

Killeen Independent School District

Topic: Consideration for Approval of Final Budget Amendment
Presenter: Melissa Lafferty, Senior Financial Analyst
Date: August 22, 2011
Goal: Maintain and follow a comprehensive plan that ensures the prudent use of resources and facilities.

Final Budget Amendment for 10-11 As of August 22, 2011	General Fund					
	Original Budget	Amended Budget as of BA #1	Amended Budget as of BA #2	Projected Actual as of 8/31/2011 with estimated TRS On-behalf	Outstanding Encumbrances as of 8/22/2011	Final Amended Budget
REVENUES						
Local & Intermediate	\$ 62,029,873	\$ 62,042,833	\$ 62,222,559	\$ 62,228,401	\$ -	\$ 62,228,401
State	210,740,357	210,740,357	199,808,960	199,740,920	-	199,740,920
Federal	65,580,925	65,580,925	61,302,584	61,444,384	-	61,444,384
Total Revenues	338,351,155	338,364,115	323,334,103	323,413,705	-	323,413,705
EXPENDITURES						
11 Instruction	199,676,574	200,323,764	183,482,604	185,422,605	747,144	186,169,749
12 Instructional Resources & Media Serv.	8,766,861	8,806,462	8,834,207	8,614,806	38,925	8,653,731
13 Curriculum & Instruction, Staff Dev.	5,466,212	5,839,035	5,979,837	5,171,182	211,300	5,382,482
21 Instructional Leadership	4,415,392	4,443,887	4,100,576	3,328,504	34,688	3,363,192
23 School Leadership	18,210,373	18,475,075	18,568,526	18,417,689	30,739	18,448,428
31 Guidance & Counseling	13,959,390	13,949,357	13,523,114	13,375,351	61,498	13,436,849
32 Attendance & Social Work Services	1,789,018	1,789,159	1,600,191	1,619,304	351	1,619,655
33 Health Services	3,177,827	3,175,830	3,207,886	3,327,196	617	3,327,813
34 Student Transportation	10,907,594	10,983,311	10,392,679	9,772,141	600,072	10,372,213
35 Food Services	281,748	294,239	303,431	303,799	-	303,799
36 Co-Curricular Activities	7,157,644	7,345,643	7,607,490	6,788,551	252,582	7,041,133
41 General Administration	8,538,637	8,494,921	7,503,491	6,206,520	57,996	6,264,516
51 Plant Maintenance & Operations	29,773,177	30,796,045	29,838,169	26,517,818	2,378,533	28,896,351
52 Security & Monitoring	2,726,019	2,799,209	2,799,201	2,563,326	68,303	2,631,629
53 Data Processing Services	4,847,113	5,040,055	5,461,652	4,825,915	986,782	5,812,697
61 Community Service	693,574	683,191	753,226	647,444	231	647,675
71 Debt Service	-	-	-	-	-	-
81 Facilities Acquisition & Construction	-	991	9,691	7,309	35,571	42,880
95 Payments to Juvenile Justice AEP	400,000	400,000	400,000	111,365	-	111,365
99 Other Government Charges	578,457	428,705	578,457	578,795	-	578,795
Total Expenditures	321,365,610	324,068,879	304,944,428	297,599,620	5,505,332	303,104,952
Other Sources	51,000	51,000	51,000	51,000	-	51,000
Other Uses	(17,036,545)	(17,036,545)	(17,036,545)	(17,039,545)	-	(17,039,545)
Other Uses - SFP (Adjustment)	-	2,568,174	2,568,174	-	-	-
Excess of Revenue Over Expenditures						
= Change in Fund Balance	\$ -	\$ (122,135)	\$ 3,972,304	\$ 8,825,540	\$ (5,505,332)	\$ 3,320,208

Fund Balance - Sept. 1 (Beginning) \$ 80,035,237 \$ 80,035,237 \$ 80,035,237 \$ 80,035,237

Projected Fund Bal Aug. 31 (Ending) \$ 80,035,237 \$ 79,913,102 \$ 84,007,541 \$ 83,355,445

Recommendation: Approval of Final Budget Amendment

Final Budget Amendment for 10-11 As of August 22, 2011	School Nutrition					
	Original Budget	Amended Budget as of BA #1	Amended Budget as of BA #2	Projected Actual as of 8/31/2011 with estimated TRS On-behalf	Outstanding Encumbrances as of 8/22/2011	Final Amended Budget
REVENUES						
Local & Intermediate	\$ 7,672,451	\$ 7,672,451	\$ 7,672,451	\$ 5,730,228	\$ -	\$ 5,730,228
State	115,971	115,971	115,971	115,899	-	115,899
Federal	13,287,063	13,287,063	13,287,063	11,377,625	-	11,377,625
Total Revenues	21,075,485	21,075,485	21,075,485	17,223,752	-	17,223,752
EXPENDITURES						
35 Food Services	19,030,689	18,881,970	18,881,970	17,157,095	89,482	17,246,577
51 Plant Maintenance & Operations	54,524	54,524	54,524	54,524	-	54,524
52 Security & Monitoring	15,000	15,000	15,000	108,144	-	108,144
Total Expenditures	19,100,213	18,951,494	18,951,494	17,319,763	89,482	17,409,245
Other Sources	-	-	-	159,533	-	159,533
Other Uses	-	-	-	-	-	-
Excess of Revenue Over Expenditures = Change in Fund Balance	\$ 1,975,272	\$ 2,123,991	\$ 2,123,991	\$ 63,522	\$ (89,482)	\$ (25,960)

Fund Balance - Sept.1 (Beginning) \$ 4,156,175 \$ 4,156,175 \$ 4,156,175 \$ 4,156,175

Projected Fund Balance Aug. 31 (Ending) \$ 6,131,447 \$ 6,280,166 \$ 6,280,166 \$ 4,130,215

Final Budget Amendment for 10-11 As of August 22, 2011	Debt Service Fund					
	Original Budget	Amended Budget as of BA #1	Amended Budget as of BA #2	Projected Actual as of 8/31/2011 with estimated TRS On-behalf	Outstanding Encumbrances as of 8/22/2011	Final Amended Budget
REVENUES						
Local & Intermediate	\$ 6,462,306	\$ 6,462,306	\$ 6,462,306	\$ 6,462,306	\$ -	\$ 6,462,306
State	7,924,612	7,924,612	7,924,612	7,612,950	-	7,612,950
Total Revenues	14,386,918	14,386,918	14,386,918	14,075,256	-	14,075,256
EXPENDITURES						
71 Debt Service	14,266,035	14,266,035	14,266,035	14,266,035	-	14,266,035
Total Expenditures	14,266,035	14,266,035	14,266,035	14,266,035	-	14,266,035
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Excess of Revenue Over Expenditures = Change in Fund Balance	\$ 120,883	\$ 120,883	\$ 120,883	\$ (190,779)	\$ -	\$ (190,779)

Fund Balance - Sept.1 (Beginning) \$ 1,857,552 \$ 1,857,552 \$ 1,857,552 \$ 1,857,552

Projected Fund Balance Aug. 31 (Ending) \$ 1,978,435 \$ 1,978,435 \$ 1,978,435 \$ 1,666,773

Recommendation: **Approval of Final Budget Amendment**