

# General Fund Budget Review –

Killeen ISD

April 20, 2021

# General Fund – Local Revenues (as presented 04/13/2021)

Killeen ISD FY 2021 Adopted Budget

Description	Amount
Current Property Taxes	\$80,394,095.00
Delinquent Taxes	\$541,961.00
Penalties & Interest	\$462,934.00
Investments	\$2,128,657.00
Facilities Usage	\$80,000.00
Miscellaneous (i.e., eRate, rebates, refunds, recycling, transcripts)	\$652,500.00
Athletic Activities	\$426,795.94
<b>TOTAL LOCAL</b>	<b>\$84,686,942.94</b>

# General Fund – Federal Revenues (as presented 04/13/2021)

Killeen ISD FY 2021 Adopted Budget

Description	Amount
SHARS (School Health and Related Services)	\$2,710,985.00
Impact Aid - Regular Program	\$46,600,000.00
Impact Aid - Special Ed	\$1,000,000.00
Miscellaneous (AEP, ROTC Salary Reimbursement)	\$390,000.00
<b>TOTAL FEDERAL</b>	<b>\$50,700,985.00</b>

# General Fund – State Revenues (as presented 04/13/21)

Killeen ISD FY 2021 Adopted Budget

Description	Amount	Description	Amount
State Aid Program	\$16,205,571.00	CTE Allocation*	\$14,405,583.00
TRS On Behalf	\$19,254,879.88	Special Ed Allocation*	\$39,356,336.00
Tier II State Aid	\$21,401,489.00	Compensatory Ed Allocation*	\$41,528,991.00
Texas School for the Blind	(\$2,532.00)	Bilingual/ELL Allocation*	\$2,203,067.00
Texas School for the Deaf	(\$16,279.00)	Early Childhood Allocation**	\$6,910,083.00
New Instructional Facilities	\$966,643.00	Dyslexia Allocation**	\$1,795,640.00
Regular Block Grant	\$213,898,830.00	CCMR Allocation*	\$500,000.00
Transportation Allotment	\$3,297,290.00	<b>TOTAL STATE</b>	<b>\$302,179,952.88</b>
Dropout Recovery Allocation	\$68,171.00		
School Safety Allocation	\$393,795.00	* 55% must be spent on program	
Local Share	(\$79,987,605.00)	**100% must be spent on program	

# State Revenue vs Special Program Expenditure Budgets (as presented 04/13/21)

Killeen ISD FY 2021 Adopted Budget

Program	State Revenue	% to Spend on Program	Amount Required to Spend on Program	Expenditure Amount Budgeted	Difference Expended Budget to State Required
Gifted & Talented	N/A	N/A	No set amount	\$150,000.00	N/A
CTE	\$14,405,583.00	55%	\$7,923,071.00	\$7,923,071.00	\$0.00
Special Ed	\$39,356,336.00	55%	\$21,645,985.00	\$41,303,787.97	\$(19,657,802.97)
Compensatory Ed (SCE)	\$41,528,991.00	55%	\$22,840,946.00	\$22,840,946.61	\$(0.61)
Bilingual/ELL	\$2,203,067.00	55%	\$1,211,687.00	\$1,729,948.00	\$(518,261.00)
Early Childhood	\$6,910,083.00	100%	\$6,910,083.00	\$6,910,083.00	\$0.00
Dyslexia	\$1,795,640.00	100%	\$1,795,640.00	\$4,639,702.46	\$(2,844,062.46)
CCMR	\$500,000.00	55%	\$275,000.00	\$500,000.00	\$(225,000.00)

# Special Program Expenditure Budgets

Killeen ISD FY 2021 Adopted Budget

Program	Payroll	Services	Supplies/ Materials	Miscellaneous Operating	Capital Outlay
21-Gifted & Talented	\$0.00	\$6,000.00	\$1,000.00	\$143,000.00	\$0.00
22-CTE	\$4,587,929.17	\$219,500.00	\$500.00	\$3,115,141.83	\$0.00
23/33/43-Special Ed	\$39,126,997.97	\$3,917,909.96	\$202,826.04	\$97,276.00	\$0.00
24/26/28/30- Compensatory Ed (SCE)	\$9,541,404.50	\$2,724,927.61	\$87,940.00	\$10,486,674.50	\$0.00
25/35-Bilingual/ELL	\$1,128,348.00	\$79,200.00	\$100,400.00	\$422,000.00	\$0.00
36-Early Childhood	\$2,526,307.00	\$0.00	\$4,383,775.00	\$1.00	\$0.00
37-Dyslexia	\$4,579,102.46	\$10,600.00	\$50,000.00	\$0.00	\$0.00
28-CCMR	\$438,936.00	\$0.00	\$61,064.40	\$0.00	\$0.00
<b>Total Special Programs</b>	<b>\$61,929,025.10</b>	<b>\$6,958,137.57</b>	<b>\$4,887,505.44</b>	<b>\$14,264,093.33</b>	<b>\$0.00</b>

# Other than Special Program Expenditure Budgets

Killeen ISD FY 2021 Adopted Budget

<b>Program</b>	<b>Payroll</b>	<b>Services</b>	<b>Supplies/ Materials</b>	<b>Miscellaneous Operating</b>	<b>Capital Outlay</b>
11-General Instruction	\$156,390,675.39	\$6,896,500.26	\$10,083,581.72	\$1,116,910.64	\$200,000.00
32-Pre-K	\$12,786,220.00	\$0.00	\$0.00	\$0.00	\$0.00
91-Athletics	\$4,175,626.78	\$735,298.34	\$1,335,816.25	\$1,054,839.00	\$0.00
99-Everything Else	\$109,077,695.11	\$24,544,507.13	\$8,987,494.53	\$5,327,490.07	\$1,458,836.00
<b>Total Other than Special Programs</b>	<b>\$282,430,217.28</b>	<b>\$32,176,305.73</b>	<b>\$20,406,892.50</b>	<b>\$7,499,239.71</b>	<b>\$1,658,836.00</b>

# Some Other Than Special Program Areas

- Fine Arts
- Athletics
- AVID
- Advanced Placement
- Regular Classroom Instruction
- Libraries
- Nurses/Clinics
- Counselors
- Computer Labs
- STEM Academies
- Transportation Services
- Student Services Departments
- Business Services
- Human Resources
- Communications Services
- Learning Services
- Custodial & Facilities Services
- Police Officers
- Crossing Guards



# Comparison of Special Program Expenditures to Other than Special Programs FY 2021 Adopted Budgets

Killeen ISD FY 2021 Adopted Budget

<b>Program</b>	<b>Payroll</b>	<b>Services</b>	<b>Supplies/ Materials</b>	<b>Miscellaneous Operating</b>	<b>Capital Outlay</b>
Special Programs	\$61,929,025.10	\$6,958,137.57	\$4,887,505.44	\$14,264,093.33	\$0.00
Other than Special Programs	\$282,430,217.28	\$32,176,305.73	\$20,046,892.50	\$7,499,239.71	\$1,658,836.00
<b>Total General Fund</b>	<b>\$344,359,242.38</b>	<b>\$39,134,443.30</b>	<b>\$25,294,397.94</b>	<b>\$21,763,333.04</b>	<b>\$1,658,836.00</b>