

## 2010-2011 Budget All Funds Consolidated

(Excluding Capital Projects)

### Board Adopted Funds

	Adopted 2009-2010	Adopted 2010-2011
<i>Revenue</i>		
General Fund	\$ 321,908,528	\$ 338,351,155
School Nutrition	\$ 15,926,582	\$ 21,075,485
Debt Service	\$ 13,965,696	\$ 14,386,918
	<b>\$ 351,800,806</b>	<b>\$ 373,813,558</b>
<i>Expenditures</i>		
General Fund	\$ 308,015,961	\$ 321,365,610
School Nutrition	\$ 17,869,617	\$ 19,100,213
Debt Service	\$ 14,265,013	\$ 14,266,035
	<b>\$ 340,150,591</b>	<b>\$ 354,731,858</b>
<i>Other Sources/(Uses)</i>		
General Fund	<b>\$ (13,892,567)</b>	<b>\$ (16,985,545)</b>

### Administratively Budgeted Funds

(revenue & expenditures for these funds are equal)

#### Federal Grants:

Deaf Education	\$ 20,489	\$ 45,198
Special Education	\$ 5,781,057	\$ 5,799,267
Title I - Part A, C, & D	\$ 6,543,870	\$ 7,837,703
Title II - Part D - Tech	\$ 62,401	\$ -
Title II - Preparing, Training & Recruitment	\$ 1,328,137	\$ 1,414,269
Title III - Part A - English Language Acquisition	\$ 276,544	\$ 290,495
Title IV - Drug Free Schools	\$ 118,743	\$ -
Perkins Grant - Vocational	\$ 421,615	\$ 412,715
Subtotal - Federal Grants	<b>\$ 14,552,856</b>	<b>\$ 15,799,647</b>
ARRA - Title I Part A	\$ 6,003,829	\$ 6,157,666
ARRA - Title I Part D	\$ 64,291	\$ 64,291
ARRA - Special Ed	\$ 7,554,153	\$ 7,552,732
ARRA - Special Ed Pre-K	\$ 194,977	\$ 196,353
ARRA - Title II Part D	\$ 193,967	\$ 193,967
ARRA - Title II Part D-T3-Competitive	\$ 965,000	\$ 965,000
ARRA - Homeless (TXHEARRA)	\$ 94,147	\$ 94,147
ARRA - Impact Aid	\$ 5,096,920	\$ 5,096,920
Subtotal - ARRA Grants	<b>\$ 20,167,284</b>	<b>\$ 20,321,076</b>

#### State Grants:

Accelerating Reading/Math	\$ 1,037,937	\$ -
Regional Day School for the Deaf	\$ 250,833	\$ 247,720
OEYP	\$ 160,138	\$ -
Algebra Readiness	\$ 235,000	\$ 235,000
Math Coach	\$ 250,000	\$ 250,000
Educator Quality-Master Math Teacher	\$ 3,000	\$ 3,000
Subtotal - State Grants	<b>\$ 1,936,908</b>	<b>\$ 735,720</b>

Total - Administratively Budgeted Funds	<b>\$ 36,657,048</b>	<b>\$ 36,856,443</b>
<b>Consolidated Expenditures</b>	<b>\$ 376,807,639</b>	<b>\$ 391,588,301</b>

# Budget Plan

2010-2011

Killeen Independent School District

# Budget



Killeen ISD will spend a total of \$392 million from all fund sources (excluding capital projects funds) in 2010-11 to educate approximately 40,000 students. Of this, \$1.9 million (less than 1 %) will be related to capital outlay, \$14 million (3 %) will be used to pay the principal and interest on debt, and approximately \$376 million will be spent on total basic educational operating costs. This brochure is intended to provide an understanding of what will be purchased with educational dollars in the 2010-11 school year, and how the budget has changed from 2009-10.

KISD will spend 64 percent of operating budgets (\$251.8 million) on **instruction**, much of this going to compensate the district's 2,804.5 classroom teachers. The district will also use these funds to compensate 972 educational aides who assist in classrooms and 47.5 librarians. These funds purchase library books and other instructional materials and pay the salaries of 102 special education professional support staff members.

An additional 13 percent (\$ 48.7 million) will be spent on **instruction-related** activities. These expenditures include the compensation of the 49 campus principals, 106 assistant principals, and 117.25 counselors. Health services (including the compensation of 39 school nurses) are included here as are extra and co-curricular activities.

Collectively, that means that 77 percent of the budget will be spent on **instruction** and **instruction-related** expenditures.

General **operations** will account for roughly 16 percent of basic educational costs (\$63 million). These expenditures are related to maintaining school buildings (including the cost of heating and cooling as well as general maintenance and repair), the cost of transporting students to and from school, the cost of providing breakfast and lunch in school cafeterias, the cost of providing security, and the cost of maintaining student records.

**Leadership** will account for approximately 3 percent (\$14 million). These expenditures include compensation for central office departments such as the superintendent's office, business departments, and personnel. Also included here are the cost of tax appraisal and collection, audit and accounting services, and legal services.

Killeen ISD provides a host of services that are designed to support students and teachers in the classroom which are not captured in many definitions of instruction reported by various sources. School library books and librarians' salaries, for example, are included in the definition of instruction listed above, but not by other sources that report on education spending. The cost of cleaning classrooms and providing heating and cooling is almost never included, nor is the cost of construction. School security, student lunches, and school nurses are among the many other services provided by schools but considered "outside the classroom."



**Dedicated to serving America's Children.**

# How an Education Dollar Relates to the Student

2010-2011 Expenditure Budgets (Excluding capital projects)

## Incremental Cost

The typical student begins the school day long before the first bell with a <b>bus ride to school</b> - either because he lives too far to walk or because the district has determined that unsafe conditions warrant the provision of a safe ride. He will also ride the bus home. ....	\$0.03
He arrives to find a <b>building that is clean and well-maintained</b> . ....	\$0.05
The building is also <b>heated</b> in the winter and <b>cooled</b> in the summer - and the <b>lights</b> work. ....	\$0.02
His parents know his school is made safer through district-supported <b>security staff</b> , and that if he is injured or becomes ill, he will be cared for by the <b>school nurse</b> . ....	\$0.01
He goes to class to find a <b>teacher</b> ready to engage him in challenging work. While in class, he has access to an <b>instructional aide</b> who supports the learning experience, and he has district-purchased <b>instructional supplies</b> to enhance the learning. ....	\$0.60
The teacher uses a <b>curriculum</b> that is aligned with state standards and will enable him to be a successful learner in the 21st century. The teacher has been <b>trained</b> in the design of interesting, challenging and satisfying experiences, and has access to staff with instructional expertise who provide support. ....	\$0.02
Midway through the day, he goes to the cafeteria for <b>lunch</b> . ....	\$0.05
After lunch, he goes to the <b>library</b> to gather information for a research paper. ....	\$0.02
After school, he goes by the <b>guidance</b> office to talk about his father's upcoming deployment. While there, he notices information about the process of applying for and paying for college. He is also given information about a student-led group who meets regularly to discuss how to cope with stress during the senior year and a tutoring session for the spring SAT. ....	\$0.04
Through the day, he benefits from services provided by the <b>principal</b> , the <b>assistant principal</b> , and other <b>administrative staff</b> who set the instructional tone for the school as well as make sure that all of the details of running a school are attended to so that students and teachers can focus on learning. ....	\$0.07
He also benefits from the fact that his school has access to <b>district-level staff</b> who ensure that payroll checks are written on time, that schools are fully staffed, and that campuses have access to the support structures they need. District-level personnel ensure that staff members including teachers, instructional aides, bus drivers and many others have opportunities to build their capacity through professional learning. District-level staff ensure that information is provided to the school board and to the public in an effective and timely manner. ....	\$0.03
At the end of the school day, he rides the bus back home...unless, of course, he stays to participate in an <b>extra-curricular activity</b> (at which point he may need additional transportation provided by a district-run late bus). ....	\$0.02
The administration and board of trustees are good stewards of the districts funds and have set aside dollars needed to cover <b>mortgage-type payments</b> , <b>facility improvements</b> and <b>future additional facility needs</b> . ....	\$0.04
<b>Total</b> .....	<b>\$1.00</b>

General Fund Summary					
	2009-2010		2010-2011		
<b>Revenue:</b>					
Local	\$	62,421,662	\$	62,029,873	
State	\$	206,885,866	\$	210,740,357	
Federal	\$	52,601,000	\$	65,580,925	
<b>Total Revenue</b>	\$	<b>321,908,528</b>	\$	<b>338,351,155</b>	
<b>Expenditures:</b>					
Payroll	\$	250,560,742	\$	265,189,655	5.84%
Contracted Services	\$	22,718,407	\$	22,383,097	-1.48%
Supplies & Materials	\$	15,803,853	\$	16,630,758	5.23%
Other Operating Expenditures	\$	15,752,572	\$	15,279,871	-3.00%
Capital Lease Purchase	\$	1,290,338	\$	-	-100.00%
Capital Outlay	\$	1,890,049	\$	1,882,229	-0.41%
<b>Total Expenditures</b>	\$	<b>308,015,961</b>	\$	<b>321,365,610</b>	
<b>Other Sources (Uses):</b>					
Disposal of Surplus Property	\$	46,000	\$	51,000	
Transfer to Capital Projects	\$	(6,038,567)	\$	(13,736,545)	
Transfer to Capital Improvements	\$	(3,100,000)	\$	(3,300,000)	
Transfer to Pre-K Grant	\$	(4,800,000)	\$	-	
<b>Total Sources (Uses)</b>	\$	<b>(13,892,567)</b>	\$	<b>(16,985,545)</b>	
<b>New Surplus (Deficit)</b>	\$	<b>-</b>	\$	<b>-</b>	

## 2010-2011 Killeen ISD Tax Rate

M&O	\$ 1.03119
Debt	\$ 0.1100
<b>Total</b>	<b>\$ 1.14119</b>

## KISD Property Tax Exemptions

(These exemptions are granted only upon application.)

- Residential Homestead.....\$15,000
- Over 65 Homestead.....\$10,000  
(Once a person receives an over-65 homestead exemption, he/she automatically qualifies for a tax rate ceiling on school taxes.)
- Disabled Homeowners.....\$10,000
- Disabled Veterans ... \$5,000-\$12,000 or 100%  
(Depending on percent disability)
- Agr/Open Space Land.....  
..... At discretion of Tax Appraiser

