



**Natalia Independent School District**

**2023 - 2024**

*Proposed Budgets*



# Natalia Independent School District



Fiscal Year 2023 - 2024

Draft

## GENERAL FUND PROPOSED BUDGET

| REVENUES   | 2022-2023         | 2023-2024         | Difference       | %              |
|--|-------------------|-------------------|------------------|----------------|
| LOCAL  | Adopted           | Proposed          | From Prior Year  | Change         |
| Tax Collections  | 3,433,908         | 3,980,297         | 546,389          | 15.91%         |
| Interest Earnings (5742)                                       | 8,000             | 123,500           | 115,500          | 1443.75%       |
| Facility Rentals (5743)  | 33,600            | 33,400            | (200)            | -0.60%         |
| Other Local Sources (5749/5752)                                | 65,000            | 150,000           | 85,000           | 130.77%        |
| <b>TOTAL LOCAL</b>   | <b>3,540,508</b>  | <b>4,287,197</b>  | <b>746,689</b>   | <b>21.09%</b>  |
| STATE  |                   |                   |                  |                |
| Foundation School Program/ASF (5811/12)                        | 9,202,797         | 10,186,314        | 983,517          | 10.69%         |
| TRS On-Behalf Contribution (5831)                              | 637,642           | 687,927           | 50,285           | 7.89%          |
| Other State Sources (Medicare Part D)                          | 28,100            | 35,000            | 6,900            | 24.56%         |
| <b>TOTAL STATE</b>   | <b>9,868,539</b>  | <b>10,909,241</b> | <b>1,040,702</b> | <b>10.55%</b>  |
| FEDERAL  |                   |                   |                  |                |
| SHARS (5931)   | 165,000           | 130,000           | (35,000)         | -21.21%        |
| Other Federal Sources  | -                 | -                 | -                | -              |
| <b>TOTAL FEDERAL</b>   | <b>165,000</b>    | <b>130,000</b>    | <b>(35,000)</b>  | <b>-21.21%</b> |
| <b>Total Revenues</b>  | <b>13,574,047</b> | <b>15,326,438</b> | <b>1,752,391</b> | <b>12.91%</b>  |
| <b>OTHER SOURCES</b>   |                   |                   |                  |                |
| ** Operating Transfer In                                       |                   | 152,589           |                  |                |
| Total Other Sources  | -                 | 152,589           | 152,589          | 0.00%          |
| <b>Total Revenue &amp; Other Sources</b>                       | <b>13,574,047</b> | <b>15,479,027</b> | <b>1,752,391</b> | <b>12.91%</b>  |
| <b>EXPENDITURES</b>  | 2022-2023         | 2023-2024         | Difference       | %              |
|  | Adopted           | Proposed          | From Prior Year  | Change         |
| 11 Instruction   | 6,642,475         | 7,568,588         | 926,113          | 13.94%         |
| 12 Instructional Resources & Media                             | 123,350           | 114,263           | (9,087)          | -7.37%         |
| 13 Teacher Training & Professional Development                 | 312,692           | 246,786           | (65,906)         | -21.08%        |
| 21 Instructional Administration                                | 222,615           | 288,208           | 65,593           | 29.46%         |
| 23 School Leadership   | 852,397           | 1,001,770         | 149,373          | 17.52%         |
| 31 Guidance & Counseling                                       | 338,296           | 503,024           | 164,728          | 48.69%         |
| 33 Health Services   | 111,999           | 166,701           | 54,702           | 48.84%         |
| 34 Student Transportation                                      | 569,669           | 586,519           | 16,850           | 2.96%          |
| 36 Cocurricular/Extracurricular                                | 897,791           | 1,090,657         | 192,866          | 21.48%         |
| 41 General Administration                                      | 651,879           | 757,569           | 105,690          | 16.21%         |
| 51 Plant Maintenance   | 1,778,485         | 1,916,466         | 137,981          | 7.76%          |
| 52 Security & Monitoring                                       | 129,725           | 224,800           | 95,075           | 73.29%         |
| 53 Data Processing   | 588,648           | 618,832           | 30,184           | 5.13%          |
| 61 Community Services  | 62,131            | 66,790            | 4,659            | 7.50%          |
| 71 Debt Services   | 280,895           | 264,608           | (16,287)         | -5.80%         |
| 81 Facilities Acq. & Construction                              | -                 | 56,946            | 56,946           | 100.00%        |
| 93 Payments to Fiscal Agents/SSA                               | 11,000            | 6,500             | (4,500)          | -              |
| <b>Total Expenditures</b>                                      | <b>13,574,047</b> | <b>15,479,027</b> | <b>1,904,980</b> | <b>14.03%</b>  |
| <b>OTHER USES</b>  |                   |                   |                  |                |
| Transfers Out  | -                 | -                 | -                | -              |
| Total Other Uses   | -                 | -                 | -                | -              |
| <b>Total Expenditures &amp; Other Uses</b>                     | <b>13,574,047</b> | <b>15,479,027</b> | <b>1,904,980</b> | <b>14.03%</b>  |
| Excess/(Deficit) Revenues and Expenditures<br>in General Fund. | -                 | -                 | (152,589)        | (0)            |

\*\* Transfer-in is the booking entry to comply with GASB 96 (Subscription-Based Information Technology Arrangements)



# Natalia Independent School District



Fiscal Year 2023 - 2024

## FOOD SERVICE FUND

### PROPOSED BUDGET

| REVENUES                                   | 2022-2023<br>Adopted | 2023-2024<br>Proposed | Difference<br>From Prior Year | %<br>Change    |
|--|----------------------|-----------------------|-------------------------------|----------------|
| <b>LOCAL</b>                               |                      |                       |                               |                |
| Interest Earnings (5742)                   | 1,000                | 1,000                 | -                             | 0.00%          |
| Lunch/Breakfast Sales & Catering (5751)    | 10,000               | 30,000                | 20,000                        | 200.00%        |
| <b>TOTAL LOCAL</b>                         | <b>11,000</b>        | <b>31,000</b>         | <b>20,000</b>                 | <b>181.82%</b> |
| <b>STATE</b>                               |                      |                       |                               |                |
| State Match & Other                        | -                    | -                     | -                             | -              |
| <b>TOTAL STATE</b>                         | <b>-</b>             | <b>-</b>              | <b>-</b>                      | <b>-</b>       |
| <b>FEDERAL</b>                             |                      |                       |                               |                |
| School Breakfast Program (5921)            | 276,282              | 216,430               | (59,852)                      | -21.66%        |
| ** NSLP & Snacks (5922)                    | 542,812              | 608,113               | 65,301                        | 12.03%         |
| USDA Commodities (5923)                    | 75,800               | 69,669                | (6,131)                       | -8.09%         |
| Head Start (5939)                          | -                    | -                     | -                             | -              |
| <b>TOTAL FEDERAL</b>                       | <b>894,894</b>       | <b>894,212</b>        | <b>(682)</b>                  | <b>-0.08%</b>  |
| <b>Total Revenue</b>                       | <b>905,894</b>       | <b>925,212</b>        | <b>19,318</b>                 | <b>2.13%</b>   |
| <b>OTHER SOURCES</b>                       |                      |                       |                               |                |
| Operating Transfer In                      | -                    | -                     | -                             | -              |
| Total Other Sources                        | -                    | -                     | -                             | -              |
| <b>Total Revenue &amp; Other Sources</b>   | <b>905,894</b>       | <b>925,212</b>        | <b>19,318</b>                 | <b>2.13%</b>   |
| <b>EXPENDITURES</b>                        |                      |                       |                               |                |
| 35 Food Services                           | 892,094              | 912,212               | 20,118                        | 2.26%          |
| 41 General Administration                  | -                    | -                     | -                             | -              |
| 51 Plant Maintenance                       | 13,800               | 13,000                | (800)                         | -5.80%         |
| <b>TOTAL EXPENDITURES</b>                  | <b>905,894</b>       | <b>925,212</b>        | <b>19,318</b>                 | <b>2.13%</b>   |
| <b>OTHER USES</b>                          |                      |                       |                               |                |
| Transfers Out                              | -                    | -                     | -                             | -              |
| Total Other Uses                           | -                    | -                     | -                             | -              |
| <b>Total Expenditures &amp; Other Uses</b> | <b>905,894</b>       | <b>925,212</b>        | <b>19,318</b>                 | <b>2.13%</b>   |
| Excess/(Deficit) Revenues and Expenditures | -                    | -                     | -                             | -              |

\*\* 2022-2023 NSLP Revenue was amended during the year due to increased enrollment



# Natalia Independent School District



Fiscal Year 2023 - 2024

## DEBT SERVICE FUND

### PROPOSED BUDGET

| REVENUES                                   | 2022-2023<br>Adopted | 2023-2024<br>Proposed | Difference<br>From Prior Year | %<br>Change       |
|--|----------------------|-----------------------|-------------------------------|-------------------|
| <b>LOCAL</b>                               |                      |                       |                               |                   |
| Taxes Current & Delinquent (5711/12/19)    | 1,175,594            | 1,458,964             | 283,370                       | 24.10%            |
| Interest Earnings (5742)                   | 2,000                | 25,000                | 23,000                        | 1150.00%          |
| <b>TOTAL LOCAL</b>                         | <b>1,177,594</b>     | <b>1,483,964</b>      | <b>306,370</b>                | <b>26.02%</b>     |
| <b>STATE</b>                               |                      |                       |                               |                   |
| IFA and EDA                                | 61,707               | -                     | (61,707)                      | -100.00%          |
| <b>TOTAL STATE</b>                         | <b>61,707</b>        | <b>-</b>              | <b>(61,707)</b>               | <b>-100.00%</b>   |
| <b>FEDERAL</b>                             |                      |                       |                               |                   |
| Other Federal Sources                      | -                    | -                     | -                             | -                 |
| <b>TOTAL FEDERAL</b>                       | <b>-</b>             | <b>-</b>              | <b>-</b>                      | <b>0.00%</b>      |
| <b>Total Revenue</b>                       | <b>1,239,301</b>     | <b>1,483,964</b>      | <b>244,663</b>                | <b>19.74%</b>     |
| <b>OTHER SOURCES</b>                       |                      |                       |                               |                   |
| Operating Transfer In                      | -                    | -                     | -                             | -                 |
| Total Other Sources                        | -                    | -                     | -                             | -                 |
| <b>Total Revenue &amp; Other Sources</b>   | <b>1,239,301</b>     | <b>1,483,964</b>      | <b>244,663</b>                | <b>19.74%</b>     |
| <b>EXPENDITURES</b>                        |                      |                       |                               |                   |
| <b>71 Debt Services</b>                    |                      |                       |                               |                   |
| Principal on Bonds (6511)                  | 280,000              | 295,000               | 15,000                        | 5.36%             |
| Interest on Bonds (6521)                   | 326,500              | 312,500               | (14,000)                      | -4.29%            |
| Other Debt Services Fees                   | -                    | 18,000                | -                             | 1800000.00%       |
| <b>TOTAL EXPENDITURES</b>                  | <b>606,500</b>       | <b>625,500</b>        | <b>1,000</b>                  | <b>0.16%</b>      |
| <b>OTHER USES</b>                          |                      |                       |                               |                   |
| (a) Transfers Out                          | -                    | 858,464               | -                             | -                 |
| Total Other Uses                           | -                    | 858,464               | -                             | -                 |
| <b>Total Expenditures &amp; Other Uses</b> | <b>606,500</b>       | <b>1,483,964</b>      | <b>1,000</b>                  | <b>0.16%</b>      |
| Excess/(Deficit) Revenues and Expenditures | <b>632,801</b>       | <b>-</b>              | <b>243,663</b>                | <b>38.51% (a)</b> |

#### Notes

(a) Approval for a tax defeasance will be requested in August 2023 when the tax rate is adopted. The defeasance will allow the district to make an estimated principal payment toward the 2019 Bonded Debt.