

**2022-2023 Budget Review**

**General Fund**

		<u>2022-2023</u>	<u>11-Apr-23</u>	<u>8-May-23</u>	<u>Proposed</u>
		<u>Adopted</u>	<u>Amended</u>	<u>Proposed</u>	<u>Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>
<b>REVENUES by Major Object</b>					
5700	Local and Intermediate Sources	240,560,255	240,975,425	6,297,119	247,272,544
5800	State Program Revenues	243,800,355	243,853,614	-	243,853,614
5900	Federal Program Revenues	15,447,594	15,447,594	47,964	15,495,558
7900	Other Resources	12,256,342	12,286,745	1,300,633	13,587,378
<b>TOTAL REVENUE AMENDMENTS</b>		<b>512,064,546</b>	<b>512,563,378</b>	<b>7,645,716</b>	<b>520,209,094</b>
<b>EXPENDITURES by Function</b>					
00	Other Uses	-	-	-	-
11	Instruction	312,177,465	313,875,705	(40,958)	313,834,747
12	Instructional Resources & Media Services	4,931,621	4,970,914	808	4,971,722
13	Curriculum & Instructional Staff Development	12,694,964	12,665,142	(1,188)	12,663,954
21	Instructional Leadership	5,037,772	5,094,445	(1,133)	5,093,312
23	School Leadership	33,629,937	33,393,793	5,106	33,398,899
31	Guidance, Counseling & Evaluation Services	29,797,811	28,669,347	1,722	28,671,069
32	Social Work Services	603,451	650,504	-	650,504
33	Health Services	6,718,702	6,732,697	(17)	6,732,680
34	Student (Pupil) Transportation	18,204,682	18,062,543	-	18,062,543
35	Food Service	-	-	-	-
36	Extracurricular Activities	10,643,413	11,490,215	33,131	11,523,346
41	General Administration	11,961,852	12,129,780	-	12,129,780
51	Facilities Maintenance & Operations	42,826,353	43,007,956	34,600	43,042,556
52	Security & Monitoring Services	7,384,568	7,499,424	-	7,499,424
53	Data Processing Services	11,543,637	11,403,672	917,937	12,321,609
61	Community Services	458,318	586,812	2,470	589,282
71	Debt Service	-	735,322	335,274	1,070,596
81	Facilities, Acquisition & Construction	-	1,347,729	-	1,347,729
93	Pmts. to Shared Service Arrangements	700,000	700,000	-	700,000
95	Pmts. to Juvenile Justice Alt. Ed. Programs	300,000	300,000	-	300,000
99	Other Intergovernmental Charges	2,450,000	2,450,000	-	2,450,000
<b>TOTAL EXPENDITURE AMENDMENTS</b>		<b>512,064,546</b>	<b>515,766,000</b>	<b>1,287,752</b>	<b>517,053,752</b>
<b>Audited Fund Balance (6/30/22)</b>					213,402,593
<b>Change In Fund Balance</b>		-	(3,202,622)	6,357,964	3,155,342
<b>Revised Projected Fund Balance (6/30/22)</b>					216,557,935

**Debt Service**

		<u>2022-2023</u>	<u>11-Apr-23</u>	<u>8-May-23</u>	<u>Proposed</u>
		<u>Adopted</u>	<u>Amended</u>	<u>Proposed</u>	<u>Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>
<b>REVENUES by Major Object</b>					
5700	Local and Intermediate Sources	102,862,401	102,862,401	7,917,479	110,779,880
5800	State Program Revenues	2,677,536	2,695,818	-	2,695,818
5900	Federal Program Revenues	-	-	-	-
7900	Other Resources	-	1,146,963	-	1,146,963
<b>TOTAL REVENUE AMENDMENTS</b>		<b>105,539,937</b>	<b>106,705,182</b>	<b>7,917,479</b>	<b>114,622,661</b>
<b>EXPENDITURES by Function</b>					
00	Other Uses	-	-	-	-
71	Debt Service	105,539,937	106,664,628	-	106,664,628
<b>TOTAL EXPENDITURE AMENDMENTS</b>		<b>105,539,937</b>	<b>106,664,628</b>		<b>106,664,628</b>
<b>Audited Fund Balance (6/30/22)</b>					70,891,375
<b>Change In Fund Balance</b>		-	40,554	7,917,479	7,958,033
<b>Revised Projected Fund Balance (6/30/22)</b>					78,849,408

**Food Service**

		<u>2022-2023</u>	<u>11-Apr-23</u>	<u>8-May-23</u>	<u>Proposed</u>
		<u>Adopted</u>	<u>Amended</u>	<u>Proposed</u>	<u>Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Amendments</u>	<u>Budget</u>
<b>REVENUES by Major Object</b>					
5700	Local and Intermediate Sources	10,712,428	10,944,783	-	10,944,783
5800	State Program Revenues	1,813,562	687,854	-	687,854
5900	Federal Program Revenues	17,008,533	24,689,775	-	24,689,775
7900	Other Resources	-	4,000	-	4,000
<b>TOTAL REVENUE AMENDMENTS</b>		<b>29,534,523</b>	<b>36,326,412</b>		<b>36,326,412</b>
<b>EXPENDITURES by Function</b>					
00	Other Uses	-	-	-	-
11	Instruction	-	-	-	-
12	Instructional Resources & Media Services	-	-	-	-
13	Curriculum & Instructional Staff Development	-	-	-	-
21	Instructional Leadership	-	-	-	-
23	School Leadership	-	-	-	-
31	Guidance, Counseling & Evaluation Services	-	-	-	-
32	Social Work Services	-	-	-	-
33	Health Services	-	-	-	-
34	Student (Pupil) Transportation	-	-	-	-
35	Food Service	29,355,671	37,020,811	-	37,020,811
52	Security & Monitoring Services	125	250	-	250
71	Debt Service	-	4,332	-	4,332
81	Facilities, Acquisition & Construction	-	248,000	-	248,000
<b>TOTAL EXPENDITURE AMENDMENTS</b>		<b>29,355,796</b>	<b>37,273,393</b>		<b>37,273,393</b>
<b>Audited Fund Balance (6/30/22)</b>					-
<b>Change In Fund Balance</b>		178,727	(946,981)	-	(946,981)
<b>Revised Projected Fund Balance (6/30/22)</b>					(946,981)

## Executive Summary

**Agenda Item:** Consideration and Request for Approval of Budget Review #11

**Type of Agenda Item:** Item for Board Approval ▾

**Meeting Date:** May 8, 2023 ▾

**Administrator(s) Responsible:** Schaefer ▾

All administration has reviewed the final submission for this agenda item

### Agenda Item Summary:

#### General Fund

- Revenue Amendments:
  - Adjust revenue for interest earnings, athletic activities and other local revenues based on end of year projections. \$6,297,119
  - Adjust revenue for eRate reimbursements based on end of year projections. \$47,964
  - Adjust proceeds for sale of property. \$12,881
  - Adjust proceeds from the right to use leased assets per GASB 96. \$1,287,752
- Expenditure Amendments:
  - Increase budget for SBITA assets per GASB 96. \$1,287,752
  - Changes are transfers requested by campuses and departments reallocating budget from one function level to another.

#### Debt Service Fund

- Revenue Amendments:
  - Adjust revenue for interest earnings. \$7,917,479
- No expenditure budget changes this month

#### Food Service Fund

- No revenue or expenditure budget changes this month

As a reminder, the Board conducted a public hearing and multiple workshops as part of preparing the 2022-2023 budget. The complete record of the 2022-2023 budget is posted transparently on the website for the public at [https://www.kleinisd.net/district/financial\\_services](https://www.kleinisd.net/district/financial_services).

**Cost:** \$

**Do you have any related documents to be signed by the board?** No ▾

*\*If yes, please provide a prepared copy of documents for signature to Christine Jackson in the Superintendent's office prior to the Board meeting.*

**Item Sensitivity:** Public ▾

**Consent Agenda:** No ▾

**Budgeted Item:** N/A ▾

**Explanation:**

**Timeline:** N/A

**Contracts/Agreements have been reviewed by attorney:** N/A ▾

**Documents Attached:** [Supporting Documents](#)