

**GENERAL OPERATING FUND
BUDGET REPORT
DECEMBER 2024**

	22-23	23-24	AMENDED	DECEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,156,044	23,475,000	9,223,470	10,228,918	13,246,082	43.57%	18.30%
LOCAL REVENUE-OTHER	4,477,673	2,413,934	2,105,050	167,186	745,142	1,359,908	35.40%	41.42%
STATE REVENUE	28,587,502	38,914,756	36,410,000	364,227	19,994,345	16,415,655	54.91%	42.88%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	-11,352	761,625	1,938,375	28.21%	35.39%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	-	-	200,000	0.00%	3.09%
TOTAL OPERATING REVENUE	61,039,239	64,528,157	64,890,050	9,743,532	31,730,031	33,160,019	48.90%	33.80%
EXPENDITURES								
11 INSTRUCTION	25,306,169	29,042,845	30,876,926	2,537,824	9,780,379	21,096,547	31.68%	33.84%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	52,339	232,377	411,263	36.10%	32.51%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	166,149	717,412	1,389,448	34.05%	22.99%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	128,684	579,185	820,885	41.37%	27.75%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	410,359	1,614,672	2,202,859	42.30%	28.53%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	201,940	859,392	2,110,450	28.94%	34.18%
32 SOCIAL SERVICES	40,890	49,110	151,511	28,212	85,853	65,658	56.66%	xx
33 HEALTH SERVICES	398,631	428,089	493,381	56,392	207,477	285,904	42.05%	17.98%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	272,603	1,085,961	2,246,170	32.59%	31.70%
35 FOOD SERVICE	1,350	-	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	176,106	670,102	982,604	40.55%	34.22%
41 GENERAL ADMINISTRATION	2,464,493	2,713,918	3,095,711	232,191	986,576	2,109,136	31.87%	32.85%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	570,604	2,546,818	3,724,591	40.61%	32.70%
52 SECURITY MONITORING	326,024	789,256	1,579,688	76,198	281,508	1,298,180	17.82%	14.69%
53 DATA PROCESSING SERVICES	1,252,585	1,080,071	1,410,752	99,540	445,667	965,085	31.59%	24.23%
61 COMMUNITY SERVICES	374,760	726,203	598,848	71,641	269,890	328,958	45.07%	33.65%
71 DEBT SERVICES	1,346,875	1,418,123	1,379,043	8,122	238,773	1,140,270	17.31%	17.54%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	95,109	385,310	2,114,690	15.41%	12.56%
93 SHARED SERVICES ARRANGEMENTS	21,276	31,489	35,000	-	-	35,000	0.00%	57.53%
99 OTHER GOVERNMENT CHARGES	430,432	485,923	575,000	16,561	307,366	267,634	53.45%	50.08%
TOTAL OPERATING EXPENDITURES	53,912,751	62,544,489	64,890,050	5,200,573	21,294,718	43,595,332	32.82%	30.78%
EXCESS/(DEFICIENCY)	7,126,488	1,983,668	-	4,542,959	10,435,312	(10,435,312)		
OPERATING TRANSFERS:								
TRANSFER INCOME	-	-	-	-	-	-	0.00%	
OTHER SOURCES	-	573,424	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	2,557,091	-	4,542,959	10,435,312	(10,435,312)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,573,146	34,130,237		34,130,237			
ENDING FUND BALANCE - AUG 31	31,573,146	34,130,237	34,130,237		44,565,550		Target:	33.3%

**FOOD SERVICE
BUDGET REPORT
DECEMBER 2024**

	22-23	23-24	AMENDED	DECEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
OTHER LOCAL INCOME	25,960	1,817	3,450	-	807	2,643	23.38%	24.88%
SALES	491,076	560,271	551,550	7,303	156,688	394,862	28.41%	43.08%
STATE REIMBURSEMENT	44,135	60,238	30,000	11,352	33,618	-3,618	112.06%	431.13%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,968,109	339,865	1,550,551	2,417,558	39.08%	28.91%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	0.00%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,267,677	4,826,294	358,520	1,741,664	2,811,445	36.09%	29.91%
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	428,233	1,336,311	3,190,504	29.52%	30.92%
51 - PLANT MAINTENANCE	37,990	49,998	58,000	5,500	19,600	38,400	33.79%	18.95%
81 - FACILITIES CONSTRUCTION	-	12,317	250,000	13,461	13,461	236,539	5.38%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	4,357,022	5,108,000	447,194	1,369,372	3,738,628	26.81%	27.45%
EXCESS/(DEFICIENCY)	416,130	(89,345)	(281,706)	(88,674)	372,291	(927,182)		
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	2,484,363	2,292,002		2,946,000		Target:	33.3%

**DEBT SERVICE
BUDGET REPORT
December 2024**

	22-23	23-24	AMENDED	DECEMBER	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,762,830	16,245,000	5,713,511	6,315,839	9,929,161	38.88%	18.34%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	34,093	113,543	286,457	28.39%	28.44%
STATE REVENUE	208,095	1,388,066	264,000	0	1,261,330	(997,330)	477.78%	151.00%
TOTAL DEBT SERVICE REVENUE	12,951,528	14,652,764	16,909,000	5,747,604	7,690,712	9,218,288	45.48%	22.18%
EXPENDITURES								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	-	1,148,429	16,246,881	6.60%	8.77%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,491,695	17,395,310	-	1,148,429	16,246,881	6.60%	8.77%
EXCESS/(DEFICIENCY)	1,941,531	1,161,068	(486,310)	5,747,604	6,542,283	(7,028,593)		
OTHER FINANCING								
SALE OF BONDS (7911)	-	2,004,634	486,310	-	-	486,310		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-	-		
OTHER RESOURCES (7949)	-	2	-	-	-	-		
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	3,165,703	-	5,747,604	6,542,283	(6,542,283)		
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	8,296,184	5,130,481		11,672,764		Target:	33.3%
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
DECEMBER 2024**

REVENUE	22-23 AUDITED	23-24 AUDITED	DECEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,215,841	266,455	1,286,792
TOTAL BOND 2021 REVENUE	7,942,835	7,215,841	266,455	1,286,792
EXPENDITURES				
11 - INSTRUCTION	-	353,877	12,410	115,667
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	-	-
23 - SCHOOL LEADERSHIP	-	31,032	-	-
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	8,617	13,567
52 - SECURITY	41,583	1,154,902	-	29,789
53 - DATA PROCESSING	-	361,814	57,461	57,461
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	4,049,444	16,304,472
TOTAL BOND 2021 EXPENDITURES	29,749,264	79,563,901	4,127,932	16,520,958
EXCESS/(DEFICIENCY)	(21,806,429)	(72,348,060)	(3,861,477)	(15,234,166)
OTHER FINANCING				
SALE OF BONDS (7911)	-	-	-	-
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-
OTHER RESOURCES (7949)	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-
	326,024			
NET CHANGE IN FUND BALANCE	(21,806,429)	(72,348,060)	(3,861,477)	(15,234,166)
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		66,631,950

**CONSTRUCTION/BOND 2024
BUDGET REPORT
DECEMBER 2024**

REVENUE	23-24 AUDITED	DECEMBER ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	581,604	2,383,464
TOTAL BOND 2024 REVENUE	397,738	581,604	2,383,464
EXPENDITURES			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	4,924	4,924
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	276,358	576,358
TOTAL BOND 2024 EXPENDITURES	8,494,551	281,282	581,282
EXCESS/(DEFICIENCY)	(8,096,813.37)	300,322	1,802,181
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	300,322	1,802,181
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		144,740,550

**BUDGET AMENDMENT LISTING
DECEMBER 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)	\$ -