



SAN ANGELO ISD

Budget Workshop

August 5, 2024

The Mission of the San Angelo Independent School District is to engage all students in a relevant and inspiring education that produces future-ready graduates.

We believe all students learn best in a safe, supportive, and secure environment.



SAN ANGELO ISD LEARNER PROFILE



Communicator

- Builds positive and productive relationships
- Offers and accepts feedback to grow self and others
- Expresses ideas confidently and creatively in a variety of modes
- Connects globally
- Communicates ideas respectfully and honors the contributions of others



Collaborator

- Shares responsibility for collaborative work
- Seeks and evaluates a range of points of view
- Applies learning to transform the world
- Views problems globally
- Invests in continuous community improvement
- Leaves a legacy
- Influences others for positive outcomes

Critical Thinker

- Views problems with a global perspective
- Takes initiative
- Exhibits perseverance and resilience in challenges
- Explores answers beyond the literal
- Applies reflection in self-assessment
- Seeks opportunities to solve problems

Creator

- Asks deep and thoughtful questions
- Challenges existing ways of thinking
- Explores through curiosity and innovation
- Learns from experiences
- Exhibits flexibility and adaptability



Respect, Responsibility, Citizenship, Trustworthiness, Caring, Fairness

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SAISD LEADERSHIP

We believe student achievement is our highest priority and core principle for all decisions that impact the district





SAN ANGELO ISD BOARD OF TRUSTEES



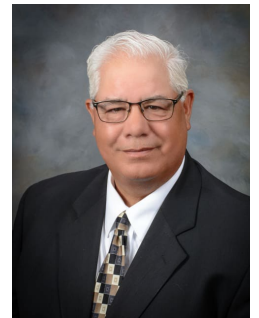
**DR. A. TAYLOR KINGMAN, PRESIDENT
SINGLE MEMBER DISTRICT 3**



**BILL DENDLE, TREASURER
SINGLE MEMBER DISTRICT 1**



**AMI MIZELL-FLINT, VICE PRESIDENT
SINGLE MEMBER DISTRICT 4**



**GERARD GALLEGOS, SECRETARY
SINGLE MEMBER DISTRICT 6**



**PAM DUNCAN, TRUSTEE
MEMBER AT LARGE**



**DR. KYLE MILLS, TRUSTEE
SINGLE MEMBER DISTRICT 5**



**LUPITA, ARROYO, TRUSTEE
SINGLE MEMBER DISTRICT 2**



SAN ANGELO INDEPENDENT SCHOOL DISTRICT

Administration

Administration Office
1621 University, San Angelo, TX 76904
(325) 947-3700
www.saisd.org

Dr. Christopher Moran, Superintendent of Schools

Dr. Farrah Gomez, Deputy Superintendent Academics &
School Leadership

Dr. Merl Brandon, Deputy Superintendent Finance &
Operations

Dr. Jason Skelton, Executive Director of Human Resources

Shelly Huddleston, Chief of School Leadership

Dr. Raelye Self, Executive Director Elementary School
Leadership

Michael Kalnbach, Executive Director Secondary School
Leadership

Rodney Chant, Executive Director of Athletics

Shannon Schwartz, Executive Director of Communications

**BUDGET
CALENDAR**





Budget Calendar

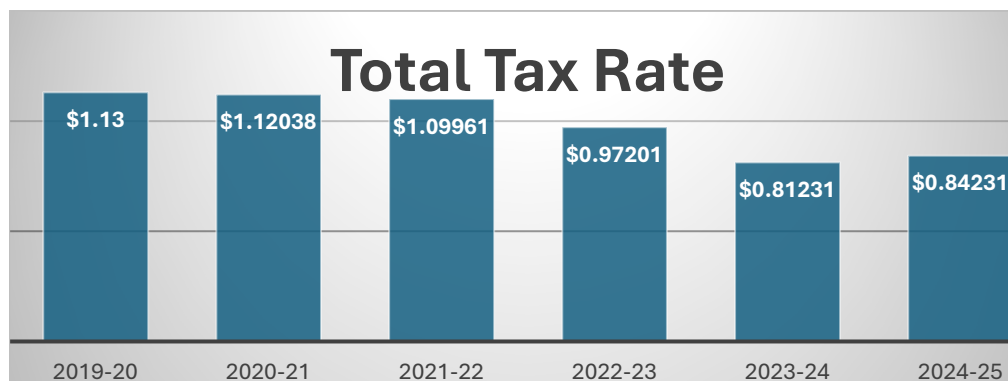
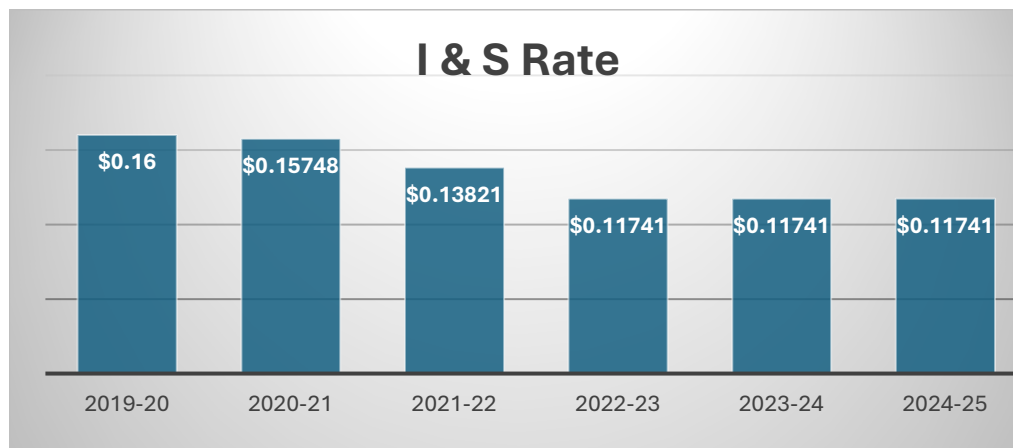
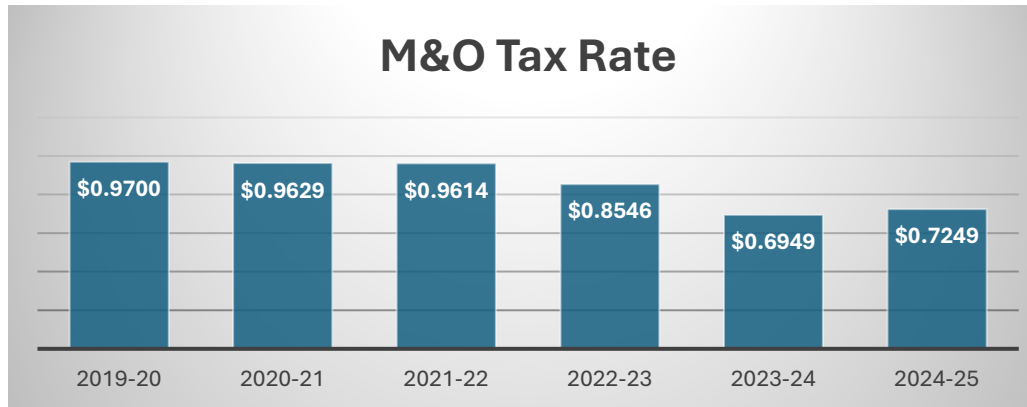
2024-2025

December-January	Administration	Conduct Program Evaluations and Revise Program Definitions
January-February	Administration	Preliminary Estimates of Revenue
January- March	Administration/Managers/Principals	Preliminary Enrollment Projections and Staff Meetings
March 18, 2024	Program Managers	Program Manager's Budget Kick -off Meeting-Board Room 8:45 AM
*Use CBAS/District Site-Based Committees and District Board Goals and Objectives to aid in directing resources		
May 17, 2024	Program Managers	Campus/Director Budgets due to business office on designated forms
Early June	Administration and Program Managers	Complete review of budget-personnel, facility improvements, projected revenue. Preliminary Rankings of Budget Request
June Board Meeting	Board/Administration	Adoption of salary proposal
July 25, 2024	Tax Assessor/Chief Appraiser District Administration	Deliver certified values to district. District updates estimate of revenues and tax rates based on certified values
August 5, 2024	Board/Administration	Budget Workshop/Pre Agenda
August 16, 2024	Appraisal District	Latest date to publish Budget & Tax Rate Notice in newspaper-Board hold public hearing on proposed budget and tax rate no sooner than 10 and no later than 30 days from publication of Budget and Tax Rate Notice
August 19, 2024	Board	Regular Board Meeting
August 26, 2024	Board	Special Board Meeting- Adoption of Budget and Tax Rate
August 31, 2024	Board	Latest date district budget may be adopted

**DISTRICT
HISTORICAL
INFORMATION**

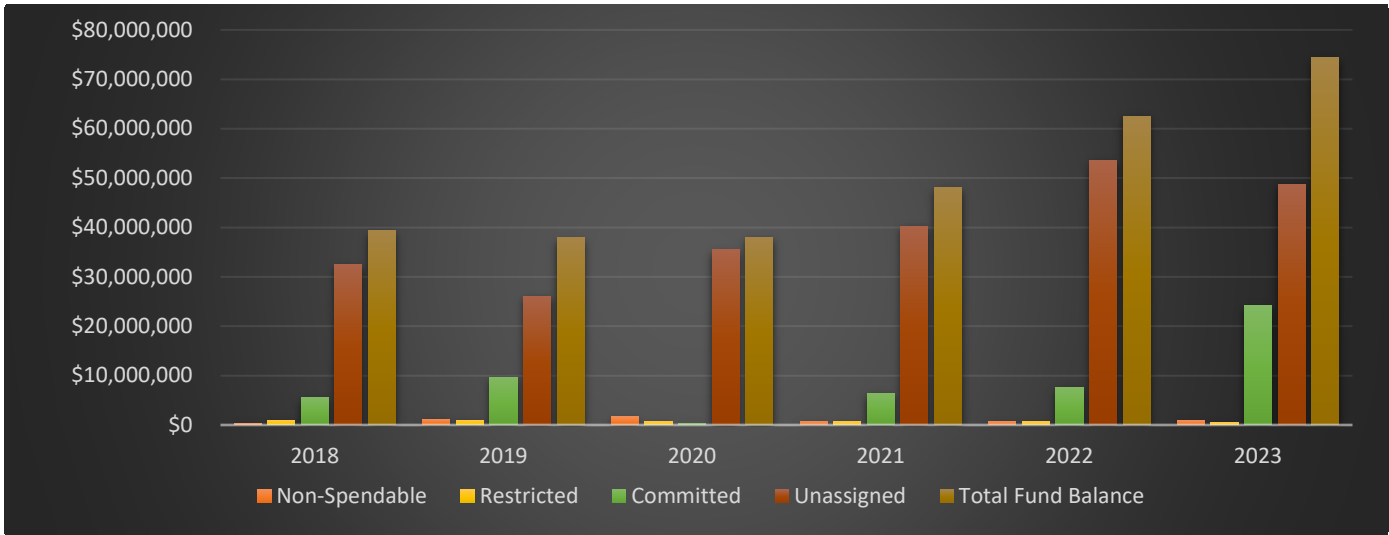


Tax Rate History

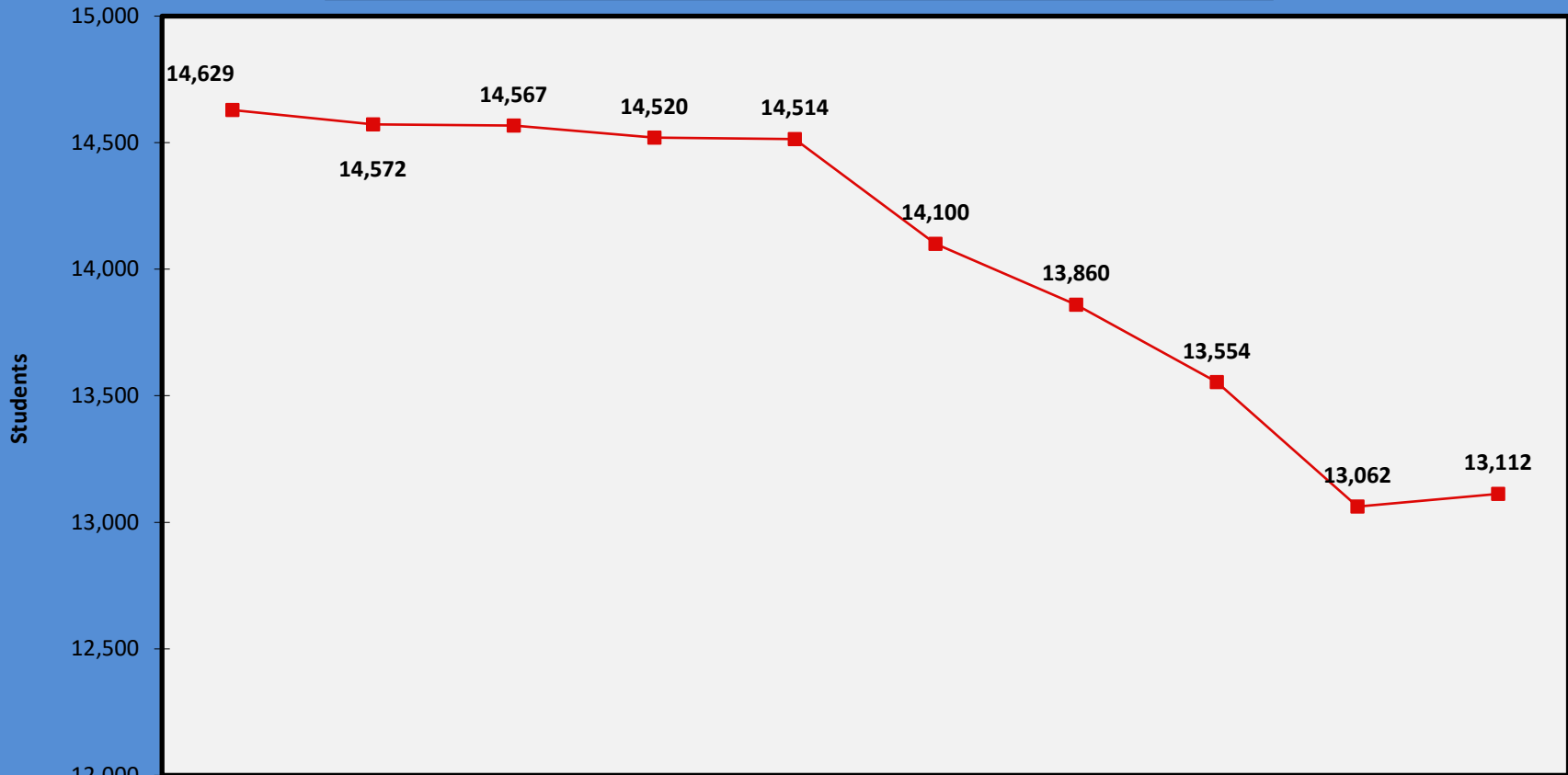


**General Fund Balances
SAN ANGELO ISD
2018-2023**

	2018	2019	2020	2021	2022	2023
Non-Spendable	\$350,605	\$1,200,000	\$1,620,098	\$679,599	\$679,955	\$876,590
Restricted	\$999,713	\$1,000,000	\$666,544	\$634,105	\$612,808	\$549,817 *Assigned - Other
Committed	\$5,500,000	\$9,650,000	\$250,000	\$6,465,000	\$7,619,544	\$24,240,000
Unassigned	\$32,513,383	\$26,075,857	\$35,440,752	\$40,213,061	\$53,653,774	\$48,768,828
Total Fund Balance	\$39,363,701	\$37,925,857	\$37,977,394	\$47,991,765	\$62,566,081	\$74,435,235

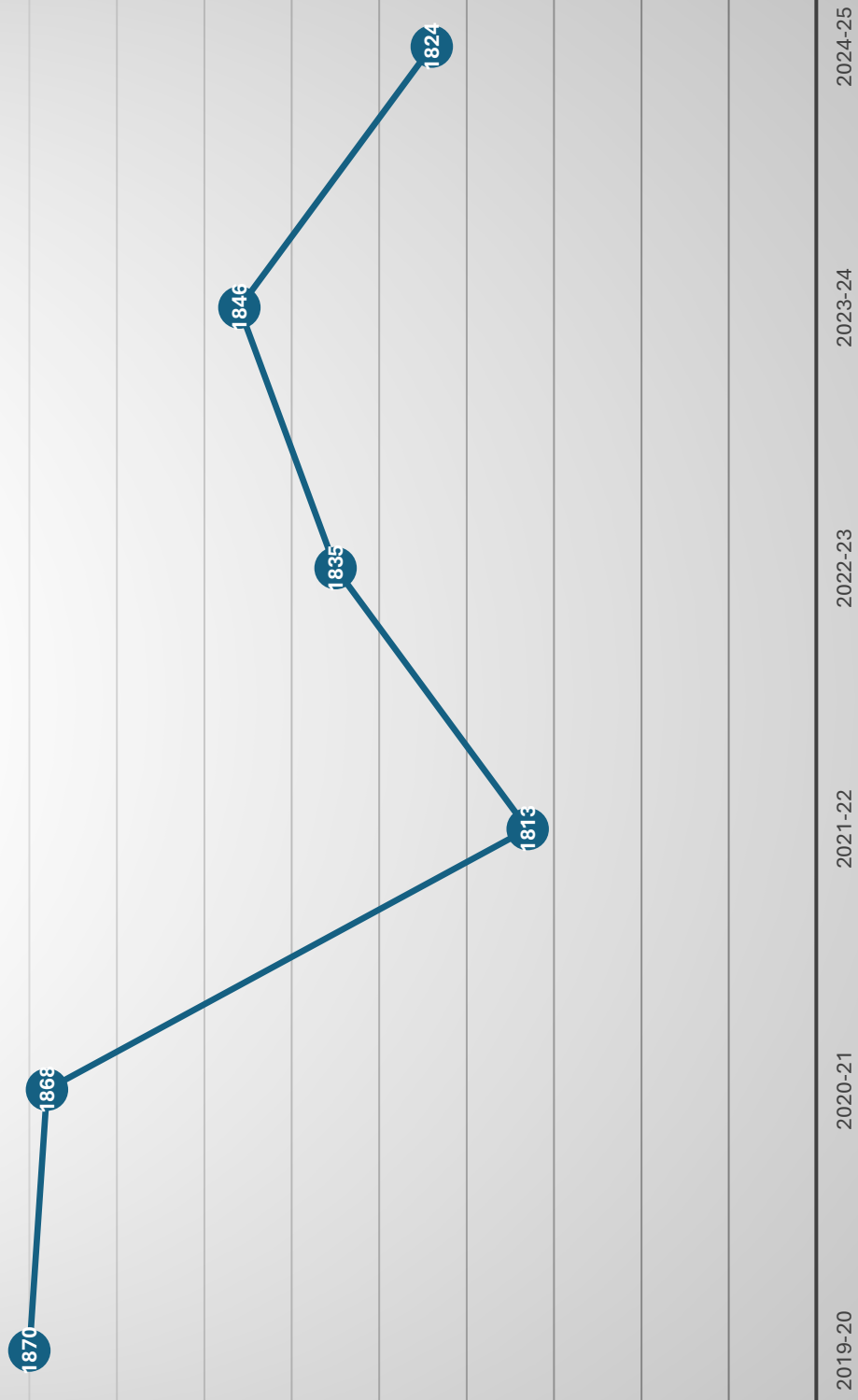


San Angelo ISD Enrollment History



	14,629	14,572	14,567	14,520	14,514	14,100	13,860	13,554	13,062	13,112
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Projected
Series2	14,629	14,572	14,567	14,520	14,514	14,100	13,860	13,554	13,062	13,112

SAISD Staffing Trend

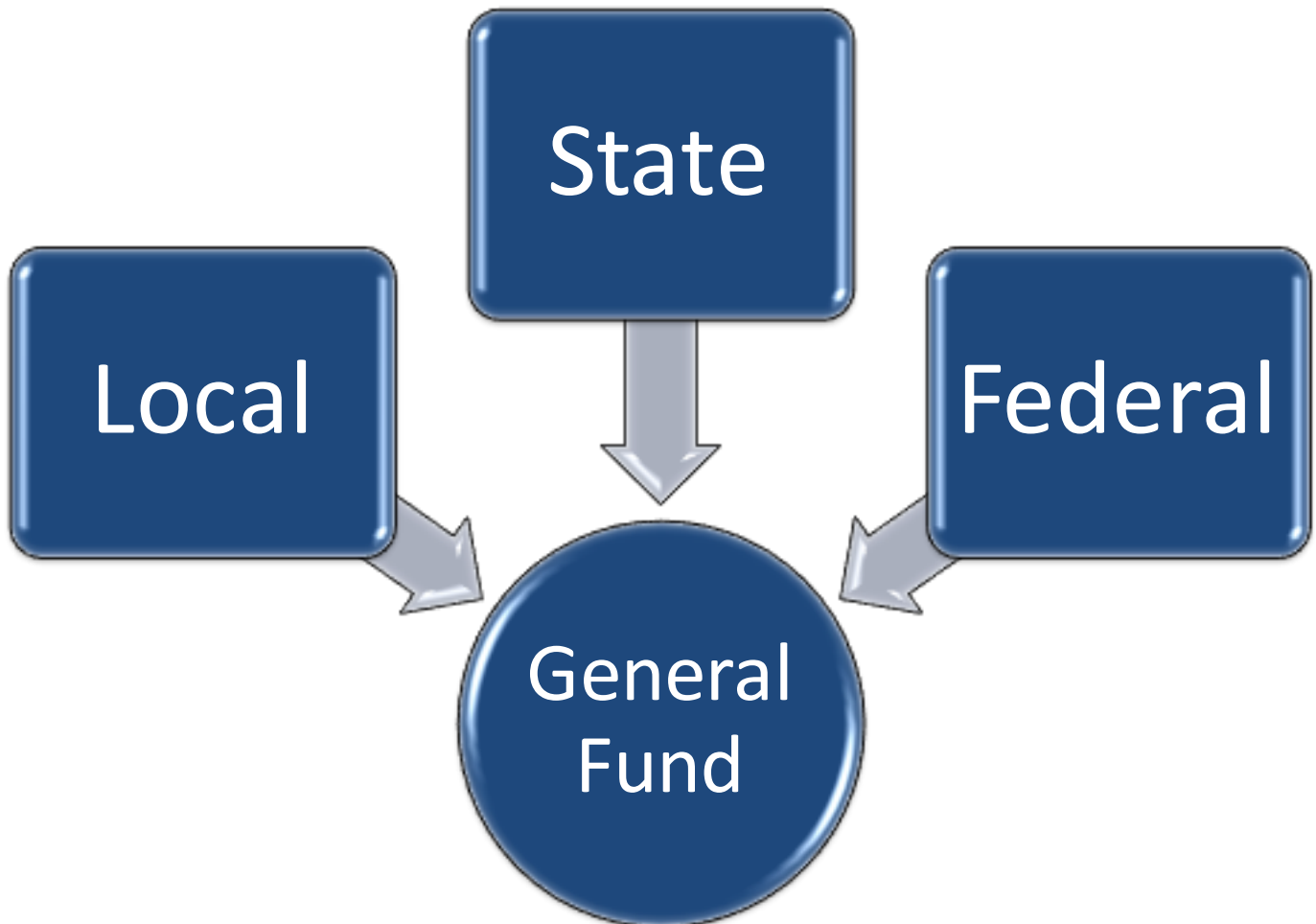




REVENUES



REVENUE SOURCES



- The District's revenue estimates are based on a variety of data elements.
- Every fund's revenue comes from one, some, or all of these three sources.

		General Fund Revenue Forecast for 2024-2025			
Fund	Object	Description	REVENUE ESTIMATE		
			Revised 2023-2024	Proposed 2024-2025	
			(\$7.05B)(July 2023)	(\$6.93B)(July 2024)	
199	5711	Taxes - Current	\$44,800,000	\$44,066,269	
	5711.01	Tier II Taxes - 5 Golden Pennies	\$3,470,000	\$3,416,520	
	5712	Taxes - Prior Year	\$500,000	\$500,000	
	5719	Penalty Interest	\$350,000	\$350,000	
	5739	Tuition and Fees	\$65,000	\$65,000	
	5742	Interest Earnings	\$2,000,000	\$3,000,000	
	5743	Rent	\$200,000	\$200,000	
	5749	Other Rev Local Sources	\$50,000	\$50,000	
	5749.01	E-RATE	\$250,000	\$250,000	
	5752	Athletic Revenue	\$350,000	\$350,000	
	5769	Misc Rev Int Sources	\$100,000	\$100,000	
	5811	Available School Fund	\$5,000,000	\$7,455,600	
	5812	Foundation School Program	\$54,600,000	\$52,116,568	
	5821.1	FSP Tier II	\$7,000,000	\$7,276,858	
	5800	FSP (HH - Over 65 Tax Freeze)	\$0	\$607,114	
	5831	TRS On Behalf	\$6,400,000	\$6,970,076	
	5842	Shared Services	\$65,000	\$65,000	
	5927	Indirect Costs - Grants	\$1,000,000	\$400,000	
	5931	SHARS - Medicaid	\$2,000,000	\$750,000	
	5941	Impact Aid	\$50,000	\$0	
	5949	Fed Distribution JROTC	\$85,000	\$85,000	
			Total Fund	\$128,335,000	\$128,074,005
					-\$260,995
		SUMMARY	Revised 2023-2024	Forecast 2024-2025	
Revenue Budget Forecast Comparison	Local		\$52,135,000	\$52,347,789	
	State		\$73,065,000	\$74,491,216	
	Federal		\$3,135,000	\$1,235,000	
	Total		\$128,335,000	\$128,074,005	

EXPENDITURES
PROGRAMS TO FUNCTIONS



San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

01: Admin - Board and Superintendent

Fund: 199
 Function: 41
 Sub-Object: 71, 72
 Organization: 701, 702
 Fiscal Year: 25
 Program Intent: 99

Program: 01
 Campus/Location: Administration
 Department: Board, Supt
 Funding Source: General
 Number Students: 13,020
 FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 7/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	244,080	278,975	344,899	320,926	317,576	
Extra-Duty Pay	6121	6,311	6,267	8,466	7,000	4,029	
Salaries - Support	6129	76,848	79,743	86,258	81,170	62,334	
Employee Allowances	6139	3,600	2,400		-		
Fringe Benefits	614X	35,822	40,944	47,850	21,898	34,894	
Total Payroll Costs		366,661	408,329	487,474	430,994	418,833	422,506
Professional and Contracted Services							
Legal Services	6211	70,193	67,195	53,585	89,000	63,880	78,000
Lobbying	6214				-	1,000	1,000
Professional Services	6219	11,662	9,701	9,115	16,200	37,906	12,000
Other Contracted Services	6249				500		338
Consulting Services	6291				3,000		2,000
Misc Contracted Services	6299	10,000	6,400	19,020	-	27,948	3,000
Total Purchased and Contracted Services		91,855	83,296	81,721	108,700	130,734	96,338
Supplies and Materials							
Reading Materials	6329	1,109	215	215	800		500
Tech Equip/Image	6395	160		1,070	-	1,289	
Computers	6396	183		710	4,788	1,123	
Postage	6397	33	49	147	400	80	250
Software	6398				-		
General Supplies	6399	8,533	3,685	5,750	17,000	13,442	14,000
Total Supplies and Materials		10,019	3,949	7,892	22,988	15,933	14,750
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	8,796	20,867	15,980	20,000	14,200	20,000
Non-employee Travel	6419	2,774	10,907	10,117	11,500	11,552	9,500
Election Costs	6439	13,841		150	-		25,000
Stat Req'd Public Notices	6491	3,426	1,650	2,101	5,000	1,760	4,000
Dues	6495	44,742	46,254	46,855	50,000	51,331	52,000
Miscellaneous Operating costs	6499	23,302	30,262	46,884	34,800	33,695	20,000
Total Other Operating Expenses		96,881	109,940	122,087	121,300	112,539	130,500
Total Cost of Program		565,416	605,514	699,173	683,982	678,038	664,094
Cost of Program (not including Payroll Costs)		198,755	197,185	211,699	252,988	259,206	241,588

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

02: Admin - Business and Support Services

Fund: 199
 Function: 41
 Sub-Object: 0
 Organization: 726
 Fiscal Year: 25
 Program Intent: 99

Program: 02
 Campus/Location: Administration
 Department: Business
 Funding Source: General
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	487,906	522,757	532,026	601,503	545,789	
Extra-Duty Pay	6121	9,781	10,216	843	4,000	7,908	
Part-time/Temporary	6125		10,778				
Salaries - Support	6129	281,462	271,569	306,492	315,069	278,991	
Fringe Benefits	614X	96,086	101,077	101,453	78,559	104,395	
Total Payroll Costs		875,235	916,397	940,814	999,131	937,082	1,006,128
Professional and Contracted Services							
Audit Services	6212	60,000	67,300	69,350	65,000	48,950	67,500
Misc Contracted Services	6299			120,230	2,500	1,560	
Total Purchased and Contracted Services		60,000	67,300	189,580	67,500	50,979	67,500
Supplies and Materials							
Tech Equip/Image	6395	305				1,184	
Computers	6396			2,030	2,500	315	2,000
Postage	6397	56	37		75		61
Software	6398	418	140		500		250
General Supplies	6399	15,874	15,344	13,377	17,500	13,119	15,500
Total Supplies and Materials		16,653	15,522	15,407	20,575	14,618	17,811
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	3,626	5,630	9,799	12,500	13,410	11,000
State Req'd Public Notices	6491	2,049	2,898	3,712	2,500	1,350	2,700
Dues	6495	2,537	2,996	2,872	3,200	3,548	3,600
Miscellaneous Operating costs	6499	3,149	4,335	2,779	3,000	2,339	2,000
Total Other Operating Expenses		11,361	15,859	19,161	21,200	20,646	19,300
Total Cost of Program		963,249	1,015,077	1,164,963	1,108,406	1,023,325	1,110,739
Cost of Program (not including Payroll Costs)		88,014	98,681	224,148	109,275	86,243	104,611

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

03: Student Services

Fund: 199
Function: 213
Sub-Object: 94
Organization: 889
Fiscal Year: 25
Program Intent: 3

Program: 03
Campus/Location: Admin. Bldg.
Department: Student Services
Funding Source: General Fund
Number Students: 13,020
FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	131,065	150,195	57,485	58,090	53,348	
Extra-Duty Pay	6121	34	248	494			
Salaries - Support	6129	33,609	34,631	36,683	38,093	35,523	
Employee Allowances	6139			1,200	1,200	1,100	
Fringe Benefits	614X	22,681	21,955	12,638	9,359	11,848	
Total Payroll Costs		187,389	207,029	108,500	106,742	101,819	107,450
Professional and Contracted Services							
Other Contracted Services	6249		100	(84)			
Misc Contracted Services	6299	11,100	12,000	11,880	16,000	15,050	13,250
Total Professional and Contracted Services		11,100	12,100	11,796	16,000	15,050	13,250
Supplies and Materials							
Tech Equip/Image	6395	313			500		400
Computers	6396					2,759	
Postage	6397	15	31		150		100
Software	6398	104			500		1,000
General Supplies	6399	8,990	8,888	6,654	5,500	5,417	4,900
Total Supplies and Materials		9,422	8,919	6,654	6,650	8,175	6,400
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	174	277	575	1,500		2,500
Dues	6495	281		684	238		700
Miscellaneous Operating costs	6499	378	181	179		118	
Total Other Operating Expenses		833	458	1,438	1,738	118	3,200
Total Cost of Program		208,743	228,506	128,388	131,130	125,162	130,300
Cost of Program (not including Payroll Costs)		21,354	21,477	19,888	24,388	23,343	22,850

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

05: Athletics

Fund: 199
Function: 36
Sub-Object: 33
Organization: MULT
Fiscal Year: 25
Program Intent: 91

Program: 05
Campus/Location: ADMIN
Department: Athletics
Funding Source: General Fund
Number Students: 13,020
FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2024 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	1,033,604	1,072,382	1,033,705	1,256,174	1,189,510	
Salaries - Professional	6119	709,428	776,078	781,823	853,701	693,529	
Extra-Duty Pay	6121	304	312	760		1,674	
Part-time/Temporary	6125	17,650	20,180	19,641	21,700	6,350	
Salaries - Support	6129	69,078	71,209	74,787	73,551	67,898	
Employee Allowances	6139	3,500				3,750	
Fringe Benefits	614X	150,734	178,621	177,586	104,630	168,763	
Total Payroll Costs		<u>1,984,298</u>	<u>2,118,782</u>	<u>2,088,303</u>	<u>2,309,755</u>	<u>2,131,474</u>	<u>2,525,014</u>
Professional and Contracted Services							
Professional Services	6219	212,250	241,611	291,412	244,200	245,049	244,200
Other Contracted Services	6249	67,518	78,688	80,009	92,755	101,560	93,200
Telephone	6258	4,323	3,936	2,261	6,000	1,888	6,000
Rentals/Leases	6269	5,165	4,600	5,678	9,000	3,250	9,000
Misc Contracted Services	6299	3,500	90				
Total Professional and Contracted Services		<u>292,756</u>	<u>328,925</u>	<u>379,359</u>	<u>351,955</u>	<u>351,747</u>	<u>352,400</u>
Supplies and Materials							
Gasoline/Fuel	6311	1,065	1,215	1,226	1,300	2,097	1,300
Tech Equip/Image	6395	402	428	960		1,289	
Postage	6397	627	618	428	750	46	750
General Supplies	6399	17,292	4,159	13,361	1,686	4,355	1,686
Total Supplies and Materials		<u>20,894</u>	<u>6,421</u>	<u>15,976</u>	<u>3,736</u>	<u>7,787</u>	<u>3,736</u>
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	19,601	20,764	20,794	24,450	13,115	25,800
Travel and Subsistence (Student)	6412	203,300	256,202	302,655	349,325	277,364	347,100
Insurance Expense	6425	114,517	134,957	142,707	142,707	155,557	142,707
Reclassified Transportation Expense	6494	195,242	223,868	323,116	324,000	273,385	324,000
Dues	6495	5,050	8,037	7,149	6,670	7,538	6,000
Athletic Supplies	6498	351,926	342,357	341,998	316,600	294,720	316,600
Miscellaneous Operating costs	6499	20,622	13,206	11,999	4,090	6,755	5,190
Total Other Operating Expenses		<u>910,257</u>	<u>999,392</u>	<u>1,150,419</u>	<u>1,167,842</u>	<u>1,028,434</u>	<u>1,167,397</u>
Capital Outlay Expenses							
Furn/Equip \$5000+	6639		7,113				
Total Capital Outlay Expenses			<u>7,113</u>				
Total Cost of Program		<u>3,208,206</u>	<u>3,453,519</u>	<u>3,634,057</u>	<u>3,833,288</u>	<u>3,519,443</u>	<u>4,048,547</u>
Cost of Program (not including Payroll Costs)		<u>1,223,908</u>	<u>1,341,850</u>	<u>1,545,754</u>	<u>1,523,533</u>	<u>1,387,968</u>	<u>1,523,533</u>

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

06: Campus Leadership

Fund: 199
 Function: 23
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 06
 Campus/Location: Multiple
 Department: Campus Leadership
 Funding Source: General
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	13,500	19,750	26,500	32,500	33,417	
Salaries - Professional	6119	3,813,266	4,100,042	3,510,970	4,264,422	3,759,822	
Extra-Duty Pay	6121	10,167	5,058	8,524	2,000	16,842	
Part-time/Temporary	6125			2,018	6,000		
Salaries - Support	6129	1,824,073	1,798,418	1,901,325	2,004,787	1,804,308	
Employee Allowances	6139	3,000	3,000	2,500		5,000	
Fringe Benefits	614X	812,084	862,194	749,822	666,872	769,673	
Total Payroll Costs		6,476,090	6,788,462	6,201,659	6,976,580	6,389,062	6,548,102
Professional and Contracted Services							
Other Contracted Services	6249	367					
Rentals/Leases	6269				1,000	300	500
Total Professional and Contracted Services		367			1,000	300	500
Supplies and Materials							
Reading Materials	6329		212	392	3,198		2,409
Tech Equip/Image	6395	2,446		1,038	1,000		
Computers	6396	7,557		241	1,800		800
Postage	6397	3,161	1,300	379	6,254	1,379	4,635
Software	6398	123	296	514	2,842	248	1,508
General Supplies	6399	9,333	14,238	18,665	27,864	5,431	30,389
Total Supplies and Materials		22,620	16,045	21,228	42,958	7,059	39,741
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	16,494	15,418	13,613	14,623	9,246	14,715
Dues	6495	15,642	17,229	14,073	10,724	12,056	12,720
Miscellaneous Operating costs	6499	15,028	19,814	14,535	10,418	5,182	9,429
Total Other Operating Expenses		47,163	52,461	42,221	35,765	26,484	36,864
Total Cost of Program		6,546,240	6,856,968	6,265,108	7,056,303	6,422,905	6,625,207
Cost of Program (not including Payroll Costs)		70,150	68,507	63,449	79,723	33,843	77,105

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

07: Career and Tech

Fund: 199
 Function: 11, 13, 21, 31, 36
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 22

Program: 07
 Campus/Location: Secondary + WTTC
 Department: Career and Tech
 Funding Source: Special Revenue
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	4,435	16,135	10,835	12,500	16,795	
Stipends/Prof. Extra-Duty Pay	6117	44,495	51,062	69,500	24,500	90,291	
Salaries - Professional	6119	2,003,278	1,895,083	1,894,356	2,238,400	1,901,317	
Part-time/Temporary	6125			16,901			
Salaries - Support	6129	33,062	34,170	36,035	36,937	34,059	
Employee Allowances	6139			12,000		4,500	
Fringe Benefits	614X	248,952	239,555	241,067	176,335	260,208	
Total Payroll Costs		2,334,222	2,236,005	2,280,693	2,488,673	2,307,170	2,411,148
Professional and Contracted Services							
Student Tuition	6223		63,617	42,090			
Other Contracted Services	6249	13,071	11,882	9,125	5,800	6,257	11,200
Rentals/Leases	6269	220,594	245,084	235,770	214,900	172,252	140,100
Total Professional and Contracted Services		233,665	320,583	286,985	220,700	178,509	151,300
Supplies and Materials							
Gasoline/Fuel	6311	645	2,595	2,109	1,800	2,156	2,200
Vehicle Parts/Supplies	6318	1,447	2,241	1,104	1,600		1,800
Textbooks	6321	28,358	15,030	2,969	7,000	5,207	9,000
Reading Materials	6329	9,597	2,945	6,148	3,200	2,303	3,200
Tech Equip/Image	6395	9,407	3,907	1,989	1,900	3,800	2,100
Computers	6396	6,111	9,778	3,374	11,500	117,289	22,000
Postage	6397			65	70		70
Software	6398	25,481	9,546	10,223	7,500	51,551	23,000
General Supplies	6399	235,996	137,698	197,747	537,871	199,287	465,171
Total Supplies and Materials		317,041	183,742	225,728	572,441	387,110	528,541
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	3,796	4,502	4,652	5,550	4,347	6,250
Travel and Subsistence (Student)	6412	20,843	75,826	70,189	77,000	81,954	88,500
Insurance Expense	6425	571	460	531	550	498	550
Reclassified Transportation Expense	6494	1,853	8,405	8,041	15,000	13,680	16,500
Dues	6495	367	219	595	400	350	500
Miscellaneous Operating costs	6499	22,810	30,915	26,432	23,800	21,421	23,300
Total Other Operating Expenses		50,240	120,327	110,439	122,300	122,250	135,600
Capital Outlay Expenses							
Vehicles \$5000+	6631	60,987					
Total Capital Outlay Expenses		60,987					
Total Cost of Program		2,996,155	2,860,657	2,903,844	3,404,114	2,995,039	3,226,589
Cost of Program (not including Payroll Costs)		661,933	624,652	623,152	915,441	687,869	815,441

San Angelo Independent School District
 Program Driven Budget Unit Package
 Budget Year 2024-2025

08: Co-Curricular/UII Academics - Non-Athletic

Fund: 199
 Function: 36
 Sub-Object: 40
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 08
 Campus/Location: Multi
 Department: Co-Curricular
 Funding Source: General Funds
 Number Students: 13,020
 FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	301,326	305,800	276,075	272,921	256,119	
Part-time/Temporary	6125		2,180		30,000		
Fringe Benefits	614X	16,788	20,410	19,426	7,117	16,831	
Total Payroll Costs		318,114	328,390	295,501	310,038	277,479	301,204
Professional and Contracted Services							
Professional Services	6219	6,652	8,197	6,523	3,000		
Other Contracted Services	6249	19,329	7,168	30,776	41,050	10,178	35,684
Rentals/Leases	6269		731	257	16,200	7,817	17,500
Misc Contracted Services	6299	8,097	32,000	36,744	15,000	66,010	15,000
Total Professional and Contracted Services		34,078	48,097	74,299	75,250	84,005	68,184
Supplies and Materials							
Tech Equip/Image	6395	782					
General Supplies	6399	443,896	219,793	177,873	91,207	45,946	77,474
Total Supplies and Materials		444,677	219,793	177,873	91,207	45,946	77,474
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	2,454	15,264	9,829	2,000	22,453	3,500
Travel and Subsistence (Student)	6412	32,229	106,500	116,622	129,150	130,127	160,600
Reclassified Transportation Expense	6494	22,220	34,396	70,456	128,626	97,688	104,955
Dues	6495	9,364	8,213	10,000	5,650	9,643	6,000
Miscellaneous Operating costs	6499	180,055	127,612	87,529	39,500	93,168	45,600
Total Other Operating Expenses		246,322	291,985	294,437	304,926	353,079	320,655
Capital Outlay Expenses							
Furn/Equip \$5000+	6639	118,628	82,846			6,099	
Total Capital Outlay		118,628	82,846				
Total Cost of Program		1,161,819	971,110	842,110	781,421	766,609	767,517
Cost of Program (not including Payroll Costs)		843,705	642,720	546,609	471,383	483,030	466,313

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

09: Communications

Fund: 199
 Function: 41 & 61
 Sub-Object: 41 & 85
 Organization: 882
 Fiscal Year: 25
 Program Intent: 99

Program: 09
 Campus/Location: Administration
 Department: Communications
 Funding Source: General Fund
 Number Students: 13,020
 FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	3,000	3,000	5,500			
Salaries - Professional	6119	257,678	266,698	242,148	256,575	223,967	
Extra-Duty Pay	6121	25	81	9			
Salaries - Support	6129	44,975	35,022	37,038	37,965	35,030	
Fringe Benefits	614X	39,824	40,115	36,694	25,983	33,362	
Total Payroll Costs		345,502	344,916	321,389	320,523	292,359	322,440
Professional and Contracted Services							
Other Contracted Services	6249	43,862	43,562	(456)	82,559	93,512	93,515
Rentals/Leases	6269			455	600	1,673	600
Misc Contracted Services	6299	1,500	1,405	2,667	3,000	2,342	2,500
Total Professional and Contracted Services		45,362	44,967	2,666	86,159	97,527	96,615
Supplies and Materials							
Tech Equip/Image	6395	6,717	1,670	941	5,000	775	2,000
Computers	6396	1,573	957	4,363	5,000		2,000
Postage	6397	149	218	63	400	42	100
Software	6398	611	665	857	1,000		1,000
General Supplies	6399	9,629	12,506	4,051	6,000	1,849	5,000
Total Supplies and Materials		18,680	16,016	10,274	17,400	2,666	10,100
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	2,652	8,370	5,548	10,000	7,584	7,297
Dues	6495	1,573	1,761	1,776	2,000	1,710	1,710
Miscellaneous Operating costs	6499	72,319	82,483	88,923	85,200	72,115	75,000
Total Other Operating Expenses		76,544	92,614	96,247	97,200	81,409	84,007
Capital Outlay Expenses							
Furn/Equip \$5000+	6639	5,499	7,225				
Total Capital Outlay Expenses		5,499	7,225				
Total Cost of Program		491,587	505,738	430,575	521,282	473,960	513,162
Cost of Program (not including Payroll Costs)		146,085	160,822	109,186	200,759	181,602	190,722

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-25

11: Compensatory

Fund: 199
 Function: 11
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 24,28,30

Program: 11
 Campus/Location: Administration
 Department: State Comp Ed
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	9,270			5,000		
Stipends/Prof. Extra-Duty Pay	6117	73,313	68,738	57,052	62,000	49,233	
Salaries - Professional	6119	3,603,714	4,833,949	4,553,731	4,724,816	4,449,949	
Extra-Duty Pay	6121	634		145		70	
Part-time/Temporary	6125		1,850	14,409			
Salaries - Support	6129	657,066	623,188	652,522	725,432	544,961	
Fringe Benefits	614X	549,897	754,333	704,115	569,795	648,514	
Total Payroll Costs		4,893,894	6,282,058	5,981,973	6,087,042	5,692,727	6,549,433
Professional and Contracted Services							
ESC Services	6239		6,900	11,920		16,935	
Other Contracted Services	6249	136,738	30,733	316,650	8,561	276,794	8,100
Misc Contracted Services	6299	11,200	7,920	79,825	24,662	97,795	24,660
Total Professional and Contracted Services		147,938	45,553	409,302	33,223	392,221	32,760
Supplies and Materials							
Reading Materials	6329			325		626	
Tech Equip/Image	6395	82,324	1,137	1,347	2,000	910	2,000
Computers	6396	1,270,319	86,127	351,681	200,000	702	200,000
Postage	6397				285		285
Software	6398	666,771	485,938	182,284	300,700	514,296	300,700
General Supplies	6399	101,685	153,114	54,187	496,828	56,216	497,700
Total Supplies and Materials		2,121,099	726,315	589,824	999,813	572,750	1,000,685
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	8,410	15,894	16,717	23,753	14,700	23,740
Dues	6495	255			469	270	400
Medical Supplies	6497	37		226	250	121	250
Athletic Supplies	6498	392	84	1,482	1,482	253	1,400
Miscellaneous Operating costs	6499	737	956	2,661	4,010	1,345	3,995
Total Other Operating Expenses		9,830	16,934	21,085	29,964	16,689	29,785
Total Cost of Program		7,172,761	7,070,860	7,002,186	7,150,042	6,674,388	7,612,663
Cost of Program (not including Payroll Costs)		2,278,867	788,802	1,020,212	1,063,000	981,661	1,063,230

San Angelo Independent School District

Program Driven Budget Unit Package

Budget Year 2024-2025

12: Tiny Texans

Fund: 199
 Function: 11
 Sub-Object: _____
 Organization: _____
 Fiscal Year: 25
 Program Intent: 99

Program: 12
 Campus/Location: Administration
 Department: CTE
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112						
Stipends/Prof. Extra-Duty Pay	6117						
Salaries - Professional	6119					6,711	
Extra-Duty Pay	6121			6,999		3,200	
Part-time/Temporary	6125			26,535	75,000	126,956	
Salaries - Support	6129	105,454	65,978	122,669	132,129	372,707	
Fringe Benefits	614X	27,772	17,019	31,811	30,880	76,683	
Total Payroll Costs		133,226	82,997	188,015	238,009	586,258	634,750
Purchased and Contracted Services							
Other Contracted Services	6249					458	500
Misc Contracted Services	6299			2,750	5,000	2,454	5,500
Total Purchased and Contracted Services				2,750	5,000	2,912	6,000
Supplies and Materials							
Printers	6395					1,282	
General Supplies	6399			53,722	25,000	26,059	30,000
Total Supplies and Materials				53,722	25,000	27,342	30,000
Other Operating Expenses							
Staff Travel	6411					517	
Misc Operating Costs	6499			3,418	5,000	19,483	20,000
Total Other Operating Expenses				3,418	5,000	20,000	20,000
Total Cost of Program		133,226	82,997	247,905	273,009	636,512	690,750
Cost of Program(not including Payroll Costs)				59,890	35,000	49,737	56,000

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

13: District-Wide Business Services

Fund: 199
Function: MULTIPLE
Sub-Object: _____
Organization: _____
Fiscal Year: 25
Program Intent: MULTIPLE

Program: 13
Campus/Location: DIST WIDE
Department: _____
Funding Source: General Fund
Number Students: 13,020
FTE: _____

Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs						
Substitutes	6112	1,047,454	1,566,848	1,715,613	1,500,000	1,652,908
Incentive	6116	32,000	37,000	159,500	100,000	36,000
Stipends/Prof. Extra-Duty Pay	6117	104,072	138,841	170,392	200,000	166,406
Salaries - Professional	6119	431,662	(154,414)	148,839	300,000	105,707
Extra-Duty Pay	6121	51,298	1,401	3,876	55,000	360
Substitute/Support	6122			450		240
Part-time/Temporary	6125	49,670	50,955	48,006	125,000	48,043
Hiring Incentive	6126			86,250		3,000
Salaries - Support	6129	49,378	39,620	123,899		
Insurance Supplement	6132	909,000	897,000	890,000		
Fringe Benefits	614X	6,259,123	6,052,602	6,442,640	11,045,304	4,644,419
Total Payroll Costs		<u>8,933,657</u>	<u>8,629,853</u>	<u>9,789,465</u>	<u>13,325,304</u>	<u>6,657,082</u>
Professional and Contracted Services						
Tax Appraisal/Collection	6213	1,063,339	1,072,257	1,146,564	1,150,000	1,026,259
Professional Services	6219	55,352	100,255	109,539	90,000	120,097
Staff Tuition	6221			3,435		7,508
Student Tuition	6223	50,780	31,095	103,463	200,000	42,700
Other Contracted Services	6249	306,243	97,965	64,807	170,000	96,779
Telephone	6258	46,359	10,570	16,116	12,000	13,509
Rentals/Leases	6269	668,286	855,916	562,558	755,000	626,987
Misc Contracted Services	6299	217,658	143,957	238,166	72,500	32,280
Total Professional and Contracted Services		<u>2,408,017</u>	<u>2,312,015</u>	<u>2,244,648</u>	<u>2,449,500</u>	<u>2,009,619</u>
Supplies and Materials						
Maintenance Supplies	6319	174,782	17,786	7,489		
Reading Materials	6329	13,638	14,069	22,306		13,486
Tech Equip/Image	6395	1,198		453		
Computers	6396	740,152	232,113	851,748	530,000	525,000
Postage	6397	3,816	7,368	6,427	7,500	6,086
General Supplies	6399	185,740	188,399	107,984	250,000	66,107
Total Supplies and Materials		<u>1,119,328</u>	<u>459,735</u>	<u>996,408</u>	<u>787,500</u>	<u>88,596</u>
Other Operating Expenses						
Travel and Subsistence (Employees)	6411	2,542	5,844	3,942	3,500	1,641
Travel and Subsistence (Student)	6412	89,573	184,680	216,057	210,000	196,485
Insurance Expense	6425	1,132,868	1,525,351	1,751,955	2,300,000	2,249,898
Reclassified Transportation Expense	6494	22,698	34,676	48,033	97,000	63,559
Medical Supplies	6497	83,555				
Athletic Supplies	6498	33,067	38,304	28,720	30,000	63,813
Miscellaneous Operating costs	6499	78,651	21,141	155,784	29,500	129,365
Total Other Operating Expenses		<u>1,442,953</u>	<u>1,809,997</u>	<u>2,204,491</u>	<u>2,670,000</u>	<u>2,704,761</u>
Debt Svc						
Lease Purchase-Principal	6512		253,175	763,030		
Lease Purchase-Interest	6522		15,825	41,063		
Total Debt Svc			<u>269,000</u>	<u>804,093</u>		
Capital Outlay Expenses						
Furn/Equip \$5000+	6639		52,440	22,172		
LeaseAssets-Furn &Equip	6659			725,087		
Total Capital Outlay Expenses			<u>52,440</u>	<u>747,259</u>		
Total Cost of Program		<u>13,903,954</u>	<u>13,533,041</u>	<u>16,786,365</u>	<u>19,232,304</u>	<u>11,460,058</u>
Cost of Program (not including Payroll Costs)		<u>4,970,298</u>	<u>4,903,187</u>	<u>6,996,899</u>	<u>5,907,000</u>	<u>4,802,976</u>

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

14: Elementary Instruction

199
11
40
Multiple
25
11

Program:	14
Campus/Location:	Multiple
Department:	Elem Instruction
Funding Source:	General Fund
Number Students:	13,020
FTE:	

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	23,370	36,035	34,495	38,700	18,315	
Stipends/Prof. Extra-Duty Pay	6117	854	1,172			1,833	
Salaries - Professional	6119	18,138,006	17,435,293	17,448,416	17,970,390	14,761,896	
Extra-Duty Pay	6121	96					
Part-time/Temporary	6125		6,764				
Salaries - Support	6129	144,101	100,562	215,167	236,550	111,226	
Fringe Benefits	614X	2,390,201	2,405,104	2,318,290	1,812,135	1,970,091	
Total Payroll Costs		20,696,628	19,984,930	20,016,368	20,057,775	16,863,362	18,981,092
Professional and Contracted Services							
Other Contracted Services	6249	11,273	8,002	7,082	9,300	6,827	7,975
Rentals/Leases	6269				1,900	579	1,200
Total Professional and Contracted Services		11,273	8,002	7,082	11,200	9,406	9,175
Supplies and Materials							
Reading Materials	6329	1,580	1,912	6,057	11,000	6,963	12,250
Tech Equip/Image	6395	32,907	16,196	14,426	16,550	7,485	17,850
Computers	6396	39,900	3,874	8,118	38,321	12,635	28,221
Postage	6397	7,667	4,578	3,749	6,170	3,423	6,613
Software	6398	4,451	4,770	1,744	10,900	1,182	7,550
General Supplies	6399	394,871	392,391	379,520	378,891	271,604	374,254
Total Supplies and Materials		481,376	423,721	413,614	461,832	303,291	446,738
Other Operating Expenses							
Travel and Subsistence (Employees)	6411		1,285	18	5,500	43	3,500
Reclassified Transportation Expense	6494	120	15,528	26,449	31,500	19,648	26,800
Dues	6495			100			
Athletic/PE Supplies	6498	2,878	6,349	7,328	6,655	3,746	7,750
Miscellaneous Operating costs	6499	46,008	50,530	59,183	25,811	48,582	43,856
Total Other Operating Expenses		49,006	73,692	93,079	69,466	72,957	81,906
Total Cost of Program		21,238,283	20,490,345	20,530,142	20,600,273	17,249,016	19,518,911
Cost of Program (not including Payroll Costs)		541,655	505,415	513,774	542,498	385,654	537,819

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

15: Bilingual/ESL

Fund: 199
 Function: 11,12,13,21 & 31
 Sub-Object: 32
 Organization: 873
 Fiscal Year: 25
 Program Intent: 25

Program: 15
 Campus/Location: Administration
 Department: Bilingual/ESL
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	1,025	4,155	4,525	5,000	8,145	
Stipends/Prof. Extra-Duty Pay	6117	100,000	110,231	114,269	115,500	123,791	
Salaries - Professional	6119	276,650	325,857	451,251	448,685	559,438	
Salaries - Support	6129	15,573	15,120	38,143	40,874	55,926	
Fringe Benefits	614X	41,704	53,483	68,705	47,927	81,351	
Total Payroll Costs		434,952	508,846	676,894	657,987	828,651	874,434
Professional and Contracted Services							
Other Contracted Services	6249	24,098	22,760	21,872	21,000	6,162	21,000
Misc Contracted Services	6299	17,016	20,075	19,615	26,800	6,162	25,000
Total Professional and Contracted Services		41,114	42,835	41,488	47,800	6,162	46,000
Supplies and Materials							
Reading Materials	6329		986		200		
Testing Materials	6339	540	1,866	425	2,000	885	3,000
General Supplies	6399	4,935	1,016	5,628	15,000	732	15,000
Total Supplies and Materials		5,475	3,868	6,053	17,200	1,617	18,000
Other Operating Expenses							
Travel and Subsistence (Employees)	6411		1,268	1,576	6,000	1,462	7,000
Total Other Operating Expenses		157	1,268	1,576	6,000	1,462	7,000
Total Cost of Program		481,698	556,817	726,011	728,987	837,892	945,434
Cost of Program (not including Payroll Costs)		46,746	47,971	49,117	71,000	9,241	71,000

San Angelo Independent School District
 Program Driven Budget Unit Package
 Budget Year 2024-2025

18: Assessment and Counseling

Fund: 199
 Function: 31
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 18
 Campus/Location: Administration
 Department: Guidance/Counsel
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/24/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	2,000	2,183	6,500	7,518	8,133	
Salaries - Professional	6119	2,317,687	2,377,245	2,469,286	2,540,200	2,315,724	
Extra-Duty Pay	6121	593	1,368	944	1,000	1,152	
Salaries - Support	6129	164,121	180,495	189,845	211,853	168,023	
Fringe Benefits	614X	315,216	333,292	329,078	263,168	312,176	
Total Payroll Costs		2,799,617	2,894,583	2,995,653	3,023,739	2,805,208	2,874,825
Professional and Contracted Services							
Other Contracted Services	6249		500		1,500		1,000
Consultants	6291	3,500	4,500		4,500		
Misc Contracted Services	6299		15,510	15,246	21,100	23,032	24,000
Total Professional and Contracted Services		3,500	20,510	15,246	27,100	23,032	25,000
Supplies and Materials							
Reading Materials	6329	1,546			3,000		1,200
Testing Materials	6339	93,101	106,322	94,627	150,000	18,094	125,000
Computers	6396			1,473	1,231	152	5,000
Postage	6397	43	26	48	100	29	100
Software	6398						
General Supplies	6399	15,724	14,348	7,882	5,000	7,693	12,000
Total Supplies and Materials		110,414	120,696	104,030	160,831	25,968	144,800
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	5,654	6,999	11,788	7,000	18,233	7,000
Dues	6495	1,942	1,458	1,129	1,500	1,064	2,000
Miscellaneous Operating costs	6499	8,998	14,461	21,159	7,150	14,195	11,000
Total Other Operating Expenses		16,594	22,918	34,076	15,650	33,493	20,000
Total Cost of Program		2,930,126	3,058,707	3,149,005	3,227,320	2,887,700	3,064,625
Cost of Program (not including Payroll Costs)		130,508	164,124	153,352	203,581	82,492	189,800

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

19: Health Services

Fund: 199
 Function: 33
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 19
 Campus/Location: Multiple
 Department: Health Services
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112			420		180	
Stipends/Prof. Extra-Duty Pay	6117	10,000	10,833	15,750	13,750	19,701	
Salaries - Professional	6119	901,559	1,085,655	1,210,501	1,258,359	1,142,436	
Extra-Duty Pay	6121		1,113	392		735	
Part-time/Temporary	6125				1,000		
Salaries - Support	6129	126,547	110,701	92,025	80,605	118,439	
Fringe Benefits	614X	142,356	163,259	171,369	131,721	171,971	
Total Payroll Costs		1,180,462	1,371,561	1,490,456	1,485,435	1,453,462	1,487,160
Professional and Contracted Services							
Other Contracted Services	6249	13,379	15,615	14,880	18,000	21,957	25,000
Total Professional and Contracted Services		13,379	15,615	14,880	18,000	21,957	25,000
Supplies and Materials							
Tech Equip/Image	6395	311	4,093				
Computers	6396	13,200			10,000	11,760	
Postage	6397	15	82	1	138	2	100
Software	6398	1,485					
General Supplies	6399	3,836	7,238	2,493	1,000	699	679
Total Supplies and Materials		18,847	11,413	2,494	11,138	12,461	779
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	1,147	3,628	2,820	10,000	3,163	10,000
Dues	6495	4,749	6,657	10,110	15,000	8,919	15,000
Medical Supplies	6497	33,970	24,285	30,640	23,050	21,747	22,850
Miscellaneous Operating costs	6499	406	3,923	7,139	3,000	9,766	3,000
Total Other Operating Expenses		40,272	38,493	50,710	51,050	43,596	50,850
Total Cost of Program		1,252,960	1,437,082	1,558,540	1,565,623	1,531,476	1,563,789
Cost of Program (not including Payroll Costs)		72,498	65,521	68,084	80,188	78,014	76,629

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

20: High School Instruction

Fund: 199
 Function: 11
 Sub-Object: 40
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 11

Program: 20
 Campus/Location: Multiple
 Department: High School Instruction
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2023 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	5,130	8,695	10,795	14,000	17,030	
Stipends/Prof. Extra-Duty Pay	6117	96,801	120,336	153,379	155,250	147,198	
Salaries - Professional	6119	5,794,661	2,316,253	2,070,550	7,320,911	6,630,527	
Part-time/Temporary	6125		638				
Salaries - Support	6129	79,816	51,331	53,404	110,582	107,740	
Fringe Benefits	614X	804,470	352,334	296,084	739,138	915,316	
Total Payroll Costs		6,780,880	2,849,587	2,584,212	8,339,881	7,817,812	8,526,958
Professional and Contracted Services							
Professional Services	6219	21,462	23,350	26,419	7,900	25,534	29,841
Other Contracted Services	6249	22,482	30,102	23,408	16,000	11,753	23,400
Telephone	6258						
Rentals/Leases	6269	8,768	12,889	13,723	30,000	10,664	30,400
Miscellaneous Contract Services	6299					4,000	
Total Professional and Contracted Services		52,712	66,341	63,549	53,900	51,952	83,641
Supplies and Materials							
Reading Materials	6329	3,709	1,740		6,000		5,000
Testing Materials	6339					87	
Tech Equip/Image	6395	23,870	20,054	14,410	32,000	1,607	31,635
Computers	6396	3,946	10,902	3,750	24,000	3,823	25,500
Postage	6397	4,756	6,704	5,328	15,100	4,070	16,100
Software	6398	12,148	11,315	15,634	8,700	29,895	17,474
General Supplies	6399	289,901	302,053	288,625	326,440	188,332	245,900
Total Supplies and Materials		338,331	352,769	327,748	412,240	227,814	341,609
Other Operating Expenses							
Travel and Subsistence (Employees)	6411		314	3,067		233	234
Travel and Subsistence (Student)	6412				6,600		6,366
Reclassified Transportation Expense	6494	300	1,097	900	4,572	478	4,047
Dues	6495	9,000	9,000	9,000		12,500	12,500
Athletic Supplies	6498						
Miscellaneous Operating costs	6499	45,783	79,079	72,565	25,000	39,449	34,835
Total Other Operating Expenses		55,083	89,490	85,531	36,172	52,660	57,982
Total Cost of Program		7,227,006	3,358,187	3,061,041	8,842,193	8,150,237	9,010,190
Cost of Program (not including Payroll Costs)		446,126	508,600	476,829	502,312	332,426	483,232

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

21: Human Resources

Fund: 199
 Function: 41, 11
 Sub-Object: 73
 Organization: 734, 200
 Fiscal Year: 25
 Program Intent: 99, 11

Program: 21
 Campus/Location: Central Office
 Department: Human Resources
 Funding Source: General Fund
 Number Students: 13,020
 FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112			40			
Stipends/Prof. Extra-Duty Pay	6117	42,000	29,060	21,500	41,000	24,250	
Curriculum Writing	6118						
Salaries - Professional	6119	335,043	378,876	523,236	521,648	480,011	
Extra-Duty Pay	6121	630	900	19	500	115	
Salaries - Support	6129	18,488	29,022	25,727	26,256	24,169	
Employee Allowances	6139	3,875	1,500	4,500	4,500	4,125	
Fringe Benefits	614X	41,246	47,077	62,286	46,515	54,710	
Total Payroll Costs		441,282	486,435	637,309	640,419	587,380	648,557
Professional and Contracted Services							
Professional Services	6219	2,493	7,424	10,074	7,500	6,228	12,000
Student Tuition	6223						
Other Contracted Services	6249	53,574	29,900	42,998	38,000	26,031	15,000
Rentals/Leases	6269			524		193	
Misc Contracted Services	6299						
Total Professional and Contracted Services		56,067	37,324	53,596	45,500	32,452	27,000
Supplies and Materials							
Computers	6396	1,359	4,613	450	2,500		4,000
Postage	6397	431	690	385	300	286	300
General Supplies	6399	9,479	15,025	10,353	15,000	6,781	15,000
Total Supplies and Materials		11,268	20,329	11,188	17,800	7,067	19,300
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	3,028	10,538	19,030	25,000	12,467	20,000
Dues	6495	3,807	4,834	4,510	5,000	4,951	5,000
Miscellaneous Operating costs	6499	11,481	17,345	14,073	15,183	9,832	17,500
Total Other Operating Expenses		18,316	32,717	37,613	45,183	27,250	42,500
Total Cost of Program		526,934	576,805	739,707	748,902	654,149	737,357
Cost of Program (not including Payroll Costs)		85,652	90,370	102,397	108,483	66,769	88,800

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

22: Instructional Leadership

Fund: 199
 Function: 21
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: Multiple

Program: 22
 Campus/Location: Administration
 Department: Inst Leadership
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra Duty Pay	6117	500		3,000		6,667	
Salaries - Professional	6119	421,433	425,294	378,483	524,529	722,837	
Extra-Duty Pay	6121	14	111	34			
Salaries - Support	6129	65,905	67,077	73,376	70,101	125,818	
Employee Allowances	6139		2,500	3,100	2,400	5,500	
Fringe Benefits	614X	56,336	55,435	54,087	40,750	99,498	
Total Payroll Costs		544,188	550,417	512,080	637,780	960,320	503,940
Professional and Contracted Services							
Professional Services	6219			2,500			1,500
Other Contracted Services	6249	838	851	1,032	1,000	1,494	1,500
Rentals/Leases	6269		2,700	1,489	5,000	3,600	6,800
Misc Contracted Services	6299	4,989	(1,475)				1,500
Total Professional and Contracted Services		5,826	2,076	5,021	6,000	5,094	11,300
Supplies and Materials							
Reading Materials	6329	57	40		150		150
Tech Equip/Image	6395	402	1,066				300
Computers	6396	1,396		1,583	1,000	3,019	1,000
Postage	6397	39			175		100
Software	6398	550	225	550	2,495	199	1,595
General Supplies	6399	13,056	14,288	4,585	11,500	2,228	6,726
Total Supplies and Materials		15,498	15,618	6,717	15,320	5,446	9,871
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	5,934	11,687	10,580	22,775	28,662	21,000
Dues	6495	1,970	2,398	3,536	2,600	4,546	1,100
Miscellaneous Operating costs	6499	800	3,722	1,438	3,600	6,518	3,000
Total Other Operating Expenses		8,703	17,807	15,553	28,975	39,725	25,100
Total Cost of Program		574,216	585,918	539,372	688,075	1,010,586	550,211
Cost of Program (not including Payroll Costs)		30,028	35,502	27,292	50,295	50,266	46,271

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

23: Middle School Instruction

Fund: 199
 Function: 11, 32
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 11, 99

Program: 23
 Campus/Location: Multiple
 Department: Middle School Instr
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	1,454	3,645 -	3,210 -	9,000	7,065	
Stipends/Prof. Extra-Duty Pay	6117	-	1,560 -	25,999 -	30,000	30,341	-
Salaries - Professional	6119	6,436,035	3,875,929 -	3,360,244 -	3,467,577	3,061,257	-
Extra-Duty Pay	6121	-	199 -	-	-	-	-
Substitutes/Support	6122	-	550 -	-	-	-	-
Salaries - Support	6129	125,315	110,259 -	175,201 -	178,440	156,477	-
Fringe Benefits	614X	949,078	643,565 -	508,361 -	395,509	470,327	-
Total Payroll Costs		<u>7,511,882</u>	<u>4,635,707 -</u>	<u>4,073,016 -</u>	<u>4,080,527</u>	<u>3,725,467</u>	<u>7,419,880</u>
Professional and Contracted Services							
Other Contracted Services	6249	11,008	8,445 -	14,367 -	12,200	5,416	4,000
Rentals/Leases	6269	360	180 -	330 -	700	300	-
Total Professional and Contracted Services		<u>11,368</u>	<u>8,625 -</u>	<u>14,697 -</u>	<u>12,900</u>	<u>5,716</u>	<u>4,000</u>
Supplies and Materials							
Reading Materials	6329	1,631	15,674 -	-	900	-	1,000
Tech Equip/Image	6395	27,698	14,138 -	5,600 -	4,900	3,638	5,000
Computers	6396	3,720	-	8,089 -	4,900	762	5,000
Postage	6397	3,694	371 -	1,006 -	800	123	1,000
Software	6398	818	1,082 -	2,156 -	2,800	272	3,000
General Supplies	6399	140,529	197,653 -	170,868 -	217,100	139,575	227,958
Total Supplies and Materials		<u>178,089</u>	<u>228,918 -</u>	<u>187,719 -</u>	<u>231,400</u>	<u>144,369</u>	<u>242,958</u>
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	1,232	629 -	18 -	2,000	-	1,000
Reclassified Transportation Expense	6494	60	9,891 -	6,520 -	-	780	-
Dues	6495	-	-	125 -	-	-	-
Miscellaneous Operating costs	6499	11,607	20,084 -	10,845 -	6,725	5,986	7,000
Total Other Operating Expenses		<u>12,899</u>	<u>30,605 -</u>	<u>18,332 -</u>	<u>18,725</u>	<u>6,826</u>	<u>9,000</u>
Total Cost of Program		<u>7,714,238</u>	<u>4,903,855 -</u>	<u>4,293,764 -</u>	<u>4,343,552</u>	<u>3,882,378</u>	<u>7,675,838</u>
Cost of Program (not including Payroll Costs)		<u>202,356</u>	<u>268,148</u>	<u>220,748</u>	<u>263,025</u>	<u>156,912</u>	<u>255,958</u>

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

24: Library Media Services

Fund: 199
 Function: 12
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 24
 Campus/Location: Multiple
 Department: Library Media Services
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	2,500	2,500				
Salaries - Professional	6119	623,752	625,349	475,450	663,080	664,023	
Salaries - Support	6129	254,646	246,286	268,841	322,799	251,073	
Fringe Benefits	614X	124,797	129,208	108,146	117,194	135,013	
Total Payroll Costs		1,005,695	1,003,343	862,448	1,103,073	1,050,109	1,000,956
Professional and Contracted Services							
ESC Services	6239	50,057	54,295	45,225	34,000	19,055	55,100
Other Contracted Services	6249	6,889	10,434	6,889	10,500	5,990	
Misc Contracted Services	6299			1,150			
Total Professional and Contracted Services		56,946	64,728	53,264	44,500	25,045	55,100
Supplies and Materials							
Reading Materials	6329	245,573	253,573	278,680	288,602	256,761	339,693
Tech Equip/Image	6395	4,547	8,568	1,356	11,707	633	
Computers	6396	40,572	16,078	3,295	24,670	3,429	
Software	6398	7,089	6,420	5,001	12,300	6,001	
General Supplies	6399	69,650	65,627	73,933	33,291	125,389	14,399
Total Supplies and Materials		367,431	350,266	362,264	370,570	392,213	354,092
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	727	3,917	4,886	7,200	3,930	2,500
Dues	6495				300		
Miscellaneous Operating costs	6499	1,773	559	268	3,550	581	
Total Other Operating Expenses		2,500	4,476	5,154	11,050	4,511	2,500
Total Cost of Program		1,432,573	1,422,813	1,283,130	1,529,193	1,471,878	1,412,648
Cost of Program (not including Payroll Costs)		426,877	419,469	420,682	426,120	421,769	411,692

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

25: Maintenance/Custodial/Grounds

Fund: 199
Function: 51
Sub-Object: Multiple
Organization: Multiple
Fiscal Year: 25
Program Intent: 25

Program: 25
Campus/Location: Maintenance
Department: Maint/Cust/Grounds
Funding Source: General Fund
Number Students: 13,020
FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	338,910	302,327	333,126	338,599	442,869	
Extra-Duty Pay	6121	297,296	332,080	232,517	250,000	298,542	
Part-time/Temporary	6125		3,447	21,797		148,852	
Salaries - Support	6129	4,049,804	3,846,541	3,740,551	4,474,606	3,393,708	
Fringe Benefits	614X	953,846	913,071	784,788	793,904	732,212	
Total Payroll Costs		5,639,856	5,397,466	5,112,778	5,857,110	5,016,183	5,482,588
Professional and Contracted Services							
Other Contracted Services	6249	1,756,298	1,107,221	1,663,473	2,117,904	1,346,808	1,650,000
Sewage/Water	6255	402,887	496,711	461,855	475,000	338,099	475,000
Trash	6256	301,975	356,786	353,082	315,000	390,896	375,000
Gas	6257	249,904	282,945	289,613	270,000	278,215	270,000
Telephone	6258	4,215	4,214	4,214	4,215	3,512	4,000
Electricity	6259	1,469,954	1,730,021	1,753,455	1,700,000	1,304,077	1,725,000
Rentals/Leases	6269	55,676	41,306	33,762	35,000	22,863	20,000
Total Professional and Contracted Services		4,240,910	4,019,204	4,559,454	4,917,119	3,684,469	4,519,000
Supplies and Materials							
Gasoline/Fuel	6311	82,463	155,312	128,281	120,000	98,470	100,000
Ground Supplies	6317		9,962	8,400			
Vehicle Parts/Supplies	6318	10,146	17,698	24,140	35,000	70,144	50,000
Maintenance Supplies	6319	1,147,281	980,342	961,446	1,252,335	792,742	1,160,754
Tech Equip/Image	6395	320	1,890	579		394	
Computers	6396		17,983	3,988		315	
General Supplies	6399	7,236	9,759	9,248	7,000	3,074	7,000
Total Supplies and Materials		1,247,447	1,192,945	1,136,410	1,414,335	965,200	1,317,954
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	24	3,416	12,286	12,000	8,784	12,500
Dues	6495	599	593	1,239	1,500	1,120	1,500
Miscellaneous Operating costs	6499	17,432	10,704	18,782	16,000	18,196	20,000
Total Other Operating Expenses		18,054	14,712	32,308	29,500	28,099	34,000
Capital Outlay Expenses							
Furn/Equip \$5000+	6639		45,534	170,784		27,355	140,000
Total Capital Outlay Expenses			45,534	193,209		27,355	140,000
Total Cost of Program		11,146,267	10,669,861	11,034,159	12,218,064	9,721,307	11,493,542
Cost of Program (not including Payroll Costs)		5,506,411	5,272,395	5,921,381	6,360,954	4,705,124	6,010,954

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

26: Technology(Support, Networking & Telecom)

Fund: 199
Function: 51 & 53
Sub-Object: 95
Organization: Multiple
Fiscal Year: 25
Program Intent: 26

Program: 26
Campus/Location: Technology
Department: Technology
Funding Source: General Fund
Number Students: 13,020
FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	525,907	538,838	568,605	639,992	619,567	
Extra-Duty Pay	6121	4,655	3,091		250	2,723	
Salaries - Support	6129	486,143	501,147	502,539	514,983	451,310	
Fringe Benefits	614X	130,309	142,253	134,495	116,499	130,960	
Total Payroll Costs		1,147,014	1,185,329	1,205,639	1,271,724	1,204,561	1,369,464
Purchased and Contracted Services							
Professional Services	6219	6,317	6,317	6,317	6,500		6,500
ESC Services	6239	8,820	8,820	13,645	15,000	14,055	14,500
Other Contracted Services	6249	423,447	369,961	543,172	660,000	441,915	635,750
Telephone	6258	683,139	631,720	553,495	625,000	396,827	585,000
Misc Contracted Services	6299				500		
Total Professional and Contracted Services		1,121,722	1,016,818	1,116,629	1,307,000	852,796	1,241,750
Supplies and Materials							
Gasoline/Fuel	6311	2,913	6,995	6,384	6,500	5,125	6,500
Vehicle Parts/Supplies	6318	1,314	(1,023)	17,886	26,988	10,316	19,500
Maintenance Supplies	6319	102,926	51,633	104,007	87,000	43,130	80,000
Reading Materials	6329	268	400	215	400	315	350
Tech Equip/Image	6395	13,521	12,870	16,855	7,500		5,500
Computers	6396	84,208	49,133	121,599	22,000	4,826	24,256
Postage	6397	109	776	472	1,600		850
Software	6398	109,895	166,860	118,742	140,000	123,798	140,000
General Supplies	6399	21,507	38,176	37,898	45,500	22,292	45,500
Total Supplies and Materials		336,660	325,819	424,057	337,488	209,802	322,456
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	5,255	10,658	11,153	15,000	4,370	13,000
Dues	6495	1,435	1,435	1,445	1,900	1,480	1,900
Miscellaneous Operating costs	6499	4,421	5,606	5,832	9,000	5,462	7,000
Total Other Operating Expenses		11,111	17,699	18,430	25,900	11,312	21,900
Capital Outlay Expenses							
Furniture\Equipment \$5000 +	6639		13,365				
Total Capital Outlay Expenses			13,365				
Total Cost of Program		2,616,507	2,559,029	2,764,756	2,942,112	2,278,471	2,955,570
Cost of Program (not including Payroll Costs)		1,469,493	1,373,701	1,559,117	1,670,388	1,073,911	1,586,106

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

27: Purchasing/Inventory

Fund: 199
Function: 11,13,41,51
Sub-Object: _____
Organization: 730, 909, 919
Fiscal Year: 25
Program Intent: 11, 99

Program: 27
Campus/Location: Administration
Department: Purchasing
Funding Source: General
Number Students: 13,020
FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117			5,000	5,000	4,583	
Salaries - Professional	6119	71,867	78,785	77,052	78,306	86,448	
Extra-Duty Pay	6121	336	1,030	1,329	3,000	2,279	
Part-time/Temporary	6125			6,048	7,529	11,745	
Salaries - Support	6129	128,324	124,441	138,885	148,025	127,348	
Employee Allowances	6139					2,600	
Fringe Benefits	614X	27,381	29,896	34,435	28,730	37,787	
Total Payroll Costs		227,908	234,152	262,750	270,590	272,790	333,394
Professional and Contracted Services							
Professional Services	6219	1,825			2,000		500
Other Contracted Services	6249	11,787	14,992	15,119	16,000	16,535	17,200
Total Professional and Contracted Services		13,699	15,292	15,419	18,500	16,775	18,000
Supplies and Materials							
Gasoline/Fuel	6311	2,043	2,528	1,412	3,500	1,780	3,000
Vehicle Parts/Supplies	6318	137			3,000		3,000
Maintenance Supplies	6319	1,500	2,484	830	2,000	15,737	2,000
Textbooks	6321	150			1,000		500
Tech Equip/Image	6395		530		500	415	600
Computers	6396	1,098		710	2,000		2,000
Postage	6397	505	116	81	250	29	200
Software	6398					338	
General Supplies	6399	9,563	6,964	8,901	10,000	2,416	8,000
Total Supplies and Materials		14,996	12,622	11,933	22,250	20,714	19,300
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	394	1,270	455	3,000	213	2,500
Dues	6495	565	630	840	1,000	955	1,200
Miscellaneous Operating costs	6499	3,522	4,182	5,785	6,000	3,266	6,200
Total Other Operating Expenses		4,481	6,082	7,080	10,000	4,434	9,900
Total Cost of Program		261,084	268,148	297,181	321,340	314,713	380,594
Cost of Program (not including Payroll Costs)		33,176	33,996	34,432	50,750	41,923	47,200

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

29: Security Services

Fund: 199
 Function: 53
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: 99

Program: 29
 Campus/Location: Multiple
 Department: Security Services
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117			9,000	9,000	5,500	
Salaries - Professional	6119			2,335			
Part-time/Temporary	6125	292,516	324,068	685,674	700,763	787,489	
Employee Allowances	6139					2,400	
Fringe Benefits	614X	13,203	14,630	31,574	15,237	38,434	
Total Payroll Costs		305,719	338,697	728,583	725,000	833,823	858,603
Professional and Contracted Services							
Professional Services	6219	2,060	3,190	4,562		8,715	80,000
Other Contracted Services	6249	118,168	39,622	84,233	85,000	108,384	75,000
Misc Contracted Services	6299			35,650	15,000		12,000
Total Professional and Contracted Services		120,228	42,812	124,445	100,000	117,099	167,000
Supplies and Materials							
Gasoline/Fuel	6311					160	
Maintenance Supplies	6319	21,580	8,253		7,000	5,507	1,000
Tech Equip/Image	6395			1,680	25,000	5,325	10,000
Software	6398			2,241	10,000		5,000
General Supplies	6399	24,160	2,114	7,172	16,215	1,829	13,200
Total Supplies and Materials		45,740	10,367	11,093	58,215	13,702	29,200
Other Operating Expenses							
Travel and Subsistence (Employees)	6411			6,190	1,500	4,998	3,500
Total Other Operating Expenses			78	10,341	3,000	5,619	4,750
Total Cost of Program		471,687	391,953	874,462	886,215	970,243	1,059,553
Cost of Program (not including Payroll Costs)		165,968	53,256	145,879	161,215	136,421	200,950

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

30: Special Education and Related Services

Fund: 199
 Function: 11,13,21,31,33
 Sub-Object: _____
 Organization: 877
 Fiscal Year: 25
 Program Intent: 23

Program: 30
 Campus/Location: Administration
 Department: Special Education
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Stipends/Prof. Extra-Duty Pay	6117	5,833	21,949	122,129	73,500	301,439	
Salaries - Professional	6119	6,757,517	6,993,130	7,231,953	7,635,458	6,661,392	
Extra-Duty Pay	6121	1,673	1,567	1,905		1,340	
Salaries - Support	6129	1,669,992	1,666,496	1,935,605	2,142,126	1,862,154	
Employee Allowance	6139					750	
Fringe Benefits	614X	1,271,023	1,355,989	1,341,233	1,112,085	1,265,804	
Total Payroll Costs		9,706,038	10,039,131	10,632,825	10,963,169	10,092,880	11,748,294
Professional and Contracted Services							
Other Contracted Services	6249	412	11	13	250	7,064	8,000
Rentals/Leases	6269				250		
Misc Contracted Services	6299	26,113	14,522	10,887	9,500	275	2,500
Total Professional and Contracted Services		26,525	14,533	10,901	10,000	7,339	10,500
Supplies and Materials							
Reading Materials	6329	6,392		147	750		300
Testing Materials	6339	8,296	3,167	6,540	7,500	7,194	10,000
Tech Equip/Image	6395		185	923	3,000	894	500
Computers	6396	1,097	894	1,340	4,500		2,000
Postage	6397	3,899	3,933	2,625	5,350	3,658	4,000
Software	6398	45	45	3,132	4,000	2,596	2,000
General Supplies	6399	35,751	41,948	63,003	66,650	43,220	62,223
Total Supplies and Materials		55,480	50,171	77,711	91,750	57,562	81,023
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	19,633	26,426	37,353	51,873	39,049	56,000
Reclassified Transportation Expense	6494	862	207	644	1,000	1,510	1,000
Dues	6495	250	500	1,625	2,000	1,000	2,000
Medical Supplies	6497	2,785	4,388		250		250
Miscellaneous Operating costs	6499	1,736	11,217	6,610	5,000	4,966	3,000
Total Other Operating Expenses		25,266	42,739	46,231	60,123	46,525	62,250
Capital Outlay Expenses							
Total Cost of Program		9,813,310	10,146,574	10,767,668	11,125,042	10,204,306	11,902,067
Cost of Program (not including Payroll Costs)		107,272	107,443	134,843	161,873	111,426	153,773

San Angelo Independent School District

Program Driven Budget Unit Package

Budget Year 2024-2025

31: Professional Learning

Fund: 199
 Function: 13
 Sub-Object: _____
 Organization: Multiple
 Fiscal Year: 25
 Program Intent: Multiple

Program: 31
 Campus/Location: District Wide
 Department: Staff/Curr Dev
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Substitutes	6112	7,845	27,460	70,420	65,990	47,650	
Stipends/Prof. Extra-Duty Pay	6117	4,523	2,550	450	1,000	930	
Salaries - Professional	6119	120,336	125,618	42,466	46,101	42,305	
Salaries - Support	6129	18,488	20,830				
Employee allowances	6139	2,625	1,500	750	750	688	
Fringe Benefits	614X	15,761	17,886	5,969	2,373	5,279	
Total Payroll Costs		169,578	195,844	120,055	116,214	96,851	109,340
Professional and Contracted Services							
ESC Services	6239	71,805	75,780	71,334	71,350	69,217	60,000
Rentals/Leases	6269	850	1,059	5,793	1,500		1,800
Consulting Services	6291	7,202	16,976		10,000	1,900	2,000
Total Professional and Contracted Services		79,857	93,815	86,598	82,850	71,717	71,600
Supplies and Materials							
Reading Materials	6329		626		1,000		500
Computers	6396	1,217					11,000
General Supplies	6399	3,880	4,615	8,238	15,000	818	6,448
Total Supplies and Materials		5,096	5,241	8,488	16,000	818	17,948
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	22,514	34,570	43,036	60,000	49,604	64,500
Dues	6495	130					
Miscellaneous Operating costs	6499	5,911	7,502	6,815	10,000	5,086	10,000
Total Other Operating Expenses		28,555	42,072	49,851	70,000	54,690	74,500
Total Cost of Program		283,087	336,973	264,993	285,064	224,076	273,388
Cost of Program (not including Payroll Costs)		113,509	141,129	144,937	168,850	127,225	164,048

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

32: Transportation

Fund: 199
 Function: 86
 Sub-Object: _____
 Organization: 913
 Fiscal Year: 25
 Program Intent: _____

Program: 32
 Campus/Location: 985
 Department: Transportation
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Actuals AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	115,564	129,145	120,191	143,559	109,037	
Extra-Duty Pay	6121	268,333	352,869	506,948	395,000	512,063	
Part-time/Temporary	6125	104,716	136,633	258,426	240,000	308,311	
Salaries - Support	6129	1,796,159	1,767,096	2,240,918	2,214,435	1,962,227	
Fringe Benefits	614X	399,631	385,239	426,209	337,850	388,622	
Total Payroll Costs		2,684,403	2,770,982	3,552,693	3,330,844	3,280,260	3,443,542
Professional and Contracted Services							
Professional Services	6219	15,253	18,846	16,101	11,248	13,156	14,000
ESC Services	6239					2,040	
Other Contracted Services	6249	106,724	116,549	453,555	297,451	539,526	400,000
Sewage/Water	6255	1,515	1,404	1,578	1,533	1,725	2,000
Trash Collection	6256			1,185		1,751	2,300
Rentals/Leases	6269	8,354	440	660		346	400
Consulting Services	6291			6,850			
Misc Contracted Services	6299	1,735	2,020	3,530	2,695	400	550
Total Professional and Contracted Services		133,581	139,258	483,459	312,927	558,943	419,250
Supplies and Materials							
Gasoline/Fuel	6311	219,826	478,606	556,385	689,619	527,532	574,136
Vehicle Parts/Supplies	6318	228,878	199,468	370,258	429,040	373,183	401,436
Tech Equip/Image	6395	368	678			340	
Computers	6396	2,760		764	764		
General Supplies	6399	6,055	9,890	4,634	3,651	5,345	5,500
Total Supplies and Materials		458,334	688,697	932,727	1,123,574	907,234	982,072
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	11,429	16,663	8,678	5,825	13,920	10,000
Insurance Expense	6425	2,477	4,182	2,185	3,685	6,000	6,000
Reclassified Transportation Expense	6494	(245,145)	(351,060)	(525,996)	(657,001)	(541,395)	(652,600)
Dues	6495	550	650	545	200	320	400
Miscellaneous Operating costs	6499	17,255	10,291	21,538	10,444	4,271	20,000
Total Other Operating Expenses		(213,434)	(319,275)	(493,050)	(636,847)	(516,885)	(616,200)
Total Cost of Program		3,062,885	3,279,662	4,475,829	4,130,498	4,229,552	4,228,664
Cost of Program (not including Payroll Costs)		378,482	508,681	923,136	799,654	949,292	785,122

San Angelo Independent School District

Program Driven Budget Unit Package

Budget Year 2024-2025

33: Superintendent Contingency

Fund: 199
 Function: multi
 Sub-Object: 89
 Organization: _____
 Fiscal Year: 25
 Program Intent: 11,99

Program: 33
 Campus/Location: Multiple
 Department: Supt Contingency
 Funding Source: General Fund
 Number Students: 13,020
 FTE: _____

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Professional and Contracted Services							
Professional Services	6219			225	14,000		6,000
Misc Contracted Services	6299	45,663	13,764	44,750	7,000	27,000	10,000
Total Professional and Contracted Services		45,663	13,764	44,975	21,000	27,000	16,000
Supplies and Materials							
General Supplies	6399	952	17,854	1,690	21,000	300	18,000
Total Supplies and Materials		952	17,854	1,690	21,000	300	18,000
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	1,484	19,408	26,808	20,000	723	20,000
Travel and Subsistence (Student)	6412		2,900		4,000		4,000
Reclassified Transportation Expense	6494				3,000		3,000
Athletic Supplies	6498	11,882	2,881	2,100	5,000		5,000
Miscellaneous Operating costs	6499	4,927	7,693	9,768	9,000	9,274	12,850
Total Other Operating Expenses		18,292	32,882	38,676	41,000	9,996	44,850
Capital Outlay Expenses							
Furniture\Equipment \$5000 +	6639	33,249					
Total Capital Outlay Expenses		33,249					
Total Cost of Program		98,155	64,499	85,341	83,000	37,296	78,850
Cost of Program (not including Payroll Costs)		98,155	64,499	85,341	83,000	37,296	78,850

San Angelo Independent School District

Program Driven Budget Unit Package

Budget Year 2024-2025

35: Data Services

Fund: 199
 Function: 53
 Sub-Object: 89
 Organization: 905
 Fiscal Year: 25
 Program Intent: 99

Program: 35
 Campus/Location: Multiple
 Department: Data Services
 Funding Source: General Fund
 Number Students: 13,020
 FTE:

	Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs							
Salaries - Professional	6119	562,971	519,062	537,759	555,208	499,290	
Employee Allowance	6139			1,200	1,200	1,100	
Fringe Benefits	614X	68,541	64,926	62,907	53,539	61,557	
Total Payroll Costs		631,512	583,988	601,867	609,947	561,947	596,343
Professional and Contracted Services							
Professional Services	6219				307		
ESC Services	6239	11,911	11,655	12,216	12,000	13,029	12,500
Other Contracted Services	6249	409,914	462,050	147,681	455,000	425,513	435,000
Total Professional and Contracted Services		421,824	473,705	159,897	467,307	438,542	447,500
Supplies and Materials							
Tech Equip/Image	6395	1,009	4,930		1,000		
Computers	6396	10,556	765		3,500		
Software	6398	12,261	246		1,500		
General Supplies	6399	3,603	2,719	3,067	7,000	4,656	4,800
Total Supplies and Materials		27,429	8,660	3,067	13,000	4,656	4,800
Other Operating Expenses							
Travel and Subsistence (Employees)	6411	5,765	8,179	9,090	13,000	11,390	11,100
Dues	6495	675	405	580	550	725	600
Miscellaneous Operating Expenses	6499	235	1,097	842	1,000	733	1,000
Total Other Operating Expenses		6,675	9,681	10,512	14,550	12,848	12,700
Total Cost of Program		1,087,441	1,076,034	775,342	1,104,804	1,017,993	1,061,343
Cost of Program (not including Payroll Costs)		455,929	492,046	173,475	494,857	456,046	465,000

San Angelo Independent School District

Program Driven Budget Unit Package
Budget Year 2024-2025

36: Curriculum & Instruction

Fund: 199
Function: 13
Sub-Object: _____
Organization: 891
Fiscal Year: 25
Program Intent: 11

Program: 36
Campus/Location: Administration
Department: Curriculum & Inst
Funding Source: General
Number Students: 13,020
FTE: _____

Object Code	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual AS OF 07/25/2024	2024-2025 Budget
Payroll Costs						
Substitutes	6112	2,240	2,620	7,189	21,059	21,059
Stipends/Prof. Extra-Duty Pay	6117	10,000	16,557	27,716	27,000	27,000
Curriculum Writing	6118	12,090	510	59,685	65,000	2,618
Salaries - Professional	6119	4,209,642	4,078,605	4,178,716	4,555,671	3,578,418
Part-time/Temporary	6125	18,080	24,660		90	90
Salaries - Support	6129	62,707	47,220	61,344	63,936	72,086
Employee Allowances	6139	3,000	2,500	750	750	688
Fringe Benefits	614X	546,432	569,000	536,810	429,286	462,094
Total Payroll Costs		<u>4,864,191</u>	<u>4,741,672</u>	<u>4,865,021</u>	<u>5,148,833</u>	<u>4,137,053</u>
Professional and Contracted Services						
ESC Services	6239	7,170	7,200	7,350	7,540	7,540
Other Contracted Services	6249	802	597	12,402	1,500	40,000
Rentals/Leases	6269	2,205	2,437	1,985	3,500	3,500
Misc Contracted Services	6299	12,039	24,000	32,088	17,500	16,035
Total Professional and Contracted Services		<u>22,216</u>	<u>34,234</u>	<u>53,825</u>	<u>30,000</u>	<u>65,796</u>
Supplies and Materials						
Testing Materials	6339	15,653	13,569	16,450	12,000	22,525
Tech Equip/Image	6395	1,762	1,102	513	300	300
Computers	6396	132,962	5,509	1,695	4,000	3,451
Postage	6397	552	467	256	1,500	94
General Supplies	6399	22,448	11,197	22,424	57,000	18,108
Total Supplies and Materials		<u>173,376</u>	<u>31,843</u>	<u>43,324</u>	<u>74,800</u>	<u>44,178</u>
Other Operating Expenses						
Travel and Subsistence (Employees)	6411	29,050	35,233	43,251	87,800	25,428
Travel and Subsistence (Student)	6412		2,300	6,320	10,000	240
Reclassified Transportation Expense	6494			1,440	2,000	160
Dues	6495	3,435	1,632	1,458	6,000	2,544
Miscellaneous Operating Expenses	6499	7,527	12,328	12,258	26,000	6,411
Total Other Operating Expenses		<u>40,012</u>	<u>51,493</u>	<u>64,728</u>	<u>131,800</u>	<u>34,783</u>
Total Cost of Program		<u>5,099,795</u>	<u>4,859,242</u>	<u>5,026,898</u>	<u>5,385,433</u>	<u>4,281,810</u>
Cost of Program (not including Payroll Costs)		<u>235,604</u>	<u>117,570</u>	<u>161,877</u>	<u>236,600</u>	<u>144,757</u>
		<u>4,864,191</u>	<u>4,741,672</u>	<u>4,865,021</u>	<u>5,148,833</u>	<u>4,137,053</u>
		<u>4,864,191</u>	<u>4,741,672</u>	<u>4,865,021</u>	<u>5,148,833</u>	<u>4,837,460</u>

**San Angelo ISD General Fund
2024-2025 Proposed Budget
August 5, 2024
(revised July 30, 2024)**

2024-2025 GENERAL FUND	General Fund Salary Increase	ESSR III	ENHANCED	Totals	% of Budget
Available Revenue	\$128,074,005			\$128,074,005	
Workshop / Proposed Budget					
6100 Payroll	\$105,183,709	\$0	\$0	\$0 \$105,183,709	82.1%
6200 Contracted Services	\$10,518,753	\$0	\$0	\$0 \$10,518,753	8.2%
6300 Supplies and Materials	\$6,928,547	\$0	\$0	\$0 \$6,928,547	5.4%
6400 Misc. Operating	\$5,302,996	\$0	\$0	\$0 \$5,302,996	4.1%
				\$0	
6600 Capital Outlay	\$140,000			\$140,000	0.1%
Totals by Object Code	\$128,074,005	\$0	\$0	\$0 \$128,074,005	
Balance				\$0	

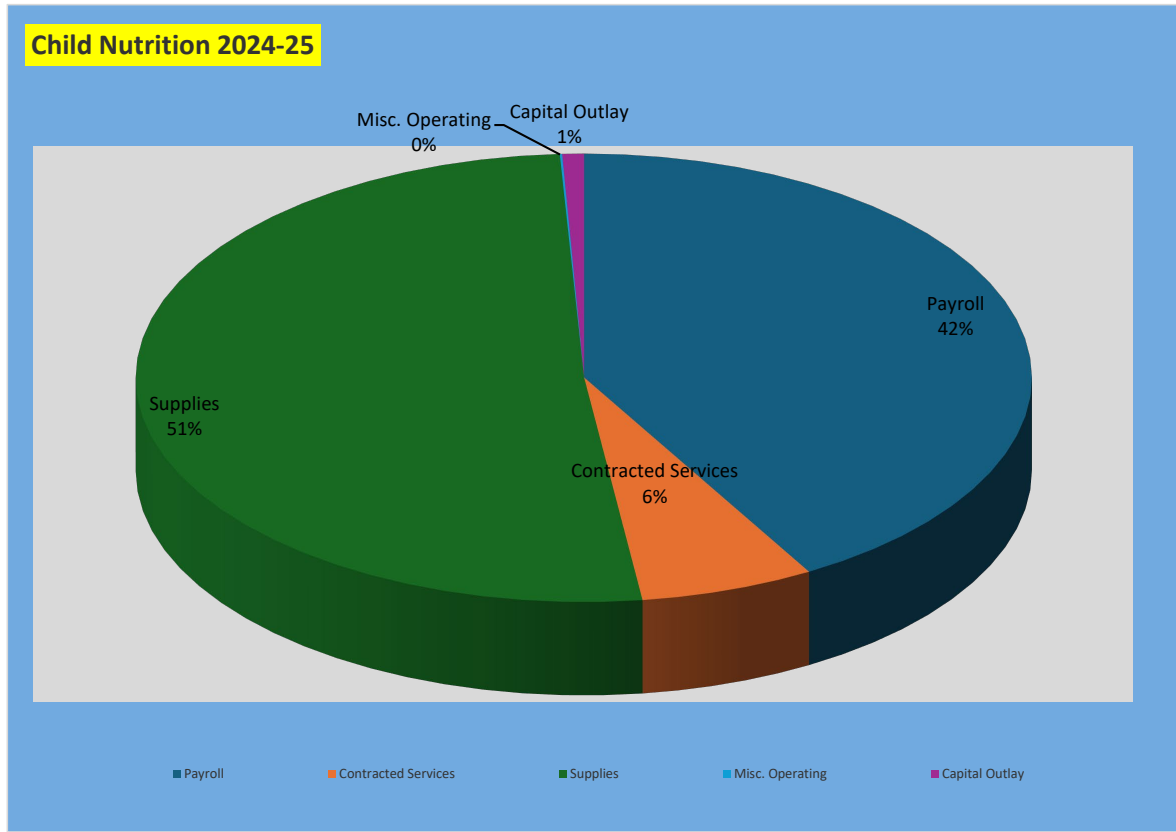
CHILD
NUTRITION



2024-25 Child Nutrition Budget

Child Nutrition Budget Summary

	2023-24	2024-25	Change	% Change
REVENUE				
Interest	\$25,000	\$57,000	\$32,000	128.0%
Misc. Revenue	\$19,750	\$19,750	\$0	0.0%
Local	\$1,878,271	\$1,565,677	-\$312,594	-16.6%
State	\$28,600	\$28,000	-\$600	-2.1%
Federal Breakfast	\$1,934,632	\$2,097,915	\$163,283	8.4%
Federal Lunch	\$3,989,762	\$4,184,218	\$194,456	4.9%
Federal Revenue	\$0	\$0	\$0	#DIV/0!
Supply Chain Assistance Grant	\$142,265	\$0	-\$142,265	-100.0%
Commodities	\$573,703	\$519,016	-\$54,687	-9.5%
TOTAL REVENUE	\$8,591,983	\$8,471,576	-\$120,407	-1.4%
EXPENDITURES				
Payroll	\$3,967,604	\$4,086,386	\$118,782	3.0%
Contracted Services	\$260,750	\$300,600	\$39,850	15.3%
Supplies	\$4,838,760	\$4,532,492	-\$306,268	-6.3%
Misc. Operating	\$17,800	\$34,800	\$17,000	95.5%
Capital Outlay	\$90,500	\$302,000	\$211,500	233.7%
TOTAL EXPENDITURES	\$9,175,414	\$9,256,278	\$80,864	0.9%
USE OF FUND BALANCE	\$583,431	\$784,702		

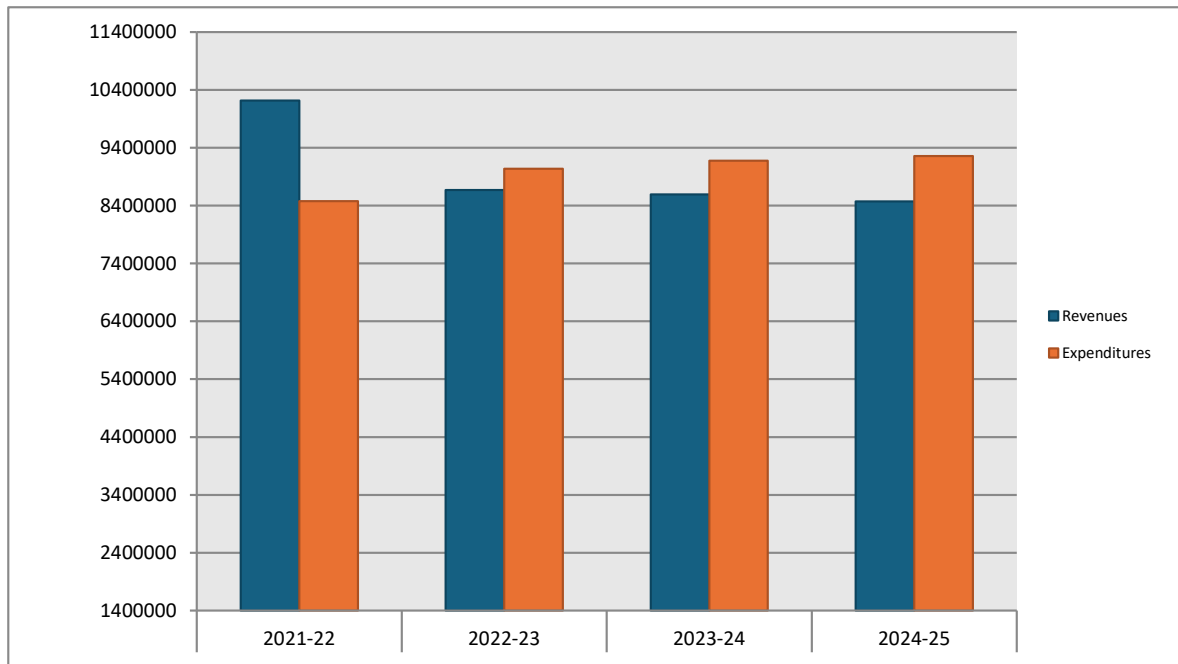


Child Nutrition Financial Data

Fund 240x

	2021-22	2022-23	2023-24	2024-25
Revenues	\$10,217,849	\$8,670,685	\$8,591,983	\$8,471,576
Expenditures	\$8,475,424	\$9,035,685	\$9,175,414	\$9,256,278
Gain/Loss	\$1,742,425	(\$365,000)	(\$583,431)	(\$784,702)
	Actual	Actual	Estimate	Proposed

*2021-22 SSO
*2022-23 NSLP



Notes 2024-25:

- Estimated amount to roll forward from Supply Chain Assistance Grant \$614,725
- Estimated amount to roll forward from Local Food for School Grant \$60,000
- \$110,000 Excess Funds budgeted for serving line at Lone Star

DEBT
SERVICE



Debt Service Overview 2024-2025

Overall, outstanding debt principal stands at \$68,184,994 and is expected to be paid off in 2034. The district previously received a small amount of state aid through both the Instructional Facilities Allotment (IFA) and the Existing Debt Allotment (EDA), but these two funding mechanisms have not been available in recent years. The state does provide hold harmless funding because of increased homestead exemption amounts that were not in place when the bonds were originally approved by voters.

Current Issues & Principal Balances	September 2024
Unlimited Tax Refunding Bonds, Series 2020	\$62,404,994
Unlimited Tax Refunding Bonds, Series 2015-A	\$5,780,000

Estimated Debt Service Fund Projection
2024-2025
Tax Rate = .11741

Fund	Object	Description	% of Local Budget	
			<i>August 2023</i>	
599	5711	Taxes Projected (@\$100K HE)	\$8,022,671	96.6%
	5712	Taxes Prior Years	\$80,000	1.0%
	5719	Penalty and Interest	\$80,000	1.0%
	5742	Interest	\$121,632	1.5%
		Total Fund	\$8,304,303	100.0%
		2024-2025 Projected Tax Collection + Fees	\$8,304,303	
		2024-2025 Projected Payment	\$8,304,303	
		Projected Excess / to Pay Down Principal & Interest	\$0	

* Approximately \$1.6M in hold harmless funds are estimated to be received to offset the change to \$100K HE

**GENERAL, CHILD
NUTRITION AND DEPT
SERVICES BUDGETS BY
FUNCTION**



San Angelo Independent School District
Budget for General Fund, Child Nutrition, & Debt Service
2024-2025 School Year

	2024-25 GEN FUND OFFICIAL BUDGET		2024-25 CHILD NUTRITION OFFICIAL BUDGET		2024-25 DEBT SVC OFFICIAL BUDGET
Revenue by object code:					
5700	Local	\$52,347,789		\$1,642,427	\$8,304,303
5800	State	\$74,491,216		\$28,000	\$0
5900	Federal	\$1,235,000		\$6,801,149	\$0
Subtotal		\$128,074,005		\$8,471,576	\$8,304,303
Total Revenue		\$128,074,005		\$8,471,576	\$8,304,303
Expenditures by function code:					
11 Instruction		\$71,320,926	55.7%	\$0	\$0
12 Instructional Resource & Media Services		\$1,531,348	1.2%	\$0	\$0
13 Curriculum/Instructional Staff Development		\$1,147,573	0.9%	\$0	\$0
21 Instructional Leadership		\$2,159,336	1.7%	\$0	\$0
23 School Leadership		\$7,792,186	6.1%	\$0	\$0
31 Guidance/Counseling /Evaluation Services		\$4,851,461	3.8%	\$0	\$0
32 Social Work Services		\$401,569	0.3%	\$0	\$0
33 Health Services		\$1,749,783	1.4%	\$0	\$0
34 Student (Pupil) Transportation		\$4,263,972	3.3%	\$0	\$0
35 Food Services		\$0	0.0%	\$8,952,656	\$0
36 Cocurricular/Extracurricular Activities		\$6,725,418	5.3%	\$0	\$0
41 General Administration		\$3,913,820	3.1%	\$0	\$0
51 Plant Maintenance & Operations		\$15,417,945	12.0%	\$120,000	\$0
52 Security & Monitoring Services		\$1,206,106	0.9%	\$0	\$0
53 Data Processing Services		\$3,694,120	2.9%	\$0	\$0
61 Community Services		\$818,442	0.6%	\$0	\$0
71 Debt Service		\$0	0.0%	\$0	\$8,304,303
81 Facilities Acquisition & Construction		\$0	0.0%	\$0	\$0
99 Other Intergovernmental Charges		\$1,080,000	0.8%	\$0	\$0
Subtotal		\$128,074,005	100.0%	\$9,072,656	\$8,304,303
Excess Revenue/Expend		\$0		(\$601,080)	\$0

MISCELLANEOUS



Special Revenue Grants

FUND #	GRANT NAME	2023-2024	2024-2025
211	Title I Part A	\$ 3,827,312	\$ 3,701,926
211	ESF-Focused Support Grant	1,381,572	872,932
224	Special Ed Formula B	3,113,260	3,072,991
225	Special Ed IDEA B-Preschool	100,858	100,481
244	Career & Technology - Perkins	154,940	159,049
255	Title II Staff Development	537,678	531,731
263	Title III ELA	78,972	77,584
280	ARP Homeless II	121,203	-
282	ARP Act - ESSER III (3 yr period)	11,950,000	-
284	IDEA-B Formula - ARP	400,000	-
285	IDEA-B - ARP	27,556	-
289	Title IV	335,704	274,432
289	Stronger Connections Grant	-	1,235,976
397	Advanced Placement	60,372	60,372
410	Technology & Instructional Materials Allot*	2,340,975	1,805,893
429	Safety & Facilities (SAFE) Grant - Cycle 1	-	593,850
429	Safety & Facilities (SAFE) Grant - Cycle 2	-	403,706
TOTAL		\$ 24,430,402	\$ 12,890,923

CAPITAL OUTLAY REQUESTS				
2024-2025				
Program	Campus	Priority	Description	Estimated Cost
<u>Athletic (5)</u>	Lone Star	High	High Jump Pit Package - LSMS	\$7,600.00
	SAISD	High	Re-stripe SAISD Stadium Track	\$12,000.00
	LVHS	High	Refinish 2 Gym Floors	\$40,000.00
	SAISD	High	2 Golf Simulators - Indoor Rangs	\$12,000.00
			Total:	\$71,600.00
<u>Technology (26)</u>	Multiple	Medium	Cloud Based Zoom Phone System w/licenses	\$135,000.00
			Total:	\$135,000.00
<u>Child Nutrition</u>	Warehouse	Medium	Ford Expedition (used if available)	\$50,000.00
			Total:	\$50,000.00
<u>District Wide</u>	District	Medium	Stage - ADA Compliant	\$50,000.00
			Total:	\$50,000.00
<u>Maintenance</u>	Lakeview	High	HVAC Chiller Replacement	\$800,000.00
			Total:	\$800,000.00
<u>Fine Arts (8)</u>	Lake View	High	Audio Visual Sound for Auditorium	\$500,000.00
	Central	High	Audio Visual Sound for Auditorium	\$250,000.00
	Multiple	Medium	Band Equipment / Uniforms	\$250,000.00
			Total:	\$1,000,000.00
<u>Warehouse (83)</u>	Purchasing	Medium	Warehouse Ford Transit Van	\$60,000.00
		Medium	16 ft Bumper Pull Dump Trailer	\$10,000.00
			Total:	\$70,000.00
<u>Transportation (32)</u>	Trans.	High	4 - 71 Passenger Buses (Gen. Ed.)	\$640,000.00
		High	2 - 47 Passenger Buses (Sp.Ed.)	\$300,000.00
			Total:	\$940,000.00
			Capital Outlay Request Total:	\$3,116,600.00

A horizontal rectangular graphic divided into two sections. The left section is a solid orange square. The right section is a solid blue rectangle containing the word "APPENDIX" in white, uppercase, serif font.

Program Definitions

San Angelo ISD

2024-2025

1 Admin - Board and Superintendent

This program is for expenditures that are for purposes of governing and managing the school district as an overall entity and directly applicable to specific functions. Costs may include expenditures for the Board such as travel, training, employee recognition, policy service, legal fees, liability insurance, superintendent's salary, supplies, equipment, and travel for the superintendent's office as well as contingencies.

2 Admin - Business and Support Services

This program is used for expenditures related to salaries and costs attributed to the business office for payroll and related benefits, accounts payable, and accounting for the district. It also includes the expenditures related to the independent AUDIT.

3 Student Services

This program is used for expenditures related to the Student Services Department. These costs may include expenditures for the copying of documents, staff travel, postage, expenses related to the Drop-Out Prevention Officer, and various related supplies. This department provides students, parents, teachers, and administrators as well as other district employees varied services with unique objectives in such areas as: student transfers, student discipline, homeless, foster care, and truancy. These services are provided in accordance to and in compliance with all applicable legal requirements and local polices.

5 Athletics

This program is used for expenditures for school-sponsored activities during and after the school day that are not essential to the delivery of instruction. These activities are generally designed to provide students with motivational experiences and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. *Extracurricular* activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools. Also included are related activities such as cheerleading. Costs may include salary supplements paid for coaching, insurance to cover student injuries that take place while participating in extracurricular activities, medical supplies, athletic supplies and equipment, game officials, travel costs for employees and students, and workers at athletic contests.

6 Campus Leadership

This program is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations
- Evaluate staff members
- Assign duties to staff members maintaining the records of the students on the campus
- Coordinate school instructional activities with those of the entire school district

7 Career and Tech

This program is used for expenditures incurred to provide required educational curriculum, elective programs and services that help to prepare students with a strong academic, real-world foundation, and knowledge and skills needed for gainful employment in advanced technical and high demand career fields. Many CTE courses provide dual credit and statewide-articulated credit with community colleges and technical schools. Core academics are integrated throughout the CTE curriculum so that students are getting real-world application in these areas. CTE courses are offered at both high schools and the West Texas Training Center. Funding for CTE programs also provides and supports youth leadership organizations in their area, state and national competitions. Funding for CTE programs is generated at a higher percentage (1.1 -1.47) than regular courses due to the increased costs of labs, equipment and technical necessities for programs. Funding is also used to pay CTE teacher and staff salaries, support staff development costs, curriculum needs, transportation costs, furniture, computers, technology equipment, supply budgets, equipment maintenance and repair, testing and license fees for student certification, and lease agreements for West Texas Training Center. The district provides courses from the nationally and state recognized career clusters and provides workforce and college and career readiness skills and training.

8 Co-Curricular/UII Academics

This program is used for expenditures for school-sponsored activities during and after the school day that are not essential to the delivery of instruction. These activities are generally designed to provide students with motivational experiences and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. *Co-curricular* activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competitions such as one-act plays, speech, debate, band, etc. Costs may include salary supplements paid for directing or sponsoring these activities.

9 Communications

This program is used for expenditures for communicating a positive image of the district. Sharing information about student and staff achievements, and providing timely and accurate information to students, staff, families, and the San Angelo ISD community. The Communications Department facilitates communication between the district and its internal and external stakeholders. Responsibilities and expenses include, but are not limited to: media relations, community relations, School Board relations, campus relations, San Angelo Schools Foundation relations, the San Angelo READS! Community-wide literacy initiative, employee/community news, district website development and maintenance, videography, photography, public information requests, approval of flyers for distribution, special and academic recognitions, special events

and projects, background check process for volunteers, maintenance of software and required records, and planning and purchase of advertising.

11 [Compensatory](#)

This program is used for expenditures that are incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students in at-risk situations. Accelerated Education costs must be supplemental to costs necessary to provide the regular educational program. These supplemental expenditures are related to providing concentrated efforts, specialized contractual services, specialized supplies, and materials and/or specialized equipment. Strategies include district/campus improvement planning, concentrated staff resources, extension of the instructional day/week/year, implementation of individual and small group tutorials, purchase of specialized computer-assisted instruction, purchase of specialized supplies and materials, encouragement of parental involvement, provision of specialized staff development for all personnel, and alternative education programs and services.

Compensatory Education: Elementary Instruction

This program is used for expenditures that are incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students in at-risk situations. Costs for elementary instruction include the purchase of specialized supplies and materials and provision of specialized staff development for all personnel.

12 [Tiny Texans](#)

This program is used as a means to provide day care for 0 – 18 month old babies of SAISD students. The services that this facility provide include day care for infants while students are in classes, transportation opportunities for students and babies that have no other way to get to school, coordination with community organizations that help provide services for teen parents, and staff that works with teen parents on parenting skills and growth and development of children. The main objective of the center is to prevent students from dropping out of school and to encourage them to complete high school.

13 [District-wide Business Services – Cost Center 99](#)

This program is used to account for district-wide services that include copier maintenance and rentals, post district travel for all UIL related activities, appraisal district operating fees, property appeal fees, records management fees, property/vehicle insurance, bank service fees, district-wide salary plugs – overtime, subs, TRS on-behalf, statutory minimum, TRS Payroll Tax, sick leave pay-off, and district wide computer replacement.

14 [Elementary Instruction](#)

This program is used for activities that deal directly with the interaction between teachers and students on our elementary campuses. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in

other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students. Certain expenditures must be accounted for by organization code and program intent code.

15 **ESL/ Bilingual**

This program is used to account for expenditures incurred to evaluate, place, and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition, and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

16 **Facility Acquisition and Improvement/Capital Outlay**

This program is used for expenditures related to acquiring, equipping, and/or making additions to real property and sites. Costs could include acquisition of land and/or buildings, remodeling or construction of buildings, major improvements to sites, and initial capital outlay to equip new facilities. Equipment includes any item which is non-consumable and has a life expectancy of at least three years. Also included are the costs of vehicles and other items with a value of \$5,000 or more.

17 **Advanced Academics**

This program is used for expenditures related to Advanced Academics Programs. These programs include: Gifted and Talented, Pre-Advanced Placement, Advanced Placement, and Dual Credit. Expenditures include the GT comprehensive evaluation of all Kindergarten students and other students nominated for the GT Program, as well as administrative costs incurred to manage the program. In addition, this program incurs expenses in instructional materials, staff travel, postage, general supplies, and staff development related to meeting the unique needs of gifted and talented students (mandated by the Texas State Plan for the Education of Gifted and Talented Students).

18 **Assessment and Counseling**

Assessment: Assessment is the avenue by which the district accounts for all state and locally mandated testing. The State of Texas Assessment of Academic Readiness or STAAR is the state's testing program for students in grades 3 - 12. Students are tested in the core subject areas of reading, writing, mathematics, science and social studies. The STAAR tests for elementary and middle school grades cover the same subjects and grades as the previous testing program. At the high school level, 5 end-of course (EOC) assessments have replaced grade-specific tests. The Texas Assessment Program also includes the TELPAS Reading, Writing, Listening, and Speaking for English Language Learners. Also covered under this umbrella are the state mandated Field Tests, the local benchmark tests, standardized tests, aptitude and ability tests, reading tests and others that are given to specific populations throughout the district to meet various programming needs. These include, but are not limited to PSAT, ACT

School Day, and the Credit-by-Exam tests purchased from Texas Tech University to be used for credit recovery, advanced placement, and to earn credits for students from non-accredited placements. Other costs include purchase of tests, testing manuals and scoring guides, scan sheets and scanning equipment and/or scanning services and training for coordinators and test administrators for all of the testing programs. Data from all these areas are used to monitor the effects of programming and give direction to instruction based on student performance.

This budget also allows for travel for the supervisor, coordinators, and test administrators to attend the state conference and any other assessment conferences deemed appropriate by the administration in regard to best practices and assessment. General office supplies and copying costs for providing data to the campuses and administration as well as Test Hound will also be included.

Counseling: This program is used for expenditures that are directly and exclusively used for guidance and counseling services. Counselors are available at all SAISD schools and provide counseling and guidance to students with respect to career and educational opportunities and helping them establish realistic goals. This program provides funding that supports the four components of guidance and counseling: Guidance Curriculum, Responsive Services, Individual Planning, and System Support. The primary responsibility of a school counselor is to support students as they develop academic, career, personal, and social abilities. Additionally, the counselor shall: participate in planning, implementing, and evaluating a comprehensive developmental guidance program to serve all students and to address the special needs of students who are:

- at risk of dropping out of school, becoming substance abusers, participating in gang activity, or considering suicide; or
- in need of modified instructional
- consult with a student's parent or guardian and make referrals as appropriate in consultation with student's parents or guardian.
- consult with school staff, parents, and other community members to help them increase the effectiveness of student education and promote student success;
- coordinate people and resources in the school, home, and community;
- with the assistance of school staff, interpret standardized test results and other assessment data that help a student make educational and career plans; and
- deliver classroom guidance activities or serve as a consultant to teachers conducting lessons based on the school's guidance curriculum.

SAISD currently has twelve high school counselors, seven middle school counselors, one alternative school counselor, and seventeen elementary counselors.

Costs may include salaries for counselors, professional development, travel, guidance materials and supplies, and upkeep and repair of equipment related to counseling services.

19 [Health Services](#)

This program utilizes expenditures deliver direct assessment and care to students at the campus level. Health Services provide students with appropriate medical, dental,

vision, and nursing services. The nursing staff conducts state mandated health screenings and prevention education to students, families, and staff throughout the district.

In addition to classroom teaching, the nurses team up with campus counselors to instruct 4th and 5th graders on blood borne pathogens and maturation, manage 504 paperwork for students with qualifying health conditions, and educate families in the prevention and improvement of health and healthy habits. The nursing staff ensures that emergency plans and Individual Health Plans are in place for students with chronic health conditions such as diabetes, seizure disorders, and asthma. Health Services also provides training to assigned school personnel such as CPR, medication administration, diabetes care, and special needs procedures.

Costs may include the salaries of nurses, medical and health supplies, and student health screening and referral.

20 [HS Instruction](#)

This program is used for activities that deal directly with the interaction between teachers and students on the two high school campuses. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students. Certain expenditures must be accounted for by organization code and program intent code.

21 [Human Resources](#)

This program is used for expenditures related to: employee recruitment; management, and employee retention; departmental systems, equipment, supplies and materials.

22 [Instructional Leadership](#)

This program is used for expenditures that are directly used for managing, directing, supervising, and providing leadership for staff who provide general instruction (Executive Director of Schools). Costs may include the salaries of instructional supervisors, special population or educational program directors, and upkeep and repairs to materials and equipment related to instructional leadership.

23 [Middle School](#)

This program is used for activities that deal directly with the interaction between teachers and students at the Middle School level. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning

situations to students. Certain expenditures must be accounted for by organization code and program intent code.

24 [Library Media Services](#)

This program is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media. Costs may include salaries for librarians, library aides, selecting, preparing, and cataloging books and other printed materials, as well as media equipment, supplies for binding and repairing books, and upkeep and repairs to media, library, and resource center materials and equipment, including shelving.

25 [Maintenance/Custodial/Grounds](#)

This program is used for expenditures for activities to keep the physical plants and grounds open, clean, comfortable, and in effective working condition and state of repair. Costs may include salaries for custodial services, building maintenance, maintenance director, utility costs, supplies and equipment, and warehousing. This program is also responsible for maintenance and minor construction.

26 [Technology \(Support, Networking & Telecom\)](#)

The Technology Department supports instructional and administrative software, technology integration, network infrastructure, telecommunications, and student and faculty equipment district wide as well as implements upgrades and expansions as projects are funded. The SAISD Technology Department is comprised of 2 teams (technical support and networking/telecommunications) as well as Technology Director, Project Manager and secretary. The Technology Department works closely with the Data Services Department and the Curriculum & Instruction Department to support/implement technology across SAISD and meet the needs of our end-users.

A large amount of the Technology Department's current budget covers recurring expenses. The Technology budget includes the monthly cost of internet access, district-wide area network connectivity, telephone lines/service, telephone system repairs, updates and extended warranties for core network equipment, funds for repairs of network equipment, and the yearly fees for a number of software programs including spam filter, anti-virus software, Apple device management, Microsoft Office Suite, internet filtering, disaster recovery for key servers and software, etc. This budget does not include funds for end-user technology devices for each campus or other departments as those are included in each of their respective budgets and/or they are special funded capital or grant projects. Staff salaries are not included in the budget as they are within the Human Resources budget.

The SAISD Technology Department pursues external grant funding in addition to local funds to support and upgrade technology within SAISD. For example: each year, members of the team apply for E-Rate grant funds in hopes of being funded yearly for category 1 items (partial reimbursements on WAN connectivity and internet access). In addition, the team members apply for E-Rate category 2 items (network upgrades/expansions), and these are funded if the federal government has enough

available funds to disperse and require local matching funds. Over the past few years, the department has also pursued ECF, PPRP, and Operation Connectivity grant funding to purchase end-user devices, which has significantly increased our device counts. While these grants have ended or will end soon, the team will continue to search for other grant opportunities.

27 Purchasing/Inventory

Purchasing: The function of this program is to procure goods and services for the District with the exception of Food Service. The budget for this department is used for all advertisement, mailing, training, and supplies necessary to meet all bid laws established by the State of Texas and Board of Trustees and the salaries of the director, secretary, and clerk.

Inventory: The function of this program is to maintain an accurate inventory of property. The budget in this department is used for vehicle maintenance and fuel, supplies used in maintaining and moving inventory to and from locations, and the salary of the inventory clerk.

Administration Building: The function of this program is to maintain the administration building and the functions that are held in the facility. The budget is used for general supplies and equipment needed to facilitate the use of the building.

Mail Delivery: The function of this program is to facilitate interschool mail delivery in the District. The budget for this program is used for vehicle maintenance and fuel, general supply items used for organizing and delivering mail and the salary of the mail clerk.

Textbooks: The function of this program is to maintain the district inventory of textbooks, coordinate the distribution of textbooks to campuses, and manage the ordering of all textbooks (annual, supplemental, and consumable materials) through the state ordering process. The budget for this program is used to purchase any necessary replacement textbooks for campuses, textbook warehouse supplies, and training.

28 High School Allotment

The High School Allotment is a \$320 million annual fund created by the Texas Legislature in 2006. Allotment funds may be used to support district-wide programs or allocated by districts to specific campuses that serve middle school or high school students. School districts and campuses must use the funds to implement:

- ❖ College readiness programs to prepare underachieving students for college.
- ❖ Programs that encourage students to take advantage of advanced academic opportunities, such as dual credit and AP.
- ❖ Programs that give students opportunities to take academically rigorous course work, including four years of math and science.
- ❖ Programs that align the curriculum for grades 6 through 12 with postsecondary curriculum.

29 Security Services

This program is used for expenditures for activities to keep student and staff surroundings safe. Costs could include school crossing equipment, security at secondary sites and school sponsored events, communication devices, and drug dogs. Historically, San Angelo has used this function to pay for campus security officers.

Safety/Security: This program is used for expenditures for activities to keep student and staff surroundings safe. To provide a safe and secure environment for all district personnel and to develop and maintain the Emergency Response Plan. Costs may include equipment to include playgrounds, environmental sampling and testing, education, district camera systems, annual required inspections, and certification. Costs may also include salaries for safety/security services.

30 [Special Ed & Related Services](#)

This program is used for expenditures incurred to evaluate, place and provide instructional and/or related services to students who have been identified as having a disability. Each student has an Individual Educational Plan (IEP) approved by an Admission, Review, and Dismissal (ARD) committee. These plans are based on the individual needs and competencies of each child. Costs may include, but are not limited to, direct services to students in any of the following settings: mainstream, speech therapy, resource room, self-contained, vocational adjustment classes, homebound, off campus settings, and related services. Other expenditures may include specialized instructional materials and training for teachers.

31 [Professional & Curriculum Development](#)

This program is used for expenditures to provide professional and curriculum development opportunities for all educators. Expenditures include: consultant fees, staff travel, substitute pay, materials, and equipment.

32 [Transportation](#)

This program is used for expenditures incurred for transporting students to and from school, and to provide transportation services for Career and Technology, Co-Curricular athletics, Co-Curricular non-athletic and extended day services. Cost may include salaries for transportation supervisors, directors, bus drivers, bus maintenance personnel, transportation of regular and special program students, fuel, tires, contracted bus repairs, bus driver training, fleet insurance and other district fleet maintenance.

33 [Superintendent Contingency](#)

This program is set aside for unforeseen expenditures or shortfalls in other programs.

35 Data Services

This program is used for expenditures to provide administrative software, third-party software integration, support services, and training for district and campus data management. Data is used for student management/services, operations, and state and federal reporting (including PEIMS), and ultimately affects accountability and funding. The predominant cost in this program is for recurring software fees and maintenance, upgrades and functional enhancements to meet changing federal and state data requirements. Additional expenditures include costs for staff, travel, computer equipment and supplies.

36 Curriculum and Instruction

This program is used for expenditures incurred to provide a standards-based, coherent curriculum that supports college, career, and citizenship readiness through a focus on future-ready learning. The SAISD curriculum is a framework for guiding teachers and leaders in the design of student work and planning of instruction that is standards-based, challenging, customized, innovative, and responsive to learners' needs in alignment with SAISD's vision and mission. This program supports a district Curriculum Management Plan, which establishes the expectations, guidelines, and procedures for the design, delivery, monitoring, and evaluation of the curriculum. The Curriculum and Instruction program ensures support of a system-wide structure and process that embeds quality assurances around the curriculum design and delivery alignment model.

37 Child Nutrition Services

This program is used for the expenditures incurred to provide per regulations nutritious meals for students. The term includes all expenditures for the National School Lunch Program, the School Breakfast Program, the Summer Food Service Program and any additional meals requested under the Child and Adult Food Program. Program expenditures include, but are not limited to, staff salaries, staff uniforms, staff recognition, staff training, nutrition education for students, marketing materials and supplies, food and paper goods, cleaning supplies and chemicals, kitchen equipment, warehouse equipment or supplies, vehicles used for Child Nutrition services, travel to conferences, and fees associated with travel. Expenditures also include fees associated with contracting for processing of commodity foods, contract cleaning of grease traps, contract cleaning for vent hoods per fire compliance, permitting fees, and contract repairs of kitchen equipment.

Child Nutrition Services is a partner to the instructional delivery of quality services, so students exhibit the skills in the San Angelo ISD learner profile and are ready to be future learners.

Function Codes

Function Code	Definition	Explanation
11	Instruction	This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.
12	Instructional Resources and Media Services	This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.
13	Curriculum Development and Instructional Staff Development	This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.
21	Instructional Leadership	This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.
23	School Leadership	This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they: • Supervise all operations of the campus • Evaluate staff members of the campus • Assign duties to staff members maintaining the records of the students on the campus • Coordinate school instructional activities with those of the entire school district
31	Guidance, Counseling and Evaluation Services	This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them to establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Function Code	Definition	Explanation
32	Social Work Services	This function is used for expenditures/expenses that are directly and exclusively used for activities such as: • Investigating and diagnosing student social needs arising out of the home, school or community • Casework and group work services for the child, parent or both • Interpreting the social needs of students for other staff members • Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)
33	Health Services	This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.
34	Student (Pupil) Transportation	This function is used for expenditures/expenses that are incurred for transporting students to and from school.
35	Food Services	This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.
36	Cocurricular/Extracurricular Activities	This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.
41	General Administration	This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.
51	Plant Maintenance and Operations	This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.
52	Security and Monitoring Services	This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function Code	Definition	Explanation
53	Data Processing Services	This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PCs) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.
61	Community Services	This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
71	Debt Service	This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable – Current Year.
81	Facilities Acquisition and Construction	This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.
99	Other Intergovernmental Charges	Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property.