

Budget Plan

2009-2010

Killeen Independent School District



Killeen ISD will spend a total of \$370 million from all fund sources (excluding capital projects funds) in 2009-10 to educate almost 38,000 students. Of this, \$1.9 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 \$369 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 2009-10 school year, and how the budget has changed from 2008-09.

KISD will spend 64 percent of operating budgets (\$237 million) on **instruction**, much of this going to compensate the district's 2680 classroom teachers. The district will also use these funds to compensate 814 educational aides who assist in classrooms and 47 librarians. These funds purchase library books and other instructional materials and pay the salaries of 112 special education professional support staff members.

An additional 12 percent (\$ 44 million) will be spent on **instruction-related** activities. These expenditures include the compensation of the 48 campus principals, 105 assistant principals, and 92 counselors. Health services (including the compensation of 35 school nurses) are included here as extra and co-curricular activities.

Collectively, that means that 80 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 (\$61 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 (\$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 that are provide by schools but considered "outside the classroom."



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How an Education Dollar Relates to the Student

2009-2010 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.	\$0.03
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.	\$0.03
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.	\$0.03
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.	\$0.02
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.	\$0.05
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

	2008-2009 School Year	2009-2010 School Year
General Fund	\$ 308,994,017.00	\$ 321,908,528.00
School Nutrition	\$ 17,258,187.00	\$ 15,926,582.00
Debt Services	\$ 14,362,825.00	\$ 13,965,696.00
Total	\$ 340,615,029.00	\$ 351,800,806.00

General Fund Summary

	2008-2009	2009-2010
Revenue:		
Local	\$ 62,356,690.00	\$ 62,421,662.00
State	\$ 208,091,327.00	\$ 206,885,866.00
Federal	\$ 52,201,000.00	\$ 52,601,000.00
Total Revenue	\$ 322,649,017.00	\$ 321,908,528.00
Total Expenditures	\$ 308,994,017.00	\$ 308,015,961.00
Other Sources (Uses)		
Disposal of Surplus Property	\$ 45,000.00	\$ 46,000.00
Transfer to Capital Projects	\$ (9,000,000.00)	\$ (6,038,567.00)
Trans to Capital Improvements	\$ (3,100,000.00)	\$ (3,100,000.00)
Transfer to Pre-K Grant	\$ (1,600,000.00)	\$ (4,800,000.00)
New Surplus (Deficit)	\$ -	\$ -

General Fund Expenditure Budget

	2008-2009	2009-2010	% Change
Payroll	\$ 253,152,513.00	\$ 250,560,742.00	-1.02%
Contracted Svcs	\$ 24,701,470.00	\$ 22,718,407.00	-8.03%
Supplies & Mater	\$ 16,311,953.00	\$ 15,803,853.00	-3.11%
Other Oper Expen	\$ 11,335,850.00	\$ 15,752,572.00	38.96%
Cap Lease Purch	\$ 1,287,238.00	\$ 1,290,338.00	0.24%
Capital Outlay	\$ 2,204,993.00	\$ 1,890,049.00	-14.28%
Total	\$ 308,994,017.00	\$ 308,015,961.00	

2009-2010 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.)

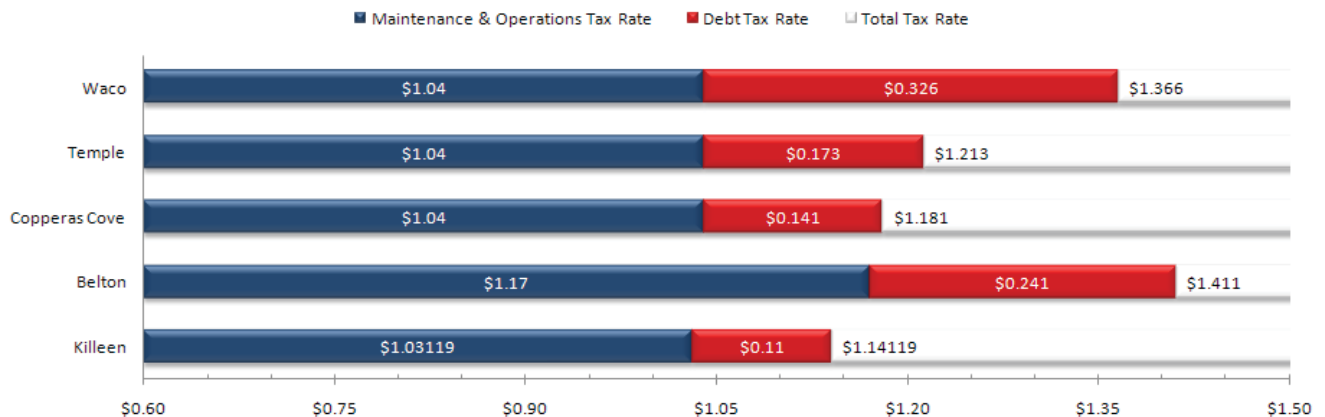
Disabled Homeowners..... \$10,000

Disabled Veterans ... \$5,000-\$12,000 or 100%
(Depending on percent disability)

Agr/Open Space Land.....
..... At discretion of Tax Appraiser



Proposed Tax Rate Comparison to Local School Districts



2009-2010 Budget All Funds Consolidated

(excluding Capital Projects)

Board Adopted Funds

	Adopted 2008-2009	Adopted 2009-2010
<i>Revenue</i>		
General Fund	\$ 322,649,017.00	\$ 321,908,528.00
School Nutrition	\$ 15,275,905.00	\$ 15,926,582.00
Debt Service	\$ 14,754,704.00	\$ 13,965,696.00
	\$ 352,679,626.00	\$ 351,800,806.00
<i>Expenditures</i>		
General Fund	\$ 308,994,017.00	\$ 308,015,961.00
School Nutrition	\$ 17,258,187.00	\$ 17,869,617.00
Debt Service	\$ 14,362,825.00	\$ 14,265,013.00
	\$ 340,615,029.00	\$ 340,150,591.00
<i>Other Sources/(Uses) - Transfers</i>	\$ (13,655,000.00)	\$ (13,892,567.00)

Administratively Budgeted

(revenue & expenditures for these funds are equal)

Federal Grants:

Deaf Education	\$ 20,489.00	\$ 20,489.00
Special Education	\$ 5,446,968.00	\$ 5,781,057.00
Title I - Part A, C, & D	\$ 6,720,206.00	\$ 6,543,870.00
Title II - Part D - Tech	\$ 61,111.00	\$ 62,401.00
Title II - Preparing, Training & Recruitment	\$ 1,333,610.00	\$ 1,328,137.00
Title III - Part A - English Language Acquisition	\$ 355,540.00	\$ 276,544.00
Title IV - Drug Free Schools	\$ 118,743.00	\$ 118,743.00
Title V - Innovative Programs	\$ -	\$ -
Perkins Grant - Vocational	\$ 305,242.00	\$ 421,615.00
Subtotal - Federal Grants	\$ 14,361,909.00	\$ 14,552,856.00
ARRA - Title I Part A	\$ -	\$ 6,003,829.00
ARRA - Title I Part D	\$ -	\$ 64,291.00
ARRA - Special Ed	\$ -	\$ 7,554,153.00
ARRA - Special Ed Pre-K	\$ -	\$ 194,977.00
	\$ -	\$ 13,817,250.00

State Grants:

Accelerating Reading/Math	\$ 832,778.00	\$ 1,037,937.00
Pre - K Expansion Grant	\$ 2,445,548.00	\$ -
Regional Day School for the Deaf	\$ 192,077.00	\$ 250,833.00
Technology Allotment	\$ 1,067,858.00	\$ 1,037,201.00
High School Allotment*	\$ 2,256,925.00	\$ -
OEYP	\$ -	\$ 160,138.00
Subtotal - State Grants	\$ 6,795,186.00	\$ 2,486,109.00

Total - Administratively Budgeted Funds	\$ 21,157,095.00	\$ 30,856,215.00
Consolidated Expenditures/Other All Uses	\$ 375,427,124.00	\$ 384,899,373.00

*2009-10 Now a part of General Fund budget