

**GENERAL OPERATING FUND
BUDGET REPORT
JUNE 2024**

	22-23	AMENDED	JUNE	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	133,842	19,889,806	310,194	98.46%	106.41%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	157,015	2,006,252	-205,252	111.40%	563.80%
STATE REVENUE	28,587,502	36,100,000	4,901,007	26,008,613	10,091,387	72.05%	58.21%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	227,460	2,020,871	479,129	80.83%	78.77%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	1,043,000	49,271	115,822	927,178	11.10%	110.23%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	5,468,595	50,041,365	11,602,635	81.18%	85.77%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,280,973	23,548,341	3,935,905	85.68%	78.99%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	52,234	516,969	127,160	80.26%	84.34%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	104,934	881,380	138,719	86.40%	52.55%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	120,070	1,460,078	1,252,346	53.83%	67.49%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	399,544	3,615,485	1,339,808	72.96%	83.95%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	171,337	1,889,343	264,319	87.73%	77.39%
32 SOCIAL SERVICES	40,890	236,314	32	22,359	213,955	9.46%	16.87%
33 HEALTH SERVICES	398,631	760,673	34,703	338,518	422,155	44.50%	80.05%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	254,651	2,905,115	663,449	81.41%	78.25%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	100,775	1,388,126	228,558	85.86%	87.07%
41 GENERAL ADMINISTRATION	2,464,493	2,872,475	249,455	2,272,965	599,510	79.13%	77.23%
51 PLANT SERVICES	5,279,699	6,299,979	452,695	4,599,664	1,700,315	73.01%	83.98%
52 SECURITY MONITORING	326,024	1,084,607	49,452	600,978	483,629	55.41%	35.56%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	58,335	843,707	453,412	65.04%	69.83%
61 COMMUNITY SERVICES	374,760	657,380	68,318	564,148	93,232	85.82%	87.70%
71 DEBT SERVICES	1,346,875	1,320,353	8,122	521,178	799,175	39.47%	42.93%
81 FACILITIES CONSTRUCTION	2,533,593	5,950,000	92,793	4,121,326	1,828,674	69.27%	35.85%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	-	20,137	14,863	57.53%	64.83%
99 OTHER GOVERNMENT CHARGES	430,432	475,000	-	473,425	1,575	99.67%	91.84%
TOTAL OPERATING EXPENDITURES	53,912,751	65,144,000	4,498,424	50,583,240	14,560,760	77.65%	73.85%
EXCESS/(DEFICIENCY)	7,126,488	(3,500,000)	970,172	(541,875)	(2,958,125)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	(7,456,119)	7,456,119	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	(3,500,000)	970,172	(7,997,995)	4,497,995		
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		23,486,736		Target:	83.3%

**FOOD SERVICE
BUDGET REPORT
JUNE 2024**

	22-23	AMENDED	JUNE	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	65	2,137	3,163	40.31%	60.06%
SALES	491,076	503,000	10,618	444,169	58,831	88.30%	95.08%
STATE REIMBURSEMENT	44,135	10,000	9,765	110,623	-100,623	1106.23%	130.14%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	347,729	3,651,724	22,685	99.38%	97.27%
COMMODITIES RECEIVED	248,584	231,891	-	8,895	-	3.84%	6.03%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	368,177	4,217,548	(15,944)	95.32%	91.43%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	-	-	231,891	0.00%	6.03%
35 - FOOD SERVICE	3,590,795	3,929,959	270,468	3,498,927	431,032	89.03%	65.69%
51 - PLANT MAINTENANCE	37,990	50,000	5,131	35,301	14,699	70.60%	69.44%
81 - FACILITIES CONSTRUCTION	-	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	275,599	3,534,228	927,622	79.21%	70.97%
EXCESS/(DEFICIENCY)	416,130	(37,250)	92,579	683,320	(943,566)		
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		3,257,029		Target:	83.3%

**DEBT SERVICE
BUDGET REPORT
JUNE 2024**

	22-23	AMENDED	JUNE	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,375,000	76,753	12,633,010	(258,010)	102.08%	100.36%
LOCAL REVENUE-OTHER	379,096	315,000	56,054	416,503	-101,503	132.22%	2084.95%
STATE REVENUE	208,095	353,680	-	534,071	(180,391)	151.00%	100.00%
TOTAL DEBT SERVICE REVENUE	12,951,528	13,043,680	132,807	13,583,584	(539,904)	104.14%	104.87%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	12,921,763	500	5,556,069	7,365,694	43.00%	50.62%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	12,921,763	500	5,556,069	7,365,694	43.00%	50.62%
EXCESS/(DEFICIENCY)	1,941,531	121,917	132,307	8,027,515	(7,905,598)		
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)	-	-	1	(1)		
TOTAL OTHER SOURCES (USES)	(1,006,539)	1,500,000	-	1	1,499,999		
NET CHANGE IN FUND BALANCE	934,992	1,621,917	132,307	8,027,516	(6,405,599)		
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		13,157,997		Target:	83.3%
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
JUNE 2024**

REVENUE	22-23 AUDITED	AMENDED BUDGET	JUNE ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
LOCAL REVENUE	7,942,835	-	478,515	6,379,350	(6,379,350)	0.00%	0.00%
TOTAL BOND 2021 REVENUE	7,942,835	-	478,515	6,379,350	(6,379,350)	0.00%	0.00%
EXPENDITURES							
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	-	56,000	-	-	56,000	0.00%	0.00%
52 - SECURITY	41,583	1,784,050	-	684,281	1,099,769	38.36%	70.00%
53 - DATA PROCESSING	-	558,707	-	19,940	538,767	3.57%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,700,958	10,138,440	56,550,261	85,150,697	39.91%	6.63%
TOTAL BOND 2021 EXPENDITURES	29,749,264	144,043,715	10,138,440	57,254,482	86,789,233	39.75%	6.66%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(144,043,715)	(9,659,924)	(50,875,132)	(93,168,583)		
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)	(144,043,715)	(9,659,924)	(50,872,961)	(93,168,583)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		154,214,176			
ENDING FUND BALANCE - AUG 31	154,214,176	10,170,461		103,341,215			

**CONSTRUCTION/BOND 2024
BUDGET REPORT
JUNE 2024**

	22-23 AUDITED	AMENDED BUDGET	JUNE ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
REVENUE							
LOCAL REVENUE	-	-	-	-	-	0.00%	0.00%
TOTAL BOND 2024 REVENUE	-	-	-	-	-	0.00%	0.00%
EXPENDITURES							
11 - INSTRUCTION	-	-	-	-	-		0.00%
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-	-	-		0.00%
23 - SCHOOL LEADERSHIP	-	-	-	-	-		0.00%
33 - HEALTH SERVICES	-	-	-	-	-		0.00%
51 - PLANT SERVICES	-	-	-	-	-		0.00%
52 - SECURITY	-	-	-	-	-		0.00%
53 - DATA PROCESSING	-	-	-	-	-		0.00%
71 - DEBT SERVICE	-	-	-	-	-		0.00%
81 - FACILITIES CONSTRUCTION	-	7,500,000	-	7,456,119	43,881	99.41%	0.00%
TOTAL BOND 2024 EXPENDITURES	-	7,500,000	-	7,456,119	43,881	99.41%	4.91%
EXCESS/(DEFICIENCY)	-	(7,500,000)	-	(7,456,119)	(43,881)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	-	7,456,119	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	7,456,119	-		
NET CHANGE IN FUND BALANCE	-	(7,500,000)	-	-	(43,881)		
BEGINNING FUND BALANCE - SEPT 1	-	-	-	-	-		
ENDING FUND BALANCE - AUG 31	-	(7,500,000)	-	-	-		

**BUDGET AMENDMENT LISTING
JUNE 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