



Kaufman Independent School District

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August 22, 2011

Board of Trustees
Kaufman Independent School District
1000 South Houston Street
Kaufman, Texas 75142

Dear Board Members,

Presented in the following pages are the proposed budget figures for the 2011/2012 school year commencing on September 1, 2011 and ending August 31, 2012.

The proposed budget figures are for the General Fund, Food Service Fund, Education Jobs Fund, Debt Service Fund, and Enterprise Fund. The General Fund is presented as a \$1,374,767 surplus fund. That surplus will be used to fund the future loss of the Education Jobs Fund, as well as pay down future bond payments once the funds have become a part of the M&O fund balance.

The proposed tax rate of \$1.30 per \$100 of value is identical to the adopted tax rate from the 2010-2011 school year. The distribution is presented as \$1.17 for M&O and \$0.13 for I&S.

The proposed budget is explained in more detail on the following pages.

Respectfully submitted,

Todd Williams
Superintendent

Brian Carter
Director of Finance and Business

KAUFMAN INDEPENDENT SCHOOL DISTRICT
What it Cost to Educate a Student Each Day
of the 2011-2012 School Year

Instruction
\$21.66

Transportation
\$1.80

Co-Curricular
\$1.41

Instructional Services
\$6.04

Administration
\$1.19

Operating Expenses
\$9.72

Community Services
\$0.59

Capital Projects
\$0.16

Debt Service
\$4.70

Stimulus
\$1.00



Total Cost Per Child Per Day
\$48.27

ADA: 3535
(Average Daily Attendance)
180 Instructional Days



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
2011-2012 BUDGET BY FUNCTION
ALL FUNDS**

INSTRUCTION

BUDGET

11- Teachers and Aides

13,783,221

INSTRUCTIONAL SERVICES

12- Librarians and Technology Services

706,421

13- Curriculum and Staff Development

415,844

21- Program Directors and Secretaries

109,175

23- Principals and Secretaries

1,754,578

31- Diagnosticians, Counselors and Psychologists

855,319

32- Social Worker

182

OPERATING EXPENSES

33- Nurses

314,923

35-Food Service (Chartwells)

1,739,332

51- Facilities, Maintenance, and Operations

3,477,953

52- Security and Monitoring Services

270,940

53- Data Processing

380,424

TRANSPORTATION

34- Bus Transportation for Students

1,147,270

CO-CURRICULAR

36- Athletic Activities

669,476

36- Extracurricular-Band, UIL, NHS, FFA

230,742

GENERAL ADMINISTRATION

41- Superintendent, Assistant Superintendents, Director of Finance,
Administration Office Staff

754,243

61- Community Services, Hall of Fame, Child Development Center

374,935

81- Capital Projects, Major Repairs, Renovations, Land Purchases

100,000

STIMULUS

287 - Education Jobs Fund

634,413

DEBT SERVICE

71- Interest and Sinking Fund Debt Payments Fund 599

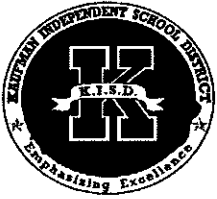
2,593,533

71- General Operating, Phone Maint, Copiers, QZAB

398,730

Total Budget

30,711,654



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
REVENUE
ALL FUNDS**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
5711 Local Maintenance & Operation Tax	6,800,000	6,800,000	0
5711-01 TRE Collections	0	0	0
5712 Local Tax Prior Year	400,000	400,000	0
5719 Local Penalty & Interest	225,000	225,000	0
5739 Tuition and Testing Fees	600	5,000	4,400
5739 GED Tuition	2,000	0	(2,000)
5739 PSAT Testing	1,000	0	(1,000)
5739 Summer School Tuition	5,000	20,000	15,000
5739 Wellness Program	5,000	6,000	1,000
5742 Interest/Temporary Investments	60,000	30,000	(30,000)
5743-9 Rental, Donations and Misc	91,000	92,000	1,000
5811-12 State Available and Foundation	19,030,556	18,038,706	(991,850)
5831 State TRS On-Behalf Benefits	1,011,661	1,120,214	108,553
5931SHARS	100,000	100,000	0
Athletic Fund	80,000	80,000	0
TOTAL-GENERAL OPERATING FUND	27,811,817	26,916,920	(894,897)
TOTAL DEBT SERVICE FUND 599 (Bonds)	2,945,412	2,087,517	(857,895)
TOTAL FOOD SERVICE FUND 240	1,629,892	1,659,301	29,409
TOTAL EDUCATION JOBS FUND 287	2,083,159	634,413	(1,448,746)
TOTAL ENTERPRISE FUND 711	200,000	225,000	25,000
 GRAND TOTAL	 34,670,280	 31,523,151	 (3,147,129)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND
BUDGET SUMMARY**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
REVENUE:	27,811,817	26,916,920	(894,897)
TOTAL REVENUE	27,811,817	26,916,920	(894,897)
EXPENSES:			
6100 - Payroll Costs	18,695,094	19,849,783	1,154,689
6200 - Professional and Contracted Services	3,446,230	3,262,055	(184,175)
6300 - Supplies and Materials	1,349,728	1,290,730	(58,998)
6400 - Other Operating Costs	674,935	646,855	(28,080)
6500 - Debt Service	473,292	392,730	(80,562)
6600 - Capital Outlay	230,000	100,000	(130,000)
TOTAL EXPENSES	24,869,279	25,542,153	672,874



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND PAYROLL EXPENSES
OBJECT 6100**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
11 Teachers and Aides/Sub Tchrs	13,025,993	13,092,386	66,393
12 Librarians, Aides and Computer Techs	250,240	507,706	257,466
13 Curr Dir and Secr/Sub Tchrs	51,483	336,394	284,911
21 Instructional Leadership	4,105	89,175	85,070
23 Principals, Secretaries and Clerks	1,634,100	1,691,098	56,998
31 Counselors/Diagnosticians	461,623	776,219	314,596
32 Attendance Personnel	21,200	182	(21,018)
33 Nurse and Aides	268,049	281,123	13,074
34 Transportation Drivers, Mechanics, Director	778,425	783,770	5,345
35 Food Service	45	79	34
36 Extracurricular-Band, UIL, NHS, FFA	117,158	102,342	(14,816)
36 Athletics-Payroll, Stipends	384,186	374,326	(9,860)
41 Supt/Asst Supt/Dir. of Finance/Secr	356,717	487,543	130,826
51 Maintenance Employees/Custodians	775,352	778,953	3,601
52 Security	226,746	222,630	(4,116)
53 PEIMS	289,083	281,024	(8,059)
61 Community Services	50,589	44,833	(5,756)
TOTAL-GENERAL OPERATING FUND	18,695,094	19,849,783	1,154,689
 GRAND TOTAL	 18,695,094	 19,849,783	 1,154,689



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND CONTRACTED SERVICES
OBJECT 6200**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
11 Instruction-Consultants and Services	172,055	120,325	(51,730)
12 Library & Tech -Cont. Svcs/Repairs	114,950	114,150	(800)
13 Curriculum-Consultants and CAC Fees	16,000	15,000	(1,000)
21 Instr Admin-Consultants and Services	3,950	3,650	(300)
23 Principals - Repairs/Consultants	10,380	8,530	(1,850)
31 Counselors & Diagnosticians - Test Scoring	24,350	31,850	7,500
32 - Attendance	0	0	0
33 Nursing- Medicaid Consultants, Flu shots	21,100	21,100	0
34 Transportation-Repairs	27,150	26,000	(1,150)
36 Extracurricular-Band, UIL, NHS, FFA	12,800	11,700	(1,100)
36 Athletics-Officials, Services	65,745	72,500	6,755
41 Legal Services, Tax Assessor, Audits	153,750	152,500	(1,250)
51 Maintenance-Utilities, Trash, Supplies	2,470,500	2,437,000	(33,500)
52 Security-Services and Repairs	33,500	35,750	2,250
53 Data Processing, WinSchool, PEIMS	195,000	97,000	(98,000)
61 Community Services	5,000	5,000	0
99 Tax Appraisal Fees	120,000	110,000	(10,000)
TOTAL-GENERAL OPERATING FUND	3,446,230	3,262,055	(184,175)
 GRAND TOTAL	 3,446,230	 3,262,055	 (184,175)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND SUPPLIES AND MATERIALS
OBJECT 6300**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
11 Instruction-Teaching/Computer Supplies	492,578	480,185	(12,393)
12 Library-Reading Materials and Supplies	89,100	82,765	(6,335)
13 Curriculum-Supplies	11,000	10,750	(250)
21 Instr Admin-Office and Computer Supplies	8,500	8,500	0
23 Principals, Secr, Clerks-Office Supplies	28,000	26,300	(1,700)
31 Counselors, Diagn-Testing Materials, Suppl	48,300	35,150	(13,150)
32 Attendance	500	0	(500)
33 Nurse - Medical Supplies	11,500	11,000	(500)
34 Transportation - Bus Parts and Supplies	273,900	304,000	30,100
36 Extracurricular-Band, UIL, NHS, FFA	48,500	44,550	(3,950)
36 Athletics-Supplies	114,200	108,750	(5,450)
41 Admin/Public Relations-Postage and Suppl	32,250	28,900	(3,350)
51 Maint-Janitor, Bldg and Ground Supplies	177,200	138,700	(38,500)
52 Police-Supplies/Vehicle Parts/Fuel	8,700	6,930	(1,770)
53 Data Processing Supplies	2,000	1,500	(500)
61 Community Services	3,500	2,750	(750)
TOTAL-GENERAL OPERATING FUND	1,349,728	1,290,730	(58,998)
 GRAND TOTAL	 1,349,728	 1,290,730	 (58,998)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND OTHER OPERATING EXPENSES
OBJECT 6400**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
11 Instruction-Travel, Fees, Dues, Graduation	96,291	90,325	(5,966)
12 Library-Technology, Travel, Fees	3,050	1,800	(1,250)
13 Curriculum-Travel and Meals, Fees	54,930	53,700	(1,230)
21 Instructional Administration-Travel&Meals	8,100	7,850	(250)
23 Principals and Secretaries-Travel&Meals	30,500	28,650	(1,850)
31 Counselors and Diagnosticians-Travel&Meals	12,800	12,100	(700)
32 Attendance	1,000	0	(1,000)
33 Nurses	2,200	1,700	(500)
34 Transportation - Fees, Dues, Fleet Insurance	33,714	33,500	(214)
36 Extracurricular-Band, UIL, NHS, FFA, Travel	80,600	72,150	(8,450)
36 Athletics - Travel, Fees, Dues	115,300	113,900	(1,400)
41 Administration - Ins, Memberships, Travel	89,200	85,300	(3,900)
51 Maintenance-Travel, Insurance, Fees, Dues	123,400	123,300	(100)
52 Security-Travel and Meals, Liability Ins.	6,000	5,630	(370)
53 Data Processing-Travel	1,100	900	(200)
61 Community-Hall of Fame, PR Advertising	10,750	10,050	(700)
71 Fees/Other	6,000	6,000	0
TOTAL-GENERAL OPERATING FUND	674,935	646,855	(28,080)
 GRAND TOTAL	 674,935	 646,855	 (28,080)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND DEBT SERVICE EXPENSES
OBJECT 6500**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
71 QZAB Loan Payments	221,000	221,000	0
71 Oce Copier Lease	68,000	68,500	500
71 Bus Lease Payments	184,292	92,800	(91,492)
71 QSCB Interest Payments	0	10,430	10,430
TOTAL-GENERAL OPERATING FUND	473,292	392,730	(80,562)
 GRAND TOTAL	 473,292	 392,730	 (80,562)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND CAPITAL OUTLAY
OBJECT 6600**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
51 Maintenance - Vehicles	25,000	0	(25,000)
51 Maintenance - Equipment	15,000	0	(15,000)
81 Capital Projects	130,000	100,000	(30,000)
81 High School Ag Facility	50,000	0	(50,000)
81 Lot/Land Purchases	10,000	0	(10,000)
GRAND TOTAL	230,000	100,000	(130,000)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE FUND 240**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
REVENUE:	1,629,892	1,659,301	29,409
TOTAL REVENUE	1,629,892	1,659,301	29,409
EXPENSES:			
6100 - Payroll Costs	26,078	25,440	(638)
6200 - Professional and Contracted Services	882,285	903,963	21,678
6300 - Supplies and Materials	759,451	781,629	22,178
6400 - Other Operating Costs	34,814	28,300	(6,514)
6600 - Capital Outlay	0	0	0
TOTAL EXPENSES	1,702,628	1,739,332	36,704



KAUFMAN INDEPENDENT SCHOOL DISTRICT
EDUCATION JOBS FUND 287

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
REVENUE:			
5811 SFSF State Available	471,489	0	(471,489)
5812 SFSF Foundation	1,611,670	0	(1,611,670)
5929 EduJobs Revenue		634,413	634,413
TOTAL REVENUE:	2,083,159	634,413	(1,448,746)
EXPENSES:			
6100 - Payroll Costs	2,083,159	634,413	(1,448,746)
TOTAL EXPENSES:	2,083,159	634,413	(1,448,746)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND 599**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
REVENUE:			
5711,12,19 Local I&S Tax	1,610,736	850,000	(760,736)
5742 Earnings From Investments	15,000	5,000	(10,000)
5829 Instructional Facilities Allotment	717,100	723,864	6,764
5829 TEA Existing Debt Allotment	602,576	508,653	(93,923)
TOTAL REVENUE	2,945,412	2,087,517	(857,895)
6511 Bond Principal	1,524,216	1,372,524	(151,692)
6521 Bond Interest	1,275,400	1,219,009	(56,391)
6599 Bond Fees	2,000	2,000	0
TOTAL EXPENSES	2,801,616	2,593,533	(208,083)



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
ENTERPRISE FUND**

ACCOUNT DESCRIPTION	2010-2011 BUDGET	2011-2012 BUDGET	DIFFERENCE
Child Development Center	200,000	225,000	25,000
TOTAL REVENUE	200,000	225,000	25,000
6100 - Payroll Costs	269,331	294,302	24,971
6200 - Professional and Contracted Services	0	250	250
6300 - Supplies and Materials	18,000	16,500	(1,500)
6400 - Other Operating Costs	1,500	1,250	(250)
6500 - Debt Service	0	0	0
6600 - Capital Outlay	0	0	0
TOTAL EXPENSES	288,831	312,302	23,471



KAUFMAN INDEPENDENT SCHOOL DISTRICT TAX RATE HISTORY

2010-2011

2011	1.3000	1.17/13
2010	1.3000	
2009	1.3000	
2008	1.3000	
2007	1.3000	
2006	1.5900	
2005	1.7200	
2004	1.7200	
2003	1.7200	
2002	1.7200	
2001	1.4900	
2000	1.4300	
1999	1.4190	
1998	1.4625	
1997	1.4625	
1996	1.5190	
1995	1.4890	
1994	1.4890	
1993	1.3690	
1992	0.9404	
1991	0.8582	
1990	1.0540	
1989	0.8800	
1988	0.8950	
1987	0.8000	
1986	0.8000	
1985	0.8000	
1984	0.8600	
1983	0.8900	
1982	0.6527	
1981	1.1600	
1980	1.1600	
1979	1.6500	