BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Business Office Presentation	**Date:** March 23, 2025
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 March 2025 and fiscal year to date.

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

Board President's Approval: MCay

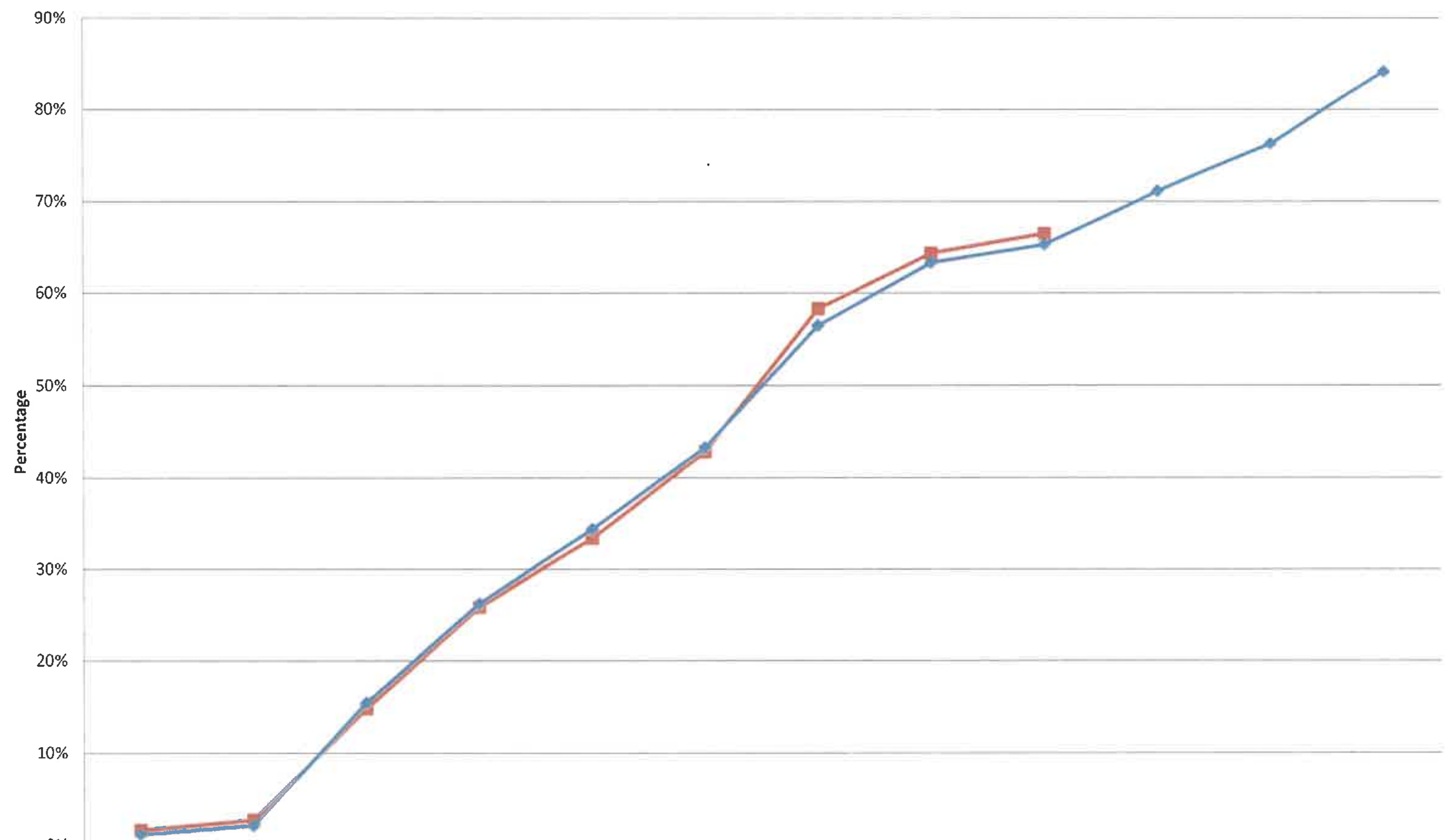
Superintendent's Approval: Ewaren

COMPARISON OF EXPENDITURES AND ENCUMBRANCES TO BUDGET
AS OF MARCH 2025
GENERAL FUND

FUND	GENERAL FUND	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
199							
57XX	LOCAL SOURCES	6,145,778			5,893,683	252,095	95.90%
58XX	STATE REVENUES	10,331,749			5,078,181	5,253,568	49.15%
59XX	FEDERAL REVENUES	20,000			104	19,896	0.52%
		16,497,527			10,971,968	5,525,559	66.51%

FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
199-11	INSTRUCTION	8,580,124	25,762	6,428,894	673,332	2,125,468	74.93%
199-12	LIBRARY	149,098	13,112	60,139	6,151	75,847	40.34%
199-13	CURRICULUM DEVELOPMENT	708,603	2,628	444,548	45,524	261,427	62.74%
199-21	SpEd/INSTRUCTIONAL LEADERSHIP	222,139	1,690	162,723	19,088	57,726	73.25%
199-23	CAMPUS LEADERSHIP	1,180,173	60	868,431	93,804	311,682	73.59%
199-31	GUIDANCE COUNSELING	460,950	1,585	255,556	28,554	203,809	55.44%
199-32	SOCIAL WORK SERVICES	50,285	-	4,398	826	45,887	8.75%
199-33	HEALTH SERVICES/NURSE	151,304	589	112,450	15,219	38,265	74.32%
199-34	STUDENT TRANSPORTATION	551,764	1,104	467,241	31,896	83,419	84.68%
199-35	FOOD SERVICES	3,390	-	3,103	-	287	91.53%
199-36	ATHLETICS/BAND/EXTRA CURRICULAR	688,791	23,908	530,907	49,604	133,976	77.08%
199-41	SUPT/BUSINESS OFFICE	804,711	6,628	572,046	55,154	226,037	71.09%
199-51	MAINTENANCE/CUSTODIAL	1,719,988	6,692	1,139,919	110,302	573,377	66.27%
199-52	SECURITY & MONITORING	45,600	2,998	15,276	991	27,326	33.50%
199-53	DATA PROCESSING SERVICES	673,923	15,277	443,578	52,203	215,068	65.82%
199-71	DEBT SERVICE	271,160	-	270,620	-	540	99.80%
199-81	FACILITIES ACQUISITION & CONST.	-	-	-	-	-	0.00%
199-93	SHARED SERVICE ARRANGEMENT	450,000	-	251,903	44,004	198,097	55.98%
199-99	OTHER INTERGOVT. CHARGE	225,000	-	119,971	36,401	105,029	53.32%
	TOTAL FUND 199	16,937,003	102,033	12,151,703	1,263,053	4,683,267	71.75%
	BUDGETED DIFFERENCE	(424,476)					
	Budget Amend. #2 (Centennial)	(15,000)					
	AMENDED BUDGET DIFFERENCE	(439,476)					

Projected Revenue vs. Actual - General Fund
2024-2025



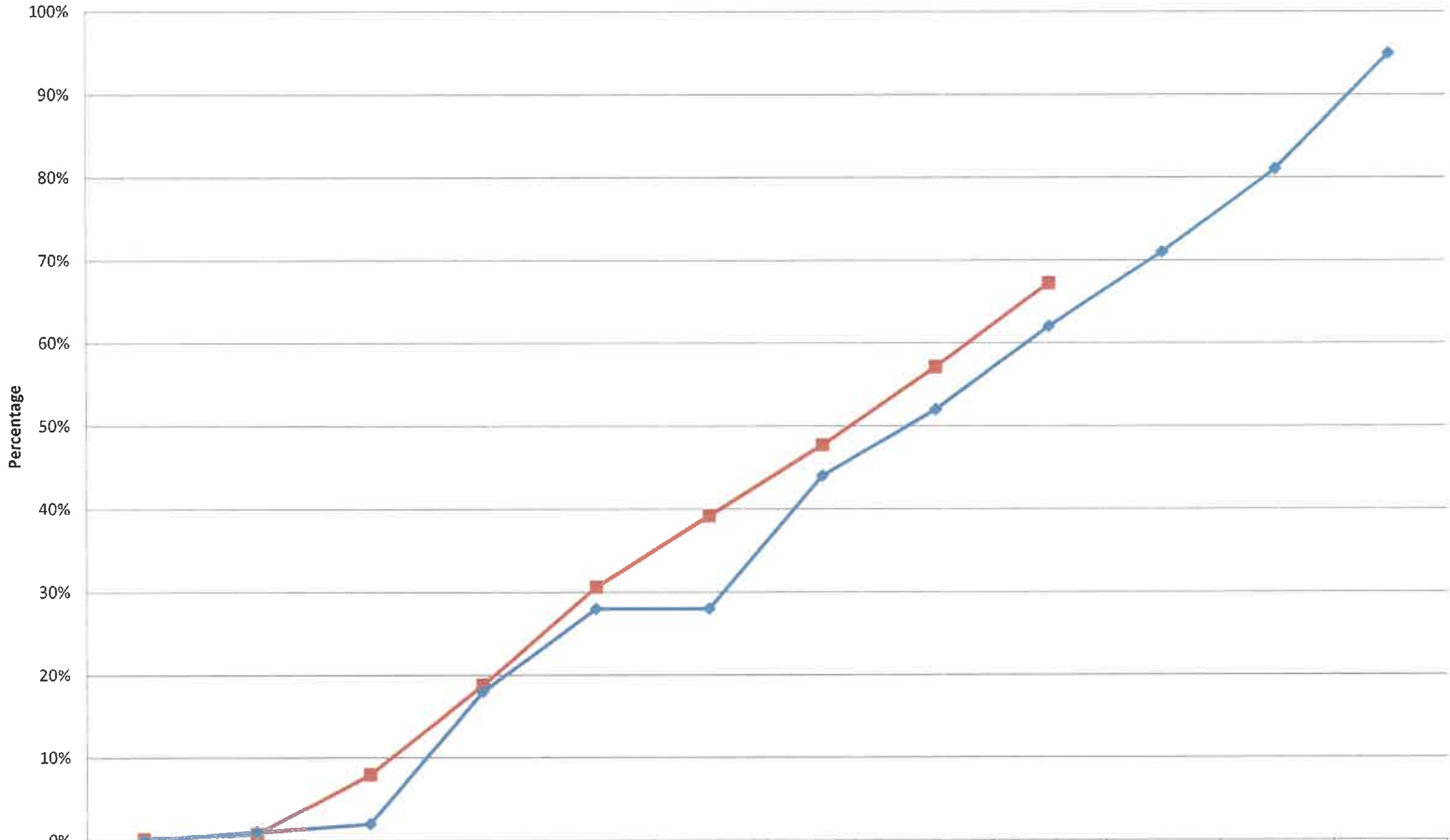
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	2%	3%	15%	26%	33%	43%	58%	64%	67%			
Projected	1%	2%	15%	26%	34%	43%	56%	63%	65%	71%	76%	84%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF MARCH 2025
FOOD SERVICE FUND

FUND	FOOD SERVICE	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
240							
57XX	MEALS/CATERING/A LA CARTE	69,962			53,529	16,433	76.51%
58XX	STATE MATCHING/OTHR STATE REV.	3,200			4,256	(1,056)	133.00%
59XX	FEDERAL LUNCH/BREAKFAST REIMB	853,133			565,277	287,856	66.26%
		926,295			623,062	303,233	67.26%

FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
240-35							
62XX	CONTRACT SERVICES	826,101	-	541,643	82,106	284,458	65.57%
63XX	SUPPLIES & MATERIALS/COMMODITIES	86,665	-	6,318	422	80,347	7.29%
64XX	MISC OPERATING COSTS	3,500	-	2,532	1,001	968	72.34%
66XX	CAPITAL OUTLAY	-	-	-	-	-	0.00%
		916,266	-	550,493	83,529	365,773	60.08%
	BUDGETED DIFFERENCE	10,029					

Projected Revenue vs. Actual - Food Service Fund
2024-2025

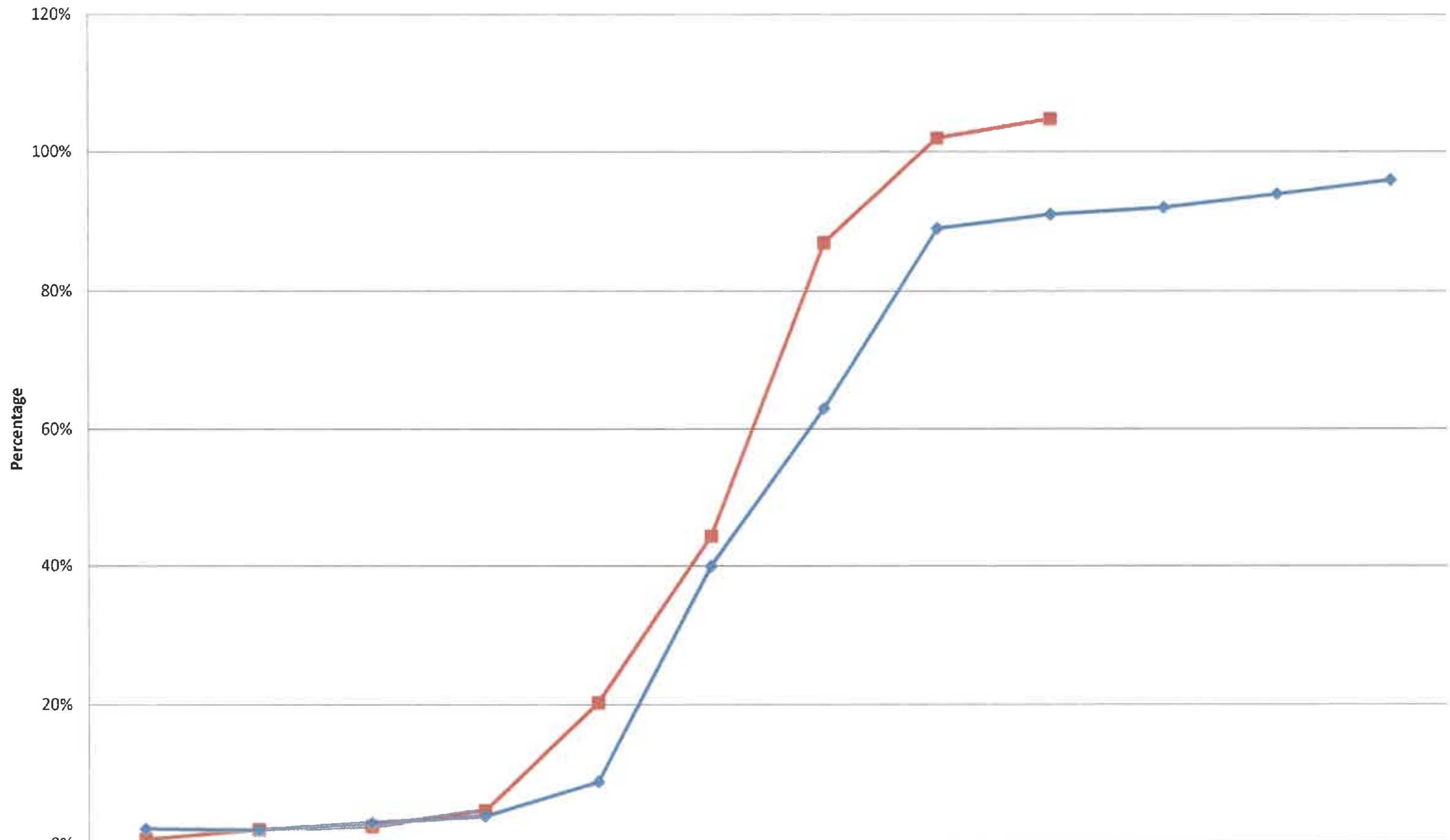


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	0%	1%	8%	19%	31%	39%	48%	57%	67%			
Projected	0%	1%	2%	18%	28%	28%	44%	52%	62%	71%	81%	95%

COMPARISON OF EXPENDITURES AND ENCUMBRANCE TO BUDGET
AS OF MARCH 2025
DEBT SERVICE FUND

FUND	**DEBT SERVICE**	REVENUE BUDGET			REVENUE REALIZED	REVENUE BALANCE	PERCENT REALIZED
599							
57XX	PROPERTY TAXES	1,817,458			1,719,205	98,253	94.59%
58XX	TEA-IFA/EDA	-			187,166	(187,166)	0.00%
		1,817,458			1,906,371	(88,913)	104.89%
FUNCTION		EXPENDITURE BUDGET	ENCUMBRANCE YTD	EXPENDITURES YTD	MONTHLY EXPENSES	REMAINING BALANCE	PERCENT SPENT
599-71	BOND PAYMENTS	1,810,525	-	1,809,525	-	1,000	99.94%
	BUDGETED DIFFERENCE	6,933					

Projected Revenue vs. Actual - Debt Service Fund
2024-2025



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual	1%	2%	3%	5%	20%	44%	87%	102%	105%			
Projected	2%	2%	3%	4%	9%	40%	63%	89%	91%	92%	94%	96%