

**GENERAL OPERATING FUND  
BUDGET REPORT  
MARCH 2025**

	22-23	23-24	AMENDED	MARCH	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	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	670,143	22,069,696	1,405,304	94.01%	94.89%
LOCAL REVENUE-OTHER	4,477,673	2,413,934	2,105,050	289,245	1,227,452	877,598	58.31%	90.15%
STATE REVENUE	28,587,502	38,914,756	36,410,000	496,244	20,600,416	15,809,584	56.58%	44.27%
TRS ON-BEHALF REVENUE	2,697,532	2,910,599	2,700,000	270,266	1,553,600	1,146,400	57.54%	62.67%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	132,823	200,000	0	1,073	198,927	0.54%	4.90%
<b>TOTAL OPERATING REVENUE</b>	<b>61,039,239</b>	<b>64,528,157</b>	<b>64,890,050</b>	<b>1,725,898</b>	<b>45,452,236</b>	<b>19,437,814</b>	<b>70.05%</b>	<b>62.28%</b>
<b>EXPENDITURES</b>								
11 INSTRUCTION	25,306,169	29,042,845	30,876,926	2,560,803	17,301,292	13,575,634	56.03%	59.11%
12 INSTRUCTIONAL MEDIA SVCS	618,856	617,062	643,640	56,662	413,161	230,480	64.19%	56.70%
13 CURRICULUM/STAFF DEV.	683,053	1,413,024	2,106,860	151,613	1,171,876	934,984	55.62%	56.08%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	1,570,918	1,400,070	135,485	973,026	427,044	69.50%	41.73%
23 SCHOOL LEADERSHIP	4,057,848	4,470,453	3,817,531	418,052	2,847,421	970,110	74.59%	51.23%
31 GUIDANCE & COUNSELING	1,772,187	2,272,594	2,969,842	191,621	1,640,713	1,329,129	55.25%	63.37%
32 SOCIAL SERVICES	40,890	49,110	151,511	21,687	150,828	683	99.55%	9.25%
33 HEALTH SERVICES	398,631	428,089	493,381	48,616	354,276	139,105	71.81%	31.31%
34 STUDENT TRANSPORTATION	3,345,251	3,520,742	3,332,131	224,530	1,800,174	1,531,957	54.02%	57.51%
35 FOOD SERVICE	1,350	-	-	11,497	11,497	(11,497)	0.00%	0.00%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,711,993	1,652,706	196,929	1,129,077	523,629	68.32%	62.20%
41 GENERAL ADMINISTRATION	2,464,493	2,713,918	3,095,711	223,580	1,650,812	1,444,899	53.33%	53.82%
51 PLANT SERVICES	5,279,699	5,962,473	6,271,409	570,225	4,090,537	2,180,872	65.23%	52.39%
52 SECURITY MONITORING	326,024	789,256	1,579,688	87,790	560,628	1,019,060	35.49%	33.47%
53 DATA PROCESSING SERVICES	835,000	1,080,071	1,410,752	113,043	1,135,951	274,801	80.52%	50.62%
61 COMMUNITY SERVICES	374,760	726,203	598,848	73,467	477,963	120,885	79.81%	59.32%
71 DEBT SERVICES	1,346,875	1,418,123	1,379,043	11,764	366,485	1,012,558	26.58%	31.09%
81 FACILITIES CONSTRUCTION	2,533,593	4,240,207	2,500,000	76,875	496,787	2,003,213	19.87%	13.74%
93 SHARED SERVICES ARRANGEMENTS	21,276	31,489	35,000	0	20,600	14,400	58.86%	57.53%
99 OTHER GOVERNMENT CHARGES	430,432	485,923	575,000	14,950	439,982	135,018	76.52%	75.89%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>53,495,166</b>	<b>62,544,489</b>	<b>64,890,050</b>	<b>5,189,190</b>	<b>37,033,087</b>	<b>27,856,963</b>	<b>57.07%</b>	<b>53.41%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>7,544,073</b>	<b>1,983,668</b>	<b>-</b>	<b>(3,463,292)</b>	<b>8,419,150</b>	<b>(8,419,150)</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>7,544,073</b>	<b>2,557,091</b>	<b>-</b>	<b>(3,463,292)</b>	<b>8,419,150</b>	<b>(8,419,150)</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>42,549,387</b>		<b>Target:</b>	<b>58.3%</b>

**FOOD SERVICE  
BUDGET REPORT  
MARCH 2025**

	22-23	23-24	AMENDED	MARCH	Y-T-D	BALANCE TO	24-25	23-24
REVENUE	AUDITED	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
							REALIZED	REALIZED
OTHER LOCAL INCOME	25,960	1,817	3,450	416	2,318	1,132	67.19%	38.71%
SALES	491,076	560,271	551,550	55,383	274,945	276,605	49.85%	72.22%
STATE REIMBURSEMENT	44,135	60,238	15,000	15,678	73,130	-58,130	487.53%	904.86%
FEDERAL REIMBURSEMENT	3,466,703	3,414,760	3,933,115	792,277	2,642,850	1,290,265	67.19%	69.95%
COMMODITIES RECEIVED	248,584	230,591	273,185	-	-	-	0.00%	3.84%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>4,276,459</b>	<b>4,267,677</b>	<b>4,776,300</b>	<b>863,754</b>	<b>2,993,243</b>	<b>1,509,872</b>	<b>62.67%</b>	<b>68.59%</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	1,284,682	3,546,315	980,501	78.34%	60.48%
51 - PLANT MAINTENANCE	37,990	49,998	58,000	(511)	26,401	31,599	45.52%	46.11%
81 - FACILITIES CONSTRUCTION	-	12,317	250,000	201,085	218,064	31,936	87.23%	0.00%
<b>TOTAL FOOD SERVICE EXPENDITURES</b>	<b>3,860,329</b>	<b>4,357,022</b>	<b>5,108,000</b>	<b>1,485,256</b>	<b>3,790,779</b>	<b>1,317,221</b>	<b>74.21%</b>	<b>53.78%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>416,130</b>	<b>(89,345)</b>	<b>(331,700)</b>	<b>(621,501)</b>	<b>(797,537)</b>	<b>192,652</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>1,776,172</b>		<b>Target:</b>	<b>58.3%</b>

**DEBT SERVICE  
BUDGET REPORT  
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	22-23 AUDITED	23-24 AUDITED	AMENDED BUDGET	MARCH ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	24-25 PERCENT REALIZED	23-24 PERCENT REALIZED
<b>REVENUE</b>								
LOCAL REVENUE-TAXES - I&S	12,364,337	12,762,830	16,245,000	409,970	13,423,913	2,821,087	82.63%	98.75%
LOCAL REVENUE-OTHER	379,096	501,867	400,000	51,818	210,211	189,789	52.55%	78.86%
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>461,788</b>	<b>14,895,454</b>	<b>2,013,547</b>	<b>88.09%</b>	<b>99.68%</b>
<b>EXPENDITURES</b>								
71 - DEBT SERVICE	11,009,997	13,491,695	17,395,310	500	7,677,191	9,718,119	44.13%	42.99%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>11,009,997</b>	<b>13,491,695</b>	<b>17,395,310</b>	<b>500</b>	<b>7,677,191</b>	<b>9,718,119</b>	<b>44.13%</b>	<b>42.99%</b>
<b>EXCESS/(DEFICIENCY)</b>	<b>1,941,531</b>	<b>1,161,068</b>	<b>(486,310)</b>	<b>461,288</b>	<b>7,218,263</b>	<b>(7,704,573)</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>461,288</b>	<b>7,218,263</b>	<b>(7,218,263)</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>12,348,743</b>		<b>Target:</b>	<b>58.3%</b>
<b>UPCOMING BOND PAYMENTS 2024-25</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>					
4/1/2025	835,000	89,800	924,800					
8/1/2025	1,985,000	6,794,319	8,779,319					
<b>Total</b>	<b>2,820,000</b>	<b>6,884,119</b>	<b>9,704,119</b>					

**CONSTRUCTION/BOND 2021  
BUDGET REPORT  
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<b>REVENUE</b>	<b>22-23 AUDITED</b>	<b>23-24 AUDITED</b>	<b>MARCH ACTIVITY</b>	<b>Y-T-D ACTIVITY</b>
LOCAL REVENUE	7,942,835	7,215,841	220,269	1,943,130
<b>TOTAL BOND 2021 REVENUE</b>	7,942,835	7,215,841	220,269	1,943,130
<b>EXPENDITURES</b>				
11 - INSTRUCTION	-	353,877	-	155,954
12 - INSTRUCTIONAL MEDIA SVCS	-	116,553	-	8,501
23 - SCHOOL LEADERSHIP	-	31,032	-	2,132
33 - HEALTH SERVICES	-	2,351	-	-
51 - PLANT SERVICES	-	39,878	227	71,584
52 - SECURITY	41,583	1,154,902	-	117,908
53 - DATA PROCESSING	-	361,814	-	74,706
71 - DEBT SERVICE	-	-	-	-
81 - FACILITIES CONSTRUCTION	29,707,682	77,503,494	3,654,454	23,482,730
<b>TOTAL BOND 2021 EXPENDITURES</b>	29,749,264	79,563,901	3,654,681	23,913,515
<b>EXCESS/(DEFICIENCY)</b>	(21,806,429)	(72,348,060)	(3,434,412)	(21,970,386)
<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>	835,000	(72,348,060)	(3,434,412)	(21,970,386)
<b>BEGINNING FUND BALANCE - SEPT 1</b>	176,020,605	176,855,605		104,507,545
<b>ENDING FUND BALANCE - AUG 31</b>	176,855,605	104,507,545		82,537,159

**CONSTRUCTION/BOND 2024  
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REVENUE	23-24 AUDITED	MARCH ACTIVITY	Y-T-D ACTIVITY
LOCAL REVENUE	397,738	552,850	4,023,846
TOTAL BOND 2024 REVENUE	397,738	552,850	4,023,846
<b>EXPENDITURES</b>			
11 - INSTRUCTION	-	-	-
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-
23 - SCHOOL LEADERSHIP	-	-	-
33 - HEALTH SERVICES	-	-	-
34 - TRANSPORTATION	-	88,700	88,700
51 - PLANT SERVICES	-	-	-
52 - SECURITY	-	-	-
53 - DATA PROCESSING	-	(47,778)	25,760
71 - DEBT SERVICE	1,035,182	-	-
81 - FACILITIES CONSTRUCTION	7,459,369	327,807,917	328,996,201
TOTAL BOND 2024 EXPENDITURES	8,494,551	327,848,839	329,110,660
EXCESS/(DEFICIENCY)	(8,096,813.37)	(327,295,989)	(325,086,814)
<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)	-	-	-
TOTAL OTHER SOURCES (USES)	151,035,182	-	-
	835,000		
NET CHANGE IN FUND BALANCE	142,938,368.80	(327,295,989)	(325,086,814)
BEGINNING FUND BALANCE - SEPT 1	-		142,938,369
ENDING FUND BALANCE - AUG 31	142,938,369		(182,148,445)

**BUDGET AMENDMENT LISTING  
MARCH 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>			\$ 64,890,050	\$ 4,776,300	\$ 16,909,000
<b>Adopted Expenditure Budget:</b>			\$ 64,890,050	\$ 5,108,000	\$ 17,395,310
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>			\$ 64,890,050	\$ 5,108,000	\$ 17,395,310
<b>Proposed Amended Net Budgeted Revenue/Expenditures</b>					
			\$ -	\$ (331,700)	\$ (486,310)
<b>Other Resources/Uses</b>					
			\$ -	\$ -	\$ 486,310
<b>Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out</b>					
			\$ -	\$ (331,700)	\$ -