

**GENERAL OPERATING FUND  
BUDGET REPORT  
JANUARY 2025**

REVENUE	22-23	23-24	AMENDED	JANUARY	Y-T-D	BALANCE TO	24-25	23-24
	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,156,044	23,475,000	8,247,398	18,476,316	4,998,684	78.71%	73.43%
LOCAL REVENUE-OTHER	4,477,673	2,413,934	2,105,050	25,473	770,615	1,334,435	36.61%	43.58%
STATE REVENUE	28,587,502	38,914,756	36,410,000	109,827	20,104,172	16,305,828	55.22%	42.88%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	274,772	1,036,397	1,663,603	38.39%	35.39%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	1,054	1,054	198,946	0.53%	3.16%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>64,528,157</b>	<b>64,890,050</b>	<b>8,658,523</b>	<b>40,388,554</b>	<b>24,501,496</b>	<b>62.24%</b>	<b>51.93%</b>
<b>EXPENDITURES</b>								
11 INSTRUCTION	25,306,169	29,042,845	30,876,926	2,504,586	12,284,965	18,591,961	39.79%	41.57%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	61,519	293,896	349,744	45.66%	40.32%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	155,674	873,086	1,233,774	41.44%	31.87%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	130,400	709,586	690,484	50.68%	32.61%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	405,199	2,019,871	1,797,660	52.91%	35.33%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	361,216	1,220,607	1,749,235	41.10%	47.63%
32 SOCIAL SERVICES	40,890	49,110	151,511	21,551	107,404	44,107	70.89%	6.42%
33 HEALTH SERVICES	398,631	428,089	493,381	49,592	257,069	236,312	52.10%	21.92%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	246,982	1,332,942	1,999,189	40.00%	38.87%
35 FOOD SERVICE	1,350	-	-	-	-	-	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	133,493	803,596	849,110	48.62%	41.24%
41 GENERAL ADMINISTRATION	2,464,493	2,713,918	3,095,711	203,833	1,190,409	1,905,302	38.45%	39.91%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	602,527	3,149,345	3,122,064	50.22%	39.44%
52 SECURITY MONITORING	326,024	789,256	1,579,688	124,151	405,659	1,174,029	25.68%	23.87%
53 DATA PROCESSING SERVICES	1,252,585	1,080,071	1,410,752	423,800	869,467	541,285	61.63%	36.47%
61 COMMUNITY SERVICES	374,760	726,203	598,848	65,032	334,922	263,926	55.93%	41.72%
71 DEBT SERVICES	1,346,875	1,418,123	1,379,043	17,894	256,667	1,122,376	18.61%	23.33%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	11,837	397,146	2,102,854	15.89%	13.14%
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	-	307,366	267,634	53.45%	50.08%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,912,751</b>	<b>62,544,489</b>	<b>64,890,050</b>	<b>5,519,286</b>	<b>26,814,004</b>	<b>38,076,046</b>	<b>41.32%</b>	<b>38.01%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,126,488</b>	<b>1,983,668</b>	<b>-</b>	<b>3,139,238</b>	<b>13,574,550</b>	<b>(13,574,550)</b>		
<b>OPERATING TRANSFERS:</b>								
TRANSFER INCOME	-	-	-	-	-	-	0.00%	
OTHER SOURCES	-	573,424	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	-	0.00%	
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,126,488</b>	<b>2,557,091</b>	<b>-</b>	<b>3,139,238</b>	<b>13,574,550</b>	<b>(13,574,550)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>24,358,243</b>	<b>31,573,146</b>	<b>34,130,237</b>		<b>34,130,237</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>31,573,146</b>	<b>34,130,237</b>	<b>34,130,237</b>		<b>47,704,787</b>		<b>Target:</b>	<b>41.7%</b>

**FOOD SERVICE  
BUDGET REPORT  
JANUARY 2025**

	22-23	23-24	AMENDED	JANUARY	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	982	1,788	1,662	51.84%	24.88%
SALES	491,076	560,271	551,550	29,515	186,202	365,348	33.76%	49.50%
STATE REIMBURSEMENT	44,135	60,238	15,000	12,296	45,914	-30,914	306.10%	431.13%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,933,115	300,021	1,850,573	2,082,542	47.05%	34.97%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	0.00%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,267,677</b>	<b>4,776,300</b>	<b>342,814</b>	<b>2,084,478</b>	<b>2,418,637</b>	<b>43.64%</b>	<b>35.67%</b>
<b>EXPENDITURES</b>								
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	606,950	1,943,261	2,583,554	42.93%	40.25%
51 - PLANT MAINTENANCE	37,990	49,998	58,000	7,153	26,754	31,246	46.13%	31.78%
81 - FACILITIES CONSTRUCTION	-	12,317	250,000	3,519	16,980	233,020	6.79%	0.00%
<b>TOTAL FOOD SERVICE EXPENDITURES</b>	<b>3,860,329</b>	<b>4,357,022</b>	<b>5,108,000</b>	<b>617,623</b>	<b>1,986,995</b>	<b>3,121,005</b>	<b>38.90%</b>	<b>35.80%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>416,130</b>	<b>(89,345)</b>	<b>(331,700)</b>	<b>(274,808)</b>	<b>97,483</b>	<b>(702,368)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>2,157,578</b>	<b>2,573,708</b>	<b>2,573,708</b>		<b>2,573,708</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>2,573,708</b>	<b>2,484,363</b>	<b>2,242,008</b>		<b>2,671,192</b>		<b>Target:</b>	<b>41.7%</b>

**DEBT SERVICE  
BUDGET REPORT  
JANUARY 2025**

	22-23	23-24	AMENDED	JANUARY	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	5,590,583	11,906,422	4,338,578	73.29%	73.90%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	51,751	165,294	234,706	41.32%	43.43%
STATE REVENUE	208,095	1,388,066	264,000	-	1,261,330	(997,330)	477.78%	151.00%
<b>TOTAL DEBT SERVICE REVENUE</b>	<b>12,951,528</b>	<b>14,652,764</b>	<b>16,909,000</b>	<b>5,642,334</b>	<b>13,333,046</b>	<b>3,575,954</b>	<b>78.85%</b>	<b>75.25%</b>
<b>EXPENDITURES</b>								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	6,530,691	7,679,120	9,716,190	44.14%	35.73%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>11,009,997</b>	<b>13,491,695</b>	<b>17,395,310</b>	<b>6,530,691</b>	<b>7,679,120</b>	<b>9,716,190</b>	<b>44.14%</b>	<b>35.73%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>1,941,531</b>	<b>1,161,068</b>	<b>(486,310)</b>	<b>(888,357)</b>	<b>5,653,926</b>	<b>(6,140,236)</b>		
<b>OTHER FINANCING</b>								
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)	-	-	-	-		
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(1,006,539)</b>	<b>2,004,635</b>	<b>486,310</b>	<b>-</b>	<b>-</b>	<b>486,310</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>934,992</b>	<b>3,165,703</b>	<b>-</b>	<b>(888,357)</b>	<b>5,653,926</b>	<b>(5,653,926)</b>		
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>4,195,489</b>	<b>5,130,481</b>	<b>5,130,481</b>		<b>5,130,481</b>			
<b>ENDING FUND BALANCE - AUG 31</b>	<b>5,130,481</b>	<b>8,296,184</b>	<b>5,130,481</b>		<b>10,784,407</b>		<b>Target:</b>	<b>41.7%</b>
<b>UPCOMING BOND PAYMENTS 2024-25</b>								
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>					
<b>4/1/2025</b>	326,024	89,800	415,824					
<b>8/1/2025</b>	1,985,000	6,794,319	8,779,319					
<b>Total</b>	<b>2,311,024</b>	<b>6,884,119</b>	<b>9,195,143</b>					

**CONSTRUCTION/BOND 2021  
BUDGET REPORT  
JANUARY 2025**

REVENUE	22-23 AUDITED	23-24 AUDITED	JANUARY ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	7,942,835	7,215,841	238,199	1,524,991
<b>TOTAL BOND 2021 REVENUE</b>	7,942,835	7,215,841	238,199	1,524,991
<b>EXPENDITURES</b>				
11 - INSTRUCTION	-	353,877	9,099	124,766
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	8,501	8,501
23 - SCHOOL LEADERSHIP	-	31,032	-	-
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	43,439	57,006
52 - SECURITY	41,583	1,154,902	4,574	34,364
53 - DATA PROCESSING	-	361,814	-	57,461
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	622,171	16,926,643
<b>TOTAL BOND 2021 EXPENDITURES</b>	29,749,264	79,563,901	687,784	17,208,742
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429)	(72,348,060)	(449,584)	(15,683,750)
<b>OTHER FINANCING</b>				
SALE OF BONDS (7911)	-	-	-	-
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-
OTHER RESOURCES (7949)	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	-
	326,024			
<b>NET CHANGE IN FUND BALANCE</b>	(21,806,429)	(72,348,060)	(449,584)	(15,683,750)
<b>BEGINNING FUND BALANCE - SEPT 1</b>	176,020,605	154,214,176		81,866,116
<b>ENDING FUND BALANCE - AUG 31</b>	154,214,176	81,866,116		66,182,365

**CONSTRUCTION/BOND 2024  
BUDGET REPORT  
JANUARY 2025**

REVENUE	23-24 AUDITED	JANUARY ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	574,408	2,957,872
<b>TOTAL BOND 2024 REVENUE</b>	<b>397,738</b>	<b>574,408</b>	<b>2,957,872</b>
<b>EXPENDITURES</b>			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
34 - TRANSPORTATION	-	-	-
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	65,533	70,457
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	1,694	578,052
<b>TOTAL BOND 2024 EXPENDITURES</b>	<b>8,494,551</b>	<b>67,227</b>	<b>648,509</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>(8,096,813.37)</b>	<b>507,181</b>	<b>2,309,363</b>
<b>OTHER FINANCING</b>			
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)	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>151,035,182</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>142,938,368.80</b>	<b>507,181</b>	<b>2,309,363</b>
<b>BEGINNING FUND BALANCE - SEPT 1</b>	<b>-</b>		<b>142,938,369</b>
<b>ENDING FUND BALANCE - AUG 31</b>	<b>142,938,369</b>		<b>145,247,731</b>

**BUDGET AMENDMENT LISTING  
JANUARY 2025**

	General Fund	Child Nutrition	I & S Fund
<b>Adopted Revenue Budget:</b>	\$ 64,890,050	\$ 4,776,300	\$ 16,909,000
Amendments:			
<b>Proposed Amended Revenue</b>	<b>\$ 64,890,050</b>	<b>\$ 4,776,300</b>	<b>\$ 16,909,000</b>
<b>Adopted Expenditure Budget:</b>	<b>\$ 64,890,050</b>	<b>\$ 5,108,000</b>	<b>\$ 17,395,310</b>
Amendments:			
<b>October: Function 13/21 Salary Verifications</b>			
Function 13 - Curriculum/Staff Dev.	\$ 275,000		
Function 21 - Instructional Leadership	\$ (275,000)		
<b>Proposed Amended Budget</b>	<b>\$ 64,890,050</b>	<b>\$ 5,108,000</b>	<b>\$ 17,395,310</b>
<b>Proposed Amended Net Budgeted Revenue/Expenditures</b>	<b>\$ -</b>	<b>\$ (331,700)</b>	<b>\$ (486,310)</b>
<b>Other Resources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 486,310</b>
<b>Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out</b>	<b>\$ -</b>	<b>\$ (331,700)</b>	<b>\$ -</b>