

# **Keller Independent School District**

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

## **2017-18 Adopted Budget**

**Dr. Rick Westfall**  
Superintendent

**R. Mark Youngs**  
Chief Financial Officer  
**Adopted August 29, 2017**

Effective  
September 1, 2017 – June 30, 2018

Issued by:

### **Finance Department**

*Kristin Williams CPA*  
*Director of Finance*

*Margie Rideout*  
*Senior Analyst - Financial Data*

*Karen Fiscus*  
*Budget Coordinator*

*Debbie Adams*  
*Coordinator of Special Revenue Management*

*DeArcy Robinson*  
*Coordinator of Treasury Services*

*www.kellerisd.net*

Presented to:

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**KELLER ISD 2017-2018 BUDGET**  
**KELLER INDEPENDENT SCHOOL DISTRICT**  
**SUMMARY BY MAJOR OBJECT AND FUNCTION**  
**GENERAL FUND**

<b>Revenues</b>	<b>Audited 2015-2016</b>	<b>Amended Budget 2016-2017</b>	<b>Adopted Budget 2017-2018</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Total</b>
5711 Current Taxes	134,917,233	152,873,933	170,914,165	11.80%	63.91%
5719 Delinquent Taxes and Penalties/Interest	1,691,885	1,435,000	1,265,000	-11.85%	0.47%
5739 Tuition and Fees	149,255	135,000	238,000	76.30%	0.09%
5742 Investment Earnings	541,119	325,000	375,000	15.38%	0.14%
5743 Facility Rental	536,134	599,200	451,109	-24.71%	0.17%
5749 Other Revenue from Local Sources	3,061,907	4,104,717	4,143,859	0.95%	1.55%
5752 Athletic Activities	569,559	536,500	555,500	3.54%	0.21%
<b>Total Local Revenue</b>	<b>141,467,092</b>	<b>160,009,350</b>	<b>177,942,633</b>	<b>11.21%</b>	<b>66.54%</b>
5811 Per Capita Apportionment	5,762,596	12,607,556	6,600,236	-47.65%	2.47%
5812 Foundation School Fund	98,271,855	87,537,451	81,726,226	-6.64%	30.55%
5828 Pre-K Supplemental Funding	27,036	27,694	-	-100.00%	0.00%
5831 TRS On-Behalf	8,562,741	9,162,132	-	-100.00%	0.00%
<b>Total State Revenue</b>	<b>112,624,228</b>	<b>109,334,833</b>	<b>88,326,462</b>	<b>-19.21%</b>	<b>33.02%</b>
5929 Federal Revenue Distributed by TEA	198,293	225,000	150,000	-33.33%	0.06%
5932 Federal Revenue Distributed by Other Agencies	3,224,889	3,057,000	1,015,558	-66.78%	0.38%
<b>Total Federal Revenue</b>	<b>3,423,182</b>	<b>3,282,000</b>	<b>1,165,558</b>	<b>-64.49%</b>	<b>0.44%</b>
<b>Revenues Grand Total</b>	<b>257,514,502</b>	<b>272,626,183</b>	<b>267,434,653</b>	<b>-1.90%</b>	<b>100.00%</b>
<b>Expenditures</b>					
11 Instruction	167,044,847	176,534,636	151,381,673	-14.25%	61.15%
12 Media Services (Library)	3,423,302	3,617,584	3,217,466	-11.06%	1.30%
13 Curriculum and Staff Development	3,880,048	4,456,476	4,296,847	-3.58%	1.74%
21 Instructional Leadership	2,825,950	3,912,203	3,215,687	-17.80%	1.30%
23 School Leadership	16,592,356	17,617,326	15,335,238	-12.95%	6.20%
31 Guidance,Counseling and Evaluation	10,316,960	10,889,194	9,486,380	-12.88%	3.83%
32 Social Work Services	180,126	196,756	155,431	-21.00%	0.06%
33 Health Services	3,103,701	3,625,425	3,121,123	-13.91%	1.26%
34 Student Transportation	7,643,048	8,913,493	8,173,230	-8.30%	3.30%
35 Food Services	2,072	7,000	7,000	0.00%	0.00%
36 Co/Extracurricular Activities	8,553,633	9,731,204	8,475,405	-12.90%	3.42%
41 General Administration	6,637,122	7,404,629	6,187,099	-16.44%	2.50%
51 Facility Maintenance and Operations	24,165,053	26,162,902	23,776,944	-9.12%	9.61%
52 Security and Monitoring Services	2,084,497	2,378,083	2,122,855	-10.73%	0.86%
53 Data Processing Services	5,060,289	4,472,084	3,445,970	-22.94%	1.39%
61 Community Services	556,491	738,302	887,142	20.16%	0.36%
81 Facility Acquisition and Construction	390,006	673,724	-	-100.00%	0.00%
95 Juvenile Justice Alternative Education Programs	-	11,800	2,600	-77.97%	0.00%
97 Tax Increment Fund (TIF)	2,679,362	2,852,110	3,134,771	9.91%	1.27%
99 Intergovernmental Charges	1,095,380	1,205,129	1,108,737	-8.00%	0.45%
<b>Expenditures Grand Total</b>	<b>266,234,243</b>	<b>285,400,060</b>	<b>247,531,598</b>	<b>-13.27%</b>	<b>100.00%</b>
<b>Other Financial Resources (Uses)</b>					
Other Resources	-	3,130,000	-		
Other Uses	-	-	-		
<b>Other Financial Resources (Uses) Grand Total</b>	<b>-</b>	<b>3,130,000</b>	<b>-</b>		
<b>Excess (Deficit) of Revenue and Other Financial</b>	<b>(8,719,741)</b>	<b>(9,643,877)</b>	<b>19,903,055</b>	<b>306.38%</b>	

**KELLER ISD 2017-2018 BUDGET**

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

	<b>Audited</b>	<b>Amended</b>	<b>Adopted</b>	<b>Percent</b>	
<b>Revenues</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase</b>	<b>Percent</b>
		<b>2016-2017</b>	<b>2017-2018</b>	<b>(Decrease)</b>	<b>of Total</b>
5711 Current Taxes	65,798,539	73,257,401	81,682,002	11.50%	97.14%
5719 Delinquent Taxes and Penalties/Interest	727,445	525,000	400,000	-23.81%	0.48%
5742 Investment Earnings	178,293	150,000	400,000	166.67%	0.48%
<b>Total Local Revenue</b>	<b>66,704,277</b>	<b>73,932,401</b>	<b>82,482,002</b>	<b>11.56%</b>	<b>98.10%</b>
5829 State Revenue - TEA	1,904,330	-	1,596,823	0.00%	1.90%
<b>Total State Revenue</b>	<b>1,904,330</b>	<b>-</b>	<b>1,596,823</b>	<b>0.00%</b>	<b>1.90%</b>
<b>Revenue Grand Total</b>	<b>68,608,607</b>	<b>73,932,401</b>	<b>84,078,825</b>	<b>13.72%</b>	<b>100.00%</b>
<b>Expenditures</b>					
71 Debt Service	65,463,103	63,806,116	64,829,430	1.60%	100.00%
<b>Expenditures Grand Total</b>	<b>65,463,103</b>	<b>63,806,116</b>	<b>64,829,430</b>	<b>1.60%</b>	<b>100.00%</b>
<b>Other Financial Resources (Uses)</b>					
Other Resources	152,462,395	-	-		
Other Uses	(152,246,597)	-	-		
<b>Other Financial Resources (Uses) Grand Total</b>	<b>215,798</b>	<b>-</b>	<b>-</b>		
<b>Excess (Deficit) of Revenue and Other Financial Resources Over (Under) Expenditures and Other Financial Uses</b>					
	<b>3,361,302</b>	<b>10,126,285</b>	<b>19,249,395</b>	<b>90.09%</b>	

**KELLER ISD 2017-2018 BUDGET**

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

	<b>Audited</b>	<b>Amended</b>	<b>Adopted</b>	<b>Percent</b>	<b>Percent</b>
<b>Revenues</b>	<b>2015-2016</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase</b>	<b>of Total</b>
		<b>2016-2017</b>	<b>2017-2018</b>	<b>(Decrease)</b>	
5742 Investment Earnings	13,232	5,000	12,238	144.76%	0.09%
5751 Cafeteria Sales	7,436,474	7,848,056	7,809,045	-0.50%	57.21%
<b>Total Local Revenue</b>	<b>7,449,706</b>	<b>7,853,056</b>	<b>7,821,283</b>	<b>-0.40%</b>	<b>57.30%</b>
5812 Foundation School Fund	92,333	-	80,686	100.00%	0.59%
5829 TEA State Matching Funds	67,804	71,933	72,639	0.98%	0.53%
5831 TRS On-Behalf	181,938	183,401	169,628	-7.51%	1.25%
<b>Total State Revenue</b>	<b>342,075</b>	<b>255,334</b>	<b>322,953</b>	<b>26.48%</b>	<b>2.37%</b>
5921 Breakfast Sales	767,871	761,717	785,799	3.16%	5.76%
5922 Lunch Sales	3,934,603	4,004,056	4,104,444	2.51%	30.07%
5923 Value of Donated Commodities	706,390	853,793	613,556	-28.14%	4.50%
<b>Total Federal Revenue</b>	<b>5,408,864</b>	<b>5,619,566</b>	<b>5,503,799</b>	<b>-2.06%</b>	<b>40.33%</b>
<b>Revenues Grand Total</b>	<b>13,200,645</b>	<b>13,727,956</b>	<b>13,648,035</b>	<b>-0.58%</b>	<b>100.00%</b>
<b>Expenditures</b>					
35 Food Services	13,694,441	14,340,542	11,605,493	-19.07%	100.00%
<b>Expenditures Grand Total</b>	<b>13,694,441</b>	<b>14,340,542</b>	<b>11,605,493</b>	<b>-19.07%</b>	<b>100.00%</b>
<b>Excess (Deficit) of Revenue Over (Under) Expenditures</b>	<b>(493,796)</b>	<b>(612,586)</b>	<b>2,042,542</b>	<b>433.43%</b>	