

**Klein Independent School District
2011 - 2012
Adopted Budget**



**Klein, Texas
Harris County
For the Fiscal Year Ending
August 31, 2012**

Klein Independent School District

Administrative Office
7200 Spring-Cypress Road, Klein, Texas 77379-3215
(832) 249-4000
www.kleinisd.net

2011 - 2012 Adopted Budget September 1, 2011 - August 31, 2012

Board of Trustees

Ms. Georgan Reitmeier, President
Mr. Jim Smith, Vice President
Mr. Ronnie K. Anderson, Secretary
Mr. David M. Clark, Trustee
Mr. Paul Lanham, Trustee
Mr. Rick Mann, Trustee
Mr. Stephen J. Szymczak, Trustee

Administration

Dr. James W. Cain, Superintendent of Schools
Dr. Susan Borg, Associate Superintendent - Instruction and Student Services
Mr. Curt Drouillard, Associate Superintendent - Human Resource Services
Dr. Jan Marek, Associate Superintendent - School Administration
Mr. Thomas E. Petrek, CPA, RTSBA, Associate Superintendent - Financial Services
Mr. Robert Robertson, Associate Superintendent - Facility and School Services
Ms. Judy Rimato, Assistant Superintendent - Communication and Planning

Prepared By

Ms. Beth Rosler, RTSBA, Budget Director
Ms. Stacy Petty, CTSBS, Budget Analyst

Klein Independent School District 2011-2012 Adopted Budget

Table of Contents

Table of Contents.....	1
Executive Summary - Fiscal Year 2011-2012.....	3
Strategic Plan 2011-2015.....	5
Strategies and Action Plan Timeline.....	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - By Major Object.....	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - By Function.....	9
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - General Fund.....	10
2011-2012 Adopted Budget by Function - General Fund (Graph).....	11
Schedule of Revenues by Object - General Fund.....	12
Schedule of Budget and Expenditures by Object - General Fund.....	13
2011-2012 Adopted Budget Highlights - General Fund.....	14
2011-2012 Adopted Budget Highlights - General Fund and State Fiscal Stabilization Fund.....	16
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds.....	18
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund.....	19
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance - Capital Projects Fund.....	20
Adopted Campus Budgets by Organization	22
Adopted Department Budgets by Organization.....	23
Campus Schedule of Budget Expenditures - General Fund and State Fiscal Stabilization Fund.....	24
Departmental Schedule of Budget Expenditures - General Fund and State Fiscal Stabilization Fund.....	25
Staff Counts by Position - All Funds.....	27
Growth Rate Chart and Pupil-to-Teacher Ratio - All Funds.....	28
Staff Count by Position - General Fund and State Fiscal Stabilization Fund.....	29
Staff Count by Project - General Fund and State Fiscal Stabilization Fund.....	30
Assessed Value of Taxable Property.....	33
Property Tax Rates.....	34
Property Tax Collections.....	35
Comparison of Levy on Average Residence.....	36
Questions and Answers - Budget * Taxes * Tax Rate * Miscellaneous.....	37
Questions and Answers - Harris County Appraisal District.....	42
GFOA Distinguished Budget Presentation Award - 2010-2011.....	45
ASBO International Meritorious Budget Award - 2010-2011.....	46
Budget Calendar 2011 - 2012.....	47
Klein ISD School Calendar 2011 - 2012.....	48

Executive Summary



Executive Summary Fiscal Year 2011-2012

August 29, 2011

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

Dear Board Members:

The Klein Independent School District (the District) Adopted Budget for fiscal year 2011-12 is submitted herewith. The District assumes responsibility for data accuracy and completeness. This budget presents the District's projected financial and operational plan and all necessary disclosures.

Development, review, and consideration of 2011-12 budgets were completed with a detailed and exhaustive review within the context of the District's Mission Statement, Strategic Plan, and Board Policy. Information for the General, Food Service, Grants, Debt Service, and Capital Project funds is provided in this budget document.


The District has prepared 2011-12 budgets with a proposed tax rate of \$1.43 per \$100 property valuation. The General Fund (M&O) rate is \$1.04, and Debt Service (I&S) rate is \$0.39, up \$0.02 from 2010-11. Local property taxes will provide 47% of the District's operating fund revenue at the proposed \$1.04 M&O tax rate. State aid revenues for 2011-12 will provide 51% of the total operating fund revenue. The District is estimating 2011 property values to increase by approximately 1.6% from 2010 values. State funding in 2011-12 is estimated to be reduced by \$16.2 million due to the multi-billion dollar revenue shortfall during the 2011-13 biennium. Student enrollment for 2011-12 is projected at 45,659, an increase of 1.67% over the 2010-11 ending enrollment.

General Fund appropriations were reduced by \$11.3 million from 2010-11. Of that, \$9.6 is in payroll appropriations. A significant portion of the reductions are due to elimination of 197.8 positions through a combination of voluntary incentive programs, non-renewal of probationary contracts, and elimination of at-will positions. These include 155.5 teachers; 14 administrators; 53.3 campus and 6 non-campus support personnel; 7 technology positions; 11 other professionals; and 6 auxiliary units. An additional 55 unassigned units have been added to the adopted budget for distribution as needed when classes commence.

Additionally, campus and department allocations for 2011-12 were cut an additional 5%, bringing total allocation reductions to 10% from the 2010-11 Adopted Budget. Since 2008-09, campus per pupil amounts have been reduced by 14% while departmental distributions have been decreased by 20%.

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 high expectations, an effective curriculum meeting the needs of all students, qualified teachers, parental involvement, and the full utilization of facilities.

Respectfully submitted,



Dr. James Cain
Superintendent of Schools



Thomas Petrek, CPA, RTSBA
Associate Superintendent – Financial Services



Beth Rosler, RTSBA
Budget Director



Klein Independent School District Strategic Plan 2011-2015

Mission:

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.

Objectives:

Klein ISD believes that quality student achievement includes and goes beyond achieving the highest ratings awarded by state and national accountability standards. Our strategic objectives aim to address both the academic success and social well-being of every Klein ISD student.

- Each student will achieve academic excellence with comprehensive knowledge, skill, and understanding within their individual learning plan.
- Every student will demonstrate the character traits of a productive and honorable citizen in a global community.

Beliefs:

We believe that knowledge empowers people.

We believe that the limits of human potential are unknown and immeasurable.

We believe that a safe and secure environment nurtures.

We believe that all people are inherently free to make choices.

We believe that responsibility is necessary for the benefits of freedom to be realized.

We believe that leadership is a shared role and responsibility.

We believe that integrity and respect build trust.

We believe that meaningful relationships are essential for overall well-being.

We believe that families provide stability for communities.

We believe that diversity and heritage enrich and strengthen.

We believe that faith gives meaning and purpose to human life.

Board of Trustee Goals:

Improved Student Achievement

Positive and Safe School Environment

Financial Accountability

Quality Personnel

Sound Policy Development and Oversight

Strategic Parameters:

We will put students first.

We will not compromise our commitment to excellence.

We will treat all people with dignity and respect.

We will practice open and honest communication within our organization and the community.

We will not compromise safety and security.

We will be good stewards of our resources.

Klein ISD Strategic Plan 2011-2015

Strategies and Action Plan Timeline

Team Leader	Action Plan and Update		2011	2012	2013	2014	2015
Strategy 1: Raise the performance of all students and close the achievement gap.							
Dr. Susan Borg	1.1	Deliver precise and personalized instruction.	•	•	•	•	•
Dr. Susan Borg	1.2	Provide programs and interventions to prepare students for high school graduation and college/post-secondary success.	•	•	•		
Dr. Susan Borg	1.3	Deploy best practices to expand advanced academics opportunities.	•	•	•		
Strategy 2: Recruit and retain the highest quality employees.							
Mr. Curt Drouillard Dr. Susan Borg	2.1	Utilize incentive strategies to promote quality instruction.	•	•	•		
Mr. Curt Drouillard Dr. Jan Marek	2.2	Align human resource processes, policies, and professional development to promote effective career progression.	•	•	•	•	•
Strategy 3: Promote positive character traits by building relationships, encouraging engagement, and communicating effectively.							
Dr. Susan Borg	3.1	Integrate character education, relationship building, violence prevention, and social skills programs and practices across the curriculum.	•	•	•	•	•
Ms. Judy Rimato	3.2	Expand strategies for effective communication.	•	•	•		
Strategy 4: Establish and use best practices for continuous improvement.							
Dr. Susan Borg	4.1	Measure and communicate student, employee, community, and local university/college satisfaction for use in district continuous improvement.	•	•			
Mr. Robert Robertson	4.2	Manage district growth.	•	•	•	•	•
Ms. Karen Fuller Dr. Susan Borg	4.3	Expand the district data warehouse.	•	•			
Ms. Karen Fuller Mr. Robert Robertson Mr. Thomas Petrek	4.4	Align and manage district assets to support stakeholder needs.	•	•	•	•	•

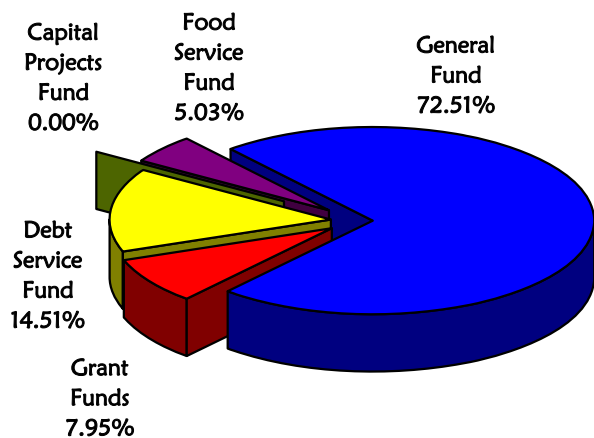
Financial Statements



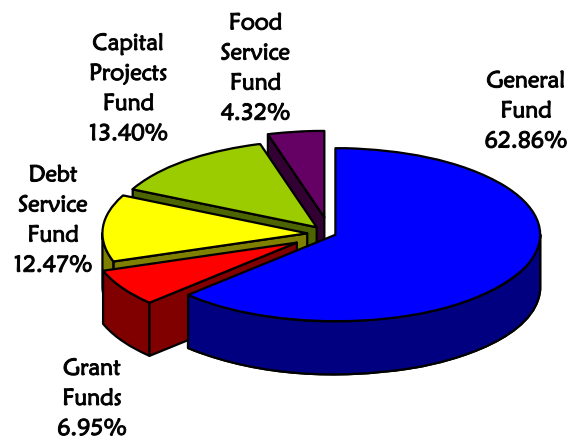
Klein Independent School District Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - By Major Object For the Year Ending August 31, 2012

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
REVENUES						
Local Sources	\$ 135,968,088	\$ 9,494,910	\$ 5,825,769	\$ 50,148,870	\$ -	\$ 201,437,637
State Sources	158,619,294	658,446	4,885,566	9,155,898	-	173,319,204
Federal Sources	1,800,000	10,421,795	21,800,969	-	-	34,022,764
Total Revenues	<u>\$ 296,387,382</u>	<u>\$ 20,575,151</u>	<u>\$ 32,512,304</u>	<u>\$ 59,304,768</u>	<u>\$ -</u>	<u>\$ 408,779,605</u>
EXPENDITURES						
Payroll Costs	\$ 267,961,337	\$ 8,692,453	\$ 19,345,054	\$ -	\$ 92,000	\$ 296,090,844
Contracted Services	21,178,201	553,412	1,669,143	-	216,950	23,617,706
Supplies & Materials	6,525,072	10,857,377	11,709,777	-	3,214,000	32,306,226
Other Operating Costs	4,447,864	241,909	369,284	-	16,350	5,075,407
Debt Service	20,000	-	-	59,527,983	35,000	59,582,983
Capital Outlay	83,000	290,000	100,000	-	60,425,700	60,898,700
Total Expenditures	<u>\$ 300,215,474</u>	<u>\$ 20,635,151</u>	<u>\$ 33,193,258</u>	<u>\$ 59,527,983</u>	<u>\$ 64,000,000</u>	<u>\$ 477,571,866</u>
Net Revenues Over (Under) Expenditures	<u>\$ (3,828,092)</u>	<u>\$ (60,000)</u>	<u>\$ (680,954)</u>	<u>\$ (223,215)</u>	<u>\$ (64,000,000)</u>	<u>\$ (68,792,261)</u>
OTHER SOURCES (USES)						
Other Sources	\$ 124,000	\$ 60,000	\$ -	\$ -	\$ 64,000,000	\$ 64,184,000
Other Uses	(93,000)	-	-	-	-	(93,000)
Net Sources Over (Under) Uses	<u>\$ 31,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,000,000</u>	<u>\$ 64,091,000</u>
Net Change In Fund Balance	\$ (3,797,092)	\$ -	\$ (680,954)	\$ (223,215)	\$ -	\$ (4,701,261)
Beginning Fund Balance - September 1	\$ 98,823,947	\$ 3,392,117	\$ 4,094,530	\$ 19,709,422	\$ 113,497,740	\$ 239,517,756
Ending Fund Balance - August 31	<u>\$ 95,026,855</u>	<u>\$ 3,392,117</u>	<u>\$ 3,413,576</u>	<u>\$ 19,486,207</u>	<u>\$ 113,497,740</u>	<u>\$ 234,816,495</u>

Total Revenues by Fund



Total Expenditures by Fund



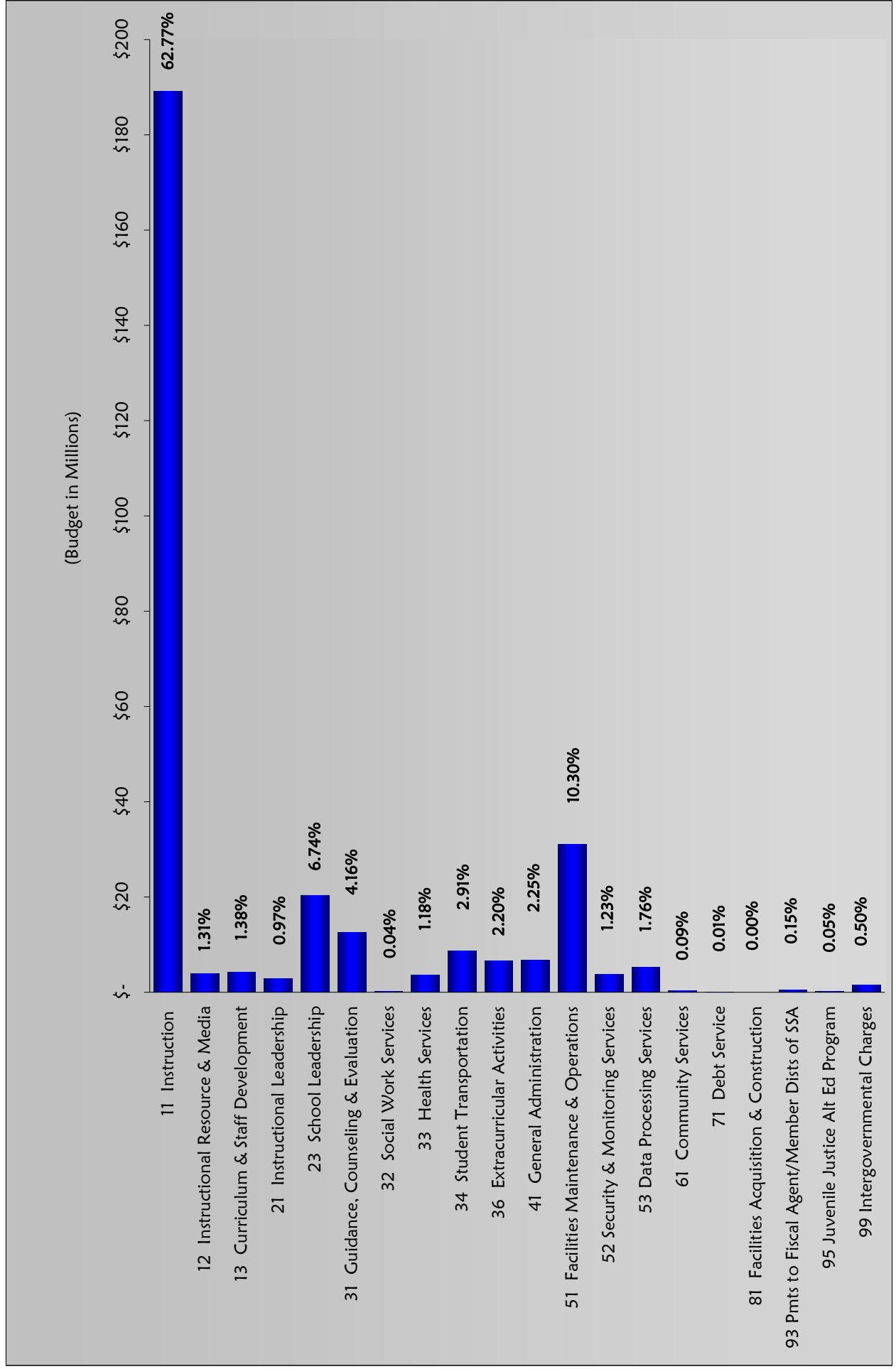
**Klein Independent School District
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balance - By Function
 For the Year Ending August 31, 2012**

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
REVENUES						
Property Taxes	\$ 133,236,988	\$ -	\$ -	\$ 49,963,870	\$ -	\$ 183,200,858
Other Local Sources	2,731,100	9,494,910	5,825,769	185,000	-	18,236,779
State Sources	158,619,294	658,446	4,885,566	9,155,898	-	173,319,204
Federal Sources	1,800,000	10,421,795	21,800,969	-	-	34,022,764
Total Revenues	<u>\$ 296,387,382</u>	<u>\$ 20,575,151</u>	<u>\$ 32,512,304</u>	<u>\$ 59,304,768</u>	<u>\$ -</u>	<u>\$ 408,779,605</u>
EXPENDITURES						
Instruction	\$ 188,459,204	\$ -	\$ 27,515,595	\$ -	\$ -	\$ 215,974,799
Instructional Resource & Media	3,937,367	-	36,190	-	-	3,973,557
Curriculum & Staff Development	4,134,516	-	2,632,064	-	-	6,766,580
Instructional Leadership	2,911,433	-	47,282	-	-	2,958,715
School Leadership	20,232,323	-	28,000	-	-	20,260,323
Guidance, Counseling & Evaluation	12,496,925	-	2,170,367	-	-	14,667,292
Social Work Services	120,826	-	196,782	-	-	317,608
Health Services	3,529,560	-	124,804	-	-	3,654,364
Student Transportation	8,734,637	-	26,640	-	-	8,761,277
Food Service	-	20,278,437	-	-	-	20,278,437
Extracurricular Activities	6,607,836	-	-	-	-	6,607,836
General Administration	6,751,773	-	8,265	-	-	6,760,038
Facilities Maintenance & Operations	30,912,100	356,714	-	-	-	31,268,814
Security & Monitoring Services	3,680,430	-	-	-	-	3,680,430
Data Processing Services	5,291,262	-	-	-	-	5,291,262
Community Services	282,865	-	361,698	-	-	644,563
Debt Service	20,000	-	-	59,527,983	35,000	59,582,983
Facilities Acquisition & Construction	-	-	-	-	63,965,000	63,965,000
Pmts to Fiscal Agent/SSA	449,417	-	45,571	-	-	494,988
Juvenile Justice Alt Ed Program	157,000	-	-	-	-	157,000
Intergovernmental Charges	1,506,000	-	-	-	-	1,506,000
Total Expenditures	<u>\$ 300,215,474</u>	<u>\$ 20,635,151</u>	<u>\$ 33,193,258</u>	<u>\$ 59,527,983</u>	<u>\$ 64,000,000</u>	<u>\$ 477,571,866</u>
Net Revenues Over (Under) Expenditures	<u>\$ (3,828,092)</u>	<u>\$ (60,000)</u>	<u>\$ (680,954)</u>	<u>\$ (223,215)</u>	<u>\$ (64,000,000)</u>	<u>\$ (68,792,261)</u>
OTHER SOURCES (USES)						
Other Sources	\$ 124,000	\$ 60,000	\$ -	\$ -	\$ 64,000,000	\$ 64,184,000
Other Uses	(93,000)	-	-	-	-	(93,000)
Net Sources Over (Under) Uses	<u>\$ 31,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,000,000</u>	<u>\$ 64,091,000</u>
Net Change In Fund Balance	\$ (3,797,092)	\$ -	\$ (680,954)	\$ (223,215)	\$ -	\$ (4,701,261)
Beginning Fund Balance - September 1	\$ 98,823,947	\$ 3,392,117	\$ 4,094,530	\$ 19,709,422	\$ 113,497,740	\$ 239,517,756
Ending Fund Balance - August 31	<u>\$ 95,026,855</u>	<u>\$ 3,392,117</u>	<u>\$ 3,413,576</u>	<u>\$ 19,486,207</u>	<u>\$ 113,497,740</u>	<u>\$ 234,816,495</u>

**Klein Independent School District
Comparative Summary of Revenues, Expenditures,
and Changes in Fund Balance
General Fund**

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
Revenues				
Property Taxes	\$ 134,688,288	\$ 130,305,370	\$ 133,236,988	\$ 2,931,618
Other Local Sources	2,705,937	2,484,245	2,731,100	246,855
State Sources	157,845,726	162,345,389	158,619,294	(3,726,095)
Federal Sources	<u>1,995,981</u>	<u>2,064,600</u>	<u>1,800,000</u>	<u>(264,600)</u>
Total Revenues	<u>\$ 297,235,932</u>	<u>\$ 297,199,604</u>	<u>\$ 296,387,382</u>	<u>\$ (812,222)</u>
Expenditures				
Instruction	\$ 171,569,199	\$ 177,033,028	\$ 188,459,204	\$ 11,426,176
Instructional Resource & Media	4,415,049	4,370,399	3,937,367	(433,032)
Curriculum & Staff Development	5,066,641	5,164,914	4,134,516	(1,030,398)
Instructional Leadership	2,823,201	3,106,126	2,911,433	(194,693)
School Leadership	20,163,818	21,186,234	20,232,323	(953,911)
Guidance, Counseling & Evaluation	12,785,565	13,509,237	12,496,925	(1,012,312)
Social Work Services	100,677	118,481	120,826	2,345
Health Services	3,304,381	3,556,575	3,529,560	(27,015)
Student Transportation	9,015,476	9,284,741	8,734,637	(550,104)
Extracurricular Activities	6,613,333	6,728,459	6,607,836	(120,623)
General Administration	6,917,854	7,074,947	6,751,773	(323,174)
Facilities Maintenance & Operations	30,778,723	31,214,085	30,912,100	(301,985)
Security & Monitoring Services	3,595,002	3,886,404	3,680,430	(205,974)
Data Processing Services	5,400,873	5,859,535	5,291,262	(568,273)
Community Services	267,270	323,189	282,865	(40,324)
Debt Service	14,865	14,190	20,000	5,810
Facilities Acquisition & Construction	-	97,904	-	(97,904)
Pmts to Fiscal Agent/Member Dists of SSA	394,289	387,103	449,417	62,314
Juvenile Justice Alternative Education Pgm.	92,232	63,800	157,000	93,200
Intergovernmental Charges	<u>1,441,158</u>	<u>1,505,750</u>	<u>1,506,000</u>	<u>250</u>
Total Expenditures	<u>\$ 284,759,606</u>	<u>\$ 294,485,101</u>	<u>\$ 300,215,474</u>	<u>\$ 5,730,373</u>
Net Revenues Over (Under) Expenditures	<u>\$ 12,476,326</u>	<u>\$ 2,714,503</u>	<u>\$ (3,828,092)</u>	<u>\$ (6,542,595)</u>
Other Sources (Uses)				
Other Sources	\$ 3,180,999	\$ 113,003	\$ 124,000	\$ 10,997
Other Uses	<u>(83,000)</u>	<u>(90,000)</u>	<u>(93,000)</u>	<u>(3,000)</u>
Net Sources Over (Under) Uses	<u>\$ 3,097,999</u>	<u>\$ 23,003</u>	<u>\$ 31,000</u>	<u>\$ 7,997</u>
Net Change In Fund Balance	\$ 15,574,325	\$ 2,737,506	\$ (3,797,092)	\$ (6,534,598)
Beginning Fund Balance - September 1	\$ 80,512,116	\$ 96,086,441	\$ 98,823,947	\$ 2,737,506
Ending Fund Balance - August 31	<u>\$ 96,086,441</u>	<u>\$ 98,823,947</u>	<u>\$ 95,026,855</u>	<u>\$ (3,797,092)</u>

Klein Independent School District 2011-2012 Adopted Budget by Function - General Fund For the Year Ending August 31, 2012



**Klein Independent School District
Schedule of Revenues by Object
General Fund**

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
Local Revenue Sources				
Current Year Tax Levy	\$ 130,651,100	\$ 126,399,597	\$ 129,243,342	\$ 2,843,745
Prior Year Tax Levy	2,397,030	2,319,045	2,371,219	52,174
Tax Certificates	4,665	-	-	-
Penalties & Interest	1,635,493	1,586,728	1,622,427	35,699
Tuition - Regular Day School	24,560	27,970	24,500	(3,470)
Tuition - Summer School	591,212	660,000	585,000	(75,000)
Parking Permits	135,673	68,725	70,000	1,275
Interest Income	547,725	209,541	576,500	366,959
Facility Rental Income	110,267	100,000	110,000	10,000
Gifts and Donations	5,000	84,594	-	(84,594)
Insurance Recovery	73,258	19,755	-	(19,755)
Misc - Local Sources	303,621	326,261	351,100	24,839
Athletic Gate Receipts	560,596	599,000	635,000	36,000
Concession Sales	319,763	360,000	330,000	(30,000)
Misc - Intermediate Sources	<u>34,262</u>	<u>28,399</u>	<u>49,000</u>	<u>20,601</u>
Total Local Revenue	\$ <u>137,394,225</u>	\$ <u>132,789,615</u>	\$ <u>135,968,088</u>	\$ <u>3,178,473</u>
State Revenue Sources				
Available School Fund	\$ 4,925,055	\$ 13,937,307	\$ 10,481,621	\$ (3,455,686)
Foundation School Program	137,254,176	133,042,742	135,083,637	2,040,895
Prior Year State Aid	917,768	282,580	-	(282,580)
Misc - State Sources	48,176	48,413	-	(48,413)
TRS On-Behalf	14,697,662	15,031,547	13,051,146	(1,980,401)
LEOSE	<u>2,889</u>	<u>2,800</u>	<u>2,890</u>	<u>90</u>
Total State Revenue	\$ <u>157,845,726</u>	\$ <u>162,345,389</u>	\$ <u>158,619,294</u>	\$ <u>(3,726,095)</u>
Federal Revenue Sources				
Indirect Costs	\$ 356,683	\$ 340,000	\$ 300,000	\$ (40,000)
SHARS	1,174,120	1,200,000	1,000,000	(200,000)
ROTC	301,705	341,000	340,000	(1,000)
E-Rate	<u>163,473</u>	<u>183,600</u>	<u>160,000</u>	<u>(23,600)</u>
Total Federal Revenue	\$ <u>1,995,981</u>	\$ <u>2,064,600</u>	\$ <u>1,800,000</u>	\$ <u>(264,600)</u>
Total Revenues	<u>\$ 297,235,932</u>	<u>\$ 297,199,604</u>	<u>\$ 296,387,382</u>	<u>\$ (812,222)</u>
Total Revenue Per Pupil	<u>\$ 6,712</u>	<u>\$ 6,618</u>	<u>\$ 6,491</u>	<u>\$ (127)</u>

**Klein Independent School District
Schedule of Budget and Expenditures by Object
General Fund**

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
Payroll Costs				
Professional Salaries	\$ 168,895,945	\$ 173,037,143	\$ 184,067,444	\$ 11,030,301
Support Salaries	40,430,555	40,438,816	38,436,864	(2,001,952)
Substitutes	3,940,213	4,153,669	4,065,210	(88,459)
Stipends & Prof. Extra Duty Pay	3,499,877	3,764,153	3,908,889	144,736
Overtime/Part-Time/Extra Duty Pay	1,591,315	1,633,931	1,568,568	(65,363)
Medicare/FICA Alternative	2,826,161	2,965,414	3,206,667	241,253
Employer Insurance Contribution	10,966,707	11,560,092	11,629,235	69,143
Workers Comp/Unemployment	950,913	1,006,239	1,843,817	837,578
TRS On-Behalf	14,697,662	15,031,547	13,051,146	(1,980,401)
Teacher Retirement	3,943,222	4,350,759	4,756,497	405,738
Service Bonus	867,295	1,766,520	890,000	(876,520)
Sick Leave Benefits	411,524	325,744	435,000	109,256
Exit Incentives	142,250	491,150	102,000	(389,150)
Total Payroll Costs:	\$ 253,163,639	\$ 260,525,177	\$ 267,961,337	\$ 7,436,160
Non-Payroll Costs:				
Legal & Audit Fees	\$ 658,504	\$ 627,465	\$ 736,500	\$ 109,035
Appraisal & Tax Services	1,441,158	1,505,750	1,506,000	250
Professional & Consulting Services	318,597	280,307	227,858	(52,449)
Contracted Repairs & Maintenance	1,602,798	1,885,186	2,014,239	129,053
Utilities	11,232,584	12,212,976	13,094,699	881,723
Operating Leases	1,162,913	1,193,066	1,210,358	17,292
Tuition	472,205	474,628	458,000	(16,628)
Other Contracted Services	2,025,181	2,322,673	1,930,547	(392,126)
Fuel	1,189,618	1,695,361	1,112,041	(583,320)
Maintenance & Operations Supplies	1,562,183	1,575,000	1,438,017	(136,983)
Textbooks & Reading Materials	753,850	1,154,605	716,858	(437,747)
General Supplies	4,034,740	3,639,752	3,258,156	(381,596)
Employee & Student Travel	1,553,230	1,494,264	1,237,331	(256,933)
Property/Casualty Insurance	2,009,826	2,096,938	2,003,603	(93,335)
Cy Fair Deaf Cooperative	394,289	387,103	449,417	62,314
Miscellaneous Operating Costs	647,692	722,364	757,513	35,149
Debt Service & Capital Outlay	536,599	692,486	103,000	(589,486)
Total Non-Payroll Costs:	\$ 31,595,967	\$ 33,959,924	\$ 32,254,137	\$ (1,705,787)
TOTAL GENERAL FUND	\$ 284,759,606	\$ 294,485,101	\$ 300,215,474	\$ 5,730,373

2011-2012 Adopted Budget Highlights General Fund

Estimated Revenues

2010 - 2011 General Fund Estimated Revenue	\$297,199,604
<ul style="list-style-type: none"> • Current Year Tax Levy \$2,931,618 • Interest Income 366,959 • Non-Recurring Donations and Insurance Proceeds (104,349) • Miscellaneous Local Sources (15,755) 	
Local Revenue Net Changes	\$3,178,473
<ul style="list-style-type: none"> • State Aid (\$1,745,694) • TRS On-Behalf Payments (1,980,401) 	
State Revenue Net Changes	(\$3,726,095)
<ul style="list-style-type: none"> • SHARS, E-Rate & ROTC (224,600) • Indirect Costs from Federal Funds (40,000) 	
Federal Revenue Net Changes	(\$264,600)
2011 - 2012 General Fund Estimated Revenue	\$296,387,382

Appropriations

2010 - 2011 General Fund Amended Budget	\$294,485,101
<ul style="list-style-type: none"> • 2011-2012 Personnel Unit Reductions 	Total Units
Professional Personnel - Teachers	(155.5)
Unassigned Personnel Units	55.0
Professional Personnel - Principals (Incl. Assoc. or Asst. Principals)	(10.0)
Professional Personnel - Librarian, Counselors, and Nurses	(8.0)
Support Personnel - Campus-Based	(53.3)
Administrators - Central Office & KIC	(4.0)
Professional Personnel - Central Office & KIC	(3.0)
Support Personnel - Central Office & KIC	(5.0)
Support Personnel - Technical	(7.0)
Support Personnel - Plant Maintenance & Transportation	(7.0)
Total 2011-2012 Personnel Unit Reductions	(197.8)
<ul style="list-style-type: none"> • Transfer In From State Fiscal Stabilization Fund 16,984,812 • TRS On-Behalf (1,980,401) • Substitute Teachers & Extra Duty Pay (9,086) • Exit Incentives & Miscellaneous Benefits (1,156,414) • Unemployment & Workers Compensation 837,578 	
Payroll Net Changes	\$7,436,160

2011-2012 Adopted Budget Highlights - Continued General Fund

Appropriations

• Contracted Repairs & Maintenance Fees, Operating Leases	\$146,345
• Utilities	881,723
• Other Professional Contracted Services	(351,918)

Contracted Services Net Changes	\$676,150
--	------------------

• Fuel and Maintenance Supplies	(720,303)
• General Supplies and Reading Materials	(819,343)

Supplies and Materials Net Changes	(\$1,539,646)
---	----------------------

• Student & Employee Travel Budgets	(\$256,933)
• Cy-Fair Deaf Coop Fees	62,314
• Miscellaneous Districtwide Major Object Reallocations	(58,186)

Miscellaneous Operating Costs Net Changes	(\$252,805)
--	--------------------

• Debt Service Fees	\$5,810
• Non-Recurring Vehicles and Capital Equipment Purchases	(595,296)

Debt Service and Capital Outlay Net Changes	(\$589,486)
--	--------------------

2011-2012 General Fund Adopted Budget	\$300,215,474
--	----------------------

2011-2012 Adopted Budget Highlights General Fund

(Including State Fiscal Stabilization Fund for Comparison)

Estimated Revenues

2010 - 2011 General Fund & SFSF Estimated Revenue	\$314,184,416
<ul style="list-style-type: none"> • Current Year Tax Levy \$2,931,618 • Interest Income 366,959 • Non-Recurring Donations and Insurance Proceeds (104,349) • Miscellaneous Local Sources (15,755) 	
Local Revenue Net Changes	\$3,178,473
<ul style="list-style-type: none"> • State Aid (\$1,745,694) • TRS On-Behalf Payments (1,980,401) 	
State Revenue Net Changes	(\$3,726,095)
<ul style="list-style-type: none"> • <i>State Fiscal Stabilization Funds (Reverts back to State Aid in 2011-12)</i> (\$16,984,812) • SHARS, E-Rate & ROTC (224,600) • Indirect Costs from Federal Funds (40,000) 	
Federal Revenue Net Changes	(\$17,249,412)
2011 - 2012 General Fund Estimated Revenue	\$296,387,382

Appropriations

2010 - 2011 General Fund & SFSF Amended Budget	\$311,469,913
<ul style="list-style-type: none"> • 2011-2012 Personnel Unit Reductions <li style="padding-left: 20px;">Professional Personnel - Teachers (155.5) <li style="padding-left: 20px;">Unassigned Personnel Units 55.0 <li style="padding-left: 20px;">Professional Personnel - Principals (Incl. Assoc. or Asst. Principals) (10.0) <li style="padding-left: 20px;">Professional Personnel - Librarian, Counselors, and Nurses (8.0) <li style="padding-left: 20px;">Support Personnel - Campus-Based (53.3) <li style="padding-left: 20px;">Administrators - Central Office & KIC (4.0) <li style="padding-left: 20px;">Professional Personnel - Central Office & KIC (3.0) <li style="padding-left: 20px;">Support Personnel - Central Office & KIC (5.0) <li style="padding-left: 20px;">Support Personnel - Technical (7.0) <li style="padding-left: 20px;">Support Personnel - Plant Maintenance & Transportation (7.0) <li style="padding-left: 20px;">Total 2011-2012 Personnel Unit Reductions (197.8) 	<u>Total Units</u> (\$7,240,329)
<ul style="list-style-type: none"> • TRS On-Behalf (1,980,401) • Substitute Teachers & Extra Duty Pay (9,086) • Exit Incentives & Miscellaneous Benefits (1,156,414) • Unemployment & Workers Compensation 837,578 	
Payroll Net Changes	(\$9,548,652)

2011-2012 Adopted Budget Highlights - Continued General Fund

(Including State Fiscal Stabilization Fund for Comparison)

Appropriations

• Contracted Repairs & Maintenance Fees, Operating Leases	\$146,345
• Utilities	881,723
• Other Professional Contracted Services	(351,918)

Contracted Services Net Changes	\$676,150
--	------------------

• Fuel and Maintenance Supplies	(720,303)
• General Supplies and Reading Materials	(819,343)

Supplies and Materials Net Changes	(\$1,539,646)
---	----------------------

• Student & Employee Travel Budgets	(\$256,933)
• Cy-Fair Deaf Coop Fees	62,314
• Miscellaneous Districtwide Major Object Reallocations	(58,186)

Miscellaneous Operating Costs Net Changes	(\$252,805)
--	--------------------

• Debt Service Fees	\$5,810
• Non-Recurring Vehicles and Capital Equipment Purchases	(595,296)

Debt Service and Capital Outlay Net Changes	(\$589,486)
--	--------------------

2011-2012 General Fund Adopted Budget	\$300,215,474
--	----------------------

Klein Independent School District
Comparative Summary of Revenues, Expenditures,
and Changes in Fund Balance - Special Revenue Funds

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
REVENUES				
Local Sources	\$ 14,986,503	\$ 17,146,455	\$ 15,320,679	\$ (1,825,776)
State Sources	5,562,095	8,905,574	5,544,012	(3,361,562)
Federal Sources	46,861,951	55,213,465	32,222,764	(22,990,701)
Total Revenues	<u>\$ 67,410,549</u>	<u>\$ 81,265,494</u>	<u>\$ 53,087,455</u>	<u>\$ (28,178,039)</u>
EXPENDITURES				
Instruction	\$ 40,685,014	\$ 50,300,734	\$ 27,515,595	\$ (22,785,139)
Instructional Resource & Media	73,123	186,239	36,190	(150,049)
Curriculum & Staff Development	3,311,186	4,803,708	2,632,064	(2,171,644)
Instructional Leadership	141,975	205,235	47,282	(157,953)
School Leadership	336,865	369,437	28,000	(341,437)
Guidance, Counseling & Evaluation	2,740,192	3,773,986	2,170,367	(1,603,619)
Social Work Services	186,621	199,560	196,782	(2,778)
Health Services	200,472	344,163	124,804	(219,359)
Student Transportation	109,534	170,276	26,640	(143,636)
Food Service	17,973,253	19,790,795	20,278,437	487,642
Extracurricular Activities	28,440	25,819	-	(25,819)
General Administration	4,731	8,700	8,265	(435)
Facilities Maintenance & Operations	290,873	345,315	356,714	11,399
Security & Monitoring Services	14,997	17,413	-	(17,413)
Data Processing Services	4,387	90,925	-	(90,925)
Community Services	519,942	666,153	361,698	(304,455)
Shared Service Arrangement	19,519	74,520	45,571	(28,949)
Total Expenditures	<u>\$ 66,641,124</u>	<u>\$ 81,372,978</u>	<u>\$ 53,828,409</u>	<u>\$ (27,544,569)</u>
Net Revenues Over (Under) Expenditures	<u>\$ 769,425</u>	<u>\$ (107,484)</u>	<u>\$ (740,954)</u>	<u>\$ (633,470)</u>
OTHER SOURCES (USES)				
Other Sources	\$ 83,000	\$ 90,000	\$ 60,000	\$ (30,000)
Other Uses	(3,069,886)	-	-	-
Net Sources Over (Under) Uses	<u>\$ (2,986,886)</u>	<u>\$ 90,000</u>	<u>\$ 60,000</u>	<u>\$ (30,000)</u>
Net Change In Fund Balance	\$ (2,217,461)	\$ (17,484)	\$ (680,954)	\$ (663,470)
Beginning Fund Balance - September 1	\$ 9,721,592	\$ 7,504,131	\$ 7,486,647	\$ (17,484)
Ending Fund Balance - August 31	<u>\$ 7,504,131</u>	<u>\$ 7,486,647</u>	<u>\$ 6,805,693</u>	<u>\$ (680,954)</u>

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

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
REVENUES				
Property Taxes	\$ 41,523,394	\$ 46,799,143	\$ 49,963,870	\$ 3,164,727
Other Local Sources	563,172	180,000	185,000	5,000
State Sources	<u>5,675,466</u>	<u>6,121,490</u>	<u>9,155,898</u>	<u>3,034,408</u>
Total Revenues	<u>\$ 47,762,032</u>	<u>\$ 53,100,633</u>	<u>\$ 59,304,768</u>	<u>\$ 6,204,135</u>
EXPENDITURES				
Principal	\$ 23,620,000	\$ 23,265,000	\$ 27,900,000	\$ 4,635,000
Interest	25,456,550	31,651,075	31,617,983	(33,092)
Bond Issuance Fees	<u>334,924</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Expenditures	<u>\$ 49,411,474</u>	<u>\$ 54,926,075</u>	<u>\$ 59,527,983</u>	<u>\$ 4,601,908</u>
Net Revenues Over (Under) Expenditures	<u>\$ (1,649,442)</u>	<u>\$ (1,825,442)</u>	<u>\$ (223,215)</u>	<u>\$ 1,602,227</u>
OTHER SOURCES (USES)				
Other Sources	\$ 34,469,067	\$ -	\$ -	\$ -
Other Uses	<u>(32,486,392)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Sources Over (Under) Uses	<u>\$ 1,982,675</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change In Fund Balance	\$ 333,233	\$ (1,825,442)	\$ (223,215)	\$ 1,602,227
Beginning Fund Balance - September 1	\$ 21,201,631	\$ 21,534,864	\$ 19,709,422	\$ (1,825,442)
Ending Fund Balance - August 31	<u>\$ 21,534,864</u>	<u>\$ 19,709,422</u>	<u>\$ 19,486,207</u>	<u>\$ (223,215)</u>

Discussion

The District issues general obligation bonds to provide funds for the construction and equipment of school facilities, buses, technology, and to refund general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These are issued as 5-30 year current interest bonds, term bonds, and capital appreciation bonds (CABs) with various amounts of principal maturing each year.

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 EDA and IFA programs. Current outstanding debt consists of bonds sold from voter authorizations totaling \$190 million, \$224.15 million, and \$646.9 million in 1999, 2004, and 2008 respectively. As of 8/31/11, the District has authorized by unissued unlimited tax bonds totaling \$267.15 million from the 2008 authorization.

**Klein Independent School District
Comparative Summary of Revenues, Expenditures,
and Changes in Fund Balance - Capital Projects Fund**

	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Unaudited Actual	2011-12 Adopted Budget
REVENUES				
Local Sources	\$ 35,517	\$ 407,829	\$ 169,022	\$ -
Federal Sources	352,812	196,570	-	-
Total Revenues	<u>\$ 388,329</u>	<u>\$ 604,399</u>	<u>\$ 169,022</u>	<u>\$ -</u>
EXPENDITURES				
Instruction	\$ 3,770,929	\$ 7,252,699	\$ 1,414,760	\$ -
Instructional Resource & Media	31,529	-	1,960	-
School Leadership	2,122	-	-	-
Guidance, Counseling & Evaluation	2,397	-	-	-
Health Services	1,061	66,467	-	-
Student Transportation	2,231,412	1,600,420	1,399,851	-
General Administration	-	10,000	-	-
Facilities Maintenance & Operations	763,917	211,865	102,276	-
Security & Monitoring Services	12,748	170,273	224,445	-
Data Processing Services	6,591	-	-	-
Debt Service	440,325	1,178,726	63,325	35,000
Facilities Acquisition & Construction	81,853,306	103,993,554	127,863,351	63,965,000
Total Expenditures	<u>\$ 89,116,337</u>	<u>\$ 114,484,004</u>	<u>\$ 131,069,968</u>	<u>\$ 64,000,000</u>
Net Revenues Over (Under) Expenditures	<u>\$ (88,728,008)</u>	<u>\$ (113,879,605)</u>	<u>\$ (130,900,946)</u>	<u>\$ (64,000,000)</u>
OTHER SOURCES (USES)				
Issuance of Bonds	\$ 45,000,000	\$ 127,000,000	\$ 83,900,000	\$ 64,000,000
Premium/Discount-Bond Issuance	438,672	1,179,397	111,617	-
Sale of Real or Personal Property	56,358	3,519	-	-
Extraordinary Items	2,923,560	127,127	-	-
Other Sources	533,339	-	-	-
Net Sources Over (Under) Uses	<u>\$ 48,951,929</u>	<u>\$ 128,310,043</u>	<u>\$ 84,011,617</u>	<u>\$ 64,000,000</u>
Net Change In Fund Balance	\$ (39,776,079)	\$ 14,430,438	\$ (46,889,329)	\$ -
Beginning Fund Balance - September 1	\$ 185,732,710	\$ 145,956,631	\$ 160,387,069	\$ 113,497,740
Ending Fund Balance - August 31	<u>\$ 145,956,631</u>	<u>\$ 160,387,069</u>	<u>\$ 113,497,740</u>	<u>\$ 113,497,740</u>

Expenditures By Project Type

PROJECT TYPE	2008-09	2009-10	2010-11	2011-12
Land Purchase	\$ 4,425,297	\$ 1,832,614	\$ 1,689,479	\$ 1,200,000
Building Construction	40,251,709	52,766,499	61,973,229	37,202,635
Building Improvements	23,259,988	30,589,888	35,904,114	15,991,250
Architect/Engineer/Attorney Fees	7,871,422	9,308,859	25,488,113	6,357,115
Furniture/Equipment/Supplies	12,867,596	18,807,418	5,951,708	3,214,000
Cost of Selling Bonds	440,325	1,178,726	63,325	35,000
TOTAL EXPENDITURES	<u>\$ 89,116,337</u>	<u>\$ 114,484,004</u>	<u>\$ 131,069,968</u>	<u>\$ 64,000,000</u>

Campus & Department Budgets



**Klein Independent School District
Adopted Campus Budgets by Organization
For The Year Ending August 31, 2012**

Campuses	Projected Enrollment	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Capital Outlay	Total
Klein High	3,024	\$ 9,079,150	\$ 41,185	\$ 126,869	\$ 55,931	\$ -	\$ 9,303,135
Klein Forest High	3,616	10,458,188	48,132	162,925	59,186	-	10,728,431
Klein Oak High	4,132	11,339,652	48,600	155,390	88,800	-	11,632,442
Klein Collins High	3,324	8,916,433	49,737	151,663	51,809	-	9,169,642
Klein Intermediate	1,216	4,271,697	14,750	42,958	150	-	4,329,555
Hildebrandt Intermediate	926	3,104,149	21,146	23,286	-	-	3,148,581
Wunderlich Intermediate	1,498	4,713,770	25,015	43,729	1,920	-	4,784,434
Strack Intermediate	1,003	3,487,600	19,178	28,819	-	-	3,535,597
Kleb Intermediate	1,278	3,829,814	22,729	38,000	-	-	3,890,543
Doerre Intermediate	1,173	3,863,550	17,596	36,822	1,450	-	3,919,418
Schindewolf Intermediate	1,239	3,695,212	17,656	39,967	1,300	-	3,754,135
Krimmel Intermediate	962	3,155,621	22,450	23,648	-	-	3,201,719
Ulrich Intermediate	946	2,974,507	22,245	21,913	1,200	-	3,019,865
Kohrville Elementary	983	3,128,452	17,466	22,530	751	-	3,169,199
Northampton Elementary	885	2,721,614	10,216	24,633	2,151	-	2,758,614
Haude Elementary	723	2,451,286	10,300	19,558	451	-	2,481,595
Greenwood Forest Elementary	730	2,111,219	13,716	16,432	451	-	2,141,818
Epps Island Elementary	915	1,951,242	13,561	22,077	2,601	-	1,989,481
Theiss Elementary	636	2,143,342	11,327	13,839	1,551	-	2,170,059
Benfer Elementary	641	2,202,254	11,216	14,385	1,322	-	2,229,177
Kaiser Elementary	952	1,949,624	10,800	25,866	3,101	-	1,989,391
Brill Elementary	765	2,390,405	12,910	17,783	1,351	-	2,422,449
Ehrhardt Elementary	679	2,077,185	11,030	16,511	951	-	2,105,677
Lemm Elementary	696	2,458,552	7,738	16,730	4,726	-	2,487,746
Nitsch Elementary	818	2,374,307	13,081	19,701	1,451	-	2,408,540
Krahn Elementary	796	2,743,633	6,366	21,507	4,951	-	2,776,457
Roth Elementary	753	2,432,471	7,350	22,397	1,801	-	2,464,019
Kuehnle Elementary	803	2,570,120	10,380	21,282	1,951	-	2,603,733
Mittlestadt Elementary	670	2,375,219	8,550	18,170	1,401	-	2,403,340
Klenk Elementary	824	2,549,955	11,116	21,914	1,451	-	2,584,436
Eiland Elementary	702	1,684,812	6,426	20,045	2,971	-	1,714,254
Schultz Elementary	743	2,542,569	11,682	19,002	451	-	2,573,704
Hassler Elementary	742	2,534,452	12,750	17,143	1,201	-	2,565,546
Kreinhop Elementary	915	2,553,873	12,208	23,780	2,251	-	2,592,112
McDougle Elementary	816	1,947,478	11,690	16,724	3,486	-	1,979,378
Metzler Elementary	869	2,503,945	8,525	24,914	2,900	-	2,540,284
Benignus Elementary	889	2,739,905	9,475	25,989	1,701	-	2,777,070
Frank Elementary	826	2,694,278	8,500	25,612	451	-	2,728,841
Mueller Elementary	718	2,089,998	8,720	20,932	451	-	2,120,101
Blackshear Elementary	833	2,294,391	16,400	14,254	1,451	-	2,326,496
Zwink Elementary	N/A	118,050	1,600	10,000	500	-	130,150
Total Campus Budgets	45,659	\$ 137,223,974	\$ 665,518	\$ 1,449,699	\$ 311,973	\$ -	\$ 139,651,164

**Klein Independent School District
Adopted Department Budgets by Project
For The Year Ending August 31, 2012**

Departments	Payroll Costs	Contracted Services	Supplies & Materials	Other Costs	Debt Service	Capital Outlay	Total
Bilingual/ESL Local	\$ 11,279,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,279,464
Bilingual/ESL State	1,681,507	180,300	73,113	23,000	-	-	1,957,920
Special Education	23,201,039	39,572	51,145	516,817	-	-	23,808,573
Compensatory Education	3,177,062	-	3,500	2,903	-	-	3,183,465
High School Allotment	3,371,166	76,000	28,375	48,300	-	-	3,523,841
Health & Physical Education	9,635,321	3,000	98,551	4,974	-	-	9,741,846
Instructional Music	6,929,608	87,490	225,438	2,552	-	-	7,245,088
Summer Sch & Athletic Camps	752,080	4,250	33,275	-	-	-	789,605
Academic Enrichment	420,943	24,500	137,694	3,100	-	-	586,237
Career & Technical Education	7,656,174	53,750	309,988	228,850	-	-	8,248,762
Vistas High School of Choice	1,492,804	6,600	14,409	-	-	-	1,513,813
DAEP	2,049,494	8,791	28,219	828	-	-	2,087,332
Instructional Allocation	3,000,000	-	-	-	-	-	3,000,000
Internal Audit Services	143,246	-	630	4,953	-	-	148,829
Student Information Services	555,615	226,521	12,105	5,975	-	-	800,216
Information Technology	2,407,565	1,173,785	130,150	13,558	-	-	3,725,058
North Transportation Center	5,113,224	82,219	817,915	17,000	-	-	6,030,358
South Transportation Center	1,923,668	27,716	325,600	1,650	-	-	2,278,634
Extracurricular Academics	622,903	500	5,500	32,482	-	-	661,385
Extracurricular Athletics	2,238,929	276,450	385,027	364,524	-	-	3,264,930
Athletic Concessions	103,619	800	87,588	2,000	-	-	194,007
Extracurricular Music	598,016	17,400	52,196	139,750	-	-	807,362
Student Support Services	151,388	12,220	4,000	7,150	-	-	174,758
Acct & Sch Improvement	476,813	18,750	102,500	13,404	-	-	611,467
Educational Technology	357,512	7,982	4,079	10,223	-	-	379,796
Superintendent	379,447	10,750	4,900	44,964	-	-	440,061
Mail Room/Copy Center	54,522	34,684	49,990	-	-	-	139,196
Human Resource Services	1,078,533	50,670	14,074	19,450	-	-	1,162,727
Instructional Administration	209,366	3,800	7,700	7,175	-	-	228,041
Curriculum & Instruction Admin	1,213,104	32,000	19,375	9,750	-	-	1,274,229
School Administration	566,396	134,063	22,615	4,050	-	-	727,124
Benefits & Risk Management	358,768	5,700	13,763	6,100	-	-	384,331
Security & Monitoring Services	3,054,799	47,431	81,840	5,041	-	-	3,189,111
Tax Office	269,055	29,174	58,589	4,750	-	-	361,568
Facility & School Services Administration	216,184	41,350	9,600	5,368	-	-	272,502
Financial Services	1,519,570	14,550	16,000	14,277	-	-	1,564,397
Payroll Services	345,914	137,300	62,724	5,325	-	-	551,263
Plant Operations	7,753,870	246,166	523,698	1,340	-	-	8,525,074
Warehouse Services	560,011	62,006	32,394	1,300	-	-	655,711
Plant Maintenance	4,625,756	364,809	818,000	19,050	-	83,000	5,910,615
Public Information	91,425	41,500	18,615	-	-	-	151,540
Communications & Planning	358,408	28,500	17,949	34,600	-	-	439,457
Energy Management	201,565	12,740,538	1,000	4,950	-	-	12,948,053
Districtwide/Instructional	609,844	600,250	115,025	24,750	-	-	1,349,869
Districtwide/Other	191,910	3,558,846	256,525	2,479,658	20,000	-	6,506,939
Districtwide/Employee Benefits	17,739,756	-	-	-	-	-	17,739,756
Total Departmental Budgets	\$ 130,737,363	\$ 20,512,683	\$ 5,075,373	\$ 4,135,891	\$ 20,000	\$ 83,000	\$ 160,564,310
Total General Fund	\$ 267,961,337	\$ 21,178,201	\$ 6,525,072	\$ 4,447,864	\$ 20,000	\$ 83,000	\$ 300,215,474

**Klein Independent School District
Campus Schedule of Budget Expenditures
General Fund & State Fiscal Stabilization Fund (SFSF)**

	2009-10 Audited Actual *	2010-11 Amended Budget *	2011-12 Adopted Budget	Increase / (Decrease)
Klein High	\$ 9,704,229	\$ 9,434,700	\$ 9,303,135	\$ (131,565)
Klein Forest High	10,668,996	11,766,597	10,728,431	(1,038,166)
Klein Oak High	10,565,532	11,079,138	11,632,442	553,304
Klein Collins High	9,378,069	9,360,221	9,169,642	(190,579)
Klein Intermediate	4,242,256	4,629,043	4,329,555	(299,488)
Hildebrandt Intermediate	3,852,089	3,404,662	3,148,581	(256,081)
Wunderlich Intermediate	4,985,374	5,231,910	4,784,434	(447,476)
Strack Intermediate	3,754,619	3,881,880	3,535,597	(346,283)
Kleb Intermediate	3,515,231	4,257,792	3,890,543	(367,249)
Doerre Intermediate	4,219,612	4,293,283	3,919,418	(373,865)
Schindewolf Intermediate	4,578,797	4,395,352	3,754,135	(641,217)
Krimmel Intermediate	4,490,849	3,586,969	3,201,719	(385,250)
Ulrich Intermediate	239,347	3,033,794	3,019,865	(13,929)
Kohrville Elementary	3,141,644	3,336,589	3,169,199	(167,390)
Northampton Elementary	2,783,430	2,878,201	2,758,614	(119,587)
Haude Elementary	2,726,745	2,751,385	2,481,595	(269,790)
Greenwood Forest Elementary	2,054,406	2,146,970	2,141,818	(5,152)
Epps Island Elementary	1,966,259	2,155,412	1,989,481	(165,931)
Theiss Elementary	2,364,408	2,513,178	2,170,059	(343,119)
Benfer Elementary	2,459,366	2,398,220	2,229,177	(169,043)
Kaiser Elementary	2,135,639	2,237,655	1,989,391	(248,264)
Brill Elementary	2,833,531	2,833,095	2,422,449	(410,646)
Ehrhardt Elementary	2,234,278	2,249,282	2,105,677	(143,605)
Lemm Elementary	2,428,645	2,547,909	2,487,746	(60,163)
Nitsch Elementary	2,567,083	2,687,234	2,408,540	(278,694)
Krahn Elementary	3,332,473	3,515,615	2,776,457	(739,158)
Roth Elementary	2,347,001	2,525,873	2,464,019	(61,854)
Kuehnle Elementary	2,658,685	2,732,496	2,603,733	(128,763)
Mittlestadt Elementary	2,487,929	2,460,414	2,403,340	(57,074)
Klenk Elementary	2,618,854	2,679,953	2,584,436	(95,517)
Eiland Elementary	1,842,373	1,970,183	1,714,254	(255,929)
Schultz Elementary	2,781,730	2,691,304	2,573,704	(117,600)
Hassler Elementary	2,869,301	2,782,842	2,565,546	(217,296)
Kreinhop Elementary	2,847,082	2,914,680	2,592,112	(322,568)
McDougle Elementary	2,132,126	2,230,103	1,979,378	(250,725)
Metzler Elementary	2,558,773	2,655,876	2,540,284	(115,592)
Benignus Elementary	2,973,128	3,046,632	2,777,070	(269,562)
Frank Elementary	3,084,734	3,319,888	2,728,841	(591,047)
Mueller Elementary	2,074,497	2,212,654	2,120,101	(92,553)
Blackshear Elementary	-	117,637	2,326,496	2,208,859
Zwink Elementary	-	-	130,150	130,150
Total Campus Budgets	\$ 140,499,120	\$ 146,946,621	\$ 139,651,164	\$ (7,295,457)

* For comparative purposes, payroll data in 2009-10 and 2010-11 includes State Fiscal Stabilization Fund (SFSF) totaling \$16,097,092 and \$16,984,812 respectively. The SFSF is recorded elsewhere in Special Revenue Funds.

Klein Independent School District
Departmental Schedule of Budget Expenditures
General Fund & State Fiscal Stabilization Fund (SFSF)

	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget	Increase / (Decrease)
Bilingual/ESL Local	\$ 11,542,404	\$ 11,677,148	\$ 11,279,464	\$ (397,684)
Bilingual/ESL State	1,840,157	1,813,567	1,957,920	144,353
Special Education	24,065,158	24,174,797	23,808,573	(366,224)
Compensatory Education	6,667,728	4,315,606	3,183,465	(1,132,141)
High School Allotment	3,349,637	4,621,253	3,523,841	(1,097,412)
Health & Physical Education	10,013,482	10,235,027	9,741,846	(493,181)
Instructional Music	7,183,976	7,750,711	7,245,088	(505,623)
Summer School & Athletic Camps	585,430	640,793	789,605	148,812
Academic Enrichment	638,659	689,319	586,237	(103,082)
Career & Technical Education	7,820,719	8,396,779	8,248,762	(148,017)
Vistas High School of Choice	1,528,561	1,505,157	1,513,813	8,656
Disciplinary Alt. Education Program	1,981,189	2,123,489	2,087,332	(36,157)
Instructional Allocation	-	-	3,000,000	3,000,000
Internal Audit Services	147,708	149,704	148,829	(875)
Student Information Services	858,942	865,536	800,216	(65,320)
Information Technology	3,895,616	4,207,166	3,725,058	(482,108)
North Transportation Center	6,333,261	6,555,201	6,030,358	(524,843)
South Transportation Center	2,438,136	2,381,997	2,278,634	(103,363)
Extracurricular Academics	618,949	644,019	661,385	17,366
Extracurricular Athletics	3,223,945	3,315,126	3,264,930	(50,196)
Athletic Concessions	209,022	260,332	194,007	(66,325)
Extracurricular Music	757,809	829,610	807,362	(22,248)
Student Support Services	188,830	204,716	174,758	(29,958)
Accountability & School Improvement	605,855	625,364	611,467	(13,897)
Educational Technology	550,375	518,360	379,796	(138,564)
Superintendent	412,272	443,502	440,061	(3,441)
Mail Room/Copy Center	136,051	144,630	139,196	(5,434)
Human Resource Services	1,341,003	1,359,225	1,162,727	(196,498)
Instructional Administration	215,951	229,635	228,041	(1,594)
Curriculum & Instruction Administration	1,179,782	1,209,610	1,274,229	64,619
School Administration	700,403	737,872	727,124	(10,748)
Benefits & Risk Management	371,921	394,309	384,331	(9,978)
Security & Monitoring Services	3,035,527	3,233,738	3,189,111	(44,627)
Tax Office	399,417	406,380	361,568	(44,812)
Facility & School Services Administration	457,065	378,984	272,502	(106,482)
Financial Services	1,570,344	1,644,246	1,564,397	(79,849)
Payroll Services	529,030	579,022	551,263	(27,759)
Plant Operations	8,889,884	8,638,272	8,525,074	(113,198)
Warehouse Services	789,517	701,077	655,711	(45,366)
Plant Maintenance	6,531,155	6,561,290	5,910,615	(650,675)
Public Information	139,286	160,816	151,540	(9,276)
Community/Public Relations	510,983	559,149	439,457	(119,692)
Energy Management	11,145,160	12,184,564	12,948,053	763,489
Districtwide/Instructional	1,185,363	1,396,680	1,349,869	(46,811)
Districtwide/Other	6,689,282	6,416,222	6,506,939	90,717
Districtwide/Employee Benefits	17,082,634	18,643,292	17,739,756	(903,536)
Total Department Budgets	\$ 160,357,578	\$ 164,523,292	\$ 160,564,310	\$ (3,958,982)
Total - General Fund	\$ 300,856,698	\$ 311,469,913	\$ 300,215,474	\$ (11,254,439)

Staffing Information

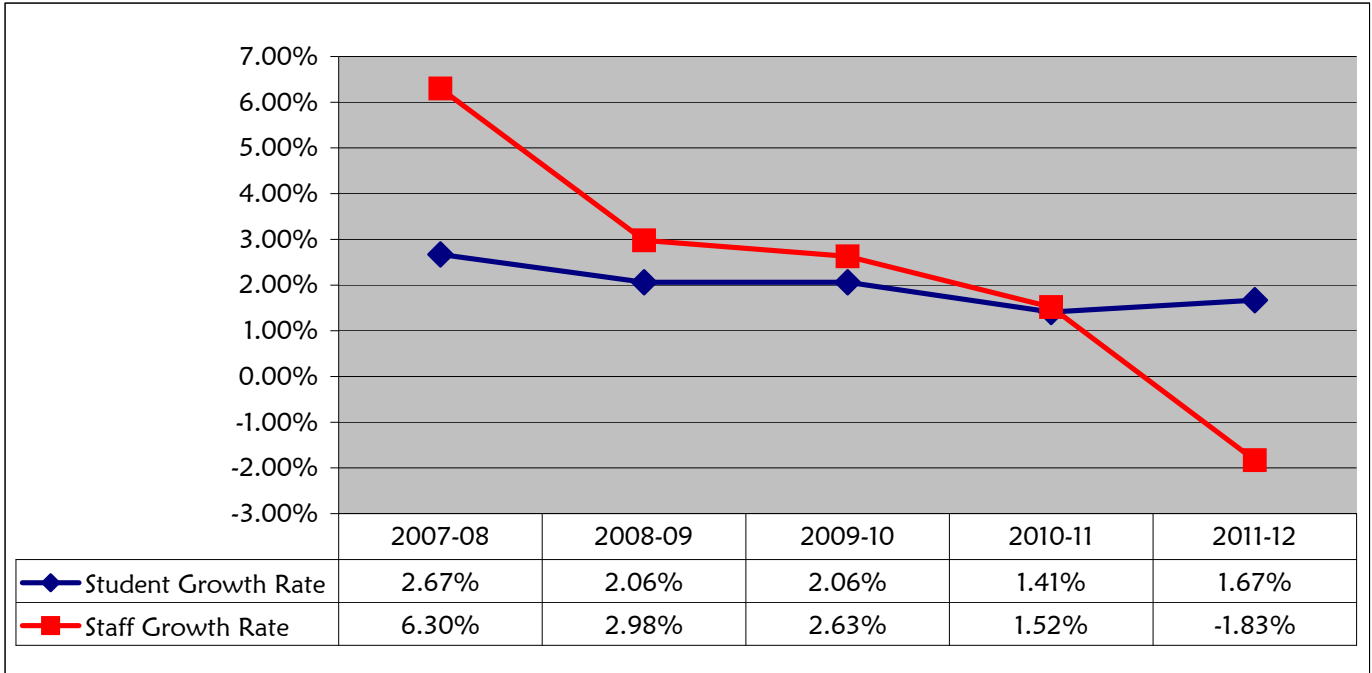


Klein Independent School District Staff Count by Position All Funds

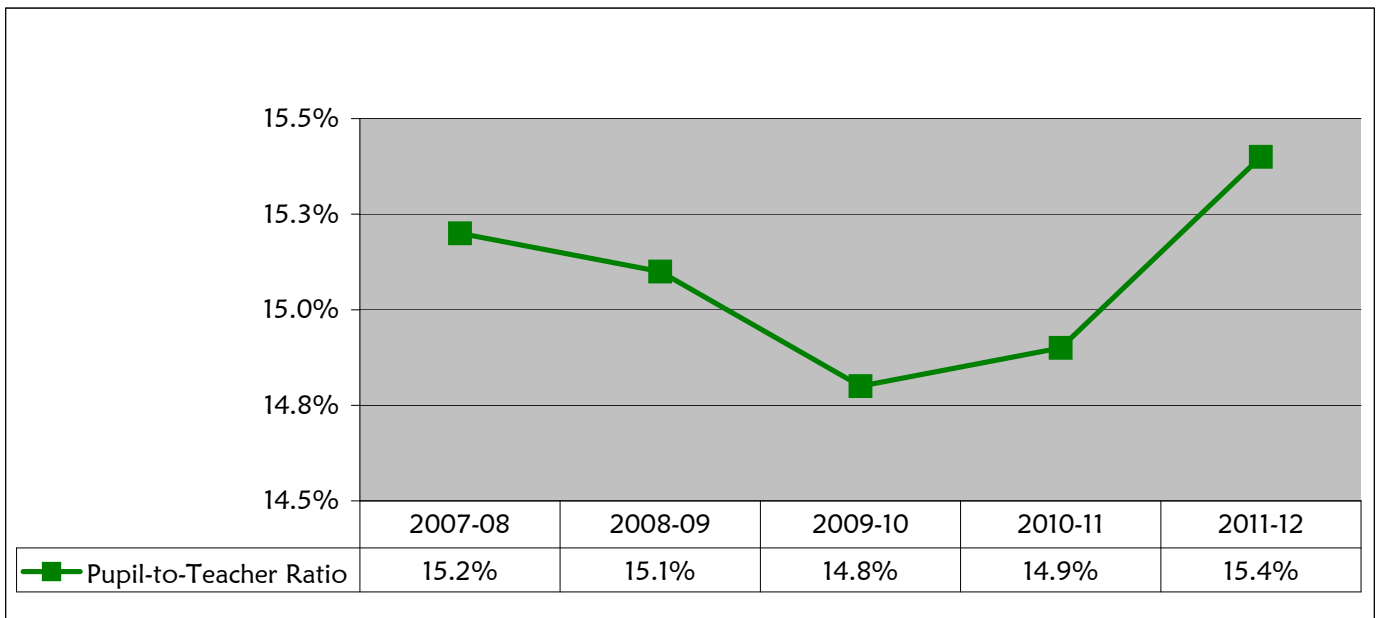
Staffing By Position	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Change From Prior Year
Administrator	51.0	52.0	55.0	55.0	51.0	(4.0)
Assistant Athletic Director	4.0	4.0	4.0	4.0	4.0	-
Associate/Assistant Principal	99.0	102.5	105.5	108.3	97.3	(11.0)
Bus Driver	194.0	201.0	206.0	216.0	216.0	-
Bus Driver Attendant	33.0	36.0	37.0	40.0	40.0	-
Cafeteria Worker	383.0	398.0	413.0	428.0	435.0	7.0
Clinic Assistant	33.0	34.5	34.5	37.0	37.5	0.5
Counselor	96.5	100.7	106.3	109.0	100.0	(9.0)
Custodial	356.0	358.5	320.0	299.0	299.0	-
Full Time Crossing Guard	22.0	22.0	22.0	22.0	22.0	-
Librarian/Library Asst/Historian	85.1	85.1	85.1	87.1	68.6	(18.5)
Maintenance & Warehouse	163.0	170.0	175.0	172.6	166.6	(6.0)
Nurse	43.0	43.0	45.0	48.0	49.0	1.0
Other Professional	182.8	196.5	200.5	200.7	195.7	(5.0)
Parking Lot Monitor	4.0	4.0	4.0	4.0	4.0	-
Police Officer	34.0	34.0	34.0	34.0	34.0	-
Principal	38.0	38.6	39.8	40.7	41.7	1.0
PRS Coordinator/Day Care Staff	5.0	1.0	1.0	1.0	1.0	-
Registrar	5.0	6.0	6.0	6.0	6.0	-
Secretary/Clerical	370.0	377.0	381.5	396.5	371.2	(25.3)
Teacher	2,601.5	2,671.5	2,763.9	2,814.6	2,773.1	(41.5)
Teacher - Bilingual/ESL	190.0	205.5	209.5	210.6	202.6	(8.0)
Teacher Assistant	447.0	456.0	492.5	495.0	457.0	(38.0)
Technical	76.0	81.0	88.0	89.0	82.0	(7.0)
Technology Teacher	3.0	5.0	6.0	7.0	7.0	-
Unassigned	-	-	-	-	55.0	55.0
Vending	6.0	6.0	4.0	3.0	3.0	-
Vistas Administration	2.0	2.0	2.0	2.0	2.0	-
Total Employees	5,526.9	5,691.4	5,841.1	5,930.1	5,821.3	(108.8)

Klein Independent School District Growth Rate Chart and Pupil-to-Teacher Ratio All Funds

Student and Staff Growth Rates



Pupil-to-Teacher Ratio



Klein Independent School District Staff Count by Position General Fund and State Fiscal Stabilization Fund

Staffing By Position	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Change From Prior Year
Administrator	49.0	50.0	53.0	53.0	49.0	(4.0)
Assistant Athletic Director	4.0	4.0	4.0	4.0	4.0	-
Associate/Assistant Principal	99.0	102.5	105.5	108.3	97.3	(11.0)
Bus Driver	194.0	201.0	206.0	216.0	216.0	-
Bus Driver Attendant	33.0	36.0	37.0	40.0	40.0	-
Clinic Assistant	33.0	34.0	34.5	37.0	37.5	0.5
Counselor	94.5	98.2	102.3	105.0	97.0	(8.0)
Custodial	356.0	358.5	320.0	299.0	299.0	-
Full Time Crossing Guard	22.0	22.0	22.0	22.0	22.0	-
Librarian/Library Asst/Historian	84.9	84.9	85.1	87.1	68.6	(18.5)
Maintenance	163.0	170.0	175.0	172.6	166.6	(6.0)
Nurse	43.0	43.0	44.0	46.0	47.0	1.0
Other Professional	137.5	144.5	144.8	149.8	146.8	(3.0)
Parking Lot Monitor	4.0	4.0	4.0	4.0	4.0	-
Police Officer	34.0	34.0	34.0	34.0	34.0	-
Principal	38.0	38.6	39.8	40.7	41.7	1.0
PRS Coordinator/Day Care Staff	3.5	1.0	1.0	1.0	1.0	-
Registrar	5.0	6.0	6.0	6.0	6.0	-
Secretary/Clerical	361.0	367.0	374.5	389.5	364.2	(25.3)
Teacher	2,517.2	2,542.8	2,631.5	2,685.6	2,538.1	(147.5)
Teacher - Bilingual/ESL	190.0	205.5	209.5	210.6	202.6	(8.0)
Teacher Assistant	377.5	375.0	376.5	379.5	362.5	(17.0)
Technical	67.0	72.0	77.0	78.0	71.0	(7.0)
Technology Teacher	3.0	5.0	6.0	7.0	7.0	-
Unassigned	-	-	-	-	55.0	55.0
Vistas Administration	2.0	2.0	2.0	2.0	2.0	-
Total Employees	4,915.1	5,001.5	5,095.0	5,177.7	4,979.9	(197.8)

Discussion

Positions included in the Other Professional category include Accountants, Diagnosticians, Energy Managers, Facility Engineers, Graduation Advisors, Payroll Supervisor, Program Coordinators, Psychologists, Social Workers, Special Education Case Managers, Speech Pathologists, and other professional staff not otherwise listed above.

**Klein Independent School District
Staff Count by Project
General Fund and State Fiscal Stabilization Fund**

Campuses	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Change From Prior Year
Klein High	181.0	174.4	164.6	166.2	156.2	(10.0)
Klein Forest High	207.0	206.4	208.7	212.6	194.6	(18.0)
Klein Oak High	164.7	171.0	187.4	199.6	197.1	(2.5)
Klein Collins High	168.7	166.0	169.7	168.5	161.0	(7.5)
Total High Schools	<u>721.4</u>	<u>717.8</u>	<u>730.4</u>	<u>746.9</u>	<u>708.9</u>	<u>(38.0)</u>
Klein Intermediate	86.0	86.5	85.5	83.5	77.0	(6.5)
Hildebrandt Intermediate	73.0	77.0	72.5	62.1	54.6	(7.5)
Wunderlich Intermediate	87.5	89.0	92.6	91.1	83.1	(8.0)
Strack Intermediate	71.5	69.5	67.8	69.2	60.7	(8.5)
Kleb Intermediate	69.0	65.5	63.0	75.8	67.8	(8.0)
Doerre Intermediate	75.5	73.7	74.2	71.5	64.0	(7.5)
Schindewolf Intermediate	82.5	85.5	89.5	79.4	66.9	(12.5)
Krimmel Intermediate	74.0	81.0	88.5	66.8	58.3	(8.5)
Ulrich Intermediate	-	-	1.8	59.0	57.0	(2.0)
Total Intermediate Schools	<u>619.0</u>	<u>627.7</u>	<u>635.4</u>	<u>658.4</u>	<u>589.4</u>	<u>(69.0)</u>
Kohrville Elementary	58.5	58.5	61.5	64.5	59.5	(5.0)
Northampton Elementary	50.0	52.5	52.5	54.5	51.0	(3.5)
Haude Elementary	49.0	47.0	48.0	49.0	44.5	(4.5)
Greenwood Forest Elementary	40.0	39.0	41.0	42.0	41.5	(0.5)
Epps Island Elementary	38.0	39.5	40.5	42.5	38.0	(4.5)
Theiss Elementary	44.5	43.5	45.5	47.5	42.0	(5.5)
Benfer Elementary	46.0	46.5	45.5	44.5	40.5	(4.0)
Kaiser Elementary	44.5	45.5	44.0	45.0	39.0	(6.0)
Brill Elementary	53.5	50.5	51.5	50.5	42.0	(8.5)
Ehrhardt Elementary	45.5	43.5	42.0	42.0	38.5	(3.5)
Lemm Elementary	49.5	49.5	47.5	47.0	45.5	(1.5)
Nitsch Elementary	51.0	52.5	53.5	53.0	47.0	(6.0)
Krahn Elementary	63.5	62.5	64.5	67.0	50.5	(16.5)
Roth Elementary	42.0	48.5	45.5	47.5	45.0	(2.5)
Kuehnle Elementary	44.0	49.0	52.0	52.0	50.5	(1.5)
Mittlestadt Elementary	47.0	44.5	47.5	46.0	44.0	(2.0)
Klenk Elementary	53.5	50.5	51.0	49.5	46.0	(3.5)
Eiland Elementary	41.5	40.5	37.5	40.5	35.0	(5.5)
Schultz Elementary	61.0	65.5	53.5	51.0	46.5	(4.5)
Hassler Elementary	57.0	54.5	54.0	52.0	46.5	(5.5)
Kreinhop Elementary	57.5	57.0	55.5	56.5	49.0	(7.5)
McDougle Elementary	41.5	42.5	42.5	42.5	38.0	(4.5)
Metzler Elementary	48.5	49.5	50.5	51.5	47.5	(4.0)
Benignus Elementary	64.5	68.5	59.0	60.0	54.5	(5.5)
Frank Elementary	50.0	54.0	60.5	63.5	50.0	(13.5)
Mueller Elementary	-	1.1	41.5	43.5	41.5	(2.0)
Blackshear Elementary	-	-	-	1.5	45.5	44.0
Zwink Elementary	-	-	-	-	1.7	1.7
Total Elementary Schools	<u>1,241.5</u>	<u>1,256.1</u>	<u>1,288.0</u>	<u>1,306.5</u>	<u>1,220.7</u>	<u>(85.8)</u>
Total Campuses	<u>2,581.9</u>	<u>2,601.6</u>	<u>2,653.8</u>	<u>2,711.8</u>	<u>2,519.0</u>	<u>(192.8)</u>

**Klein Independent School District
Staff Count by Project
General Fund and State Fiscal Stabilization Fund**

Campus-Based Programs & Districtwide Services	2007- 2008	2008- 2009	2009- 2010	2010- 2011	2011- 2012	Change From Prior Year
Bilingual/ESL Local	190.0	205.5	209.5	210.6	202.6	(8.0)
Bilingual/ESL State	31.0	31.0	34.0	35.5	36.5	1.0
Special Education	555.0	555.0	560.0	570.7	566.2	(4.5)
Compensatory Education	60.5	60.1	66.1	67.4	50.9	(16.5)
High School Allotment	-	-	35.9	42.9	42.9	-
Health & Physical Education	165.0	177.0	179.9	178.5	174.0	(4.5)
Instructional Fine Arts	124.2	125.4	125.8	131.2	129.7	(1.5)
Academic Enrichment	6.2	8.2	8.2	8.2	6.2	(2.0)
Career & Technical Education	112.7	117.1	118.2	127.7	126.7	(1.0)
Vistas High School of Choice	24.0	25.0	25.5	26.0	26.0	-
Disciplinary Alt. Education Prog.	29.8	32.8	36.0	37.5	37.5	-
Instructional Allocation	-	-	-	-	55.0	55.0
Internal Audit Services	2.0	2.0	2.0	2.0	2.0	-
Student Information Services	11.0	11.0	11.0	11.0	10.0	(1.0)
Information Technology	43.0	49.0	49.0	51.0	46.0	(5.0)
North Transportation Center	264.0	274.0	201.0	210.0	208.0	(2.0)
South Transportation Center	-	-	85.0	91.0	92.0	1.0
Extracurricular Athletics	4.0	4.0	4.0	4.0	4.0	-
Student Support Services	3.5	3.5	3.3	3.3	2.3	(1.0)
Accountability & Sch Improvement	5.0	5.0	5.0	5.0	5.0	-
Educational Technology	9.0	9.0	9.0	9.0	9.0	-
Superintendent	2.5	2.5	2.5	2.5	2.5	-
Mail Room/Copy Center	2.0	2.0	2.0	2.0	2.0	-
Human Resource Services	17.0	17.0	17.0	17.0	14.0	(3.0)
Instructional Administration	2.0	2.0	2.0	2.0	2.0	-
Curriculum & Instruction Admin.	13.8	16.8	17.8	17.8	16.8	(1.0)
School Administration	6.0	6.0	6.0	6.0	6.0	-
Benefits & Risk Management	6.0	6.0	6.0	6.0	6.0	-
Security & Monitoring Services	72.0	72.0	76.0	76.0	76.0	-
Tax Office	6.0	6.0	6.0	6.0	5.0	(1.0)
Facility & School Services Admin.	7.0	10.0	10.0	9.9	8.9	(1.0)
Financial Services	25.0	25.0	26.0	26.1	25.1	(1.0)
Payroll Services	8.0	8.0	8.0	7.0	7.0	-
Plant Operations	370.0	377.5	339.0	316.0	316.0	-
Warehouse Services	14.0	14.0	14.0	14.0	13.0	(1.0)
Plant Maintenance	127.0	128.0	128.0	122.6	116.6	(6.0)
Public Information	1.5	1.5	1.5	1.5	1.5	-
Community/Public Relations	7.0	7.0	7.0	7.0	6.0	(1.0)
Energy Management	3.0	3.0	3.0	3.0	3.0	-
Districtwide/Instructional	3.5	1.0	1.0	1.0	1.0	-
Total Departments	2,333.2	2,399.9	2,441.2	2,465.9	2,460.9	(5.0)
Total Employees	4,915.1	5,001.5	5,095.0	5,177.7	4,979.9	(197.8)

Property Taxes



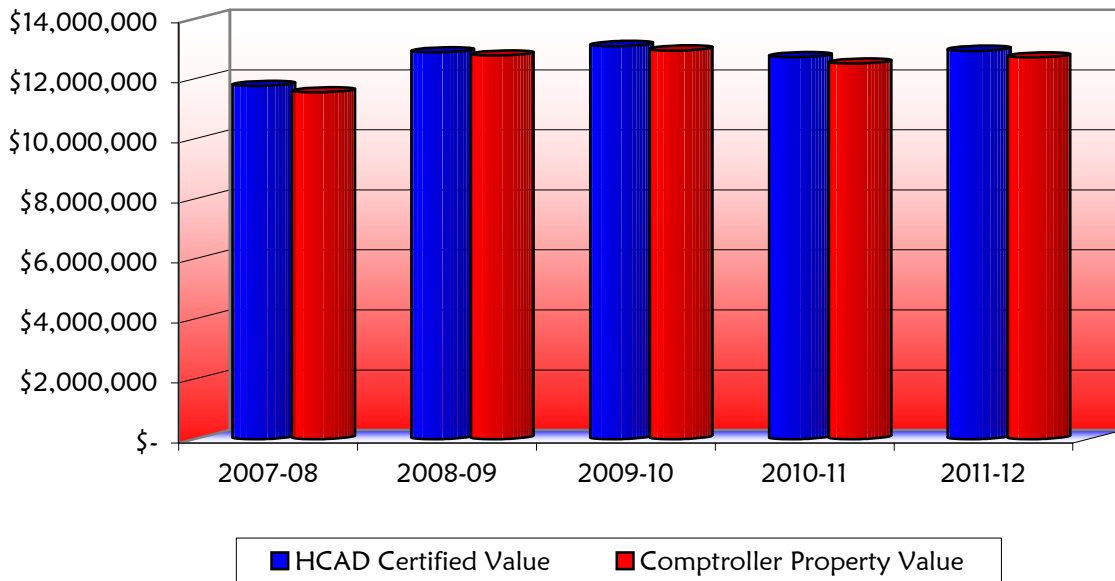
Klein Independent School District Assessed Value of Taxable Property For the Year Ending August 31, 2012

2007 Certified Value As Of 8/31/08	2008 Certified Value As Of 8/31/09	2009 Certified Value As Of 8/31/10	2010 Certified Value As Of 8/4/11	2011 Estimated Value As Of 8/31/12
--	--	--	---	--

All Amounts in Thousands (\$1,000)

HCAD Certified Value	\$ 11,762,143	\$ 12,886,255	\$ 13,093,733	\$ 12,728,321	\$ 12,935,000
Comptroller Property Value	\$ 11,552,403	\$ 12,781,769	\$ 12,944,962	\$ 12,512,262	\$ 12,715,432

Assessed Value of Taxable Property

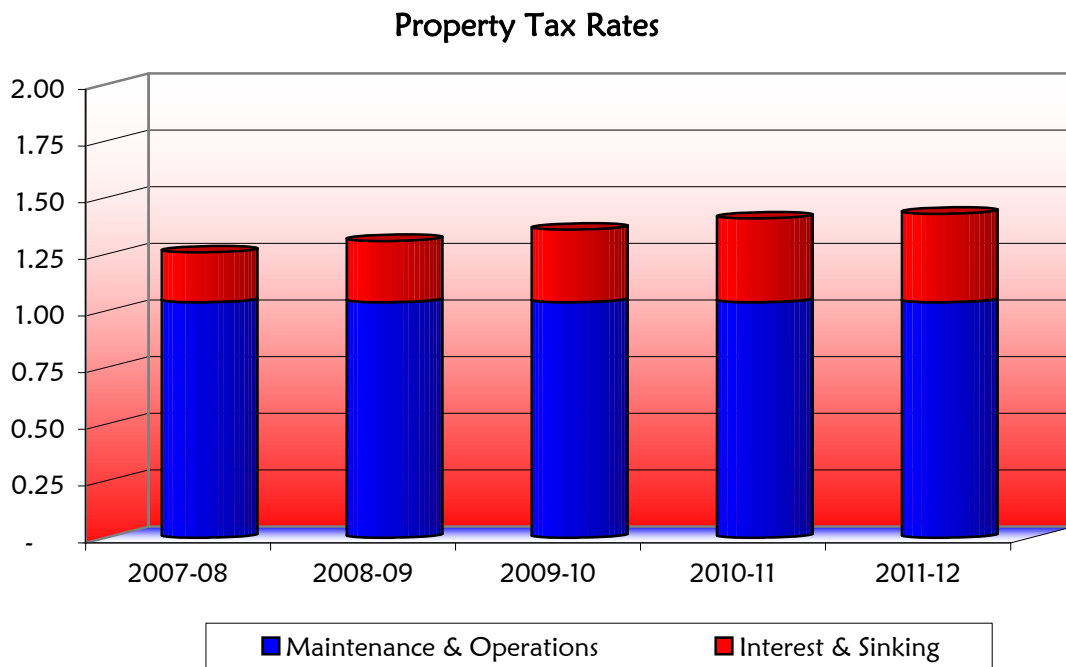


Discussion

The Harris County Appraisal District (HCAD) will certify the tax roll in August or September 2011 based on property values as of January 1 of the current tax year. All properties are assessed at 100% of market value. The District's fiscal year runs from September 1 to August 31. Therefore, the District's projected estimate of the 2011 Certified Appraisal Roll was used to calculate and project 2011-2012 available resources. The difference between the projected estimate and the certified values will be covered by the HCAD supplemental tax roll additions that traditionally occur in the fall, as taxpayer's property value protests are resolved.

Klein Independent School District Property Tax Rates For the Year Ending August 31, 2012

	2007-08 Adopted Rate	2008-09 Adopted Rate	2009-10 Adopted Rate	2010-11 Adopted Rate	2011-12 Proposed Rate
Maintenance & Operations	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04
Interest & Sinking	<u>0.22</u>	<u>0.27</u>	<u>0.32</u>	<u>0.37</u>	<u>0.39</u>
Total Tax Rate	<u>\$ 1.26</u>	<u>\$ 1.31</u>	<u>\$ 1.36</u>	<u>\$ 1.41</u>	<u>\$ 1.43</u>



Discussion

School district tax rates consist of a Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate. The 2011 tax rate is scheduled for adoption by the District's Board of Trustees during their regular meeting on October 10, 2011.

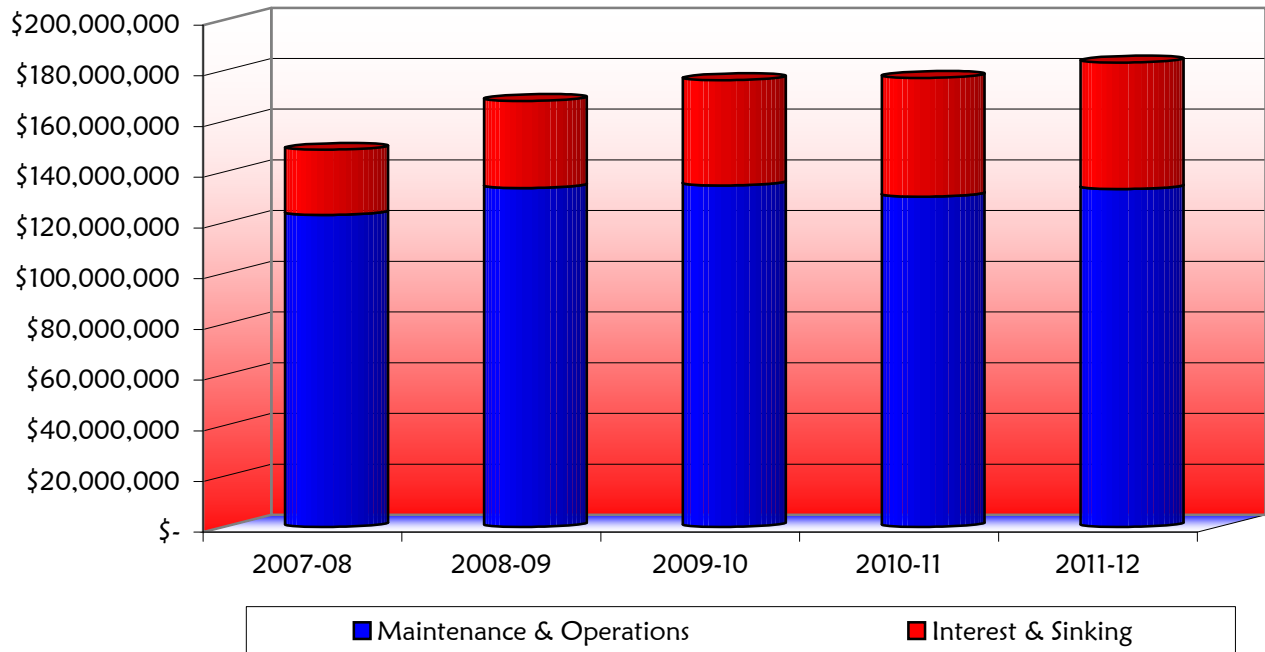
Maintenance & Operations (M&O) tax rate: A local school district tax rate that raises revenue to be used to operate and maintain the district's schools.

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 Property Tax Collections For the Year Ending August 31, 2012

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Amended Budget	2011-12 Adopted Budget
Maintenance & Operations	\$ 123,037,781	\$ 133,667,734	\$ 134,688,288	\$ 130,305,370	\$ 133,236,988
Interest & Sinking	<u>25,733,198</u>	<u>34,380,325</u>	<u>41,523,394</u>	<u>46,799,143</u>	<u>49,963,870</u>
Total Tax Collections	<u>\$ 148,770,979</u>	<u>\$ 168,048,059</u>	<u>\$ 176,211,682</u>	<u>\$ 177,104,513</u>	<u>\$ 183,200,858</u>

Property Tax Collections



Discussion

School district property tax collections consist of Maintenance & Operations (M&O) and Interest & Sinking (I&S) taxes. M&O taxes are used to operate and maintain the district's schools. I&S taxes are used to pay for bonded indebtedness, usually construction of facilities or other capital needs.

Interest & Sinking property tax collections are driven by the amount of annual payments to service bonded indebtedness approved by the local taxpayers. The District voters approved bonds totaling \$190 million, \$224.15 million, and \$646.9 million in 1999, 2004, and 2008 respectively. As of 9/1/11, authorized but unissued unlimited tax bonds total \$267,150,000.

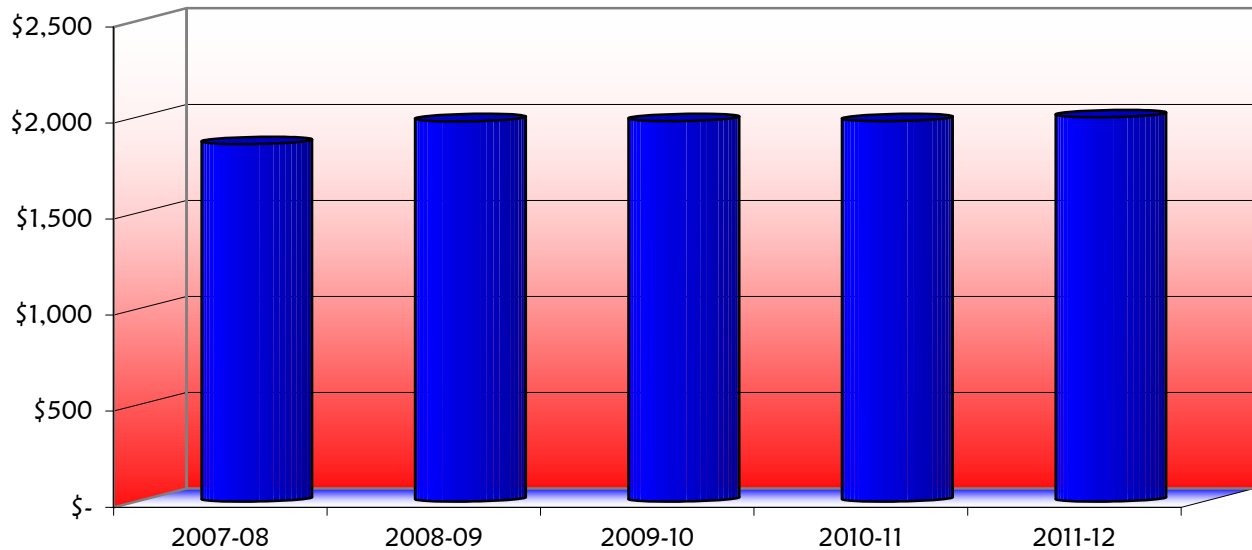
Klein Independent School District Comparison of Levy on Average Residence For the Year Ending August 31, 2012

2007 Certified Value As Of 8/31/08	2008 Certified Value As Of 8/31/09	2009 Certified Value As Of 8/31/10	2010 Certified Value As Of 8/4/11	2011 Estimated Value As Of 8/31/12
--	--	--	---	--

Residence:

Average Market Value	\$	162,666	\$	166,109	\$	160,655	\$	156,262	\$	155,598
Average Taxable Value		147,666		151,109		145,655		140,432		139,886
Tax Rate per \$100 Value		<u>1.26</u>		<u>1.31</u>		<u>1.36</u>		<u>1.41</u>		<u>1.43</u>
Taxes Due on Average Residence	\$	<u>1,860.59</u>	\$	<u>1,979.53</u>	\$	<u>1,980.91</u>	\$	<u>1,980.09</u>	\$	<u>2,000.37</u>

Comparison of Levy on Average Residence



Discussion

The difference between the average market value and the average taxable value for residences are the home owner exemptions within the Property Tax Code. An adult is entitled to exemption from taxation by a school district of \$15,000 of the appraised value of their residence homestead. Disabled individuals are entitled to an exemption from taxation by a school district of \$10,000 of the appraised value of their residence homestead. Disabled veterans are entitled to additional exemptions based on the percentage of disability. District residents 65 years of age or older are entitled to a \$13,300 local exemption as well as an exemption freezing the tax levy at the amount assessed the first eligible tax year.

Questions and Answers
Budget * Taxes * Tax Rate * Miscellaneous

Budget

1. **Q. How much money is being spent per child in the Klein ISD 2011-12 Adopted Budget?**
A. Districts across the U. S. do not all use the same method for determining this figure. There are actually two answers to this question:
 - 1) Maintenance & Operating Costs (excluding Capital Outlay, Community Service, Debt Service and Facilities Acquisition & Construction) ÷ Projected Average Daily Attendance (ADA)
$$\$299,829,609 \div 43,092 = \$6,958$$
 - 2) Total Budget ÷ Projected Enrollment
$$\$477,571,866 \div 45,659 = \$10,460$$Districts in the State of Texas use number 1 above.

2. **Q. Out of each local tax dollar, how much do you spend for repayment of bonds used to finance school construction?**
A. Based on the proposed tax rate, we will spend 27.27% of each dollar or \$0.39 of the tax rate.

3. **Q. What percentage of the total revenue comes from local, state, and federal funds?**
A. Local – 49.28%; State – 42.40%; Federal – 8.32%

4. **Q. What will the tax rate be for the new school year?**
A. The tax rate is not officially set. The budget was developed using a projected tax rate of \$1.43 per \$100 of taxable value (\$1.04 M&O + \$0.39 I&S).

5. **Q. How much will the Klein ISD receive in state operational revenue per child?**
A. The 2011-12 state revenue per child using projected ADA (Average Daily Attendance) is expected to be \$3,378.

6. **Q. Is it reasonable to expect the Klein ISD to live within its budget and set the expenses accordingly?**
A. Yes. However, the Klein ISD does not exclusively determine how it spends its money, and does not set all of its own priorities. The State Board of Education, the Texas Education

Agency, the Texas legislature, and federal mandates such as No Child Left Behind (NCLB), determine a significant portion of our annual budget. When programs and personnel are required by state and federal regulatory agencies, we must comply.

7. Q. How much does the state of Texas pay the local districts toward school site acquisition, building construction and equipment?

A. Local districts absorb the majority of the total cost of school sites, building construction/renovation, and equipment. There was a change in the law by the Texas Legislature during the 1997 and 1999 sessions. The Klein ISD benefited because it is below the state average in property value per student along with changes in the state funding formulas. The Klein ISD is projected to receive approximately \$9.2 million in state aid out of the \$59.6 million debt service requirements for 2011-12. This represents a state contribution of approximately 15%.

Taxes * Tax Rate

8. Q. Will I have to pay more property taxes in the Klein ISD next year?

A. Yes. The proposed tax rate will increase \$0.02 from 2010. We have proposed the M&O rate to remain unchanged, and the I&S rate to increase \$0.02.

9. Q. What tax rate was assessed for the 2010-2011 school year at area school districts?

A. Conroe*‡ (lowest)	\$ 1.295	(10)	<i>Klein*</i>	1.41	(5)
Aldine*	1.301	(9)	Cypress Fairbanks**	1.43	(4)
Alief	1.34	(8)	Spring*	1.46	(3)
Tomball*	1.36	(7)	Humble*	1.52	(2)
Spring Branch**	\$ 1.395	(6)	Katy (highest)	1.5266	(1)

* Residents also pay a school tax to a junior college of \$0.1176 (11.76 cents).

** These districts offer a 20% homestead exemption.

‡ Located in Montgomery County.

10. Q. Will area school districts increase their 2011-12 tax rates?

A. Possibly. Every school district's financial circumstances are different. Therefore, we do not know what the others will do.

11. Q. What exemptions does the Klein ISD provide?

A. They are as follows:

\$ 15,000	Homestead to homeowners (State)
13,330	65 years of age and older (Klein ISD)
<u>10,000</u>	65 years of age and older (State of Texas)
\$ 38,330	

As a consequence, a taxpayer 65 years of age or older has \$38,330 deducted from the tax roll value of his/her property. The tax rate that was in force the year a taxpayer qualified for over 65 exemptions is then applied to the remainder. Taxes paid in future years are the same regardless of changes in the rate or in property value due to a reappraisal.

There are additional exemptions for disabled veterans and they are based on a percent of disability. For example, 10% to 30% disabled is a \$5,000 exemption. The maximum for 71% or more disabled and/or loss of limb, blindness, or paralysis is \$12,000.

12. Q. How can we afford to live in the Klein ISD after our children finish Klein schools and we retire?

A. Property taxes are frozen at age 65 and do not increase with rate or property valuation changes.

13. Q. Who is paying most of the taxes in the Klein ISD: subdivision residents or others?

A. Approximately 75% of the Klein ISD taxable valuation is residential.

14. Q. What is the taxable value per pupil in the Klein ISD?

A. 2011 values are projected to be approximately \$12.9 billion, which represents a 1.62% increase over the previous year. Assuming an enrollment of 45,659 students, the estimated taxable value is approximately \$282,500 per student.

15. Q. Is the Klein ISD a "rich" district?

A. No. The wealth of a district for tax purposes is determined by its market value as established by the Harris County Appraisal District (HCAD). When the 19 active districts in Harris County were listed from the highest to the lowest in value per student, the Klein ISD ranked eighth (8th) based on the 2010 Texas Comptroller of Public Accounts Property Value Study.

16. **Q. How does the taxable value per student in the Klein ISD compare with other school districts in the area?**
- A. The Klein ISD is generally compared with the following independent school districts because of our geographical location: Spring, Cy-Fair, Humble, Tomball, Katy, Alief, Aldine, Spring Branch, and Conroe. Our local tax value per student is lower than Conroe, Cypress Fairbanks, Spring Branch, and Tomball.
17. **Q. How does the current tax value per student of the Klein ISD compare with the remaining school districts in Harris County?**
- A. Eleven districts have a lower tax value per student - Aldine, Alief, Channelview, Crosby, Galena Park, Goose Creek, Huffman, Humble, North Forest, Pasadena, and Spring.
18. **Q. Are school tax practices reasonably standardized across the United States?**
- A. No. There are numerous significant differences relating to the establishing of values, rates, ratios, collection procedures, limitations on increases, and many other similar items. There are also various methods throughout the U. S. of financing school facilities, which have an impact on the tax levy.
19. **Q. When were the last times that the Trustees lowered the tax rate?**
- A. The Klein Board of Trustees lowered the tax rate in the fall of 2007. Other decreases occurred in the fall of 2006, 2004, 1999, 1993, 1984, 1980, 1979 and 1973. The rate in 2007 was lowered from its previous \$1.58 to \$1.26.
20. **Q. When were the last times that the Klein Board of Trustees increased the tax rate?**
- A. Increases occurred in the fall of 1982, 1985, 1987, 1989, 1991, 1992, 1994, 1995, 2001, 2008, 2009 and 2010.
21. **Q. Why has the rate been raised and lowered in that manner?**
- A. As property values go up or down and/or state revenue changes, or there are changes in the property tax system, the rate is adjusted so that the taxpayer's bill remains reasonably level. The rate is set at an amount that will enable the district to finance a quality educational program and fund capital projects.
22. **Q. When will the 2011 Klein ISD tax rate be set?**
- A. The tax rate will be set by the Board of Trustees on October 10, 2011.

23. Q. When the property values in the Klein ISD increase, does that mean the tax rate will be lowered?
- A. Not necessarily. The tax rate is set at an amount to generate revenues needed to provide the kinds of school programs expected and demanded by our patrons.

Miscellaneous

24. Q. How many more students will you have in 2011-12?
- A. We anticipate an increase of approximately 752 students.
25. Q. What is the taxable value of the average house in the Klein ISD?
- A. The average appraised value of a single-family residence in the Klein ISD is \$155,598, while the average taxable value is \$139,886. At the proposed tax rate of \$1.43 per \$100 value, approximately \$2,000 in local tax revenue (or \$167 per month) is the total paid by the average homeowner regardless of the number of children in the home.
26. Q. What is the average ratio of students per household in the Klein ISD?
- A. The average ratio of students per single-family home is 0.65. The average ratio of students per occupied multi-family unit is 0.34.
27. Q. How does the size of the Klein ISD compare with school districts across Texas?
- A. The Klein ISD is the 21st largest of the 1,030 districts in the State of Texas. Those with larger enrollments in Harris County are Houston, Cy-Fair, Aldine, Pasadena, and Alief. Other area districts not in Harris County with larger enrollments than Klein ISD are Fort Bend, Katy, and Conroe.

Questions and Answers Harris County Appraisal District

1. **Q. Does the Board of Trustees or the school administration tell the Harris County Appraisal District how much money is needed to finance the school budget?**
A. No. The Harris County Appraisal District staff reports the estimated assessed value and the budget is developed from the funds that would be available applying the current tax rate or any increase necessary to finance the appropriate type of school programs.

2. **Q. What is the date when values on property are assessed?**
A. January 1 is the date on which property you own is assessed.

3. **Q. Who determines the value of my property?**
A. The Harris County Appraisal District staff place values on all property in the entire county.

4. **Q. Who makes the property tax laws in Texas?**
A. The laws are adopted by the Texas legislature, which meets in a regular session every two years and calls special sessions as required by the governor.

5. **Q. What factors are involved in appraising houses?**
A. Square footage, offsets in foundations, the style of the structure, improvements, and the sale price of comparable homes are used in establishing value.

6. **Q. What do you mean by improvements to property?**
A. Improvements mean physical structures (house, garage, swimming pools, tool sheds, game rooms, patios, breezeways, and other similar projects).

7. **Q. What if I disagree with the value placed on my property by the Harris County Appraisal District?**
A. If you feel that the value of your property as of January 1 is incorrect, you may first appeal to the Harris County Appraisal District. However, if there is still a disagreement with the Appraisal District, your next step is to request a hearing before the Harris County Appraisal Review Board.

8. **Q. What reasons might be used to contest a value?**
A. There are two basic situations in which you are entitled to receive an adjustment in your tax value: (1) if it exceeds local market values, or (2) if it is valued higher than similar property.
9. **Q. What is the Harris County Appraisal Review Board?**
A. The Harris County Appraisal Review Board is a committee of citizens appointed by the Appraisal District Board of Directors. Members of the Harris County Appraisal Review Board have the responsibility for reviewing the work done by the Chief Appraiser and hearing value appeals from taxpayers. The Appraisal Review Board may adjust the value that has been placed on your property by the appraisal district.
10. **Q. What if I disagree with the Harris County Review Board's decision?**
A. If you feel that the value of your property is too high after the Harris County Appraisal Review Board has rendered a decision, your final recourse is to file a lawsuit in District Court.
11. **Q. Can the Klein Board of Trustees overrule the Appraisal Review Board?**
A. No. According to state laws, the action of the Harris County Appraisal Review Board is not subject to review or to revision by the Board of Trustees.
12. **Q. Can local citizens still limit a school district's tax rate through the rollback provisions?**
A. Yes. Local citizens may limit a district's tax rate for the current year. If the Board of Trustees intends to adopt a tax rate that exceeds the rollback, the Board must order an election according to the prescribed laws currently in place.
13. **Q. Will the Klein ISD exceed the rollback rate and be subject to a rollback election?**
A. No.
14. **Q. What is the Klein ISD projected rollback tax rate for the 2011-12 school year?**
A. The rollback rate is \$1.43. The proposed rate is \$1.43.

Miscellaneous Information





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Klein Independent School District
Texas**

For the Fiscal Year Beginning

September 1, 2010



President

Executive Director

Association of School Business Officials International®



This Meritorious Budget Award is presented to

Klein Independent School District

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2010-2011.

The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

A handwritten signature in blue ink that reads "Chuck Lindner".

President

A handwritten signature in blue ink that reads "John D. Mueso".

Executive Director

Budget Calendar 2011 - 2012

- September* Post 2011-2012 budgets
Provide campuses and departments with adopted budget account detail
Prepare first of five annual 2011-2012 budget reviews
Compute Administrative Cost Ratio calculation for 2011-2012 Budget
- October* Present Budget Review to Board of Trustees on 10/10/11
Adopt 2011 tax rate on 10/10/11
Load 2011-2012 PEIMS budget file on 10/28/11
Roll 2010-2011 purchase orders with goods received after 08/31/11
Update Five-Year Financial Forecast
- November* Prepare 2010-2011 budgets vs. audited actual analysis for Comprehensive Annual Financial Report
Calculate roll-forward amounts from prior year for all dedicated funding sources
Begin 2012-2013 decision-making process regarding mandated TEC and TEA changes
- December* Submit 2011-2012 PEIMS budget information to Texas Education Agency
Evaluate current year payroll budget based on September - November 2011 expenditures
Compute Administrative Cost Ratio for 2010-2011 audited expenditures
Calculate revised per pupil allocations based on actual enrollment on 10/28/11
Prepare second of five 2011-2012 budget reviews
- January* Present Budget Review to Board of Trustees on 01/9/12
Estimate preliminary 2012 local property tax values
Prepare preliminary 2012-2013 state aid calculation
- February* Create budget-gathering documents for 2012-2013
Prepare third of five 2011-2012 budget reviews
Estimate 2012-2013 payroll costs
Conduct first 2012-2013 budget workshop with Board of Trustees and administration on 2/27/12
Load and update account crosswalk tables for 2012-2013
- March* Present Budget Review to Board of Trustees on 03/5/12
Meet with Executive Committee to review and recommend 2012-2013 campus staffing
Develop 2012-2013 salary schedules
Conduct budget preparation training with campus, department, and program leadership
Send budget-gathering documents to principals and department directors
- April* Extract 2011-2012 financial data into 2012-2013 budget module
Review and load campus and department budget requests
Meet with Executive Committee to evaluate and recommend 2012-2013 non-campus staffing
Create and send 2012-2013 special revenue budget-gathering documents to program directors
- May* Conduct comprehensive analysis of current year budget vs. actual
Prepare fourth of five 2011-2012 budget reviews
Present 2012-2013 Preliminary Budget overview to Board of Trustees
- June* Present Budget Review to Board of Trustees on 06/11/12
Continue modifications to state aid, local revenue, and expenditure projections
- July* Submit 2012-2013 Preliminary Budget document to Board of Trustees
Perform final analysis of 2011-2012 budgets with estimated year-end expenditures and accruals
Prepare final 2011-2012 budget review
Conduct additional budget workshop with Board of Trustees and administration on 7/30/12
- August* Complete Truth-In-Taxation calculation
Present 2011-2012 Final Budget Review to Board of Trustees on 08/13/12
Submit 2012-2013 Proposed Budget to Board of Trustees
Adopt 2012-2013 Budget on 8/27/12

Klein ISD School Calendar

2011 - 2012

August 16 through 19	<i>Staff Development Days</i>
August 20	SUMMER HIGH SCHOOL GRADUATION, 2011
August 22	FIRST DAY OF CLASSES
September 5	Labor Day Holiday
October 10	<i>Secondary Staff Development Day/ Student Holiday</i>
	<i>Elementary Parent Conference Day</i>
November 21 - 22	<i>Staff Development Day/Student Holiday</i>
November 23 - 25	Thanksgiving Holidays
December 19 - 30	Christmas/Winter Holidays
January 2	<i>Staff Development Day/Student Holiday</i>
January 3	Classes Resume
January 13	END OF FIRST SEMESTER
January 16	Martin Luther King Holiday
January 17	SECOND SEMESTER BEGINS
March 12 - 16	Spring Break
April 6	Easter Break
April 9	<i>Staff Development Day/Student Holiday</i>
May 28	Memorial Day Holiday
May 31	LAST DAY OF CLASSES
June 1	<i>Staff Development Day</i>
June 2	HIGH SCHOOL GRADUATION

August 2011

S	M	T	W	T	F	S
	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 2011

S	M	T	W	T	F	S
				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 2011

S	M	T	W	T	F	S
						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 2011

S	M	T	W	T	F	S
		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 2011

S	M	T	W	T	F	S
				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

January 2012

S	M	T	W	T	F	S
	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			

Grading Periods

ELEMENTARY Grades Pre-K - 5	SECONDARY Grades 6 - 12
Dates of Nine-Week Grading Periods	Dates of Six-Week Grading Periods

First Semester	Number of Days	First Semester	Number of Days
Aug. 22 – Oct. 21, 2011	43)	Aug. 22 - Sept. 30, 2011	29)
Oct. 24 - Jan. 13, 2012	44) 87	Oct. 3 - Nov. 11, 2011	29)
		Nov. 14 - Jan. 13, 2012	29) 87

Second Semester	Number of Days	Second Semester	Number of Days
Jan. 17 - March 23, 2012	44)	Jan. 17 - Feb. 24, 2012	29)
March 26 - May 31, 2012	46) 90	Feb. 27 - April 13, 2012	28)
		April 16 - May 31, 2012	33) 90

Total Days for Students **177** Total Days for Students **177**

School Hours

School Level	Instructional Day	Teacher Day on Campus
High School	7:25 a.m. – 2:25 p.m.	7:10 a.m. – 2:40 p.m.
Intermediate School	8:55 a.m. – 3:55 p.m.	8:40 a.m. – 4:10 p.m.
Elementary School	8:15 a.m. – 3:15 p.m.	7:50 a.m. – 3:20 p.m.
*Morning Prekindergarten	8:15 a.m. – 11:05 a.m.	
*Afternoon Prekindergarten	12:25 p.m. – 3:15 p.m.	
All Day Kindergarten	8:15 a.m. – 3:15 p.m.	

*Student must meet specific guidelines in order to qualify.

Incident weather make-up days for students will be chosen from among the following dates:

- October 10, 2011 • November 21 - 22, 2011 • January 2, 2012
- April 9, 2012 • June 1, 2012

February 2012

S	M	T	W	T	F	S
			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			

March 2012

S	M	T	W	T	F	S
				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 2012

S	M	T	W	T	F	S
					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 2012

S	M	T	W	T	F	S
		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 2012

S	M	T	W	T	F	S
					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

July 2012

S	M	T	W	T	F	S
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				