

**BUDGET REPORT
OCTOBER 2023
GENERAL OPERATING FUND**

REVENUE	22-23	AMENDED	OCTOBER	Y-T-D	BALANCE TO	23-24	22-23
	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,200,000	61,483	142,262	20,057,738	0.70%	1.24%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	211,916	366,665	1,434,335	20.36%	243.77%
STATE REVENUE	28,587,502	36,100,000	5,326,536	11,845,229	24,254,771	32.81%	31.98%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	-	218,694	2,281,306	8.75%	15.24%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	13,348	13,348	1,029,652	1.28%	3.30%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	5,613,283	12,586,198	49,057,802	20.42%	21.28%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,176,784	4,359,725	23,124,521	15.86%	15.21%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	58,025	108,851	535,278	16.90%	16.50%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	59,903	93,357	926,742	9.15%	11.87%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	167,385	368,004	2,344,420	13.57%	13.56%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	323,621	673,132	4,282,161	13.58%	16.29%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	149,744	393,061	1,760,601	18.25%	17.68%
32 SOCIAL SERVICES	40,890	236,314	2,470	5,287	231,027	2.24%	3.38%
33 HEALTH SERVICES	398,631	760,673	30,215	65,567	695,106	8.62%	17.27%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	273,277	537,368	3,031,196	15.06%	17.45%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	152,458	269,974	1,346,710	16.70%	17.43%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	224,037	552,622	2,319,853	19.24%	19.61%
51 PLANT SERVICES	5,279,699	6,299,979	364,687	1,022,492	5,277,487	16.23%	19.50%
52 SECURITY MONITORING	326,024	1,084,607	24,821	63,158	1,021,449	5.82%	14.26%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	79,434	182,760	1,114,359	14.09%	22.90%
61 COMMUNITY SERVICES	374,760	657,380	54,513	98,532	558,848	14.99%	23.39%
71 DEBT SERVICES	1,346,875	1,320,353	24,372	128,280	1,192,073	9.72%	10.58%
81 FACILITIES CONSTRUCTION	2,533,593	2,450,000	-	-	2,450,000	0.00%	0.22%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	-	35,000	0.00%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	-	113,886	361,114	23.98%	22.40%
TOTAL OPERATING EXPENDITURES	53,912,751	61,644,000	4,165,746	9,036,056	52,607,944	14.66%	15.52%
EXCESS/(DEFICIENCY)	7,126,488	-	1,447,537	3,550,142	(3,550,142)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	-	1,447,537	3,550,142	(3,550,142)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731		31,484,731			
ENDING FUND BALANCE - AUG 31	31,484,731	31,484,731		35,034,873		Target:	16.7%

**FOOD SERVICE
BUDGET REPORT
OCTOBER 2023**

	22-23 UNAUDITED	AMENDED BUDGET	OCTOBER ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
REVENUE							
OTHER LOCAL INCOME	25,960	5,300	-	210	5,090	3.96%	10.01%
SALES	491,076	503,000	68,186	108,951	394,049	21.66%	25.84%
STATE REIMBURSEMENT	44,135	10,000	-	10,742	-742	107.42%	21.86%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	658,783	658,783	3,015,626	17.93%	13.31%
COMMODITIES RECEIVED	248,584	231,891	-	-	-	0.00%	6.04%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	726,969	778,686	3,414,023	17.60%	14.38%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.04%
35 - FOOD SERVICE	3,590,795	3,929,959	363,898	513,413	3,416,546	13.06%	11.83%
51 - PLANT MAINTENANCE	37,990	50,000	2,738	2,738	47,262	5.48%	7.65%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	366,637	516,151	3,945,699	11.57%	11.40%
EXCESS/(DEFICIENCY)	416,130	(37,250)	360,332	262,535	(531,676)		
BEGINNING FUND BALANCE - SEPT 1	2,157,578	2,573,708		2,573,708			
ENDING FUND BALANCE - AUG 31	2,573,708	2,536,458		2,836,244		Target:	16.7%

**DEBT SERVICE
BUDGET REPORT
OCTOBER 2023**

	22-23	AMENDED	OCTOBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,375,000	38,390	89,583	12,285,417	0.72%	2.97%
LOCAL REVENUE-OTHER	379,096	315,000	19,541	42,194	272,806	13.39%	115.13%
STATE REVENUE	226,903	353,680	-	-	353,680	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	12,970,336	13,043,680	57,932	131,777	12,911,903	1.01%	3.11%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	12,921,763	-	1,132,650	11,789,113	8.77%	9.77%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	-	1,132,650	11,789,113	8.77%	9.77%
EXCESS/(DEFICIENCY)	1,960,339	121,917	57,932	(1,000,873)	1,122,790		
OTHER FINANCING							
SALE OF BONDS (7911)	-	1,500,000	-	-	1,500,000		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	(1,006,539)	-	-	-	-		
TOTAL OTHER SOURCES (USES)	(1,006,539)	1,500,000	-	-	1,500,000		
NET CHANGE IN FUND BALANCE	953,800	1,621,917	57,932	(1,000,873)	2,622,790		
BEGINNING FUND BALANCE - SEPT 1	4,195,489	5,149,289		5,149,289			
ENDING FUND BALANCE - AUG 31	5,149,289	6,771,206		4,148,415		Target:	16.7%
UPCOMING BOND PAYMENTS 23-24							
	PRINCIPAL	INTEREST	TOTAL				
2/1/2024	-	3,483,194	3,483,194				
4/1/2024	815,000	122,725	937,725				
8/1/2024	2,340,000	3,483,194	5,823,194				
	3,155,000	7,089,113	10,244,113				

**CONSTRUCTION/BOND 2021
BUDGET REPORT
OCTOBER 2023**

	22-23	AMENDED	OCTOBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE	7,942,835	-	745,221	1,484,828	(1,484,828)	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	7,942,835	-	745,221	1,484,828	(1,484,828)	0.00%	0.00%
EXPENDITURES							
52 - SECURITY	41,583	17,821	-	-	17,821	0.00%	0.00%
53 - DATA PROCESSING	-	53,832	-	-	53,832	0.00%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	128,953,049	2,331,298	2,332,174	126,620,874	1.81%	1.80%
TOTAL DEBT SERVICE EXPENDITURES	29,707,682	128,953,049	2,331,298	2,332,174	126,620,874	1.81%	1.80%
EXCESS/(DEFICIENCY)	(21,764,846)	(128,953,049)	(1,586,077)	(847,346)	(128,105,702)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	(21,764,846)	(128,953,049)	(1,586,077)	(847,346)	(128,105,702)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,255,759		154,255,759			
ENDING FUND BALANCE - AUG 31	154,255,759	25,302,710		153,408,412			

**BUDGET AMENDMENT LISTING
OCTOBER 2023**

	General Fund	Child Nutrition	I & S Fund
Adopted Revenue Budget:	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Amendments:			
Proposed Amended Revenue	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Adopted Expenditure Budget:	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
Amendments:			
September: For TXPSI Security Services Contract			
Function 11 - Instruction	\$ (373,000)		
Function 52 - Safety & Security	\$ 373,000		
Proposed Amended Budget	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
Proposed Amended Net Budgeted Revenue/Expenditures	\$ -	\$ (37,250)	\$ 121,917
Other Resources/Uses	\$ -	\$ -	\$ -
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ -	\$ (37,250)	\$ 121,917