

**GENERAL OPERATING FUND
BUDGET REPORT
JULY 2024**

	22-23	AMENDED	JULY	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	168,785	20,058,591	141,409	99.30%	106.97%
LOCAL REVENUE-OTHER	4,477,673	1,801,000	248,041	2,254,293	-453,293	125.17%	568.55%
STATE REVENUE	28,587,502	36,100,000	5,307,425	31,316,038	4,783,962	86.75%	63.38%
TRS ON-BEHALF REVENUE	2,697,532	2,500,000	455,667	2,476,538	23,462	99.06%	87.51%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	1,043,000	6,549	122,371	920,629	11.73%	112.21%
TOTAL OPERATING REVENUE	61,039,239	61,644,000	6,186,466	56,227,831	5,416,169	91.21%	89.22%
EXPENDITURES							
11 INSTRUCTION	25,306,169	27,484,246	2,155,826	25,704,167	1,780,079	93.52%	86.78%
12 INSTRUCTIONAL MEDIA SVCS	618,856	644,129	51,905	568,874	75,255	88.32%	90.71%
13 CURRICULUM/STAFF DEV.	683,053	1,020,099	283,121	1,164,501	(144,402)	114.16%	56.00%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,712,424	(40,955)	1,419,122	1,293,302	52.32%	73.50%
23 SCHOOL LEADERSHIP	4,057,848	4,955,293	363,079	3,978,564	976,729	80.29%	91.69%
31 GUIDANCE & COUNSELING	1,772,187	2,153,662	161,225	2,050,568	103,094	95.21%	82.61%
32 SOCIAL SERVICES	40,890	236,314	7,664	30,023	206,291	12.70%	18.21%
33 HEALTH SERVICES	398,631	760,673	38,887	377,404	383,269	49.61%	86.89%
34 STUDENT TRANSPORTATION	3,345,251	3,568,564	225,786	3,130,900	437,664	87.74%	85.50%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,616,683	112,008	1,500,133	116,550	92.79%	92.68%
41 GENERAL ADMINISTRATION	2,464,493	2,852,475	199,637	2,472,602	379,873	86.68%	83.18%
51 PLANT SERVICES	5,279,699	6,299,979	541,399	5,141,063	1,158,916	81.60%	91.72%
52 SECURITY MONITORING	326,024	1,084,607	39,168	640,145	444,462	59.02%	44.75%
53 DATA PROCESSING SERVICES	1,252,585	1,297,119	124,003	967,709	329,410	74.60%	77.41%
61 COMMUNITY SERVICES	374,760	657,380	69,384	633,533	23,847	96.37%	51.40%
71 DEBT SERVICES	1,346,875	1,320,353	518,134	1,039,312	281,041	78.71%	43.60%
81 FACILITIES CONSTRUCTION	2,533,593	5,950,000	99,057	4,220,383	1,729,617	70.93%	43.39%
93 SHARED SERVICES ARRANGEMENTS	21,276	35,000	11,352	31,489	3,511	89.97%	70.92%
99 OTHER GOVERNMENT CHARGES	430,432	495,000	12,498	485,923	9,077	98.17%	91.84%
TOTAL OPERATING EXPENDITURES	53,912,751	65,144,000	4,973,176	55,556,416	9,587,584	85.28%	80.62%
EXCESS/(DEFICIENCY)	7,126,488	(3,500,000)	1,213,290	671,415	(4,171,415)		
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)	1,213,290	(6,784,704)	3,284,704		
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		24,700,026		Target:	91.7%

**FOOD SERVICE
BUDGET REPORT
JULY 2024**

	22-23	AMENDED	JULY	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	192	2,329	2,971	43.94%	66.08%
SALES	491,076	503,000	-	444,169	58,831	88.30%	95.08%
STATE REIMBURSEMENT	44,135	10,000	21,597	132,220	-122,220	1322.20%	143.69%
FEDERAL REIMBURSEMENT	3,466,703	3,674,409	1,032	3,652,756	21,653	99.41%	99.97%
COMMODITIES RECEIVED	248,584	231,891	230,591	239,486	-	103.28%	6.03%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,424,600	253,412	4,470,960	(38,765)	101.05%	91.72%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	230,591	230,591	1,300	99.44%	6.03%
35 - FOOD SERVICE	3,590,795	3,929,959	446,739	3,675,199	254,760	93.52%	71.76%
51 - PLANT MAINTENANCE	37,990	50,000	11,478	41,648	8,352	83.30%	72.63%
81 - FACILITIES CONSTRUCTION	-	250,000	12,317	12,317	237,683	4.93%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,461,850	701,125	3,959,754	502,096	88.75%	71.77%
EXCESS/(DEFICIENCY)	416,130	(37,250)	(447,713)	511,206	(540,860)		
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		3,084,914		Target:	91.7%

**DEBT SERVICE
BUDGET REPORT
JULY 2024**

	22-23	AMENDED	JULY	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	12,630,000	95,269	12,728,279	(98,279)	100.78%	100.87%
LOCAL REVENUE-OTHER	379,096	495,000	53,467	469,970	25,030	94.94%	99.30%
STATE REVENUE	208,095	533,680	808,733	1,342,804	(809,124)	251.61%	99.81%
TOTAL DEBT SERVICE REVENUE	12,951,528	13,658,680	957,469	14,541,053	(882,373)	106.46%	100.81%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	13,536,763	5,824,194	11,380,263	2,156,501	84.07%	90.34%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,536,763	5,824,194	11,380,263	2,156,501	84.07%	90.34%
EXCESS/(DEFICIENCY)	1,941,531	121,917	(4,866,725)	3,160,791	(3,038,874)		
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	(4,866,725)	3,160,792	(1,538,875)		
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		8,291,272		Target:	91.7%
UPCOMING BOND PAYMENTS 2023-24	PRINCIPAL	INTEREST	TOTAL				
	-	-	-				
	-	-	-				

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

	22-23	AMENDED	JULY	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	-	434,036	6,813,385	(6,813,385)	0.00%	0.00%
TOTAL BOND 2021 REVENUE	7,942,835	-	434,036	6,813,385	(6,813,385)	0.00%	0.00%
EXPENDITURES							
11 - INSTRUCTION	-	511,877	37,846	37,846	474,031	7.39%	0.00%
12 - INSTRUCTIONAL MEDIA SVCS	-	129,000	1,882	1,882	127,118	1.46%	0.00%
23 - SCHOOL LEADERSHIP	-	40,800	8,264	8,264	32,536	20.25%	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	1,812,695	127,774	812,055	1,000,640	44.80%	70.00%
53 - DATA PROCESSING	-	558,707	290,895	310,835	247,872	55.63%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,700,958	10,231,364	66,781,625	74,919,333	47.13%	7.76%
TOTAL BOND 2021 EXPENDITURES	29,749,264	144,814,037	10,698,025	67,952,507	76,861,530	46.92%	7.79%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(144,814,037)	(10,263,990)	(61,139,122)	(83,674,915)		
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)	(144,814,037)	(10,263,990)	(61,136,950)	(83,674,915)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		154,214,176			
ENDING FUND BALANCE - AUG 31	154,214,176	9,400,139		93,077,226			

**CONSTRUCTION/BOND 2024
BUDGET REPORT
JULY 2024**

REVENUE	22-23 AUDITED	AMENDED BUDGET	JULY ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
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
JULY 2024**

	General Fund	Child Nutrition	I & S Fund
Adopted Revenue Budget:	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Amendments:			
July: Debt Service Revenue/Defeasement Additional Debt			\$ 615,000
Proposed Amended Revenue	\$ 61,644,000	\$ 4,424,600	\$ 13,658,680
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		
July: Appraisal District Fees			
Function 41 - General Administration	\$ (20,000)		
Function 99 - Other Government Charges	\$ 20,000		
July: Debt Service Revenue/Defeasement Additional Debt			
Function 71 - Debt Service Payments			\$ 615,000
Proposed Amended Budget	\$ 65,144,000	\$ 4,461,850	\$ 13,536,763
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