



2010 – 2011
Official Budget

Jody Clements, Superintendent
Revard Pfeffer, Assistant Superintendent of Finance

KISD Administration Building 301 N. Kilgore St. Kilgore, Texas (903) 988-3900

Kilgore Independent School District
Tax Rates
2010

	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>Change</u>
Maintenance & Operation	1.3700	1.0400	1.0400	1.0400	1.0400	-
Debt Service	0.0967	0.0931	0.0810	0.0692	0.0692	-
Total	1.4667	1.1331	1.1210	1.1092	1.1092	-

TAX RATE MOTION FOR 2010 - 2011

I Move that Kilgore Independent School District adopt a tax rate of \$1.04 M&O and I&S of \$0.0692 for a total tax rate of \$1.1092

No Change in tax rate from last year

**Kilgore Independent School District
2010-2011**

Official Budget

GENERAL FUND, , FOOD SERVICE, AND DEBT SERVICE FUNDS

	GENERAL FUND	FOOD SERVICE	DEBT SERVICE
REVENUES			
57XX LOCAL	\$ 17,868,731	\$ 589,700	\$ 1,123,000
58XX STATE	8,582,016	11,000	-
59XX FEDERAL	130,000	1,234,000	-
7XX OTHER RESOURCES	18,000	-	-
TOTAL REVENUES	\$ 26,598,747	\$ 1,834,700	\$ 1,123,000
EXPENDITURES			
11 INSTRUCTION	\$ 16,077,509	\$ -	\$ -
12 LIBRARY & MEDIA	463,168	-	-
13 STAFF & CURRICULUM DEVELOPMENT	485,888	-	-
21 INSTRUCTIONAL ADMINISTRATION	343,964	-	-
23 CAMPUS ADMINISTRATION	1,793,624	-	-
31 GUIDANCE, COUNSELING, & EVALUATION	727,347	-	-
32 SOCIAL WORK SERVICES	-	-	-
33 HEALTH SERVICES	308,906	-	-
34 PUPIL TRANSPORTATION	1,234,008	-	-
35 FOOD SERVICE	15,086	1,834,700	-
36 EXTRACURRICULAR	1,041,731	-	-
41 GENERAL ADMINISTRATION	1,101,743	-	-
51 PLANT MAINTENANCE	2,445,181	-	-
52 SECURITY & MONITORING	34,900	-	-
53 DATA PROCESSING SERVICES	240,724	-	-
61 COMMUNITY SERVICES	1,000	-	-
71 DEBT SERVICE	-	-	1,305,000
81 FACILITIES ACQUISITION	-	-	-
99 INTERGOVERNMENTAL CHARGES	283,968	-	-
TOTAL EXPENDITURES	\$ 26,598,747	\$ 1,834,700	\$ 1,305,000
Net Budget - Projected Surplus (Deficit)	\$ -	\$ -	\$ (182,000)

Kilgore Independent School District
2010 – 2011 Budget
Highlights

- General Fund has a balanced budget with **no tax increase**
- Cafeteria Fund has a balanced budget with no increase to the cost of student meals
- Debt Service Fund will use \$182,000 of fund balance during the year and **no tax increase**.
- Teacher Scale increased by \$500 per step.
- Paraprofessionals, Custodians, Maintenance received a three percent (3%) raise.
- Cafeteria Workers received a five percent (5%) raise
- Administration salaries were frozen
- Budget includes three buses, one to replace the special education bus wrecked in 2009-2010 and two to maintain our normal replacement schedule
- Original budget has set aside ten percent (10%) of campus and department budgets into a contingency pending enrollment and attendance numbers
- How were we able to get to a balanced budget with no increase in revenue and still able to accomplish above.
 - Efficiencies – Only replacing employee units as necessary
 - Efficiencies – Looking at all non required costs
 - Built in contingency for non-dedicated projects reduced \$200,000 plus.
- Property Values actually down by \$39,670,684 or 2.3% for 2009.

The following pages are not part of the official adopted budget but hopefully give a little more detail and understanding of the budget as well as some helpful information concerning how we plan to spend that budget.

Questions and Comments should be directed to:
Revard Pfeffer, Assistant Superintendent of Finance
903-988-3900
revard@kisd.org

Supporting Information Only
Kilgore Independent School District
 2010-2011
 Proposed Budget

GENERAL FUND, ARRA STATE FISCAL STABILIZATION FUND(a), FOOD SERVICE, AND DEBT SERVICE FUNDS

	GENERAL FUND	ARRA SFSF	AS IF Gen Fd	FOOD SERVICE	DEBT SERVICE
REVENUES					
57XX LOCAL	\$ 17,868,731	\$ -	17,868,731	\$ 589,700	\$ 1,123,000
58XX STATE	8,582,016	-	8,582,016	11,000	-
59XX FEDERAL	130,000	1,034,120	1,164,120	1,234,000	-
7XXX OTHER RESOURCES	18,000	-	18,000	-	-
TOTAL REVENUES	\$ 26,598,747	\$ 1,034,120	\$ 27,632,867	\$ 1,834,700	\$ 1,123,000
EXPENDITURES					
11 INSTRUCTION	\$ 16,077,509	\$ 155,200	16,232,709	-	-
12 LIBRARY & MEDIA	463,168	-	463,168	-	-
13 STAFF & CURRICULUM DEVELOPMENT	485,888	-	485,888	-	-
21 INSTRUCTIONAL ADMINISTRATION	343,964	-	343,964	-	-
23 CAMPUS ADMINISTRATION	1,793,624	-	1,793,624	-	-
31 GUIDANCE, COUNSELING, & EVALUATION	727,347	127,629	854,976	-	-
32 SOCIAL WORK SERVICES	-	-	-	-	-
33 HEALTH SERVICES	308,906	-	308,906	-	-
34 PUPIL TRANSPORTATION	1,234,008	-	1,234,008	-	-
35 FOOD SERVICE	15,086	-	15,086	1,834,700	-
36 EXTRACURRICULAR	1,041,731	-	1,041,731	-	-
41 GENERAL ADMINISTRATION	1,101,743	2,400	1,104,143	-	-
51 PLANT MAINTENANCE	2,445,181	633,891	3,079,072	-	-
52 SECURITY & MONITORING	34,900	115,000	149,900	-	-
53 DATA PROCESSING SERVICES	240,724	-	240,724	-	-
61 COMMUNITY SERVICES	1,000	-	1,000	-	1,305,000
71 DEBT SERVICE	-	-	-	-	-
81 FACILITIES ACQUISITION	-	-	-	-	-
99 INTERGOVERNMENTAL CHARGES	283,968	-	283,968	-	-
TOTAL EXPENDITURES	\$ 26,598,747	\$ 1,034,120	\$ 27,632,867	\$ 1,834,700	\$ 1,305,000
Net Budget - Projected Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ (182,000)

a) shown for comparison only as all prior year budgets included these amounts being paid from this money and in prior years state and local revenue included this amount

Supporting Information Only
 Kilgore Independent School District
 2009 - 2010 vs. 2010 - 2011
 General Fund & SFSF Combined

	<u>2009-2010</u>	<u>2010 - 2011</u>	<u>Diff Current vs.</u>
	<u>Current Budget</u>	<u>Proposed</u>	<u>Proposed</u>
REVENUES			
57XX LOCAL	\$ 18,266,895	\$ 17,868,731	\$ (398,164)
58XX STATE	8,302,905	8,582,016	279,111
59XX FEDERAL	1,213,891	1,164,120	(49,771)
7XXX OTHER RESOURCES	40,899	18,000	(22,899)
TOTAL REVENUES	\$ 27,824,590	\$ 27,632,867	(191,723)
EXPENDITURES			
11 INSTRUCTION	\$ 15,788,854	\$ 16,232,709	\$ 443,855
12 LIBRARY & MEDIA	476,360	463,168	(13,192)
13 STAFF & CURRICULUM DEVELOPMENT	523,432	485,888	(37,544)
21 INSTRUCTIONAL ADMINISTRATION	338,939	343,964	5,025
23 CAMPUS ADMINISTRATION	1,833,123	1,793,624	(39,499)
31 GUIDANCE, COUNSELING, & EVALUATION	804,746	854,976	50,230
32 SOCIAL WORK SERVICES	1,300	-	(1,300)
33 HEALTH SERVICES	299,251	308,906	9,655
34 PUPIL TRANSPORTATION	1,166,400	1,234,008	67,608
35 FOOD SERVICE	1,825	15,086	13,261
36 EXTRACURRICULAR	1,051,469	1,041,731	(9,738)
41 GENERAL ADMINISTRATION	1,177,471	1,104,143	(73,328)
51 PLANT MAINTENANCE	3,594,525	3,079,072	(515,453)
52 SECURITY & MONITORING	209,900	149,900	(60,000)
53 DATA PROCESSING SERVICES	253,746	240,724	(13,022)
61 COMMUNITY SERVICES	1,350	1,000	(350)
71 DEBT SERVICE	-	-	-
81 FACILITIES ACQUISITION	-	-	-
99 INTERGOVERNMENTAL CHARGES	255,000	283,968	28,968
TOTAL EXPENDITURES	\$ 27,777,691	\$ 27,632,867	(144,824)
Net Budget - Projected Surplus (Deficit)	\$ 46,899	\$ -	(46,899)

All of the above budgets show General Fund and ARRA SFSF monies combined. The original 09-10 budget included the SFSF revenue in state revenue as we were unsure of how to account for it at that time.

Supporting Information Only
 Kilgore Independent School District
 2009 - 2010 vs. 2010 - 2011
Cafeteria Fund Budget

	2009-2010		2010-2011		Diff Current vs.
	Original Budget	Current Budget	Proposed	Proposed	Proposed
REVENUES					
57XX LOCAL	\$ 570,600	\$ 570,600	\$ 589,700	\$ 19,100	
58XX STATE	10,000	10,000	11,000	1,000	
59XX FEDERAL	1,010,000	1,186,651	1,234,000	47,349	
7XXX OTHER RESOURCES	-	-	-	-	
TOTAL REVENUES	\$ 1,590,600	\$ 1,767,251	\$ 1,834,700	\$ 67,449	
EXPENDITURES					
11 INSTRUCTION	\$ -	\$ -	\$ -	\$ -	
12 LIBRARY & MEDIA	-	-	-	-	
13 STAFF & CURRICULUM DEVELOPMENT	-	-	-	-	
21 INSTRUCTIONAL ADMINISTRATION	-	-	-	-	
23 CAMPUS ADMINISTRATION	-	-	-	-	
31 GUIDANCE, COUNSELING, & EVALUATION	-	-	-	-	
32 SOCIAL WORK SERVICES	-	-	-	-	
33 HEALTH SERVICES	-	-	-	-	
34 PUPIL TRANSPORTATION	-	-	-	-	
35 FOOD SERVICE	1,622,251	1,767,251	1,834,700	67,449	
36 EXTRACURRICULAR	-	-	-	-	
41 GENERAL ADMINISTRATION	-	-	-	-	
51 PLANT MAINTENANCE	-	-	-	-	
52 SECURITY & MONITORING	-	-	-	-	
53 DATA PROCESSING SERVICES	-	-	-	-	
61 COMMUNITY SERVICES	-	-	-	-	
71 DEBT SERVICE	-	-	-	-	
81 FACILITIES ACQUISITION	-	-	-	-	
99 INTERGOVERNMENTAL CHARGES	-	-	-	-	
TOTAL EXPENDITURES	\$ 1,622,251	\$ 1,767,251	\$ 1,834,700	\$ 67,449	
Net Budget - Projected Surplus (Deficit)	\$ (31,651)	\$ -	\$ -	\$ -	

Supporting Information Only
 Kilgore Independent School District
 2009 - 2010 vs. 2010 - 2011

Interest & Sinking (Debt Service) Fund

	2009 - 2010		2010 - 2011		Diff Current vs.
	Original Budget	Current Budget	Proposed	Proposed	Proposed
REVENUES					
57XX LOCAL	\$ 1,203,804	\$ 1,203,804	\$ 1,123,000	\$ (80,804)	
58XX STATE	-	-	-	-	
59XX FEDERAL	-	-	-	-	
7XXX OTHER RESOURCES	-	-	-	-	
TOTAL REVENUES	\$ 1,203,804	\$ 1,203,804	\$ 1,123,000	\$ (80,804)	
EXPENDITURES					
11 INSTRUCTION	\$ -	\$ -	\$ -	\$ -	
12 LIBRARY & MEDIA	-	-	-	-	
13 STAFF & CURRICULUM DEVELOPMENT	-	-	-	-	
21 INSTRUCTIONAL ADMINISTRATION	-	-	-	-	
23 CAMPUS ADMINISTRATION	-	-	-	-	
31 GUIDANCE, COUNSELING, & EVALUATION	-	-	-	-	
32 SOCIAL WORK SERVICES	-	-	-	-	
33 HEALTH SERVICES	-	-	-	-	
34 PUPIL TRANSPORTATION	-	-	-	-	
35 FOOD SERVICE	-	-	-	-	
36 EXTRACURRICULAR	-	-	-	-	
41 GENERAL ADMINISTRATION	-	-	-	-	
51 PLANT MAINTENANCE	-	-	-	-	
52 SECURITY & MONITORING	-	-	-	-	
53 DATA PROCESSING SERVICES	-	-	-	-	
61 COMMUNITY SERVICES	-	-	-	-	
71 DEBT SERVICE	1,305,104	1,305,104	1,305,000	(104)	
81 FACILITIES ACQUISITION	-	-	-	-	
99 INTERGOVERNMENTAL CHARGES	-	-	-	-	
TOTAL EXPENDITURES	\$ 1,305,104	\$ 1,305,104	\$ 1,305,000	\$ (104)	
Net Budget - Projected Surplus (Deficit)	\$ (101,300)	\$ (101,300)	\$ (182,000)	\$ (80,700)	

Supporting Information Only
 Kilgore Independent School District
 Analysis by Function
 Combined General Fund and SFSF
 2009-2010 vs 2010-2011

Expenses	Current Budget 2009 - 2010	Proposed Budget 2010 -	Difference
00 Non-Insruct.	-	-	-
11 Instructional	15,788,854	16,231,824	442,970
12 Library	476,360	463,168	(13,192)
13 Curriculum	523,432	486,038	(37,394)
21 Instr. Ldr.	338,939	343,964	5,025
23 Sch. Ldr.	1,833,123	1,793,624	(39,499)
31 Guidance	804,746	854,826	50,080
32 Social Wk.	1,300	-	(1,300)
33 Health	299,251	308,906	9,655
34 Transp.	1,166,400	1,234,008	67,608
35 Food Svc.	1,825	15,086	13,261
36 Co-Curr.	1,051,469	1,042,616	(8,853)
41 Gen. Admin.	1,177,471	1,104,143	(73,328)
51 Plant maint.	3,594,525	3,079,072	(515,453)
52 Security	209,900	149,900	(60,000)
53 Data Proc.	253,746	240,724	(13,022)
61 Comm. Svc.	1,350	1,000	(350)
71 Debt	-	-	-
81 Fac. Acq.	-	-	-
99 Intergover. Chgs.	255,000	283,968	28,968
Total	<u>27,777,691</u>	<u>27,632,867</u>	<u>(144,824)</u>

As a percentage of total

11 Instructional	56.84%	58.74%
12 Library	1.71%	1.68%
13 Curriculum	1.88%	1.76%
21 Instr. Ldr.	1.22%	1.24%
23 Sch. Ldr.	6.60%	6.49%
31 Guidance	2.90%	3.09%
32 Social Wk.	0.00%	0.00%
33 Health	1.08%	1.12%
34 Transp.	4.20%	4.47%
35 Food Svc.	0.01%	0.05%
36 Co-Curr.	3.79%	3.77%
41 Gen. Admin.	4.24%	4.00%
51 Plant maint.	12.94%	11.14%
52 Security	0.76%	0.54%
53 Data Proc.	0.91%	0.87%
61 Comm. Svc.	0.00%	0.00%
71 Debt	0.00%	0.00%
81 Fac. Acq.	0.00%	0.00%
99 Intergover. Chgs.	0.92%	1.03%
	<u>100.00%</u>	<u>100.00%</u>

Supporting Information Only
 Kilgore Independent School District
 Combining General Fund and SFSF by Function
 2009-2010 & 2010-2011

Expenses	Gen Fund Current Budget 2009 - 2010	SFSF Current Budget 2009 - 2010	Total Current Budget 2009 - 2010	Gen Fund Proposed Budget 2010 - 2011	SFSF Proposed Budget 2010 - 2011	Total Proposed Budget 2010 - 2011
00 Non-Instuct.						
11 Instructional	15,622,379	166,475	15,788,854	16,076,624	155,200	16,231,824
12 Library	476,010	350	476,360	463,168		463,168
13 Curriculum	523,432		523,432	486,038		486,038
21 Instr. Ldr.	338,939		338,939	343,964		343,964
23 Sch. Ldr.	1,773,422	59,701	1,833,123	1,793,624		1,793,624
31 Guidance	703,060	101,686	804,746	727,197	127,629	854,826
32 Social Wk.	1,300		1,300			-
33 Health	298,926	325	299,251	308,906		308,906
34 Transp.	1,166,400		1,166,400	1,234,008		1,234,008
35 Food Svc.	1,400	425	1,825	15,086		15,086
36 Co-Curr.	1,051,469		1,051,469	1,042,616		1,042,616
41 Gen. Admin.	1,172,671	4,800	1,177,471	1,101,743	2,400	1,104,143
51 Plant maint.	2,954,396	640,129	3,594,525	2,445,181	633,891	3,079,072
52 Security	89,900	120,000	209,900	34,900	115,000	149,900
53 Data Proc.	253,746		253,746	240,724		240,724
61 Comm. Svc.	1,350		1,350	1,000		1,000
71 Debt			-			-
81 Fac. Acq.	255,000		255,000	283,968		283,968
99 Intergover. Chgs.			-			-
Total	26,683,800	1,093,891	27,777,691	26,598,747	1,034,120	27,632,867

Supporting Information Only
Kilgore Independent School District
General Fund and SFSF Combined
 Analysis of Budgets - by Object
 2009-2010 vs 2010-2011

GENERAL FUND

		<u>09-10 Current</u>	<u>10-11 Budget</u>
<i>EXPENDITURES</i>			
61xx	Payroll	\$ 22,680,903	\$ 23,232,373
62xx	Professional Services	1,843,761	1,859,146
63xx	Supplies	1,784,311	1,664,256
64xx	Other Operating	535,879	568,414
65xx	Debt Services	-	-
66xx	Capital	901,071	308,678
	TOTAL EXPENDITURES	\$ 27,745,925	\$ 27,632,867
 <i>EXPENDITURES %</i>			
61xx	Payroll	81.745%	84.075%
62xx	Professional Services	6.645%	6.728%
63xx	Supplies	6.431%	6.023%
64xx	Other Operating	1.931%	2.057%
65xx	Debt Services	0.000%	0.000%
66xx	Capital	3.248%	1.117%
		0.000%	0.000%
	TOTAL EXPENDITURES	100.000%	100.000%

