

FY25 Budget Summary All Funds (Excluding Student Activity Accounts)

	Original Budget	Amended Budget	Net Increase (Decrease)
Revenue & Transfers	29,025,862	30,080,140	1,054,278
Expenditures & Transfers	(34,928,563)	(36,326,896)	1,398,333
Net Increase (Decrease)	(5,902,701)	(6,246,756)	(344,055)
Beginning Fund Balance	43,102,837	43,169,487	66,650
Ending Fund Balance	37,200,136	36,922,731	(277,405)

Fund 10 - Educational

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	20,464,081	21,195,970	731,889	Interest Income, TIF Reimbursement, Food Service Grant Funding
Expenditures	(22,146,900)	(23,063,784)	916,884	Salaries & benefits (6th,sec overlap, SpEd Para & sub, EL, less UTEC; Health insurance increase; PS food service, testing (ACT), library (omitted), athletic labor, SpEd private facility; Supplies technology & food; Equipment -technology, Grant Funding
Net Increase (Decrease)	<u>(1,682,819)</u>	<u>(1,867,814)</u>	<u>(184,995)</u>	

Fund 20 - Operations & Maintenance

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	2,398,269	2,413,269	15,000	Interest Income
Expenditures	(3,077,145)	(3,123,425)	46,280	Health Insurance, Water & Sewer, Grounds Overtime, Soule Bowl and Soccer Pitch Wi-Fi
Net Increase (Decrease)	<u>(678,876)</u>	<u>(710,156)</u>	<u>(31,280)</u>	

Fund 30 - Debt Service

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	1,755,196	1,755,196	-
Expenditures	(1,738,300)	(1,738,300)	-
Net Increase (Decrease)	<u>16,896</u>	<u>16,896</u>	<u>-</u>

Fund 40 - Transportation

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	1,043,776	1,058,276	14,500	Interest Income
Expenditures	(1,329,350)	(1,357,250)	27,900	Special Ed bus monitor, Health Insurance for new driver
Net Increase (Decrease)	<u>(285,574)</u>	<u>(298,974)</u>	<u>(13,400)</u>	

Fund 50 - Municipal Security/Social Security

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	704,379	724,379	20,000	Interest Income
Expenditures	(862,120)	(882,120)	20,000	Bus Drivers (salary increases), Career & College Advisor (no longer paid by grant), Replacement overlap for training (SpEd AA), Athletics (game labor varies)
Net Increase (Decrease)	<u>(157,741)</u>	<u>(157,741)</u>	<u>-</u>	

Fund 60 - Capital Projects

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	870,445	1,138,334	267,889	Interest Income, State Maintenance Program Grant, County Facility Sales Tax, Transfer from working cash, Decrease in ESSER 3 (spent prior year)
Expenditures	(3,618,705)	(3,499,184)	(119,521)	Addition of upper gym remodeling project, decrease in other projects (spent prior year)
Net Increase (Decrease)	<u>(2,748,260)</u>	<u>(2,360,850)</u>	<u>387,410</u>	

Fund 70 - Working Cash

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	429,495	429,495	-	
Expenditures	-	(500,000)	500,000	Transfer to Capital Projects for upper gym renovation
Net Increase (Decrease)	<u>429,495</u>	<u>(70,505)</u>	<u>(500,000)</u>	

Fund 80 - Tort

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	995,526	1,000,526	5,000	Interest Income
Expenditures	(1,190,560)	(1,197,350)	6,790	Health insurance, Legal Fees, UTEC Security
Net Increase (Decrease)	<u>(195,034)</u>	<u>(196,824)</u>	<u>(1,790)</u>	

Fund 90 - Fire Prevention & Safety

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	364,695	364,695	-
Expenditures	(965,483)	(965,483)	-
Net Increase (Decrease)	<u>(600,788)</u>	<u>(600,788)</u>	<u>-</u>

Detail of Fund Changes

Fund 80

Interest Income	<u>5,000</u>
Health Insurance	1,790
Legal	4,500
UTEC Security	500
	<u>6,790</u>

Detail of Fund Changes

Fund 60

Interest Income	6,000
County Facility Sales Tax	50,000
School Maintenance Program Grant - upper gyms	50,000
Transfer from Working Cash	500,000
ESSER 3 - prior year accounts receivable	(338,111)
	<u>267,889</u>
Additional architect fees (gas tank sumps, upper gyms, tennis courts, 10 year facilities plan)	69,250
Bond issuance projects (remaining bond funds after prior year accounts payable)	(196,072)
Bleacher project (prior year accounts payable)	(488,453)
Community Wi-Fi project (prior year accounts payable)	(53,542)
County Facility Sales Tax Projects (primarily addition of upper gym renovation)	887,407
ESSER 3 - prior year accounts payable	(338,111)
	<u>(119,521)</u>

Detail of Fund Changes

Fund 50

Interest Income	<u>\$ 20,000</u>
College & Career Advisor 052 (omitted)	6,200
Athletics 060	3,000
Bus Drivers 404	9,500
Special Olympics 186	200
UTEC 213	25
Vocational Teacher 000 1400 (replacement for TRS teacher)	50
Camp Labor 000 1550	50
SpEd Secretary 000 1200 (replacement training)	<u>975</u>
	<u>20,000</u>

Detail of Fund Changes

Fund 40

Interest Income	14,500
	<u>14,500</u>
Director Health Insurance	1,100
Director Supplies	500
Driver OT	(1,000)
Driver Health & Vision Insurance	15,300
Driver Travel, Training, iPass	700
Garage water & sewer (storm sewer charges)	(3,000)
Gasoline	(17,900)
Maintenance Salary & OT	2,500
Repairs done by others	5,000
Repair parts	2,200
New bus	57,900
Special Ed Monitor Salary	12,000
Garage equipment	(5,000)
New van	(40,000)
Non-claimable materials	(500)
Miscellaneous Expense	<u>(1,900)</u>
	<u>27,900</u>

Detail of Fund Changes

Fund 20	
Interest Income	15,000
	<u>15,000</u>
Receiving & Delivery Health Insurance	2,000
PS General	(1,000)
Grounds OT	4,000
Grounds Health Insurance	1,080
Technology Infrastructure (Wi-Fi Soule Bowl & Pitch)	7,000
Grounds PS	2,500
Water & Sewer (ground water previously to trans & ACC)	11,000
Custodian & Maintenance Health Ins	17,200
HVAC & Plumb supplies	<u>2,500</u>
	<u>46,280</u>

Detail of Fund Changes

Fund 10	
Interest Income	83,015
Service provided to other Districts (ACC)	20,000
TIF reimbursement	138,500
Summer Camp Labor	(500)
Cafeteria	48,500
Drivers Ed Fees & Aid	(18,000)
Athletics	2,250
Grant funding	458,080
Other	44
	<u>731,889</u>
	6th assign \$14,000, SpEd & Gen Office secretary overlap \$86,000, SpEd Para \$61,000, SpEd Sub \$61,000, Food service \$9,000, EL Teacher \$43,000, UTEC (\$112,550), Other (\$9,000)
Salaries	152,450
	Health Insurance \$159,550, Bilingual Teacher TRS \$4,000, UTEC TRS (\$4,570),
Benefits	161,530 Other \$2,550
	Food Service \$9,000, Testing \$17,000, Library (omitted) \$7,000, Athletics
PS	55,350 officials, game labor, police \$13,200, SpEd home/hospital \$3,500, Other \$5,650
Supplies	70,915 Technology Supplies \$40,000, Food Service Food \$30,000
Equipment	(39,965) Technology Equipment (\$40,000)
Expenditure of grant funding	450,089
	Phoenix Tuition out \$3500 - Athletic Dues (\$15), Hope Learning Academy
Other	66,515 (\$70,000)
	<u>916,884</u>