BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** November 16, 2026
SUBECT: Comparison of Expenditures & Encumbrances to Budget for General Fund (199), Food Service (240), & Debt Service (599).	**Submitted by**: Manell Martin **Related Pages:** 6 pages

BACKGROUND INFORMATION:

This is a monthly report that shows activity of the general fund (199), food service fund (240), and debt service fund (599) for the month of October 2026 fiscal year to date.

RECOMMENDED ACTION: Informational item	**BUDGETARY INFO.**

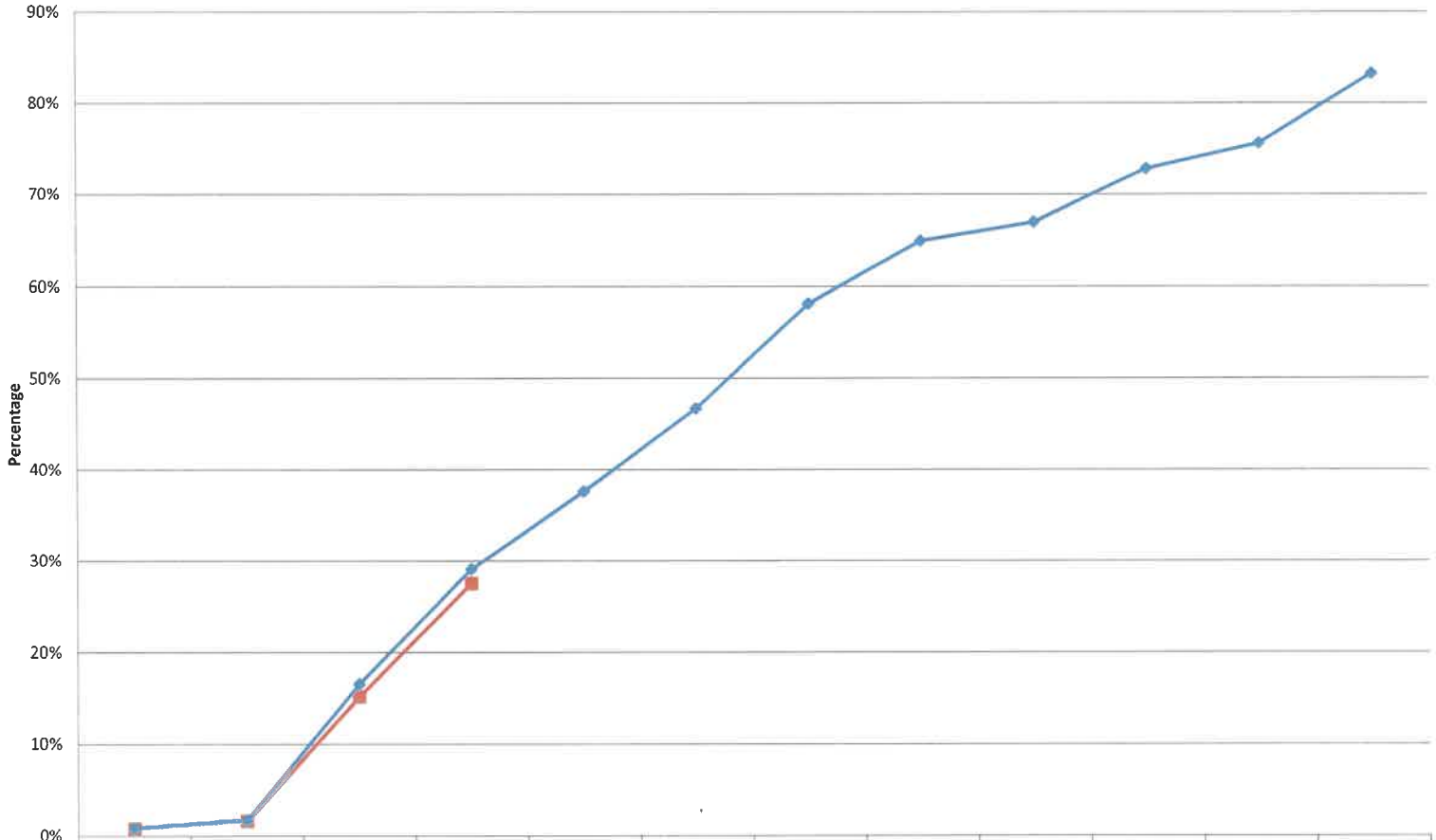
Board President's Approval: _____

Superintendent's Approval: _____

COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF OCTOBER 2026
GENERAL FUND

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	5,980,395			446,863	5,533,532	7.47%
58XX	STATE REVENUES	12,552,007			4,657,479	7,894,528	37.11%
59XX	FEDERAL REVENUES	-			-	-	0.00%
		18,532,402			5,104,342	13,428,060	27.54%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
199-11	INSTRUCTION	10,120,788	62,907	3,077,963	935,735	6,979,918	30.41%
199-12	LIBRARY	85,133	3,493	18,943	6,698	62,697	22.25%
199-13	CURRICULUM DEVELOPMENT	762,716	6,751	273,961	77,024	482,004	35.92%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	213,472	-	118,315	29,966	95,157	55.42%
199-23	CAMPUS LEADERSHIP	1,258,175	946	400,508	108,892	856,721	31.83%
199-31	GUIDANCE COUNSELING	463,497	2,042	151,961	38,373	309,494	32.79%
199-32	SOCIAL WORK SERVICES	150,867	66,890	79,983	4,606	3,994	53.02%
199-33	HEALTH SERVICES/NURSE	166,036	786	60,463	22,377	104,787	36.42%
199-34	STUDENT TRANSPORTATION	827,917	1,401	471,305	42,971	355,211	56.93%
199-35	FOOD SERVICES	-	-	-	-	-	0.00%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	682,816	18,461	261,931	57,436	402,424	38.36%
199-41	SUPT/BUSINESS OFFICE	888,957	4,160	281,767	66,661	603,030	31.70%
199-51	MAINTENANCE/CUSTODIAL	1,773,101	5,651	718,622	141,724	1,048,828	40.53%
199-52	SECURITY & MONITORING	97,400	300	5,575	1,275	91,525	5.72%
199-53	DATA PROCESSING SERVICES	645,647	316	246,629	57,265	398,702	38.20%
199-71	DEBT SERVICE	270,796	-	15,198	-	255,598	5.61%
199-81	FACILITIES ACQUISITION & CONST.	537,077	537,077	5,760	5,760	(5,760)	0.00%
199-93	SHARED SERVICE ARRANGEMENT	-	-	-	-	-	0.00%
199-99	OTHER INTERGOVT. CHARGE	220,000	-	40,273	(1,645)	179,727	18.31%
199-00	OTHER USES/NON OPERATING EXP.	-	-	-	-	-	0.00%
	TOTAL FUND 199	19,164,395	711,181	6,229,157	1,595,118	12,224,057	32.50%
	BUDGETED DIFFERENCE	(594,916)					
	Amend. #3 (Softball Facilities)	(37,077)					
	AMENDED BUDGETED DIFFERENCE	(631,993)					

Projected Revenue vs. Actual - General Fund
2026-2027

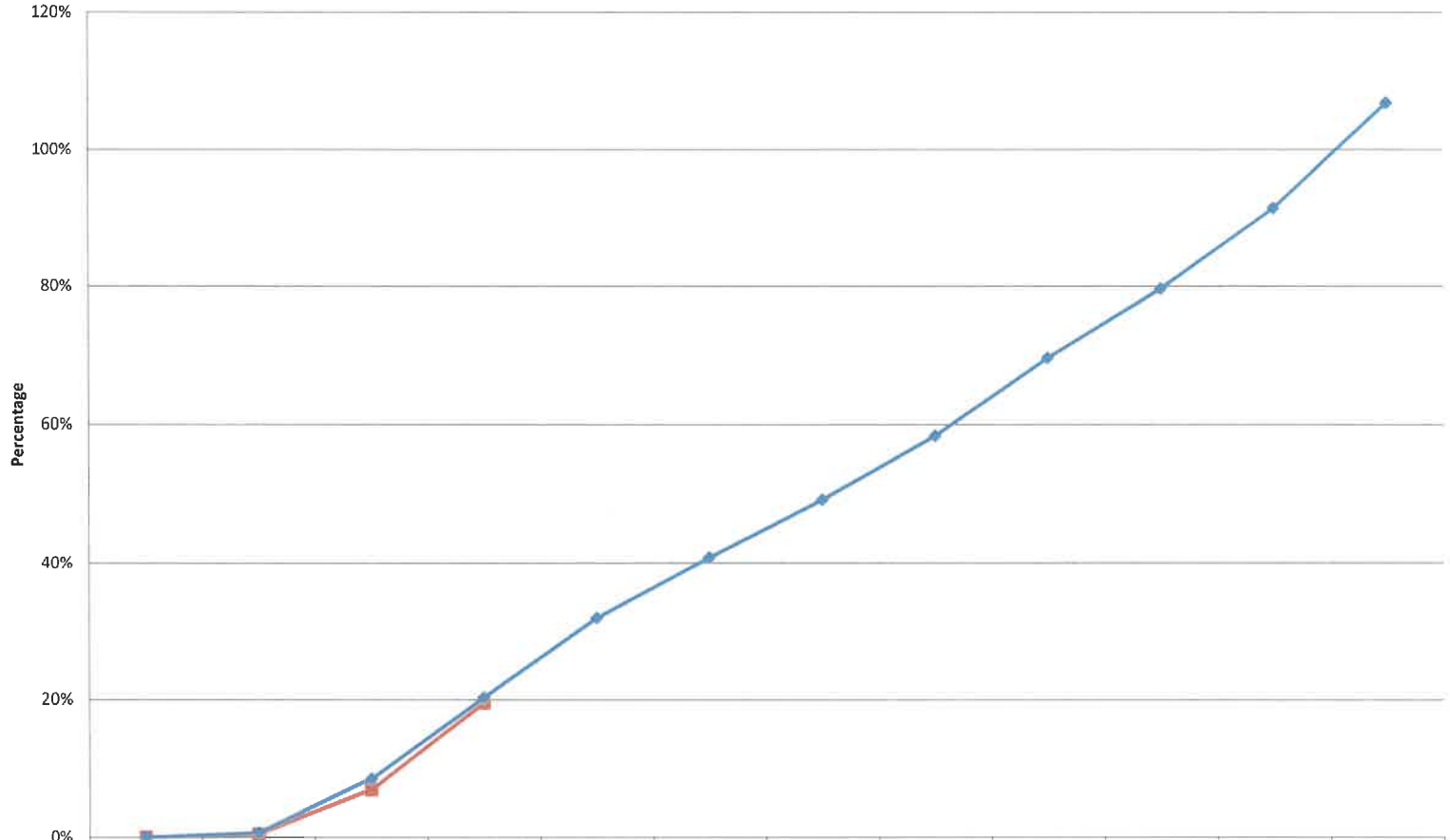


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	15%	28%								
Projected	1%	2%	17%	29%	38%	47%	58%	65%	67%	73%	76%	83%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF OCTOBER 2026
FOOD SERVICE FUND

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	65,970			18,022	47,948	27.32%
58XX	STATE MATCHING/OTHR STATE REV.	3,500			-	3,500	0.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	889,352			169,809	719,543	19.09%
		958,822			187,831	770,991	19.59%
		EXPENDITURE	ENCUMBRANCE	EXPENDITURES	MONTHLY	REMAINING	PERCENT
FUNCTION		BUDGET	YTD	YTD	EXPENSES	BALANCE	SPENT
240-35							
62XX	CONTRACT SERVICES	883,612	-	162,558	104,754	721,054	18.40%
63XX	SUPPLIES & MATERIALS/COMMODITIES	107,000	-	30,569	6,618	76,431	28.57%
64XX	MISC OPERATING COSTS	6,950	-	3,276	280	3,674	47.14%
66XX	CAPITAL OUTLAY	20,000	-	-	-	20,000	0.00%
		1,017,562	-	196,403	111,652	821,159	19.30%
	BUDGETED DIFFERENCE	(58,740)					

Projected Revenue vs. Actual - Food Service Fund
2026-2027

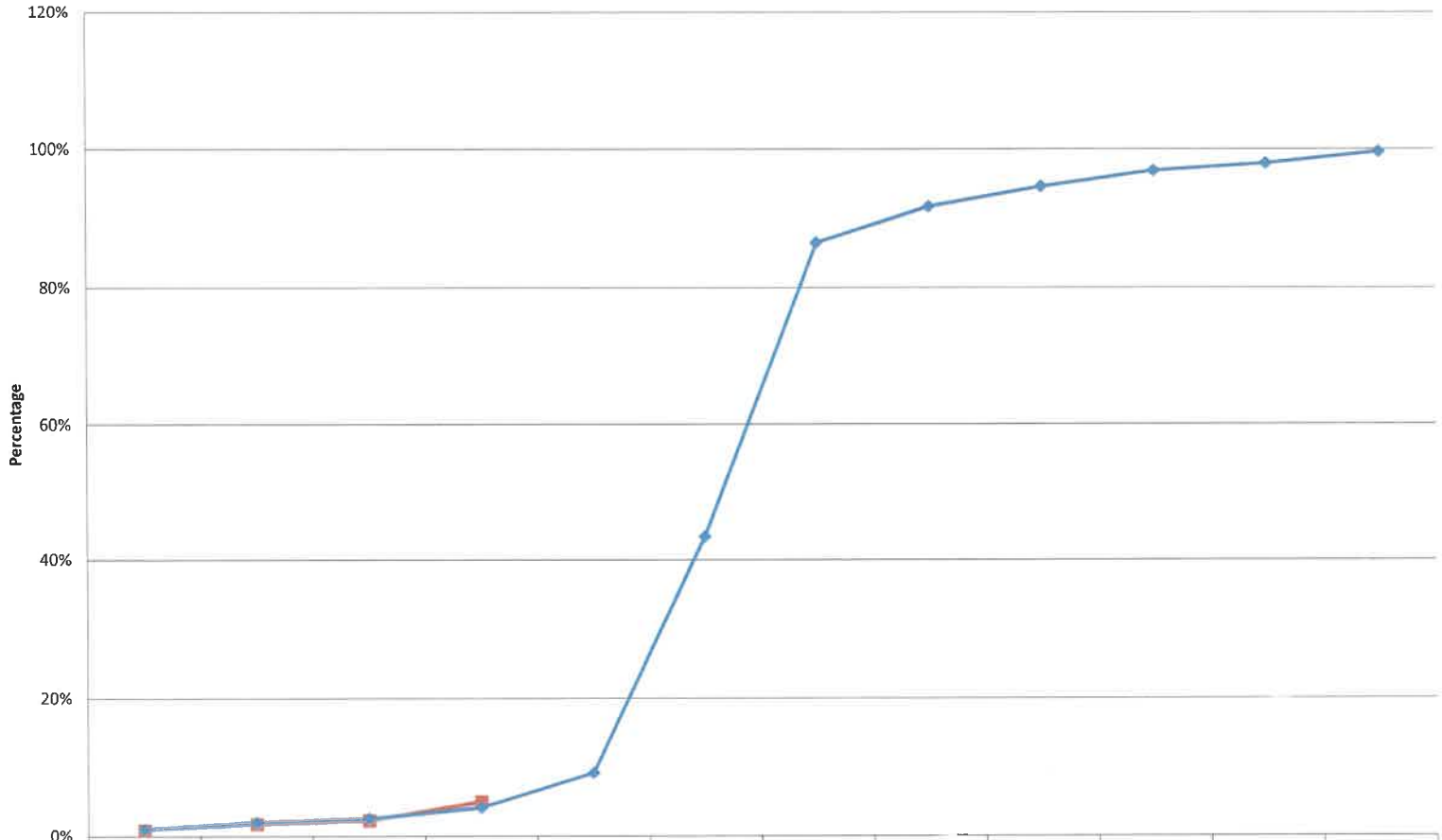


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	0%	1%	7%	20%								
Projected	0%	1%	8%	20%	32%	41%	49%	58%	70%	80%	91%	107%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF OCTOBER 2026
DEBT SERVICE FUND

FUND	DEBT SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,743,301			99,013	1,644,288	5.68%
58XX	TEA-IFA/EDA	200,000			-	200,000	0.00%
		1,943,301			99,013	1,844,288	5.10%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	2,154,150	-	795,325	-	1,358,825	36.92%
	BUDGETED DIFFERENCE	(210,849)					

Projected Revenue vs. Actual - Debt Service Fund
2026-2027



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	2%	5%								
Projected	1%	2%	3%	4%	9%	43%	86%	92%	95%	97%	98%	100%