

**GENERAL OPERATING FUND
BUDGET REPORT
SEPTEMBER 2024**

	22-23	23-24	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	UNAUDITED*	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,156,044	23,475,000	144,975	144,975	23,330,025	0.62%	0.40%
LOCAL REVENUE-OTHER	4,477,673	2,411,847	2,105,050	205,751	205,751	1,899,299	9.77%	8.59%
STATE REVENUE	28,587,502	37,476,845	36,410,000	8,198,196	8,198,196	28,211,804	22.52%	18.06%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	251,909	251,909	2,448,091	9.33%	8.75%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,245	200,000	0	-	200,000	0.00%	0.00%
TOTAL OPERATING REVENUE	61,039,239	62,928,925	64,890,050	8,800,831	8,800,831	56,089,219	13.56%	11.31%
EXPENDITURES								
11 INSTRUCTION	25,306,169	28,614,794	30,876,926	2,314,548	2,314,548	28,562,378	7.50%	7.84%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	46,360	46,360	597,281	7.20%	7.89%
13 CURRICULUM/STAFF DEV.	683,053	1,413,322	1,831,860	131,359	131,359	1,700,501	7.17%	3.28%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,932	1,675,070	128,301	128,301	1,546,769	7.66%	7.40%
23 SCHOOL LEADERSHIP	4,057,848	4,470,866	3,817,531	408,831	408,831	3,408,700	10.71%	7.05%
31 GUIDANCE & COUNSELING	1,772,187	2,272,595	2,969,842	140,465	140,465	2,829,377	4.73%	11.30%
32 SOCIAL SERVICES	40,890	49,110	151,511	18,735	18,735	132,776	12.37%	1.19%
33 HEALTH SERVICES	398,631	428,116	493,381	45,122	45,122	448,259	9.15%	4.65%
34 STUDENT TRANSPORTATION	3,345,251	3,468,549	3,332,131	257,012	257,012	3,075,119	7.71%	7.40%
35 FOOD SERVICE	1,350	-	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,712,515	1,652,706	126,764	126,764	1,525,943	7.67%	7.27%
41 GENERAL ADMINISTRATION	2,464,493	2,738,361	3,095,711	255,123	255,123	2,840,588	8.24%	11.44%
51 PLANT SERVICES	5,279,699	5,805,589	6,271,409	787,176	787,176	5,484,233	12.55%	10.44%
52 SECURITY MONITORING	326,024	789,266	1,579,688	20,831	20,831	1,558,857	1.32%	5.39%
53 DATA PROCESSING SERVICES	1,252,585	1,121,005	1,410,752	58,928	58,928	1,351,824	4.18%	7.97%
61 COMMUNITY SERVICES	374,760	726,243	598,848	56,916	56,916	541,932	9.50%	6.70%
71 DEBT SERVICES	1,346,875	1,321,569	1,379,043	-	-	1,379,043	0.00%	7.87%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	193,008	193,008	2,306,992	7.72%	0.00%
93 SHARED SERVICES ARRANGEMENTS	21,276	31,489	35,000	-	-	35,000	0.00%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	485,923	575,000	123,454	123,454	451,546	21.47%	23.98%
TOTAL OPERATING EXPENDITURES	53,912,751	61,525,347	64,890,050	5,112,933	5,112,933	59,777,117	7.88%	7.90%
EXCESS/(DEFICIENCY)	7,126,488	1,403,579	-	3,687,898	3,687,898	(3,687,898)		
OPERATING TRANSFERS:								
TRANSFER INCOME	-	-	-	-	-	-	0.00%	
OTHER SOURCES	-	167,801	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	1,403,579	-	3,687,898	3,687,898	(3,687,898)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731	32,888,309		32,888,309			
ENDING FUND BALANCE - AUG 31	31,484,731	32,888,309	32,888,309		36,576,207		Target:	8.3%

**FOOD SERVICE
BUDGET REPORT
SEPTEMBER 2024**

	22-23	23-24	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	*UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
OTHER LOCAL INCOME	25,960	1,817	3,450	167	167	3,283	4.83%	3.96%
SALES	491,076	560,271	551,550	57,057	57,057	494,493	10.34%	8.10%
STATE REIMBURSEMENT	44,135	48,210	30,000	10,653	10,653	19,347	35.51%	107.42%
FEDERAL REIMBURSEMENT	3,466,703	3,426,789	3,968,109	270,219	270,219	3,697,890	6.81%	0.00%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	0.00%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,267,679	4,826,294	338,096	338,096	4,215,013	7.01%	1.17%
EXPENDITURES								
35 - COMMODITIES USED	231,544	230,591	273,185	-	-	273,185	0.00%	0.00%
35 - FOOD SERVICE	3,590,795	4,064,116	4,526,815	63,079	63,079	4,463,736	1.39%	3.80%
51 - PLANT MAINTENANCE	37,990	48,687	58,000	2,134	2,134	55,866	3.68%	0.00%
81 - FACILITIES CONSTRUCTION	-	12,317	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,355,712	5,108,000	65,213	65,213	5,042,787	1.28%	3.35%
EXCESS/(DEFICIENCY)	416,130	(88,033)	(281,706)	272,883	272,883	(827,774)		
BEGINNING FUND BALANCE - SEPT 1	2,157,578	2,573,708	2,573,708		2,573,708			
ENDING FUND BALANCE - AUG 31	2,573,708	2,485,675	2,292,002		2,846,591		Target:	8.3%

**DEBT SERVICE
BUDGET REPORT
SEPTEMBER 2024**

	22-23	23-24	AMENDED	SEPTEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	*UNAUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,762,830	16,245,000	61,492	61,492	16,183,508	0.38%	0.41%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	29,385	29,385	370,615	7.35%	7.19%
STATE REVENUE	208,095	1,342,804	264,000	-	-	264,000	0.00%	0.00%
TOTAL DEBT SERVICE REVENUE	12,951,528	14,607,502	16,909,000	90,876	90,876	16,818,124	0.54%	0.57%
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	1,145,500	1,145,500	16,249,810	6.59%	8.77%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,491,695	17,395,310	1,145,500	1,145,500	16,249,810	6.59%	8.77%
EXCESS/(DEFICIENCY)	1,941,531	1,115,806	(486,310)	(1,054,624)	(1,054,624)	568,314		
OTHER FINANCING								
SALE OF BONDS (7911)	-	2,004,636	486,310	-	-	486,310		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	(1,006,539)	(1)	-	-	-	-		
TOTAL OTHER SOURCES (USES)	(1,006,539)	2,004,635	486,310	-	-	486,310		
NET CHANGE IN FUND BALANCE	934,992	3,120,441	-	(1,054,624)	(1,054,624)	1,054,624		
BEGINNING FUND BALANCE - SEPT 1	4,195,489	5,130,481	5,130,481		5,130,481			
ENDING FUND BALANCE - AUG 31	5,130,481	8,250,922	5,130,481		4,075,857		Target:	8.3%
UPCOMING BOND PAYMENTS 2024-25	PRINCIPAL	INTEREST	TOTAL					
2/1/2025	-	6,530,691	6,530,691					
4/1/2025	326,024	89,800	415,824					
8/1/2025	1,985,000	6,794,319	8,779,319					
Total	2,311,024	13,414,810	15,725,834					

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

REVENUE	22-23 AUDITED	23-24 *UNAUDITED	SEPTEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,213,670	341,189	341,189
TOTAL BOND 2021 REVENUE	7,942,835	7,213,670	341,189	341,189
EXPENDITURES				
11 - INSTRUCTION	-	353,877	(189)	(189)
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	-	-
23 - SCHOOL LEADERSHIP	-	31,032	-	-
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	-	-
52 - SECURITY	41,583	1,154,902	-	-
53 - DATA PROCESSING	-	361,814	-	-
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	82,579,150	23,427	23,427
TOTAL BOND 2021 EXPENDITURES	29,749,264	84,639,558	23,238	23,238
EXCESS/(DEFICIENCY)	(21,806,429)	(77,425,888)	317,952	317,952
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	-	-
	326,024			
NET CHANGE IN FUND BALANCE	(21,806,429)	(77,423,716)	317,952	317,952
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		76,790,460
ENDING FUND BALANCE - AUG 31	154,214,176	76,790,460		77,108,412

**CONSTRUCTION/BOND 2024
BUDGET REPORT
SEPTEMBER 2024**

REVENUE	23-24 *UNAUDITED	SEPTEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	646,696	646,696
TOTAL BOND 2024 REVENUE	397,738	646,696	646,696
EXPENDITURES			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	-	-
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	-	-
TOTAL BOND 2024 EXPENDITURES	8,494,551	-	-
EXCESS/(DEFICIENCY)	(8,096,813.37)	646,696	646,696
OTHER FINANCING			
SALE OF BONDS (7911)	140,510,366	-	-
PREMIUM ON SALE OF BONDS (7916)	10,524,816	-	-
OTHER RESOURCES (7949)	-	-	-
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-
TOTAL OTHER SOURCES (USES)	151,035,182	-	-
	326,024		
NET CHANGE IN FUND BALANCE	142,938,369	646,696	646,696
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		143,585,064

**BUDGET AMENDMENT LISTING
SEPTEMBER 2024**

	General Fund	Child Nutrition	I & S Fund
Adopted Revenue Budget:	\$ 64,890,050	\$ 4,776,300	\$ 16,909,000
Amendments:			
Proposed Amended Revenue	\$ 64,890,050	\$ 4,776,300	\$ 16,909,000
Adopted Expenditure Budget:	\$ 64,890,050	\$ 5,108,000	\$ 17,395,310
Amendments:			
Proposed Amended Budget	\$ 64,890,050	\$ 5,108,000	\$ 17,395,310
Proposed Amended Net Budgeted Revenue/Expenditures	\$ -	\$ (331,700)	\$ (486,310)
Other Resources/Uses			
326024.49	\$ -	\$ -	\$ 486,310
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ -	\$ (331,700)	\$ -