



# Capital Revenue Sources

Bryce Ellis and Dr. Michael Kemp



## 2023-24 EFP – What changed from Tentative?

- Updated LCIF Projections
- Table 3.1.2 in EFP - Highlighted Changes (beginning on pg 28)
- Carry Over Projects - Some were completed
- Project Budget Increases and/or Adjustments
- Added Projects
  - Grant Projects
  - Camera Projects
  - Condemned Playground Replacements



**Table 3.1**  
**Projected New Revenue (pg 26)**  
**2023/2024 Through 2027/2028**

REVENUE	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
LCIF (1.50 Mil)	\$ 26,252,480.00	\$ 27,302,579.20	\$ 28,394,682.37	\$ 29,530,469.66	\$ 30,711,688.45
C.O. & D.S.	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00
Mill Money	\$ 9,000,000.00	\$ 9,000,000.00	\$ 9,000,000.00	\$ 9,000,000.00	\$ -
Gas Tax	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00	\$ 46,500.00
Impact Fees	\$ 8,000,000.00	\$ 8,100,000.00	\$ 8,200,000.00	\$ 8,300,000.00	\$ 8,400,000.00
Half-cent Sales Tax	\$ 16,000,000.00	\$ 16,640,000.00	\$ 17,305,600.00	\$ 17,997,824.00	\$ 18,717,736.96
Fair Share Mitigation (Impact Fees)	\$ 804,457.00	\$ 1,927,445.00	\$ 1,927,445.00	\$ 866,315.00	\$ 866,315.00
Grant (Safety & Security)	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Grant (CTE)	\$ 197,000.00	\$ -	\$ -	\$ -	\$ -
Other Revenue (Bond, COPs, etc)	\$ 55,000,000.00	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 117,100,437.00</b>	<b>\$ 64,816,524.20</b>	<b>\$ 66,674,227.37</b>	<b>\$ 67,541,108.66</b>	<b>\$ 60,542,240.41</b>



# Table 3.1.1

## District Capital Outlay Expenditures 2023/2024 Through 2027/2028

Item	DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>1</b>	<b>Repay Certificate of Participation</b>					
	380-9700920-9001-3753-0000-000-4 (OLS) (Series 2014) Refinance	\$ 880,544.00	\$ 876,694.00	\$ 4,287,000.00	\$ 4,404,000.00	\$ 2,028,000.00
	380-9700920-9001-3783-0000-000-4 (OHS/LAJ) (Series 2012)	\$ 3,931,862.50	\$ 3,933,862.50	\$ 763,412.50	\$ 769,600.00	\$ 769,600.00
	370-9700920-9001-3723-0000-000-4 (FIH) (Series 2005B/2017)	\$ 363,175.20	\$ 367,145.10	\$ -	\$ -	\$ -
	380-9700920-9001-XXXX-X (Classroom Wings COPS)	\$ -	\$ 3,300,000.00	\$ 4,560,000.00	\$ 4,560,000.00	\$ 4,560,000.00
	380-9700920-9001-3763-0000-000-4 (Dues)	\$ 16,100.00	\$ 16,100.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
<b>Total</b>		<b>\$ 5,191,681.70</b>	<b>\$ 8,493,801.60</b>	<b>\$ 9,620,412.50</b>	<b>\$ 9,743,600.00</b>	<b>\$ 7,367,600.00</b>
<b>2</b>	<b>District-Wide</b>					
	370-9700910-9001-1520-0000-000-4 (Equipment)	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
<b>Total</b>		<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>
<b>3</b>	<b>Property and Casualty Insurance</b>					
	370-9700910-9001-3553-0000-000-4	\$ 1,930,000.00	\$ 1,950,000.00	\$ 1,950,000.00	\$ 1,950,000.00	\$ 1,950,000.00
<b>Total</b>		<b>\$ 1,930,000.00</b>	<b>\$ 1,950,000.00</b>	<b>\$ 1,950,000.00</b>	<b>\$ 1,950,000.00</b>	<b>\$ 1,950,000.00</b>
<b>4</b>	<b>Maintenance Department</b>					
	370-7404-9021-4	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00	\$ 1,600,000.00
	370-9700910-9020-3894-0000-000-4 (Salaries)	\$ 2,640,000.00	\$ 2,640,000.00	\$ 2,640,000.00	\$ 2,640,000.00	\$ 2,640,000.00
<b>Total</b>		<b>\$ 4,240,000.00</b>	<b>\$ 4,240,000.00</b>	<b>\$ 4,240,000.00</b>	<b>\$ 4,240,000.00</b>	<b>\$ 4,240,000.00</b>
<b>5</b>	<b>District-Wide Technology</b>					
	BCC Technology Agreement (392) Roll Forward	\$ -	\$ -	\$ -	\$ -	\$ -
	370-7408680-9040-xxxx-4	\$ 3,700,000.00	\$ 2,300,000.00	\$ 2,400,000.00	\$ 2,500,000.00	\$ 2,600,000.00
<b>Total</b>		<b>\$ 3,700,000.00</b>	<b>\$ 2,300,000.00</b>	<b>\$ 2,400,000.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 2,600,000.00</b>
<b>6</b>	<b>Transportation Department</b>					
	370-9700920-9010-3878-0000-000-4 (100 -Bus/Radio Lease Purchase)	\$ 1,535,242.17	\$ 1,561,560.83	\$ 1,588,330.71	\$ -	\$ -
	370-9700920-9010-3878-0000-000-4 (Interest for Bus Lease)	\$ 80,317.25	\$ 53,998.59	\$ 27,228.71	\$ -	\$ -
	370-7800651-9010-3878-0000-000-4 (New purchase 11 buses)	\$ 1,604,207.00	\$ 3,075,000.00	\$ 3,075,000.00	\$ 3,075,000.00	\$ 3,075,000.00
	370-9200710-9010-3815-0000-000-4 (GPS System)	\$ 110,035.43	\$ 112,320.00	\$ 112,320.00	\$ 129,168.00	\$ 129,168.00
	370-9200720-9010-3815-0000-000-4 (Interest for GPS)	\$ 2,284.57				
<b>Total</b>		<b>\$ 3,332,086.42</b>	<b>\$ 4,802,879.42</b>	<b>\$ 4,802,879.42</b>	<b>\$ 3,204,168.00</b>	<b>\$ 3,204,168.00</b>
<b>7</b>	<b>Charters (5% estimate)*</b>					
	396-9200710-9010-3878-0000-000-4 EDFIRST	\$ 875,000.00	\$ 910,000.00	\$ 946,400.00	\$ 984,256.00	\$ 1,023,626.24
	370-9200720-9010-3878-0000-000-4 LCIF	\$ 307,154.02	\$ 546,051.58	\$ 851,840.47	\$ 1,181,218.79	\$ 1,535,584.42
<b>Total</b>		<b>\$ 1,182,154.02</b>	<b>\$ 1,456,051.58</b>	<b>\$ 1,798,240.47</b>	<b>\$ 2,165,474.79</b>	<b>\$ 2,559,210.66</b>
<b>Grand Total</b>		<b>\$ 20,075,922.14</b>	<b>\$ 23,742,732.60</b>	<b>\$ 25,311,532.39</b>	<b>\$ 24,303,242.79</b>	<b>\$ 22,420,978.66</b>



# QUESTIONS