

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 2022-2023 PROPOSED BUDGET

	1XX General Fund	240 School Nutrition	599 Debt Services	Total Proposed Budget 2022-2023
<u>REVENUES</u>				
5700 Local, Intermediate, and Out-of-State	\$ 100,713,917.00	\$ 2,332,346.96	\$ 19,115,218.00	\$ 122,161,481.96
5800 State Program	307,290,029.00	72,669.66	8,179,787.00	315,542,485.66
5900 Federal Program	55,990,000.00	20,231,948.06	-	76,221,948.06
TOTAL REVENUE	\$ 463,993,946.00	\$ 22,636,964.68	\$ 27,295,005.00	\$ 513,925,915.68
<u>EXPENDITURES</u>				
11 Instruction	\$ 274,569,319.46	\$ -	\$ -	\$ 274,569,319.46
12 Instructional Resources & Media Services	13,236,862.02	-	-	13,236,862.02
13 Curriculum & Professional Development	7,832,318.57	-	-	7,832,318.57
21 Instructional Administration	5,375,758.54	-	-	5,375,758.54
23 School Leadership	28,830,243.09	-	-	28,830,243.09
31 Guidance, Counseling, & Evaluation	25,157,950.01	-	-	25,157,950.01
32 Attendance & Social Work	1,904,181.37	-	-	1,904,181.37
33 Health Services	6,035,160.54	-	-	6,035,160.54
34 Transportation Services	14,591,794.97	-	-	14,591,794.97
35 Food Services	660,351.59	26,397,644.64	-	27,057,996.23
36 Extra Curricular Activities	13,766,245.94	-	-	13,766,245.94
41 General Administration	13,088,626.24	-	-	13,088,626.24
51 Plant Maintenance & Operations	43,415,144.11	7,072.00	-	43,422,216.11
52 Security & Monitoring	4,846,168.08	-	-	4,846,168.08
53 Data Processing Services	8,218,527.92	-	-	8,218,527.92
61 Community Services	1,051,293.55	-	-	1,051,293.55
71 Debt Services	-	-	27,100,950.00	27,100,950.00
95 Payment to JJAEP	4,000.00	-	-	4,000.00
99 Other Governmental Charges	935,000.00	-	-	935,000.00
TOTAL EXPENDITURES	\$ 463,518,946.00	\$ 26,404,716.64	\$ 27,100,950.00	\$ 517,024,612.64
<u>OTHER SOURCES/USES</u>				
7000 Transfers In/Other Sources	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00
8000 Transfers Out - Facilities Services	(600,000.00)	-	-	(600,000.00)
TOTAL OTHER SOURCES/(USES)	\$ (475,000.00)	\$ -	\$ -	\$ (475,000.00)
Excess (Deficiency) of Revenues & Other Resources Over Expenditures	\$ (0.00)	\$ (3,767,751.96)	\$ 194,055.00	\$ (3,573,696.96)

Assumes M&O tax rate of \$0.8546
Assumes I&S tax rate of \$0.1620

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 2022-2023 PROPOSED BUDGET

	1XX	240	599	Total Proposed Budget 2022-2023
	<u>General Fund</u>	<u>School Nutrition</u>	<u>Debt Services</u>	
<u>REVENUES</u>				
5700 Local, Intermediate, and Out-of-State	\$ 100,713,917.00	\$ 2,332,346.96	\$ 19,115,218.00	\$ 122,161,481.96
5800 State Program	307,290,029.00	72,669.66	8,179,787.00	315,542,485.66
5900 Federal Program	55,990,000.00	20,231,948.06	-	76,221,948.06
TOTAL REVENUE	\$ 463,993,946.00	\$ 22,636,964.68	\$ 27,295,005.00	\$ 513,925,915.68
<u>EXPENDITURES</u>				
6100 Payroll	\$ 386,448,342.25	\$ 11,261,665.00	\$ -	\$ 397,710,007.25
6200 Services	35,313,127.35	238,905.00	-	35,552,032.35
6300 Materials/Supplies	17,365,810.06	11,366,556.64	-	28,732,366.70
6400 Miscellaneous Operating	23,069,330.05	37,590.00	-	23,106,920.05
6500 Debt Service	-	-	27,100,950.00	27,100,950.00
6600 Capital Outlay	1,322,336.29	3,500,000.00	-	4,822,336.29
TOTAL EXPENDITURES	\$ 463,518,946.00	\$ 26,404,716.64	\$ 27,100,950.00	\$ 517,024,612.64
<u>OTHER SOURCES/USES</u>				
7000 Transfers In/Other Sources	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00
8000 Transfers Out - Facilities Services	(600,000.00)	-	-	(600,000.00)
TOTAL OTHER SOURCES/(USES)	\$ (475,000.00)	\$ -	\$ -	\$ (475,000.00)
Excess (Deficiency) of Revenues & Other Resources Over Expenditures	\$ (0.00)	\$ (3,767,751.96)	\$ 194,055.00	\$ (3,573,696.96)

Assumes M&O tax rate of \$0.8546 Assumes I&S tax rate of \$0.1620

Killeen Independent School District
FY 2023 General Fund Budget Planning - Revenue - Proposed

GENERAL FUND

		FY 2023 Proposed	FY 2022 Adopted	Difference
REVENUE				
	ADA Used	41,881.460	42,142.000	
Local				
Property Taxes		\$ 104,023,532.00	\$ 90,153,624.00	\$ 13,869,908.00
3-2-1 Discount		\$ (2,544,989.00)	\$ (2,215,484.00)	\$ (329,505.00)
Tax Refunds		\$ (1,676,826.00)	\$ (1,442,297.00)	\$ (234,529.00)
Investment Income		\$ 184,000.00	\$ 184,000.00	\$ -
All Other		\$ 728,200.00	\$ 548,948.53	\$ 179,251.47
Total Local		\$ 100,713,917.00	\$ 87,228,791.53	\$ 13,485,125.47
State				
Regular Program Allotment/Tier II		\$ 262,410,346.00	\$ 251,821,272.00	\$ 10,589,074.00
Special Education Adjusted Allotment		\$ 40,760,609.00	\$ 40,892,748.00	\$ (132,139.00)
Dyslexia Allotment		\$ 2,174,480.00	\$ 2,039,576.00	\$ 134,904.00
State Compensatory Education Allotment		\$ 41,465,991.00	\$ 41,528,991.00	\$ (63,000.00)
Bilingual Education Allotment		\$ 2,458,165.00	\$ 2,365,781.00	\$ 92,384.00
Career & Technology Allotment		\$ 13,295,251.00	\$ 14,405,583.00	\$ (1,110,332.00)
Early Education Allotment		\$ 6,282,007.00	\$ 6,910,083.00	\$ (628,076.00)
Gifted & Talented Allotment		\$ 706,552.00	\$ 644,644.00	\$ 61,908.00
College, Career, or Military Readiness Outcomes Bonus		\$ 921,000.00	\$ 920,000.00	\$ 1,000.00
School Safety Allotment		\$ 407,088.00	\$ 409,620.00	\$ (2,532.00)
Transportation Allotment		\$ 2,766,766.00	\$ 2,875,001.00	\$ (108,235.00)
New Instructional Facilities Allotment		\$ 1,674,706.00	\$ 3,382,000.00	\$ (1,707,294.00)
College Preparation Assessment Reimbursement		\$ 128,907.00	\$ 144,638.00	\$ (15,731.00)
Certification Examination Reimbursement		\$ 51,981.00	\$ 71,178.00	\$ (19,197.00)
Dropout Recovery & Residential Placement Allotment		\$ 76,745.00	\$ 84,833.00	\$ (8,088.00)
Fast Growth		\$ -	\$ 292,533.00	\$ (292,533.00)
ASAHE (M&O & I&S Hold Harmless)		\$ 165,922.00	\$ -	\$ 165,922.00
Total Regular/Special Programs		\$ 375,746,516.00	\$ 368,788,481.00	\$ 6,958,035.00
Local Fund Assignment		\$ (90,430,385.00)	\$ (86,972,573.00)	\$ (3,457,812.00)
Texas School for the Blind/Visually Impaired		\$ (4,439.00)	\$ (4,439.00)	\$ -
Texas School for the Deaf		\$ (13,252.00)	\$ (13,252.00)	\$ -
Total TEA Allocations		\$ 285,298,440.00	\$ 281,798,217.00	\$ 3,500,223.00
TRS On Behalf		\$ 21,991,589.00	\$ 19,254,879.88	\$ 2,736,709.12
Total State		\$ 307,290,029.00	\$ 301,053,096.88	\$ 6,236,932.12
Federal				
Impact Aid		\$ 51,600,000.00	\$ 47,600,000.00	\$ 4,000,000.00
Other		\$ 4,390,000.00	\$ 3,390,000.00	\$ 1,000,000.00
Total Federal		\$ 55,990,000.00	\$ 50,990,000.00	\$ 5,000,000.00
TOTAL REVENUE		\$ 463,993,946.00	\$ 439,271,888.41	\$ 24,722,057.59
	Projected MCR	0.8046	0.8220	MCR
	Tier II Pennies	0.0500	0.0500	Tier II Pennies
	Total M&O Rate	0.8546	0.8720	Total M&O Rate

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY FUNCTION

		GENERAL FUND				
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$100,713,917.00	21.7%	\$ 87,228,791.53	19.9%	\$ 13,485,125.47
5800	State Program Revenue	307,290,029.00	66.2%	301,053,096.88	68.5%	6,236,932.12
5900	Federal Program Revenue	55,990,000.00	12.1%	50,990,000.00	11.6%	5,000,000.00
TOTAL REVENUES		<u>\$463,993,946.00</u>	<u>100.0%</u>	<u>\$439,271,888.41</u>	<u>100.0%</u>	<u>\$ 24,722,057.59</u>
<u>EXPENDITURES</u>						
11	Instruction	\$274,569,319.46	59.2%	\$262,732,726.16	60.5%	\$ 11,836,593.30
12	Instructional Resources & Media Services	13,236,862.02	2.9%	11,665,070.59	2.7%	1,571,791.43
13	Curriculum & Professional Development	7,832,318.57	1.7%	7,568,295.23	1.7%	264,023.34
21	Instructional Administration	5,375,758.54	1.2%	5,324,360.54	1.2%	51,398.00
23	School Leadership	28,830,243.09	6.2%	25,288,140.26	5.8%	3,542,102.83
31	Guidance, Counseling, & Evaluation	25,157,950.01	5.4%	21,696,301.32	5.0%	3,461,648.69
32	Attendance & Social Work	1,904,181.37	0.4%	1,700,527.27	0.4%	203,654.10
33	Health Services	6,035,160.54	1.3%	5,345,632.17	1.2%	689,528.37
34	Transportation Services	14,591,794.97	3.1%	15,556,010.61	3.6%	(964,215.64)
35	Food Services	660,351.59	0.1%	510,523.56	0.1%	149,828.03
36	Extra Curricular Activities	13,766,245.94	3.0%	10,761,703.68	2.5%	3,004,542.26
41	General Administration	13,088,626.24	2.8%	11,813,181.71	2.7%	1,275,444.53
51	Plant Maintenance & Operations	43,415,144.11	9.4%	40,913,555.66	9.4%	2,501,588.45
52	Security & Monitoring	4,846,168.08	1.0%	4,179,245.77	1.0%	666,922.31
53	Data Processing Services	8,218,527.92	1.8%	7,021,807.26	1.6%	1,196,720.66
61	Community Services	1,051,293.55	0.2%	911,709.23	0.2%	139,584.32
71	Debt Services	-	0.0%	-	0.0%	-
81	Facilities Acquisition & Construction	-	0.0%	-	0.0%	-
95	Payments to JJAEP	4,000.00	0.0%	4,000.00	0.0%	-
99	Other Governmental Charges	935,000.00	0.2%	935,000.00	0.2%	-
TOTAL EXPENDITURES		<u>\$463,518,946.00</u>	<u>100.0%</u>	<u>\$433,927,791.02</u>	<u>100.0%</u>	<u>\$ 29,591,154.98</u>
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ 125,000.00		\$ 80,000.00		\$ 45,000.00
8000	Transfers Out - Facilities Services	(600,000.00)		(5,424,097.39)		4,824,097.39
TOTAL OTHER SOURCES/(USES)		<u>\$ (475,000.00)</u>		<u>\$ (5,344,097.39)</u>		<u>\$ 4,869,097.39</u>
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ (0.00)		\$ 0.00		\$ -

Assumes M&O tax rate of \$0.8546

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY OBJECT SERIES

		GENERAL FUND				
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$ 100,713,917.00	21.7%	\$ 87,228,791.53	19.9%	\$ 13,485,125.47
5800	State Program Revenue	307,290,029.00	66.2%	301,053,096.88	68.5%	6,236,932.12
5900	Federal Program Revenue	55,990,000.00	12.1%	50,990,000.00	11.6%	5,000,000.00
TOTAL REVENUES		\$ 463,993,946.00	100.0%	\$ 439,271,888.41	100.0%	\$ 24,722,057.59
<u>EXPENDITURES</u>						
6100	Payroll	\$ 386,448,342.25	83.4%	\$ 357,775,835.09	82.5%	\$ 28,672,507.16
6200	Services	35,313,127.35	7.6%	34,528,906.59	8.0%	784,220.76
6300	Materials/Supplies	17,365,810.06	3.7%	18,933,087.35	4.4%	(1,567,277.29)
6400	Miscellaneous Operating	23,069,330.05	5.0%	21,067,409.99	4.9%	2,001,920.06
6600	Capital Outlay	1,322,336.29	0.3%	1,622,552.00	0.4%	(300,215.71)
TOTAL EXPENDITURES		\$ 463,518,946.00	100.0%	\$ 433,927,791.02	100.0%	\$ 29,591,154.98
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ 125,000.00		\$ 80,000.00		\$ 45,000.00
8000	Transfers Out - Facilities Services	(600,000.00)		(5,424,097.39)		4,824,097.39
TOTAL OTHER SOURCES/(Uses)		\$ (475,000.00)		\$ (5,344,097.39)		\$ 4,869,097.39
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ 0.00		\$ 0.00		\$ 0.00

Assumes M&O tax rate of \$0.8546

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY FUNCTION

SCHOOL NUTRITION						
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$ 2,332,346.96	10.3%	\$ 1,015,745.00	4.0%	\$ 1,316,601.96
5800	State Program Revenue	72,669.66	0.3%	120,847.12	0.5%	(48,177.46)
5900	Federal Program Revenue	20,231,948.06	89.4%	24,368,226.22	95.5%	(4,136,278.16)
TOTAL REVENUES		\$ 22,636,964.68	100.0%	\$ 25,504,818.34	100.0%	\$(2,867,853.66)
<u>EXPENDITURES</u>						
11	Instruction	\$ -	0.0%	\$ -	0.0%	\$ -
12	Instructional Resources & Media Services	-	0.0%	-	0.0%	-
13	Curriculum & Professional Development	-	0.0%	-	0.0%	-
21	Instructional Administration	-	0.0%	-	0.0%	-
23	School Leadership	-	0.0%	-	0.0%	-
31	Guidance, Counseling, & Evaluation	-	0.0%	-	0.0%	-
32	Attendance & Social Work	-	0.0%	-	0.0%	-
33	Health Services	-	0.0%	-	0.0%	-
34	Transportation Services	-	0.0%	-	0.0%	-
35	Food Services	26,397,644.64	100.0%	25,503,043.34	100.0%	894,601.30
36	Extra Curricular Activities	-	0.0%	-	0.0%	-
41	General Administration	-	0.0%	-	0.0%	-
51	Plant Maintenance & Operations	7,072.00	0.0%	1,775.00	0.0%	5,297.00
52	Security & Monitoring	-	0.0%	-	0.0%	-
53	Data Processing Services	-	0.0%	-	0.0%	-
61	Community Services	-	0.0%	-	0.0%	-
71	Debt Services	-	0.0%	-	0.0%	-
81	Facilities Acquisition & Construction	-	0.0%	-	0.0%	-
99	Other Governmental Charges	-	0.0%	-	0.0%	-
TOTAL EXPENDITURES		\$ 26,404,716.64	100.0%	\$ 25,504,818.34	100.0%	\$ 899,898.30
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ -		\$ -		\$ -
8000	Transfers Out	-		-		-
TOTAL OTHER SOURCES/(USES)		\$ -		\$ -		\$ -
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ (3,767,751.96)		\$ -		\$(3,767,751.96)

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY OBJECT SERIES

SCHOOL NUTRITION						
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$ 2,332,346.96	10.3%	\$ 1,015,745.00	4.0%	\$ 1,316,601.96
5800	State Program Revenue	72,669.66	0.3%	120,847.12	0.5%	(48,177.46)
5900	Federal Program Revenue	20,231,948.06	89.4%	24,368,226.22	95.5%	(4,136,278.16)
TOTAL REVENUES		\$ 22,636,964.68	100%	\$ 25,504,818.34	100%	\$ (2,867,853.66)
<u>EXPENDITURES</u>						
6100	Payroll	\$ 11,261,665.00	42.7%	\$ 9,906,956.51	38.8%	\$ 1,354,708.49
6200	Services	238,905.00	0.9%	251,275.00	1.0%	(12,370.00)
6300	Materials/Supplies	11,366,556.64	43.0%	15,288,066.83	59.9%	(3,921,510.19)
6400	Miscellaneous Operating	37,590.00	0.1%	58,520.00	0.2%	(20,930.00)
6600	Capital Outlay	3,500,000.00	13.3%	-	0.0%	3,500,000.00
TOTAL EXPENDITURES		\$ 26,404,716.64	100.0%	\$ 25,504,818.34	100.0%	\$ 899,898.30
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ -		\$ -		\$ -
8000	Transfers Out	-		-		-
TOTAL OTHER SOURCES/(Uses)		\$ -		\$ -		\$ -
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ (3,767,751.96)		\$ -		\$ (3,767,751.96)

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY FUNCTION

		DEBT SERVICES				
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$ 19,115,218.00	70.0%	\$ 16,981,752.00	66.5%	\$ 2,133,466.00
5800	State Program Revenue	8,179,787.00	30.0%	8,566,911.00	33.5%	(387,124.00)
5900	Federal Program Revenue	-		-		-
TOTAL REVENUES		\$ 27,295,005.00	100.0%	\$ 25,548,663.00	100.0%	\$ 1,746,342.00
<u>EXPENDITURES</u>						
71	Debt Services	\$ 27,100,950.00	100.0%	\$ 27,137,875.00	100.0%	\$ (36,925.00)
TOTAL EXPENDITURES		\$ 27,100,950.00	100.0%	\$ 27,137,875.00	100.0%	\$ (36,925.00)
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ -		\$ -		\$ -
8000	Transfers Out	-		-		-
TOTAL OTHER SOURCES/(USES)		\$ -		\$ -		\$ -
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ 194,055.00		\$ (1,589,212.00)		\$ 1,783,267.00

Assumes I&S tax rate of \$0.1620

KILLEEN INDEPENDENT SCHOOL DISTRICT
 COMPARISON OF COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEARS 2023 PROPOSED AND 2022 ADOPTED BUDGETS - BY OBJECT SERIES

DEBT SERVICES						
		2023 Proposed	Percent of Budget	2022 Adopted	Percent of Budget	Difference 2023 to 2022
<u>REVENUES</u>						
5700	Local, Intermediate, and Out-of-State	\$ 19,115,218.00	70.0%	\$ 16,981,752.00	66.5%	\$ 2,133,466.00
5800	State Program Revenue	8,179,787.00	30.0%	8,566,911.00	33.5%	(387,124.00)
5900	Federal Program Revenue	-		-		-
TOTAL REVENUES		\$ 27,295,005.00		\$ 25,548,663.00		\$ 1,746,342.00
<u>EXPENDITURES</u>						
6500	Debt Service	\$ 27,100,950.00	100.0%	\$ 27,137,875.00	100.0%	\$ (36,925.00)
TOTAL EXPENDITURES		\$ 27,100,950.00		\$ 27,137,875.00		\$ (36,925.00)
<u>OTHER SOURCES/USES</u>						
7000	Transfers In/Other Sources	\$ -		\$ -		\$ -
8000	Transfers Out	-		-		-
TOTAL OTHER SOURCES/(Uses)		\$ -		\$ -		\$ -
Excess (Deficiency) of Revenues & Other Resources Over Expenditures		\$ 194,055.00		\$ (1,589,212.00)		\$ 1,783,267.00

Assumes I&S tax rate of \$0.1620
