

**GENERAL OPERATING FUND  
BUDGET REPORT  
MAY 2024**

REVENUE	22-23	AMENDED	MAY	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	263,827	19,755,964	444,036	97.80%	105.01%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	34,572	1,849,237	-48,237	102.68%	541.80%
STATE REVENUE	28,587,502	36,100,000	2,067,953	21,107,606	14,992,394	58.47%	51.77%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	-10,372	1,793,412	706,588	71.74%	70.56%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	1,043,000	-1,177	66,550	976,450	6.38%	109.72%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>61,644,000</b>	<b>2,354,802</b>	<b>44,572,770</b>	<b>17,071,230</b>	<b>72.31%</b>	<b>81.15%</b>
<b>EXPENDITURES</b>							
11 INSTRUCTION	25,306,169	27,484,246	2,687,963	21,267,368	6,216,878	77.38%	71.54%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	38,435	464,735	179,394	72.15%	76.16%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	94,496	776,446	243,653	76.11%	45.51%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	104,794	1,340,007	1,372,417	49.40%	61.59%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	324,488	3,215,941	1,739,352	64.90%	74.66%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	179,813	1,718,007	435,655	79.77%	69.61%
32 SOCIAL SERVICES	40,890	236,314	144	22,326	213,988	9.45%	15.51%
33 HEALTH SERVICES	398,631	760,673	30,520	303,814	456,859	39.94%	73.16%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	223,019	2,650,464	918,100	74.27%	70.92%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	137,368	1,287,350	329,333	79.63%	80.80%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	214,608	2,023,510	848,965	70.44%	70.19%
51 PLANT SERVICES	5,279,699	6,299,979	472,452	4,146,969	2,153,010	65.83%	73.82%
52 SECURITY MONITORING	326,024	1,084,607	54,577	551,526	533,081	50.85%	31.83%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	56,230	785,372	511,747	60.55%	63.66%
61 COMMUNITY SERVICES	374,760	657,380	51,999	495,831	161,549	75.43%	96.39%
71 DEBT SERVICES	1,346,875	1,320,353	94,413	513,055	807,298	38.86%	42.26%
81 FACILITIES CONSTRUCTION	2,533,593	5,950,000	85,931	4,028,533	1,921,467	67.71%	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	111,514	473,425	1,575	99.67%	89.51%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,912,751</b>	<b>65,144,000</b>	<b>4,962,765</b>	<b>46,084,816</b>	<b>19,059,184</b>	<b>70.74%</b>	<b>66.59%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,126,488</b>	<b>(3,500,000)</b>	<b>(2,607,963)</b>	<b>(1,512,047)</b>	<b>(1,987,953)</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>(3,500,000)</b>	<b>(2,607,963)</b>	<b>(1,512,047)</b>	<b>(1,987,953)</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>27,984,731</b>		<b>29,972,684</b>		<b>Target:</b>	<b>75.0%</b>

**FOOD SERVICE  
BUDGET REPORT  
MAY 2024**

	22-23	AMENDED	MAY	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	-	2,072	3,228	39.09%	54.60%
SALES	491,076	503,000	43,506	433,551	69,449	86.19%	95.04%
STATE REIMBURSEMENT	44,135	10,000	10,372	100,858	-90,858	1008.58%	118.73%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	440,280	3,303,995	370,414	89.92%	85.76%
COMMODITIES RECEIVED	248,584	231,891	-	8,895	-	3.84%	6.03%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,424,600</b>	<b>494,158</b>	<b>3,849,371</b>	<b>352,233</b>	<b>87.00%</b>	<b>81.94%</b>
<b>EXPENDITURES</b>							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	5.60%
35 - FOOD SERVICE	3,590,795	3,929,959	423,771	3,228,459	701,500	82.15%	65.69%
51 - PLANT MAINTENANCE	37,990	50,000	5,173	30,170	19,830	60.34%	62.63%
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>428,944</b>	<b>3,258,629</b>	<b>1,203,221</b>	<b>73.03%</b>	<b>61.46%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>416,130</b>	<b>(37,250)</b>	<b>65,215</b>	<b>590,742</b>	<b>(850,988)</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>3,164,450</b>		<b>Target:</b>	<b>75.0%</b>

**DEBT SERVICE  
BUDGET REPORT  
MAY 2024**

	22-23	AMENDED	MAY	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	142,555	12,556,257	(181,257)	101.46%	99.14%
LOCAL REVENUE-OTHER	379,096	315,000	57,372	360,449	-45,449	114.43%	1767.28%
STATE REVENUE	208,095	353,680	0	534,071	(180,391)	151.00%	100.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	12,951,528	13,043,680	199,926	13,450,777	(407,097)	103.12%	103.25%
<b>EXPENDITURES</b>							
71 - DEBT SERVICE	11,009,997	12,921,763	500	5,555,569	7,366,194	42.99%	50.62%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	11,009,997	12,921,763	500	5,555,569	7,366,194	42.99%	50.62%
<b>EXCESS/(DEFICIENCY)</b>	1,941,531	121,917	199,426	7,895,209	(7,773,292)		
<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>	(1,006,539)	1,500,000	-	-	1,500,000		
<b>NET CHANGE IN FUND BALANCE</b>	934,992	1,621,917	199,426	7,895,209	(6,273,292)		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	4,195,489	5,130,481		5,130,481			
<b>ENDING FUND BALANCE - AUG 31</b>	5,130,481	6,752,398		13,025,689		<b>Target:</b>	<b>75.0%</b>
<b>UPCOMING BOND PAYMENTS 2023-24</b>							
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>				
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  
MAY 2024**

	22-23	AMENDED	MAY	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	-	539,632	5,900,834	(5,900,834)	0.00%	0.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	7,942,835	-	539,632	5,900,834	(5,900,834)	0.00%	0.00%
<b>EXPENDITURES</b>							
11 - INSTRUCTION	-	107,100	-	-	107,100	0.00%	0.00%
12 - INSTRUCTIONAL MEDIA SVCS	-	129,000	-	-	129,000	0.00%	0.00%
23 - SCHOOL LEADERSHIP	-	40,800	-	-	40,800	0.00%	0.00%
33 - HEALTH SERVICES	-	4,000	-	-	4,000	0.00%	0.00%
51 - PLANT SERVICES	-	48,000	-	-	48,000	0.00%	0.00%
52 - SECURITY	41,583	1,784,050	673,209	684,281	1,099,769	38.36%	0.00%
53 - DATA PROCESSING	-	558,707	4,753	19,940	538,767	3.57%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,579,358	8,673,259	46,411,821	95,167,537	32.78%	4.91%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	29,749,264	143,922,115	9,351,221	47,116,042	96,806,073	32.74%	4.91%
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429.01)	(143,922,115)	(8,811,589)	(41,215,208)	(102,706,907)		
<b>OTHER FINANCING</b>							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	-	2,171	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	2,171	-		
<b>NET CHANGE IN FUND BALANCE</b>	(21,806,429)	(143,922,115)	(8,811,589)	(41,213,036)	(102,706,907)		
<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	10,292,061		113,001,140			

**BUDGET AMENDMENT LISTING  
MAY 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>	<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>April: Purchase of 316 Lexington Property</b>			
Function 81 - Facilities & Construction	\$ 3,500,000		
<b>Proposed Amended Budget</b>	<b>\$ 65,144,000</b>	<b>\$ 4,461,850</b>	<b>\$ 12,921,763</b>
<b>Proposed Amended Net Budgeted Revenue/Expenditures</b>	<b>\$ (3,500,000)</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>\$ (3,500,000)</b>	<b>\$ (37,250)</b>	<b>\$ 121,917</b>