



Fredericksburg ISD

2024-2025

Adopted Budget

June 24, 2024

General Fund 199
School Nutrition Fund 240
Debt Service Fund 599



**Fredericksburg Independent School District
General Operating Fund 199
Adopted Budget by Function and Object
for Fiscal Year 2024 - 2025**



Object Code	Estimated Revenue	2024- 2025 Budget	
5700	Local Revenue	\$ 51,532,267	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)
5800	State Revenue	3,807,329	
5900	Federal Revenue	690,000	
Total Estimated Revenue		\$ 56,029,596	

Function Code	Budgeted Expenditures	6100	6200	6300	6400	6500	6600	
11	Instruction	\$ 19,462,290	\$ 18,198,117	\$ 435,695	\$ 742,061	\$ 86,417	\$ -	
12	Instructional Resources & Media Svcs	\$ 171,893	\$ 133,583	\$ 7,050	\$ 30,645	\$ 615	\$ -	
13	Curr & Instructional Staff Development	\$ 82,625	\$ -	\$ 35,750	\$ 675	\$ 46,200	\$ -	
21	Instructional Leadership	\$ 854,464	\$ 805,432	\$ 29,132	\$ 4,200	\$ 15,700	\$ -	
23	School Leadership	\$ 1,955,808	\$ 1,850,729	\$ 34,126	\$ 40,703	\$ 30,250	\$ -	
31	Guidance & Counseling Services	\$ 1,076,969	\$ 1,036,036	\$ 6,123	\$ 28,545	\$ 6,265	\$ -	
32	Social Services	\$ 164,131	\$ 156,031	\$ -	\$ 5,400	\$ 2,700	\$ -	
33	Health Services	\$ 412,565	\$ 362,328	\$ 920	\$ 16,450	\$ 32,867	\$ -	
34	Pupil Transportation	\$ 1,170,372	\$ 847,414	\$ 60,850	\$ 212,500	\$ 49,608	\$ -	
36	Co-Curricular Activities	\$ 1,766,838	\$ 962,731	\$ 149,643	\$ 233,577	\$ 420,887	\$ -	
41	General Administration	\$ 1,542,894	\$ 1,187,887	\$ 262,730	\$ 32,575	\$ 59,702	\$ -	
51	Plant Maintenance	\$ 4,632,550	\$ 2,659,109	\$ 1,076,898	\$ 348,100	\$ 259,811	\$ 288,632	
52	Security & Monitoring Services	\$ 556,180	\$ 43,000	\$ 448,430	\$ 64,750	\$ -	\$ -	
53	Data Processing Services	\$ 1,141,243	\$ 426,021	\$ 206,222	\$ 499,500	\$ 9,500	\$ -	
61	Community Services	\$ 482,755	\$ 315,155	\$ 55,000	\$ 48,650	\$ 63,950	\$ -	
71	Debt Service	\$ 110,323	\$ -	\$ -	\$ -	\$ 110,323	\$ -	
81	Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91	Recapture Payment to state	\$ 19,166,321	\$ -	\$ 19,166,321	\$ -	\$ -	\$ -	
92	Recapture Incremental Costs	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ -	\$ -	
93	Shared Service Arrangement	\$ 1,543,968	\$ -	\$ -	\$ 1,543,968	\$ -	\$ -	
99	Inter-Governmental Charges	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -	
Total Budgeted Expenditures		\$ 57,087,188	\$ 28,983,573	\$ 22,767,890	\$ 2,308,331	\$ 2,628,439	\$ 110,323	\$ 288,632

00-8911	Operating Transfer Out	-	51%	40%	4%	5%	1%
Total Exp & Operating Transfer Out		\$ 57,087,188					

Estimated Increase (Decrease) to Fund Balance	\$ (1,057,592)
--	-----------------------

Expenditure Object Code Summary		
6100	Salaries and Benefits	\$ 28,983,573
6200	Contracted Services	\$ 3,601,569 (includes lobbying obj 6214)
6200	Contracted Services - Recapture	\$ 19,166,321
6300	Supplies and Materials	\$ 2,308,331
6400	Other Operating Expenses	\$ 2,628,439 (includes statutorily required postings in newspaper obj 6491)
6500	Debt Service	\$ 110,323
6600	Capital Outlay	\$ 288,632
8900	Operating Transfer Out	\$ -
Total Exp & Operating Transfer Out		\$ 57,087,188

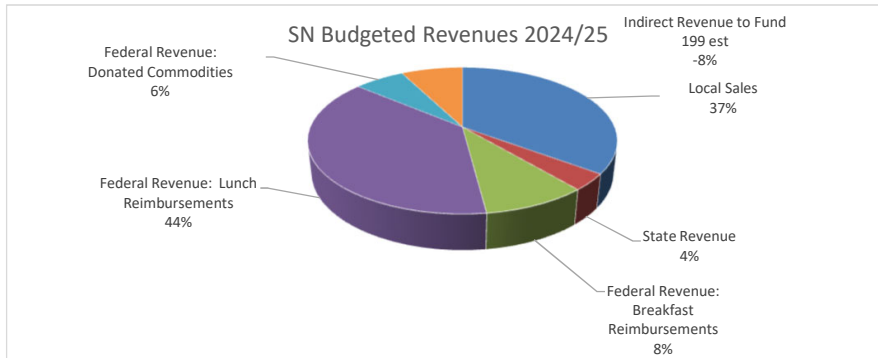
Estimated Fund Balance as of 6/30/24	\$ 19,150,817
Estimated Fund Balance as of 6/30/25	\$ 18,093,225

**Fredericksburg Independent School District
 School Nutrition Fund 240
 Statement of Revenues and Expenditures
 Adopted Budget 2024/2025**



REVENUE

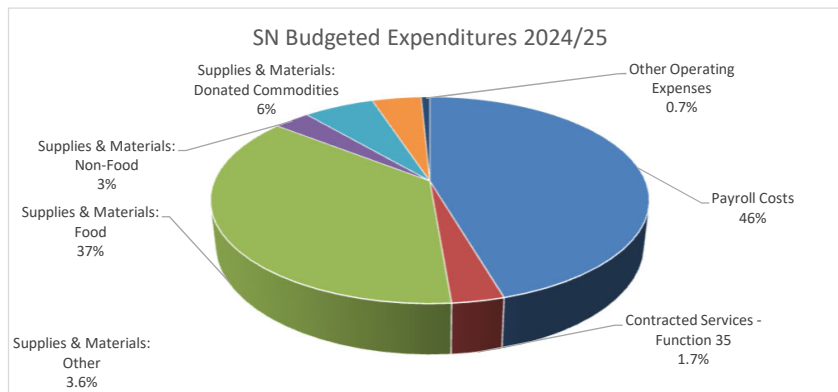
Object Code	Revenue	Beginning/ Original Budget	Actual %	Per Enrolled 3100
5700	Local Sales	\$ 800,000	41%	
5800	State Revenue	\$ 83,553	4%	
5938	Federal Revenue: Breakfast Reimbursements	\$ 210,000	11%	
5922	Federal Revenue: Lunch Reimbursements	\$ 870,000	45%	
5923	Federal Revenue: Donated Commodities	\$ 143,000	7%	
5929	Indirect Revenue to Fund 199 est	\$ (175,000)	-9%	
Total Revenue		\$ 1,931,553	100%	\$ 623



EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	Actual %	Per Enrolled 3100
6100	Payroll Costs	\$ 1,047,935	45%	
6200	Contracted Services - Function 35	\$ 75,000	3%	
6341	Supplies & Materials: Food	\$ 850,000	37%	
6342	Supplies & Materials: Non-Food	\$ 73,000	3%	
6344	Supplies & Materials: Donated Commodities	\$ 143,000	6%	
63xx	Supplies & Materials: Other	\$ 100,000	4%	
6400	Other Operating Expenses	\$ 17,500	1%	
		\$ 2,306,435		\$ 744
6600	Capital Outlay	\$ 450,000		
Total Expenditures		\$ 2,756,435		\$ 889

	\$ (824,882)
Fund Balance estimated at 6/30/24	\$ 1,408,565
Change estimated during 2024/25	\$ (824,882)
Fund Balance estimated 6/30/25	\$ 583,683



**Fredericksburg Independent School District
 Debt Service Fund 599
 Revenues and Expenditures
 Adopted Budget FY 2024/25**



REVENUE

Object Code	Revenue	Beginning/ Original Budget	Per Enrolled 3100
571x	Local Revenue-Property taxes	\$ 7,825,110	
574x	Local Revenue	\$ 75,000	
5800	State Revenue (homestead exemption made whole)	\$ 90,000	
7900	Other Resources - Bond Issuance Costs	\$ -	
Total Revenue		\$ 7,990,110	\$ 2,577

EXPENDITURES

Object Code	Expenditure	Beginning/ Original Budget	Per Enrolled 3100
6511	Debt Service Principal	\$ 4,280,000	
6521	Debt Service Interest	\$ 3,431,917	
6524	Debt Service - Bond Issuance Costs	\$ -	
6599	Debt Service Fees	\$ 8,000	
Total Expenditures - Function 71		\$ 7,719,917	\$ 2,490

Net Change in Fund Balance

Fund Balance estimated at 6/30/24	\$ 2,445,307
Change estimated during 2024/25	\$ 270,193
Fund Balance estimated 6/30/25	<u>\$ 2,715,499</u>

Notes Debt Service payments are due on 2/15 (principal and interest) and on 8/15 (interest only) each year.

Principal represents \$3,280,000 of current principal owed + \$1,000,000 in early redemption of bonds

