

Agenda of Special Meeting

The Board of Trustees Rains ISD

A Special Meeting of the Board of Trustees of Rains ISD will be held Monday, August 21, 2023, beginning at 6:30 PM in the Board Room - RAINS I.S.D. Administration Building, 1759 W. US Highway 69, Emory, Texas 75440.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. OPENING - CALL TO ORDER, PLEDGE(S) OF ALLEGIANCE & INVOCATION
- II. PUBLIC HEARING
 - II.A. Public Hearing to Discuss the 2023-2024 Proposed Budget and Tax Rate
- III. PUBLIC COMMENT
- IV. CLOSED SESSION
 - IV.A. Personnel, Texas Government Code § 551.074
 - IV.B. Security, Texas Government Code § 551.089
 - IV.B.1. Discuss Approving a Resolution Regarding a Security Program
- V. ACTION, IF ANY, ON ITEMS DISCUSSED IN CLOSED SESSION
 - V.A. Approve a Resolution Regarding a Security Program
- VI. ITEMS FOR DISCUSSION AND/OR ACTION
 - VI.A. Budget 2023-2024
 - VI.A.1. Amend Budget, 2022-2023
 - VI.A.2. Adopt Budget, 2023-2024
 - VI.B. Resolution to Set Tax Rate, 2023-2024
 - VI.C. ORDER VOTER-APPROVAL TAX RATE ELECTION (VATRE)-
NOVEMBER 7, 2023
- VII. BOARD CORRESPONDENCE, HANDOUTS (As Available)
 - VII.A. 2023 TASA/TASB Conference Information
- VIII. ADJOURNMENT

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

The Rains ISD Board of Trustees will hold a Public Hearing to discuss the Proposed Budget and Tax Rate at the Special Meeting on August 21, 2023.

Posted on Thursday, August 17, 2023, at 6:20 p.m. for the Rains I.S.D. Board of Trustees.



2023-2024 Rains ISD Proposed Budget



Primary Budget Changes

- » Salary Adjustment
 - ◆ Teacher Scale - minimum \$500 increase year to year 22/23 to 23/24
 - ◆ At mid-range increase
 - 2% Hourly
 - 1% Professional
- » TRS Increases
 - ◆ TRS Retirement increase 0.25%
 - ◆ TRS ActiveCare District paid portion increase \$20/month from \$300 to \$320
- » RCAD budget increase
- » TASB RMF Insurance (Property, Auto) increase
- » CIS change and cost increase (1-time?)
- » One bus removed from replacement
- » Personnel overlap - Business Office



Non-Budget Programs

» Title I	\$ 421,000
» IDEA Part B	\$ 357,000
» IDEA Pre School	\$ 3,000
» Carl Perkins	\$ 20,000
» Title II	\$ 70,000
» Title III	\$ 13,000
» Title V	\$ 30,000
» Rains After School Program	\$ 20,000
» Child Development Center	\$ 20,000
» Head Start	\$ 140,000
» Title IV	\$ 75,000
» ESSER	\$ 35,580
» School Safety Standards / Silent Alarm	\$ 1,000,000
» TCLAS	\$ 207,619
» Essential Schools Framework	\$ 277,000
» ARP Homeless	\$ 230,000
	\$ 15,000
Total	\$2,934,199



State Dedicated Programs

» Special Education	\$ 1,060,000
» Career & Tech	\$ 880,000
» Compensatory	\$ 915,000
» Bilingual	\$ 42,000
» Transportation	\$ 193,000
» Early Education	\$ 193,000
» Dyslexia	\$ 125,000
» CCMR	\$ 51,000
» School Safety	\$ 75,900

Total \$3,534,900



Funding Changes

General Fund

» <u>Budget Change from Prior Year</u>	<u>\$ 216,070</u>
» Local decrease - compression / homestead	\$1,385,400
» State increase - hold harmless adjustment	\$1,411,470
» Federal increase - indirect cost (half is 1 time)	\$ 190,000

Food Service

» <u>Budget Change from Prior Year</u>	<u>\$ 27,036</u>
» Local decrease - school-wide CEP	\$ 25,000
» State increase - school-wide CEP	\$ 52,036

Debt Service

» <u>Budget Change from Prior Year</u>	<u>\$ 3,600</u>
» Local decrease - homestead exemption	\$ 241,400
» State increase - hold harmless adjustment	\$ 245,000





Extracurricular

»» Function 36

2022-2023

\$840,544

2023-2024

\$839,453

Change

(\$1,091)



Instruction

Function 11

2022-2023	2023-2024	Change
\$10,100,712	\$10,247,054	\$146,342

- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare





Media Services

»» Function 12

2022-2023	2023-2024	Change
\$201,897	\$216,424	\$14,527

- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



Curr. Staff Development

Function 13 <<

2022-2023	2023-2024	Change
\$211,682	\$190,669	(\$ 4,351)

- » Reading Academies
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare





Instructional Leadership (Special Services)

»» Function 21

2022-2023	2023-2024	Change
\$352,344	\$394,115	\$41,771

- » Position adjustment
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



School Leadership

Function 23 <<

2022-2023	2023-2024	Change
\$973,004	\$964,454	(\$8,550)

- » Personnel change
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare





Guidance & Counseling

»» Function 31

2022-2023	2023-2024	Change
\$657,918	\$681,812	\$23,894

- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



Social Work Services

Function 32 ««

2022-2023	2023-2024	Change
\$74,000	\$102,000	\$28,000

- » Provider change to NETX CIS
- » Likely to be less than 22/23 when grants available in 24/25.





Health Services

»» Function 33

2022-2023	2023-2024	Change
\$127,308	\$145,247	\$17,739

- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



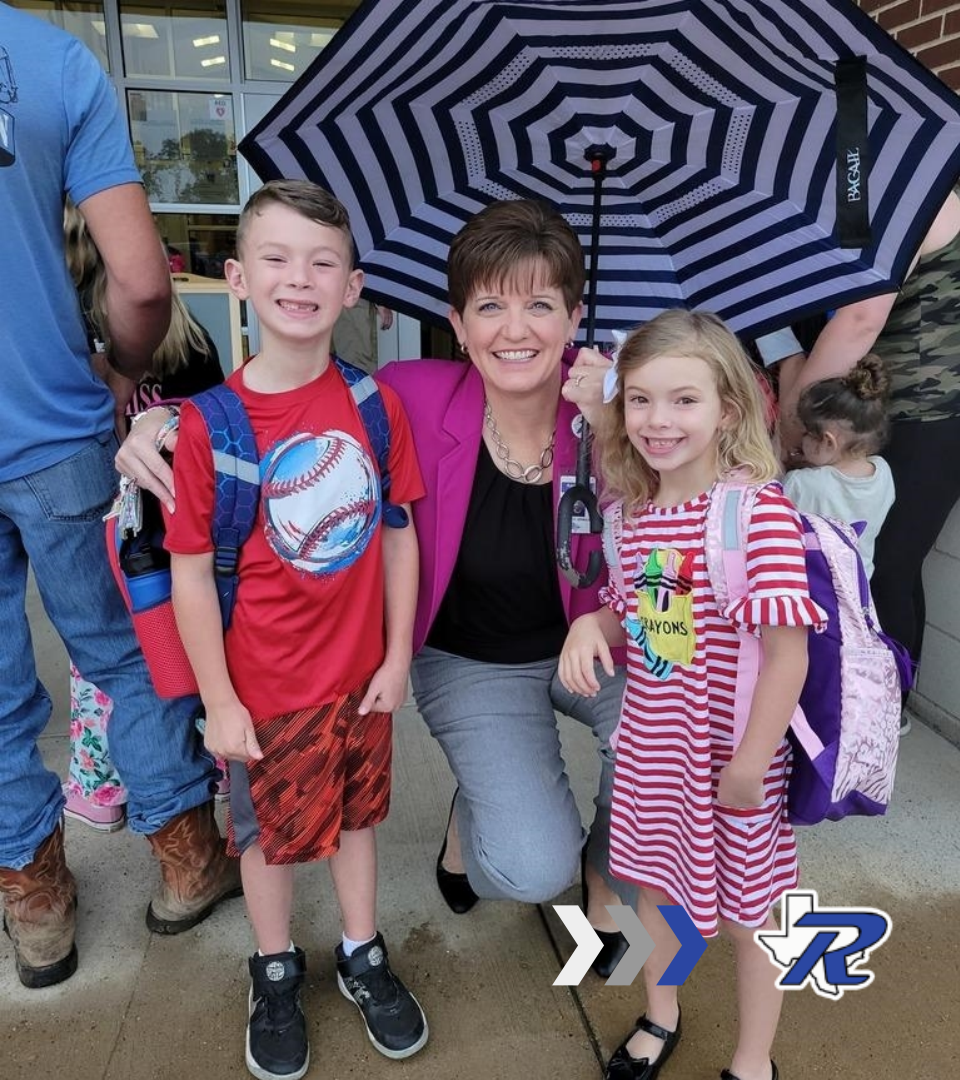
Pupil Transportation

Function 34 <<<

2022-2023	2023-2024	Change
\$1,091,631	\$985,695	\$105,936

- » **Bus Replacement reduced by one**
- » Salary Adjustments
- » TRS Retirement
- » TRS ActiveCare





General Administration

»» Function 41

2022-2023	2023-2024	Change
\$683,606	\$751,445	\$67,839

- » Business Office personnel overlap
- » Employee lunch discount program
- » RCAD collection fees
- » Liability Insurance
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



Maintenance & Operations

Function 51 <<

2022-2023	2023-2024	Change
\$2,289,414	\$2,256,694	(\$32,720)

- » Temporary position not refilled
- » TASB RMF Property Insurance
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare





Security

»» Function 52

2022-2023	2023-2024	Change
\$79,001	\$75,530	(\$3,471)

- » 22/23 one-time cost - security audit
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare



Data Processing

Function 53



2022-2023	2023-2024	Change
\$119,500	\$121,500	\$2,000

» Cyber-security Insurance



Intergovernmental

Function 99 <<

2022-2023	2023-2024	Change
\$340,389	\$399,200	\$58,811

» RCAD Appraisal Fees





Food Service

»» Function 35

2022-2023	2023-2024	Change
\$1,074,749	\$1,139,036	\$64,287

- » **Position adjustment**
- » Food Cost adjusted to actual
- » Salary adjustments
- » TRS Retirement
- » TRS ActiveCare

M&O Tax Rate

»	2004-2005	1.48
»	2005-2006	1.46
»	2006-2007	1.307
»	2007-2008	1.04
»	2008-2009	1.04
»	2009-2010	1.04
»	2010-2011	1.04
»	2011-2012	1.04
»	2012-2013	1.04
»	2013-2014	1.04
»	2014-2015	1.04
»	2015-2016	1.04
»	2016-2017	1.04
»	2017-2018	1.04
»	2018-2019	1.04
»	2019-2020	0.97
»	2020-2021	0.8948
»	2021-2022	0.8720
»	2022-2023	0.8546
»	2023-2024	0.7839 + 0.1200 = <u>0.9039</u>

base rate + TRE add = proposed rate

Base rate estimated / will be adjusted to maximum effective rate after TEA certification of maximum compressed rate and calculation of maximum effective rate.



2023-2024 I&S Tax Rate

» 2022-2023 Rate	0.0874
» Estimated Rate for 2023-2024	0.0874



2022-2023 Total Tax Rate

» I&S	0.0874
» est. M&O effective rate	0.7839
» proposed TRE	0.1200
Total Rate	0.9913





Discussion / Questions



Final Budget Amendment 22-23

Account Number FC	2022-23 Original Budget	WAG	Audit Adjustments	Salary Acct/Accru	Final Budget
181 E 36 COCURR./EXTRACURR.ACTIVITIES	840,544	16,000	40,000	70,000	966,544
199 E 11 INSTRUCTION	10,100,712	60,000	-	400,000	10,560,712
199 E 12 INST. RESOURCES & MEDIA SVCS	201,897	-	5,000	20,000	226,897
199 E 13 CURRICULUM DEV.& INST.STF DEV	211,682	-	5,000	-	216,682
199 E 21 INSTRUCTIONAL LEADERSHIP	352,344	35,000	-	20,000	407,344
199 E 23 SCHOOL LEADERSHIP	973,004	15,000	-	-	988,004
199 E 31 GUIDANCE & COUNSELING	657,918	-	10,000	-	667,918
199 E 32 SOCIAL WORK SERVICES	74,000	-	-	-	74,000
199 E 33 HEALTH SERVICES	127,308	-	5,000	20,000	152,308
199 E 34 PUPIL TRANSPORTATION	1,091,631	-	-	40,000	1,131,631
199 E 41 GENERAL ADMINISTRATION	683,606	60,000	30,000	10,000	783,606
199 E 51 PLANT MAINTENANCE & OPERATIONS	2,289,414	-	-	-	2,289,414
199 E 52 SECURITY & MONITORING SERVICES	79,001	50,000	-	5,000	134,001
199 E 53 DATA PROCESSING SERVICES	119,500	-	-	-	119,500
199 E 61 COMMUNITY SERVICES	-	-	-	-	-
199 E 71 DEBT SERVICES	-	-	-	-	-
199 E 81 FACILITIES ACQ. & CONSTRUCTION	-	1,140,000	-	-	1,140,000
199 E 99 Other Intergovernmental Charge	340,389	-	15,000	-	355,389
240 E 35 FOOD SERVICES	1,074,749	75,000	50,000	50,000	1,249,749
	19,217,699	1,451,000	160,000	635,000	21,463,699
					2,246,000

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
181	COCURRICULAR					
R	Revenue					
00						
181 R 00 57-- -- ---	LOCAL REVENUE	70,000.00	70,000.00	77,011.12	80,000.00	10,000.00
181 R 00 58-- -- ---	STATE PROGRAM REVENUE	28,250.00	28,250.00	24,431.78	22,041.00	-6,209.00
181 R 00 ---- -- ---		98,250.00	98,250.00	101,442.90	102,041.00	3,791.00
181 R -- ---- -- ---	Revenue	98,250.00	98,250.00	101,442.90	102,041.00	3,791.00
E	Expense					
36	COCURR./EXTRACURR.ACTIVITIES					
181 E 36 61-- -- ---	PAYROLL COSTS	434,913.00	434,913.00	417,394.06	433,822.00	-1,091.00
181 E 36 62-- -- ---	CONTRACTED SERVICE	74,401.00	74,401.00	14,931.01	74,401.00	
181 E 36 63-- -- ---	SUPPLIES	129,800.00	129,800.00	81,053.49	129,800.00	
181 E 36 64-- -- ---	OTHER OPER COST	181,430.00	181,430.00	130,088.51	181,430.00	
181 E 36 66-- -- ---	CAPITAL OUTLAY	20,000.00	20,000.00		20,000.00	
181 E 36 ---- -- ---	COCURR./EXTRACURR.ACTIVITIES	840,544.00	840,544.00	643,467.07	839,453.00	-1,091.00
181 E -- ---- -- ---	Expense	840,544.00	840,544.00	643,467.07	839,453.00	-1,091.00
181 - -- ---- -- ---	COCURRICULAR	-742,294.00	-742,294.00	-542,024.17	-737,412.00	4,882.00

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
199	GENERAL FUND					
R	Revenue					
00						
199 R 00 57-- -- ---	LOCAL REVENUE	8,404,400.00	8,404,400.00	8,143,107.10	7,019,000.00	-1,385,400.00
199 R 00 58-- -- ---	STATE PROGRAM REVENUE	9,339,005.00	9,339,005.00	6,606,736.99	10,750,475.00	1,411,470.00
199 R 00 59-- -- ---	FEDERAL PROGRAM REVENUE	310,000.00	310,000.00	311,216.27	500,000.00	190,000.00
199 R 00 ---- -- ---		18,053,405.00	18,053,405.00	15,061,060.36	18,269,475.00	216,070.00
199 R -- ---- -- ---	Revenue	18,053,405.00	18,053,405.00	15,061,060.36	18,269,475.00	216,070.00
E	Expense					
11	INSTRUCTION					
199 E 11 61-- -- ---	PAYROLL COSTS	9,352,214.00	9,352,214.00	8,253,651.84	9,511,956.00	159,742.00
199 E 11 62-- -- ---	CONTRACTED SERVICE	186,569.00	186,569.00	158,866.33	186,569.00	
199 E 11 63-- -- ---	SUPPLIES	405,379.00	405,379.00	365,003.60	406,979.00	1,600.00
199 E 11 64-- -- ---	OTHER OPER COST	106,550.00	106,550.00	40,296.47	106,550.00	
199 E 11 66-- -- ---	CAPITAL OUTLAY	50,000.00	50,000.00	453,008.31	35,000.00	-15,000.00
199 E 11 ---- -- ---	INSTRUCTION	10,100,712.00	10,100,712.00	9,270,826.55	10,247,054.00	146,342.00
12	INST. RESOURCES & MEDIA SVCS					
199 E 12 61-- -- ---	PAYROLL COSTS	150,517.00	150,517.00	139,993.66	165,044.00	14,527.00
199 E 12 62-- -- ---	CONTRACTED SERVICE	2,600.00	2,600.00	6,313.32	2,600.00	
199 E 12 63-- -- ---	SUPPLIES	47,430.00	47,430.00	43,385.94	47,430.00	
199 E 12 64-- -- ---	OTHER OPER COST	1,350.00	1,350.00	37.15	1,350.00	
199 E 12 ---- -- ---	INST. RESOURCES & MEDIA SVCS	201,897.00	201,897.00	189,730.07	216,424.00	14,527.00
13	CURRICULUM DEV.& INST.STF DEV					
199 E 13 61-- -- ---	PAYROLL COSTS	108,894.00	108,894.00	155,380.85	112,881.00	3,987.00
199 E 13 62-- -- ---	CONTRACTED SERVICE	14,150.00	14,150.00	5,798.00	14,150.00	
199 E 13 63-- -- ---	SUPPLIES	10,500.00	10,500.00	11,727.68	10,500.00	
199 E 13 64-- -- ---	OTHER OPER COST	78,138.00	78,138.00	5,160.18	53,138.00	-25,000.00
199 E 13 ---- -- ---	CURRICULUM DEV.& INST.STF DEV	211,682.00	211,682.00	178,066.71	190,669.00	-21,013.00

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
199	GENERAL FUND					
E	Expense					
21	INSTRUCTIONAL LEADERSHIP					
199 E 21 61-- -- ---	PAYROLL COSTS	300,344.00	300,344.00	308,638.80	342,115.00	41,771.00
199 E 21 62-- -- ---	CONTRACTED SERVICE	27,000.00	27,000.00	16,847.56	27,000.00	
199 E 21 63-- -- ---	SUPPLIES	9,650.00	9,650.00	9,567.31	9,650.00	
199 E 21 64-- -- ---	OTHER OPER COST	15,350.00	15,350.00	2,508.25	15,350.00	
199 E 21 ---- -- ---	INSTRUCTIONAL LEADERSHIP	352,344.00	352,344.00	337,561.92	394,115.00	41,771.00
23	SCHOOL LEADERSHIP					
199 E 23 61-- -- ---	PAYROLL COSTS	939,188.00	939,188.00	859,725.48	931,738.00	-7,450.00
199 E 23 62-- -- ---	CONTRACTED SERVICE	9,966.00	9,966.00	6,995.33	9,966.00	
199 E 23 63-- -- ---	SUPPLIES	14,300.00	14,300.00	5,039.79	13,200.00	-1,100.00
199 E 23 64-- -- ---	OTHER OPER COST	9,550.00	9,550.00	13,297.96	9,550.00	
199 E 23 ---- -- ---	SCHOOL LEADERSHIP	973,004.00	973,004.00	885,058.56	964,454.00	-8,550.00
31	GUIDANCE & COUNSELING					
199 E 31 61-- -- ---	PAYROLL COSTS	600,618.00	600,618.00	552,033.58	624,512.00	23,894.00
199 E 31 62-- -- ---	CONTRACTED SERVICE	9,175.00	9,175.00	3,495.43	9,175.00	
199 E 31 63-- -- ---	SUPPLIES	42,000.00	42,000.00	39,963.19	42,000.00	
199 E 31 64-- -- ---	OTHER OPER COST	6,125.00	6,125.00	1,913.67	6,125.00	
199 E 31 ---- -- ---	GUIDANCE & COUNSELING	657,918.00	657,918.00	597,405.87	681,812.00	23,894.00
32	SOCIAL WORK SERVICES					
199 E 32 62-- -- ---	CONTRACTED SERVICE	72,000.00	72,000.00	70,000.00	100,000.00	28,000.00
199 E 32 63-- -- ---	SUPPLIES	2,000.00	2,000.00		2,000.00	
199 E 32 ---- -- ---	SOCIAL WORK SERVICES	74,000.00	74,000.00	70,000.00	102,000.00	28,000.00

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
199	GENERAL FUND					
E	Expense					
33	HEALTH SERVICES					
199 E 33 61-- -- ---	PAYROLL COSTS	122,758.00	122,758.00	114,407.80	140,697.00	17,939.00
199 E 33 62-- -- ---	CONTRACTED SERVICE	500.00	500.00	313.00	500.00	
199 E 33 63-- -- ---	SUPPLIES	2,000.00	2,000.00	7,642.57	2,000.00	
199 E 33 64-- -- ---	OTHER OPER COST	2,050.00	2,050.00	557.50	2,050.00	
199 E 33 ---- -- ---	HEALTH SERVICES	127,308.00	127,308.00	122,920.87	145,247.00	17,939.00
34	PUPIL TRANSPORTATION					
199 E 34 61-- -- ---	PAYROLL COSTS	638,331.00	638,331.00	709,389.33	650,499.00	12,168.00
199 E 34 62-- -- ---	CONTRACTED SERVICE	27,000.00	27,000.00	34,785.21	27,000.00	
199 E 34 63-- -- ---	SUPPLIES	212,000.00	212,000.00	231,689.92	192,000.00	-20,000.00
199 E 34 64-- -- ---	OTHER OPER COST	-85,700.00	-85,700.00	15,123.20	-83,804.00	1,896.00
199 E 34 66-- -- ---	CAPITAL OUTLAY	300,000.00	300,000.00	60,715.00	200,000.00	-100,000.00
199 E 34 ---- -- ---	PUPIL TRANSPORTATION	1,091,631.00	1,091,631.00	1,051,702.66	985,695.00	-105,936.00
41	GENERAL ADMINISTRATION					
199 E 41 61-- -- ---	PAYROLL COSTS	511,131.00	511,131.00	505,927.02	573,692.00	62,561.00
199 E 41 62-- -- ---	CONTRACTED SERVICE	96,625.00	96,625.00	112,288.38	101,903.00	5,278.00
199 E 41 63-- -- ---	SUPPLIES	17,100.00	17,100.00	22,180.72	17,100.00	
199 E 41 64-- -- ---	OTHER OPER COST	58,750.00	58,750.00	58,611.15	58,750.00	
199 E 41 ---- -- ---	GENERAL ADMINISTRATION	683,606.00	683,606.00	699,007.27	751,445.00	67,839.00
51	PLANT MAINTENANCE & OPERATIONS					
199 E 51 61-- -- ---	PAYROLL COSTS	1,270,614.00	1,270,614.00	1,122,270.01	1,237,581.00	-33,033.00
199 E 51 62-- -- ---	CONTRACTED SERVICE	622,500.00	622,500.00	174,129.61	622,500.00	
199 E 51 63-- -- ---	SUPPLIES	173,000.00	173,000.00	176,782.40	173,000.00	
199 E 51 64-- -- ---	OTHER OPER COST	123,300.00	123,300.00	123,731.87	123,613.00	313.00
199 E 51 66-- -- ---	CAPITAL OUTLAY	100,000.00	100,000.00	405,897.00	100,000.00	
199 E 51 ---- -- ---	PLANT MAINTENANCE & OPERATIONS	2,289,414.00	2,289,414.00	2,002,810.89	2,256,694.00	-32,720.00

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
199	GENERAL FUND					
E	Expense					
52	SECURITY & MONITORING SERVICES					
199 E 52 61-- -- ---	PAYROLL COSTS	47,901.00	47,901.00	52,720.54	57,530.00	9,629.00
199 E 52 62-- -- ---	CONTRACTED SERVICE	21,100.00	21,100.00	22,647.87	8,000.00	-13,100.00
199 E 52 63-- -- ---	SUPPLIES	8,000.00	8,000.00	19,148.16	8,000.00	
199 E 52 64-- -- ---	OTHER OPER COST	2,000.00	2,000.00	2,778.75	2,000.00	
199 E 52 ---- -- ---	SECURITY & MONITORING SERVICES	79,001.00	79,001.00	97,295.32	75,530.00	-3,471.00
53	DATA PROCESSING SERVICES					
199 E 53 62-- -- ---	CONTRACTED SERVICE	100,000.00	100,000.00	47,793.05	100,000.00	
199 E 53 63-- -- ---	SUPPLIES	11,000.00	11,000.00	6,459.68	11,000.00	
199 E 53 64-- -- ---	OTHER OPER COST	3,500.00	3,500.00	3,500.00	5,500.00	2,000.00
199 E 53 66-- -- ---	CAPITAL OUTLAY	5,000.00	5,000.00		5,000.00	
199 E 53 ---- -- ---	DATA PROCESSING SERVICES	119,500.00	119,500.00	57,752.73	121,500.00	2,000.00
81	FACILITIES ACQ. & CONSTRUCTION					
199 E 81 66-- -- ---	CAPITAL OUTLAY			876,707.82		
199 E 81 ---- -- ---	FACILITIES ACQ. & CONSTRUCTION			876,707.82		
99	Other Intergovernmental Charge					
199 E 99 62-- -- ---	CONTRACTED SERVICE	340,389.00	340,389.00	346,243.53	399,200.00	58,811.00
199 E 99 ---- -- ---	Other Intergovernmental Charge	340,389.00	340,389.00	346,243.53	399,200.00	58,811.00
199 E -- ---- -- ---	Expense	17,302,406.00	17,302,406.00	16,783,090.77	17,531,839.00	229,433.00
199 - -- ---- -- ---	GENERAL FUND	750,999.00	750,999.00	-1,722,030.41	737,636.00	-13,363.00

Account Number	OBJ	2022-23 Original Budget	2022-23 Revised Budget	2022-23 FY Activity	2023-24 Working	2023-24 Change Revised
240	FOOD SERVICE					
R	Revenue					
00						
240 R 00 57-- -- ---	LOCAL REVENUE	125,000.00	125,000.00	189,385.30	100,000.00	-25,000.00
240 R 00 58-- -- ---	STATE PROGRAM REVENUE	5,000.00	5,000.00	13,130.50	5,000.00	
240 R 00 59-- -- ---	FEDERAL PROGRAM REVENUE	982,000.00	982,000.00	905,607.51	1,034,036.00	52,036.00
240 R 00 ---- -- ---		1,112,000.00	1,112,000.00	1,108,123.31	1,139,036.00	27,036.00
240 R -- ---- -- ---	Revenue	1,112,000.00	1,112,000.00	1,108,123.31	1,139,036.00	27,036.00
E	Expense					
35	FOOD SERVICES					
240 E 35 61-- -- ---	PAYROLL COSTS	465,749.00	465,749.00	430,367.35	453,415.00	-12,334.00
240 E 35 62-- -- ---	CONTRACTED SERVICE	3,000.00	3,000.00	34,800.29	3,000.00	
240 E 35 63-- -- ---	SUPPLIES	606,000.00	606,000.00	594,598.35	682,621.00	76,621.00
240 E 35 64-- -- ---	OTHER OPER COST			866.99		
240 E 35 66-- -- ---	CAPITAL OUTLAY			24,502.78		
240 E 35 ---- -- ---	FOOD SERVICES	1,074,749.00	1,074,749.00	1,085,135.76	1,139,036.00	64,287.00
240 E -- ---- -- ---	Expense	1,074,749.00	1,074,749.00	1,085,135.76	1,139,036.00	64,287.00
240 - -- ---- -- ---	FOOD SERVICE	37,251.00	37,251.00	22,987.55		-37,251.00

Account		2022-23	2022-23	2022-23	2023-24	2023-24
Number	OBJ	Original Budget	Revised Budget	FY Activity	Working	Change Revised
Grand Revenue Totals		19,263,655.00	19,263,655.00	16,270,626.57	19,510,552.00	246,897.00
Grand Expense Totals		19,217,699.00	19,217,699.00	18,511,693.60	19,510,328.00	292,629.00
Grand Totals		45,956.00	45,956.00	2,241,067.03	224.00	45,732.00
		Profit	Profit	Loss	Profit	Loss

Number of Accounts: 1212

***** End of report *****

**RAINS ISD
BUDGET SUMMARY BY FUNCTION
2023-24 PROPOSED BUDGET**

<u>REVENUES</u>	<u>GENERAL FUND - 199</u>	<u>SPECIAL REVENUE -240</u>	<u>DEBT SERVICE - 599</u>	<u>TOTAL FUNDS</u>
5700 Local Sources	\$7,121,041	\$100,000	\$822,000	\$8,043,041
5800 State Sources	\$10,750,475	\$5,000	\$245,000	\$11,000,475
5900 Federal Sources	\$500,000	\$1,034,036	\$0	\$1,534,036
TOTAL REVENUES	\$18,371,516	\$1,139,036	\$1,067,000	\$20,577,552
EXPENDITURES BY FUNCTION				
11 Instruction	\$10,247,054	\$0	\$0	\$10,247,054
12 Inst. Resources & Media	\$216,424	\$0	\$0	\$216,424
13 Curriculum Development	\$190,669	\$0	\$0	\$190,669
21 Instructional Leadership	\$394,115	\$0	\$0	\$394,115
23 School Leadership	\$964,454	\$0	\$0	\$964,454
31 Guidance & Counseling	\$681,812	\$0	\$0	\$681,812
32 Social Work	\$102,000	\$0	\$0	\$102,000
33 Health Services	\$145,247	\$0	\$0	\$145,247
34 Pupil Transportation	\$985,695	\$0	\$0	\$985,695
35 Food Services		\$1,139,036	\$0	\$1,139,036
36 Cocurricular/Extra Curricular	\$839,453	\$0	\$0	\$839,453
41 General Administration	\$751,445	\$0	\$0	\$751,445
51 Plant Maintenance/Operation	\$2,256,694	\$0	\$0	\$2,256,694
52 Security & Monitoring	\$75,530	\$0	\$0	\$75,530
53 Data Processing	\$121,500	\$0	\$0	\$121,500
61 Community Services	\$0	\$0	\$0	\$0
71 Debt Service	\$0	\$0	\$1,067,000	\$1,067,000
81 Facilities Acquisition/Construction	\$0	\$0	\$0	\$0
93 Payments to Fiscal Agent	\$0	\$0	\$0	\$0
99 Other Intergovernmental	\$399,200	\$0	\$0	\$399,200
TOTAL EXPENDITURES	\$18,371,292	\$1,139,036	\$1,067,000	\$20,577,328
SURPLUS OR DEFICIT (-)	\$224	\$0	\$0	\$224

The 2023-2024 budget was based on average daily attendance of 1593

Tax rate of \$0.9913/\$100 value - M&O \$0.9039, I&S \$0.0874

41 Publishing \$1,000 41 Lobbying \$1,000

7/25/2023