



**FISCAL YEAR**

**2011-2012**

**BUDGET**

For Operations September 1, 2011 to August 31, 2012



**FORT SAM HOUSTON INDEPENDENT SCHOOL DISTRICT  
2011-2012 BUDGET  
EXECUTIVE SUMMARY**

Texas Education Code §44.002 and Fort Sam Houston ISD Policy CE (Legal and Local) require that the “Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following year.” The fiscal year for Fort Sam Houston ISD is September 1 through August 31. The budget is required to be prepared no later than August 20<sup>th</sup>, a public hearing must be conducted regarding the budget, a notice must be published in the local newspaper and on the District’s website at least ten days prior to the hearing, and the budget should be approved and adopted by the Board of Trustees no later than August 31<sup>st</sup>.

The Texas Education Agency (TEA) provides guidance on budget preparation in the Financial Accountability System Resource Guide and the District’s budget has been prepared in accordance with these guidelines. The District complies with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). With this in mind, the budget is divided into “funds”, which represent a fiscal and accounting entity that has a self-balancing set of accounts. Funds presented for review by the Board of Trustees include the General Fund (Fund 199), the Food Service Fund (Fund 240), and the Special Education Cooperative Fund (Fund 437). The proposed expenditures will be presented at the function level for approval as recommended by the State Board of Education. Review of the expenditures at the function level allows the users of this budget to determine how much is expected to be spent in such areas as instruction, counseling and guidance, and school administration. Estimated revenues for the 2011-2012 budgets will be presented by funding source.

The budget process is ongoing throughout the year with preparation, management, and monitoring of the District’s funds. Generally, though, preparation for the new budget year begins in early spring. Student enrollment and attendance are the driving factors for a public school district’s budget. Student enrollment estimates are made based on historical data as well as information made available by Ft. Sam Houston regarding military housing. For campuses and departments, the site-based decision making process allows the campus and department staff to discuss their needs and to make appropriate budget requests. Campus and department administrators are provided budget data in order to allow them to make informed decisions regarding their budget requests. The budget requests are submitted to the superintendent and finance director for review.



### General Fund

The General Fund is coded as Fund 199 in the general ledger system and provides the basic maintenance and operational funds of the District. For 2011-2012, the total proposed General Fund budget is \$16,222,408. Revenue is generated at the federal, state, and local levels. In 2011-2012, the breakdown of revenue sources is 49.8% federal, 49.7% state, and 0.5% local. On the expenditure side, payroll costs comprise 69.6% of the expenditures and the remaining funds are allocated for contracted services, supplies, other operating, capital outlay expenditures, as well as expenditures for the Special Education Cooperative and transfers out to the Food Service Fund. A summary of the revenues and expenditures is shown in the tables below.

<b>General Fund Revenues</b>	<b>Amount</b>	<b>Percentage</b>
Federal	\$8,060,000	49.8%
State	8,082,408	49.7%
Local	80,000	0.5%
<b>Total</b>	<b>\$16,222,408</b>	<b>100.0%</b>

<b>General Fund Appropriations</b>	<b>Amount</b>	<b>Percentage</b>
Salaries and Other Operating	\$15,176,249	93.6%
Expenditures for Special Ed Coop	941,159	5.8%
Transfer to Food Service	105,000	0.6%
<b>Total</b>	<b>\$16,222,408</b>	<b>100.0%</b>

Additional information regarding the general fund revenues and expenditures are detailed below.

Federal Revenue: Approximately half of the District’s revenue is derived from federal Impact Aid. Because the District is located entirely on federal property, no local property tax revenues are generated; Impact Aid is received in lieu of local property tax revenues. Impact Aid payments are made for Basic Support and Special Education. These payments are based on student counts from previous years. Fort Sam Houston ISD has participated in an effort coordinated by the National Association of Federally Impacted Schools and the Military Impacted Schools Association to work with Congress and the Departments of Education and Defense to ensure the timely flow of Impact Aid payments. Impact Aid is not “forward-funded,” meaning that payments are not received until well into the school fiscal year. Due to delays in Congress approving the 2011 budget, the school district experienced significant delays in receiving its funding in 2010-2011. The first Impact Aid payment was not received until April, which was almost the end of the school year. Because the district must continue to pay its employees throughout the year regardless of when funding sources are received, the district used



its fund balance – the equivalent of a household’s savings account – to pay employees this year. Concerns continue at the federal level regarding Impact Aid funding for next year and the district is preparing to receive 90% of its Impact Aid allocation in the 2011-2012 fiscal year instead of the full allocation. The District is budgeting a total of \$8,060,000 in federal revenues in 2011-2012.

State Revenue: As soon as the 82<sup>nd</sup> Texas Legislature convened in January 2011, school districts began a period of great uncertainty regarding state financing of public education. Almost 50% of the general fund revenue for the District is derived from state revenue and initial estimates from the Legislature were that school districts could face up to a 15% reduction in state revenue for the 2012-13 biennium. Both Superintendent Gail Siller and Finance Director Julie Novak maintained a close watch on the Legislative session and devised a plan to reduce the 2011-2012 campus and department budgets by \$650,000 and to freeze salaries for staff. If the reduced state revenues called for budget reductions in excess of \$650,000, the District would dip into its fund balance. Although some school districts made decisions to terminate staff members to reduce their budgets, no staff members at Fort Sam Houston ISD are being laid off due to budget reductions. The budget reductions for 2011-2012 are in non-payroll expenditures. Fortunately, by the time that both the regular session and the special called session had ended, the reduction to state public education funding totaled approximately 8.1%, or \$4.1 billion according to information from the Austin-based school finance and accountability firm of Moak, Casey and Associates.

State revenues are generated based on the average daily attendance of students. For the 2010-2011 school year, the average daily attendance was 1,301.4 students, with an attendance rate of 95.8% of enrolled students. The District’s 2009-2010 average daily attendance was 1,321.9 students, with an attendance rate of 95.0% of enrolled students. While the attendance rate in 2010-2011 was higher than 2009-2010, the District’s enrollment was down approximately 40 students. For 2011-2012, the District is estimating an average daily attendance of 1,315 students. State revenues are allocated for the basic education program and additional funds are received based on students counts in the special education, career and technology, gifted and talented, bilingual, and state compensatory (at-risk students) programs. In addition, the transportation allotment and high school allotment provide some funds for expenditures in these programs. The Legislature has eliminated the technology allotment for the next biennium. The District is budgeting a total of \$8,082,408 in state revenues in 2011-2012.

Local Revenue: The District’s local revenue sources account for approximately one-half of one percent of total revenues and are composed of athletic activity revenues, interest income, and miscellaneous other sources. The District is budgeting a total of \$80,000 in local revenues in 2011-2012.



Expenditures: The expenditures for the general fund can be viewed from two perspectives. The first is based on the object code, which breaks down the budget into type of expenditures. The major categories include expenditures for payroll, professional and contracted services, supplies and material, other operating expenses, debt service, capital outlay, and other uses such as transfers out to other funds. Other operating expenses include costs for travel, insurance, fees and dues, and payments for shared service arrangements. The District has no debt service expenses. The breakdown of the general fund expenditures based on the object code is detailed below:

<b>General Fund Expenditures</b>	<b>Object Code</b>	<b>Amount</b>	<b>Percentage</b>
Payroll	6100	\$ 11,281,969	69.5%
Contracted Services	6200	2,224,058	13.7%
Supplies and Materials	6300	1,202,538	7.4%
Other Operating	6400	1,330,843	8.2%
Capital Outlay	6600	78,000	0.5%
Transfers Out – Other Uses	8900	105,000	0.6%
<b>Total</b>		<b>\$ 16,222,408</b>	<b>100.0%</b>

The second way to view expenditures is based on the function code, which represents a general operational area in a school district. The general operational areas include instruction and instructional-related services (codes 11, 12, 13), instructional and school leadership (codes 21, 23), student support services (codes 31, 33, 34, 35, 36), administrative support (code 41), non-student based support services (codes 51, 52, 53), ancillary services (code 61), debt service (code 71), facilities acquisition and construction (code 81), and intergovernmental charges (codes 91, 92, 93). School districts may or may not have expenditures in each of the categories. For example, the District does not have expenditures related to ancillary services or debt service. The general fund budget is presented for approval based on the function code level. The breakdown of the general fund expenditures based on the function code is detailed on the next page:



<b>General Fund Expenditures</b>	<b>Function Code</b>	<b>Amount</b>	<b>Percentage</b>
Instruction	11	\$ 8,607,111	53.1%
Instructional Resources	12	273,227	1.7%
Instructional Staff Development	13	178,005	1.1%
Instructional Leadership	21	222,499	1.4%
School Leadership	23	975,131	6.0%
Guidance and Counseling	31	419,641	2.6%
Health	33	197,246	1.2%
Student Transportation	34	367,061	2.3%
Food Service	35	15,825	0.1%
Extracurricular Activities	36	258,045	1.6%
General Administration	41	703,788	4.3%
Facilities Maintenance	51	1,982,767	12.2%
Security	52	10,847	0.1%
Data Processing	53	965,056	5.9%
Payments for Shared Services	93	941,159	5.8%
Other Uses - Transfers Out	00	105,000	0.6%
<b>Total</b>		<b>\$ 16,222,408</b>	<b>100.0%</b>

**Fund Balance:** The Fund Balance represents the difference between the District’s assets and liabilities. While the Texas Education Agency recommends that a school district should strive to maintain the equivalent of a two-month reserve of operating expenses in its fund balance, it is important to note that the fund balance does not equal cash in the bank.

The 2009-2010 fiscal year ended with \$9,132,113 in the fund balance for the general fund. Because of the uncertainty of the timing of revenues received from federal Impact Aid, the District maintains a fund balance in excess of the recommended two-month reserve. Also, since the District is unable to issue bonds for construction projects, the fund balance is occasionally used as a source of funds for these types of projects. For the 2010-2011 fiscal year, the District is forecasting that the year will end with a balanced budget, meaning that the fund balance will not be needed to pay for operating expenditures.

The budget being presented for 2011-2012 is a balanced budget, meaning that anticipated revenues equal anticipated expenditures and fund balance is not expected to be used for operating expenses.



### Food Service Fund

The purpose of the food service department is to provide nutritionally balanced meals to all students. Both federal and state regulations provide nutritional guidelines for the program and federal funding provides reimbursement for meals served to students who qualify for free or reduced priced meals. The food service fund is accounted for in the general ledger system by Fund 240.

The Healthy, Hunger-Free Kids Act of 2010 has caused some changes to be enacted for child nutrition programs throughout the United States. One of these changes includes a requirement that the District review its meal pricing structure to ensure that it meets the new guidelines. The District has not increased its meal prices since 2006-2007 and information has been provided to the Board of Trustees regarding a recommendation to increase lunch prices for 2011-2012.

The total proposed budget for the food service fund is \$667,900. Summaries of the revenues and expenditures (by both object code and function code) are provided below.

Food Service Revenues	Amount	Percentage
Federal	\$ 257,000	38.5%
State	3,800	0.6%
Local	302,100	45.2%
Transfer In from General Fund	105,000	15.7%
<b>Total</b>	<b>\$ 667,900</b>	<b>100.0%</b>

Food Service Expenditures	Object Code	Amount	Percentage
Payroll	6100	\$ 301,000	45.1%
Contracted Services	6200	28,400	4.3%
Supplies and Materials	6300	325,500	48.7%
Other Operating	6400	3,000	0.4%
Capital Outlay	6600	10,000	1.5%
<b>Total</b>		<b>\$ 667,900</b>	<b>100.0%</b>

Food Service Expenditures	Function Code	Amount	Percentage
Food Service	35	\$ 653,900	97.9%
Facilities Maintenance	51	14,000	2.1%
<b>Total</b>		<b>\$ 667,900</b>	<b>100.0%</b>



### Special Education Cooperative Fund

The Special Education Cooperative provides services for students who have special needs and is comprised of three member school districts: Fort Sam Houston ISD, Lackland ISD, and Randolph Field ISD. Fort Sam Houston I.S.D. serves as the fiscal agent for the cooperative, providing all the accounting services for its fiscal activities.

Fund 437 serves as the “general fund” of the cooperative. This fund accounts for expenditures shared by all three military districts and are based on a 33% allocation of costs or on the number of students who utilize the programs. Each participating district is billed on a quarterly basis for its share of the cooperative’s expenditures. The revenues in Fund 437 are all considered as a local source of funds. Additional funding sources for the cooperative are provided by federal sources in Fund 313 and Fund 314 and are generated by student counts in the participating districts. In 2010-2011, the two funds provided approximately \$773,000 in additional resources for the cooperative and a similar amount is expected for 2011-2012. These two federal funds are not required to be approved by the Board of Trustees.

Total expenditures in fund 437 are projected to be \$1,447,937. Fort Sam Houston ISD’s share of the annual expenses is estimated at \$941,159. Summaries of the revenues by both object code and function code are provided below.

<b>Special Ed Coop Expenditures</b>	<b>Object Code</b>	<b>Amount</b>	<b>Percentage</b>
Payroll	6100	\$ 1,026,412	70.9%
Contracted Services	6200	286,650	19.8%
Supplies and Materials	6300	73,875	5.1%
Other Operating	6400	61,000	4.2%
<b>Total</b>		<b>\$ 1,447,937</b>	<b>100.0%</b>

<b>Special Ed Coop Expenditures</b>	<b>Function Code</b>	<b>Amount</b>	<b>Percentage</b>
Instruction	11	\$ 1,064,072	73.5%
Instructional Staff Development	13	1,500	0.1%
Instructional Leadership	21	241,055	16.6%
School Leadership	23	17,200	1.2%
Guidance and Counseling	31	49,750	3.4%
Student Transportation	34	7,700	0.5%
General Administration	41	22,020	1.5%
Facilities Maintenance	51	24,200	1.7%
Data Processing	53	20,440	1.4%
<b>Total</b>		<b>\$ 1,447,937</b>	<b>100.0%</b>





### **Summary**

The budgets presented for review and approval are based on information available to the District at this time. Throughout the fiscal year, the budget will be reviewed and monitored and budget amendments requiring Board approval will be brought forward as needed. Accompanying this Executive Summary are detailed reports for the General Fund, Food Service Fund, and the Special Education Cooperative Fund. The expenditure budgets for the General Fund and Food Service funds are to be adopted at the function level.

A full presentation of the budget will be made at the July 28, 2011 Public Hearing.

**FORT SAM HOUSTON ISD  
PROPOSED BUDGET SUMMARY FOR 2011-2012**

<b>FUND TYPE AND FUND NUMBER</b>			
	<b>GENERAL 199</b>	<b>FOOD SERVICE 240</b>	<b>SPECIAL EDUC. COOP. - 437</b>
<b>REVENUES BY OBJECT:</b>			
5700 Local	80,000	302,100	1,447,937
5800 State	8,082,408	3,800	-
5900 Federal	8,060,000	257,000	-
<b>SUBTOTAL</b>	<b>16,222,408</b>	<b>562,900</b>	<b>1,447,937</b>
7900 Other Sources - Transfers In	-	105,000	-
<b>TOTAL REVENUE</b>	<b>16,222,408</b>	<b>667,900</b>	<b>1,447,937</b>
<b>EXPENDITURES BY FUNCTION:</b>			
11 Instruction	8,607,111	-	1,064,072
12 Instructional Resources	273,227	-	-
13 Instructional Staff Development	178,005	-	1,500
21 Instructional Leadership	222,499	-	241,055
23 School Leadership	975,131	-	17,200
31 Guidance and Counseling	419,641	-	49,750
33 Health Services	197,246	-	-
34 Student Transportation	367,061	-	7,700
35 Food Service	15,825	653,900	-
36 Extracurricular Activities	258,045	-	-
41 General Administration	703,788	-	22,020
51 Facilities Maintenance	1,982,767	14,000	24,200
52 Security	10,847	-	-
53 Data Processing	965,056	-	20,440
93 Payments for Shared Services	941,159	-	-
<b>SUBTOTAL</b>	<b>16,117,408</b>	<b>667,900</b>	<b>1,447,937</b>
00 Other Uses - Transfers Out	105,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,222,408</b>	<b>667,900</b>	<b>1,447,937</b>
<b>EXCESS REVENUES OVER /(UNDER)     EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FUND BALANCE INFORMATION**

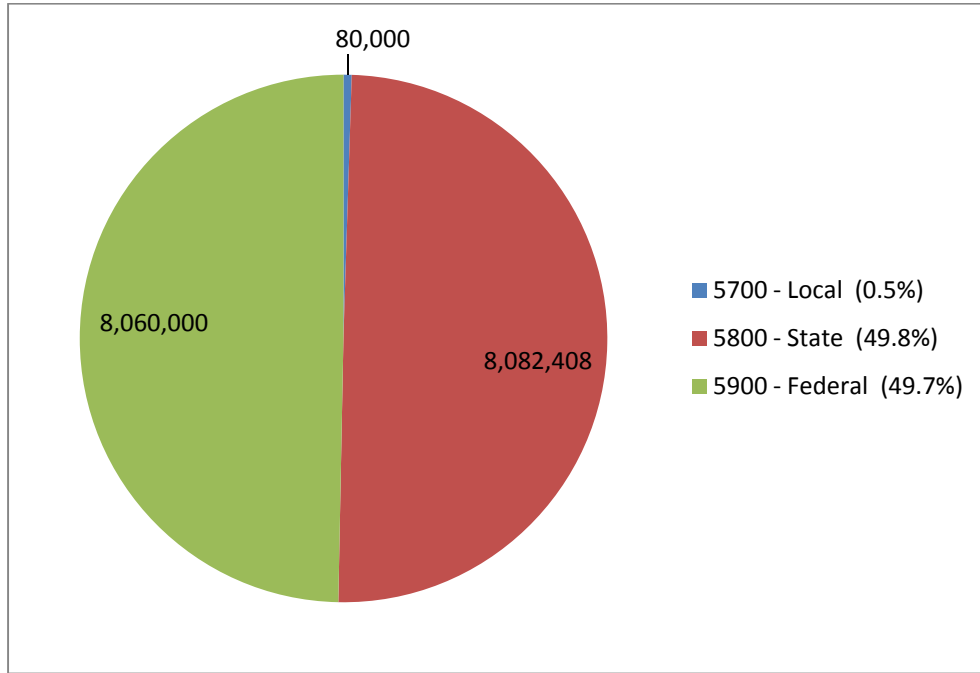
3600 Beginning Balance September 1, 2010	9,132,113	12,210	384
<b><u>2010-11 CURRENT BUDGET</u></b>			
Revenues	17,066,348	498,230	1,497,937
Other Sources	-	117,709	-
Expenditures	16,948,639	615,939	1,497,937
Other Uses	367,709	-	-
Excess Revenues Over/(Under)	-	-	-
Expenditures (See Note 1)	(250,000)	-	-

Note 1: \$250,000 transferred from General Fund to Capital Projects Fund in February 2011.

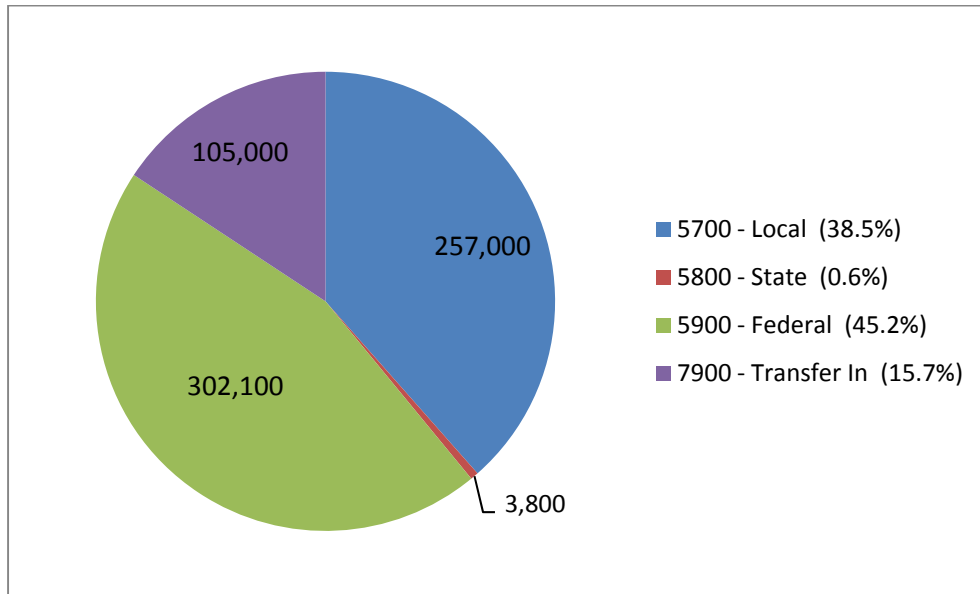
# FORT SAM HOUSTON ISD

## 2011-2012 REVENUE

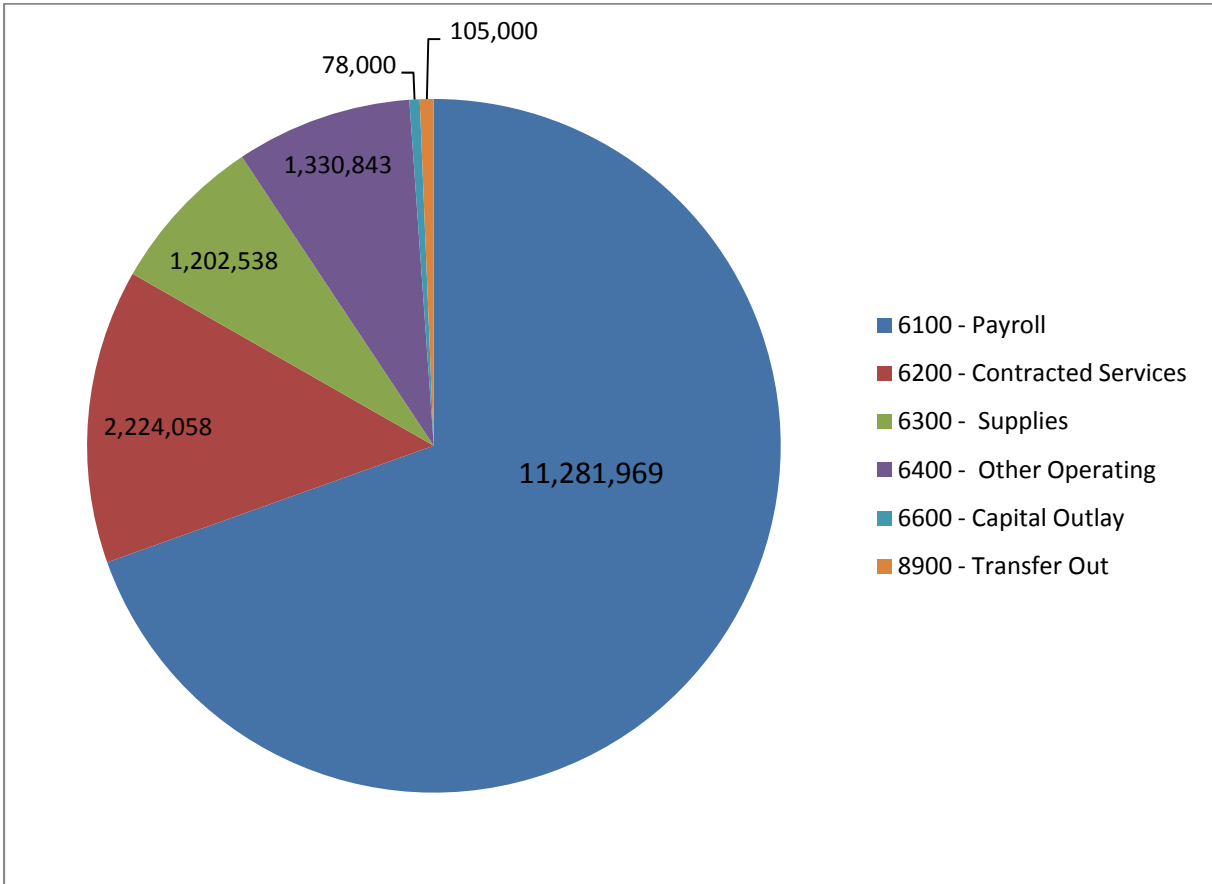
### GENERAL FUND



### FOOD SERVICE FUND



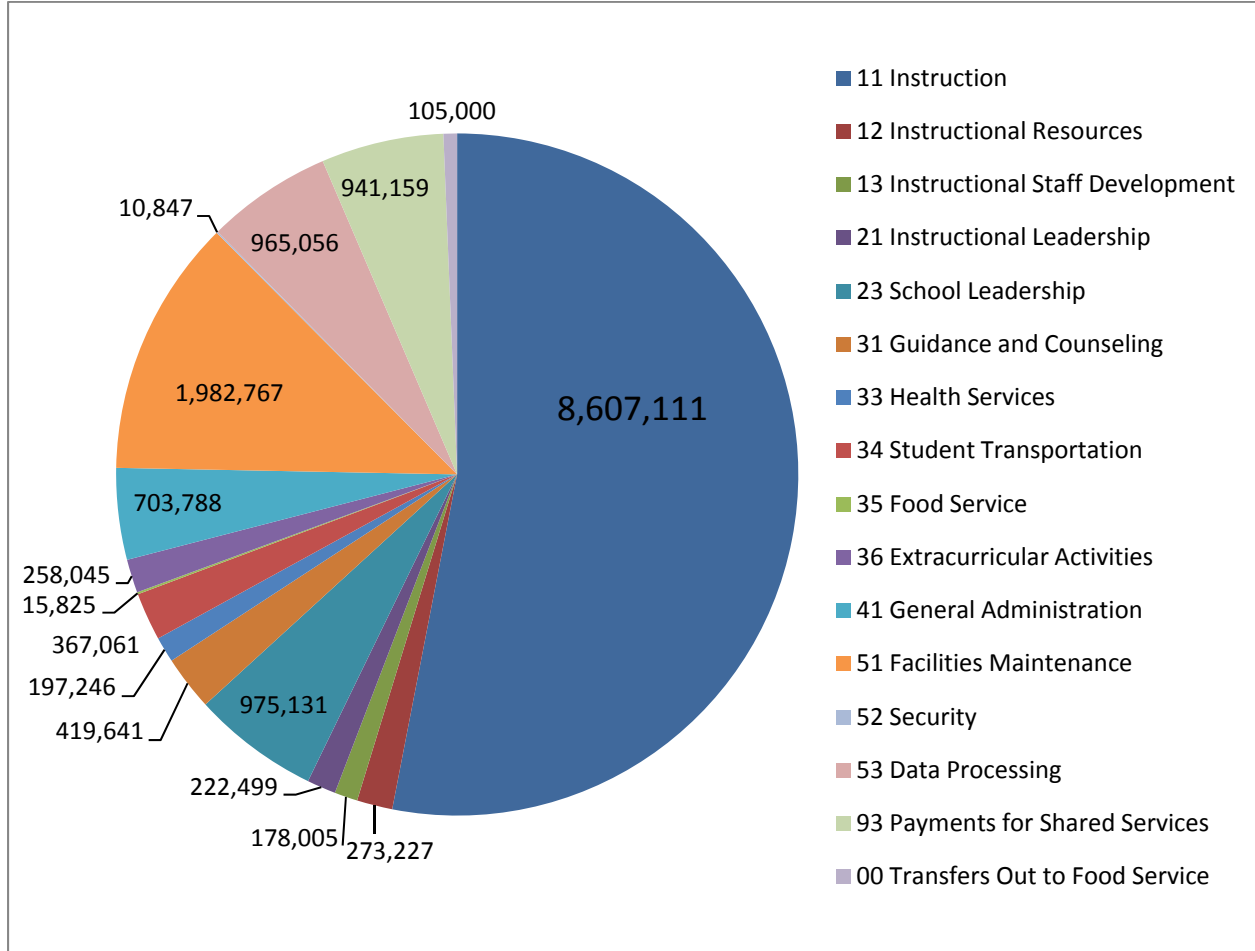
**FORT SAM HOUSTON ISD**  
**2011-2012 GENERAL FUND**  
**EXPENDITURES AND OTHER USES BY OBJECT**



**PERCENTAGE OF BUDGET BY OBJECT**

OBJECT	%
6100	69.5%
6200	13.7%
6300	7.4%
6400	8.2%
6600	0.5%
8900	0.6%

**FORT SAM HOUSTON ISD**  
**2011-2012 GENERAL FUND**  
**EXPENDITURES AND OTHER USES BY FUNCTION**



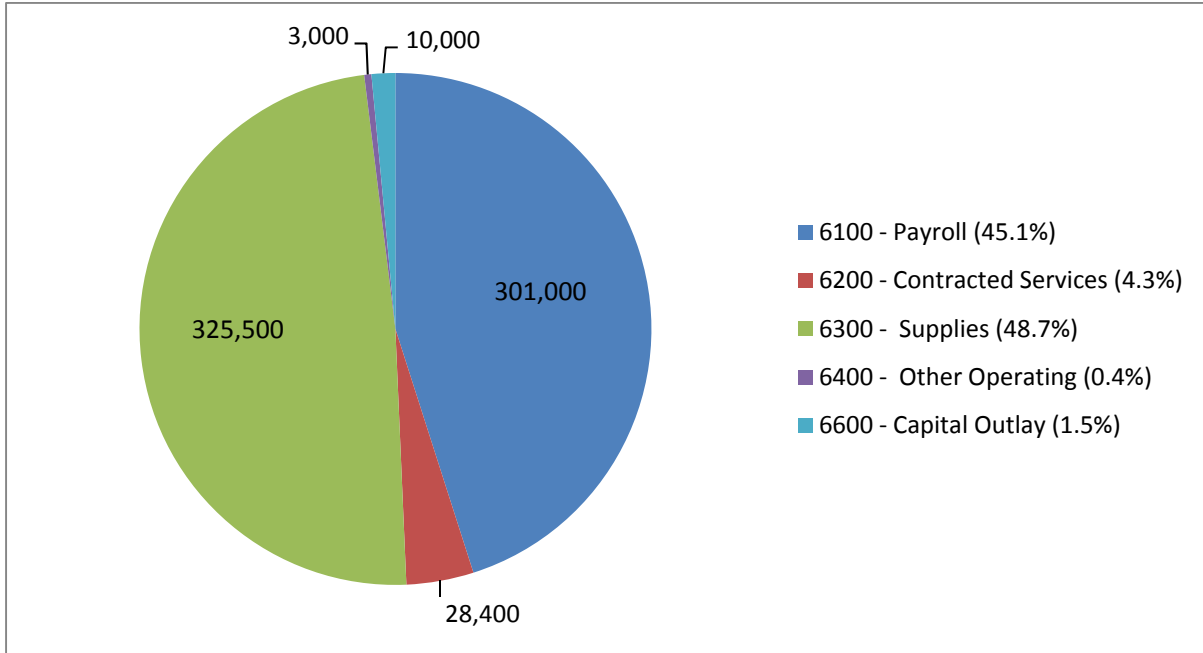
**PERCENTAGE OF BUDGET BY FUNCTION**

FUNCTION	%
11	53.1%
12	1.7%
13	1.1%
21	1.4%
23	6.0%
31	2.6%
33	1.2%
34	2.3%

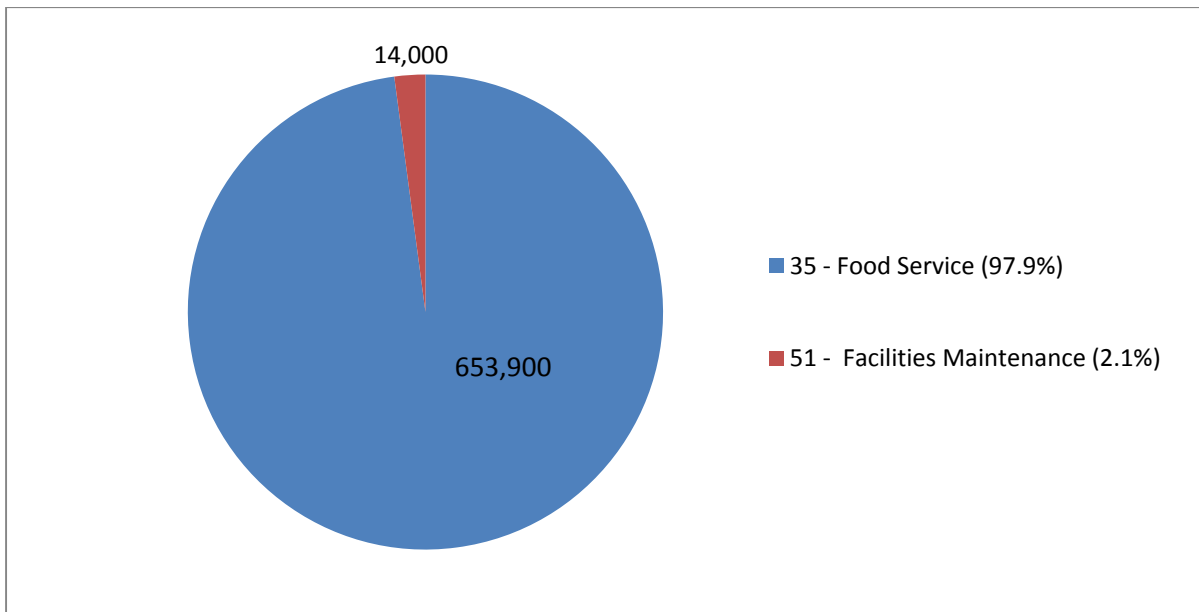
FUNCTION	%
35	0.1%
36	1.6%
41	4.3%
51	12.2%
52	0.1%
53	5.9%
93	5.8%
00	0.6%

**FORT SAM HOUSTON ISD**  
**2011-2012 FOOD SERVICE FUND**

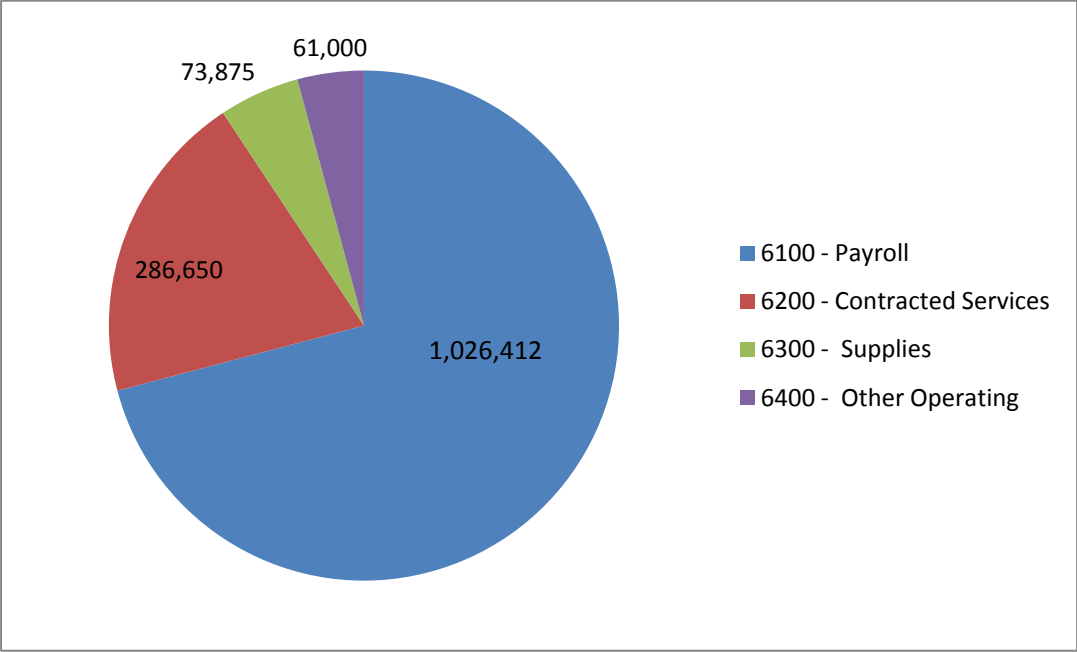
**EXPENDITURES BY OBJECT**



**EXPENDITURES BY FUNCTION**



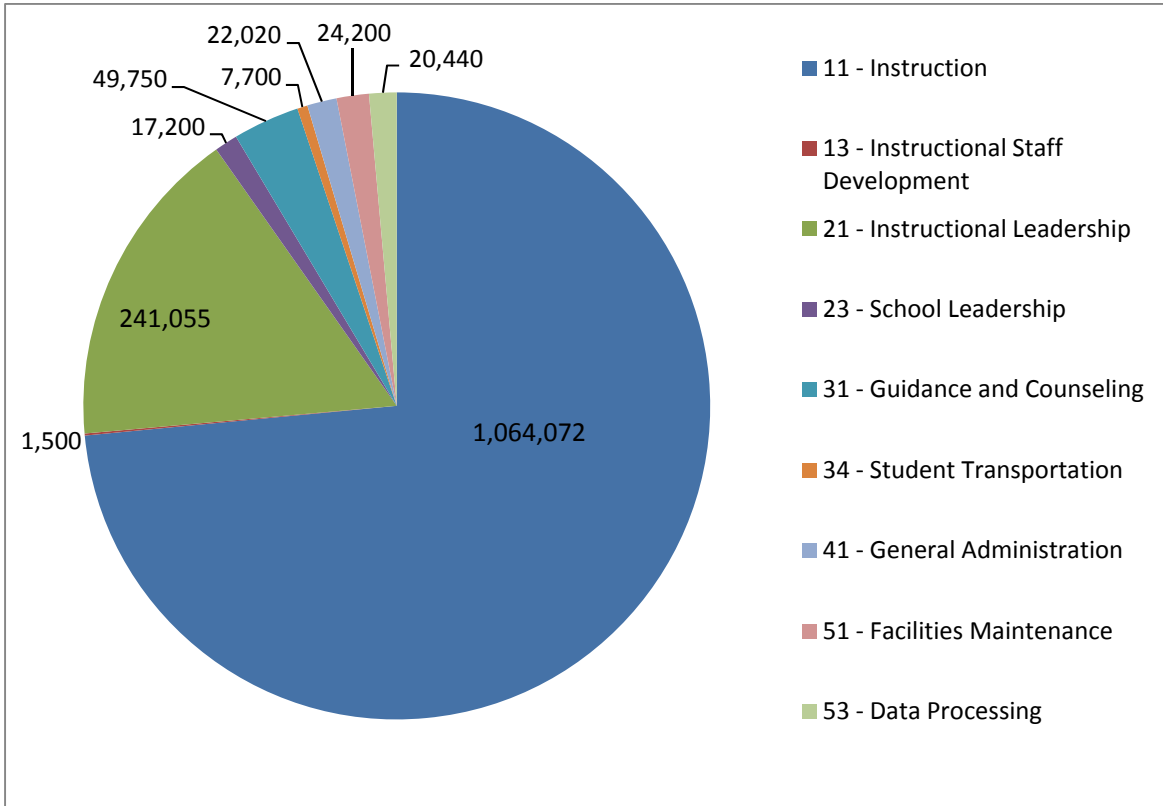
**FORT SAM HOUSTON ISD**  
**2011-2012 SPECIAL EDUCATION COOPERATIVE FUND**  
**EXPENDITURES BY OBJECT CODE**



**PERCENTAGE OF BUDGET BY OBJECT**

<b>OBJECT</b>	<b>%</b>
6100	70.9%
6200	19.8%
6300	5.1%
6400	4.2%

**FORT SAM HOUSTON ISD**  
**2011-2012 SPECIAL EDUCATION COOPERATIVE FUND**  
**EXPENDITURES BY FUNCTION**



**PERCENTAGE OF BUDGET BY FUNCTION**

<b>FUNCTION</b>	<b>%</b>
11	73.5%
13	0.1%
21	16.6%
23	1.2%
31	3.4%

<b>FUNCTION</b>	<b>%</b>
34	0.5%
41	1.5%
51	1.7%
53	1.4%



**SUPPORTING  
DOCUMENTS**

**FISCAL YEAR  
2011-2012  
BUDGET**

**REPORTS FOR:**

**FUND 199**

**FUND 240**

**FUND 437**

Total Estimated Revenues by Fund, Function, Object

File ID: N

199/2 GENERAL OPERATING FUND

Class Object	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
<b>00</b>	<b>OTHER</b>		
5700	REVENUE-LOCAL & INTERMED	80,000.00	.49%
5800	STATE PROGRAM REVENUES	8,082,408.00	49.82%
5900	FEDL PROG REV & NONREV	8,060,000.00	49.68%
<b>Total 00</b>	<b>OTHER</b>	<b>16,222,408.00</b>	<b>100.00%</b>
<b>Total 0X</b>	<b>OTHER</b>	<b>16,222,408.00</b>	<b>100.00%</b>
<b>199/2 Total</b>		<b>16,222,408.00</b>	<b>100.00%</b>

Budget Board Report by Function and Object  
Fort Sam Houston ISD  
Total Estimated Revenues by Fund, Function, Object

240/2 NAT'L SCHOOL BKFST & LUNCH

Class Object	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
<b>00</b>	<b>OTHER</b>		
5700	REVENUE-LOCAL & INTERMED	302,100.00	45.23%
5800	STATE PROGRAM REVENUES	3,800.00	.57%
5900	FEDL PROG REV & NONREV	257,000.00	38.48%
7900	OTHER RESOURCES	105,000.00	15.72%
<b>Total 00</b>	<b>OTHER</b>	<b>667,900.00</b>	<b>100.00%</b>
<b>Total 0X</b>	<b>OTHER</b>	<b>667,900.00</b>	<b>100.00%</b>
<b>240/2 Total</b>		<b>667,900.00</b>	<b>100.00%</b>

437/2 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended	
		Estimated Revenues	Percent of Total Fund
00	OTHER		
5700	REVENUE-LOCAL & INTERMED	1,447,937.00	100.00%
5800	STATE PROGRAM REVENUES	.00	.00%
<b>Total</b>	<b>00 OTHER</b>	<b>1,447,937.00</b>	<b>100.00%</b>
<b>Total</b>	<b>0X OTHER</b>	<b>1,447,937.00</b>	<b>100.00%</b>
<b>437/2 Total</b>		<b>1,447,937.00</b>	<b>100.00%</b>
<b>Total Estimated Revenue</b>		<b>18,338,245.00</b>	

**199/2 GENERAL OPERATING FUND**

Class Object	Description	Recommended Appropriations	Percent of Total Fund
<b>00 OTHER</b>			
8900	OTHER USES	105,000.00	.65%
<b>Total 00 OTHER</b>		<b>105,000.00</b>	<b>.65%</b>
<b>Total 0X OTHER</b>		<b>105,000.00</b>	<b>.65%</b>
<b>11 INSTRUCTION</b>			
6100	PAYROLL COSTS	7,745,334.00	47.74%
6200	PROFESSIONAL/CONTRACTED	180,988.00	1.12%
6300	SUPPLIES AND MATERIALS	628,630.00	3.88%
6400	OTHER OPERATING COSTS	52,159.00	.32%
6600	CPTL OUTLY LAND BLDG &	.00	.00%
<b>Total 11 INSTRUCTION</b>		<b>8,607,111.00</b>	<b>53.06%</b>
<b>12 INSTR RESOURCES AND MEDIA</b>			
6100	PAYROLL COSTS	189,643.00	1.17%
6200	PROFESSIONAL/CONTRACTED	35,570.00	.22%
6300	SUPPLIES AND MATERIALS	42,964.00	.26%
6400	OTHER OPERATING COSTS	5,050.00	.03%
6600	CPTL OUTLY LAND BLDG &	.00	.00%
<b>Total 12 INSTR RESOURCES AND</b>		<b>273,227.00</b>	<b>1.68%</b>
<b>13 CURRICULUM &amp; INSTR STAFF DEVEL</b>			
6100	PAYROLL COSTS	120,855.00	.74%
6200	PROFESSIONAL/CONTRACTED	9,400.00	.06%
6300	SUPPLIES AND MATERIALS	11,650.00	.07%
6400	OTHER OPERATING COSTS	36,100.00	.22%
<b>Total 13 CURRICULUM &amp; INSTR STAFF</b>		<b>178,005.00</b>	<b>1.10%</b>
<b>Total 1X CURRICULUM &amp; INSTR STAFF</b>		<b>9,058,343.00</b>	<b>55.84%</b>
<b>21 INSTRUCTIONAL LEADERSHIP</b>			
6100	PAYROLL COSTS	221,999.00	1.37%
6200	PROFESSIONAL/CONTRACTED	500.00	.00%
6400	OTHER OPERATING COSTS	.00	.00%
<b>Total 21 INSTRUCTIONAL LEADERSHIP</b>		<b>222,499.00</b>	<b>1.37%</b>
<b>23 SCHOOL ADMINISTRATION</b>			
6100	PAYROLL COSTS	902,256.00	5.56%
6200	PROFESSIONAL/CONTRACTED	17,250.00	.11%
6300	SUPPLIES AND MATERIALS	29,750.00	.18%
6400	OTHER OPERATING COSTS	25,875.00	.16%
<b>Total 23 SCHOOL ADMINISTRATION</b>		<b>975,131.00</b>	<b>6.01%</b>
<b>Total 2X SCHOOL ADMINISTRATION</b>		<b>1,197,630.00</b>	<b>7.38%</b>

199/2 GENERAL OPERATING FUND

Class Object	Description	Recommended Appropriations	Percent of Total Fund
<b>31 GUIDANCE AND COUNSELING SVS</b>			
6100	PAYROLL COSTS	378,441.00	2.33%
6200	PROFESSIONAL/CONTRACTED	8,700.00	.05%
6300	SUPPLIES AND MATERIALS	23,400.00	.14%
6400	OTHER OPERATING COSTS	9,100.00	.06%
<b>Total</b>	<b>31 GUIDANCE AND COUNSELING</b>	<b>419,641.00</b>	<b>2.59%</b>
<b>33 HEALTH SERVICES</b>			
6100	PAYROLL COSTS	187,207.00	1.15%
6200	PROFESSIONAL/CONTRACTED	895.00	.01%
6300	SUPPLIES AND MATERIALS	6,294.00	.04%
6400	OTHER OPERATING COSTS	2,850.00	.02%
<b>Total</b>	<b>33 HEALTH SERVICES</b>	<b>197,246.00</b>	<b>1.22%</b>
<b>34 PUPIL TRANSPORTATION-REGULAR</b>			
6100	PAYROLL COSTS	214,061.00	1.32%
6200	PROFESSIONAL/CONTRACTED	42,500.00	.26%
6300	SUPPLIES AND MATERIALS	70,500.00	.43%
6400	OTHER OPERATING COSTS	15,000.00	.09%
6600	CPTL OUTLY LAND BLDG &	25,000.00	.15%
<b>Total</b>	<b>34 PUPIL TRANSPORTATION-</b>	<b>367,061.00</b>	<b>2.26%</b>
<b>35 FOOD SERVICES</b>			
6100	PAYROLL COSTS	15,825.00	.10%
<b>Total</b>	<b>35 FOOD SERVICES</b>	<b>15,825.00</b>	<b>.10%</b>
<b>36 CO-CURRICULAR ACTIVITIES</b>			
6100	PAYROLL COSTS	90,945.00	.56%
6200	PROFESSIONAL/CONTRACTED	25,950.00	.16%
6300	SUPPLIES AND MATERIALS	79,150.00	.49%
6400	OTHER OPERATING COSTS	62,000.00	.38%
<b>Total</b>	<b>36 CO-CURRICULAR ACTIVITIES</b>	<b>258,045.00</b>	<b>1.59%</b>
<b>Total 3X</b>	<b>CO-CURRICULAR ACTIVITIES</b>	<b>1,257,818.00</b>	<b>7.75%</b>
<b>41 GENERAL ADMINISTRATION</b>			
6100	PAYROLL COSTS	432,488.00	2.67%
6200	PROFESSIONAL/CONTRACTED	121,900.00	.75%
6300	SUPPLIES AND MATERIALS	45,200.00	.28%
6400	OTHER OPERATING COSTS	104,200.00	.64%
<b>Total</b>	<b>41 GENERAL ADMINISTRATION</b>	<b>703,788.00</b>	<b>4.34%</b>
<b>Total 4X</b>	<b>GENERAL ADMINISTRATION</b>	<b>703,788.00</b>	<b>4.34%</b>

Budget Board Report by Function and Object  
 Fort Sam Houston ISD  
 Total Appropriations by Fund, Function, Object

199/2 GENERAL OPERATING FUND

Class Object	Description	Recommended	
		Appropriations	Percent of Total Fund
<b>51 PLANT MAINTENANCE &amp; OPERATION</b>			
6100	PAYROLL COSTS	338,962.00	2.09%
6200	PROFESSIONAL/CONTRACTED	1,533,005.00	9.45%
6300	SUPPLIES AND MATERIALS	37,800.00	.23%
6400	OTHER OPERATING COSTS	65,000.00	.40%
6600	CPTL OUTLY LAND BLDG &	8,000.00	.05%
<b>Total 51</b>	<b>PLANT MAINTENANCE &amp;</b>	<b>1,982,767.00</b>	<b>12.22%</b>
<b>52 FACILITIES ACQUISITION &amp; CONST</b>			
6100	PAYROLL COSTS	10,847.00	.07%
<b>Total 52</b>	<b>FACILITIES ACQUISITION &amp;</b>	<b>10,847.00</b>	<b>.07%</b>
<b>53 DATA PROCESSING SERVICES</b>			
6100	PAYROLL COSTS	433,106.00	2.67%
6200	PROFESSIONAL/CONTRACTED	247,400.00	1.53%
6300	SUPPLIES AND MATERIALS	227,200.00	1.40%
6400	OTHER OPERATING COSTS	12,350.00	.08%
6600	CPTL OUTLY LAND BLDG &	45,000.00	.28%
<b>Total 53</b>	<b>DATA PROCESSING SERVICES</b>	<b>965,056.00</b>	<b>5.95%</b>
<b>Total 5X</b>	<b>DATA PROCESSING SERVICES</b>	<b>2,958,670.00</b>	<b>18.24%</b>
<b>71 DEBT SERVICE</b>			
6200	PROFESSIONAL/CONTRACTED	.00	.00%
<b>Total 71</b>	<b>DEBT SERVICE</b>	<b>.00</b>	<b>.00%</b>
<b>Total 7X</b>	<b>DEBT SERVICE</b>	<b>.00</b>	<b>.00%</b>
<b>81 FACILITIES ACQUISITION &amp; CONST</b>			
6600	CPTL OUTLY LAND BLDG &	.00	.00%
<b>Total 81</b>	<b>FACILITIES ACQUISITION &amp;</b>	<b>.00</b>	<b>.00%</b>
<b>Total 8X</b>	<b>FACILITIES ACQUISITION &amp;</b>	<b>.00</b>	<b>.00%</b>
<b>93 PAYMENTS TO FISCAL AGENT-SSA</b>			
6400	OTHER OPERATING COSTS	941,159.00	5.80%
<b>Total 93</b>	<b>PAYMENTS TO FISCAL</b>	<b>941,159.00</b>	<b>5.80%</b>
<b>Total 9X</b>	<b>PAYMENTS TO FISCAL</b>	<b>941,159.00</b>	<b>5.80%</b>
<b>199/2 Total</b>		<b>16,222,408.00</b>	<b>100.00%</b>

240/2 NAT'L SCHOOL BKFST & LUNCH

Class Object	Description	Recommended Appropriations	Percent of Total Fund
<b>35 FOOD SERVICES</b>			
6100	PAYROLL COSTS	301,000.00	45.07%
6200	PROFESSIONAL/CONTRACTED	14,400.00	2.16%
6300	SUPPLIES AND MATERIALS	325,500.00	48.73%
6400	OTHER OPERATING COSTS	3,000.00	.45%
6600	CPTL OUTLY LAND BLDG &	10,000.00	1.50%
<b>Total 35 FOOD SERVICES</b>		<b>653,900.00</b>	<b>97.90%</b>
<b>Total 3X FOOD SERVICES</b>		<b>653,900.00</b>	<b>97.90%</b>
<b>51 PLANT MAINTENANCE &amp; OPERATION</b>			
6200	PROFESSIONAL/CONTRACTED	14,000.00	2.10%
<b>Total 51 PLANT MAINTENANCE &amp;</b>		<b>14,000.00</b>	<b>2.10%</b>
<b>Total 5X PLANT MAINTENANCE &amp;</b>		<b>14,000.00</b>	<b>2.10%</b>
<b>240/2 Total</b>		<b>667,900.00</b>	<b>100.00%</b>



Budget Board Report by Function and Object  
 Fort Sam Houston ISD  
 Total Appropriations by Fund, Function, Object

437/2 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended Appropriations	Percent of Total Fund
<b>11 INSTRUCTION</b>			
6100	PAYROLL COSTS	750,297.00	51.82%
6200	PROFESSIONAL/CONTRACTED	226,900.00	15.67%
6300	SUPPLIES AND MATERIALS	43,875.00	3.03%
6400	OTHER OPERATING COSTS	43,000.00	2.97%
<b>Total</b>	<b>11 INSTRUCTION</b>	<b>1,064,072.00</b>	<b>73.49%</b>
<b>13 CURRICULUM &amp; INSTR STAFF DEVEL</b>			
6400	OTHER OPERATING COSTS	1,500.00	.10%
<b>Total</b>	<b>13 CURRICULUM &amp; INSTR STAFF</b>	<b>1,500.00</b>	<b>.10%</b>
<b>Total 1X</b>	<b>CURRICULUM &amp; INSTR STAFF</b>	<b>1,065,572.00</b>	<b>73.59%</b>
<b>21 INSTRUCTIONAL LEADERSHIP</b>			
6100	PAYROLL COSTS	217,505.00	15.02%
6200	PROFESSIONAL/CONTRACTED	8,650.00	.60%
6300	SUPPLIES AND MATERIALS	8,000.00	.55%
6400	OTHER OPERATING COSTS	6,900.00	.48%
<b>Total</b>	<b>21 INSTRUCTIONAL LEADERSHIP</b>	<b>241,055.00</b>	<b>16.65%</b>
<b>23 SCHOOL ADMINISTRATION</b>			
6100	PAYROLL COSTS	17,200.00	1.19%
<b>Total</b>	<b>23 SCHOOL ADMINISTRATION</b>	<b>17,200.00</b>	<b>1.19%</b>
<b>Total 2X</b>	<b>SCHOOL ADMINISTRATION</b>	<b>258,255.00</b>	<b>17.84%</b>
<b>31 GUIDANCE AND COUNSELING SVS</b>			
6100	PAYROLL COSTS	.00	.00%
6200	PROFESSIONAL/CONTRACTED	22,650.00	1.56%
6300	SUPPLIES AND MATERIALS	19,500.00	1.35%
6400	OTHER OPERATING COSTS	7,600.00	.52%
<b>Total</b>	<b>31 GUIDANCE AND COUNSELING</b>	<b>49,750.00</b>	<b>3.44%</b>
<b>33 HEALTH SERVICES</b>			
6100	PAYROLL COSTS	.00	.00%
<b>Total</b>	<b>33 HEALTH SERVICES</b>	<b>.00</b>	<b>.00%</b>
<b>34 PUPIL TRANSPORTATION-REGULAR</b>			
6100	PAYROLL COSTS	7,700.00	.53%
<b>Total</b>	<b>34 PUPIL TRANSPORTATION-</b>	<b>7,700.00</b>	<b>.53%</b>
<b>Total 3X</b>	<b>PUPIL TRANSPORTATION-</b>	<b>57,450.00</b>	<b>3.97%</b>
<b>41 GENERAL ADMINISTRATION</b>			

437/2 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended Appropriations	Percent of Total Fund
<b>41 GENERAL ADMINISTRATION</b>			
6100	PAYROLL COSTS	14,020.00	.97%
6200	PROFESSIONAL/CONTRACTED	8,000.00	.55%
6300	SUPPLIES AND MATERIALS	.00	.00%
<b>Total 41</b>	<b>GENERAL ADMINISTRATION</b>	<b>22,020.00</b>	<b>1.52%</b>
<b>Total 4X</b>	<b>GENERAL ADMINISTRATION</b>	<b>22,020.00</b>	<b>1.52%</b>
<b>51 PLANT MAINTENANCE &amp; OPERATION</b>			
6100	PAYROLL COSTS	.00	.00%
6200	PROFESSIONAL/CONTRACTED	19,700.00	1.36%
6300	SUPPLIES AND MATERIALS	2,500.00	.17%
6400	OTHER OPERATING COSTS	2,000.00	.14%
6600	CPTL OUTLY LAND BLDG &	.00	.00%
<b>Total 51</b>	<b>PLANT MAINTENANCE &amp;</b>	<b>24,200.00</b>	<b>1.67%</b>
<b>53 DATA PROCESSING SERVICES</b>			
6100	PAYROLL COSTS	19,690.00	1.36%
6200	PROFESSIONAL/CONTRACTED	750.00	.05%
<b>Total 53</b>	<b>DATA PROCESSING SERVICES</b>	<b>20,440.00</b>	<b>1.41%</b>
<b>Total 5X</b>	<b>DATA PROCESSING SERVICES</b>	<b>44,640.00</b>	<b>3.08%</b>
<b>93 PAYMENTS TO FISCAL AGENT-SSA</b>			
6400	OTHER OPERATING COSTS	.00	.00%
<b>Total 93</b>	<b>PAYMENTS TO FISCAL</b>	<b>.00</b>	<b>.00%</b>
<b>Total 9X</b>	<b>PAYMENTS TO FISCAL</b>	<b>.00</b>	<b>.00%</b>
<b>437/2 Total</b>		<b>1,447,937.00</b>	<b>100.00%</b>
<b>Total Appropriations</b>		<b>18,338,245.00</b>	
<b>End of Report</b>			