

**BUDGET REPORT
NOVEMBER 2023
GENERAL OPERATING FUND**

| | 22-23 | AMENDED | NOVEMBER | Y-T-D | BALANCE TO | 23-24 | 22-23 |
|--|-------------------|-------------------|------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUE | AUDITED | BUDGET | ACTIVITY | ACTIVITY | BE REALIZED | PERCENT REALIZED | PERCENT REALIZED |
| LOCAL REVENUE-TAXES - M&O | 24,101,276 | 20,200,000 | 1,409,879 | 1,552,141 | 18,647,859 | 7.68% | 7.98% |
| LOCAL REVENUE-OTHER | 4,477,673 | 1,801,000 | 181,582 | 548,247 | 1,252,753 | 30.44% | 22.78% |
| STATE REVENUE | 28,587,502 | 36,100,000 | 3,485,617 | 15,330,846 | 20,769,154 | 42.47% | 48.27% |
| TRS ON-BEHALF REVENUE | 2,697,532 | 2,500,000 | 436,427 | 655,121 | 1,844,879 | 26.20% | 24.80% |
| FEDERAL REVENUE-Shars, Medicaid | 1,175,257 | 1,043,000 | 1,276 | 14,624 | 1,028,376 | 1.40% | 5.07% |
| TOTAL OPERATING REVENUE | 61,039,239 | 61,644,000 | 5,514,781 | 18,100,979 | 43,543,021 | 29.36% | 31.86% |
| EXPENDITURES | | | | | | | |
| 11 INSTRUCTION | 25,306,169 | 27,484,246 | 2,613,145 | 6,972,869 | 20,511,377 | 25.37% | 23.10% |
| 12 INSTRUCTIONAL MEDIA SVCS | 618,856 | 644,129 | 58,279 | 167,130 | 476,999 | 25.95% | 24.13% |
| 13 CURRICULUM/STAFF DEV. | 683,053 | 1,020,099 | 73,251 | 166,608 | 853,491 | 16.33% | 20.88% |
| 21 INSTRUCTIONAL LEADERSHIP | 2,062,041 | 2,712,424 | 218,539 | 586,542 | 2,125,882 | 21.62% | 24.08% |
| 23 SCHOOL LEADERSHIP | 4,057,848 | 4,955,293 | 384,781 | 1,057,913 | 3,897,380 | 21.35% | 24.32% |
| 31 GUIDANCE & COUNSELING | 1,772,187 | 2,153,662 | 182,392 | 575,454 | 1,578,208 | 26.72% | 25.78% |
| 32 SOCIAL SERVICES | 40,890 | 236,314 | 3,704 | 8,991 | 227,323 | 3.80% | 26.98% |
| 33 HEALTH SERVICES | 398,631 | 760,673 | 36,939 | 102,506 | 658,167 | 13.48% | 22.66% |
| 34 STUDENT TRANSPORTATION | 3,345,251 | 3,568,564 | 363,392 | 900,760 | 2,667,804 | 25.24% | 28.54% |
| 35 FOOD SERVICE | 1,350 | - | - | - | - | 0.00% | 0.00% |
| 36 CO-CURRICULAR ACTIVITIES | 1,596,738 | 1,616,683 | 152,030 | 422,003 | 1,194,680 | 26.10% | 21.31% |
| 41 GENERAL ADMINISTRATION | 2,464,493 | 2,872,475 | 203,597 | 756,220 | 2,116,255 | 26.33% | 25.69% |
| 51 PLANT SERVICES | 5,279,699 | 6,299,979 | 635,749 | 1,658,240 | 4,641,739 | 26.32% | 22.12% |
| 52 SECURITY MONITORING | 326,024 | 1,084,607 | 57,225 | 120,383 | 964,224 | 11.10% | 26.14% |
| 53 DATA PROCESSING SERVICES | 1,252,585 | 1,297,119 | 77,015 | 259,775 | 1,037,344 | 20.03% | 23.21% |
| 61 COMMUNITY SERVICES | 374,760 | 657,380 | 68,344 | 166,876 | 490,504 | 25.38% | 27.01% |
| 71 DEBT SERVICES | 1,346,875 | 1,320,353 | 8,934 | 137,214 | 1,183,139 | 10.39% | 30.66% |
| 81 FACILITIES CONSTRUCTION | 2,533,593 | 2,450,000 | 307,738 | 307,738 | 2,142,262 | 12.56% | 0.00% |
| 93 SHARED SERVICES ARRANGEMENTS | 21,276 | 35,000 | - | - | 35,000 | 0.00% | 0.00% |
| 99 OTHER GOVERNMENT CHARGES | 430,432 | 475,000 | 110,060 | 223,946 | 251,054 | 47.15% | 23.10% |
| TOTAL OPERATING EXPENDITURES | 53,912,751 | 61,644,000 | 5,555,113 | 14,591,169 | 47,052,831 | 23.67% | 22.67% |
| EXCESS/(DEFICIENCY) | 7,126,488 | - | (40,333) | 3,509,810 | (3,509,810) | | |
| OPERATING TRANSFERS: | | | | | | | |
| TRANSFER INCOME | - | - | - | - | - | 0.00% | |
| OTHER SOURCES | - | - | - | - | - | 0.00% | |
| NET CHANGE IN FUND BALANCE | 7,126,488 | - | (40,333) | 3,509,810 | (3,509,810) | | |
| 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 | | 34,994,540 | | Target: | 25.0% |

**DEBT SERVICE
BUDGET REPORT
NOVEMBER 2023**

| | 22-23 | AMENDED | NOVEMBER | Y-T-D | BALANCE TO | 23-24 | 22-23 |
|--|--------------------|-------------------|-------------------|------------------|-------------------|---------------------|---------------------|
| REVENUE | AUDITED | BUDGET | ACTIVITY | ACTIVITY | BE REALIZED | PERCENT REALIZED | PERCENT REALIZED |
| LOCAL REVENUE-TAXES - I&S | 12,364,337 | 12,375,000 | 859,697 | 949,280 | 11,425,720 | 7.67% | 9.31% |
| LOCAL REVENUE-OTHER | 379,096 | 315,000 | 20,384 | 62,578 | 252,422 | 19.87% | 197.97% |
| STATE REVENUE | 208,095 | 353,680 | - | - | 353,680 | 0.00% | 0.00% |
| TOTAL DEBT SERVICE REVENUE | 12,951,528 | 13,043,680 | 880,082 | 1,011,858 | 12,031,822 | 7.76% | 9.54% |
| EXPENDITURES | | | | | | | |
| 71 - DEBT SERVICE | 11,009,997 | 12,921,763 | 1,000 | 1,133,650 | 11,788,113 | 8.77% | 9.78% |
| TOTAL DEBT SERVICE EXPENDITURES | 11,009,997 | 12,921,763 | 1,000 | 1,133,650 | 11,788,113 | 8.77% | 9.78% |
| EXCESS/(DEFICIENCY) | 1,941,531 | 121,917 | 879,082 | (121,792) | 243,709 | | |
| 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 | 934,992 | 1,621,917 | 879,082 | (121,792) | 1,743,709 | | |
| BEGINNING FUND BALANCE - SEPT 1 | 4,195,489 | 5,130,481 | | 5,130,481 | | | |
| ENDING FUND BALANCE - AUG 31 | 5,130,481 | 6,752,398 | | 5,008,689 | | Target: | 25.0% |
| UPCOMING BOND PAYMENTS 2023-24 | | | | | | | |
| | 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 | | | | |

**FOOD SERVICE
BUDGET REPORT
NOVEMBER 2023**

| | 22-23 | AMENDED | NOVEMBER | Y-T-D | BALANCE TO | 23-24 | 22-23 |
|--|------------------|------------------|-----------------|------------------|------------------|---------------------|---------------------|
| REVENUE | AUDITED | BUDGET | ACTIVITY | ACTIVITY | BE REALIZED | PERCENT REALIZED | PERCENT REALIZED |
| OTHER LOCAL INCOME | 25,960 | 5,300 | 936 | 1,146 | 4,154 | 21.62% | 14.15% |
| SALES | 491,076 | 503,000 | 57,861 | 166,811 | 336,189 | 33.16% | 36.58% |
| STATE REIMBURSEMENT | 44,135 | 10,000 | 21,504 | 32,246 | -22,246 | 322.46% | 32.52% |
| FEDERAL REIMBURSEMENT | 3,466,703 | 3,674,409 | 385,657 | 1,044,440 | 2,629,969 | 28.42% | 23.06% |
| COMMODITIES RECEIVED | 248,584 | 231,891 | - | - | - | 0.00% | 6.04% |
| TOTAL FOOD SERVICE REVENUE | 4,276,459 | 4,424,600 | 465,957 | 1,244,643 | 2,948,066 | 28.13% | 24.80% |
| EXPENDITURES | | | | | | | |
| 35 - COMMODITIES USED | 231,544 | 231,891 | - | - | 231,891 | 0.00% | 6.04% |
| 35 - FOOD SERVICE | 3,590,795 | 3,929,959 | 486,589 | 850,487 | 3,079,472 | 21.64% | 16.16% |
| 51 - PLANT MAINTENANCE | 37,990 | 50,000 | 4,997 | 7,735 | 42,265 | 15.47% | 15.28% |
| 81 - FACILITIES CONSTRUCTION | - | 250,000 | - | - | 250,000 | 0.00% | 0.00% |
| TOTAL FOOD SERVICE EXPENDITURES | 3,860,329 | 4,461,850 | 491,586 | 858,223 | 3,603,627 | 19.23% | 16.15% |
| EXCESS/(DEFICIENCY) | 416,130 | (37,250) | (25,630) | 386,420 | (655,561) | | |
| 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 | | 2,960,128 | | Target: | 25.0% |

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

| | 22-23 | AMENDED | NOVEMBER | Y-T-D | BALANCE TO | 23-24 | 22-23 |
|--|-----------------|---------------|-------------|-------------|---------------|----------|----------|
| REVENUE | AUDITED | BUDGET | ACTIVITY | ACTIVITY | BE REALIZED | PERCENT | PERCENT |
| | | | | | | REALIZED | REALIZED |
| LOCAL REVENUE | 7,942,835 | - | 712,419 | 2,197,247 | (2,197,247) | 0.00% | 0.00% |
| TOTAL DEBT SERVICE REVENUE | 7,942,835 | - | 712,419 | 2,197,247 | (2,197,247) | 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 | 129,268,014 | 4,028,305 | 6,360,479 | 122,907,535 | 4.92% | 9.44% |
| TOTAL DEBT SERVICE EXPENDITURES | 29,749,264 | 129,339,667 | 4,028,305 | 6,360,479 | 122,979,188 | 4.92% | 9.44% |
| EXCESS/(DEFICIENCY) | (21,806,429.01) | (129,339,667) | (3,315,886) | (4,163,232) | (125,176,435) | | |
| 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 | (21,806,429) | (129,339,667) | (3,315,886) | (4,163,232) | (125,176,435) | | |
| BEGINNING FUND BALANCE - SEPT 1 | 176,020,605 | 154,214,176 | | 154,214,176 | | | |
| ENDING FUND BALANCE - AUG 31 | 154,214,176 | 24,874,509 | | 150,050,944 | | | |

**BUDGET AMENDMENT LISTING
NOVEMBER 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 |