

KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY OBJECT
2011 - 2012

| | General Fund | Special Revenue Fund | Debt Service Fund | Total |
|--|-----------------|----------------------------|-------------------------|---------------|
| BUDGETED FUND BALANCE AT SEPTEMBER 1, 2011 | \$89,818,461 | \$6,492,230 | \$37,732,137 | \$134,042,828 |
| REVENUES: | | | | |
| 5700 Property Taxes and Other Local Revenues | 238,313,829 | 14,682,860 | 82,255,549 | 335,252,238 |
| 5800 State Program Revenues | 195,803,842 | 150,000 | 4,329,808 | 200,283,650 |
| 5900 Federal Program Revenues | 15,315,081 | 12,124,740 | | 27,439,821 |
| Total Revenues | 449,432,752 | 26,957,600 | 86,585,357 | 562,975,709 |
| EXPENSES | | | | |
| 6100 Payroll Costs | 388,677,277 | 8,671,658 | | 397,348,935 |
| 6200 Purchased and Contracted Services | 24,535,395 | 488,000 | | 25,023,395 |
| 6300 Supplies and Materials | 21,442,631 | 15,495,258 | | 36,937,889 |
| 6400 Other Operating Expenses | 8,042,215 | 13,000 | | 8,055,215 |
| 6500 Debt Payments | | | 88,700,000 | 88,700,000 |
| 6600 Capital Outlay | 100,000 | 50,000 | | 150,000 |
| Total Expenditures | 442,797,518 | 24,717,916 | 88,700,000 | 556,215,434 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In (Out) | (2,737,982) | | 3,477,982 | 740,000 |
| Other Sources (Uses) | | | | |
| EXCESS (DEFICIENCY) OF REVENUES | 3,897,252 | 2,239,684 | 1,363,339 | 7,500,275 |
| BUDGETED FUND BALANCE AT AUGUST 31, 2012 | \$93,715,713 | \$8,731,914 | \$39,095,476 | \$141,543,103 |

KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY FUNCTION
2011 - 2012

| | General Fund | Special Revenue Fund | Debt Service Fund | Total |
|---|-----------------|----------------------------|-------------------------|---------------|
| BUDGETED FUND BALANCE AT SEPTEMBER 1, 2011 | \$89,818,461 | \$6,492,230 | \$37,732,137 | \$134,042,828 |
| REVENUES: | | | | |
| 5700 Property Taxes and Other Local Revenues | 238,313,829 | 14,682,860 | 82,255,549 | 335,252,238 |
| 5800 State Program Revenues | 195,803,842 | 150,000 | 4,329,808 | 200,283,650 |
| 5900 Federal Program Revenues | 15,315,081 | 12,124,740 | | 27,439,821 |
| Total Revenues | 449,432,752 | 26,957,600 | 86,585,357 | 562,975,709 |
| EXPENDITURES: | | | | |
| 11 Instruction | 285,113,363 | | | 285,113,363 |
| 12 Instructional Resources and Media Services | 5,953,883 | | | 5,953,883 |
| 13 Curriculum and Instructional Staff Development | 4,751,541 | | | 4,751,541 |
| 21 Instructional Leadership | 3,650,765 | | | 3,650,765 |
| 23 School Leadership | 26,765,692 | | | 26,765,692 |
| 31 Guidance, Counseling and Evaluation Services | 16,618,763 | | | 16,618,763 |
| 33 Health Services | 4,165,855 | | | 4,165,855 |
| 34 Student (Pupil) Transportation | 14,350,640 | | | 14,350,640 |
| 35 Food Services | | 24,182,617 | | 24,182,617 |
| 36 Co curricular/Extracurricular Activities | 9,088,162 | | | 9,088,162 |
| 41 General Administration | 10,199,207 | | | 10,199,207 |
| 51 Plant Maintenance and Operations | 43,969,490 | 535,299 | | 44,504,789 |
| 52 Security and Monitoring Services | 4,929,011 | | | 4,929,011 |
| 53 Data Processing Services | 7,404,161 | | | 7,404,161 |
| 61 Community Services | 561,899 | | | 561,899 |
| 71 Debt Service | | | 88,700,000 | 88,700,000 |
| 81 Facilities Acquisition and Construction | 275,046 | | | 275,046 |
| 95 Payments to Juvenile Justice Education Program | 138,740 | | | 138,740 |
| 97 Payments to Tax Increment Fund | 2,361,300 | | | 2,361,300 |
| 99 Intergovernmental | 2,500,000 | | | 2,500,000 |
| Total Expenditures | 442,797,518 | 24,717,916 | 88,700,000 | 556,215,434 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfers In (Out) | (2,737,982) | | 3,477,982 | 740,000 |
| Other Sources (Uses) | | | | |
| EXCESS (DEFICIENCY) OF REVENUES | 3,897,252 | 2,239,684 | 1,363,339 | 7,500,275 |
| BUDGETED FUND BALANCE AT AUGUST 31, 2012 | \$93,715,713 | \$8,731,914 | \$39,095,476 | \$141,543,103 |

KATY INDEPENDENT SCHOOL DISTRICT
OFFICIAL BUDGET BY FUND/FUNCTION/OBJECT
2011 - 2012

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|--|-----------------------|--|-------------------------------|----------------------------|
| ESTIMATED REVENUES: | | | | |
| LOCAL AND INTERMEDIATE | | | | |
| 5710 Real and Personal Property Taxes | \$229,336,580 | | \$82,005,549 | \$311,342,129 |
| 5720 From Services to Other LEAs | | | | |
| 5730 Tuition and Fees from Patrons | 1,465,000 | | | 1,465,000 |
| 5740 Other Revenues from Local Sources | 5,872,249 | \$20,000 | 250,000 | 6,142,249 |
| 5750 Co-Curricular/ Enterprising | 1,640,000 | 14,662,860 | | 16,302,860 |
| 5760 Intermediate Sources | | | | |
| 5700 Local and Intermediate Totals | <u>238,313,829</u> | <u>14,682,860</u> | <u>82,255,549</u> | <u>335,252,238</u> |
| STATE | | | | |
| 5810 Per Capita/ Foundation | 173,284,876 | | | 173,284,876 |
| 5820 TEA Funded | | 150,000 | 4,329,808 | 4,479,808 |
| 5830 Non-TEA Funded | 22,518,966 | | | 22,518,966 |
| 5840 Shared Services - State | | | | |
| 5800 State Totals | <u>195,803,842</u> | <u>150,000</u> | <u>4,329,808</u> | <u>200,283,650</u> |
| FEDERAL | | | | |
| 5910 Other Direct Federal Revenue | 9,395,222 | | | 9,395,222 |
| 5920 TEA Funded | 225,000 | 12,124,740 | | 12,349,740 |
| 5930 Non-TEA Funded | 1,700,000 | | | 1,700,000 |
| 5940 Direct Federal | 3,994,859 | | | 3,994,859 |
| 5950 Shared Services - Federal | | | | |
| 5900 Federal Totals | <u>15,315,081</u> | <u>12,124,740</u> | <u></u> | <u>27,439,821</u> |
| 5000 TOTAL - ALL REVENUES | <u>449,432,752</u> | <u>26,957,600</u> | <u>86,585,357</u> | <u>562,975,709</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|---|-----------------------|--|-------------------------------|----------------------------|
| APPROPRIATED EXPENDITURES: | | | | |
| 11 Instruction | | | | |
| 6100 Payroll Costs | \$274,002,911 | | | \$274,002,911 |
| 6200 Purchased and Contracted Services | 366,533 | | | 366,533 |
| 6300 Supplies and Materials | 10,231,527 | | | 10,231,527 |
| 6400 Other Operating Expenses | 512,392 | | | 512,392 |
| 6600 Capital Outlay | | | | |
| 11 Total Instruction | <u>285,113,363</u> | | | <u>285,113,363</u> |
| 12 Instructional Resources & Media Services | | | | |
| 6100 Payroll Costs | 5,174,377 | | | 5,174,377 |
| 6200 Purchased and Contracted Services | 12,700 | | | 12,700 |
| 6300 Supplies and Materials | 754,294 | | | 754,294 |
| 6400 Other Operating Expenses | 12,512 | | | 12,512 |
| 6600 Capital Outlay | | | | |
| 12 Total Instructional Resources & Media Services | <u>5,953,883</u> | | | <u>5,953,883</u> |
| 13 Curriculum and Instructional Staff Development | | | | |
| 6100 Payroll Costs | 3,534,264 | | | 3,534,264 |
| 6200 Purchased and Contracted Services | 161,474 | | | 161,474 |
| 6300 Supplies and Materials | 411,104 | | | 411,104 |
| 6400 Other Operating Expenses | 644,699 | | | 644,699 |
| 6600 Capital Outlay | | | | |
| 13 Total Curriculum and Instr. Staff Development | <u>4,751,541</u> | | | <u>4,751,541</u> |
| 21 Instructional Leadership | | | | |
| 6100 Payroll Costs | 3,376,950 | | | 3,376,950 |
| 6200 Purchased and Contracted Services | 72,380 | | | 72,380 |
| 6300 Supplies and Materials | 142,538 | | | 142,538 |
| 6400 Other Operating Expenses | 58,897 | | | 58,897 |
| 6600 Capital Outlay | | | | |
| 21 Total Instructional Leadership | <u>3,650,765</u> | | | <u>3,650,765</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|--|-----------------------|--|-------------------------------|----------------------------|
| 23 School Leadership | | | | |
| 6100 Payroll Costs | \$26,014,238 | | | \$26,014,238 |
| 6200 Purchased and Contracted Services | 10,935 | | | 10,935 |
| 6300 Supplies and Materials | 471,953 | | | 471,953 |
| 6400 Other Operating Expenses | 268,566 | | | 268,566 |
| 6600 Capital Outlay | | | | |
| 23 Total School Leadership | <u>26,765,692</u> | | | <u>26,765,692</u> |
| 31 Guidance, Counseling & Evaluation Services | | | | |
| 6100 Payroll Costs | 15,842,317 | | | 15,842,317 |
| 6200 Purchased and Contracted Services | 227,090 | | | 227,090 |
| 6300 Supplies and Materials | 467,634 | | | 467,634 |
| 6400 Other Operating Expenses | 81,722 | | | 81,722 |
| 6600 Capital Outlay | | | | |
| 31 Total Guidance, Counseling & Eval. Services | <u>16,618,763</u> | | | <u>16,618,763</u> |
| 33 Health Services | | | | |
| 6100 Payroll Costs | \$4,030,888 | | | \$4,030,888 |
| 6200 Purchased and Contracted Services | 8,400 | | | 8,400 |
| 6300 Supplies and Materials | 109,820 | | | 109,820 |
| 6400 Other Operating Expenses | 16,747 | | | 16,747 |
| 6600 Capital Outlay | | | | |
| 33 Total Health Services | <u>4,165,855</u> | | | <u>4,165,855</u> |
| 34 Student (Pupil) Transportation | | | | |
| 6100 Payroll Costs | 11,238,288 | | | 11,238,288 |
| 6200 Purchased and Contracted Services | 159,000 | | | 159,000 |
| 6300 Supplies and Materials | 2,769,419 | | | 2,769,419 |
| 6400 Other Operating Expenses | 183,933 | | | 183,933 |
| 6600 Capital Outlay | | | | |
| 34 Total Student (Pupil) Transportation | <u>14,350,640</u> | | | <u>14,350,640</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|--|-----------------------|--|-------------------------------|----------------------------|
| 35 Food Services | | | | |
| 6100 Payroll Costs | | 8,566,359 | | 8,566,359 |
| 6200 Purchased and Contracted Services | | 58,000 | | 58,000 |
| 6300 Supplies and Materials | | 15,495,258 | | 15,495,258 |
| 6400 Other Operating Expenses | | 13,000 | | 13,000 |
| 6600 Capital Outlay | | 50,000 | | 50,000 |
| 35 Total Food Services | | <u>24,182,617</u> | | <u>24,182,617</u> |
| 36 Co curricular/ Extracurricular Activities | | | | |
| 6100 Payroll Costs | 5,831,349 | | | 5,831,349 |
| 6200 Purchased and Contracted Services | 708,121 | | | 708,121 |
| 6300 Supplies and Materials | 1,142,189 | | | 1,142,189 |
| 6400 Other Operating Expenses | 1,406,503 | | | 1,406,503 |
| 6600 Capital Outlay | | | | |
| 36 Total Co curricular/ Extracurricular Activities | <u>9,088,162</u> | | | <u>9,088,162</u> |
| 41 General Administration | | | | |
| 6100 Payroll Costs | \$7,525,776 | | | \$7,525,776 |
| 6200 Purchased and Contracted Services | 1,184,126 | | | 1,184,126 |
| 6300 Supplies and Materials | 632,719 | | | 632,719 |
| 6400 Other Operating Expenses | 856,586 | | | 856,586 |
| 6600 Capital Outlay | | | | |
| 41 Total General Administration | <u>10,199,207</u> | | | <u>10,199,207</u> |
| 51 Plant Maintenance & Operations | | | | |
| 6100 Payroll Costs | 21,005,276 | 105,299 | | 21,110,575 |
| 6200 Purchased and Contracted Services | 18,517,806 | 430,000 | | 18,947,806 |
| 6300 Supplies and Materials | 2,975,372 | | | 2,975,372 |
| 6400 Other Operating Expenses | 1,471,036 | | | 1,471,036 |
| 6600 Capital Outlay | | | | |
| 51 Total Plant Maintenance & Operations | <u>43,969,490</u> | <u>535,299</u> | | <u>44,504,789</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|---|-----------------------|--|-------------------------------|----------------------------|
| 52 Security and Monitoring Services | | | | |
| 6100 Payroll Costs | 4,610,135 | | | 4,610,135 |
| 6200 Purchased and Contracted Services | 115,490 | | | 115,490 |
| 6300 Supplies and Materials | 146,785 | | | 146,785 |
| 6400 Other Operating Expenses | 56,601 | | | 56,601 |
| 6600 Capital Outlay | | | | |
| 52 Total Security and Monitoring Services | <u>4,929,011</u> | | | <u>4,929,011</u> |
| 53 Data Processing Services | | | | |
| 6100 Payroll Costs | \$5,981,691 | | | \$5,981,691 |
| 6200 Purchased and Contracted Services | 214,700 | | | 214,700 |
| 6300 Supplies and Materials | 1,102,169 | | | 1,102,169 |
| 6400 Other Operating Expenses | 105,601 | | | 105,601 |
| 6600 Capital Outlay | | | | |
| 53 Total Data Processing Services | <u>7,404,161</u> | | | <u>7,404,161</u> |
| 61 Community Services | | | | |
| 6100 Payroll Costs | 362,064 | | | 362,064 |
| 6200 Purchased and Contracted Services | 137,900 | | | 137,900 |
| 6300 Supplies and Materials | 61,035 | | | 61,035 |
| 6400 Other Operating Expenses | 900 | | | 900 |
| 6600 Capital Outlay | | | | |
| 61 Total Community Services | <u>561,899</u> | | | <u>561,899</u> |
| 71 Debt Service | | | | |
| 6100 Payroll Costs | | | | |
| 6200 Purchased and Contracted Services | | | | |
| 6300 Supplies and Materials | | | | |
| 6400 Other Operating Expenses | | | | |
| 6500 Debt Service | | | \$88,700,000 | 88,700,000 |
| 6600 Capital Outlay | | | | |
| 71 Total Debt Service | | | <u>88,700,000</u> | <u>88,700,000</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|---|-----------------------|--|-------------------------------|----------------------------|
| 81 Facilities Acquisition and Construction | | | | |
| 6100 Payroll Costs | 146,753 | | | 146,753 |
| 6200 Purchased and Contracted Services | | | | |
| 6300 Supplies and Materials | 24,073 | | | 24,073 |
| 6400 Other Operating Expenses | 4,220 | | | 4,220 |
| 6600 Capital Outlay | 100,000 | | | 100,000 |
| 81 Total Facilities Acquisition and Construction | <u>275,046</u> | | | <u>275,046</u> |
| 95 Payments to Juvenile Justice Education Program | | | | |
| 6100 Payroll Costs | | | | |
| 6200 Purchased and Contracted Services | 138,740 | | | 138,740 |
| 6300 Supplies and Materials | | | | |
| 6400 Other Operating Expenses | | | | |
| 6600 Capital Outlay | | | | |
| 95 Payments to Juvenile Justice Education Prog. | <u>138,740</u> | | | <u>138,740</u> |
| 97 Payments to Tax Increment Fund | | | | |
| 6100 Payroll Costs | | | | |
| 6200 Purchased and Contracted Services | | | | |
| 6300 Supplies and Materials | | | | |
| 6400 Other Operating Expenses | 2,361,300 | | | 2,361,300 |
| 6600 Capital Outlay | | | | |
| 97 Payments to Tax Increment Fund | <u>2,361,300</u> | | | <u>2,361,300</u> |
| 99 Intergovernmental | | | | |
| 6100 Payroll Costs | | | | |
| 6200 Purchased and Contracted Services | 2,500,000 | | | 2,500,000 |
| 6300 Supplies and Materials | | | | |
| 6400 Other Operating Expenses | | | | |
| 6600 Capital Outlay | | | | |
| 97 Payments to Tax Increment Fund | <u>2,500,000</u> | | | <u>2,500,000</u> |
| 6000 TOTAL - ALL EXPENDITURES | <u>\$ 442,797,518</u> | <u>\$ 24,717,916</u> | <u>\$ 88,700,000</u> | <u>\$ 556,215,434</u> |
| 1100 Net (Revenues - Expenditures) | <u>6,635,234</u> | <u>2,239,684</u> | <u>(2,114,643)</u> | <u>6,760,275</u> |

| | 10 General Fund | 20/30/40 Special Revenue Fund | 50 Debt Service Fund | 98 Memorandum Totals |
|---|-----------------------|--|-------------------------------|----------------------------|
| OTHER RESOURCES: | | | | |
| 7911 Sale of Bonds | | | | |
| 7912 Sale of Assets | | | | |
| 7914 Loan Proceeds (Non-Current) | | | | |
| 7915 Transfers In | 500,000 | | 3,477,982 | 3,977,982 |
| 7989 Other Non-Revenue Receipts | | | | |
| 7000 TOTAL - OTHER RESOURCES | <u>500,000</u> | | <u>3,477,982</u> | <u>3,977,982</u> |
| OTHER USES: | | | | |
| 8911 Transfers Out | 3,237,982 | | | \$3,237,982 |
| 8948 Loan Principal | | | | |
| 8949 Miscellaneous Other Uses | | | | |
| 8000 TOTAL - OTHER USES | <u>3,237,982</u> | | | <u>3,237,982</u> |
| 9000 Net (Other Resources - Other Uses) | <u>(2,737,982)</u> | | <u>\$3,477,982</u> | <u>740,000</u> |
| 1200 Net (1100 + 9000) | <u>3,897,252</u> | <u>2,239,684</u> | <u>1,363,339</u> | <u>7,500,275</u> |
| BALANCES | | | | |
| 3100 Beginning Fund Balance 9/1/2011 | <u>89,818,461</u> | <u>6,492,230</u> | <u>37,732,137</u> | <u>134,042,828</u> |
| 3110 Ending Fund Balance 8/31/2012 | <u>\$93,715,713</u> | <u>\$8,731,914</u> | <u>\$39,095,476</u> | <u>\$141,543,103</u> |