

**GENERAL OPERATING FUND
BUDGET REPORT
NOVEMBER 2024**

	22-23	23-24	AMENDED	NOVEMBER	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	784,962	1,005,448	22,469,552	4.28%	7.68%
LOCAL REVENUE-OTHER	4,477,673	2,411,268	2,105,050	332,920	577,956	1,527,094	27.46%	30.44%
STATE REVENUE	28,587,502	37,476,845	36,410,000	4,669,219	19,630,118	16,779,882	53.91%	42.47%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	266,546	772,977	1,927,023	28.63%	26.20%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	-	-	200,000	0.00%	1.40%
TOTAL OPERATING REVENUE	61,039,239	63,087,580	64,890,050	6,053,648	21,986,499	42,903,551	33.88%	29.36%
EXPENDITURES								
11 INSTRUCTION	25,306,169	28,668,880	30,876,926	2,335,202	7,242,556	23,634,371	23.46%	25.37%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	63,489	180,038	463,603	27.97%	25.95%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	203,565	551,263	1,555,597	26.17%	16.33%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	135,221	450,501	949,569	32.18%	21.62%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	380,113	1,204,313	2,613,218	31.55%	21.35%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	159,524	657,452	2,312,390	22.14%	26.72%
32 SOCIAL SERVICES	40,890	49,110	151,511	20,095	57,642	93,869	38.04%	3.80%
33 HEALTH SERVICES	398,631	428,089	493,381	45,212	151,085	342,296	30.62%	13.48%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	260,450	813,358	2,518,773	24.41%	25.24%
35 FOOD SERVICE	1,350	-	-	0	0	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	171,701	493,996	1,158,710	29.89%	26.10%
41 GENERAL ADMINISTRATION	2,464,493	2,738,156	3,095,711	226,552	754,385	2,341,326	24.37%	26.33%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	483,316	1,976,214	4,295,195	31.51%	26.32%
52 SECURITY MONITORING	326,024	789,256	1,579,688	62,223	205,310	1,374,378	13.00%	11.10%
53 DATA PROCESSING SERVICES	1,252,585	1,120,989	1,410,752	59,036	346,127	1,064,625	24.53%	20.03%
61 COMMUNITY SERVICES	374,760	726,203	598,848	69,941	198,249	400,599	33.11%	25.38%
71 DEBT SERVICES	1,346,875	1,321,569	1,379,043	94,413	230,651	1,148,392	16.73%	10.39%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	26,920	290,201	2,209,799	11.61%	12.56%
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	51,202	290,805	284,195	50.57%	47.15%
TOTAL OPERATING EXPENDITURES	53,912,751	62,139,126	64,890,050	4,848,174	16,094,145	48,795,905	24.80%	23.67%
EXCESS/(DEFICIENCY)	7,126,488	948,454	-	1,205,474	5,892,354	(5,892,354)		
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	1,116,254	-	1,205,474	5,892,354	(5,892,354)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731	32,600,985		32,600,985			
ENDING FUND BALANCE - AUG 31	31,484,731	32,600,985	32,600,985		38,493,339		Target:	25.0%

**FOOD SERVICE
BUDGET REPORT
NOVEMBER 2024**

	22-23	23-24	AMENDED	NOVEMBER	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	640	807	2,643	23.38%	21.62%
SALES	491,076	560,271	551,550	63,669	149,385	402,165	27.08%	33.16%
STATE REIMBURSEMENT	44,135	60,238	30,000	-	22,266	7,734	74.22%	322.46%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,968,109	478,221	1,210,686	2,757,423	30.51%	28.42%
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	542,530	1,383,144	3,169,965	28.66%	28.13%
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	354,534	908,078	3,618,737	20.06%	21.64%
51 - PLANT MAINTENANCE	37,990	49,999	58,000	3,941	14,100	43,900	24.31%	15.47%
81 - FACILITIES CONSTRUCTION	-	12,317	250,000	-	-	250,000	0.00%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,357,023	5,108,000	358,475	922,178	4,185,822	18.05%	19.23%
EXCESS/(DEFICIENCY)	416,130	(89,344)	(281,706)	184,055	460,966	(1,015,857)		
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	2,484,364	2,292,002		3,034,674		Target:	25.0%

**DEBT SERVICE
BUDGET REPORT
NOVMEBER 2024**

	22-23	23-24	AMENDED	NOVEMBER	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	477,399	602,328	15,642,672	3.71%	7.67%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	24,629	79,450	320,550	19.86%	19.87%
STATE REVENUE	208,095	1,342,804	264,000	1,261,330	1,261,330	(997,330)	477.78%	0.00%
TOTAL DEBT SERVICE REVENUE	12,951,528	14,607,502	16,909,000	1,763,358	1,943,108	14,965,892	11.49%	7.76%
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	2,929	1,148,429	16,246,881	6.60%	8.77%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,491,695	17,395,310	2,929	1,148,429	16,246,881	6.60%	8.77%
EXCESS/(DEFICIENCY)	1,941,531	1,115,806	(486,310)	1,760,429	794,679	(1,280,989)		
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	-	1,760,429	794,679	(794,679)		
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		5,925,160		Target:	25.0%
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
NOVEMBER 2024**

REVENUE	22-23 AUDITED	23-24 *UNAUDITED	NOVEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,213,670	321,706	1,020,337
TOTAL BOND 2021 REVENUE	7,942,835	7,213,670	321,706	1,020,337
EXPENDITURES				
11 - INSTRUCTION	-	353,877	7,430	103,257
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	-	-
23 - SCHOOL LEADERSHIP	-	31,032	-	-
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	377	4,951
52 - SECURITY	41,583	1,154,902	29,789	29,789
53 - DATA PROCESSING	-	361,814	-	-
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	10,190,667	12,255,028
TOTAL BOND 2021 EXPENDITURES	29,749,264	79,563,901	10,228,264	12,393,026
EXCESS/(DEFICIENCY)	(21,806,429)	(72,350,232)	(9,906,557)	(11,372,689)
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)	(72,348,060)	(9,906,557)	(11,372,689)
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		81,866,116
ENDING FUND BALANCE - AUG 31	154,214,176	81,866,116		70,493,426

**CONSTRUCTION/BOND 2024
BUDGET REPORT
NOVEMBER 2024**

REVENUE	23-24 *UNAUDITED	NOVEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	556,462	1,801,860
TOTAL BOND 2024 REVENUE	397,738	556,462	1,801,860
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	300,000	300,000
TOTAL BOND 2024 EXPENDITURES	8,494,551	300,000	300,000
EXCESS/(DEFICIENCY)	(8,096,813.37)	256,462	1,501,860
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	-	-
NET CHANGE IN FUND BALANCE	142,938,368.80	256,462	1,501,860
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		144,440,228

**BUDGET AMENDMENT LISTING
NOVEMBER 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)	\$ -