

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

2023-2024 FISCAL YEAR  
PROPOSED BUDGET

SUBMITTED FOR CONSIDERATION:  
August 7, 2023

2023-2024 Board of Trustees

Dusty Autrey, President

Judd McCutchen, Vice President

John Rodgers, Secretary

Kim Kriegel

Clay Schoolfield

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Dr. Jerry D. Hollingsworth, Superintendent

411 N Gibson St, Waxahachie, TX 75165

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Waxahachie  
Independent School District

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August 7, 2023

Board of Trustees  
Waxahachie Independent School District  
411 N Gibson St  
Waxahachie, TX 75165

Dear Trustees,

I am pleased to submit the respective budgets that follow this letter for the Waxahachie Independent School District's upcoming fiscal year beginning September 1, 2023, and ending August 31, 2024. These budgets are presented in accordance with the requirements of Texas Education Code Chapter 44, section 44.002.

Annually, the Board of Trustees must review and approve the budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund, at the fund and function level, before the beginning of the fiscal year for which they were prepared to be in compliance with TEC §44.002 - §44.004. The following budgets presented for adoption meet the requirements established by statute.

Through the hard work, dedication, and collaboration of Board members, district administrators, and staff, the attached budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund have been prepared based upon the school finance provisions adopted by the 88<sup>th</sup> Legislature, regular and called sessions, and all applicable grant provisions.

The 2023-2024 fiscal budgets have been prepared with a conservative mindset and present a great opportunity to continue making progress toward ensuring all students grow academically each school year. If additional students beyond our expectations are enrolled, or additional statutory requirements result from legislative special sessions, we will need significant modification of this spending plan.

I appreciate the support of the Board, the community, and the staff who all work together to ensure the best education for our students. It is because of this support that Waxahachie ISD is an award-winning district where innovation thrives and growth is limitless.

Respectfully submitted,

Ryan Kahlden, RTSBA  
Chief Financial Officer

## **Executive Summary – General Fund**

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The main operating fund, or General Fund, is the primary source of funds to sustain the ongoing daily operations of Waxahachie ISD. The two primary sources of revenues for the general fund are local revenues and state revenues. Expenses from this fund cover most of the ongoing operations of the District, including athletics, fine arts, instruction, insurance, maintenance, professional development, salaries and benefits, supplies, technology, and transportation.

The 2022-2023 budget was based on a projected enrollment of 11,052 students; 5,183 elementary students across ten campuses and 5,869 secondary students across six campuses. The 2023-2024 budget was prepared on a projected enrollment of 11,145 students; 5,132 at elementary campuses and 6,013 at secondary campuses, per our most recent demographic study.

Our expected average daily attendance (ADA) for the 2023-2024 school year is 10,406.868 students, an expected increase of 4.00% from our ending 2022-2023 ADA of 10,006.868. An enrollment of 11,145 students attending school at approximately 93.38% attendance rate would yield a calculated ADA of 10,406.868. Historically, the district has experienced attendance rates annually at approximately 95%, but we have struggled to achieve 95% attending since the start of the COVID-19 pandemic. To be conservative, and ensure that we are committed to building fund balance in the general fund, I have estimated an attendance rate of 1% less than the average attendance rate from the 2022-2023 school year.

### **General Fund Revenues**

The two primary sources of General Fund revenues in Waxahachie ISD come from local revenues and state revenues. Local revenues include sources such as property taxes, athletic revenues, insurance proceeds, proceeds from the sale of property, investment earnings, and other miscellaneous revenues. Local revenue sources account for approximately 52.79% of the total general fund revenues. State revenues are earned through student attendance (ADA) and make up approximately 45.53% of total general fund revenues. Approximately 1.68% of general fund revenues are earned from federal sources through the School Health and Related Services (SHARS) program.

The two main components of state funding are (1) students in attendance and (2) local property values. The students in attendance component is made up of various weights and averages based on the PEIMS information of each student and how often they are present for school. This information is an educated guess each year until actual attendance data is calculated at the end of the school year and submitted to the State.

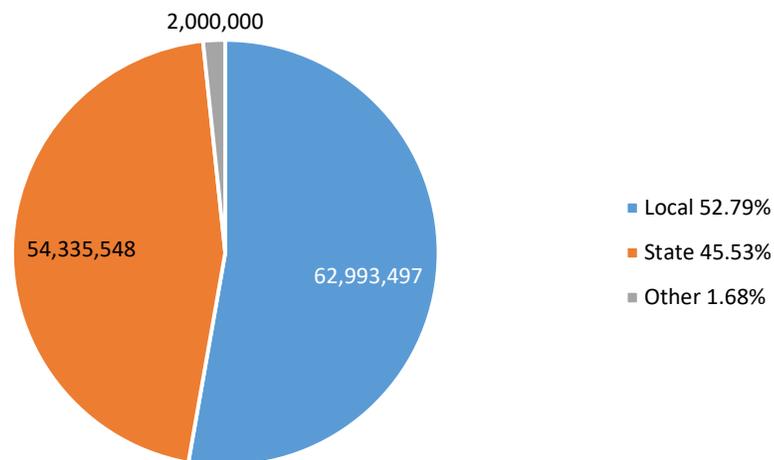
The changes to the state funding formulas enacted by the 88<sup>th</sup> Legislative session (2<sup>nd</sup> special session) included additional property tax compression above what was already statutorially prescribed. TEA has certified our Maximum Compressed Tax Tier-One Rate (MCR) to be \$0.6192. When combined with the compressed Tier Two rate of

\$0.1383, our total 2023 M&O tax rate will be \$0.7575, a decrease of \$0.1854 from the total 2022 M&O tax rate of \$0.9429.

During the second special session of the 88<sup>th</sup> Texas Legislature, House Joint Resolution 2 was approved, calling for a constitutional amendment to be voted on in November 2023 that would increase the homestead exemption from \$40,000 to \$100,000 per homestead. This budget was prepared in anticipation of this HJR receiving voter approval as it has a negative effect on the overall funding of the district for the year, when running the funding template models. If this constitutional amendment is not approved by voters, the district will need to amend the budget to account for current funding law.

### Budgeted General Fund Revenues

\$119,329,045



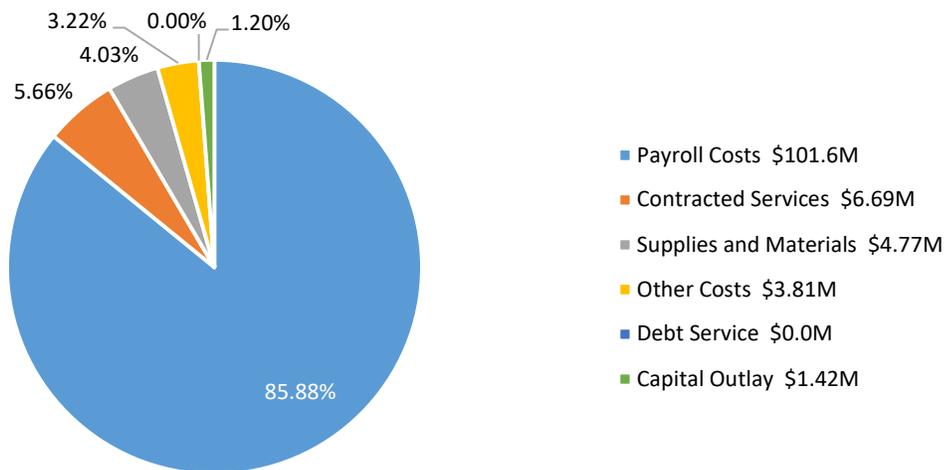
#### General Fund Budgeted Revenue Highlights:

- Property taxes are budgeted at \$60.9M, a \$9.9M, or 14.00% decrease from the 2022-2023 fiscal year. Information from the Ellis County Appraisal District shows property values, including new additions, increasing approximately 29.07%, but with changes enacted by the 88<sup>th</sup> Texas Legislature, the District will be proposing a lower tax rate for the 2023-2024 fiscal year. This change in proposed rate will reduce the gain in revenues from property taxes expected to be realized by the District. Estimated property tax revenue could further be impacted by approval of the constitutional amendment that would increase the homestead exemption.
- State revenue is budgeted to be \$54.3M in the 2023-2024 fiscal year, a \$19.2M or 54.69% increase as a result of changes to the state funding formula enacted by the 86<sup>th</sup> Texas Legislature and amended by the second special session of the 88<sup>th</sup> Legislature. This increase as a result of tax rate compression is partially offset by the significant increase in locally taxable property values. State revenues will increase if an increase in the homestead exemption is approved by voters in November 2023.

## General Fund Expenditures

The general fund expenditure budget for the 2023-2024 fiscal year is \$118,327,765. The state requires school districts to follow the Financial Accountability System Resource Guide when classifying these expenditures. The six major object categories are: payroll costs, professional and contracted services, supplies and materials, other operating costs, debt service costs, and capital outlays.

### General Fund Expenditures by Major Object \$118,327,765



## PAYROLL COSTS (6100 – 6199)

Consistent with most districts in the State of Texas, the payroll and related benefits budget for Waxahachie ISD is greater than 80% of our budget. For the 2023-2024 school year, payroll costs are estimated to be approximately \$101.6M, which is approximately 85.88% of the 2023-2024 general fund budget. This percentage is higher than like-sized peer districts and every effort should be made to reduce this to no more than 85% in the coming fiscal years. The projected payroll costs for the 2023-2024 fiscal year are approximately \$10.4M higher than the revised payroll costs in the 2022-2023 fiscal year, approximately a 11.4% increase.

Certified teachers, librarians, counselors, and nurses are paid in accordance with the minimum salary requirements established by the Texas Legislature. All teachers, librarians, counselors, and nurses are paid on a fixed step schedule, as approved by the school board. In an effort to remain competitive with other local districts, the administration is proposing a starting pay of \$54,600 per year on the teaching pay scale. This is an increase of \$600 from the current starting pay of \$54,000. The

administration is proposing a 2% increase for all staff in the district from their current salaries.

The 2023-2024 school year will be the final year in which ESSER III funds will be available to help address learning losses. A significant percentage of these ESSER funds have already been utilized and the remaining funds are expected to be utilized during the upcoming school year.

### **PROFESSIONAL AND CONTRACTED SERVICES (6200 – 6399)**

After payroll costs, professional and contracted services make up the next most significant category of expenditures for Waxahachie ISD. At approximately 5.66% of all expenditures, professional and contracted services encompass a wide array of services that keep the district operating. These services include audit services, legal services, contracted professional services through Region 10 for occupational and physical therapies, audiological services, and most significantly, utility services to each campus and facility.

Currently, utility services comprise approximately 26.99% of the budget of all professional and contracted services – accounting for approximately 1.53% of the total expenditure budget within the general fund. The district executed a long-term fixed-rate electricity contract during the 2020-2021 school year, so increasing electric rates have not significantly impacted the district to date. As the district continues to grow and add campuses, some meters will be outside of this contract and subject to current market pricing at the time that they come online. Investing in improvements in other building systems (roofing, lighting, HVAC) will also help to reduce our utility costs. Improvements in these critical systems at most campuses were included in proposition C of the 2023 bond program that was approved by voters in May 2023. These improvement projects will continue to take place during the 2023-2024 school year, as appropriate.

### **SUPPLIES AND MATERIALS (6300 – 6399)**

The next most significant expenditure category is supplies and materials, which account for approximately 4.03% of the total general fund expenditure budget. The supplies and materials category is used to equip our students and staff with the materials they need to be successful. From textbooks and classroom curriculum materials to vehicle fuels, this category includes testing supplies, reading intervention materials, office supplies, maintenance supplies and materials, and transportation supplies and materials.

### **OTHER OPERATING COSTS (6400 – 6499)**

The category of other operating costs includes the items that have not previously been described, property and casualty insurance, student and staff travel and meals, election worker costs, dues and fees, and other miscellaneous operating costs, which makes up approximately 3.22% of the overall general fund expenditures budget.

The most significant category within this group is property and casualty insurance, which accounts for approximately 37.52% of all other operating costs.

### **DEBT SERVICE (6500 – 6599)**

Texas Education Code §45.0021 specifically prohibits a district from adopting an artificially high M&O tax rate for the purpose of retiring outstanding debt obligations. As a result, the district does not use any general fund monies to service outstanding debt.

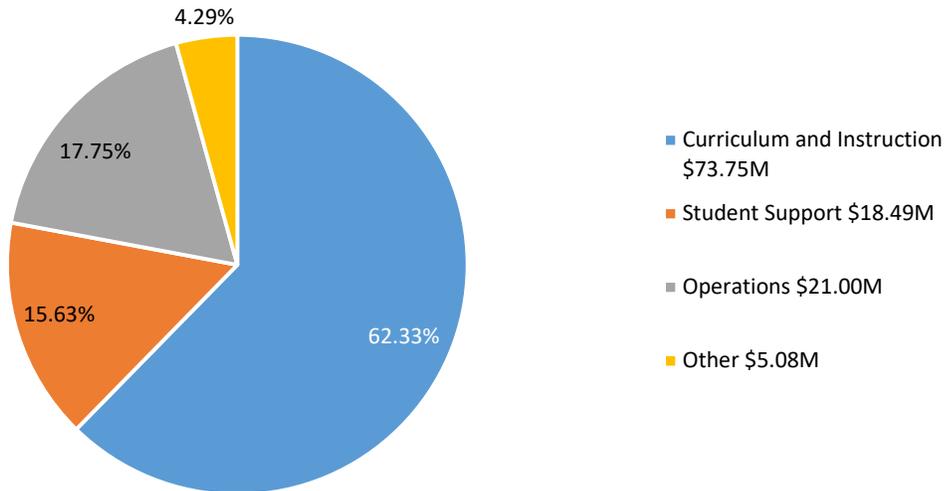
### **CAPITAL OUTLAY (6600 – 6699)**

The last major category of expenditures is capital outlay. These are funds that are used to purchase goods that have an individual value, or are combined with other items to have a combined value greater than \$5,000 and a useful life over more than one year. Capital outlays cover many different types of purchases: land acquisition and improvements, building construction and improvements, furniture and fixtures, vehicles, and other equipment. Within the budget for capital outlays, there is \$500,000 that is set aside annually to renovate/refresh a campus. This is allocated on a rotational basis as needs arise. Other district initiatives within the capital outlay category are campus playground improvements, digital signage, and athletic field renovations and improvements. In total, the capital outlay budget for the 2023-2024 fiscal year is approximately \$1.42M, or 1.20% of general fund expenditures. This amount is approximately \$2.1M, or 59.4%, less than the revised 2022-2023 budget. This reduction is due to the passage of proposition C and funding for many of the projects that would otherwise be included as part of the campus refresh program.

### **EXPENDITURES BY FUNCTION**

At a minimum, school districts are required to budget expenditures by function and the budget must be approved at the fund and function level.

## General Fund Expenditures by Functional Category



### SUMMARY OF EXPENDITURES

The main driver of all Waxahachie ISD expenditures is student success. The commitment to delivering quality instruction is encapsulated as priority 1.1 of the district's balanced scorecard which boldly states that "every student will grow academically every year in the four core content subjects". In pursuit of this goal, the district allocates a significant majority of expenditures towards curriculum and instruction annually.

Within a district that is growing at the pace that Waxahachie ISD is currently experiencing, there will always be the need for additional personnel. Between cabinet members, we try to identify the most pressing needs to address related to personnel and bring only those needs for consideration. With the exhaustion of ESSER III funding, continued pressure through student growth, and opening new campuses over the next many school years, the district is expecting significant growth in staffing needs.

In addition to hiring new personnel, the human resources department works hard to ensure that all of our employees feel honored and supported through competitive salary and benefit packages. The Department of Teaching, Learning, and Innovation strives to ensure that the most current and relevant materials are available for our students, while the facilities and support service departments provide safe and clean learning environments.

Waxahachie ISD has been recognized by the State of Texas with the Transparency Star Award for Traditional Finances and the Transparency Star for Debt Obligations. These awards highlight our commitment to transparency and providing relevant information to

the taxpayers. Additional information on these awards can be obtained from the Texas Comptroller’s website on the Transparency Star program.

**FUND BALANCE**

Fund balance is the accumulation of unspent funds from previous fiscal years. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (i.e. revenue shortfalls, unanticipated expenditures, and emergency capital needs) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. Our current outstanding debt covenants recommend, at a minimum, that Waxahachie ISD maintain an unrestricted fund balance in their general fund of no less than three months of regular general fund operating expenditures.

As of August 31, 2022 (the most recently completed external financial audit), Waxahachie ISD had \$24.1M of unassigned fund balance in the general fund. These funds generally, while significant in value, are utilized as a supplement to cash flow during the spring months after significant property tax collections have subsided.

Budgeted general fund expenditures for the 2023-2024 fiscal year are expected to be \$118.3M. Our current unassigned fund balance would equate to approximately 75.78 days, or 2.53 months, of fund balance on-hand. To ensure a solid financial position, the district is planning to run a \$1.0M budget surplus to intentionally add to fund balance during the 2023-2024 school year. This addition is expected to be the first in a series of annual increases to stabilize the financial health of the district.

The budget being presented for next year starts with a balanced budget, revenues expected to cover expenditures, and any positive variances in student attendance, revenue generation/collection, or expenditure savings should help create a surplus to improve our fund balance.

**PROPERTY TAXES**

All residents of Waxahachie ISD contribute to the operations of the District through their payment of property taxes. The overall rate that is seen by property owners is actually made up of two different tax rates, the Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate.

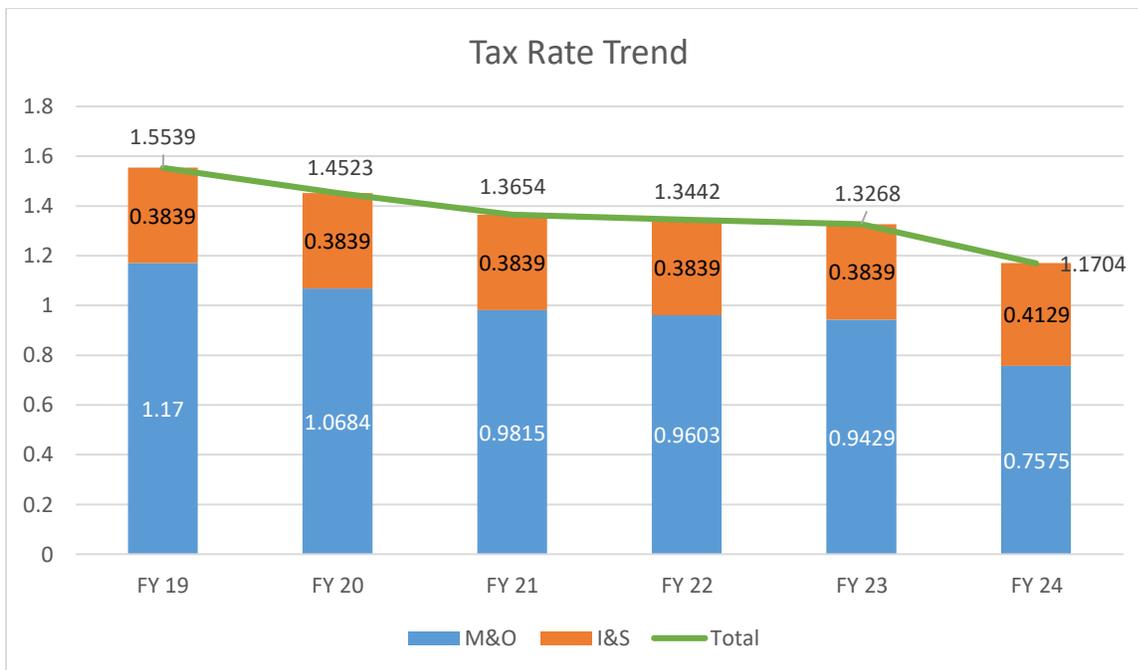
Waxahachie Independent School District 2023-2024 Tax Rate Analysis	
Maintenance and Operations Tax Rate	\$ 0.7575
Interest and Sinking Tax Rate	0.4129
Overall Waxahachie ISD Tax Rate	1.1704 / \$100 in valuation

The M&O tax rate is dedicated specifically to the maintenance and operations of the school district. Teacher salaries, utility costs, supplies and materials, and contracted

services are just a few of the expenditures supported with the M&O taxes collected. Every school district has an M&O tax rate.

The I&S tax rate is completely dedicated to the outstanding supporting debts of the district. As the servicing requirements for outstanding debt changes over time, the I&S rate also changes to match these obligations. For districts without any outstanding debt, there is no I&S tax rate.

Overall, the proposed tax rate of \$1.1704, comprised of \$0.7575 for the M&O tax rate and \$0.4129 for the I&S tax rate, is approximately 11.79% lower than the 2022-2023 \$1.3268 total tax rate. Since the 2018-2019 fiscal year, the total Waxahachie ISD tax rate has been reduced more than \$0.38 per \$100 in valuation, equivalent to a 24.68% decrease in the total tax rate during that period.



## **Executive Summary – Debt Service Fund**

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The Debt Service Fund is used to account for resources set aside to pay interest and principal on general long-term debt. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

The Debt Service Fund's revenue budget for the 2023-2024 fiscal year is \$33.8M. This represents an increase of \$4.76M over last year's revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$37.8M, an increase of \$21.5M from the 2022-2023 fiscal year as a result of issuing \$200M in new bonds for construction projects.

The debt service fund balance at the August 31, 2023, fiscal year end is projected to be approximately \$15.0M.

## **Executive Summary – Child Nutrition Fund**

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The Child Nutrition Fund is an enterprise fund that is used to account for all of the revenues and expenses of operating the food service program at each campus. As an enterprise fund, the resources available (revenues) of the fund are expected to meet the needs of the fund (expenses), without subsidization from the general fund, just like a regular business.

The revenue budget for the 2023-2024 fiscal year is \$5.12M, \$50,694 more than the prior year based primarily on expected increased student participation, increased meal prices in accordance with federal regulations, and increased investment earnings as a result of higher yields. The expense budget of \$5.18M, is \$111,424 more than the prior year. At the end of the August 31, 2023 fiscal year, the Child Nutrition Fund is anticipated to have a fund balance of \$2.5M.

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

BUDGET FOR ADOPTION

## GENERAL FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 62,993,497
STATE PROGRAM REVENUES	54,335,548
FEDERAL PROGRAM REVENUES	<u>2,000,000</u>
TOTAL REVENUES	<u>119,329,045</u>

### EXPENDITURES

FUNCTION: 11 INSTRUCTION	70,567,598
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,417,523
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,765,761
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,867,576
FUNCTION: 23 SCHOOL LEADERSHIP	6,947,041
FUNCTION: 31 GUIDANCE AND COUNSELING	3,118,966
FUNCTION: 32 SOCIAL WORK SERVICES	-
FUNCTION: 33 HEALTH SERVICES	1,486,871
FUNCTION: 34 TRANSPORTATION	4,070,619
FUNCTION: 35 FOOD SERVICES	-
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	5,080,856
FUNCTION: 41 GENERAL ADMINISTRATION	3,735,228
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	11,404,898
FUNCTION: 52 SECURITY AND MONITORING SERVICES	2,148,770
FUNCTION: 53 DATA PROCESSING SERVICES	1,936,246
FUNCTION: 61 COMMUNITY SERVICE	259,812
FUNCTION: 71 DEBT SERVICE	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	825,000
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	40,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	<u>655,000</u>
TOTAL EXPENDITURES	<u>118,327,765</u>

EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$ 1,001,280</u></u>
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# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

BUDGET FOR ADOPTION

## DEBT SERVICE FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 33,699,502
STATE PROGRAM REVENUES	-
FEDERAL PROGRAM REVENUES	<u>100,000</u>
TOTAL REVENUES	<u>33,799,502</u>

### EXPENDITURES

FUNCTION: 71 DEBT SERVICE	<u>37,842,888</u>
TOTAL EXPENDITURES	<u>37,842,888</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES \$ (4,043,386)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

BUDGET FOR ADOPTION

## CHILD NUTRITION FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 1,630,000
STATE PROGRAM REVENUES	221,386
FEDERAL PROGRAM REVENUES	<u>3,270,000</u>
TOTAL REVENUES	<u>5,121,386</u>

### EXPENDITURES

FUNCTION: 35 FOOD SERVICES	5,102,544
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	79,572
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	<u>-</u>
TOTAL EXPENDITURES	<u>5,182,116</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES \$ (60,730)

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT**

FISCAL YEAR 2023-2024

**BUDGET FOR ADOPTION - ALL FUNDS**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Child Nutrition</u>
	Proposed	Proposed	Proposed
<b>REVENUES</b>			
5711 Current Property Taxes	\$ 60,871,997	\$ 33,579,502	\$ -
5712 Delinquent Property Taxes	300,000	90,000	-
5719 Other Tax Revenue	300,000	30,000	-
5729 Single Age Parent Education	50,000	-	-
5735 Out of District Tuition - CTE	50,000	-	-
5739 Miscellaneous Tuition Charges	14,000	-	-
5742 Investment Earnings	1,000,000	-	40,000
5743 Rent	20,000	-	-
5749 Local Source Revenue	227,500	-	20,000
5751 Food Service Sales	-	-	1,570,000
5752 Athletic Activity	160,000	-	-
5811 Per Capita Apportionment	4,151,689	-	-
5812 Foundation School Program	44,376,139	-	-
5828 Pre-K State Program	-	-	-
5829 Revenues from TEA	-	-	25,000
5831 Other State Revenues	5,807,720	-	196,386
5929 QSCB Interest Reimbursements	-	100,000	-
5931 SHARS Reimbursements from Medicaid	2,000,000	-	-
7952 School Breakfast Program	-	-	415,000
7953 National School Lunch Program	-	-	2,675,000
7954 USDA Commodities	-	-	180,000
<b>TOTAL REVENUES</b>	<u>119,329,045</u>	<u>33,799,502</u>	<u>5,121,386</u>
<b>EXPENDITURES</b>			
11 Instruction	70,567,598	-	-
12 Instructional Resources	1,417,523	-	-
13 Curriculum & Instructional Staff Development	1,765,761	-	-
21 Instructional Leadership	2,867,576	-	-
23 School Leadership	6,947,041	-	-
31 Guidance / Counseling	3,118,966	-	-
32 Social Work Services	-	-	-
33 Health Services	1,486,871	-	-
34 Student Transportation	4,070,619	-	-
35 Food Services	-	-	5,102,544
36 Extracurricular Activities	5,080,856	-	-
41 General Administration	3,735,228	-	-
51 Maintenance and Operations	11,404,898	-	79,572
52 Security and Monitoring	2,148,770	-	-
53 Data Processing Services	1,936,246	-	-
61 Community Services	259,812	-	-
71 Debt Service	-	37,842,888	-
81 Capital Outlay	825,000	-	-
95 Juvenile Justice Alternative Education Program	40,000	-	-
99 Other Governmental Charges	655,000	-	-
<b>TOTAL EXPENDITURES</b>	<u>118,327,765</u>	<u>37,842,888</u>	<u>5,182,116</u>
<b>BUDGET SURPLUS (DEFICIT)</b>	<u>\$ 1,001,280</u>	<u>\$ (4,043,386)</u>	<u>\$ (60,730)</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2023-2024 BUDGETARY COMPARISON

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 62,993,497	\$ 72,002,804	\$ (9,009,307)
STATE PROGRAM REVENUES	54,335,548	35,124,724	19,210,824
FEDERAL PROGRAM REVENUES	2,000,000	2,000,000	-
TOTAL REVENUES	119,329,045	109,127,528	10,201,517
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	70,567,598	67,357,498	3,210,100
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,417,523	1,435,355	(17,832)
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,765,761	1,729,414	36,347
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,867,576	2,906,212	(38,636)
FUNCTION: 23 SCHOOL LEADERSHIP	6,947,041	6,630,100	316,941
FUNCTION: 31 GUIDANCE AND COUNSELING	3,118,966	3,132,969	(14,003)
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,486,871	1,363,191	123,680
FUNCTION: 34 TRANSPORTATION	4,070,619	4,339,633	(269,014)
FUNCTION: 35 FOOD SERVICES	-	100,000	(100,000)
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	5,080,856	5,133,465	(52,609)
FUNCTION: 41 GENERAL ADMINISTRATION	3,735,228	3,570,027	165,201
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	11,404,898	5,626,154	5,778,744
FUNCTION: 52 SECURITY AND MONITORING SERVICES	2,148,770	1,917,357	231,413
FUNCTION: 53 DATA PROCESSING SERVICES	1,936,246	1,962,500	(26,254)
FUNCTION: 61 COMMUNITY SERVICE	259,812	240,693	19,119
FUNCTION: 71 DEBT SERVICE	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	825,000	1,760,960	(935,960)
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	40,000	40,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	655,000	620,000	35,000
TOTAL EXPENDITURES	118,327,765	109,865,528	8,462,237
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,001,280</b>	<b>\$ (738,000)</b>	<b>\$ 1,739,280</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2023-2024 BUDGETARY COMPARISON

### DEBT SERVICE

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 33,699,502	\$ 28,938,478	\$ 4,761,024
STATE PROGRAM REVENUES	-	-	-
FEDERAL PROGRAM REVENUES	100,000	100,000	-
TOTAL REVENUES	33,799,502	29,038,478	4,761,024
<b>EXPENDITURES</b>			
FUNCTION: 71 DEBT SERVICE	37,842,888	16,359,641	21,483,247
TOTAL EXPENDITURES	37,842,888	16,359,641	21,483,247
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,043,386)	\$ 12,678,837	\$ (16,722,223)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2023-2024 BUDGETARY COMPARISON

### CHILD NUTRITION

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 1,630,000	\$ 593,850	\$ 1,036,150
STATE PROGRAM REVENUES	221,386	379,078	(157,692)
FEDERAL PROGRAM REVENUES	3,270,000	4,097,764	(827,764)
TOTAL REVENUES	5,121,386	5,070,692	50,694
<b>EXPENDITURES</b>			
FUNCTION: 35 FOOD SERVICE	5,102,544	4,991,120	111,424
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	79,572	79,572	-
FUNCTION: 81 CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	5,182,116	5,070,692	111,424
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (60,730)	\$ -	\$ (60,730)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 11 INSTRUCTION			
6100 PAYROLL COSTS	\$ 66,656,609	\$ 62,482,601	\$ 4,174,008
6200 CONTRACTED SERVICES	1,344,436	1,476,322	(131,886)
6300 SUPPLIES AND MATERIALS	2,146,334	3,092,107	(945,773)
6400 OTHER COSTS	404,219	292,352	111,867
6600 CAPITAL OUTLAY	16,000	14,116	1,884
TOTAL FOR FUNCTION 11	70,567,598	67,357,498	3,210,100
FUNCTION: 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COSTS	1,265,823	1,282,655	(16,832)
6200 CONTRACTED SERVICES	26,268	25,773	495
6300 SUPPLIES AND MATERIALS	121,032	122,127	(1,095)
6400 OTHER COSTS	4,400	4,800	(400)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	1,417,523	1,435,355	(17,832)
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT			
6100 PAYROLL COSTS	1,465,657	1,350,157	115,500
6200 CONTRACTED SERVICES	52,739	68,768	(16,029)
6300 SUPPLIES AND MATERIALS	54,586	124,444	(69,858)
6400 OTHER COSTS	192,779	186,045	6,734
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,765,761	1,729,414	36,347
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP			
6100 PAYROLL COSTS	2,804,376	2,838,514	(34,138)
6200 CONTRACTED SERVICES	4,800	4,800	-
6300 SUPPLIES AND MATERIALS	16,200	19,701	(3,501)
6400 OTHER COSTS	42,200	43,197	(997)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	2,867,576	2,906,212	(38,636)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 23 SCHOOL LEADERSHIP</b>			
6100 PAYROLL COSTS	6,760,737	6,443,856	316,881
6200 CONTRACTED SERVICES	5,000	6,130	(1,130)
6300 SUPPLIES AND MATERIALS	94,204	98,931	(4,727)
6400 OTHER COSTS	87,100	81,183	5,917
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 23</b>	<b>6,947,041</b>	<b>6,630,100</b>	<b>316,941</b>
<b>FUNCTION: 31 GUIDANCE AND COUNSELING</b>			
6100 PAYROLL COSTS	3,069,671	3,017,869	51,802
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	36,460	106,275	(69,815)
6400 OTHER COSTS	12,835	8,825	4,010
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 31</b>	<b>3,118,966</b>	<b>3,132,969</b>	<b>(14,003)</b>
<b>FUNCTION: 32 SOCIAL WORK SERVICES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 32</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>			
6100 PAYROLL COSTS	1,441,846	1,316,919	124,927
6200 CONTRACTED SERVICES	5,000	14,300	(9,300)
6300 SUPPLIES AND MATERIALS	33,175	27,422	5,753
6400 OTHER COSTS	6,850	4,550	2,300
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 33</b>	<b>1,486,871</b>	<b>1,363,191</b>	<b>123,680</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 TRANSPORTATION</b>			
6100 PAYROLL COSTS	2,917,119	2,533,066	384,053
6200 CONTRACTED SERVICES	110,000	149,795	(39,795)
6300 SUPPLIES AND MATERIALS	619,500	582,104	37,396
6400 OTHER COSTS	98,000	151,977	(53,977)
6600 CAPITAL OUTLAY	326,000	922,691	(596,691)
<b>TOTAL FOR FUNCTION 34</b>	<b>4,070,619</b>	<b>4,339,633</b>	<b>(269,014)</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	100,000	(100,000)
<b>TOTAL FOR FUNCTION 35</b>	<b>-</b>	<b>100,000</b>	<b>(100,000)</b>
<b>FUNCTION: 36 EXTRACURRICULAR ACTIVITIES</b>			
6100 PAYROLL COSTS	3,531,235	3,208,044	323,191
6200 CONTRACTED SERVICES	219,939	220,839	(900)
6300 SUPPLIES AND MATERIALS	296,288	405,935	(109,647)
6400 OTHER COSTS	1,033,394	786,647	246,747
6600 CAPITAL OUTLAY	-	512,000	(512,000)
<b>TOTAL FOR FUNCTION 36</b>	<b>5,080,856</b>	<b>5,133,465</b>	<b>(52,609)</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>			
6100 PAYROLL COSTS	2,678,058	2,553,808	124,250
6200 CONTRACTED SERVICES	504,550	588,528	(83,978)
6300 SUPPLIES AND MATERIALS	91,435	123,065	(31,630)
6400 OTHER COSTS	454,185	304,626	149,559
6600 CAPITAL OUTLAY	7,000	-	7,000
<b>TOTAL FOR FUNCTION 41</b>	<b>3,735,228</b>	<b>3,570,027</b>	<b>165,201</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	\$ 6,447,085	\$ 1,790,250	\$ 4,656,835
6200 CONTRACTED SERVICES	2,512,600	1,978,853	533,747
6300 SUPPLIES AND MATERIALS	800,000	814,470	(14,470)
6400 OTHER COSTS	1,440,213	889,750	550,463
6600 CAPITAL OUTLAY	205,000	152,831	52,169
<b>TOTAL FOR FUNCTION 51</b>	<b>11,404,898</b>	<b>5,626,154</b>	<b>5,778,744</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICES</b>			
6100 PAYROLL COSTS	1,454,270	1,223,549	230,721
6200 CONTRACTED SERVICES	620,000	610,527	9,473
6300 SUPPLIES AND MATERIALS	64,000	67,371	(3,371)
6400 OTHER COSTS	10,500	15,910	(5,410)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 52</b>	<b>2,148,770</b>	<b>1,917,357</b>	<b>231,413</b>
<b>FUNCTION: 53 DATA PROCESSING SERVICES</b>			
6100 PAYROLL COSTS	910,417	920,171	(9,754)
6200 CONTRACTED SERVICES	595,195	586,195	9,000
6300 SUPPLIES AND MATERIALS	370,251	395,751	(25,500)
6400 OTHER COSTS	15,383	15,383	-
6600 CAPITAL OUTLAY	45,000	45,000	-
<b>TOTAL FOR FUNCTION 53</b>	<b>1,936,246</b>	<b>1,962,500</b>	<b>(26,254)</b>
<b>FUNCTION: 61 COMMUNITY SERVICE</b>			
6100 PAYROLL COSTS	219,882	207,763	12,119
6200 CONTRACTED SERVICES	1,431	2,618	(1,187)
6300 SUPPLIES AND MATERIALS	27,241	19,058	8,183
6400 OTHER COSTS	11,258	11,254	4
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 61</b>	<b>259,812</b>	<b>240,693</b>	<b>19,119</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICE</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 71</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	825,000	1,760,960	(935,960)
<b>TOTAL FOR FUNCTION 81</b>	<b>825,000</b>	<b>1,760,960</b>	<b>(935,960)</b>
<b>FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	40,000	40,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 95</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	655,000	620,000	35,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 99</b>	<b>655,000</b>	<b>620,000</b>	<b>35,000</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 118,327,765</b>	<b>\$ 109,865,528</b>	<b>\$ 8,462,237</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	\$ 101,622,785	\$ 91,169,222	\$ 10,453,563
6200 CONTRACTED SERVICES	6,696,958	6,393,448	303,510
6300 SUPPLIES AND MATERIALS	4,770,706	5,998,761	(1,228,055)
6400 OTHER COSTS	3,813,316	2,796,499	1,016,817
6600 CAPITAL OUTLAY	1,424,000	3,507,598	(2,083,598)
TOTAL	\$ 118,327,765	\$ 109,865,528	\$ 8,462,237

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### DEBT SERVICE FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICE			
6100 PAYROLL COSTS	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	37,842,888	16,359,641	21,483,247
6600 CAPITAL OUTLAY	-	-	-
 TOTAL FOR FUNCTION 71	 37,842,888	 16,359,641	 21,483,247
TOTAL FOR DEBT SERVICE FUND	\$ 37,842,888	\$ 16,359,641	\$ 21,483,247
 TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	37,842,888	16,359,641	
6600 CAPITAL OUTLAY	-	-	-
 TOTAL	 \$ 37,842,888	 \$ 16,359,641	 \$ 21,483,247

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### CHILD NUTRITION FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	\$ 2,817,084	\$ 2,454,983	\$ 362,101
6200 CONTRACTED SERVICES	4,000	10,200	(6,200)
6300 SUPPLIES AND MATERIALS	2,177,460	2,441,937	(264,477)
6400 OTHER COSTS	4,000	6,200	(2,200)
6600 CAPITAL OUTLAY	100,000	77,800	22,200
<b>TOTAL FOR FUNCTION 35</b>	<u>5,102,544</u>	<u>4,991,120</u>	<u>111,424</u>
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	79,572	79,572	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 51</b>	<u>79,572</u>	<u>79,572</u>	<u>-</u>
<b>FUNCTION: 81 FACILITIES MAINTENANCE AND CONSTRUCTION</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 81</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FOR CHILD NUTRITION FUND</b>	<u>\$ 5,182,116</u>	<u>\$ 5,070,692</u>	<u>\$ 111,424</u>
<b>TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT</b>			
6100 PAYROLL COSTS	\$ 2,817,084	\$ 2,454,983	\$ 362,101
6200 CONTRACTED SERVICES	83,572	89,772	(6,200)
6300 SUPPLIES AND MATERIALS	2,177,460	2,441,937	(264,477)
6400 OTHER COSTS	4,000	6,200	(2,200)
6600 CAPITAL OUTLAY	100,000	77,800	22,200
<b>TOTAL</b>	<u>\$ 5,182,116</u>	<u>\$ 5,070,692</u>	<u>\$ 111,424</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

REVENUE BY SOURCE

## GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 60,871,997	\$ 70,781,304	\$ (9,909,307)
5712 DELINQUENT TAXES	300,000	300,000	-
5719 PENALTY & INTEREST	300,000	300,000	-
5729 STUDENT AGE PARENT EDUCATION	50,000	50,000	-
5735 OUT OF DISTRICT TUITION - CTE	50,000	50,000	-
5739 MISCELLANEOUS TUITION	14,000	14,000	-
5742 INVESTMENT EARNINGS	1,000,000	100,000	900,000
5743 RENT	20,000	20,000	-
5749 OTHER REVENUE FROM LOCAL SOURCES	227,500	227,500	-
5752 ATHLETIC ACTIVITY	160,000	160,000	-
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>62,993,497</b>	<b>72,002,804</b>	<b>(9,009,307)</b>
<b>5800 STATE REVENUE PROGRAMS</b>			
5811 AVAILABLE SCHOOL FUND	4,151,689	4,260,782	(109,093)
5812 FOUNDATION SCHOOL FUND	44,376,139	25,435,262	18,940,877
5828 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER REVENUES FROM TEA	-	-	-
5831 TRS ON-BEHALF	5,807,720	5,428,680	379,040
<b>TOTAL FROM STATE REVENUE SOURCES</b>	<b>54,335,548</b>	<b>35,124,724</b>	<b>19,210,824</b>
<b>5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES</b>			
5931 SHARS REIMBURSEMENTS FROM MEDICAID	2,000,000	2,000,000	-
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 119,329,045</b>	<b>\$ 109,127,528</b>	<b>\$ 10,201,517</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

## REVENUE BY SOURCE

### DEBT SERVICE

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 33,579,502	\$ 28,818,478	\$ 4,761,024
5712 DELINQUENT TAXES	90,000	90,000	-
5719 PENALTY & INTEREST	30,000	30,000	-
5742 INVESTMENT EARNINGS	-	-	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	33,699,502	28,938,478	4,761,024
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	-	-	-
TOTAL FROM STATE REVENUE SOURCES	-	-	-
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
5949 QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)			
INTEREST REIMBURSEMENT	100,000	100,000	-
TOTAL FOR DEBT SERVICE	\$ 33,799,502	\$ 29,038,478	\$ 4,761,024

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

REVENUE BY SOURCE

## CHILD NUTRITION

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INVESTMENT EARNINGS	\$ 40,000	\$ 150	\$ 39,850
5749 OTHER LOCAL REVENUE SOURCES	20,000	5,000	15,000
5751 CHARGES FOR SERVICE	1,570,000	588,700	981,300
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	1,630,000	593,850	1,036,150
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	25,000	215,819	(190,819)
5831 TRS ON-BEHALF	196,386	163,259	33,127
TOTAL FROM STATE REVENUE SOURCES	221,386	379,078	(157,692)
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	415,000	550,000	(135,000)
7953 NATIONAL SCHOOL LUNCH PROGRAM	2,675,000	3,200,000	(525,000)
7954 USDA COMMODITIES PROGRAM	180,000	347,764	(167,764)
TOTAL FROM FEDERAL REVENUE SOURCES	3,270,000	4,097,764	(827,764)
TOTAL FOR CHILD NUTRITION	\$ 5,121,386	\$ 5,070,692	\$ 50,694

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2023-2024 5 YEAR BUDGET COMPARISON

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	2021-2022 ACTUAL BALANCES	2020-2021 ACTUAL BALANCES	2019-2020 ACTUAL BALANCES
LOCAL & INTERMEDIATE SOURCES	\$ 62,993,497	\$ 72,002,804	\$ 56,511,970	\$ 51,049,829	\$ 50,290,393
STATE PROGRAM REVENUES	54,335,548	35,124,724	43,385,906	49,063,270	44,445,966
FEDERAL PROGRAM REVENUES	2,000,000	2,000,000	4,225,420	1,978,391	1,849,316
TOTAL REVENUES	<u>119,329,045</u>	<u>109,127,528</u>	<u>104,123,296</u>	<u>102,091,490</u>	<u>96,585,675</u>
% GROWTH OVER PRIOR YEAR	9.35%	4.81%	1.99%	5.70%	10.37%
FUNCTION: 11 INSTRUCTION	70,567,598	67,357,498	61,076,972	61,426,955	54,984,221
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,417,523	1,435,355	1,307,345	1,344,281	1,262,223
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,765,761	1,729,414	1,660,608	1,464,454	1,287,511
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,867,576	2,906,212	2,642,981	2,533,537	2,012,167
FUNCTION: 23 SCHOOL LEADERSHIP	6,947,041	6,630,100	6,208,130	5,925,830	5,564,156
FUNCTION: 31 GUIDANCE AND COUNSELING	3,118,966	3,132,969	2,983,279	2,770,109	2,766,027
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,486,871	1,363,191	1,360,117	1,359,005	1,217,793
FUNCTION: 34 TRANSPORTATION	4,070,619	4,339,633	3,089,025	3,197,053	3,353,209
FUNCTION: 35 FOOD SERVICES	-	100,000	24,677	82,271	22,753
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	5,080,856	5,133,465	4,466,701	4,314,276	3,694,089
FUNCTION: 41 GENERAL ADMINISTRATION	3,735,228	3,570,027	3,347,708	3,124,318	3,102,880
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	11,404,898	5,626,154	9,140,009	8,379,451	8,696,568
FUNCTION: 52 SECURITY AND MONITORING SERVICES	2,148,770	1,917,357	1,721,032	1,676,874	1,391,310
FUNCTION: 53 DATA PROCESSING SERVICES	1,936,246	1,962,500	2,553,540	1,854,045	1,719,280
FUNCTION: 61 COMMUNITY SERVICE	259,812	240,693	238,611	295,670	256,380
FUNCTION: 71 DEBT SERVICE	-	-	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	825,000	1,760,960	3,961,842	2,994,493	5,869,152
FUNCTION: 91 CONTR INSTR BTWN PUBLIC SCHOOLS	-	-	-	-	-
FUNCTION: 95 JUVENILE JUSTICE ALT EDUC PROG	40,000	40,000	51,948	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	655,000	620,000	573,248	543,072	474,259
TOTAL EXPENDITURES	<u>\$ 118,327,765</u>	<u>\$ 109,865,528</u>	<u>\$ 106,407,773</u>	<u>\$ 103,285,694</u>	<u>\$ 97,673,978</u>
% GROWTH OVER PRIOR YEAR	7.70%	3.25%	3.02%	5.75%	12.37%

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	2021-2022 ACTUAL BALANCES	2020-2021 ACTUAL BALANCES	2019-2020 ACTUAL BALANCES
6100 PAYROLL COSTS	\$ 101,622,785	\$ 91,169,222	\$ 87,191,391	\$ 86,509,414	\$ 78,694,713
6200 CONTRACTED SERVICES	6,696,958	6,393,448	6,892,301	5,850,586	5,370,784
6300 SUPPLIES AND MATERIALS	4,770,706	5,998,761	4,795,023	5,601,559	5,192,489
6400 OTHER COSTS	3,813,316	2,796,499	2,317,729	1,841,539	1,754,472
6500 DEBT SERVICE	-	-	-	-	-
6600 CAPITAL OUTLAY	1,424,000	3,507,598	5,211,329	3,472,596	6,661,520
	<u>\$ 118,327,765</u>	<u>\$ 109,865,528</u>	<u>\$ 106,407,773</u>	<u>\$ 103,275,694</u>	<u>\$ 97,673,978</u>
MAINTENANCE & OPERATIONS TAX RATE	\$ 0.7575	\$ 0.9429	\$ 0.9603	\$ 0.9815	\$ 1.0684
INTERST & SINKING TAX RATE	0.4129	0.3839	0.3839	0.3839	0.3839
TOTAL TAX RATE	<u>\$ 1.1704</u>	<u>\$ 1.3268</u>	<u>\$ 1.3442</u>	<u>\$ 1.3654</u>	<u>\$ 1.4523</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2023-2024 TWO YEAR BUDGET STATISTICS

### GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	52.79%	65.98%
PERCENT OF REVENUE FROM STATE SOURCES	45.53%	32.19%
PERCENT OF REVENUE FROM FEDERAL SOURCES	1.68%	1.83%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
By Major Object Group:		
Salaries and Benefits	85.88%	82.98%
Professional and Contracted Services	5.66%	5.82%
Supplies and Materials	4.03%	5.46%
Other Operating Costs	3.22%	2.55%
Capital Outlay	1.20%	3.19%
 By Function:		
Instruction and Related Services	59.64%	61.31%
Plant Maintenance and Operations	9.64%	5.12%
School Leadership	5.87%	6.03%
Debt Service	0.00%	0.00%
Extracurricular and Co-curricular	4.29%	4.67%
General Administration	3.16%	3.25%
Transportation	3.44%	3.95%
Guidance and Counseling	2.64%	2.85%
Data Processing	1.64%	1.79%
Capital Outlay	0.70%	1.60%
Instructional Leadership	2.42%	2.65%
Instructional Resources	1.20%	2.65%
Health Services	1.26%	1.24%
Security	1.82%	1.75%
Curriculum & Staff Development	1.49%	1.57%
Other Charges	0.55%	0.56%
Community Service	0.22%	0.22%

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023-2024

BUDGET CHANGE OF +/- 5%, BY FUNCTION

## GENERAL FUND

	2023-2024 PROPOSED BUDGET	2022-2023 REVISED BUDGET	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	COMMENTS
<b>EXPENDITURES</b>					
FUNCTION: 33 HEALTH SERVICES	1,486,871	1,363,191	123,680	9.07%	Additional position to help with medically sensitive/fragile students
FUNCTION: 34 TRANSPORTATION	4,070,619	4,339,633	(269,014)	-6.20%	Received grant to purchase additional buses in 2022-2023
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	11,404,898	5,626,154	5,778,744	102.71%	Returning expenditures to General Fund due to expiration of ESSER II funding; Increased insurance costs
FUNCTION: 52 SECURITY AND MONITORING SERVICES	2,148,770	1,917,357	231,413	12.07%	Increased costs for SRO program and as a result of state laws passed during 88th legislature
FUNCTION: 61 COMMUNITY SERVICE	259,812	240,693	19,119	7.94%	Salary increases as a result of market adjustments
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	825,000	1,760,960	(935,960)	-53.15%	Shifting of costs to Capital Projects as a result of Proposition C approval
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	655,000	620,000	35,000	5.65%	Increased costs from Ellis CAD

## **Compensation Plan for 2023-2024**

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Management is proposing a 2.0% pay increase from current 2022-2023 salary for all staff for the 2023-2024 school year, through funds identified at the local level. During the 2022-2023 fiscal year, management reviewed salary concerns from members of the special education department and proposed adjustments with the 2023-2024 salary schedules to ensure compensation was at market value.

In addition to the stated compensation offered to employees, the District maintains a deferred compensation program for all staff that provides a net \$200 payment around the first week of December. This payment is on-top of published salary schedules and is available for all staff who are employed and work at least one-day before November 15 of the current calendar year.

The district has utilized ESSER III funds to increase the compensation offered to substitute teachers by \$15 per day for substitutes that took at least 6 jobs per month and \$30 per day for those taking 11 or more jobs per month. These enhanced substitute rates will continue for the 2023-2024 school year, but this will be the final year of these enhancements as ESSER III funding expires at the end of this fiscal year.

The district remains committed to providing competitive salaries for our teaching staff, compared to surrounding districts as compiled as part of the United Educators Association (UEA) of Texas, DFW area salary survey for 2022-2023. In reviewing this survey, we noticed that the early career salaries for the district's teachers, librarians, counselors, and nurses were not as competitive with the surrounding metroplex schools as the more experienced salaries are. To address salary competitiveness, the district is taking a hard look at our staffing levels and becoming more lean where able to utilize cost savings for additional compensation, as appropriate.

At the publishing of this budget, the Texas Legislature is highly anticipated to return via a called special session in the fall of 2023 to address school district funding. If additional funds are made available to districts as a result of any special session during this school year, or additional funds made available as a result of student enrollment beyond expectations, the district reserves the right to increase compensation for staff mid-year.

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

SS#2 - R5  
08/01/23

**2023-24 Summary of Finances**  
**WAXAHACHIE ISD**  
**070-912**

			HB 1
Funding Elements			From Date Entry
Students			
1.	Refined Average Daily Attendance (ADA)		10,406.868
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		9,119.433
3.	Special Education FTEs	(Link to Detail Report)	365.586
4.	Career & Technology FTEs		921.849
5.	Weighted ADA (WADA)	(Link to Detail Report)	14,449.243
Property Values			
6.	2022 State Certified Property Value ("T2" value)		\$7,220,953,758
7.	2023 State Certified Property Value ("T2" value)		\$8,035,907,210
Tax Rates and Collections			
8.	2023-24 M&O Tax Rate		\$0.75750
9.	2023-24 Tier I M&O Tax Rate		\$0.61920
10.	2023-24 Maximum Compressed Tax Rate		\$0.61920
11.	2023-24 M&O Tax Collections	(Link to Detail Report)	\$60,871,997
12.	2023-24 I&S Tax Rate		\$0.41290
13.	2023-24 I&S Tax Collections		\$33,180,261
14.	2023-24 Total Tax Collections		\$94,052,258
15.	2023-24 Total Tax Levy		N/A
Funding Components			
16.	District Basic Allotment		\$6,160
17.	ASF ADA (Prior-year ADA)		10,006.868
18.	Per Capita Rate		\$414.884
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			

19.	11-Regular Program Allotment 48.051		\$56,175,707
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$11,918,248
22.	37-Dyslexia Allotment 48.103		\$721,952
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$8,025,609
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$653,310
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$7,683,447
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$1,117,580
28.	21-Gifted & Talented Allotment 48.109		\$212,447
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$487,000
30.	Fast Growth Allotment 48.111		\$1,667,970
31.	Teacher Incentive Allotment 48.112		\$0
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)		\$344,069
<b>Tier I Subchapter D Allotments</b>			
34.	99-Total Transportation Allotment 48.151		\$1,054,875
35.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
38.	College Preparation Assessment Reimbursement 48.155		\$36,297
39.	Certification Examination Reimbursement 48.156		\$26,729
40.	Total Cost of Tier I <a href="#">(Link to Tier I Detail Report)</a>		\$90,125,240
41.	Less: Local Fund Assignment		\$49,758,337
42.	Per Capita Distribution from the Available School Fund (ASF)		\$4,151,689
<b>Foundation School Program (FSP) State Funding</b>			
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)		\$36,215,213
44.	Tier II State Aid <a href="#">(Link to Tier II Detail Report)</a>		\$8,160,386
45.	Other Programs <a href="#">(Link to Detail Report)</a>		\$540
46.	Total FSP Operating Fund		\$44,376,139
<b>State Aid by Fund Code / Object Code - Funding Source</b>			
<b>M&amp;O State Aid</b>			

47.	199/5812 - Foundation School Fund		\$44,376,139
48.	199/5811 - Available School Fund		\$4,151,689

### I&S State Aid

49.	599/5829 - Existing Debt Allotment (EDA)	<a href="#">(Link to Detail Report)</a>	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	<a href="#">(Link to Detail Report)</a>	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	<a href="#">(See Link Above)</a>	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	<a href="#">(Link to HH2324-Calcs tab)</a>	\$0
53.	<b>TOTAL 2023-24 FSP/ASF STATE AID</b>		<b>\$48,527,829</b>

### Local Revenue in Excess of Entitlement

54.	Local Revenue in Excess of Entitlement	<a href="#">(Link to Cost of Recapture Report)</a>	\$527,802
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	FSP Allocations and Adjustments Report	<a href="#">(Link to Detail Report)</a>	
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### ADDITIONAL INFO: (Not on TEA's Summary of Finances)

#### SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$48,527,829
56.	Gross M&O Rev From Local Taxes		\$60,871,997
57.	Tier 1 Recapture		\$0
58.	Recapture - Copper Penny Level		\$527,802
59.	Net M&O Revenue From Local Taxes		\$60,344,195
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
61.	<b>Net 2023-24 TOTAL STATE/LOCAL M&amp;O REVENUE</b>		<b>\$108,872,023</b>

#### SUMMARY OF TOTAL RECAPTURE:

62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$527,802
64.	<b>Total 2023-24 Recapture</b>		<b>\$527,802</b>
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
66.	<b>Total 2023-24 Recapture Payments Due TEA</b>		<b>\$527,802</b>

**WAXAHACHIE ISD (070912)**

Last Update: AUG 10, 2023

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 41195

<b>Funding Elements</b>			
<b>Students</b>		<b>LPE</b>	<b>DPE</b>
1.	Refined Average Daily Attendance (ADA)	10,093.979	10,139.300
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	8,818.754	8,871.861
3.	Special Education FTEs	523.190	373.859
4.	Career & Technology FTEs	752.035	893.580
5.	Weighted ADA (WADA)	13,833.379	14,034.878
<b>Property Values</b>		<b>LPE</b>	<b>DPE</b>
6.	2021 (prior tax year) State Certified Property Value	\$5,706,128,965	\$5,700,690,663
7.	2022 (current tax year) State Certified Property Value (2021 State Certified Property Value * 1.0436)	\$7,220,953,758	\$7,220,953,758
<b>Tax Rates and Collections</b>		<b>LPE</b>	<b>DPE</b>
8.	2022 (current tax year) M&O Tax Rate	\$0.9429	\$0.9429
9.	2022 (current tax year) Tier one M&O Tax Rate	\$0.8046	\$0.8046
10.	Maximum Compressed Tax Rate	\$0.8046	\$0.8046
11.	2022-2023 M&O Tax Collections (2021-2022 M&O tax collections * 1.0436)	\$71,081,304	\$71,081,304
12.	2022 (current tax year) I&S Tax Rate	\$0.3839	\$0.3839
13.	2022-2023 I&S Tax Collections	\$28,908,478	\$28,908,478
14.	2022-2023 Total Tax Collections	\$99,989,782	\$99,989,782
15.	2022-2023 Total Tax Levy	\$99,989,782	\$99,989,782
<b>Funding Components</b>		<b>LPE</b>	<b>DPE</b>
16.	District Basic Allotment * TR / MCR	\$6,160	\$6,160
17.	ASF ADA	9,466.925	9,466.925
18.	Per Capita Rate	\$631.045	\$631.045

<b>Program Intent Codes - Allotments</b>		<b>LPE</b>	<b>DPE</b>
<b>Tier One Subchapter B and C Allotments</b>			
19.	11-Regular Program Allotment 48.051	\$54,323,525	\$54,650,664
20.	Small and Mid-Size Allotment 48.101	\$0	\$0
21.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$12,411,301	\$12,195,556
22.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$473,704	\$473,704
23.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$8,033,076	\$8,033,789
24.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$668,039	\$667,227
25.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$6,154,634	\$7,313,035
26.	11-Public Education Grant 48.107	\$0	\$0
27.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$1,010,838	\$1,014,262
28.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$192,362	\$192,357
29.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$484,000	\$457,000
30.	Fast growth allotment 48.111	\$1,317,428	\$1,317,428
31.	Teacher Incentive Allotment 48.112	\$0	\$0
32.	Mentor Program Allotment 48.114	\$0	\$0
33.	School Safety Allotment 48.115	\$98,113	\$98,554
<b>Tier One Subchapter D Allotments</b>			
34.	99-Transportation Allotment 48.151	\$752,415	\$752,415
35.	99-New Instructional Facility Allotment 48.152	\$0	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$12,772	\$12,772
37.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$38,443	\$38,443
39.	Certification Examination Reimbursement 48.156	\$14,745	\$14,745
40.	Total Cost of Tier One	\$85,985,394	\$87,231,951
41.	Local Fund Assignment	(\$58,099,794)	(\$58,099,794)
42.	Per Capita Distribution from Available School Fund (ASF)	(\$5,974,056)	(\$5,974,056)

<b>Foundation School Program (FSP) State Funding</b>		<b>LPE</b>	<b>DPE</b>
43.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$21,911,544	\$23,158,101
44.	Tier Two	\$5,355,043	\$5,520,872
45.	Other Programs	\$168,944	\$168,944
46	Total FSP Operations Funding	\$27,435,531	\$28,847,917
<b>State Aid by Fund Code / Object Code - Funding Source</b>		<b>LPE</b>	<b>DPE</b>
<b>M&amp;O State Aid</b>			
47.	199/5812 - Foundation School Fund	\$27,435,531	\$28,847,917
48.	199/5811 - Available School Fund	\$5,974,056	\$5,974,056
<b>I&amp;S State Aid</b>			
49.	599/5829 - EDA	\$0	\$0
50.	599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0
51.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0
52.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$594,438	\$594,438
53.	<b>TOTAL FSP/ASF STATE AID</b>	\$34,004,025	\$35,416,411
<b>Local Revenue in Excess of Entitlement</b>			
54.	Local Revenue in Excess of Entitlement	(\$0)	(\$0)

**2023-2024 Summary of Finances**

**WAXAHACHIE ISD (070912)**

Last Update: JUL 20, 2023

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 41015

<b>Funding Elements</b>			
<b>Students</b>		<b>LPE</b>	<b>DPE</b>
1.	Refined Average Daily Attendance (ADA)	10,598.541	10,598.541
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	9,175.943	9,175.943
3.	Special Education FTEs	441.871	441.871
4.	Career & Technology FTEs	980.727	980.727
5.	Weighted ADA (WADA)	14,763.948	14,763.948
<b>Property Values</b>		<b>LPE</b>	<b>DPE</b>
6.	2022 (prior tax year) State Certified Property Value	\$7,220,953,758	\$7,220,953,758
7.	2023 (current tax year) State Certified Property Value (2022 State Certified Property Value * 1.0443)	\$7,540,842,009	\$7,540,842,009
<b>Tax Rates and Collections</b>		<b>LPE</b>	<b>DPE</b>
8.	2023 (current tax year) M&O Tax Rate	\$0.9280	\$0.9280
9.	2023 (current tax year) Tier one M&O Tax Rate	\$0.7897	\$0.7897
10.	Maximum Compressed Tax Rate	\$0.7897	\$0.7897
11.	2023-2024 M&O Tax Collections (2022-2023 M&O tax collections * 1.0443)	\$72,855,572	\$72,855,572
12.	2023 (current tax year) I&S Tax Rate	\$0.3839	\$0.3839
13.	2023-2024 I&S Tax Collections	\$30,189,124	\$30,189,124
14.	2023-2024 Total Tax Collections	\$103,044,696	\$103,044,696
15.	2023-2024 Total Tax Levy	\$104,419,329	\$104,419,329
<b>Funding Components</b>		<b>LPE</b>	<b>DPE</b>
16.	District Basic Allotment * TR / MCR	\$6,160	\$6,160
17.	ASF ADA	10,139.300	10,139.300
18.	Per Capita Rate	\$414.884	\$414.884

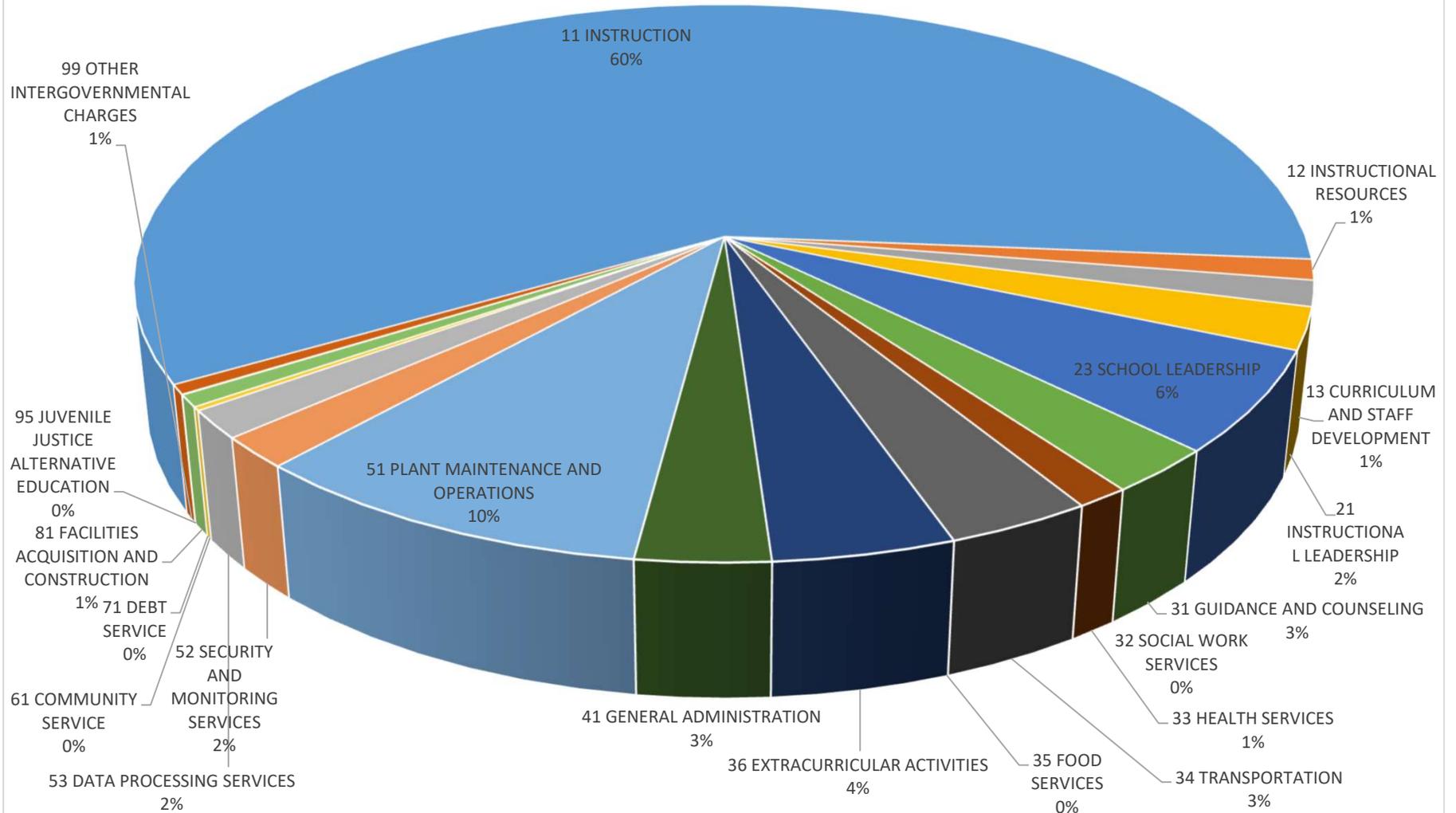
<b>Program Intent Codes - Allotments</b>		<b>LPE</b>	<b>DPE</b>
<b>Tier One Subchapter B and C Allotments</b>			
19.	11-Regular Program Allotment 48.051	\$56,523,809	\$56,523,809
20.	Small and Mid-Size Allotment 48.101	\$0	\$0
21.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$13,350,545	\$13,350,545
22.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$766,304	\$766,304
23.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$8,029,469	\$8,029,469
24.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$671,031	\$671,031
25.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$8,145,916	\$8,145,916
26.	11-Public Education Grant 48.107	\$0	\$0
27.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$962,473	\$962,473
28.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$218,122	\$218,122
29.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$457,000	\$457,000
30.	Fast growth allotment 48.111	\$1,667,970	\$1,667,970
31.	Teacher Incentive Allotment 48.112	\$0	\$0
32.	Mentor Program Allotment 48.114	\$0	\$0
33.	School Safety Allotment 48.115	\$105,985	\$105,985
<b>Tier One Subchapter D Allotments</b>			
34.	99-Transportation Allotment 48.151	\$752,415	\$752,415
35.	99-New Instructional Facility Allotment 48.152	\$0	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$5,319	\$5,319
37.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$38,443	\$38,443
39.	Certification Examination Reimbursement 48.156	\$14,745	\$14,745
40.	Total Cost of Tier One	\$91,709,546	\$91,709,546
41.	Local Fund Assignment	(\$59,550,029)	(\$59,550,029)
42.	Per Capita Distribution from Available School Fund (ASF)	(\$4,206,633)	(\$4,206,633)

<b>Foundation School Program (FSP) State Funding</b>		<b>LPE</b>	<b>DPE</b>
43.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$27,952,884	\$27,952,884
44.	Tier Two	\$9,240,250	\$9,240,250
45.	Other Programs	\$59,458	\$59,458
46	Total FSP Operations Funding	\$37,252,592	\$37,252,592
<b>State Aid by Fund Code / Object Code - Funding Source</b>		<b>LPE</b>	<b>DPE</b>
<b>M&amp;O State Aid</b>			
47.	199/5812 - Foundation School Fund	\$37,252,592	\$37,252,592
48.	199/5811 - Available School Fund	\$4,206,633	\$4,206,633
<b>I&amp;S State Aid</b>			
49.	599/5829 - EDA	\$0	\$0
50.	599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0
51.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0
52.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$594,456	\$594,456
53.	<b>TOTAL FSP/ASF STATE AID</b>	\$42,053,681	\$42,053,681
<b>Local Revenue in Excess of Entitlement</b>			
54.	Local Revenue in Excess of Entitlement	(\$160,957)	(\$160,957)

**Texas Education Agency**  
Tax Year 2023 (School Year 2023-2024)  
Preliminary Maximum Compressed Tax Rates (MCR)  
August 3, 2023

District ID	District Name	LPVS MCR (88-R)	SB 2 Reduction (88-2)	Tax Year 2023 MCR
122902	VALENTINE ISD	0.7833	-0.1070	<b>0.6763</b>
018904	VALLEY MILLS ISD	0.7155	-0.0963	<b>0.6192</b>
049903	VALLEY VIEW ISD	0.7155	-0.0963	<b>0.6192</b>
108916	VALLEY VIEW ISD	0.7240	-0.1048	<b>0.6192</b>
091908	VAN ALSTYNE ISD	0.7155	-0.0963	<b>0.6192</b>
234906	VAN ISD	0.7167	-0.0975	<b>0.6192</b>
158906	VAN VLECK ISD	0.7155	-0.0963	<b>0.6192</b>
180902	VEGA ISD	0.7950	-0.1070	<b>0.6880</b>
126908	VENUS ISD	0.7155	-0.0963	<b>0.6192</b>
226908	VERIBEST ISD	0.7415	-0.1070	<b>0.6345</b>
244903	VERNON ISD	0.7663	-0.1070	<b>0.6593</b>
235902	VICTORIA ISD	0.7155	-0.0963	<b>0.6192</b>
181907	VIDOR ISD	0.7155	-0.0963	<b>0.6192</b>
143904	VYSEHRAD ISD	0.7155	-0.0963	<b>0.6192</b>
161914	WACO ISD	0.7351	-0.1070	<b>0.6281</b>
089905	WAEELDER ISD	0.7155	-0.0963	<b>0.6192</b>
059902	WALCOTT ISD	0.7950	-0.1070	<b>0.6880</b>
226906	WALL ISD	0.7553	-0.1070	<b>0.6483</b>
237904	WALLER ISD	0.7155	-0.0963	<b>0.6192</b>
049908	WALNUT BEND ISD	0.7591	-0.1070	<b>0.6521</b>
018905	WALNUT SPRINGS ISD	0.7155	-0.0963	<b>0.6192</b>
229904	WARREN ISD	0.7524	-0.1070	<b>0.6454</b>
102903	WASKOM ISD	0.7155	-0.0963	<b>0.6192</b>
226905	WATER VALLEY ISD	0.7950	-0.1070	<b>0.6880</b>
070912	WAXAHACHIE ISD	0.7155	-0.0963	<b>0.6192</b>
184903	WEATHERFORD ISD	0.7155	-0.0963	<b>0.6192</b>
240904	WEBB CISD	0.7950	-0.1070	<b>0.6880</b>
045905	WEIMAR ISD	0.7155	-0.0963	<b>0.6192</b>
044902	WELLINGTON ISD	0.7950	-0.1070	<b>0.6880</b>
223904	WELLMAN-UNION CISD	0.7950	-0.1070	<b>0.6880</b>
037909	WELLS ISD	0.7155	-0.0963	<b>0.6192</b>
108913	WESLACO ISD	0.7155	-0.0963	<b>0.6192</b>
100908	WEST HARDIN COUNTY CISD	0.7950	-0.1070	<b>0.6880</b>
161916	WEST ISD	0.7289	-0.1070	<b>0.6219</b>
181906	WEST ORANGE-COVE CISD	0.7865	-0.1070	<b>0.6795</b>
178915	WEST OSO ISD	0.7229	-0.1037	<b>0.6192</b>
201914	WEST RUSK COUNTY CONSOLIDATED ISD	0.7155	-0.0963	<b>0.6192</b>
202905	WEST SABINE ISD	0.7155	-0.0963	<b>0.6192</b>
168903	WESTBROOK ISD	0.7600	-0.1070	<b>0.6530</b>
062905	WESTHOFF ISD	0.7155	-0.0963	<b>0.6192</b>
073904	WESTPHALIA ISD	0.7807	-0.1070	<b>0.6737</b>
001908	WESTWOOD ISD	0.7155	-0.0963	<b>0.6192</b>
241904	WHARTON ISD	0.7950	-0.1070	<b>0.6880</b>
242903	WHEELER ISD	0.7950	-0.1070	<b>0.6880</b>
033904	WHITE DEER ISD	0.7950	-0.1070	<b>0.6880</b>
092908	WHITE OAK ISD	0.7385	-0.1070	<b>0.6315</b>
220920	WHITE SETTLEMENT ISD	0.7155	-0.0963	<b>0.6192</b>
040902	WHITEFACE CISD	0.7903	-0.1070	<b>0.6833</b>
212906	WHITEHOUSE ISD	0.7155	-0.0963	<b>0.6192</b>
091909	WHITESBORO ISD	0.7155	-0.0963	<b>0.6192</b>
091910	WHITWRIGHT ISD	0.7155	-0.0963	<b>0.6192</b>
110908	WHITHARRAL ISD	0.7325	-0.1070	<b>0.6255</b>
109911	WHITNEY ISD	0.7155	-0.0963	<b>0.6192</b>
243905	WICHITA FALLS ISD	0.7744	-0.1070	<b>0.6674</b>
180904	WILDORADO ISD	0.7950	-0.1070	<b>0.6880</b>

## Budgeted General Fund Expenditures by Function FY 2023-2024



FC OBJ	2022-23	2022-23	2022-23	Unencumbered	2023-24
	Original Budget	Revised Budget	FYTD Activity	Balance - YTD Act	BUDGET 1
00 LOCAL/INTER. SOURCES	72,002,804	72,850,804.00	68,623,840.10	4,226,963.90	64,213,895.00
00 STATE PROGRAM REV.	35,124,724	35,124,724.00	32,217,262.01	2,907,461.99	53,962,633.00
00 FEDERAL PROG. REV.	2,000,000	2,000,000.00	2,380,448.06	-380,448.06	2,000,000.00
00 PAYROLL COSTS					
00 gen	109,127,528	109,975,528.00	103,221,550.17	6,753,977.83	120,176,528.00
-- Revenue	109,127,528	109,975,528.00	103,221,550.17	6,753,977.83	120,176,528.00
00 PAYROLL COSTS					
00 OTHER OPERATING EXP.					
00 gen					
11 PAYROLL COSTS	62,920,166	62,482,601.00	55,788,078.67	6,694,522.33	66,656,609.00
11 PRO./CONTRACTED SVC.	1,220,491	1,476,322.00	1,151,043.86	269,121.94	1,344,436.00
11 SUPPLIES	2,031,828	3,092,107.00	2,197,167.49	52,178.11	2,146,334.00
11 OTHER OPERATING EXP.	463,466	292,352.00	169,209.24	115,630.00	404,219.00
11 CAPITAL PROJECTS	15,599	14,116.00	14,116.00		16,000.00
11 INSTRUCTION	66,651,550	67,357,498.00	59,319,615.26	7,131,452.38	70,567,598.00
12 PAYROLL COSTS	1,283,655	1,282,655.00	1,096,816.60	185,838.40	1,265,823.00
12 PRO./CONTRACTED SVC.	26,268	25,773.00	6,446.74	19,326.26	26,268.00
12 SUPPLIES	121,032	122,127.00	116,969.12	799.23	121,032.00
12 OTHER OPERATING EXP.	4,400	4,800.00	4,294.46	505.54	4,400.00
12 CAPITAL PROJECTS					
12 INST. RESOURCES & ME	1,435,355	1,435,355.00	1,224,526.92	206,469.43	1,417,523.00
13 PAYROLL COSTS	1,385,657	1,350,157.00	1,242,859.99	107,297.01	1,465,657.00
13 PRO./CONTRACTED SVC.	52,739	68,768.00	66,977.31	-4,209.31	52,739.00
13 SUPPLIES	54,586	124,444.00	40,962.17	8,249.90	54,586.00
13 OTHER OPERATING EXP.	178,729	186,045.00	143,459.52	32,024.98	192,779.00
13 CURRICULUM DEV.& INS	1,671,711	1,729,414.00	1,494,258.99	143,362.58	1,765,761.00
21 PAYROLL COSTS	2,838,514	2,838,514.00	2,390,737.73	447,776.27	2,804,376.00
21 PRO./CONTRACTED SVC.	4,800	4,800.00	4,048.80	751.20	4,800.00
21 SUPPLIES	39,200	19,701.00	15,131.06	3,143.07	16,200.00
21 OTHER OPERATING EXP.	45,658	43,197.00	32,000.28	9,771.82	42,200.00
21 INSTRUCTIONAL LEADER	2,928,172	2,906,212.00	2,441,917.87	461,442.36	2,867,576.00
23 PAYROLL COSTS	6,443,856	6,443,856.00	5,908,041.52	535,814.48	6,760,737.00
23 PRO./CONTRACTED SVC.	6,000	6,130.00	1,981.01	4,148.99	5,000.00
23 SUPPLIES	93,887	98,931.00	83,459.10	12,088.94	94,204.00
23 OTHER OPERATING EXP.	86,280	81,183.00	37,227.02	42,097.12	87,100.00
23 SCHOOL LEADERSHIP	6,630,023	6,630,100.00	6,030,708.65	594,149.53	6,947,041.00
31 PAYROLL COSTS	3,017,869	3,017,869.00	2,750,715.71	267,153.29	3,069,671.00
31 PRO./CONTRACTED SVC.					
31 SUPPLIES	51,118	106,275.00	74,928.16	24,191.15	36,460.00
31 OTHER OPERATING EXP.	12,380	8,825.00	1,611.89	6,763.11	12,835.00
31 GUIDANCE & COUNSELIN	3,081,367	3,132,969.00	2,827,255.76	298,107.55	3,118,966.00
32 PAYROLL COSTS					
32 PRO./CONTRACTED SVC.					
32 OTHER OPERATING EXP.					
32 SOCIAL WORK SERVICES					
33 PAYROLL COSTS	1,316,919	1,316,919.00	1,180,891.02	136,027.98	1,441,846.00
33 PRO./CONTRACTED SVC.	5,000	14,300.00	14,141.85	158.15	5,000.00
33 SUPPLIES	34,475	27,422.00	24,250.85	3,069.46	33,175.00
33 OTHER OPERATING EXP.	6,850	4,550.00	3,249.50	369.31	6,850.00
33 DEBT SERVICE					
33 HEALTH SERVICES	1,363,244	1,363,191.00	1,222,533.22	139,624.90	1,486,871.00
34 PAYROLL COSTS	2,533,066	2,533,066.00	2,514,795.52	18,270.48	2,917,119.00
34 PRO./CONTRACTED SVC.	110,200	149,795.00	122,940.53	7,443.03	110,000.00
34 SUPPLIES	352,150	582,104.00	449,686.78	20,286.39	619,500.00
34 OTHER OPERATING EXP.	148,167	151,977.00	137,238.80	13,238.20	98,000.00
34 CAPITAL PROJECTS	326,050	922,691.00	325,210.80	-268,365.80	326,000.00
34 PUPIL TRANSPORTATION	3,469,633	4,339,633.00	3,549,872.43	-209,127.70	4,070,619.00

FC OBJ	2022-23	2022-23	2022-23	Unencumbered	2023-24
	Original Budget	Revised Budget	FYTD Activity	Balance - YTD Act	BUDGET 1
35 PAYROLL COSTS			23,963.09	-23,963.09	
35 OTHER OPERATING EXP.			7,018.86	-7,018.86	
35 CAPITAL PROJECTS	100,000	100,000.00		100,000.00	
35 FOOD SERVICES	100,000	100,000.00	30,981.95	69,018.05	
36 PAYROLL COSTS	3,231,144	3,208,044.00	3,171,521.91	36,522.09	3,531,235.00
36 PRO./CONTRACTED SVC.	223,439	220,839.00	238,406.98	-21,987.98	219,939.00
36 SUPPLIES	304,811	405,935.00	370,720.53	18,452.80	296,288.00
36 OTHER OPERATING EXP.	729,388	786,647.00	726,548.08	49,138.98	1,033,394.00
36 CAPITAL PROJECTS		512,000.00	39,773.91	28,143.11	
36 COCURR./EXTRACURR.AC	4,488,782	5,133,465.00	4,546,971.41	110,269.00	5,080,856.00
41 PAYROLL COSTS	2,552,857	2,553,807.67	2,433,059.05	120,748.62	2,678,058.00
41 PRO./CONTRACTED SVC.	505,350	588,528.00	539,272.37	45,755.63	504,550.00
41 SUPPLIES	90,135	123,065.00	100,127.77	13,574.67	91,435.00
41 OTHER OPERATING EXP.	414,685	304,626.33	277,419.53	19,897.99	1,302,948.00
41 CAPITAL PROJECTS	7,000				7,000.00
41 GENERAL ADMINISTRATI	3,570,027	3,570,027.00	3,349,878.72	199,976.91	4,583,991.00
51 PAYROLL COSTS	4,740,250	1,790,250.00	3,173,951.46	-1,383,701.46	6,447,085.00
51 PRO./CONTRACTED SVC.	1,804,896	1,978,853.00	2,613,757.41	-709,453.46	2,512,600.00
51 SUPPLIES	740,968	814,470.00	885,363.45	-113,408.61	800,000.00
51 OTHER OPERATING EXP.	1,028,000	889,750.00	974,345.37	-85,883.37	1,440,213.00
51 CAPITAL PROJECTS	243,000	152,831.00	142,669.04	10,161.96	205,000.00
51 PLANT MAINTENANCE &	8,557,114	5,626,154.00	7,790,086.73	-2,282,284.94	11,404,898.00
52 PAYROLL COSTS	1,223,549	1,223,549.00	1,542,489.87	-318,940.87	1,454,270.00
52 PRO./CONTRACTED SVC.	511,643	610,527.00	590,015.17	16,102.58	620,000.00
52 SUPPLIES	26,555	67,371.00	58,459.67	8,911.33	64,000.00
52 OTHER OPERATING EXP.	5,610	15,910.00	11,336.41	4,573.59	10,500.00
52 CAPITAL PROJECTS					
52 SECURITY & MONITORIN	1,767,357	1,917,357.00	2,202,301.12	-289,353.37	2,148,770.00
53 PAYROLL COSTS	920,171	920,171.00	831,017.14	89,153.86	910,417.00
53 PRO./CONTRACTED SVC.	586,195	586,195.00	507,875.27	52,518.65	595,195.00
53 SUPPLIES	395,751	395,751.00	377,521.24	14,293.98	370,251.00
53 OTHER OPERATING EXP.	15,383	15,383.00	12,896.59	2,486.41	15,383.00
53 CAPITAL PROJECTS	45,000	45,000.00		45,000.00	45,000.00
53 DATA PROCESSING SERV	1,962,500	1,962,500.00	1,729,310.24	203,452.90	1,936,246.00
61 PAYROLL COSTS	207,763	207,763.00	202,929.11	4,833.89	219,882.00
61 PRO./CONTRACTED SVC.	1,781	2,618.00	825.00	1,793.00	1,431.00
61 SUPPLIES	20,241	19,058.00	21,169.45	-5,202.68	27,241.00
61 OTHER OPERATING EXP.	10,908	11,254.00	11,649.46	-435.46	11,258.00
61 COMMUNITY SERVICES	240,693	240,693.00	236,573.02	988.75	259,812.00
71 DEBT SERVICE					
71 DEBT SERVICES					
81 PRO./CONTRACTED SVC.					
81 SUPPLIES					
81 CAPITAL PROJECTS	550,000	1,760,960.00	1,448,612.56	163,811.41	825,000.00
81 FACILITIES ACQ. & CO	550,000	1,760,960.00	1,448,612.56	163,811.41	825,000.00
91 PRO./CONTRACTED SVC.					
91 CONT.INST.SVCS.\PUBL					
95 PRO./CONTRACTED SVC.	40,000	40,000.00	21,645.00	18,355.00	40,000.00
95 PYMTS.TO JJAEP PROGR	40,000	40,000.00	21,645.00	18,355.00	40,000.00
99 PRO./CONTRACTED SVC.	620,000	620,000.00	667,078.77	-47,078.77	655,000.00
99 OTHER OPERATING EXP.					
99 Other Governmental C	620,000	620,000.00	667,078.77	-47,078.77	655,000.00
-- Expense	109,127,528	109,865,528.00	100,134,128.62	6,912,635.97	119,176,528.00
Grand Revenue Totals	109,127,528	109,975,528.00	103,221,550.17	6,753,977.83	120,176,528.00
Grand Expense Totals	109,127,528	109,865,528.00	100,134,128.62	6,912,635.97	119,176,528.00
Grand Totals		110,000.00	3,087,421.55	158,658.14	1,000,000.00

<u>FC OBJ</u>	<u>2022-23</u> <u>Original Budget</u>	<u>2022-23</u> <u>Revised Budget</u>	<u>2022-23</u> <u>FYTD Activity</u>	<u>Unencumbered</u> <u>Balance - YTD Act</u>	<u>2023-24</u> <u>BUDGET 1</u>
		<u>Profit</u>	<u>Profit</u>	<u>Loss</u>	<u>Profit</u>

Number of Accounts: 13256

\*\*\*\*\* End of report \*\*\*\*\*

FC OBJ	2022-23		2022-23	2023-24
	Original Budget	Revised Budget	FYTD Activity	BUDGET 1
00 LOCAL/INTER. SOURCES	28,938,478	28,938,478.00	27,784,985.69	33,699,502.00
00 STATE PROGRAM REV.			749,892.00	
00 FEDERAL PROG. REV.	100,000	100,000.00	107,048.92	100,000.00
00 gen	29,038,478	29,038,478.00	28,641,926.61	33,799,502.00
-- Revenue	29,038,478	29,038,478.00	28,641,926.61	33,799,502.00
00 DEBT SERVICE				
00 gen				
71 DEBT SERVICE	16,359,641	16,359,641.00	16,301,850.00	37,842,888.00
71 DEBT SERVICES	16,359,641	16,359,641.00	16,301,850.00	37,842,888.00
-- Expense	16,359,641	16,359,641.00	16,301,850.00	37,842,888.00
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Grand Revenue Totals	29,038,478	29,038,478.00	28,641,926.61	33,799,502.00
Grand Expense Totals	16,359,641	16,359,641.00	16,301,850.00	37,842,888.00
Grand Totals	12,678,837	12,678,837.00	12,340,076.61	4,043,386.00
	Profit	Profit	Profit	Loss

Number of Accounts: 23

\*\*\*\*\* End of report \*\*\*\*\*

FC OBJ	2022-23	2022-23	2022-23	2023-24
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>BUDGET 1</u>
00 LOCAL/INTER. SOURCES	593,850	593,850.00	2,143,828.61	1,572,000.00
00 STATE PROGRAM REV.	379,078	379,078.00	307,820.42	314,678.00
00 FEDERAL PROG. REV.				
00 PAYROLL COSTS				
00 OTHER RESOURCES	4,097,764	4,097,764.00	3,153,624.48	3,090,000.00
00 gen	5,070,692	5,070,692.00	5,605,273.51	4,976,678.00
-- Revenue	5,070,692	5,070,692.00	5,605,273.51	4,976,678.00
00				
00 gen				
11 PAYROLL COSTS				
11 INSTRUCTION				
35 PAYROLL COSTS	2,454,983	2,454,983.00	2,276,041.48	2,817,084.00
35 PRO./CONTRACTED SVC.	6,000	10,200.00	13,867.49	4,000.00
35 SUPPLIES	2,426,137	2,441,937.00	2,043,608.92	2,177,460.00
35 OTHER OPERATING EXP.	4,000	6,200.00	2,837.80	4,000.00
35 CAPITAL PROJECTS	100,000	77,800.00	68,563.41	100,000.00
35 FOOD SERVICES	4,991,120	4,991,120.00	4,404,919.10	5,102,544.00
51 PAYROLL COSTS				
51 PRO./CONTRACTED SVC.	79,572	79,572.00	80,190.00	79,572.00
51 PLANT MAINTENANCE &	79,572	79,572.00	80,190.00	79,572.00
61 CAPITAL PROJECTS				
61 COMMUNITY SERVICES				
81 CAPITAL PROJECTS				
81 FACILITIES ACQ. & CO				
-- Expense	5,070,692	5,070,692.00	4,485,109.10	5,182,116.00
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Grand Revenue Totals	5,070,692	5,070,692.00	5,605,273.51	4,976,678.00
Grand Expense Totals	5,070,692	5,070,692.00	4,485,109.10	5,182,116.00
Grand Totals			1,120,164.41	205,438.00
			Profit	Loss

Number of Accounts: 904

\*\*\*\*\* End of report \*\*\*\*\*