

Keller Independent School District

The Education Center
350 Keller Parkway
Keller, Texas 76248
Tarrant County

2023-2024 Adopted Budget

June 20, 2023

Dr. Rick Westfall
Superintendent

Scott Wrehe, CPA
Chief Financial Officer

Effective

July 1, 2023 – June 30, 2024

Issued by:

Finance Department

*Kristin Williams CPA
Director of Finance*

*Margie Rideout
Assistant Director, Financial Analysis and Reporting*

*Karen Fiscus
Assistant Director, Budget*

*Debbie Brockenbush
Assistant Director, Financial Accounting and Reporting*

*Anita Crabill
Treasury Services Coordinator*

www.kellerisd.net

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Micah Young

KELLER ISD 2023-2024 BUDGET
KELLER INDEPENDENT SCHOOL DISTRICT
SUMMARY BY MAJOR OBJECT AND FUNCTION

	GENERAL FUND					
	Original Budget 2022-2023	Amended Budget 2022-2023	Actual To Date 2022-2023	Proposed Budget 2023-2024	Percent Increase (Decrease)	Percent of Total
Revenues						
5711 Current Taxes	231,736,981	231,736,981	216,252,054	225,847,083	-2.54%	68.18%
5712 Delinquent Taxes	500,000	500,000	665,721	700,000	40.00%	0.21%
5719 Penalties/Interest	850,000	850,000	723,220	850,000	0.00%	0.26%
5739 Tuition and Fees	997,000	997,000	1,140,492	1,587,500	59.23%	0.48%
5742 Investment Earnings	1,500,000	1,500,000	2,260,982	2,500,000	66.67%	0.75%
5743 Facility Rental	598,605	598,605	425,376	711,000	18.78%	0.21%
5749 Other Revenue from Local Sources	2,345,000	2,345,000	1,639,762	1,375,000	-41.36%	0.42%
5752 Athletic Activities	597,600	597,600	578,937	611,605	2.34%	0.18%
Total Local Revenue	239,125,186	239,125,186	223,686,544	234,182,188	-2.07%	70.69%
5811 Per Capita Apportionment	14,847,669	14,847,669	13,584,407	12,648,000	-14.81%	3.82%
5812 Foundation School Fund	63,450,879	63,450,879	32,890,414	65,650,581	3.47%	19.82%
5819 MFS Sped Funds	250,000	250,000	-	250,000	0.00%	0.08%
5831 TRS On-Behalf	13,940,350	14,048,450	12,938,146	13,913,016	-0.96%	4.20%
Total State Revenue	92,488,898	92,596,998	59,412,967	92,461,597	-0.15%	27.92%
5929 Federal Revenue Distributed by TEA	1,100,000	1,100,000	1,149,298	1,100,000	0.00%	0.33%
5932 Federal Revenue Distributed by Other Agencies	3,500,000	3,500,000	2,299,972	3,500,000	0.00%	1.06%
Total Federal Revenue	4,600,000	4,600,000	3,449,270	4,600,000	0.00%	1.39%
Revenues Grand Total	336,214,084	336,322,184	286,548,781	331,243,785	-1.51%	100.00%
Expenditures						
11 Instruction	217,701,281	213,568,318	177,594,096	209,052,590	-2.11%	61.97%
12 Media Services (Library)	4,165,414	4,158,765	3,405,989	3,939,663	-5.27%	1.17%
13 Curriculum and Staff Development	6,322,695	6,359,927	4,950,499	5,517,235	-13.25%	1.64%
21 Instructional Leadership	5,120,378	5,176,968	4,526,026	4,942,553	-4.53%	1.47%
23 School Leadership	21,617,162	21,884,281	18,361,011	21,243,584	-2.93%	6.30%
31 Guidance, Counseling and Evaluation	15,559,070	15,727,111	13,075,744	14,117,510	-10.23%	4.19%
32 Social Work Services	184,558	195,458	151,741	408,466	108.98%	0.12%
33 Health Services	4,258,703	4,134,902	3,267,953	4,261,751	3.07%	1.26%
34 Student Transportation	12,103,140	15,194,232	13,090,531	10,962,621	-27.85%	3.25%
35 Food Services	3,000	3,000	2,902	5,000	66.67%	0.00%
36 Co/Extracurricular Activities	10,564,944	11,084,913	9,618,435	9,666,969	-12.79%	2.87%
41 General Administration	8,898,685	9,226,525	8,277,100	8,697,215	-5.74%	2.58%
51 Facility Maintenance and Operations	30,815,909	35,410,973	30,934,824	32,027,104	-9.56%	9.50%
52 Security and Monitoring Services	3,619,905	4,304,847	3,742,202	3,372,433	-21.66%	1.00%
53 Data Processing Services	4,852,281	5,117,571	4,234,872	5,671,546	10.82%	1.68%
61 Community Services	2,080,957	1,895,285	1,391,990	2,046,915	8.00%	0.61%
71 Debt Service	-	600,000	-	-	-100.00%	0.00%
81 Facility Acquisition and Construction	3,960	38,310	33,894	10,152	-73.50%	0.00%
95 Juvenile Justice Alternative Education Program:	23,320	16,920	-	23,320	37.83%	0.01%
99 Intergovernmental Charges	1,454,180	1,367,186	1,367,186	1,277,158	-6.58%	0.38%
Expenditures Grand Total	349,349,540	355,465,493	298,026,995	337,243,785	-5.13%	100.00%
Other Financial Resources (Uses)						
Other Resources	3,000,000	3,000,000	-	3,000,000		
Administrative Transfer	5,000,000	5,000,000	-	3,000,000		
Other Financial Resources (Uses) Grand Total	8,000,000	8,000,000	-	6,000,000		
Excess (Deficit) of Revenue Over (Under)						
Expenditures	(5,135,456)	(11,143,309)	(11,478,214)	(0)	100.00%	
Statutorily Required Public Notice Expenses	7,373			11,850		
Statutorily Required Lobbying Expenses	4,122			4,122		

KELLER ISD 2023-2024 BUDGET

**KELLER INDEPENDENT SCHOOL DISTRICT
SUMMARY BY MAJOR OBJECT AND FUNCTION
DEBT SERVICE FUND**

	Original Budget 2022-2023	Amended Budget 2022-2023	Actual To Date 2022-2023	Proposed Budget 2023-2024	Percent Increase (Decrease)	Percent of Total
Revenues						
5711 Current Taxes	80,642,938	78,271,087	75,684,129	87,300,344	11.54%	97.42%
5712 Delinquent Taxes	100,000	100,000	221,141	150,000	50.00%	0.17%
5719 Penalties/Interest	100,000	100,000	186,235	100,000	0.00%	0.11%
5742 Investment Earnings	100,000	100,000	1,369,535	1,000,000	900.00%	1.12%
Total Local Revenue	80,942,938	78,571,087	77,461,040	88,550,344	12.70%	98.82%
5829 State Revenue - TEA	-	-	3,080,842	1,060,222	100.00%	1.18%
Total State Revenue	-	-	3,080,842	1,060,222	100.00%	1.18%
Revenue Grand Total	80,942,938	78,571,087	80,541,882	89,610,566	14.05%	100.00%
Expenditures						
71 Debt Service	76,583,745	76,583,745	76,582,134	84,882,225	10.84%	100.00%
Expenditures Grand Total	76,583,745	76,583,745	76,582,134	84,882,225	10.84%	100.00%
Excess (Deficit) of Revenue Over (Under) Expenditures	4,359,193	1,987,342	3,959,748	4,728,341	137.92%	

KELLER ISD 2023-2024 BUDGET

**KELLER INDEPENDENT SCHOOL DISTRICT
SUMMARY BY MAJOR OBJECT AND FUNCTION
CHILD NUTRITION FUND**

	Original Budget 2022-2023	Amended Budget 2022-2023	Actual To Date 2022-2023	Proposed Budget 2023-2024	Percent Increase (Decrease)	Percent of Total
Revenues						
5742 Investment Earnings	67,000	67,000	255,793	77,050	15.00%	0.46%
5751 Cafeteria Sales	6,724,141	6,724,141	5,586,253	7,504,231	11.60%	44.37%
Total Local Revenue	6,791,141	6,791,141	5,842,046	7,581,281	11.63%	44.85%
5829 TEA State Matching Funds	63,138	63,138	82,073	86,177	36.49%	0.51%
5831 TRS On-Behalf	285,000	375,000	140,184	371,250	-1.00%	2.20%
Total State Revenue	348,138	438,138	222,257	457,427	4.40%	2.71%
5921 Breakfast Sales	2,286,232	2,286,232	1,672,032	1,738,913	-23.94%	10.29%
5922 Lunch Sales	7,025,650	7,025,650	6,019,546	6,139,937	-12.61%	36.32%
5923 Value of Donated Commodities	1,324,567	1,324,567	821,870	986,244	-25.54%	5.83%
Total Federal Revenue	10,636,449	10,636,449	8,513,448	8,865,094	-16.65%	52.44%
Revenues Grand Total	17,775,728	17,865,728	14,577,751	16,903,802	-5.38%	100.00%
Expenditures						
35 Food Services	15,099,327	19,393,676	15,218,577	14,903,802	-23.15%	100.00%
Expenditures Grand Total	15,099,327	19,393,676	15,218,577	14,903,802	-23.15%	100.00%
Excess (Deficit) of Revenue Over (Under) Expenditures	2,676,401	(1,527,948)	(640,826)	2,000,000	-230.89%	