

**GENERAL OPERATING FUND
BUDGET REPORT
APRIL 2024**

	22-23	AMENDED	APRIL	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,200,000	323,999	19,492,138	707,862	96.50%	104.05%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	191,145	1,814,666	-13,666	100.76%	492.40%
STATE REVENUE	28,587,502	36,100,000	3,056,447	19,039,653	17,060,347	52.74%	43.41%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	237,149	1,803,784	696,216	72.15%	54.64%
FEDERAL REVENUE-Shars, Medicaid	1,175,257	1,043,000	16,609	67,727	975,273	6.49%	107.42%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	3,825,349	42,217,968	19,426,032	68.49%	74.95%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,332,238	18,579,405	8,904,841	67.60%	62.09%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	61,095	426,299	217,830	66.18%	67.74%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	109,909	681,950	338,149	66.85%	41.14%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	103,207	1,235,214	1,477,210	45.54%	55.24%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	352,836	2,891,454	2,063,839	58.35%	66.27%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	173,495	1,538,193	615,469	71.42%	62.25%
32 SOCIAL SERVICES	40,890	236,314	333	22,183	214,131	9.39%	13.90%
33 HEALTH SERVICES	398,631	760,673	35,133	273,294	487,379	35.93%	66.19%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	375,004	2,427,445	1,141,119	68.02%	66.15%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	144,391	1,149,982	466,701	71.13%	73.33%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	263,043	1,808,902	1,063,573	62.97%	63.57%
51 PLANT SERVICES	5,279,699	6,299,979	374,082	3,674,517	2,625,462	58.33%	66.28%
52 SECURITY MONITORING	326,024	1,084,607	133,904	496,949	587,658	45.82%	29.12%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	72,578	729,142	567,977	56.21%	76.09%
61 COMMUNITY SERVICES	374,760	657,380	53,904	443,832	213,548	67.52%	94.31%
71 DEBT SERVICES	1,346,875	1,320,353	8,122	418,642	901,711	31.71%	41.59%
81 FACILITIES CONSTRUCTION	2,533,593	5,950,000	3,606,074	3,942,602	2,007,398	66.26%	28.73%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	20,137	14,863	57.53%	64.83%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	1,454	361,911	113,089	76.19%	79.34%
TOTAL OPERATING EXPENDITURES	53,912,751	65,144,000	8,200,803	41,122,052	24,021,948	63.12%	59.65%
EXCESS/(DEFICIENCY)	7,126,488	(3,500,000)	(4,375,454)	1,095,916	(4,595,916)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	(3,500,000)	(4,375,454)	1,095,916	(4,595,916)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731		31,484,731			
ENDING FUND BALANCE - AUG 31	31,484,731	27,984,731		32,580,647		Target:	66.7%

**FOOD SERVICE
BUDGET REPORT
APRIL 2024**

	22-23	AMENDED	APRIL	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	20	2,072	3,228	39.09%	42.07%
SALES	491,076	503,000	26,784	390,045	112,955	77.54%	85.45%
STATE REIMBURSEMENT	44,135	10,000	-	90,486	-80,486	904.86%	107.21%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	293,623	2,863,715	810,694	77.94%	79.82%
COMMODITIES RECEIVED	248,584	231,891	-	8,895	-	3.84%	6.04%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	320,428	3,355,212	846,392	75.83%	75.67%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.04%
35 - FOOD SERVICE	3,590,795	3,929,959	428,011	2,804,689	1,125,270	71.37%	62.09%
51 - PLANT MAINTENANCE	37,990	50,000	1,941	24,997	25,003	49.99%	55.33%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	429,952	2,829,686	1,632,164	63.42%	58.29%
EXCESS/(DEFICIENCY)	416,130	(37,250)	(109,524)	525,527	(785,773)		
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		3,099,235		Target:	66.7%

**DEBT SERVICE
BUDGET REPORT
APRIL 2024**

	22-23	AMENDED	APRIL	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	193,851	12,413,703	(38,703)	100.31%	98.53%
LOCAL REVENUE-OTHER	379,096	315,000	54,671	303,077	11,923	96.22%	1448.78%
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	248,522	13,250,851	(207,171)	101.59%	102.25%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	12,921,763	-	5,555,069	7,366,694	42.99%	50.62%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	-	5,555,069	7,366,694	42.99%	50.62%
EXCESS/(DEFICIENCY)	1,941,531	121,917	248,522	7,695,782	(7,573,865)		
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	248,522	7,695,782	(6,073,865)		
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		12,826,263		Target:	66.7%
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
APRIL 2024**

	22-23	AMENDED	APRIL	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	-	555,857	5,361,203	(5,361,203)	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	7,942,835	-	555,857	5,361,203	(5,361,203)	0.00%	0.00%
EXPENDITURES							
52 - SECURITY	41,583	1,784,050	-	11,072	1,772,978	0.62%	0.00%
53 - DATA PROCESSING	-	558,707	15,187	15,187	543,520	2.72%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,532,383	3,197,741	37,738,562	103,793,821	26.66%	4.69%
TOTAL DEBT SERVICE EXPENDITURES	29,749,264	143,875,140	3,212,929	37,764,821	106,110,318	26.25%	4.69%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(143,875,140)	(2,657,072)	(32,403,619)	(111,471,521)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	-	2,171	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	2,171	-		
NET CHANGE IN FUND BALANCE	(21,806,429)	(143,875,140)	(2,657,072)	(32,401,447)	(111,471,521)		
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		121,812,729			

**BUDGET AMENDMENT LISTING
APRIL 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		
April: Purchase of 316 Lexington Property			
Function 81 - Facilities & Construction	\$ 3,500,000		
Proposed Amended Budget	\$ 65,144,000	\$ 4,461,850	\$ 12,921,763
Proposed Amended Net Budgeted Revenue/Expenditures	\$ (3,500,000)	\$ (37,250)	\$ 121,917
Other Resources/Uses	\$ -	\$ -	\$ -
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ (3,500,000)	\$ (37,250)	\$ 121,917