

**2022-2023 Budget Review**

**General Fund**

|   | <u>2022-2023</u>   | <u>8-May-23</u>    | <u>12-Jun-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        | 247,272,544        | 787,692           | 248,060,236        |
| 5800 State Program Revenues                     | 243,800,355        | 243,853,614        | 131,145           | 243,984,759        |
| 5900 Federal Program Revenues                   | 15,447,594         | 15,495,558         | -                 | 15,495,558         |
| 7900 Other Resources                            | 12,256,342         | 13,587,378         | -                 | 13,587,378         |
| <b>TOTAL REVENUE AMENDMENTS</b>                 | <b>512,064,546</b> | <b>520,209,094</b> | <b>918,837</b>    | <b>521,127,931</b> |
| <b>EXPENDITURES by Function</b>                 |                    |                    |                   |                    |
| 00 Other Uses                                   | -                  | -                  | -                 | -                  |
| 11 Instruction                                  | 312,177,465        | 313,834,747        | (158,837)         | 313,675,910        |
| 12 Instructional Resources & Media Services     | 4,931,621          | 4,971,722          | (9,960)           | 4,961,762          |
| 13 Curriculum & Instructional Staff Development | 12,694,964         | 12,663,954         | 76,644            | 12,740,598         |
| 21 Instructional Leadership                     | 5,037,772          | 5,093,312          | (29,915)          | 5,063,397          |
| 23 School Leadership                            | 33,629,937         | 33,398,899         | (35,062)          | 33,363,837         |
| 31 Guidance, Counseling & Evaluation Services   | 29,797,811         | 28,671,069         | (46,298)          | 28,624,771         |
| 32 Social Work Services                         | 603,451            | 650,504            | 581               | 651,085            |
| 33 Health Services                              | 6,718,702          | 6,732,680          | (13,072)          | 6,719,608          |
| 34 Student (Pupil) Transportation               | 18,204,682         | 18,062,543         | (10,592)          | 18,051,951         |
| 35 Food Service                                 | -                  | -                  | -                 | -                  |
| 36 Extracurricular Activities                   | 10,643,413         | 11,523,346         | 89,393            | 11,612,739         |
| 41 General Administration                       | 11,961,852         | 12,129,780         | 104,575           | 12,234,355         |
| 51 Facilities Maintenance & Operations          | 42,826,353         | 43,042,556         | 26,456            | 43,069,012         |
| 52 Security & Monitoring Services               | 7,384,568          | 7,499,424          | (15,424)          | 7,484,000          |
| 53 Data Processing Services                     | 11,543,637         | 12,321,609         | (400)             | 12,321,209         |
| 61 Community Services                           | 458,318            | 589,282            | 2,909             | 592,191            |
| 71 Debt Service                                 | -                  | 1,070,596          | 100,559           | 1,171,155          |
| 81 Facilities, Acquisition & Construction       | -                  | 1,347,729          | -                 | 1,347,729          |
| 93 Pmts. to Shared Service Arrangements         | 700,000            | 700,000            | 70,858            | 770,858            |
| 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>517,053,752</b> | <b>152,415</b>    | <b>517,206,167</b> |
| <b>Audited Fund Balance (6/30/22)</b>           |                    |                    |                   | 213,402,593        |
| <b>Change In Fund Balance</b>                   | -                  | 3,155,342          | 766,422           | 3,921,764          |
| <b>Revised Projected Fund Balance (6/30/23)</b> |                    |                    |                   | 217,324,357        |

**Debt Service**

|   | <u>2022-2023</u>   | <u>8-May-23</u>    | <u>12-Jun-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        | 110,779,880        | -                 | 110,779,880        |
| 5800 State Program Revenues                     | 2,677,536          | 2,695,818          | 877,787           | 3,573,605          |
| 5900 Federal Program Revenues                   | -                  | -                  | -                 | -                  |
| 7900 Other Resources                            | -                  | 1,146,963          | -                 | 1,146,963          |
| <b>TOTAL REVENUE AMENDMENTS</b>                 | <b>105,539,937</b> | <b>114,622,661</b> | <b>877,787</b>    | <b>115,500,448</b> |
| <b>EXPENDITURES by Function</b>                 |                    |                    |                   |                    |
| 00 Other Uses                                   | -                  | -                  | -                 | -                  |
| 71 Debt Service                                 | 105,539,937        | 106,664,628        | 39,559            | 106,704,187        |
| <b>TOTAL EXPENDITURE AMENDMENTS</b>             | <b>105,539,937</b> | <b>106,664,628</b> | <b>39,559</b>     | <b>106,704,187</b> |
| <b>Audited Fund Balance (6/30/22)</b>           |                    |                    |                   | 70,891,375         |
| <b>Change In Fund Balance</b>                   | -                  | 7,958,033          | 838,228           | 8,796,261          |
| <b>Revised Projected Fund Balance (6/30/22)</b> |                    |                    |                   | 79,687,636         |

**Food Service**

|   | <u>2022-2023</u>  | <u>8-May-23</u>   | <u>12-Jun-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        | 126,336           | 11,071,119        |
| 5800 State Program Revenues                     | 1,813,562         | 687,854           | 4,545             | 692,399           |
| 5900 Federal Program Revenues                   | 17,008,533        | 24,689,775        | 426,000           | 25,115,775        |
| 7900 Other Resources                            | -                 | 4,000             | 4,119             | 8,119             |
| <b>TOTAL REVENUE AMENDMENTS</b>                 | <b>29,534,523</b> | <b>36,326,412</b> | <b>561,000</b>    | <b>36,887,412</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        | 561,000           | 37,581,811        |
| 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>561,000</b>    | <b>37,834,393</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 #12

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

**Meeting Date:** June 12, 2023 ▾

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

All administration has reviewed the final submission for this agenda item

### Agenda Item Summary:

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).

Consideration and request for approval of Budget Review #12 includes:

#### General Fund

- Revenue Amendments:
  - Adjust revenue for insurance proceeds for Klein ISD vehicles and properties. \$ 100,000
  - Adjust revenue for athletic camp tuition, student parking fees, and other miscellaneous local revenues based on year end projections. \$667,498
- Expenditure Amendments:
  - Changes are transfers requested by campuses and departments reallocating budget from one function level to another.

#### Debt Service Fund

- Revenue Amendments:
  - Adjust revenue for existing debt allotment (EDA). \$ 877,787
- Expenditure Amendments:
  - Increase budget for debt service fees. \$ 39,559

#### Food Service Fund

- Revenue Amendments:
  - Increase food service revenue for receipts recorded and fiscal year end estimates \$561,000
- Expenditure Amendments:
  - Provide budget for food costs. \$ 561,000

**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](#)