

**BUDGET AMENDMENT LISTING  
DECEMBER 2023**

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

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

	22-23	AMENDED	DECEMBER	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	-	715,259	2,912,507	(2,912,507)	0.00%	0.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	7,942,835	-	715,259	2,912,507	(2,912,507)	0.00%	0.00%
<b>EXPENDITURES</b>							
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	131,077,317	4,296,626	10,657,105	120,420,211	8.13%	12.13%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	29,749,264	131,148,970	4,296,626	10,657,105	120,491,864	8.13%	12.13%
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429.01)	(131,148,970)	(3,581,367)	(7,744,599)	(123,404,371)		
<b>OTHER FINANCING</b>							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	-	-		
<b>NET CHANGE IN FUND BALANCE</b>	(21,806,429)	(131,148,970)	(3,581,367)	(7,744,599)	(123,404,371)		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	176,020,605	154,214,176		154,214,176			
<b>ENDING FUND BALANCE - AUG 31</b>	154,214,176	23,065,206		146,469,577			

**DEBT SERVICE  
BUDGET REPORT  
DECEMBER 2023**

	22-23	AMENDED	DECEMBER	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,375,000	1,320,155	2,269,435	10,105,565	18.34%	44.18%
LOCAL REVENUE-OTHER	379,096	315,000	26,993	89,571	225,429	28.44%	341.30%
STATE REVENUE	208,095	353,680	534,071	534,071	-180,391	151.00%	100.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>12,951,528</b>	<b>13,043,680</b>	<b>1,881,219</b>	<b>2,893,077</b>	<b>10,150,603</b>	<b>22.18%</b>	<b>46.60%</b>
<b>EXPENDITURES</b>							
71 - DEBT SERVICE	11,009,997	12,921,763	-	1,133,650	11,788,113	8.77%	9.78%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>11,009,997</b>	<b>12,921,763</b>	<b>-</b>	<b>1,133,650</b>	<b>11,788,113</b>	<b>8.77%</b>	<b>9.78%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>1,941,531</b>	<b>121,917</b>	<b>1,881,219</b>	<b>1,759,427</b>	<b>(1,637,510)</b>		
<b>OTHER FINANCING</b>							
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)	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(1,006,539)</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>934,992</b>	<b>1,621,917</b>	<b>1,881,219</b>	<b>1,759,427</b>	<b>(137,510)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>4,195,489</b>	<b>5,130,481</b>		<b>5,130,481</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>5,130,481</b>	<b>6,752,398</b>		<b>6,889,908</b>		<b>Target:</b>	<b>33.3%</b>
<b>UPCOMING BOND PAYMENTS 2023-24</b>							
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>				
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				
	<b>3,155,000</b>	<b>7,089,113</b>	<b>10,244,113</b>				

**FOOD SERVICE  
BUDGET REPORT  
DECEMBER 2023**

	22-23	AMENDED	DECEMBER	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	173	1,318	3,982	24.88%	25.40%
SALES	491,076	503,000	49,903	216,714	286,286	43.08%	45.10%
STATE REIMBURSEMENT	44,135	10,000	10,868	43,113	-33,113	431.13%	43.50%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	17,790	1,062,230	2,612,179	28.91%	35.10%
COMMODITIES RECEIVED	248,584	231,891	-	-	-	0.00%	6.00%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,424,600</b>	<b>78,733</b>	<b>1,323,376</b>	<b>2,869,333</b>	<b>29.91%</b>	<b>34.30%</b>
<b>EXPENDITURES</b>							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.00%
35 - FOOD SERVICE	3,590,795	3,929,959	728,638	1,215,227	2,714,732	30.92%	27.20%
51 - PLANT MAINTENANCE	37,990	50,000	4,479	9,476	40,524	18.95%	23.60%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
<b>TOTAL FOOD SERVICE EXPENDITURES</b>	<b>3,860,329</b>	<b>4,461,850</b>	<b>733,117</b>	<b>1,224,703</b>	<b>3,237,147</b>	<b>27.45%</b>	<b>25.70%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>416,130</b>	<b>(37,250)</b>	<b>(654,384)</b>	<b>98,672</b>	<b>(367,813)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>2,157,578</b>	<b>2,573,708</b>		<b>2,573,708</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>2,573,708</b>	<b>2,536,458</b>		<b>2,672,381</b>		<b>Target:</b>	<b>33.3%</b>

**BUDGET REPORT  
DECEMBER 2023  
GENERAL OPERATING FUND**

	22-23	AMENDED	DECEMBER	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	2,143,490	3,695,630	16,504,370	18.30%	48.60%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	197,725	745,971	1,055,029	41.42%	283.29%
STATE REVENUE	28,587,502	36,100,000	147,275	15,478,121	20,621,879	42.88%	41.54%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	229,526	884,647	1,615,353	35.39%	30.77%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	17,636	32,260	1,010,740	3.09%	6.15%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>61,644,000</b>	<b>2,735,651</b>	<b>20,836,630</b>	<b>40,807,370</b>	<b>33.80%</b>	<b>46.34%</b>
<b>EXPENDITURES</b>							
11 INSTRUCTION	25,306,169	27,484,246	2,327,332	9,300,202	18,184,044	33.84%	31.42%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	42,290	209,420	434,709	32.51%	35.61%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	67,900	234,508	785,591	22.99%	21.98%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	166,267	752,809	1,959,615	27.75%	26.54%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	355,735	1,413,648	3,541,645	28.53%	33.58%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	160,623	736,077	1,417,585	34.18%	31.07%
32 SOCIAL SERVICES	40,890	236,314	2,869	11,861	224,453	5.02%	7.47%
33 HEALTH SERVICES	398,631	760,673	34,283	136,789	623,884	17.98%	33.55%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	230,604	1,131,364	2,437,200	31.70%	33.42%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	131,201	553,204	1,063,479	34.22%	35.26%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	187,354	943,574	1,928,901	32.85%	32.80%
51 PLANT SERVICES	5,279,699	6,299,979	401,826	2,060,066	4,239,913	32.70%	35.38%
52 SECURITY MONITORING	326,024	1,084,607	38,906	159,288	925,319	14.69%	21.65%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	54,491	314,266	982,853	24.23%	35.83%
61 COMMUNITY SERVICES	374,760	657,380	54,324	221,199	436,181	33.65%	47.52%
71 DEBT SERVICES	1,346,875	1,320,353	94,413	231,627	1,088,726	17.54%	19.04%
81 FACILITIES CONSTRUCTION	2,533,593	2,450,000	-	307,738	2,142,262	12.56%	51.48%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	20,137	20,137	14,863	57.53%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	13,952	237,898	237,102	50.08%	50.87%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,912,751</b>	<b>61,644,000</b>	<b>4,384,507</b>	<b>18,975,676</b>	<b>42,668,324</b>	<b>30.78%</b>	<b>32.58%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,126,488</b>	<b>-</b>	<b>(1,648,856)</b>	<b>1,860,953</b>	<b>(1,860,953)</b>		
<b>OPERATING TRANSFERS:</b>							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,126,488</b>	<b>-</b>	<b>(1,648,856)</b>	<b>1,860,953</b>	<b>(1,860,953)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>24,358,243</b>	<b>31,484,731</b>		<b>31,484,731</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>31,484,731</b>	<b>31,484,731</b>		<b>33,345,684</b>		<b>Target:</b>	<b>33.3%</b>