

**GENERAL OPERATING FUND
BUDGET REPORT
OCTOBER 2024**

	22-23	23-24	AMENDED	OCTOBER	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	75,511	220,485	23,254,515	0.94%	0.70%
LOCAL REVENUE-OTHER	4,477,673	2,411,268	2,105,050	39,284	245,036	1,860,014	11.64%	20.36%
STATE REVENUE	28,587,502	37,476,845	36,410,000	6,762,703	14,960,899	21,449,101	41.09%	32.81%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	254,522	506,431	2,193,569	18.76%	8.75%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	-	-	200,000	0.00%	1.28%
TOTAL OPERATING REVENUE	61,039,239	63,087,580	64,890,050	7,132,020	15,932,851	48,957,199	24.55%	20.42%
EXPENDITURES								
11 INSTRUCTION	25,306,169	28,668,880	30,876,926	2,592,805	4,907,354	25,969,573	15.89%	15.86%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	70,189	116,549	527,091	18.11%	16.90%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	216,339	347,698	1,759,162	16.50%	9.15%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	186,979	315,280	1,084,790	22.52%	13.57%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	415,370	824,201	2,993,330	21.59%	13.58%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	357,463	497,928	2,471,914	16.77%	18.25%
32 SOCIAL SERVICES	40,890	49,110	151,511	18,811	37,547	113,964	24.78%	2.24%
33 HEALTH SERVICES	398,631	428,089	493,381	60,752	105,873	387,508	21.46%	8.62%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	295,896	552,908	2,779,223	16.59%	15.06%
35 FOOD SERVICE	1,350	-	-	0	0	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	195,531	322,295	1,330,411	19.50%	16.70%
41 GENERAL ADMINISTRATION	2,464,493	2,738,156	3,095,711	272,710	527,833	2,567,878	17.05%	19.24%
51 PLANT SERVICES	5,279,699	5,859,253	6,271,409	705,722	1,492,898	4,778,511	23.80%	16.23%
52 SECURITY MONITORING	326,024	789,256	1,579,688	122,255	143,087	1,436,601	9.06%	5.82%
53 DATA PROCESSING SERVICES	1,252,585	1,120,989	1,410,752	228,163	287,091	1,123,661	20.35%	14.09%
61 COMMUNITY SERVICES	374,760	726,203	598,848	71,392	128,308	470,540	21.43%	14.99%
71 DEBT SERVICES	1,346,875	1,321,569	1,379,043	136,238	136,238	1,242,805	9.88%	9.72%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	70,273	263,281	2,236,719	10.53%	0.00%
93 SHARED SERVICES ARRANGEMENTS	21,276	31,489	35,000	0	0	35,000	0.00%	0.00%
99 OTHER GOVERNMENT CHARGES	430,432	485,923	575,000	116,149	239,603	335,397	41.67%	23.98%
TOTAL OPERATING EXPENDITURES	53,912,751	62,035,906	64,890,050	6,133,038	11,245,971	53,644,079	17.33%	14.66%
EXCESS/(DEFICIENCY)	7,126,488	1,051,674	-	998,982	4,686,880	(4,686,880)		
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	1,051,674	-	998,982	4,686,880	(4,686,880)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731	32,536,404		32,536,404			
ENDING FUND BALANCE - AUG 31	31,484,731	32,536,404	32,536,404		37,223,284		Target:	16.7%

**FOOD SERVICE
BUDGET REPORT
OCTOBER 2024**

	22-23	23-24	AMENDED	OCTOBER	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	3,283	4.83%	3.96%
SALES	491,076	560,271	551,550	28,659	85,716	465,834	15.54%	21.66%
STATE REIMBURSEMENT	44,135	60,238	30,000	11,613	22,266	7,734	74.22%	107.42%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,968,109	462,246	732,465	3,235,644	18.46%	17.93%
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	502,518	840,614	3,712,495	17.42%	17.60%
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	490,465	553,544	3,973,271	12.23%	13.06%
51 - PLANT MAINTENANCE	37,990	48,687	58,000	8,025	10,159	47,841	17.52%	5.48%
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	498,489	563,703	4,544,297	11.04%	11.57%
EXCESS/(DEFICIENCY)	416,130	(88,033)	(281,706)	4,028	276,911	(831,802)		
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		2,850,619		Target:	16.7%

**DEBT SERVICE
BUDGET REPORT
OCTOBER 2024**

	22-23	23-24	AMENDED	OCTOBER	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	63,437	124,929	16,120,071	0.77%	0.72%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	25,437	54,822	345,178	13.71%	13.39%
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	88,874	179,751	16,729,249	1.06%	1.01%
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	-	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	16,249,810	6.59%	8.77%
EXCESS/(DEFICIENCY)	1,941,531	1,115,806	(486,310)	88,874	(965,749)	479,439		
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	-	88,874	(965,749)	965,749		
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		4,164,731		Target:	16.7%
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
OCTOBER 2024**

REVENUE	22-23 AUDITED	23-24 *UNAUDITED	OCTOBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,213,670	357,441	698,630
TOTAL BOND 2021 REVENUE	7,942,835	7,213,670	357,441	698,630
EXPENDITURES				
11 - INSTRUCTION	-	353,877	96,017	95,827
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	-	-
23 - SCHOOL LEADERSHIP	-	31,032	-	-
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	4,574	4,574
52 - SECURITY	41,583	1,154,902	-	-
53 - DATA PROCESSING	-	361,814	-	-
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	82,579,150	2,040,935	2,064,362
TOTAL BOND 2021 EXPENDITURES	29,749,264	84,639,558	2,141,525	2,164,763
EXCESS/(DEFICIENCY)	(21,806,429)	(77,425,888)	(1,784,084)	(1,466,132)
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)	(1,784,084)	(1,466,132)
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		75,324,328

**CONSTRUCTION/BOND 2024
BUDGET REPORT
OCTOBER 2024**

REVENUE	23-24 *UNAUDITED	OCTOBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	598,702	1,245,398
TOTAL BOND 2024 REVENUE	397,738	598,702	1,245,398
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)	598,702	1,245,398
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	598,702	1,245,398
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		144,183,767

**BUDGET AMENDMENT LISTING
OCTOBER 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:			
October: Function 13/21 Salary Verifications			
Function 13 - Curriculum/Staff Dev.	\$ 275,000		
Function 21 - Instructional Leadership	\$ (275,000)		
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	\$ -	\$ -	\$ 486,310
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ -	\$ (331,700)	\$ -