,001 | \$1,502,983 | \$1,514,660 | \$1,252,294 |
| | 400 Purchased property Services | \$3,671,881 | \$4,087,961 | \$6,165,588 | \$23,559,404 |
| | 500 Other Purchased Services | \$974,640 | \$1,587,209 | \$1,787,430 | \$1,663,102 |
| | 600 Supplies | \$10,639,724 | \$12,911,273 | \$12,865,618 | \$10,881,253 |
| | 700 Property | \$1,899,756 | \$2,140,180 | \$2,491,115 | \$7,524,338 |
| | 800 Other Objects | \$4,647,906 | \$5,062,015 | \$5,161,859 | \$7,288,771 |
| | TOTAL EXPENDITURES | \$81,745,981 | \$93,291,355 | \$97,541,443 | \$122,362,361 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) | \$5,564,559 | (\$884,707) | (\$3,835,918) | (\$19,953,909) |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | \$0 | \$0 | \$0 | \$0 |
| | NET CHANGE IN FUND BALANCE | \$5,564,559 | (\$884,707) | (\$3,835,918) | (\$19,953,909) |
| | FUND BALANCE - BEGINNING (FROM PRIOR YEAR) | \$68,333,959 | \$0 | \$73,898,518 | \$0 |
| | FUND BALANCE - ENDING | \$73,898,518 | (\$884,707) | \$70,062,600 | (\$19,953,909) |