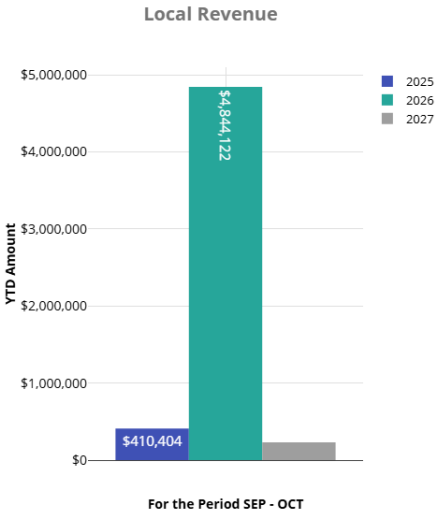
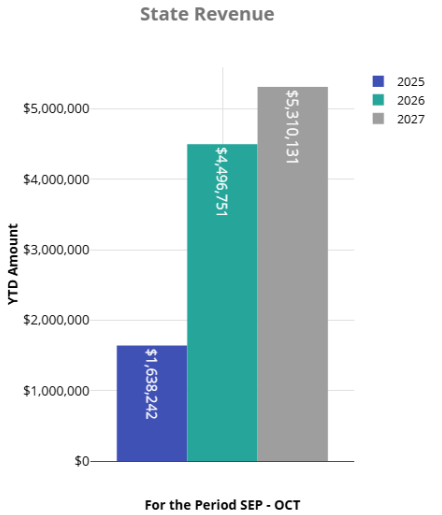
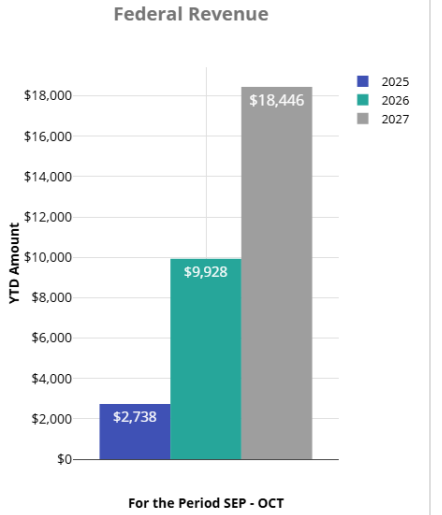
# DENVER CITY ISD
## YTD General Fund Revenue Overview
## October 2026

| Local Revenue | State Revenue | Federal Revenue |
|---|---|---|
| **$229,744** | **$5,310,131** | **$18,446** |
| 1.73% of Budget | 65.87% of Budget | 184.46% of Budget |



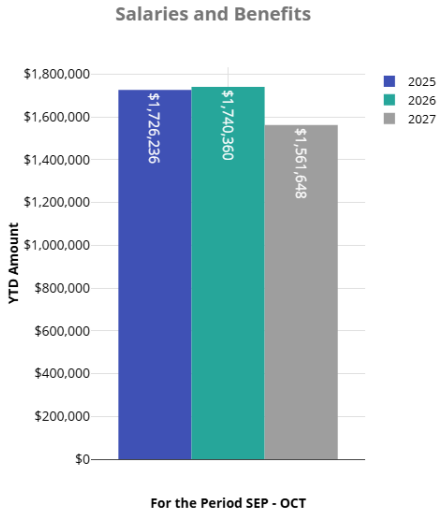



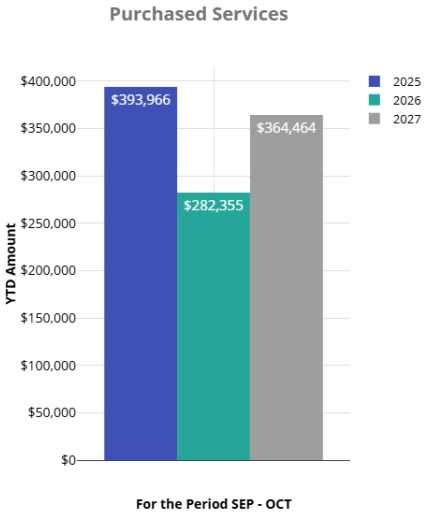

| | Previous Year YTD Amount | Current Year YTD Amount | Annual Budget | % YTD Budget |
|---|---|---|---|---|
| **LOCAL REVENUE** | | | | |
| 5711 TAXES, CURRENT YEAR | $12,533 | $2,020 | $11,444,727 | 0.02% |
| 5712 TAXES, PRIOR YEAR | $1,968 | $14,567 | $35,000 | 41.62% |
| 5742 EARNINGS ON INVESTMENT | $289,495 | $119,726 | $910,000 | 13.16% |
| ALL OTHER LOCAL REVENUE | $4,540,126 | $93,431 | $903,300 | 10.34% |
| **TOTAL LOCAL REVENUE** | $4,844,122 | $229,744 | $13,293,027 | 1.73% |
| **STATE REVENUE** | | | | |
| 5811 PER CAPITA APPORTIONMENT | $113,734 | $150,721 | $781,096 | 19.30% |
| 5812 FSP FORMULA FOUNDATION | $4,251,958 | $5,097,541 | $6,525,746 | 78.11% |
| 5829 STATE PRGM DIST BY TEA | $0 | $0 | $0 | 0.00% |
| 5831 TRS ON-BEHALF | $131,059 | $61,869 | $754,380 | 8.20% |
| ALL OTHER STATE REVENUE | $0 | $0 | $0 | 0.00% |
| **TOTAL STATE REVENUE** | $4,496,751 | $5,310,131 | $8,061,222 | 65.87% |
| **TOTAL FEDERAL REVENUE** | $9,928 | $18,446 | $10,000 | 184.46% |
| **TOTAL REVENUE** | $9,350,800 | $5,558,321 | $21,364,249 | 26.02% |
| 7000 OTHER FINANCING SOURCES | $0 | $0 | $0 | 0.00% |
| **TOTAL REVENUE AND OTHER FINANCING SOURCES** | $9,350,800 | $5,558,321 | $21,364,249 | 26.02% |

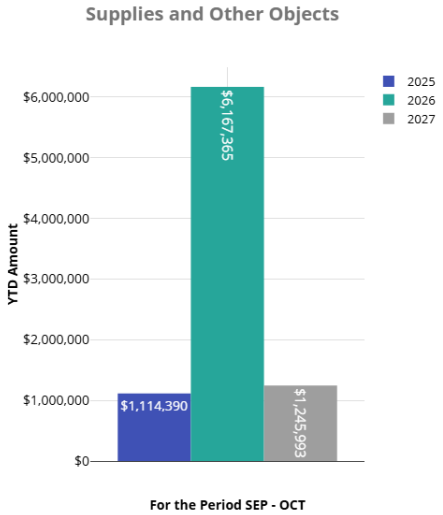
**Revenue Insight:**
General Fund revenues totaled $2,384,916 in October 2026, which is $295,434 or 14.1% more than the amount received last year for this month. The year over year difference is driven by an increase in 5800-5899 State Program Revenues of $390,591, a decrease in 5700-5799 Local and Intermediate Sources of -$109,653, and an increase in 5900-5999 Federal Program Revenues of $14,496.

# DENVER CITY ISD
## YTD General Fund Expense Overview
October 2026

| Salaries and Benefits | Purchased Services | Supplies & Equipment |
|---|---|---|
| **$1,561,648** | **$364,464** | **$1,245,993** |
| 9.58% of Budget | 11.35% of Budget | 34.92% of Budget |




| | Previous Year YTD Amount | Current Year YTD Amount | Annual Budget | % YTD Budget |
|---|---|---|---|---|
| **Payroll Costs** | | | | |
| 6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES | $848,695 | $778,643 | $9,794,932 | 7.95% |
| 6120-6129 SUPPORT PERSONNEL | $295,988 | $309,455 | $2,853,381 | 10.85% |
| 6130-6139 EMPLOYEE ALLOWANCES | $3,850 | $3,360 | $10,000 | 33.60% |
| 6140-6149 EMPLOYEE BENEFITS | $591,827 | $470,189 | $3,641,272 | 12.91% |
| **TOTAL SALARIES AND BENEFITS** | $1,740,360 | $1,561,648 | $16,299,585 | 9.58% |
| **PURCHASED SERVICES** | | | | |
| 6200-6299 PURCHASED AND CONTRACTED SERVICES | $282,355 | $364,464 | $3,211,811 | 11.35% |
| 6224 RECAPTURE | $0 | $0 | $0 | 0.00% |
| **TOTAL PURCHASED SERVICES** | $282,355 | $364,464 | $3,211,811 | 11.35% |
| **SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE** | | | | |
| 6300 SUPPLIES | $295,279 | $293,938 | $1,144,475 | 25.68% |
| 6400 OTHER OPERATING | $906,560 | $721,126 | $1,190,073 | 60.60% |
| 6500 DEBT SERVICE | $13,396 | $12,830 | $82,000 | 15.65% |
| 6600 CAPITAL OUTLAY | $4,952,131 | $218,099 | $1,151,110 | 18.95% |
| **TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT** | $6,167,365 | $1,245,993 | $3,567,658 | 34.92% |
| **OTHER FINANCES USES** | | | | |
| 8000 OTHER FINANCING USES | $0 | $0 | $280,000 | 0.00% |
| **TOTAL TRANSFERS** | $0 | $0 | $280,000 | 0.00% |
| **TOTAL EXPENSES** | $8,190,080 | $3,172,104 | $23,359,054 | 13.58% |

### Expense Insights:

General Fund expenses totaled $1,482,956 in October 2026, which is -$1,368,225 or -48.0% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 6600-6699 Capital Outlay of -$1,273,506, a decrease in 6100-6199 Payroll Costs of -$170,869, and an increase in 6200-6299 Professional and Contracted Services of $49,388.

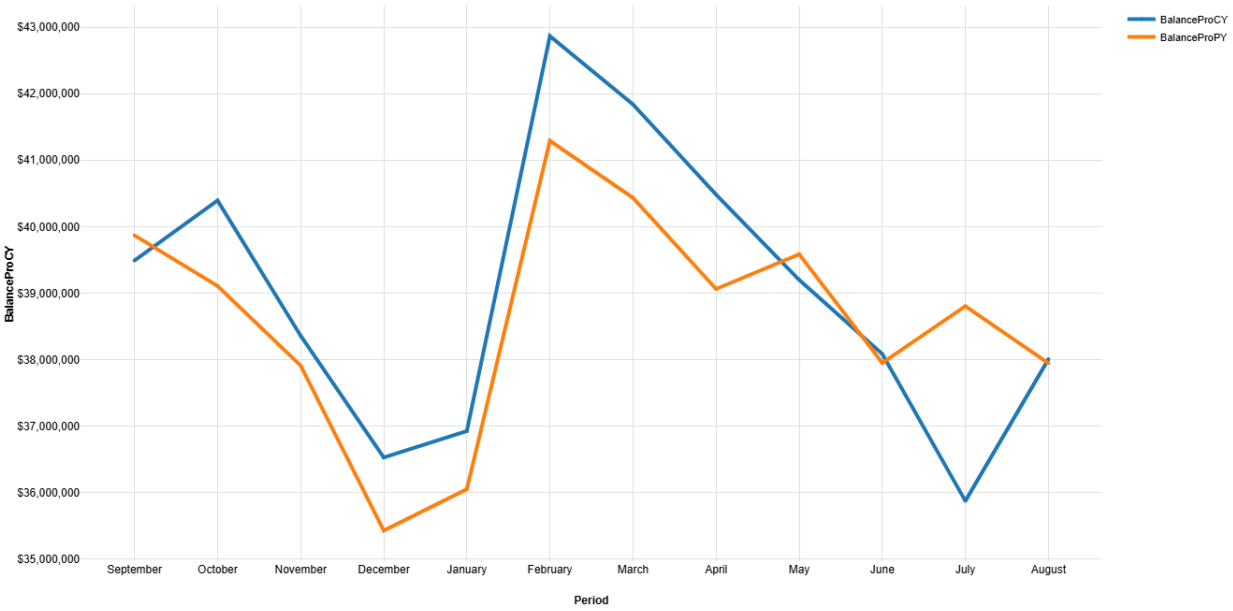
# DENVER CITY ISD
## Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund
## October 2026

| Data Control Codes | | Prior YTD | Prior Year Actuals | YTD% of PY Actuals | Current YTD | Annual Budget | YTD% of Budget |
|---|---|---|---|---|---|---|---|
| | **REVENUES:** | | | | | | |
| **5700** | Local and Intermediate Sources | $4,844,122 | $20,013,072 | 24.20% | $229,744 | $13,293,027 | 1.73% |
| **5800** | State Program Revenues | $4,496,751 | $8,916,560 | 50.43% | $5,310,131 | $8,061,222 | 65.87% |
| **5900** | Federal Program Revenues | $9,928 | $225,305 | 4.41% | $18,446 | $10,000 | 184.46% |
| **5020** | Total Revenues | $9,350,800 | $29,154,937 | 32.07% | $5,558,321 | $21,364,249 | 26.02% |
| | **EXPENDITURES:** | | | | | | |
| | Current: | | | | | | |
| **0011** | Instruction | $1,064,196 | $9,699,707 | 10.97% | $906,042 | $10,248,301 | 8.84% |
| **0012** | Instructional Resources and Media Services | $31,921 | $217,807 | 14.66% | $32,436 | $234,312 | 13.84% |
| **0013** | Curriculum and Staff Development | $6,625 | $56,690 | 11.69% | $43,820 | $199,272 | 21.99% |
| **0021** | Instructional Leadership | $55,198 | $397,035 | 13.90% | $13,715 | $383,086 | 3.58% |
| **0023** | School Leadership | $160,999 | $1,167,551 | 13.79% | $145,543 | $1,173,171 | 12.41% |
| **0031** | Guidance, Counseling, & Evaluation Services | $66,110 | $772,859 | 8.55% | $85,959 | $811,319 | 10.59% |
| **0032** | Social Work Services | $6,308 | $68,930 | 9.15% | $5,633 | $70,157 | 8.03% |
| **0033** | Health Services | $24,268 | $177,952 | 13.64% | $12,130 | $220,170 | 5.51% |
| **0034** | Student Transportation | $89,711 | $427,529 | 20.98% | $79,782 | $352,706 | 22.62% |
| **0035** | Food Service | $766 | $19,272 | 3.97% | $314 | $17,500 | 1.79% |
| **0036** | Cocurricular/Extracurricular Activities | $197,035 | $1,152,502 | 17.10% | $212,494 | $1,454,802 | 14.61% |
| **0041** | General Administration | $218,875 | $1,380,710 | 15.85% | $183,135 | $1,376,839 | 13.30% |
| **0051** | Facilities Maintenance and Operations | $1,161,895 | $3,625,519 | 32.05% | $933,335 | $3,648,059 | 25.58% |
| **0052** | Security and Monitoring Services | $11,375 | $178,179 | 6.38% | $45,652 | $446,000 | 10.24% |
| **0053** | Data Processing Services | $141,070 | $519,775 | 27.14% | $241,186 | $851,960 | 28.31% |
| **0061** | Community Services | $0 | $23,944 | 0.00% | $0 | $27,000 | 0.00% |
| **0071** | Principal on Long-term Debt | $13,396 | $69,418 | 19.30% | $12,830 | $82,000 | 15.65% |
| **0072** | Interest on Long-term Debt | $0 | $0 | $0 | $0 | $0 | $0 |
| **0073** | Bond Issuance Costs and Fees | $0 | $0 | $0 | $0 | $0 | $0 |
| **0081** | Capital Outlay | $4,940,332 | $8,677,823 | 56.93% | $218,099 | $850,000 | 25.66% |
| **0091** | Contracted Instructional Services Between Public Schools | $0 | $176,538 | 0.00% | $0 | $450,000 | 0.00% |
| **0093** | Payments to Shared Service Arrangements | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| **0095** | Payments To Jjaep Programs | $0 | $0 | $0 | $0 | $0 | $0 |
| **0096** | Payments to Charter Schools | $0 | $0 | $0 | $0 | $0 | $0 |
| **0097** | Payments to Tax Increment Fund | $0 | $0 | $0 | $0 | $0 | $0 |
| **0099** | Other Intergovernmental Charges | $0 | $144,682 | 0.00% | $0 | $182,400 | 0.00% |
| **6030** | Total Expenditures | $8,190,080 | $29,095,882 | 28.15% | $3,172,104 | $23,359,054 | 13.58% |
| **1100** | Excess (Deficiency) of Revenues Over Expenditures(Under) | $1,160,720 | $59,055 | | $2,386,217 | -$1,994,805 | |
| | Other Financing Sources and (Uses): | | | | | | |
| **7900** | Other Financing Sources | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| **8900** | Other Financing Uses | $0 | $141,459 | 0.00% | $0 | $944,925 | 0.00% |
| **7080** | Total Other Financing Sources and (Uses) | $0 | -$141,459 | | $0 | -$944,925 | |
| **1200** | Net Change in Fund Balances | $1,160,720 | -$82,404 | | $2,386,217 | -$2,939,730 | |
| **0100** | Fund Balances- Beginning | $37,947,501 | $37,947,501 | | $38,006,556 | $38,006,556 | |
| **3000** | Fund Balances - Ending | $39,108,221 | $37,865,097 | | $40,392,773 | $35,066,826 | |

**Expense Insights:**

General Fund expenses totaled $1,482,956 in October 2026, which is -$1,368,225 or -48.0% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 81 Facilities Aqc/Construct of -$1,261,707, a decrease in 11 Instruction of -$106,534, and an increase in 53 Data Processing Svs of $53,236.

# Fund Balance Monthly Trend



# DENVER CITY ISD
## Statement of Revenues, Expenditures, and Changes in Fund Balances - Food Service
## October 2026

| Data Control Codes | | Prior YTD | Prior Year Actuals | YTD% of PY Actuals | Current YTD | Annual Budget | YTD% of Budget |
|---|---|---|---|---|---|---|---|
| | **REVENUES:** | | | | | | |
| **5700** | Local & Intermediate Sources | $9,909 | $50,391 | 19.66% | $10,362 | $42,500 | 24.38% |
| **5800** | State Program Revenues | $0 | $3,135 | 0.00% | $0 | $0 | 0.00% |
| **5900** | Federal Program Revenues | $97,577 | $842,981 | 11.58% | $86,399 | $727,210 | 11.88% |
| **5020** | TOTAL REVENUE | $107,487 | $896,507 | 11.99% | $96,761 | $769,710 | 12.57% |
| | **EXPENDITURES:** | | | | | | |
| **0035** | Food Services | $167,835 | $1,037,966 | 16.17% | $169,817 | $1,049,710 | 16.18% |
| **0051** | Plant Maintenance & Operations | $0 | $0 | $0 | $0 | $0 | $0 |
| **6030** | TOTAL EXPENDITURES | $167,835 | $1,037,966 | 16.17% | $169,817 | $1,049,710 | 16.18% |
| **1100** | Surplus / (Deficit) | -$60,348 | -$141,459 | | -$73,056 | -$280,000 | |
| | OTHER FINANCING SOURCES / (USES): | | | | | | |
| **7900** | Other Financing Sources | $0 | $141,459 | 0.00% | $0 | $0 | 0.00% |
| **8900** | Other Financing Uses | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| **7080** | TOTAL OTHER FINANCING SOURCES / (USES) | $0 | $141,459 | | $0 | $0 | |
| **1200** | NET CHANGE IN FUND BALANCE | -$60,348 | $0 | | -$73,056 | -$280,000 | |
| **0100** | Fund Balance — Beginning | $0 | $0 | | $0 | $0 | |
| **3000** | Fund Balance — Ending | -$60,348 | $0 | | -$73,056 | -$280,000 | |

# DENVER CITY ISD
## Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service
## October 2026

| Data Control Codes | | Prior YTD | Prior Year Actual | YTD% of PY Actual | Current YTD | Annual Budget | YTD% of Budget |
|---|---|---|---|---|---|---|---|
| | **REVENUES** | | | | | | |
| **5700** | Local & Intermediate | $10,477 | $5,761,352 | 0.18% | $15,194 | $3,690,125 | 0.41% |
| **5800** | State Program | $0 | $173,735 | 0.00% | $0 | $180,000 | 0.00% |
| **5020** | TOTAL REVENUE | $10,477 | $5,935,087 | 0.18% | $15,194 | $3,870,125 | 0.39% |
| | **EXPENDITURES** | | | | | | |
| **0071** | Debt Service | $0 | $6,248,133 | 0.00% | $0 | $3,870,125 | 0.00% |
| **6030** | TOTAL EXPENDITURES | $0 | $6,248,133 | 0.00% | $0 | $3,870,125 | 0.00% |
| **1100** | SURPLUS / (DEFICIT) | $10,477 | -$313,046 | | $15,194 | $0 | |
| | OTHER FINANCING SOURCES / (USES) | | | | | | |
| **7900** | Other Financing Sources | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| **8900** | Other Financing Uses | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| **7080** | TOTAL OTHER FINANCING SOURCES / (USES) | $0 | $0 | | $0 | $0 | |
| **1200** | NET CHANGE IN FUND BALANCE | $10,477 | -$313,046 | | $15,194 | $0 | |
| **0100** | Fund Balance — Beginning | $1,995,347 | $1,995,347 | | $1,682,301 | $1,682,301 | |
| **3000** | ENDING FUND BALANCE | $2,005,824 | $1,682,301 | | $1,697,495 | $1,682,301 | |

# DENVER CITY ISD
## Federal Fund Overview
## October 2026

| Fund | Prior YTD | Prior Year Actual | YTD % of PY | Annual Budget | Current YTD | YTD % of Budget |
|---|---|---|---|---|---|---|
| Total Special Revenue Fund - Federal Programs | $80,276 | $832,653 | 9.64% | $613,196 | $104,171 | 16.99% |
| 204 TITLE IV, SAFE & DRUG FREE SCH | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 207 GOALS 2000 | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 211 ESEA, Title I, Part A | $27,054 | $300,264 | 9.01% | $243,263 | $58,796 | 24.17% |
| 213 EVEN START | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 220 Adult Basic Education | $8,385 | $1,059 | 791.65% | $60,232 | $13,255 | 22.01% |
| 223 Temporary Assistance for Needy Families | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 224 IDEA - Part B, Formula | $31,812 | $389,780 | 8.16% | $276,701 | $29,186 | 10.55% |
| 225 IDEA - Part B, Preschool | $0 | $11,771 | 0.00% | $0 | $0 | 0.00% |
| 235 ESEA TITLE VI | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 243 SOUTH PLAINS TECH PREP | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 255 ESEA, Title II, Part A | $9,812 | $57,713 | 17.00% | $0 | $0 | 0.00% |
| 262 TITLE II, PART D, TECHNOLOGY | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 263 Title III, Part A | $3,212 | $44,478 | 7.22% | $33,000 | $2,935 | 8.89% |
| 266 ESSER I - CARES | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 269 ESEA, Title V, Part B, Subpart 1 - Small, Rural School | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 270 ESEA, Title V, Part B, Subpart 2 - Small, Rural School | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 279 TITLE II, PART D - ARRA | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 280 CLASS SIZE RED. LOCAL DEFINED | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 281 ESSER II - CRRSA | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 282 ESSER III - ARP | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 283 IDEA B-FORMULA-ARRA | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 284 IDEA B-PRE SCHOOL-ARRA | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 285 ESEA,TITLE I,PART A, ARRA | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 287 EDUCATION JOBS FUNDS | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 288 RIDER 70-LIBRARY SUPPLEMENT | $0 | $0 | 0.00% | $0 | $0 | 0.00% |
| 289 Federally Funded Special Revenue Funds | $0 | $27,589 | 0.00% | $0 | $0 | 0.00% |