

Dodge City Community College

2024-2025



Published Budget

CERTIFICATE

TO THE CLERK OF Ford County COUNTY, STATE OF KANSAS
 We the undersigned, duly elected, qualified and acting officers of
Dodge City Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024-2025; and (3) the Amount(s) of 2024 Tax to be Levied are within statutory limitations.

Table of Contents:			2024-2025 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		19,367,305	11,392,963	
Postsecondary Technical Education			8,903,702	XXXXXXXXXX	
Adult Education	71-617		439,500	49,970	
Adult Supplementary Education	74-32,261		0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise			2,412,698	XXXXXXXXXX	
Total Current Funds Unrestricted			31,123,205	11,442,933	
Plant Funds					
Capital Outlay	71-501		1,131,650	748,997	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		375,000	XXXXXXXXXX	
Total Plant Funds			1,506,650	748,997	
Total - All Funds		XXXXXXXXXX	32,629,855		
Hearing Notice					Final Assessed Valuation

Assisted by:
Jeff Cemin

Revenue Neutral Rate: 31.243

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Attest: _____, 2024

 County Clerk

Kathy Ramson Trustee
[Signature] Trustee
[Signature] Trustee
Sheila R. Bertelson Trustee
[Signature] Trustee
[Signature] Trustee
Jim Lewis, Jr Trustee
 Signature and Title of Elected Official

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2024-2025 BUDGET**

The governing body of Dodge City Community College in Ford County will meet on
August 27, 2024 at 6:00 pm at Board Room, Student Union Bldg, DCCC Campus

for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of revenue neutral rate, and to consider amendments. Detailed budget information is available at Business Office, Administration and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2024 Tax to be Levied (as shown below) establish the maximum limits of the 2024-2025 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2022-2023		2023-2024		Proposed Budget 2024-2025		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2024 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	17,683,688	29.896	17,816,265	29.748	19,367,305	11,392,963	29.895
Postsecondary Tech Ed	5,574,859		7,735,328		8,903,702	xxxxxxxxx	xxx
Adult Education	335,000	0.158	229,466	0.157	439,500	49,970	0.131
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,220,259	xxx	2,445,727	xxx	2,412,698	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	489,337	2.003	968,809	1.988	1,131,650	748,997	1.965
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	390,614	xxx	376,526	xxx	375,000	xxxxxxxxx	xxx
Total All Funds	26,693,757	32.057	29,572,121	31.893	32,629,855	xxxxxxxxx	31.991
<i>Revenue Neutral Rate**</i>							31.243
Total Tax Levied	11,137,441		11,906,870		xxxxxxxxx	12,191,930	
Assessed Valuation	347,426,174		373,338,035		381,101,254		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	3,545,000	3,405,000	3,265,000
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	11,207,100	10,376,400	11,975,700
Total	14,752,100	13,781,400	15,240,700

* Tax Rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Jeff Cermin

Jeff Cermin, VP of Administration & Finance / CFO

Adopted Budget

Budget Form CC-B

2024-2025

Current Funds Unrestricted General Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	7,348,909	5,955,315	7,636,072
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	7,348,909	5,955,315	7,636,072
Revenues				
Student Sources:				
Tuition	4	2,311,044	4,243,767	4,248,288
Fees	5			
Total Student Income	9	2,311,044	4,243,767	4,248,288
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,578,668	1,626,796	1,607,526
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,578,668	1,626,796	1,607,526
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(1,020,926)
Current Year Ad Valorem Property Tax	31	12,015,198	12,144,761	XXXXXXXXXX
Motor Vehicle Tax	32			1,088,249
Recreational Vehicle Tax	33			8,561
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			153,951
Other Local Income	36		1,165,026	
Total Local Income	39	12,015,198	13,309,787	229,835
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	385,184	316,672	255,324
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	385,184	316,672	255,324
Total Revenues (9 + 19 + 29 + 39 + 49)	60	16,290,094	19,497,022	6,340,973
Total Resources Available (3 + 60)	62	23,639,003	25,452,337	13,977,045

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	23,639,003	25,452,337	13,977,045
EXPENDITURES				
Education and General:				
Instruction	63	2,217,916	2,374,860	2,645,292
Research	64			
Public Service	65			
Academic Support	66	1,260,001	1,349,161	1,502,794
Student Services	67	3,632,898	3,889,969	4,332,930
Institutional Support	68	4,016,917	4,301,162	4,790,946
Operation and Maintenance	69	3,482,616	3,729,053	4,153,690
Scholarships	70	160,689	172,060	191,653
Total Expenditures	79	14,771,037	15,816,265	17,617,305
Transfers				
Transfer to Vocational	81			0
Non-Mandatory Transfers	82	2,912,651	2,000,000	1,750,000
Mandatory Transfers	83			
Total Transfers	89	2,912,651	2,000,000	1,750,000
Total Expenditures & Transfers (79 + 89)	90	17,683,688	17,816,265	19,367,305
Unencumbered Cash Balance June 30 (62 - 90)	91	5,955,315	7,636,072	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			7,636,072
Tax in Process (30)	95			(1,020,926)
Total Resources less tax-in-process (60 - 30)	96			7,361,899
Six Month Resources (50% of 96) *	97			3,680,950
Total Resources (94 thru 97)	98			17,657,995
Total Expenditures & Transfers (90)	99			19,367,305
Six Month Expenditures (50% of 99) *	100			9,683,653
Total 18 Month Expenditures (99 + 100)	101			29,050,958
Tax Required Prior to Operating Grant (101- 98)	102			11,392,963
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			11,392,963
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			11,392,963

* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

12,190,000

(797,037)

828,000

414,000

Adopted Budget

Budget Form CC-C

2024-2025

Current Funds Unrestricted Postsecondary Technical Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	1	109,273	74,425	(637,172)
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	109,273	74,425	(637,172)
Revenues				
Student Sources:				
Tuition	4	1,682,916	1,602,883	1,269,855
Fees	5		3,993,130	4,419,247
Total Student Income	9	1,682,916	5,596,013	5,689,102
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,549,833	955,822	835,690
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24	7,262	377,484	373,901
Total State Income	29	1,557,095	1,333,306	1,209,591
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42		94,412	79,005
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44	2,300,000		
Total Other Income	49	2,300,000	94,412	79,005
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,540,011	7,023,731	6,977,698
Total Resources Available (3 + 60)	62	5,649,284	7,098,156	6,340,526

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	5,649,284	7,098,156	6,340,526
EXPENDITURES				
Education and General:				
Instruction	63	3,355,726	4,656,197	5,359,487
Research	64			
Public Service	65			
Academic Support	66	399,699	554,598	638,366
Student Services	67	16,957	23,528	27,082
Institutional Support	68	1,636,148	2,270,217	2,613,120
Operation and Maintenance	69	166,329	230,788	265,647
Scholarships	70			
Total Expenditures	79	5,574,859	7,735,328	8,903,702
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	5,574,859	7,735,328	8,903,702
Unencumbered Cash Balance June 30 (62 - 90)	93	74,425	(637,172)	XXXXXXXX

Community College Name: Dodge City Community College

County: Ford County

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$1,607,526	\$835,690	\$2,443,216
2. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$1,561,844	\$1,175,503	\$2,737,347
3. Estimated increase in State Funding for K.S.A. 71-204	\$0		\$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$0

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/24*	\$0		\$0
2. 2023 Actual Taxes Levied*	\$11,123,835		\$58,708
3. Less: delinquent taxes	0.0% \$0	\$0	\$0
4. Less: 2023 Taxes Received*	\$12,144,761		\$59,791
5. Total Deductions (add Lines 3 + 4)	\$12,144,761	\$0	\$59,791
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	(\$1,020,926)	\$0	(\$1,083)
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2024-2025

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/24*	\$3			
2. 2023 Actual Taxes Levied*	\$696,723			
3. Less: delinquent taxes	0.0%	\$0	\$0	\$0
4. Less: 2023 Taxes Received*	\$759,558			
5. Total Deductions (add Lines 3 + 4)	\$759,558	\$0	\$0	\$0
6. 2023 taxes receivable (taxes in process of collection 6/30/24) (Line 2 less Line 5)	(\$62,835)	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-23 to 12-31-24) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/24 to 6/30/25	\$1,162,153			
		*10. Estimated Recreational Vehicle Property Tax 7/1/24 to 6/30/25		
		\$9,142		
Actual Delinquency for 2022 Taxes *	0.0%	*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/24 to 6/30/25		
Estimated Delinquency Rate used in this budget	0.0%	\$164,406		
		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/24 to 6/30/25		

* These amounts are available from the County Treasurer.

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2024-2025

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in
2023-2024 School Year Until March 2025. Revenues will not be received until March 2026 for new levies made in 2024-2025.

	(1) 2023 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$11,123,835	93.6%	1,088,249	8,561	153,951	
2. Postsecondary Tech Ed	\$0	0.0%	0	0	0	
3. Adult Education	\$58,708	0.5%	5,743	45	813	
4. Capital Outlay	\$696,723	5.9%	68,161	536	9,642	
5. Bond and Interest	\$0	0.0%	0	0	0	
6. Special Assessment	\$0	0.0%	0	0	0	
7. No Fund Warrants	\$0	0.0%	0	0	0	
8.						
9.						
10. TOTAL	\$11,879,266	100.000%	\$1,162,153	\$9,142	\$164,406	\$0
		(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2024-2025.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.

(e) These figures are pulled in from Form 112 for the period 7/1/24 - 6/30/25.

(f) The college may place this amount in any or all levy funds.

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	231,635	222,296	190,237
Revenues				
Student Sources:				
Tuition	4	20,500	0	
Fees	5			
Total Student Income	9	20,500	0	0
Federal Sources:				
Federal Grants	10	184,286	96,516	149,290
Other Federal Income	11			
Total Federal Income	19	184,286	96,516	149,290
State Sources:				
State Grants and Contracts	22	61,749	34,968	124,193
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	61,749	34,968	124,193
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-1,083
Current Year Ad Valorem Property Tax	31	59,126	57,048	XXXXXXXXXX
Motor Vehicle Tax	32		6,239	5,743
Recreational Vehicle Tax	33		46	45
Delinquent Tax	34		2,152	0
In Lieu of Tax - Industrial Revenue Bond	35		438	813
Other Local Income	36			
Total Local Income	39	59,126	65,923	5,518
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (9 + 19 + 29 + 39 + 49)	60	325,661	197,407	279,001
Total Resources Available (3 + 60)	62	557,296	419,703	469,238

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	557,296	419,703	469,238
Expenditures				
Education and General:				
Instruction	63	335,000	229,466	512,663
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	335,000	229,466	439,500
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	335,000	229,466	439,500
Unencumbered Cash Balance June 30 (62 - 90)	93	222,296	190,237	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			190,237
Tax in Process (30)	95			(1,083)
Total Resources (60 - 30)	96			280,084
Six Month Resources (50% of 96)	97			140,042
Total Resources (94 thru 97)	98			609,280
Total Expenditures & Transfers (90)	99			439,500
Six Month Expenditures (50% of 99) *	100			219,750
Total 18 Month Expenditures (99 + 100)	101			659,250
Tax Required (101 - 98)	102			49,970
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			49,970

* Recommended

109714

Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget						2024-2025 Proposed Budget
			Bookstore Fund	Child Dev. Ctr. Fund	Food Service Fund	Housing Fund	Student Union Fund		
Current Funds Unrestricted									
Auxiliary Enterprise Funds									
Unencumbered Cash									
Balance July 1	512,301	1,227,516							1,777,398
Revenues									
Student Sources									0
Federal Sources									0
Gifts and Grants									0
Sales	2,935,474	2,995,609	110,000	225,000	1,242,100	1,715,600			3,292,700
Other Income					5,000	5,000			10,000
Cancel of Prior Year Encumbrances			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues	2,935,474	2,995,609	110,000	225,000	1,247,100	1,720,600		0	3,302,700
Expenditures									
Salaries & Benefits	607,926	815,156	52,295	321,000		375,000			748,295
General Operating Expenses	355,199	554,446	43,200	56,500	23,000	468,753		21,000	612,453
Supplies	44,532	20,553	4,500	1,500		8,550		3,000	17,550
Cost of Goods Sold	1,027,117	1,004,643	95,500	0	900,000	0			995,500
Equipment	185,485	50,929	1,500	0	20,000	15,000		2,400	38,900
									0
									0
									0
									0
Total Expenditures	2,220,259	2,445,727	196,995	379,000	943,000	867,303		26,400	2,412,698
Transfers									
Mandatory Transfers									0
Non-Mandatory Transfers									0
Total Transfers	0	0	0	0	0	0		0	0
Total Expenditures & Transfers (78 + 89)	2,220,259	2,445,727	196,995	379,000	943,000	867,303		26,400	2,412,698
Unencumbered Cash Balance June 30 (3 + 54 - 90)	1,227,516	1,777,398	-86,995	-154,000	304,100	853,297		-26,400	2,667,400

Adopted Budget

Plant Funds Capital Outlay	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Unencumbered Cash Balance July 1	3	719,012	980,695	771,444
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			-62,835
Current Year Ad Valorem Property Tax	31	751,020	759,558	XXXXXXXXXX
Motor Vehicle Tax	32			68,161
Recreational Vehicle Tax	33			536
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			9,642
Other Local Income	36			
Total Local Income	39	751,020	759,558	15,504
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			81,573
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Tax Credit Donations Income	44			
Total Other Income	49	0	0	81,573
Total Revenues (19 + 29 + 39 + 49)	60	751,020	759,558	97,077
Total Resources Available (3 + 60)	62	1,470,032	1,740,253	868,521

Adopted Budget

Plant Funds Capital Outlay	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Total Resources Available	62	1,470,032	1,740,253	868,521
Expenditures				
Plant Equipment and Facility	71	489,337	0	0
Principal on Bonds	72		613,251	715,000
Interest and Fees	73		355,558	416,650
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	489,337	968,809	1,131,650
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	489,337	968,809	1,131,650
Unencumbered Cash Balance June 30 (62 - 90)	93	980,695	771,444	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			771,444
Tax in Process (40)	95			(62,835)
Total Resources (60 - 40)	96			159,912
Six month Resources (50% of 96)	97			79,956
Total Resources (94 thru 97)	98			948,478
Total Expenditures & Transfers (90)	99			1,131,650
Six Month Expenditures (50% of 99) *	100			565,825
Total 18 Month Expenditures (99 + 100)	101			1,697,475
Tax Required (101 - 98)	102			748,997
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			748,997

* Recommended

Adopted Budget

	Line	2022-2023 Audited Actual	2023-2024 Unaudited Actual	2024-2025 Proposed Budget
Revenue Bonds				
Unencumbered Cash Balance July 1	3	476,182	1,005,938	931,243
Revenues				
Local Sources:				
Other Local Income	36	1,442,674	1,485,504	1,485,500
Total Local Income	39	1,442,674	1,485,504	1,485,500
Other Sources:				
Depreciation Expense	40	(686,156)	(680,000)	(680,000)
Other Operating Expense	41	(448,799)	(1,103,673)	(1,100,000)
Transfer In	42	612,651	600,000	600,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	(522,304)	(1,183,673)	(1,180,000)
Total Revenues (39 + 49)	60	920,370	301,831	305,500
Total Resources Available (3 + 60)	62	1,396,552	1,307,769	1,236,743
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73	390,614	376,526	375,000
	74			
Cash-Basis Reserve	75			
Total Expenditures	79	390,614	376,526	375,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	390,614	376,526	375,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,005,938	931,243	861,743