

**2022-2023 Budget Review**

**General Fund**

	<u>2022-2023</u>	<u>3-Oct-22</u>	<u>14-Nov-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>
<b>REVENUES by Major Object</b>				
5700 Local and Intermediate Sources	240,560,255	240,562,505	276,169	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
<b>TOTAL REVENUE AMENDMENTS</b>	<b>512,064,546</b>	<b>512,066,796</b>	<b>276,169</b>	<b>512,342,965</b>
<b>EXPENDITURES by Function</b>				
00 Other Uses	-	-	-	-
11 Instruction	312,177,465	311,904,193	21,352	311,925,545
12 Instructional Resources & Media Services	4,931,621	5,008,092	-	5,008,092
13 Curriculum & Instructional Staff Development	12,694,964	12,772,579	(5,868)	12,766,711
21 Instructional Leadership	5,037,772	5,044,251	568	5,044,819
23 School Leadership	33,629,937	33,534,172	(3,600)	33,530,572
31 Guidance, Counseling & Evaluation Services	29,797,811	29,808,053	500	29,808,553
32 Social Work Services	603,451	603,451	500	603,951
33 Health Services	6,718,702	6,718,963	860	6,719,823
34 Student (Pupil) Transportation	18,204,682	18,257,739	-	18,257,739
35 Food Service	-	-	-	-
36 Extracurricular Activities	10,643,413	11,114,703	26,989	11,141,692
41 General Administration	11,961,852	11,945,580	199,540	12,145,120
51 Facilities Maintenance & Operations	42,826,353	42,940,709	100,975	43,041,684
52 Security & Monitoring Services	7,384,568	7,384,770	100,104	7,484,874
53 Data Processing Services	11,543,637	11,610,954	-	11,610,954
61 Community Services	458,318	466,312	5,000	471,312
71 Debt Service	-	735,322	-	735,322
81 Facilities, Acquisition & Construction	-	847,729	-	847,729
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>514,147,572</b>	<b>446,920</b>	<b>514,594,492</b>
<b>Audited Fund Balance (6/30/22)</b>				213,402,593
<b>Change In Fund Balance</b>	-	(2,080,776)	(170,751)	(2,251,527)
<b>Revised Projected Fund Balance (6/30/22)</b>				211,151,066

**Debt Service**

	<u>2022-2023</u>	<u>3-Oct-22</u>	<u>14-Nov-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>
<b>REVENUES by Major Object</b>				
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	-	-	-	-
<b>TOTAL REVENUE AMENDMENTS</b>	<b>105,539,937</b>	<b>105,539,937</b>	<b>-</b>	<b>105,539,937</b>
<b>EXPENDITURES by Function</b>				
00 Other Uses	-	-	-	-
71 Debt Service	105,539,937	105,539,937	-	105,539,937
<b>TOTAL EXPENDITURE AMENDMENTS</b>	<b>105,539,937</b>	<b>105,539,937</b>	<b>-</b>	<b>105,539,937</b>
<b>Audited Fund Balance (6/30/22)</b>				70,891,375
<b>Change In Fund Balance</b>	-	-	-	-
<b>Revised Projected Fund Balance (6/30/22)</b>				70,891,375

**Food Service**

	<u>2022-2023</u>	<u>3-Oct-22</u>	<u>14-Nov-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>
<b>REVENUES by Major Object</b>				
5700 Local and Intermediate Sources	10,712,428	10,712,428	-	10,712,428
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	-	-	-	-
<b>TOTAL REVENUE AMENDMENTS</b>	<b>29,534,523</b>	<b>29,893,903</b>	<b>-</b>	<b>29,893,903</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	30,588,302	-	30,588,302
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>30,840,884</b>	<b>-</b>	<b>30,840,884</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 #5

**Type of Agenda Item:**

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

**Meeting Date:** November 14, 2022

**Administrator(s) Responsible:** Schaefer

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

### Agenda Item Summary:

#### Budget Review #5: Summary of Changes by Fund

##### General Fund

- Revenue Amendments:
  1. Record facility rental revenue proceeds. \$200,000
  2. Record Klein Education Foundation revenue. \$76,169
- Expenditure Amendments:
  1. Increase budget for facility rental expenses. \$200,000
  2. Increase budget for Klein Education Foundation personnel costs. \$76,169
  3. Increase budget for additional election costs. \$121,375
  4. Provide budget for prior year purchase order encumbrances. \$48,737
  5. Remaining changes are transfers requested by campuses and departments reallocating budget from one function level to another.

##### Debt Service Fund

- No revenue or expenditure budget changes this month.

##### Food Service Fund

- No revenue or expenditure budget changes this month.

**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](#)