

**GENERAL OPERATING FUND
BUDGET REPORT
MARCH 2024**

	22-23	AMENDED	MARCH	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	436,304	19,168,139	1,031,861	94.89%	102.90%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	369,312	1,623,521	177,479	90.15%	486.58%
STATE REVENUE	28,587,502	36,100,000	433,623	15,983,206	20,116,794	44.27%	43.41%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	454,617	1,566,636	933,364	62.67%	54.64%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	15,816	51,118	991,882	4.90%	105.94%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	1,709,672	38,392,619	23,251,381	62.28%	74.39%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,463,463	16,247,167	11,237,079	59.11%	53.57%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	51,630	365,204	278,925	56.70%	60.26%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	117,166	572,041	448,058	56.08%	36.80%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	126,166	1,132,006	1,580,418	41.73%	48.67%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	408,939	2,538,618	2,416,675	51.23%	58.09%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	175,840	1,364,699	788,963	63.37%	55.78%
32 SOCIAL SERVICES	40,890	236,314	3,807	21,850	214,464	9.25%	12.28%
33 HEALTH SERVICES	398,631	760,673	38,232	238,162	522,511	31.31%	57.58%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	251,402	2,052,441	1,516,123	57.51%	57.27%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	135,707	1,005,591	611,092	62.20%	62.62%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	184,560	1,545,859	1,326,616	53.82%	54.47%
51 PLANT SERVICES	5,279,699	6,299,979	403,346	3,300,435	2,999,544	52.39%	58.24%
52 SECURITY MONITORING	326,024	1,084,607	48,289	363,045	721,562	33.47%	27.50%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	128,494	656,564	640,555	50.62%	67.48%
61 COMMUNITY SERVICES	374,760	657,380	59,832	389,927	267,453	59.32%	82.54%
71 DEBT SERVICES	1,346,875	1,320,353	8,122	410,520	909,833	31.09%	33.80%
81 FACILITIES CONSTRUCTION	2,533,593	2,450,000	-	336,528	2,113,472	13.74%	28.08%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	20,137	14,863	57.53%	64.83%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	12,498	360,457	114,543	75.89%	76.61%
TOTAL OPERATING EXPENDITURES	53,912,751	61,644,000	4,617,493	32,921,249	28,722,751	53.41%	52.11%
EXCESS/(DEFICIENCY)	7,126,488	-	(2,907,821)	5,471,370	(5,471,370)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	-	(2,907,821)	5,471,370	(5,471,370)		
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		36,956,101		Target:	58.3%

**FOOD SERVICE
BUDGET REPORT
MARCH 2024**

	22-23	AMENDED	MARCH	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	305	2,052	3,248	38.71%	42.56%
SALES	491,076	503,000	59,694	363,261	139,739	72.22%	75.35%
STATE REIMBURSEMENT	44,135	10,000	36,476	90,486	-80,486	904.86%	77.64%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	977,359	2,570,092	1,104,317	69.95%	68.34%
COMMODITIES RECEIVED	248,584	231,891	-	8,895	-	3.84%	6.04%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	1,073,833	3,034,785	1,166,819	68.59%	64.80%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.04%
35 - FOOD SERVICE	3,590,795	3,929,959	401,517	2,376,678	1,553,281	60.48%	50.39%
51 - PLANT MAINTENANCE	37,990	50,000	7,165	23,056	26,944	46.11%	46.46%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	47.40%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	408,682	2,399,734	2,062,116	53.78%	38.37%
EXCESS/(DEFICIENCY)	416,130	(37,250)	665,151	635,051	(895,297)		
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		3,208,759		Target:	58.3%

**DEBT SERVICE
BUDGET REPORT
MARCH 2024**

	22-23	AMENDED	MARCH	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	249,928	12,219,851	155,149	98.75%	97.25%
LOCAL REVENUE-OTHER	379,096	315,000	59,041	248,407	66,593	78.86%	1156.80%
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	308,969	13,002,329	41,351	99.68%	100.61%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	12,921,763	937,725	5,555,069	7,366,694	42.99%	50.62%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	937,725	5,555,069	7,366,694	42.99%	50.62%
EXCESS/(DEFICIENCY)	1,941,531	121,917	(628,756)	7,447,260	(7,325,343)		
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	(628,756)	7,447,260	(5,825,343)		
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		12,577,741		Target:	58.3%
UPCOMING BOND PAYMENTS 2023-24							
	PRINCIPAL	INTEREST	TOTAL				
8/1/2024	2,340,000	3,483,194	5,823,194				
	2,340,000	3,483,194	5,823,194				

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

	22-23	AMENDED	MARCH	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	-	620,270	4,805,346	(4,805,346)	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	7,942,835	-	620,270	4,805,346	(4,805,346)	0.00%	0.00%
EXPENDITURES							
52 - SECURITY	41,583	1,784,050	11,072	11,072	1,772,978	0.62%	0.00%
53 - DATA PROCESSING	-	558,707	-	-	558,707	0.00%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,532,383	9,001,621	34,540,821	106,991,562	24.40%	5.09%
TOTAL DEBT SERVICE EXPENDITURES	29,749,264	143,875,140	9,012,693	34,551,893	109,323,247	24.02%	5.08%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(143,875,140)	(8,392,423)	(29,746,547)	(114,128,593)		
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)	(143,875,140)	(8,390,252)	(29,744,375)	(114,128,593)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		154,214,176			
ENDING FUND BALANCE - AUG 31	154,214,176	10,339,036		124,469,801			

**BUDGET AMENDMENT LISTING
MARCH 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			
Functionion 11 - Instruction	\$ (373,000)		
Functionion 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