



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET BY FUNCTION
ALL FUNDS**

INSTRUCTION

11- Teachers and Aides

BUDGET

\$29,858,160

INSTRUCTIONAL SERVICES

12- Libraries and Staff

\$316,791

13- Curriculum and Staff Development

\$851,058

21- Program Directors and Secretaries

\$309,608

23- Principals and Secretaries

\$3,461,594

31- Diagnosticians, Counselors, and Psychologists

\$2,180,651

OPERATING EXPENSES

33- Nurses

\$531,303

34- Transportation for Students

\$2,539,278

35- Food Service Fund 199

\$17,500

35- Food Service Fund 240

\$2,569,406

51- Facilities, Maintenance, and Operations

\$5,820,374

52- Security and Monitoring Services

\$742,324

53- Data Processing and Technology

\$2,522,840

CO-CURRICULAR

36- Athletic Activities

\$1,375,022

36- Extracurricular - Band, UIL, NHS, FFA

\$526,829

GENERAL ADMINISTRATION

41- Superintendent, Assistant Superintendents, Chief Financial Officer,
Administration Office Staff

\$1,562,231

61- Community Services

\$26,358

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

\$0

99- Tax Appraisal Fees

\$220,000

DEBT SERVICE

71- General Operating, Leases, Copiers, QSCB Fund 199

\$284,000

71- Interest and Sinking Fund Debt Payments Fund 599

\$9,848,800

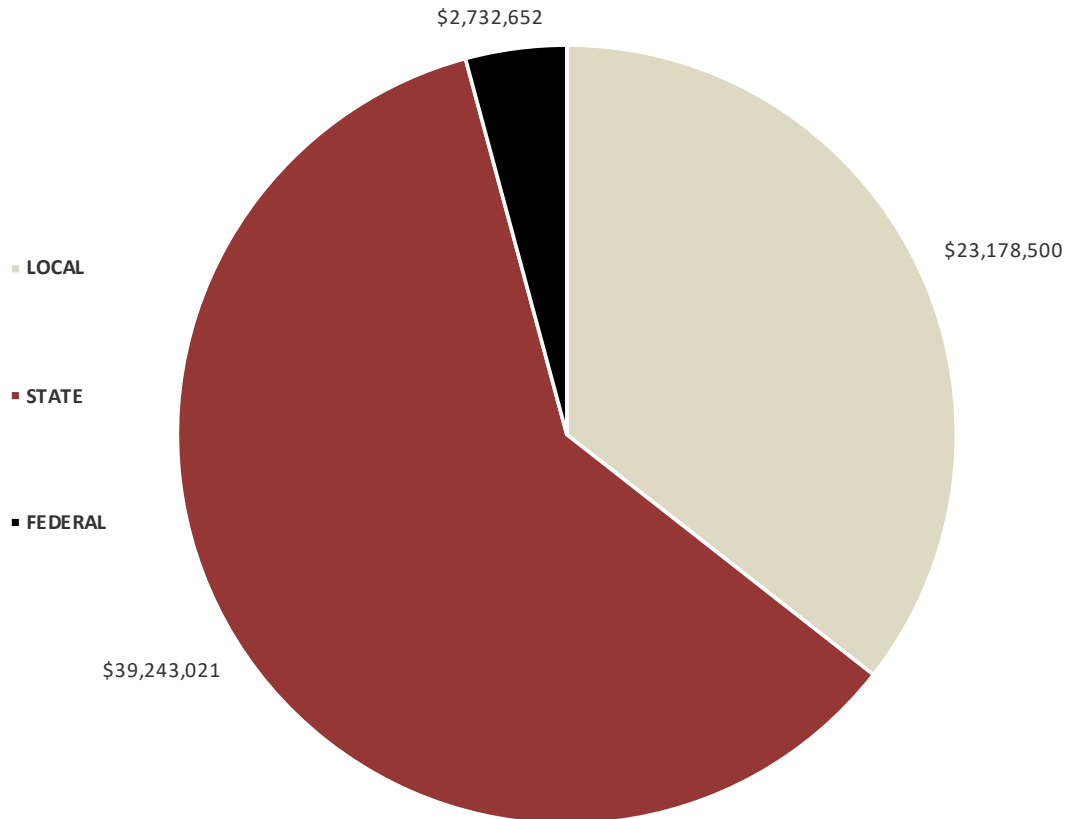
Total Budget

\$65,564,127



**KAUFMAN INDEPENDENT SCHOOL DISTRICT
REVENUE
ALL FUNDS**

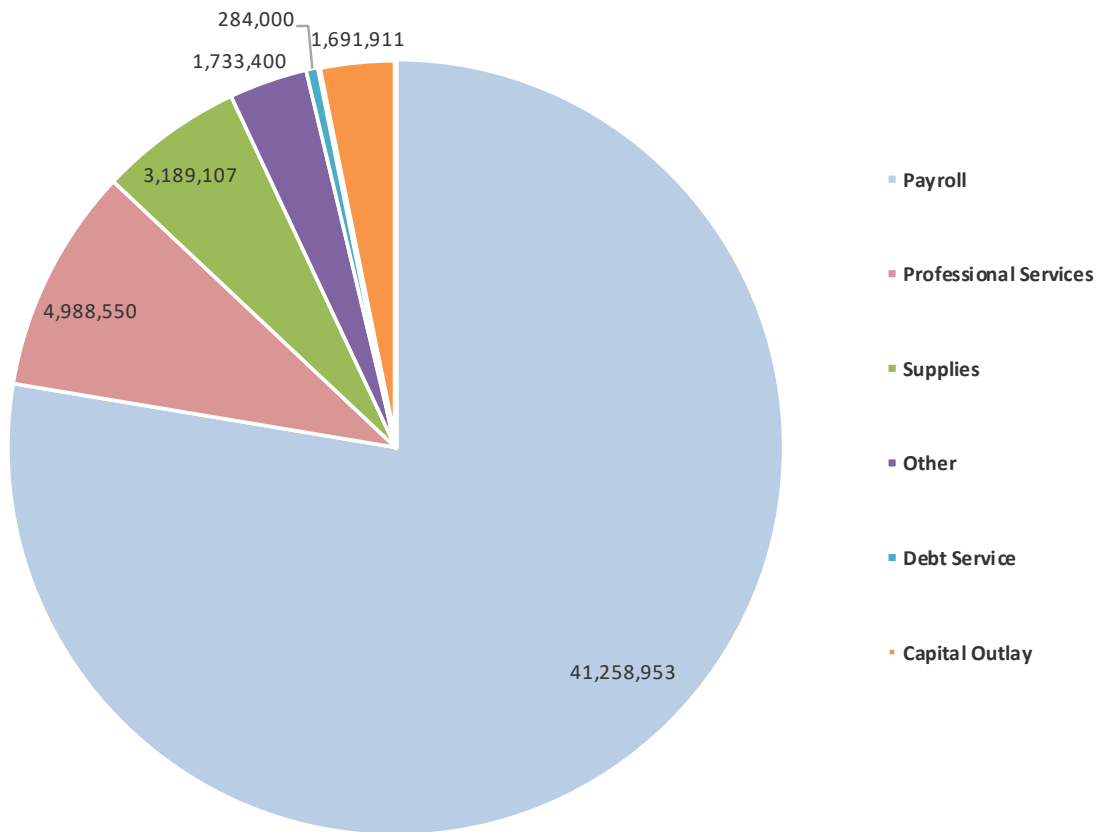
ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
5711 Local Maintenance and Operation Tax	\$12,175,000	\$12,550,000	\$375,000
5712 Local Tax Prior Year	\$250,000	\$350,000	\$100,000
5719 Local Penalty and Interest	\$165,000	\$190,000	\$25,000
5739 Tuition and Testing Fees	\$12,500	\$22,500	\$10,000
5739 Summer School Tuition	\$27,500	\$27,500	\$0
5739 Transfer Student Tuition	\$2,750	\$3,500	\$750
5742 Interest/Temporary Investments	\$400,000	\$450,000	\$50,000
5743-9 Rental, Donations, and Misc	\$115,000	\$115,000	\$0
5811-12 State Available and Foundation	\$32,350,000	\$36,920,000	\$4,570,000
5831 State TRS On-Behalf Benefits	\$2,251,610	\$2,323,021	\$71,411
5931 SHARS	\$200,000	\$100,000	-\$100,000
Athletic Fund	\$100,000	\$110,000	\$10,000
TOTAL GENERAL OPERATING FUND	\$48,049,360	\$53,161,521	\$5,112,161
TOTAL DEBT SERVICE FUND 599 (Bonds)	\$8,225,000	\$9,360,000	\$1,135,000
TOTAL FOOD SERVICE FUND 240	\$2,368,968	\$2,632,652	\$263,684
GRAND TOTAL	\$58,643,328	\$65,154,173	\$6,510,845





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

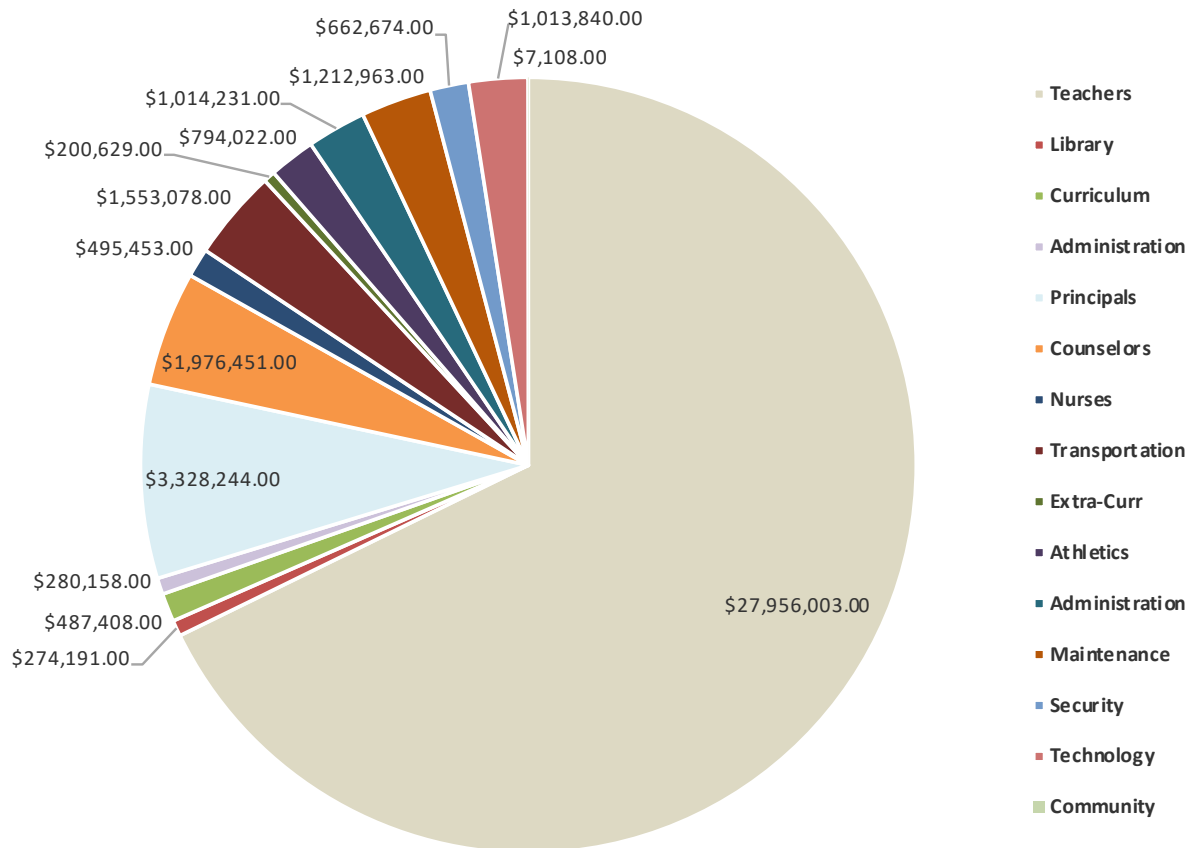
ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
TOTAL REVENUE	\$48,049,360	\$53,161,521	\$5,112,161
EXPENSES			
6100 - Payroll Costs	\$38,031,026	\$41,258,953	\$3,227,927
6200 - Professional and Contracted Services	\$4,809,650	\$4,988,550	\$178,900
6300 - Supplies and Materials	\$3,048,275	\$3,189,107	\$140,832
6400 - Other Operating Costs	\$1,572,650	\$1,733,400	\$160,750
6500 - Debt Service	\$284,000	\$284,000	\$0
6600 - Capital Outlay	\$303,759	\$1,691,911	\$1,388,152
TOTAL EXPENSES	\$48,049,360	\$53,145,921	\$5,096,561





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

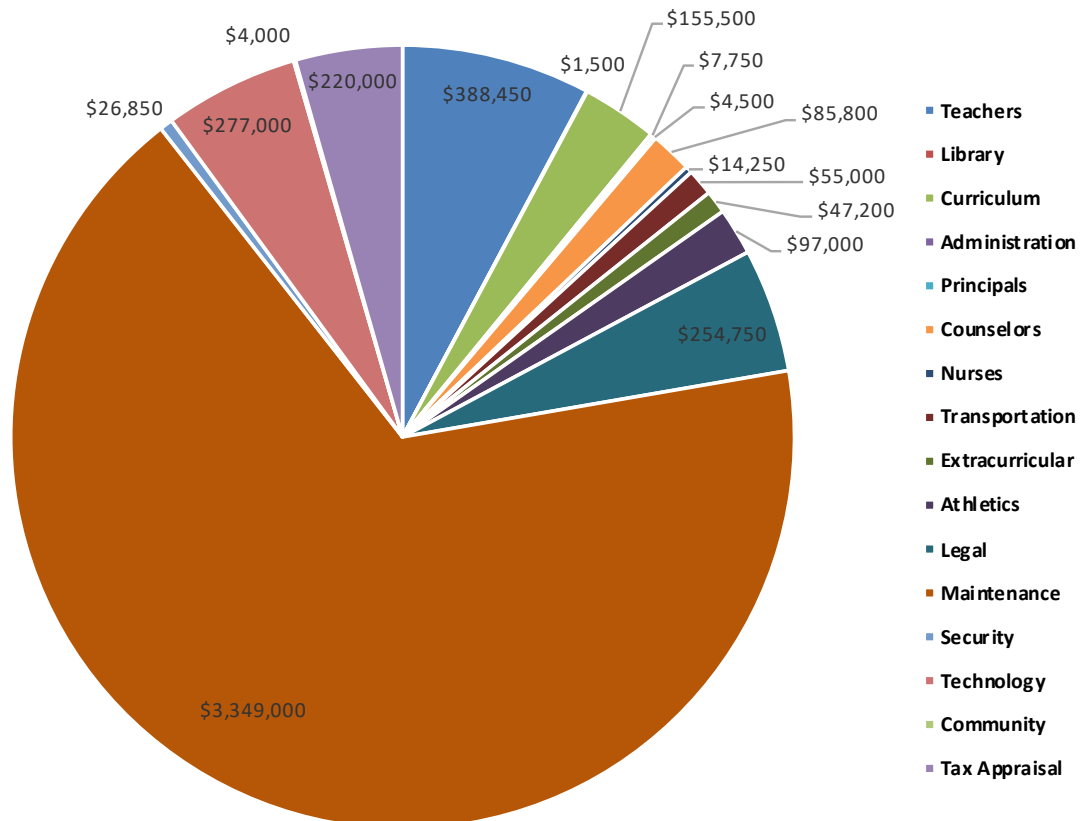
ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
11 Teachers, Aides, Sub Teachers	\$25,824,129	\$27,956,003	\$2,131,874
12 Librarians, Aides	\$252,878	\$274,191	\$21,313
13 Curriculum, Instruction	\$436,617	\$487,408	\$50,791
21 Instructional Leadership	\$272,556	\$280,158	\$7,602
23 Principals, Assistants, Support Staff	\$3,254,144	\$3,328,244	\$74,100
31 Counselors, Diagnosticians	\$1,507,340	\$1,976,451	\$469,111
33 Nurses, Aides	\$428,167	\$495,453	\$67,286
34 Transportation Drivers, Mechanics, Directors	\$1,456,017	\$1,553,078	\$97,061
35 Food Service	\$2,500	\$2,500	\$0
36 Extracurricular - Band, UIL, NHS, FFA, etc	\$166,640	\$200,629	\$33,989
36 Athletics - Payroll, Game Workers, Stipends	\$731,718	\$794,022	\$62,304
41 District Administration, Support Staff	\$949,647	\$1,014,231	\$64,584
51 Facilities, Maintenance, Grounds	\$1,215,143	\$1,212,963	-\$2,180
52 Security	\$548,913	\$662,674	\$113,761
53 Tech/Data Processing	\$979,509	\$1,013,840	\$34,331
61 Community Services	\$5,108	\$7,108	\$2,000
TOTAL GENERAL OPERATING FUND	\$38,031,026	\$41,258,953	\$3,227,927





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

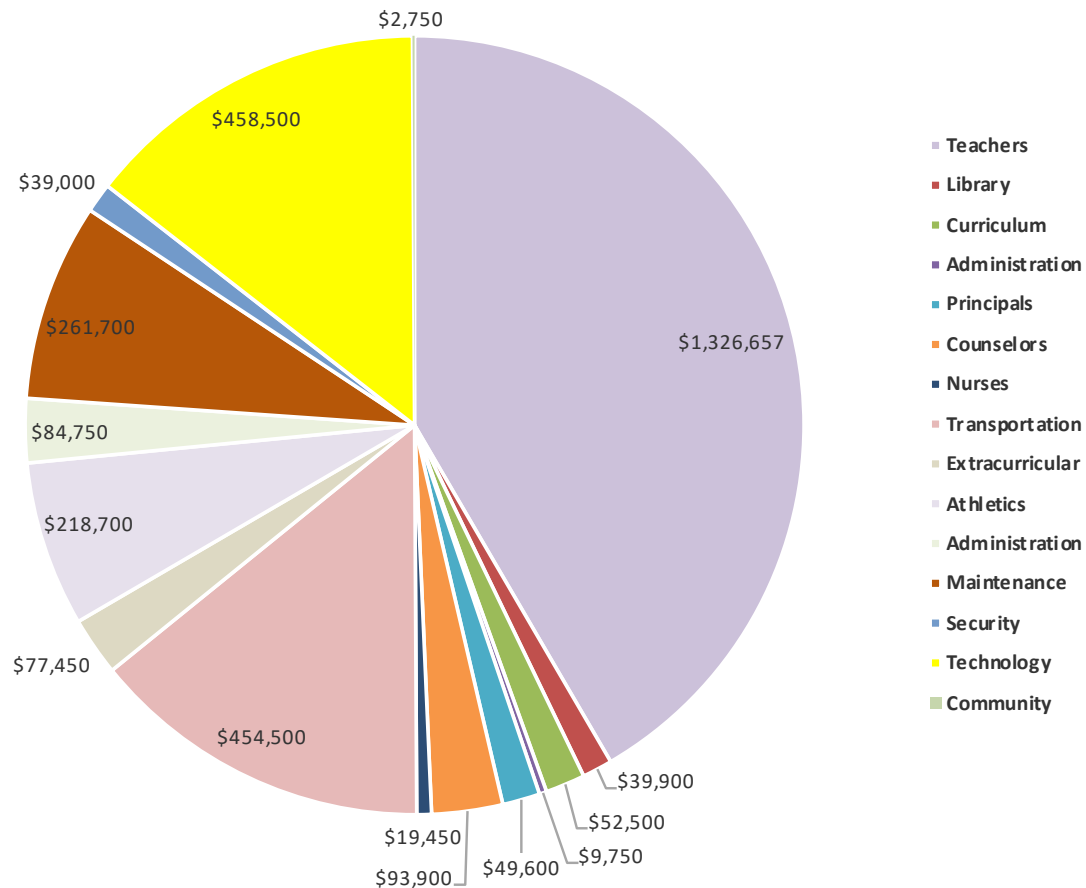
ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
11 Instruction - Consultants, Services	\$380,800	\$388,450	\$7,650
12 Library - Contracted Services, Repairs	\$3,000	\$1,500	-\$1,500
13 Curriculum - Consultants, CAC Fees	\$115,000	\$155,500	\$40,500
21 Instructional Admin - Consultants, Services	\$7,750	\$7,750	\$0
23 Principals - Repairs, Consultants	\$6,000	\$4,500	-\$1,500
31 Counselors/Diagnosticians - Test Scoring	\$44,800	\$85,800	\$41,000
33 Nursing - Medicaid Consultants, Flu Shots	\$13,750	\$14,250	\$500
34 Transportation - Repairs	\$67,500	\$55,000	-\$12,500
36 Extracurricular - Band, UIL, NHS, FFA, etc	\$41,050	\$47,200	\$6,150
36 Athletics - Officials, Services	\$97,000	\$97,000	\$0
41 Legal Services, Tax Assessor, Audits	\$261,750	\$254,750	-\$7,000
51 Maintenance - Utilities, Trash, Supplies	\$3,164,000	\$3,349,000	\$185,000
52 Security - Services and Repairs	\$28,250	\$26,850	-\$1,400
53 Tech/Data Processing - Processing Services	\$355,000	\$277,000	-\$78,000
61 Community Services	\$4,000	\$4,000	\$0
99 Tax Appraisal Fees	\$220,000	\$220,000	\$0
TOTAL GENERAL OPERATING FUND	\$4,809,650	\$4,988,550	\$178,900





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

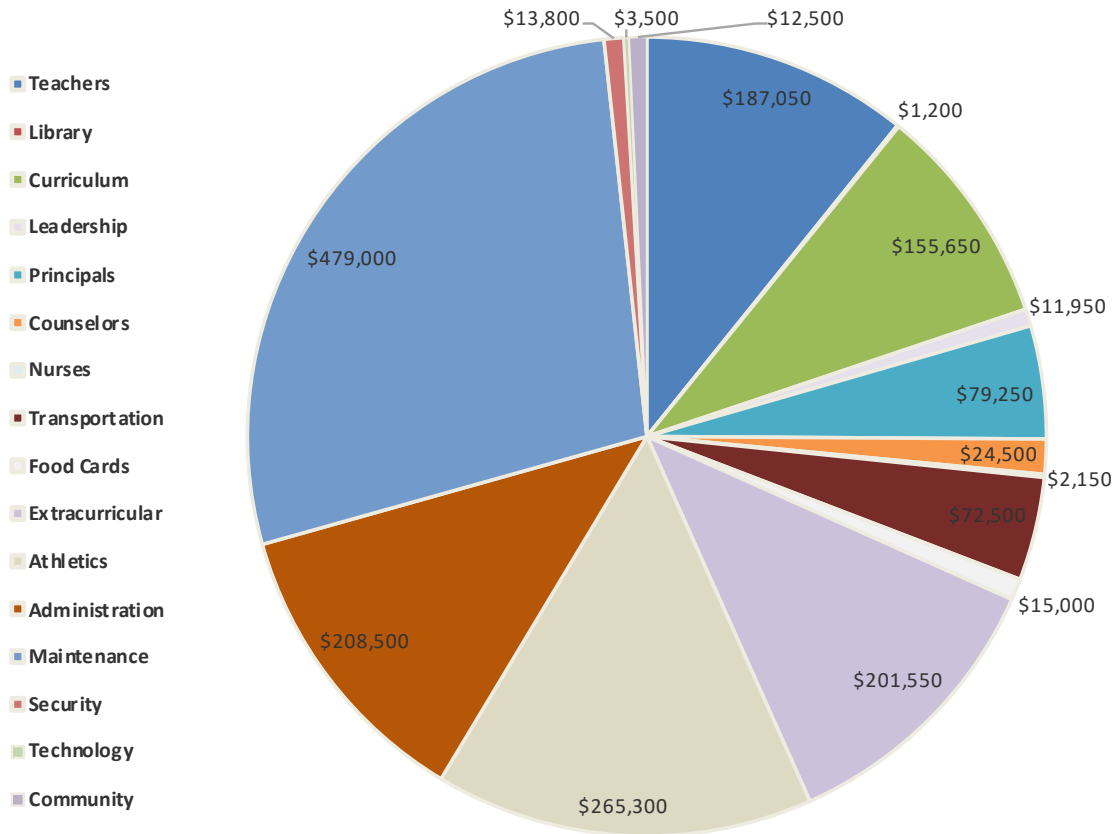
ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
11 Instruction - Teaching, Computer Supplies	\$1,336,925	\$1,326,657	-\$10,268
12 Library - Reading Materials, Supplies	\$40,150	\$39,900	-\$250
13 Curriculum - Supplies	\$39,000	\$52,500	\$13,500
21 Instructional Admin - Office, Computer Supplies	\$9,750	\$9,750	\$0
23 Principals, Secr, Clerks - Office Supplies	\$51,300	\$49,600	-\$1,700
31 Counselors, Diag - Testing Materials, Supplies	\$74,000	\$93,900	\$19,900
33 Nurse - Medical Supplies	\$18,400	\$19,450	\$1,050
34 Transportation - Fuel, Parts, Tires	\$433,500	\$454,500	\$21,000
36 Extracurricular - Band, UIL, NHS, FFA, etc	\$88,600	\$77,450	-\$11,150
36 Athletics - Supplies	\$194,700	\$218,700	\$24,000
41 Admin, Public Relations - Postage and Supplies	\$77,750	\$84,750	\$7,000
51 Maintenance - Janitor, Bldg and Ground Supplies	\$261,700	\$261,700	\$0
52 Police - Supplies, Vehicle Parts, Fuel	\$21,250	\$39,000	\$17,750
53 Tech/Data Processing - Supplies	\$398,500	\$458,500	\$60,000
61 Community Services	\$2,750	\$2,750	\$0
TOTAL GENERAL OPERATING FUND	\$3,048,275	\$3,189,107	\$140,832





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

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
11 Instruction - Travel, Fees, Dues, Graduation	\$166,100	\$187,050	\$20,950
12 Library - Travel, Fees	\$200	\$1,200	\$1,000
13 Curriculum - Travel, Meals, Fees	\$125,350	\$155,650	\$30,300
21 Instructional Admin - Travel, Meals	\$7,850	\$11,950	\$4,100
23 Principals/Secretaries - Travel, Meals	\$62,000	\$79,250	\$17,250
31 Counselors/Diagnosticians - Travel, Meals	\$18,700	\$24,500	\$5,800
33 Nurses	\$1,950	\$2,150	\$200
34 Transportation - Fees, Dues, Fleet Insurance	\$57,500	\$72,500	\$15,000
35 District Food Punch Cards	\$15,000	\$15,000	\$0
36 Extracurricular - Band, UIL, NHS, FFA, Travel	\$177,950	\$201,550	\$23,600
36 Athletics - Travel, Fees, Dues	\$252,300	\$265,300	\$13,000
41 Administration - Insurance, Memberships, Travel	\$192,000	\$208,500	\$16,500
51 Maintenance - Travel, Insurance, Fees, Dues	\$466,000	\$479,000	\$13,000
52 Security - Travel, Meals, Insurance	\$11,500	\$13,800	\$2,300
53 Tech/Data Processing - Travel, Fees	\$5,500	\$3,500	-\$2,000
61 Community - Hall of Fame, PR Advertising	\$12,750	\$12,500	-\$250
TOTAL GENERAL OPERATING FUND	\$1,572,650	\$1,733,400	\$160,750





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

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
71 QSCB Principal Payments	\$280,000	\$280,000	\$0
71 Bus Lease Payments	\$0	\$0	\$0
71 Band Instruments Lease	\$0	\$0	\$0
71 Fees/Other	\$4,000	\$4,000	\$0
TOTAL GENERAL OPERATING FUND	\$284,000	\$284,000	\$0



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

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
34 Full Size Route Bus / Capital Lease Cameras	\$0	\$404,200	\$404,200
51 Maintenance - Equipment	\$60,000	\$517,711	\$457,711
53 Technology Replacement	\$243,759	\$770,000	\$526,241
81 Capital Projects	\$0	\$0	\$0
GRAND TOTAL	\$303,759	\$1,691,911	\$1,388,152



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

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
TOTAL REVENUE	\$2,368,968	\$2,632,652	\$263,684
EXPENSES			
KISD Payroll	\$39,624	\$41,175	\$1,551
SFE Professional/Contracted Services	\$2,274,007	\$2,435,231	\$161,224
6300 - Supplies and Materials	\$40,500	\$85,500	\$45,000
6400 - Other Operating Costs	\$5,500	\$7,500	\$2,000
6600 - Capital Outlay	\$0	\$0	\$0
TOTAL EXPENSES	\$2,359,631	\$2,569,406	\$209,775



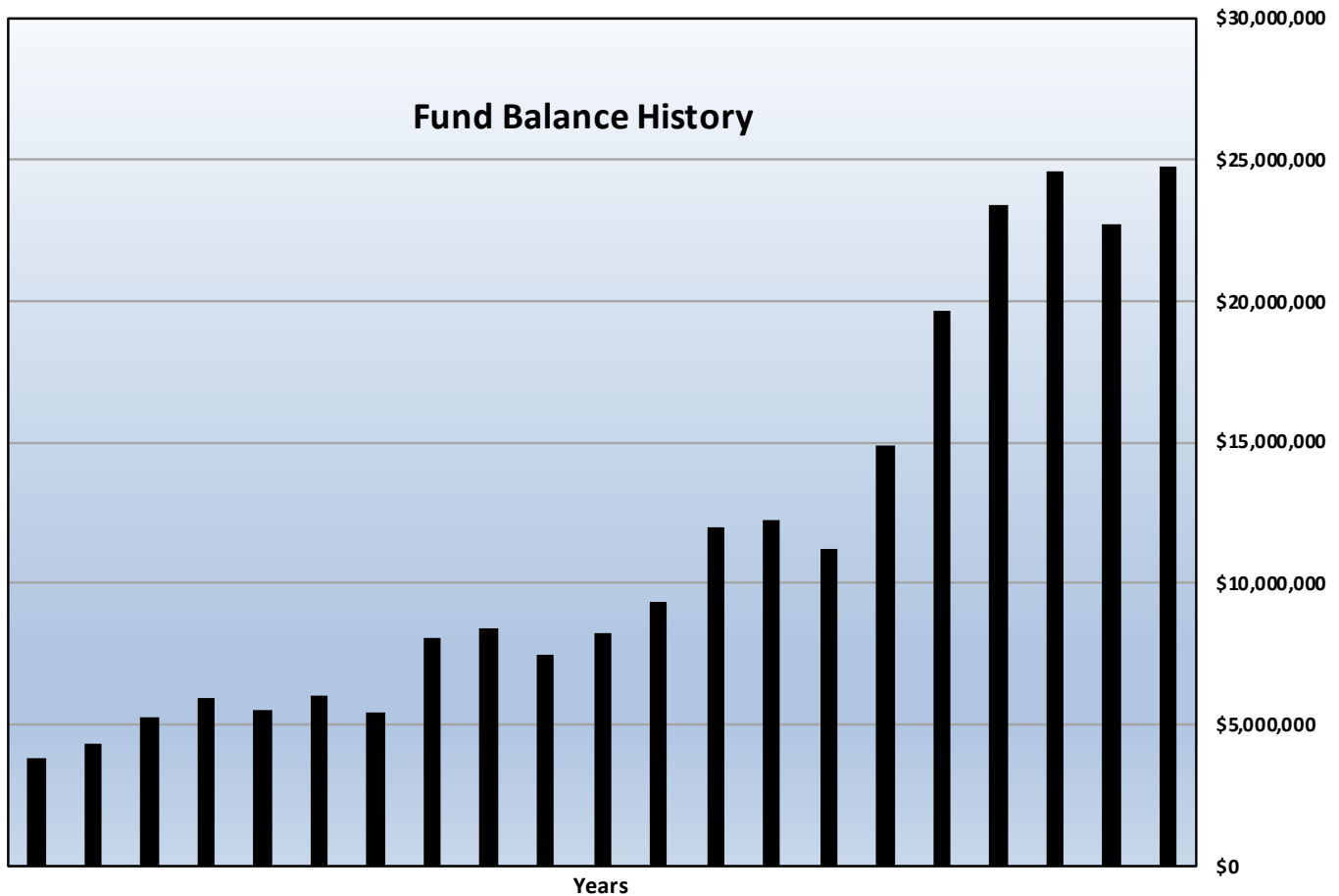
**KAUFMAN INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND 599**

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
REVENUE			
5711,12,19 Local I&S Tax	\$8,185,000	\$8,560,000	\$375,000
5742 Earnings From Investments	\$40,000	\$50,000	\$10,000
5829 Instructional Facilities Allotment	\$0	\$0	\$0
5829 TEA Existing Debt Allotment	\$0	\$750,000	\$750,000
TOTAL REVENUE	\$8,225,000	\$9,360,000	\$1,135,000
EXPENSES			
6511 Bond Principal	\$2,045,000	\$2,145,000	\$100,000
6521 Bond Interest	\$6,698,204	\$7,695,800	\$997,596
6599 Bond Fees	\$6,000	\$8,000	\$2,000
TOTAL EXPENSES	\$8,749,204	\$9,848,800	\$1,099,596



KAUFMAN INDEPENDENT SCHOOL DISTRICT HISTORICAL FUND BALANCE SUMMARY

2024	\$24,739,105
2023	\$22,701,537
2022	\$24,602,503
2021	\$23,406,099
2020	\$19,638,722
2019	\$14,886,768
2018	\$11,244,828
2017	\$12,263,102
2016	\$11,980,532
2015	\$9,319,331
2014	\$8,247,109
2013	\$7,472,063
2012	\$8,443,567
2011	\$8,101,994
2010	\$5,465,591
2009	\$6,070,989
2008	\$5,494,700
2007	\$5,943,014
2006	\$5,267,812
2005	\$4,297,781
2004	\$3,818,768





KAUFMAN INDEPENDENT SCHOOL DISTRICT TAX RATE HISTORY

2025	1.2552
2024	1.2552
2023	1.0848
2022	1.2702
2021	1.2876
2020	1.2876
2019	1.4483
2018	1.55
2017	1.53
2016	1.46
2015	1.30
2014	1.30
2013	1.30
2012	1.30
2011	1.30
2010	1.30
2009	1.30
2008	1.30
2007	1.30
2006	1.59
2005	1.72
2004	1.72
2003	1.72
2002	1.72
2001	1.49
2000	1.43
1999	1.42
1998	1.46
1997	1.46
1996	1.52
1995	1.49
1994	1.49
1993	1.37
1992	0.94
1991	0.86
1990	1.05
1989	0.88
1988	0.90
1987	0.80
1986	0.80
1985	0.80
1984	0.86
1983	0.89
1982	0.65
1981	1.16
1980	1.16

M&O .7552 / I&S .5000

M&O .7552 / I&S .5000

M&O .7575 / I&S .3273

M&O .9429 / I&S .3273

