

2008-2009 Budget All Funds Consolidated

(excluding Capital Projects)

	Adopted 2007-2008	Proposed 2008-2009
Board Adopted Funds		
<i>Revenue</i>		
General Fund	\$ 323,555,435	\$ 322,649,017
School Nutrition	\$ 13,473,506	\$ 15,275,905
Debt Service	\$ 16,259,630	\$ 14,754,704
	\$ 353,288,571	\$ 352,679,626
<i>Expenditures</i>		
General Fund	\$ 291,928,850	\$ 308,994,017
School Nutrition	\$ 14,677,669	\$ 17,258,187
Debt Service	\$ 16,259,630	\$ 14,362,825
	\$ 322,866,149	\$ 340,615,029
<i>Other Sources/(Uses) - Transfers</i>	(\$ 31,626,585)	(\$ 13,655,000)
Administratively Budgeted (revenue & expenditures for these funds are equal)		
<i>Federal Grants:</i>		
Deaf Education	\$ 40,581	\$ 20,489
Special Education	\$ 5,315,828	\$ 5,446,968
Title I - Part A, C, & D	\$ 6,270,734	\$ 6,720,206
Title II - Part D - Tech	\$ 56,683	\$ 61,111
Title II - Preparing, Training & Recruitment	\$ 1,253,642	\$ 1,333,610
Title III - Part A - English Language Acquisition	\$ 185,784	\$ 355,540
Title IV - Drug Free Schools	\$ 117,262	\$ 118,743
Title V - Innovative Programs	\$ 42,853	\$ 0
Perkins Grant - Vocational	\$ 307,996	\$ 305,242
	\$ 13,591,363	\$ 14,361,909
<i>State Grants:</i>		
Accelerating Reading/Math	\$ 880,938	\$ 832,778
Pre - K Expansion Grant	\$ 2,508,975	\$ 2,445,548
Regional Day School for the Deaf	\$ 200,221	\$ 192,077
Technology Allotment	\$ 1,006,183	\$ 1,067,858
High School Allotment	\$ 2,396,350	\$ 2,256,925
	\$ 6,992,667	\$ 6,795,186
Total - Administratively Budgeted Funds	\$ 20,584,030	\$ 21,157,095
Consolidated Expenditures/Other All Uses	\$ 375,076,764	\$ 375,427,124

Look Forward

2008-2009
Killeen Independent School District

Budget



Killeen ISD will spend a total of \$375 million from all fund sources (excluding capital projects funds) in 2008-09 to educate almost 39,000 students. Of this, \$2 million (less than 1 %) will be related to capital outlay, \$14 million (4 %) will be used to pay the principal and interest on debt, and approximately \$353 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 2008-09 school year, and how the budget has changed from 2007-08.

KISD will spend 61 percent of operating budgets (\$227 million) on **instruction**, much of this going to compensate the district's 2750 classroom teachers. The district will also use these funds to compensate 865 educational aides who assist in classrooms and 48 librarians. These funds purchase library books and other instructional materials and pay the salaries of 97 special education professional support staff members.

An additional 11 percent (\$ 41 million) will be spent on **instruction-related** activities. These expenditures include the compensation of the 46 campus principals, 101 assistant principals, and 104 counselors. Health services (including the compensation of 33 school nurses) are included here as are extra and co-curricular activities.

Collectively, that means that 76 percent of the budget will be spent on **instruction** and **instruction-related** expenditures.

General **operations** will account for roughly 20 percent of basic educational costs (\$74 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 4 percent (\$17 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 that are provided by schools but considered "outside the classroom."



A school district like no other.

How an Education Dollar Relates to the Student

2008-2009 Proposed Expenditure Budget

Incremental Cost

The typical student begins the school day long before the first bell with a bus ride to school - 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.	\$0.02
He arrives to find a building that is clean and well-maintained	\$0.05
The building is also heated in the winter and cooled in the summer - and the lights work.	\$0.05
His parents know his school is made safer through district-supported security staff , and that if he is injured or becomes ill, he will be cared for by the school nurse	\$0.02
He goes to class to find a teacher ready to engage him in challenging work. While in class, he has access to an instructional aide who supports the learning experience, and he has district-purchased instructional supplies to enhance the learning.	\$0.56
The teacher uses a curriculum that is aligned with state standards and will enable him to be a successful learner in the 21st century. The teacher has been trained 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 lunch	\$0.04
After lunch, he goes to the library to gather information for a research paper.	\$0.03
After school, he goes by the guidance 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 principal , the assistant principal , and other administrative staff 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.	\$0.04
He also benefits from the fact that his school has access to district-level staff 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.	\$0.04
At the end of the school day, he rides the bus back home...unless, of course, he stays to participate in an extra-curricular activity (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 mortgage-type payments , facility improvements and future additional facility needs	\$0.07
Total	\$1.00

Total Administration's Recommended Budget

2007-2008 School Year		2008-2009 School Year	
General Fund	\$ 291,928,850	General Fund	\$ 308,994,017
Special Revenue	\$ 14,677,669	Special Revenue	\$ 17,258,187
Debt Services	\$ 16,259,630	Debt Services	\$ 14,362,825
Total	\$322,866,149	Total	\$340,615,029

General Fund Summary

	2007-2008	2008-2009
Revenue:		
Local	\$ 61,016,888	\$ 62,356,690
State	\$ 216,007,547	\$ 208,091,327
Federal	\$ 46,531,000	\$ 52,201,000
Total Revenue	\$323,555,435	\$322,649,017
Total Expenditures	\$291,928,850	\$308,994,017
Other Sources (Uses)		
Disposal of Surplus Property	\$ 11,000	\$ 45,000
Transfer to Capital Projects	\$ (26,737,585)	\$ (9,000,000)
Trans to Capital Improvements	\$ (3,300,000)	\$ (3,100,000)
Transfer to Pre-K Grant	\$ (1,600,000)	\$ (1,600,000)
New Surplus (Deficit)	\$ 0	\$ 0

General Fund Expenditure Budget

	2007-2008	2008-2009	% Change
Payroll	\$ 235,786,110	\$ 253,152,513	7.4
Contracted Svcs	\$ 23,712,162	\$ 24,701,470	4.2
Supplies & Mater	\$ 17,905,065	\$ 16,311,953	-8.9
Other Oper Expen	\$ 11,725,237	\$ 11,335,850	-3.3
Cap Lease Purch	\$ 0	\$ 1,287,238	100.0
Capital Outlay	\$ 2,800,276	\$ 2,204,993	-21.3
Total	\$291,928,850	\$308,994,017	

2008-2009 Killeen ISD Tax Rate

M&O	\$ 1.03119
Debt	\$ 0.1100
Total	\$ 1.14119

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
(Depending on percent disability)	
Agr/Open Space Land	At discretion of Tax Appraiser



Proposed Tax Rate Comparison to Local School Districts

