

BUDGET REPORT
JANUARY 2024
GENERAL OPERATING FUND

	22-23	AMENDED	JANUARY	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	11,137,182	14,832,813	5,367,187	73.43%	84.41%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	38,828	784,800	1,016,200	43.58%	435.35%
STATE REVENUE	28,587,502	36,100,000	0	15,478,121	20,621,879	42.88%	41.87%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	0	884,647	1,615,353	35.39%	38.78%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	700	32,960	1,010,040	3.16%	6.43%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	11,176,711	32,013,341	29,630,660	51.93%	63.04%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,123,745	11,423,947	16,060,299	41.57%	38.80%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	50,303	259,723	384,406	40.32%	43.32%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	90,638	325,146	694,953	31.87%	25.83%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	131,810	884,619	1,827,805	32.61%	32.66%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	336,944	1,750,592	3,204,701	35.33%	41.88%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	289,797	1,025,874	1,127,788	47.63%	37.38%
32 SOCIAL SERVICES	40,890	236,314	3,312	15,173	221,141	6.42%	9.42%
33 HEALTH SERVICES	398,631	760,673	29,973	166,763	593,910	21.92%	41.45%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	255,875	1,387,238	2,181,326	38.87%	41.26%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	113,499	666,703	949,980	41.24%	43.23%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	202,703	1,146,277	1,726,198	39.91%	39.11%
51 PLANT SERVICES	5,279,699	6,299,979	424,786	2,484,852	3,815,127	39.44%	41.80%
52 SECURITY MONITORING	326,024	1,084,607	99,600	258,889	825,718	23.87%	24.20%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	158,790	473,056	824,063	36.47%	44.73%
61 COMMUNITY SERVICES	374,760	657,380	53,083	274,283	383,097	41.72%	59.58%
71 DEBT SERVICES	1,346,875	1,320,353	76,358	307,985	1,012,368	23.33%	25.34%
81 FACILITIES CONSTRUCTION	2,533,593	2,450,000	14,250	321,988	2,128,012	13.14%	25.07%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	20,137	14,863	57.53%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	-	237,898	237,102	50.08%	50.87%
TOTAL OPERATING EXPENDITURES	53,912,751	61,644,000	4,455,466	23,431,142	38,212,858	38.01%	37.71%
EXCESS/(DEFICIENCY)	7,126,488	-	6,721,245	8,582,198	(8,582,198)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	-	6,721,245	8,582,198	(8,582,198)		
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		40,066,929		Target:	41.7%

**FOOD SERVICE
BUDGET REPORT
JANUARY 2024**

	22-23	AMENDED	JANUARY	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	-	1,318	3,982	24.88%	31.39%
SALES	491,076	503,000	32,283	248,997	254,003	49.50%	55.30%
STATE REIMBURSEMENT	44,135	10,000	-	43,113	-33,113	431.13%	54.58%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	222,651	1,284,881	2,389,528	34.97%	38.52%
COMMODITIES RECEIVED	248,584	231,891	-	-	-	0.00%	6.04%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	254,934	1,578,309	2,614,400	35.67%	38.40%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.04%
35 - FOOD SERVICE	3,590,795	3,929,959	853,005	1,581,643	2,348,316	40.25%	32.78%
51 - PLANT MAINTENANCE	37,990	50,000	11,412	15,891	34,109	31.78%	30.62%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	864,417	1,597,534	2,864,316	35.80%	30.98%
EXCESS/(DEFICIENCY)	416,130	(37,250)	(609,483)	(19,225)	(249,916)		
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		2,554,484		Target:	41.7%

DEBT SERVICE BUDGET REPORT JANUARY 2024								
	22-23	AMENDED	JANUARY	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	6,875,139	9,144,574	3,230,426	73.90%	80.49%	
LOCAL REVENUE-OTHER	379,096	315,000	47,235	136,806	178,194	43.43%	592.61%	
STATE REVENUE	208,095	353,680	0	534,071	-180,391	151.00%	100.00%	
TOTAL DEBT SERVICE REVENUE	12,951,528	13,043,680	6,922,374	9,815,451	3,228,229	75.25%	83.18%	
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	12,921,763	3,483,194	4,616,844	8,304,919	35.73%	42.56%	
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	3,483,194	4,616,844	8,304,919	35.73%	42.56%	
EXCESS/(DEFICIENCY)	1,941,531	121,917	3,439,180	5,198,607	(5,076,690)			
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	3,439,180	5,198,607	(3,576,690)			
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		10,329,088		Target:	41.7%	
UPCOMING BOND PAYMENTS 2023-24	PRINCIPAL	INTEREST	TOTAL					
4/1/2024	815,000	122,725	937,725					
8/1/2024	2,340,000	3,483,194	5,823,194					
	3,155,000	3,605,919	6,760,919					

**CONSTRUCTION/BOND 2021
BUDGET REPORT
JANUARY 2024**

	22-23	AMENDED	JANUARY	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE	7,942,835	-	679,640	3,592,146	(3,592,146)	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	7,942,835	-	679,640	3,592,146	(3,592,146)	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	131,101,282	12,314,819	22,971,925	108,129,357	17.52%	6.83%
TOTAL DEBT SERVICE EXPENDITURES	29,749,264	131,172,935	12,314,819	22,971,925	108,201,010	17.51%	6.81%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(131,172,935)	(11,635,180)	(19,379,779)	(111,793,156)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	2,171	2,171	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	2,171	2,171	-		
NET CHANGE IN FUND BALANCE	(21,806,429)	(131,172,935)	(11,633,008)	(19,377,607)	(111,793,156)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		154,214,176			
ENDING FUND BALANCE - AUG 31	154,214,176	23,041,241		134,836,569			

BUDGET AMENDMENT LISTING

JANUARY 2024

	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