



2024-2025 ADOPTED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Klein Independent School District

Frank A. Lemmon Administration Building
7200 Spring Cypress Road, Klein, Texas 77379-3215
(832) 249-4000
www.kleinisd.net

2024 - 2025 Adopted Budget July 1, 2024 - June 30, 2025

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KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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**EXECUTIVE
SUMMARY**

KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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Executive Summary Fiscal Year 2024-2025

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

Dear Board Members:

The following document represents the projected financial and operational plan for the Klein Independent School District (the District) for the 2024-2025 fiscal year. Information for the General Fund, Grant Funds, Food Service Fund, Debt Service Fund, and Capital Project Funds are provided in this budget document. This budget provides the financial resources necessary to meet student needs along with funding to operate and maintain our existing facilities. The District assumes responsibility for data accuracy and completeness.

Budget Presentation

We welcome the opportunity to present and discuss operational plans and their financial impact with all interested parties. Engaging with various groups consistently leads to improvements in operations and education, benefiting the students of the District.

The 2024-2025 Governmental Fund Budgets (the General Fund, the Food Service Fund, the Grant Funds, the Debt Service Fund, and the Capital Project Fund) were completed within the context of the District's Shared Vision, Strategic Plan, and Board Policy. Information on each of the fund budgets is provided in the Financial Section.

The budget document and the Annual Comprehensive Financial Report (ACFR) are the main tools for presenting the financial plan and the District's operational results. This budget provides the necessary resources to run and maintain our 72 facilities and is designed to meet the standards for the Meritorious Budget Award (MBA) from the Association of School Business Officials International (ASBO).

This award is the highest level of recognition in school budgeting. Earning it is a significant achievement for a school district and its management. The award is granted after a thorough review by independent budget professionals, who evaluate how well the budget meets program criteria. Reviewers also provide feedback to help improve the presentation of the District's financial and operational plan.

However, our most important objective in the presentation of the budget data is to improve the quality of information provided to our community about the District's financial plan for educational programs and services during the 2024-2025 fiscal year and beyond.

Our Shared Vision

Our Shared Vision

In Klein ISD every student enters with a promise and exits with a purpose. To continue the tradition of excellence and innovation that we are known for in Klein ISD, we focus on ways to advance our student success, support our staff, and equip our families to be partners in the educational process. Our students are the center of everything we do in Klein ISD.

Budget Process

The State, the Texas Education Agency (TEA), and the District formulate legal requirements for school district budgets, which guide the budget development process. These requirements are stipulated in detail within the subsequent sections of this document. The appropriated budget is prepared by fund, function, major object, and campus/department. The legal level of budgetary control is the function level within a fund. Budgetary adjustments and cross-function transfer requests are submitted for approval to the Board of Trustees (the Board). All annual appropriations lapse at fiscal year-end.

Budgets for the General Fund, the Food Service Fund (also referred to as the National School Lunch Program), and the Debt Service Fund must be included in the annually adopted District budget. For informational purposes only, budgets for the Capital Projects Fund and Grant Funds are included throughout this document in order to present a comprehensive overview of District resources.

Starting each November, the District's facilities group provides enrollment projections, which are key in budgeting and staffing decisions. The District uses site-based budgeting, where principals and department directors are central to the process. They prepare and maintain budgets within allocated limits. After the budget is developed, consolidated information is presented to the Board in workshops and meetings. Departments use zero-based budgeting (ZBB), while campuses receive per-pupil allocations to prepare their annual budgets.

This document is the result of a thorough process that includes input from campus and administrative staff, the superintendent, and the Board. It reflects the District's understanding of new legislation based on the information available at the time of publication.

Below is an overview of the budget planning in preparation for the 2024-2025 budget:

January 2024

- Begin planning for 2024-2025 budget year
- Review student projections & review staffing formulas for staff (PICs 24, 25, 26, 28, 30)
- Create budget worksheets for 2024-2025 & provide budget timeline for budget owners

February 2024

- Share budget preparation information with campuses & departments including training
- Discuss revenue forecasts and financial outlook

March 2024

- Spring Staffing Committee Meeting
- All proposed budgets due to budget office
- Review and compile 2024-2025 department budget allocation requests

April 2024

- Calculate 2024-2025 payroll estimates
- Prepare state funding template based on Estimated Preliminary Certified Values from HCAD

May 2024

- Submit 2024-2025 Proposed Budget document to Board of Trustees
- Conduct 2024-2025 budget workshop with Board of Trustees and Cabinet

June 2024

- Publish a public notice in the newspaper 10 days in advance to announce a public meeting for the adoption of the budget
- Public Hearing on Proposed Budget
- Adopt 2024-2025 Budget

July 2024

- Federal grants due to TEA
- Post and distribute all 2024-2025 adopted budgets

August 2024

- Update TEA compliance monitoring reports

September 2024

- Calculate Voter-Approval-Tax-Rate and adjust budgets accordingly
- Publish Voter-Approval-Tax-Rate calculations as required by law
- Publish Hearing on Tax Rate

October 2024

- Adoption of Tax Rate

November 2024

- Calculate revised per-pupil allocation based on PEIMS Snapshot Enrollment 10/25/2024

December 2024

- Increase campus per-pupil allocation if enrollment on 10/25/2024 higher than projected

Budget Priorities – The District’s approach to managing increased academic standards in a fluctuating funding environment is to ensure the budget process is instructionally driven and guided by the Strategic Plan. The major budget priorities in 2024-2025 are to create and offer a competitive compensation package for District employees and align budget requests to build on strong academic performance in the state accountability system.

Compensation – The compensation plan recommended by district leadership and approved by the Board includes the following salary increases:

- All employees received a pay increase of 2.0 percent of control point;
- Starting teacher pay increased to \$61,075.

Staffing Allocations – In grades Kindergarten - fourth (K-4), TEA mandates a ratio not to exceed 22:1, in compliance with the Texas Education Code (TEC) 25.112. A district must submit a request for a class size exception for any classrooms in grades K-4 that exceed the 22 students class size limit. The District’s pupil teacher ratios as established by staffing guidelines is 23:1 in grades K-4, and 27:1 in grade 5. Some classes may exceed this target at certain times, but every attempt is made to keep class sizes within these staffing ratios. At the secondary levels, pupil-to-teacher ratios were determined with consideration to several factors, including student achievement, campus economic levels, as well as Bilingual/English as a Second Language (ESL) and special education needs. Staffing ratios established are 21:1 for grades 6-8, and 20.75:1 for grades 9-12.

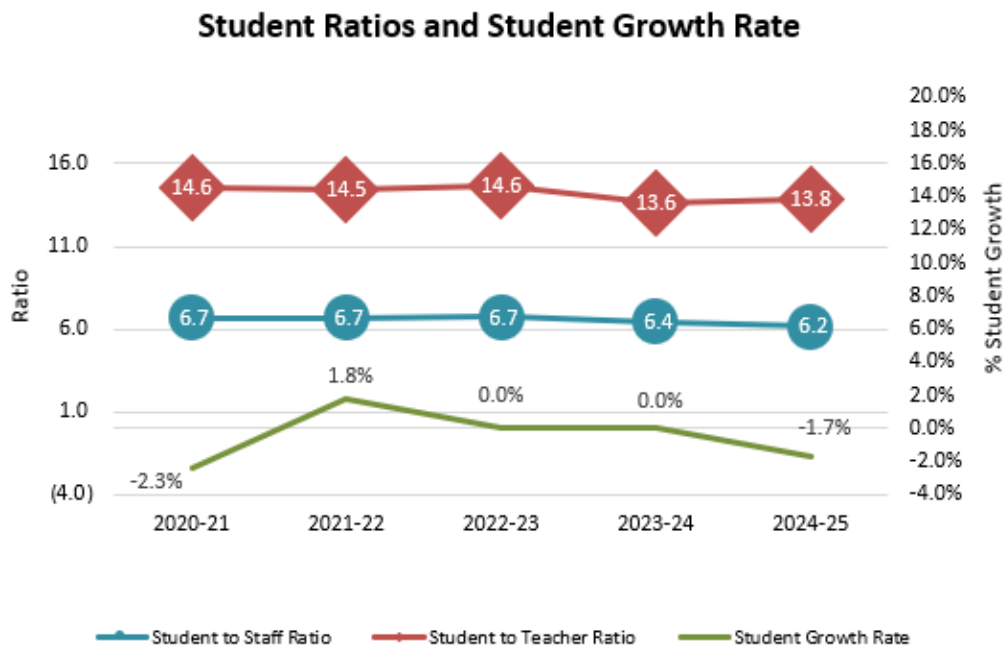
For the 2024-2025 budget year, enrollment-driven staffing models will lead to a reduction of 47 positions from the general fund. This includes increases of 2 administrators, 12 campus professionals, 1 custodial position, 2.5 library/information specialists, 3 manual trades/warehouse staff, 4 nurse/clinic assistants, 22.5 other professionals, 1 police officer, 39 security support personnel, 1 student behavior support position, and 41 teacher assistants. However, there will also be reductions, including 12 associate/assistant principals, 3 bus drivers/attendants, 11 school counselors, 5 secretarial/clerical staff, 142 teachers, and 3 technical positions.

Additionally, Special Revenue funds, including Food Service and Grant Funds, will see a net increase of 29.5 positions. Notable changes in special funded positions include an increase of 41.55 positions in Title 1, primarily due to Klein Forest High School's Title 1 designation. The Food Service Fund added 1 position, while Title II and Title III combined for an increase of 12 positions. ESSER II and III funded positions had a net decrease of 1 position compared to 2023-2024. The IDEA-B Formula and Preschool ARP funds experienced a reduction of 25.5 positions, with 1.5 positions added to the Regional Day School for the Deaf fund.

Districtwide Staffing – All Funding Sources

Positions	2020-21 (a)	2021-22 (b)	2022-23 (c)	2023-24 (d)	2024-25 (e)	Change from Prior Year
Administrator	74.00	76.00	77.50	88.00	90.00	2.00
Associate/Assistant Principal	151.00	153.00	155.00	175.00	167.00	(8.00)
Bus Driver/Attendant	369.00	368.00	369.00	381.00	378.00	(3.00)
Cafeteria Workers	592.50	592.50	591.50	601.50	601.50	-
Campus Professional	-	-	146.00	183.00	195.00	12.00
Community Support	-	-	2.00	14.00	15.00	1.00
Custodial	360.00	361.00	361.00	362.00	363.00	1.00
Educational Aide	-	-	-	13.00	10.00	(3.00)
Library Info Spec./Library Asst/Historian	72.50	72.50	72.50	73.50	76.00	2.50
Manual Trades/Warehouse	188.00	188.00	190.50	190.50	193.50	3.00
Nurse/Clinic Assistant	110.00	112.00	117.50	117.50	121.50	4.00
Other Professional	597.50	651.50	450.70	476.00	493.50	17.50
Police Officer	55.00	51.00	54.00	58.00	59.00	1.00
Principal	49.00	49.00	49.00	49.00	49.00	-
Registrar	10.00	10.00	10.00	10.00	10.00	-
School Counselor	138.00	147.00	145.00	157.00	147.00	(10.00)
Secretary/Clerical	477.50	477.00	474.00	477.50	471.50	(6.00)
Security Support Personnel	52.00	52.00	51.00	52.00	91.00	39.00
Student Behavior Support	-	-	-	61.00	62.00	1.00
Teacher	2,840.10	2,919.95	2,909.80	3,098.26	2,916.76	(181.50)
Teacher-Multilingual	253.60	268.35	241.50	258.50	273.00	14.50
Teacher-Special Education	528.40	523.20	515.75	578.00	630.00	52.00
Teacher Assistant	855.50	843.30	901.50	1,018.00	1,064.50	46.50
Technical	95.00	93.00	90.00	89.00	86.00	(3.00)
Total Employees - All Funding Sources	7,868.60	8,008.30	7,974.75	8,581.26	8,563.76	(17.50)

Student to Teacher and Student to Staff Ratios – The chart below tracks changes in student growth as compared to the student to teacher ratio and the student to staff ratio over a five-year period. The ratios presented below are based on the 2024-2025 adopted budget for the academic year.



Growth & Student Enrollment – Population and Survey Analysts (PASA) provides integrated school district information with its proprietary new home census information and specific neighborhood forecasts to create enrollment projections by attendance zones. Due to COVID-19’s impact on education, high inflation, interest rates and changing demographics in our tenured neighborhoods, this growth trend has slowed substantially in most recent years affecting the enrollment for the District.

The 2024-2025 budget was formulated using a projected student enrollment of 52,755. Like many districts in Texas, student enrollment has remained flat in recent years and is expected to stay stable.

Budget Highlights

The following chart presents a comparison of 2024-2025 adopted revenues and expenditures for all Governmental Funds for the past five years. The fund groups are the General, Food Service, Grant, Debt Service, and Capital Projects Funds.

Revenues & Other Sources						
Revenues	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change From Prior Year
General Fund	\$ 480,979,955	\$ 495,184,594	\$ 501,512,057	\$ 541,507,280	\$ 515,400,913	\$ (26,106,367)
Food Service Fund	26,105,958	34,171,912	33,548,965	33,089,249	34,186,878	1,097,629
Grant Funds	37,122,564	82,629,789	66,545,339	46,246,353	26,440,794	(19,805,559)
Debt Service Fund	161,978,303	139,967,442	115,081,602	114,841,092	112,888,194	(1,952,898)
Capital Projects Fund	31,831,483	146,246	153,331,926	340,000,000	151,888,603	(188,111,397)
TOTAL ALL FUNDS	\$ 738,018,263	\$ 752,099,983	\$ 870,019,889	\$ 1,075,683,974	\$ 840,805,382	\$ (234,878,592)

Expenditures & Other Uses						
Expenditures	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change From Prior Year
General Fund	\$ 498,447,841	\$ 473,205,952	\$ 497,818,295	\$ 541,507,280	\$ 549,200,398	\$ 7,693,118
Food Service Fund	23,275,272	28,538,127	29,770,106	38,054,449	36,082,238	(1,972,211)
Grant Funds	38,346,724	82,200,002	66,422,145	46,246,353	26,440,794	(19,805,559)
Debt Service Fund	162,672,100	133,727,247	88,466,072	114,841,092	112,888,194	(1,952,898)
Capital Projects Fund	49,459,038	23,676,427	67,158,593	188,111,397	151,888,603	(36,222,794)
TOTAL ALL FUNDS	\$ 772,200,975	\$ 741,347,755	\$ 749,635,211	\$ 928,760,571	\$ 876,500,227	\$ (52,260,344)

Resources

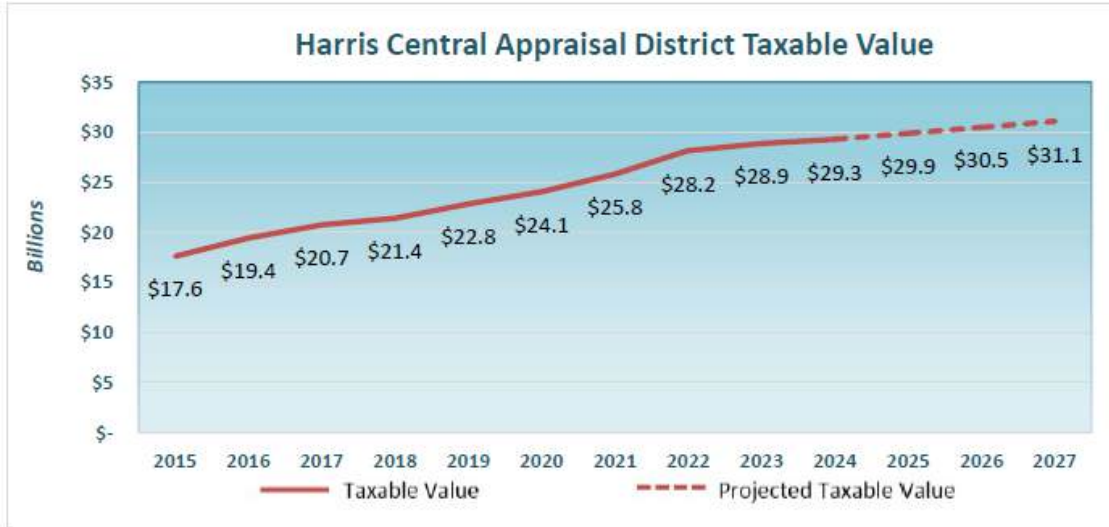
The 2024-2025 budget was developed based on goals set by the Board and superintendent. General Fund programs and services are mainly supported by local property taxes and state revenues. The State’s Foundation School Program provides funding based on the District’s weighted average daily attendance (WADA) for maintenance and operations, and it supplements tax collections in the Debt Service Fund.

The Debt Service Fund receives 83.91% of its funding from local property taxes. To offset lost tax revenue from the state-mandated \$100,000 homestead exemption increase that began in 2024, the District will receive \$15,621,908 in Additional State Aid for Homestead Exemption.

The Food Service Fund has two primary revenue sources: the National School Lunch Program (NSLP), which makes up about 71.9% of the budget, and student meal payments, which contribute 26.02%.

Property Values and Tax Rates

The Harris Central Appraisal District (HCAD) determines property values. HCAD has estimated property values within Klein ISD to increase by approximately 1.47% in 2024. The graph below shows historical and projected taxable values for Harris County.



After adjustments related to the transition from prior law to HB 3, maintenance and operations (M&O) tax rates for the 2019 tax year were compressed by the state compression rate of 93% (0.93). For the 2021 tax year, M&O tax rates will continue to be compressed using state and/or local compression percentage rates, maintaining a base of 0.93 for both. Since the 2019 tax year, school districts are required to reduce the Tier One tax rate as defined under Section 45.0032 of the Education Code, as well as apply any necessary tax rate compression to the enrichment tax rate under Section 48.202(f) of the Education Code.

The District has prepared the 2024-2025 budgets with a preliminary tax rate of \$1.0135 per \$100 property valuation, reflecting a decrease of \$0.0181 (approximately 1.8%) from the previous year. The General Fund (M&O) rate will be compressed to \$0.6685, while the Debt Service (I&S) rate will decrease by \$0.015 to \$0.3450. Property values determined by the Harris County Appraisal District (HCAD) for 2024 are estimated to increase by approximately 1.47%, pending receipt of HCAD’s certified tax roll in late July. Recent estimates indicate a tax collection decrease of \$71.3 million in the M&O fund and a decrease of \$13.9 million in the I&S fund.

At the time this budget was prepared, despite a historic surplus at the state level and inflation around 20%, the 88th Texas Legislative regular session ended without any increase in public education funding to raise teacher salaries or enhance the student state-determined Basic Allotment (BA). Consequently, stable student enrollment, a stagnant BA at the 2019 amount of \$6,160, and rising property values—offset by a decrease in the tax rate and the \$100,000 homestead exemption—are expected to lead to a \$69.4 million increase in state aid. State revenue will account for 60.3% of total Maintenance and Operations (M&O) revenues in 2024-2025, up from 46.2% in 2023-2024.

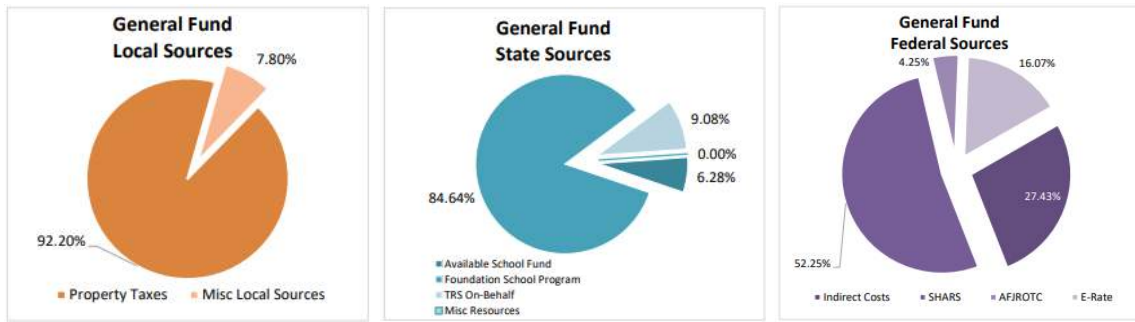
Analysis of Adopted Budgets

General Fund

The General Fund is established to account for resources financing the fundamental operations of the District, enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any unassigned fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board to meet current or future obligations.

Revenues – General fund programs and services are supported by 38.2% of local sources, 60.3% of state sources, and 1.5% of federal sources. Local property taxes, which provide approximately 35.27% of the District’s 2024-2025 operating

fund revenue, are discussed in more detail above. The following charts provide illustrative detail on specific revenue sources recorded in the General Fund to finance and support operating expenditures district-wide.

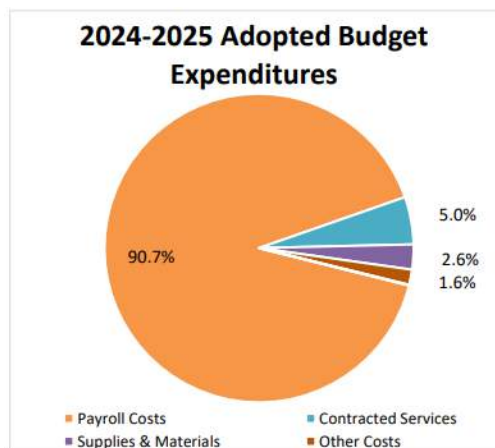


Stable enrollment projections for the 2024-2025 school year combined with decreased property tax revenue results in an increase of \$69.4 million in state aid. State revenue will provide 60.3% of total M&O revenues in 2024-2025, an increase from 46.2% in 2023-2024. Payments are distributed through the Foundation School Program (FSP). The FSP provides school districts a minimum level of funding (a "Basic Allotment") for each student in average daily attendance (ADA) and is calculated using various weights and adjustments. This basic level of funding is referred to as "Tier One" of the FSP. The basic level of funding is then "enriched" with additional funds known as "Tier Two" of the FSP. Tier Two provides a guaranteed level of funding for each cent of local tax effort that exceeds the compressed tax rate.

The Texas Legislature meets biennially unless the Governor requests a special session. Calculation of the regular program allotment is codified as equal to a district's number of students in average daily attendance (ADA) multiplied by the adjusted basic allotment, which is the \$6,160 Basic Allotment adjusted for fast-growth and small and mid-sized district. More information and term descriptions of state funding formulas are available from TEA at: http://tea.texas.gov/Finance_and_Grants/State_Funding/.

The District contributes to the Teacher Retirement System of Texas (TRS), a cost-sharing multiple-employer defined benefit pension plan. In November 1936, voters approved an amendment to the Texas Constitution creating a statewide teacher retirement system. TRS was officially formed in 1937 after enabling legislation was passed. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of the employees of the public school systems of Texas. The District also recognizes as revenue the amounts contributed by the State of Texas to the Teacher Retirement System (TRS) on behalf of the District's employees. An equal amount (\$28,205,189) of TRS On-Behalf is recognized as an expenditure.

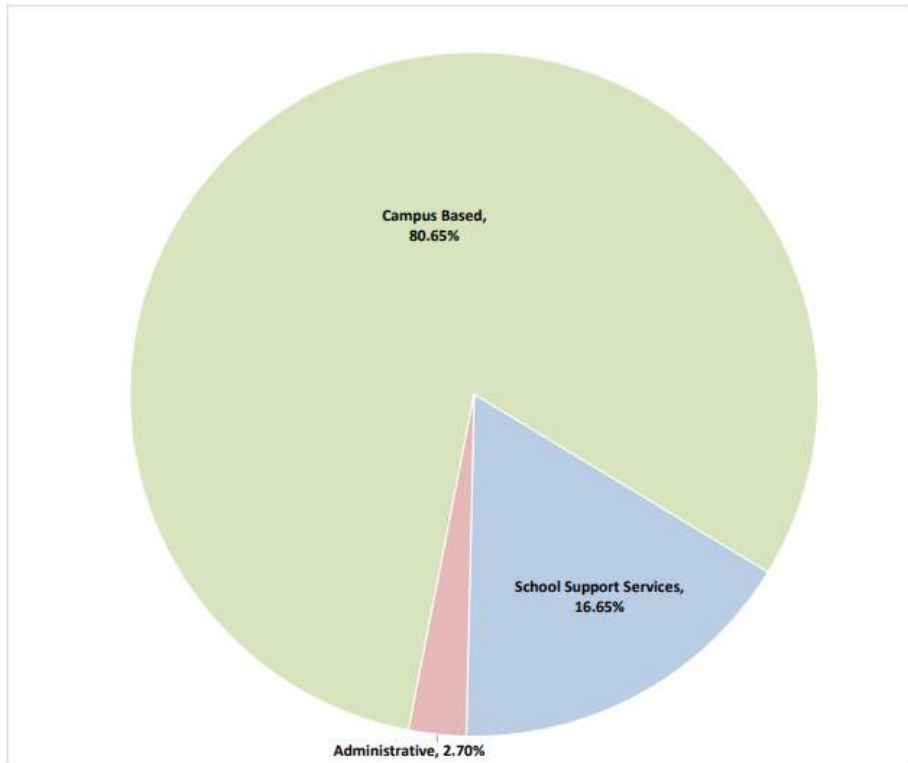
Expenditures – General Fund appropriations are increasing \$7,693,118 or 1.4% over the 2023-2024 adopted budget due to increased payroll and non-payroll costs due to inflation. Salary and fringe benefit appropriations are formulated based on approved staffing units, in accordance with the 2024-2025 Staff Compensation Plan.



Budget Allocations

Principals and directors are responsible for both preparation and maintenance of all discretionary line-item budgets in their project(s) provided that funds are expended in accordance with Klein ISD purchasing guidelines, legal requirements, and compliance with the standard account code system prescribed by the Texas Education Agency. Campus allocations are calculated using projected enrollment numbers multiplied by the projected pupils: high schools receiving \$84 per projected pupil, intermediate schools receiving \$60, and elementary schools receiving \$48. These funds are controlled by the principal and used for supplies, materials, equipment, staff development, and other appropriate instructional costs. Additional resources for enhanced instruction such as art, music, health, and physical education (P.E.) are provided through department allocations for campus-based programs. Targeted services such as Bilingual, Career and Technology (CTE), Gifted & Talented (GT), Compensatory, and Special Education are funded by state allotments generated through student counts in these areas. New allotments created in 2019 by HB 3 were Early Education, College, Career, Military Readiness, Dyslexia, and School Safety.

2024-2025 General Fund Adopted Expenditure Budget by Function



		Per Student	%			
Campus Based	Instruction	\$ 6,258	61.31%	80.65%		
	School Leadership	634	6.21%			
	Guidance and Counseling	678	6.64%			
	Staff Development	239	2.34%			
	Extracurricular Activities	194	1.90%			
	Health Services	134	1.31%			
	Resource and Media	90	0.88%			
	Juvenile Justice Alt Ed Program	6	0.06%			
School Support Services	Maintenance	363	3.57%	16.65%		
	Plant Operations/Custodial Services	266	2.60%			
	Utilities	182	1.79%			
	Transportation	352	3.45%			
	Data Processing	200	1.96%			
	Security & Monitoring	186	1.83%			
	Instructional Leadership	111	1.09%			
	Shared Services	16	0.16%			
	Social Work Services	10	0.09%			
	Community Services	11	0.11%			
	Food Service	-	0.00%			
	Administrative	Intergovernmental Charges (HCAD)	47		0.46%	2.70%
		General Administration	229		2.24%	
Total		10,206	100%	100%		

General Fund Budget Highlights – The following charts highlight significant expenditure changes by major object from the 2024-2025 adopted budget:

2024-2025 General Fund Budget Highlights

Estimated Revenues

2023-2024 General Fund Adopted Revenue	516,192,830
· Tax Revenue (Value growth of 1.47% due to changes in homestead exemption & decrease of \$0.0031 to \$0.6685 M&O Tax Rate)	(71,330,002)
· Interest Earnings (Increased Interest Rates)	3,043,502
· Miscellaneous Local Sources	275,000
Local Revenue - Net Change	(68,011,500)
· State Aid - Available School Fund	(598,817)
· State Aid - Foundation School Program	70,034,753
· Increase in TRS On Behalf (State Revenue)	2,614,713
State Revenue - Net Change	72,050,649
· Indirect Costs	(1,900,000)
· School Health & Related Services (SHARS) Revenues	(4,000,000)
· eRate Reimbursement	1,068,934
Federal Revenue - Net Change	(4,831,066)

2024-2025 General Fund Adopted Revenue	515,400,913
---	--------------------

Estimated Expenditures

2023-2024 General Fund Adopted Budget	541,507,280
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Payroll Appropriations

· 2023-2024 Post Adoption & 2024-2025 Personnel Unit Additions/Reclassifications		
Administrators/Associate/Assistant Principals	(10.00)	
Bus Drivers & Bus Aides	(3.00)	
Campus Professional (i.e., Dyslexia Interventionist, Instructional Specialist, Counselor)	2.00	
Custodial	1.00	
Librarian/Library Assistant	2.50	
Maintenance & Warehouse	3.00	
Nurse/Clinic Assistant	4.00	
Other Professionals (i.e., ARD Committee Manager, Program Coordinator)	22.50	
Police Officers/Security Support Personnel (i.e., Campus Guards)	40.00	
Secretary/Clerical	(5.00)	
Teachers*	(142.00)	
Teacher Assistants	41.00	
Technical	(3.00)	
Net Change from 2023-2024 & 2024-2025	(47.00)	(3,841,850)
· 2023 - 2024 Post Adoption Increase for Teachers, Nurses, Librarians, & Counselors		4,269,147
· 2024 - 2025 Compensation Plan		7,500,100
· Substitutes		(1,540,955)
· TRS On-Behalf Growth and Rate Increase		2,614,713
· Overtime and Extra Duty Pay		(490,625)
· Stipends (Including Teacher Incentive Allotment (TIA) Increase)		948,068
· Estimated Vacancy Percentage Change and Other Adjustments		(1,475,104)
Payroll - Net Change		7,983,494

Appropriation Highlights Continued on Next Page

*Reductions due to relief rezoning, reductions in supplemental ESSER positions, and shifts in funding sources.

Non-Payroll Appropriations

- Legal, Audit, Appraisal, and Tax Fees	25,181
- Utilities	651,768
- Professional & Consulting Services, Tuition, Contracted Repair, Maintenance, & Operating Leases	(443,090)
- Other Contracted Services	601,342
Contracted Services - Net Change	835,200
- Fuel	(384,521)
- Maintenance Supplies	53,411
- General Supplies	(445,966)
Supplies and Materials - Net Change	(777,076)
- Property and Casualty Insurance	(1,570,591)
- Miscellaneous Operating Costs	(145,235)
- Cy-Fair Deaf Cooperative	178,000
- Employee and Student Travel	335,163
Miscellaneous Operating Costs - Net Change	(1,202,663)
- Debt Service (Governmental Accounting Standards Board (GASB) 87 & 96 Standards)	698,262
Debt Service & Capital Outlay - Net Change	698,262
2024-2025 General Fund Adopted Budget	549,044,498

Other Sources / Other Uses

2023-2024 General Fund Other Sources	25,314,450
- Transfer from Capital Projects	(25,314,450)
Other Sources - Net Change	(25,314,450)
2024-2025 General Fund Other Sources	-
2023-2024 General Fund Other Uses	-
Other Uses - Net Change	-
2024-2025 General Fund Proposed Other Uses	-
2024-2025 General Fund Proposed Net Sources	-

Food Service Fund

The Food Service Fund, budgeted at \$36,082,238, accounts for transactions funded by the NSLP, the School Breakfast Program, the Food Distribution Program, lunch sales, and catering. The NSLP, part of the U.S. Department of Agriculture (USDA), provides nutritionally balanced, low-cost, or free lunches to children each school day. The vast majority of the expenditures in the food service program are for labor and food costs. Districtwide, food service operations provide breakfast to approximately 10,500 students and a complete lunch to 30,750 students each day. In addition, thousands of other students select meals from a la carte lines.

Grant Funds

The Grant Funds group, budgeted at \$26,440,794, accounts for local, state, and federally financed expenditures legally restricted for specific purposes. These funds provide supplemental resources to enhance, not supplant, the basic education program provided by the General Fund. Project accounting is employed to maintain integrity for the various sources of funds.

Debt Service Fund

The Debt Service Fund is established to account for principal and interest payments on long-term general obligation debt and other long-term debts for which a tax has been dedicated. A separate bank account is maintained for this budgeted fund. Property taxes collected for the Debt Service Fund are driven by the annual payments to service bonded indebtedness, approved by the local taxpayers. Property tax revenues will provide 83.91% of total revenues required to fund Debt Service expenditures of \$112,888,194 in 2024-2025. Debt Service will earn \$15.6 million in Additional State Aid for Homestead Exemption to offset the voter-approved \$100,000 homestead exemption increase beginning 2024.

Capital Project Funds

The Capital Project Funds account for financial resources or bond proceeds used for the acquisition or construction of major capital facilities. This fund utilizes the modified accrual basis of accounting. Klein ISD has successfully passed eleven bond elections since 1971, authorizing bonds totaling \$2.795 billion. Most recently, \$895.35 million was authorized in May 2022. Additional project details are also available on the District's website at:

<https://www.kleinisd.net/departments/communications-planning/communications/bond-information>

The District issued \$315.320 million in bonds during the 2023-2024 fiscal year. The 2022 authorization summary is as follows: new facilities and additions - 52%, renovations on existing facilities - 27%, safety & security – 5%, technology - 14%, and new buses, fine arts, and CTE equipment - 2%.

Capital Project Impact on Operating Fund – Funding for a new campus comes from multiple sources. Existing staff and operating budgets are adjusted to match the rezoned students. The New Instructional Facilities Allotment (NIFA) provides additional state funding for the first two years. Any remaining resources needed are covered by state aid from enrollment growth and local property taxes.

Energy Management – Since 2007, the Energy Management Department has worked collaboratively with all campuses and facilities to reduce the cost of utilities. We do so to ensure that we are utilizing our financial resources in a way that benefits our students and staff. Every dollar saved on utilities is a dollar we can invest in our children. Back in 2007, Klein ISD was paying \$1.93/ft². for utilities. With energy costs remaining quite volatile over the past few years, a hot and extremely dry July and August of 2023, as well as the presence of exceptionally cold temperatures in late December for our area, the district was able to manage a respectful \$1.02/ft². for utility costs. The total avoided cost to the district since the inception of the Energy Management Program is now just over \$108,000,000.

The keys to these reductions have included the following:

- Operational improvements – the implementation of operational best practices account for approximately 40% of the total unit cost reduction (examples include: adjustments to regular air and lighting schedules, continued implementation of low-cost/no-cost efficiency strategies in existing energy management control systems, as well as increasing awareness and changing behaviors).
- Utility procurement – the competitive purchase of electricity and natural gas accounts for approximately 30% of the total unit cost reduction.
- Energy efficiency projects – the upgrade of existing energy systems account for approximately 20% of the total unit cost reduction (examples include: lighting upgrades, chiller upgrades, and network thermostats).
- Energy efficient new construction standards – the implementation of energy efficient standards in new construction account for approximately 10% of the total unit cost reduction (examples include: efficient lighting, natural gas heating in place of electric heating, efficient HVAC and building envelope improvements).

Long Range Financial Forecasts – General, Debt Service, Food Service, Capital Projects Funds, & Grant Funds

The following projections are routinely prepared in advance of budget preparation and intended for use as a financial guide and for facilities planning. General and Debt Service Funds have two primary sources of revenue; tax collections and state funding. The Capital Project Funds generate resources by selling voter-authorized bonds. An overview of financial projections for the General, Debt Service, Food Service, Capital Project, and Grant Funds is provided.

General Fund	2024-2025	2025-2026	2026-2027	2027-2028
	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$ 239,074,997	\$ 205,275,512	\$ 160,857,666	\$ 107,213,675
Revenues				
Local Taxes	\$ 181,774,354	\$ 186,326,407	\$ 190,063,476	\$ 193,874,424
Other Local Sources	15,384,803	15,361,867	15,351,089	15,351,089
State Sources	310,586,790	303,846,643	299,684,372	296,272,251
Federal Sources	7,654,966	7,616,481	7,598,396	7,598,396
Other Sources	-	-	-	-
Total Revenues	<u>\$ 515,400,913</u>	<u>\$ 513,151,398</u>	<u>\$ 512,697,333</u>	<u>\$ 513,096,160</u>
Expenditures				
Payroll Costs	\$ 497,344,954	\$ 505,210,329	\$ 513,473,903	\$ 522,156,621
Contracted Services	27,336,873	27,610,241	27,886,344	28,165,207
Supplies and Materials	14,272,524	14,415,250	14,559,402	14,704,996
Other Operating Costs	8,737,701	8,825,078	8,913,329	9,002,462
Debt Service	1,159,511	1,159,511	1,159,511	1,159,511
Capital Outlay	348,835	348,835	348,835	348,835
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 549,200,398</u>	<u>\$ 557,569,244</u>	<u>\$ 566,341,324</u>	<u>\$ 575,537,632</u>
Ending Fund Balance	<u>\$ 205,275,512</u>	<u>\$ 160,857,666</u>	<u>\$ 107,213,675</u>	<u>\$ 44,772,203</u>

Debt Service Fund	2024-2025	2025-2026	2026-2027	2027-2028
	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$ 103,747,100	\$ 103,747,100	\$ 103,826,456	\$ 103,761,051
Revenues				
Local Taxes	\$ 94,726,770	\$ 95,852,105	\$ 96,265,251	\$ 96,657,654
Other Local Sources	2,539,516	2,374,594	2,362,802	2,351,011
State Sources	15,621,908	14,960,588	14,864,007	14,772,244
Federal Sources	-	-	-	-
Other Sources	-	-	-	-
Total Revenues	<u>\$ 112,888,194</u>	<u>\$ 113,187,287</u>	<u>\$ 113,492,060</u>	<u>\$ 113,780,909</u>
Expenditures				
Debt Service Requirements	\$ 112,745,248	\$ 112,964,985	\$ 113,414,519	\$ 113,653,019
Paying Agent Fees	142,946	142,946	142,946	142,946
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 112,888,194</u>	<u>\$ 113,107,931</u>	<u>\$ 113,557,465</u>	<u>\$ 113,795,965</u>
Ending Fund Balance	<u>\$ 103,747,100</u>	<u>\$ 103,826,456</u>	<u>\$ 103,761,051</u>	<u>\$ 103,745,995</u>

Food Service Fund	2024-2025	2025-2026	2026-2027	2027-2028
	Adopted Budget	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$ 10,865,802	\$ 8,970,442	\$ 10,477,524	\$ 11,829,459
Revenues				
Local Sources	\$ 8,895,309	\$ 8,939,094	\$ 9,007,047	\$ 9,047,003
State Sources	695,000	691,506	689,864	686,064
Federal Sources	24,596,569	24,962,368	25,401,157	25,766,452
Other Sources	-	1,500	3,000	4,500
Total Revenues	<u>\$ 34,186,878</u>	<u>\$ 34,594,468</u>	<u>\$ 35,101,068</u>	<u>\$ 35,504,019</u>
Expenditures				
Payroll Costs	\$ 13,953,052	\$ 14,347,113	\$ 14,634,055	\$ 14,926,736
Contracted Services	226,810	231,713	236,347	241,074
Supplies and Materials	17,466,786	17,816,122	18,172,444	18,535,893
Other Operating Costs	122,343	126,208	128,732	131,307
Debt Service	1,750	566,230	577,555	589,106
Capital Outlay	4,311,497	-	-	-
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 36,082,238</u>	<u>\$ 33,087,386</u>	<u>\$ 33,749,133</u>	<u>\$ 34,424,116</u>
Ending Fund Balance	<u>\$ 8,970,442</u>	<u>\$ 10,477,524</u>	<u>\$ 11,829,459</u>	<u>\$ 12,909,362</u>

Capital Projects Fund	2024-2025	2025-2026	2026-2027	2027-2028
	Budget	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803
Revenues				
Local Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	-	-	-	-
Issuance of Bonds	151,888,603	248,000,000	154,660,000	-
Bond Issuance Premium	-	-	-	-
Total Revenues	<u>\$ 151,888,603</u>	<u>\$ 248,000,000</u>	<u>\$ 154,660,000</u>	<u>\$ -</u>
Expenditures				
Payroll Costs	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	-	-	-
Supplies and Materials	-	-	-	-
Other Operating Costs	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	151,888,603	248,000,000	154,660,000	-
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 151,888,603</u>	<u>\$ 248,000,000</u>	<u>\$ 154,660,000</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 292,467,803</u>	<u>\$ 292,467,803</u>	<u>\$ 292,467,803</u>	<u>\$ 292,467,803</u>

Grant Funds	2024-2025 Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget
Beginning Fund Balance	\$ 8,809,124	\$ 8,809,124	\$ 11,738,179	\$ 14,498,682
Revenues				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	26,440,794	26,362,013	26,625,633	26,891,890
Other Sources	-	-	-	-
Total Revenues	\$ 26,440,794	\$ 26,362,013	\$ 26,625,633	\$ 26,891,890
Expenditures				
Payroll Costs	\$ 22,828,129	\$ 19,784,167	\$ 20,179,850	\$ 20,583,447
Contracted Services	2,322,555	2,345,781	2,369,238	2,392,931
Supplies and Materials	887,249	896,121	905,083	914,134
Other Operating Costs	352,861	356,390	359,954	363,553
Debt Service	-	-	-	-
Capital Outlay	50,000	50,500	51,005	51,515
Other Uses	-	-	-	-
Total Expenditures	\$ 26,440,794	\$ 23,432,958	\$ 23,865,130	\$ 24,305,580
Ending Fund Balance	\$ 8,809,124	\$ 11,738,179	\$ 14,498,682	\$ 17,084,992

Accountability and Improvement Initiatives

2024 Accountability System - Districts and campuses will receive a rating of A, B, C, D, or F for overall performance, as well as for performance in each domain. Districts and campuses with students enrolled in the fall of the 2023-24 school year are assigned a state accountability rating. The District's 2022 overall performance rating was a B. The 2023 and 2024 performance rating has not yet been released. The issuance of 2023 and 2024 A-F Ratings remains pending and subject to change based on judicial rulings.



Athletics - In Klein ISD, students consistently pursue excellence across academics, athletics, and the arts. In 2024, the following high school teams from the District advanced to state UIL competitions: Klein High - Cross Country, Track & Field, Swimming & Wrestling; Klein Forest - Track & Field; Klein Oak - Cross Country, Track & Field, Swimming & Wrestling; Klein Collins - Tennis, Wrestling, Swimming; Klein Cain - Golf, Wrestling, Swimming, Cross Country, Track & Field.

Fine Arts - Klein ISD was named a 2024 Best Communities for Music Education by the NAMM Foundation for the 13th year in a row. This designation is based on an assessment of district data, including music programs, funding, and enrollment. "We are immensely honored to have been recognized as a Best Community for Music Education for 13 consecutive years," Klein ISD Director of Fine Arts Frank Chuter said. "This distinction reflects our enduring commitment to fostering musical excellence and providing exceptional opportunities for our students. It is a testament to the dedication of our district leaders and music educators, the talent of our students, and the unwavering support of our community. We couldn't have done it without you."



STEM and Pathways - Klein ISD was selected to showcase its STEM curriculum due to the successful implementation of Project Lead the Way (PLTW) programs. The District also hosted a Chevron-sponsored showcase for leaders from across the Houston area. PLTW provides hands-on learning experiences in engineering, computer science, and biomedical science. Klein ISD offers 62 unique pathways with over 200 courses, including STEM, business and industry, public service, arts and humanities, and multidisciplinary studies pathways. Additionally, Klein ISD offers 7 accelerated college pathways.



Excellence in Academics - The Klein ISD graduating class of 2024 ended the year with a record-breaking \$63 million in scholarship funds, increasing by nearly \$15 million from last year. Graduating students have continued to excel in the Arts, Academics, and Athletics. "Our graduates have not only reached personal milestones but have also continued to write history for our district," Klein ISD Superintendent Dr. Jenny McGown said. "This remarkable success also highlights the dedication and passion of our educators, who provide outstanding opportunities in academics, the arts, and athletics. I also extend my heartfelt gratitude to our committed parents and community members for their steadfast support and for standing by our students every step of their educational journey."

Excellence in Education - H-E-B has named Klein ISD a statewide finalist - only one of five large districts - in the company's annual Excellence in Education Awards program. Klein ISD received finalist distinction in the program's large school district category encompassing those with 10,000 or more students enrolled. Klein ISD previously earned the same distinction in 2019 and in 2022. "I am grateful that Klein ISD has been recognized for our unwavering commitment to student achievement, our innovative pathways and programs, exceptional fiscal management, and robust family engagement. This accolade is a testament to the dedication and hard work of our remarkable teachers, our diligent support staff, supportive families, and most importantly, our extraordinary students," Superintendent Jenny McGown said.



Financial Integrity Rating System of Texas - Klein ISD's preliminary 2023–2024 School Financial Integrity Rating System of Texas (FIRST) rating is a score of 96, achieving an "A = Superior Achievement." This top rating reflects the quality of Klein ISD's financial management and reporting, based on an analysis of staff, student, budgetary, and actual financial data for the fiscal year ending June 30, 2023. Final FIRST ratings are expected in November 2024. The

Schools FIRST system aims to ensure strong performance in managing school districts' financial resources, which is particularly important given the complexities of Texas' school finance system. The District's 2023-2024 FIRST rating is detailed in the Informational Section on page 173 and is also available directly through the TEA <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>.

Factors Affecting Financial Condition

Area Growth & Economy - As mentioned earlier, the professional demographer firm PASA provides enrollment projections by combining district data with its proprietary new home census and neighborhood forecasts. PASA also analyzes local economic data to support the District's long-term planning efforts.

Approximately 75% of the District's tax base is residential property, with Centerpoint Energy as the largest commercial taxpayer. Enrollment growth has slowed to a stable rate in recent years, impacted by COVID-19 and changing demographics in established neighborhoods. Rising inflation has also strained the budget, especially in contracted and maintenance supplies. The District adopted a deficit budget this year, as the student Basic Allotment (BA) has remained at the 2019 level. Moving forward, the District will continue to closely monitor revenues and expenditures to plan accordingly.

Klein ISD Strategic Plan

Strategic Plan

The Klein Independent School District Strategic Plan supports the success of every student by focusing on three strategic priorities:

- *Cultivate Talent* - Listen, learn, & continuously improve to ensure our employees are fully supported & engaged
- *Build Community* - Build trust with our students, parents, families, & community to know & serve every student by name, strength & need
- *Reimagine Learning* - Provide the best learning experience to empower our learners to excel in academics, the arts & athletics.

As Promise2Purpose Investors, we focus resources and relationships on three strategic priorities: cultivating talent, building community, and reimagining learning, while continuously seeking ways to improve the system for students.

In addition to its shared vision and strategic priorities, the District has adopted three guiding documents: the Profile of a Leader, the Profile of a Learner, and Klein ISD High Quality Teaching. For more information on the District's vision, visit kleinisd.net/about-klein-isd/vision and the strategic priorities are summarized in the picture below.

IN KLEIN ISD, EVERY STUDENT ENTERS WITH A PROMISE & EXITS WITH A PURPOSE

Our shared vision is accomplished through our strategic priorities of Cultivate Talent, Build Community, and Reimagine Learning. Our Guiding Documents of Profile of a Learner, Profile of a Leader, and our Definition of High-Quality Teaching align and drive our work for our students.



Klein ISD will listen, learn & continuously improve to ensure our employees are fully supported & engaged.

- Recruit and retain high-quality employees to benefit student outcomes
- Develop and value our employees in every position through personalized, professional learning and meaningful leadership development opportunities
- Foster opportunities for two-way communication and collaboration that empower our employees to be heard and have a voice that positively impacts and supports Klein ISD's tradition of excellence



Klein ISD will build trust with our students, parents, families & community to know & serve every student by name, strength & need.

- Maintain safe and disciplined schools to ensure learning environments that develop students of integrity
- Equip our parents and families with resources and support to be successfully engaged in their children's learning journey
- Encourage positive and productive partnerships between the Klein Family and Klein community so that every person is treated with dignity and respect



Klein ISD will provide the best learning experience to empower our learners to excel in academics, the arts & athletics.

- Provide an engaging curriculum rooted in a strong academic foundation that supports real-life, meaningful learning opportunities to inspire every learner
- Ensure a learning environment that supports strong mental health and overall wellness for every member of our Klein Family
- Partner with parents and families to guide our students in pursuing and achieving their learning goals for college, career, and military aspirations through innovative pathways of choice



Acknowledgments

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 every student entering with a promise and exiting with a purpose while cultivating talent, reimagining learning and building community.

Respectfully submitted,



Dr. Jenny McGown | Klein ISD Superintendent



Daniel A. Schaefer, CPA | Chief Financial Officer

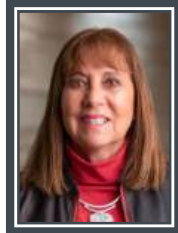


Tracie Edinburg | Director of Budget

Klein Independent School District 2024-2025 Board of Trustees



Dr. Jenny McGown
Superintendent



Ms. Cathy M. Arellano
President



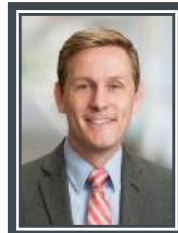
Mr. Dustin Creager
Vice President



Mr. Doug James
Secretary



Mr. Ronnie K. Anderson
Trustee



Mr. Rob Ellis
Trustee



Mr. Dustin Qualls
Trustee



Mr. Chris Todd
Trustee

Board Meetings:

Regular meetings of the Board of Trustees are conducted the second Monday of each month unless formally changed by the Board of Trustees, and the Notice of Meeting/Agenda must be posted 72 hours prior to the meeting as required by the Open Meetings Act. The meeting is conducted by the Board President using Robert's Rules of Order. The trustees move through the prepared agenda, viewing educational presentations by the staff, meeting honored students and teachers, awarding contracts for building construction, formulating policies for implementation by the administrative staff, and employing personnel.

Regular meetings of the board begin at 6:00 p.m. in the board room of the Klein ISD central office located at 7200 Spring Cypress Road. The closed session of the board will be from 6:00 p.m. until 7:00 p.m. Members in closed session, as authorized by the Texas Government Code in accordance with Section 551, may, in private consultation with the board's attorney, discuss the purchase, exchange, lease, or value of real property and/or personnel. Action may be taken following the closed session. The public open meeting will be at 7:00 p.m. An additional closed meeting can occur at any subsequent time during the meeting as needed. Special meetings of the Board of Trustees will begin at 6:00 p.m. unless otherwise specified in the Notice of Meeting.

If You Wish to Address the Board:

The Klein ISD Board of Trustees welcomes citizen inquiries/public comment at board meetings. In order to provide an efficient process at the board meetings, please complete the Citizen Inquiries/Public Comment on Agenda Items Form and submit it either in person to the superintendent's office or via email to the address listed on the form by 10:30 am on the day of the meeting. Your support of the district and the Board of Trustees is greatly appreciated. Each citizen inquiry will receive a written response, and the citizen inquiry form is accessible on the district's website under the Citizen Inquiry link on the Board of Trustees' web pages.

Klein ISD Leadership:

Dr. Jenny McGown, Superintendent of Schools
Dr. Bob Anderson, Chief of Human Resources
Dr. Brian Greeney, Chief of Schools
Dayna Hernandez, Chief of Staff
Dr. Anthony Indelicato, Chief Academic Officer
Marlon Runnels, Chief of Police
Daniel Schaefer, CPA, Chief Financial Officer
August Wunderlich, Chief of Operations



This Meritorious Budget Award is presented to:

KLEIN INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.





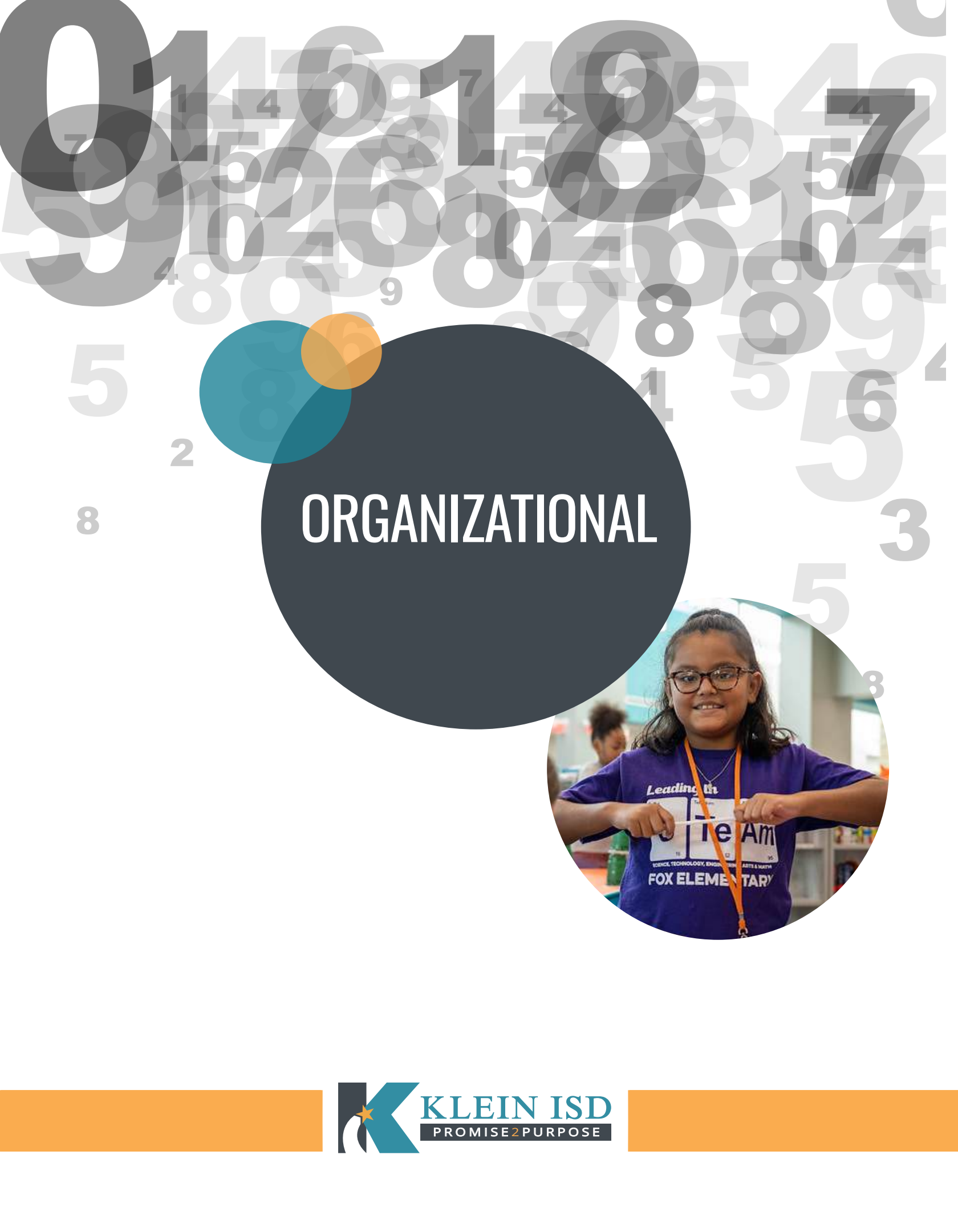
John W. Hutchison
President



James M. Rowan, CAE, SFO
CEO/Executive Director



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ORGANIZATIONAL



KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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District Profile

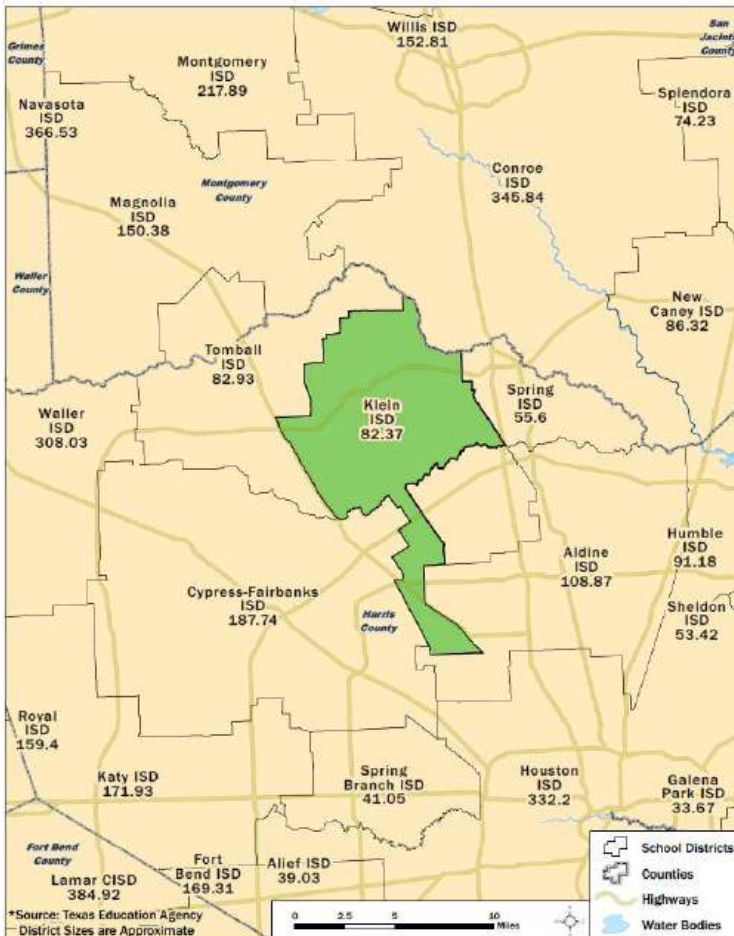
A farming community developed in this area after a group of German immigrants settled on the banks of Cypress Creek in 1845. The settlement was later named for Adam Klein, who left Germany in 1849 and joined the California Gold Rush before moving here with his wife Friederika (Klenk) in 1854.

Farmers in this vicinity raised cotton, potatoes, and corn to the market in Houston, a two-day trip by wagon. The center of community life was Trinity Lutheran Church, organized in 1874 by the Bernshausen, Benfer, Brill, Kaiser, Klein, Lemm, Theiss, and Wunderlich families. The Klenk and Strack families joined soon after the charter was signed. Forty-two (42) of the District's campuses are named after families who settled in the community early on.



The settlement was called Big Cypress until the Klein Post Office was established on September 8, 1884. The first postmaster, William N. Blackshear, operated the postal facility in his general store. It was replaced by rural free delivery in 1906. Although never platted or incorporated, the Klein community formed the nucleus of a school district. In July 1928, five districts were consolidated to create Rural High School District Number One, setting the present boundary lines of the school district. The total enrollment was 582. Many early schools had only one room and one teacher. In March 1938, the school district was incorporated and renamed the Klein Independent School District.

The Klein Independent School District is located in northwestern Harris County, Texas. Most of the District is located between Interstate Highway 45 (IH 45) on the east and State Highway 249 (SH 249) on the west. Its southern portion is adjacent to the City of Houston corporate limits and follows for a considerable distance along Cypress Creek. A portion of the District's northern boundary follows Spring Creek where Harris County crosses over into Montgomery County.



The Klein, Texas Historical Foundation was established in 1988 to assist in the preservation of buildings, sites, documents, photos, and records of the Klein community, as well as to promote interest and encourage study and research of the community's history.

In 1994, the Klein Museum was opened by the Historical Foundation to exhibit documents, artifacts, and over 600 photos from the early days of the Spring, Klein, and Tomball communities in Northwest Harris County. Wunderlich Farm, opened in 1995, provides tours of the 1891 farm to reflect the way of life in the rural Klein community from the 1890s to the 1920s. Find out more about the Klein Community at: <https://www.kleinhistorical.org/>.

A seven-member Board of Trustees (the Board) governs the District. Each member is elected to an at-large position for three years in a nonpartisan election. Based on legislative authority codified in the Texas Education Code, the Board (1) has exclusive power to manage and govern the District; (2) can acquire and hold real and personal property; (3) shall have power to levy and collect taxes and to issue bonds; (4) can contract for appointed officers, teachers, and other personnel as well as for goods and services; and (5) has the right of eminent domain to acquire real property.

Klein ISD is fully accredited by the Texas Education Agency and the Southern Association of Colleges and Schools. The District is comprised of five (5) high schools, Vistas High School of Choice; and Bridge Center; ten (10) intermediate schools; thirty-two (32) elementary schools; and the Grace England Pre-K Center; the K.E. Kaufman Alternative Education Center; and the Klein Therapeutic & Readiness Center, for a total of fifty-two (52) schools with a 2024-2025 projected enrollment of 52,755 students. The chart below lists all Klein ISD campuses and other facilities' opening dates, as well as initial enrollment at each campus.

A full range of educational services are provided appropriate to grade levels Pre-Kindergarten (PK) through twelve (12). These include regular and enriched academic education, special education, occupational education, and language training for those with limited English proficiency. The district offers a Bilingual program at most of the elementary schools. These basic programs are supplemented by a wide variety of offerings in the fine arts and athletics.

Information about the District is distributed quarterly through the Community Impact newspaper to residents in living the Spring/Klein area, delivered via Peachjar for community eFlyers, and provided in emergencies through an immediate response information system to parents of students. It is also posted to the website at <http://www.kleinisd.net/community> and via social media on Facebook and Instagram. Community newspapers and neighborhood newsletters also publish news releases from the District.

School	Date Opened	Opening Day	School	Date Opened	Opening Day Enrollment
Elementary Schools			Intermediate Schools		
Haude	January 4, 1971	400	Hildebrandt	December 3, 1973	824
Greenwood Forest	August 30, 1971	500	Wunderlich	August 18, 1975	1,003
Northampton	August 30, 1971	458	Strack	August 22, 1977	962
Epps Island	September 4, 1973	399	Klein	August 27, 1984	775
Theiss	August 26, 1974	737	Doerre	August 27, 1984	980
Benfer	August 22, 1977	778	Kleb	August 23, 1993	1,011
Kaiser	August 28, 1978	252	Schindewolf	August 19, 2002	1,066
Brill	November 27, 1978	397	Krimmel	August 27, 2007	1,179
Ehrhardt	September 4, 1979	477	Ulrich	August 24, 2010	835
Lemm	September 2, 1980	520	Hofius	August 20, 2018	966
Nitsch	September 2, 1980	415	High Schools		
Krahn	August 29, 1983	576	Klein (Old Site)	1938	80
Roth	August 27, 1984	663	Klein (Present Site)	September 1, 1963	164
Kuehnle	September 5, 1989	377	Klein Forest	September 4, 1979	1,450
Mittelstadt	August 26, 1991	462	Klein Oak	August 30, 1982	1,064
Klenk	August 24, 1992	677	Klein Collins	August 9, 2001	1,137
Eiland	August 23, 1993	469	Vistas	August 16, 2006	150
Schultz	August 22, 1994	618	Klein Cain	August 21, 2017	1,361
Hassler	August 12, 1999	523	Bridge Center	August 14, 2024	97
Kohrville	August 19, 2002	587	Other Campuses		
Kreinhop	August 17, 2004	759	K. E. Kaufman - Alternative Education Center		
McDougle	August 17, 2004	528	Klein Therapeutic & Readiness Center		
Metzler	August 16, 2005	569	Other Facilities		
Benignus	August 16, 2006	866	Maintenance Building	Police Station	
Frank	August 27, 2007	807	Maintenance Annex	Warehouse	
Mueller	August 24, 2009	619	Klein Oak Agricultural Center	Multipurpose Center	
Blackshear	August 22, 2011	833	North Agricultural Center	Klein Museum-Wunderlich Farm	
Zwink	August 27, 2012	788	South Agricultural Center	Technology Services Center	
Grace England Pre-K/EC	August 27, 2012	714	Otis Davis - North Transportation Center		
Bernshausen	August 26, 2013	654	Tom Ricker - South Transportation Center		
French	August 24, 2015	548	Central Office - Kleinwood		
Mahaffey	August 22, 2016	605	Central Office - Frank A. Lemmon Administration		
Fox	September 8, 2020	636	Central Office - Network Operations Center		
			Boren, Novak, Young - Athletic Administration Building		

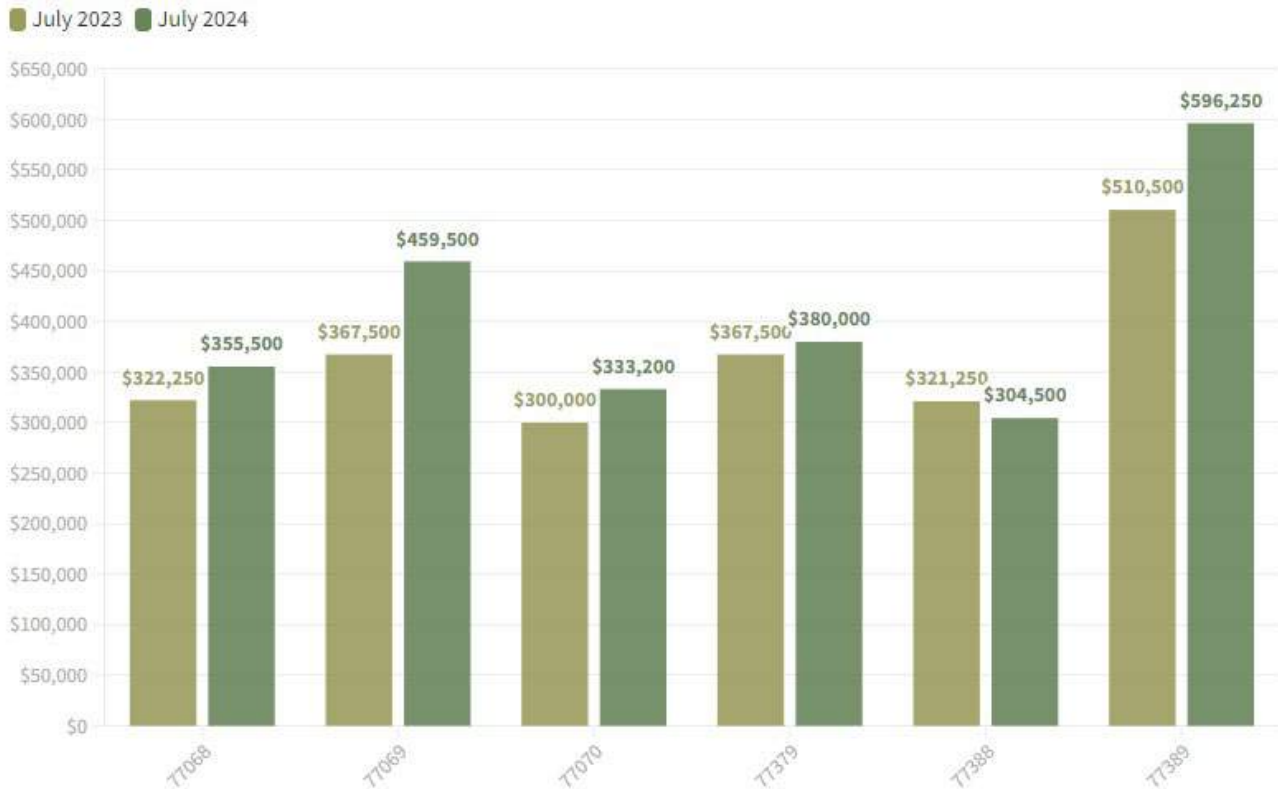
District Area Economy

Klein ISD’s tax base is comprised of 75% residential property. The largest commercial taxpayer in Klein was Centerpoint Energy. Since August of last year, the cost of groceries, apparel, household furnishings, education and communication services rose moderately, while the cost of restaurant meals and shelter have seen significant increases.

[Source: Greater Houston Partnership](#)

Fewer homes sold in July 2024 than did in July 2023. The median prices of new homes increased 2.9%, while the median prices of existing homes increased by 5.2%. Due to recent declines in mortgage rates, hesitant buyers are now showing an increased interest in buying a home. Expanding home inventory and easing mortgage rates are offering buyers more opportunities.

Median price of homes sold in July 2023 vs. July 2024



[Source: Community Impact Spring Klein Edition](#)

Major Business Developments:

Chevron: Oil and gas company Chevron is moving its headquarters from San Ramon, California, to Houston. Houston is the center of the universe for the global oil and gas industry. The company’s senior leadership will relocate to Houston by the end of 2024, with all corporate operations expected to be in Houston over the next five years. This move could boost the residential market. There are about 2,000 Chevron employees in California and 7,000 already in Houston.

[Source: Houston Public Media](#)

Houston Northwest Chamber of Commerce: The Houston Northwest Chamber of Commerce, which supports local businesses with resources, events and more, will be relocating to City Place ahead of its 50th anniversary. City Place is one of the most progressive master-planned commercial developments in the Houston area. It is home to the corporate headquarters of ExxonMobil, Hewlett Packard Enterprise, ABS Shipping, Southwestern Energy and more. Locating the Chamber among these successful companies is a symbolic match, and to be able to represent northwest Harris County from such a stellar location bodes well for the entire community.

[Source: Houston Northwest Chamber of Commerce](#)

Costco: A 152,000 square-foot membership-only warehouse-retail store opened in Tomball. It's the first Costco in the city and it includes a gas station, a tire center, a food court, optical services and other departments. Costco management expressed excitement about the opening of the Tomball location. The ribbon-cutting ceremony was attended by hundreds of community members. The Tomball Economic Development Corporation and the Greater Tomball Area Chamber of Commerce both hailed the event as a significant representation of growth for the city.

[Source: City of Tomball TX \(.gov\)](http://www.cityoftomballtx.gov)

David Wayne Hooks Memorial Airport (DWH) is a medium-sized, primarily general aviation facility near the city of Tomball in unincorporated Harris County, Texas. It is located about 23 miles northwest of Houston's central business district and about 10 miles northwest of George Bush International Airport in Houston. The airport has two parallel hard surface runways, a complex system of taxiways and numerous flight schools. The airport contains various businesses that generate approximately 300 jobs supporting more than 275,000 aircraft movements per year.

Source: Federal Aviation Administration

https://cms.faa.gov/flight_deck/pilot_info/dwh.pdf



Miscellaneous Klein Area Statistics

- Number of Fire Stations 8 – Klein Volunteer Fire Departments
- Number of Police Stations 2 – Precinct 3 and Klein ISD Police Department
- Number of Parks 3 – Meyer Park (40 acres); Collins Park (55 acres); Klein Park (7 acres)
- Libraries 1 – Barbara Bush Library at Cypress Creek

Sources: Harris County Public Library - <http://www.hcpl.net>

Klein Volunteer Fire Department - <https://www.hcesd16.org/>

Area Employment Data

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Harris County					
Population	4,746,600	4,779,880	4,813,160	4,922,752	4,888,913
Labor Force	2,302,599	3,231,198	3,244,069	3,322,857	2,492,758
Employment	2,126,076	3,040,003	3,041,917	3,101,333	2,370,613
Unemployment	23,6220	277,233	298,415	319,978	122,145
Unemployment Rate	10.3 %	5.8%	6.2%	6.5%	4.9%
State of Texas					
Population	28,995,881	*	*	*	29,145,505**
Labor Force	14,032,284	13,549,965	14,061,243	14,500,613	15,398,392
Employment	13,560,414	11,957,125	13,231,991	13,946,477	14,771,400
Unemployment	471,870	1,592,840	829,251	554,136	626,992
Unemployment Rate	3.4%	11.8%	5.9%	3.8%	4.1%

Sources: World Population <https://worldpopulationreview.com/us-counties/texas/harris-county>

Federal Reserve Bank <https://fred.stlouisfed.org/series/TXHARR1LNF#>

United States Census <https://data.census.gov/profile/Texas?q=040XX00US48>

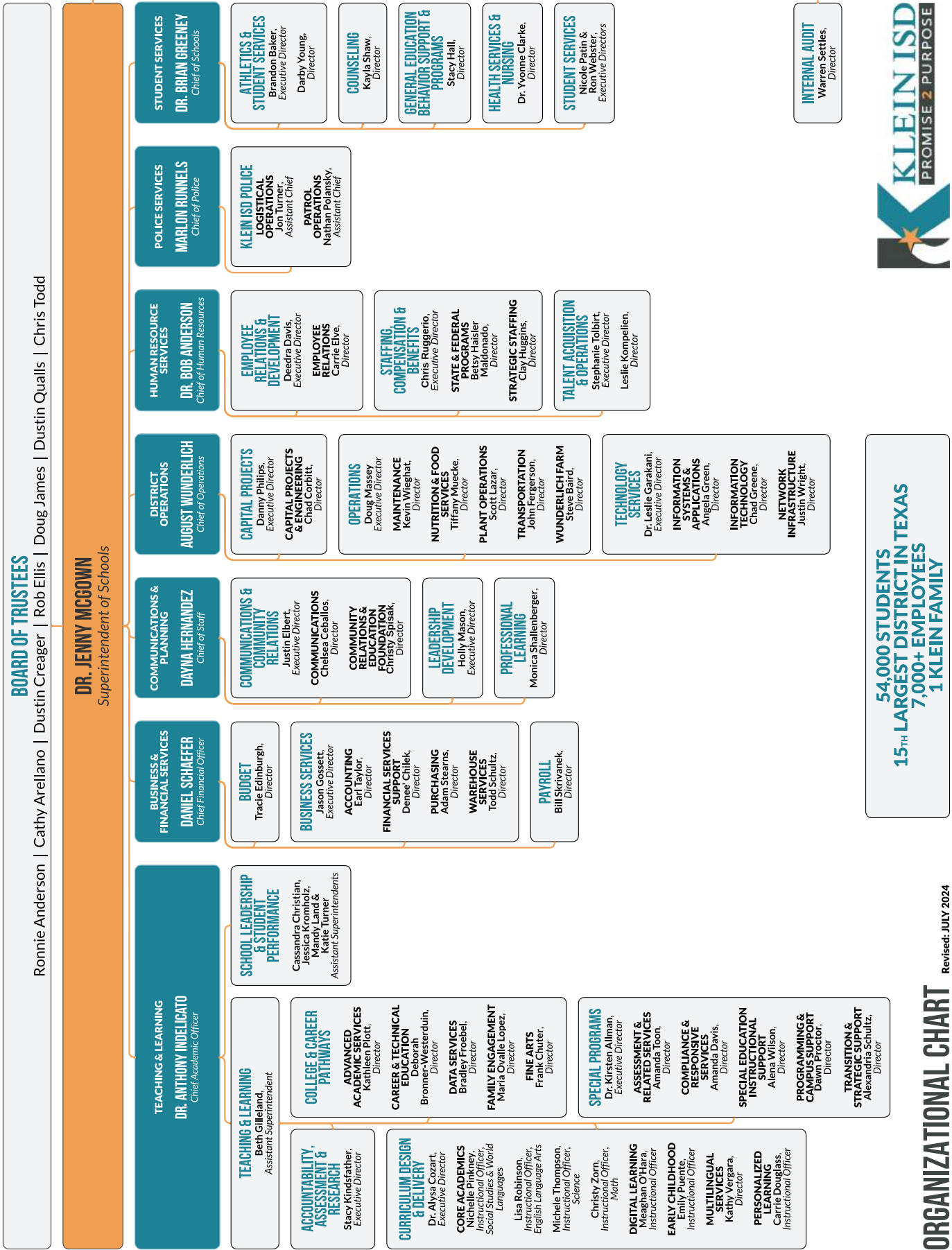
Texas Workforce Commission <https://texaslmi.com/>

*** Population reported at the 2020 United States census*

Institutions of Higher Learning

In addition, the following major colleges and universities are located within a 100-mile radius of the District.

Baylor College of Medicine	Houston, Texas
Blinn College	Brenham, Texas Bryan, Texas
Houston Baptist University	Houston, Texas
Houston Community College	Houston, Texas
Lee College	Baytown, Texas Crosby, Texas
Lone Star College	Cypress, Texas Houston, Texas Kingwood, Texas The Woodlands, Texas Tomball, Texas
Prairie View A&M University	Prairie View, Texas
Rice University	Houston, Texas
San Jacinto College	Houston, Texas Pasadena, Texas
Sam Houston State University	Huntsville, Texas
Texas A&M University	College Station, Texas
Texas A&M University at Galveston	Galveston, Texas
Texas Southern University	Houston, Texas
Texas Woman's University	Houston, Texas
University of Houston	Clear Lake, Texas Houston, Texas
University of Houston Downtown	Houston, Texas
University of St. Thomas	Houston, Texas
University of Texas Medical Branch	Galveston, Texas
University of Texas Health Science Center	Houston, Texas



ORGANIZATIONAL CHART

Revised: JULY 2024

2024-2025 Elected Officials – Board of Trustees

Cathy M. Arellano.....	President
Dustin Creager.....	Vice President
Doug James	Secretary
Ronnie K. Anderson.....	Trustee
Rob Ellis	Trustee
Dustin Qualls	Trustee
Chris Todd	Trustee

2024-2025 Appointed Administrators

Dr. Jenny McGown	Superintendent
Dr. Bob Anderson	Chief of Human Resources
Dr. Brian Greeney	Chief of Schools
Dayna Hernandez.....	Chief of Staff
Dr. Anthony Indelicato	Chief Academic Officer
Marlon Runnels	Chief of Police
Daniel A. Schaefer, CPA.....	Chief Financial Officer
August Wunderlich.....	Chief of Operations
Dr. Kirsten Allman	Executive Director of Special Programs
Brandon Baker.....	Executive Director of Athletics & Student Services
Cassandra Christian	Assistant Superintendent of Student Performance
Dr. Alysa Cozart	Executive Director of Curriculum Design & Delivery
Deedra Davis	Executive Director of Employee Relations & Development
Justin Elbert	Executive Director of Communications & Community Relations
Dr. Leslie Garakani	Executive Director of Technology Services
Beth Gilleland.....	Assistant Superintendent of Teaching & Learning
Jason Gossett, RTSBA	Executive Director of Business Services
Stacy Kindsfather.....	Executive Director of Accountability, Assessment & Research
Jessica Kromholz	Assistant Superintendent of Student Performance
Mandy Land.....	Assistant Superintendent of Student Performance
Holly Mason	Executive Director of Leadership Development
Doug Massey	Executive Director of Operations
Nicole Patin	Executive Director of Student Services
Danny Phillips.....	Executive Director of Capital Projects
Chris Ruggiero	Executive Director of Staffing, Compensation & Benefits
Stephanie Tolbirt	Executive Director of Talent Acquisition & Operations
Katie Turner	Assistant Superintendent of Student Performance
Ron Webster.....	Executive Director of Student Services

2024-2025 Appointed Administrators

Steven Baird	Director of Wunderlich Farms
Deborah Bronner-Westerduin	Director of Career & Technical Education
Chelsea Ceballos.....	Director of Communications
Denee' Chilek, RTSBA	Director of Financial Services Support
Frank Chuter.....	Director of Fine Arts
Dr. Yvonne Clarke.....	Director of Health Services & Nursing
Chad Corbitt	Director of Capital Projects & Engineering
Amanda Davis	Director of Compliance & Responsive Services
Carrie Elve	Director of Employee Relations
Tracie Edinburgh, RTSBA	Director of Budget
John Ferguson.....	Director of Transportation
Brad Froebel	Director of Data Services
Angela Green.....	Director of Information Systems & Applications
Chad Greene	Director of Information Technology
Stacy Hall.....	Director of General Education, Behavior Support & Programs
Laura Henderson.....	Director of Therapeutic & Readiness Center
Clay Huggins	Director of Strategic Staffing
Leslie Kompelien	Director of Talent Acquisitions & Operations
Scott Lazar	Director of Plant Operations
Brian Marr	Director of Disciplinary Alternative Education Program
Tiffany Muecke.....	Director of Nutrition & Food Services
Maria Ovalle-Lopez	Director of Family Engagement
Betsy Maldonado-Haisler	Director of State & Federal Programs
Kathleen Plott.....	Director of Advanced Academic Services
Dr. Dawn Proctor.....	Director of Programming & Campus Support
Alexandria Schultz	Director of Transition & Strategic Support
Todd Schultz, RTSBA.....	Director of Warehouse Services
Warren Settles, RTSBA	Director of Internal Audit
Monica Shallenberger	Director of Professional Learning
Kayla Shaw	Director of Counseling
Bill Skrivanek	Director of Payroll
Christy Spisak	Director of Community Relations & Education Foundation
Adam Stearns, RTSBA	Director of Purchasing
Earl Taylor.....	Director of Accounting
Amanda Toon	Director of Assessment & Related Services
Dr. Kathy Vergara	Director of Multilingual Services
Kevin Wieghat	Director of Maintenance
Alena Wilson	Director of Special Education Instructional Support
Justin Wright	Director of Network Infrastructure
Darby Young.....	Director of Athletics

District Shared Vision & Strategic Plan

Our Shared Vision

In Klein ISD every student enters with a promise and exits with a purpose. To continue the tradition of excellence and innovation that we are known for in Klein ISD, we focus on ways to advance our student success, support our staff, and equip our families to be partners in the educational process. Our students are the center of everything we do in Klein ISD.

Strategic Plan

The Klein Independent School District Strategic Plan supports the success of every student by focusing on three strategic priorities:

- *Cultivate Talent* - Listen, learn, & continuously improve to ensure our employees are fully supported & engaged
- *Build Community* - Build trust with our students, parents, families, & community to know & serve every student by name, strength & need
- *Reimagine Learning* - Provide the best learning experience to empower our learners to excel in academics, the arts & athletics.

While there are multiple measures and indicators of success, the Promise2Purpose shared vision focuses on three primary measures: EVERY student graduates from high school with a purpose, EVERY student makes at least one year's growth every year, and EVERY indicator in the Whole Student and Community Engagement Indicator System is at the highest level.

In addition to the shared vision and strategic priorities, the District has also adopted three guiding documents: Profile of a Leader, Profile of a Learner and Klein ISD High Quality Teaching. More information regarding the District's shared vision can be found at kleinisd.net/about-klein-isd/vision and the strategic priorities are summarized in the picture below.

IN KLEIN ISD, EVERY STUDENT ENTERS WITH A PROMISE & EXITS WITH A PURPOSE

Our shared vision is accomplished through our strategic priorities of Cultivate Talent, Build Community, and Reimagine Learning. Our Guiding Documents of Profile of a Learner, Profile of a Leader, and our Definition of High-Quality Teaching align and drive our work for our students.



Klein ISD will listen, learn & continuously improve to ensure our employees are fully supported & engaged.

- Recruit and retain high-quality employees to benefit student outcomes
- Develop and value our employees in every position through personalized, professional learning and meaningful leadership development opportunities
- Foster opportunities for two-way communication and collaboration that empower our employees to be heard and have a voice that positively impacts and supports Klein ISD's tradition of excellence



Klein ISD will build trust with our students, parents, families & community to know & serve every student by name, strength & need.

- Maintain safe and disciplined schools to ensure learning environments that develop students of integrity
- Equip our parents and families with resources and support to be successfully engaged in their children's learning journey
- Encourage positive and productive partnerships between the Klein Family and Klein community so that every person is treated with dignity and respect



Klein ISD will provide the best learning experience to empower our learners to excel in academics, the arts & athletics.

- Provide an engaging curriculum rooted in a strong academic foundation that supports real-life, meaningful learning opportunities to inspire every learner
- Ensure a learning environment that supports strong mental health and overall wellness for every member of our Klein Family
- Partner with parents and families to guide our students in pursuing and achieving their learning goals for college, career, and military aspirations through innovative pathways of choice



District of Innovation

House Bill 1842 was passed by the Texas Legislature in the spring of 2015 giving public school districts the opportunity to become Districts of Innovation. Districts of Innovation can obtain more local control in various areas that will make teaching and learning more impactful for every student's needs.

The Klein ISD School Board and the District of Innovation Local Innovation Plan Committee considered all areas available for local innovation and created a plan that centers around six key areas: First Day of Instruction and Last Day of Instruction; Minimum Attendance for Class Credit; Kindergarten Start Age; Minimum Minutes of Instruction; Class Size and Notice of Class Size; Alternative Health Insurance; and Teacher Certification and Field-Based Experience.

At the Klein ISD Board of Trustees meeting on February 13, 2017, the Board voted to approve this District of Innovation plan. The Board's approval confirmed the exemptions outlined in the local innovation plan for implementation to benefit all Klein ISD students. More information on the Klein ISD District of Innovation plan can be found here: <https://sites.google.com/kleinisd.net/doisexemptions/home>

PROFILE OF A KLEIN ISD LEARNER

PATHWAY EXPLORER

Relentlessly pursues excellence by being...

- A goal-oriented problem-solver
- Self-reflective and self-disciplined
- Innovative and creative
- Optimistic and hopeful

EQUIPPED SCHOLAR

Thoroughly prepared for future success by being...

- College, career, and life ready
- Financially literate
- Emotionally intelligent and culturally responsive
- Adaptable and empathetic
- An interconnected global citizen

VALUES-DRIVEN LEADER

Unwaveringly committed to serving the greater good by...

- Building positive and productive relationships
- Thinking “we” not “me”
- Collaborating and communicating skillfully
- Celebrating diversity and acting with integrity
- Being grateful, kind, joyful, honest, and selfless

FOREVER LEARNER

Insatiably desires to improve and grow by...

- Embracing challenges and failing forward
- Thinking critically
- Possessing a healthy sense of self
- Exhibiting curiosity, humility, perseverance, and resilience

PROFILE OF A KLEIN ISD LEADER

In Klein ISD, Leaders ensure the development of the *Profile of a Learner* by being...

STUDENT FOCUSED

Relentlessly pursuing the success of EVERY student by...

- Being driven by a sense of urgency and a focus on results
- Insisting on high expectations and care for the whole learner
- Setting ambitious goals and holding oneself accountable
- Demonstrating a deep understanding of high-quality teaching
- Rigorously analyzing data and using it to ensure student progress

RELATIONSHIP DRIVEN

Unwaveringly committed to serving others by...

- Establishing a culture of trust, partnership, and collaboration
- Skillfully communicating and gathering feedback from every voice
- Always thinking “we” not “me”
- Being culturally responsive and celebrating our rich diversity
- Leading from our values including integrity, gratitude, humility and kindness

PROMISE2PURPOSE INVESTOR

Deeply committed to the promise and purpose of others by...

- Working interdependently to ignite and achieve our shared vision
- Inspiring, coaching, encouraging, and developing others
- Recognizing excellence and celebrating progress
- Distributing leadership by empowering others
- Consistently displaying a sense of possibility, optimism, and hope

FOREVER LEARNER

Personally modeling an insatiable desire to learn and improve by...

- Always seeking opportunities to continuously improve and grow
- Thoughtfully disrupting the status quo
- Catalyzing innovation and embracing failing forward
- Being joyful, reflective, transparent, and deliberate in applying our learning to transform the world

KLEIN ISD HIGH QUALITY TEACHING

In Klein ISD, High-Quality Teaching supports the development of the *Profile of a Learner* by being...

RELATIONSHIP DRIVEN

Intentionally rooted in positive and productive relationships by...

- Supporting the development of the whole learner
- Building trust and a sense of security and belonging
- Communicating and collaborating with others skillfully
- Creating a culturally responsive and accepting environment

RESULTS FOCUSED

Relentlessly pursues student success by...

- Ensuring high expectations for every student in both character and academics
- Monitoring student progress and celebrating student growth
- Providing targeted support that is responsive to student needs
- Working interdependently in a thriving professional learning community that promotes collective efficacy

INTENTIONALLY PERSONALIZED

Thoughtfully tailors learning for each student's strengths, needs, and passions by...

- Utilizing expertise to explore and create personalized student learning plans and pathways
- Leveraging technology to innovate, connect, share, and enhance collaboration
- Exchanging effective feedback in order to continuously improve and grow

STUDENT OWNED

Skillfully empowers student agency and enables voice and choice in learning by...

- Fostering a classroom culture of risk-taking, innovation, and self-reflection
- Providing engaging learning experiences driven by challenging, student centered goals
- Building networks to enhance engagement, relevance, and global connectedness
- Inspiring a lifelong, insatiable desire to learn

ASPIRATIONAL MEASURES & INDICATORS OF SUCCESS

While there are multiple measures, we will focus on:

EVERY student graduates from high school with a purpose.

EVERY student makes at least one year's growth every year.



Budget & Financial Policies

Statement of Texas Law

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following items summarize the legal requirements from the code:

1. The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared covering all estimated revenue and proposed expenditures for the following fiscal year.
2. The District budget must be prepared by a date set by the State Board of Education, currently June 19th.
3. The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving no more than thirty (30) days and no less than ten (10) days public notice in a newspaper published and in general circulation in the district, for the adoption of the District budget. Any taxpayer in the District may be present and participate in the meeting.

Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner and a comparison to the previous year's actual spending. *Education Code 44.0041*

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (D) District Operations – functions 51, 52, 53, 34, 35
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per-student” will be based on student enrollment.

4. No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
5. The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles), rules adopted by the State Board of Education and adopted policies of the board of trustees.
6. The budget must be legally adopted before the adoption of the tax rate unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Section 26.05(g), Tax Code (see the following point if the district elects to adopt the tax rate first). Additionally, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.
7. If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
8. HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the District's internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

Legal Requirements for Budgets

The State, TEA, and the local district formulate legal requirements for school district budgets. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with state legal mandates, TEA legal requirements, and local district requirements for basic budget development and submission.

Authorized Expenditures	<p>A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)</p> <p>A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. Tex. Const. Art. III, Sec. 53; Harlingen In-dep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)</p> <p>The state and county available funds may be used only for the payment of teachers’ and superintendents’ salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year. Education Code 45.105(b)</p> <p>Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools determined by the board. Education Code 45.105(c)</p> <p>Public funds of a district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Education Code 44.006(a)</p>
Fiscal Year	<p>The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. <i>Education Code 44.0011</i></p>
Budget Preparation	<p>On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. Education Code 44.002; 19 TAC 109.1(a), .41</p>
Funds for Accelerated Instruction	<p>A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i></p>

Itemization of Certain Expenditures	<p>The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:</p> <ol style="list-style-type: none"> 1. Notices required by law to be published in a newspaper by the district or a representative of the district; and 2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002. <p><i>Local Gov't Code 140.0045</i></p>
Public Meeting on Budget and Proposed Tax Rate	<p>When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]</p>
Published Notice	<p>The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]</p>
Publication of Proposed Budget Summary	<p>Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.</p> <p>The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:</p> <ol style="list-style-type: none"> 1. Instruction; 2. Instructional support; 3. Central administration; 4. District operations; 5. Debt service; and 6. Any other category designated by the commissioner. <p><i>Education Code 44.0041</i></p>
Budget Adoption	<p>The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. <i>Education Code 44.004(f)–(g)</i></p> <p>Appendix for Tax Rate Calculation Forms</p> <p>The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. <i>Tax Code 26.04(e-5)</i> [See CCG]</p>
Districts with July 1 Fiscal Year	<p>A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. <i>Education Code 44.004(h)–(i)</i>.</p>

Budget Adoption After Tax Rate Adoption	Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified estimate of taxable value in preparing a notice under this provision. Education Code 44.004(j)
Publication of Adopted Budget	On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. <i>Education Code 44.0051</i> On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. <i>Education Code 44.005</i>
Internet Posting of Tax Rate and Budget Information	Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller: <ol style="list-style-type: none"> 1. The name of each member of the board; 2. The mailing address, email address, and telephone number of the district; 3. The official contact information for each member of the board, if that information is different from the information described by item 2; 4. The district's budget for the preceding two years; 5. The district's proposed or adopted budget for the current year; 6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage; 7. The tax rate for maintenance and operations adopted by the district for the preceding two years; 8. The interest and sinking fund tax rate adopted by the district for the preceding two years; 9. The tax rate for maintenance and operations proposed by the district for the current year; 10. The interest and sinking fund tax rate proposed by the district for the current year; and 11. The most recent financial audit of the district. Tax Code 26.18
Effect of Adopted Budget and Amendment	Public funds of the district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules. <i>Education Code 44.006.</i>
Spending Violation/Offense	A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. <i>Education Code 44.052(c)</i>
Certain Donations	A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. Gov't Code 437.111(b), .252, .304(a)

Commitment of Current Revenue	<p>A contract for the acquisition, including lease, of real or personal property is a commitment of a district’s current revenue only, provided the contract contains either or both of the following provisions:</p> <ol style="list-style-type: none"> 1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract. 2. Is conditioned on a best-efforts attempt by the board to obtain and appropriate funds for payment of the contract. <p><i>Local Gov’t Code 271.903</i></p>
Prohibited Uses of Resources	<p>Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.</p>
Improvements to Real Property	<p>This provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.</p> <p><i>Education Code 11.168</i></p>
Hotels	<p>The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this provision or obligates the use of district employees or resources in a manner prohibited by this provision.</p> <p>“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.</p> <p><i>Education Code 11.178</i></p>
Electioneering	<p>For restrictions on using district funds for electioneering, see BBBB.</p>

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SOURCE: Klein Independent School District policies online via Texas Association of School Boards (TASB).
<http://pol.tasb.org/PolicyOnline/PolicyDetails?key=595&code=CE#LegalTabContent>

TEA Legal Requirements

TEA requirements for school district budget preparation can be located in the [Financial Accountability System Resource Guide \(FASRG\) – Module 1](#).

1. The district must prepare an annual budget by June 19, if the district’s fiscal year starts July 1, or August 20, if the district’s fiscal year starts September 1. The budget for a fiscal year must be adopted by the Board of Trustees before expenditures are made and, if applicable, before the tax rate for the year is set. In general, the district must include at least the following funds in its budget:
 - a. **general fund**—must be included each year
 - b. **food service fund**—must be budgeted for and submitted to the PEIMS regardless of which type of fund is used to account for school nutrition programs
 - c. **debt service fund**—must be budgeted expenditures recorded with function code 71, Debt Service. These budgets must be prepared and approved at least at the fund and function levels to comply with the state’s legal level of control mandates.

2. The district’s budget must be itemized in detail according to the classification and purpose of expenditure using the accounting code structure specified in Appendix A: Accounting Code Structure and Codes. In addition, the district’s adopted budget must be on a 12-month basis.
3. As required by Texas Education Code §§44.002 and 44.004(a), a school district is required to adopt a budget for the next succeeding fiscal year by June 30th or August 31st.
4. The district’s budget must be adopted before expenditures can be made, and this adoption must be prior to setting of the tax rate for the budget year. The adopted budget, as necessarily amended, must be filed with the TEA through PEIMS.
5. In addition, the district must post the adopted budget on the district’s website, and the adopted budget, including amendments, must remain in a prominent place on the website for three years from the date the budget was originally adopted.
6. The district must file its original and final amended budget with the TEA electronically as part of its annual financial and compliance report (AFR). The TEA considers the budget filed when your district submits an AFR showing a comparison of budget and actual amounts. Expenditures must be reported by fund, fiscal year, function, organization, program intent, object (at the second level), and amount.
7. Minutes from district board meetings will be used by TEA to record adoption and amendments to the budget.

Local District Requirements

In addition to state legal requirements, the Klein Independent School District Board of Trustees has established its own requirements for annual budget preparation through board policy.

Fiscal Year	The District shall operate on a fiscal year beginning July 1 st and ending June 30th.
Budget Planning	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District’s programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month’s activities.
Budget Meeting	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"> 1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided. 2. Prior to the beginning of the meeting, the Board may establish time limits for speakers. 3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate. 4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
Authorized Expenditures	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District’s approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget. In requesting Board approval for expenditures, the Superintendent or designee shall make written assurance that such expenditures do not exceed the operating budget or subsequent amendments to the operating budget.
Cash Balance	The annual approved budget shall maintain a cash balance sufficient to cover the net cash outflows of the District until tax revenues are deposited and to prevent or reduce the need for short-term cash borrowing to cover a deficit.

Fund Balance The District shall maintain three months' total general fund balance in the general fund and 20 percent of the projected annual debt service payments as the fund balance in the debt service fund, barring emergency situations. The level of unassigned fund balance shall accomplish the following two Board priorities:

1. Provide adequate funds to meet emergency needs, and
2. Ensure a favorable bond rating for the District.

In addition, the District shall strive to maintain a general fund balance that closely approximates the optimum fund balance amount prescribed by the Texas Education Agency (TEA) as reported in the annual financial and compliance report each year.

The District shall report governmental fund balances per GASB 54 definitions in the balance sheet as follows:

1. Non-spendable – Funds may not be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
2. Restricted – Constraints are placed on the use of the resources either externally imposed by creditors, grantors, contributors, or laws/regulations of other government or imposed by law through constitutional provisions or enabling legislation.
3. Committed – Amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the Board. The purpose of the funds can only be changed by formal action by the Board.
4. Assigned – Amounts are constrained by the District's intent to be used for specific purposes but are neither restricted or committed. Intent is expressed by the Board or the Board's designee to assign amounts to be used for specific purposes.
5. Unassigned – Residual classification for the general fund includes all spendable amounts not otherwise classified.

The Board shall approve all commitments by formal action. The action to commit funds must occur prior to fiscal year end to report such commitments in the balance sheet of the respective period, even though the amount may be determined subsequent to fiscal year end. A commitment can only be modified or removed by the same formal action of the Board.

Spending to reduce funds shall be in the following order:

1. Restricted;
2. Committed;
3. Assigned; and
4. Unassigned

Budget Amendments The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

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SOURCE: Klein Independent School District policies online via Texas Association of School Boards (TASB).

<http://pol.tasb.org/PolicyOnline/PolicyDetails?key=595&code=CE#localTabContent>

Significant Financial Policies & Procedures

GAAP and Legal Compliance - Guidelines for financial accounting and reporting are derived from generally accepted accounting principles (GAAP). School districts are required to adhere to GAAP. The annual operating budget is one of the most important of all legal documents governing financial transactions. Upon board of trustee approval, the expenditure requests in the budget become binding appropriations that may not legally be exceeded by the school district without an amendment. Taxes and other revenue sources that finance budgeted expenditures usually require board enactment.

An important function of governmental accounting systems is to enable administrators to assure and report on compliance with finance-related legal provisions. This assurance and reporting means that the accounting system,

its terminology, fund structure, and procedures must be adapted to satisfy finance related legal requirements. However, the basic financial statements of school districts should be prepared in conformity with GAAP.

Internal Controls - A system of internal controls has been established and documented in writing. It is designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important are reviewed by the District's independent auditing firm and include:

- separation of transaction authority from accounting and record-keeping and electronic transfer of funds,
- separation of duties,
- avoidance (control) of collusion,
- custodial safekeeping,
- clear delegation of authority,
- written confirmation of telephone transactions,
- specific limitations regarding securities losses,
- limitation on the number of authorized investment officials,
- documentation of dealer questionnaires, quotations and bids, evaluations, transactions, rationale, and
- avoidance of bearer-form securities.

Cash Management - The District's main goal of the investment program is to ensure the safety of principal and to obtain reasonable financial returns within current market conditions in accordance with the Local Investment Policy. In order of priority, the District's investment objectives are safety, liquidity, diversification, and yield. The District achieves these objectives by executing the following tasks:

- ensure appropriate and sufficient collateralization of deposits,
- monitor cash flows to ensure there are adequate balances to cover cash disbursement needs,
- minimize bank fees, and
- ensure the Local Investment Policy is updated annually.

The District is receiving an Earnings Credit on balances in interest bearing accounts held at the District's depository. The Earnings Credit is used to offset bank fees. The District maintains an adequate balance at its depository in order to decrease bank fees. All other funds are invested in Local Government Investment Pools and with an investment advisor. The District utilizes three authorized investment pools, TexPool, Lone Star, and Texas CLASS. The district also works with RBC Global Asset Management as an investment advisor to invest a portion of the District's portfolio, while staying within the boundaries of the District's investment policy and cash flow projections.

Investment Policy - Investments are made in a manner which will provide the maximum security of principal with both liquidity and diversification limitations in order to meet the daily cash flow needs of the District. All investments are in accordance with the Public Funds Investment Act (the "PFIA") (Texas Government Code 2256), the Public Funds Collateral Act (Texas Government Code 2257), and federal and state laws. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Purchasing - The District's Purchasing Department is responsible for all bids. All District contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, are made by the method that provides the best value for the District:

- competitive bidding,
- competitive sealed proposals,
- a request for proposals for services other than construction services,
- an inter-local contract,

- a method provided by Chapter 2269, Government Code, for construction services,
- the reverse auction procedure as defined by Section 2155.062(d) Government Code, or
- the formation of a political subdivision corporation under Section 304.001, Local Government Code.

Expense Reimbursements - Proper documentation and verification is necessary for expenses, such as travel, to be reimbursed. Verification includes such things as receipts, cancelled checks, credit card payments, and verification of mileage.

Capital Asset Policy - The District complies with GAAP as promulgated by the Governmental Accounting Standards Board (GASB) and required by the TEA Financial Accountability System Resource Guide and federal regulations pertaining to grant requirements. Capital assets include land, construction in progress, buildings, improvements, furniture and equipment, infrastructure, right-to-use lease assets, and subscription assets. Infrastructure is initially capitalized with the building cost and is depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost which equals or exceeds \$5,000 and an estimated useful life in excess of one year or assets which may not meet the capitalization policy on an individual basis but might be considered material collectively. Tangible capital assets are accounted for at historical cost or, if cost cannot be practically determined, at estimated cost. Intangible right-to-use lease assets and subscription assets are accounted for at a discounted present value of the contract agreement. Donated capital assets are recorded at their estimated fair value at the time received. Records are maintained in a manner that can provide a description, location, and value of individual assets and assets accounted for in groups.

Debt Administration - The Board may obtain funds to construct, acquire, or equip school buildings, to purchase necessary sites, to purchase new school buses, or to acquire or refinance property financed under a contract entered under the Public Property Finance Act by issuing bonds and assessing annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they come due.

Risk Management - The District's risk management program encompasses various means of protecting the District against loss. Property and casualty insurance is provided by commercial carriers and liability insurance coverage is provided by participation in a public entity risk pool administered by the Texas Association of School Boards. The District also participates in TRS-ActiveCare, the self-funded statewide health coverage program administered by Blue Cross Blue Shield and Express Scripts for public education employees. Rates and benefits are established by the TRS Trustees based on the claims experience of the plan, not determined by the vendors administering the program.

Workers' Compensation - The District established a limited risk management program for workers' compensation in 1988 by participating as a self-funded member of the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. As a self-funded member of the Fund, Klein ISD is solely responsible for all claims costs, both reported and unreported. The Fund provides administrative service to its self-funded members including claims administration and customer service. The general fund services all claims for risk of loss to which the District is exposed. Premiums are paid into the general fund by the National School Breakfast and Lunch Program special revenue fund on behalf of those employees paid from this fund. These interfund premiums are used to reduce the amount of claims expenditures reported in the General Fund.

Health Insurance - Eligible employees are offered health insurance through TRS-ActiveCare, the self-funded statewide health plan administered by Blue Cross Blue Shield for public education employees. The medical plan includes a pharmacy benefit through Express Scripts. The District contributes between \$311 and \$454 per month, depending on the medical plan chosen, for each employee who elects medical coverage through TRS-ActiveCare.

Compensated Absences - It is the District’s policy to permit employees to accumulate earned but unused state and local leave days. Upon retirement, an employee is entitled to reimbursement for accumulated, unused days if the employee (1) has a minimum of ten (10) years of consecutive service in the District immediately preceding retirement; and (2) begins receiving benefits under the Texas Teacher Retirement System (TRS) on an unreduced pension/annuity immediately upon separation from the District. An eligible employee will be reimbursed for an unlimited amount of unused accumulated state and local leave days. Compensation for unused days is based on the daily rate of substitute pay effective at the time of the employee’s retirement. Employees hired prior to September 3, 1974 may opt, upon retirement, to be paid at their half daily rate in effect at the time of their retirement for up to thirty (30) days of accumulated local leave days. Non-teaching exempt employees are not permitted to work more than their annual duty-day requirement. However, with advance written approval from the appropriate associate superintendent (or, for an associate superintendent, the advance written approval of the Superintendent), an employee may accumulate up to 25 days.

Defined Benefit Pension Plan - The Klein Independent School District contributes to the Teacher Retirement System of Texas (TRS) in a cost-sharing multiple-employer defined benefit pension plan. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of the employees of the public school systems of Texas. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees.

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<u>Member</u>		<u>State</u>		<u>School District</u>	
2024	8.25%	\$35,896,608	8.25%	\$24,284,882	8.25%	\$18,169,978
2023	8.0%	\$32,780,176	7.75%	\$22,477,087	7.75%	\$16,207,738
2022	8.0%	\$30,874,276	7.75%	\$21,079,942	7.75%	\$14,322,739

Retiree Health Plan - The District contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas (TRS). TRS- Care Retired Plan provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a payas-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution rates and amounts made by the member, state, and school district for fiscal years 2024, 2023, and 2022, are shown in the following table:

Year	Active Member		State		School District	
	Rate	Amount	Rate	Amount	Rate	Amount
2024	0.65%	\$ 2,841,974	1.25%	\$ 7,621,281	0.75%	\$ 3,797,707
2023	0.65%	\$ 2,663,373	1.25%	\$ 4,730,583	0.75%	\$ 3,594,046
2022	0.65%	\$ 2,523,998	1.25%	\$ 4,513,872	0.75%	\$ 3,333,427

For the current fiscal year and each of the past two years, the District’s actual contributions were equal to 100 percent of the required contributions. The contributions made by the State are on behalf of the District and have been recorded in the governmental funds’ financial statements of the District as both state revenues and expenditures. These contributions are the legal responsibility of the State.

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2024, 2023, and 2022, the subsidy payments received by TRS-Care on-behalf of the District were \$2,499,307 \$2,239,745, and \$1,233,622, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds’ financial statements of the District.

Fund Balance Levels - A recognized sign of fiscal health for a school district is an appropriate unassigned fund balance for the General Fund (operating fund). The unassigned fund balance represents that portion of fund equity that is currently available to finance expenditures not already approved by the Board of Trustees. The value of having an appropriate fund balance level can be expressed as follows:

- contingency fund for unexpected costs,
- cash flow of operational resources at the beginning of the year prior to the tax collection season, and
- a sign of fiscal stability and health by bond rating agencies.

Fund balance is the excess of assets over liabilities in a governmental fund. The District understands the importance of maintaining an adequate fund balance and strives to develop a balanced budget (revenues equal expenditures) in each fiscal year. Klein ISD Board policy states that the District shall maintain a general fund balance of three months of regular general fund operating expenditures and 20 percent of the projected annual debt service payments as the fund balance in the debt service fund. The level of unassigned fund balance shall accomplish the following Board priorities: provide adequate funds to meet emergency needs and ensure a favorable bond rating for the district.

The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications.

Balanced Budget - A balanced budget is framed by case law as a budget with total expenditures not greater than the sum of total revenues plus fund balance. *Crystal City Independent School District, Appellant v. Bank of Dallas, Appellee, Court of Appeals of Texas-Dallas, March 24, 1987.* The Klein Independent School District’s 2023-2024 adopted General Fund budget will not add to the unassigned fund balance total. The Debt Service Fund will not

use any of the fund's restricted balance. Further discussion regarding use of fund balance can be found on pages 87 and 109 in the Financial Section.

Summary

The 2024-2025 budget was adopted by the Board on June 10, 2024, during a board meeting called for the purpose of holding a public hearing to discuss and adopt the budget. Adopted budget documents from 2011-2012 forward, including 2024-2025, as well as summarization reports on current year budget amendments are posted on the District's website at <https://www.kleinisd.net/departments/business-financial-services/financial-transparency>.

The Superintendent's office posts each meeting's agenda 72 hours prior to all public meetings, then releases a board report immediately following the trustee meetings that summarizes agenda item decisions. A comprehensive collection of the Klein ISD Board of Trustee meeting agendas and board reports from April 2010 to present is available online at: <https://meetings.boardbook.org/Public/Organization/921>.

Board Policy - Business & Support Services

The Klein Independent School District Board Policy Manual is available through the Texas Association of School Boards *Policy Online* at: <http://pol.tasb.org/Policy/Section/595?filter=C>

CAA	FISCAL MANAGEMENT GOALS AND OBJECTIVES - FINANCIAL ETHICS
CB	STATE AND FEDERAL REVENUE SOURCES
CBA	STATE AND FEDERAL REVENUE SOURCES - STATE
CBB	STATE AND FEDERAL REVENUE SOURCES - FEDERAL
CCA	LOCAL REVENUE SOURCES - BOND ISSUES
CCB	LOCAL REVENUE SOURCES - TIME WARRANTS
CCC	LOCAL REVENUE SOURCES - CERTIFICATES OF INDEBTEDNESS
CCD	LOCAL REVENUE SOURCES - RECREATIONAL FACILITIES BONDS
CCE	LOCAL REVENUE SOURCES - ATHLETIC STADIUM AUTHORITY
CCF	LOCAL REVENUE SOURCES - LOANS AND NOTES
CCG	LOCAL REVENUE SOURCES - AD VALOREM TAXES
CCGA	AD VALOREM TAXES - EXEMPTIONS AND PAYMENTS
CCGB	AD VALOREM TAXES - ECONOMIC DEVELOPMENT
CCH	LOCAL REVENUE SOURCES - APPRAISAL DISTRICT
CDA	OTHER REVENUES - INVESTMENTS
CDB	OTHER REVENUES - SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY
CDBA	SALE, LEASE, OR EXCHANGE OF SCHOOL-OWNED PROPERTY - REVENUE BONDS FROM PROCEEDS
CDC	OTHER REVENUES - GIFTS AND SOLICITATIONS
CDH	OTHER REVENUES - PUBLIC AND PRIVATE FACILITIES
CE	ANNUAL OPERATING BUDGET
CEA	ANNUAL OPERATING BUDGET - FINANCIAL EXIGENCY
CFA	ACCOUNTING - FINANCIAL REPORTS AND STATEMENTS
CFB	ACCOUNTING - INVENTORIES
CFC	ACCOUNTING - AUDITS
CFD	ACCOUNTING - ACTIVITY FUNDS MANAGEMENT
CFEA	PAYROLL PROCEDURES - SALARY DEDUCTIONS AND REDUCTIONS
CH	PURCHASING AND ACQUISITION
CHE	PURCHASING AND ACQUISITION - VENDOR DISCLOSURES AND CONTRACTS
CHF	PURCHASING AND ACQUISITION - PAYMENT PROCEDURES
CHG	PURCHASING AND ACQUISITION - REAL PROPERTY AND IMPROVEMENTS
CHH	PURCHASING AND ACQUISITION - FINANCING PERSONAL PROPERTY PURCHASES
CI	SCHOOL PROPERTIES DISPOSAL
CJ	CONTRACTED SERVICES
CJA	CONTRACTED SERVICES - CRIMINAL HISTORY
CK	SAFETY PROGRAM/RISK MANAGEMENT
CKA	SAFETY PROGRAM/RISK MANAGEMENT - INSPECTIONS
CKB	SAFETY PROGRAM/RISK MANAGEMENT - ACCIDENT PREVENTION AND REPORTS
CKC	SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY PLANS
CKD	SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

CKE	SAFETY PROGRAM/RISK MANAGEMENT - SECURITY PERSONNEL
CKEA	SECURITY PERSONNEL - COMMISSIONED PEACE OFFICERS
CKEB	SECURITY PERSONNEL - SCHOOL MARSHALS
CKEC	SECURITY PERSONNEL - SCHOOL RESOURCE OFFICERS
CL	BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT
CLA	BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - SECURITY
CLB	BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - MAINTENANCE
CLC	BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - TRAFFIC AND PARKING CONTROLS
CLE	BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - FLAG DISPLAYS
CMD	EQUIPMENT AND SUPPLIES MANAGEMENT - INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING
CNA	TRANSPORTATION MANAGEMENT - STUDENT TRANSPORTATION
CNB	TRANSPORTATION MANAGEMENT - DISTRICT VEHICLES
CNC	TRANSPORTATION MANAGEMENT - TRANSPORTATION SAFETY
CO	FOOD AND NUTRITION MANAGEMENT
COA	FOOD AND NUTRITION MANAGEMENT - PROCUREMENT
COB	FOOD AND NUTRITION MANAGEMENT - FREE AND REDUCED-PRICE MEALS
CPAB	OFFICE COMMUNICATIONS - MAIL AND DELIVERY
CPC	OFFICE MANAGEMENT - RECORDS MANAGEMENT
CQ	TECHNOLOGY RESOURCES
CQA	TECHNOLOGY RESOURCES - DISTRICT, CAMPUS, AND CLASSROOM WEBSITES
CQB	TECHNOLOGY RESOURCES - CYBERSECURITY
CQC	TECHNOLOGY RESOURCES - EQUIPMENT
CR	INSURANCE AND ANNUITIES MANAGEMENT
CRB	INSURANCE AND ANNUITIES MANAGEMENT - LIABILITY INSURANCE
CRD	INSURANCE AND ANNUITIES MANAGEMENT - HEALTH AND LIFE INSURANCE
CRE	INSURANCE AND ANNUITIES MANAGEMENT - WORKERS' COMPENSATION
CRF	INSURANCE AND ANNUITIES MANAGEMENT - UNEMPLOYMENT INSURANCE
CRG	INSURANCE AND ANNUITIES MANAGEMENT - DEFERRED COMPENSATION AND ANNUITIES
CS	FACILITY STANDARDS
CV	FACILITIES CONSTRUCTION
CVA	FACILITIES CONSTRUCTION - COMPETITIVE BIDDING
CVB	FACILITIES CONSTRUCTION - COMPETITIVE SEALED PROPOSALS
CVC	FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AGENT
CVD	FACILITIES CONSTRUCTION - CONSTRUCTION MANAGER-AT-RISK
CVE	FACILITIES CONSTRUCTION - DESIGN-BUILD
CVF	FACILITIES CONSTRUCTION - JOB ORDER CONTRACTS
CW	NAMING FACILITIES
CX	CONTRACTS FOR FACILITIES
CY	INTELLECTUAL PROPERTY

Budget Process

Objectives

The objectives of budgeting are outlined by the Texas Education Agency in the Financial Accountability System Resource Guide. Performance evaluation allows citizens and taxpayers to hold policymakers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standards Board (GASB) recognizes its importance with these objectives in its GASB Concepts Statement No. 1:

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the legally adopted budget and compliant with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts are mandated for state and local public sectors. They include requirements that budgets should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
- Provide a basis for the evaluation of a government’s service efforts, costs, and accomplishments.

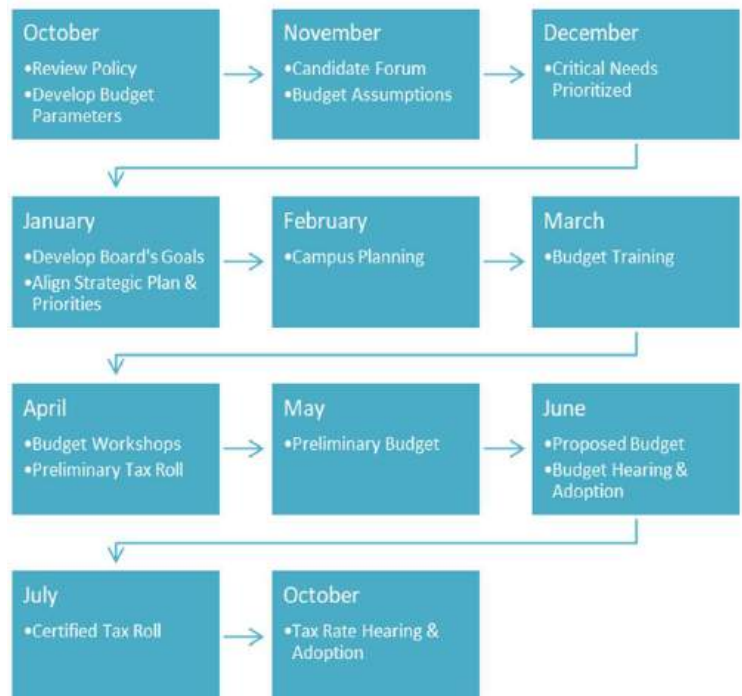
Note: Although the objective of balanced budgets is generally applicable to all school districts to ensure long-term fiscal health, variations of this objective that are considered appropriate for some school districts over short-term periods are available. For example, the balanced budget objective may be met with fund balance reserves to pay for current services during certain periods in accordance with applicable state and local fund balance policies.

Overview

The Klein ISD 2024-2025 fiscal year will run from July 1, 2024 through June 30, 2025. The budgeting process is comprised of three major phases: planning, preparation, and evaluation. This chart represents the budget planning cycle throughout the course of a fiscal year, from early planning and decision making until budget adoption.

The budgetary process begins with sound planning. Planning defines the goals of campuses and the school district and develops programs to attain those goals. Once these programs and plans have been established, budgetary resource allocations are made to support them. Allocation of resources is the preparation phase of budgeting.

Finally, the budget is evaluated for its effectiveness in attaining goals. Evaluation typically involves examining how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year’s allocations.



Planning

Growth and Student Enrollment – Population and Survey Analysts (PASA) provides integrated school district information with its proprietary new home census information and specific neighborhood forecasts to create enrollment projections by attendance zones.

Population and Survey Analysts (PASA) provides integrated school district information with its proprietary new home census information and specific neighborhood forecasts to create enrollment projections by attendance zones. Due to COVID-19's impact on education and changing demographics in our tenured neighborhoods, this growth trend has slowed substantially in most recent years affecting the enrollment for the District.

The 2024-2025 budget was formulated using a projected student enrollment of 52,755. Like many districts in Texas, student enrollment numbers have remained flat over the last few years and are anticipated to remain stable.

Capital Budget Development Process - Capital investment decisions are driven by the District's building program, which is guided by the strategic plan and student enrollment forecasts. The total cost of ownership is a vital component when major expenditure decisions are under consideration. Forecasts of capital improvement costs are an integral part of Klein's maintenance planning process that is a component of overall planning. There is an implicit link between projections of capital and operating expenditures. An outside consulting firm conducts facility assessments in conjunction with the District's maintenance personnel to determine capital improvement or replacement needs for existing campus facilities and other fixed assets. New campuses and other facility additions are based on student growth estimates provided by a professional demographer and current building capacity. An Educational Adequacy Assessment is conducted prior to bond authorization to ensure the proposed facilities support the instructional program. Tax rate changes are identified and carefully evaluated utilizing pro forma debt repayment schedules prepared cooperatively with RBC Wealth Management Services. Fund balance forecasts for the General and the Debt Service Fund are developed to determine impact by expenditure requirements during/following capital investment planning. These forecasts ensure that the District will remain in compliance with state and local fund balance requirements.

Each major construction contract is approved based on existing availability of bond proceeds. However, the impact of recurring costs from capital projects must be considered during the annual budgets for all other funds. Future operating costs (staffing, utilities, custodial services, etc.) associated with capital improvements and new facilities must be projected and included in the general fund budget. Repayment of bonds issued for construction of school buildings and other capital projects are included in the Debt Service financial projection.

Finally, recurring operating costs resulting from capital investments are considered. Personnel required to open a new facility are calculated using the District's pupil-teacher ratio guidelines along with core staff requirements. Non-payroll expenditures such as supplies and materials are based upon student enrollments. Costs not directly related to enrollment levels such as utility costs are extrapolated from historical data at similarly sized facilities. Other budget considerations include additional supplies needed for new programs and increased program usage, and supply/repair costs relative to equipment purchases.

Preparation

Annual development of the District budget incorporates all planning efforts into a single process. The Board receives demographic, construction, and facility long-range planning updates on a regular basis throughout the year. Financial Forecasts for the General, Food Service, Grants, Debt Service, and Bond Funds are presented in the Financial section on pages 98, 102, 107, 114, and 118 respectively. Forecasts for the General Fund and Debt Service Fund are reviewed with the Board of Trustees annually. Budget workshops open to the public are conducted several times during the year.

The Chief Financial Officer is responsible for compiling all pertinent budget data and projections. The District annually adopts legally authorized appropriated budgets for the General Fund, the National School Lunch Program (a special revenue fund subsequently referred to as Food Service), and the Debt Service Fund. Budgets for the Capital Projects Fund and other Special Revenue Funds are included for informational purposes. The appropriated budget is prepared by fund, function, major object, and campus/department. All annual appropriations lapse at fiscal year-end.

This document culminates an intensive process involving input from campus and administrative staff, the superintendent, and the Board. House Bill 3 (HB 3), as passed by the 86th Legislature, compressed school district tax rates. After adjusting

for other changes related to the transition from prior law to HB 3, maintenance and operations (M&O) tax rates for tax year 2019 were compressed by the state compression rate of 93%, or 0.93. M&O tax rates for tax year 2024 will continue to be compressed using state and/or local compression percentage rates with a base of 0.93 for both. Beginning with the 2019 tax year, school districts are required to reduce the tier one tax rate as defined under Section 45.0032, Education Code as well as any tax rate compression required to be applied to the enrichment tax rate under Section 48.202(f), Education Code. The District prepared the 2024-2025 budgets with a preliminary tax rate of \$1.0135 per \$100 property valuation which represents a decrease of \$0.0181 or approximately 1.8% from prior year. The General Fund (M&O) rate will be compressed to \$0.8402 and the Debt Service (I&S) rate will decrease by \$.015 to \$0.3450. Property values determined by the Harris County Appraisal District (HCAD) in 2024 are estimated to increase approximately 1.47%, pending receipt of the HCAD's 2024 certified tax roll in late July. Recent approximations project a tax collection decrease of \$71.3 million in the M&O fund and a decrease of \$13.9 million in the I&S fund.

The District's property tax rate is made up of a maintenance and operations (M&O) tax rate that generates funds for general district operations and an interest and sinking fund (I&S) tax rate to support bonded debt payments. State funding calculations are tied to tax effort, thus tax rates are an essential component of Texas school finance formulas. Other local sources include tuition from summer school and athletic camps; tuition from out of district patrons; interest earnings; rent from district facility usage; gifts and donations; insurance recovery; revenue from student parking fees, and web advertisement; athletic gate and concession receipts; and lunch sales.

At the time of preparation of this proposed budget, despite a historic surplus at the State level and inflation at approximately 20% per the Texas Comptroller, the 88th Texas Legislative regular session concluded with no increased public education funding to raise teacher salaries and increase the student state-determined Basic Allotment (BA). As a result, for budgeting purposes, stable student enrollment, the BA stagnant at the 2019 state-determined amount of \$6,160, and increased property values offset by a decrease in the tax rate and \$100,000 homestead exemption will result in an increase of \$69.4 million in state aid. State revenue will provide 60.3% of total M&O revenues in 2024-2025, an increase from 46.2% in 2023-2024.

Budget Allocations - General Fund appropriations are allocated between ninety-seven (97) campus and department projects. Each project is assigned a budget manager (i.e., principal, department director). The District uses site-based budgeting that places the principal and program/department director at the center of the preparation process. In response to a districtwide curriculum audit, the District implemented a three-year plan to move towards zero-based budgeting (ZBB) to align the district goals and strategic priorities to the budget. The Teaching and Learning team used ZBB to prepare their budget for the 2017-18 budget. For the 2018-2019 school year, the remainder of the departments implemented ZBB. Departments use zero-based budgeting (ZBB) and campuses receive per pupil allocations to prepare their budgets for the 2024-2025 budget.

Principals and directors are responsible for both preparation and maintenance of all discretionary line-item budgets in their project(s) if funds are expended in accordance with Klein ISD purchasing guidelines, legal requirements, and compliance with the standard account code system prescribed by the Texas Education Agency. Campus allocations are calculated using projected enrollment numbers multiplied by the per pupil basis shown on the right. These funds are controlled by the principal and used for supplies, materials, equipment, staff development, and other appropriate instructional costs.

When realized enrollment is larger than projected as of the last Friday in October, campus allocations are increased in February. Campus-based categorical programs receiving supplemental funding from the TEA such as Special Education or Career and Technology Education (CTE), provide additional funding in coordination with campus principals. Final budgetary responsibility for these and other campus-based instructional or extracurricular programs such as Bilingual/ESL, Fine Arts, Physical Education, and Athletics is assigned to each program director. This accountability measure provides a second level of review to assure alignment with the District's instructional objectives.

Budgets for non-campus organizations are traditionally determined with a combination of historical budgeting and new initiative resource assignments. Allocation increases are determined on a justified needs basis with review and final approval granted by the Cabinet.

Staffing Allocations - For the 2024-2025 budget year, enrollment-driven staffing models will result in a reduction of 47.0 positions from the general fund. This includes increases of 2.0 administrators, 12.0 campus professionals, 1.0 custodial position, 2.5 library/information specialists, 3.0 manual trades/warehouse staff, 4.0 nurse/clinic assistants, 22.5 other

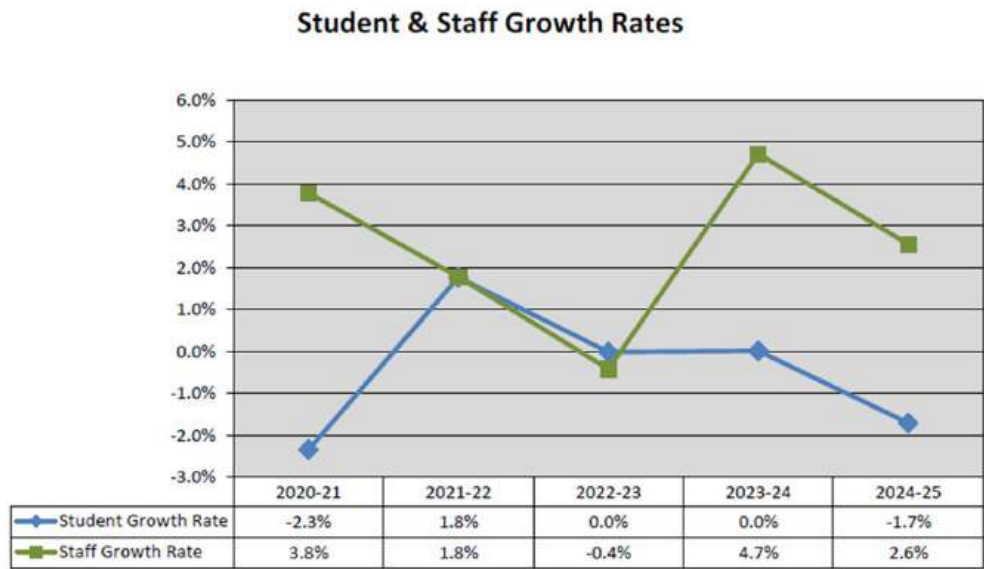
professionals, 1.0 police officer, 39.0 security support personnel, 1.0 student behavior support, and 41.0 teacher assistants. However, there are also reductions, including 12.0 associate/assistant principals, 3.0 bus drivers/attendants, 11.0 school counselors, 5.0 secretarial/clerical staff, 142.0 teachers, and 3.0 technical positions. These reductions are partly a result of Klein Forest High School's conversion to a Title I campus.

Campus staffing levels not otherwise mandated by state or local policy are determined using an allocation guideline of student counts to staff. Campus needs and other circumstances may dictate a degree of variance. Principals have the discretion to shift positions to different job categories if the change would have a more direct impact on the Campus Improvement Plan. Staffing levels for campus-based programs and district-wide services are determined by growth requirements and alignment with CIPs and/or the District Improvement Plan. Positions budgeted in the Grant Funds must be supplemental to basic education services funded by local and state revenues in the General Fund.

Compensation – The compensation plan recommended by district leadership and approved by the Board includes the following salary increases:

- All employees will receive a pay increase of 2.0 percent of control point;
- Starting teacher pay increased to \$61,075;

Student and Staff Growth Rates - The following chart tracks changes in student enrollment as compared to staff growth over the last five years. During this period, student enrollment remained stable, while staff grew by an average of 4.7% per year. This increase was driven primarily by the need to enhance service levels due to shifts in student demographics and to address learning loss resulting from the disruption of COVID-19.



In grades kindergarten - fourth (K-4), TEA mandates, in compliance with the Texas Education Code (TEC) 25.112, a ratio not to exceed 22:1. A district must submit a request for a class size exception for any classrooms in grades K-4 that exceed the 22 students class size limit. The District’s pupil teacher ratios as established by staffing guidelines is 23:1 in grades K-4, and 27:1 in grade 5. Some classes may exceed this target at certain times, but every attempt is made to keep class sizes within these staffing ratios. At the secondary levels, pupil-to-teacher ratios were determined with consideration to several factors, including student achievement, campus economic levels, as well as bilingual/English as a Second Language (ESL) and special education needs. Staffing ratios established are 21:1 for grades 6-8, and 20.75:1 for grades 9-12.

Other Funds – Grant Funds and Capital Project Funds are budgeted on a project basis. Individual budgets are prepared for each project, such as a federal program or a bond sale, for the duration of the project. This accounting practice is useful for monitoring each project over its full life.

Capital Projects are accounted for on a project basis within each bond sale and a separate fund is established for every new sale. The Board of Trustees does not formally adopt the Capital Project Funds on an annual basis although use of each bond sale is accounted for on a Schedule of Estimated Expenditures and presented to the Board for review and approval. Every project within each bond series is cumulatively tracked until the entire bond has been expended. This provides an ongoing record of utilization by bond series, as well as progress and final costs for each project within each series.

Evaluation

Student enrollment has remained stable in recent years. Changing demographics within the District, in conjunction with increasing academic standards, provide new opportunities to continually evaluate and modify instructional initiatives and delivery.

Budget Priorities - The District's approach to managing increased academic standards in a fluctuating funding environment is to ensure the budget process be instructionally driven and guided by the Strategic Plan. The major budget priorities in 2024-2025 are to create and offer a competitive compensation package for District employees and align budget requests to build on strong academic performance in the state accountability system.

2024 Accountability System - Districts and campuses will receive a rating of A, B, C, D, or F for overall performance, as well as for performance in each domain. Districts and campuses with students enrolled in the fall of the 2023-24 school year are assigned a state accountability rating. The District's 2022 overall performance rating was a B. The 2023 and 2024 performance rating has not yet been released. The issuance of 2023 and 2024 A-F Ratings remains pending and subject to change based on judicial rulings.



Athletics - In Klein ISD, students continually strive to achieve excellence in all areas, from academics to athletics to the arts. The following District high school teams advanced to state UIL competitions in 2024: Klein High - Cross Country, Track & Field, Swimming & Wrestling; Klein Forest - Track & Field; Klein Oak - Cross Country, Track & Field, Swimming & Wrestling; Klein Collins – Tennis, Wrestling, Swimming; Klein Cain – Golf, Wrestling, Swimming, Cross Country, Track & Field.

Fine Arts - Klein ISD was named a 2024 Best Communities for Music Education by the NAMM Foundation for the 13th consecutive year. This designation requires an assessment of various data about music education within the district, including programs, funding, and enrollment.

STEM and Pathways - Klein ISD was chosen to showcase STEM Curriculum because of its successful implementation of esteemed Project Lead the Way (PLTW) programs, Klein ISD was chosen to host a Chevron-sponsored, districtwide showcase for leasers from districts across the Houston area. PLTW is a provider of educational experiences for students in the fields of engineering, computer science, and biomedical science that enables teachers and students to take a hands-on, engaging approach to learning. Klein ISD currently offers 62 unique pathways with over 200 pathway courses – including STEM pathways, business and industry pathways, public service pathways, arts & humanities pathways, and multidisciplinary studies pathways Klein ISD also offers 7 accelerated college pathways.

Excellence in Academics - The Klein ISD graduating class of 2024 ended the year with a record-breaking \$63 million in scholarship funds, increasing by nearly \$15 million from last year. Graduating students have continued to excel in the Arts, Academics, and Athletics, increasing the yearly scholarship funds for their standout performances. "Our graduates have not only reached personal milestones but have also continued to write history for our district," Klein ISD Superintendent Dr. Jenny McGown said. "This remarkable success also highlights the dedication and passion of our educators, who provide outstanding opportunities in academics, the arts, and athletics. I also extend my heartfelt gratitude to our committed parents and community members for their steadfast support and for standing by our students every step of their educational journey."

Excellence in Education - H-E-B has named Klein ISD a statewide finalist - only one of five large districts - in the company's annual Excellence in Education Awards program. Klein ISD received finalist distinction in the program's large school district category encompassing those with 10,000 or more students enrolled. Klein ISD previously earned the same distinction in 2019 and in 2022.



Financial Integrity Rating System of Texas - Klein ISD preliminary 2023–2024 School Financial Integrity Rating System of Texas (FIRST) rating was a score of 96 and a rating of “A=Superior Achievement”. The accountability rating system is based upon an analysis of staff, student, budgetary, and actual financial data reported for the fiscal year ending June 30, 2023. The

Superior rating is the state’s highest, demonstrating the quality of Klein ISD financial management and reporting system. Final School FIRST Ratings are anticipated to be released in November 2024. The primary goal of Schools FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system. The District’s 2023-2024 FIRST rating based on school year 2022-2023 data, is included in the Informational Section beginning on page 173 and can be accessed directly from TEA at <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>.

Other Factors Affecting Financial Condition

Approximately 75% of the District’s tax base is comprised of residential property. The largest commercial taxpayer in Klein ISD is Centerpoint Energy, located within boundaries of the Klein ISD. Klein ISD has continued to see stable enrollment over the last five years.

Enrollment projections are provided through a contract with Population and Survey Analysts (PASA). PASA integrates school district information with its proprietary new home census information and specific neighborhood forecasts to create enrollment projections by attendance zone for the District. The above projections represent PASA historical projected enrollment and internal projections internal student based on geocode data from the Transfinder database.

Bonded Indebtedness and Capital Projects

The District has received a primary bond rating of Aaa through the State of Texas Permanent School Fund (PSF) Guarantee Program. If the PSF reaches its capacity as a means to guarantee school district bond sales, the Klein ISD will have to rely on its financial health for bond ratings and bond insurance to guarantee future bond sales. Total outstanding debt (principal only) is \$25,176 per student as of June 30, 2024.

The District issued \$315.320 million in bonds during the 2023-2024 fiscal year. The 2022 authorization summary is as follows: new facilities and additions - 52%, renovations on existing facilities - 27%, safety & security – 5%, technology - 14%, and new buses, fine arts, and CTE equipment - 2%.



Klein Cain High School Addition

Capital Project Impact on Operating Fund – Funding a new campus comes from several sources. Existing staff and recurring operating budgets transfer proportionately with rezoned students. Supplemental state funding through the New Instructional Facilities Allotment (NIFA) is available during the first two years of campus operations. Remaining resources needed to open a new campus come from state aid earned through enrollment growth and local property taxes.

Energy Management

Since 2007, the Energy Management Department has worked collaboratively with all campuses and facilities to reduce the cost of utilities. We do so to ensure that we are utilizing our financial resources in a way that benefits our students and staff. Every dollar saved on utilities is a dollar we can invest in our children. Back in 2007, Klein ISD was paying \$1.93/ft². for utilities. With energy costs remaining quite volatile over the past few years, a hot and extremely dry July and August of 2023, as well as the presence of exceptionally cold temperatures in late December for our area, the district was able to manage a respectful \$1.02/ft². for utility costs. The total avoided cost to the district since the inception of the Energy Management Program is now just over \$108,000,000.

The keys to these reductions have included the following:

- Operational improvements – the implementation of operational best practices account for approximately 40% of the total unit cost reduction (examples include: adjustments to regular air and lighting schedules, continued implementation of low-cost/no-cost efficiency strategies in existing energy management control systems, as well as increasing awareness and changing behaviors).
- Utility procurement – the competitive purchase of electricity and natural gas accounts for approximately 30% of the total unit cost reduction.
- Energy efficiency projects – the upgrade of existing energy systems account for approximately 20% of the total unit cost reduction (examples include: lighting upgrades, chiller upgrades, and network thermostats).
- Energy efficient new construction standards – the implementation of energy efficient standards in new construction account for approximately 10% of the total unit cost reduction (examples include: efficient lighting, natural gas heating in place of electric heating, efficient HVAC and building envelope improvements).

Summary

The adopted budget represents a set of decisions made by the Klein ISD Board of Trustees and Administration, matching known resources with District needs. As such, the budget is a product of the planning process and provides important data for control and evaluation of district resources. Budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, it is part of a continuous cycle of planning, preparing, and evaluating results to achieve district goals. The 2024-2025 budget is actively under review to identify underutilized or excess funds to support the Strategic Plan, “In Klein ISD, EVERY Student Enters with a PROMISE and Exits with a PURPOSE.”



Management Process & Budget Controls

For management control purposes, all budgets are assigned a local option code. The local option code designates the individual responsible for and fiscal authorizer of the budget. Principals are responsible for campus budgets and program directors are responsible for program budgets.

Campus principals and program directors are authorized to submit purchase requisitions and reimbursements for the purchase of goods and services. All activities involving payroll costs, salaries, and employee benefits are controlled through the Financial Services and Human Resource Services Departments. The Financial Services Department also maintains adequate funding in all base payroll, stipend, and employee benefit accounts based on the adopted staff compensation plan.

Board of Trustee Budget Review and Adoption

The 2024-2025 Proposed Budget was provided to the Board on May 20th. The Klein ISD Board of Trustees adopted the 2024-2025 budget on June 10, 2024, after holding the required public meeting.

Tax Rate Proposal & Adoption

The 2024-2025 Adopted budget was based on the preliminary tax rate of \$1.0135. At the time this budget was prepared, despite a historic surplus at the state level and inflation around 20%, the 88th Texas Legislative regular session ended without any increase in public education funding to raise teacher salaries or enhance the student state-determined Basic Allotment (BA). The district will publish the required legal notice in October 2024. The 2024-2025 estimated tax rate is proposed to be set at \$1.01190 based on the estimated maximum compressed tax rate of $.06169 + 0.0500 = 0.6669$ M&O tax rate and 0.3450 I&S tax rate. The Board will hold another public meeting in October 2024 to discuss the proposed rate and in a separate meeting set the 2024 tax rate.

Budget Allocation and Management

The initial campus allocation is calculated each year using projected enrollment data. These funds are controlled by the principal for supplies, materials, equipment, staff development, and other appropriate instructional costs. Based on actual enrollment the last Friday in October, also known as the Public Education Information Management System (PEIMS) Snapshot Date, allocations are updated to reflect actual enrollment. Funding for campuses not reaching projected enrollment remains unchanged. Departmental allocations are determined with a combination of historical budgeting and zero-based budgeting. Requests for supplemental funding for non-recurring expenditures are requested through their initial budget request and presented to the Cabinet for consideration.

Budget Amendment Control

TEC Section 44.006 applies to transfers at the function level as well as estimated revenue and appropriation adjustments. Adherence to the legislation encourages campus and department budget managers to carefully analyze and prepare the annual budget in exacting detail. Appropriations needed in other functions cannot be accessed until after Board approval. Cross revenue and appropriation adjustments as well as cross-function transfers are requested during regular Board of Trustee meetings every month beginning in August each fiscal year to minimize purchasing delays.

Approval Control

All purchases of goods and services are processed through the financial management system with the appropriate approval controls to ensure the legal purpose is met and the appropriate account is charged. Purchase requisitions are initially entered at the campus or department level and are approved by the campus principal or program director submitting the request. Purchase requisitions from special revenue budgets are approved by the appropriate grant program director.

The director of purchasing or designee reviews requisitions to verify compliance with procurement laws and that goods and services are requested from a legally qualified vendor. The purchase requisition is then converted into a purchase order

and forwarded to the appropriate vendor. Upon receipt of the invoice, Accounts Payable verifies receipt of the goods or services, processes a check, and closes the purchase order.

Encumbrance Control

District procedures state that purchases of all goods and services should be processed through the financial system with the appropriate encumbrance controls to ensure the availability of funds. An encumbrance is an obligation in the form of a purchase order charged to an appropriation that reserves a part of that appropriation. Pre-encumbrances are also reserved on submitted purchase requisitions awaiting appropriate levels of approval and conversion into purchase orders. The financial software is set to prohibit entry of a purchase requisition unless there are sufficiently available funds at the budget control line item level.

Annual Audit

The Texas Education Code Section 44.008 requires that school districts be audited annually. The audit is conducted on an organization-wide basis and involves all fund types and account groups of the school district. The audit meets requirements of the Federal Single Audit Amendments of 1996 and the related provisions of the OMB Uniform Guidance 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These rules facilitate preparation of financial statements that conform to generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). Upon approval, the annual financial report is submitted to the Texas Education Agency for review. The financial report meets specific monitoring needs of the TEA.

Reporting to the Texas Education Agency

The District submits its annual budget, student attendance and demographic information, employee data, and its end-of-year financial status through PEIMS. The TEA establishes transmission dates. The PEIMS system provides TEA and districts across the state with a wealth of demographic, attendance, and financial information. The District is also required to submit the approved annual comprehensive financial report (ACFR) to the TEA.

Summary

The budget is a balance of policy choices and is a valuable tool in both planning and evaluation processes. It represents a responsive balance between the educational needs of students and the ability of the community and the state to provide the necessary financial support to serve them in a restricted funding environment with increasing academic standards. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, instruction planning (to attain student educational goals) should determine budgetary allocations. This link between instruction and financial planning is critical to effective budgeting.

Development of governmental fund budgets should be completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's strategic plan, and Board policy. School district budget preparation is striving to become part of a continuous cycle of planning, preparation, and evaluation to achieve the Klein Independent School District's vision.

Klein Independent School District

2024-2025 Budget Calendar

January 2024

- Begin planning for 2024-2025 budget year
- Review student projections provided by facilities and review staffing formulas for all staff (General Ed, Special Ed, CTE, SCE, Bilingual, etc.)
- Create budget worksheets for 2024-2025
- Provide budget timeline for campuses and department via email

February 2024

- Share General Fund budget preparation step by step instructions of how to enter into ERP.
- Conduct one-on-one training sessions for budget managers
- Discuss revenue forecasts and financial outlook

March 2024

- Spring Staffing Committee Meeting
- All proposed budgets due
- Review and compile 2024-2025 department budget allocation requests

April 2024

- Calculate 2024-2025 payroll estimates
- Prepare state funding template based on Estimated Preliminary Certified Values from HCAD
- 2024-2025 Budget Workshop with Board of Trustees and Cabinet
 - Timeline
 - Budget assumptions to date
 - Budgets for General Fund, Debt Service, and Food Service

May 2024

- Submit 2024-2025 Proposed Budget document to Board of Trustees
- Conduct 2024-2025 budget workshop with Board of Trustees and Cabinet

June 2024

- Publish public notice in newspaper 10 days prior, giving notice of public meeting for adoption of budget
- Public Hearing on Proposed Budget
- Adopt 2024-2025 Budget

July 2024

- Federal grants due to TEA
- Post and update all 2024-2025 adopted budgets

August 2024

- Update TEA compliance monitoring reports

September 2024

- Calculate Voter-Approval-Tax-Rate and adjust budgets accordingly
- Publish Voter-Approval-Tax-Rate calculations as required by law
- Publish Hearing on Tax Rate

October 2024

- Adoption of Tax Rate

November 2024

- Calculate revised per-pupil allocation based on PEIMS Snapshot Enrollment 10/25/2024

December 2024

- Increase campus per-pupil allocation if enrollment on 10/25/2024 is higher than projected



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FINANCIAL STRUCTURE



Financial Structure

Summary of Significant Accounting Policies

The Klein Independent School District is a public educational agency operating under the applicable laws and regulations of the State of Texas. A seven-member Board of Trustees governs the District. Each member is elected to an at-large position for three years in a non-partisan election. An election is held each year for either two or three positions. The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in Statement of Auditing Standards No. 69 of the American Institute of Certified Public Accountants. Additionally, the District complies with the requirements of the appropriate version of the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG), and the requirements of contracts and grants of agencies from which it receives funds.

Reporting Entity

The Board of the District is elected by the public; has the authority to make decisions, appoint administrators and managers; significantly influences operations; and has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

Basis of Accounting

The District's basis of accounting for all funds is maintained on a modified accrual basis as prescribed by GAAP and the TEA Financial Accountability System Resource Guide. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are designated as long-term liabilities in the District's financial statements and recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Texas are recognized under the susceptible-to-accrual concept – that is, when they become both measurable and available to finance expenditures of the fiscal period. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. If balances have not been expended by the end of the project period, grantors require the District to refund all or part of the unused amount.

Budgetary Basis of Accounting

The budgetary basis of accounting is consistently applied in budgeting, recording and reporting foundation school program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond sixty days are treated consistently for budgeting, recording, and reporting through PEIMS and for the tax rollback rate calculation.

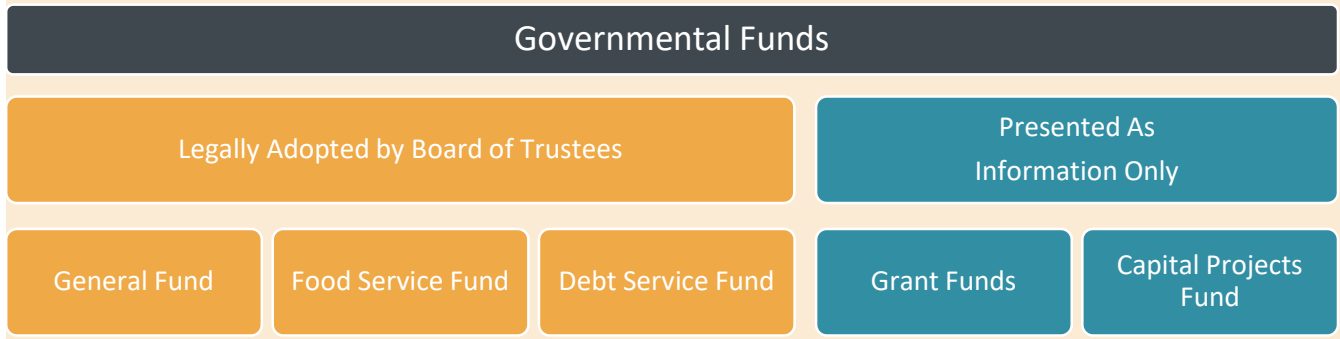
The Board adopts an "appropriated budget" on a basis consistent with GAAP for the **General Fund, Debt Service Fund, and the National School Lunch Program (reported as the Food Service Fund)**.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. In the General Fund, encumbrances

outstanding at year end are commitments that do not constitute expenditures or liabilities, but are reported as assignment of fund balance. Since appropriations lapse at the end of each year, outstanding encumbrances are re-appropriated in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments.

Governmental Fund Types

The District maintains twenty-eight (28) individual governmental funds, and adopts an annual appropriated budget for its general fund, debt service fund, and food service fund (National School Lunch Program). Information is presented separately by fund type in the Financial Section for each of the governmental funds outlined below. Data from the four (4) individual capital project funds is combined into a single, aggregated presentation.



The **general fund** is the government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding under the Foundation School Program (FSP), the Available School Fund (ASF), and interest earnings. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, food service, debt service, and capital projects. This is a budgeted fund.

The **food service fund** is considered a special revenue fund because user fees are charged to supplement the National School Lunch Program (NSLP). Food Service fund balances are used exclusively for child nutrition purposes. The Food Service Fund adopts an annual budget and is presented separately on pages 100 through 102. All other funds within this block are referred to as **grant funds**.

Grant funds (also referred to as **special revenue funds**) account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. All grant funds are budgeted on a project basis.

The **debt service fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. This is a budgeted fund.

The **capital projects fund** accounts for proceeds from long-term debt financing (including the sale of bonds), revenues and expenditures related to authorized construction, and other capital asset acquisitions. The capital projects fund is budgeted on a project basis.

Overview of Account Codes

Section 44.007 of the Texas Education Code (TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform with Generally Accepted Accounting Principles (GAAP).

A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes may be used at local option, the sequence of the codes within the structure, and funds and chart of accounts, are to be uniformly used by all school districts in accordance with Generally Accepted Accounting Principles.

Basic System Code Composition

The following code structure used by the District is in compliance with the Texas Education Code and the TEA:

199 - 11 - 6399 - XXX - XXX - 11 - XXX
Fund - *Function* - *Object Code* - *Sub-Object Code* - *Organization Code* - *Program Intent Code* - *Project Code*

Fund Code - A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Function Code - A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Object Code - A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Sub-Object Code (Optional Codes 1 and 2) - An optional 3 digit code that is used by the Klein ISD for additional cost identification.

Organization Code - A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Program Intent Code - A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Project Code (Optional Codes 3, 4 and 5) - A 3 digit code for optional use to provide special accountability at the local level. Klein ISD uses these optional codes as project identifiers.

Fund Codes

General Fund – Governmental Fund Type

199 General Fund

Special Revenue Fund – Governmental Fund Type

211 Title I, Part A – Improving Basic Programs	289 Federally Funded Special Revenue
224 IDEA, Part B – Formula	386 Regional Day School for the Deaf
225 IDEA, Part B – Preschool	392 Noneducational Community-Based Support
240 National School Lunch Program (Food Service)	397 Advanced Placement Incentives
244 Career and Technical – Basic Grant	410 Instructional Materials Allotment
255 Title II, Part A – Supporting Effective Instruction	429 State Funded Special Revenue
263 Title III, Part A – English Language Acquisition	461 Campus Activity Funds (<i>not a budgeted fund</i>)
272 Medicaid Administrative Claiming (MAC) Program	497 Department Special Revenue Funds
279 Texas COVID Learning Acceleration Supports (TCLAS)	498 Klein Education Foundation
280 ARP Homeless II	499 Locally Funded Grant Funds

Debt Service Fund – Governmental Fund Type

599 Debt Service Fund

Capital Projects Fund – Governmental Fund Type

694 2015 Bond Authorization	696 Energy Conservation Fund
695 2022 Bond Authorization	699 Capital Projects

Enterprise Fund

711 Early Learning Center Enterprise Fund

Agency Fund – Fiduciary Fund Type

865 Agency Student Activity Funds (*not a budgeted fund*)

Function Codes

11	Instruction
12	Instructional Resources and Media Services
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Extracurricular Activities
41	General Administration
51	Facilities Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Service
81	Facilities Acquisition and Construction
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
95	Payments to Juvenile Justice Alternative Education Programs
99	Other Intergovernmental Charges

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

12 Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus.

31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent, or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs (This includes referrals to and interaction with other governmental agencies.)

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. This includes transporting immediately following the close of school AND transporting students home following afterschool activities such as tutoring.

Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technical and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

35 Food Service

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses used directly and exclusively for supervision & maintenance of a food service operation.

36 Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or non-competitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

51 Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here.

61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

81 Facilities Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement. The appropriate program intent code should be used for these expenditures.

95 Payments to Juvenile Justice Alternative Education Programs

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs (JJAEP) under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

99 Other Intergovernmental Charges

This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.



Source data and additional coding information can be found at:

**TEXAS EDUCATION AGENCY
FINANCIAL ACCOUNTABILITY SYSTEM RESOURCE GUIDE
Published by Texas Education Agency
Austin, Texas – Version 16**

http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/

Revenue Object Codes

Local

5711	Taxes - Current Year Levy
5712	Taxes - Prior Years
5716	Fees – Tax Certificates
5719	Penalties, Interest & Other Tax Revenues
5729	Services Rendered to Other School Districts
5735	Tuition – Regular Day School
5736	Tuition – Summer School and Athletic Summer Camps
5737	Athletic Summer Camps
5738	Fees – Student Parking
5739	Tuition and Fees – Other Local Sources
5742	Interest Earnings
5743	Rent
5744	Gifts & Donations
5745	Insurance Recovery
5749	Miscellaneous Revenue – Other Local Sources
5751	Food Service Activity
5752	Athletic Activities
5755	Enterprising Services Revenue, Activity Fund Revenues (Fund 461)
5759	Cocurricular, Enterprising Services or Activities
5769	Miscellaneous Revenue from Intermediate Sources

State

5811	Per Capita Apportionment
5812	Foundation School Program Act (FSP)
5819	Other Foundation School Program Act Revenues
5828	Pre K Supplemental Funding
5829	State Program Revenues Distributed by TEA
5831	TRS Or TRS Care - On Behalf & Me
5839	State Revenue Other Than TEA

Federal

5919	Federal Revenue from Gov't Other than State or Federal Agencies
5921	School Breakfast Program
5922	National School Lunch Program
5923	USDA Commodities
5929	Federal Revenue Distributed by TEA
5931	School Health & Related Services (SHARS)
5932	Medicaid Administrative Claiming Program (MAC)
5939	Federal Revenues from State of Texas Gov't Agencies (Other than TEA)
5949	Federal Revenue Distributed Directly from the Federal Government

Expenditure Object Codes

6100 Payroll Costs

6112	Substitute Teachers & Other Professionals
6116	Stipends - Teachers & Other Professionals
6118	Extra Duty Pay - Teachers & Other Professionals
6119	Teachers & Professional Salaries
6121	Extra Pay/Overtime (Support Personnel)
6122	Substitute Support Personnel
6125	Part-Time Support Personnel
6126	Stipends (Support Personnel)
6127	Part Time Instructional Aides
6128	Recurring Part Time Instructional Aides
6129	Salaries - Support Personnel
6135	Cell Phone Allowance
6139	Employee Allowances
6141	Social Security/Medicare
6142	Group Health & Life Insurance
6143	Workers' Compensation
6144	TRS On-Behalf Payments
6145	Unemployment Compensation
6146	Teacher Retirement/TRS Care
6148	Employee Benefits - Other Payroll Benefits
6149	Employee Benefits - Sick Leave

6200 Professional and Contracted Services

6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
6214	Lobbying
6219	Professional Services (Must be licensed or registered with state)
6221	Staff Tuition & Related Fees – Higher Education
6222	Student Tuition – Public Schools
6223	Student Tuition – Non-Public Schools
6229	Tuition & Transfer Payments
6239	Education Service Center Services
6249	Contracted Maintenance & Repair
6255	Utilities – Water
6256	Utilities – Telephone
6257	Utilities – Electricity
6258	Utilities – Gas
6259	Utilities – Garbage Disposal
6264	Game Contracts – Other Districts
6265	Graduation Facility Rental
6269	Rentals - Operating Leases
6291	Consulting Services
6299	Miscellaneous Contracted Services

6300 Supplies and Materials

6311	Gasoline & Other Fuels for Vehicles (including Buses)
6315	Vehicle Parts – Tools
6316	Custodial Supplies
6319	Maintenance & Operation Supplies
6321	Instructional Materials
6325	Magazines and Periodicals (Function 12 only)
6326	Reference Books (Function 12 only)
6329	Reading Materials
6339	Testing Materials
6341	Food Costs (Food Service Only)
6342	Non-Food Costs (Food Service Only)
6343	Items for Sale
6395	Inventory Equalization
6396	Technology Equipment With Per Unit Cost Under \$5,000
6399	General Supplies

6400 Other Operating Expenses

6411	Employee Travel
6412	Student Travel
6426	Bonding Expense
6429	Insurance & Bonding Costs
6439	Election Costs
6491	State Required Public Notices
6492	Payments to Fiscal Agents of Shared Services Arrangements
6494	Reclassified Student Transportation
6495	Dues
6498	Project Prom
6499	Miscellaneous Operating Costs (Including Fees, Awards, and Food)

6500 Debt Service

6511	Bond Principal
6512	Capital Lease Principal
6514	SBITA – Principal
6522	Capital Lease Interest
6525	Amortization of Premium and Discount on Issuance of Bonds
6526	Interest on SBITA
6527	Amortization Expense - Deferred Gain/Loss on Refunding Bonds
6599	Other Debt Service Fees

6600 Capital Outlay

6619	Land Purchase & Improvement
6625	Building Construction
6626	Building Improvements
6627	Architect Fees
6628	Engineering Fees
6629	Building Purchase, Construction or Improvements
6631	Vehicles With Per Unit Cost \$5,000 or More

6636	Technology Equipment Over \$5,000
6639	Furniture, Equipment, Software With Per Unit Cost \$5,000 or More
6669	Library Books and Media

Sub Objects

Sub-Object is a locally defined part of the budget number. It helps the district identify special initiatives or activities. When unspecified the sub-object is "000." This list is not all inclusive; a complete list can be found in the Business Procedures Manual, Section 1.

Commonly Used Sub Object Codes

116	Postage	3AG	Agriculture	6AR	Art
1A4	AVID	3AT	Auto Tech	6BD	Band
1CS	Computer Science	3BE	Business Education	6CG	Color Guard
1DE	Detention	3CA	Career Connection	6DA	Dance
1EN	English	3CJ	Criminal Justice	6DR	Drama
1FL	Foreign Language	3GR	Groceries	8BA	Baseball
1FR	French	3HE	Home Economics	8CC	Cross Country
1MA	Math	4DC	Dual Credit	8FB	Football
1SC	Science	4IC	Innovation Challenge	8SW	Swimming
1SH	Speech	4IG	Title III - Immigrant Grant	8TN	Tennis
1SS	Social Studies	4LE	Leadership Academy	8TR	Training Rooms
1UIL	UIL	4MA	Math Achievement	8VB	Volleyball

Organization Codes

High Schools			
Org	Campus	Org	Campus
001	Klein	004	Klein Collins
002	Klein Forest	005	Klein Cain
003	Klein Oak		

Intermediate Schools			
Org	Campus	Org	Campus
041	Klein	046	Doerre
042	Hildebrandt	047	Schindewolf
043	Wunderlich	048	Krimmel
044	Strack	049	Ulrich
045	Kleb	050	Hofius

Elementary Schools			
Org	Campus	Org	Campus
101	Kohrville	118	Eiland
102	Northampton	119	Schultz
103	Haude	120	Hassler
104	Greenwood Forest	121	Kreinhop
105	Epps Island	122	McDougle
106	Theiss	123	Metzler
107	Benfer	124	Benignus
108	Kaiser	125	Frank
109	Brill	126	Mueller
110	Ehrhardt	127	Blackshear
111	Lemm	128	Zwink
112	Nitsch	129	Bernshausen
113	Krahn	130	Grace England EC/Pre-K
114	Roth	131	French
115	Kuehnle	132	Mahaffey
116	Mittelstädt	133	Fox
117	Klenk		

Alternative Education	
Org	Campus
035	Therapeutic Readiness Cener (TRC)
036	Vistas High School of Choice (AEP)
037	Juvenile Justice Alternative Education Program (JJAEP)
038	Disciplinary Alternative Education Program (DAEP)
092	Bridge Center

Other Organization Codes			
699	Summer School Organization	720	Direct Costs in Function 41 and 53
701	Superintendent's Office	750	Indirect Costs in Function 41 and 53
702	School Board	998	Unallocated Organization Unit
703	Tax Costs	999	Undistributed Organization Unit

Program Intent Codes

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. In the case of state programs, state law may determine the intent and the permissible use of allotments.

11	Basic Educational Services
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education - State Comp Ed (SCE)
25	Bilingual Education and Special Language Programs
26	Non-disciplinary Alternative Education Programs - AEP Services
28	Disciplinary Alternative Education Program (DAEP) - Basic Services
29	Disciplinary Alternative Education Program (DAEP) - State Compensatory Education Supplemental Costs
30	Title I, Part A School-wide Activities Related to State Compensatory Education (SCE)
33	Prekindergarten – Special Education
36	Early Education Allotment
37	Dyslexia
38	College, Career, and Military Readiness
43	Dyslexia – Special Education
91	Athletics and Related Activities
99	Undistributed

- 11 Basic Educational Services** - The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.
- 21 Gifted and Talented** - The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.
- 22 Career and Technical** - The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.
- 23 Services to Students with Disabilities (Special Education)** - The costs incurred to evaluate, place and provide educational and/or other services to students who have Individualized Education Program (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

- 24 Accelerated Education – State Comp Ed (SCE)** - The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at-risk of dropping out of school. Foundation School Program (FSP) Compensatory Education expenditures are attributable to Program Intent Code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.
- 25 Bilingual Education and Special Language Programs** - The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.
- 26 Non-disciplinary Alternative Education Programs - AEP Services (Vistas High School)** - All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at-risk of dropping out of school. Services must be described in the campus improvement plan.
- 28 Disciplinary Alternative Education Program - DAEP Basic Services** - All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.
- 30 Title I, Part A School-wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students** - The SCE costs incurred to supplement federal awards for use on Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school-wide federal projects benefiting Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students.
- 33 Prekindergarten (Pre-K) – Special Education** - The costs incurred to evaluate, place and provide educational and/or other services to prekindergarten students who have Individualized Education Program (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students’ disabilities and/or learning needs.
- 36 Early Education Allotment** - Funds allocated must be used to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district’s early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185.
- 37 Dyslexia** - For each student that a school district serves who has been identified as having dyslexia or a related disorder under TEC Section 48.103.
- 38 College, Career, and Military Readiness** - At least 55 percent of the funds allocated must be used in grades 8 through 12 to improve college, career, and military readiness outcomes as described by TEC Section 48.110, Subsection (f).
- 43 Dyslexia – Special Education** - A school district or charter school is entitled to an annual allotment for each student that it serves who has been identified as having dyslexia or a related disorder under Texas Education Code (TEC), Section 48.103. LEAs must use this PIC for expenditures associated with serving a student who has

an Individualized Education Plan (IEP) that specifically states that dyslexia services are required, and the LEA uses the (HB3) dyslexia state allotment to serve that student.

91 Athletics and Related Activities - The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

99 Undistributed - All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

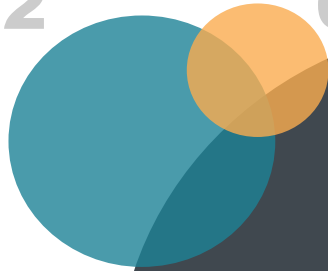
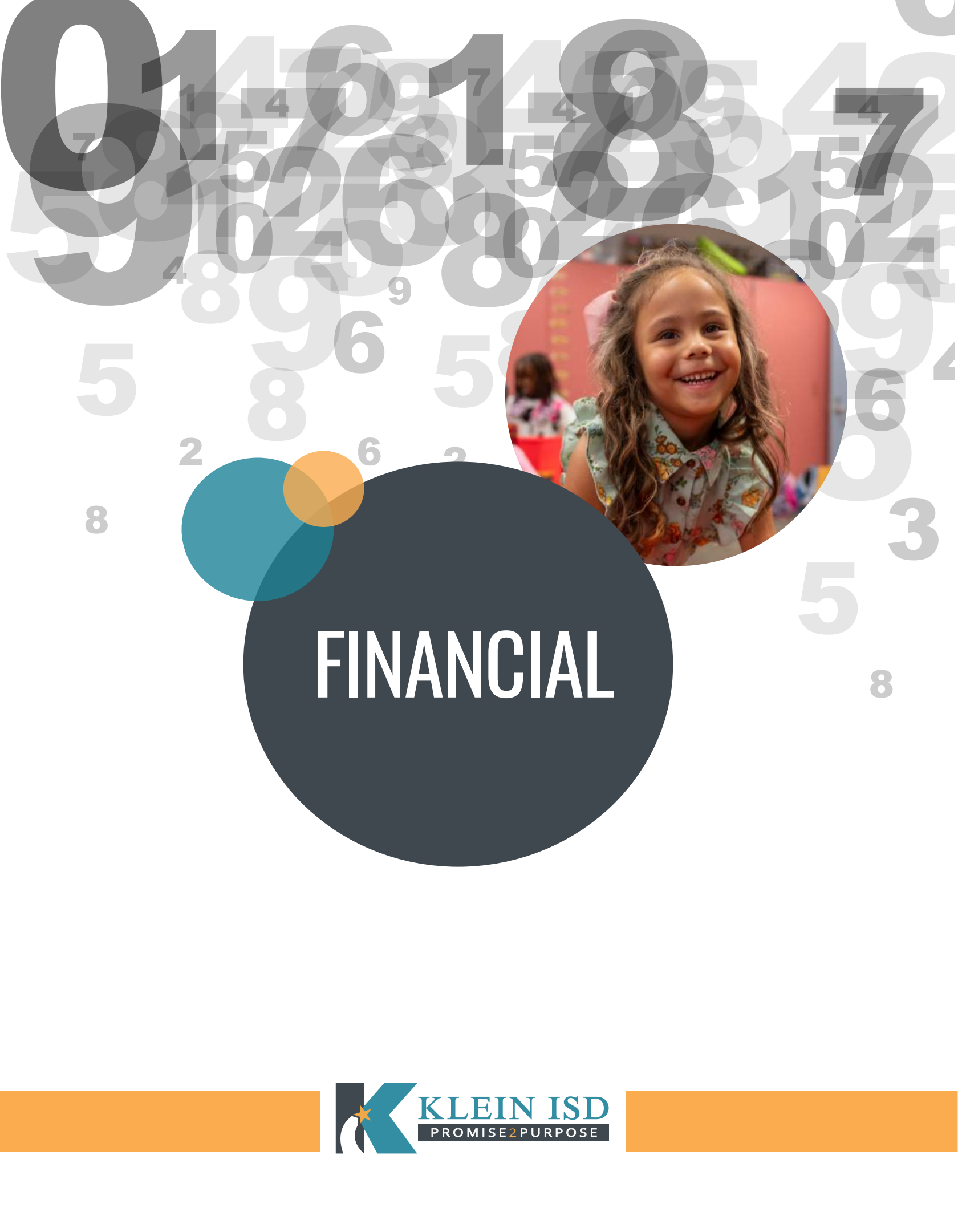
Project Codes

Project	Campus or Department
001	Klein
002	Klein Forest
003	Klein Oak
004	Klein Collins
005	Klein Cain
035	Therapeutic Readiness Center (TRC)
036	Vistas High School of Choice (AEP)
038	Disciplinary Alt Education Program (DAEP)
041	Klein Intermediate
042	Hildebrandt
043	Wunderlich
044	Strack
045	Kleb
046	Doerre
047	Schindewolf
048	Krimmel
049	Ulrich
050	Hofius
101	Kohrville
102	Northampton
103	Haude
104	Greenwood Forest
105	Epps Island
106	Theiss
107	Benfer
108	Kaiser
109	Brill
110	Ehrhardt
111	Lemm
112	Nitsch
113	Krahn
114	Roth
115	Kuehnle
116	Mittelstädt
117	Klenk
118	Eiland
119	Schultz
120	Hassler
121	Kreinhop
122	McDougle
123	Metzler
124	Benignus
125	Frank
126	Mueller
127	Blackshear
128	Zwink
129	Bernshausen
130	Grace England
131	French
132	Mahaffey
133	Fox

Project	Campus or Department
699	Summer School
701	Superintendent
704	Internal Audit Services
749	Human Resource Services
750	Financial Services
766	Community Relations
767	Data Services
769	Behavior Support & Programs
771	Technology Services
796	Communications & Public Relations
798	Districtwide Employee Benefits
799	Districtwide Other Expenditures
851	Multilingual Services
852	Special Education
853	State Compensatory Ed & Other State Programs
854	Student Support Services
855	Athletics & Student Services
856	Fine Arts
858	Advanced Academics
860	Career & Technical Education
861	Core Academics – Math
862	Core Academics – Science
863	Core Academics – ELA
864	Core Academics – Social Studies/World Lang
865	Personalized Learning
867	Early Education
870	Assessment, Accountability & Research
876	Counseling & Whole Student Wellness
877	Health Services
878	Family Engagement
879	Digital Learning
883	Professional Learning
885	Student Services
895	Wunderlich Farms
897	School Leadership & Student Performance
898	Teaching & Learning
969	Multipurpose Center
972	Transportation
975	Athletic Concessions
980	Child Nutrition
987	Police Services
989	Operations
992	Plant Operations
993	Warehouse Services/Mail Room
994	Plant Maintenance
997	Energy Management



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FINANCIAL

KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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Introduction

The Financial Section provides specific fiscal information regarding the various funds of the District. By law, the Board of Trustees must approve annual budgets for the General Fund, Food Service Fund, and Debt Service Fund. These three funds are included in this section. Special Revenue Funds and the Capital Projects Fund are also included as information only.

The Financial Section begins with the combined statements by major object and function of the **General Fund, Food Service Fund, Grant Funds, Debt Service Fund, and Capital Projects Fund**. Comparative Summary reports follow the combined statements, providing information from fiscal year 2018-2019 forward. The remaining Financial Section provides the reader with specific information about each of the five funds named above. The **Food Service** and **Grant Funds**, both considered **Special Revenue Funds**, are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting.

The budget process for the **Capital Projects Fund** is established at the point in time that the Board approves the sale of authorized bonds for specific projects. Projects assigned to each sale are detailed in the Schedule of Estimated Expenditures. Capital Projects typically have multi-year budgets that encompass the entire construction period of each separate project. Separate sub-funds are created to account for each respective bond sale, and unique three-digit codes are used to track projects within each sub-fund. Budgets are re-appropriated each year for the life of the project with cumulative expenditures also rolled forward until the project is completed. This method ensures an accurate accounting of the total cost over multiple fiscal years. Each revision to an active Schedule of Estimated Expenditures is presented to the Board for approval.

Budgets are prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental fund types (general fund, special revenue funds, debt service fund, and capital projects fund), are budgeted using the current financial resources measurement focus and the modified accrual basis of accounting. Proprietary funds, internal services funds, fiduciary funds, and agency funds are not budgeted funds.

Accountability

Government financial statements focus on two different forms of accountability: fiscal accountability for governmental activities, and operational accountability for business-type and certain fiduciary activities.

Fiscal Accountability has been defined as the responsibility of governments to ensure that their current period actions have complied with public decisions concerning the raising and spending of public monies in the short term.

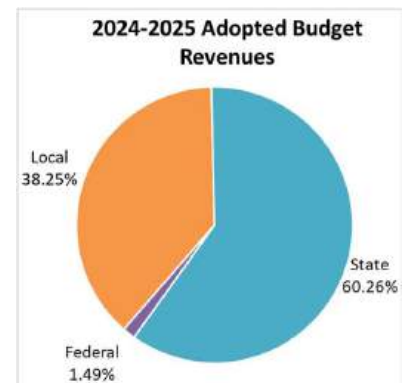
Operational Accountability represents the responsibility of governments to report the extent to which services are being provided efficiently and effectively using all resources available for that purpose, and whether they can continue to meet objectives in the foreseeable future.

Budgets in the public arena are often considered the ultimate policy document since they are the financial plan a school district uses to achieve its goals and objectives. The budget, itself, then becomes intrinsically a political document reflecting school district administrators' accountability for fiduciary responsibility to citizens and provides a vehicle for translating educational goals and programs into financial resource plans.

Major Revenue Sources

Overview – Federal, state, and local guidelines define the budget development process. The Board of Trustees adopted budgets in the General, Food Service, and Debt Service funds. Combined revenues for all funds are budgeted at \$662.4 million for fiscal year 2024-2025, a decrease of \$1.6 million over the combined adopted revenues for the General, Food Service, and Debt Services funds for 2023-2024. This decrease is primarily found in General Fund due to decrease in indirect cost and SHARS revenue and Debt Service anticipated decrease in interest revenue.

The majority of General and Debt Service Fund revenues are generated by local and state sources. The District has experienced dramatic increases in its tax base, averaging 6.54% per year over the past ten years. We have provided several supporting schedules that show the effects of District property value changes and tax rates on pages 136-139 in the Informational Section. The District adopted a deficit budget this year due to rising costs



due to inflation and the student state-determined Basic Allotment (BA) staying at the stagnant 2019 amount. In coming years, the district will continue to monitor our revenues and expenditures and plan accordingly.

The Food Service Fund receives approximately 71.9% of its operating revenue from the National School Lunch Program (NSLP), part of the U.S. Department of Agriculture (USDA). The NSLP is a federally assisted meal program that provides nutritionally balanced, low-cost or free lunches. The program is administered by the USDA Food and Nutrition Service at the Federal level. In Texas, the NSLP program is administered by the Texas Education Agency, which operates the program through agreements with school authorities.

Local Property Taxes – The District's property tax rate is made up of a maintenance and operations (M&O) tax rate that generates funds for general district operations and an interest and sinking fund (I&S) tax rate to support bonded debt payments. State funding calculations are tied to tax effort, thus tax rates are an essential component of Texas school finance formulas.

The District prepared the 2024-2025 budgets with an estimated tax rate of \$1.0135 per \$100 property valuation, however the tax rate was presented to the board in October 2024 with a rate of 1.0119. The General Fund (M&O) rate will be compressed to \$0.6669 and the Debt Service (I&S) rate will be reduced to \$0.3450. Property values in 2024 are estimated to increase approximately 1.47%, according to the Harris County Appraisal District's 2024 certified tax roll. Recent approximations project a tax collection decrease of \$71.3 million in the M&O fund and a decrease of \$13.9 million in the I&S fund. The decrease in collections is due to the increase in the homestead exemption approved by voters in November 2023, which was subsequent to the adoption of the 2023-2024 budget.

A major source of local funding for Klein ISD is an estimated tax rate of \$1.0135 per \$100 of taxable assessed value totaling approximately \$29.296 billion. Local property tax revenues are budgeted at \$276,501,124 between the General Fund with \$181,774,354, and Debt Service Fund with \$94,726,770, include current and prior year levies, penalties, interest, and fees. Debt Service will earn \$15.6 million in Additional State Aid for Homestead Exemption to offset the voter-approved \$100,000 homestead exemption increase beginning 2024.

Other Local Sources – Other local sources include tuition from Pre-Kindergarten, summer school and athletic camps; tuition from out of district patrons; interest earnings; rent from district facility usage; gifts and donations; insurance recovery; revenue from student parking fees, flyer distribution fees, and web advertisement; athletic gate and concession receipts; and lunch sales. Pre-K tuition adds revenue to fund the Pre-K classrooms that might otherwise not be filled. It provides additional funds for Pre-K staffing and supplies. Gifts and donations recorded in the General Fund come primarily from the business community such the Methodist Hospital System. The Klein Education Foundation, recorded as a grant fund, provides donations each fall and spring semester to campuses based on project applications.

State Sources – State revenue sources are primarily the Available School Fund (ASF), the Foundation School Program (FSP), and TRS On-Behalf. Total state funding is expected to increase approximately \$85.4 million in 2024-2025 primarily because of a projected 1.47% property value increase and loss of tax revenue due to the voter-approved \$100,000 exemption increase beginning 2024. State revenue will provide 60.2% of total M&O revenues in 2024-2025, an increase from 46.2% in 2023-2024.

Based on the adjusted WADA of 68,269, the District will earn \$423.085 million in Tier I state funding, offset by the Local Fund Assignment (LFA) totaling \$175.2 million, for a State Share of Tier I of \$247.9 million. The District's current property wealth per weighted average daily attendance (WADA) is approximately \$416,138.

The District recognizes as revenue the amounts contributed by the State of Texas to the Teacher Retirement System (TRS) on behalf of the District's employees. This amount is also recognized as expenditure. The State contributes 8.25% of all employees' eligible gross earnings except for those District employees subject to statutory minimum requirements and those employees being paid from and participating in federally funded programs. The statutory minimum requirements (locally funded portion) are based on the State teacher schedule and then adjusted based on local tax rates. The "On-Behalf" revenues equal state payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. The District estimates earning \$15.6 million in Additional State Aid for Homestead Exemption (ASAHE) for facilities during 2024-2025 to assist with payment of bonds. This resource is recorded in the Debt Service Fund. Bonds are issued to construct, equip, and remodel district facilities. Bonds are also used to fund buses and technology equipment.

Federal Sources – Revenue from the School Health and Related Services Program (SHARS) is comprised of reimbursements to the District for school-based health services, which are provided to special education students enrolled in the Medicaid Program. SHARS reimbursements account for 52.25% of federal revenues in the General Fund. The District receives

approximately \$325,000 annually from the U.S. Department of Defense to offset salaries and benefits paid to Air Force Junior ROTC instructors at the five high schools. Other federal revenue sources in the General Fund include indirect costs, which are a percentage of federal program revenues provided to offset administration expenditures, and E-Rate.

E-Rate reimbursements are estimated to be about \$1,229,966, up eighty-four percent (84%) from the estimated earnings for 2023-2024. The E-rate program was established in 1997 when the Federal Communications Commission (FCC) adopted a Universal Service Order implementing the Telecommunications Act of 1996. The order was designed to ensure that all eligible schools and libraries have affordable access to modern telecommunications and information services.

Federal revenues recorded in the Grant Funds include Title I Part A-Improving Basic Program Grant, serving economically disadvantaged campuses; ESEA Title II-A and Title III-A, supplementing teacher/principal training and serving students with limited English proficiency respectively; and IDEA-B Formula, serving students with disabilities.

The adopted Food Service budget for 2024-2025 shows an increase in revenue and a decrease in expenditures. User fees, i.e. student payment for meals, are estimated to generate 26.02% of the Food Service Fund revenues in 2024-2025. Overall, the fund’s revenue is budgeted to increase by \$1.09 million or approximately 3.2% more than revenues in 2023-2024.

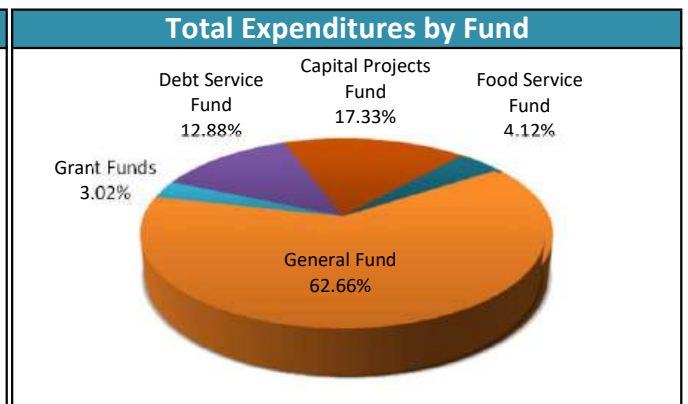
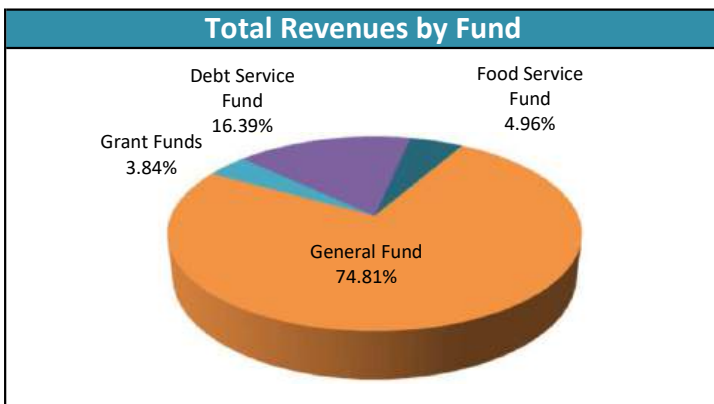
Other Sources – The General Fund did not initially include any additional sources, such as auction proceeds, but adjustments will be made to the budget as necessary throughout the fiscal year.

All Funds Long Range Financial Forecasts – The following projections are routinely prepared in advance of budget preparation and intended for use as a financial guide and for facilities planning.

All Funds	2024-2025 Budget*	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget
Beginning Fund Balance	\$ 654,964,826	\$ 619,269,981	\$ 579,367,628	\$ 529,770,670
Revenues				
Local Taxes	\$ 276,501,124	\$ 282,178,512	\$ 286,328,727	\$ 290,532,078
Other Local Sources	26,819,628	26,675,555	26,720,938	26,749,103
State Sources	326,903,698	319,498,737	315,238,243	311,730,559
Federal Sources	58,692,329	58,940,862	59,625,186	60,256,737
Other Sources	151,888,603	248,001,500	154,663,000	4,500
Total Revenues	<u>\$ 840,805,382</u>	<u>\$ 935,295,166</u>	<u>\$ 842,576,094</u>	<u>\$ 689,272,977</u>
Expenditures				
Payroll Costs	\$ 534,126,135	\$ 539,341,609	\$ 548,287,808	\$ 557,666,804
Contracted Services	29,886,238	30,187,735	30,491,929	30,799,212
Supplies and Materials	32,626,559	33,127,493	33,636,929	34,155,023
Other Operating Costs	9,212,905	9,307,676	9,402,015	9,497,322
Debt Service	114,049,455	114,833,672	115,294,531	115,544,582
Capital Outlay	156,598,935	248,399,335	155,059,840	400,350
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 876,500,227</u>	<u>\$ 975,197,519</u>	<u>\$ 892,173,052</u>	<u>\$ 748,063,293</u>
Ending Fund Balance	<u>\$ 619,269,981</u>	<u>\$ 579,367,628</u>	<u>\$ 529,770,670</u>	<u>\$ 470,980,355</u>
<i>*2024-2025 Budget includes adopted budgets for General Fund, Debt Service, and Food Service funds. Budgets for Capital Projects and Grant funds are included for presentation purposes only.</i>				

Klein Independent School District
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds by Major Object
For the Year Ending June 30, 2025

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
Beginning Fund Balance	\$ 239,074,997	\$ 10,865,802	\$ 8,809,124	\$ 103,747,100	\$ 292,467,803	\$ 654,964,826
Revenues						
Local Sources	\$ 197,159,157	\$ 8,895,309	\$ -	\$ 97,266,286	\$ -	\$ 303,320,752
State Sources	310,586,790	695,000	-	15,621,908	-	326,903,698
Federal Sources	7,654,966	24,596,569	26,440,794	-	-	58,692,329
Total Revenues	\$ 515,400,913	\$ 34,186,878	\$ 26,440,794	\$ 112,888,194	\$ -	\$ 688,916,779
Expenditures						
Payroll Costs	\$ 497,344,954	\$ 13,953,052	\$ 22,828,129	\$ -	\$ -	\$ 534,126,135
Contracted Services	27,336,873	226,810	2,322,555	-	-	29,886,238
Supplies & Materials	14,272,524	17,466,786	887,249	-	-	32,626,559
Other Operating Costs	8,737,701	122,343	352,861	-	-	9,212,905
Debt Service	1,159,511	1,750	-	112,888,194	-	114,049,455
Capital Outlay	348,835	4,311,497	50,000	-	151,888,603	156,598,935
Total Expenditures	\$ 549,200,398	\$ 36,082,238	\$ 26,440,794	\$ 112,888,194	\$ 151,888,603	\$ 876,500,227
Net Revenues Over (Under) Expenditures	\$ (33,799,485)	\$ (1,895,360)	\$ -	\$ -	\$ (151,888,603)	\$ (187,583,448)
Other Sources (Uses)						
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ 151,888,603	\$ 151,888,603
Other Uses	-	-	-	-	-	-
Net Sources Over (Under) Uses	\$ -	\$ -	\$ -	\$ -	\$ 151,888,603	\$ 151,888,603
Net Change In Fund Balance	\$ (33,799,485)	\$ (1,895,360)	\$ -	\$ -	\$ -	\$ (35,694,845)
Fund Balances						
Non-Spendable	\$ 6,251,802	\$ 2,075,929	\$ -	\$ -	\$ -	\$ 8,327,731
Restricted	-	6,894,513	(467,863)	103,747,100	292,467,803	402,641,553
Committed	-	-	9,276,987	-	-	9,276,987
Assigned	62,648,297	-	-	-	-	62,648,297
Unassigned	136,375,413	-	-	-	-	136,375,413
Ending Fund Balance	\$ 205,275,512	\$ 8,970,442	\$ 8,809,124	\$ 103,747,100	\$ 292,467,803	\$ 619,269,981



Klein Independent School District
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds by Function
For the Year Ending June 30, 2025

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
Local Sources	\$ 197,159,157	\$ 8,895,309	\$ -	\$ 97,266,286	\$ -	\$ 303,320,752
State Sources	310,586,790	695,000	-	15,621,908	-	326,903,698
Federal Sources	7,654,966	24,596,569	26,440,794	-	-	58,692,329
Total Revenues	<u>\$ 515,400,913</u>	<u>\$ 34,186,878</u>	<u>\$ 26,440,794</u>	<u>\$ 112,888,194</u>	<u>\$ -</u>	<u>\$ 688,916,779</u>
Instruction	\$ 335,881,028	\$ -	\$ 16,746,362	\$ -	\$ -	\$ 352,627,390
Instructional Resource & Media	4,817,251	-	16,645	-	-	4,833,896
Curriculum & Staff Development	12,822,559	-	3,004,222	-	-	15,826,781
Instructional Leadership	5,957,036	-	231,186	-	-	6,188,222
School Leadership	34,011,625	-	2,111,035	-	-	36,122,660
Guidance, Counseling & Eval	36,381,781	-	2,717,237	-	-	39,099,018
Social Work Services	519,557	-	-	-	-	519,557
Health Services	7,167,490	-	86,250	-	-	7,253,740
Student Transportation	18,908,444	-	444,814	-	-	19,353,258
Food Service	-	34,248,866	-	-	-	34,248,866
Extracurricular Activities	10,406,314	-	-	-	-	10,406,314
General Administration	12,264,329	-	-	-	-	12,264,329
Facilities Maint & Operations	43,564,158	-	-	-	-	43,564,158
Security & Monitoring Services	10,007,876	125	-	-	-	10,008,001
Data Processing Services	10,749,357	-	-	-	-	10,749,357
Community Services	616,262	-	1,083,043	-	-	1,699,305
Debt Service	1,409,511	1,750	-	112,888,194	-	114,299,455
Facilities Acquisition/Construction	-	-	-	-	151,888,603	151,888,603
Pmts to Fiscal Agent/SSA	878,000	-	-	-	-	878,000
Juvenile Justice Alt. Education Pgm.	325,000	-	-	-	-	325,000
Intergovernmental Charges	2,512,820	1,831,497	-	-	-	4,344,317
Total Expenditures	<u>\$ 549,200,398</u>	<u>\$ 36,082,238</u>	<u>\$ 26,440,794</u>	<u>\$ 112,888,194</u>	<u>\$ 151,888,603</u>	<u>\$ 876,500,227</u>
Other Sources (Uses)						
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ 151,888,603	\$ 151,888,603
Other Uses	-	-	-	-	-	-
Net Sources Over (Under) Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,888,603</u>	<u>\$ 151,888,603</u>
Net Change In Fund Balance	<u>\$ (33,799,485)</u>	<u>\$ (1,895,360)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (35,694,845)</u>
Beginning Fund Balance	\$ 239,074,997	\$ 10,865,802	\$ 8,809,124	\$ 103,747,100	\$ 292,467,803	\$ 654,964,826
Ending Fund Balance	<u>\$ 205,275,512</u>	<u>\$ 8,970,442</u>	<u>\$ 8,809,124</u>	<u>\$ 103,747,100</u>	<u>\$ 292,467,803</u>	<u>\$ 619,269,981</u>

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

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change From Prior Year
Local Sources	\$ 322,054,571	\$ 338,541,096	\$ 376,873,067	\$ 387,334,192	\$ 303,320,752	\$ (84,013,440)
State Sources	251,485,398	249,248,535	246,021,088	251,109,778	326,903,698	75,793,920
Federal Sources	60,852,026	119,462,992	91,836,437	71,925,554	58,692,329	(13,233,225)
Total Revenues	<u>\$ 634,391,995</u>	<u>\$ 707,252,623</u>	<u>\$ 714,730,592</u>	<u>\$ 710,369,524</u>	<u>\$ 688,916,779</u>	<u>\$ (21,452,745)</u>
Instruction	\$ 321,792,612	\$ 348,887,776	\$ 349,764,862	\$ 353,910,941	\$ 352,627,390	\$ (1,283,551)
Instructional Resource & Media	5,216,438	4,948,457	5,222,473	4,932,727	4,833,896	(98,831)
Curriculum & Staff Development	14,285,524	15,450,235	16,956,400	16,762,944	15,826,781	(936,163)
Instructional Leadership	4,982,028	5,337,586	5,727,340	6,147,295	6,188,222	40,927
School Leadership	33,667,984	35,253,767	36,278,156	37,231,897	36,122,660	(1,109,237)
Guidance, Counseling & Evaluation	29,423,930	31,342,664	33,770,878	38,378,832	39,099,018	720,186
Social Work Services	573,714	575,091	701,224	655,144	519,557	(135,587)
Health Services	6,510,634	6,789,870	6,929,305	7,181,831	7,253,740	71,909
Student Transportation	14,633,521	17,723,186	20,328,099	19,604,044	19,353,258	(250,786)
Food Service	23,562,390	29,442,838	29,949,571	34,622,600	34,248,866	(373,734)
Extracurricular Activities	10,825,676	13,987,277	14,869,857	10,663,509	10,406,314	(257,195)
General Administration	10,883,737	12,201,406	12,340,502	12,123,516	12,264,329	140,813
Facilities Maintenance & Operations	39,803,066	41,236,839	41,913,822	51,453,906	43,564,158	(7,889,748)
Security & Monitoring Services	8,073,417	7,073,448	9,153,659	8,156,381	10,008,001	1,851,620
Data Processing Services	11,560,491	12,076,413	20,088,297	11,545,006	10,749,357	(795,649)
Community Services	1,242,017	1,433,986	1,680,860	1,985,540	1,699,305	(286,235)
Debt Service	91,423,449	90,589,661	89,584,263	118,410,119	114,299,455	(4,110,664)
Facilities Acquisition & Construction	40,371,621	19,561,894	50,891,380	191,556,398	151,888,603	(39,667,795)
Pmts to Fiscal Agent/SSA	631,462	612,454	745,785	700,000	878,000	178,000
Juvenile Justice Alt. Education Pgm.	230,142	129,878	234,175	250,000	325,000	75,000
Intergovernmental Charges	2,274,184	2,304,105	2,415,090	2,487,940	4,344,317	1,856,377
	<u>\$ 671,968,037</u>	<u>\$ 696,958,830</u>	<u>\$ 749,545,998</u>	<u>\$ 928,760,571</u>	<u>\$ 876,500,227</u>	<u>\$ (52,260,344)</u>
Other Sources (Uses)						
Other Sources	\$ 103,626,268	\$ 44,847,360	\$ 155,289,297	\$ 365,314,450	\$ 151,888,603	\$ (213,425,847)
Other Uses	(100,232,938)	(44,388,926)	(89,213)	-	-	-
Net Sources Over (Under) Uses	<u>\$ 3,393,330</u>	<u>\$ 458,434</u>	<u>\$ 155,200,084</u>	<u>\$ 365,314,450</u>	<u>\$ 151,888,603</u>	<u>\$ (213,425,847)</u>
Net Change In Fund Balance	<u>\$ (34,182,712)</u>	<u>\$ 10,752,228</u>	<u>\$ 120,384,678</u>	<u>\$ 146,923,403</u>	<u>\$ (35,694,845)</u>	<u>\$ (182,618,248)</u>
Beginning Fund Balance	<u>\$ 411,087,229</u>	<u>\$ 376,904,517</u>	<u>\$ 387,656,745</u>	<u>\$ 508,041,423</u>	<u>\$ 654,964,826</u>	<u>\$ 146,923,403</u>
Ending Fund Balance	<u>\$ 376,904,517</u>	<u>\$ 387,656,745</u>	<u>\$ 508,041,423</u>	<u>\$ 654,964,826</u>	<u>\$ 619,269,981</u>	<u>\$ (35,694,845)</u>

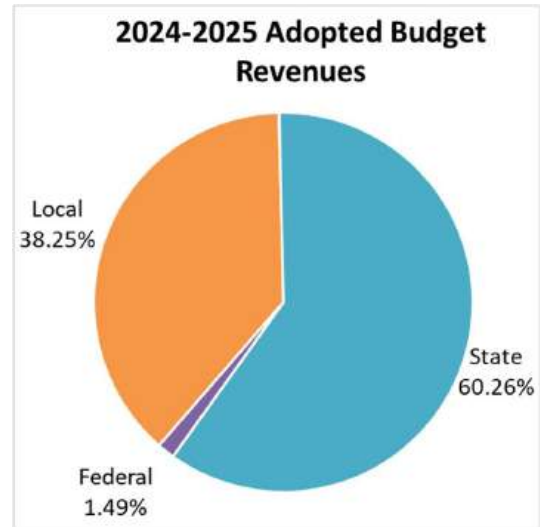
General Fund Budget Overview

Expenditure budgeting begins with staffing, salary, and benefit evaluations as payroll accounts for about 90.5% of the District’s operating budget. The 2024-2025 beginning teacher salary is \$61,075.

Revenue Assumptions

The District utilizes several revenue forecasting methods to evaluate the three main funding sources: local property taxes, state aid, and federal funds. General Fund property tax collections are projected to decrease by \$71.3 million during the 2024-2025 fiscal year based on an estimated 1.47% increase in property values, increase in the homestead exemption and a reduction to the M&O tax rate from \$0.6716 to \$0.6669 as required by a HB3.

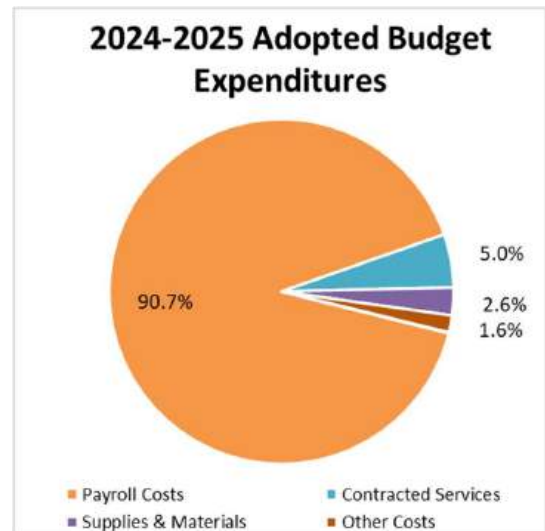
The Foundation School Program (FSP) is the formula-driven state revenue source based off the District’s property values and student counts. Stable enrollment projections for the 2024-2025 school year combined with increased property values, offset by a decrease in the tax rate and the \$100,000 homestead exemption results in an increase of \$69.4 million in state aid for a total of approximately, contributing to state aid totaling approximately \$310.5 million. Available School Fund (ASF) is revenue earned for education from the State’s permanent fund in the amount of \$19.5 million. Also included in state revenues is pass-through funding of \$28.2 million for the state’s contribution to the Texas Teacher Retirement System (TRS). Without the pass-through funds, state funding is approximately 54.8% of total operating revenues.



Reimbursements for Medicaid services provided by the District from the School Health and Related Services (SHARS) program account for 52.25% of federal operating revenues. Other federal sources include indirect costs, Air Force Junior Reserve Officers’ Training Corps (AFJROTC) salary reimbursements, and E-Rate earnings.

Expenditure Assumptions

General Fund appropriations are allocated between ninety-six (96) campus and department projects. Each project is assigned a budget manager (i.e., principal, department director) with primary fiscal authorization. The campus per pupil allocation, controlled by the principal, remains unchanged from 2023-2024. Budgets for non-campus organizations use a zero-based budgeting process through a combination of historical budgeting and new initiative resource assignments. Allocation increase requests are approved by the Cabinet.



Campus and Department Appropriations

Budget or actual expenditures are presented for each campus and department from FY 2021 through FY 2025 on pages 94-97. Significant departmental changes between adopted budgets in 2023-2024 and 2024-2025 can be attributed to reallocations between cost centers and removal or reassignment of non-recurring allocations from the prior year.

Fund Balance

The General Fund’s net change in fund balance is projected to decrease by \$33.9M on June 30, 2025. The District’s board policy states it shall maintain a combined unassigned and assigned general fund balance of no less than three months of regular general fund operating expenditures.

Capital Outlay and Residual Costs or Savings

A total of \$348,835 is appropriated in the General Fund for capital outlay to fund equipment purchases for our facilities departments.

Klein Independent School District

Comparative Summary of Revenues, Expenditures, & 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 District. This fund includes transactions 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, having wide discretion in their use as provided by law.

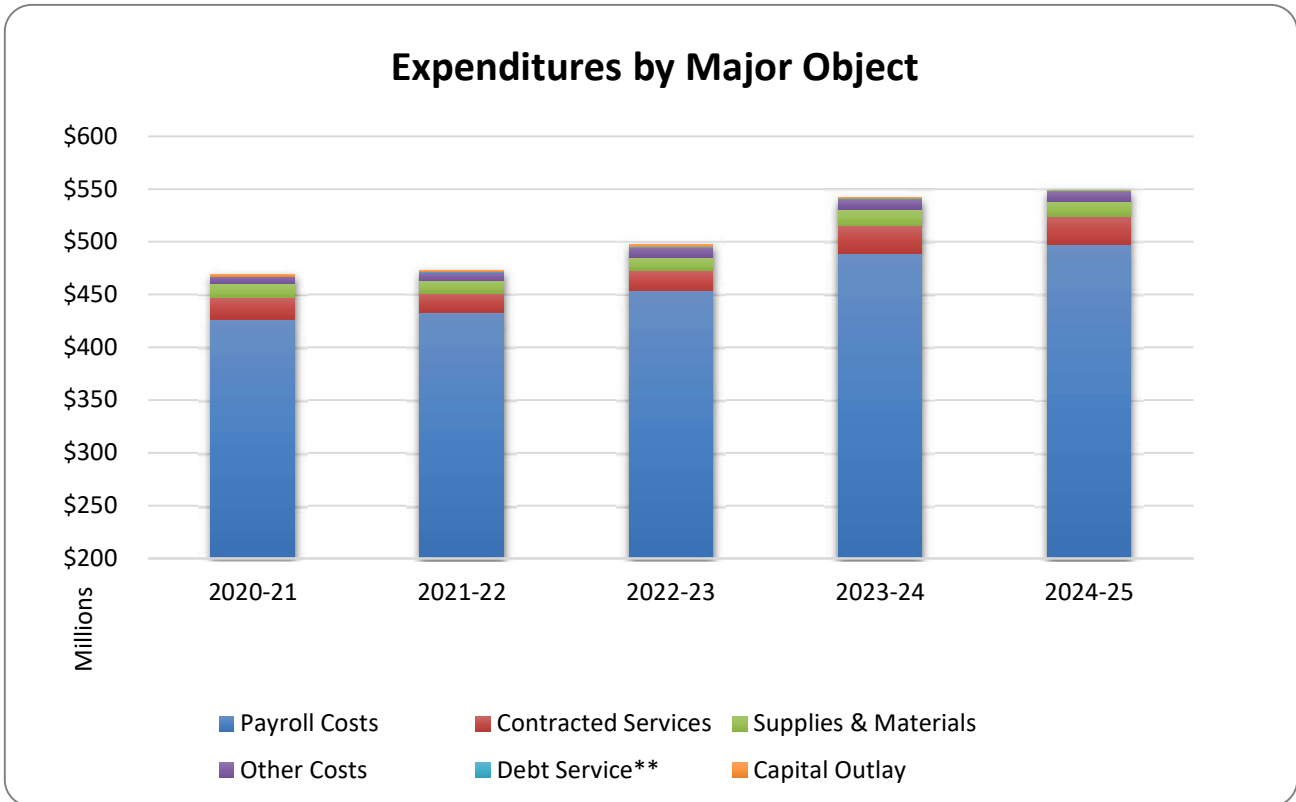
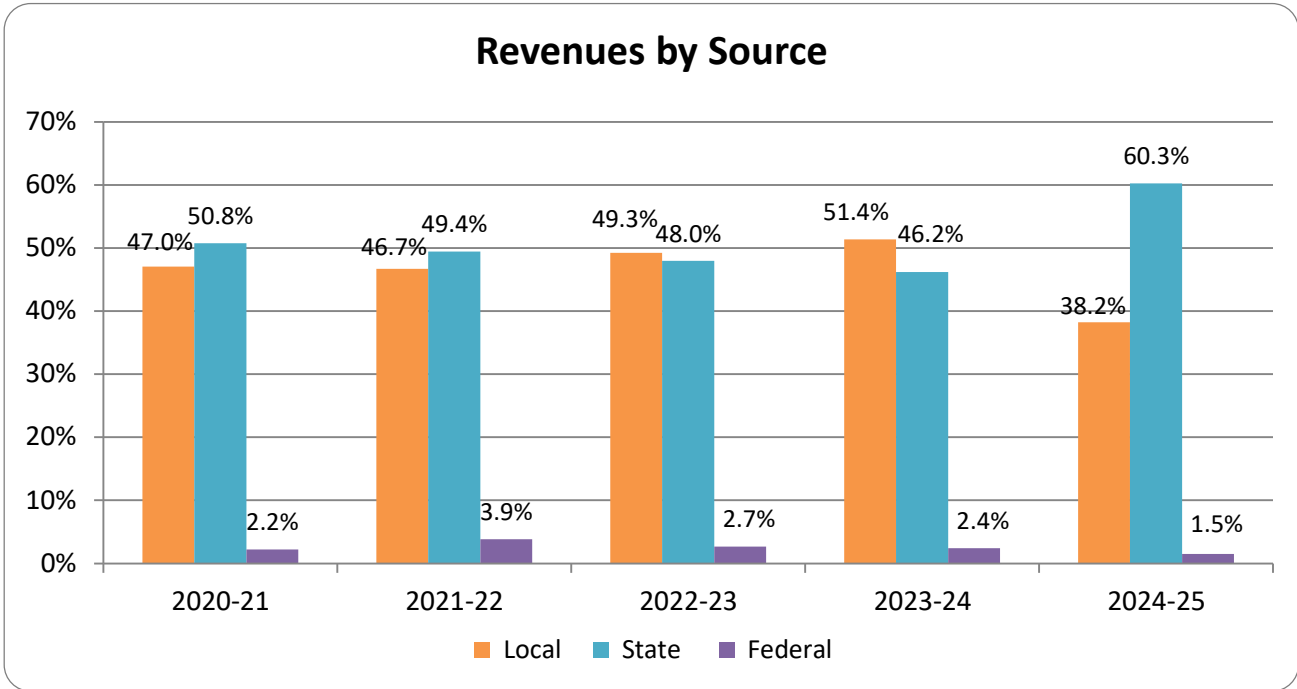
	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Beginning Fund Balance	\$ 230,870,479	\$ 213,402,593	\$ 235,381,235	\$ 239,074,997	\$ 239,074,997	\$ -
Revenues						
Property Taxes	\$ 222,229,450	\$ 227,081,209	\$ 233,770,781	\$ 253,104,356	\$ 181,774,354	\$ (71,330,002)
Other Local Sources	3,947,880	4,191,747	13,090,550	12,066,301	15,384,803	3,318,502
State Sources	218,601,628	218,459,841	211,301,753	212,945,665	282,381,601	69,435,936
State TRS Contributions	25,349,178	26,172,177	28,641,383	25,590,476	28,205,189	2,614,713
Federal Sources	10,681,395	19,123,089	13,282,413	12,486,032	7,654,966	(4,831,066)
Total Revenues	<u>\$ 480,809,531</u>	<u>\$ 495,028,063</u>	<u>\$ 500,086,880</u>	<u>\$ 516,192,830</u>	<u>\$ 515,400,913</u>	<u>\$ (791,917)</u>
Expenditures						
Payroll Costs	\$ 426,616,667	\$ 433,618,601	\$ 453,524,391	\$ 489,205,559	\$ 497,344,954	\$ 8,139,395
Contracted Services	20,407,961	17,855,141	19,659,236	26,501,673	27,336,873	835,200
Supplies & Materials	13,417,946	11,814,706	12,460,808	15,049,600	14,272,524	(777,076)
Other Costs	7,090,451	7,795,116	8,745,963	9,940,364	8,737,701	(1,202,663)
Debt Service**	-	1,189,772	1,070,323	732,584	1,159,511	426,927
Capital Outlay	1,984,133	932,367	2,357,574	77,500	348,835	271,335
Total Expenditures	<u>\$ 469,517,158</u>	<u>\$ 473,205,703</u>	<u>\$ 497,818,295</u>	<u>\$ 541,507,280</u>	<u>\$ 549,200,398</u>	<u>\$ 7,693,118</u>
Other Sources (Uses)						
Other Sources	\$ 170,424	\$ 156,531	\$ 1,425,177	\$ 25,314,450	\$ -	\$ (25,314,450)
Other Uses	<u>(28,930,683)</u>	<u>(249)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Sources (Uses)	<u>\$ (28,760,259)</u>	<u>\$ 156,282</u>	<u>\$ 1,425,177</u>	<u>\$ 25,314,450</u>	<u>\$ -</u>	<u>\$ (25,314,450)</u>
Change in Fund Balance	\$ (17,467,886)	\$ 21,978,642	\$ 3,693,762	\$ -	\$ (33,799,485)	\$ (33,799,485)
Ending Fund Balance	<u>\$ 213,402,593</u>	<u>\$ 235,381,235</u>	<u>\$ 239,074,997</u>	<u>\$ 239,074,997</u>	<u>\$ 205,275,512</u>	<u>\$ (33,799,485)</u>
Fund Balance % of Expenditures	45.45%	49.74%	48.02%	44.15%	37.38%	

**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

Klein Independent School District

Chart of Revenues by Source & Expenditures by Major Object

General Fund



**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

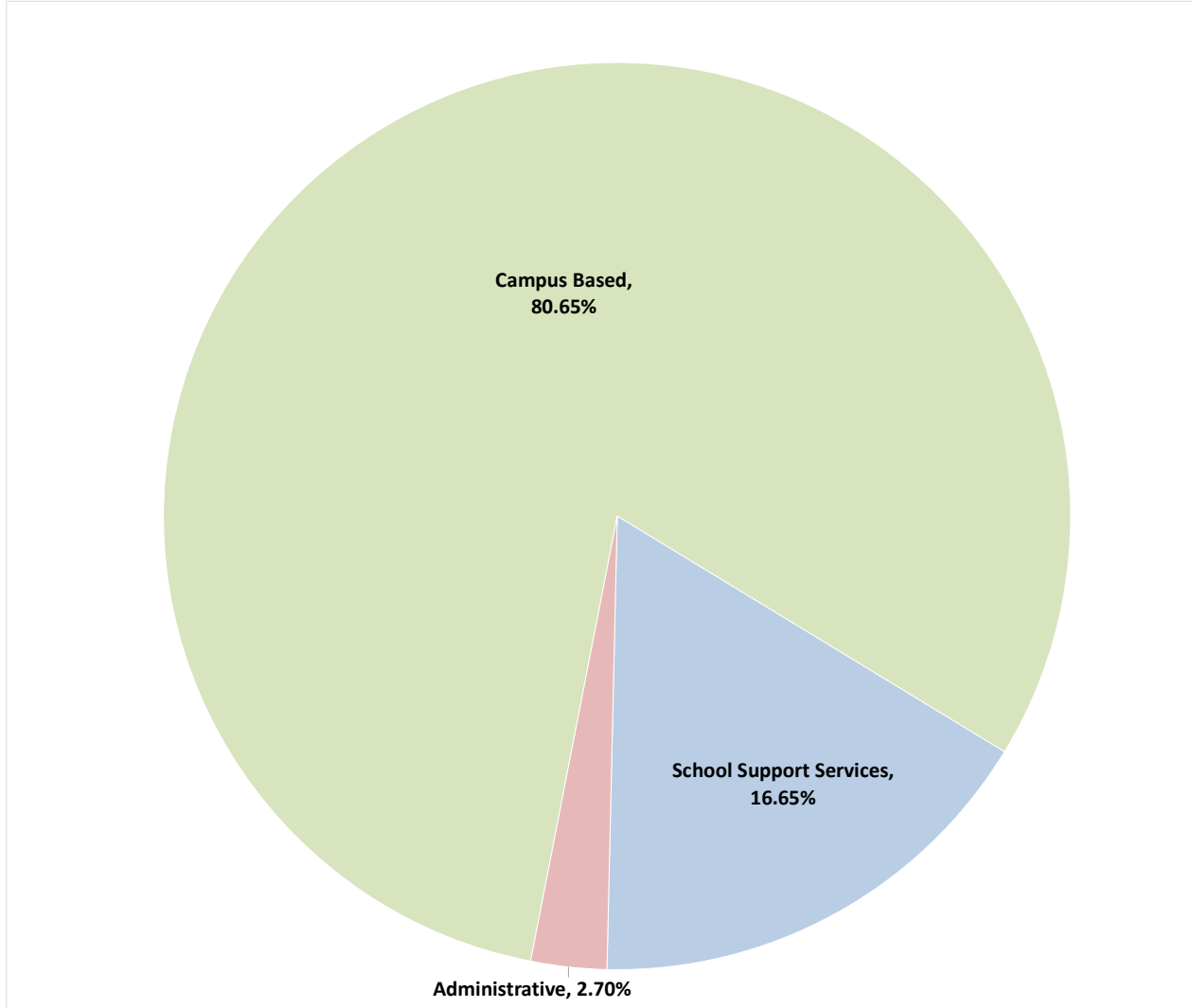
Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
General Fund by Function

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Revenues						
Local Sources	\$ 226,177,330	\$ 231,272,956	\$ 246,861,331	\$ 265,170,657	\$ 197,159,157	\$ (68,011,500)
State Sources	243,950,806	244,632,018	239,943,136	238,536,141	310,586,790	72,050,649
Federal Sources	<u>10,681,395</u>	<u>19,123,089</u>	<u>13,282,413</u>	<u>12,486,032</u>	<u>7,654,966</u>	<u>(4,831,066)</u>
Total Revenues	<u>\$ 480,809,531</u>	<u>\$ 495,028,063</u>	<u>\$ 500,086,880</u>	<u>\$ 516,192,830</u>	<u>\$ 515,400,913</u>	<u>\$ (791,917)</u>
Expenditures						
Instruction	\$ 293,718,902	\$ 293,605,555	\$ 306,751,235	\$ 327,584,626	\$ 335,881,028	\$ 8,296,402
Instructional Resource & Media	4,760,162	4,445,352	4,724,564	4,931,815	4,817,251	(114,564)
Curriculum & Staff Development	11,189,579	11,513,575	12,117,074	13,221,265	12,822,559	(398,706)
Instructional Leadership	4,695,383	4,768,111	5,011,461	5,733,742	5,957,036	223,294
School Leadership	32,406,637	32,563,916	33,335,493	35,431,661	34,011,625	(1,420,036)
Guidance, Counseling & Evaluation	26,235,601	26,619,582	28,509,385	34,432,521	36,381,781	1,949,260
Social Work Services	573,714	562,572	598,225	628,539	519,557	(108,982)
Health Services	6,154,085	5,964,132	6,218,616	7,050,976	7,167,490	116,514
Student Transportation	13,085,742	16,794,188	17,836,547	19,583,305	18,908,444	(674,861)
Food Service	299,022	-	-	-	-	-
Extracurricular Activities	8,659,234	9,657,348	10,594,740	10,656,972	10,406,314	(250,658)
General Administration	10,838,980	11,884,671	12,212,911	11,974,441	12,264,329	289,888
Facilities Maintenance & Operations	36,758,512	33,904,262	35,229,078	45,259,944	43,564,158	(1,695,786)
Security & Monitoring Services	6,677,438	6,687,533	7,465,491	8,156,256	10,007,876	1,851,620
Data Processing Services	9,964,274	9,582,845	11,418,608	11,544,169	10,749,357	(794,812)
Community Services	353,237	409,926	564,607	646,524	616,262	(30,262)
Debt Service**	-	1,189,772	1,070,323	1,232,584	1,409,511	176,927
Facilities Acquisition & Construction	10,868	5,926	764,887	-	-	-
Payments to Member Districts of SSA*	631,462	612,454	745,785	700,000	878,000	178,000
Juvenile Justice Alt Ed Pgm	230,142	129,878	234,175	250,000	325,000	75,000
Intergovernmental Charges (HCAD)	<u>2,274,184</u>	<u>2,304,105</u>	<u>2,415,090</u>	<u>2,487,940</u>	<u>2,512,820</u>	<u>24,880</u>
Total Expenditures	<u>\$ 469,517,158</u>	<u>\$ 473,205,703</u>	<u>\$ 497,818,295</u>	<u>\$ 541,507,280</u>	<u>\$ 549,200,398</u>	<u>\$ 7,693,118</u>
Other Sources (Uses)						
Other Sources	\$ 170,424	\$ 156,531	\$ 1,425,177	\$ 25,314,450	\$ -	\$ (25,314,450)
Other Uses	<u>(28,930,683)</u>	<u>(249)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Sources (Uses)	\$ (28,760,259)	\$ 156,282	\$ 1,425,177	\$ 25,314,450	\$ -	\$ (25,314,450)
Net Change In Fund Balance	\$ (17,467,886)	\$ 21,978,642	\$ 3,693,762	\$ -	\$ (33,799,485)	\$ (33,799,485)
Beginning Fund Balance	\$ 230,870,479	\$ 213,402,593	\$ 235,381,235	\$ 239,074,997	\$ 239,074,997	\$ -
Ending Fund Balance	<u>\$ 213,402,593</u>	<u>\$ 235,381,235</u>	<u>\$ 239,074,997</u>	<u>\$ 239,074,997</u>	<u>\$ 205,275,512</u>	<u>\$ (33,799,485)</u>
Fund Balance % of Expenditures	45.45%	49.74%	48.02%	44.15%	37.38%	

*Shared Service Agreement with Deaf Ed Cooperative

**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

**Klein Independent School District
2024-2025 Adopted Budget by TEA-Determined Function
General Fund**



		Per Student	%	
Campus Based	Instruction	\$ 6,258	61.31%	80.65%
	School Leadership	634	6.21%	
	Guidance and Counseling	678	6.64%	
	Staff Development	239	2.34%	
	Extracurricular Activities	194	1.90%	
	Health Services	134	1.31%	
	Resource and Media	90	0.88%	
	Juvenile Justice Alt Ed Program	6	0.06%	
School Support Services	Maintenance	363	3.57%	16.65%
	Plant Operations/Custodial Services	266	2.60%	
	Utilities	182	1.79%	
	Transportation	352	3.45%	
	Data Processing	200	1.96%	
	Security & Monitoring	186	1.83%	
	Instructional Leadership	111	1.09%	
	Shared Services	16	0.16%	
	Social Work Services	10	0.09%	
	Community Services	11	0.11%	
	Food Service	-	0.00%	
Administrative	Intergovernmental Charges (HCAD)	47	0.46%	2.70%
	General Administration	229	2.24%	
Total		10,206	100%	100%

**Klein Independent School District
Comparative Summary of Revenues
General Fund by Object**

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Local Revenue Sources						
Current Year Tax Levy	\$ 218,184,125	\$ 222,936,255	\$ 231,030,121	\$ 248,953,444	\$ 178,792,422	\$ (70,161,022)
Prior Year Tax Levy	2,475,120	2,522,885	1,287,841	2,024,835	1,454,195	(570,640)
Tax Certificates	240	-	-	-	-	-
Penalties & Interest	1,569,965	1,622,069	1,452,819	2,126,077	1,527,737	(598,340)
Services Rendered to Other Dist.	3,000	3,000	3,000	3,000	3,000	-
Tuition - Regular Day School	240	317,697	329,538	100,000	200,000	100,000
Tuition - Summer School	388,343	433,214	389,837	300,000	300,000	-
Student Fees	69,963	73,463	76,248	67,500	67,500	-
Interest Income	495,612	(163,851)	9,529,885	9,690,801	12,734,303	3,043,502
Facility Rental Income	300,271	194,553	232,983	175,000	235,000	60,000
Gifts and Donations	120,330	189,326	234,767	-	140,000	140,000
Insurance Recovery	1,447,673	701,132	242,870	200,000	150,000	(50,000)
Misc - Local Sources	367,518	1,377,962	1,013,694	475,000	450,000	(25,000)
Athletic Gate Receipts	473,209	677,899	671,789	650,000	750,000	100,000
Concession Sales	150,410	386,892	365,603	350,000	300,000	(50,000)
Enterprising Revenue	74,463	-	-	-	-	-
Excurr Intermediate Sources	<u>56,848</u>	<u>460</u>	<u>336</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Total Local Revenue	\$ 226,177,330	\$ 231,272,956	\$ 246,861,331	\$ 265,170,657	\$ 197,159,157	\$ (68,011,500)
State Revenue Sources						
Available School Fund	\$ 27,887,344	\$ 20,340,743	\$ 37,227,960	\$ 20,108,736	\$ 19,509,919	\$ (598,817)
Foundation School Program	190,711,032	198,116,018	174,070,102	192,836,929	262,871,682	70,034,753
Misc - State Sources	3,252	3,080	3,691	-	-	-
TRS On-Behalf	<u>25,349,178</u>	<u>26,172,177</u>	<u>28,641,383</u>	<u>25,590,476</u>	<u>28,205,189</u>	<u>2,614,713</u>
Total State Revenue	\$ 243,950,806	\$ 244,632,018	\$ 239,943,136	\$ 238,536,141	\$ 310,586,790	\$ 72,050,649
Federal Revenue Sources						
Indirect Costs	\$ 2,027,001	\$ 8,761,991	\$ 4,836,349	\$ 4,000,000	\$ 2,100,000	\$ (1,900,000)
MAC / SHARS	8,054,007	10,046,162	7,784,310	8,000,000	4,000,000	(4,000,000)
AFJROTC	323,436	314,936	337,092	290,000	325,000	35,000
E-Rate	269,792	-	324,662	196,032	1,229,966	1,033,934
Other Federal Revenue	<u>7,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Federal Revenue	\$ 10,681,395	\$ 19,123,089	\$ 13,282,413	\$ 12,486,032	\$ 7,654,966	\$ (4,831,066)
Total Revenues	<u>\$ 480,809,531</u>	<u>\$ 495,028,063</u>	<u>\$ 500,086,880</u>	<u>\$ 516,192,830</u>	<u>\$ 515,400,913</u>	<u>\$ (791,917)</u>
End of Year Enrollment**	52,744	53,676	53,666	53,672	52,755	(917)
Total Revenue Per Pupil	<u>\$ 9,116</u>	<u>\$ 9,223</u>	<u>\$ 9,319</u>	<u>\$ 9,618</u>	<u>\$ 9,770</u>	<u>\$ 152</u>

** Projected End of Year Enrollment for 2024-25 Adopted Budget.

Klein Independent School District
Comparative Summary of Budget & Expenditures
General Fund by Object

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Payroll Costs						
Professional Salaries	\$ 283,884,825	\$ 281,516,756	\$ 296,860,864	\$ 321,698,254	\$ 326,007,543	\$ 4,309,289
Support Salaries	58,408,210	60,852,304	\$ 64,635,301	73,040,002	74,349,906	1,309,904
Substitutes	3,719,884	6,318,985	5,341,247	7,105,733	5,564,778	(1,540,955)
Stipends	8,732,663	10,060,673	11,232,924	11,235,834	12,105,902	870,068
Professional Extra Duty Pay	2,274,369	3,035,468	1,800,524	4,163,549	3,971,799	(191,750)
Overtime/Part-Time/Extra Duty	2,667,167	3,221,653	4,088,967	3,512,933	3,366,402	(146,531)
Medicare/FICA Alternative	4,959,751	5,752,420	5,351,372	5,725,236	5,827,194	101,958
Employer Insurance Contribution	17,776,730	19,942,100	\$ 17,592,053	19,148,833	19,028,503	(120,330)
Workers Comp/Unemployment	689,167	817,933	871,829	1,016,700	1,056,000	39,300
TRS On-Behalf	25,349,178	26,172,177	\$ 28,641,383	25,590,476	28,205,189	2,614,713
Teacher Retirement	13,569,432	14,917,519	\$ 15,981,784	15,663,141	16,898,004	1,234,863
Service & Attendance Bonus	255,313	292,950	294,250	341,000	200,000	(141,000)
Sick Leave Benefits	700,977	665,172	772,648	850,948	686,754	(164,194)
Incentives	<u>3,629,001</u>	<u>52,491</u>	<u>59,245</u>	<u>112,920</u>	<u>76,980</u>	<u>(35,940)</u>
Total Payroll Costs	\$ 426,616,667	\$ 433,618,601	\$ 453,524,391	\$ 489,205,559	\$ 497,344,954	\$ 8,139,395
Non-Payroll Costs						
Legal & Audit Fees	\$ 730,155	\$ 1,270,582	\$ 1,293,265	\$ 977,400	\$ 977,700	\$ 300
Appraisal & Tax Services	2,470,947	2,499,534	2,620,231	2,711,450	2,736,330	24,880
Lobbying	745	564	862	940	940	-
Professional & Consulting Services	1,524,254	1,579,671	1,258,530	506,887	357,255	(149,632)
Contract Repairs & Maintenance	3,402,079	3,110,494	3,562,751	3,914,827	3,845,774	(69,053)
Utilities	6,558,786	4,506,727	4,441,159	10,487,827	11,139,595	651,768
Operating Leases	1,504,152	319,197	869,997	997,091	733,823	(263,268)
Tuition	291,151	204,530	257,170	355,400	389,400	34,000
Other Contracted Services	3,925,692	4,363,841	5,355,272	6,549,852	7,156,056	606,205
Fuel	1,043,010	2,292,863	2,401,724	2,994,118	2,608,598	(385,520)
Maint & Operations Supplies	3,081,212	3,507,696	4,110,869	4,680,583	4,732,993	52,410
Textbook & Reading Materials	1,332,376	536,385	653,775	704,166	454,570	(249,596)
General Supplies	7,961,348	5,477,762	5,294,439	6,670,733	6,476,363	(194,370)
Employee & Student Travel	360,602	1,207,793	1,396,352	1,738,031	2,072,394	334,363
Property/Casualty Insurance	4,211,445	4,618,156	5,164,198	5,967,175	4,396,584	(1,570,591)
Cy Fair Deaf Cooperative	631,462	612,454	745,785	700,000	878,000	178,000
Miscellaneous Operating Costs	1,886,942	1,356,713	1,439,628	1,535,157	1,390,723	(144,434)
Debt Service & Capital Outlay	<u>1,984,133</u>	<u>2,122,140</u>	<u>3,427,897</u>	<u>810,084</u>	<u>1,508,346</u>	<u>698,262</u>
Total Non-Payroll Costs	\$ 42,900,491	\$ 39,587,102	\$ 44,293,904	\$ 52,301,721	\$ 51,855,444	\$ (446,277)
Total General Fund	<u>\$ 469,517,158</u>	<u>\$ 473,205,703</u>	<u>\$ 497,818,295</u>	<u>\$ 541,507,280</u>	<u>\$ 549,200,398</u>	<u>\$ 7,693,118</u>
End of Year Enrollment**	52,744	53,676	53,666	53,672	52,755	(917)
Total Expenditure Per Pupil	<u>\$ 8,902</u>	<u>\$ 8,816</u>	<u>\$ 9,276</u>	<u>\$ 10,089</u>	<u>\$ 10,410</u>	<u>\$ 321</u>

**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

** Projected End of Year Enrollment for 2024-25 Adopted Budget.

**Adopted Campus Budgets by Organization
For The Year Ending June 30, 2025**

Campuses	Projected Enrollment	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs & Debt Service	Capital Outlay	Total	Budget Per Pupil
Klein High	3,378	\$ 21,894,950	\$ 107,403	\$ 258,803	\$ 199,207	\$ 10,068	\$ 22,470,431	\$ 6,652
Klein Forest High	3,450	22,225,348	129,898	288,349	174,634	10,512	22,828,741	6,617
Klein Oak High	3,640	22,908,275	157,593	263,996	277,741	10,920	23,618,525	6,489
Klein Collins High	3,426	21,424,590	108,286	253,717	187,169	9,774	21,983,536	6,417
Klein Cain High	4,023	24,384,323	106,217	316,650	179,103	11,946	24,998,239	6,214
Therapeutic Readiness Center (TRC)	TBD	4,846,054	800	12,551	3,118	-	4,862,523	
Vistas High School of Choice (AEP)	TBD	2,610,418	94,568	32,800	49,189	1,500	2,788,475	
Juvenile Justice Alt. Ed. Program (JJAEP)	TBD	86,641	275,000	-	-	-	361,641	
Disciplinary Alt Ed Program (DAEP)	TBD	4,629,484	5,078	48,900	9,015	1,082	4,693,559	
Bridge Center	TBD	1,428,656	-	-	-	-	1,428,656	
Klein Intermediate	1,038	8,476,767	21,320	70,594	9,672	3,312	8,581,665	8,268
Hildebrandt Intermediate	1,083	7,754,717	19,857	62,541	15,021	3,315	7,855,451	7,253
Wunderlich Intermediate	1,284	10,111,422	22,990	47,054	39,778	4,164	10,225,408	7,964
Strack Intermediate	1,204	8,538,248	30,600	60,967	15,109	3,825	8,648,749	7,183
Kleb Intermediate	1,437	8,290,648	24,307	63,894	14,086	3,639	8,396,574	5,843
Doerre Intermediate	1,311	7,704,053	30,794	64,581	24,999	6,000	7,830,427	5,973
Schindewolf Intermediate	1,087	7,849,460	20,042	58,606	11,760	3,102	7,942,970	7,307
Krimmel Intermediate	1,224	8,334,316	23,001	53,498	22,602	3,576	8,436,993	6,893
Ulrich Intermediate	1,221	8,173,111	22,054	59,867	19,180	3,594	8,277,806	6,780
Hofius Intermediate	1,327	8,143,018	17,644	75,797	10,528	3,915	8,250,902	6,218
Kohrville Elementary	756	5,416,152	5,641	20,758	9,225	2,142	5,453,918	7,214
Northampton Elementary	685	5,429,831	8,443	12,429	8,544	1,743	5,460,990	7,972
Haude Elementary	663	4,475,940	4,121	17,024	7,444	1,686	4,506,215	6,797
Greenwood Forest Elementary	680	5,084,772	7,476	11,916	8,604	1,614	5,114,382	7,521
Epps Island Elementary	552	5,431,171	9,596	20,179	7,654	2,280	5,470,880	9,911
Theiss Elementary	752	4,572,174	5,396	21,960	6,213	2,016	4,607,759	6,127
Benfer Elementary	781	5,190,111	6,967	21,820	8,147	2,229	5,229,274	6,696
Kaiser Elementary	632	5,792,558	7,721	19,493	11,916	2,385	5,834,073	9,231
Brill Elementary	930	5,564,654	6,863	21,423	7,964	2,175	5,603,079	6,025
Ehrhardt Elementary	811	6,173,074	2,957	24,066	9,116	2,181	6,211,394	7,659
Lemm Elementary	618	4,713,229	5,183	19,558	7,301	1,926	4,747,197	7,682
Nitsch Elementary	671	5,062,629	7,890	13,622	9,216	1,824	5,095,181	7,593
Krahn Elementary	828	5,901,726	3,568	31,121	6,061	2,475	5,944,951	7,180
Roth Elementary	801	5,921,901	5,111	22,753	5,892	2,016	5,957,673	7,438
Kuehnle Elementary	671	4,956,808	8,917	16,170	8,667	2,136	4,992,698	7,441
Mittelstadt Elementary	801	6,058,299	7,742	17,426	10,263	2,124	6,095,854	7,610
Klenk Elementary	760	5,982,955	6,190	21,205	7,840	2,115	6,020,305	7,921
Eiland Elementary	514	5,245,036	4,186	19,042	8,249	1,959	5,278,472	10,269
Schultz Elementary	594	5,696,380	9,261	20,203	5,909	2,166	5,733,919	9,653
Hassler Elementary	668	4,987,561	5,899	18,739	7,892	1,869	5,021,960	7,518
Kreinhop Elementary	676	5,412,264	6,440	22,486	6,520	2,364	5,450,074	8,062
McDougle Elementary	541	5,081,308	8,091	14,939	8,633	1,902	5,114,873	9,454
Metzler Elementary	895	6,119,694	5,999	25,479	11,563	2,628	6,165,363	6,889
Benignus Elementary	573	5,132,359	4,646	22,829	9,582	2,256	5,171,672	9,026
Frank Elementary	588	4,907,813	5,288	20,261	7,370	1,986	4,942,718	8,406
Mueller Elementary	619	4,484,451	4,013	13,455	7,827	1,488	4,511,234	7,288
Blackshear Elementary	756	6,057,179	8,418	19,960	9,264	2,265	6,097,086	8,065
Zwink Elementary	944	6,402,467	5,742	25,006	10,352	2,490	6,446,057	6,828
Bernshausen Elementary	846	6,541,416	3,400	26,090	6,835	2,181	6,579,922	7,778
Grace England PreK/EC Center	357	3,142,911	1,466	13,533	1,563	1,017	3,160,490	8,853
French Elementary	862	4,929,748	13,142	17,343	8,962	2,388	4,971,583	5,767
Mahaffey Elementary	917	6,347,336	20,830	13,633	8,574	2,604	6,392,977	6,972
Fox Elementary	797	6,222,242	5,270	22,051	14,392	2,562	6,266,517	7,863
Summer School		1,520,129	-	83,000	35,000	-	1,638,129	
Total Campus Budgets	53,672	389,772,777	1,439,325	2,824,137	1,570,465	163,436	395,770,140	326,391

**Adopted Department Budgets by Project
For the Year Ending June 30, 2025**

Departments	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Debt Service	Capital Outlay	Total
Superintendent	836,437	9,600	8,250	54,648	1,308	-	910,243
Internal Audit Services	210,571	9,843	450	6,690	387	-	227,941
Human Resource Services	3,257,546	250,974	11,700	58,116	3,492	-	3,581,828
Financial Services	3,547,820	929,447	14,750	57,935	10,410	-	4,560,362
Community Relations	180,875	20	700	5,600	387	-	187,582
Data Services	1,067,592	369,030	5,000	200	1,326	-	1,443,148
Behavior Support & Programs	1,249,044	1,000	13,000	9,000	-	-	1,272,044
Technology Services	4,270,931	2,261,074	607,549	25,353	572,000	135,000	7,871,907
Communications & Planning	1,133,198	473,875	185,100	159,360	2,622	-	1,954,155
Districtwide/Emp Benefits	3,163,201	1,461,401	22,955	5,312	500	399	4,653,768
Districtwide / Other (Insurance)	-	3,672,915	6,170	4,721,559	963	-	8,401,607
Multilingual Services	2,461,935	304,200	21,050	5,700	-	-	2,792,885
Special Programs	24,604,512	347,608	380,500	996,225	31,510	-	26,360,355
State Comp Education	402,611	24,122	3,475	13,965	-	-	444,173
Inclusive Instruction	727,303	45,600	25,000	7,000	-	-	804,903
Athletics & Student Services	923,599	567,000	284,390	640,750	720	-	2,416,459
Fine Arts	489,075	67,709	99,250	353,900	696	-	1,010,630
Advanced Academics	685,938	122,000	118,000	121,000	-	-	1,046,938
Career & Technical Education	600,862	24,264	196,921	24,800	15,354	-	862,201
Core Academics - Math	478,318	500	6,000	2,700	-	-	487,518
Core Academics - Science	555,504	3,875	56,890	4,845	-	-	621,114
Core Academics - ELA	471,757	157,000	6,624	13,740	-	-	649,121
Core Academics - SS & World Lang	350,244	7,785	28,430	400	-	-	386,859
Personalized Learning	5,100	2,000	1,600	3,200	-	-	11,900
Early Education	291,772	8,000	11,750	2,500	-	-	314,022
Assessment, Accountability & Research	897,591	447,500	812,000	700	-	-	2,157,791
Counseling & Whole Student Wellness	347,465	246,500	8,000	5,500	-	-	607,465
Health Services	721,924	113,750	121,194	6,830	579	-	964,277
Family Engagement	126,511	2,650	1,300	4,262	387	-	135,110
Digital Learning	398,968	68,000	8,900	11,050	-	-	486,918
Professional Learning	53,288	97,200	16,547	28,162	-	-	195,197
Student Services	972,823	54,827	14,200	11,250	1,224	-	1,054,324
Wunderlich Farms	213,077	-	-	-	-	-	213,077
School Leadership & Student Performance	-	400	3,100	6,500	-	-	10,000
Teaching & Learning	2,498,090	114,242	21,635	19,100	5,115	-	2,658,182
Multipurpose Center	528,182	27,783	17,010	725	1,100	-	574,800
Transportation	16,659,664	572,350	3,505,995	(256,300)	4,050	-	20,485,759
Athletic Concessions	106,022	-	210,180	500	-	-	316,702
Police Services	9,121,836	223,151	330,354	24,535	1,347	-	9,701,223
Operations	478,897	192,040	353,500	381,750	942	-	1,407,129
Plant Operations	12,898,365	464,595	1,270,906	7,050	1,329	-	14,642,245
Warehouse Services/Mail Room	1,176,478	225,646	177,017	19,635	12,783	30,000	1,641,559
Plant Maintenance	8,078,952	1,676,072	2,461,045	88,769	1,700	20,000	12,326,538
Energy Management	328,299	10,250,000	-	-	-	-	10,578,299
Total Departmental Budgets	\$ 107,572,177	\$ 25,897,548	\$ 11,448,387	\$ 7,654,516	\$ 672,231	\$ 185,399	\$ 153,430,258
Total General Fund	\$ 497,344,954	\$ 27,336,873	\$ 14,272,524	\$ 9,224,981	\$ 672,231	\$ 348,835	\$ 549,200,398

**Comparative Summary of Campus Budgets
General Fund**

Campuses	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Klein High	\$ 21,004,787	\$ 20,600,782	\$ 21,419,128	\$ 23,984,572	\$ 22,421,905	\$ (1,562,667)
Klein Forest High	25,666,027	24,766,523	24,833,859	26,198,033	22,780,215	(3,417,818)
Klein Oak High	21,473,687	21,483,362	22,846,740	24,302,937	23,569,999	(732,938)
Klein Collins High	21,450,958	20,873,517	21,791,472	23,604,306	21,935,010	(1,669,296)
Klein Cain High	21,811,286	21,886,376	23,671,629	25,384,157	24,949,713	(434,444)
Therapeutic Education Program (TRC)	3,178,313	3,343,322	3,787,435	3,656,406	4,862,523	1,206,117
Vistas High School of Choice (AEP)	1,918,577	2,141,586	2,419,590	2,642,759	2,788,475	145,716
Juvenile Justice Alt. Ed. Program (JJAEP)	293,507	195,067	306,302	409,325	361,641	(47,684)
Disciplinary Alt. Education Program (D/	3,573,514	3,478,038	3,832,157	4,435,825	4,693,559	257,734
Bridge Center	-	-	-	-	1,428,656	1,428,656
Klein Intermediate	7,888,658	7,536,696	8,055,695	8,599,068	8,581,665	(17,403)
Hildebrandt Intermediate	7,229,038	7,092,663	7,254,413	7,855,864	7,855,451	(413)
Wunderlich Intermediate	9,595,438	8,923,220	9,073,683	9,813,867	10,225,408	411,541
Strack Intermediate	7,516,035	7,323,146	7,456,330	7,472,957	8,648,749	1,175,792
Kleb Intermediate	8,107,268	8,172,976	8,485,848	8,747,926	8,396,574	(351,352)
Doerre Intermediate	7,670,666	7,704,208	8,137,461	8,782,124	7,830,427	(951,697)
Schindewolf Intermediate	7,085,874	7,016,040	7,239,488	7,518,204	7,942,970	424,766
Krimmel Intermediate	8,051,266	7,891,745	7,916,138	8,209,672	8,436,993	227,321
Ulrich Intermediate	8,083,965	7,890,504	8,213,029	8,683,395	8,277,806	(405,589)
Hofius Intermediate	7,087,822	6,945,119	7,255,945	8,522,197	8,250,902	(271,295)
Kohrville Elementary	5,139,462	5,051,357	5,265,532	5,416,227	5,453,918	37,691
Northampton Elementary	4,706,052	4,342,176	4,838,575	5,435,715	5,460,990	25,275
Haude Elementary	3,999,346	4,089,291	4,289,529	4,492,927	4,506,215	13,288
Greenwood Forest Elementary	4,678,347	4,284,654	4,688,918	4,843,873	5,114,382	270,509
Epps Island Elementary	4,392,040	4,263,849	4,009,645	4,017,981	5,470,880	1,452,899
Theiss Elementary	3,941,176	4,119,147	4,545,705	4,780,208	4,607,759	(172,449)
Benfer Elementary	4,784,009	4,541,321	4,845,057	4,902,879	5,229,274	326,395
Kaiser Elementary	4,989,211	4,840,765	5,267,355	5,242,887	5,834,073	591,186
Brill Elementary	5,319,756	5,317,579	5,929,172	6,830,628	5,603,079	(1,227,549)
Ehrhardt Elementary	5,016,475	5,045,457	5,368,141	6,107,399	6,211,394	103,995
Lemm Elementary	4,582,471	4,203,538	4,261,910	4,218,761	4,747,197	528,436
Nitsch Elementary	4,734,413	4,607,137	4,676,398	5,109,671	5,095,181	(14,490)
Krahn Elementary	5,221,566	4,997,872	5,170,669	5,765,137	5,944,951	179,814
Roth Elementary	5,339,427	5,202,951	5,583,770	6,112,013	5,957,673	(154,340)
Kuehnl Elementary	4,646,182	4,562,862	4,665,933	4,718,107	4,992,698	274,591
Mittelstadt Elementary	5,520,320	5,508,266	5,494,922	5,784,866	6,095,854	310,988
Klenk Elementary	4,915,052	4,874,434	5,170,116	5,767,704	6,020,305	252,601
Eiland Elementary	4,355,410	4,242,360	4,351,130	4,607,707	5,278,472	670,765
Schultz Elementary	4,214,287	4,006,473	4,240,585	4,945,428	5,733,919	788,491
Hassler Elementary	4,384,933	4,224,829	4,478,543	4,857,319	5,021,960	164,641
Kreinhop Elementary	4,767,458	4,607,202	4,782,588	5,290,418	5,450,074	159,656
McDougle Elementary	4,422,921	4,059,406	4,168,485	4,162,465	5,114,873	952,408
Metzler Elementary	5,251,295	5,258,699	5,551,181	5,845,430	6,165,363	319,933
Benignus Elementary	4,515,847	4,133,867	4,142,897	4,558,090	5,171,672	613,582
Frank Elementary	3,961,974	3,829,637	4,002,970	4,400,996	4,942,718	541,722
Mueller Elementary	3,878,670	4,154,733	4,293,495	4,973,915	4,511,234	(462,681)
Blackshear Elementary	5,542,446	5,606,437	5,593,861	5,962,702	6,097,086	134,384
Zwink Elementary	5,596,366	5,455,725	6,155,711	6,311,300	6,446,057	134,757
Bernshausen Elementary	5,521,415	5,473,623	5,539,982	6,322,574	6,579,922	257,348
Grace England Pre-K/EC Center	2,693,360	2,598,643	2,658,089	2,931,015	3,160,490	229,475
French Elementary	4,613,279	4,606,873	5,104,931	5,255,914	4,971,583	(284,331)
Mahaffey Elementary	5,791,612	5,748,950	6,277,091	6,847,526	6,392,977	(454,549)
Fox Elementary	4,547,370	4,552,311	5,127,952	6,056,234	6,266,517	210,283
Summer School	1,280,658	1,277,408	854,255	1,426,557	1,638,129	211,572
Total Campus Budgets	\$ 355,951,290	\$ 348,954,723	\$ 365,391,433	\$ 393,126,164	\$ 395,527,510	\$ 2,401,346

Comparative Summary of Department Budgets

General Fund

Departments	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Superintendent	\$ 970,468	\$ 1,133,315	\$ 1,160,330	\$ 1,010,070	\$ 910,243	(99,827)
Tax Office	633,919					
Internal Audit Services	303,270	329,570	345,880	399,601	227,941	(171,660)
Human Resource Services	2,040,748	2,104,480	2,330,825	2,921,794	3,581,828	660,034
Financial Services	4,124,843	3,945,643	4,559,298	4,287,562	4,560,362	272,800
Community Relations	164,374	211,513	223,133	254,872	187,582	(67,290)
Data Services	1,203,575	1,278,293	1,327,434	1,371,070	1,443,148	72,078
Behavior Support & Programs	-	-	51,247	-	1,272,044	1,272,044
Technology Services	6,192,240	6,105,523	8,081,823	7,671,182	7,871,907	200,725
Communications & Planning	2,795,874	2,063,958	2,263,849	2,438,085	2,196,785	(241,300)
Districtwide / Employee Benefits	2,642,306	7,110,916	7,309,732	5,326,036	4,653,768	(672,268)
Districtwide / Other (Insurance)	8,903,485	8,897,836	9,841,009	9,938,715	8,401,607	(1,537,108)
Multilingual Services	1,590,470	2,321,685	2,434,394	4,241,298	2,792,885	(1,448,413)
Special Programs	19,502,650	20,958,067	21,893,139	22,647,645	26,360,355	3,712,710
State Comp Education	623,451	652,901	745,162	642,514	444,173	(198,341)
Inclusive Instruction	21,665	131,425	388,000	448,384	804,903	356,519
Athletics & Student Services	1,349,801	1,508,510	1,746,970	748,004	2,416,459	1,668,455
Fine Arts	908,206	1,069,344	1,220,890	1,041,155	1,010,630	(30,525)
Advanced Academics	785,249	947,439	994,034	956,806	1,046,938	90,132
Career & Technical Education	1,686,327	948,322	658,970	638,762	862,201	223,439
Core Academics - Math & Science	788,793	349,303	432,884	425,419	1,108,632	683,213
Core Academics - ELA/SS/WL	958,550	701,967	1,394,610	1,391,459	1,035,980	(355,479)
Personalized Learning	528,244	24,797	33,782	45,049	11,900	(33,149)
Early Education	345,720	55,528	268,553	411,769	314,022	(97,747)
Assessment, Accountability & Research	989,359	1,637,389	995,217	1,675,828	2,157,791	481,963
Counseling & Whole Student Wellness	484,992	419,869	521,867	1,190,294	607,465	(582,829)
Health Services	642,450	527,171	538,689	848,323	964,277	115,954
Family Engagement	68,896	82,253	71,676	87,951	135,110	47,159
Digital Learning	393,228	427,610	493,228	545,651	486,918	(58,733)
Professional Learning	166,665	128,789	138,942	209,173	195,197	(13,976)
Student Services	517,256	624,806	585,859	923,319	1,054,324	131,005
Wunderlich Farms	106,799	110,368	189,175	247,381	213,077	(34,304)
School Leadership & Student Performance	-	8,241	9,838	19,868	10,000	(9,868)
Teaching & Learning	2,254,853	2,212,906	1,982,562	2,999,080	2,658,182	(340,898)
Multipurpose Center	606,604	653,381	528,890	757,157	574,800	(182,357)
Transportation	13,188,991	16,970,492	17,871,898	19,593,107	20,485,759	892,652
Athletic Concessions	910,506	1,045,227	440,033	1,410,828	316,702	(1,094,126)
Police Services	6,286,451	6,350,985	7,633,627	7,757,017	9,701,223	1,944,206
Operations	2,022,560	1,297,639	1,335,953	1,619,778	1,407,129	(212,649)
Plant Operations	13,043,688	12,996,892	13,426,268	14,989,467	14,642,245	(347,222)
Warehouse Services	1,351,302	1,169,711	941,560	1,605,576	1,641,559	35,983
Maintenance	10,308,469	10,682,464	11,201,222	12,801,230	12,326,538	(474,692)
Energy Management	15,993	4,043,685	3,785,568	9,834,081	10,578,299	744,218
Total Department Budgets	\$ 113,565,868	\$ 124,250,980	\$ 132,426,862	\$ 148,381,116	\$ 153,672,888	\$ 5,291,772
Total General Fund	\$ 469,517,158	\$ 473,205,703	\$ 497,818,295	\$ 541,507,280	\$ 549,200,398	\$ 7,693,118

General Fund Financial Forecast

	2024-2025 Adopted Budget	2025-2026* Projected Budget	2026-2027 Projected Budget	2027-2028* Projected Budget
Beginning Fund Balance	\$239,074,997	\$205,275,512	\$160,857,666	\$107,213,675
Revenues				
Local Taxes	\$181,774,354	\$186,326,407	\$190,063,476	\$193,874,424
Other Local Sources	15,384,803	15,361,867	15,351,089	15,351,089
State Sources	310,586,790	303,846,643	299,684,372	296,272,251
Federal Sources	7,654,966	7,616,481	7,598,396	7,598,396
Other Sources	-	-	-	-
Total Revenues	\$515,400,913	\$513,151,398	\$512,697,333	\$513,096,160
Expenditures				
Payroll Costs	\$ 497,344,954	\$ 505,210,329	\$ 513,473,903	\$ 522,156,621
Contracted Services	27,336,873	27,610,241	27,886,344	28,165,207
Supplies and Materials	14,272,524	14,415,250	14,559,402	14,704,996
Other Operating Costs	8,737,701	8,825,078	8,913,329	9,002,462
Debt Service	1,159,511	1,159,511	1,159,511	1,159,511
Capital Outlay	348,835	348,835	348,835	348,835
Other Uses	-	-	-	-
Total Expenditures	\$549,200,398	\$557,569,244	\$566,341,324	\$575,537,632
Ending Fund Balance	\$205,275,512	\$160,857,666	\$107,213,675	\$44,772,203

Revenues over (Expenditures)

(\$33,799,485)

(\$44,417,846)

(\$53,643,991)

(\$62,441,472)

PROJECTION FACTORS:

Local Assessed Taxable Value	\$30,192,831,947	\$30,796,688,586	\$31,412,622,358	\$32,040,874,805
State CPTD Taxable Value (Current)	\$28,409,988,216	\$28,978,187,980	\$29,557,751,739	\$30,148,906,774
Maintenance Tax	0.66690	0.66690	0.66690	0.66690
Max. Maintenance Tax Rate	0.78690	0.78690	0.78690	0.78690
One Cent on Tax Rate	\$3,019,283	\$3,079,669	\$3,141,262	\$3,204,087
Total Tax Rate Per \$100	1.01190	1.00690	1.00190	0.99690
Student Enrollment	52,755	52,643	52,518	52,518
Weighted Avg. Daily Attendance (WADA)	68,529	28,284	68,168	68,168
Funding per WADA	\$6,710	\$6,708	\$6,706	\$6,704
Property Wealth Per WADA	\$414,566	\$424,378	\$433,599	\$442,271
Total Employees - General Fund	7,058	7,058	7,057	7,061
Salary Increase Included in Budget	2.00%	2.00%	2.00%	2.00%
Cost of Each % Salary Increase	\$3,716,398	\$3,789,474	\$3,866,168	\$3,946,658
Fund Balance as % of Total Exp.	37.38%	28.85%	18.93%	7.78%

* The Texas Legislature will be in session.

- Enrollment-based staffing increases each year on a district-wide average student to teacher ratio of 23:1.
- Student enrollment is based on projected end of year enrollment for 2024-2025.
- A 2.00% pay increase has been provided in 2024-25. A salary pay increase is projected for the remaining years.
- Assessed valuation changes are forecast to maintain 2% annually.
- State revenue calculations are based on finance provision contained in HB 3 as authorized by the 86th Texas Legislature during the 2019 regular session and provision contained in prior laws.
- The General Operating fund balance will decrease from 35.78% to 6.25% during the financial forecast period.
- Lack of additional state allocated funding since 2019 and changing demographics in our established neighborhoods have significantly slowed the District's growth in recent years, affecting overall enrollment. Consequently, the District has relied on fund balance assistance to balance and maintain its budgets, including adopting a deficit budget for 2024-25.

Special Revenue Funds - Program Descriptions

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These purposes must supplement basic education services delivered by local and state revenues in the General Fund. They are not intended to replace the original funding of these basic education services. This excludes expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting. Programs included within these funds are as follows:

Fund 211 [ESEA, Title I, Part A - Improving Basic Programs](#) - This fund classification is to be used to account, on a project basis, for financial assistance provided to schools with high numbers or high percentages of children from low-income families. The funds help students to achieve proficiency on challenging State academic achievement standards.

Fund 224 [IDEA - Part B, Formula](#) - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities.

Fund 225 [IDEA - Part B, Preschool](#) - This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

Fund 240 [National School Lunch Program \(Food Service\)](#) - This fund classification is to be used to account for receipt and expenditures of funds received from the U.S. Department of Agriculture, passed through the State Department of Education, to provide breakfast and lunch to schoolchildren and for allowable child nutrition program purposes. The program was established under the National School Lunch Act, signed into law in 1946 by President Harry Truman.

Fund 244 [Career and Technical - Basic Grant](#) - This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

Fund 255 [ESEA, Title II, Part A, Supporting Effective Instruction](#) - This fund classification is to be used to provide financial assistance to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools.

Fund 263 [Title III, Part A, English Language Acquisition & Enhancement](#) - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

Fund 279 [Texas COVID Learning Acceleration Supports \(TCLAS\)](#) - This fund classification is to be used to support available to Local Education Agencies (LEAs) to accelerate student learning in the wake of COVID-19, utilizing state and federal funds.

Fund 284 [IDEA B ARP](#) - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities.

Fund 285 [IDEA B Preschool ARP](#) - This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

Fund 289 [Title IV, Part A, Subpart 1, Student Support and Academic Enrichment](#) - This fund classification is to be used to account, on a project basis, for funds granted to improve the academic achievement of all students by increasing the capacity of schools to 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to enhance academic outcomes and digital literacy of students.

Klein Independent School District

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

Food Service Fund by Major Object

Introduction

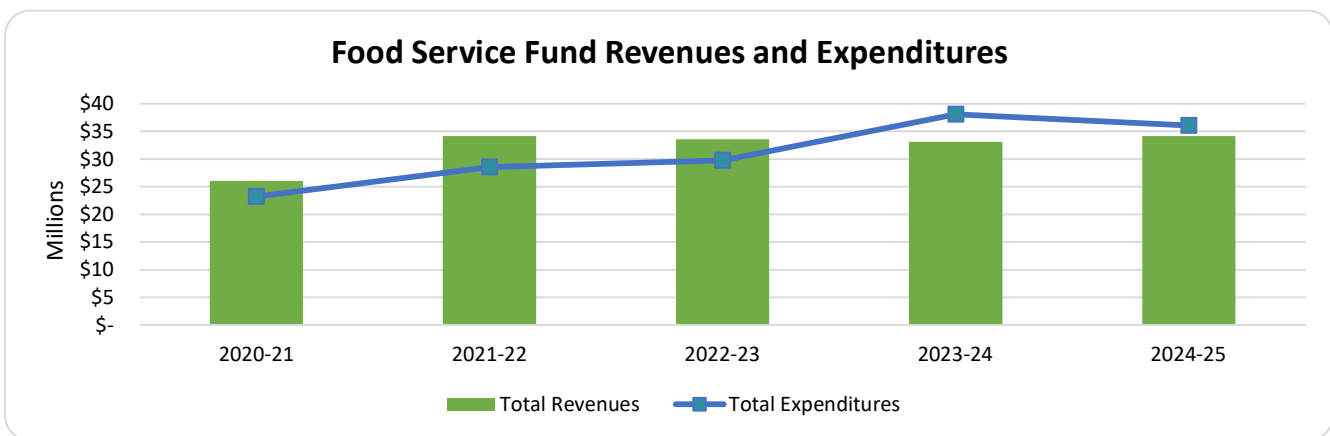
The Food Service Fund (National School Lunch Program) is used exclusively for child nutrition purposes, utilizing the modified accrual basis of accounting. A separate bank account is maintained for this budgeted fund, and it is considered a special revenue fund based on the following criteria: (1) User 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.

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Beginning Fund Balance	\$ 3,587,672	\$ 6,418,358	\$ 12,052,143	\$ 15,831,002	\$ 10,865,802	\$ (4,965,200)
Revenues						
Local Sources	\$ 1,944,987	\$ 3,199,560	\$ 9,192,379	\$ 9,572,961	\$ 8,895,309	\$ (677,652)
State Sources	116,292	35,299	129,544	125,000	125,000	-
State TRS Contributions	601,550	655,260	686,190	562,854	570,000	7,146
Federal Sources	23,434,319	30,277,377	23,528,030	22,828,434	24,596,569	1,768,135
Total Revenues	<u>\$ 26,097,148</u>	<u>\$ 34,167,496</u>	<u>\$ 33,536,143</u>	<u>\$ 33,089,249</u>	<u>\$ 34,186,878</u>	<u>\$ 1,097,629</u>
Expenditures						
Payroll Costs	\$ 11,026,574	\$ 12,095,025	\$ 13,155,133	\$ 14,095,761	\$ 13,953,052	\$ (142,709)
Contracted Services	136,795	133,679	56,968	197,070	226,810	29,740
Supplies & Materials	11,906,732	16,103,180	15,962,403	19,356,906	17,466,786	(1,890,120)
Other Costs	58,819	98,064	112,442	110,180	122,343	12,163
Debt Service**	-	7,168	4,332	4,332	1,750	(2,582)
Capital Outlay	93,369	101,011	478,828	4,290,200	4,311,497	21,297
Total Expenditures	<u>\$ 23,222,289</u>	<u>\$ 28,538,127</u>	<u>\$ 29,770,106</u>	<u>\$ 38,054,449</u>	<u>\$ 36,082,238</u>	<u>\$ (1,972,211)</u>
Other Sources (Uses)						
Other Sources	\$ 8,810	\$ 4,416	\$ 12,822	\$ -	\$ -	\$ -
Other Uses	(52,983)	-	-	-	-	-
Net Sources (Uses)	<u>\$ (44,173)</u>	<u>\$ 4,416</u>	<u>\$ 12,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Fund Balance	\$ 2,830,686	\$ 5,633,785	\$ 3,778,859	\$ (4,965,200)	\$ (1,895,360)	\$ 3,069,840
<i>Amendments - June 2024</i>						
Ending Fund Balance	<u>\$ 6,418,358</u>	<u>\$ 12,052,143</u>	<u>\$ 15,831,002</u>	<u>\$ 10,865,802</u>	<u>\$ 8,970,442</u>	<u>\$ (1,895,360)</u>

**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
Food Service Fund by Function

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change From Prior Year
Revenues						
Local Sources	\$ 1,944,987	\$ 3,199,560	\$ 9,192,379	\$ 9,572,961	\$ 8,895,309	\$ (677,652)
State Sources	116,292	35,299	129,544	125,000	125,000	-
State TRS Contributions	601,550	655,260	686,190	562,854	570,000	7,146
Federal Sources	23,434,319	30,277,377	23,528,030	22,828,434	24,596,569	1,768,135
Total Revenues	\$ 26,097,148	\$ 34,167,496	\$ 33,536,143	\$ 33,089,249	\$ 34,186,878	\$ 1,097,629
Expenditures						
Food Service	\$ 23,222,164	\$ 28,483,288	\$ 29,517,524	\$ 34,604,992	\$ 34,248,866	\$ (356,126)
Facilities Maint & Operations	-	-	-	-	-	-
Security & Monitoring Services	125	-	250	125	125	-
Debt Service	-	7,168	4,332	4,332	1,750	(2,582)
Facilities Acquisition & Construcion	-	47,671	248,000	3,445,000	1,831,497	(1,613,503)
Total Expenditures	\$ 23,222,289	\$ 28,538,127	\$ 29,770,106	\$ 38,054,449	\$ 36,082,238	\$ (1,972,211)
Other Sources (Uses)						
Other Sources	\$ 8,810	\$ 4,416	\$ 12,822	\$ -	\$ -	\$ -
Other Uses	(52,983)	-	-	-	-	-
	<u>\$ (44,173)</u>	<u>\$ 4,416</u>	<u>\$ 12,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Projected Amendments - June 2024</i>				\$ -		
Net Change In Fund Balance	\$ 2,830,686	\$ 5,633,785	\$ 3,778,859	\$ (4,965,200)	\$ (1,895,360)	\$ 3,069,840
Beginning Fund Balance	\$ 3,587,672	\$ 6,418,358	\$ 12,052,143	\$ 15,831,002	\$ 10,865,802	\$ (4,965,200)
Ending Fund Balance	\$ 6,418,358	\$ 12,052,143	\$ 15,831,002	\$ 10,865,802	\$ 8,970,442	\$ (1,895,360)



Food Service Fund - Financial Forecast

	2024-2025 Adopted Budget	2025-2026* Projected Budget	2026-2027 Projected Budget	2027-2028* Projected Budget
Beginning Fund Balance	\$10,865,802	\$8,970,442	\$10,477,523	\$11,829,459
Revenues				
Local Sources	\$8,895,309	\$8,939,094	\$9,007,047	\$9,047,003
State Sources	695,000	691,506	689,864	686,064
Federal Sources	24,596,569	24,962,368	25,401,157	25,766,452
Other Sources	-	1,500	3,000	4,500
Total Revenues	\$34,186,878	\$34,594,468	\$35,101,068	\$35,504,019
Expenditures				
Payroll Costs	\$13,953,052	\$14,347,113	\$14,634,055	\$14,926,736
Contracted Services	226,810	231,713	236,347	241,074
Supplies and Materials	17,466,786	17,816,122	18,172,444	18,535,893
Other Operating Costs	122,343	126,208	128,732	131,307
Debt Service	1,750	566,230	577,555	589,106
Capital Outlay	4,311,497	-	-	-
Total Expenditures	\$36,082,238	\$33,087,386	\$33,749,133	\$34,424,116
Ending Fund Balance	<u>\$8,970,442</u>	<u>\$10,477,523</u>	<u>\$11,829,459</u>	<u>\$12,909,363</u>
Projection Factors				
Student Enrollment	52,755	52,643	52,518	52,518
Total Employees - Food Service	535	540	540	540
Ratio of Students to Employees	98.607	97.487	97.256	97.256
Salary Increase Included in Budget	2.00%	2.00%	2.00%	2.00%
Cost of Each % Salary Increase	\$279,061	\$286,942	\$292,681	\$298,535
Fund Balance as % of Total Exp.	24.86%	31.67%	35.05%	37.50%

* The Texas Legislature will be in session.

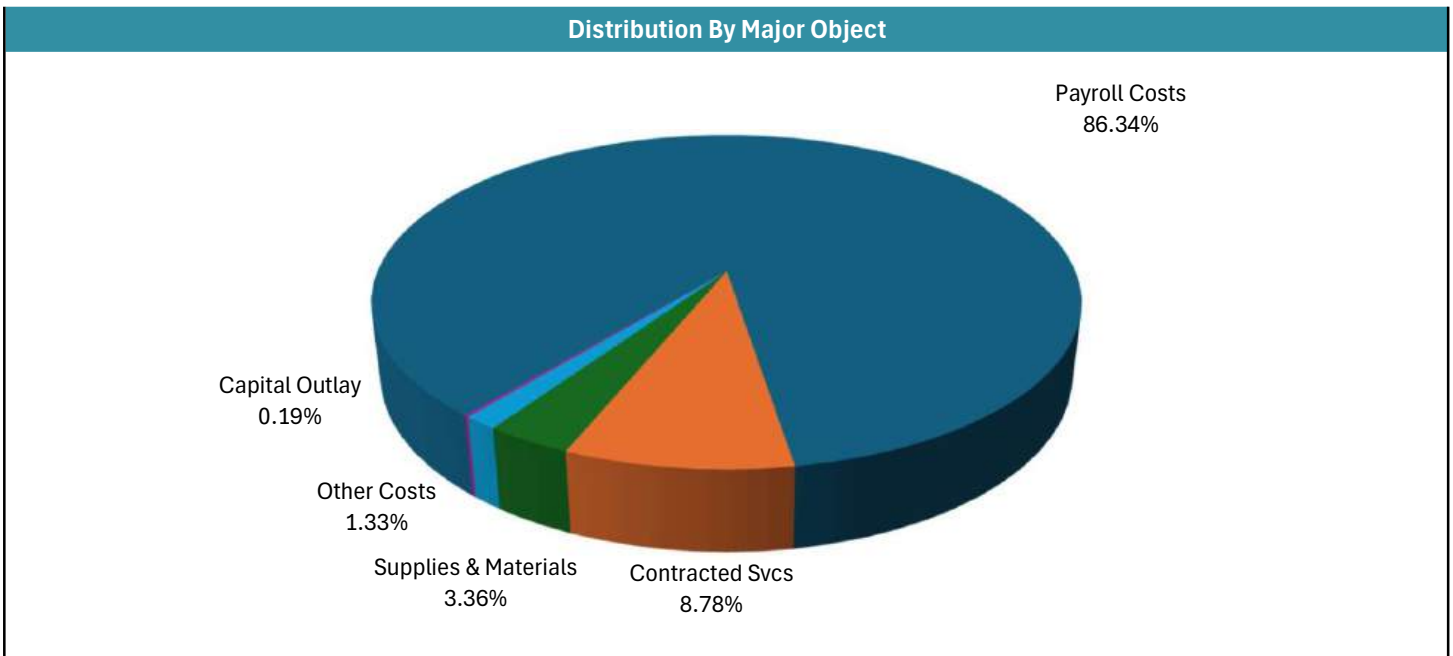
Assumptions:

- (1) The ratio of students to Food Service employees increases slightly from the present 98.607 to a projected 97.487 in 2025-26.
- (2) Student enrollment is based on projected end of year enrollment for 2024-2025.
- (3) Federal revenue projections are calculated based on percentage of enrollment increases each projection year plus a 2.0% reimbursement rate increase.
- (4) The Food Service fund balance will increase from 24.86% to 37.50% during the financial forecast period.

Klein Independent School District
Grant Funds
Statement of Expenditure Budgets by Program & Major Object
For The Year Ending June 30, 2025

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting. Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. Governmental funds are, in essence, accounting segregations of financial resources.

Program	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Capital Outlay	Total
ESSA, Title I, Part A	\$ 11,171,818	\$ 897,817	\$ 575,150	\$ 153,666	\$ 50,000	\$ 12,848,451
IDEA - Part B, Formula	8,661,561	300,000	58,000	-	-	9,019,561
IDEA - Part B, Preschool	122,500	-	14,374	-	-	136,874
Career and Technical – Basic Grant	18,000	367,617	97,915	92,000	-	575,532
ESSA Title II, Part A – Supporting	1,780,352	20,640	9,203	60,585	-	1,870,780
ESSA Title III, Part A – ELA	768,704	208,000	124,535	33,500	-	1,134,739
Medicaid Administrative Claiming Elementary & Secondary School	-	-	-	-	-	-
Emergency Relief III (ESSER) Grant	-	-	-	-	-	-
Federally Funded Special Revenue	305,194	528,481	8,072	13,110	-	854,857
Total Grant Budgets	\$ 22,828,129	\$ 2,322,555	\$ 887,249	\$ 352,861	\$ 50,000	\$ 26,440,794



**Klein Independent School District
Grant Funds
Comparative Summary of Expenditures by Program**

Program	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget*	2024-25 Budget*
ESSA Title I, Part A - Improving Basic Programs	\$ 9,887,619	\$ 9,130,689	\$ 10,475,534	\$ 11,607,104	\$ 12,848,451
IDEA - Part B, Formula	8,325,102	8,007,890	7,758,551	9,014,429	9,019,561
IDEA - Part B, Preschool	92,243	131,772	99,597	136,925	136,874
IDEA - Part B, Discretionary	84,608	85,074	-	-	-
Career and Technical - Basic Grant	410,442	516,016	583,960	547,539	575,532
ESSA Title II, Part A - Supporting Effective Instruction	1,243,603	1,406,917	1,547,146	1,792,285	1,870,780
ESSA Title III, Part A - English Language Acquisition	996,559	994,921	1,162,214	1,184,478	1,134,739
Elem & Secon School Emergency Relief (ESSER) Grant	1,466,898	-	9	-	-
Medicaid Administrative Claiming Program	251,635	282,883	429,793	-	-
Title I SIP Academy	47,000	-	-	-	-
ARP - Homeless II Grant	-	206,078	3,753	-	-
Elem & Secon School Emergency Relief II (ESSER) Grant	2,514,631	18,066,936	8,812,573	-	-
Elem & Secon School Emergency Relief III (ESSER) Grant	-	30,508,972	20,801,171	9,622,609	-
IDEA - B, Formula ARP	-	-	2,101,585	1,738,095	-
IDEA - B, Preschool ARP	-	-	50,943	115,636	-
Federally Funded Special Revenue	719,565	699,559	723,127	851,989	854,857
State Supplemental Visually Impaired	20,000	20,000	20,000	-	-
Regional Day School for the Deaf	-	-	238,269	-	-
Noneducational Community-Based Support	40,160	57,318	82,389	-	-
Advanced Placement Incentives	9,630	13,725	11,869	-	-
Instructional Materials Allotment	5,096,579	2,161,187	1,002,714	9,635,265	-
State Funded Special Revenue	5,027	22,581	144,352	-	-
Campus Activity Funds	4,211,731	7,386,245	8,300,682	-	-
Klein Education Foundation	87,959	147,500	108,752	-	-
Locally Funded Grant Funds	2,835,112	2,325,406	1,948,827	-	-
Total Expenditures	\$ 38,346,103	\$ 82,171,669	\$ 66,407,810	\$ 46,246,353	\$ 26,440,794

*Grants budgets for 2023-24 and 2024-25 are included for presentation purposes only.

Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
Grant Funds by Function

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget*	2024-25 Budget*
Revenues					
Local Sources	\$ 5,705,020	\$ 10,287,281	\$ 10,486,635	\$ -	\$ -
State Sources	5,170,797	2,278,843	1,494,425	9,635,265	-
Federal Sources	26,246,265	70,062,526	54,549,944	36,611,088	26,440,794
Total Revenues	<u>\$ 37,122,082</u>	<u>\$ 82,628,650</u>	<u>\$ 66,531,004</u>	<u>\$ 46,246,353</u>	<u>\$ 26,440,794</u>
Expenditures					
Instruction	\$ 23,086,639	\$ 52,859,487	\$ 37,355,579	\$ 26,326,316	\$ 16,746,362
Instructional Resource & Media	456,276	503,105	497,906	912	16,645
Curriculum & Staff Development	3,095,945	3,936,673	4,839,326	3,541,679	3,004,222
Instructional Leadership	286,645	569,463	715,879	413,552	231,186
School Leadership	1,261,346	2,689,850	2,942,663	1,800,235	2,111,035
Guidance, Counseling & Evaluation	3,188,329	4,723,078	5,261,493	3,946,312	2,717,237
Social Work Services	-	12,518	102,999	26,606	-
Health Services	356,549	825,731	710,689	130,855	86,250
Student Transportation	-	840,072	617,125	20,739	444,814
Food Service	41,204	959,551	432,047	17,608	-
Extracurricular Activities	2,166,448	4,329,913	4,275,117	6,537	-
General Administration	29,129	296,274	127,591	149,076	-
Facilities Maint & Operations	2,595,182	7,127,578	6,093,330	6,193,962	-
Security & Monitoring Services	21,542	208,028	168,877	-	-
Data Processing Services	792,681	1,105,596	834,424	837	-
Community Services	888,783	1,024,060	1,116,256	1,339,016	1,083,043
Principal on Long-Term Debt	-	25,818	43,536	2,332,111	-
Facilities Acquisition & Construction	79,405	134,874	272,973	-	-
Total Expenditures	<u>\$ 38,346,103</u>	<u>\$ 82,171,669</u>	<u>\$ 66,407,810</u>	<u>\$ 46,246,353</u>	<u>\$ 26,440,794</u>
Net Revenues Over (Under) Expenditures	<u>\$ (1,224,021)</u>	<u>\$ 456,981</u>	<u>\$ 123,194</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources (Uses)					
Other Sources	\$ 482	\$ 1,139	\$ 14,335	\$ -	\$ -
Other Uses	(621)	(28,333)	(14,335)	-	-
Net Sources (Uses)	<u>\$ (139)</u>	<u>\$ (27,194)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Amendments - June 2023</i>					
Net Change In Fund Balance	\$ (1,224,160)	\$ 429,787	\$ 123,194	\$ -	\$ -
Beginning Fund Balance	\$ 9,480,303	\$ 8,256,143	\$ 8,685,930	\$ 8,809,124	\$ 8,809,124
Ending Fund Balance	<u>\$ 8,256,143</u>	<u>\$ 8,685,930</u>	<u>\$ 8,809,124</u>	<u>\$ 8,809,124</u>	<u>\$ 8,809,124</u>

*Grants budgets for 2023-24 and 2024-25 are included for presentation purposes only.

Klein Independent School District

Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance Grant Funds by Major Object

Introduction

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget*	2024-25 Budget*	Change from Prior Year
Beginning Fund Balance	\$ 9,480,303	\$ 8,256,143	\$ 8,685,930	\$ 8,809,124	\$ 8,809,124	\$ -
Revenues						
Local Sources	\$ 5,705,020	\$ 10,287,281	\$ 10,486,635	\$ -	\$ -	\$ -
State Sources	5,170,797	2,278,843	1,494,425	9,635,265	-	(9,635,265)
Federal Sources	26,246,265	70,062,526	54,549,944	36,611,088	26,440,794	(10,170,294)
Total Revenues	<u>\$ 37,122,082</u>	<u>\$ 82,628,650</u>	<u>\$ 66,531,004</u>	<u>\$ 46,246,353</u>	<u>\$ 26,440,794</u>	<u>\$ (19,805,559)</u>
Expenditures						
Payroll Costs	\$ 18,204,893	\$ 42,261,301	\$ 40,492,236	\$ 27,339,053	\$ 22,828,129	\$ (4,510,924)
Contracted Services	8,757,961	14,888,145	12,906,665	11,471,273	2,322,555	(9,148,718)
Supplies & Materials	10,084,237	21,029,695	8,472,885	4,957,732	887,249	(4,070,483)
Other Costs	1,187,957	3,730,757	4,210,305	146,184	352,861	206,677
Debt Service**	-	25,818	43,537	2,332,111	-	(2,332,111)
Capital Outlay	111,055	235,953	282,182	-	50,000	50,000
Total Expenditures	<u>\$ 38,346,103</u>	<u>\$ 82,171,669</u>	<u>\$ 66,407,810</u>	<u>\$ 46,246,353</u>	<u>\$ 26,440,794</u>	<u>\$ (19,805,559)</u>
Other Sources (Uses)						
Other Sources	\$ 482	\$ 1,139	\$ 14,335	\$ -	\$ -	\$ -
Other Uses	(621)	(28,333)	(14,335)	-	-	-
Net Sources (Uses)	<u>\$ (139)</u>	<u>\$ (27,194)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Fund Balance	\$ (1,224,160)	\$ 429,787	\$ 123,194	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ 8,256,143</u>	<u>\$ 8,685,930</u>	<u>\$ 8,809,124</u>	<u>\$ 8,809,124</u>	<u>\$ 8,809,124</u>	<u>\$ -</u>

*Grants budgets for 2023-24 and 2024-25 are included for presentation purposes only.

**Changes due to the implementation of new Governmental Accounting Standards Board (GASB) standards, GASB 87 & GASB 96

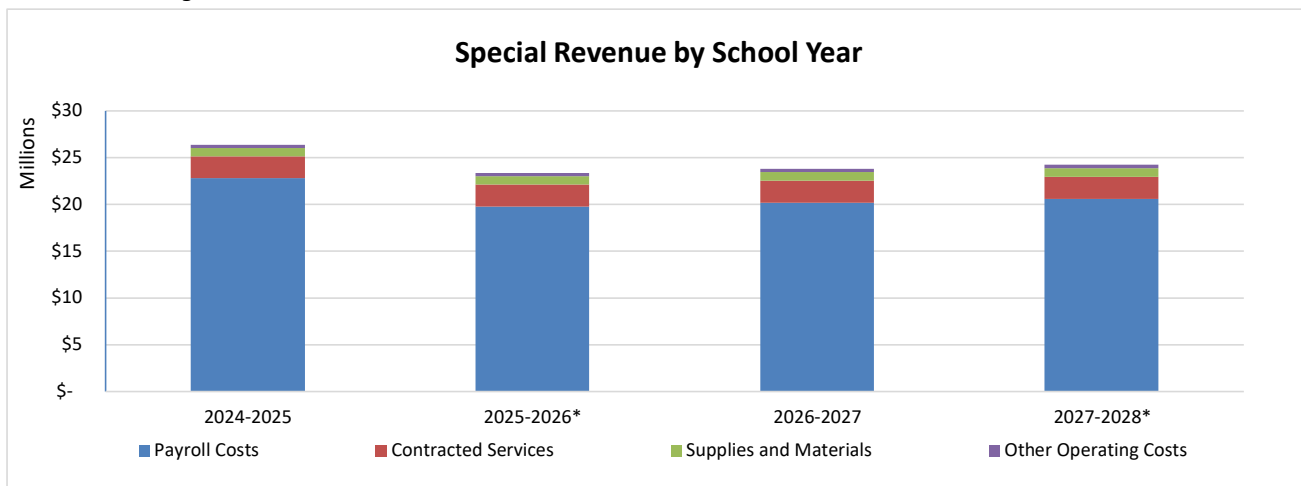
Grant Funds Financial Forecast

	2024-2025 Budget	2025-2026* Projected Budget	2026-2027 Projected Budget	2027-2028* Projected Budget
Beginning Fund Balance	\$ 8,809,124	\$ 8,809,124	\$ 11,738,179	\$ 14,498,682
Revenues				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	26,440,794	26,362,013	26,625,633	26,891,890
Other Sources	-	-	-	-
Total Revenues	<u>\$ 26,440,794</u>	<u>\$ 26,362,013</u>	<u>\$ 26,625,633</u>	<u>\$ 26,891,890</u>
Expenditures				
Payroll Costs	\$ 22,828,129	\$ 19,784,167	\$ 20,179,850	\$ 20,583,447
Contracted Services	2,322,555	2,345,781	2,369,238	2,392,931
Supplies and Materials	887,249	896,121	905,083	914,134
Other Operating Costs	352,861	356,390	359,954	363,553
Debt Service	-	-	-	-
Capital Outlay	50,000	50,500	51,005	51,515
Other Uses	-	-	-	-
Total Expenditures	<u>\$ 26,440,794</u>	<u>\$ 23,432,958</u>	<u>\$ 23,865,130</u>	<u>\$ 24,305,580</u>
Ending Fund Balance	<u>\$ 8,809,124</u>	<u>\$ 11,738,179</u>	<u>\$ 14,498,682</u>	<u>\$ 17,084,992</u>

PROJECTION FACTORS:

Student Enrollment	52,755	52,643	52,518	52,518
Salary Increase Included in Budget	2.00%	2.00%	2.00%	2.00%
Cost of Each % Salary Increase	\$123,395	\$131,894	\$201,799	\$205,834
Fund Balance as % of Total Exp.	33.32%	50.09%	60.75%	70.29%

* The Texas Legislature will be in session.



Debt Service Fund

A school district is also authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of a proposition submitted to the voters under Section 45.003(b)(1), Texas Education Code, as amended, which provides a tax unlimited as to rate or amount for the support school district bonded indebtedness. A debt service fund is a governmental fund, with budgetary control, that is used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax is dedicated. This fund maintains a separate bank account and utilizes the modified accrual basis of accounting. Principal and interest payments for operating indebtedness, including warrants, notes, and short-term lease-purchase agreements, are made from the fund for which the debt was incurred.

Debt Policy

Before issuing bonds, the District must demonstrate to the Texas Attorney General that it has the prospective ability to pay its maximum annual debt service on a proposed issue of bonds and all previously issued bonds, other than bonds approved by district voters at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds, collectively, “exempt bonds”), from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued.

In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account EDA and IFA allotments to the district, which effectively reduces the district’s local share of debt service, and may also take into account Tier One funds allotted to the district. The District is required to deposit any State allotments provided solely for payment of debt service into the District’s interest and sinking fund upon receipt of such amounts. In addition, the District must, prior to levying an interest and sinking fund tax rate that exceeds \$0.50 per \$100 of assessed valuation, credit to the interest and sinking fund other State assistance, including Tier One funds that may be used for either operating purposes or for payment of debt service, in an amount equal to the amount needed to demonstrate compliance with the threshold tax rate test and which is received or to be received in that year. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service. Taxes levied to pay refunding bonds issued pursuant to Chapter 1207, Texas Government Code, as amended are not subject to the \$0.50 tax rate test; however, taxes levied to pay debt service on such bonds (other than bonds issued to refund exempt bonds) are included in maximum annual debt service for calculation of the \$0.50 threshold tax rate test when applied to subsequent bond issues. The new money portion of the Bonds are subject to the threshold tax rate test. Under current law, a district may demonstrate its ability to comply with the \$0.50 threshold tax rate test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five years after the current tax year or the tax year in which the final payment for the bonds is due. However, if a district uses projected future taxable values to meet the \$0.50 threshold tax rate test and subsequently imposes a tax at a rate greater than \$0.50 per \$100 of valuation to pay for bonds subject to the test, then for subsequent bond issues, the Texas Attorney General must find that the district has the projected ability to pay principal and interest on the proposed bonds and all previously issued bonds subject to the \$0.50 threshold tax rate test from a tax rate of \$0.45 per \$100 of valuation. The District has not used State assistance, other than EDA or IFA allotment funding, or projected property values to satisfy this threshold test.

Debt Limits

The District is not subject to a legal debt margin.

Ratings

The Series 2015-2022 Bonds have been rated “Aaa” by Moody’s Investors Service (Moody’s) and “AAA” by Standard & Poor’s Rating Services (S&P), based upon the guarantee of the Bonds by the Texas Permanent School Fund (PSF) Guarantee Program.

The significance of bond ratings is available from Moody’s and S&P and reflect only the view of these rating services. The District makes no representation as to the appropriateness of such ratings.



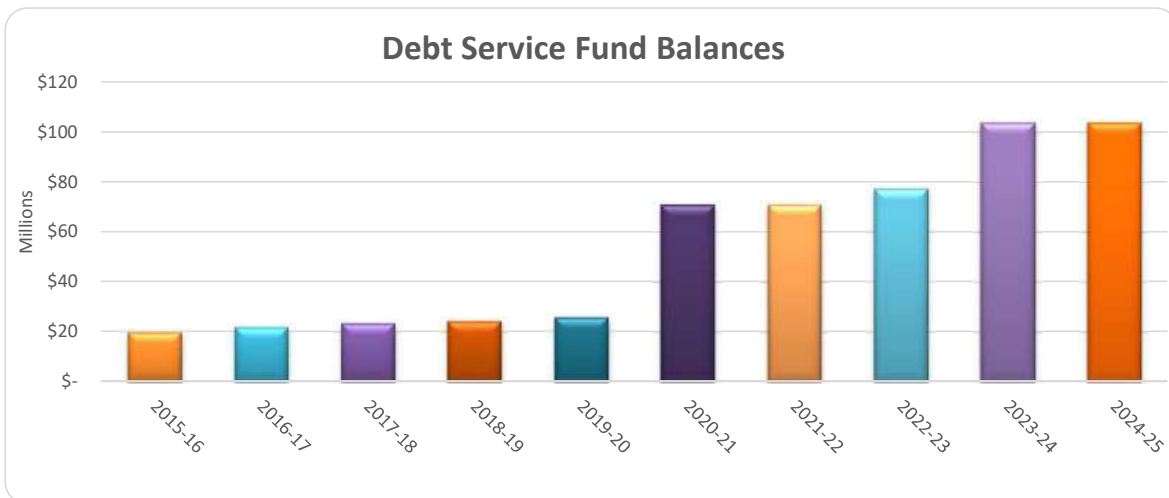
Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
Debt Service Fund

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Revenues						
Property Taxes	\$ 88,036,553	\$ 93,598,148	\$ 102,390,010	\$ 108,631,504	\$ 94,726,770	\$ (13,904,734)
Other Local Sources	138,052	68,905	7,826,836	3,959,070	2,539,516	(1,419,554)
State Sources	1,645,953	1,647,115	3,717,793	2,250,518	15,621,908	13,371,390
Federal Sources	447,657	-	-	-	-	-
Total Revenues	\$ 90,268,215	\$ 95,314,168	\$ 113,934,639	\$ 114,841,092	\$ 112,888,194	\$ (1,952,898)
Expenditures						
Audit Fees	\$ -	\$ 3,946	\$ -	-	\$ -	\$ -
Principal	44,705,000	44,500,000	46,010,000	60,276,444	56,820,000	(3,456,444)
Interest	46,241,916	44,550,301	41,291,823	54,413,593	55,925,248	1,511,655
Other Debt Service Fees	476,533	312,656	1,164,249	151,055	142,946	(8,109)
Total Expenditures	\$ 91,423,449	\$ 89,366,903	\$ 88,466,072	\$ 114,841,092	\$ 112,888,194	\$ (1,952,898)
Other Sources (Uses)						
Other Sources	\$ 71,710,088	\$ 44,653,274	\$ 1,146,963	\$ -	\$ -	\$ -
Other Uses	(71,248,651)	(44,360,344)	-	-	-	-
Net Sources (Uses)	\$ 461,437	\$ 292,930	\$ 1,146,963	\$ -	\$ -	\$ -
<i>Amendments - June 2023</i>						
Net Change In Fund Balance	\$ (693,797)	\$ 6,240,195	\$ 26,615,530	\$ -	\$ -	\$ -
Beginning Fund Balance	71,585,172	70,891,375	77,131,570	103,747,100	103,747,100	-
Ending Fund Balance	\$ 70,891,375	\$ 77,131,570	\$ 103,747,100	\$ 103,747,100	\$ 103,747,100	\$ -

Discussion

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 Hold Harmless provision to offset tax revenue reductions resulting from the additional \$100,000 homestead exemption. Current outstanding debt consists of bonds initially sold from voter authorizations totaling \$224.15 million in 2004, \$646.9 million in 2008, \$498.1 million in 2015, and \$895.35 million in 2022.

Debt Service ending fund balance at 6/30/2024 is to remain steady. The amount represents 22.2% of 2024-2025 debt service requirements. Debt service requirements for the remaining authorization have not been budgeted at the time of the adoption as management is working on the payment structure with the District's financial advisor.

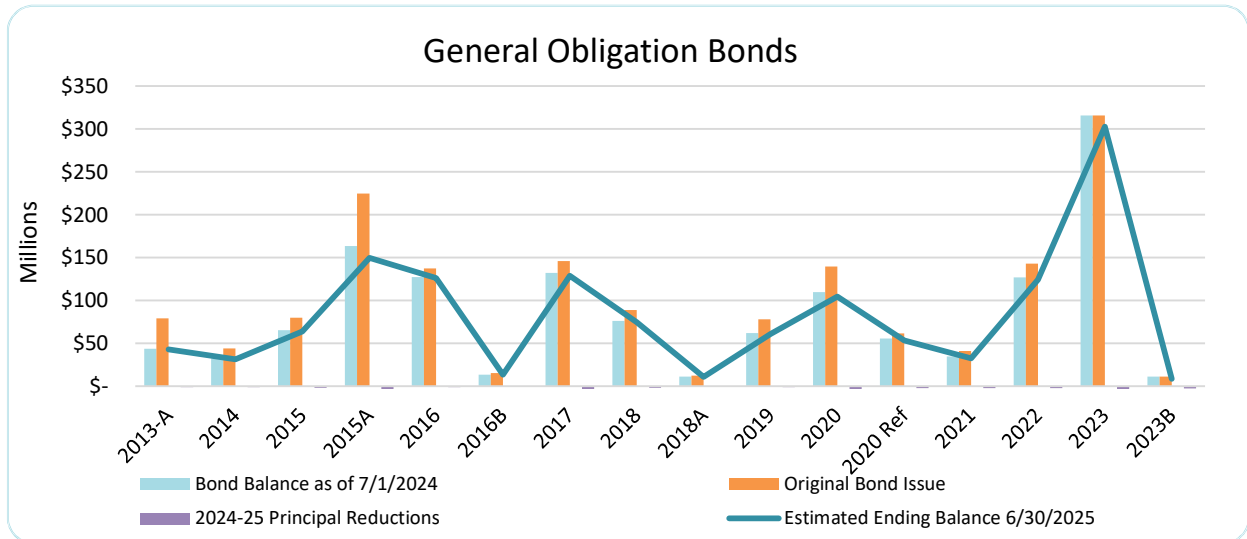


Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
Debt Service Fund by Major Object

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	Change from Prior Year
Beginning Fund Balance	\$ 71,585,172	\$ 70,891,375	\$ 77,131,570	\$ 103,747,100	\$ 103,747,100	\$ -
Property Taxes	\$ 88,036,553	\$ 93,598,148	\$ 102,390,010	\$ 108,631,504	\$ 94,726,770	\$ (13,904,734)
Other Local Sources	138,052	68,905	7,826,836	3,959,070	2,539,516	(1,419,554)
State Sources	1,645,953	1,647,115	3,717,793	2,250,518	15,621,908	13,371,390
Federal Sources	447,657	-	-	-	-	-
Total Revenues	<u>\$ 90,268,215</u>	<u>\$ 95,314,168</u>	<u>\$ 113,934,639</u>	<u>\$ 114,841,092</u>	<u>\$ 112,888,194</u>	<u>\$ (1,952,898)</u>
Payroll Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	3,946	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Debt Service	91,423,449	89,362,957	88,466,072	114,841,092	112,888,194	(1,952,898)
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>\$ 91,423,449</u>	<u>\$ 89,366,903</u>	<u>\$ 88,466,072</u>	<u>\$ 114,841,092</u>	<u>\$ 112,888,194</u>	<u>\$ (1,952,898)</u>
Other Sources (Uses)						
Other Sources	\$ 71,710,088	\$ 44,653,274	\$ 1,146,963	\$ -	\$ -	\$ -
Other Uses	(71,248,651)	(44,360,344)	-	-	-	-
Net Sources (Uses)	<u>\$ 461,437</u>	<u>\$ 292,930</u>	<u>\$ 1,146,963</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Fund Balance	\$ (693,797)	\$ 6,240,195	\$ 26,615,530	\$ -	\$ -	\$ -
<i>Amendments - June 2024</i>						
Ending Fund Balance	<u>\$ 70,891,375</u>	<u>\$ 77,131,570</u>	<u>\$ 103,747,100</u>	<u>\$ 103,747,100</u>	<u>\$ 103,747,100</u>	<u>\$ -</u>
Fund Balance % of Expenditures	77.54%	86.31%	117.27%	90.34%	91.90%	

Klein Independent School District General Obligation Bonds Interest Rates & Maturity Schedule

Series	Interest Rate Payable	Original Bond Issue	Maturity Date	Bond Balance as of 7/1/2024	2024-25 Principal Reductions	Estimated Ending Balance 6/30/2025
2013-A	1.50-5.00%	79,305,000	2043	43,800,000	(960,000)	42,840,000
2014	3.00% - 4.00%	44,000,000	2044	32,585,000	(1,010,000)	31,575,000
2015	2.70% - 4.00%	80,000,000	2045	65,495,000	(1,835,000)	63,660,000
2015A	3.00% - 5.00%	224,600,000	2045	163,595,000	(13,925,000)	149,670,000
2016	2.00% - 5.00%	137,500,000	2038	127,465,000	(1,165,000)	126,300,000
2016B	3.00% - 5.00%	15,370,000	2031	13,245,000	-	13,245,000
2017	2.50% - 5.00%	145,890,000	2046	132,165,000	(3,390,000)	128,775,000
2018	3.00% - 5.00%	88,985,000	2048	76,275,000	(1,980,000)	74,295,000
2018A	4.00% - 6.00%	12,310,000	2038	11,340,000	(530,000)	10,810,000
2019	3.25% - 5.00%	77,965,000	2049	61,855,000	(1,130,000)	60,725,000
2020	3.00% - 5.00%	139,510,000	2049	109,530,000	(4,970,000)	104,560,000
2020 Ref	3.00% - 5.00%	61,290,000	2041	55,550,000	(2,150,000)	53,400,000
2021	2.00% - 5.00%	41,145,000	2042	34,810,000	(2,310,000)	32,500,000
2022	4.00% - 5.00%	142,675,000	2047	126,890,000	(2,335,000)	124,555,000
2023	4.00% - 5.00%	315,320,000	2048	315,320,000	(12,700,000)	302,620,000
2023B	4.50% - 5.00%	11,215,000	2027	11,215,000	(2,560,000)	8,655,000
Total				\$ 1,381,135,000	\$ (52,950,000)	\$ 1,328,185,000



Klein Independent School District General Obligation Bonds - Current Debt Service Schedule

Description Issue Amount	Series 2013-A \$79,305,000	Series 2014 \$44,000,000	Series 2015 \$80,000,000	Series 2015A \$224,600,000	Series 2016 \$137,500,000	Series 2016-B \$15,370,000	Series 2017 \$145,890,000	Series 2018 \$93,000,000	Series 2018-A \$12,310,000
Fiscal Year									
2024-25	2,566,063	2,227,481	4,144,985	20,588,725	6,324,688	591,750	9,170,000	4,805,363	1,057,225
2025-26	2,562,263	2,247,171	4,161,585	20,638,350	6,326,138	591,750	9,161,375	4,811,363	1,060,081
2026-27	5,322,713	2,265,381	4,179,585	14,380,475	12,668,519	591,750	9,159,125	4,812,113	1,052,613
2027-28	5,324,463	2,285,694	4,230,045	9,488,100	14,911,700	591,750	9,152,750	4,812,613	1,054,200
2028-29	5,347,900	2,302,831	4,275,545	9,483,975	14,994,275	3,507,000	9,146,875	4,802,616	1,059,556
2029-30	5,361,500	2,318,181	4,320,875	9,503,000	14,705,450	3,567,125	9,183,719	4,806,413	1,029,513
2030-31	5,378,100	2,333,556	4,365,675	9,496,900	14,740,575	3,643,400	9,180,882	4,811,213	1,028,419
2031-32	5,397,300	2,351,831	4,417,025	9,492,800	14,826,000	3,692,400	9,178,413	4,796,813	1,030,356
2032-33	1,898,700	2,367,831	4,456,725	9,490,300	14,851,200		9,158,300	4,802,438	1,026,300
2033-34	1,897,700	2,384,725	4,496,875	9,484,100	11,900,900		9,154,100	4,800,250	1,026,300
2034-35	1,899,700	2,402,163	4,537,300	9,478,900	9,956,900		9,121,475	4,799,000	1,023,700
2035-36	1,896,400	2,416,788	4,582,825	9,474,300	8,261,900		9,117,725	4,805,200	1,023,800
2036-37	1,896,525	2,433,600	4,640,938	9,469,900	8,258,700		9,110,725	4,803,550	1,027,400
2037-38	1,899,900	2,448,000	4,698,850	9,465,300	8,253,700		9,104,850	4,805,269	1,024,500
2038-39	1,901,350	2,464,000	4,756,400	9,460,100	8,241,600		9,094,475	4,808,863	1,025,100
2039-40	1,902,705	2,476,400	4,818,425	9,453,900			9,088,850	4,809,175	
2040-41	1,906,840	2,490,200	4,884,600	9,451,200			9,082,100	4,811,206	
2041-42	1,903,570	2,505,200	4,929,600	9,441,600			9,068,600	4,814,800	
2042-43	1,908,080	2,526,200	4,966,400	9,434,700			9,100,500	4,835,200	
2043-44		2,542,800	5,015,000	9,429,900			9,095,200	4,837,400	
2044-45			5,059,600	9,421,700			9,087,500	4,838,400	
2045-46				9,414,600			9,081,900	4,843,000	
2046-47							9,072,900	4,845,800	
2047-48								4,851,600	
2048-49									
2049-50									
2050-51									
	\$58,171,772	\$47,790,033	\$95,938,858	\$235,442,825	\$169,222,246	\$16,776,925	\$209,872,339	\$115,569,659	\$15,549,063

Klein Independent School District General Obligation Bonds - Current Debt Service Schedule

Description Issue Amount	Series 2019 \$77,965,000	Series 2020 \$139,510,000	Series 2020-Ref \$61,290,000	Series 2021 \$41,145,000	Series 2022 \$142,675,000	Series 2023 \$315,320,000	Series 2023B \$11,215,000	Annual Requirement
Fiscal Year								
2024-25	3,892,788	9,056,750	4,212,000	3,398,106	7,973,375	27,089,250	3,050,350	110,148,899
2025-26	3,891,288	7,906,375	4,249,500	2,377,606	8,188,125	29,671,750	3,089,625	110,934,345
2026-27	3,892,038	7,894,250	4,274,750	2,372,356	8,356,625	20,291,750	3,138,625	104,652,668
2027-28	3,894,788	7,882,125	4,303,000	2,378,856	8,485,250	20,248,625	3,090,375	102,134,334
2028-29	3,899,288	7,864,625	4,323,750	2,381,356	8,624,000	19,004,625		101,018,217
2029-30	3,900,288	7,851,250	4,352,000	2,379,856	8,620,500	19,077,500		100,977,170
2030-31	3,902,788	7,831,500	4,372,000	2,384,356	8,612,875	20,114,375		102,196,614
2031-32	3,901,538	7,814,875	4,373,750	2,369,356	8,610,625	19,159,250		101,412,332
2032-33	3,906,538	7,800,625	4,359,950	2,358,106	8,603,250	20,269,125		95,349,388
2033-34	3,907,288	7,807,650	4,369,900	2,359,706	8,600,250	20,258,500		92,448,244
2034-35	5,373,788	7,823,475	4,376,550	2,360,506	8,591,125	20,243,625		91,988,207
2035-36	5,372,538	7,812,700	4,384,900	2,355,506	8,585,375	20,233,250		90,323,207
2036-37	5,378,038	7,796,675	4,389,800	2,354,806	8,582,250	20,216,125		90,359,032
2037-38	5,379,538	7,780,325	4,391,250	2,358,306	8,571,250	20,205,875		90,386,913
2038-39	5,396,788	7,773,350	4,399,250	2,360,906	8,566,750	20,191,000		90,439,932
2039-40	3,518,538	7,755,600	4,413,500	2,359,900	8,588,600	20,175,125		79,360,718
2040-41	3,519,038	7,732,150	4,418,700	2,362,938	8,583,900	20,156,750		79,399,622
2041-42	3,523,538	1,753,600		2,367,088	8,579,200	20,139,250		69,026,046
2042-43	3,526,538	1,752,200			8,574,100	20,198,050		66,821,968
2043-44	3,502,788	1,749,600			8,568,200	20,183,350		64,924,238
2044-45	3,508,863	1,750,725			8,566,000	20,089,975		62,322,763
2045-46	3,506,688	1,750,500			8,557,100	20,157,000		57,310,788
2046-47	3,511,425	1,748,925			8,551,100	20,141,800		47,871,950
2047-48	3,512,750	1,746,000			8,542,500	20,128,000		38,780,850
2048-49	3,515,663	1,746,650				20,114,400		25,376,713
2049-50		1,745,800						1,745,800
2050-51								-
	\$101,035,149	\$149,928,300	\$73,964,550	\$43,639,616	\$204,682,325	\$517,758,325	\$12,368,975	2,067,710,958

Debt Service Financial Forecast

	2024-2025 Adopted Budget	2025-2026* Projected Budget	2026-2027 Projected Budget	2027-2028* Projected Budget
Beginning Fund Balance	\$103,747,100	\$103,747,100	\$103,826,456	\$103,761,051
Revenues				
Local Taxes	\$94,726,770	\$95,852,105	\$96,265,251	\$96,657,654
Other Local Sources	2,539,516	2,374,594	2,362,802	2,351,011
State Sources	15,621,908	14,960,588	14,864,007	14,772,244
Federal Sources				
Other Uses	-	-	-	-
Total Revenues	\$112,888,194	\$113,187,287	\$113,492,060	\$113,780,909
Expenditures				
Debt Service Requirements	\$ 112,745,248	\$ 112,964,985	\$ 113,414,519	\$113,653,019
Paying Agent Fees	142,946	142,946	142,946	142,946
Other Uses	-	-	-	-
Total Expenditures	\$ 112,888,194	\$ 113,107,931	\$ 113,557,465	\$ 113,795,965
Revenues over (Expenditures)	\$0	\$79,356	(\$65,405)	(\$15,056)
Ending Fund Balance	<u>\$103,747,100</u>	<u>\$103,826,456</u>	<u>\$103,761,051</u>	<u>\$103,745,995</u>

PROJECTION FACTORS:

Assessed Taxable Value	\$30,192,831,947	\$30,796,688,586	\$31,412,622,358	\$32,040,874,805
Debt Service Tax	0.345000	0.340000	0.335000	0.330000
Max. Debt Service Tax Rate	0.500000	0.500000	0.500000	0.500000
Bond Sales During Fiscal Year	248,000,000	154,660,000	-	-
Fund Balance - % of Next Yr's Req.	21.00%	21.00%	21.00%	21.00%
Total Tax Rate Per \$100	\$1.0119	\$1.0069	\$1.0019	\$0.9969

* The Texas Legislature will be in session.

1. Assessed valuation changes are forecast to maintain 2% annually.
2. State revenue calculations are based on finance provision contained in HB 3 as authorized by the 86th Texas Legislature during the 2019 regular session and provision contained in prior laws.
3. Assuming a decreasing tax rate necessary to meet debt requirements, the Debt Service operating fund balance will remain stable at 21% during the financial forecast period.

Capital Projects Fund

Introduction

A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues or other resources to be used for Board authorized acquisition, construction, or renovation, as well as furnishing and equipping of major capital facilities. The capital projects fund utilizes the modified accrual basis of accounting. Capital expenditure funds are spent for the acquisition of long-term assets.

Capital assets are defined by the District as assets with an initial, individual cost which equals or exceeds \$5,000 and an estimated useful life in excess of one year, including land, construction in progress, buildings and improvements, furniture and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items). The District's infrastructure includes parking lots and roads associated with various buildings.

Klein ISD has successfully passed eleven bond elections since 1971, authorizing bonds totaling \$2.795 billion. Successful facility elections were held in 1971 for \$10.0 million; 1973 for \$17.5 million; 1976 for \$29.5 million; 1979 for \$60.0 million; 1982 for \$49.5 million; 1991 for \$130.0 million; 1999 for \$190.0 million; 2004 for \$224.15 million; 2008 for \$646.9 million; 2015 for \$498.1 million; and most recently \$ 895.35 million authorized in May 2022.

Major construction in progress as of June 30, 2024 included the following:

- Northampton ES Renovation
- Hildebrandt IS Renovation
- Klein Cain HS Addition (picture below)
- Klein Oak HS Renovation
- Doerre & Kleb IS Renovation
- Klein IS Renovation
- Strack IS Renovation
- Haude ES Renovation
- North Transportation Renovation
- Safety & Security Renovation
- Renovations on numerous existing facilities throughout the district (Roofing, Mechanical, Engineering and Plumbing)



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

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget*	2024-25 Budget*
Revenues					
Local Sources	\$ 52,629	\$ 114,246	\$ 115,876	\$ -	\$ -
State Sources	-	-	50,000	-	-
Federal Sources	42,390	-	476,050	-	-
Total Revenues	<u>\$ 95,019</u>	<u>\$ 114,246</u>	<u>\$ 641,926</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures					
Instruction	\$ 4,987,066	\$ 2,422,756	\$ 5,658,048	\$ -	\$ -
Instructional Resource & Media	-	-	-	-	-
Curriculum & Staff Development	-	-	-	-	-
Instructional Leadership	-	-	-	-	-
School Leadership	-	-	-	-	-
Student Transportation	1,547,779	88,925	1,874,427	-	-
Extracurricular Activities	-	-	-	-	-
General Administration	15,629	20,457	-	-	-
Facilities Maintenance & Operations	449,369	205,010	591,414	-	-
Security & Monitoring Services	1,374,311	177,885	1,519,041	-	-
Data Processing Services	803,536	1,387,971	7,835,265	-	-
Debt Service	-	-	-	-	-
Facilities Acquisition & Construction	40,281,348	19,373,423	49,605,520	188,111,397	151,888,603
Total Expenditures	<u>\$ 49,459,038</u>	<u>\$ 23,676,427</u>	<u>\$ 67,083,715</u>	<u>\$ 188,111,397</u>	<u>\$ 151,888,603</u>
Net Revenues Over (Under)					
Expenditures	<u>\$ (49,364,019)</u>	<u>\$ (23,562,181)</u>	<u>\$ (66,441,789)</u>	<u>\$ (188,111,397)</u>	<u>\$ (151,888,603)</u>
Other Sources (Uses)					
Transfer In	\$ 28,931,304	\$ -	\$ -	\$ -	\$ -
Issuance of Bonds	-	-	142,675,000	340,000,000	151,888,603
Premium/Discount-Bond Issuance	-	-	10,015,000	-	-
Sale of Real or Personal Property	2,805,160	32,000	-	-	-
Transfer Out	-	-	(74,878)	-	-
Net Sources (Uses)	<u>\$ 31,736,464</u>	<u>\$ 32,000</u>	<u>\$ 152,615,122</u>	<u>\$ 340,000,000</u>	<u>\$ 151,888,603</u>
Net Change In Fund Balance	\$ (17,627,555)	\$ (23,530,181)	\$ 86,173,333	\$ 151,888,603	\$ -
Beginning Fund Balance	\$ 95,563,603	\$ 77,936,048	\$ 54,405,867	\$ 140,579,200	\$ 292,467,803
Ending Fund Balance	<u>\$ 77,936,048</u>	<u>\$ 54,405,867</u>	<u>\$ 140,579,200</u>	<u>\$ 292,467,803</u>	<u>\$ 292,467,803</u>

*Capital Projects budgets for 2023-2024 and 2024-2025 are included for presentation purposes only.

Expenditures By Project Type

Project Type	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Land Purchase	\$ 992,723	\$ 629,284	\$ 2,946,283	\$ -	\$ -
Building Construction	9,988,555	8,225,236	17,326,116	-	-
Building Improvements	24,492,775	2,110,133	9,427,561	125,704,897	151,888,603
Architect/Engineer/Attorney Fees	2,300,333	3,358,649	4,307,991	12,350,200	-
Furniture/Equipment/Supplies	11,684,652	9,353,125	33,075,764	50,056,300	-
Cost of Selling Bonds	-	-	-	-	-
Total Expenditures	<u>\$ 49,459,038</u>	<u>\$ 23,676,427</u>	<u>\$ 67,083,715</u>	<u>\$ 188,111,397</u>	<u>\$ 151,888,603</u>

Klein Independent School District
Comparative Summary of Revenues, Expenditures, & Changes in Fund Balance
Capital Projects Fund by Major Object

Introduction

	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 Audited Actual	2023-24 Budget*	2024-25 Budget*	Change from Prior Year
Beginning Fund Balance	\$ 95,563,603	\$ 77,936,048	\$ 54,405,867	\$ 140,579,200	\$ 292,467,803	\$ 151,888,603
Revenues						
Local Sources	\$ 52,629	\$ 114,246	\$ 115,876	\$ -	\$ -	\$ -
State Sources	-	-	50,000	-	-	-
Federal Sources	42,390	-	476,050	-	-	-
Total Revenues	<u>\$ 95,019</u>	<u>\$ 114,246</u>	<u>\$ 641,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures						
Payroll Costs	\$ -	\$ (3,877)	\$ 2,262	\$ -	\$ -	\$ -
Contracted Services	532,287	900,044	4,059,080	-	-	-
Supplies & Materials	6,335,177	3,362,526	4,305,729	-	-	-
Other Costs	5,117	22,581	26,157	-	-	-
Debt Service**	-	-	-	-	-	-
Capital Outlay	42,586,457	19,395,153	58,690,487	188,111,397	151,888,603	(36,222,794)
Total Expenditures	<u>\$ 49,459,038</u>	<u>\$ 23,676,427</u>	<u>\$ 67,083,715</u>	<u>\$ 188,111,397</u>	<u>\$ 151,888,603</u>	<u>\$ (36,222,794)</u>
Other Sources (Uses)						
Other Sources	\$ 31,736,464	\$ 32,000	\$ 152,690,000	\$ 340,000,000	\$ 151,888,603	\$ (188,111,397)
Other Uses	-	-	(74,878)	-	-	-
Net Sources (Uses)	<u>\$ 31,736,464</u>	<u>\$ 32,000</u>	<u>\$ 152,615,122</u>	<u>\$ 340,000,000</u>	<u>\$ 151,888,603</u>	<u>\$ (188,111,397)</u>
Change in Fund Balance	\$ (17,627,555)	\$ (23,530,181)	\$ 86,173,333	\$ 151,888,603	\$ -	\$ (151,888,603)
Ending Fund Balance	<u>\$ 77,936,048</u>	<u>\$ 54,405,867</u>	<u>\$ 140,579,200</u>	<u>\$ 292,467,803</u>	<u>\$ 292,467,803</u>	<u>\$ -</u>

*Capital Projects budgets for 2023-2024 and 2024-2025 are included for presentation purposes only.

Capital Projects Fund

Financial Forecast

	2024-2025 Budget	2025-2026* Projected Budget	2026-2027 Projected Budget	2027-2028* Projected Budget
Beginning Fund Balance	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803
Revenue Sources				
Issuance of New Bonds	\$ 151,888,603	\$ 248,000,000	\$ 154,660,000	\$ -
Federal Sources	-	-	-	-
	\$ 151,888,603	\$ 248,000,000	\$ 154,660,000	\$ -
Project Type				
Land Purchase	\$ -	\$ -	\$ -	\$ -
Building Construction	-	-	-	-
Building Improvements	113,238,400	165,013,885	131,721,186	-
Architect/Engineer/Attorney Fees	7,028,561	36,894,932	13,688,632	-
Furniture/Equipment/Supplies	31,621,642	46,091,183	9,250,182	-
Cost of Selling Bonds	-	-	-	-
Total Expenditures	\$ 151,888,603	\$ 248,000,000	\$ 154,660,000	\$ -
Ending Fund Balance	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803	\$ 292,467,803

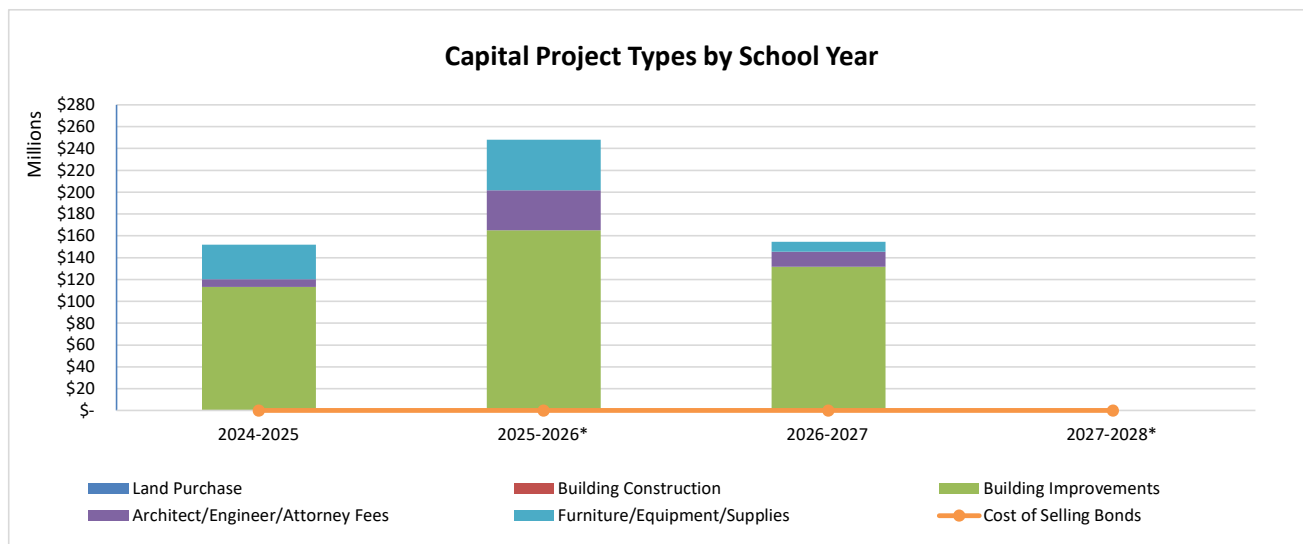
PROJECTION FACTORS:

Assessed Taxable Value	\$30,192,831,947	\$30,796,688,586	\$31,412,622,358	\$32,040,874,805
Debt Service Tax	0.345000	0.340000	0.335000	0.330000
Total I&S Tax Collections	\$94,726,770	\$95,852,105	\$96,265,251	\$96,657,654
Max. Debt Service Tax Rate	0.500000	0.500000	0.500000	0.500000
Estimated Debt Service Costs	\$ 112,888,194	\$ 113,107,931	\$ 113,557,465	\$ 113,795,965
Total Tax Rate Per \$100	\$1.0119	\$1.0069	\$1.0019	\$0.9969

* The Texas Legislature will be in session.

ASSUMPTIONS:

(1) Assessed valuation changes are forecast to maintain 2% annually.



Klein Independent School District 2022 Bond Authorization

Total - 2022 Bond Authorization **\$ 895,300,000**

Category Allocations

Additions/Renovations - \$473.5 Million

- New Elementary Flex Campus
- Northampton Elementary Renovation
- Hildebrandt Intermediate Renovation
- Klein Cain High School Addition
- Klein Oak High School Renovation
- Doerre & Kleb IS Renovation
- Klein Intermediate Renovation
- Strack Intermediate Renovation
- Haude Elementary Renovation
- Greenwood Elementary Renovation
- North Transportation Renovation
- Intermediate School Gymnasiums (5 Campuses)
- High School Auditorium Renovations (KFHS & KCHS)
- High School Stadium Turf Project
- New Intermediate No. 11

Technology - \$122.1 Million

- IT-Infrastructure
- 1:1 Programs
- Instructional & Classroom Equipment
- Career & Technical Education
- Fine Arts
- Curriculum & Library Services
- Student Information & Finance/Human Resources Systems

Safety and Security - \$42.2 Million

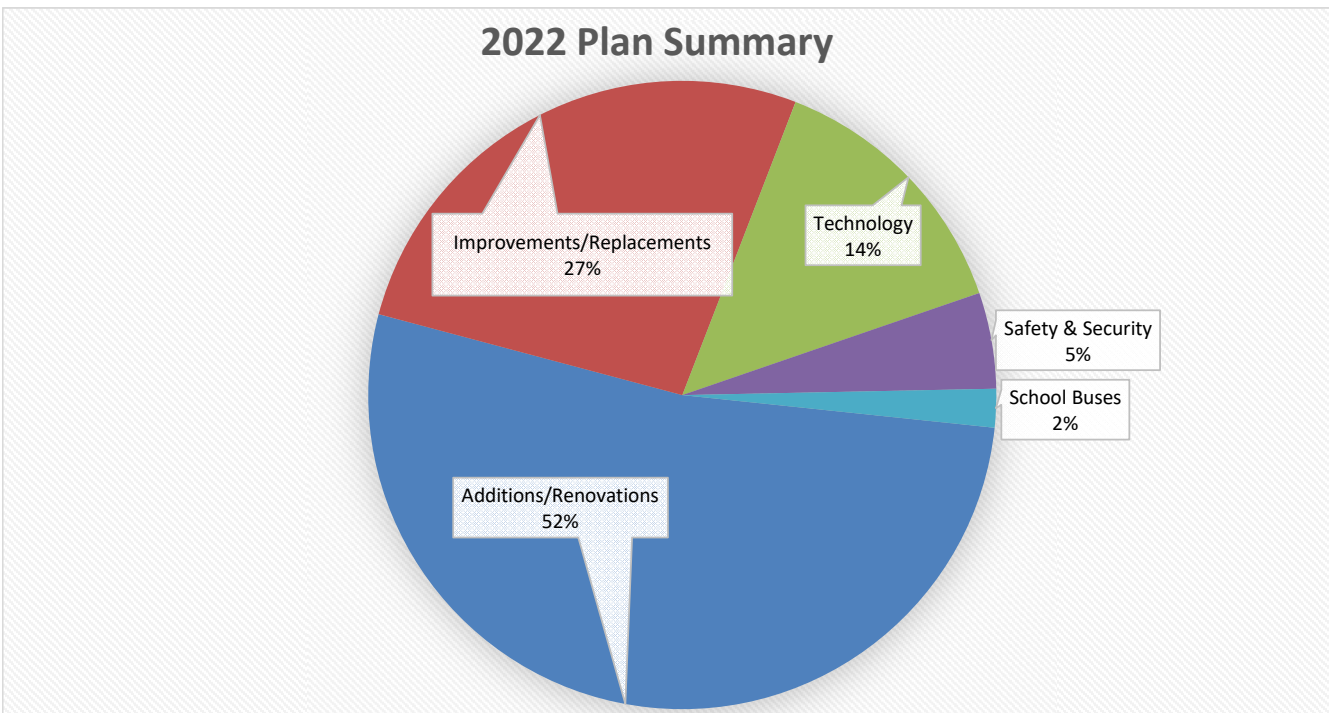
- Intermediate School Entry Improvements
- Additions and Replacements of Security Cameras
- Enhanced Security Items at School Entrances
- Upgraded Fire Alarm Systems
- Digital Radio Communication System
- Safety & Security Site Improvements

School Buses - \$14.4 Million

- Buses for Growth
- Replacement Buses

Improvements/Replacements - \$243.1 Million

- Facility Capital Projects
- Priority 1 & 2 + Life Cycle



Total - 2022 Bond Authorization **\$ 895,300,000**

Klein Independent School District Project Activity by Bond Sales 2015-2024

Project	Project Estimate	Status
\$340,000,000.00 Bond Sale - Sold July 2023		
North Flex Campus Construction & Fees	\$ 2,357,127	IP
North Flex Campus FF&E	25,000	IP
Northampton ES Renovations Construction & Fees	11,218,126	IP
Northampton ES Renovations FF&E	643,000	IP
Hildebrandt IS Renovations Construction & Fees	22,541,309	IP
Hildebrandt IS Renovations FF&E	367,440	IP
Klein Cain HS Addition Construction & Fees	12,211,658	IP
Klein Cain HS Addition FF&E	300,000	IP
Klein Oak Renovation Construction & Fees	19,528,760	IP
Klein Oak Renovation FF&E	403,430	IP
Doerre/Kleb IS Renovation Construction & Fees	33,235,885	IP
Doerre/Kleb IS Renovation FF&E	136,815	IP
Klein IS Renovation	6,728,178	IP
Klein IS Renovation FF&E	364,822	IP
Haude Renovation Construction & Fees	20,461,732	IP
Haude Renovation FF&E	500,748	IP
Strack Renovations Construction & Fees	35,082,500	IP
Strack Renovations FF&E	150,000	IP
Greenwood ES Renovation Construction & Fees	2,450,000	IP
Epps Island Renovation Construction & Fees	1,445,220	IP
Wunderlich Renovation Construction & Fees	8,000,000	IP
Collins HS Auditorium Construction & Fees	21,055	IP
Klein Forest Auditorium & Gym	5,000,000	IP
Klein Collins HS Auditorium Renovation	2,000,000	IP
Mahaffey Foundation Construction & Fees	500,000	IP
Wunderlich Foundation Construction & Fees	3,150,000	IP
Schindewolf Gym Addition Construction & Fees	7,351,677	IP
North Transportation Renovation	8,328,391	IP
North Transportation Renovation FF&E	28,045	IP
KISD-Technology	66,750,445	IP
Furniture Replacement for Schools	1,419,583	IP
Buses	4,062,710	IP
Fine Arts Equipment and Furniture	1,985,056	IP
CTE -Equipment	1,585,118	IP
Maintenance & Operations Equipment	648,380	IP
Plant Operations	378,964	IP
Warehouse	114,750	C
Police Department	536,394	C
Campus Safety & Security	9,993,324	IP
Capital Maintenance & Repairs	600,000	IP
HS BB & SB Turf Renovations Construction & Fees	7,192,359	IP
Facility Renovations/MEP Projects	33,351,208	IP
Contingency/ Capital Project Salaries	16,880,762	IP
Interest on Bond Sale	(10,029,971)	C
Total	\$ 340,000,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

**Klein Independent School District
Project Activity by Bond Sales 2015-2024**

Project	Project Estimate	Status
\$152,690,000.00 Bond Sale -Sold July 2022		
North Flex Campus Construction & Fees	\$ 16,174,789	IP
North Flex Campus FF&E	87,289	IP
Northampton ES Renovations Construction & Fees	5,906,925	IP
Northampton ES Renovations FF&E	1,000	IP
Hildebrandt IS Renovations Construction & Fees	10,441,778	IP
Hildebrandt IS Renovations FF&E	9,222	IP
Klein Cain HS Addition Construction & Fees	2,400,000	IP
Klein Oak Renovation Construction & Fees	9,998,657	IP
Klein Oak Renovation FF&E	1,343	IP
Doerre/Kleb IS Renovation Construction & Fees	9,898,314	IP
Doerre/Kleb IS RenovationFF&E	1,686	IP
Klein IS Renovation	3,017,000	IP
Klein Collins Addition Construction & Fees	6,616,323	IP
Klein Collins Addition FF&E	305,201	IP
North Transportation Renovation	323,000	IP
KISD-Technology	45,000,000	IP
Furniture Replacement for Schools	1,219,583	IP
Buses	2,031,375	IP
Fine Arts Equipment and Furniture	1,000,000	IP
CTE -Equipment	800,000	IP
Maintenance & Operations Equipment	324,190	IP
Plant Operations	189,482	IP
Warehouse	57,375	C
Police Department	268,197	C
Campus Safety &Security	317,972	IP
Capital Maintenance & Repairs	301,194	IP
Life Safety & Misc Renovations Construction & Fees	2,307,667	IP
Athletics -FRP	5,676,375	IP
KOHS/KCHS Track Surface	313,749	C
HS BB &SB Turf Renovations Construction & Fees	10,895,991	IP
HS BB &SB Turf Renovations FF&E	2,795	C
Facility Renovations	9,492,254	IP
Contingency/ Capital Project Salaries	7,309,274	IP
Total	\$ 152,690,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

**Klein Independent School District
Project Activity by Bond Sales 2015-2024**

Project	Project Estimate	Status
\$43,800,000 Bond Sale - Sold May 2020		
Fuchs Tract-Roadway Detention & Outfall	\$ 535,253	C
Klein Collins High School Addition - Construction & Fees	2,611,243	IP
Klein Oak High School Auditorium Remodel - Construction Partial	3,745,538	C
TEP & Central Office Renovations Construction & Fees	3,348,308	C
TEP & Central Office Renovations FF&E	165,810	C
Athletics FRP -Tennis & Natatoriums	98,886	C
Klein HS -BB & SB Turf Renovations	1,372,273	C
Furniture Replacement for Schools	63,887	C
Buses	1,650,213	C
Fine Arts Equipment and Furniture	1,042,896	C
CATE General Equipment	358,278	C
Maintenance & Operations Equipment	533,691	C
Technology - Computers/Infrastructure/Equipment	11,019,679	IP
2020 MEP Facility Renovations - Construction and Fees	8,918,247	C
2020 Facility Renovations - Roofing - Construction and Fees	6,664,259	C
Security	219,761	C
Classroom Sound Reinforcement	430,659	C
Capital Maintenance Repairs	359,600	C
Klein Oak/Hildebrandt Waterline Replacement	500,000	IP
Radio System IT Tower	80,000	IP
North Flex	140,583	C
Hildebrandt Renovations	38,042	C
Klein Cain Additions	3,895	C
CFBC & Fox ES Cul-de-Sac	475,020	IP
Contingency for All Projects/Capital Projects Personnel	383,588	C
Premium on Bond	(383,587)	C
Refund-PBK	(12,696)	C
Refund -2022 Erate	(476,049)	C
Refund- Buyboard/TIPS/BOA	(21,166)	C
Total	\$ 43,866,111	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

Klein Independent School District Project Activity by Bond Sales 2015-2024

Project	Project Estimate	Status
\$78,000,000 Bond Sale - Sold June 2019		
Fox Elementary Partial Construction & Fees	\$ 6,390,178	C
Fox Elementary FF&E	573,143	C
Fuchs Tract-Roadway Detention & Outfall	2,112,056	C
Hildebrandt IS -Partial Construction and Fees	16,669	C
Wunderlich - 6th Grade Classroom and 2nd Gym - Construction and Fees	176,466	C
Mahaffey Building Movement Fees	43,125	IP
Klein Oak Auditorium Remodel Construction & Fees	9,660,701	C
Klein Oak Auditorium Remodel FF&E	354,495	C
TEP & Central Office Renovations Construction & Fees	13,649,482	C
TEP & Central Office Renovations FF&E	833,895	C
Klein Collins Addition	1,055,741	C
Northampton Renovations	10,107	C
Athletics FRP -Tennis & Natatoriums	14,090	C
Klein Oak & Klein Collins Track Resurface	5,906	C
Furniture Replacement for Schools	129,571	C
Buses	1,620,483	C
Fine Arts Equipment and Furniture	1,017,238	C
Maintenance & Operations Equipment	399,999	C
Technology - Computers/Infrastructure/Equipment	13,122,947	IP
2019 MEP Facility Renovations - Construction and Fees	13,522,874	C
2019 Facility Capital Renovations- Roofing, Carpet & Hardware	5,287,301	C
Marquee Repair/Replacement	226,448	C
Central Office Utilities	808,350	C
Security	857,635	IP
Radio System IT Tower	1,308	C
Classroom Sound Reinforcement	1,009,494	C
Memorial Stadium Sound System	534,225	IP
Capital Maintenance Repairs	305,222	C
Vestibule Renovations-19 ES Construction & Fees	3,404,682	C
Restrooms/Concession Project Construction and Fees	14,960	C
Classroom MOD rooms	1,747,292	C
Klein Oak/Hildebrandt Waterline Replacement	112,830	C
Contingency for All Projects/Capital Projects Personnel	873,576	C
Premium on Bond	(690,777)	C
Safety and Security Grant	(862,900)	C
Refund- Bond Insurance Refund	(24,091)	C
Refund -Fox ES	(2,000)	C
Transfer from closing fund	(301,173)	C
Refund- Buyboard/TIPS/BOA	(10,900)	C
Refund-MUD 24	(648)	C
Total	\$ 78,000,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

**Klein Independent School District
Project Activity by Bond Sales 2015-2024**

Project	Project Estimate	Status
\$93,000,000 Bond Sale - Sold February 2018		
Hofius IS - Partial Construction and Fees	\$ 6,714,412	C
Hofius IS - FF&E	3,008,868	C
Fox Elementary Partial Construction & Fees	18,765,821	C
Fox Elementary FF&E	251,027	C
Klein Forest High School - CTE Replacement and Gym - Construction and Fees	8,750,515	C
Klein Forest High School - CTE Replacement and Gym - FF&E	288,924	C
Lemm Reconstruction	8,649,664	C
Hildebrandt IS -Partial Construction and Fees	1,860,672	C
Klein Oak HS Auditorium Construction and Fees	807,497	C
TEP & Central Office Renovations Construction & Fees	1,544,843	C
TEP & Central Office Renovations FF&E	55,146	C
Klein Collins Addition	2,785,320	C
Northampton Renovations Construction & Fees	1,275,252	C
Northampton Renovations FF&E	89,709	C
Administrative Site Purchase	71	C
Furniture Replacement for Schools	27,408	C
Buses	1,527,288	C
CATE General Equipment	295,440	C
Fine Arts Equipment and Furniture	834,072	C
Technology - Computers/Infrastructure/Equipment	13,005,089	C
2018 MEP Facility Renovations - Construction and Fees	6,723,302	C
2018 Facility Capital Renovations- Roofing, Carpet & Hardware	3,649,467	C
Asbestos	199,303	C
Front Entrance/Gym Project Epps Island & Greenwood	5,224,635	C
Security - Video Doorbell	694,976	C
Classroom Sound Reinforcement	632,700	C
Capital Maintenance Repairs	150,000	C
Radio System IT tower	5,705,315	IP
Restrooms/Concession Project Construction and Fees	2,495,546	C
Klein Virtual Academy	35,101	C
Contingency for All Projects/Capital Projects Personnel	60,524	C
Refund - Harris Co. TXDOT	(185,247)	C
Premium on Bond	(1,080,432)	C
2018 Erate Refund	(600,140)	C
Refund - Dow Settlement	(500,000)	C
Refund - PBK	(9,218)	C
2022 Erate Refund	(732,871)	C
Total	\$ 93,000,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

**Klein Independent School District
Project Activity by Bond Sales 2015-2024**

Project	Project Estimate	Status
\$160,000,000 Bond Sale - Sold February 2017		
Klein Cain HS - Partial Construction and Fees	\$ 31,454,042	C
Klein Cain HS - FF&E	2,678,441	C
Hofius IS - Fees and Partial Construction	35,733,431	C
Hofius IS-FF&E	2,318	C
North Ag Facility - Construction and Fees	1,834,732	C
Wunderlich - 6th Grade Classroom and 2nd Gym - Construction and Fees	1,847,471	C
Wunderlich - 6th Grade Classroom and 2nd Gym - FF&E	220,820	C
Klein Forest High School - CTE Replacement and Gym - Construction and Fees	16,791,637	C
Klein Forest High School - CTE Replacement and Gym - FF&E	719,795	C
Hildebrandt IS Additions & Renovations	5,550,475	C
Elementary #33 Fees and Site Work	4,456,394	C
Klein Oak HS Auditorium Construction and Fees	8,475,000	C
Klein Oak FF&E	15,653	C
TEP & Central Office Renovations	1,514,385	C
TEP & Central Office Renovations FF&E	92,605	C
Site Purchase	1,732,919	C
Furniture Replacement for Schools	300,000	C
Buses	1,490,088	C
CATE General Equipment	320,149	C
Fine Arts Equipment and Furniture	810,648	C
Technology - Computers/Infrastructure/Equipment	10,586,591	C
2017 Facility Renovations - Construction and Fees	22,648,446	C
Stadium Turf Project - Construction and Fees	3,337,921	C
Transportation Lounge	35,221	C
Security	940,563	C
Security- Vestibules	4,685,006	C
Walking Track Repairs - Elementary Schools	181,532	C
Ehrhardt Storm Sewer/SCC Parking	1,378,705	C
Classroom Sound Reimforcement - Elementary Schools	316,818	C
Cost of Selling Bonds	1,070,101	C
Contingency for All Projects/Capital Projects Personnel	404,962	C
Z2 Insurance Premium Refund	(9,185)	C
2018 Erate Refund	(522,708)	C
Premium on Bond	(1,094,976)	C
Total	\$ 160,000,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed

**Klein Independent School District
Project Activity by Bond Sales 2015-2024**

Project	Project Estimate	Status
\$171,000,000 Bond Sale - Sold July 2015		
Klein Cain HS - Partial Construction Costs and Fees	\$ 104,937,263	C
Klein Cain HS - FF&E	9,531,781	C
Hofius Intermediate - Fees and Partial Construction	4,400,000	C
Early Childhood/Pre-K Center North - Partial Fees	1,201	D
North Ag Facility - Fees	379,098	C
Elem #33 Fuchs Tract	1,630,255	C
Wunderlich - 6th Grade Classroom and 2nd Gym - Construction and Fees	2,677,002	C
Klein Forest High School - CTE Replacement and Gym - Construction and Fees	2,541,720	C
Lemm Reconstruction	2,073,523	C
Hildebrandt IS Additions & Renovations	299,497	C
Spring Stuebner Land Purchase	2,216,992	C
Furniture Replacement for Schools	150,000	C
Buses	1,500,000	C
CATE General Equipment	400,000	C
Fine Arts Equipment and Furniture	794,018	C
Technology - Computers/Infrastructure/Equipment	15,018,454	C
2016 Facility Renovations - Construction and Fees	17,586,800	C
Asbestos	24,243	C
Central Office Utilities	1,672,021	C
Klein Forest Storm Sewer	11,293	C
Klein HS and Klein Forest HS Softball Field	42,661	C
Capital Maintenance Repairs	100,237	C
Security	500,000	C
Marquee - Repair/Replacement	111,400	C
Walking Track Repairs - Elementary Schools	183,183	C
Classroom Sound Reimforcement - Elementary Schools	326,142	C
Manis Property/Spring Cypress Site Work	348,300	C
Contingency for All Projects/Capital Projects Personnel	466,463	C
Vestibules Renovations (19 Schools) Fees	249,907	C
DAEP Security Update	148,979	C
Access Control Replacement	750,000	C
Klein Memorial Sound Replacement	250,000	C
Premium on Bond	(75)	C
Erate Refund	(151,380)	C
Hewlett Packard Refund	(18,457)	C
Roofing Deposit Refund	(500)	C
Central Utilities Refund	(152,021)	C
Total	\$ 171,000,000	

Status Key - C indicates Complete; IP indicates In Progress; NS indicates Not Started; D indicates Delayed



INFORMATIONAL



KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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KLEIN INDEPENDENT SCHOOL DISTRICT
2024-2025 ADOPTED BUDGET

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STATE & LOCAL FUNDING



State & Local Funding of School Districts in Texas Current Public School Finance System

Overview

The following language constitutes only a summary of the public school finance system as it is currently structured. For a more complete description of school finance and fiscal management in the State, reference is made to Chapters 43 through 49 of the Texas Education Code (TEC), as amended.

Local funding is derived from collections of ad valorem taxes levied on property located within each school district's boundaries. School districts are authorized to levy two types of property taxes: a maintenance and operations (M&O) tax to pay current expenses and an interest and sinking fund (I&S) tax to pay debt service on bonds. For M&O tax rates adopted after September 1, 2021, a school district may not levy an M&O tax rate that is intended to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. Prior to 2006, school districts were authorized to levy their M&O tax at a voter-approved rate, generally up to \$1.50 per \$100 of taxable value. Since 2006, the State Legislature has enacted various legislation that has compressed the voter-approved M&O tax rate, as described below. Current law also requires school districts to demonstrate their ability to pay debt service on outstanding bonded indebtedness through the levy of an I&S tax at a rate not to exceed \$0.50 per \$100 of taxable value at the time bonds are issued. Once bonds are issued, however, school districts generally may levy an I&S tax sufficient to pay debt service on such bonds unlimited as to rate or amount. Because property values vary widely among school districts, the amount of local funding generated by school districts with the same I&S tax rate and M&O tax rate is also subject to wide variation; however, the public school finance funding formulas are designed to generally equalize local funding generated by a school district's M&O tax rate.

Prior to the 2019 Legislative Session, a school district's maximum M&O tax rate for a given tax year was determined by multiplying that school district's 2005 M&O tax rate levy by an amount equal to a compression percentage set by legislative appropriation or, in the absence of legislative appropriation, by the Commissioner of Education (the Commissioner). This compression percentage was historically 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, since most school districts in the State had a voted maximum M&O tax rate of \$1.50 per \$100 of taxable value (though certain school districts located in Harris County had special M&O tax rate authorizations allowing a higher M&O tax rate). School districts were permitted, however, to generate additional local funds by raising their M&O tax rate up to \$0.04 above the compressed tax rate or, with voter-approval at a valid election in the school district, up to \$0.17 above the compressed tax rate (for most school districts, this equated to an M&O tax rate between \$1.04 and \$1.17 per \$100 of taxable value). School districts received additional State funds in proportion to such taxing effort.

2023 Legislative Session. The 88th Texas Legislature concluded on May 29, 2023. The Legislature meets in regular session in odd-numbered years, for 140 days. When the Legislature is not in session, the Governor of Texas may call one or more special sessions, at the Governor's discretion, each lasting no more than 30 days, and for which the Governor sets the agenda.

During the 88th Regular Session, the Legislature considered a general appropriations act and legislation affecting the Finance System and ad valorem taxation procedures and exemptions, and investments, among other legislation affecting school districts and the administrative agencies that oversee school districts. Legislation enacted by the Legislature fully-funded the Foundation School Program for the 2024-2025 State fiscal biennium and increased the State guaranteed yield on the first \$0.08 cents of tax effort beyond a school district's Maximum Compressed Tax Rate (as defined herein) to \$126.21 per penny of tax effort per student in WADA (as defined herein) in 2024 (from \$98.56 in 2023) and \$129.52 per penny of tax effort per student in WADA in 2025 (see "– State Funding for School Districts – Tier Two"). The Legislature also provided for an increase in funding for the school safety allotment to \$10.00 (from \$9.72 in the prior year) per ADA (as defined herein) and \$15,000 per campus. The Legislature set aside approximately \$4,000,000,000 in additional funding for public education contingent on certain legislation passing in future special sessions. However, the Legislature did not take action on such funding in any of the called special sessions of the 88th Texas Legislature.

During the second called special session, legislation was passed, and at an election held in the State on November 7, 2023, voters approved a State constitutional amendment that (i) reduced the Maximum Compressed Tax Rate for school districts by approximately \$0.107 for the 2023-2024 school year; (ii) increased the amount of the mandatory school district general residential homestead exemption from ad valorem taxation from \$40,000 to \$100,000 and to hold districts harmless from certain M&O and I&S tax revenue losses associated with the increase in the mandatory homestead exemption (in connection with the Bonds, the District will not be held harmless for any I&S tax revenue losses) (iii) adjusted the amount of the limitation on school district ad valorem taxes imposed on the residence homesteads of the elderly or disabled to reflect increases in

exemption amounts; (iv) prohibited school districts, cities and counties from repealing or reducing a general optional homestead exemption that was granted in tax year 2022 (the prohibition expires on December 31, 2027); (v) established a three-year pilot program limiting growth in the taxable assessed value of non-residence homestead property valued at \$5,000,000 or less to 20 percent (school districts are not held harmless for any negative revenue impacts associated with such limits); (vi) excepted certain appropriations to pay for ad valorem tax relief from the constitutional limitation on the rate of growth of appropriations; and (vii) expanded the size of the governing body of an appraisal district in a county with a population of more than 75,000 by adding elected directors and authorizing the Legislature to provide for a four-year term of office for a member of the board of directors of certain appraisal districts. This legislation reduces the amount of property taxes paid by homeowners and businesses and increases the State's share of the cost of funding public education.

As described above, the Governor has called four special sessions and may call additional special sessions. During any additional called special session, the Legislature may enact laws that materially change current law as it relates to the funding of public schools, including the District. The District can make no representations or predictions regarding the scope of additional legislation that may be considered during any additional called special sessions or the potential impact of such legislation at this time.

Local Funding for School Districts

During the 2019 Legislative Session, the State Legislature made several significant changes to the funding methodology for school districts (the 2019 Legislation). The 2019 Legislation orders a school district's M&O tax rate into two distinct parts: the Tier One Tax Rate, which is the local M&O tax rate required for a school district to receive any part of the basic level of State funding (referred to herein as Tier One) under the Foundation School Program, as further described below, and the Enrichment Tax Rate, which is any local M&O tax effort in excess of its Tier One Tax Rate.

State Compression Percentage. The State Compression Percentage (the SCP) is the lesser of three alternative calculations: (1) 93% or a lower percentage set by appropriation for a school year; (2) a percentage determined by formula if the estimated total taxable property value of the State (as submitted annually to the State Legislature by the State Comptroller) has increased by at least 2.5% over the prior year; and (3) the prior year SCP. For any year, the maximum SCP is 93%. For the State fiscal year ending in 2024, the State Compression Percentage is set at 68.80%.

Maximum Compressed Tax Rate. Pursuant to the 2019 Legislation, beginning with the State fiscal year ending in 2021 (the 2020-2021 school year) the Maximum Compressed Tax Rate (the MCR) is the tax rate per \$100 of valuation of taxable property at which a school district must levy its Tier One Tax Rate to receive the full amount of the Tier One funding to which the school district is entitled. The MCR is equal to the lesser of two alternative calculations: (1) the SCP (as discussed above) multiplied by 100; or (2) a percentage determined by formula if the school district experienced a year-over-year increase in property value of at least 2.5% (if the increase in property value is less than 2.5%, then MCR is equal to the prior year MCR). However, each year the TEA shall evaluate the MCR for each school district in the State, and for any given year, if a school district's MCR is calculated to be less than 90% of any other school district's MCR for the current year, then the school district's MCR is set to 90% of the maximum MCR until TEA determines that the difference between the school district's MCR and any other school district's MCR is not more than 10%. These compression formulas are intended to more closely equalize local generation of Tier One funding among districts with disparate tax bases and generally reduce the Tier One Tax Rates of school districts as property values increase. For the 2023-2024 school year, the Legislature reduced the maximum MCR, establishing \$0.6880 as the maximum rate and \$0.6192 as the floor.

Tier One Tax Rate. A school district's Tier One Tax Rate is defined as a school district's M&O tax rate levied that does not exceed the school district's MCR.

Enrichment Tax Rate. The Enrichment Tax Rate is the number of cents a school district levies for M&O in excess of the Tier One Tax Rate, up to an additional \$0.17. The Enrichment Tax Rate is divided into two components: (i) Golden Pennies which are the first \$0.08 of tax effort in excess of a school district's Tier One Tax Rate; and (ii) Copper Pennies which are the next \$0.09 in excess of a school district's Tier One Tax Rate plus Golden Pennies.

School districts may levy an Enrichment Tax Rate at a level of their choice, subject to the limitations described under Tax Rate Limitations - Public Hearing and Voter-Approval Tax Rate; however, to levy any of the Enrichment Tax Rate in a given year, a school district must levy a Tier One Tax Rate equal to the school district's MCR for the 2020-2021 and subsequent years.

Additionally, a school district's levy of Copper Pennies is subject to compression if the guaranteed yield (i.e., the guaranteed level of local tax revenue and State aid generated for each cent of tax effort) of Copper Pennies is increased from one year to the next.

State Funding for School Districts

State funding for school districts is provided through the two-tiered Foundation School Program, which guarantees certain levels of funding for school districts in the State. School districts are entitled to a legislatively appropriated guaranteed yield on their Tier One Tax Rate and Enrichment Tax Rate. When a school district's Tier One Tax Rate and Enrichment Tax Rate generate tax revenues at a level below the respective entitlement, the State will provide Tier One funding or Tier Two funding, respectively, to fund the difference between the school district's entitlements and the calculated M&O revenues generated by the school district's respective M&O tax rates.

The first level of funding, Tier One, is the basic level of funding guaranteed to all school districts based on a school district's Tier One Tax Rate. Tier One funding may then be enriched with Tier Two funding. Tier Two provides a guaranteed entitlement for each cent of a school district's Enrichment Tax Rate, allowing a school district increase or decrease its Enrichment Tax Rate to supplement Tier One funding at a level of the school district's own choice. While Tier One funding may be used for the payment of debt service (except for school districts subject to the recapture provisions of Chapter 49 of the TEC, as discussed herein), and in some instances is required to be used for that purpose, Tier Two funding may not be used for the payment of debt service or capital outlay.

The current public school finance system also provides an Existing Debt Allotment (EDA) to subsidize debt service on eligible outstanding school district bonds, an Instructional Facilities Allotment ("IFA") to subsidize debt service on newly issued bonds, and a New Instructional Facilities Allotment (NIFA) to subsidize operational expenses associated with the opening of a new instructional facility. IFA primarily addresses the debt service needs of property-poor school districts. For the 2024-2025 State fiscal biennium, the State Legislature appropriated funds in the amount of \$1,072,511,740 for the EDA, IFA, and NIFA.

Tier One and Tier Two allotments represent the State's share of the cost of M&O expenses of school districts, with local M&O taxes representing the school district's local share. EDA and IFA allotments supplement a school district's local I&S taxes levied for debt service on eligible bonds issued to construct, acquire and improve facilities, provided that a school district qualifies for such funding and that the State Legislature makes sufficient appropriations to fund the allotments for a State fiscal biennium. Tier One and Tier Two allotments and existing EDA and IFA allotments are generally required to be funded each year by the State Legislature.

Tier One. Tier One funding is the basic level of programmatic funding guaranteed to a school district, consisting of a State-appropriated baseline level of funding (the Basic Allotment) for each student in Average Daily Attendance (being generally calculated as the sum of student attendance for each State-mandated day of instruction divided by the number of State-mandated days of instruction, defined herein as ADA). The Basic Allotment is revised downward if a school district's Tier One Tax Rate is less than the State-determined threshold. The Basic Allotment is supplemented by additional State funds, allotted based upon the unique school district characteristics, the demographics of students in ADA, and the educational programs the students are being served in, to make up most of a school district's Tier One entitlement under the Foundation School Program.

The Basic Allotment for a school district with a Tier One Tax Rate equal to the school district's MCR, is \$6,160 (or a greater amount as may be provided by appropriation) for each student in ADA and is revised downward for a school district with a Tier One Tax Rate lower than the school district's MCR. The Basic Allotment is then supplemented for all school districts by various weights to account for differences among school districts and their student populations. Such additional allotments include, but are not limited to, increased funds for students in ADA who: (i) attend a qualified special education program, (ii) are diagnosed with dyslexia or a related disorder, (iii) are economically disadvantaged, or (iv) have limited English language proficiency. Additional allotments to mitigate differences among school districts include, but are not limited to: (i) a transportation allotment for mileage associated with transporting students who reside two miles or more from their home campus, (ii) a fast growth allotment, and (iii) a college, career and military readiness allotment to further Texas' goal of increasing the number of students who attain a post-secondary education or workforce credential, and (iv) a teacher incentive allotment to increase teacher compensation retention in disadvantaged or rural school districts. A school district's total Tier One funding less the allotments that are not derived by a weighted formula, divided by \$6,160, is a school district's measure of students in Weighted Average Daily Attendance (WADA), which serves to calculate Tier Two funding.

The fast growth allotment weights are 0.48 for districts in the top 40% of school districts for growth, 0.33 for districts in the middle 30% of school districts for growth and 0.18 for districts in the bottom 30% of school districts for growth. The fast growth allotment is limited to \$315 million for the 2023-2024 school year.

Tier Two. Tier Two supplements Tier One funding and provides two levels of enrichment with different guaranteed yields (i.e., Golden Pennies and Copper Pennies) depending on the school district's Enrichment Tax Rate. Golden Pennies generate a guaranteed yield equal to the greater of (i) the local revenue per student in WADA per cent of tax effort available to a school district at the ninety-sixth (96th) percentile of wealth per student in WADA, or (ii) the Basic Allotment (or a greater amount as may be provided by appropriation) multiplied by 0.016. State fiscal biennium, school districts are guaranteed a yield of \$126.21 per student in WADA in 2024 and \$129.52 per student in WADA in 2025 for each Golden Penny levied. Copper Pennies generate a guaranteed yield per student in WADA equal to the school district's Basic Allotment (or a greater amount as may be provided by appropriation) multiplied by 0.008. For the 2024-2025 State fiscal biennium, school districts are guaranteed a yield of \$49.28 per student in WADA for each Copper Penny levied. For any school year in which the guaranteed yield of Copper Pennies per student in WADA exceeds the guaranteed yield of Copper Pennies per student in WADA for the preceding school year, a school district is required to reduce its Copper Pennies levied so as to generate no more revenue per student in WADA than was available to the school district for the preceding year.

Existing Debt Allotment, Instruction Facilities Allotment, and New Instructional Facilities Allotment. The Foundation School Program also includes facilities funding components consisting of the IFA and the EDA, subject to legislative appropriation each State fiscal biennium. To the extent funded for a biennium, these programs assist school districts in funding facilities by, generally, equalizing a school district's I&S tax effort. The IFA guarantees each awarded school district a specified amount per student (the "IFA Yield") in State and local funds for each cent of I&S tax levied to pay the principal of and interest on eligible bonds issued to construct, acquire, renovate or improve instructional facilities. The IFA Yield has been \$35 since this program first began in 1997. New awards of IFA are only available if appropriated funds are allocated for such purpose by the State Legislature. To receive an IFA award, in years where new IFA awards are available, a school district must apply to the Commissioner in accordance with rules adopted by the TEA before issuing the bonds to be paid with IFA State assistance. The total amount of debt service assistance over a biennium for which a school district may be awarded is limited to the lesser of (1) the actual debt service payments made by the school district in the biennium in which the bonds are issued; or (2) the greater of (a) \$100,000 or (b) \$250 multiplied by the number of students in ADA. The IFA is also available for lease-purchase agreements and refunding bonds meeting certain prescribed conditions. Once a school district receives an IFA award for bonds, it is entitled to continue receiving State assistance for such bonds without reapplying to the Commissioner. The guaranteed level of State and local funds per student per cent of local tax effort applicable to the bonds may not be reduced below the level provided for the year in which the bonds were issued. For the 2024-2025 State fiscal biennium, the State Legislature did not appropriate any funds for new IFA awards; however, awards previously granted in years the State Legislature did appropriate funds for new IFA awards will continue to be funded.

State financial assistance is provided for certain existing eligible debt issued by school districts through the EDA program. The EDA guaranteed yield (the EDA Yield) is the lesser of (i) \$40 per student in ADA or a greater amount for any year provided by appropriation; or (ii) the amount that would result in a total additional EDA of \$60 million more than the EDA to which school districts would have been entitled to if the EDA Yield were \$35. The portion of a school district's local debt service rate that qualifies for EDA assistance is limited to the first \$0.29 of its I&S tax rate (or a greater amount for any year provided by appropriation by the State Legislature). In general, a school district's bonds are eligible for EDA assistance if (i) the school district made payments on the bonds during the final fiscal year of the preceding State fiscal biennium, or (ii) the school district levied taxes to pay the principal of and interest on the bonds for that fiscal year. Each biennium, access to EDA funding is determined by the debt service taxes collected in the final year of the preceding biennium. A school district may not receive EDA funding for the principal and interest on a series of otherwise eligible bonds for which the school district receives IFA funding.

Since future-year IFA awards were not funded by the State Legislature for the 2024-2025 State fiscal biennium and debt service assistance on school district bonds that are not yet eligible for EDA is not available, debt service payments during the 2024-2025 State fiscal biennium on new bonds issued by school districts in the 2024-2025 State fiscal biennium to construct, acquire and improve facilities must be funded solely from local I&S taxes, except to the extent that the bonds of a school district are eligible for hold-harmless funding from the State for local tax revenue lost as a result of an increase in the mandatory homestead exemption from \$40,000 to \$100,000. Hold-harmless applies only to bonds authorized by voters prior to September 1, 2023.

A school district may also qualify for a NIFA allotment, which provides assistance to school districts for operational expenses associated with opening new instructional facilities. During the 2023 Legislative Session, the Legislature appropriated funds in the amount of \$100,000,000 for each fiscal year of the 2024-2025 State fiscal biennium for NIFA allotments.

Tax Rate and Funding Equity. The Commissioner may proportionally reduce the amount of funding a school district receives under the Foundation School Program and the ADA calculation if the school district operates on a calendar that provides less than the State-mandated minimum instruction time in a school year. The Commissioner may also adjust a school district's ADA as it relates to State funding where disaster, flood, extreme weather or other calamity has a significant effect on a school district's attendance.

Furthermore, "property-wealthy" school districts that received additional State funds under the Finance System prior to the enactment of certain legislation passed during the 86th Texas Legislature are entitled to an equalized wealth transition grant on an annual basis through the 2023-2024 school year, in an amount equal to the amount of additional revenue such school district would have received under former TEC Sections 41.002(e) through (g), as those sections existed on January 1, 2019. This grant is phased out through the 2023-2024 school year. Additionally, school districts and open-enrollment charter schools may be entitled to receive an allotment in the form of a formula transition grant, but they will not be entitled to an allotment beginning with the 2024-2025 school year. This grant is meant to ensure a smooth transition into the funding formulas enacted by the 86th Texas Legislature. Furthermore, if the total amount of allotments to which school districts and open enrollment charter schools are entitled for a school year exceeds \$400 million, the Commissioner shall proportionately reduce each district's or school's allotment. The reduction in the amount to which a district or school is entitled may not result in an amount that is less than zero.

Tax Rate Limitations

M&O Tax Rate Limitations The District is authorized to levy an M&O tax rate pursuant to the approval of the voters of the District at an election held on May 19, 1962 in accordance with the provisions of Article 2784e-1, Texas Revised Civil Statutes Annotated, as amended. The 2019 Legislation established the following maximum M&O tax rate per \$100 of taxable value that may be adopted by school districts, such as the District, beginning with the 2020 tax year:

For the 2020 and subsequent tax years, the maximum M&O tax rate per \$100 of taxable value that may be adopted by a school district is the sum of \$0.17 and the school district's MCR. A school district's MCR is, generally, inversely proportional to the change in taxable property values both within the school district and the State, and is subject to recalculation annually. For any year, the highest possible MCR for a school district is \$0.93. For the State fiscal year ending in 2024, the State Compression Percentage is set at 68.80%.

Furthermore, a school district cannot annually increase its tax rate in excess of the school district's Voter-Approval Tax Rate without submitting such tax rate to an election and a majority of the voters voting at such election approving the adopted rate.

I&S Tax Rate Limitations A school district is also authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of one or more propositions submitted to the voters under Section 45.003(b)(l), TEC, as amended, which provides a tax unlimited as to rate or amount for the support of school district bonded indebtedness.

Section 45.0031 of the TEC, as amended, requires a school district to demonstrate to the Texas Attorney General that it has the prospective ability to pay its maximum annual debt service on a proposed issue of bonds and all previously issued bonds, other than bonds approved by voters of a school district at an election held on or before April 1, 1991 and issued before September 1, 1992 (or debt issued to refund such bonds, collectively, exempt bonds), from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued (the 50-cent Test). In demonstrating the ability to pay debt service at a rate of \$0.50, a school district may take into account EDA and IFA allotments to the school district, which effectively reduces the school district's local share of debt service, and may also take into account Tier One funds allotted to the school district. If a school district exercises this option, it may not adopt an I&S tax until it has credited to the school district's I&S fund an amount equal to all State allotments provided solely for payment of debt service and any Tier One funds needed to demonstrate compliance with the threshold tax rate test and which is received or to be received in that year. Additionally, a school district may demonstrate its ability to comply with the 50-cent Test by applying the \$0.50 tax rate to an amount equal to 90% of projected future taxable value of property in the school district, as certified by a registered professional appraiser, anticipated for the earlier of the tax year five (5) years after the current tax year or the tax year in which the final payment for the bonds

is due. However, if a school district uses projected future taxable values to meet the 50-cent Test and subsequently imposes a tax at a rate greater than \$0.50 per \$100 of valuation to pay for bonds subject to the test, then for subsequent bond issues, the Texas Attorney General must find that the school district has the projected ability to pay principal and interest on the proposed bonds and all previously issued bonds subject to the 50-cent Test from a tax rate of \$0.45 per \$100 of valuation. Once the prospective ability to pay such tax has been shown and the bonds are issued, a school district may levy an unlimited tax to pay debt service. Once the prospective ability to pay such tax has been shown and the bonds are issued, a school district may levy an unlimited tax to pay debt service. The Bonds are issued for school building purposes pursuant to Chapter 45, Texas Education Code, as "new debt", and are therefore subject to the 50-cent Test. The District does not expect to use State assistance or projected property values to satisfy this threshold test.

Public Hearing and Voter-Approval Tax Rate A school district's total tax rate is the combination of the M&O tax rate and the I&S tax rate. Generally, the highest rate at which a school district may levy taxes for any given year without holding an election to approve the tax rate is the Voter-Approval Tax Rate, as described below.

Beginning with the 2020 tax year, a school district is required to adopt its annual tax rate before the later of September 30 or the sixtieth (60th) day after the date the certified appraisal roll is received by the taxing unit, except that a tax rate that exceeds the Voter-Approval Tax Rate must be adopted not later than the seventy-first (71st) day before the next occurring November uniform election date. A school district's failure to adopt a tax rate equal to or less than the Voter-Approval Tax Rate by September 30 or the sixtieth (60th) day after receipt of the certified appraisal roll, will result in the tax rate for such school district for the tax year to be the lower of the "no-new-revenue tax rate" calculated for that tax year or the tax rate adopted by the school district for the preceding tax year. A school district's failure to adopt a tax rate in excess of the Voter-Approval Tax Rate on or prior to the seventy-first (71st) day before the next occurring November uniform election date, will result in the school district adopting a tax rate equal to or less than its Voter-Approval Tax Rate by the later of September 30 or the sixtieth (60th) day after receipt of the certified appraisal roll. "No-new-revenue tax rate" means the rate that will produce the prior year's total tax levy from the current year's total taxable values, adjusted such that lost values are not included in the calculation of the prior year's taxable values and new values are not included in the current year's taxable values.

For the 2020 and subsequent tax years, the Voter-Approval Tax Rate for a school district is the sum of (i) the school district's MCR; (ii) the greater of (a) the school district's Enrichment Tax Rate for the preceding year, less any amount by which the school district is required to reduce its current year Enrichment Tax Rate pursuant to Section 48.202(f), Education Code, as amended, or (b) the rate of \$0.05 per \$100 of taxable value; and (iii) the school district's current I&S tax rate. However, for only the 2020 tax year, if the governing body of the school district does not adopt by unanimous vote an M&O tax rate at least equal to the sum of the school district's MCR plus \$0.05, then \$0.04 is substituted for \$0.05 in the calculation for such school district's Voter-Approval Tax Rate for the 2020 tax year. For the 2020 tax year, and subsequent years, a school district's M&O tax rate may not exceed the rate equal to the sum of (i) \$0.17 and (ii) the school district's MCR.

Beginning with the 2020 tax year, the governing body of a school district generally cannot adopt a tax rate exceeding the school district's Voter-Approval Tax Rate without approval by a majority of the voters approving the higher rate at an election to be held on the next uniform election date. Further, subject to certain exceptions for areas declared disaster areas, State law requires the board of trustees of a school district to conduct an efficiency audit before seeking voter approval to adopt a tax rate exceeding the Voter-Approval Tax Rate and sets certain parameters for conducting and disclosing the results of such efficiency audit. An election is not required for a tax increase to address increased expenditures resulting from certain natural disasters in the year following the year in which such disaster occurs; however, the amount by which the increased tax rate exceeds the school district's Voter-Approval Tax Rate for such year may not be considered by the school district in the calculation of its subsequent Voter-Approval Tax Rate.

The calculation of the Voter-Approval Tax Rate does not limit or impact the District's ability to set an I&S tax rate in each year sufficient to pay debt service on all of the District's tax-supported debt obligations, including the Bonds.

Before adopting its annual tax rate, a public meeting must be held for the purpose of adopting a budget for the succeeding year. A notice of public meeting to discuss the school district's budget and proposed tax rate must be published in the time, format and manner prescribed in Section 44.004 of the TEC. Section 44.004(e) of the TEC provides that a person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the school district if the school district has not complied with such notice requirements or the language and format requirements of such notice as set forth in Section 44.004(b), (c), (c-1), (c-2), and (d), and, if applicable, subsection (i), and if such failure to comply was not in good

faith. Section 44.004(e) further provides the action to enjoin the collection of taxes must be filed before the date the school district delivers substantially all of its tax bills. A school district that elects to adopt a tax rate before the adoption of a budget for the fiscal year that begins in the current tax year may adopt a tax rate for the current tax year before receipt of the certified appraisal roll, so long as the chief appraiser of the appraisal district in which the school district participates has certified to the assessor for the school district an estimate of the taxable value of property in the school district. If a school district adopts its tax rate prior to the adoption of its budget, both the no-new-revenue tax rate and the Voter-Approval Tax Rate of the school district shall be calculated based on the school district's certified estimate of taxable value. A school district that adopts a tax rate before adopting its budget must hold a public hearing on the proposed tax rate followed by another public hearing on the proposed budget rather than holding a single hearing on the two items.

Beginning with the 2020 tax year, a school district must annually calculate and prominently post on its internet website, and submit to the county tax assessor-collector for each county in which all or part of the school district is located its Voter-Approval Tax Rate in accordance with forms prescribed by the State Comptroller.

Klein Independent School District

Property Tax Rates	2020-21 Adopted Rate	2021-22 Adopted Rate	2022-23 Adopted Rate	2023-24 Adopted Rate	2024-25 Adopted Rate
Maintenance & Operations	\$ 0.9573	\$ 0.9201	\$ 0.8550	\$ 0.6716	\$ 0.6669
Interest & Sinking	0.3800	0.3800	0.3750	0.3600	0.3450
Total Tax Rate	\$ 1.3373	\$ 1.3001	\$ 1.2300	\$ 1.0316	\$ 1.0119

2023 M&O Tax Rate Calculation	
District's total adopted TY 2023 M&O tax rate =	\$0.6716
Maximum Tier one tax rate (limited to 90% of highest taxing district) =	\$0.6169
Tier Two Golden Pennies =	\$0.0500
M&O Tax Rate =	\$0.6669

Voter Approved (Rollback) Tax Rate for TY 2023	
Section 26.08 (n) (A) District Maximum Compressed Tax Rate (MCR) <small>Local preliminary MCR - lesser of [1.025 × (TY2020DPV+E) × PY MCR] ÷ TY 2023 T2] or PY MCR</small>	\$0.6169
(B) (i) Districts TY 2020 enrichment Tax rate	\$0.0500
(B) (ii) 5 cents if applicable	\$0.0000
Enter TY 2021 Tax effort adopted in response to a disaster under 26.08 (a-1)	\$0.0000
TY 2023 I&S Tax Rate	\$0.3450
Voter Approval Tax Rate	\$1.0119

Comparison of Levy on Average Residence	2020 Certified Value as of 6/30/2020	2021 Certified Value as of 6/30/2021	2022 Certified Value as of 6/30/2022	2023 Certified Value as of 6/30/2023	2024 Certified Value as of 6/30/24*
Residence:					
Average Market Value	\$ 234,651	\$ 251,650	\$ 312,363	\$ 321,230	\$ 345,128
Average Taxable Value	\$ 206,925	\$ 221,404	\$ 242,009	\$ 211,178	\$ 233,603
Tax Rate per \$100 Value	1.3373	1.3001	1.2300	1.0316	1.0119
Taxes Due on Average Residence	\$ 2,767	\$ 2,878	\$ 2,977	\$ 2,179	\$ 2,364

Discussion

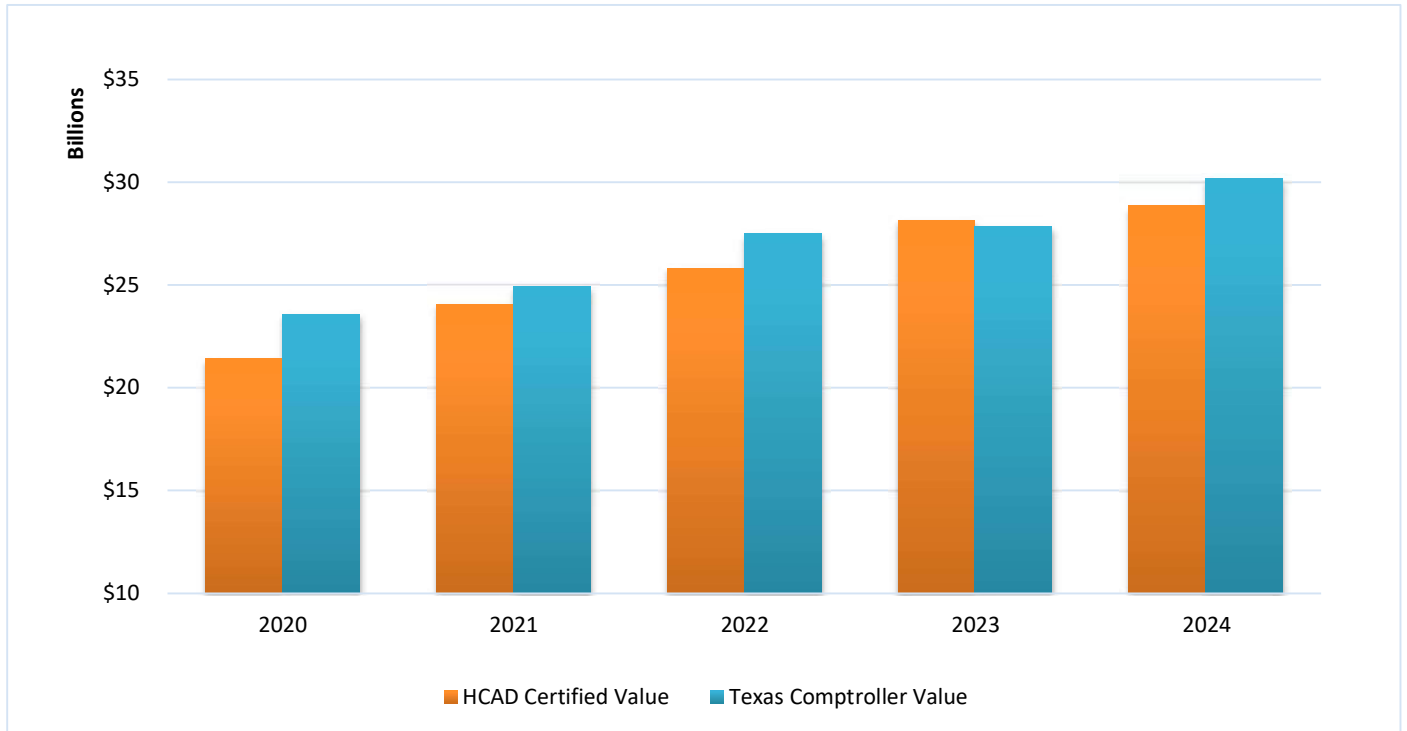
Certain specific exemptions apply to residential homesteads. Pending voter approval in November of 2023, an adult who files an application is entitled to an exemption from taxation by the District of \$100,000. This exemption will become effective for the tax year beginning January 1, 2024. This exemption replaces the previous exemption of \$40,000 that was effective beginning January 1, 2023. Disabled veterans are entitled to an exemption, the amount of which varies up to \$12,000, dependent on age and disability, and certain survivors of deceased disabled veterans may claim the same amount of exemption. In addition to state mandated exemptions, the District offers a \$13,300 local exemption to taxpayers 65 years of age or older. In addition, except for increases attributable to certain improvements, the District is prohibited by State law from increasing the total ad valorem tax of the residence homestead of persons 65 years of age or older above the amount of tax imposed in the year such residence qualified for an exemption based on age of the owner.

*Adopted Budget was prepared using 2024 Estimated Value as of 4/30/24 (Average Market Value = \$350,387 & Average Taxable Value = \$266,351)

Klein Independent School District Assessed Value of Taxable Property

2020 Certified Value as of 6/30/2020	2021 Certified Value as of 6/30/2021	2022 Certified Value as of 6/30/2022	2023 Certified Value as of 6/30/2023	2024 Certified Value as of 6/30/24*
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HCAD Certified Value	\$24.050	\$25.836	\$28.160	\$28.850	\$30.245
Average HCAD Change From Prior Year	3.18%	7.42%	8.99%	2.45%	4.83%
Texas Comptroller Value	\$23.594	\$24.929	\$27.510	\$27.873	\$30.193



Discussion

The Harris Central Appraisal District (HCAD) is expected to certified the 2024 tax roll in August, based on property values as of January 1 of the current tax year. The District's fiscal year runs from July 1 to June 30, therefore the certified estimate of the 2024 Appraisal Roll was used to project 2024-2025 available resources. Differences between value estimates and certified values will be accounted for through HCAD supplemental tax roll data received throughout the year as taxpayer's value protests are resolved. The amounts include a \$100,000 homestead exemption.

*Adopted Budget was prepared using 2024 Estimated Value as of 4/30/24 (HCAD Certified Value = \$29.296 & Texas Comptroller Value = \$27.147)

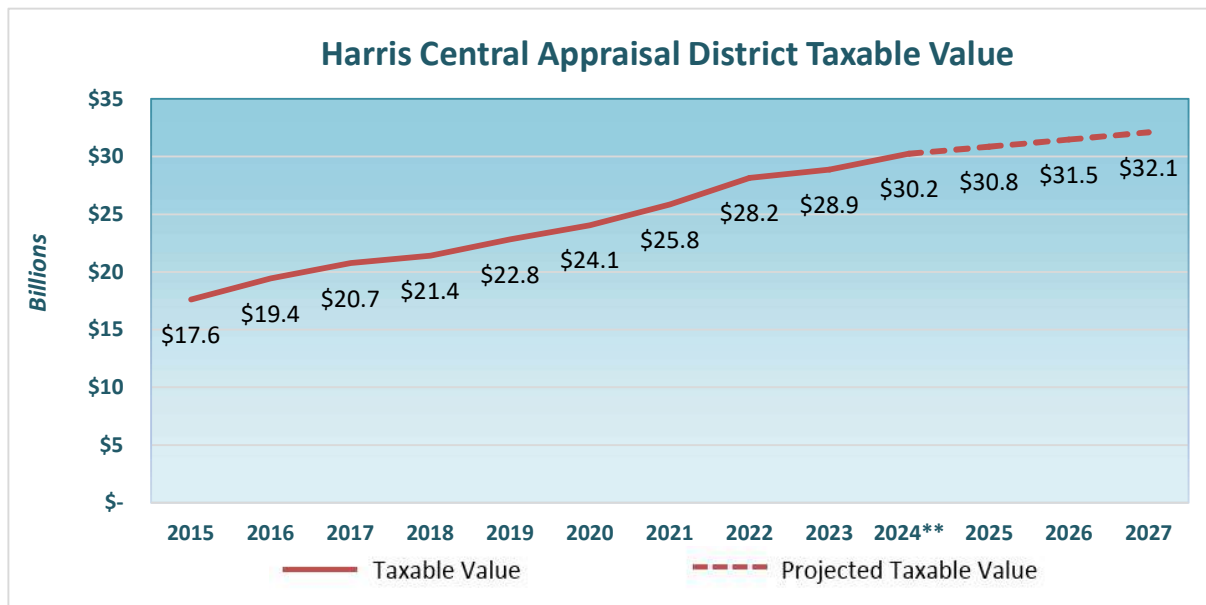
Klein Independent School District Taxable Value History and Projected Values Harris Central Appraisal District

Year End Summary	Taxable Value	% Change	
2015	\$ 17,610,784,978	11.82%	
2016	\$ 19,435,601,162	10.36%	
2017	\$ 20,747,839,372	6.75%	
2018	\$ 21,408,612,281	3.18%	
2019	\$ 22,837,489,720	6.67%	
2020	\$ 24,050,322,742	5.31%	
2021	\$ 25,835,749,676	7.42%	
2022	\$ 28,159,612,452	8.99%	
2023	\$ 28,871,418,886	2.53%	
2024**	\$ 30,244,786,554	4.76%	
2025	\$ 30,849,682,285	2.00%	Projected Values*
2026	\$ 31,466,675,931	2.00%	
2027	\$ 32,096,009,449	2.00%	

10 Year Average: 6.84%

Property taxes are calculated on 100% of appraised values less appropriate exemptions. Tax rates are applied to each \$100 of taxable value.

The projections are based on historical trends, future growth, and demographic studies. All of these factors are considered when projections are calculated. 2024 reflects the \$100,000 homestead exemption:

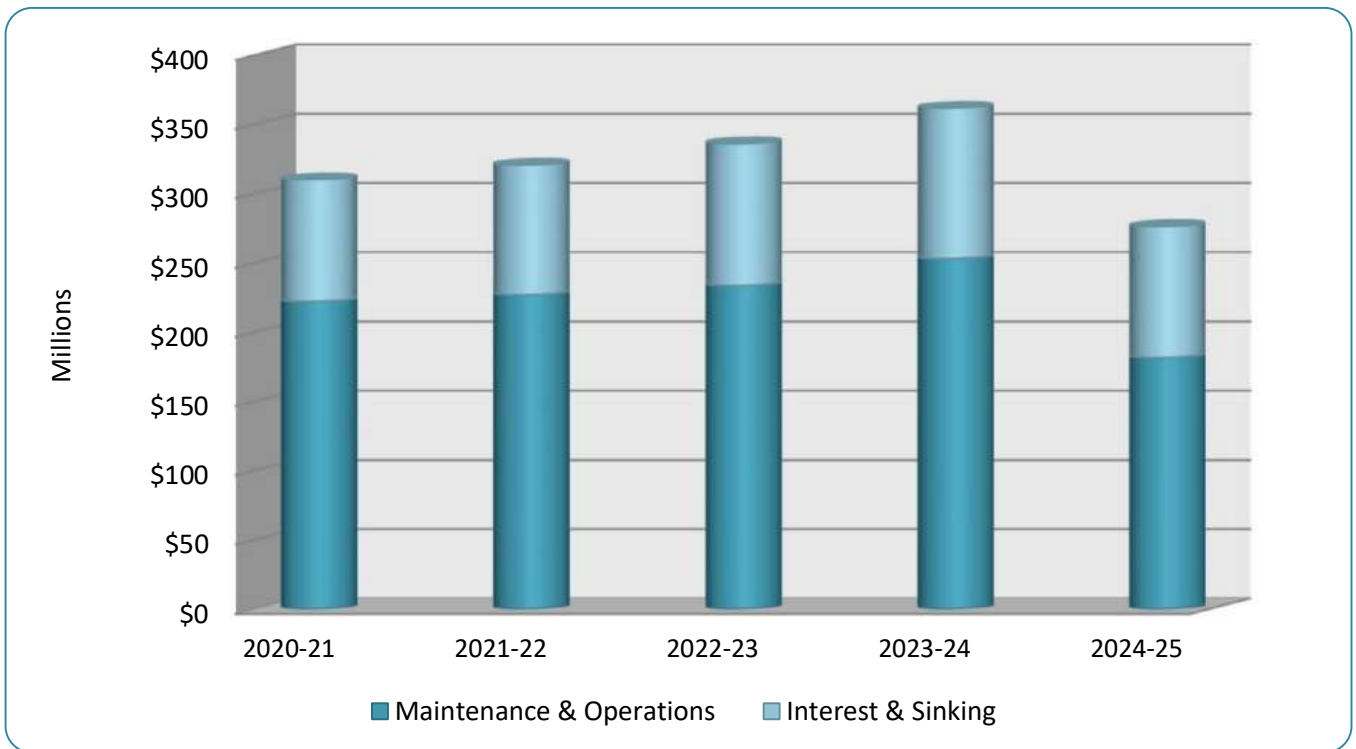


*We use a conservative approach to property tax projections to ensure stable budget planning and responsible resource management amid potential valuation fluctuations.

**Adopted Budget was prepared using 2024 Estimated Value as of 4/30/24 (HCAD Certified Value = \$29.296 and 1.47% change)

Klein Independent School District Property Tax Collections

	Audited Actual 2020-21	Audited Actual 2021-22	Audited Actual 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
Maintenance & Operations	\$222,229,450	\$227,081,209	\$233,770,781	\$253,104,356	\$181,774,354
Interest & Sinking	88,036,553	93,598,148	102,390,010	108,631,504	94,726,770
Total Tax Collections	\$310,266,003	\$320,679,357	\$336,160,791	\$361,735,860	\$276,501,124



Discussion

School district tax rates consist of a Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate.

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.

Klein Independent School District Direct and Overlapping Governmental Activities Debt

Other governmental entities whose boundaries overlap the District have outstanding bonds payable from ad valorem taxes. The following statement of direct and estimated overlapping ad valorem tax debt was developed from information contained in "Texas Municipal Reports," published by the Municipal Advisory Council of Texas. Certain entities listed below may have issued additional bonds since the dates stated in this table, and such entities may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot be determined. Political subdivisions overlapping the District are authorized by Texas law to levy and collect ad valorem taxes for operation, maintenance and/or general revenue purposes in addition to taxes for payment of their debt, and some are presently levying and collecting such taxes.

Taxing Authority	Debt as of June 30, 2024	Percent	Overlapping Amount
Bilma PUD	21,425,000	100.00%	\$ 21,425,000
Bridgestone MUD	115,650,000	100.00%	115,650,000
Charterwood MUD	12,015,000	100.00%	12,015,000
CNP UD	29,055,000	0.00%	-
Cypress Forest PUD	205,000	87.24%	178,842
Cypresswood UD	6,105,000	100.00%	6,105,000
Dowdell PUD (Defined Area)	4,150,000	100.00%	4,150,000
Dowdell PUD	83,165,000	100.00%	83,165,000
Encanto Real UD	40,520,000	100.00%	40,520,000
Fountainhead MUD	4,125,000	73.30%	3,023,625
Harris County	1,994,511,319	4.72%	94,140,934
Harris County Dept. of Education	28,960,000	4.72%	1,366,912
Harris County Flood Control District	991,095,000	4.72%	46,779,684
Harris County Hospital District	65,285,000	4.72%	3,081,452
Harris County Improvement Dist. No. 18 (Defined Area No. 1)	69,690,000	0.05%	34,845
Harris County Improvement District No. 18	116,680,000	0.03%	35,004
Harris County MUD No. 1	67,210,000	77.53%	52,107,913
Harris County MUD No. 24	6,575,000	100.00%	6,575,000
Harris County MUD No. 104	5,975,000	100.00%	5,975,000
Harris County MUD No. 118	8,905,000	67.57%	6,017,109
Harris County MUD No. 119	3,674,999	65.07%	2,391,322
Harris County MUD No. 150	17,610,000	34.08%	6,001,488
Harris County MUD No. 180	30,059,995	100.00%	30,059,995
Harris County MUD No. 367	6,260,000	100.00%	6,260,000
Harris County MUD No. 368	61,330,000	100.00%	61,330,000
Harris County MUD No. 383	30,640,000	100.00%	30,640,000
Harris County MUD No. 401	35,615,000	100.00%	35,615,000
Harris County MUD No. 468	35,445,000	100.00%	35,445,000
Harris County MUD No. 480	23,545,000	50.09%	11,793,691
Harris County MUD No. 530	29,475,000	100.00%	29,475,000
Harris County MUD No. 551	12,430,000	100.00%	12,430,000
Harris County WC&ID No. 109	12,975,000	91.71%	11,899,373
Harris County WC&ID No. 110	19,120,000	39.56%	7,563,872
Harris County WC&ID No. 116	8,925,000	31.80%	2,838,150
Harris County WC&ID No. 119	43,340,000	100.00%	43,340,000
Harris County WC&ID No. 132	2,680,000	100.00%	2,680,000
Harris County WC&ID No. 133	7,030,000	100.00%	7,030,000
Harris-Montgomery Cos MUD No. 386	146,420,000	1.08%	1,581,336

Taxing Authority	Debt as of June 30, 2024	Overlapping	
		Percent	Amount
Heatherloch MUD	13,285,000	100.00%	13,285,000
Houston, City of	2,967,085,000	0.24%	7,121,004
Kleinwood MUD	15,199,992	100.00%	15,199,992
Lone Star College	537,010,000	10.04%	53,915,804
Louetta North PUD	2,065,000	100.00%	2,065,000
Meadowhill Regional MUD	30,840,000	77.77%	23,984,268
Northampton MUD - Defined Area	18,255,000	100.00%	18,255,000
Northampton MUD	32,545,000	100.00%	32,545,000
Northwest Harris County MUD No. 6	13,790,000	70.49%	9,720,571
Northwest Harris County MUD No. 19	60,120,000	100.00%	60,120,000
Northwest Harris County MUD No. 28	1,945,000	100.00%	1,945,000
Northwest Harris County MUD No. 30	16,190,000	100.00%	16,190,000
Northwest Harris County MUD No. 32	18,065,000	100.00%	18,065,000
Northwest Harris County MUD No. 36	10,280,000	100.00%	10,280,000
Northwest Park MUD	23,430,000	30.94%	7,249,242
Oakmont PUD	20,755,000	100.00%	20,755,000
Port of Houston Authority	426,134,397	4.72%	20,113,544
Shasla PUD	2,550,000	100.00%	2,550,000
Spring Creek Forest PUD	2,630,000	100.00%	2,630,000
Spring West MUD	21,595,000	39.41%	8,510,590
The Woodlands RUD # 1	22,830,000	0.00%	-
The Woodlands Township	17,775,000	0.10%	17,775
Tomball, City of	67,565,000	2.06%	1,391,839
			\$ 1,186,630,174
	KISD Direct Debt as of June 30, 2024		1,381,135,000
	Total		\$ <u>2,567,765,174</u>

Source: Texas Municipal Advisory Council

**Klein Independent School District
Principal Property Taxpayers 2024**

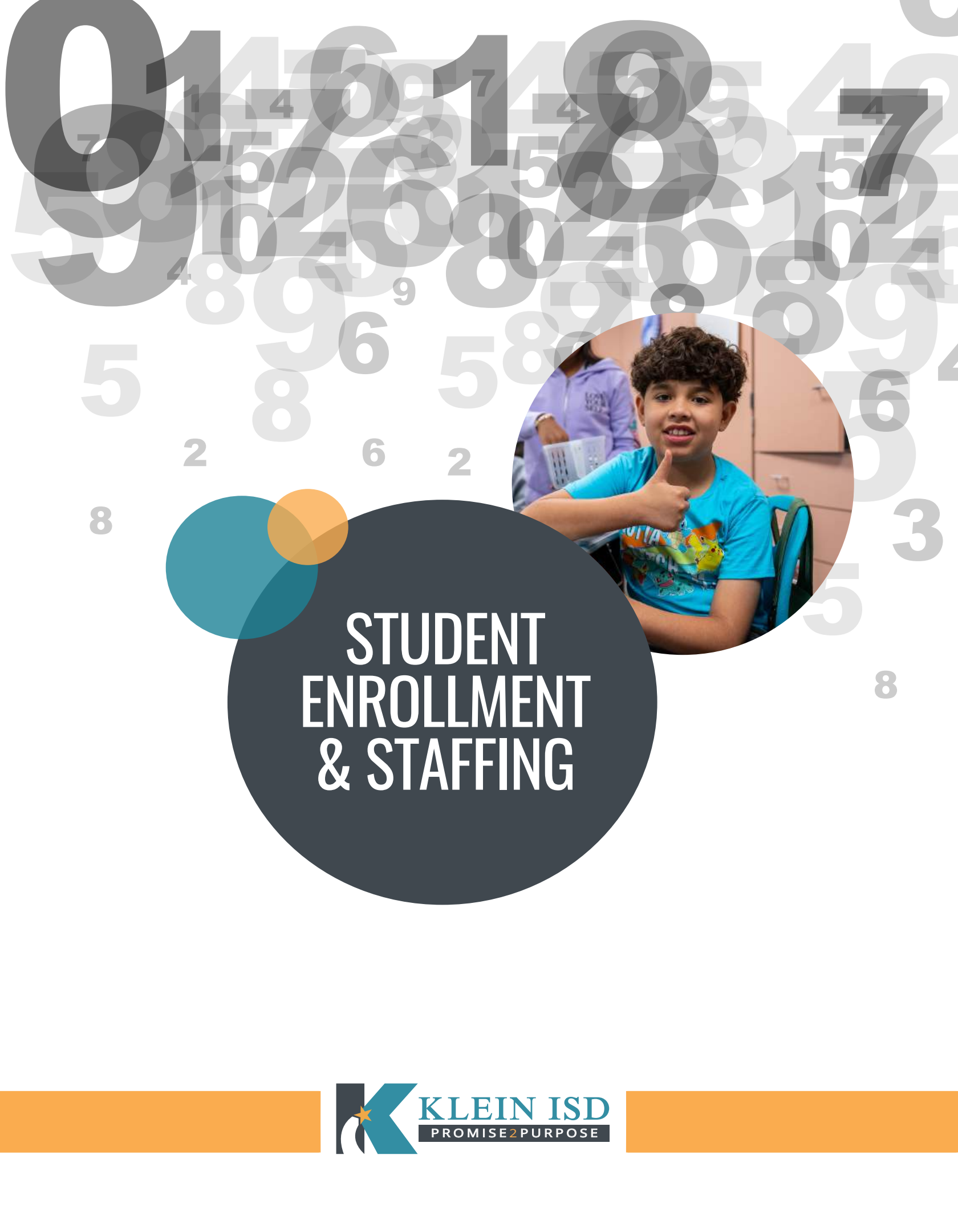
Rank	Name	Rank in 2024	Actual Taxable Value
1.	Centerpoint Energy	1	\$ 205,861,861
2.	DXC Technology Services LLC*	2	144,730,524
3.	Eastgroup Properties LP	3	105,264,222
4.	HEB Grocery Group	4	95,947,522
5.	Liberty Property	5	83,521,311
6.	Vintage Dunhill LLC	6	80,744,597
7.	GP Market Place 1750 LLC	7	80,591,131
8.	Walmart	8	70,067,983
9.	Broadstone Sparrows Point LLC	9	69,997,593
10.	St. Lukes Hospital at the Vintage LLC	10	69,251,874
	Total:		\$ <u>1,005,978,618</u>

Please Note:

*2019 – DXC Technology Services LLC was formerly HP Enterprise Services LLC



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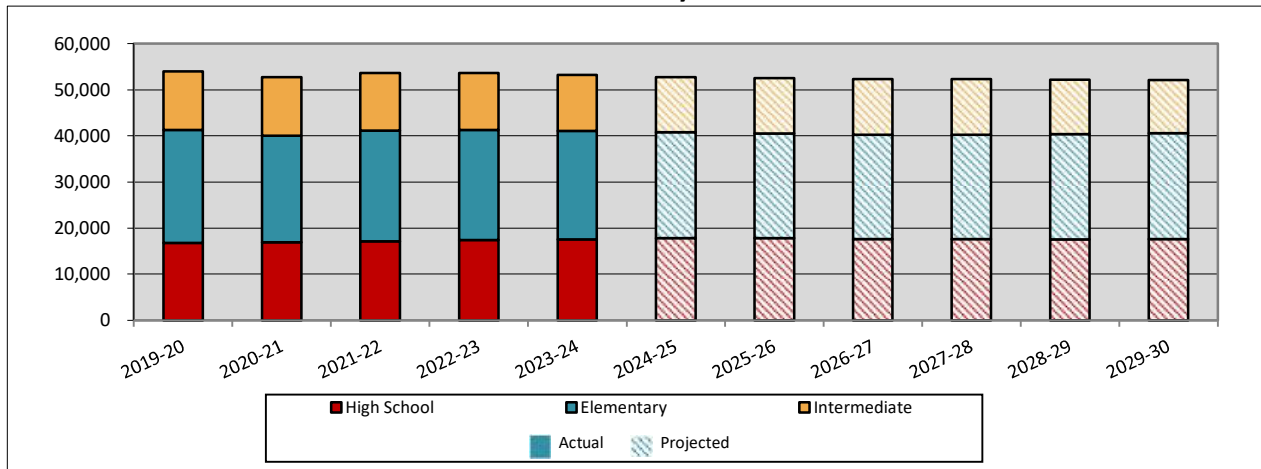


**STUDENT
ENROLLMENT
& STAFFING**

Klein Independent School District Districtwide Student Enrollment Data 2020-2030

School Year	Total Enrollment	Elementary (EE-5th)	Intermediate (6th-8th)	High School (9th-12th)	% of Free & Reduced Lunches
(1) Actual Ending Enrollment:					
2019-20	54,010	24,484	12,734	16,792	45.00%
2020-21	52,744	23,092	12,720	16,932	45.30%
2021-22	53,676	23,992	12,562	17,122	49.49%
2022-23	53,666	23,894	12,404	17,368	44.69%
2023-24	53,214	23,556	12,126	17,532	54.60%
(2) Budget:					
2024-25	52,755	22,975	11,957	17,823	Avail Dec. 2024
(3) Projected:					
2025-26	52,518	22,711	11,968	17,839	Not available
2026-27	52,353	22,611	12,109	17,633	Not available
2027-28	52,324	22,694	12,056	17,574	Not available
2028-29	52,175	22,844	11,783	17,548	Not available
2029-30	52,145	22,974	11,538	17,633	Not available

Enrollment Data by Fiscal Year



Enrollment projections are provided through a contract with Population and Survey Analysts (PASA). PASA integrates school district information with its proprietary new home census information and specific neighborhood forecasts to create enrollment projections by attendance zone for the District. The above projections represent PASA historical projected enrollment and internal projections internal student based on geocode data from the Transfinder database.

Sources: (1) Actual Enrollment - Klein Independent School District - Enrollment Count by Campus - EOY 2023-2024
 (2) Budget Enrollment - 2024-2025 Enrollment Projection (Issued 3/6/2024)
 (3) Projected Enrollment - PASA Demographic Study 2023-2024 Moderate Growth Scenario

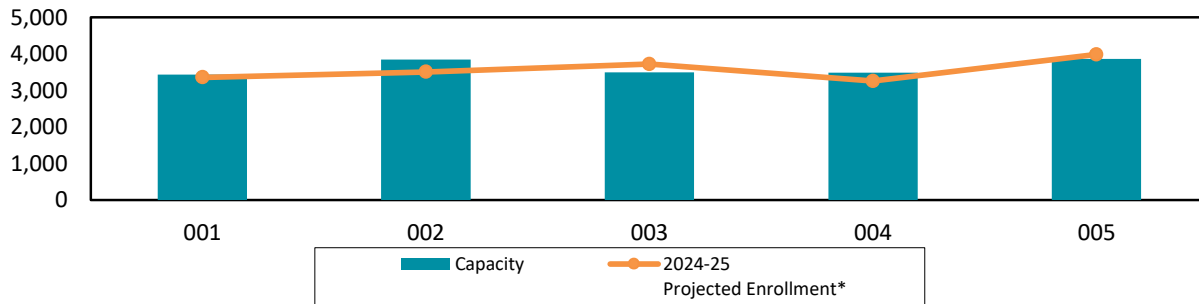
Klein Independent School District Capacity, Enrollment & Age by School

Campus Number	Campus Name	2024-25 Projected Enrollment*	Capacity	Percent Capacity Utilization	Age of Building
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High Schools:

001	Klein High	3,356	3,429	97.9%	62
002	Klein Forest High	3,504	3,842	91.2%	46
003	Klein Oak High	3,723	3,497	106.5%	43
004	Klein Collins High	3,258	3,487	93.4%	24
005	Klein Cain High	3,982	3,858	103.2%	8
Total High School:		17,823	18,113	98.4%	

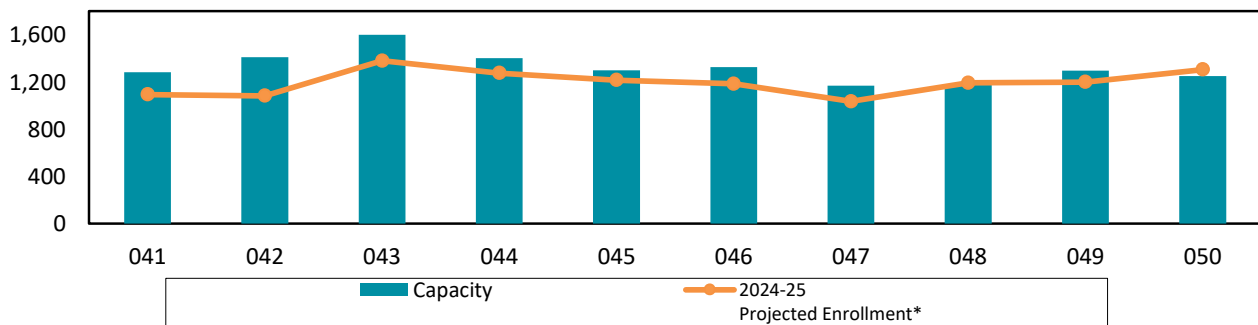
High School Enrollment to Capacity Comparison



Intermediate Schools:

041	Klein Intermediate	1,093	1,282	85.3%	41
042	Hildebrandt Intermediate	1,083	1,409	76.9%	52
043	Wunderlich Intermediate	1,378	1,600	86.1%	50
044	Strack Intermediate	1,275	1,402	90.9%	48
045	Kleb Intermediate	1,215	1,300	93.5%	32
046	Doerre Intermediate	1,184	1,326	89.3%	41
047	Schindewolf Intermediate	1,034	1,169	88.5%	23
048	Krimmel Intermediate	1,192	1,175	101.4%	18
049	Ulrich Intermediate	1,198	1,295	92.5%	15
050	Hofius Intermediate	1,305	1,250	104.4%	7
Total Intermediate:		11,957	13,208	90.5%	

Intermediate School Enrollment to Capacity Comparison



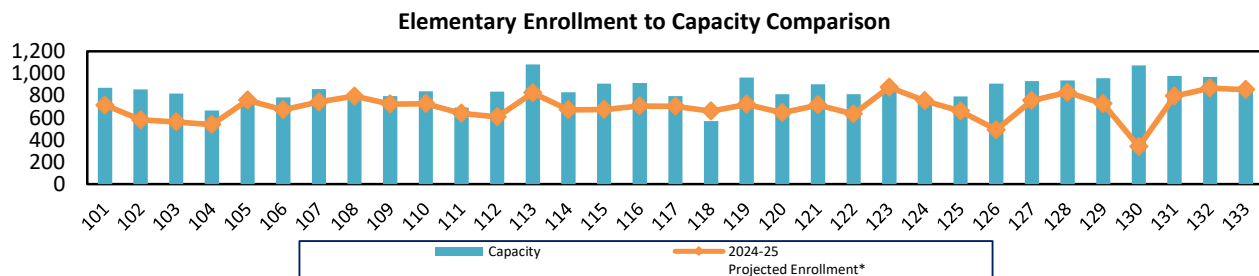
*2024-2025 Enrollment Projection (Issued 3/06/2024)

Klein Independent School District Capacity, Enrollment & Age by School Elementary Campuses

Campus Number	Campus Name	2024-25 Projected Enrollment*	Capacity	Percent Capacity Utilization	Age of Building
Elementary Schools:					
101	Kohrville Elementary	714	872	81.9%	23
102	Northampton Elementary	581	857	67.8%	54
103	Haude Elementary	562	819	68.6%	54
104	Greenwood Forest Elementary	538	667	80.7%	54
105	Epps Island Elementary	760	786	96.7%	52
106	Theiss Elementary	672	786	85.5%	51
107	Benfer Elementary	743	860	86.4%	48
108	Kaiser Elementary	795	802	99.1%	47
109	Brill Elementary	725	797	91.0%	47
110	Ehrhardt Elementary	727	839	86.7%	46
111	Lemm Elementary	639	691	92.5%	45
112	Nitsch Elementary	608	837	72.6%	45
113	Krahn Elementary	825	1,082	76.2%	42
114	Roth Elementary	672	830	81.0%	41
115	Kuehnle Elementary	674	908	74.2%	36
116	Mittelstadt Elementary	708	914	77.5%	34
117	Klenk Elementary	705	795	88.7%	33
118	Eiland Elementary	660	570	115.8%	32
119	Schultz Elementary	722	963	75.0%	31
120	Hassler Elementary	647	814	79.5%	26
121	Kreinhop Elementary	715	904	79.1%	21
122	McDougle Elementary	634	813	78.0%	21
123	Metzler Elementary	876	889	98.5%	20
124	Benignus Elementary	752	781	96.3%	19
125	Frank Elementary	661	794	83.2%	18
126	Mueller Elementary	491	908	54.1%	16
127	Blackshear Elementary	755	932	81.0%	14
128	Zwink Elementary	830	938	88.5%	13
129	Bernhausen Elementary	727	958	75.9%	12
130	Grace England Pre-K/EC Center**	339	1,075	31.5%	13
131	French Elementary	796	979	81.3%	10
132	Mahaffey Elementary	868	971	89.4%	9
133	Fox Elementary	854	850	100.5%	5
Total Elementary:		22,975	28,281	81.2%	

*2024-2025 Enrollment Projection (Issued 3/06/2024)

** Capacity is 500 at any given time, but is reflected here as 1,075 because the enrollment is a total of students from each of the two sessions held daily.



**Klein Independent School District
Student Enrollment Data by Campus
2021-2025**

	2020-21 Ending Enrollment	2021-22 Ending Enrollment	2022-23 Ending Enrollment	2023-24 Ending Enrollment	2024-25 Projected Enrollment*
<u>High Schools</u>					
Klein High	3,108	3,148	3,309	3,334	3,356
Klein Forest High	3,347	3,346	3,339	3,407	3,504
Klein Oak High	3,507	3,523	3,531	3,616	3,723
Klein Collins High	3,267	3,308	3,316	3,221	3,258
Klein Cain High	3,703	3,797	3,873	3,954	3,982
Total High Schools	16,932	17,122	17,368	17,532	17,823
<u>Intermediate Schools</u>					
Klein Intermediate	1,088	1,043	1,060	1,015	1,093
Hildebrandt Intermediate	1,125	1,083	1,065	1,056	1,083
Wunderlich Intermediate	1,436	1,365	1,302	1,244	1,378
Strack Intermediate	1,244	1,233	1,199	1,191	1,275
Kleb Intermediate	1,407	1,455	1,454	1,469	1,215
Doerre Intermediate	1,380	1,346	1,328	1,296	1,184
Schindewolf Intermediate	1,137	1,148	1,140	1,089	1,034
Krimmel Intermediate	1,372	1,323	1,314	1,261	1,192
Ulrich Intermediate	1,370	1,335	1,274	1,183	1,198
Hofius Intermediate	1,161	1,231	1,268	1,322	1,305
Total Intermediate Schools	12,720	12,562	12,404	12,126	11,957
<u>Elementary Schools</u>					
Kohrville Elementary	732	767	757	746	714
Northampton Elementary	650	705	693	709	581
Haude Elementary	665	680	684	696	562
Greenwood Forest Elementary	673	704	695	660	538
Epps Island Elementary	603	582	546	526	760
Theiss Elementary	704	791	788	725	672
Benfer Elementary	776	793	794	774	743
Kaiser Elementary	679	688	669	628	795
Brill Elementary	819	859	956	930	725
Ehrhardt Elementary	751	785	843	860	727
Lemm Elementary	634	666	624	577	639
Nitsch Elementary	663	641	667	622	608
Krahn Elementary	818	834	841	845	825
Roth Elementary	780	788	791	803	672
Kuehnle Elementary	770	785	718	675	674
Mittelstadt Elementary	796	779	808	848	708
Klenk Elementary	720	741	778	754	705
Eiland Elementary	586	560	534	551	660
Schultz Elementary	552	579	601	693	722
Hassler Elementary	692	707	672	640	647
Kreinhop Elementary	695	724	671	638	715
McDougle Elementary	522	528	520	539	634
Metzler Elementary	833	890	911	911	876
Benignus Elementary	641	634	583	583	752
Frank Elementary	598	621	631	573	661
Mueller Elementary	582	626	636	597	491
Blackshear Elementary	812	824	770	760	755
Zwink Elementary	856	914	944	920	830
Bernhausen Elementary	851	838	832	846	727
Grace England Pre-K/EC Center	280	376	385	428	339
French Elementary	822	863	840	814	796
Mahaffey Elementary	864	926	921	916	868
Fox Elementary	673	794	791	769	854
Total Elementary Schools	23,092	23,992	23,894	23,556	22,975
Total Student Enrollment	52,744	53,676	53,666	53,214	52,755

*2024-2025 Enrollment Projection (Issued 3/06/2024)

Student Data Review
2023-2024 Fall PEIMS Collection
Snapshot Date - October 27, 2023

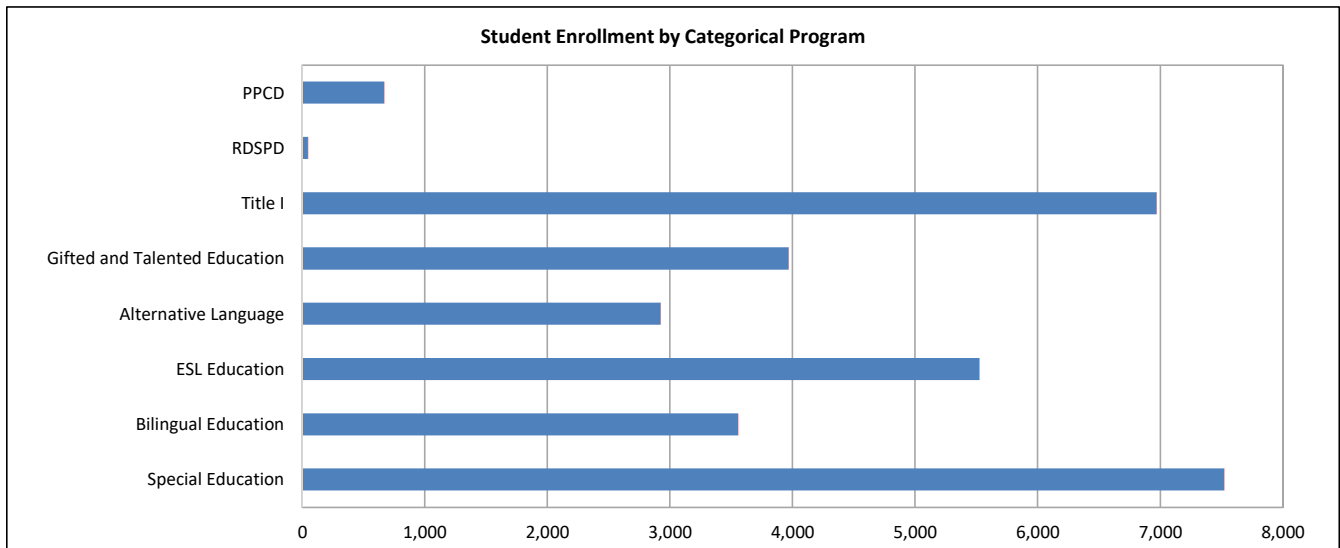
Student Information	Snapshot Date District Count	Percentage of Total Enrollment
Ethnicity/Race Distribution		
White	12,708	23.94%
Hispanic/Latino	25,024	47.13%
Black or African American	8,853	16.67%
Asian	3,970	7.48%
American Indian or Alaska Native	99	0.19%
Native Hawaiian/Other Pacific Islander	53	0.10%
Two or More	2,386	4.49%

Student Information	Snapshot Date District Count	Percentage of Total Enrollment
Economic Disadvantaged		
Total Economic Disadvantaged	29,124	54.85%
Regular	24,374	45.91%
Special Education	4,750	8.95%

Emergent Bilingual		
Emergent Bilingual	11,801	22.23%
Regular	10,058	18.94%
Special Education	1,743	3.28%

High School Graduates (2022-2023)		
Grade 12 Attendance	4,620	N/A
Graduates Reported	4,119	89.16%
White	1,123	27.26%
Hispanic/Latino	1,759	42.70%
Black or African American	648	15.73%
Asian	405	9.83%
American Indian or Alaska Native	16	0.39%
Native Hawaiian/Other Pacific Islander	2	0.05%
Two or More	166	4.03%

Student Enrollment by Program		
Special Education	7,520	14.16%
Bilingual Education	3,555	6.70%
ESL Education	5,524	10.40%
Alternative Language	2,924	5.51%
Gifted and Talented Education	3,969	7.48%
Title I	6,971	13.13%
RDSPD	47	0.09%
PPCD	668	1.26%



Source: Texas Education Agency TSDS PEIMS Student Data Review 2023-2024 Fall Collection PDM1-120-005

Staff Summary
2023-2024 Fall PEIMS Collection
Snapshot Date - October 27, 2023

Teachers by Population Served	Percent
Regular Education	73.3%
Career and Technical Education	6.1%
Bilingual/ESL Education	5.5%
Compensatory Education	1.2%
Gifted and Talented Education	1.7%
Special Education	7.5%
Other	4.7%

Teachers by Highest Degree Held	Percent
No Degree	1.2%
Bachelors	70.5%
Masters	27.3%
Doctorate	1.0%

Total Staff (FTEs)	Percent
Teachers	47.4%
Professional Support	12.5%
Campus Administration	2.7%
Central Administration	0.4%
Educational Aides	10.2%
Auxiliary Staff	26.8%

Total Personnel by Ethnicity	Percent
White	48.3%
Hispanic	28.6%
Black	18.2%
Other	4.9%

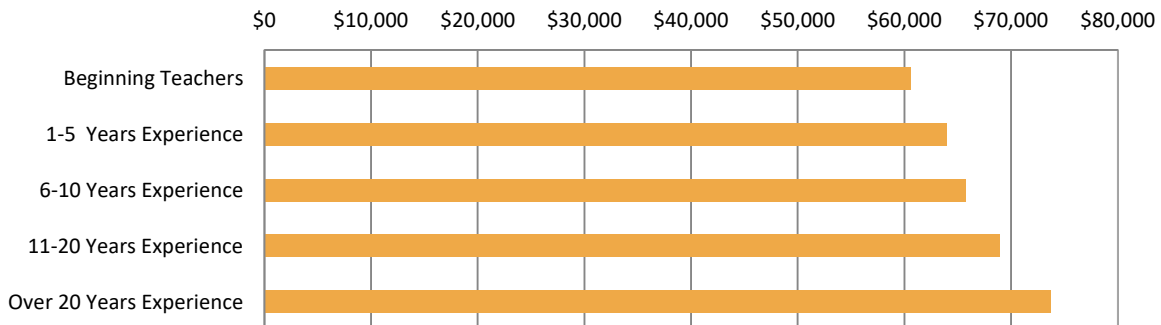
Average Teachers Years of Experience	Average
Total Career Experience of Teachers	11
Klein ISD Experience of Teachers	6.5

Total Personnel by Ethnicity and Sex	Percent
White Male	9.9%
White Female	38.4%
Hispanic Male	4.7%
Hispanic Female	23.9%
Black Male	4.2%
Black Female	13.9%
Other Male	1.0%
Other Female	3.8%

Teachers by Years of Experience	Average Salary
Beginning Teachers	\$60,645
1-5 Years Experience	\$64,006
6-10 Years Experience	\$65,798
11-20 Years Experience	\$68,920
Over 20 Years Experience	\$73,767

Student/Teacher Ratio	14.3
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Teachers by Years of Experience



Source: Texas Education Agency TSDS PEIMS Staff FTE Summary 2023-2024 Fall Collection PDM1-110-004

Klein Independent School District Salary Schedule & Position Control

2024-2025 Salary Schedule Teachers, Library Information Specialists, and Nurses (RN)

New Hires:

\$61,075 starting pay for 10 months

Previous teaching experience and credentials will be considered when determining salaries for new hires.

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)

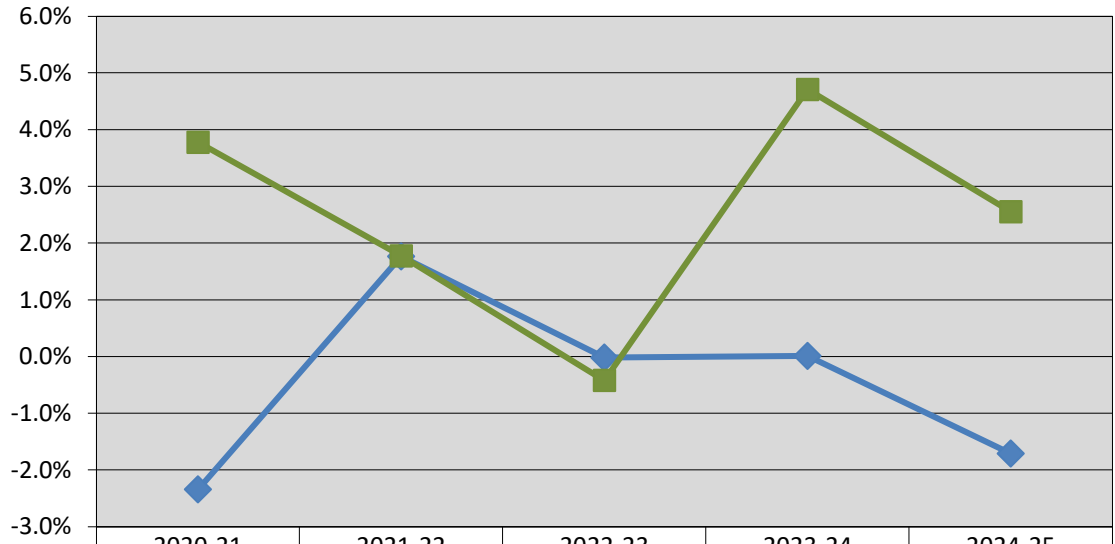


Position Control

Position Control, implemented in the 2014-2015 school year, allows for a systematic approach to monitoring employee roles and ensuring that positions are filled according to district policies and regulations. Financial Services in conjunction with Human Resource Services tracks full-time equivalent (FTE) allocations to be sure staffing is within the approved limits established by the Board of Trustees. Position Control, now combined with Frontline/ERP functionality, supports better budget management by providing a clear picture of staffing costs. As the district navigates a changing funding landscape, understanding the financial implications of each position is crucial for maintaining fiscal responsibility. Adhering to the Texas Education Agency's PEIMS guidelines is critical for compliance making precise staffing data essential. Position Control aids in prioritizing accurate position tracking and reporting so that the district can not only meet regulatory expectations but also enhance the educational environment.

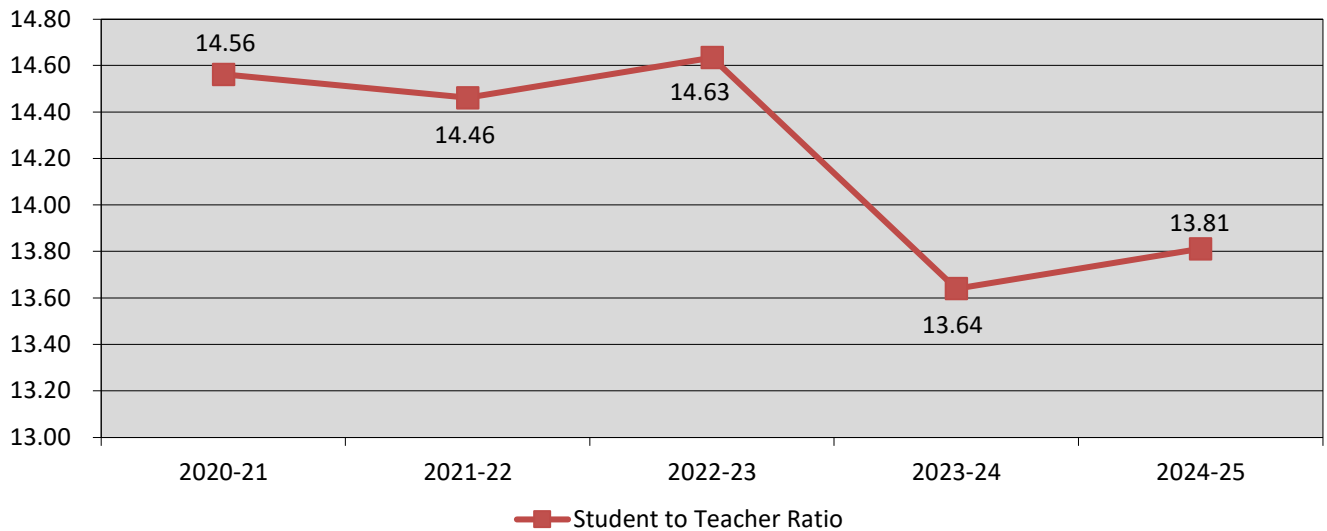
Klein Independent School District Student-Staff Growth Rates & Ratios All Funds

Student & Staff Growth Rates



◆ Student Growth Rate	-2.3%	1.8%	0.0%	0.0%	-1.7%
■ Staff Growth Rate	3.8%	1.8%	-0.4%	4.7%	2.6%

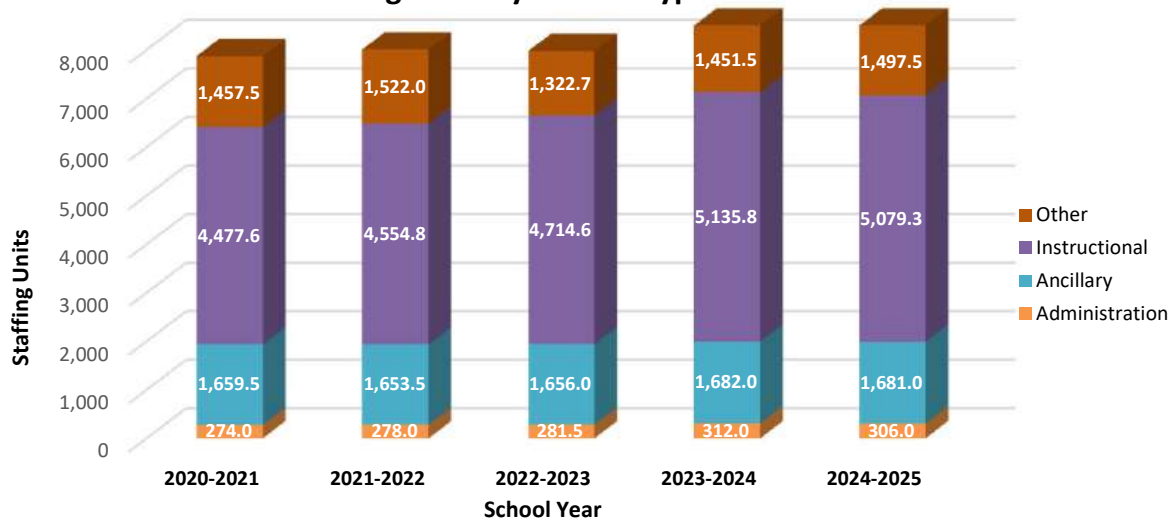
Student to Teacher Ratio



Klein Independent School District Staffing Units by Position All Funds

Positions	2020-21 (a)	2021-22 (b)	2022-23 (c)	2023-24 (d)	2024-25 (e)	Change from Prior Year
Administrator	74.00	76.00	77.50	88.00	90.00	2.00
Associate/Assistant Principal	151.00	153.00	155.00	175.00	167.00	(8.00)
Bus Driver/Attendant	369.00	368.00	369.00	381.00	378.00	(3.00)
Cafeteria Workers	592.50	592.50	591.50	601.50	601.50	-
Campus Professional	-	-	146.00	183.00	195.00	12.00
Community Support	-	-	2.00	14.00	15.00	1.00
Custodial	360.00	361.00	361.00	362.00	363.00	1.00
Educational Aide	-	-	-	13.00	10.00	(3.00)
Library Info Spec./Library Asst/Historian	72.50	72.50	72.50	73.50	76.00	2.50
Manual Trades/Warehouse	188.00	188.00	190.50	190.50	193.50	3.00
Nurse/Clinic Assistant	110.00	112.00	117.50	117.50	121.50	4.00
Other Professional	597.50	651.50	450.70	476.00	493.50	17.50
Police Officer	55.00	51.00	54.00	58.00	59.00	1.00
Principal	49.00	49.00	49.00	49.00	49.00	-
Registrar	10.00	10.00	10.00	10.00	10.00	-
School Counselor	138.00	147.00	145.00	157.00	147.00	(10.00)
Secretary/Clerical	477.50	477.00	474.00	477.50	471.50	(6.00)
Security Support Personnel	52.00	52.00	51.00	52.00	91.00	39.00
Student Behavior Support	-	-	-	61.00	62.00	1.00
Teacher	2,840.10	2,919.95	2,909.80	3,098.26	2,916.76	(181.50)
Teacher-Multilingual	253.60	268.35	241.50	258.50	273.00	14.50
Teacher-Special Education	528.40	523.20	515.75	578.00	630.00	52.00
Teacher Assistant	855.50	843.30	901.50	1,018.00	1,064.50	46.50
Technical	95.00	93.00	90.00	89.00	86.00	(3.00)
Total Employees - All Funding Sources	7,868.60	8,008.30	7,974.75	8,581.26	8,563.76	(17.50)

Staffing Units by Service Type* - All Funds



*See explanation of footnotes and Service Type definitions on page 155.

Klein Independent School District
All Funds
Districtwide Staffing Changes

Category	General Fund Change from Prior Year	Grant Fund Change from Prior Year
Administrator	2.00	-
Associate/Assistant Principal	(12.00)	4.00
Bus Driver/Attendant	(3.00)	-
Cafeteria Workers	-	-
Campus Professional	12.00	-
Community Support	-	1.00
Custodial	1.00	-
Educational Aide	-	(3.00)
Library Info Spec./Library Asst/Historian	2.50	-
Manual Trades/Warehouse	3.00	-
Nurse/Clinic Assistant	4.00	-
Other Professional	22.50	(5.00)
Police Officer	1.00	-
Principal	-	-
Registrar	-	-
School Counselor	(11.00)	1.00
Secretary/Clerical	(5.00)	(1.00)
Security Support Personnel	39.00	-
Student Behavior Support	1.00	-
Teacher	(210.00)	28.50
Teacher-Multilingual	13.50	1.00
Teacher-Special Education	54.50	(2.50)
Teacher Assistant	41.00	5.50
Technical	(3.00)	-
Total Number of Positions	(47.00)	29.50

Districtwide staffing for 2024-2025 brings to light the most significant changes in the following categories:

Associate/Assistant Principal - A net decrease of 12 positions comes from Districtwide staffing formula changes and rezoning efforts resulting in a need for fewer required Assistant Principals at certain campuses.

Campus Professional - This subsection of positions was created in the 2023-2024 academic year. Job titles classified as Campus Professionals consist of Instructional Specialists and Interventionists, previously accounted for in the Teacher or Other Professional categories. The net increase of 12 positions includes elementary and secondary campus based positions.

Other Professional - Changes in this category reflect Evaluators and Specialists as well conversions for locally funded ARD Committee Managers (formerly known as Evaluation and ARD Specialists / Diagnosticians) based on approved department staffing committee requests.

School Counselor - A net decrease of positions is a result of rezoning, expiration of ESSER funds and staffing formula changes which reallocated resources at the campus level for changing student population demographic needs.

Security Support Personnel - In order to maintain high standards of safety and comply with the House Bill 3 armed security requirements, 39 Campus Guard positions were created for the 2024-2025 school year.

Teacher - Teacher units, including Multilingual and Special Education, show a net decrease of 115 positions for all funds. Rezoning that maximized campus level square footage use combined with the impact of efforts to redistribute additional support with a savings from ESSER is most evident in this category. Increases in **Multilingual** and **Special Education** teachers are a result of the growing special population needs as reflected in program related identification.

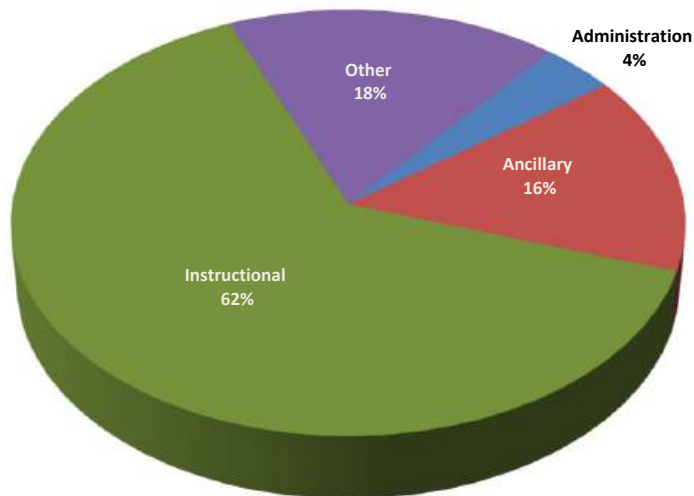
Teacher Assistant - General fund additions of 41 teacher assistants are primarily SPED Aide job titles along with other positions which include Assistant SPED Success Coaches at the new Bridge Center. The Strategic Staffing initiative yielded additions for Reach Associates and Teacher Residents from Grant Funds in this category.

*See explanation of footnotes and Service Type definitions on page 155.

Klein Independent School District Staffing Units by Position General Fund

Positions	2020-21 (a)	2021-22 (b)	2022-23 (c)	2023-24 (d)	2024-25 (e)	Change from Prior Year
Administrator	68.10	67.10	71.50	79.00	81.00	2.00
Associate/Assistant Principal	141.00	141.00	142.00	162.00	150.00	(12.00)
Bus Driver/Attendant	369.00	368.00	369.00	381.00	378.00	(3.00)
Campus Professional	-	-	138.00	171.00	183.00	12.00
Community Support	-	-	2.00	2.00	2.00	-
Custodial	360.00	361.00	361.00	362.00	363.00	1.00
Librarian/Library Asst/Historian	72.50	72.50	72.50	73.50	76.00	2.50
Manual Trades/Warehouse	187.00	187.00	187.50	187.50	190.50	3.00
Nurse/Clinic Assistant	110.00	112.00	117.50	117.50	121.50	4.00
Other Professional	490.25	506.45	352.70	381.00	403.50	22.50
Police Officer	55.00	51.00	54.00	58.00	59.00	1.00
Principal	49.00	49.00	49.00	49.00	49.00	-
Registrar	10.00	10.00	10.00	10.00	10.00	-
School Counselor	128.00	130.50	129.50	146.50	135.50	(11.00)
Secretary/Clerical	468.60	468.00	466.00	468.50	463.50	(5.00)
Security Support Personnel	52.00	52.00	51.00	52.00	91.00	39.00
Student Behavior Support	-	-	-	56.00	57.00	1.00
Teacher	2,798.10	2,814.95	2,747.80	3,031.26	2,821.26	(210.00)
Teacher - Multilingual	247.60	261.35	233.50	253.50	267.00	13.50
Teacher - Special Education	493.40	482.20	475.75	527.00	581.50	54.50
Teacher Assistant	769.00	742.80	811.00	925.00	966.00	41.00
Technical	78.00	76.00	73.00	73.00	70.00	(3.00)
Total Employees - General Fund	6,946.55	6,952.85	6,914.25	7,566.26	7,519.26	(47.00)

2024-2025 General Fund Staffing Units by Service Type*

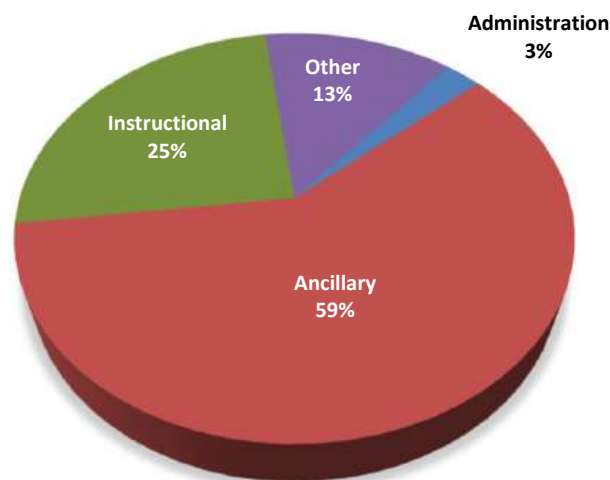


*See explanation of footnotes and Service Type definitions on page 155.

Klein Independent School District Staffing Units by Position Special Revenue (Food Service & Grant Funds)

Positions	2020-21 (a)	2021-22 (b)	2022-23 (c)	2023-24 (d)	2024-25 (e)	Change from Prior Year
Administrator	5.90	8.90	6.00	9.00	9.00	-
Associate/Assistant Principal	10.00	12.00	13.00	13.00	17.00	4.00
Cafeteria Workers	592.50	592.50	591.50	601.50	601.50	-
Campus Professional	-	-	8.00	12.00	12.00	-
Community Support	-	-	-	12.00	13.00	1.00
Educational Aide	-	-	-	13.00	10.00	(3.00)
Manual Trades/Warehouse/Custodial	1.00	1.00	3.00	3.00	3.00	-
Other Professional	107.25	145.05	98.00	95.00	90.00	(5.00)
School Counselor	10.00	16.50	15.50	10.50	11.50	1.00
Secretary/Clerical	8.90	9.00	8.00	9.00	8.00	(1.00)
Student Behavior Support	-	-	-	5.00	5.00	-
Teacher	42.00	105.00	162.00	67.00	95.50	28.50
Teacher - Multilingual	6.00	7.00	8.00	5.00	6.00	1.00
Teacher - Special Education	35.00	41.00	40.00	51.00	48.50	(2.50)
Teacher Assistant	86.50	100.50	90.50	93.00	98.50	5.50
Technical	17.00	17.00	17.00	16.00	16.00	-
Total Employees - Special Revenue	922.05	1,055.45	1,060.50	1,015.00	1,044.50	29.50

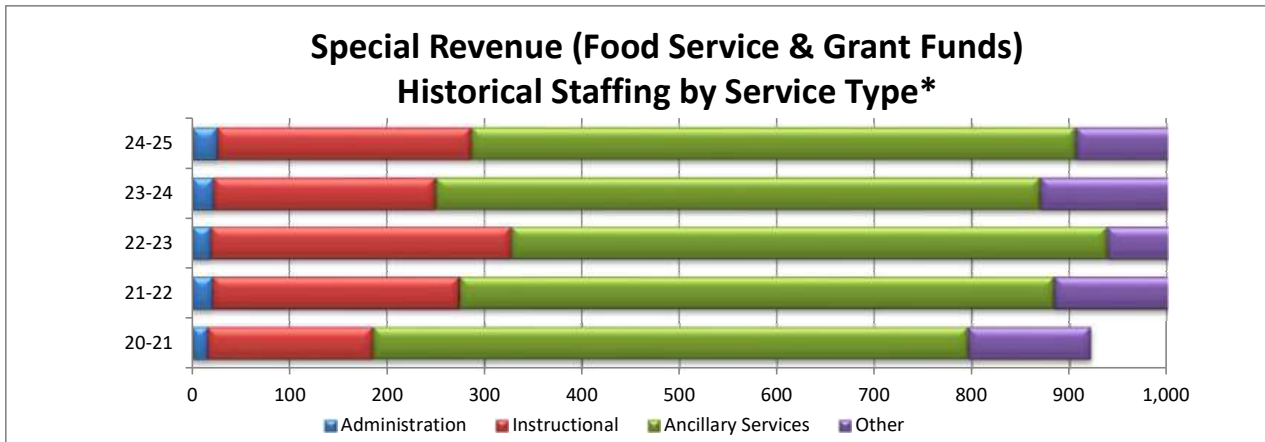
2024-2025 Special Revenue Staffing Units by Service Type*



*See explanation of footnotes and Service Type definitions on page 155.

Klein Independent School District Staffing Units by Program Special Revenue (Food Service & Grant Funds)

Program	2020-21 (a)	2021-22 (b)	2022-23 (c)	2023-24 (d)	2024-25 (e)	Change from Prior Year
211 - ESSA, Title I, Part A	105.70	105.70	109.45	122.45	164.00	41.55
224 - IDEA, Part B, Formula	158.00	160.00	152.00	156.00	168.50	12.50
225 - IDEA, Part B, Preschool	4.00	2.00	2.00	2.00	2.00	-
240 - National School Lunch Program (Food Service)	615.50	615.50	616.50	627.50	628.50	1.00
244 - Career & Technical Basic Grant	1.00	1.00	1.00	1.00	-	(1.00)
255 - ESSA, Title II, Part A - Supporting	7.85	10.85	9.85	10.85	23.90	13.05
263 - ESSA, Title III, Part A - ELA	6.10	7.10	7.10	10.10	9.05	(1.05)
272 - Medicaid Administrative Claiming	1.00	1.00	1.00	1.00	1.00	-
281 - Elementary & Secondary School Emergency Relief II (ESSER)	-	1.00	2.00	-	-	-
282 - Elementary & Secondary School Emergency Relief III (ESSER)	-	126.00	135.00	1.00	-	(1.00)
284 - IDEA - B Formula ARP	-	-	-	37.00	-	(37.00)
285 - IDEA - B Preschool ARP	-	-	-	1.00	-	(1.00)
289 - Title IV, Part A, Subpart 1	2.10	3.10	2.10	2.10	3.05	0.95
385 - State Supplemental Visually Impaired	0.30	-	-	-	-	-
386 - Regional Day School for the Deaf	-	-	-	4.50	6.00	1.50
410 - Instructional Materials Allotment	1.00	1.00	1.00	1.00	1.00	-
499 - Locally Funded Grants	15.00	18.50	18.50	15.50	15.50	-
6XX - Bond Series	4.50	2.70	3.00	9.00	9.00	-
711 - Early Learning Center Enterprise Fund	-	-	-	13.00	13.00	-
Total Special Revenue Employees	922.05	1,055.45	1,060.50	1,015.00	1,044.50	29.50
Total Klein ISD Employees	7,868.60	8,008.30	7,974.75	8,581.26	8,563.76	(17.50)



- (a) Opening of Fox Elementary and implementation of districtwide full day Pre-K is represented by increases in Teachers, Teacher Assistants and Bus Drivers.
- (b) Conversion to the new software resulted in realignment in the distribution of district staffing resources to reflect Teachers and Specialists at the campus level. Newly added ESSER funded positions include Academic Interventionists, Academic Support Teachers and Tutors at both the elementary and secondary levels.
- (c) Positions formerly recorded in Athletics (6 Administrator, 8.2 Other Professional and 8 Secretary/Clerical) moved to Health & Physical Education as an organizational update in Frontline ERP.
- (d) Reclassification of some job titles, department level reorganizations and the implementation of a districtwide Behavior Support Program account for changes in Other Professional, Teacher and Teacher Assistant categories. Staff funded from ESSER in 2022-23 were reevaluated and moved to locally funded positions. Additional staff reported for the new Early Childhood Education center.
- (e) The new Title I designation granted to Klein Forest High School for the 2024-25 school year allowed for movement of Instructional positions from the General Fund. Changes in funding for Other Professionals, Teachers and Teacher Assistants requested by the Special Education Department from IDEA B to local funds are reflected this year. The districtwide Strategic Staffing initiative accounts for increases in Other Professional and Teacher Assistant categories funded by Title II.

***Service Type Categories:**

Administration : Administrator, Associate/Assistant Principal, Principal

Ancillary : Bus Driver/Attendant, Cafeteria Workers, Custodial, Manual Trades/Warehouse, Police Officer, Technical

Instructional : Teacher, Teacher-Bilingual/ESL, Teacher-Special Education, Teacher Assistant, Campus Professional

Other : Library Info Specialist/Library Assistant/Historian, Nurse/Clinic Assistant, Other Professional, Registrar, School Counselor, Secretary/Clerical, Security Support Personnel, Student Behavior Support, Community Support



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PERFORMANCE MEASURES



Overview of the 2024 Accountability System

The 85th Texas Legislature passed House Bill (HB) 22, establishing three domains for measuring the academic performance of districts and campuses: Student Achievement, School Progress, and Closing the Gaps. Districts and campuses will receive a rating of A, B, C, D, or F for overall performance, as well as for performance in each domain. Districts and campuses with students enrolled in the fall of the 2021–22 school year are assigned a state accountability rating.

The overall design of the accountability system evaluates performance according to three domains:

- **Student Achievement** evaluates performance across all subjects for all students, on both general and alternate assessments, College, Career, and Military Readiness (CCMR) indicators, and graduation rates.
- **School Progress** measures district and campus outcomes in two areas: the number of students that grew at least one year academically (or are on track) as measured by STAAR results and the achievement of all students relative to districts or campuses with similar economically disadvantaged percentages.
- **Closing the Gaps** uses disaggregated data to demonstrate differentials among racial/ethnic groups, socioeconomic backgrounds and other factors. The indicators included in this domain, as well as the domain’s construction, align the state accountability system with the Every Student Succeeds Act (ESSA).

Districts - Beginning the first year they report fall enrollment, school districts are rated based on the aggregate results of students in their campuses. Districts without any students enrolled in the grades for which STAAR assessments are administered (3–12) are assigned the rating label of *Not Rated*. State-administered school districts, including Texas School for the Blind and Visually Impaired, Texas School for the Deaf, Texas Juvenile Justice Department, and Windham School District are not assigned a state accountability rating.

Campuses - Beginning the first year they report fall enrollment, campuses, including alternative education campuses (AECs), are rated based on the performance of their students. For the purposes of assigning accountability ratings, campuses that do not serve any grade level for which the STAAR assessments are administered are paired with campuses in their district that serve students who take STAAR.

Rating Labels - Districts and campuses receive an overall rating, as well as a rating for each domain. The 2022 rating labels for districts and campuses are as follows.

- **A, B, C, or D:** Assigned for overall performance and for performance in each domain to districts and campuses that meet the performance target for the letter grade
- **F:** Assigned for overall performance and for performance in each domain to districts and campuses that do not meet the performance target to earn at least a D
- **Not Rated:** Assigned to districts and campuses that—under certain, specific circumstances—do not receive a rating
- **Not Rated:** Senate Bill 1365: Assigned in 2022 for overall performance to districts and campuses that do not meet the performance target to earn at least a C
- **Not Rated:** Data Under Review indicates data accuracy or integrity may have compromised performance results, making it impossible to assign a rating. The assignment of a Not Rated: Data Under Review label is temporary while the data are reviewed
- **Not Rated:** Data Integrity Issues indicates data accuracy or integrity have compromised performance results, making it impossible to assign a rating. The assignment of a Not Rated: Data Integrity Issues label is permanent
- **Not Rated:** Annexation indicates that the campus is in its first school year after annexation by another district and, therefore, is not rated, as allowed by the annexation agreement with the agency

Distinction Designations - Districts and campuses that receive accountability ratings of A, B, C, or D are eligible to earn distinction designations. Distinction designations are awarded for achievement in several areas and are based on performance relative to a group of campuses of similar type, size, grade span, and student demographics. Districts are eligible for a distinction designation in postsecondary readiness.

2024 Accountability Manual, [Chapter 1—2024 Accountability Overview](#)

Texas Education Agency

2022 Accountability Ratings Overall Summary - KLEIN ISD (101915)

	Component Score	Scaled Score	Rating
Overall		89	B
Student Achievement		87	B
STAAR Performance	54	85	
College, Career and Military Readiness	59	89	
Graduation Rate	95.5	85	
School Progress		89	B
Academic Growth	75	89	B
Relative Performance (Eco Dis: 45.2%)	57	88	B
Closing the Gaps	85	88	B

**The issuance of 2023 and 2024 A-F Ratings remains pending and subject to change based on judicial rulings.

**TEXAS EDUCATION AGENCY
DEPARTMENT OF PERFORMANCE REPORTING
2022 ACCOUNTABILITY RATINGS ****

DISTRICTS AND CAMPUSES RECEIVING ONE OR MORE DISTINCTIONS BY DISTRICT NAME

District/Campus Name	District/ Campus Number	2022 Accountability Rating	Domains				Distinctions						Num Met of Num Eval
			Student Achievement	School Progress	Closing the Gaps	Read/ELA	Math	Science	Social Studies	Academic Growth	Gap	Post Secondary	
KLEIN ISD	101915	B	B	B	B								0 of 1
KLEIN H S	001	B	A	B	B	○	●	●	○	●	●	○	4 of 7
KLEIN FOREST H S	002	C	C	C	X	○	○	○	○	○	○	○	0 of 7
KLEIN OAK H S	003	B	A	B	B	○	○	○	●	○	○	○	1 of 7
KLEIN COLLINS H S	004	B	B	B	C	○	○	○	○	○	○	○	0 of 7
KLEIN CAIN H S	005	B	B	B	C	○	○	○	○	●	○	○	1 of 7
HARRIS CO JJAEP	037	Not Rated	X	X	X								0 of 0
KLEIN ANNEX	038	Not Rated	X	X	X								0 of 0
KLEIN INT	041	C	C	B	C	○	○	○	●	○	○	○	1 of 7
HILDEBRANDT INT	042	B	B	B	C	○	○	○	○	○	○	○	0 of 7
WUNDERLICH INT	043	C	C	C	C	○	○	○	○	○	○	○	0 of 7
STRACK INT	044	B	B	B	B	○	○	○	●	○	○	○	1 of 7
KLEB INT	045	B	B	B	C	○	○	○	○	○	○	○	0 of 7
DOERRE INT	046	A	A	A	A	●	●	○	○	●	●	●	5 of 7
SCHINDEWOLF INT	047	C	B	B	C	○	○	●	○	○	○	○	1 of 7
KRIMMEL INTERMED	048	B	A	B	C	○	○	●	●	○	○	○	2 of 7
ULRICH INT	049	B	B	B	C	○	○	○	○	○	○	○	0 of 7
HOFIUS INT	050	A	A	B	B	○	○	○	●	○	○	○	1 of 7
KOHREVILLE EL	101	B	C	B	C	○	○	○	○	○	○	○	0 of 6
NORTHAMPTON EL	102	B	B	B	B	○	○	○	○	○	○	○	0 of 6
HAUDE EL	103	A	B	A	A	○	○	○	○	○	●	○	1 of 6
GREENWOOD FOREST EL	104	C	C	B	C	○	○	○	○	○	○	○	0 of 6
EPPS ISLAND EL	105	B	C	A	C	○	○	○	○	●	○	○	1 of 6
THEISS EL	106	B	B	A	C	●	○	●	○	○	○	○	2 of 6
BENFER EL	107	B	B	A	C	●	○	●	○	○	○	○	2 of 6
KAISER EL	108	B	C	A	B	○	○	○	○	●	○	●	2 of 6
BRILL EL	109	C	C	B	C	○	○	○	○	○	○	○	0 of 6
EHRHARDT EL	110	A	C	A	A	○	●	○	○	●	●	●	4 of 6
LEMM EL	111	B	B	B	B	○	○	○	○	○	○	○	0 of 6
NITSCH EL	112	A	B	A	A	●	●	●	○	●	●	●	6 of 6
KRAHN EL	113	B	C	B	C	○	○	●	○	○	○	○	1 of 6
ROTH EL	114	B	C	B	B	●	○	○	○	○	○	●	2 of 6
KUEHNLE EL	115	A	A	A	A	○	●	●	○	●	●	●	5 of 6
MITTELSTADT EL	116	B	C	B	C	○	○	○	○	○	○	○	0 of 6
KLENK EL	117	B	C	A	B	○	○	○	○	○	○	○	0 of 6
EILAND EL	118	B	C	A	B	○	○	○	○	○	○	○	0 of 6
SCHULTZ EL	119	A	A	A	A	●	●	●	○	○	●	●	5 of 6
HASSLER EL	120	A	A	A	A	●	●	○	○	○	●	●	4 of 6
KREINHOP EL	121	A	B	A	B	●	○	○	○	●	●	●	4 of 6
MCDUGLE EL	122	B	C	A	C	○	○	○	○	○	○	○	0 of 6
METZLER EL	123	B	B	B	B	○	○	○	○	○	○	○	0 of 6
BENIGNUS EL	124	A	A	A	B	○	●	●	○	●	○	●	4 of 6
FRANK EL	125	A	A	A	A	○	○	●	○	●	●	●	4 of 6
MUELLER EL	126	B	B	A	C	○	○	○	○	○	○	○	0 of 6
BLACKSHEAR EL	127	A	A	A	A	●	○	○	○	○	●	●	3 of 6
ZWINK EL	128	C	C	C	C	○	○	○	○	○	○	○	0 of 6
BERNSHAUSEN EL	129	B	C	B	C	○	○	○	○	○	○	○	0 of 6
THE GRACE ENGLAND EARLY CHILDHOOD/	130	B	P	P	P								0 of 0
FRENCH EL	131	A	A	A	A	○	●	○	○	●	●	●	4 of 6
MAHAFFEY EL	132	A	A	A	A	○	●	●	○	●	●	○	4 of 6
FOX EL	133	A	A	A	A	○	●	●	○	●	●	●	5 of 6

*X=Not Rated

*P=Paired [Local Accountability System Applied]

**The issuance of 2023 and 2024 A-F Ratings remains pending and subject to change based on judicial rulings

Klein Independent School District SAT Participation & Performance

While the Class of 2023's SAT Total score was below the state and national averages, Klein ISD's participation rate was consistently higher than the state's. This highlights Klein ISD's strong commitment to inclusivity and accessibility by effectively using the School Day SAT to engage more students.

Campus	Class of	Participation Count	Participation Rate	Total	EBRW	Math
Klein High School	2023	768	96.0%	992	499	493
	2022	640	87.3%	1029	515	514
	2021	650	90.8%	1014	507	507
	2020	733	96.7%	1035	521	514
	2019	958	94.3%	1032	521	511
Klein Forest High School	2023	627	86.1%	862	431	431
	2022	555	77.4%	885	438	447
	2021	692	93.4%	882	435	447
	2020	724	87.1%	904	452	452
	2019	828	95.8%	902	452	450
Klein Oak High School	2023	786	93.6%	1011	508	503
	2022	727	87.4%	1031	515	516
	2021	769	93.7%	1023	512	511
	2020	823	94.6%	1044	525	519
	2019	946	94.9%	1047	527	520
Klein Collins High School	2023	760	92.8%	986	501	485
	2022	681	89.5%	970	487	483
	2021	694	90.4%	995	502	493
	2020	802	95.7%	1017	511	506
	2019	904	97.5%	1010	509	501
Klein Cain High School	2023	835	90.1%	994	506	488
	2022	743	85.4%	984	495	489
	2021	787	93.7%	1007	507	500
	2020	551	93.7%	1004	506	498
	2019	N/A	N/A	N/A	N/A	N/A
Klein ISD	2023	3,776	91.8%	973	491	482
	2022	3,346	85.5%	984	492	492
	2021	3,593	92.4%	985	493	492
	2020	3,633	93.5%	1004	505	499
	2019	3,640	95.7%	1001	504	497
Texas	2023	278,151	71.0%	978	497	481
	2022	243,410	63.6%	1001	506	495
	2021	225,685	59.5%	1003	505	498
	2020	252,019	73.1%	1010	510	500
	2019	236,665	67.9%	1022	515	507
National	2023	1,913,742	N/A	1028	520	508
	2022	1,737,678	N/A	1050	529	521
	2021	1,509,133	N/A	1061	533	528
	2020	2,198,460	N/A	1051	528	523
	2019	2,220,087	N/A	1059	531	528

Source: College Board SAT Online Reporting Portal

N/A - Data not available

Klein Independent School District ACT Participation & Performance

Klein ISD's Class of 2023 outperformed both the state and national averages on every ACT subject test. Please note that the ACT Education Corporation did not provide a report for the Class of 2023 at Klein Forest High School due to the low participation rate.

Campus	Class of	Participation Count	Participation Rate	English	Math	Reading	Science	Composite
Klein High School	2023	70	8.8%	23.3	22.8	23.9	23.3	23.5
	2022	55	7.5%	24.5	24.6	26.0	24.4	25.0
	2021	57	8.0%	24.4	24.6	25.8	24.8	25.0
	2020	179	23.6%	23.3	23.6	25.0	24.0	24.1
	2019	207	20.4%	24.3	23.5	25.0	24.0	24.3
Klein Forest High School	2023	9	1.2%	N/A	N/A	N/A	N/A	N/A
	2022	16	2.2%	18.6	19.6	20.4	20.7	20.2
	2021	7	0.9%	20.4	20.6	20.4	19.9	20.4
	2020	27	3.2%	17.9	18.9	21.1	19.2	19.3
	2019	41	4.7%	19.2	20.4	21.4	20.2	20.5
Klein Oak High School	2023	78	9.3%	22.4	23.1	23.6	23.1	23.1
	2022	74	8.9%	23.5	23.7	25.1	24.0	24.1
	2021	76	9.3%	23.9	23.5	24.6	23.9	24.1
	2020	194	22.3%	23.8	24.0	25.2	24.2	24.4
	2019	254	25.5%	24.2	23.7	25.0	24.4	24.4
Klein Collins High School	2023	72	8.8%	23.5	23.5	25.9	24.4	24.5
	2022	65	8.5%	22.4	21.8	24.1	22.7	22.9
	2021	49	6.4%	22.9	22.8	24.3	23.9	23.6
	2020	83	9.9%	23.3	23.3	24.7	24.1	24.0
	2019	180	19.4%	21.8	21.8	23.4	22.6	22.5
Klein Cain High School	2023	50	5.4%	22.9	23.3	23.9	23.5	23.6
	2022	32	3.7%	21.7	20.8	22.3	21.5	21.7
	2021	69	8.2%	24.1	23.6	24.6	23.7	24.1
	2020	79	13.4%	22.4	22.9	23.9	23.3	23.2
	2019	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Klein ISD	2023	279	6.8%	22.9	23.1	24.2	23.5	23.5
	2022	242	6.2%	22.9	22.8	24.4	23.2	23.4
	2021	258	6.6%	23.8	23.5	24.7	23.9	24.1
	2020	562	14.5%	23.1	23.4	24.7	23.8	23.9
	2019	682	17.9%	23.3	22.9	24.4	23.5	23.6
Texas	2023	88,670	N/A	18.2	19.1	20.0	19.5	19.3
	2022	84,822	N/A	18.7	19.5	20.4	19.9	19.8
	2021	88,948	N/A	18.9	20.0	20.6	20.3	20.1
	2020	131,292	N/A	19.1	20.1	20.8	20.4	20.2
	2019	136,061	N/A	20.1	20.4	21.2	20.6	20.2
National	2023	1,386,335	N/A	18.6	19.0	20.1	19.6	19.5
	2022	1,349,644	N/A	19.0	19.3	20.4	19.9	19.8
	2021	1,295,349	N/A	19.6	19.9	20.9	20.4	20.3
	2020	1,670,497	N/A	19.9	20.2	21.2	20.6	20.6
	2019	1,782,820	N/A	19.0	20.1	20.7	20.4	20.7

Source: 2019-2023 ACT District Profile Report

N/A - Data not available

Klein Independent School District Campus Performance Measures

Klein High School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
4-Year Graduation Rate	95.5%	96.2%	96.5%	Not Available	Not Available
Drop Out Rate	0.6%	0.9%	0.3%	Not Available	Not Available
Attendance Rate	98.2%	95.3%	89.7%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.8%	6.7%	6.6%	7.2%	7.1%

Klein Forest High School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
4-Year Graduation Rate	86.4%	85.5%	81.3%	Not Available	Not Available
Drop Out Rate	3.0%	4.1%	3.4%	Not Available	Not Available
Attendance Rate	96.2%	91.1%	82.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.4%	3.4%	3.6%	3.2%	3.5%

Klein Oak High School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
4-Year Graduation Rate	96.7%	94.5%	93.6%	Not Available	Not Available
Drop Out Rate	1.0%	1.3%	0.9%	Not Available	Not Available
Attendance Rate	98.5%	96.5%	90.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	8.3%	8.3%	8.9%	8.5%	9.1%

Klein Collins High School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
4-Year Graduation Rate	94.5%	95.8%	95.1%	Not Available	Not Available
Drop Out Rate	0.6%	1.1%	0.6%	Not Available	Not Available
Attendance Rate	98.3%	95.4%	89.0%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.5%	5.4%	5.7%	6.4%	7.1%

Klein Cain High School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
4-Year Graduation Rate	-	92.9%	92.7%	Not Available	Not Available
Drop Out Rate	1.4%	2.1%	1.1%	Not Available	Not Available
Attendance Rate	98.5%	97.0%	88.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.7%	6.5%	6.9%	7.7%	8.5%

Klein Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Drop Out Rate	0.8%	1.7%	1.4%	Not Available	Not Available
Attendance Rate	97.9%	95.4%	91.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	1.9%	3.0%	2.4%	2.9%	3.3%

Hildebrandt Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Drop Out Rate	0.3%	0.2%	0.0%	Not Available	Not Available
Attendance Rate	98.9%	96.3%	93.7%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.4%	8.0%	9.2%	10.4%	9.6%

Wunderlich Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Drop Out Rate	1.0%	1.0%	1.1%	Not Available	Not Available
Attendance Rate	98.7%	96.0%	91.7%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.3%	3.7%	4.5%	5.3%	6.3%

Strack Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Drop Out Rate	0.5%	1.1%	1.0%	Not Available	Not Available
Attendance Rate	98.9%	97.6%	93.6%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	9.0%	8.2%	9.7%	9.0%	10.3%

Kleb Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Drop Out Rate	1.1%	2.4%	0.7%	Not Available	Not Available
Attendance Rate	98.9%	96.2%	93.3%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	8.2%	8.5%	8.3%	8.4%	9.4%

Doerre Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Drop Out Rate	0.4%	1.3%	0.9%	Not Available	Not Available
Attendance Rate	99.1%	97.7%	94.5%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	14.2%	14.1%	15.6%	16.9%	18.1%

Schindewolf Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Drop Out Rate	0.5%	0.4%	0.4%	Not Available	Not Available
Attendance Rate	99.0%	96.8%	93.2%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.3%	6.6%	8.7%	9.0%	8.5%

Krimmel Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Drop Out Rate	0.2%	0.3%	0.2%	Not Available	Not Available
Attendance Rate	99.2%	98.0%	94.2%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	8.4%	8.6%	8.1%	8.4%	9.5%

Ulrich Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Drop Out Rate	0.7%	1.7%	1.3%	Not Available	Not Available
Attendance Rate	99.1%	97.3%	94.0%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.4%	6.1%	6.4%	8.6%	9.7%

Hofius Intermediate School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Drop Out Rate	0.1%	0.1%	0.0%	Not Available	Not Available
Attendance Rate	99.1%	97.1%	94.3%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	9.1%	8.8%	10.4%	11.1%	11.9%

Kohrville Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.0%	96.7%	94.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.5%	2.7%	3.2%	4.4%	5.0%

Northampton Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.0%	95.5%	93.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	4.0%	4.2%	5.1%	5.8%	6.9%

Haude Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.1%	96.5%	94.2%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.2%	6.1%	5.5%	8.1%	10.2%

Greenwood Forest Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Attendance Rate	98.7%	95.4%	93.1%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.3%	2.6%	1.5%	3.0%	2.8%

Epps Island Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	98.9%	95.4%	93.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	0.6%	1.7%	1.6%	2.4%	2.5%

Theiss Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.3%	97.2%	94.6%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.6%	6.7%	6.1%	6.6%	7.4%

Benfer Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.0%	96.0%	94.0%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.0%	4.5%	4.6%	4.4%	4.5%

Kaiser Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	98.9%	95.8%	93.2%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	1.0%	1.3%	0.6%	1.1%	2.2%

Brill Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Attendance Rate	99.3%	96.6%	94.7%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.2%	6.2%	5.1%	7.2%	7.7%

Ehrhardt Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	98.9%	95.0%	93.5%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.8%	3.8%	2.8%	4.4%	5.1%

Lemm Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.3%	96.7%	94.5%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.0%	7.7%	6.8%	7.2%	8.8%

Nitsch Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	98.8%	94.3%	93.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	0.4%	0.3%	0.6%	1.4%	2.1%

Krahn Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.1%	95.8%	93.5%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.7%	3.8%	3.0%	4.5%	6.9%

Roth Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.4%	97.0%	94.1%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.2%	5.2%	5.4%	6.7%	6.1%

Kuehnle Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.4%	97.7%	95.6%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	4.8%	6.3%	6.1%	7.3%	7.6%

Mittelstadt Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	98.7%	96.9%	94.6%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.2%	3.7%	3.4%	5.0%	6.3%

Klenk Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.1%	95.3%	93.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.3%	3.2%	3.2%	3.5%	4.8%

Eiland Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	98.8%	94.8%	93.3%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	0.8%	1.1%	1.8%	3.1%	4.9%

Schultz Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.3%	97.1%	95.4%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.9%	4.1%	5.1%	5.5%	5.5%

Hassler Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.4%	97.9%	95.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	9.4%	12.5%	11.6%	13.2%	18.3%

Kreinhop Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.1%	96.8%	95.0%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.2%	4.0%	4.1%	3.8%	4.5%

McDougle Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.1%	95.5%	93.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	1.3%	1.7%	1.7%	2.4%	3.4%

Metzler Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.2%	96.7%	94.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	5.5%	6.6%	5.8%	7.7%	7.9%

Benignus Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.2%	97.0%	95.1%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	4.6%	6.0%	7.3%	8.3%	8.6%

Frank Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.4%	97.6%	95.4%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	9.9%	10.0%	9.4%	13.1%	15.0%

Mueller Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.3%	97.2%	94.8%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.9%	4.2%	4.8%	6.4%	8.3%

Blackshear Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.2%	96.8%	94.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.9%	5.3%	6.1%	7.7%	8.9%

Zwink Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	C	Not Available	Not Available
Attendance Rate	99.0%	96.3%	94.4%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	3.8%	4.5%	3.3%	3.6%	3.7%

Bernshausen Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	99.0%	95.6%	93.5%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	2.8%	3.4%	3.7%	3.1%	4.2%

French Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.6%	97.7%	95.6%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	6.3%	8.2%	8.5%	9.1%	11.5%

Grace England Early Childhood & Pre-K Center

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating**	Not Rated	Not Rated	B	Not Available	Not Available
Attendance Rate	98.6%	96.1%	91.9%	Not Available	Not Available

*This is the Attendance Rate for Klein ISD as a district.

**This campus is paired with the Klein ISD Accountability Rating.

Mahaffey Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	Not Rated	Not Rated	A	Not Available	Not Available
Attendance Rate	99.2%	97.2%	95.2%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	4.1%	4.9%	4.8%	5.7%	6.4%

Fox Elementary School

Performance Measures	2019-20	2020-21	2021-22	2022-23	2023-24
TEA Accountability Rating	-	Not Rated	A	Not Available	Not Available
Attendance Rate	-	96.7%	93.9%	Not Available	Not Available
Percentage of Enrollment in Gifted and Talented	-	4.0%	5.7%	5.7%	6.8%

Source: AEIS/TAPR Reports - https://rptsvr1.tea.texas.gov/perfreport/account/acct_srch.html?year=2024; PEIMS

Klein Independent School District - Departmental Performance Measures

Superintendent of Schools - Dr. Jenny McGown

Mission Statement

The Klein Independent School District, proud of its heritage and embracing the future, develops students to become skillful, active, reflective, self-disciplined, and honorable members of their communities through engaging learning experiences in a safe and nurturing environment.

Superintendent - Project 701

Funds superintendent and board of trustee activities, including travel by the superintendent and trustees to board conventions and other TEA/Austin conferences, catering at board meetings, board member training, and other associated costs for the trustees. Provides open records requests under the Texas Public Information Act and other inquiries regarding our schools and district administration.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District Rating	Not Rated*	Not Rated*	B	TBD	TBD
TXSmartSchools**	4.5	N/A	N/A	N/A	N/A
FIRST Rating	Superior	Superior	Superior	Superior	Superior
Public Information Requests	123	197	225	287	404
Unqualified Opinion - Annual Audit	Yes	Yes	Yes	Yes	TBD

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.

**Information no longer provided after 2019-2020.

Internal Audit - Project 704

Conduct risk assessments, campus and department audits, and make recommendations on policy and procedure improvements. The mission of the Internal Audit department is to safeguard the district's assets to ensure that each student has the maximum resources available to achieve academic excellence and become honorable citizens.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Unqualified Opinion - Annual Audit	Yes	Yes	Yes	Yes	TBD
Disclosures of Material Internal Control Weakness	No	No	No	No	No
Disclosures of Material Non-Compliance	No	No	No	No	No

Police Services - Project 987

The Klein ISD Police Department supports the district by promoting discipline, safety and assisting in the prevention of drugs and violence on our campuses. Our motto is Honor, Dedication, and Leadership!

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Traffic Stops in School Zones	100	152	81	100	163
Traffic Control					**14,477
Campus Monitoring Checks	62,507	51,317	42,864	*38,986	43,977
Assist Campus Administration	397	382	730	870	581

*Due to a system issue this data was minimized.

**The department began collecting data for this performance measure in 2023-2024.

Chief of Schools - Dr. Brian Greeney

Mission Statement

Student Services supports the district and school administration in many facets (i.e., Student Discipline, Student Handbooks, Transfers, etc.)

Disciplinary Alternative Education Program (DAEP) - Project 038

Provides the district alternative educational setting for elementary, intermediate, and high school students required by Texas Education Code 37.008 as a result of disciplinary infractions of the Student Code of Conduct. A comprehensive instructional and counseling program is provided to each student.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades 5-12)	768	400	1,013	1,091	1,787
Percentage of Students Referred to DAEP	4.56%	2.29%	5.79%	6.24%	10.22%
Average Cost per Student	\$3,008	\$6,599	\$2,653	\$2,666	\$1,627

Behavior Support & Programs - Project 769

Funds the operation for the Department of Behavior Supports and Programs that provides staff development of district/campus personnel, training and materials for the district Behavior Intervention and Character Support (BICS) program, and response to intervention for students in need.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District level Support Staff*		1	4	8	8
Campus Level Support Staff*		9	20	32	64
Completed Formal Student Observations*		24	82	138	185
Students Served in District BICS Program*		7	30	68	114

*The Behavior Intervention & Character Support (BICS) program was started in 2020-2021.

Athletics & Student Services - Project 855

Funds state mandated health and physical education programs in grades K-12 to enhance the development of our students from preschool to adolescence. Budget includes teacher salaries, staff development, and equipment on the campuses.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
PE Students Served (Grades K-12)	39,550	38,370	38,875	40,824	37,893
Districtwide Percentage of Health & PE Students	73.23%	72.75%	72.43%	76.06%	75.00%
Average Cost per PE Student	\$328	\$377	\$515	\$520	\$560
Athletic Students Served (Grades 6-12)	10,220	9,852	10,020	11,395	10,606
Number of State/National Competitions	10	11	10	18	22
Number of Awards Received	17	21	35	41	29

Counseling & Whole Student Wellness - Project 876

Funds the operation of Counseling and Whole Student Wellness that focuses upon helping every student have a feeling of self-worth, dignity, and self-direction.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
High School Completion Rate	94.60%	95.30%	94.00%	Avail. Nov 24	Avail. Nov 25
Total District Counselors	142	138	145	147	136

Health Services - Project 877

Funds administrative personnel, materials, staff development, and resources related to counseling and health services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total District Nurses and Certified Clinic Assistants	87	92	92	98	102
Vision Screening Referrals	2,381	1,707	2,350	2,325	2,444
Students Receiving Treatment after Vision Screenings	927	567	779	782	656
Hearing Screening Referrals	237	249	314	346	469
Students Receiving Treatment after Hearing Screenings	104	108	206	198	200
Cardiopulmonary Resuscitation (CPR) Trainings*	515	866	47	649	512

*CPR certification is for two years.

Student Services - Project 885

Funds supervision and monitoring of the administrative operation of all district campuses including the coordination of discipline, facilitation of written guidelines, and administrative recruitment and leadership.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District Rating	Not Rated*	Not Rated*	B	TBD	TBD
Percentage of Attendance	95.36%	96.20%	91.97%	93.20%	93.40%
In School Suspensions	11,271	7,152	15,219	16,090	17,480
Out of School Suspensions	3,895	2,504	6,494	6,086	6,274
Expulsions to DAEP	668	420	1,053	1,567	1,880
Expulsions to JJAEP	63	23	69	49	68

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.

Athletic Concessions - Project 975

Funds the operation of concession stands at high school athletic contests including personnel, equipment, and items purchased for resale.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Net Revenue*	\$77,238	(\$8,586)	\$116,997	\$108,500	\$60,073
Total Number of Events Served	290	435	502	514	477
Profit Percentage of Total	36.93%	-5.38%	43.35%	38.24%	21.17%

*Due to COVID-19 challenges.

Chief of Staff - Ms. Dayna Hernandez

Mission Statement

The mission of the Communications & Public Relations Department is to empower all stakeholders to positively represent, engage, and support the District and our shared vision through skillful communication as we collaboratively create a culture of trust and equity, through open and honest two-way communication.

Klein Education Foundation & Community Relations - Project 766

Grants to teachers are awarded twice a year on a competitive basis for innovative classroom projects. This incentive brings recognition to the teacher and benefits the student through exemplary teaching practices.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Klein Education Foundation Donations	\$66,650	\$184,375	\$122,005	\$134,388	\$211,596
Golf Tournament Proceeds*	140,298	122,115	153,621	139,456	170,724
Registered Golfers*	171	180	180	178	172
Volunteer Hours*	42,029	16,729	73,653	101,341	100,613
Number of Volunteers*	** 1,938	2,267	6,254	7,736	8,049

*New information tracked for 2018-2019 due to changes in the organization chart

**August 2019 Klein ISD implemented a new volunteer application process

Communications & Planning - Central Office - Project 796

Funds personnel resources, and materials for planning, designing, writing, and producing the district's newsletter, brochures, promotional videos, news releases, multimedia presentations and, other publications.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Community Impact Inserts	230,474	113,968	97,329	118,332	128,225
Facebook Followers	30,528	32,234	38,069	38,663	40,008
Instagram	19,950	21,250	22,995	24,499	26,769

Professional Learning - Project 883

Funds supervision, planning, and implementation of all instructional programs through professional development.

Performance Measures	2019-2020	2020-2021	2020-2021	2022-2023	2023-2024
District Rating	Not Rated*	Not Rated*	B	TBD	TBD
Professional Learning Summer Sessions**		588	677	675	3,249
Professional Learning Sessions in Eduphoria**		2,067	3,075	2,886	1,718
Professional Learning Sessions in KickUp***					1,531

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.

**The department began collecting data for this performance measure in 2020-2021.

***The department began collecting data for this performance measure in 2023-2024.

Chief of Human Resource Services - Dr. Bob Anderson

Mission Statement

The Klein ISD Human Resource Services Department embraces opportunities, seeks to attract, employ and retain the most highly qualified employees. KISD Human Resource Services will continue to provide competitive compensation packages, a safe work environment, while doing so in a cheerful and customer oriented fashion.

Human Resource Services - Project 749

Funds personnel, resources, materials, professional development, and travel for recruitment, employment, and records retention in compliance with state and federal regulations.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Number of New Hires	636	907	1,105	1,467	1,274
Teacher Turnover Rate	15.9%	11.9%	15.8%	20.70%	Avail. Nov 24
Teachers with No Degree	1.5%	1.2%	0.9%	1.1%	1.2%
Teachers with Bachelors Degree	72.0%	73.1%	72.1%	71.2%	70.5%
Teachers with Masters Degree	25.6%	24.8%	26.0%	26.4%	27.4%
Teachers with Doctorate Degree	0.8%	0.9%	1.0%	1.3%	1.0%

State Compensatory Education & Other State Programs - Project 853

Funds personnel, materials, resources, and staff development related to the provision of state compensatory education services for at-risk students.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades K-12)	24,365	26,182	27,273	28,820	29,124
Districtwide Percentage of At Risk Students	45.07%	48.25%	50.27%	53.12%	53.68%
Average Cost per Student	\$678	\$1,118	\$928	\$879	\$869

Chief Financial Officer - Mr. Dan Schaefer, CPA

Mission Statement

The Financial Services Department, dedicated to the Klein ISD community, serves with integrity to achieve excellence in accountability of all resources through leadership, guidance, compliance, and open communication.

Financial Services - Project 750

This budget incorporates the various departments responsible for accounting, budget, fixed assets, and purchasing.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
No. of Payroll Checks Processed	48	121	587	558	723
No. of Payroll Direct Deposit Vouchers Processed	158,414	156,840	194,369	198,951	207,331
No. of Accounts Payable Checks Processed	11,219	10,135	9,381	9,907	9,513
No. of Accounts Payable Electronic Pymts Processed	4,062	4,230	2,875	3,310	3,990
No. of Budget Transfer Requests Processed	1,636	2,166	2,301	2,332	2,436
No. of Purchase Orders Processed	9,303	11,965	11,763	12,170	12,880
ASBO Meritorious Budget Award	Yes	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes	TBD
ASBO Certificate of Excellence	Yes	Yes	Yes	Yes	TBD
FIRST Rating	Superior	Superior	Superior	Superior	Superior

Districtwide Employee Benefits - Project 798

This budget provides for employee benefits such as TRS On-Behalf payments, workers' compensation, unemployment compensation, service and attendance bonuses, and the catastrophic sick leave bank.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total No. of Employees in TRS	7,282	7,209	749	7,616	7,869
Total Number of New Hires	636	907	1,105	1,467	1,274
Teacher Turnover Rate	15.90%	11.90%	15.80%	20.70%	Avail. Nov 24
Employee Benefits as Percentage of Salaries	17.12%	18.97%	18.97%	22.50%	19.91%

Districtwide Other - Project 799

This budget provides for items that serve the entire district such as fees for legal and audit services, Harris County Appraisal District services, and debt service payments for contractual obligations, and arbitrage consultation.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Tax Collections	98.91%	97.93%	99.18%	98.68%	99.92%
Total Workers Comp Incident Reports	655	559	829	882	863
Workers Comp Claims	268	267	347	362	403
Workers Comp Reports Resulting in Claims	40.92%	47.76%	41.86%	41.04%	46.70%
FIRST Rating	Superior	Superior	Superior	Superior	Superior

**FIRST Rating for 2022-23 is a preliminary rating.

Warehouse Services - Project 993

Responsible for centralized receiving and shipping, records management, textbook custodian, surplus furniture and equipment, disposal of fixed assets, and intra-district mail routes. Receive, sort, and prepare for distribution all U.S. and inter-district mail, and provide reproduction services to the Klein Central Office, Klein Instructional Center, and Klein Services Center.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Warehouse Stock Inventory	\$699,678	\$615,218	\$1,055,182	\$964,495	\$903,721
Total Warehouse Orders Filled	2,742	4,776	4,219	4,051	4,530
Metered Mail	44,421	35,196	38,947	31,497	26,207

Chief of Operations - Mr. August Wunderlich

Mission Statement

The Facility and School Services Department, a versatile team, strives to enhance Klein ISD educational goals by providing quality facilities and support services to ensure comfortable, safe, clean, secure, efficient, and caring learning environments.

Technology Services - Project 771

Funds operating and personnel expenses for information technology services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Number of District Computers	110,515	101,353	115,985	* 87,219	87,650
Total Number of IT Service Calls	78,422	106,560	100,146	75,575	90,931
Average Service Calls Per Technician	1,824	2,478	402,504	2,159	2,598
Average Cost Per Service Call	\$93	\$83	\$81	\$130	\$108

*Decrease due to disposition of devices prior to new device rollout.

Klein Multipurpose Center - Project 969

Funds personnel to provide services for internal and external events such as trainings, meetings, banquets, etc.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Hours of Professional Development/KISD Events	9,504	12,917	12,725	15,747	16,471
Number of Paid Events	140	120	177	221	233
Rental Revenue	\$180,474	\$116,303	\$186,524	\$227,581	\$252,865

Transportation - Project 972

Funds all operational costs to provide student transportation and maintain the bus fleet.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
North Regular Program Annual Miles	1,162,423	1,407,473	1,407,473	1,646,031	1,660,205
South Regular Program Annual Miles	327,223	469,158	469,158	438,923	417,218
North Special Program Annual Miles	496,002	655,841	655,841	752,793	799,724
South Special Program Annual Miles	149,321	218,614	218,614	231,056	258,637
North Average Daily Ridership	16,061	12,471	12,471	17,198	16,787
South Average Daily Ridership	5,406	4,158	4,158	4,725	4,691

Nutrition & Food Services - Project 980

Funds operating and personnel expenses for the administration and construction/planning services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Meals Served - Breakfast (On Campus)*		1,306,428	1,992,878	1,718,532	1,808,505
Meals Served - Lunch (On Campus)*		3,422,442	5,559,502	5,105,188	5,250,945
Meals Served - Dinner (On Campus)*		29,771	41,050	29,509	35,957
Meals Served - Curbside Meals*		2,462,160	0	0	0

*The department began collecting data for this performance measure in 2020-2021.

Operations - Project 989

Funds operating and personnel expenses for the administration and construction/planning services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Districtwide Square Footage	9,371,673	9,522,032	9,522,032	9,592,349	9,670,115
Total Construction In Progress	\$52,563,000	\$16,425,868	\$16,425,868	\$109,396,416	\$138,537,795
Total Maintenance Work Orders	24,809	35,297	35,297	36,239	37,650
Total Transportation Mileage	2,134,969	2,751,086	2,751,086	3,068,803	3,135,784

Plant Operations - Project 992

Funds operating and personnel expenses for districtwide custodial services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Square Footage Maintained by Plant Operations	9,341,433	9,374,521	9,522,032	9,539,283	9,670,115
Personnel Cost Per Square Foot	\$1.06	\$1.01	\$1.16	\$1.23	\$1.25
Average Square Foot Per Custodian	26,998	27,021	27,362	27,411	27,629

Plant Maintenance - Project 994

Funds operating and personnel expenses for maintaining districtwide facilities.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Square Footage Maintained by Plant Maintenance	9,353,710	9,522,032	9,539,283	9,592,349	9,670,115
Total Maintenance Work Orders	24,809	35,297	34,321	36,239	37,650
Preventative	3,404	4,389	4,892	5,570	6,495
Routine Work	21,405	30,908	29,429	30,669	31,155
Total Maintenance Costs Per Square Foot	\$1.05	\$1.03	\$0.99	\$1.07	\$1.14
Personnel Cost Per Square Foot	\$0.63	\$0.77	\$0.69	\$0.72	\$0.70

Energy Management - Project 997

KISD Energy Management supports KISD by helping students and staff become knowledgeable, active, reflective, self-disciplined, and good stewards of our resources.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Square Footage Served	9,233,909	9,481,843	9,539,283	9,592,349	9,670,115
Average Utility Cost Per Square Foot	\$0.84	\$0.88	\$0.96	\$0.94	\$1.02
Average Kilowatt-Hours Per Square Foot	8.1	8.6	9.2	9.0	9.9

**Chief Academic Officer - Dr. Anthony Indelicato
Mission Statement**

Teaching and Learning supports EVERY student in realizing and attaining their purpose and are committed to providing our students with an excellent and equitable learning experience by cultivating talent in our P2P investors and building community through family engagement opportunities.

Therapeutic Readiness Center (TRC) - Project 035

The Therapeutic Education Program (TEP) was established with the major focus of socializing students to normative standards in terms of interpersonal skills with peers and adults, to teach classroom behaviors that promote learning, and to encourage problem solving skills that eschew violent and aggressive strategies.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades K-12)	192	164	172	214	192
Write-Ups	3,402	3,598	5,122	8,960	9,263
Restraints	365	380	440	634	690
Students Sent to Home Campus from TRC	13	15	11	20	15
Students Returned from Home Campus to TRC	1	1	0	3	0
Return Rate of Students to TRC	8%	7%	0%	15%	0%

Vistas High School of Choice - Project 036

Provides an alternative educational setting for high school students needing credit recovery options and acceleration, smaller and individualized learning environment, requiring flexible scheduling and extended hours, or students seeking early graduation.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades 9-12)	220	212	195	174	211
Number of Seniors Enrolled	88	83	81	52	57
Students Successfully Completing Program	80	70	72	47	53
Percentage of Completion	90.91%	84.34%	89.00%	90.00%	93.00%

Multilingual - Project 851

Funds bilingual teacher stipends, bilingual classroom assistants, materials, resources, and staff development related to bilingual education.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades K-12)	8,680	8,822	8,816	9,141	11,801
Average Cost per Student	\$3,521	\$2,325	\$2,331	\$2,333	\$1,807
Number of Bilingual Teachers	232	254	268	259	259
Total Bilingual Stipends Paid	\$1,159,544	\$1,278,946	\$1,292,798	\$1,355,824	\$1,355,824

Special Education - Project 852

Funds personnel, materials, resources and staff development related to the provision of special education services for eligible students.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades PK-12)	5,713	5,873	6,177	6,714	7,520
Districtwide Percentage of Special Education Students	10.58%	11.13%	11.51%	12.51%	14.01%
Average Cost per student	\$9,016	\$10,120	\$10,890	\$10,710	\$9,562

Student Support Services - Project 854

Provides services and supports to students with disabilities in the general education setting who receive Section 504, Dyslexia and/or General Education Homebound services.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Number of 504 Students	3,793	4,007	363	4,371	3,972
Total Number of Dyslexia Students*				3,750	3,901

*The department began collecting data for this performance measure in 2022-2023.

Fine Arts - Project 856

Provides campuses with materials, supplies, equipment, and musical instruments for instructional purposes.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades K-12)	41,685	32,286	44,449	41,790	41,414
Number of Competitions	22	58	142	158	152
Number of Awards Received	45	74	186	168	273
Districtwide Percentage of Fine Arts Students	78%	60%	84%	78%	77%
Average Cost per Student	\$447	\$661	\$495	\$554	\$559

Advanced Academics - Project 858

Funds personnel, materials, resources, teacher training, and assessments related to Advanced Academic programs.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades K-12)	2,854	3,095	3,236	3,620	4,548
Districtwide Academic Enrichment Students	5.28%	5.87%	6.03%	6.74%	8.47%
Average Cost per Student	\$262	\$551	\$636	\$545	\$434
Number of Students Tested for GT	2,748	5,039	3,018	3,242	2,963

Career & Technical Education - Project 860

Career and Technical Education (CTE) state funding distributed to school districts based on the number of contact hours generated by students enrolled in eligible CTE classes. Funds must be spent on authorized CTE programs, services, and activities.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Students Served (Grades 6-12)	15,987	16,686	20,112	27,834	22,748
CTE Concentrators Earning Certification/Licensure	473	512	1,001	1,204	1,532
State/National Competition Participants	573	467	406	794	801
CTE Certification/Licensures Earned	1,545	3,089	4,461	5,217	6,552
State/National 1st and 2nd Place Awards Received	13	44	74	21	45

Core Academics - Math & Science - Projects 861 & 862

Funds personnel, materials, resources, professional development and travel expenses related to the district's curriculum development projects and implementation of instructional strategies as related to math and science.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Math District STAAR Performance	Not Rated*	Not Rated*	78%	TBD	TBD
Science District STAAR Performance	Not Rated*	Not Rated*	80%	TBD	TBD

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.

Core Academics - ELA, Social Studies, World Languages - Projects 863 & 864

Funds personnel, materials, resources, professional development and travel expenses related to the district's curriculum development projects and implementation of instructional strategies as related to ELA, social studies, and world languages.

Performance Measures	2019-2020	2020-2021	2020-2021	2022-2023	2023-2024
Reading/ELA District STAAR Performance	Not Rated*	Not Rated*	79%	TBD	Avail. Nov 24
Social Studies District STAAR Performance	Not Rated*	Not Rated*	81%	TBD	Avail. Nov 24

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.

Personalized Learning - Project 865

Funds innovative educational approach that tailors instruction to the unique needs, strengths, and interest of each student.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Attendance at Professional Development *					268
Campus PLCs Vistied *					336

*The department began collecting data for this performance measure in 2023-2024.

Early Education - Project 867

Funds personnel, materials, resources, professional development for Pre-Kindergarten and Kindergarten through Second Grade.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment of Pre-Kindergarten*					1,805
Enrollment of Kindergarten through 2nd *					10,961

*The department began collecting data for this performance measure in 2023-2024.

Family Engagement - Project 878

Funds personnel to manage Adult ESL classes, personnel to interpret sessions during family events, personnel to assist during family events, virtual ESL program for parents to learn English at Klein Forest HS.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment in adult ESL classes provided HCDE & LSC	130	83	25	40	50
Enrollment in computer-based adult ESL classes KFHS	105	122	121	80	73
Klein ISD schools participating in Parent University	17	15	15	15	16
Parent University sessions in KF Family of Schools	76	43	125	135	144
Master session classes for Parent University	8	4	5	10	12
Parent University Graduates	229	176	298	271	347
Parent University Graduates (Master distinction)	74	58	38	61	82

Digital Learning - Project 879

Funds the operation of Digital Learning including Library Services that supports student achievement through the acquisition of print, web-based, streaming video, and digital media.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Library Books in Circulation	873,547	807,785	2,019,838	1,762,129	1,438,484
Internet Safety Course (number of students served)	54,200	30,124	53,400	53,250	53,959
Number of District Technology Classes	311	41	40	69	7,482
Number of Campus Technology Classes	61	450	500	500	500

Teaching & Learning - Project 898

Funds personnel, materials, resources, professional development and travel expenses related to the district's curriculum development projects, implementation of instructional strategies, development of educational technology, libraries and oversight of state and federal funding.

Performance Measures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District Rating	Not Rated*	Not Rated*	B	TBD	TBD

*All districts and campuses will be assigned a label of Not Rated: Declared State of Disaster for 2020 and 2021 accountability due to COVID-19 pandemic.



Financial Integrity Rating System of Texas

2023-2024 RATINGS BASED ON SCHOOL YEAR 2022-2023 DATA - DISTRICT STATUS DETAIL

Name: KLEIN ISD(101915)		Publication Level 1: 8/8/2024 6:33:40 PM	
Status: Passed		Publication Level 2: 8/8/2024 6:33:40 PM	
Rating: A = Superior		Last Updated: 8/20/2024 1:44:47 PM	
District Score: 96		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/19/2024 6:26:09 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/19/2024 6:26:09 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/19/2024 6:26:09 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/13/2023 6:19:09 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:09 PM	Ceiling Passed
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:09 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:09 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:09 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:09 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/19/2024 6:26:09 PM	8
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	8/20/2024 1:44:46 PM	8
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section. ranges below in the Determination of Points section.</u>	8/20/2024 1:44:46 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/19/2024 6:26:09 PM	10
15	This indicator is not being scored.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:09 PM	Ceiling Passed



Financial Integrity Rating System of Texas

17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/19/2024 6:26:09 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/19/2024 6:26:09 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/19/2024 6:26:09 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/19/2024 6:26:09 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/19/2024 6:26:09 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators 4, 6, 16, 17, or 20**? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

MISCELLANEOUS





KLEIN INDEPENDENT SCHOOL DISTRICT 2024-25 SCHOOL CALENDAR

FALL SEMESTER

July 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	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			

August 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				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 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		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 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					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 2024						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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				

JULY 4	Independence Day (Staff Holiday)
AUG 1-13	Staff Development
AUG 14	First Day of School
SEPT 2	Labor Day (Student & Staff Holiday)
OCT 11	End of Grading Period 1
OCT 14-18	Fall Break (Student & Staff Holiday)
NOV 5	Election Day (Student Holiday / Staff Development)
NOV 25-29	Thanksgiving Break (Student & Staff Holiday)
DEC 18-20	Early Dismissal for High School Students
DEC 20	Last Day of 1st Semester / End of Grading Period 2
DEC 23-JAN 3	Winter Break (Student & Staff Holiday)

CALENDAR KEY

	Student & Staff Holiday		First Day of the Semester
	Student Holiday / Staff Development		Last Day of the Grading Period
	Staff Development		Early Dismissal for High School

SPRING SEMESTER

January 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			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 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						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 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						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 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		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 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				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 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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					

JAN 6-7	Student Holiday / Staff Development
JAN 8	First Day of 2nd Semester
JAN 20	Birthday of Martin Luther King, Jr. (Student & Staff Holiday)
FEB 10-12	Student Holiday / Staff Development
FEB 13-14	Student & Staff Holiday
MAR 14	End of Grading Period 3
MAR 17-21	Spring Break (Student & Staff Holiday)
APRIL 18	Student & Staff Holiday
MAY 26	Memorial Day (Student & Staff Holiday)
MAY 28-30	Early Dismissal for High School Students
MAY 30	Last Day of School / End of Grading Period 4

GRADING PERIODS

GRADING PERIOD 1: AUG 14-OCT 11
GRADING PERIOD 2: OCT 21-DEC 20
GRADING PERIOD 3: JAN 8-MAR 14
GRADING PERIOD 4: MAR 24-MAY 30

SCHOOL HOURS

ELEMENTARY	8:10 AM to 3:25 PM
INTERMEDIATE	9 AM to 4:15 PM
HIGH SCHOOL	7:15 AM to 2:35 PM

7200 Spring Cypress Road, Klein, TX 77379 | (832) 249-4000 | <https://kleinisd.net>

**Klein Independent School District
General Obligation Bonds
Principal and Interest Schedule as of July 1, 2024**

Year Ended June 30	Principal	Interest	Total	Percent Retired
2026	56,385,000	54,549,354	110,934,354	16.88%
2027	52,635,000	52,017,666	104,652,666	22.22%
2028	52,500,000	49,634,333	102,134,333	27.44%
2029	53,725,000	47,293,214	101,018,214	32.60%
2030	56,110,000	44,867,169	100,977,169	37.76%
2031	59,935,000	42,261,613	102,196,613	42.98%
2032	61,810,000	39,602,331	101,412,331	48.16%
2033	58,335,000	37,014,388	95,349,388	53.03%
2034	57,825,000	34,623,244	92,448,244	57.75%
2035	59,720,000	32,268,206	91,988,206	62.45%
2036	60,495,000	29,828,206	90,323,206	67.07%
2037	63,035,000	27,324,031	90,359,031	71.68%
2038	65,685,000	24,701,913	90,386,913	76.30%
2039	68,475,000	21,964,931	90,439,931	80.92%
2040	60,040,000	19,320,718	79,360,718	84.98%
2041	62,525,000	16,874,621	79,399,621	89.03%
2042	54,645,000	14,381,045	69,026,045	92.56%
2043	54,710,000	12,111,968	66,821,968	95.97%
2044	55,040,000	9,884,238	64,924,238	99.29%
2045	54,720,000	7,602,763	62,322,763	102.47%
2046	51,980,000	5,330,788	57,310,788	105.40%
2047	44,425,000	3,446,950	47,871,950	107.84%
2048	36,915,000	1,865,850	38,780,850	109.83%
2049	24,795,000	581,713	25,376,713	111.12%
2050	1,720,000	25,800	1,745,800	111.21%
	<u>\$ 1,328,185,000</u>	<u>\$ 629,377,053</u>	<u>\$ 1,957,562,053</u>	

**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
04/01/13	\$ 79.31 Million	Raymond James & Associates	2.949174%	Aaa	AAA
04/01/14	\$ 44.00 Million	Bank of America Merrill Lynch	3.702276%	Aaa	AAA
02/01/15	\$ 80.00 Million	Bank of America Merrill Lynch	3.276814%	Aaa	AAA
07/01/15	\$ 224.60 Million ^(a)	Raymond James & Associates	3.661521%	Aaa	AAA
05/15/16	\$ 137.50 Million ^(b)	Raymond James & Associates	2.995232%	Aaa	AAA
05/15/16	\$ 15.37 Million ^(c)	Raymond James & Associates	2.988763%	Aa1	AA
02/01/17	\$ 145.89 Million	Raymond James & Associates	3.879724%	Aaa	AAA
01/01/18	\$ 88.99 Million	Bank of America Merrill Lynch	3.429775%	Aaa	AAA
07/15/18	\$ 12.31 Million ^(d)	Citygroup Global Markets, Inc.	3.514659%	Aaa	-
05/01/19	\$ 77.97 Million ^(e)	Robert W. Baird & Co., Inc.	3.885632%	Aaa	AAA
05/01/20	\$ 139.50 Million ^(f)	Jefferies LLC	5.819384%	Aaa	AAA
10/14/20	\$ 61.29 Million ^(g)	Citygroup Global Markets, Inc.	2.080428%	Aaa	AAA
10/20/21	\$ 41.145 Million ^(h)	FHN Financial Capital Markets	1.835191%	Aaa	AAA
08/02/22	\$ 142.675 Million ⁽ⁱ⁾	BOK Financial, NA	3.505248%	Aa1	AAA
07/25/24	\$ 315.320 Million	J.P. Morgan Securities LLC	3.770018%	Aa1	AAA
07/25/24	\$ 11.215 Million	FNC Capital Markets LLC	2.957320%	Aa1	AAA

- (a) 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.
- (b) Refunded bonds from prior sales of Unlimited Tax Schoolhouse Bonds Series 1998 and 1999.
- (c) This series is comprised of taxable Build America Bonds, a program under the American Recovery and Reinvestment Act of 2009.
- (a) This series includes \$171 million new money bonds as well as refunding bonds from Series 2005A, 2006, 2007, 2008, and 2008A.
- (b) Refunded bonds from prior sales of Unlimited Tax Schoolhouse Bonds Series 2007, 2008, 2008A, and 2009B.
- (c) Refunded bonds from prior sales of Unlimited Tax Schoolhouse Bonds Series 2005.
- (d) Refunded bonds from prior sales of Unlimited Tax Schoolhouse Bonds Series 2008A.
- (e) This series includes \$78 million new money bonds as well as \$9.495 million refunding bonds from Series 2009B.
- (f) This series includes \$112.1 million refunding bonds from Series 2010A, 2010B (BABS), and 2010.
- (g) Refunded bonds from prior sales of Schoolhouse Bonds Series 2011.
- (h) Refunded bonds from prior sales of Schoolhouse Bonds Series 2012A and 2012B Ref.
- (i) Refunded bonds from prior sale of Unlimited Tax Refunding Bond Series 2013B.

Commonly Used Acronyms

ACFR	Annual Comprehensive Financial Report	EDA	Existing Debt Allotment
ADA	Average Daily Attendance	EI&M	Efficiency Initiatives and Measures
AEIS	Academic Excellence Indicator System	ELA	English Language Arts
AEP	Alternative Education Program	ELL	English Language Learner
AFJROTC	Air Force Junior Reserve Officers' Training Corps	EOC	End of Course
AP	Advanced Placement	ERRP	Early Retiree Reinsurance Program
ARD	Admission, Review and Dismissal	ESSA	Every Student Succeeds Act
ARP Act	American Rescue Plan	ESSER	Elementary and Secondary School Emergency Relief
ASAHE	Additional State Aide for Homestead Exemption	ESL	English as a Second Language
ASATR	Additional State Aid for Tax Reduction	EUI	Energy Use Intensity
ASBO	Association of School Business Officials	FASRG	Financial Accountability System Resource Guide
ASF	Available School Fund	FAST	Financial Allocation Study for Texas
AVID	Advancement Via Individual Determination	FCC	Federal Communications Commission
BTIM	Beginning Teacher Induction and Mentoring	FFA	Future Farmers of America
CARES ACT	Coronavirus Aid, Relief & Economic Security	FIRST	Financial Integrity Rating System of Texas
CIP	Campus Improvement Plan	FSP	Foundation School Program
CISD	Consolidated Independent School District	FTE	Full Time Equivalent
CPR	Cardiopulmonary Resuscitation	FY	Fiscal Year
CRF	Coronavirus Relief Fund	GAAP	Generally Accepted Accounting Principles
CRRSA Act	Coronavirus Response, & Relief Supplemental Appropriations	GASB	Governmental Accounting Standards Board
CTE	Career and Technology Education	GFOA	Government Finance Officers Association
CTR	Compressed Tax Rate	HB	House Bill
DAEP	Disciplinary Alternative Education Program	HCAD	Harris Central Appraisal District
DCA	District Common Assessment	HCDE	Harris County Department of Education
DTR	District Tax Rate	HGAC	Houston-Galveston Area Council
EC	Early Childhood	HSA	High School Allotment
		I&S	Interest and Sinking

IB	International Baccalaureate	PFIA	Public Funds Investment Act
IBA	International Business Academy	PLC	Professional Learning Community
IDEA	Individuals with Disabilities Education Act	Pre-K / PK	Pre-Kindergarten
IEP	Individualized Education Program	IFA	Instructional Facilities Allotment
EMAT	Educational Materials System	PSF	Permanent School Fund
IMA	Instructional Materials Allotment	RPAF	Regular Program Adjustment Factor
ISD	Independent School District	S&P	Standard & Poor’s Rating Service
ISS	In-School Suspension	SBEC	State Board for Educator Certification
JJAEF	Juvenile Justice Alternative Education Program	SCE	State Compensatory Education
KFFS	Klein Forest Family of Schools	SFSF	State Fiscal Stabilization Fund
KISD	Klein Independent School District	SHARS	School Health and Related Services
KQSS	Klein Quality School Survey	SSVI	State Supplemental Visually Impaired
LEA	Local Educational Agency	STAAR	State of Texas Assessments of Academic Readiness
LFA	Local Fund Assignment	TAKS	Texas Assessment of Knowledge & Skills
LSC	Lone Star College	TAPR	Texas Academic Performance Report
M&O	Maintenance and Operations	TATEKS	Technology Applications TEKS
MAC	Medicaid Administrative Claiming Program	TBSI	Technology Baseline Standards Initiative
MBA	Meritorious Budget Award	TEA	Texas Education Agency
NIFA	New Instructional Facilities Allotment	TEC	Texas Education Code
NSLP	National School Lunch Program	TEKS	Texas Essential Knowledge and Skills
OSS	Out of School Suspension	TELPAS	Texas English Language Proficiency Assessment System
P.E.	Physical Education	THECB	Texas Higher Education Coordinating Board
PASA	Population and Survey Analysts	TPSP	Texas Performance Standards Project
PBIS	Positive Behavioral Incentives and Support	TRC	Therapeutic Readiness Center
PBMAS	Performance-Based Monitoring Analysis System	TRE	Tax Rate Election
PC	Position Control	TRS	Teacher Retirement System
PEIMS	Public Education Information Management System	UIL	University Interscholastic League
		WADA	Weighted Average Daily Attendance

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 as 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.

American Rescue Plan (ARP): The Department will begin to make these funds available this month so that they may act to fund health and safety measures consistent with CDC guidance, address the disruptions to teaching and learning resulting from the pandemic—especially for students hardest hit by the pandemic—and get students back in the classroom quickly and safely.

Annual Comprehensive Financial Report (ACFR): 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.

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 current Basic Allotment is \$6,160 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 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.

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”)

Coronavirus Aid, Relief, and Economic Security Act (CARES): This bill allotted \$2.2 trillion to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic. Of that money, approximately \$14 billion was given to the Office of Postsecondary Education as the Higher Education Emergency Relief Fund, or HEERF.

Coronavirus Relief Fund (CRF): For the support of district and charter school operations as well as student, family and staff support. District and charter allocations have been adjusted to account for the October 1, deadline whereby we had a few schools not accept their original funds.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA): The COVID-19 pandemic has had a profound impact on educational institutions and the students they serve. Through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) signed into law on Dec. 27, 2020, schools can access funding that can be used to cover the costs of JED High School programming on their campus. Below is a brief overview of this funding source.

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.

Early Retiree Reinsurance Program (ERRP): Included in the Affordable Care Act, the Early Retiree Reinsurance Program (ERRP) provides financial assistance to employment based health sponsors (including schools and educational institutions) seeking to maintain access to quality, affordable health coverage.

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.

Energy Use Intensity (EUI): Energy use intensity (EUI) expresses a building's energy use as a key function of its size or other characteristics. EUI represents energy consumed per square foot per year.

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.

Elementary and Secondary School Emergency Relief (ESSER): The pandemic has caused major disruptions in instruction that could take years to remediate. School district administrators and teachers across the state are working tirelessly to meet these ongoing challenges. It is critical that school district leaders share with their legislators specific examples of the ways in which the pandemic has impacted their students, staff, and communities

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, 2015. 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.

Fiscal Year (FY): A fiscal year is the twelve-month period that an organization uses for budgeting, forecasting and reporting. The fiscal year of a school district begins on July 1 or September 1 of each year, as determined by the board of trustees of the district, and end 12 months later. Fiscal years are identified according to the year in which they end.

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.

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 \$77.53 per weighted student. Tier 3 funding provides a guaranteed yield of \$31.95 per weighted student.

High School Allotment (HSA): The High School Allotment (HSA), created by the Texas Legislature in 2006, provides funding based on average daily attendance in grades 9 through 12. The Texas Education Agency distributes funds to districts as part of the regularly scheduled Foundation School Program payments. These funds assist in preparing underachieving students to enter institutions of higher education, encouraging students to pursue advanced academic opportunities through academically rigorous courses, and supporting other high school completion and success initiatives in grades 6 through 12 approved by the commissioner of education.

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.

Individualized Education Program (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 in providing for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities.

International Business Academy (IBA): The International Business Academy (IBA) at Klein Forest High School is a magnet program that began during the 2007-2008 school year. Open to students currently in grades 8 and 9, this program is based on application and encompasses the high school core curriculum with courses emphasizing business, foreign language, and global culture.

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.

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.

Medicaid Administrative Claiming Program (MAC): The Medicaid Administrative Claiming Program (MAC) is a cost-based reimbursement methodology providing state affiliated public agencies the opportunity to submit reimbursement claims for administrative activities that support the Medicaid program.

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.

New Instructional Facility Allotment (NIFA): The Texas Education Code (TEC), §42.158, enacted by Senate Bill 4 of the 76th Texas Legislature, 1999, created the New Instructional Facilities Allotment (NIFA) for public school districts and open-enrollment charter schools. The legislature did not provide funding under this allotment for the 2011–2012 through 2014–2015 school years. However, funding has been made available since the 2015-2016 school year. This allotment provides operational expenses associated with the opening of a new instructional facility. The NIFA is available to all public school districts and open-enrollment charter schools that construct new instructional facilities that meet the requirements of the statute and rules.

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.

Position Control (PC): Position Control refers to a system of tracking personnel data based on positions rather than employees. It provides a framework for all jobs within the District by assigning a unique ID (assignment code) to track each approved unit without regard to whether the job currently has an incumbent or not.

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

School Health and Related Services (SHARS): The School Health and Related Services (SHARS) program allows Texas school districts to request Medicaid reimbursement for certain health-related services. The Admission, Review, and Dismissal (ARD) committee determines SHARS services. Services must be medically necessary and reasonable to ensure that children with disabilities are able to participate in the educational program. SHARS reimbursement is provided for children who meet all of the following requirements: are 20 years of age and younger and eligible for Medicaid, meet eligibility requirements for special education described in the Individuals with Disabilities Education Act (IDEA), and have Individualized Education Program (IEPs) that prescribe the needed services. Services covered by SHARS include: audiology services, counseling, nursing services, occupational therapy, personal care services, physical therapy, physician services, psychological services (including assessments), speech therapy, and transportation in a school setting. Qualified personnel who are under contract with or employed by the school district must provide SHARS services.

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.

Texas Academic Performance Reports (TAPR): Formerly known as the AEIS (Academic Excellence Indicator System) reports, which 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): The Texas Open Meetings Act was adopted in 1967 to help make governmental decision-making accessible to the public. It requires meetings of governmental bodies to be open to the public, except for expressly authorized closed sessions and to be preceded by public notice of the time, place and subject matter of the meeting.

Therapeutic Readiness Center (TRC): The Therapeutic Readiness Center (TRC) helps students acquire the academic, social, and behavioral skills necessary for improving general education participation. TRC 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.



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