



2014-2015

Adopted Budget

Fiscal Year:
September 1, 2014 - August 31, 2015

7200 Spring Cypress Road | Klein, Texas 77379

Harris County | www.kleinisd.net

Klein Independent School District
2014-2015 Adopted Budget

Table of Contents

Section I – Executive Summary.....	1
Executive Summary	2
Section II – Financial Statements.....	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Funds by Major Object	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Funds by Function	6
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - General Fund by Major Object	7
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - General Fund by Function	8
2014-2015 Adopted Budget by Function - General Fund (Graph).....	9
Comparative Summary of Revenues - General Fund by Object	10
Comparative Summary of Budget and Expenditures - General Fund by Object.....	11
2014-2015 Adopted Budget Highlights - General Fund.....	12
Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds by Grant and Function	14
Statement of Expenditure Budgets - Special Revenue Funds by Grant and Major Object.....	17
Comparative Summary of Revenues, Expenditures, Changes in Fund Balance - Special Revenue Funds by Function	18
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund.....	19
General Obligation Bonds - Principal and Interest Schedule as of September 1, 2014.....	20
General Obligation Bonds - Interest Rates and Maturity Schedule	21
General Obligation Bonds - Bond Sales Data.....	22
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - Capital Projects Fund by Function	23
Section III – Campus & Department Budgets	24
Adopted Campus Budgets by Organization.....	25
Adopted Department Budgets by Project	26
Comparative Summary of Campus Budgets - General Fund	27
Comparative Summary of Department Budgets - General Fund.....	28
Section IV – Staffing Information	29
Staff Count by Position - All Funds	30
Staff Count by Position - General Fund	31
Staff Count by Campus - General Fund	32
Staff Count by Department - General Fund.....	33
Staff Count by Grant - Special Revenue Funds	34
Section V – Property Taxes.....	35
Property Tax Rates	36
Comparison of Levy on Average Residence.....	37
Assessed Value of Taxable Property.....	38
Property Tax Collections.....	39
Section VI – State Aid.....	40
2014-2015 Summary of Finances	41
Section VII –Planning Information.....	53
2014-2015 Budget Calendar.....	54
2014-2015 Klein ISD School Calendar.....	55
Section VIII –Terms & Abbreviations	56
Education Terms & Abbreviations.....	57

Executive Summary



Section I

<p style="text-align: center;">Executive Summary Fiscal Year 2014-2015</p>
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August 11, 2014

Board of Trustees
Klein Independent School District
7200 Spring-Cypress Road
Klein, Texas 77379

Dear Board Members:

The Klein Independent School District (the District) Proposed Budget for fiscal year 2014-15 is submitted herewith. The District assumes responsibility for data accuracy and completeness. This budget presents the District's projected financial and operational plan and all necessary disclosures.

Development, review, and consideration of 2014-15 budgets were completed with a detailed and exhaustive review within the context of the District's Mission Statement, Strategic Plan, and Board Policy. Information for the General Fund, Food Service Fund, and Debt Service Fund is provided in this budget document for adoption consideration. Other special revenue funds and the Capital Project Fund are included for informational purposes only.

The District has prepared 2014-15 budgets with a proposed tax rate of \$1.39 per \$100 property valuation. The General Fund (M&O) rate is \$1.04, and Debt Service (I&S) rate is \$0.35, reduced by \$.04 from 2013-14. The District is estimating 2014 property values to increase by approximately twelve percent (12%) from 2013 values, generating an additional \$17.2 million in property tax revenue. Local property taxes will provide forty-four percent (44%) of the District's operating fund revenue at the proposed \$1.04 M&O tax rate.


Student enrollment for 2014-15 is projected at 49,672, an increase of 3.9% over the 2013-14 ending enrollment. State aid will increase by approximately \$11.5 million based on student enrollment and property value changes, contributing fifty-five percent (55%) of the total operating fund revenue in 2014-15.

Payroll appropriations have increased by \$32.2 million from 2013-14, accounting for 100.6% of the \$32 million overall increase in 2014-15. \$3.3 million in non-recurring budgetary items have offset increases in other major objects.

The General Fund is adding 194.2 new positions at a cost of approximately \$10.5 million. These units include 103 teachers; 39.5 other professionals; 25.7 support personnel; 10 campus administrators; 10 auxiliary units; and 6 technical positions. A salary increase of five percent (5%) is proposed at an estimated cost of approximately \$13.2 million.

ACKNOWLEDGEMENTS - We appreciate the leadership and fiscal support provided by the Klein Independent School District Board of Trustees and the Klein community for development, implementation, and maintenance of our excellent education programs. We will continue to focus on high expectations, an effective curriculum meeting the needs of all students, qualified teachers, parental involvement, and the full utilization of facilities.

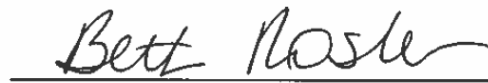
Respectfully submitted,



Dr. James Cain
Superintendent of Schools



Thomas Petrek, CPA, RTSBA
Associate Superintendent – Financial Services



Beth Rosler, RTSBA
Budget Director

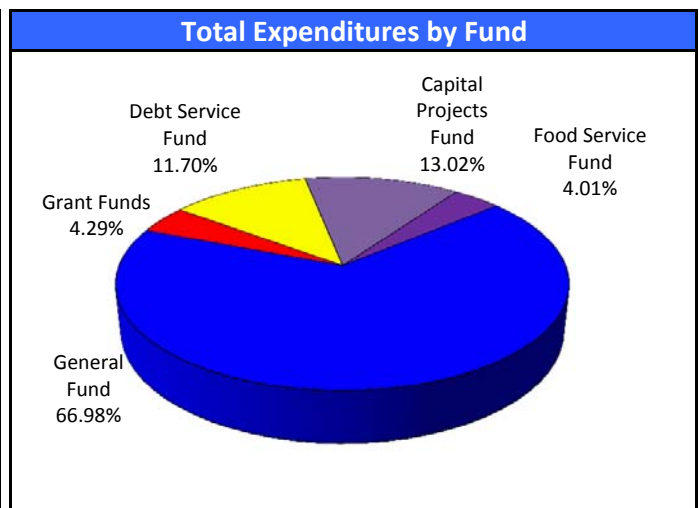
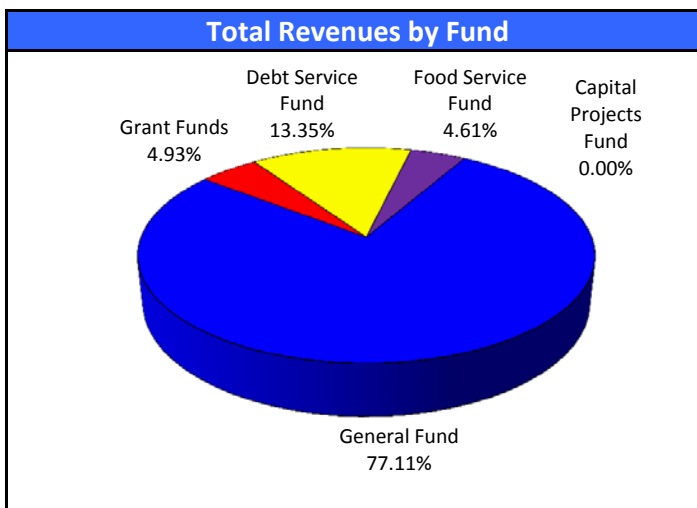
Financial Statements



Section II

Klein Independent School District
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds by Major Object
For the Year Ending August 31, 2015

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
Beginning Fund Balance	\$ 121,161,139	\$ 3,511,476	\$ 3,956,212	\$ 21,619,999	\$ 44,956,125	\$ 195,204,951
Revenues						
Local Sources	\$ 163,687,657	\$ 10,103,321	\$ 6,600,500	\$ 54,665,468	\$ -	\$ 235,056,946
State Sources	220,148,276	609,615	3,801,805	10,435,345	-	234,995,041
Federal Sources	2,410,000	12,369,176	14,295,603	1,791,163	-	30,865,942
Total Revenues	\$ 386,245,933	\$ 23,082,112	\$ 24,697,908	\$ 66,891,976	\$ -	\$ 500,917,929
Expenditures						
Payroll Costs	\$ 345,162,335	\$ 9,970,873	\$ 11,588,338	\$ -	\$ -	\$ 366,721,546
Contracted Services	23,565,402	473,952	1,353,359	-	-	25,392,713
Supplies & Materials	9,463,836	12,030,741	11,337,207	-	18,545,471	51,377,255
Other Operating Costs	7,077,778	206,546	384,920	-	-	7,669,244
Debt Service	20,000	-	-	67,397,227	789,411	68,206,638
Capital Outlay	508,075	400,000	34,084	-	55,665,118	56,607,277
Total Expenditures	\$ 385,797,426	\$ 23,082,112	\$ 24,697,908	\$ 67,397,227	\$ 75,000,000	\$ 575,974,673
Other Sources (Uses)						
Other Sources	\$ 180,000	\$ 70,000	\$ -	\$ -	\$ 75,000,000	\$ 75,250,000
Other Uses	(105,000)	-	-	-	-	(105,000)
Net Sources Over (Under) Uses	\$ 75,000	\$ 70,000	\$ -	\$ -	\$ 75,000,000	\$ 75,145,000
Net Change In Fund Balance	\$ 523,507	\$ 70,000	\$ -	\$ (505,251)	\$ -	\$ 88,256
Fund Balances						
Non-Spendable	\$ 2,398,595	\$ 626,099	\$ 841	\$ -	\$ -	\$ 3,025,535
Restricted	3,347,006	-	49,712	21,114,748	44,956,125	69,467,591
Committed	1,415,000	2,955,377	3,905,659	-	-	8,276,036
Assigned	74,336,973	-	-	-	-	74,336,973
Unassigned	40,187,072	-	-	-	-	40,187,072
Ending Fund Balance	\$ 121,684,646	\$ 3,581,476	\$ 3,956,212	\$ 21,114,748	\$ 44,956,125	\$ 195,293,207



Klein Independent School District
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds by Function
For the Year Ending August 31, 2015

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
Revenues						
Property Taxes	\$ 160,851,411	\$ -	\$ -	\$ 54,526,268	\$ -	\$ 215,377,679
Other Local Sources	2,836,246	10,103,321	6,600,500	139,200	-	19,679,267
State Sources	220,148,276	609,615	3,801,805	10,435,345	-	234,995,041
Federal Sources	2,410,000	12,369,176	14,295,603	1,791,163	-	30,865,942
Total Revenues	<u>\$ 386,245,933</u>	<u>\$ 23,082,112</u>	<u>\$ 24,697,908</u>	<u>\$ 66,891,976</u>	<u>\$ -</u>	<u>\$ 500,917,929</u>
Expenditures						
Instruction	\$ 239,942,806	\$ -	\$ 13,086,964	\$ -	\$ 18,477,526	\$ 271,507,296
Instructional Resource & Media	4,795,710	-	130,000	-	-	4,925,710
Curriculum & Staff Development	8,978,282	-	2,778,156	-	-	11,756,438
Instructional Leadership	3,356,655	-	127,527	-	46,327	3,530,509
School Leadership	26,077,774	-	20,500	-	-	26,098,274
Guidance, Counseling & Eval	20,001,245	-	1,341,351	-	-	21,342,596
Social Work Services	206,464	-	-	-	-	206,464
Health Services	4,584,528	-	86,700	-	-	4,671,228
Student Transportation	11,601,480	-	2,500	-	2,374,993	13,978,973
Food Service	-	22,726,907	-	-	-	22,726,907
Extracurricular Activities	7,783,847	-	6,600,500	-	-	14,384,347
General Administration	9,465,323	-	-	-	-	9,465,323
Facilities Maint & Operations	33,447,053	355,205	-	-	21,618	33,823,876
Security & Monitoring Services	5,214,529	-	-	-	742,455	5,956,984
Data Processing Services	7,469,819	-	-	-	-	7,469,819
Community Services	331,511	-	523,710	-	-	855,221
Debt Service	20,000	-	-	67,397,227	789,411	68,206,638
Facilities Acquisition/Construction	-	-	-	-	52,547,670	52,547,670
Pmts to Fiscal Agent/SSA	520,400	-	-	-	-	520,400
Juvenile Justice Alt. Education Pgm.	200,000	-	-	-	-	200,000
Intergovernmental Charges	1,800,000	-	-	-	-	1,800,000
Total Expenditures	<u>\$ 385,797,426</u>	<u>\$ 23,082,112</u>	<u>\$ 24,697,908</u>	<u>\$ 67,397,227</u>	<u>\$ 75,000,000</u>	<u>\$ 575,974,673</u>
Net Revenues Over (Under) Expenditures	<u>\$ 448,507</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (505,251)</u>	<u>\$ (75,000,000)</u>	<u>\$ (75,056,744)</u>
Other Sources (Uses)						
Other Sources	\$ 180,000	\$ 70,000	\$ -	\$ -	\$ 75,000,000	\$ 75,250,000
Other Uses	(105,000)	-	-	-	-	(105,000)
Net Sources Over (Under) Uses	<u>\$ 75,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000,000</u>	<u>\$ 75,145,000</u>
Net Change In Fund Balance	<u>\$ 523,507</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ (505,251)</u>	<u>\$ -</u>	<u>\$ 88,256</u>
Beginning Fund Balance	\$ 121,161,139	\$ 3,511,476	\$ 3,956,212	21,619,999	\$ 44,956,125	\$ 195,204,951
Ending Fund Balance	<u>\$ 121,684,646</u>	<u>\$ 3,581,476</u>	<u>\$ 3,956,212</u>	<u>\$ 21,114,748</u>	<u>\$ 44,956,125</u>	<u>\$ 195,293,207</u>

Klein Independent School District

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

General Fund by Major Object

Introduction

The general fund is a governmental fund with budgetary control used to record operating transactions of on-going organizations and activities from a variety of revenue sources. Fund balance is controlled by and retained for the use of the local education agency. This fund includes transactions as a result of revenues from local maintenance taxes; foundation entitlements; interest income; and other miscellaneous local, state and federal revenues. The general fund utilizes the modified accrual basis of accounting and employs the classifications defined as Function and Major Object Codes by the Texas Education Agency. These classifications must be used to account for funds as designated by the local governing board. The board has wide discretion in their use as provided by law.

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Increase/ (Decrease)
Beginning Fund Balance	\$ 111,621,848	\$ 117,341,073	\$ 121,161,139	\$ 3,820,066
Revenues				
Property Taxes	\$ 133,510,804	\$ 143,681,922	\$ 160,851,411	\$ 17,169,489
Other Local Sources	2,812,959	3,309,044	2,836,246	(472,798)
State Sources	168,038,430	190,256,908	201,783,501	11,526,593
State TRS Contributions	13,508,515	16,281,356	18,364,775	2,083,419
Federal Sources	3,769,967	3,768,600	2,410,000	(1,358,600)
Total Revenues	\$ 321,640,675	\$ 357,297,830	\$ 386,245,933	\$ 28,948,103
Expenditures				
Payroll Costs	\$ 281,935,636	\$ 312,964,059	\$ 345,162,335	\$ 32,198,276
Contracted Services	18,350,694	21,486,091	23,565,402	2,079,311
Supplies & Materials	8,662,652	9,942,185	9,463,836	(478,349)
Other Costs	5,587,955	6,742,779	7,077,778	334,999
Debt Service	16,230	20,000	20,000	-
Capital Outlay	1,489,227	2,613,852	508,075	(2,105,777)
Total Expenditures	\$ 316,042,394	\$ 353,768,966	\$ 385,797,426	\$ 32,028,460
Other Sources (Uses)				
Other Sources	\$ 185,944	\$ 1,783,702	\$ 180,000	\$ (1,603,702)
Other Uses	(65,000)	(1,492,500)	(105,000)	1,387,500
Net Sources (Uses)	\$ 120,944	\$ 291,202	\$ 75,000	\$ (216,202)
Change in Fund Balance	\$ 5,719,225	\$ 3,820,066	\$ 523,507	\$ (3,296,559)
Ending Fund Balance	\$ 117,341,073	\$ 121,161,139	\$ 121,684,646	\$ 523,507

Klein Independent School District

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

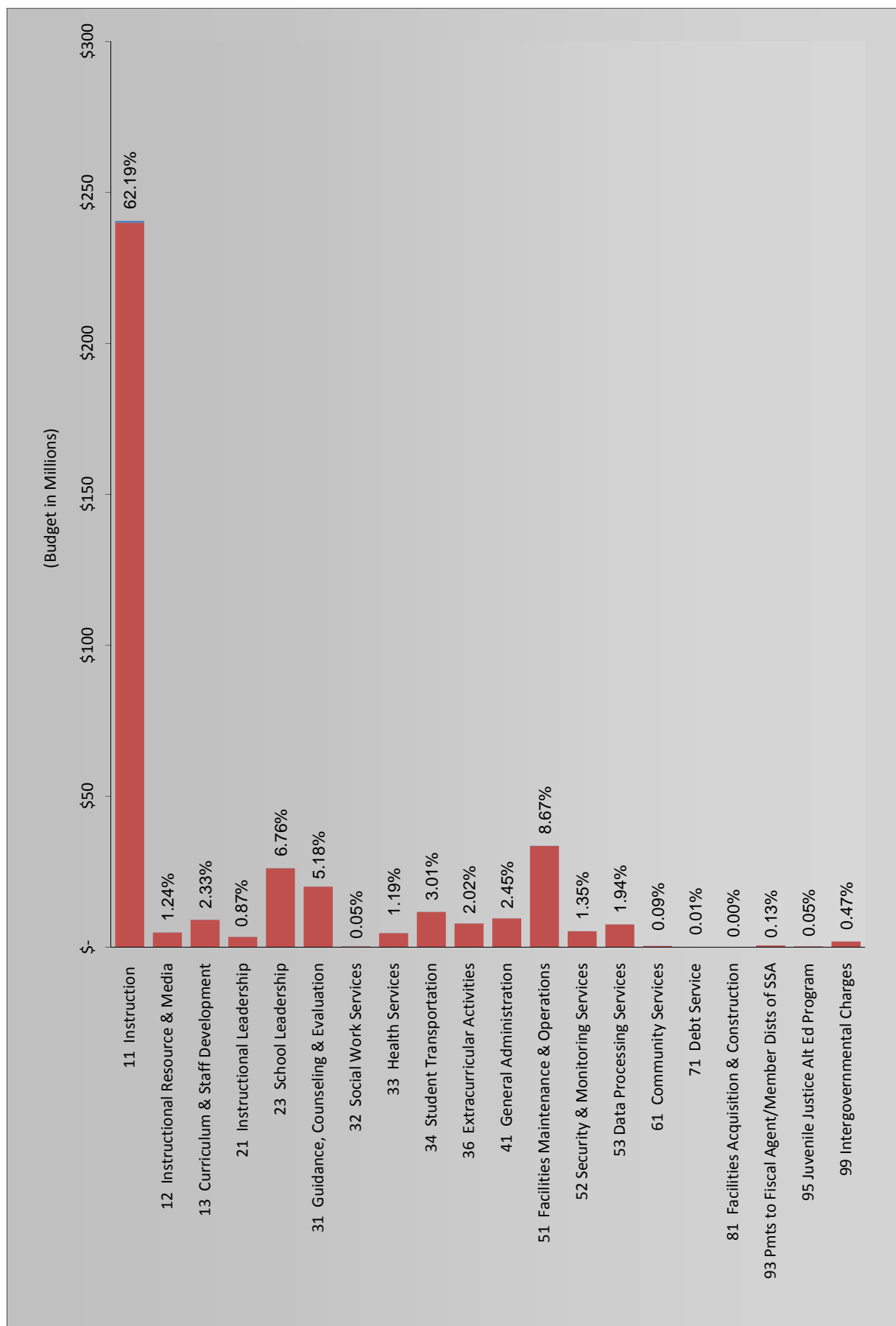
General Fund by Function

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Change From Prior Year
Revenues				
Property Taxes	\$ 133,510,804	\$ 143,681,922	\$ 160,851,411	11.9%
Other Local Sources	2,812,959	3,309,044	2,836,246	-14.3%
State Sources	181,546,945	206,538,264	220,148,276	6.6%
Federal Sources	3,769,967	3,768,600	2,410,000	-36.1%
Total Revenues	<u>\$ 321,640,675</u>	<u>\$ 357,297,830</u>	<u>\$ 386,245,933</u>	<u>8.1%</u>
Expenditures				
Instruction	\$ 196,851,534	\$ 216,590,290	\$ 239,942,806	10.8%
Instructional Resource & Media	4,443,661	4,673,170	4,795,710	2.6%
Curriculum & Staff Development	6,080,935	8,494,281	8,978,282	5.7%
Instructional Leadership	2,653,176	3,040,289	3,356,655	10.4%
School Leadership	21,444,731	23,421,939	26,077,774	11.3%
Guidance, Counseling & Evaluation	14,488,860	17,398,698	20,001,245	15.0%
Social Work Services	212,201	361,293	206,464	-42.9%
Health Services	3,659,225	4,236,787	4,584,528	8.2%
Student Transportation	9,925,645	11,010,796	11,601,480	5.4%
Extracurricular Activities	6,810,863	7,713,149	7,783,847	0.9%
General Administration	7,575,212	9,419,708	9,465,323	0.5%
Facilities Maintenance & Operations	29,075,803	31,440,233	33,447,053	6.4%
Security & Monitoring Services	4,154,115	4,824,191	5,214,529	8.1%
Data Processing Services	5,775,889	7,551,845	7,469,819	-1.1%
Community Services	440,887	469,206	331,511	-29.3%
Debt Service	16,230	20,000	20,000	0.0%
Facilities Acquisition & Construction	451,381	872,452	-	-100.0%
Pmts to Member Dists of SSA	417,838	470,400	520,400	10.6%
Juvenile Justice Alt Ed Pgm	116,444	225,000	200,000	-11.1%
Intergovernmental Charges	1,447,764	1,535,239	1,800,000	17.2%
Total Expenditures	<u>\$ 316,042,394</u>	<u>\$ 353,768,966</u>	<u>\$ 385,797,426</u>	<u>9.1%</u>
Net Revenues Over (Under)				
Expenditures	<u>\$ 5,598,281</u>	<u>\$ 3,528,864</u>	<u>\$ 448,507</u>	<u>-87.3%</u>
Other Sources (Uses)				
Other Sources	\$ 185,944	\$ 1,783,702	\$ 180,000	-89.9%
Other Uses	(65,000)	(1,492,500)	(105,000)	-93.0%
Net Sources (Uses)	<u>\$ 120,944</u>	<u>\$ 291,202</u>	<u>\$ 75,000</u>	<u>-74.2%</u>
Net Change In Fund Balance	\$ 5,719,225	\$ 3,820,066	\$ 523,507	-86.3%
Beginning Fund Balance - September 1	\$ 111,621,848	\$ 117,341,073	\$ 121,161,139	3.3%
Ending Fund Balance - August 31	<u>\$ 117,341,073</u>	<u>\$ 121,161,139</u>	<u>\$ 121,684,646</u>	<u>0.4%</u>

Klein Independent School District

2014-2015 Adopted Budget by Function - General Fund

For the Year Ending August 31, 2015

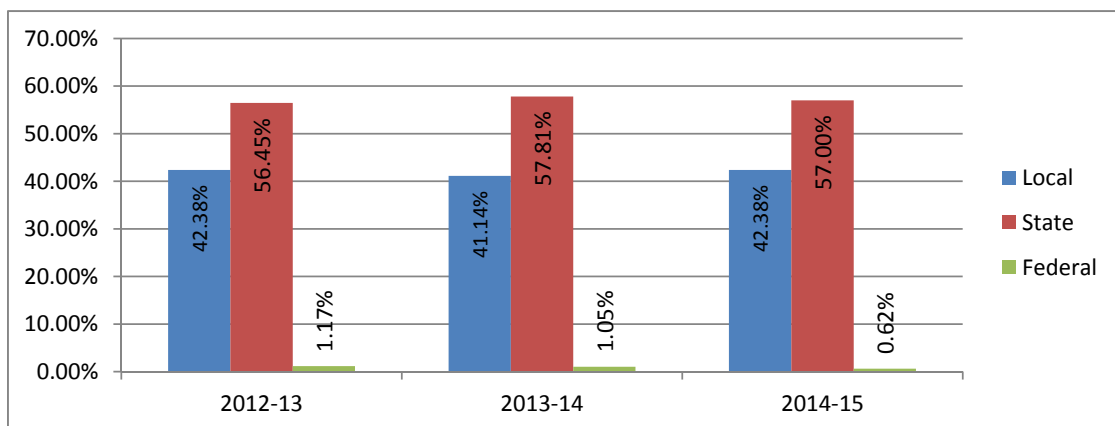


Klein Independent School District

Comparative Summary of Revenues

General Fund by Object

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Increase/ (Decrease)
Local Revenue Sources				
Current Year Tax Levy	\$ 131,134,735	\$ 141,129,161	\$ 157,993,604	\$ 16,864,443
Prior Year Tax Levy	1,114,559	1,197,944	1,341,094	143,150
Tax Certificates	4,563	-	-	-
Penalties & Interest	1,256,947	1,354,817	1,516,713	161,896
Tuition - Regular Day School	26,530	24,505	22,000	(2,505)
Tuition - Summer School	441,457	420,000	465,000	45,000
Student Fees	67,125	81,208	80,000	(1,208)
Interest Income	185,021	522,500	376,280	(146,220)
Facility Rental Income	192,541	525,940	400,000	(125,940)
Gifts and Donations	436,241	131,565	125,000	(6,565)
Insurance Recovery	49,344	94,707	-	(94,707)
Misc - Local Sources	467,951	533,906	455,966	(77,940)
Athletic Gate Receipts	555,459	530,580	531,000	420
Concession Sales	326,014	315,000	310,000	(5,000)
Excurr Intermediate Sources	65,276	129,133	71,000	(58,133)
Total Local Revenue	\$ 136,323,763	\$ 146,990,966	\$ 163,687,657	\$ 16,696,691
State Revenue Sources				
Available School Fund	\$ 20,334,119	\$ 11,319,623	\$ 11,686,520	\$ 366,897
Foundation School Program	147,693,811	178,853,205	186,848,464	7,995,259
Misc - State Sources	10,500	84,080	3,248,517	3,164,437
TRS On-Behalf	13,508,515	16,281,356	18,364,775	2,083,419
Total State Revenue	\$ 181,546,945	\$ 206,538,264	\$ 220,148,276	\$ 13,610,012
Federal Revenue Sources				
Indirect Costs	\$ 128,703	\$ 130,000	\$ 130,000	\$ -
SHARS	3,046,789	3,048,600	2,000,000	(1,048,600)
ROTC	330,336	340,000	280,000	(60,000)
E-Rate	264,139	250,000	-	(250,000)
Total Federal Revenue	\$ 3,769,967	\$ 3,768,600	\$ 2,410,000	\$ (1,358,600)
Total Revenues	\$ 321,640,675	\$ 357,297,830	\$ 386,245,933	\$ 28,948,103
Pupil Enrollment	46,764	47,819	49,672	1,853
Total Revenue Per Pupil	\$ 6,878	\$ 7,472	\$ 7,776	\$ 304



Klein Independent School District

Comparative Summary of Budget and Expenditures

General Fund by Object

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Increase/ (Decrease)
Payroll Costs				
Professional Salaries	\$ 192,675,022	\$ 207,963,530	\$ 229,277,343	\$ 21,313,813
Support Salaries	37,466,241	40,346,353	43,624,539	3,278,186
Substitutes	4,877,324	6,302,753	6,635,004	332,251
Stipends (Effective 9/1/2012)	5,915,418	7,265,683	7,992,311	726,628
Professional Extra Duty Pay	2,458,682	3,515,153	3,171,180	(343,973)
Overtime/Part-Time/Extra Duty	2,064,497	2,707,129	2,796,388	89,259
Medicare/FICA Alternative	3,279,263	3,625,144	3,821,433	196,289
Employer Insurance Contribution	12,514,592	15,068,845	16,451,814	1,382,969
Workers Comp/Unemployment	1,211,747	1,025,614	1,261,062	235,448
TRS On-Behalf	13,508,515	16,281,356	18,364,775	2,083,419
Teacher Retirement	4,672,593	5,786,815	9,423,614	3,636,799
Service & Attendance Bonus	841,675	1,859,707	1,380,000	(479,707)
Sick Leave Benefits	213,113	845,432	608,500	(236,932)
Incentives	236,954	370,545	354,372	(16,173)
Total Payroll Costs	\$ 281,935,636	\$ 312,964,059	\$ 345,162,335	\$ 32,198,276
Non-Payroll Costs				
Legal & Audit Fees	\$ 833,460	\$ 864,971	\$ 902,200	\$ 37,229
Appraisal & Tax Services	1,447,764	1,535,239	1,800,000	264,761
Professional & Consulting Services	625,981	1,611,992	826,150	(785,842)
Contract Repairs & Maintenance	1,997,331	2,241,947	2,241,947	-
Utilities	9,442,721	9,829,049	10,449,434	620,385
Operating Leases	1,112,116	1,196,398	1,334,161	137,763
Tuition	422,190	591,050	605,000	13,950
Other Contracted Services	2,469,131	3,615,445	5,406,510	1,791,065
Fuel	1,653,943	1,631,642	1,767,416	135,774
Maint & Operations Supplies	1,836,575	2,080,692	1,942,218	(138,474)
Textbook/Testing & Reading Mat.	1,188,790	1,090,885	1,067,046	(23,839)
General Supplies	3,983,344	5,138,966	4,687,156	(451,810)
Employee & Student Travel	1,598,088	2,298,751	1,929,181	(369,570)
Property/Casualty Insurance	2,711,008	2,817,876	3,101,991	284,115
Cy Fair Deaf Cooperative	417,838	470,400	520,400	50,000
Miscellaneous Operating Costs	861,021	1,155,752	1,526,206	370,454
Debt Service & Capital Outlay	1,505,457	2,633,852	528,075	(2,105,777)
Total Non-Payroll Costs	\$ 34,106,758	\$ 40,804,907	\$ 40,635,091	\$ (169,816)
Total General Fund	\$ 316,042,394	\$ 353,768,966	\$ 385,797,426	\$ 32,028,460

2014-2015 Adopted Budget Highlights

General Fund

Estimated Revenues

2013-2014 General Fund Estimated Revenue		\$359,081,532
• Property Tax Collections		\$17,169,489
• Miscellaneous Local Sources		(225,306)
• Interest Income		(146,220)
• Non-Recurring Donations and Insurance Proceeds		(101,272)
Local Revenue - Net Change		\$16,696,691
• State Aid - Foundation School Program (FSP) and Available School Fund (ASF)		8,361,426
• State Aid - Foundation School Program Contribution for Increases by HB5		3,165,167
• TRS On-Behalf Payments		2,083,419
State Revenue - Net Change		\$13,610,012
• SHARS Program Reimbursements		(\$1,048,600)
• E-Rate and ROTC Program Reimbursements		(310,000)
Federal Revenue - Net Change		(\$1,358,600)
• Other Sources - Non-Recurring Transfer In from Health Insurance Fund		(\$1,584,702)
• Other Sources - Sale of Furniture, Fixtures, and Equipment		(19,000)
Other Sources - Net Change		(\$1,603,702)
2014-2015 General Fund Estimated Revenue		\$386,425,933

Appropriations

2013-2014 General Fund Amended Budget		\$355,261,466
• 2014-2015 Personnel Unit Additions	<u>Total Units</u>	
Classroom Teachers	66.5	\$3,823,750
Fine Arts and P.E. Teachers	17.5	1,006,250
Special Education Teachers & CoTeachers	18.0	1,035,000
Special Education Professional Support	18.0	1,215,000
Special Education Paraprofessional Support	18.0	386,000
Librarian, Registrar, Counselors	10.5	703,500
Campus Administration	10.0	811,000
Campus-Based Instructional Specialists	7.0	420,000
Paraprofessional Support - Campus-Based	6.7	167,500
Technology - IT and BIS	6.0	360,000
Support Personnel - Auxiliary	6.0	180,000
Police Dispatchers & Crossing Guard	4.0	124,000
Other Personnel - Central Office	3.0	150,000
Professional Support - KIC, SSC, & KMPC	<u>3.0</u>	<u>180,000</u>
Total 2014-2015 Personnel Units	194.2	\$10,562,000

2014-2015 Adopted Budget Highlights - Continued Appropriations

• Five Percent (5%) Salary Increase	\$13,210,065
• TRS Contribution Increase due to HB 5, Wage Increases, and Growth	3,656,553
• TRS On-Behalf	2,083,419
• Employer Healthcare Contribution Increase and Growth	1,393,311
• Funded/Unfilled Allocations From 2013-14	712,748
• Control Point Increase	525,000
• Stipends, Extra Duty/Tutoring, and Overtime Pay	455,741
• Substitutes	332,251
• Attendance Bonus & Accrued Sick Leave (2012-13 Paid in 2013-14)	(732,812)

Payroll - Net Change	\$32,198,276
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• Other Contracted Services	\$1,805,015
• Utilities	620,385
• Operating Leases	137,763
• Professional & Consulting Services	(483,852)

Contracted Services - Net Change	\$2,079,311
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• Fuel	\$135,774
• Maintenance and Operating Supplies	(138,474)
• General Supplies and Reading Materials	(475,649)

Supplies and Materials - Net Change	(\$478,349)
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• Bond Election Costs	\$387,700
• Property & Liability Insurance	284,115
• Other Miscellaneous Operating Costs	32,754
• Employee and Student Travel	(369,570)

Miscellaneous Operating Costs - Net Change	\$334,999
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• Non-Recurring Capital Projects	(\$1,001,853)
• Non-Recurring Vehicles and Capital Equipment Purchases	(1,103,924)

Capital Outlay - Net Change	(\$2,105,777)
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• Non-Recurring Transfer to Debt Service Fund for Lower Tax Rate	(\$1,400,000)
• Other Uses Increase for Campus Vending	12,500

Other Uses - Net Change	(\$1,387,500)
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2014-2015 General Fund Adopted Budget	\$385,902,426
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Klein Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds by Grant and Function
For the Year Ending August 31, 2015

	ESEA Title I Part A - Improving Basic Programs 211	IDEA Part B - Formula 224	IDEA Part B - Preschool 225	National School Lunch Program 240
Revenues				
Local Sources	\$ -	\$ -	\$ -	\$ 10,103,321
State Sources	-	-	-	609,615
Federal Sources	6,137,767	6,378,501	111,610	12,369,176
Total Revenues	<u>\$ 6,137,767</u>	<u>\$ 6,378,501</u>	<u>\$ 111,610</u>	<u>\$ 23,082,112</u>
Expenditures				
Instruction	\$ 3,912,023	\$ 4,997,260	\$ 111,610	\$ -
Instructional Resource & Media	-	-	-	-
Curriculum & Staff Development	1,662,027	34,500	-	-
Instructional Leadership	53,257	42,020	-	-
School Leadership	-	-	-	-
Guidance, Counseling & Evaluation	-	1,302,221	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student Transportation	-	2,500	-	-
Food Service	-	-	-	22,726,907
Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Facilities Maintenance & Operations	-	-	-	355,205
Security & Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	510,460	-	-	-
Member Dist of Shared Services	-	-	-	-
Total Expenditures	<u>\$ 6,137,767</u>	<u>\$ 6,378,501</u>	<u>\$ 111,610</u>	<u>\$ 23,082,112</u>
Net Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources (Uses)				
Other Sources	\$ -	\$ -	\$ -	\$ 70,000
Other Uses	-	-	-	-
Net Sources Over (Under) Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>
Net Change In Fund Balance	\$ -	\$ -	\$ -	\$ 70,000
Beginning Fund Balance - September 1	\$ -	\$ -	\$ -	\$ 3,511,476
Ending Fund Balance - August 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,581,476</u>

Klein Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds by Grant and Function
For the Year Ending August 31, 2015

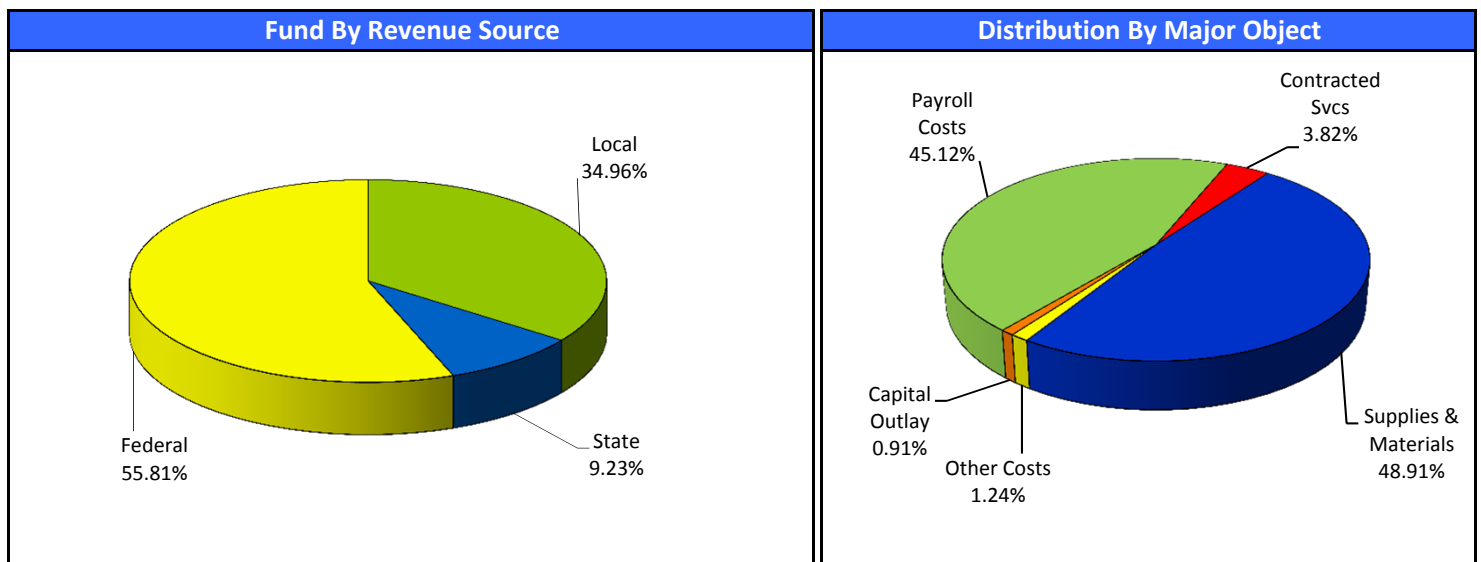
Career and Technical - Basic Grant 244	ESEA Title II Part A - Teacher & Principal Training & Recruit 255	Title III Part A - English Language Acquisition & Enhancement 263	Medicaid Administrative Claiming Program 272	State Supplemental Visually Impaired 385
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	20,000
352,081	572,986	655,958	86,700	-
<u>\$ 352,081</u>	<u>\$ 572,986</u>	<u>\$ 655,958</u>	<u>\$ 86,700</u>	<u>\$ 20,000</u>
\$ 204,875	\$ -	\$ 259,391	\$ -	\$ -
-	-	-	-	-
104,576	561,736	365,317	-	-
31,000	1,250	-	-	-
-	9,500	11,000	-	-
11,630	500	7,000	-	20,000
-	-	-	-	-
-	-	-	86,700	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	13,250	-	-
-	-	-	-	-
<u>\$ 352,081</u>	<u>\$ 572,986</u>	<u>\$ 655,958</u>	<u>\$ 86,700</u>	<u>\$ 20,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Klein Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds by Grant and Function
For the Year Ending August 31, 2015

	Instructional Materials Allotment 410	Campus Activity Funds 461	Non-Recurring Special Revenue Funds	Total 2014-15 Special Revenue Funds
Revenues				
Local Sources	\$ -	\$ 6,600,500	\$ -	\$ 16,703,821
State Sources	3,781,805	-	-	4,411,420
Federal Sources	-	-	-	26,664,779
Total Revenues	<u>\$ 3,781,805</u>	<u>\$ 6,600,500</u>	<u>\$ -</u>	<u>\$ 47,780,020</u>
Expenditures				
Instruction	\$ 3,601,805	\$ -	\$ -	\$ 13,086,964
Instructional Resource & Media	130,000	-	-	130,000
Curriculum & Staff Development	50,000	-	-	2,778,156
Instructional Leadership	-	-	-	127,527
School Leadership	-	-	-	20,500
Guidance, Counseling & Evaluation	-	-	-	1,341,351
Social Work Services	-	-	-	-
Health Services	-	-	-	86,700
Student Transportation	-	-	-	2,500
Food Service	-	-	-	22,726,907
Extracurricular Activities	-	6,600,500	-	6,600,500
General Administration	-	-	-	-
Facilities Maintenance & Operations	-	-	-	355,205
Security & Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	-	-	523,710
Member Dist of Shared Services	-	-	-	-
Total Expenditures	<u>\$ 3,781,805</u>	<u>\$ 6,600,500</u>	<u>\$ -</u>	<u>\$ 47,780,020</u>
Net Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources (Uses)				
Other Sources	\$ -	\$ -	\$ -	\$ 70,000
Other Uses	-	-	-	-
Net Sources Over (Under) Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>
Net Change In Fund Balance	\$ -	\$ -	\$ -	\$ 70,000
Beginning Fund Balance - September 1	\$ -	\$ 3,929,333	\$ 26,879	\$ 7,467,688
Ending Fund Balance - August 31	<u>\$ -</u>	<u>\$ 3,929,333</u>	<u>\$ 26,879</u>	<u>\$ 7,537,688</u>

**Klein Independent School District
Statement of Expenditure Budgets
Special Revenue Funds by Grant and Major Object
For The Year Ending August 31, 2015**

Program	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Capital Outlay	Total
ESEA, Title I, Part A	\$ 4,869,478	\$ 453,593	\$ 514,696	\$ 300,000	\$ -	\$ 6,137,767
IDEA - Part B, Formula	5,558,725	742,276	75,000	2,500	-	6,378,501
IDEA - Part B, Preschool	111,610	-	-	-	-	111,610
National School Lunch Program	9,970,873	473,952	12,030,741	206,546	400,000	23,082,112
Career and Technical – Basic Grant	104,576	40,150	143,271	30,000	34,084	352,081
ESEA Title II, Part A – Training	534,499	11,800	1,267	25,420	-	572,986
Title III, Part A – ELA	302,750	105,540	220,668	27,000	-	655,958
Medicaid Administrative Claiming	86,700	-	-	-	-	86,700
State Supplemental Visually Impaired	20,000	-	-	-	-	20,000
Instructional Materials Allotment	-	-	3,781,805	-	-	3,781,805
Campus Activity Fund	-	-	6,600,500	-	-	6,600,500
Total Special Revenue Budgets	\$ 21,559,211	\$ 1,827,311	\$ 23,367,948	\$ 591,466	\$ 434,084	\$ 47,780,020



Discussion

The Food Service Fund (National School Lunch Program) is used exclusively for child nutrition purposes, utilizing the modified accrual basis of accounting. A separate bank account is maintained for this budgeted fund, and it is considered a special revenue fund based on the following criteria: (1) User fees are charged to supplement the National School Lunch Program (NSLP), and (2) The General Fund subsidizes the Food Service Program for all expenditures in excess of NSLP, and (3) The District does not consider the Food Service Program completely self-supporting.

Klein Independent School District
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds by Function

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Increase / (Decrease)
Revenues				
Local Sources	\$ 15,971,789	\$ 16,834,822	\$ 16,703,821	\$ (131,001)
State Sources	2,868,839	5,500,161	4,411,420	(1,088,741)
Federal Sources	26,820,043	27,553,327	26,664,779	(888,548)
Total Revenues	<u>\$ 45,660,671</u>	<u>\$ 49,888,310</u>	<u>\$ 47,780,020</u>	<u>\$ (2,108,290)</u>
Expenditures				
Instruction	\$ 18,832,595	\$ 21,811,131	\$ 13,086,964	\$ (8,724,167)
Instructional Resource & Media	84,645	171,210	130,000	(41,210)
Curriculum & Staff Development	2,549,217	3,097,211	2,778,156	(319,055)
Instructional Leadership	87,593	110,135	127,527	17,392
School Leadership	156,884	174,066	20,500	(153,566)
Guidance, Counseling & Evaluation	2,163,147	1,856,343	1,341,351	(514,992)
Social Work Services	128,663	16,350	-	(16,350)
Health Services	89,922	121,296	86,700	(34,596)
Student Transportation	245,680	251,775	2,500	(249,275)
Food Service	20,090,723	22,659,397	22,726,907	67,510
Extracurricular Activities	11,163	42,280	6,600,500	6,558,220
General Administration	-	-	-	-
Facilities Maint & Operations	316,247	311,750	355,205	43,455
Security & Monitoring Services	3,500	-	-	-
Data Processing Services	-	-	-	-
Community Services	391,670	462,491	523,710	61,219
Facilities Acquisition & Construction	-	25,000	-	(25,000)
Shared Service Arrangement	-	-	-	-
Total Expenditures	<u>\$ 45,151,649</u>	<u>\$ 51,110,435</u>	<u>\$ 47,780,020</u>	<u>\$ (3,330,415)</u>
Net Revenues Over (Under)				
Expenditures	<u>\$ 509,022</u>	<u>\$ (1,222,125)</u>	<u>\$ -</u>	<u>\$ 1,222,125</u>
Other Sources (Uses)				
Other Sources	\$ 65,000	\$ 67,500	\$ 70,000	\$ 2,500
Other Uses	-	-	-	-
Net Sources (Uses)	<u>\$ 65,000</u>	<u>\$ 67,500</u>	<u>\$ 70,000</u>	<u>\$ 2,500</u>
Net Change In Fund Balance	\$ 574,022	\$ (1,154,625)	\$ 70,000	\$ 1,224,625
Beginning Fund Balance - September 1	\$ 8,048,291	\$ 8,622,313	\$ 7,467,688	\$ (1,154,625)
Ending Fund Balance - August 31	<u>\$ 8,622,313</u>	<u>\$ 7,467,688</u>	<u>\$ 7,537,688</u>	<u>\$ 70,000</u>

Klein Independent School District
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund

	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Increase / (Decrease)	Change From Prior Year
Revenues					
Property Taxes	\$ 51,441,182	\$ 54,169,782	\$ 54,526,268	\$ 356,486	0.7%
Other Local Sources	437,888	135,000	139,200	4,200	3.1%
State Sources	9,572,626	12,272,536	10,435,345	(1,837,191)	-15.0%
Federal Sources	1,713,247	1,662,199	1,791,163	128,964	7.8%
Total Revenues	<u>\$ 63,164,943</u>	<u>\$ 68,239,517</u>	<u>\$ 66,891,976</u>	<u>\$ (1,347,541)</u>	<u>-2.0%</u>
Expenditures					
Principal	\$ 29,150,000	\$ 32,900,000	\$ 30,775,000	\$ (2,125,000)	-6.5%
Interest	34,138,584	34,636,716	36,604,227	1,967,511	5.7%
Bond Issuance Fees	1,007,304	10,000	18,000	8,000	80.0%
Total Expenditures	<u>\$ 64,295,888</u>	<u>\$ 67,546,716</u>	<u>\$ 67,397,227</u>	<u>\$ (149,489)</u>	<u>-0.2%</u>
Net Revenues Over (Under)					
Expenditures	<u>\$ (1,130,945)</u>	<u>\$ 692,801</u>	<u>\$ (505,251)</u>	<u>\$ (1,198,052)</u>	<u>-172.9%</u>
Other Sources (Uses)					
Other Sources	\$ 82,116,052	\$ 1,400,000	\$ -	\$ (1,400,000)	-100.0%
Other Uses	<u>(81,393,293)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Net Sources (Uses)	<u>\$ 722,759</u>	<u>\$ 1,400,000</u>	<u>\$ -</u>	<u>\$ (1,400,000)</u>	<u>-100.0%</u>
Net Change in Fund Balance	<u>\$ (408,186)</u>	<u>\$ 2,092,801</u>	<u>\$ (505,251)</u>	<u>\$ (2,598,052)</u>	<u>-124.1%</u>
Beginning Fund Balance - September 1	<u>\$ 19,935,384</u>	<u>\$ 19,527,198</u>	<u>\$ 21,619,999</u>	<u>\$ 2,092,801</u>	<u>10.7%</u>
Ending Fund Balance - August 31	<u>\$ 19,527,198</u>	<u>\$ 21,619,999</u>	<u>\$ 21,114,748</u>	<u>\$ (505,251)</u>	<u>-2.3%</u>

Discussion

The District issues general obligation bonds to provide funds for the construction and equipment of school facilities, buses, technology, and to refund general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These are issued as 5-30 year current interest bonds, term bonds, and capital appreciation bonds (CABs) with various amounts of principal maturing each year.

The Debt Service tax rate is determined by the amount of annual payments to service bonded indebtedness, approved by the local taxpayers. Additional resources come from interest earnings, and state aid generated by the EDA and IFA programs. Current outstanding debt consists of bonds sold from voter authorizations totaling \$190 million, \$224.15 million, and \$646.9 million in 1999, 2004, and 2008 respectively. As of 8/31/14, the District has authorized but unissued unlimited tax bonds totaling \$129.31 million from the 2008 authorization.

Klein Independent School District
General Obligation Bonds
Principal and Interest Schedule as of September 1, 2014

Year Ended August 31	Principal	Interest	Total	Percent Retire
2015	30,775,000	35,610,095	66,385,095	5.40%
2016	32,860,000	33,284,313	66,144,313	10.77%
2017	33,415,000	31,962,189	65,377,189	16.09%
2018	31,610,000	30,562,488	62,172,488	21.14%
2019	30,160,000	29,145,104	59,305,104	25.96%
2020	28,675,000	27,785,878	56,460,878	30.55%
2021	30,060,000	26,586,551	56,646,551	35.15%
2022	27,995,000	25,196,263	53,191,263	39.48%
2023	27,400,000	23,854,070	51,254,070	43.64%
2024	23,940,000	22,701,257	46,641,257	47.44%
2025	25,105,000	21,630,598	46,735,598	51.23%
2026	26,325,000	20,512,366	46,837,366	55.04%
2027	27,470,000	19,288,843	46,758,843	58.84%
2028	28,905,000	18,044,569	46,949,569	62.66%
2029	30,020,000	16,745,909	46,765,909	66.46%
2030	31,450,000	15,372,818	46,822,818	70.27%
2031	32,955,000	13,906,728	46,861,728	74.07%
2032	30,230,000	12,355,008	42,585,008	77.54%
2033	25,100,000	10,951,642	36,051,642	80.47%
2034	24,300,000	9,679,691	33,979,691	83.23%
2035	25,455,000	8,440,011	33,895,011	85.98%
2036	26,630,000	7,149,888	33,779,888	88.73%
2037	27,875,000	5,795,039	33,670,039	91.47%
2038	29,175,000	4,372,461	33,547,461	94.19%
2039	20,065,000	2,882,105	22,947,105	96.06%
2040	18,785,000	1,844,640	20,629,640	97.73%
2041	12,480,000	867,030	13,347,030	98.82%
2042	7,255,000	418,025	7,673,025	99.44%
2043	4,175,000	178,540	4,353,540	99.80%
2044	2,445,000	48,900	2,493,900	100.00%
	<u>\$ 753,090,000</u>	<u>\$ 477,173,019</u>	<u>\$ 1,230,263,019</u>	

Discussion

The District issued new Unlimited Tax Schoolhouse Bonds totaling \$44 million in April 2014. The bonds will be used primarily for full or partial construction of two new elementary schools; renovations to existing facilities; and various technology initiatives.

**Klein Independent School District
General Obligation Bonds
Interest Rates and Maturity Schedule**

Series	Interest Rate Payable	Amounts Original Issue	Maturity Date	Bond Balance as of 9/1/2014	2014-15 Projected Additions	2014-15 Reductions	Estimated Ending Balance 8/31/2015
* 2005	3.50-5.50%	58,000,000	2031	19,100,000	-	(1,900,000)	17,200,000
2005-A	3.00-5.00%	64,450,000	2019	24,675,000	-	(7,610,000)	17,065,000
* 2006	3.50-5.50%	53,000,000	2032	10,795,000	-	(1,555,000)	9,240,000
* 2007	4.00-5.50%	45,000,000	2032	25,650,000	-	(1,275,000)	24,375,000
2008	4.00-5.00%	32,000,000	2033	23,300,000	-	(750,000)	22,550,000
2008-A	3.25-5.00%	184,905,000	2038	167,300,000	-	(6,200,000)	161,100,000
2009-A	2.00-2.50%	17,125,000	2019	11,770,000	-	(820,000)	10,950,000
2009-B	3.00-5.00%	45,000,000	2039	31,400,000	-	(740,000)	30,660,000
2010-A	2.50-5.00%	38,135,000	2040	29,125,000	-	(2,840,000)	26,285,000
2010-B	4.98-5.76%	88,865,000	2040	88,865,000	-	-	88,865,000
2010-R	2.00-5.00%	29,240,000	2023	28,255,000	-	(795,000)	27,460,000
2011	3.00-5.00%	83,900,000	2041	80,050,000	-	(1,535,000)	78,515,000
2012-A	2.00-5.00%	57,000,000	2042	49,080,000	-	(1,050,000)	48,030,000
2012-B	2.00-4.00%	18,390,000	2023	14,655,000	-	(1,425,000)	13,230,000
2013-A	1.50-5.00%	79,305,000	2043	77,590,000	-	(1,270,000)	76,320,000
2013-B	4.00-5.00%	27,480,000	2027	27,480,000	-	-	27,480,000
2014	3.00-3.75%	44,000,000	2044	44,000,000	-	(1,010,000)	42,990,000
2015	TBD	75,000,000	2045	-	75,000,000	-	75,000,000
Total				\$ 753,090,000	\$ 75,000,000	\$ (30,775,000)	\$ 797,315,000

* Portions of original principal included in the 2008-A, 2010, or 2013-B refundings.

**Klein Independent School District
General Obligation Bonds
Bond Sales Data**

Sale Date	Sale Amount		Successful Bidder/Purchaser	Net Effective Interest Rate	Ratings	
					Moody's	Standard & Poor's
01/01/05	58.0	Million	Wells Fargo Bank N.A.	4.500762%	Aaa	AAA
09/01/05	64.5	Million ^(a)	First Southwest Company	3.824924%	Aaa	AAA
02/01/06	53.0	Million	Morgan Stanley & Co., Inc.	4.483942%	Aaa	AAA
01/01/07	45.0	Million	UBS Securities LLC	4.244525%	Aaa	AAA
01/01/08	32.0	Million	Morgan Stanley & Company, Inc.	4.400116%	Aaa	AAA
07/31/08	184.905	Million ^(b)	First Southwest Company	4.869242%	Aaa	AAA
05/01/09	17.125	Million ^(c)	First Southwest Company	3.176353%	Aa2	AA
05/01/09	45.0	Million	First Southwest Company	4.633517%	Aa2	AA
05/01/10	38.135	Million	Morgan Keegan & Co., Inc.	3.459995%	Aaa	AAA
05/01/10	88.865	Million ^(d)	Morgan Keegan & Co., Inc.	3.778160%	Aaa	AAA
07/22/10	29.240	Million ^(e)	Morgan Keegan & Co., Inc. & Coastal Securities, Inc.	2.872988%	Aaa	AAA
05/01/11	83.900	Million	Banc of America Merrill Lynch	4.720682%	Aaa	AAA
04/01/12	57.000	Million	Morgan Keegan & Co., Inc.	3.912765%	Aaa	AAA
04/01/12	18.390	Million	Morgan Keegan & Co., Inc.	2.120977%	Aaa	AAA
04/01/13	79.305	Million	Raymond James & Assoc., Wells Fargo Bank N.A., Southwest Securities, Inc., Rice Financial Products Co., BOSC, Inc.	2.949174%	Aaa	AAA
04/01/13	27.480	Million	Raymond James & Assoc., Wells Fargo Bank N.A., Southwest Securities, Inc., Rice Financial Products Co., BOSC, Inc.	2.817542%	Aa1	AA
04/01/14	44.000	Million	Banc of America Merrill Lynch	3.702276%	Aaa	AAA

- (a) This refunding includes a \$735,000 Capital Appreciation Bond that matured 8/1/2008, and does not include any new bonds.
- (b) This refunding includes \$166,325,000 new money bonds, \$1,675,000 premiums, and \$16,905,000 refunded bonds, for a total authorization of \$168,000,000 from the 2004 and 2008 elections.
- (c) Refunded bonds from prior sales including Unlimited Tax Schoolhouse Bonds from Series 1998 and 1999.
- (d) This series is comprised of taxable Build America Bonds, a program under the American Recovery and Reinvestment Act of 2009.
- (e) This refunding includes a \$795,000 Capital Appreciation Bond that matures 8/1/2015, and Unlimited Tax Schoolhouse Bond Series 2002, 2003, and 2003-A.

Klein Independent School District
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Fund by Function

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Unaudited Actual	2014-15 Adopted Budget
Revenues					
Local Sources	\$ 377,828	\$ 209,379	\$ 88,262	\$ 203,565	\$ -
Federal Sources	-	103,827	-	-	-
Total Revenues	<u>\$ 377,828</u>	<u>\$ 313,206</u>	<u>\$ 88,262</u>	<u>\$ 203,565</u>	<u>\$ -</u>
Expenditures					
Instruction	\$ 1,397,213	\$ 11,642,341	\$ 12,737,840	\$ 12,569,692	\$ 18,477,526
Instructional Leadership	3,846	6,558	-	31,515	46,327
Student Transportation	2,399,378	707,578	342,271	1,615,634	2,374,993
Facilities Maintenance & Operations	99,548	18,785	5,896	14,706	21,618
Security & Monitoring Services	644,071	86,688	183,081	505,069	742,455
Data Processing Services	-	-	59,853	-	-
Debt Service	556,960	307,440	4,981	537,012	789,411
Facilities Acquisition & Construction	<u>77,744,337</u>	<u>122,181,459</u>	<u>60,048,084</u>	<u>35,746,560</u>	<u>52,547,670</u>
Total Expenditures	<u>\$ 82,845,353</u>	<u>\$ 134,950,849</u>	<u>\$ 73,382,006</u>	<u>\$ 51,020,188</u>	<u>\$ 75,000,000</u>
Net Revenues Over (Under)					
Expenditures	<u>\$ (82,467,525)</u>	<u>\$ (134,637,643)</u>	<u>\$ (73,293,744)</u>	<u>\$ (50,816,623)</u>	<u>\$ (75,000,000)</u>
Other Sources (Uses)					
Issuance of Bonds	\$ 83,900,000	\$ 51,115,000	\$ 36,840,000	\$ 44,000,000	\$ 75,000,000
Premium/Discount-Bond Issuance	111,617	6,192,440	1,160,000	899,845	-
Sale of Real or Personal Property	-	21,944	304,911	-	-
Operating Transfer In	-	1,200,000	-	-	-
Extraordinary Items	-	38,834	-	-	-
Net Sources (Uses)	<u>\$ 84,011,617</u>	<u>\$ 58,568,218</u>	<u>\$ 38,304,911</u>	<u>\$ 44,899,845</u>	<u>\$ 75,000,000</u>
Net Change In Fund Balance	\$ 1,544,092	\$ (76,069,425)	\$ (34,988,833)	\$ (5,916,778)	\$ -
Beginning Fund Balance - September 1	\$ 160,387,069	\$ 161,931,161	\$ 85,861,736	\$ 50,872,903	\$ 44,956,125
Ending Fund Balance - August 31	<u>\$ 161,931,161</u>	<u>\$ 85,861,736</u>	<u>\$ 50,872,903</u>	<u>\$ 44,956,125</u>	<u>\$ 44,956,125</u>

Expenditures By Project Type

Project Type	2010-11	2011-12	2012-13	2013-14	2014-15
Land Purchase	\$ 1,710,445	\$ 4,516,187	\$ 4,937,578	\$ 483,707	\$ 711,053
Building Construction	36,940,186	91,927,359	28,302,936	19,506,127	28,674,130
Building Improvements	26,135,298	13,632,820	18,673,223	7,762,274	11,410,592
Architect/Engineer/Attorney Fees	8,697,834	4,397,836	1,626,200	2,473,646	3,636,275
Furniture/Equipment/Supplies	8,804,630	20,472,047	19,837,088	20,257,422	29,778,539
Cost of Selling Bonds	<u>556,960</u>	<u>4,600</u>	<u>4,981</u>	<u>537,012</u>	<u>789,411</u>
Total Expenditures	<u>\$ 82,845,353</u>	<u>\$ 134,950,849</u>	<u>\$ 73,382,006</u>	<u>\$ 51,020,188</u>	<u>\$ 75,000,000</u>

Campus & Department Budgets



Section III

Klein Independent School District
Adopted Campus Budgets by Organization
For The Year Ending August 31, 2015

Campuses	Projected Enrollment	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Capital Outlay	Total
Klein High	4,039	\$ 11,777,887	\$ 54,766	\$ 191,873	\$ 89,567	\$ -	\$ 12,114,093
Klein Forest High	3,684	11,992,769	62,000	204,964	55,060	-	12,314,793
Klein Forest High School Project	-	2,309,548	5,000	14,000	1,000	-	2,329,548
Klein Oak High	4,025	11,424,889	47,116	189,192	97,918	-	11,759,115
Klein Collins High	3,621	10,180,943	40,938	200,578	62,790	-	10,485,249
Klein Intermediate	1,284	5,577,831	15,970	52,039	1,200	-	5,647,040
Hildebrandt Intermediate	1,146	3,838,282	22,086	39,813	-	-	3,900,181
Wunderlich Intermediate	1,538	6,341,398	16,065	65,705	1,335	-	6,424,503
Strack Intermediate	1,161	4,037,123	19,428	42,365	900	-	4,099,816
Kleb Intermediate	1,323	4,196,837	19,207	52,069	-	-	4,268,113
Doerre Intermediate	1,196	4,252,814	17,366	45,282	1,900	-	4,317,362
Schindewolf Intermediate	1,278	4,180,880	19,856	48,276	1,300	-	4,250,312
Krimmel Intermediate	1,211	4,011,914	22,566	42,326	450	-	4,077,256
Ulrich Intermediate	1,149	3,879,737	24,475	37,423	700	-	3,942,335
Kohrville Elementary	759	2,686,078	15,700	17,888	1,978	-	2,721,644
Northampton Elementary	910	3,053,676	11,200	28,788	2,451	-	3,096,115
Haude Elementary	694	2,723,148	11,090	20,971	451	-	2,755,660
Greenwood Forest Elementary	725	2,750,507	12,066	20,682	1,001	-	2,784,256
Epps Island Elementary	811	2,195,959	11,898	25,200	1,451	-	2,234,508
Theiss Elementary	611	2,576,580	8,475	20,227	451	-	2,605,733
Benfer Elementary	713	2,638,142	11,716	21,308	921	-	2,672,087
Kaiser Elementary	799	2,223,971	10,266	26,468	1,251	-	2,261,956
Brill Elementary	757	2,588,697	13,220	20,403	1,751	-	2,624,071
Ehrhardt Elementary	652	2,163,027	9,041	16,171	451	-	2,188,690
Lemm Elementary	607	2,399,013	9,150	16,675	2,601	-	2,427,439
Nitsch Elementary	784	3,131,740	9,376	24,713	2,651	-	3,168,480
Krahn Elementary	785	2,949,750	9,932	23,221	3,484	-	2,986,387
Roth Elementary	712	2,453,738	7,066	24,381	2,451	-	2,487,636
Kuehnle Elementary	760	2,912,065	12,900	21,652	601	-	2,947,218
Mittelstadt Elementary	882	3,151,449	12,216	28,417	701	-	3,192,783
Klenk Elementary	788	3,020,201	15,716	21,301	451	-	3,057,669
Eiland Elementary	572	1,936,709	11,185	14,945	651	-	1,963,490
Schultz Elementary	905	2,955,421	12,246	29,227	951	-	2,997,845
Hassler Elementary	696	2,745,831	11,216	19,839	1,051	500	2,778,437
Kreinhop Elementary	879	2,846,126	10,132	29,160	1,901	-	2,887,319
McDougle Elementary	693	2,251,876	12,250	16,690	3,326	-	2,284,142
Metzler Elementary	883	3,206,619	18,845	19,495	3,051	-	3,248,010
Benignus Elementary	930	3,427,867	12,391	29,307	1,901	-	3,471,466
Frank Elementary	622	2,556,185	8,500	20,719	451	-	2,585,855
Mueller Elementary	880	2,826,034	12,382	28,117	751	-	2,867,284
Blackshear Elementary	989	3,111,943	19,390	25,629	1,351	-	3,158,313
Zwink Elementary	933	2,801,799	16,875	21,755	3,951	-	2,844,380
Bernshausen Elementary	716	2,371,364	11,844	21,051	451	-	2,404,710
Grace England PreK/EC Center	570	928,581	4,975	21,801	-	-	955,357
French Elementray	-	121,325	550	5,875	250	-	128,000
Total Campus Budgets	49,672	\$ 167,708,273	\$ 740,648	\$ 1,907,981	\$ 359,254	\$ 500	\$ 170,716,656

**Klein Independent School District
Adopted Department Budgets by Project
For The Year Ending August 31, 2015**

Departments	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Debt Service	Capital Outlay	Total
Bilingual/ESL Local	\$ 12,088,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,088,427
Bilingual/ESL State	4,338,105	174,500	55,157	32,290	-	-	4,600,052
Special Education	31,902,637	824,509	44,259	615,156	-	-	33,386,561
Compensatory Education	3,576,732	-	2,600	4,962	-	-	3,584,294
High School Allotment	3,560,938	161,200	57,090	60,150	-	-	3,839,378
Health & Physical Education	12,853,045	3,975	102,826	8,361	-	-	12,968,207
Instructional Fine Arts	15,459,102	105,160	262,337	3,200	-	-	15,829,799
Summer Sch & Athletic Camps	676,386	4,250	47,875	-	-	-	728,511
Academic Enrichment	394,800	15,250	97,219	32,625	-	-	539,894
Therapeutic Education Program	2,580,016	3,055	9,895	800	-	-	2,593,766
Career & Technical Education	10,183,878	16,050	309,038	266,500	-	-	10,775,466
Vistas High School of Choice	1,529,216	5,000	16,009	2,000	-	-	1,552,225
DAEP	2,077,492	7,661	29,100	839	-	-	2,115,092
Internal Audit Services	196,533	1,430	250	5,833	-	-	204,046
Multipurpose Center	289,603	5,050	17,500	1,600	-	-	313,753
Research, Accountability & Data	1,238,599	298,600	212,700	16,650	-	95,000	1,861,549
Information Technology	3,815,740	1,458,060	608,000	52,253	-	-	5,934,053
North Transportation Center	6,131,396	179,184	1,316,009	8,500	-	-	7,635,089
South Transportation Center	2,699,535	35,447	418,650	2,130	-	-	3,155,762
Extracurricular Academics	569,370	3,552	-	8,000	-	-	580,922
Extracurricular Athletics	3,261,247	280,790	429,147	380,124	-	85,000	4,436,308
Athletic Concessions	103,926	500	125,588	2,000	-	-	232,014
Extracurricular Fine Arts	800,093	20,000	74,029	206,282	-	-	1,100,404
Student Support Services Admin	428,417	9,425	13,012	19,300	-	-	470,154
Superintendent	595,413	8,800	4,800	47,525	-	-	656,538
Mail Room/Copy Center	1,585	34,600	62,614	220	-	-	99,019
Human Resource Services	1,236,220	49,670	15,194	28,730	-	-	1,329,814
Instruction & Student Services Admin	244,067	2,500	7,525	8,700	-	-	262,792
Instruction Admin	5,106,691	55,075	72,665	47,325	-	-	5,281,756
School Administration	891,015	228,779	26,466	8,325	-	-	1,154,585
Benefits & Risk Management	502,512	8,100	18,531	17,005	-	-	546,148
Security & Monitoring Services	3,904,409	44,223	164,208	24,241	-	225,000	4,362,081
Tax Office	346,764	31,353	65,000	5,221	-	-	448,338
Facility & School Services Admin	264,718	26,850	7,101	4,342	-	-	303,011
Financial Services	1,934,650	16,100	19,027	23,700	-	-	1,993,477
Payroll Services	673,603	227,475	12,014	22,700	-	-	935,792
Plant Operations	8,520,062	254,310	643,954	1,540	-	-	9,419,866
Warehouse Services	666,957	84,233	37,167	-	-	-	788,357
Plant Maintenance	5,388,620	432,229	1,063,598	21,050	-	101,275	7,006,772
Publication Services	-	6,970	62,935	-	-	-	69,905
Communications & Planning	592,455	54,725	23,589	119,075	-	-	789,844
Energy Management	367,030	10,134,500	2,505	6,500	-	1,300	10,511,835
Districtwide/Instructional	958,854	1,373,494	395,569	208,729	-	-	2,936,646
Districtwide/Other	114,312	6,138,120	603,103	4,394,041	20,000	-	11,269,576
Districtwide/Employee Benefits	24,388,892	-	-	-	-	-	24,388,892
Total Departmental Budgets	\$ 177,454,062	\$ 22,824,754	\$ 7,555,855	\$ 6,718,524	\$ 20,000	\$ 507,575	\$ 215,080,770
Total General Fund	\$ 345,162,335	\$ 23,565,402	\$ 9,463,836	\$ 7,077,778	\$ 20,000	\$ 508,075	\$ 385,797,426

**Klein Independent School District
Comparative Summary of Campus Budgets
General Fund**

Campuses	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Change from Prior Year
Klein High	\$ 10,071,986	\$ 10,602,770	\$ 12,114,093	14.3%
Klein Forest High	10,352,630	11,176,243	12,314,793	10.2%
Klein Forest High School Project	1,491,701	2,620,290	2,329,548	-11.1%
Klein Oak High	10,150,075	10,305,537	11,759,115	14.1%
Klein Collins High	9,137,132	9,719,499	10,485,249	7.9%
Klein Intermediate	4,012,085	5,195,392	5,647,040	8.7%
Hildebrandt Intermediate	3,086,675	3,626,421	3,900,181	7.5%
Wunderlich Intermediate	5,044,833	5,919,164	6,424,503	8.5%
Strack Intermediate	3,615,113	3,937,623	4,099,816	4.1%
Kleb Intermediate	3,762,438	4,022,557	4,268,113	6.1%
Doerre Intermediate	3,720,944	3,905,747	4,317,362	10.5%
Schindewolf Intermediate	3,666,347	3,983,943	4,250,312	6.7%
Krimmel Intermediate	3,187,605	3,506,191	4,077,256	16.3%
Ulrich Intermediate	3,096,469	3,640,994	3,942,335	8.3%
Kohrville Elementary	2,985,985	2,705,459	2,721,644	0.6%
Northampton Elementary	2,560,191	2,706,727	3,096,115	14.4%
Haude Elementary	2,491,769	2,605,870	2,755,660	5.7%
Greenwood Forest Elementary	2,297,259	2,666,035	2,784,256	4.4%
Epps Island Elementary	1,745,915	2,093,088	2,234,508	6.8%
Theiss Elementary	2,247,738	2,403,582	2,605,733	8.4%
Benfer Elementary	2,371,466	2,548,774	2,672,087	4.8%
Kaiser Elementary	1,792,411	2,097,213	2,261,956	7.9%
Brill Elementary	2,274,390	2,464,651	2,624,071	6.5%
Ehrhardt Elementary	2,086,814	2,272,615	2,188,690	-3.7%
Lemm Elementary	2,007,338	2,251,860	2,427,439	7.8%
Nitsch Elementary	2,334,514	2,823,142	3,168,480	12.2%
Krahn Elementary	2,582,738	2,718,130	2,986,387	9.9%
Roth Elementary	2,274,262	2,455,209	2,487,636	1.3%
Kuehnle Elementary	2,381,485	2,587,219	2,947,218	13.9%
Mittelstadt Elementary	2,714,646	3,035,874	3,192,783	5.2%
Klenk Elementary	2,511,092	2,844,642	3,057,669	7.5%
Eiland Elementary	1,666,984	1,869,034	1,963,490	5.1%
Schultz Elementary	2,736,435	2,786,351	2,997,845	7.6%
Hassler Elementary	2,502,597	2,678,950	2,778,437	3.7%
Kreinhop Elementary	2,432,514	2,738,581	2,887,319	5.4%
McDougle Elementary	1,846,676	2,137,478	2,284,142	6.9%
Metzler Elementary	2,626,284	2,892,931	3,248,010	12.3%
Benignus Elementary	2,837,387	3,142,922	3,471,466	10.5%
Frank Elementary	2,834,969	2,456,678	2,585,855	5.3%
Mueller Elementary	2,161,568	2,580,778	2,867,284	11.1%
Blackshear Elementary	2,502,367	2,700,217	3,158,313	17.0%
Zwink Elementary	2,292,638	2,575,742	2,844,380	10.4%
Bernshausen Elementary	209,950	2,164,290	2,404,710	11.1%
Grace England Pre-K/EC Center	942,911	959,977	955,357	-0.5%
French Elementary	-	360	128,000	35455.6%
Total Campus Budgets	\$ 141,649,326	\$ 157,126,750	\$ 170,716,656	8.6%

**Klein Independent School District
Comparative Summary of Department Budgets
General Fund**

Departments	2012-13 Audited Actual	2013-14 Amended Budget	2014-15 Adopted Budget	Change from Prior Year
Bilingual/ESL Local	\$ 10,892,564	\$ 10,676,840	\$ 12,088,427	13.2%
Bilingual/ESL State	2,314,236	4,020,149	4,600,052	14.4%
Special Education	25,986,185	28,698,092	33,386,561	16.3%
Compensatory Education	5,412,397	3,364,131	3,584,294	6.5%
High School Allotment	3,820,486	4,762,487	3,839,378	-19.4%
Health & Physical Education	10,166,134	11,878,093	12,968,207	9.2%
Instructional Fine Arts	13,696,618	14,384,481	15,829,799	10.0%
Summer School & Athletic Camps	678,888	851,946	728,511	-14.5%
Academic Enrichment	600,026	493,023	539,894	9.5%
Therapeutic Education Program	1,797,548	2,449,416	2,593,766	5.9%
Career & Technical Education	8,318,590	9,913,317	10,775,466	8.7%
Vistas High School of Choice	1,404,941	1,477,143	1,552,225	5.1%
Disciplinary Alt. Education Program	2,008,150	1,905,561	2,115,092	11.0%
Internal Audit Services	157,111	148,285	204,046	37.6%
Multipurpose Center	223,071	310,185	313,753	1.2%
Research, Accountability and Data	961,747	1,090,331	1,861,549	70.7%
Information Technology	4,774,308	6,088,870	5,934,053	-2.5%
North Transportation Center	6,917,379	7,262,038	7,635,089	5.1%
South Transportation Center	2,606,898	2,926,492	3,155,762	7.8%
Extracurricular Academics	490,772	658,899	580,922	-11.8%
Extracurricular Athletics	4,134,377	4,422,545	4,436,308	0.3%
Athletic Concessions	232,401	236,363	232,014	-1.8%
Extracurricular Fine Arts	942,015	1,034,117	1,100,404	6.4%
Student Support Services Admin	337,248	482,274	470,154	-2.5%
Accountability & School Improvement*	517,038	729,141	-	-100.0%
Educational Technology	1,708,530	78,372	-	-100.0%
Superintendent	492,780	540,378	656,538	21.5%
Mail Room/Copy Center	120,488	101,624	99,019	-2.6%
Human Resource Services	1,176,826	1,279,510	1,329,814	3.9%
Instruction & Student Services Admin	228,979	247,238	262,792	6.3%
Instruction Admin	1,370,828	4,272,961	5,281,756	23.6%
School Administration	776,116	1,165,358	1,154,585	-0.9%
Benefits & Risk Management	482,971	519,428	546,148	5.1%
Security & Monitoring Services	3,601,113	3,951,514	4,362,081	10.4%
Tax Office	384,034	432,028	448,338	3.8%
Facility & School Services Admin	290,839	1,039,086	303,011	-70.8%
Financial Services	1,703,936	1,855,653	1,993,477	7.4%
Payroll Services	672,244	947,899	935,792	-1.3%
Plant Operations	8,391,511	9,227,919	9,419,866	2.1%
Warehouse Services	767,341	797,044	788,357	-1.1%
Plant Maintenance	6,325,790	6,944,714	7,006,772	0.9%
Publication Services*	142,814	141,272	69,905	-50.5%
Communications & Planning	504,687	659,717	789,844	19.7%
Energy Management	9,426,470	9,866,248	10,511,835	6.5%
Districtwide/Instructional	2,056,127	2,804,320	2,936,646	4.7%
Districtwide/Other	8,439,595	9,929,801	11,269,576	13.5%
Districtwide/Employee Benefits	15,937,921	19,575,913	24,388,892	24.6%
Total Department Budgets	\$ 174,393,068	\$ 196,642,216	\$ 215,080,770	9.4%
Total General Fund	\$ 316,042,394	\$ 353,768,966	\$ 385,797,426	9.1%

*During 2014-15, Accountability and School Improvement was dissolved and the budget was reallocated to Research, Accountability & Data, Instruction Administration, as well as Special Education. Public Information was renamed Publication Services and portions of the budget were allocated to Communications & Planning and the Superintendent.

Staffing Information



Section IV

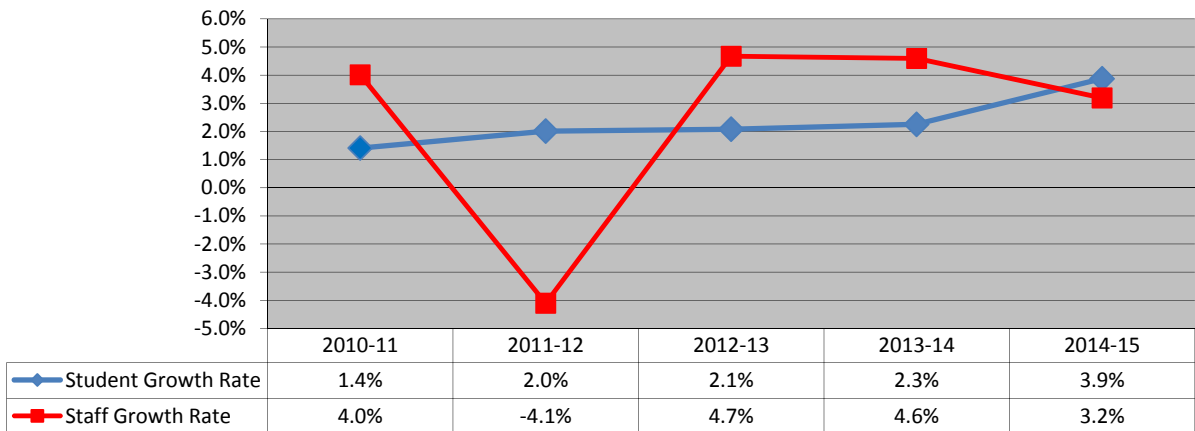
Klein Independent School District

Staff Count by Position

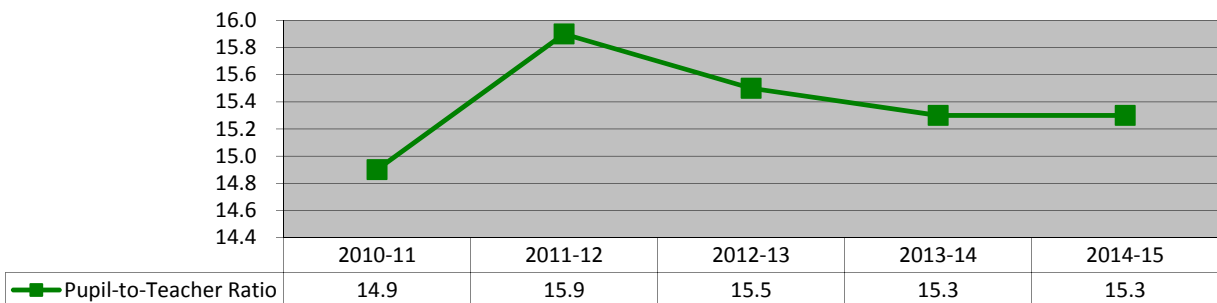
All Funds

Staffing By Position All Funding Sources	2010-11	2011-12	2012-13	2013-14	2014-15	Change From Prior Year
Administrator	63.00	59.00	60.00	62.00	62.00	-
Associate/Assistant Principal	107.30	96.00	111.30	111.00	120.30	9.30
Bus Driver/Attendant	256.00	254.00	269.00	273.00	276.00	3.00
Cafeteria Workers	420.00	427.00	439.00	446.00	446.00	-
Librarian/Library Asst/Historian	87.10	68.60	72.50	73.00	73.50	0.50
Manual Trades/Warehouse/Custodial	480.00	476.00	493.00	507.00	510.00	3.00
Nurse/Clinic Assistant	85.00	87.50	89.50	92.00	92.00	-
Other Professional	213.00	210.60	245.25	295.95	329.20	33.25
Police Officer	34.00	34.00	36.00	43.00	43.00	-
Principal	39.70	41.40	42.70	43.00	43.70	0.70
Registrar	6.00	8.00	8.00	8.00	9.00	1.00
School Counselor	109.00	103.50	105.50	109.50	118.50	9.00
Secretary/Clerical	394.00	367.90	381.70	410.00	417.70	7.70
Security Support Personnel	38.00	38.00	42.00	42.00	46.00	4.00
Teacher	2,810.60	2,678.20	2,808.35	2,918.05	3,016.80	98.75
Teacher - Bilingual/ESL	210.60	202.60	211.40	210.80	221.80	11.00
Teacher Assistant	501.00	460.00	459.50	499.50	509.50	10.00
Technical	66.00	65.00	68.00	72.00	79.00	7.00
Total Employees - All Funding Sources	5,920.30	5,677.30	5,942.70	6,215.80	6,414.00	198.20

Student and Staff Growth Rates



Pupil-to-Teacher Ratio



Klein Independent School District

Staff Count by Position

General Fund

Staffing By Position All Funding Sources	2010-11 ^(a)	2011-12 ^(b)	2012-13 ^(c)	2013-14 ^(d)	2014-15 ^(e)	Change From Prior Year
Administrator	61.00	57.00	58.00	60.00	60.00	-
Associate/Assistant Principal	107.30	96.00	111.30	111.00	120.30	9.30
Bus Driver/Attendant	256.00	254.00	269.00	273.00	276.00	3.00
Librarian/Library Asst/Historian	87.10	68.60	72.50	73.00	73.50	0.50
Manual Trades/Warehouse/Custodial	471.60	467.60	484.60	498.60	501.60	3.00
Nurse/Clinic Assistant	83.00	85.50	89.50	92.00	92.00	-
Other Professional	162.75	165.85	202.10	250.95	279.95	29.00
Police Officer	34.00	34.00	36.00	43.00	43.00	-
Principal	39.70	41.40	42.70	43.00	43.70	0.70
Registrar	6.00	8.00	8.00	8.00	9.00	1.00
School Counselor	105.00	99.50	102.50	106.00	115.00	9.00
Secretary/Clerical	388.00	361.90	374.70	403.00	411.70	8.70
Security Support Personnel	38.00	38.00	42.00	42.00	46.00	4.00
Teacher	2,374.10	2,572.10	2,716.90	2,833.80	2,925.80	92.00
Teacher - Bilingual/ESL	210.60	202.60	211.40	210.80	221.80	11.00
Teacher Assistant	385.50	367.00	377.50	403.50	420.50	17.00
Technical	61.00	61.00	64.00	70.00	76.00	6.00
Total Employees - General Fund	4,870.65	4,980.05	5,262.70	5,521.65	5,715.85	194.20

Note: Refer to Page 34 for footnote items.

2014-2015 Salary Schedule

Classroom Teachers, Librarians, Speech Pathologists and Nurses (RN)

New Hires: \$50,000 starting pay for 10 months. Previous teaching experience and credentials will be considered when determining salaries for new hires.

Returning Teachers: Will receive a general pay increase of \$2,700 added to 2013-14 salary (Must have 90 days or more of service with KISD.) Newly hired employees in this category with a master's degree will receive an incentive of \$1,000. Newly hired employees in this category with a doctorate will receive an incentive of \$2,000. (Masters - \$1,000 + Doctorate - \$1,000 = \$2,000 Total)

Minimum	Control Point	Maximum
\$50,000	\$54,000	\$67,000 +

Klein Independent School District
Staff Count by Campus
General Fund

Staffing By Position All Funding Sources	2010-11 ^(a)	2011-12 ^(b)	2012-13 ^(c)	2013-14 ^(d)	2014-15 ^(e)	Change From Prior Year
Klein High	63.20	156.20	165.15	169.35	182.85	13.50
Klein Forest High	209.60	197.40	193.00	191.55	199.05	7.50
Klein Forest High School Project	-	-	25.70	25.70	25.70	-
Klein Oak High	94.10	195.30	175.75	169.50	180.50	11.00
Klein Collins High	62.50	158.90	158.65	160.25	164.25	4.00
Total High Schools	429.40	707.80	718.25	716.35	752.35	36.00
Klein Intermediate	84.00	78.50	80.70	81.70	82.20	0.50
Hildebrandt Intermediate	62.10	54.50	57.85	61.15	62.15	1.00
Wunderlich Intermediate	91.10	84.60	93.25	93.55	93.55	-
Strack Intermediate	69.20	58.70	62.15	64.75	64.75	-
Kleb Intermediate	75.80	68.80	67.20	68.20	68.20	-
Doerre Intermediate	71.50	63.50	63.05	64.05	64.05	-
Schindewolf Intermediate	79.40	65.90	68.25	68.25	68.25	-
Krimmel Intermediate	65.80	57.00	59.50	60.50	63.50	3.00
Ulrich Intermediate	59.00	57.10	62.45	67.45	69.45	2.00
Total Intermediate Schools	657.90	588.60	614.40	629.60	636.10	6.50
Kohrville Elementary	64.50	58.50	56.50	48.50	47.50	(1.00)
Northampton Elementary	54.50	51.50	45.50	47.50	51.50	4.00
Haude Elementary	49.00	45.50	44.50	44.50	44.50	-
Greenwood Forest Elementary	42.00	42.00	42.00	47.00	47.00	-
Epps Island Elementary	42.50	35.50	35.50	39.50	39.50	-
Theiss Elementary	47.50	42.00	41.00	42.00	43.00	1.00
Benfer Elementary	44.50	42.50	43.50	43.50	43.50	-
Kaiser Elementary	45.00	39.50	35.50	38.50	38.50	-
Brill Elementary	50.50	43.50	40.50	41.50	41.50	-
Ehrhardt Elementary	42.00	39.00	38.00	41.00	37.00	(4.00)
Lemm Elementary	47.00	46.00	38.00	40.50	41.50	1.00
Nitsch Elementary	53.00	50.00	46.00	53.00	51.00	(2.00)
Krahn Elementary	67.00	51.50	48.00	49.00	51.00	2.00
Roth Elementary	47.50	45.50	43.50	44.50	42.50	(2.00)
Kuehnle Elementary	52.00	55.00	43.50	45.50	49.50	4.00
Mittelstadt Elementary	46.00	47.00	49.50	53.50	54.50	1.00
Klenk Elementary	49.50	48.50	45.50	51.00	52.00	1.00
Eiland Elementary	40.50	36.00	30.00	32.00	32.00	-
Schultz Elementary	51.00	49.00	51.00	50.00	51.00	1.00
Hassler Elementary	52.00	46.50	45.50	46.50	45.50	(1.00)
Kreinhop Elementary	56.50	52.00	47.00	50.00	50.00	-
McDougle Elementary	42.50	37.50	33.50	38.50	40.50	2.00
Metzler Elementary	51.50	47.50	49.50	52.00	55.00	3.00
Benignus Elementary	60.00	54.50	54.50	56.50	58.50	2.00
Frank Elementary	63.50	52.00	53.00	41.50	41.50	-
Mueller Elementary	43.50	43.50	41.50	48.00	50.50	2.50
Blackshear Elementary	1.50	47.00	48.00	50.00	55.00	5.00
Zwink Elementary	-	1.40	45.00	48.00	51.00	3.00
Bernshausen Elementary	-	-	2.20	40.00	43.00	3.00
Grace England Pre-K/EC Center	-	1.40	18.50	19.00	19.00	-
French Elementary	-	-	-	-	2.20	2.20
Total Elementary Schools	1,306.50	1,251.30	1,255.70	1,342.50	1,370.20	27.70
Total Campuses	2,393.80	2,547.70	2,588.35	2,688.45	2,758.65	70.20

Note: Refer to Page 34 for footnote items.

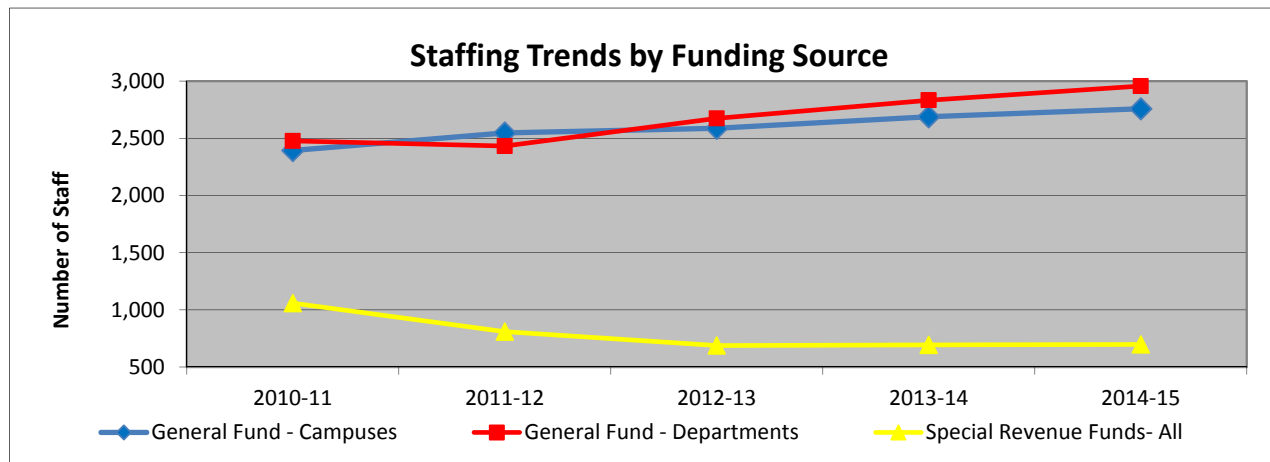
**Klein Independent School District
Staff Count by Department
General Fund**

Campus-Based Programs & Districtwide Services	2010-11 ^(a)	2011-12 ^(b)	2012-13 ^(c)	2013-14 ^(d)	2014-15 ^(e)	Change From Prior Year
Bilingual/ESL Local	210.60	202.60	203.40	193.80	204.80	11.00
Bilingual/ESL State	36.50	36.50	50.00	81.00	81.00	-
Special Education	540.70	535.50	574.60	625.75	680.75	55.00
Compensatory Education	67.40	51.80	54.25	47.25	46.25	(1.00)
High School Allotment	42.90	42.80	40.95	45.35	45.35	-
Health & Physical Education	178.50	174.60	193.85	195.55	201.55	6.00
Instructional Fine Arts	131.20	129.20	230.15	238.80	250.30	11.50
Academic Enrichment	8.20	6.20	6.20	6.00	6.00	-
Therapeutic Education Program	30.00	35.50	49.20	53.50	53.50	-
Career & Technical Education	127.70	126.40	131.00	143.75	150.25	6.50
Vistas High School of Choice	26.00	26.00	23.00	24.00	24.00	-
Disciplinary Alt. Education Prog.	37.50	39.00	30.20	29.70	32.70	3.00
Internal Audit Services	2.00	2.00	2.00	2.00	3.00	1.00
Multipurpose Center	-	7.00	7.00	7.00	8.00	1.00
Research, Accountability & Data	11.00	10.00	11.00	12.00	17.00	5.00
Information Technology	51.00	50.00	53.00	59.00	62.00	3.00
North Transportation Center	210.00	208.00	218.00	225.00	228.00	3.00
South Transportation Center	91.00	90.00	96.00	96.00	97.00	1.00
Extracurricular Athletics	8.00	8.00	13.90	13.90	13.90	-
Student Support Services	4.25	4.25	4.25	5.25	5.25	-
Accountability & Sch Improvement	5.00	4.00	4.00	4.00	-	(4.00)
Educational Technology	15.00	15.00	26.00	-	-	-
Superintendent	2.50	2.50	2.50	2.50	4.00	1.50
Mail Room/Copy Center	2.00	2.00	2.00	-	-	-
Human Resource Services	17.00	14.00	14.00	15.00	15.00	-
Instructional Administration	2.00	2.00	2.00	2.00	2.00	-
Curriculum & Instruction Admin.	16.80	17.40	17.80	64.00	75.00	11.00
School Administration	6.00	6.00	6.00	8.00	8.00	-
Benefits & Risk Management	6.00	7.00	7.00	7.00	7.00	-
Security & Monitoring Services	76.00	76.00	81.00	88.00	92.00	4.00
Tax Office	6.00	5.00	5.00	6.00	6.00	-
Facility & School Services Admin.	9.90	8.90	9.90	7.90	7.90	-
Financial Services	26.10	25.10	26.10	28.10	29.10	1.00
Payroll Services	7.00	7.00	8.00	8.00	11.00	3.00
Plant Operations	316.00	316.00	327.00	335.00	335.00	-
Warehouse Services	14.00	13.00	13.00	17.00	17.00	-
Plant Maintenance	122.60	114.60	118.60	122.60	123.60	1.00
Publication Services	1.50	1.50	1.50	1.50	-	(1.50)
Communications & Planning	7.00	6.00	6.00	7.00	8.00	1.00
Energy Management	3.00	3.00	4.00	4.00	5.00	1.00
Districtwide/Instructional	1.00	1.00	1.00	1.00	1.00	-
Total Departments	2,476.85	2,432.35	2,674.35	2,833.20	2,957.20	124.00
Total General Fund Employees	4,870.65	4,980.05	5,262.70	5,521.65	5,715.85	194.20

Note: Refer to Page 34 for footnote items.

Klein Independent School District Staff Count by Grant Special Revenue Funds

Special Revenue Fund	2010-11 ^(a)	2011-12 ^(b)	2012-13 ^(c)	2013-14 ^(d)	2014-15 ^(e)	Change From Prior Year
ESEA, Title I, Part A	81.50	72.60	69.50	78.50	81.50	3.00
IDEA - Part B, Formula	153.00	152.50	140.85	129.00	129.00	-
IDEA - Part B, Preschool	5.00	4.00	4.00	2.00	2.00	-
National School Lunch Program	445.40	452.40	464.40	471.40	472.40	1.00
Career & Technical Preparation	-	-	-	1.00	1.00	-
ESEA, Title II, Part A - Training	7.50	7.00	7.00	7.00	7.00	-
Title III, Part A - ELA	9.00	6.00	0.50	3.50	3.50	-
Medicaid Administrative Claiming	0.75	0.75	0.75	0.75	0.75	-
Education Jobs Fund	-	105.00	-	-	-	-
State Supplemental Visually Impaired	1.00	1.00	1.00	1.00	1.00	-
Life Skills Program	0.70	-	-	-	-	-
Technology Allotment	10.00	9.00	-	-	-	-
ARRA Funds of 2009 (All Programs)	344.50	-	-	-	-	-
Total Special Revenue Employees	1,058.35	810.25	688.00	694.15	698.15	4.00
Total Klein ISD Employees	5,929.00	5,790.30	5,950.70	6,215.80	6,414.00	198.20



^(a) During 2010-11, 307.5 high school teacher units were reclassified from the General Fund to the State Fiscal Stabilization Fund (SFSF) as part of TEA funding changes with HB 3646.

^(b) During 2011-12, the State Fiscal Stabilization Fund positions were transferred back to the General Fund resulting in a decrease in Special Revenue and an increase in General Fund staffing.

^(c) During 2012-13, General Fund staffing numbers include 105 units transferred from the Education Jobs (Fund 287) and 9 units transferred from the State Technology Allotment (Fund 411). Also, 100.8 Art, Theatre Arts, Dance, and Drill Team teachers were moved from campus funding to the Instructional Fine Arts departmental budget. Special Revenue staffing continued to decrease due to Special Education IDEA-B funded positions reclassified to the General Fund.

^(d) During 2013-14, the Educational Technology department was dissolved and 26 units were reclassified to Curriculum & Instruction.

^(e) During 2014-15, the Accountability and School Improvement department was dissolved and the department's administrative position was converted to a Special Education Director. Three other units were reclassified to Research, Accountability & Data (formerly Student Data Services). The Public Information department was converted to Publication Services and 1.5 units were reclassified to the Superintendent department.

Property Taxes

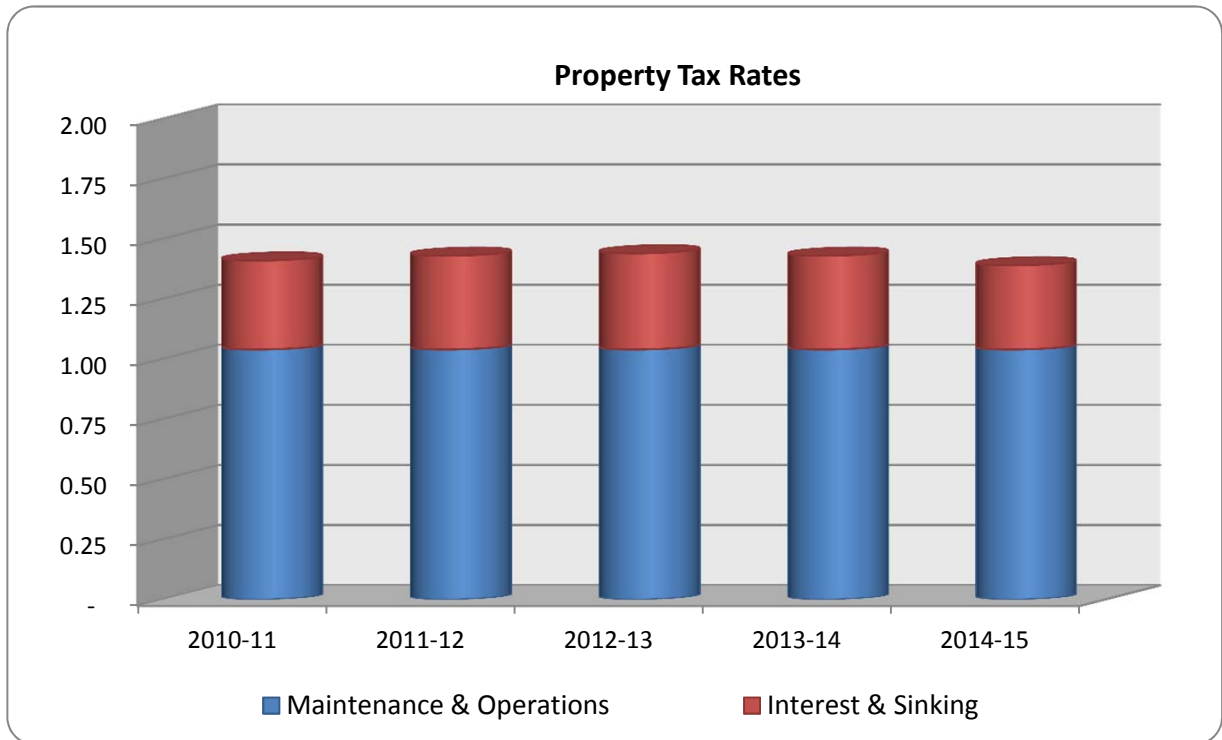


Section V

Klein Independent School District

Property Tax Rates

	2010-11 Adopted Rate	2011-12 Adopted Rate	2012-13 Adopted Rate	2013-14 Adopted Rate	2014-15 Proposed Rate
Maintenance & Operations	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04
Interest & Sinking	<u>0.37</u>	<u>0.39</u>	<u>0.40</u>	<u>0.39</u>	<u>0.35</u>
Total Tax Rate	<u>\$ 1.41</u>	<u>\$ 1.43</u>	<u>\$ 1.44</u>	<u>\$ 1.43</u>	<u>\$ 1.39</u>



Discussion

Beginning in 2006-07 with the Tax Reform Legislation, changes were effected to reduce local M&O tax rates by one third over two years through the introduction of the "State Compression Percentage," with M&O tax levies declining by approximately 11% in fiscal year 2006-07 and another 22% in fiscal year 2007-08. Prior to the Reform Legislation, the maximum M&O tax rate for most school districts was \$1.50 per \$100 of taxable assessed valuation. Subject to local referenda, a district may increase its local M&O tax levy up to \$0.17 above the district's compressed tax rate. Based on the current State Compression Percentage, the maximum M&O tax rate is \$1.17 per \$100 of taxable value for most school districts. For fiscal year 2014-15, the State Compression Percentage remains set at 66.67%, effectively setting the maximum compressed M&O tax rate for most school districts at \$1.00 per \$100 of taxable value.

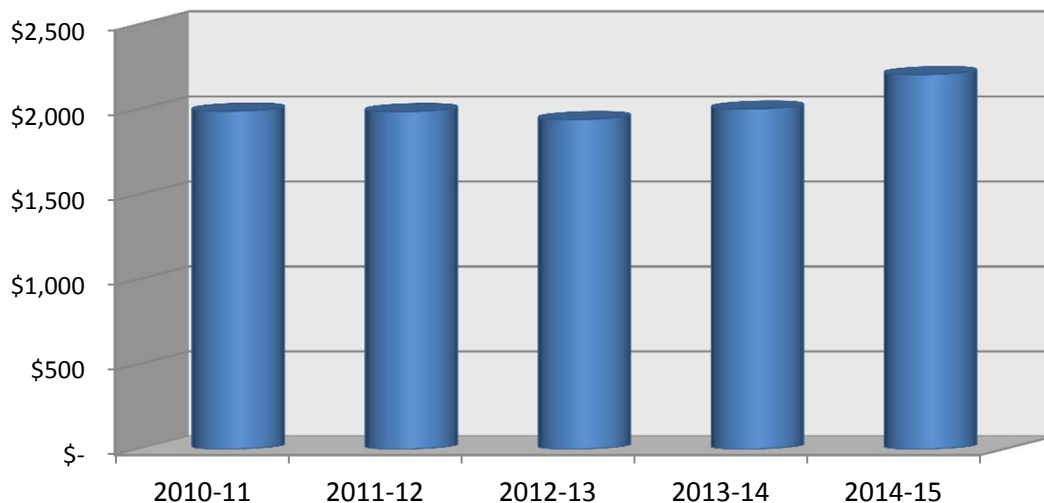
Klein Independent School District Comparison of Levy on Average Residence

2010 Certified Value As Of 8/31/2011	2011 Certified Value As Of 8/31/2012	2012 Certified Value As Of 8/31/2013	2013 Estimated Value As Of 8/31/2014	2014 Estimated Value As Of 8/31/2015
--	--	--	--	--

Residence:

Average Market Value	\$ 156,262	\$ 154,118	\$ 149,899	\$ 155,155	\$ 173,774
Average Taxable Value	141,262	139,118	134,899	140,155	158,774
Tax Rate per \$100 Value	<u>1.41</u>	<u>1.43</u>	<u>1.44</u>	<u>1.43</u>	<u>1.39</u>
Taxes Due on Average Residence	<u>\$ 1,991.79</u>	<u>\$ 1,989.39</u>	<u>\$ 1,942.55</u>	<u>\$ 2,004.22</u>	<u>\$ 2,206.95</u>

Taxes Due on Average Klein ISD Residence



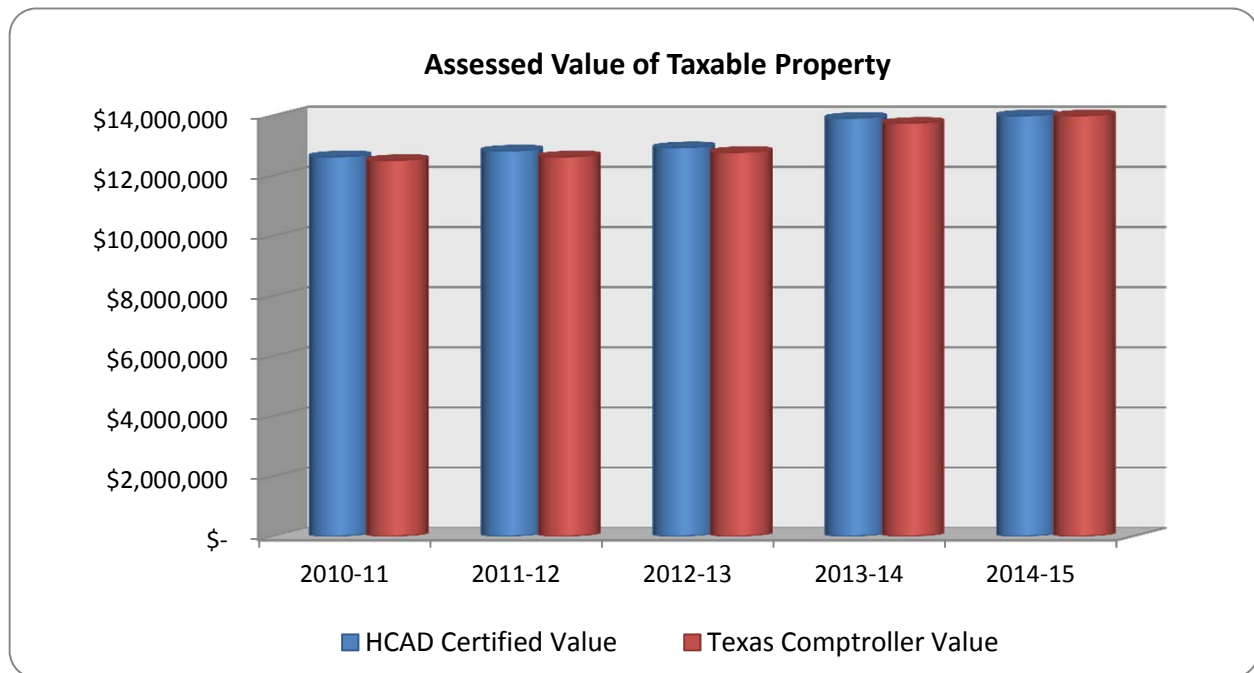
Discussion

The difference between the average market value and the average taxable value for residences are the home owner exemptions within the Property Tax Code. An adult is entitled to exemption from taxation by a school district of \$15,000 deducted from the appraised value of their residence homestead. Disabled individuals are entitled to an exemption from taxation by a school district of \$10,000. Disabled veterans are entitled to additional exemptions based on the percentage of disability. District residents 65 years of age or older are entitled to a \$13,300 local exemption as well as an exemption freezing the tax levy at the amount assessed the first eligible tax year.

Klein Independent School District Assessed Value of Taxable Property

2010 Certified Value As Of 8/31/2011	2011 Certified Value As Of 8/31/2012	2012 Certified Value As Of 8/31/2013	2013 Estimated Value As Of 8/31/2014	2014 Estimated Value As Of 8/31/2015
--	--	--	--	--

HCAD Certified Value	\$ 12,634,601	\$ 12,829,824	\$ 12,936,000	\$ 13,916,408	\$ 15,586,377
Average HCAD Change From Prior Year	-2.85%	1.55%	0.83%	7.58%	12.00%
Texas Comptroller Value	\$ 12,512,262	\$ 12,633,398	\$ 12,781,417	\$ 13,750,109	\$ 15,400,123

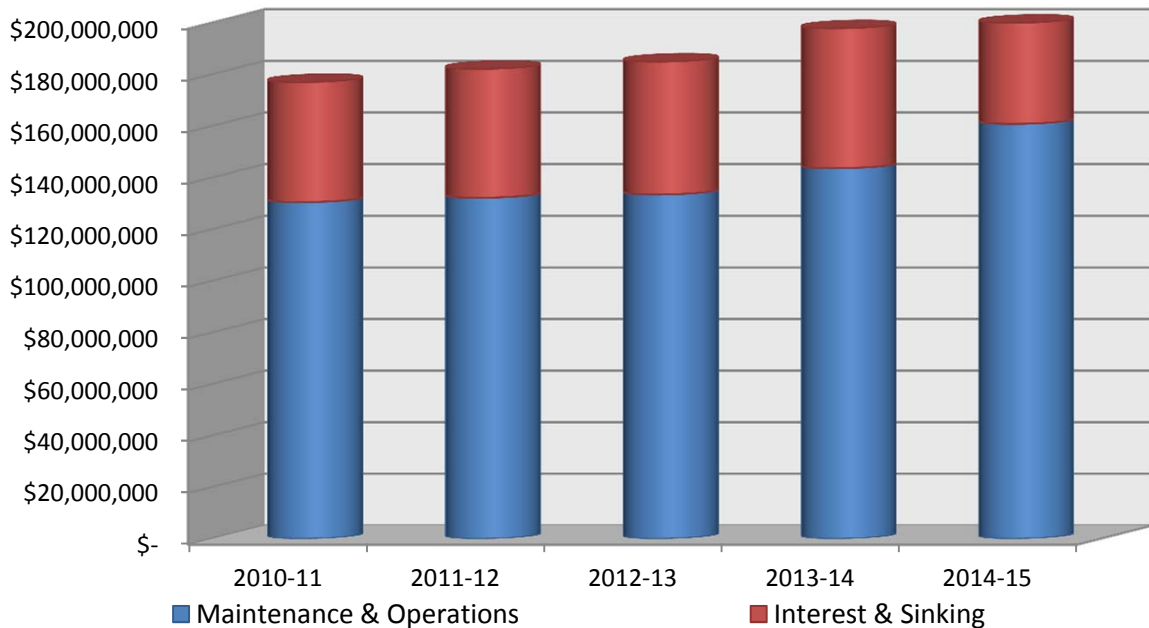


Discussion

The Harris County Appraisal District (HCAD) certified the tax roll on August 27, 2014 based on property values as of January 1 of the current tax year. All properties are assessed at 100% of market value. The District's fiscal year runs from September 1 to August 31. Therefore, the District's projected estimate of the 2014 Certified Appraisal Roll was used to calculate and project 2014-15 available resources. The difference between the projected estimate and the certified values will be covered by the HCAD supplemental tax roll additions that traditionally occur in the fall, as taxpayer's property value protests are resolved.

Klein Independent School District Property Tax Collections

	Audited Actual 2010-11	Audited Actual 2011-12	Audited Actual 2012-13	Amended Budget 2013-14	Adopted Budget 2014-15
Maintenance & Operations	\$ 130,538,699	\$ 132,257,439	\$ 133,510,804	\$ 143,681,922	\$ 160,851,411
Interest & Sinking	<u>46,500,982</u>	<u>49,893,343</u>	<u>51,441,183</u>	<u>54,169,782</u>	<u>54,526,268</u>
Total Tax Collections	<u>\$ 177,039,681</u>	<u>\$ 182,150,782</u>	<u>\$ 184,951,987</u>	<u>\$ 197,851,704</u>	<u>\$ 215,377,679</u>



Discussion

School district tax rates consist of a Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate. The 2014 tax rate is scheduled for adoption by the District's Board of Trustees during their regular meeting on October 13, 2014.

Maintenance & Operations (M&O) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools.

Interest & Sinking (I&S) tax rate: A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs.

State Aid



Section VI

2014-15 Adopted Budget

Funding Elements		From
Students		Data Entry
1.	Refined Average Daily Attendance (ADA)	46,940.040
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	43,015.278
3.	Special Education FTEs (Link to Detail Report)	1,753.148
4.	Career & Technology FTEs	2,171.614
5.	Advanced Career & Technology FTEs	151.609
6.	High School ADA	13,934.055
7.	Weighted ADA (WADA) (Link to Detail Report)	59,676.781
8.	Prior Year Refined ADA	45,296.588
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	2,775
12.	Part-time Staff (not MSS)	18
Property Values		
13.	2014 (current tax year) Locally Certified Property Value	Not Needed
14.	2013 (prior tax year) State Certified Property Value ("T2" value)	13,664,939,633
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2014 (current tax year) Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2014-15 (current tax year) M&O Tax Rate	1.0400
19.	2014-15 (current year) M&O Tax Collections (Link to Detail Report)	\$159,334,698
20.	2014-15 (current year) I&S Tax Collections	\$53,893,060
21.	2014-15 Total Tax Collections	\$213,227,758
22.	2014-15 (current year) Total Tax Levy	\$0
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,613
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,696
25.	Cost of Education Index (CEI)	1.160
26.	Adjusted CEI	1.160
27.	Per Capita Rate	\$258.000
Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$241,444,756
29.	23-Special Education Adjusted Allotment (Spend 52%)	\$31,357,241
30.	22-Career & Technology Allotment (Spend 58%)	\$16,463,093
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)	\$1,574,984
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)	\$22,825,136
33.	25-Bilingual Education Allotment (Spend 52%)	\$3,131,812
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment (no Detail Report included)	\$2,736,258
37.	31-High School Allotment	\$3,831,865
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$323,365,146
39.	Less: Local Fund Assignment	\$136,649,396
40.	State Share of Tier I	\$186,715,749
41.	Per Capita Distribution from the Available School Fund (ASF)	\$11,686,520

2014-15 Adopted Budget

Foundation School Program (FSP) State Funding		
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$186,715,749
43.	Tier II State Aid (Link to Tier II Detail Report)	\$10,427,330
44.	Other Programs (Link to Detail Report)	\$4,557,071
45.	Less: Total Available School Fund (\$258 * Prior Year ADA)	(\$11,686,520)
46.	Total FSP Operating Fund	\$190,013,631
State Aid by Funding Source		
	Fund Code/Object Code - Funding Source	\$
47.	199/5812 - Foundation School Fund	\$190,013,631
48.	199/5811 - Available School Fund	\$11,686,520
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$7,678,395
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$2,756,950
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	TOTAL 2014-15 FSP/ASF STATE AID	\$212,135,495
	FSP Allocations and Adjustments Report (Link to Detail Report)	

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$201,700,150
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$153,206,440
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$6,128,258
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
Additional M&O Rev Resulting From ASATR Credit Against Recapture	\$0
2014-15 TOTAL STATE/LOCAL M&O REVENUE	\$361,034,848
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
2014-15 NET TOTAL STATE/LOCAL M&O REVENUE	\$361,034,848

2014-15 Adopted Budget		2013-14 Final Budget Review	2014-15 Proposed Budget
Funding Elements	2013-14 Near Final	2014-15 Data Entry	
Students			
Refined ADA (PreK - 12)	45,296.588	46,940.040	
High School Refined ADA (Grades 9 thru 12 only)	13,446.200	13,934.055	
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	2.520	3.323	
Hospital Class (Code 02)	0.000	0.000	
Speech Therapy (Code 00)	56.091	64.401	
Resource Room (Code 41,42)	1,050.252	1,084.800	
S/C Mild/Mod/Severe (Code 43, 44, & 45)	399.669	456.261	
Off Home Campus (Codes 91-98)	28.256	34.751	
VAC (Code 08)	7.391	5.490	
State Schools (Code 30)	0.000	0.000	
Nonpublic Contracts	0.000	0.000	
Res Care & Treatment (Code 81-89)	109.522	104.122	
Mainstream ADA	155.548	117.112	
Career & Technology FTEs	2,095.582	2,171.614	
Advanced Career & Technology FTEs	146.301	151.609	
Compensatory Ed Enrollment	19,683.830	20,249.060	
FTEs of Pregnant Students	7.621	6.915	
Bilingual ADA	5,708.686	5,579.569	
G & T Enrollment	2,264.829	2,347.002	
Public Ed Grant Student ADA	0.000	0.000	
Staff	2013-14	2014-15	
# of Full-time Employees (excluding admin & teachers, etc)	2,704	2,775	
# of Part-time Employees (excluding administrators)	17	18	
Property Values	2012 TAX YEAR	2013 TAX YEAR	
State Certified Property Value ("T2" value)	12,781,417,271	13,664,939,633	
State Certified Property Value ("T8" value)	12,880,436,947	13,738,506,140	
Tax Rates and Collections	2013-14	2014-15	
M&O Adopted Tax Rate	1.0400	1.0400	
M&O Tax Collections @ Adopted M&O Rate	142,600,000	159,334,698	
M&O Taxes Attributed to Change in Optional Homestead Exemption	0	0	
I&S Adopted Tax Rate	0.3900	0.3500	
I&S Tax Collections	53,700,000	53,893,060	
Other Data			
Transportation Allocation	2,640,457	2,736,258	
Texas School for the Deaf Students	0.0000	0.0000	
Texas School for the Blind Students	0.0000	0.0000	
Total Tax Levy	0	0	
Charge for Adv Placement Tests (enter as positive or negative #)	(5,735)	(5,863)	
Charge for Early Child Intervention (enter as positive or negative #)	(148,408)	(151,721)	
Tuition Paid If Less Than 12 Grades	0	0	
Effective M&O Tax Rate / Notice Data		2014-15	
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)		1.0000	
2014 Total Taxable Value		15,304,732,389	
Certified Excess 2013 Debt Collections		0	
TRE Cents Approved by the District's Voters (enter as .09, .13, etc)		0.0000	
Data Automatically Loaded	2013-14	2014-15	
M&O Compressed Rate	1.0000	1.0000	
Highest Grade Taught	12	12	
Square Miles	80	80	
Miles From Nearest HS	0	0	
Unadjusted Cost of Education Index	1.160	1.160	

Instructional Arrangement		Weight	FTEs From Data Entry	Weighted FTEs
1.	Homebound	5.0	3.323	16.615
2.	Hospital Class	3.0	0.000	0.000
3.	Speech Therapy	5.0	64.401	322.005
4.	Resource Room	3.0	1,084.800	3,254.400
5.	Self-Contained Severe/Self-Contained M/M Reg. Campus	3.0	456.261	1,368.783
6.	Off Home Campus	2.7	34.751	93.828
7.	Vocational Adjustment Class	2.3	5.490	12.627
8.	State Schools	2.8	0.000	0.000
9.	Residential Care and Treatment	4.0	104.122	416.488
10.	Total FTE*	N/A	1,753.148	N/A
11.	Total Weighted FTE	N/A	N/A	5,484.746
12.	Non-Public Contracts	1.7	0.000	N/A
13.	Mainstream ADA	1.1	117.112	N/A

[Link Back to SOF Report](#)

[Report-SOF1415](#)

** Non-public Contracts and Mainstream ADA are not included in total*

M&O Detail		From Data Entry
1.	2014-15 Local M&O Collections	\$159,334,698
2.	2014-15 Local Share for IFA Lease Purchase	\$0
3.	2014-15 Payment to TIF	Not Needed
4.	2014-15 Total M&O Collections (See Note Below)	\$159,334,698
5.	2014 M&O Tax Rate	\$1.0400
6.	Yield per Penny (Total Collections / M&O Tax Rate / 100)	\$153,206,440
7.	2005 Adopted M&O Tax Rate	\$1.5000
8.	M&O Collections @ Compressed Rate (Compressed Rate x 100 x Yield per Penny)	\$153,206,440
9.	M&O Rate for Level 1 (Adopted Rate - Compressed Rate, Limited to \$.06)	\$0.0448
10.	M&O Collections for Level 1 (Level 1 Rate x 100 x Yield per Penny)	\$6,128,258
11.	M&O Collections for Level 2 (Total Collections -(Compressed Rate + Level 1))	\$0
12.	M&O Rate for Level 2 (Adopted Rate - Compressed Rate - Level 1 rate)	\$0.0000

[Link Back to SOF Report](#) [Report-SOF1415](#)

2014-15 Adjusted Allotment Detail Report
KLEIN ISD
101-915

SB 1: 12-13 : 16-18

Release 5
5/22/2014

Highest Grade Taught 12
Greater Than 300 Square Miles? No
Greater Than 30 Miles From Nearest High School? No

Adjusted Allotment Detail		Based on Data Entry
1.	District Basic Allotment (DBA)	\$5,040
2.	Adjusted Basic Allotment (ABA) - Adjusted for CEI	\$5,613
3.	Small District Adjustment (SDA) - For Districts < 1,600 ADA	N/A
4.	Mid-Sized District Adjustment (MDA) - For Districts < 5,000 ADA	N/A
5.	Adjusted Allotment (best of ABA, SDA, or MDA)	\$5,613

[Link Back to SOF Report](#)

[Report-SOF1415](#)

Program Name	Weight	ADA or FTE or Enrollment	Allotment
1. Regular Program			
Regular Program Allotment	1.0000	43,015.278	\$241,444,756
2. Special Education			
Special Education FTEs	N/A	1,753.148	\$28,448,130
Mainstream	1.1	117.112	\$723,085
Residential Care & Treatment	4.0	104.122	\$2,337,747
State Schools	2.8	0.000	\$0
Non-Public Contracts	1.7	0.000	\$0
(Less: Early Childhood Intervention Set-Aside)	N/A	N/A	(\$151,721)
Special Education Allotment	N/A	N/A	\$31,357,241
3. Career & Technology			
Regular CATE Allotment	1.35	2,171.614	\$16,455,513
Advanced CATE Allotment	\$50	151.609	\$7,580
Career & Technology Allotment	N/A	N/A	\$16,463,093
4. Gifted & Talented			
Regular Allotment	0.12	2,347.002	\$1,580,847
(Less: AP Tests Set-Aside)	N/A	N/A	(\$5,863)
Gifted & Talented Allotment	N/A	N/A	\$1,574,984
5. Compensatory Education			
Regular Comp Ed Allotment	0.20	20,249.060	\$22,731,595
Pregnancy Related Allotment	2.41	6.915	\$93,541
Compensatory Education Allotment	N/A	N/A	\$22,825,136
6. High School			
High School Allotment	\$275	13,934.055	\$3,831,865
7. Bilingual Education			
Bilingual Allotment	0.10	5,579.569	\$3,131,812
8. Public Education Grant			
PEG Allotment	0.10	0.000	\$0

[Link to SOF Report](#)

[Report-SOF1415](#)

NOTE: The New Instructional Facilities Allotment (NIFA) is not included in this report, as is not known if the Lege will appropriate any money to fund this program this year (is #9 on TEA's

2014-15 Tier II Detail Report
KLEIN ISD
101-915

SB 1: 12-13 : 16-18

Release 5

5/22/2014

Tier II Detail Report		Tier II Allotment
1.	WADA (Weighted Students in Average Daily Attendance)	59,676.781
Level 1		
2.	M&O Collections for Level 1	\$153,206,440
3.	DTR_1 (M&O Collections for Level 1 * 100) / 2013 CPTD	0.0448
4.	Level 1 Entitlement @ \$61.86	\$16,555,588
5.	Less LR (2013 CPTD / 100) * DTR_1	(\$6,128,258)
6.	GYA (\$61.86 * WADA * DTR_1 * 100) - LR	\$10,427,330
Level 2		
7.	M&O Collections for Level 2	\$0
8.	DTR_2 (M&O Collections for Level 2 * 100) / 2013 CPTD	0.0000
9.	Level 2 Entitlement @ \$31.95	\$0
10.	Less LR (2013 CPTD / 100) * DTR_2	\$0
11.	GYA (\$31.95 * WADA * DTR_1 * 100) - LR	\$0
12.	Total Tier II Allotment	\$10,427,330

[Link Back to SOF Report](#)

[Report-SOF1415](#)

Calculation of ASATR		ASATR
Based on 2009-10 State and Local Funding up to the Compressed Rate		
1.	2009-10 Adjusted HB 1 Revenue per WADA	\$4,649,977
2.	2014-15 WADA	59,676,781
3.	2014-15 Base Target Revenue (Line 1 * Line 2)	\$277,495,653
4.	2014-15 Minimum Increase (Line 2 * \$120 * 0.9263)	\$6,613,381
5.	Tuition Adjustment (Current Year vs. 2009-10)	\$0
6.	2014-15 Minimum Revenue	\$284,129,086
7.	NIFA Adjustment (Current Year vs. 2009-10)	(\$148,887)
8.	Transportation Adjustment (Current Year vs. 2009-10)	\$623,934
9.	2008-09 Educator Salary Increase (\$23.63 * 2008-09 WADA * 0.9263)	\$1,146,585
10.	2014-15 Adjusted Minimum Revenue	\$285,750,717
11.	2014-15 Tier I State Aid	\$186,715,749
12.	2014-15 M&O Collections @ Compressed Tax Rate	\$153,206,440
13.	2014-15 Recapture @ Compressed Tax Rate (Link to Detail Report)	\$0
14.	2014-15 State and Local Revenue (Line 11 + Line 12 + Line 13)	\$339,922,190
15.	Additional State Aid for Tax Reduction (If Line 14 < Line 10, Then Line 10 - Line 14) (Else, 0)	\$0
16.	2014-15 Revenue @ Compressed Tax Rate (RACR)	\$339,922,190
17.	2014-15 Revenue per WADA @ Compressed Tax Rate (RACR / WADA)	\$5,696

[Link Back to Other Report](#)

[Report-Other1415](#)

Other Program Detail		Based on Data Entry
1.	State Aid Reduction for WADA Sold	\$0
2.	Additional Aid for ESCs and educational districts (Ins. Code 1579.251(b))	\$0
3.	Additional State Aid for Tax Reduction (Link to Detail Report)	\$0
4.	Supplemental TIF Payment	\$0
5.	Tax Credit for Tax Code, Chapter 313 Value Limitations	\$0
6.	Rider 71 / TRS Employer Contribution Assistance	\$3,165,167
7.	Chapter 42 Funding Credit Against Recapture	\$0
8.	Staff Allotment	\$1,391,904
9.	Windham Schools	\$0
10.	Tuition Allotment (42.106)	\$0
11.	Texas School for the Blind and Visually Impaired	\$0
12.	Texas School for the Deaf	\$0
13.	Adjustment for HB 1 Tax Compression for TSB	\$0
14.	Adjustment for HB 1 Tax Compression for TSD	\$0
15.	Total Other Programs (See Note Below)	\$4,557,071

[Link Back to SOF Report](#) [Report-SOF1415](#)

NOTE: #s 2, 10, 14, and 15 do not apply to school districts, so those values are set to zero.

EDA State Aid Report			EDA
Data Elements			
1.	2012-13 I&S Tax Collections		\$50,834,480
2.	2012-13 Local Share of EDA		\$31,149,911
3.	2012-13 Local Share of IFA Awarded for Bonded Debt		\$13,887,024
4.	2012-13 Excess I&S Tax Collections (Line 1 - Line 2 - Line 3)		\$5,797,546
5.	2014-15 Actual Eligible Debt Service Payment		\$63,721,215
6.	2014-15 IFA State/Local Share of IFA Awarded for Bonded Debt		\$16,834,731
7.	2014-15 Total Refined ADA		46,940.040
8.	2013 State Certified Property Value ("T8" value)		\$13,738,506,140
9.	2011 State Certified Property Value ("T8" value)		\$12,760,010,176
Calculations			
10.	2012-13 Rate to Determine Max EDA Limit (Line 2 + Line 4) / (Line 9 / 100) If Line 1 < Line 2, Then Rate = (Line 1 * 100) / Line 9		0.2896
11.	2014-15 Rate Needed for All Eligible Debt ((Line 5 - Line 6) / 35 / Line 7 / 100)		0.2854
12.	2014-15 Allowed Rate (Lesser of Line 10 or Line 11 or \$.29)		0.2854
13.	State/Local Share of EDA (\$35 * Line 7 * Line 12 * 100)		\$46,886,484
14.	Local Share of EDA (Line 12 * (Line 8 / 100))		\$39,208,089
15.	State Share of EDA (Line 13 - Line 14)		\$7,678,395
16.	EDA Entitlement (Line 15 unless I&S taxes are less than Line 14)		\$7,678,395

[Link Back to SOF Report](#)

[Report-SOF1415](#)

IFA State Aid Calculation			IFA Bonds	IFA Lease-Purchase
Data Elements				
1.	Eligible Debt Service Payments		\$16,834,731	\$0
2.	ADA (400 minimum)		46,940.040	46,940.040
3.	2013 State Certified Property Value ("T8" value)		\$13,738,506,140	\$13,738,506,140
4.	Limitation on Assistance		\$16,834,731	\$0
5.	Local Revenue per Penny		\$1,373,850.61	\$1,373,850.61
6.	Local Revenue per Penny per ADA		\$29.27	\$29.27
7.	State's Share of \$35 per ADA Yield		\$6	\$6
8.	State's Share Expressed as Percentage		16.38%	16.38%
9.	Maximum State Share of IFA		\$2,756,950	\$0
10.	Local Share of IFA		\$14,077,781	\$0
11.	IFA Entitlement		\$2,756,950	\$0

[Link Back to SOF Report](#)

[Report-SOF1415](#)

NOTES:

- (1) The Eligible Debt Service Payments/Limitation on Assistance on Lines 1 and 4 are based on data from TEA as of a certain date. For your information, the awards are listed below by round. **If the Allotment Limits listed below do not match the "Limitation" amounts on the latest IFA Allotment Detail Report from TEA, change the amounts on the 'IFA Data' tab to match TEA's limitation amounts.**
- (2) If line 11 is less than Line 9, the district has not met its IFA local share requirement.

	Bonds Limitation	Lease-Purchase Limitation
Round 1	\$258,892	\$0
Round 2	\$1,172,621	\$0
Round 3	\$2,380,705	\$0
Round 4	\$8,267,781	\$0
Round 5	\$1,083,584	\$0
Round 6	\$0	\$0
Round 7	\$0	\$0
Round 8	\$0	\$0
Round 9	\$0	\$0
Round 10	\$3,671,148	\$0
Total	\$16,834,731	\$0

Planning Information



Section VII

Budget Calendar

2014-2015

<u>September</u>	<p>Post 2014-2015 budgets</p> <p>Provide campuses and departments with adopted budget account detail</p> <p>Prepare first of five annual 2014-2015 budget reviews</p> <p>Compute Administrative Cost Ratio calculation for 2014-2015 Budget</p>
<u>October</u>	<p>Present Budget Review to Board of Trustees on 10/13/14</p> <p>Adopt 2014 tax rate on 10/13/14</p> <p>Load 2014-2015 PEIMS budget file on 10/31/14</p> <p>Roll 2013-2014 purchase orders with goods received after 08/31/14</p> <p>Update Five-Year Financial Forecast</p>
<u>November</u>	<p>Prepare 2013-2014 budgets vs. audited actual analysis for Comprehensive Annual Financial Report</p> <p>Calculate roll-forward amounts from prior year for all dedicated funding sources</p> <p>Begin 2015-2016 decision-making process regarding mandated TEC and TEA changes</p>
<u>December</u>	<p>Submit 2014-2015 PEIMS budget information to Texas Education Agency</p> <p>Evaluate current year payroll budget based on September - November 2014 expenditures</p> <p>Compute Administrative Cost Ratio for 2013-2014 audited expenditures</p> <p>Calculate revised per pupil allocations based on actual enrollment on 10/31/14</p> <p>Prepare second of five 2014-2015 budget reviews</p>
<u>January</u>	<p>Present Budget Review to Board of Trustees on 01/12/15</p> <p>Estimate preliminary 2015 local property tax values</p> <p>Prepare preliminary 2015-2016 state aid calculation</p>
<u>February</u>	<p>Create budget-gathering documents for 2015-2016</p> <p>Prepare third of five 2014-2015 budget reviews</p> <p>Estimate 2015-2016 payroll costs</p> <p>Conduct first 2015-2016 budget workshop with Board of Trustees and administration on 2/23/15</p> <p>Load and update account crosswalk tables for 2015-2016</p>
<u>March</u>	<p>Present Budget Review to Board of Trustees on 03/02/15</p> <p>Develop 2015-2016 salary schedules</p> <p>Conduct budget preparation training with campus, department, and program leadership</p> <p>Send budget-gathering documents to principals and department directors</p>
<u>April</u>	<p>Extract 2014-2015 financial data into 2015-2016 budget module</p> <p>Review and load campus and department budget requests</p> <p>Meet with Executive Committee to review and recommend 2015-2016 campus staffing</p> <p>Meet with Executive Committee to evaluate and recommend 2015-2016 non-campus staffing</p> <p>Create and send 2015-2016 special revenue budget-gathering documents to program directors</p>
<u>May</u>	<p>Conduct comprehensive analysis of current year budget vs. actual</p> <p>Prepare fourth of five 2014-2015 budget reviews</p> <p>Present 2015-2016 Preliminary Budget overview to Board of Trustees</p> <p>Conduct second 2015-2016 budget workshop with Board of Trustees and administration on 5/18/15</p>
<u>June</u>	<p>Present Budget Review to Board of Trustees on 06/08/15</p> <p>Continue modifications to state aid, local revenue, and expenditure projections</p>
<u>July</u>	<p>Submit 2015-2016 Preliminary Budget document to Board of Trustees</p> <p>Perform final analysis of 2014-2015 budgets with estimated year-end expenditures and accruals</p> <p>Prepare final 2014-2015 budget review</p> <p>Conduct additional budget workshop with Board of Trustees and administration on 7/27/15</p>
<u>August</u>	<p>Complete Truth-In-Taxation calculation</p> <p>Present 2014-2015 Final Budget Review to Board of Trustees on 08/10/15</p> <p>Submit 2015-2016 Proposed Budget to Board of Trustees</p> <p>Adopt 2015-2016 Budget on 08/31/15</p>



KLEIN ISD 2014-2015 CALENDAR

AUGUST

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



JANUARY

S	M	T	W	Th	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

KLEIN ISD 2014-15 IMPORTANT DATES

AUG 19-22	Staff Development	JAN 5	Classes Resume
AUG 23	Summer High School Graduation 2014	JAN 15	END OF FIRST SEMESTER
AUG 25	FIRST DAY OF CLASSES	JAN 16	Staff Development/Student Holiday
SEPT 1	Labor Day Holiday	JAN 19	Martin Luther King Holiday
OCT 13	Staff Development/Student Holiday/Elementary Parent Conference	JAN 20	SECOND SEMESTER BEGINS
NOV 24-25	Staff Development/Student Holiday	MARCH 9-13	Spring Break
NOV 26-28	Thanksgiving Holiday	APRIL 2	Staff Development/Student Holiday
DEC 22 - JAN 2	Christmas/Winter Holiday	APRIL 3	Easter Break
		MAY 25	Memorial Day Holiday
		JUNE 4	LAST DAY OF CLASSES
		JUNE 5	Staff Development
		JUNE 6	High School Graduation

GRADING PERIODS

ELEMENTARY	DAYS	SECONDARY	DAYS
AUG 25 - OCT 24	43	AUG 25 - OCT 3	29
OCT 27 - JAN 15	44	OCT 6 - NOV 14	29
	87	NOV 17 - JAN 15	29
JAN 20 - MARCH 27	44		87
MARCH 30 - JUNE 4	46	JAN 20 - FEB 27	29
	90	MARCH 2 - APRIL 17	28
		APRIL 20 - JUNE 4	33
			90

INCLEMENT WEATHER MAKE-UP DAYS

OCT 13	APRIL 2
NOV 24-25	JUNE 5
JAN 16	

	Classes/Semester starts/ends
	Staff Development
	Holiday
	Holiday/Staff Development
	Student Holiday/Elem. Parent Conference
	Graduations

Klein Independent School District
7200 Spring Cypress Road
Klein, Texas 77379
832-249-4000
www.kleinisd.net



Terms & Abbreviations



Section VIII

Education Terms and Abbreviations

Academic Excellence Indicators System (AEIS): See Texas Academic Performance Reports (TAPR)

Accountability Ratings: The Accountability Ratings System rates campuses and districts as exemplary, recognized, acceptable, and low performing based on the percentage of students who pass the state assessment instruments and the dropout rate.

Accrue: To record revenues when earned or when levies are made, and to record expenditures as soon they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Actual Tax Rate or Nominal Tax Rate: The tax rate adopted by school districts and used to calculate tax bills.

Adequate Yearly Progress (AYP): Adequate Yearly Progress is part of the federal No Child Left Behind Act. Under this legislation, states establish what each child must learn every year. Curriculum learning objectives are set in Texas through the Texas Education Agency. The indicators for AYP in Texas schools include the State of Texas Assessments of Academic Readiness (STAAR) and for the final year (2011-12) the Texas Assessment of Knowledge and Skills (TAKS) results for reading/English Language Arts (ELA) and mathematics at grades 3-8 and 10 for the following sub-groups: All students, African American, Hispanic, White, and Economically Disadvantaged students, Limited English Proficient and Special Education.

American Recovery and Reinvestment Act of 2009 (ARRA): Enacted by the 111th United States Congress, the ARRA is an act making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and state and local fiscal stabilization, and for other purposes. ARRA ended on September 30, 2012.

Alternative Teacher Education Programs: Some institutions of higher education, education service centers, and large school districts have been approved by the State Board for Educator Certification to operate alternative programs of preparation for teachers and administrators. These programs involve university coursework or other professional development experiences, as well as intense mentoring and supervision during the candidate's first year in the role of educator. In addition, some regional education service centers offer alternative programs of preparation similar to the school-based programs.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A valuation is set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

Association of School Business Officials International (ASBO): The Association of School Business Officials International, founded in 1910, is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

Available School Fund (ASF): The ASF is made up of earnings from the Permanent School Fund, constitutionally dedicated motor-fuel taxes, and other miscellaneous revenue sources. The bulk of ASF revenue is distributed on a per-capita basis to all school districts. A portion provides funding for textbooks and technology.

Average Daily Attendance (ADA): A method of counting students for the purpose of providing state aid to school districts. Currently, Texas counts students in attendance each day and averages the attendance count over the year.

Balanced Budget: A budget with revenues equal to expenditures, and neither a budget deficit nor a budget surplus.

Basic Allotment: The basic allotment is the initial or starting number that, after adjustment, is used to calculate foundation program costs and state aid to school districts. The 2014-15 Basic Allotment is \$5,040 per student.

Bonds: (See “General Obligation Bonds”)

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Campus or Campus Program Charter: A local school board may grant a charter to parents and teachers of a campus within the district if the board receives a petition signed by the parents of a majority of the students at the campus and a majority of teachers at the campus. The Texas Education Code also permits two or more campuses to form a cooperative charter program. Other charters are home-rule school district charters and open-enrollment charters.

Capital Appreciation Bond (CAB): A bond that is issued at a deep discount and does not have a stated coupon rate. Both principal and interest are due and payable at maturity.

Capital Assets (aka Fixed Assets): Capital assets are tangible in nature; long-lived (have a life of longer than one year); of a significant value at purchase or acquisition time; and are reasonably identified and controlled through a physical inventory system. They may include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, furniture and other equipment which are intended to be held or used over a long period of time. “Fixed” denotes probability or intent to continue use of an asset and does not indicate immobility.

Caps: A general term that describes statutory limits on tax rates, revenues, or increases in school district expenditures.

Chapter 41: Chapter 41 of the Texas Education Code (TEC) makes provisions for certain school districts to share their local tax revenue with other school districts. Districts are designated as either property wealthy or property poor. The relative wealth of the school district is measured in terms of the taxable value of property that lies within the school district borders divided by the number of students in weighted average daily attendance (WADA). The funds that are distributed by the property-wealthy districts are “recaptured” by the school finance system to assist with financing of public education in school districts that are property poor.

Chapter 41 Options: In accordance with the provisions of TEC Chapter 41, a Chapter 41 district has five options available to reduce its property wealth per WADA. These may be exercised singly or in combination. Chapter 41 districts may choose to: (1) Consolidate with another district, (2) Detach property, (3) Purchase attendance credits from the state, (4) Contract to educate non-resident students from a partner district, and (5) Consolidate tax bases with another district.

Compensatory Education: The state compensatory education allotment provides additional financial support to school districts to teach educationally disadvantaged pupils and underachieving students. A program of compensatory education should provide additional services and instructional support, beyond the regular program, to help students compensate for academic deficiencies and may include programs for at-risk students. The allotment is based upon the number of students participating in the federal free or reduced-price lunch program.

Completion Rate: A longitudinal measure that shows the status of students expected to graduate, starting with their first attendance in ninth grade.

Comprehensive Annual Financial Report (CAFR): A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit’s official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

Conforming Textbook List: One of two lists to which the State Board of Education assigns textbooks it adopts. This list includes textbooks that address all of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and that meet applicable physical specifications. (See “Nonconforming Textbook List”)

Cost of Education Index (CEI) or Adjustment: An index the state uses to adjust the basic allotment to account for geographic or other cost differences beyond local school district control. The current index in the District is 1.16, and has not been updated since 1990.

County Appraisal District (CAD): Each county (some multi-counties) has established an appraisal district office that is responsible for maintaining taxable real and personal property records and placing a value on all property for taxation purposes. A chief appraiser, an individual appointed by an appraisal district board of directors, heads the CAD office. The appraisal district board is, in turn, elected by certain taxing entities.

Debt Service: (See “Interest and Sinking Fund”)

Disciplinary Alternative Education Programs (DAEP): The law requires school districts to set up an educational setting for students who engage in certain illegal conduct or for students who violate certain provisions of the school district’s code of conduct. The DAEP must provide for students’ educational and behavioral needs. Districts must allocate to a DAEP the same expenditure per student that would be allocated if the student were attending the regularly assigned program, including a special education program.

Distinguished Budget Presentation Award (Budget Awards Program): The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA’s recommended practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

District-Level Decision-Making Process: The school board annually approves district and campus performance objectives and assures that district and campus plans are mutually supportive and, at a minimum, meet the state’s educational goals. Each district has a district improvement plan that is developed, evaluated, and revised each year by the superintendent, with the assistance of the district-level decision-making committee.

Dropout Rate (Annual): The annual dropout rate is the count of all students identified as a dropout after being absent without an approved excuse or document transfer and does not return to school by the fall of the following year; or completes the school year but fails to re-enroll the following school year. The dropout rate is all official dropouts summed across all grades (7 through 12) divided by the number of students summed across all grades (7 through 12). The annual dropout rate is different than a longitudinal rate, which compares the number of students who began school together in the seventh grade and who eventually graduate.

Education Service Center (ESC): In 1967, twenty (20) state service centers were established by the Texas Legislature to provide school districts with professional development training and technical assistance that support statewide goals for school improvement.

Educator Certification: Every person certified to teach in Texas must hold a bachelor’s degree with coursework in three areas: (1) a broad general education, (2) an academic specialization(s), and (3) teaching knowledge and abilities. The exceptions to the degree requirement are certain career and technology certificates issued on the basis of work experience. Additionally, candidates for certification must demonstrate basic academic skills by passing tests in reading, mathematics, and writing before admission to a teacher-preparation program or must show evidence of these skills on other appropriate alternative assessments.

Effective Tax Rate: State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt

service, newly annexed property, and newly constructed property. This tax rate is an important element of the annual Truth-in-taxation process.

Equity: In school finance, the term generally refers to fair or equal distribution of resources for schooling, taking into account student differences and school district characteristics. The standard used by the Texas Supreme Court is a taxpayer equity standard, which means similar revenue for similar tax effort. In other words, the school finance system is to be property wealth neutral: a district's property tax base should have little or no impact on its ability to generate funding from the Foundation School Program.

Existing Debt Allotment (EDA) Program: The Existing Debt Allotment (EDA) program. The EDA provides tax rate equalization for local debt service taxes, operates without applications, and has no award cycles. Each school district is guaranteed a specified amount per student in state and local funds for each cent of tax effort to pay the principal of and interest on general obligation bonds. The district must have made a payment on the bonds on or before August 31, 2013. The current existing debt tax rate may not exceed \$0.29 per \$100 of valuation.

Foundation School Program (FSP): A program for the financial support of a basic instructional program for all Texas school children. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes. The state establishes a foundation level and sets, for each district, a calculated contribution level called the local fund assignment (LFA). The greater a district's property wealth, the higher the LFA. State aid makes up the difference between the LFA and the foundation level. Currently, the FSP consists of three parts or tiers. The first tier provides funding for a basic program. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program. The third tier equalizes debt service requirements for existing facilities debt.

Foundation School Program Tax Rate: This is the rate used in calculating state aid to school districts. It is calculated by dividing actual collections by the prior year's taxable value determined by the state property tax division of the state comptroller's office.

Full-Time Equivalent (FTE): Measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four others provide one hour, together they represent one FTE.

Fund: A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: Also known as "fund equity", is the difference between governmental fund assets and liabilities.

Fund Types: There are three types of funds. (1) **Governmental** funds are accounting segregations of financial resources; (2) **Proprietary** Fund reporting focuses on the determination of net income, changes in net assets (or cost recovery), financial position, and cash flows; and (3) **Fiduciary** fund reporting focuses on net assets and changes in net assets.

General Obligation Bonds: Negotiable coupon bonds for the construction, acquisition and equipping of school buildings; the acquisition of land; energy conservation measures; refinancing of property financed under a contract entered under Subchapter A, Chapter 271, Local Government Code that pledge the full faith and credit of the school district; and the purchase of new school buses. Such bonds may be issued in various series or issues with a maturity not to exceed 40 years (TEC 45.003). General obligation bonds are usually either term bonds or serial bonds.

Good to Great Program (GTG): The Good to Great Program, also known as the *Klein Forest High School Project*, was implemented in 2012-13 as a school reform initiative to prepare students for post high school success. The project was broadened in 2013-14 to include all intermediate and elementary schools that feed into Klein Forest High School. Phase II will extend the school day by thirty (30) minutes at the intermediate schools as well as adding an instructional coach at each intermediate feeder campus and four additional teachers at each elementary campus within the Klein Forest feeder pattern.

Government Finance Officers Association (GFOA): An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of Generally Accepted Accounting Principles (GAAP) for state and local government since its inception, and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946 and the Distinguished Budget Presentation Award Program since 1984.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, special education), but it is sometimes also for general purposes.

Guaranteed Yield: Tier 2 in the Foundation School Program guarantees a specific revenue yield per student per penny of local tax effort. The state makes up the difference between the district tax levy per student and the guaranteed yield per student by enriching the local M&O tax effort. Current state aid formulas provide a Guaranteed Yield of \$61.86 per weighted student. Tier 3 funding provides a guaranteed yield of \$31.95 per weighted student.

Independent School District (ISD): The Texas Constitution permits the state Legislature to create school districts. Each district operates its schools and assesses property taxes within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing authority. ISDs are governed by locally elected boards of trustees.

Individual Education Plan (IEP): A document required by federal law that details the special education requirements for each disabled student and explains how the school intends to address the student's needs. An IEP is intended to help ensure that disabled students have equal access to public education in the least restrictive environment.

Individuals with Disabilities Education Act (IDEA): The purposes of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians are protected; (3) assist States, localities, educational service agencies, and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities.

Instructional Facilities Allotment (IFA): Since 1997, the IFA has provided funds to school districts to help pay for debt service. The mechanism for computing the state and local share of the IFA payment is a guaranteed-yield formula. Low-wealth school districts and school districts not already participating in the IFA program have priority in receiving IFA funding for construction or lease purchase of new instructional facilities.

Instructional Materials Allotment (IMA): Legislation from the 82nd Texas Legislature created the IMA for the purchase of instructional materials, technological equipment and technology-related services. A school district is entitled to an annual allotment from the state instructional materials fund for each student enrolled in the district on a date during the preceding school year specified by the commissioner.

Interest and Sinking Fund (I&S) Tax: Also called the debt service tax. A tax levied by school districts to pay for bonded indebtedness, usually for construction of facilities and other capital needs.

Juvenile Justice Alternative Education Program (JJAEP): In counties with populations greater than 125,000, the juvenile board must develop a juvenile justice AEP approved by the Texas Juvenile Probation Commission. In these larger counties, students who engage in conduct requiring expulsion under Chapter 37 of the Texas Education Code must be placed in a JJAEP.

Klein Forest High School Project: The Klein Forest High School Project, also known as the *Good to Great Program*, is a school reform initiative implemented in 2012-13 to prepare students for post high school success. The program strives to address staff and student shortcomings as well as community and stakeholder involvement, and to provide increased and priority-driven district oversight.

Limited English Proficient (LEP): An English Language Learner whose overall English proficiency in listening, speaking, reading, and writing is at the Intermediate or Advanced stages; students at this level are able to understand and be understood in many to most social communication situations, are gaining increased competence in the more cognitively

demanding requirements of content areas, but are not yet ready to fully participate in academic content areas without linguistic support.

Local Fund Assignment (LFA): The portion of the foundation program allotment required to be paid by school districts using the local property tax. The greater the property wealth of the district, the higher the LFA and the lower the amount of state aid the district will receive. (See also Foundation School Program)

Maintenance and Operations (M&O) Tax: A local school district property tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools.

Meritorious Budget Award (MBA): The Meritorious Budget Award was designed by the Association of School Business Officials International and school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The program helps school systems build a solid foundation in the skills of developing, analyzing, and presenting a budget. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Meritorious Budget Award Program Criteria.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

National School Lunch Program (NSLP): A federally assisted meal program operating in more than 101,000 public and non-profit private schools across the nation. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

Nonconforming Textbook List: One of two lists to which the State Board of Education assigns textbooks it adopts. This list must include textbooks that address at least half of the adopted Texas Essential Knowledge and Skills (TEKS) for the subject and grade level and meet applicable physical specifications. (See "Conforming Textbook List")

Nondisciplinary Alternative Education Program (AEP): Many school districts establish nondisciplinary alternative education programs for dropout prevention and to address the unique needs of the small percentage of students who do not "fit" the traditional secondary schools. Districts must allocate to an AEP the same expenditure per student that would be allocated if the student were attending the regularly assigned program, including a special education program.

Permanent School Fund (PSF): The Permanent School Fund was created with a \$2,000,000 appropriation by the Texas Legislature in 1854 expressly for the benefit of the public schools of Texas. The Constitution of 1876 stipulated that certain lands and all proceeds from the sale of these lands should also constitute the PSF. Additional acts later gave more public domain land and rights to the PSF.

Personal Identification Database (PID): The Person Identification Database (PID) system is used by the Texas Education Agency (TEA) to manage and store identifying information on individuals who are reported to TEA through the Public Education Information Management System (PEIMS). The PID system includes records for students and teachers. The purpose of the PID system is to ensure that each time data is collected for the same individual, certain pieces of basic identifying information match.

Professional Learning Communities (PLC): Professional Learning Communities are comprised of a core group of academic teachers who work together, plan together, and provide a unique learning opportunity for students in all grade levels. The teachers provide a common road map for students assigned to this team. This safety net helps students achieve their goals.

Public Education Information Management System (PEIMS): A data management system that includes information on student demographics, performance, school district budgets, teacher salaries, etc. The information for PEIMS is transmitted from local school districts to the Texas Education Agency by the education service centers.

Public Information Act (PIA): PIA defines public information as information collected, assembled, or maintained under law or in connection with a governmental body's transaction of official business. PIA provides that public information

must be made available to the public upon request during the normal business hours of the district, unless an exception applies that allows or requires that the information not be made public.

Refined Average Daily Attendance (ADA): Refined ADA is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Rollback: Rollback is a taxpayer relief mechanism that allows local voters to contravene the school board's maintenance and operations (M&O) tax rate if it exceeds a certain level. If the school board adopts an M&O tax rate that exceeds the rollback tax rate, the district must call an election so voters can determine whether to ratify the adopted tax rate. The rollback rate is equal to the tax rate that would provide the same local taxes and state aid per weighted average daily attendance as was available the previous year plus \$0.04. A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

School Board Authority: Statute gives local school boards the exclusive power and duty to govern and oversee the management of the public schools. Powers and duties not specifically delegated to the Texas Education Agency or the State Board of Education are reserved for local trustees.

State Board for Educator Certification (SBEC): SBEC is a quasi-independent body that gives educators more authority to govern the standards of their profession. SBEC regulates and oversees all aspects of the certification, continuing education, and standards of conduct of public school educators. As a state agency, SBEC is responsible for certification testing, accountability programs for educator preparation programs, and certification of teachers and administrators.

State Board of Education (SBOE): A 15-member body elected by general election (staggered, four-year terms) from various regions statewide to provide leadership and to adopt rules and policies for public education in the state. The board's primary responsibility is to manage the Permanent School Fund.

State of Texas Assessments of Academic Readiness (STAAR): The State of Texas Assessments of Academic Readiness (STAAR) assessment replaced the Texas Assessment of Knowledge and Skills (TAKS), in the 2011-2012 school year. STAAR contains five (5) end-of-course exams required for graduation in addition to grade 3-8 assessments mandated by HB 3 in the 2009 legislative session. The tests are significantly more rigorous than previous tests and measure a child's performance as well as academic growth.

Teacher Retirement System (TRS): TRS delivers retirement and related benefits authorized by law for members and their beneficiaries.

Technical Assistance Team (TAT): If a campus that is rated academically acceptable for the current school year would be rated as academically unacceptable if performance standards to be used for the following school year were applied to the current school year, the commissioner shall select and assign a technical assistance team. The TAT will assist the campus in executing a school improvement plan and any other school improvement strategies the commissioner determines appropriate.

Texas Academic Performance Reports (TAPR): Formerly known as the AEIS (Academic Excellence Indicator System) reports, pull together a wide range of information annually on the performance of students in each school and district in Texas. The reports also provide extensive information on staff, programs, and demographics for each school and district.

Texas Assessment of Knowledge and Skills (TAKS): TAKS was a criterion-referenced test used in Texas schools between 2003 and 2011. It contained tests in reading in grades 3 through 9; language arts in grades 10 and 11; writing in grades 4 and 7; science in grades 5, 10, and 11; social studies in grades 8, 10, and 11; and mathematics in grades 3 through 11. The 11th grade exit-level test assesses English III, algebra I, geometry, biology, integrated chemistry and physics, early American and U.S. history, world geography, and world history. Beginning in 2011-2012, the STAAR test replaced the TAKS. (See "State of Texas Assessments of Academic Readiness")

Texas Education Agency (TEA): The administrative and regulatory unit for the Texas public education system managed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State Board of Education, and commissioner of education.

Texas Essential Knowledge and Skills (TEKS): Subject-specific state learning objectives adopted by the State Board of Education. The State of Texas Assessments of Academic Readiness (STAAR) tests are aligned with the TEKS.

Texas Open Meetings Act (TOMA): TOMA makes school board meetings to discuss and decide public business accessible. The TOMA Decision requires governmental entities to provide prior public notice of what is to be discussed and where and when discussion will take place. Closed meetings are permitted only when specifically authorized by law. Civil and criminal penalties can result when a board violates provisions of this act.

Therapeutic Education Program (TEP): The Therapeutic Education Program (TEP) helps students acquire the academic, social, and behavioral skills necessary for improving general education participation. TEP serves kindergarten through twelfth grade in a comprehensive program that serves emotionally disturbed, learning disabled, and other health impairment students.

Tier One: State guaranteed basic funding allotments per student.

Tier Two: State guaranteed revenues per student per penny of local tax effort to provide operational funding for an “enriched” educational program.

Truth-in-Taxation: School districts are required to calculate two rates after receiving a certified appraisal roll from the chief appraiser – the effective tax rate and the rollback tax rate. School districts are not required to publish the effective tax rate, but must publish the rollback rate in a public meeting notice. The school board must determine the effective tax rate and the rollback tax rate; decide how much revenue it needs and calculate the rate required to raise that amount; concurrently post a budget summary on its web site and publish notice on the budget and proposed tax rate; hold a hearing on the budget and proposed tax rate; adopt a budget and then adopt the tax rate; and administer a rollback election if the adopted rate exceeds the rollback rate.

United States Department of Agriculture (USDA): A Federal department, founded in 1862, responsible for administering the National School Lunch Program and reimbursing participating schools’ food service departments for the meals served to students. The USDA administers over 300 programs worldwide, including the School Breakfast Program, Child and Adult Care Food Program, and the Summer Food Service Program.

University Interscholastic League (UIL): The governing organization for most public school extracurricular activities operated through The University of Texas at Austin. Rulemaking authority for the UIL lies with its members and the State Board of Education.

Wealth per Student: In school finance, Wealth per Student is measured by dividing the taxable value of property, as determined under Section 11.86, Texas Education Code, by the number of students in Weighted Average Daily Attendance (WADA).

Weighted Average Daily Attendance (WADA): In Texas, students with special educational needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education. A weighted student count is used to distribute guaranteed-yield funding and establish Chapter 41 thresholds.