

**2011-2012 Budget All Funds Consolidated**

*(Excluding Capital Projects)*

**Board Adopted Funds**

|                             | Adopted<br>2010-2011   | Adopted<br>2011-2012   |
|-----------------------------|------------------------|------------------------|
| <i>Revenue</i>              |                        |                        |
| General Fund                | \$ 338,351,155         | \$ 318,641,345         |
| School Nutrition            | \$ 21,075,485          | \$ 20,572,197          |
| Debt Service                | \$ 14,386,918          | \$ 14,360,623          |
|                             | <b>\$ 373,813,558</b>  | <b>\$ 353,574,165</b>  |
| <i>Expenditures</i>         |                        |                        |
| General Fund                | \$ 321,365,610         | \$ 306,382,345         |
| School Nutrition            | \$ 19,100,213          | \$ 18,054,409          |
| Debt Service                | \$ 14,266,035          | \$ 14,259,288          |
|                             | <b>\$ 354,731,858</b>  | <b>\$ 338,696,042</b>  |
| <i>Other Sources/(Uses)</i> |                        |                        |
| General Fund                | <b>\$ (16,985,545)</b> | <b>\$ (12,259,000)</b> |

**Administratively Budgeted Funds**

*(revenue & expenditures for these funds are equal)*

*Federal Grants:*

|   |                      |                      |
|---|----------------------|----------------------|
| Title X- Part C- Homeless                         | \$ -                 | \$ 73,640            |
| Deaf Education                                    | \$ 45,198            | \$ 44,804            |
| Special Education                                 | \$ 5,799,267         | \$ 5,771,757         |
| Title I - Part A, C, & D                          | \$ 7,837,703         | \$ 7,387,806         |
| Title II - Part D - Tech                          | \$ -                 | \$ -                 |
| Title II - Preparing, Training & Recruitment      | \$ 1,414,269         | \$ 1,066,781         |
| Title III - Part A - English Language Acquisition | \$ 290,495           | \$ 299,041           |
| Title IV - Drug Free Schools                      | \$ -                 | \$ -                 |
| Perkins Grant - Vocational                        | \$ 412,715           | \$ 362,969           |
| Education Jobs                                    | \$ -                 | \$ 6,294,579         |
| Subtotal - Federal Grants                         | <b>\$ 15,799,647</b> | <b>\$ 21,301,377</b> |
| ARRA - Title I Part A                             | \$ 6,157,666         | \$ -                 |
| ARRA - Title I Part D                             | \$ 64,291            | \$ -                 |
| ARRA - Special Ed                                 | \$ 7,552,732         | \$ -                 |
| ARRA - Special Ed Pre-K                           | \$ 196,353           | \$ -                 |
| ARRA - Title II Part D                            | \$ 193,967           | \$ -                 |
| ARRA - Title II Part D-T3-Competitive             | \$ 965,000           | \$ -                 |
| ARRA - Homeless (TXHEARRA)                        | \$ 94,147            | \$ -                 |
| ARRA - Impact Aid                                 | \$ 5,096,920         | \$ -                 |
| Subtotal - ARRA Grants*                           | <b>\$ 20,321,076</b> | <b>\$ -</b>          |

\*The amount shown in the 10-11 column are final entitlements for 09-10 and 10-11 combined. The grants span a two year period so the total of funds received for ARRA is \$20.3 million.

*State Grants:*

|                                      |                   |                   |
|--------------------------------------|-------------------|-------------------|
| Regional Day School for the Deaf     | \$ 247,720        | \$ 244,871        |
| Algebra Readiness                    | \$ 235,000        | \$ 65,000         |
| Math Coach                           | \$ 250,000        | \$ -              |
| Educator Quality Master Math Teacher | \$ 3,000          | \$ -              |
| Subtotal - State Grants              | <b>\$ 735,720</b> | <b>\$ 309,871</b> |

|   |                       |                       |
|---|-----------------------|-----------------------|
| Total - Administratively Budgeted Funds | <b>\$ 36,856,443</b>  | <b>\$ 21,611,248</b>  |
| Consolidated Expenditures               | <b>\$ 391,588,301</b> | <b>\$ 360,307,290</b> |

# Budget Plan

2011-2012

Killeen Independent School District

# Budget



Killeen ISD will spend a total of \$360 million from all fund sources (excluding capital projects funds) in 2011-12 to educate approximately 41,000 students. Of this, \$1 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 \$345.1 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 2011-12 school year, and how the budget has changed from 2010-11.

KISD will spend 63 percent of operating budgets (\$228 million) on **instruction**, much of this going to compensate the district's 2,699.5 classroom teachers. The district will also use these funds to compensate 912.5 educational aides who assist in classrooms and 47.5 librarians. These funds purchase library books and other instructional materials and pay the salaries of 84 special education professional support staff members.

An additional 13 percent (\$ 45.4 million) will be spent on **instruction-related** activities. These expenditures include the compensation of the 50 campus principals, 109 assistant principals, and 107.5 counselors. Health services (including the compensation of 40 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 16 percent of basic educational costs (\$59 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 (\$12.6 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."



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# How an Education Dollar Relates to the Student

2011-2012 Board Adopted Expenditure Budgets

## 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. ....  | \$0.03        |
| 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 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. ....   | \$0.03        |
| 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. ....  | \$0.06        |
| 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             |           |                     |                        |
|----------------------------------|-----------|---------------------|------------------------|
|                                  | 2010-2011 |                     | 2011-2012              |
| <b>Revenue:</b>                  |           |                     |                        |
| Local                            | \$        | 62,029,873          | \$ 63,921,066          |
| State                            | \$        | 210,740,357         | \$ 201,319,279         |
| Federal                          | \$        | 65,580,925          | \$ 53,401,000          |
| <b>Total Revenue</b>             | <b>\$</b> | <b>338,351,155</b>  | <b>\$ 318,641,345</b>  |
| <b>Expenditures:</b>             |           |                     |                        |
| Payroll                          | \$        | 265,189,655         | \$ 256,656,918 -3.22%  |
| Contracted Services              | \$        | 22,383,097          | \$ 24,618,190 9.99%    |
| Supplies & Materials             | \$        | 16,630,758          | \$ 16,618,212 -0.08%   |
| Other Operating Expenditures     | \$        | 15,279,871          | \$ 7,560,050 -50.52%   |
| Capital Lease Purchase           | \$        | -                   | \$ - 0.00%             |
| Capital Outlay                   | \$        | 1,882,229           | \$ 928,975 -50.64%     |
| <b>Total Expenditures</b>        | <b>\$</b> | <b>321,365,610</b>  | <b>\$ 306,382,345</b>  |
| <b>Other Sources (Uses):</b>     |           |                     |                        |
| Disposal of Surplus Property     | \$        | 51,000              | \$ 41,000              |
| Transfer to Capital Projects     | \$        | (13,736,545)        | \$ (9,000,000)         |
| Transfer to Capital Improvements | \$        | (3,300,000)         | \$ (3,300,000)         |
| Transfer to Pre-K Grant          | \$        | -                   | \$ -                   |
| <b>Total Sources (Uses)</b>      | <b>\$</b> | <b>(16,985,545)</b> | <b>\$ (12,259,000)</b> |
| <b>New Surplus (Deficit)</b>     | <b>\$</b> | <b>-</b>            | <b>\$ -</b>            |

## 2011-2012 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 |

