2023 - 2024 Actual Financial Data
Totals for KATY ISD (101914)
Total Enrolled Membership: 94,589

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Revenues									
Operating Revenue									
Local Property Tax from M&O (excluding recapture)	$387,572,857	39.71%	$4,097	$387,572,857	34.71%	$4,097	$25,115,673,157	34.92%	$4,553
State Operating Funds	$538,774,508	55.20%	$5,696	$553,512,829	49.57%	$5,852	$30,587,705,535	42.53%	$5,545
Federal Funds	$11,462,688	1.17%	$121	$98,794,205	8.85%	$1,044	$11,797,301,551	16.40%	$2,138
Other Local	$38,247,531	3.92%	$404	$76,653,368	6.87%	$810	$4,418,441,068	6.14%	$801
Total Operating Revenue	$976,057,584	100.00%	$10,319	$1,116,533,259	100.00%	$11,804	$71,919,121,311	100.00%	$13,037
Other Revenue									
Local Property Tax from I&S	$0	0.00%	$0	$209,168,181	86.30%	$2,211	$10,895,016,475	80.59%	$1,975
State Assistance for Debt Service	$0	0.00%	$0	$22,762,550	9.39%	$241	$1,105,366,975	8.18%	$200
Misc Rev Debt Service Fund (F599)	$0	0.00%	$0	$5,300,498	2.19%	$56	$389,717,405	2.88%	$71
Other Receipts (excluding debt service financing)	$5,143,227	100.00%	$54	$5,143,227	2.12%	$54	$1,129,524,892	8.35%	$205
Total Other Revenue	$5,143,227	100.00%	$54	$242,374,456	100.00%	$2,562	$13,519,625,747	100.00%	$2,451
Subtotal: Operating and Other Revenue	$981,200,811	100.00%	$10,373	$1,358,907,715	100.00%	$14,366	$85,438,747,058	100.00%	$15,487
Recapture Revenue									
Local Property Tax Recaptured	$0	0.00%	$0	$0	0.00%	$0	$2,693,303,580	100.00%	$488
Total Recaptured Revenue	$0	0.00%	$0	$0	0.00%	$0	$2,693,303,580	100.00%	$488
Subtotal: Operating, Other and Recaptured Revenue	$981,200,811	100.00%	$10,373	$1,358,907,715	100.00%	$14,366	$88,132,050,638	100.00%	$15,975
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	$0	0.00%	$0	$32,114,192	36.02%	$340	$3,466,427,330	53.10%	$628
Estimated State TRS Contributions	$57,046,034	100.00%	$603	$57,046,034	63.98%	$603	$3,062,147,998	46.90%	$555
Subtotal: Debt Service Financing and TRS Estimate Revenue	$57,046,034	100.00%	$603	$89,160,226	100.00%	$943	$6,528,575,328	100.00%	$1,183
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	$1,038,246,845	100.00%	$10,976	$1,448,067,941	100.00%	$15,309	$91,967,322,386	100.00%	$16,671
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									

2023 - 2024 Actual Financial Data
Totals for KATY ISD (101914)
Total Enrolled Membership: 94,589

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Payroll Expenditures (Object 61xx)	$896,208,037	89.68%	$9,475	$958,461,927	85.08%	$10,133	$55,579,370,977	77.80%	$10,075
Professional & Contracted Services (Object 62xx)	$43,629,083	4.37%	$461	$47,091,219	4.18%	$498	$7,412,529,453	10.38%	$1,344
Supplies & Materials (Object 63xx)	$41,115,173	4.11%	$435	$94,395,316	8.38%	$998	$6,022,343,036	8.43%	$1,092
Other Operating Expenditures (Object 64xx)	$18,418,671	1.84%	$195	$26,585,682	2.36%	$281	$2,426,950,644	3.40%	$440
Total Operating Expenditures by Object	$999,370,964	100.00%	$10,565	$1,126,534,144	100.00%	$11,910	$71,441,194,110	100.00%	$12,950
Non-Operating Expenditures by Object									
Capital Outlay (Object 61xx-64xx)	$875,425	6.49%	$9	$878,397	0.19%	$9	$38,266,042	0.13%	$7
Debt Services (Object 65xx)	$2,646,774	19.61%	$28	$242,741,258	52.59%	$2,566	$12,475,005,940	43.70%	$2,261
Capital Outlay (Object 66xx)	$9,975,277	73.90%	$105	$217,935,348	47.22%	$2,304	$16,033,551,537	56.17%	$2,906
Total Non-Operating Expenditures by Object	$13,497,476	100.00%	$143	$461,555,003	100.00%	$4,880	$28,546,823,519	100.00%	$5,175
Grand Total: Operating and Non-Operating Expenditures by Object	$1,012,868,440	100.00%	$10,708	$1,588,089,147	100.00%	$16,789	$99,988,017,629	100.00%	$18,125
Operating Expenditures by Function (61xx-64xx only)									
Instruction (Function 11,95)	$663,259,845	66.37%	$7,012	$706,566,586	62.72%	$7,470	$39,176,659,787	54.84%	$7,101
Instructional Resources & Media Services (Function 12)	$10,489,776	1.05%	$111	$11,119,633	0.99%	$118	$657,456,589	0.92%	$119
Curriculum & Staff Development (Function 13)	$14,191,192	1.42%	$150	$22,433,741	1.99%	$237	$1,768,032,392	2.47%	$320
Instructional Leadership (Function 21)	$10,276,156	1.03%	$109	$11,232,963	1.00%	$119	$1,299,882,283	1.82%	$236
School Leadership (Function 23)	$57,290,311	5.73%	$606	$58,813,039	5.22%	$622	$4,090,184,319	5.73%	$741
Guidance Counseling Services (Function 31)	$45,115,781	4.51%	$477	$59,956,449	5.32%	$634	$2,896,985,750	4.06%	$525
Social Work Services (Function 32)	$1,070,133	0.11%	$11	$1,693,609	0.15%	$18	$248,791,333	0.35%	$45
Health Services (Function 33)	$11,064,713	1.11%	$117	$11,262,349	1.00%	$119	$730,487,490	1.02%	$132
Transportation (Function 34)	$28,102,152	2.81%	$297	$28,100,560	2.49%	$297	$2,180,244,579	3.05%	$395
Food Services (Function 35)	$0	0.00%	$0	$46,537,279	4.13%	$492	$3,765,975,564	5.27%	$683
Extracurricular (Function 36)	$21,439,675	2.15%	$227	$29,485,068	2.62%	$312	$2,209,273,631	3.09%	$400
General Administration (Function 41,92)	$19,107,825	1.91%	$202	$19,449,411	1.73%	$206	$2,353,926,229	3.29%	$427
Facilities Maintenance & Operations (Function 51)	$83,763,390	8.38%	$886	$83,878,088	7.45%	$887	$7,189,345,570	10.06%	$1,303
Security & Monitoring Services (Function 52)	$15,077,049	1.51%	$159	$15,100,665	1.34%	$160	$1,152,159,150	1.61%	$209
Data Processing Services (Function 53)	$18,523,920	1.85%	$196	$18,575,944	1.65%	$196	$1,330,101,476	1.86%	$241
Community Services (Function 61)	$599,046	0.06%	$6	$2,328,760	0.21%	$25	$367,631,791	0.51%	$67

2023 - 2024 Actual Financial Data
Totals for KATY ISD (101914)
Total Enrolled Membership: 94,589

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Fund Raising CHARTER SCHOOLS ONLY (Function 81)	$0	0.00%	$0	$0	0.00%	$0	$24,056,177	0.03%	$4
Total Operating Expenditures by Function	$999,370,964	100.00%	$10,565	$1,126,534,144	100.00%	$11,910	$71,441,194,110	100.00%	$12,950
Non-Operating Expenditures by Function									
Non-Operating Expenditures by Function (81) (61xx-64xx)	$875,425	6.49%	$9	$878,397	0.19%	$9	$38,266,042	0.13%	$7
Non-Operating Expenditures by Function (1x-9x) (65xx)	$2,646,774	19.61%	$28	$242,741,258	52.59%	$2,566	$12,475,005,940	43.70%	$2,261
Non-Operating Expenditures by Function (1x-9x) (66xx)	$9,975,277	73.90%	$105	$217,935,348	47.22%	$2,304	$16,033,551,537	56.17%	$2,906
Total Non-Operating Expenditures by Function	$13,497,476	100.00%	$143	$461,555,003	100.00%	$4,880	$28,546,823,519	100.00%	$5,175
Grand Total: Operating and Non-Operating Expenditures by Function	$1,012,868,440	100.00%	$10,708	$1,588,089,147	100.00%	$16,789	$99,988,017,629	100.00%	$18,125
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	$500,665,956	50.10%	$5,293	$519,379,494	46.10%	$5,491	$28,879,935,685	40.42%	$5,235
Gifted and Talented (PIC 21)	$5,613,628	0.56%	$59	$5,641,572	0.50%	$60	$387,893,289	0.54%	$70
Career and Technical (PIC 22)	$34,098,693	3.41%	$360	$34,867,826	3.10%	$369	$2,465,499,880	3.45%	$447
Students with Disabilities (PICs 23,33,43)	$165,015,161	16.51%	$1,745	$184,598,094	16.39%	$1,952	$9,477,470,234	13.27%	$1,718
State Compensatory Education (PICs 24,26,28,29,30,34)	$56,002,731	5.60%	$592	$72,368,800	6.42%	$765	$6,534,482,938	9.15%	$1,184
Bilingual (PICs 25,35)	$13,899,845	1.39%	$147	$17,722,005	1.57%	$187	$830,420,586	1.16%	$151
Early Education Allotment (PIC 36)	$14,868,843	1.49%	$157	$15,661,633	1.39%	$166	$1,353,176,371	1.89%	$245
Dyslexia or Related Disorder Services (PIC 37)	$14,208,905	1.42%	$150	$14,208,905	1.26%	$150	$417,573,465	0.58%	$76
College, Career, and Military Readiness (CCMR) (PIC 38)	$9,521,479	0.95%	$101	$10,301,934	0.91%	$109	$394,493,831	0.55%	$72
Athletics/Related Activities (PIC 91)	$13,068,475	1.31%	$138	$13,609,273	1.21%	$144	$1,419,449,950	1.99%	$257
Un-Allocated (PIC 99)	$172,407,248	17.25%	$1,823	$238,174,608	21.14%	$2,518	$19,280,797,881	26.99%	$3,495
Total Operating Expenditures by Program Intent Code (PIC)	$999,370,964	100.00%	$10,565	$1,126,534,144	100.00%	$11,910	$71,441,194,110	100.00%	$12,950
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (81) Capital Outlay (61xx-64xx)	$875,425	6.49%	$9	$878,397	0.19%	$9	$38,266,042	0.13%	$7
Non-Operating Expenditures by PIC (1x-9x) (65xx)	$2,646,774	19.61%	$28	$242,741,258	52.59%	$2,566	$12,475,005,940	43.70%	$2,261
Non-Operating Expenditures by PIC (1x-9x) (66xx)	$9,975,277	73.90%	$105	$217,935,348	47.22%	$2,304	$16,033,551,537	56.17%	$2,906

2023 - 2024 Actual Financial Data
Totals for KATY ISD (101914)
Total Enrolled Membership: 94,589

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Total Non-Operating Expenditures by Program Intent Code (PIC)	$13,497,476	100.00%	$143	$461,555,003	100.00%	$4,880	$28,546,823,519	100.00%	$5,175
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	$1,012,868,440	100.00%	$10,708	$1,588,089,147	100.00%	$16,789	$99,988,017,629	100.00%	$18,125
Disbursements **Total Disbursements**									
Operating Expenditures	$999,370,964	97.34%	$10,565	$1,126,534,144	70.32%	$11,910	$71,441,194,110	68.44%	$12,950
Recapture	$0	0.00%	$0	$0	0.00%	$0	$2,693,303,580	2.58%	$488
Total Other Uses	$0	0.00%	$0	$0	0.00%	$0	$915,610,042	0.88%	$166
Intergovernmental Charge	$13,862,951	1.35%	$147	$13,862,951	0.87%	$147	$782,603,994	0.75%	$142
Capital Outlay (Object 61xx-64xx)	$875,425	0.09%	$9	$878,397	0.05%	$9	$38,266,042	0.04%	$7
Debt Service (Object 65xx)	$2,646,774	0.26%	$28	$242,741,258	15.15%	$2,566	$12,475,005,940	11.95%	$2,261
Capital Projects (Object 66xx)	$9,975,277	0.97%	$105	$217,935,348	13.60%	$2,304	$16,033,551,537	15.36%	$2,906
Total Disbursements	$1,026,731,391	100.00%	$10,855	$1,601,952,098	100.00%	$16,936	$104,379,535,245	100.00%	$18,921
Tax Rates **2023 - 2024 (current tax year) Tax Rates**									
Maintenance & Operations Tax Rate				0.7294			0.7333		
Interest & Sinking Tax Rate				0.3900			0.2408		
Total Tax Rate				1.1194			0.9741		
Tax Detail									
Maximum Compressed Tax Rate (MCR)				0.6192			0.6379		
Tier I Tax Rate				0.6192			0.6375		
Tier II Tax Rate (Enrichment Pennies)				0.1102			0.0958		
Fund Balance** **Fund Balance**									
Nonspendable Fund Balance	$3,394,744		$36	$3,394,744		$36	$448,350,489		$88

2023 - 2024 Actual Financial Data
Totals for KATY ISD (101914)
Total Enrolled Membership: 94,589

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Restricted Fund Balance	$0		$0	$393,892,827		$4,164	$42,873,980,540		$8,417
Committed Fund Balance	$15,500,000		$164	$24,081,649		$255	$4,159,077,592		$816
Assigned Fund Balance	$71,692,397		$758	$71,692,397		$758	$4,058,981,212		$797
Unassigned Fund Balance	$273,711,426		$2,894	$273,711,426		$2,894	$17,734,264,080		$3,481
Total Fund Balance**	$364,298,567		$3,851	$766,773,043		$8,106	$69,274,653,913		$13,600
Fund Balance Reconciliation									
2022-2023 Total Fund Balance (Previous Year)	$352,783,437		$3,817	$687,360,872		$7,436	$61,508,592,008		$12,062
2023-2024 Excess (Deficiency) Operating Expenditures	$6,371,903		$67	$-177,630,942		$-1,878	$-12,858,865,614		$-2,524
2023-2024 Excess (Deficiency) Non-Operating Expenditures	$2,643,227		$28	$254,543,113		$2,691	$20,418,148,729		$4,008
2023-2024 Uncommon Items	$2,500,000		$26	$2,500,000		$26	$206,778,790		$41
2023-2024 Total Fund Balance	$364,298,567		$3,851	$766,773,043		$8,106	$69,274,653,913		$13,600