GENEVA CUSD 304 — **Revenues by Source and Expenditures by Objects - All Funds**

Fiscal Years 2022-2032	AUDITED FY 2022	% Δ	AUDITED FY 2023	% Δ	AUDITED FY 2024	AUDITED FY 2025	% Δ	BUDGETED FY 2026	PROJECTED FY 2026	% Δ	BUDGETED FY 2027	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ	PROJECTED FY 2031	% Δ	PROJECTED FY 2032	% Δ
REVENUES																							
Local Sources	$ 96,726,027	-11%	$ 103,857,889	7%	109,166,826	5%	$ 112,297,905	3%	$ 113,086,851	2%	$ 114,520,544	2%	$ 116,261,103	3%	$115,215,147	1%	$ 120,039,589	3%	$ 123,940,875	3%	$ 128,898,511	4%	$ 132,765,466	3%	$ 138,076,084	4%
State Sources	$ 7,367,215	-2%	$ 7,079,171	-4%	7,184,963	1%	$ 6,857,838	-5%	$ 7,215,411	-4%	$ 6,577,563	-4%	$ 6,356,100	-12%	$5,836,516	-11%	$ 6,356,100	0%	$ 6,419,661	1%	$ 6,596,202	3%	$ 6,678,654	1%	$ 6,687,003	0%
Federal Sources	$ 6,727,420	81%	$ 3,049,659	-55%	2,782,586	-9%	$ 2,129,446	-23%	$ 2,006,710	10%	$ 2,343,654	10%	$ 1,871,000	-7%	$1,622,750	-31%	$ 1,913,098	2%	$ 1,917,880	0%	$ 1,994,595	4%	$ 1,997,089	0%	$ 1,999,585	0%
TOTAL REVENUES	**$ 110,820,662**	**-8%**	**$ 113,986,719**	**3%**	**119,134,375**	5%	**$ 121,285,189**	2%	**$ 122,308,972**	2%	**$ 123,441,761**	2%	**$ 124,488,203**	2%	**$122,674,413**	-1%	**$ 128,308,786**	3%	**$ 132,278,417**	3%	**$ 137,489,308**	4%	**$ 141,441,209**	3%	**$ 146,762,672**	4%
EXPENDITURES																							
Salary	$ 55,842,849	4%	$ 57,679,967	3%	59,704,529	4%	$ 63,141,182	5%	$ 66,535,686	5%	$ 66,079,147	5%	$ 68,090,160	2%	$68,549,285	4%	$ 70,813,766	4%	$ 73,646,317	4%	$ 76,223,938	3%	$ 78,396,320	3%	$ 81,140,192	3%
Benefits	$ 12,163,147	1%	$ 13,213,256	9%	13,890,897	5%	$ 14,532,717	3%	$ 15,379,844	4%	$ 15,096,859	4%	$ 16,323,857	6%	$12,636,315	-16%	$ 17,017,621	4%	$ 17,740,870	4%	$ 18,423,893	4%	$ 19,133,213	4%	$ 20,568,204	8%
Purchased Services	$ 7,965,510	12%	$ 8,205,169	3%	9,479,721	16%	$ 9,467,116	-3%	$ 11,042,033	10%	$ 10,440,904	10%	$ 11,558,984	5%	$12,571,876	20%	$ 11,905,754	3%	$ 12,233,162	3%	$ 12,581,807	3%	$ 12,833,443	2%	$ 13,218,446	3%
Supplies & Materials	$ 5,284,597	45%	$ 3,929,729	-26%	4,426,301	13%	$ 4,346,657	-25%	$ 5,379,383	9%	$ 4,719,340	9%	$ 4,716,440	-12%	$3,926,007	-17%	$ 4,902,739	4%	$ 5,096,398	4%	$ 5,241,645	3%	$ 5,346,478	2%	$ 5,506,872	3%
Capital Outlay	$ 5,224,584	83%	$ 3,306,392	-37%	13,925,720	321%	$ 18,200,559	9%	$ 11,523,236	-46%	$ 9,741,663	-46%	$ 10,815,519	-6%	$11,471,791	18%	$ 12,800,000	18%	$ 13,844,676	8%	$ 14,106,178	2%	$ 14,830,107	5%	$ 15,126,709	2%
Other Objects	$ 18,498,058	-11%	$ 21,716,250	17%	18,959,313	-13%	$ 19,205,099	0%	$ 19,000,358	-2%	$ 18,888,271	-2%	$ 18,881,671	-1%	$20,906,803	11%	$ 18,881,671	0%	$ 19,070,488	1%	$ 19,261,193	1%	$ 19,501,957	1%	$ 19,891,997	2%
Non-Capitalized Equipment	$ 363,145	-1%	$ 686,599	89%	591,729	-14%	$ 532,155	-38%	$ 620,545	11%	$ 590,247	11%	$ 723,940	17%	$1,287,227	118%	$ 747,830	3%	$ 772,508	3%	$ 784,096	1%	$ 799,778	2%	$ 815,774	2%
TOTAL EXPENDITURES	**$ 105,341,890**	5%	**$ 108,737,362**	3%	**120,978,210**	11%	**$ 129,425,485**	2%	**$ 129,481,085**	-3%	**$ 125,556,431**	-3%	**$ 131,110,571**	1%	**$131,349,304**	5%	**$ 137,069,381**	5%	**$ 142,404,418**	4%	**$ 146,622,750**	3%	**$ 150,841,297**	3%	**$ 156,268,194**	2%
SURPLUS/DEFICIT	$ 5,478,772		$ 5,249,357		$ (1,843,835)	$ (8,140,296)		$ (7,172,113)	$ (2,114,670)		$ (6,622,368)	$ (8,674,891)		$ (8,760,595)		$ (10,126,002)		$ (9,133,442)		$ (9,400,088)		$ (9,505,521)	
Other Sources of Financing	$ 2,906,413		$ 12,516,828		12,454,675	$ 11,358,157		$ 6,800,000	$ 7,641,507		$ 7,700,000	$7,700,000		$ 9,300,000		$ 10,094,676		$ 10,606,178		$ 11,180,107		$ 11,571,411	
Other Financing Uses	$ (2,572,005)		$ (12,516,828)		$ (12,454,675)	$ (11,618,000)		$ (6,800,000)	$ (6,800,000)		$ (7,700,000)	-$7,700,000		$ (9,300,000)		$ (10,094,676)		$ (10,606,178)		$ (11,180,107)		$ (11,571,411)	
Total	$ 334,408		$ -		$ -	$ (259,843)		$ -	$ 841,507		$ -	$ -		$ -		$ -		$ -		$ -		$ -	
Surplus/Deficit	$ 5,813,180		$ 5,249,357		$ (1,843,835)	$ (8,400,139)		$ (7,172,113)	$ (1,273,163)		$ (6,622,368)	$ (8,674,891)		$ (8,760,595)		$ (10,126,002)		$ (9,133,442)		$ (9,400,088)		$ (9,505,521)	
Beginning Fund Balance	**70,610,834**		**$ 78,525,290**		**$ 82,977,443**	**$ 83,522,087**		**$ 70,150,282**	**$ 75,121,948**		**$ 73,848,785**	**$73,848,785**		**$ 67,226,417**		**$ 58,465,822**		**$ 48,339,821**		**$ 39,206,378**		**$ 29,806,290**	
Ending Fund Balance	**$ 78,525,290**		**$ 82,977,443**		**$ 83,522,087**	**$ 75,121,948**		**$ 62,978,169**	**$ 73,848,785**		**$ 67,226,417**	**$ 65,173,894**		**$ 58,465,822**		**$ 48,339,821**		**$ 39,206,378**		**$ 29,806,290**		**$ 20,300,769**	
Fund Balance as % of Expenditures	74.54%		76.31%		69.04%	58.04%		48.64%	58.82%		51.27%	49.62%		42.65%		33.95%		26.74%		19.76%		18.42%	
Fund Balance as # of Months of Expenditures	8.95		9.16		8.28	6.97		5.84	7.06		6.15	5.95		5.12		4.07		3.21		2.37		2.21	

This slide includes Fiscal Years 2022-2025 audited financials in columns D-M. Columns N-Q, in blue, indicate the budgeted and projected for FY 2026 (pending audit). Columns R-U, in green, indicate the budgeted and projected for FY 2027. 5-Year Projections are in columns V-AE. Fiscal Years 2028-2032 include proposed Capital Plans for each year. The model provides a warning of unsustainable costs that will result in fund balances that will be gravely diminished by reducing District reserves to low unprecedented levels.