

# 2012-2013 Budget All Funds Consolidated

(Excluding Capital Projects)

## Board Adopted Funds

	Adopted 2011-2012	Proposed 2012-2013
Revenue		
General Fund	\$ 318,641,345	\$ 320,540,392
School Nutrition	20,572,197	19,965,117
Debt Services	14,360,623	12,069,067
	<u>\$ 353,574,165</u>	<u>\$ 352,574,576</u>
Expenditures		
General Fund	\$ 306,382,345	\$ 312,553,709
School Nutrition	18,054,409	19,965,117
Debt Services	14,259,288	11,977,875
	<u>\$ 338,696,042</u>	<u>\$ 344,496,701</u>
Other Sources/(Uses)		
General Fund	\$ (\$12,259,000)	\$ (\$7,986,683)

## Administratively Budgeted Funds

(revenue and expenditures for these funds are equal)

### Federal Grants:

Title X, Part C, Homeless	\$ 73,640	\$ 111,200
Deaf Education	23,045	23,045
Special Education	6,773,066	5,848,627
Title I, Parts A, C, & D	8,121,756	7,637,434
Title II, Pt A, Preparing Training & Recruitment	1,129,859	1,092,370
Title III, Part A, English Language Acquisition	314,806	317,928
Perkins Grant—Vocational	362,969	390,469
Education Jobs	6,440,630	0
Subtotal—Federal Grants Expenditures	<u>\$ 23,239,771</u>	<u>\$ 15,421,073</u>

### State/Other Grants:

Regional Day School for the Deaf	\$ 244,871	\$ 185,392
Algebra Readiness	65,000	0
Gear Up	541,250	250,000
Subtotal State/Other Grants Expenditures	<u>\$ 851,121</u>	<u>\$ 435,392</u>

Total Administratively Budgeted Funds	<u>\$ 24,090,892</u>	<u>\$ 15,856,465</u>
Consolidated Expenditures	<u>\$ 362,786,934</u>	<u>\$ 360,353,166</u>

# Budget Plan

2012-2013

Killeen Independent School District

# Budget



Killeen ISD will spend a total of \$360.4 million from all fund sources (excluding capital projects funds) in 2012-2013 to educate approximately 42,000 students. Of this \$1.7 million (less than 1%) will be related to capital outlay, \$12.0 million (3.3%) will be used to pay the principal and interest on debt, and approximately \$348.0 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 2012-2013 school year, and how the budget has changed from 2011-2012.

KISD will spend 62.2% of budgets (\$224.0) million on **instruction**, much of this going to compensate the district's 2,726 classroom teachers. The district will also use these funds to compensate 565 educational aides who assist in classrooms and 47.5 librarians. These funds purchase library books and other instructional materials.

An additional 12.5% (\$45.1 million) will be spent on **instruction-related** activities. These expenditures include the compensation of the 51 campus principals, 108 assistant principals, and 105 counselors. Health services (including the compensation of 40 school nurses) are included here as are extra-curricular activities and the costs for attendance personnel.

Collectively, that means that 74.7% of the budget will be spent on **instruction** and **instruction-related** expenditures.

General **operations** will account for roughly 17.8% of basic educational costs (\$64.0 million). These expenditures are related to maintaining school buildings (including the cost of heating/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, and the cost of providing security.

**Leadership** will account for approximately 4.1% (\$14.7 million). These expenditures include compensation for central office departments such as the superintendent's office, business departments, personnel, and the assistant superintendent's office. Also included here are the cost of tax appraisal and collection, audit and accounting services, and legal services as well as district-wide technology.

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."



# How an Education Dollar Relates to the Student

2012-2013 Board Adopted Expenditure Budgets

Incremental Cost

Many students begin the school day long before the first bell with a <b>bus ride to school</b> . 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. ....	\$0.03
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> .....	\$0.02
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 learning.....	\$0.57
The teacher uses a <b>curriculum</b> that is aligned with the state standards and will enable him to be a successful learner. 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
During the day, the student visits the <b>library</b> .....	\$0.03
After visiting the library, he goes to the cafeteria for <b>lunch</b> .....	\$0.06
He goes by the <b>guidance</b> office to talk about his parent's upcoming deployment or any other issues that are on his mind, including colleges and careers. ....	\$0.03
Throughout the day, he benefits from services provided by the <b>principal</b> , the <b>assistant principals</b> , and <b>other 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 the students and teachers can focus on learning.....	\$0.06
At the end of the school day, he rides the bus back home, unless he stays to participate in <b>extra-curricular activities</b> . ....	\$0.02
He also benefits from the fact that his school has access to <b>district-level staff</b> who ensure that schools are fully staffed and that campuses have access to the support structures they need. District-level personnel ensure that there is a budget available so that all staff members receive paychecks. They also ensure items are ordered, received, and paid and that there is technology available for student and staff use. ....	\$0.04
The administration and board of trustees have set aside dollars needed to cover <b>mortgage-type payments, facility improvements and future additional facility needs</b> .....	\$0.04

**Total ..... \$1.00**

General Fund Summary		
	2011-2012	2012-2013
<u>Revenue:</u>		
Local	\$ 63,921,066	\$ 65,495,973
State	\$201,319,279	\$202,344,419
Federal	\$ 53,401,000	\$ 52,700,000
<b>Total Revenue</b>	<b>\$318,641,345</b>	<b>\$320,540,392</b>
<u>Expenditures:</u>		
Payroll	\$ 256,656,918	\$ 262,598,693
Contracted Services	\$ 24,618,190	\$ 24,087,911
Supplies & Materials	\$ 16,618,212	\$ 17,173,484
Other Operating Expenditures	\$ 7,560,050	\$ 7,224,694
Capital Outlay	\$ 928,975	\$ 1,468,927
<b>Total Expenditures</b>	<b>\$306,382,345</b>	<b>\$312,553,709</b>
<u>Other Sources/(Uses):</u>		
Disposal of Surplus Property	\$ 41,000	\$ 40,000
Transfer to Capital Projects	\$ (9,000,000)	\$ (4,926,683)
Transfer to Capital Improvements	\$ (3,300,000)	\$ (3,100,000)
<b>Total Sources/(Uses)</b>	<b>\$ (12,259,000)</b>	<b>\$ (7,986,683)</b>
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ 0</b>

2012-2013 Killeen ISD Tax Rate	
M & O	\$1.040
Debt (I&S)	\$0.091
<b>Total</b>	<b>\$1.131</b>

### KISD Property Tax Exemptions (Granted only upon application)

Residential Homestead .....	\$15,000
Over 65 Homestead* .....	\$10,000
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

\*Once a person receives an over-65 homestead exemption, he/she automatically qualifies for a tax rate ceiling on school taxes

