



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Discussion and Consideration of Adoption of Official Budget for the 2023-2024
Fiscal Year

SUBMITTED BY: Laida P. Benavides, CPA **OF:** Chief Finance Office

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: August 16, 2023

RECOMMENDATION:

To adopt the proposed official budget 2023-2024 Fiscal Year.

RATIONALE:

The proposed official budget was prepared to cover all estimated revenue and proposed expenditures of the district for the fiscal year 2023-2024. It was prepared by August 20th as required by law and a notice of the public meeting to discuss the budget and proposed tax rate was published in a daily newspaper.

BUDGETARY INFORMATION: 2023-24 Budget

BOARD POLICY REFERENCE AND COMPLIANCE:

Texas Education Code Sections 44.001 to 44.006

Board Policy: CE (Legal) and CE (Local)

UNITED INDEPENDENT SCHOOL DISTRICT

Official Budget

Revenues, Expenditures and Changes in Fund Balance for 2023-2024

Description	General Fund	Debt Service Fund	Child Nutrition Fund	Memorandum Totals
Total Estimated Revenues				
5700 Local Sources	\$ 180,270,070	\$ 34,919,822	\$ 293,300	\$ 215,483,192
5800 State Sources	234,954,295	282,098	1,013,904	236,250,297
5900 Federal Sources	7,099,600	-	36,312,454	43,412,054
Total Revenues	422,323,965	35,201,920	37,619,658	495,145,543
Total Estimated Expenditures				
11 Instruction	237,758,555	-	-	237,758,555
12 Instructional Resources and Media Services	7,017,937	-	-	7,017,937
13 Curriculum and Instructional Staff Dev.	550,233	-	-	550,233
21 Instructional Administration	9,064,932	-	-	9,064,932
23 School Leadership	28,231,629	-	-	28,231,629
31 Guidance and Counseling	16,229,363	-	-	16,229,363
32 Social Work Services	3,990,173	-	-	3,990,173
33 Health Services	5,944,633	-	-	5,944,633
34 Pupil Transportation	20,573,281	-	-	20,573,281
35 Food Services	-	-	36,773,454	36,773,454
36 Co-curricular Activities	16,520,719	-	-	16,520,719
41 General Administration	13,011,964	-	-	13,011,964
51 Plant Maintenance and Operations	42,331,368	-	821,204	43,152,572
52 Security and Monitoring Services	12,562,594	-	25,000	12,587,594
53 Data Processing Services	3,928,572	-	-	3,928,572
61 Community Services	588,615	-	-	588,615
71 Debt Service	10,198,980	35,201,920	-	45,400,900
81 Facilities Acquisitions	251,000	-	-	251,000
95 Juvenile Justice Alternative Ed. Program	205,184	-	-	205,184
99 Other Governmental Charges	2,871,504	-	-	2,871,504
Total Expenditures	431,831,236	35,201,920	37,619,658	504,652,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,507,270)	0	-	(9,507,270)
Total Other Sources (Uses)				
7900 Transfer In - ESSER III	-	-	-	-
8900 Transfer (Out)	-	-	-	-
Total Other Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(9,507,270)	0	-	(9,507,270)
Estimated Beg. Net Position, 9-1-23	99,740,937	8,525,113	3,102,714	111,368,764
Est. Ending Net Position, 8-31-24	\$ 90,233,667	\$ 8,525,113	\$ 3,102,714	\$ 101,861,494