

**GENERAL OPERATING FUND  
BUDGET REPORT  
FEBRUARY 2024**

REVENUE	22-23	AMENDED	FEBRUARY	Y-T-D	BALANCE TO	23-24	22-23
	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,200,000	3,899,022	18,731,834	1,468,166	92.73%	100.27%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	469,409	1,254,209	546,791	69.64%	460.18%
STATE REVENUE	28,587,502	36,100,000	71,462	15,549,583	20,550,417	43.07%	41.87%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	227,372	1,112,019	1,387,981	44.48%	46.71%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	2,342	35,302	1,007,698	3.38%	9.79%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>61,644,000</b>	<b>4,669,606</b>	<b>36,682,947</b>	<b>24,961,053</b>	<b>59.51%</b>	<b>70.06%</b>
<b>EXPENDITURES</b>							
11 INSTRUCTION	25,306,169	27,484,246	2,359,757	13,783,704	13,700,542	50.15%	46.05%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	53,851	313,574	330,555	48.68%	51.49%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	129,729	454,875	565,224	44.59%	29.39%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	121,221	1,005,840	1,706,584	37.08%	38.71%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	379,087	2,129,678	2,825,615	42.98%	50.07%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	162,985	1,188,859	964,803	55.20%	49.06%
32 SOCIAL SERVICES	40,890	236,314	2,870	18,042	218,272	7.63%	10.86%
33 HEALTH SERVICES	398,631	760,673	33,167	199,930	560,743	26.28%	49.50%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	413,801	1,801,039	1,767,525	50.47%	49.12%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	203,181	869,884	746,799	53.81%	51.77%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	215,022	1,361,299	1,511,176	47.39%	47.04%
51 PLANT SERVICES	5,279,699	6,299,979	412,237	2,897,089	3,402,890	45.99%	49.23%
52 SECURITY MONITORING	326,024	1,084,607	55,867	314,756	769,851	29.02%	25.79%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	55,015	528,071	769,048	40.71%	50.40%
61 COMMUNITY SERVICES	374,760	657,380	55,813	330,095	327,285	50.21%	70.86%
71 DEBT SERVICES	1,346,875	1,320,353	94,413	402,398	917,955	30.48%	33.13%
81 FACILITIES CONSTRUCTION	2,533,593	2,450,000	14,540	336,528	2,113,472	13.74%	28.23%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	20,137	14,863	57.53%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	110,060	347,958	127,042	73.25%	76.23%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,912,751</b>	<b>61,644,000</b>	<b>4,872,613</b>	<b>28,303,756</b>	<b>33,340,244</b>	<b>45.91%</b>	<b>44.90%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,126,488</b>	<b>-</b>	<b>(203,007)</b>	<b>8,379,191</b>	<b>(8,379,191)</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>(203,007)</b>	<b>8,379,191</b>	<b>(8,379,191)</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>39,863,922</b>		<b>Target:</b>	<b>50.0%</b>

**FOOD SERVICE  
BUDGET REPORT  
FEBRUARY 2024**

	22-23	AMENDED	FEBRUARY	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
OTHER LOCAL INCOME	25,960	5,300	429	1,747	3,553	32.96%	36.71%
SALES	491,076	503,000	54,570	303,567	199,433	60.35%	65.12%
STATE REIMBURSEMENT	44,135	10,000	10,897	54,010	-44,010	540.10%	65.97%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	307,852	1,592,733	2,081,676	43.35%	58.15%
COMMODITIES RECEIVED	248,584	231,891	8,895	8,895	-	3.84%	6.04%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,424,600</b>	<b>382,643</b>	<b>1,960,952</b>	<b>2,240,652</b>	<b>44.32%</b>	<b>55.32%</b>
<b>EXPENDITURES</b>							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.04%
35 - FOOD SERVICE	3,590,795	3,929,959	393,518	1,975,161	1,954,798	50.26%	38.36%
51 - PLANT MAINTENANCE	37,990	50,000	20,021	15,891	34,109	31.78%	38.90%
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>413,539</b>	<b>1,991,052</b>	<b>2,470,798</b>	<b>44.62%</b>	<b>38.37%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>416,130</b>	<b>(37,250)</b>	<b>(30,896)</b>	<b>(30,100)</b>	<b>(230,146)</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>2,543,609</b>		<b>Target:</b>	<b>50.0%</b>

**DEBT SERVICE  
BUDGET REPORT  
FEBRUARY 2024**

	22-23	AMENDED	FEBRUARY	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
LOCAL REVENUE-TAXES - I&S	12,364,337	12,375,000	2,825,349	11,969,923	405,077	96.73%	94.88%
LOCAL REVENUE-OTHER	379,096	315,000	52,560	189,366	125,634	60.12%	851.02%
STATE REVENUE	208,095	353,680	0	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>2,877,909</b>	<b>12,693,360</b>	<b>350,320</b>	<b>97.31%</b>	<b>97.88%</b>
<b>EXPENDITURES</b>							
71 - DEBT SERVICE	11,009,997	12,921,763	500	4,617,344	8,304,419	35.73%	42.56%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>11,009,997</b>	<b>12,921,763</b>	<b>500</b>	<b>4,617,344</b>	<b>8,304,419</b>	<b>35.73%</b>	<b>42.56%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>1,941,531</b>	<b>121,917</b>	<b>2,877,409</b>	<b>8,076,016</b>	<b>(7,954,099)</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>2,877,409</b>	<b>8,076,016</b>	<b>(6,454,099)</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>13,206,497</b>		<b>Target:</b>	<b>50.0%</b>
<b>UPCOMING BOND PAYMENTS 2023-24</b>							
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>				
<b>4/1/2024</b>	815,000	122,725	937,725				
<b>8/1/2024</b>	2,340,000	3,483,194	5,823,194				
	<b>3,155,000</b>	<b>3,605,919</b>	<b>6,760,919</b>				

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

	22-23	AMENDED	FEBRUARY	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
LOCAL REVENUE	7,942,835	-	592,930	4,185,076	(4,185,076)	0.00%	0.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	7,942,835	-	592,930	4,185,076	(4,185,076)	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	131,405,143	2,567,275	25,539,200	105,865,943	19.44%	9.77%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	29,749,264	131,476,796	2,567,275	25,539,200	105,937,596	19.42%	9.75%
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429.01)	(131,476,796)	(1,974,345)	(21,354,124)	(110,122,672)		
<b>OTHER FINANCING</b>							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	2,171	2,171	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	2,171	2,171	-		
<b>NET CHANGE IN FUND BALANCE</b>	(21,806,429)	(131,476,796)	(1,972,174)	(21,351,952)	(110,122,672)		
<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	22,737,380		132,862,224			

**BUDGET AMENDMENT LISTING  
FEBRUARY 2024**

	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>	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
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>