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.

<table>
<thead>
<tr>
<th>Final Budget Amendment for 10-11</th>
<th>Original Budget</th>
<th>Amended Budget as of BA #1</th>
<th>Amended Budget as of BA #2</th>
<th>Projected Actual as of 8/31/2011 with estimated TRS On-behalf</th>
<th>Outstanding Encumbrances as of 9/22/2011</th>
<th>Final Amended Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local &amp; Intermediate</td>
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<td>$62,042,833</td>
<td>$62,222,539</td>
<td>$62,218,401</td>
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<td>210,740,357</td>
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<td>199,740,920</td>
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<td>65,580,925</td>
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<td>338,364,115</td>
<td>323,334,103</td>
<td>323,413,705</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
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<tr>
<td>Instruction</td>
<td>159,676,574</td>
<td>200,223,764</td>
<td>183,482,604</td>
<td>185,422,605</td>
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<td>5,466,212</td>
<td>5,839,055</td>
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<td>5,171,182</td>
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<td>21 Instructional Leadership</td>
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<td>4,443,887</td>
<td>4,100,376</td>
<td>3,328,304</td>
<td>34888</td>
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<td>18,210,373</td>
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<td>18,568,526</td>
<td>18,417,689</td>
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<td>18,448,428</td>
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<td>13,959,390</td>
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<td>13,375,351</td>
<td>61,498</td>
<td>13,436,849</td>
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<td>32 Attendance &amp; Social Services</td>
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<td>1,789,159</td>
<td>1,600,191</td>
<td>1,619,304</td>
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<td>1,619,655</td>
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<td>33 Health Services</td>
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<td>3,207,886</td>
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<td>617</td>
<td>3,227,813</td>
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<td>34 Student Transportation</td>
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<td>10,983,111</td>
<td>10,392,679</td>
<td>9,772,141</td>
<td>600,072</td>
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<td>35 Food Services</td>
<td>281,748</td>
<td>294,239</td>
<td>303,431</td>
<td>363,799</td>
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<td>36 Co-Curricular Activities</td>
<td>7,157,644</td>
<td>7,345,643</td>
<td>7,607,490</td>
<td>6,718,551</td>
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<td>41 General Administration</td>
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<td>8,494,921</td>
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<td>51 Plant Maintenance &amp; Operations</td>
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<td>26,217,818</td>
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<td>28,896,351</td>
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<td>52 Security &amp; Monitoring</td>
<td>2,726,019</td>
<td>2,799,209</td>
<td>2,799,201</td>
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<td>5,010,655</td>
<td>5,461,562</td>
<td>4,825,915</td>
<td>986,782</td>
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<td>683,191</td>
<td>733,226</td>
<td>647,444</td>
<td>231</td>
<td>647,675</td>
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<tr>
<td>71 Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>81 Facilities Acquisition &amp; Construction</td>
<td>-</td>
<td>991</td>
<td>9,691</td>
<td>7,369</td>
<td>35,571</td>
<td>42,880</td>
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<td>95 Payments to Juvenile Justice AEP</td>
<td>400,000</td>
<td>400,009</td>
<td>400,000</td>
<td>111,265</td>
<td>-</td>
<td>111,265</td>
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<td>99 Other Government Charges</td>
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<td>428,705</td>
<td>578,457</td>
<td>578,795</td>
<td>-</td>
<td>578,795</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>321,265,610</td>
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<td>289,599,620</td>
<td>5,585,332</td>
<td>383,104,952</td>
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<td><strong>Other Sources</strong></td>
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<td>51,000</td>
<td>51,000</td>
<td>51,000</td>
<td>-</td>
<td>51,000</td>
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<tr>
<td><strong>Other Uses</strong></td>
<td>(17,036,545)</td>
<td>(17,036,545)</td>
<td>(17,036,545)</td>
<td>(17,036,545)</td>
<td>(17,036,545)</td>
<td>(17,036,545)</td>
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<tr>
<td><strong>Other Uses - SFP (Adjustment)</strong></td>
<td>-</td>
<td>2,568,174</td>
<td>2,568,174</td>
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<td>-</td>
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<tr>
<td><strong>Excess of Revenue Over Expenditures</strong></td>
<td>= Change in Fund Balance</td>
<td>$</td>
<td>$ (122,135)</td>
<td>$ 3,971,384</td>
<td>$ 8,025,540</td>
<td>(5,505,332)</td>
</tr>
</tbody>
</table>

**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 | $84,807,541 | $83,355,445 |

**Recommendation:** Approval of Final Budget Amendment
## School Nutrition

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Original Budget</th>
<th>Amended Budget as of BA #1</th>
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<th>Final Amended Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local &amp; Intermediate</td>
<td>$7,672,451</td>
<td>$7,672,451</td>
<td>$7,672,451</td>
<td>$5,710,228</td>
<td>-</td>
<td>$5,710,228</td>
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<tr>
<td>State</td>
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<td>115,971</td>
<td>115,971</td>
<td>15,899</td>
<td>-</td>
<td>15,899</td>
</tr>
<tr>
<td>Federal</td>
<td>13,287,063</td>
<td>13,287,063</td>
<td>13,287,063</td>
<td>11,377,625</td>
<td>-</td>
<td>11,377,625</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>21,075,485</strong></td>
<td><strong>21,075,485</strong></td>
<td><strong>21,075,485</strong></td>
<td><strong>17,223,752</strong></td>
<td>-</td>
<td><strong>17,223,752</strong></td>
</tr>
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## EXPENDITURES

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<tbody>
<tr>
<td>55 Food Services</td>
<td>19,030,689</td>
<td>18,881,970</td>
<td>18,881,970</td>
<td>17,157,095</td>
<td>89,482</td>
<td>17,246,577</td>
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<tr>
<td>51 Plant Maintenance &amp; Operations</td>
<td>54,524</td>
<td>54,524</td>
<td>54,524</td>
<td>54,524</td>
<td>-</td>
<td>54,524</td>
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<tr>
<td>52 Security &amp; Monitoring</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>180,144</td>
<td>-</td>
<td>108,144</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>19,100,213</strong></td>
<td><strong>18,951,494</strong></td>
<td><strong>18,951,494</strong></td>
<td><strong>17,319,763</strong></td>
<td><strong>89,482</strong></td>
<td><strong>17,409,245</strong></td>
</tr>
</tbody>
</table>

| 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

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## Debt Service Fund

<table>
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</thead>
<tbody>
<tr>
<td>State</td>
<td>7,924,612</td>
<td>7,924,612</td>
<td>7,924,612</td>
<td>7,612,950</td>
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<tr>
<td><strong>Total Revenues</strong></td>
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<td><strong>14,386,918</strong></td>
<td><strong>14,386,918</strong></td>
<td><strong>14,075,256</strong></td>
<td>-</td>
<td><strong>14,075,256</strong></td>
</tr>
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<th>Outstanding Encumbrances as of 8/22/2011</th>
<th>Final Amended Budget</th>
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</thead>
<tbody>
<tr>
<td>71 Debt Service</td>
<td>14,266,035</td>
<td>14,266,035</td>
<td>14,266,035</td>
<td>14,266,035</td>
<td>-</td>
<td>14,266,035</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>14,266,035</strong></td>
<td><strong>14,266,035</strong></td>
<td><strong>14,266,035</strong></td>
<td><strong>14,266,035</strong></td>
<td>-</td>
<td><strong>14,266,035</strong></td>
</tr>
</tbody>
</table>

| Excess of Revenue Over Expenditures | Change in Fund Balance | $120,883 | $120,883 | $120,883 | $(194,779) | - | $(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