

**ROYAL INDEPENDENT SCHOOL DISTRICT**  
**Approved 2023-24 Budget**  
**August 28, 2023**

		<b>General Fund</b>						
<b>REVENUES - ESTIMATED:</b>	<b>Object Control</b>	<b>165 MTN Debt Payments</b>	<b>167 MTN Projects</b>	<b>168 GASB 87 Scoreboard</b>	<b>173 Technology</b>	<b>183 Athletics</b>	<b>199 General</b>	<b>TOTAL GENERAL FUND</b>
Local Revenues - Tax Collections/Miscellaneous	5700		15,000	60,000		61,103	26,192,611	26,328,714
State Revenue	5800						5,760,290	5,760,290
Federal Programs Revenue	5900						626,000	626,000
<b>Total Estimated Revenues</b>		<b>-</b>	<b>15,000</b>	<b>60,000</b>	<b>-</b>	<b>61,103</b>	<b>32,578,901</b>	<b>32,715,004</b>
<b>EXPENDITURES - ADOPTED:</b>	<b>Function Control</b>	<b>165 MTN Debt Payments</b>	<b>167 MTN Projects</b>	<b>168 GASB 87 Scoreboard</b>	<b>173 Technology</b>	<b>183 Athletics</b>	<b>199 General</b>	<b>TOTAL GENERAL FUND</b>
Instruction	11				463,381		18,356,407	18,819,788
Instructional Resources & Media Services	12				5,200		226,963	232,163
Curriculum & Staff Development	13						960,990	960,990
Instructional Leadership	21						674,875	674,875
School Leadership (Campus Admin)	23						2,034,586	2,034,586
Guidance, Counseling, & Evaluation Services	31						881,267	881,267
Social Work Services (Truancy)	32						201,276	201,276
Health Services	33						355,832	355,832
Student Transportation	34						1,423,448	1,423,448
Food Service	35						500	500
Cocurricular/Extracurricular Activities	36					735,449	598,171	1,333,620
General Administration	41				82,330		1,767,170	1,849,500
Plant Maintenance & Operations	51		383,967		33,600		3,420,473	3,838,040
Security & Monitoring Services	52				48,000		416,593	464,593
Data Processing Services - PEIMS/Technology	53				299,505		397,570	697,075
Community Services - Parental Involvement	61						9,583	9,583
Debt Service - Bond Principal / GASB Lease	71	832,567		50,150	145,133	4,939		1,032,789
Capital Outlay	81							-
Shared Services Arrangement	93							-
Payments to Other Governmental Entities	99						515,000	515,000
<b>Total Adopted Expenditures</b>		<b>832,567</b>	<b>383,967</b>	<b>50,150</b>	<b>1,077,149</b>	<b>740,388</b>	<b>32,240,704</b>	<b>35,324,925</b>
<b>VARIANCE</b>		<b>(832,567)</b>	<b>(368,967)</b>	<b>9,850</b>	<b>(1,077,149)</b>	<b>(679,285)</b>	<b>338,197</b>	<b>(2,609,921)*</b>

\*Restricted Fund Balance from Maintenance Tax Note (MTN) Bond Projects, Fund 167 368,967

\*Assigned Fund Balance

**\*Adjusted Budget Variance (2,240,954)**

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Federal and Special Programs					
REVENUES - ESTIMATED:	Object Control	201 P-TERM	211 Improving Basics	224 IDEA-Disabilities	225 IDEA- Part B Preschool
Local Revenues - Tax Collections/Miscellaneous	5700				
State Revenue	5800				
Federal Programs Revenue	5900	125,150	786,814	489,588	9,948
<b>Total Estimated Revenues</b>		<b>125,150</b>	<b>786,814</b>	<b>489,588</b>	<b>9,948</b>
EXPENDITURES - ADOPTED:	Function Control	201 P-TERM	211 Improving Basics	224 IDEA-Disabilities	225 IDEA- Part B Preschool
Instruction	11	120,150	710,381	329,820	
Instructional Resources & Media Services	12				
Curriculum & Staff Development	13		48,133	1,400	
Instructional Leadership	21	5,000		48,368	
School Leadership (Campus Admin)	23				
Guidance, Counseling, & Evaluation Services	31			80,000	9,948
Social Work Services (Truancy)	32		28,300		
Health Services	33				
Student Transportation	34				
Food Service	35				
Cocurricular/Extracurricular Activities	36				
General Administration	41				
Plant Maintenance & Operations	51				
Security & Monitoring Services	52				
Data Processing Services - PEIMS/Technology	53				
Community Services - Parental Involvement	61				
Debt Service - Bond Principal	71				
Capital Outlay	81				
Shared Services Arrangement*	93			30,000	
Payments to Other Governmental Entities	99				
<b>Total Adopted Expenditures</b>		<b>125,150</b>	<b>786,814</b>	<b>489,588</b>	<b>9,948</b>
<b>VARIANCE</b>		-	-	-	-

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**Federal and Special Programs**

<b>REVENUES - ESTIMATED:</b>	<b>Object Control</b>	<b>240 Food Service</b>	<b>244 Career &amp; Technical</b>	<b>255 Title II - A Instr Support</b>	<b>263 Title III - A ELA</b>
Local Revenues - Tax Collections/Miscellaneous	5700	71,907			
State Revenue	5800	8,248			
Federal Programs Revenue	5900	1,858,008	30,683	87,623	227,326
<b>Total Estimated Revenues</b>		<b>1,938,163</b>	<b>30,683</b>	<b>87,623</b>	<b>227,326</b>
<b>EXPENDITURES - ADOPTED:</b>	<b>Function Control</b>	<b>240 Food Service</b>	<b>244 Career &amp; Technical</b>	<b>255 Title II - A Instr Support</b>	<b>263 Title III - A ELA</b>
Instruction	11		30,683	32,230	222,963
Instructional Resources & Media Services	12				
Curriculum & Staff Development	13			55,293	4,363
Instructional Leadership	21				
School Leadership (Campus Admin)	23				
Guidance, Counseling, & Evaluation Services	31				
Social Work Services (Truancy)	32				
Health Services	33				
Student Transportation	34				
Food Service	35	1,938,163			
Cocurricular/Extracurricular Activities	36				
General Administration	41			100	
Plant Maintenance & Operations	51				
Security & Monitoring Services	52				
Data Processing Services - PEIMS/Technology	53				
Community Services - Parental Involvement	61				
Debt Service - Bond Principal	71				
Capital Outlay	81				
Shared Services Arrangement*	93				
Payments to Other Governmental Entities	99				
<b>Total Adopted Expenditures</b>		<b>1,938,163</b>	<b>30,683</b>	<b>87,623</b>	<b>227,326</b>

<b>VARIANCE</b>	-	-	-	-
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Federal and Special Programs					
REVENUES - ESTIMATED:	Object Control	279 TCLAS- ESSER III	282 ESSER III	289 Title IV-A SSAEP	410 Technology and Instr Mtrls
Local Revenues - Tax Collections/Miscellaneous	5700				
State Revenue	5800				
Federal Programs Revenue	5900	655,092	1,018,144	123,819	400,000
<b>Total Estimated Revenues</b>		<b>655,092</b>	<b>1,018,144</b>	<b>123,819</b>	<b>400,000</b>
EXPENDITURES - ADOPTED:	Function Control	279 TCLAS- ESSER III	282 ESSER III	289 Title IV-A SSAEP	410 Technology and Instr Mtrls
Instruction	11	571,692	166,594	5,800	399,650
Instructional Resources & Media Services	12				
Curriculum & Staff Development	13	83,400	476,842	5,960	
Instructional Leadership	21		183,093		
School Leadership (Campus Admin)	23				350
Guidance, Counseling, & Evaluation Services	31		73,977	48,206	
Social Work Services (Truancy)	32				
Health Services	33			63,853	
Student Transportation	34				
Food Service	35				
Cocurricular/Extracurricular Activities	36				
General Administration	41				
Plant Maintenance & Operations	51		117,638		
Security & Monitoring Services	52				
Data Processing Services - PEIMS/Technology	53				
Community Services - Parental Involvement	61				
Debt Service - Bond Principal	71				
Capital Outlay	81				
Shared Services Arrangement*	93				
Payments to Other Governmental Entities	99				
<b>Total Adopted Expenditures</b>		<b>655,092</b>	<b>1,018,144</b>	<b>123,819</b>	<b>400,000</b>
<b>VARIANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Federal and Special Programs					
REVENUES - ESTIMATED:	Object Control	429 TCLAS-GR	599 I&S Debt Payment	699 Capital Outlay	GRAND TOTAL ALL FUNDS
Local Revenues - Tax Collections/Miscellaneous	5700		12,283,562		38,684,183
State Revenue	5800	419,977	588,205		6,776,720
Federal Programs Revenue	5900				6,438,195
<b>Total Estimated Revenues</b>		<b>419,977</b>	<b>12,871,767</b>	<b>-</b>	<b>51,899,098</b>
EXPENDITURES - ADOPTED:	Function Control	429 TCLAS-GR	599 I&S Debt Payment	699 Capital Outlay	GRAND TOTAL ALL FUNDS
Instruction	11	77,709			21,487,460
Instructional Resources & Media Services	12				232,163
Curriculum & Staff Development	13	149,543			1,785,924
Instructional Leadership	21				911,336
School Leadership (Campus Admin)	23				2,034,936
Guidance, Counseling, & Evaluation Services	31				1,093,398
Social Work Services (Truancy)	32				229,576
Health Services	33				419,685
Student Transportation	34				1,423,448
Food Service	35				1,938,663
Cocurricular/Extracurricular Activities	36				1,333,620
General Administration	41				1,849,600
Plant Maintenance & Operations	51				3,955,678
Security & Monitoring Services	52	192,725			657,318
Data Processing Services - PEIMS/Technology	53				697,075
Community Services - Parental Involvement	61				9,583
Debt Service - Bond Principal	71		11,300,000		12,332,789
Capital Outlay	81			49,990,000	49,990,000
Shared Services Arrangement*	93				30,000
Payments to Other Governmental Entities	99				515,000
<b>Total Adopted Expenditures</b>		<b>419,977</b>	<b>11,300,000</b>	<b>49,990,000</b>	<b>102,927,252</b>
<b>VARIANCE</b>		<b>-</b>	<b>1,571,767</b>	<b>(49,990,000)</b>	<b>(51,028,154)</b>

*Restricted Fund Balance from Maintenance Tax Note (MTN) Bond Projects, Fund 167	368,967
*Restricted Fund Balance from Capital Outlay Bond Projects, Fund 699	49,990,000
<b>*Adjusted Budget Variance</b>	<b>(669,187)</b>