

2022-2023 Budget Review

General Fund

	<u>2022-2023</u>	<u>14-Nov-22</u>	<u>12-Dec-22</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>
REVENUES by Major Object				
5700 Local and Intermediate Sources	240,560,255	240,838,674	-	240,838,674
5800 State Program Revenues	243,800,355	243,800,355	-	243,800,355
5900 Federal Program Revenues	15,447,594	15,447,594	-	15,447,594
7900 Other Resources	12,256,342	12,256,342	-	12,256,342
TOTAL REVENUE AMENDMENTS	512,064,546	512,342,965	-	512,342,965
EXPENDITURES by Function				
00 Other Uses	-	-	-	-
11 Instruction	312,177,465	311,925,545	(31,233)	311,894,312
12 Instructional Resources & Media Services	4,931,621	5,008,092	-	5,008,092
13 Curriculum & Instructional Staff Development	12,694,964	12,766,711	8,549	12,775,260
21 Instructional Leadership	5,037,772	5,044,819	2,000	5,046,819
23 School Leadership	33,629,937	33,530,572	2,777	33,533,349
31 Guidance, Counseling & Evaluation Services	29,797,811	29,808,553	-	29,808,553
32 Social Work Services	603,451	603,951	-	603,951
33 Health Services	6,718,702	6,719,823	(3,100)	6,716,723
34 Student (Pupil) Transportation	18,204,682	18,257,739	17,111	18,274,850
35 Food Service	-	-	-	-
36 Extracurricular Activities	10,643,413	11,141,692	92,462	11,234,154
41 General Administration	11,961,852	12,145,120	368,275	12,513,395
51 Facilities Maintenance & Operations	42,826,353	43,041,684	-	43,041,684
52 Security & Monitoring Services	7,384,568	7,484,874	300	7,485,174
53 Data Processing Services	11,543,637	11,610,954	54,536	11,665,490
61 Community Services	458,318	471,312	(1,400)	469,912
71 Debt Service	-	735,322	-	735,322
81 Facilities, Acquisition & Construction	-	847,729	500,000	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
TOTAL EXPENDITURE AMENDMENTS	512,064,546	514,594,492	1,010,277	515,604,769
Audited Fund Balance (6/30/22)				213,402,593
Change In Fund Balance	-	(2,251,527)	(1,010,277)	(3,261,804)
Revised Projected Fund Balance (6/30/22)				210,140,789

Debt Service

	<u>2022-2023</u>	<u>14-Nov-22</u>	<u>12-Dec-22</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>
REVENUES by Major Object				
5700 Local and Intermediate Sources	102,862,401	102,862,401	-	102,862,401
5800 State Program Revenues	2,677,536	2,677,536	-	2,677,536
5900 Federal Program Revenues	-	-	-	-
7900 Other Resources	-	-	-	-
TOTAL REVENUE AMENDMENTS	105,539,937	105,539,937	-	105,539,937
EXPENDITURES by Function				
00 Other Uses	-	-	-	-
71 Debt Service	105,539,937	105,539,937	3,930	105,543,867
TOTAL EXPENDITURE AMENDMENTS	105,539,937	105,539,937	3,930	105,543,867
Audited Fund Balance (6/30/22)				70,891,375
Change In Fund Balance	-	-	(3,930)	(3,930)
Revised Projected Fund Balance (6/30/22)				70,887,445

Food Service

	<u>2022-2023</u>	<u>14-Nov-22</u>	<u>12-Dec-22</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>
REVENUES by Major Object				
5700 Local and Intermediate Sources	10,712,428	10,712,428	110,000	10,822,428
5800 State Program Revenues	1,813,562	687,854	-	687,854
5900 Federal Program Revenues	17,008,533	18,493,621	-	18,493,621
7900 Other Resources	-	-	4,000	4,000
TOTAL REVENUE AMENDMENTS	29,534,523	29,893,903	114,000	30,007,903
EXPENDITURES by Function				
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	30,588,302	114,000	30,702,302
52 Security & Monitoring Services	125	250	-	250
71 Debt Service	-	4,332	-	4,332
81 Facilities, Acquisition & Construction	-	248,000	-	248,000
TOTAL EXPENDITURE AMENDMENTS	29,355,796	30,840,884	114,000	30,954,884
Audited Fund Balance (6/30/22)				-
Change In Fund Balance	178,727	(946,981)	-	(946,981)
Revised Projected Fund Balance (6/30/22)				(946,981)

Executive Summary

Agenda Item: Consideration and Request for Approval of Budget Review #6

Type of Agenda Item:

- Celebration/Recognition
- Report
- First Reading
- Item for Board Approval

Meeting Date: December 12, 2022

Administrator(s) Responsible: Schaefer

- All administration has reviewed the final submission for this agenda item.

Agenda Item Summary:

Budget Review #6: Summary of Changes by Fund

General Fund

- No revenue budget changes this month.
- Expenditure Amendments:
 1. Increase budget for audit fees for Property Value Study for tax year 2020. Additional state funding received from this audit in July 2022 was \$4,610,324 and was recorded back to prior year. \$345,775
 2. Increase budget for Klein Oak band state competition expenses. \$89,362
 3. Increase budget for purchasing software and implementation costs to automate real time price comparisons of products, reduce overall costs and simplify the purchasing process. \$52,640 (two years of service).
 4. Increase budget for repairs related to damages caused by April 2021 hail storm. \$500,000
 5. Remaining changes are transfers requested by campuses and departments reallocating budget from one function level to another.

Debt Service Fund

- No revenue budget changes this month.
- Expenditure Amendments:
 1. Provide audit fees for Property Value Study for tax year 2020. \$3,930

Food Service Fund

- Revenue Amendments:
 1. Increase food service revenues for fiscal year estimates. \$114,000
- Expenditure Amendments:
 1. Provide budget for food costs. \$114,000

Cost: \$ N/A

Do you have any related documents to be signed by the board?

- Yes
- 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
 - Private
- Consent Agenda
- Yes
 - No

Budgeted Item:

- Yes
- No
- N/A

Explanation:

Timeline: N/A

Contracts/Agreements have been reviewed by attorney:

- Yes
- No

✓ N/A

Documents Attached: [Supporting Documents](#)