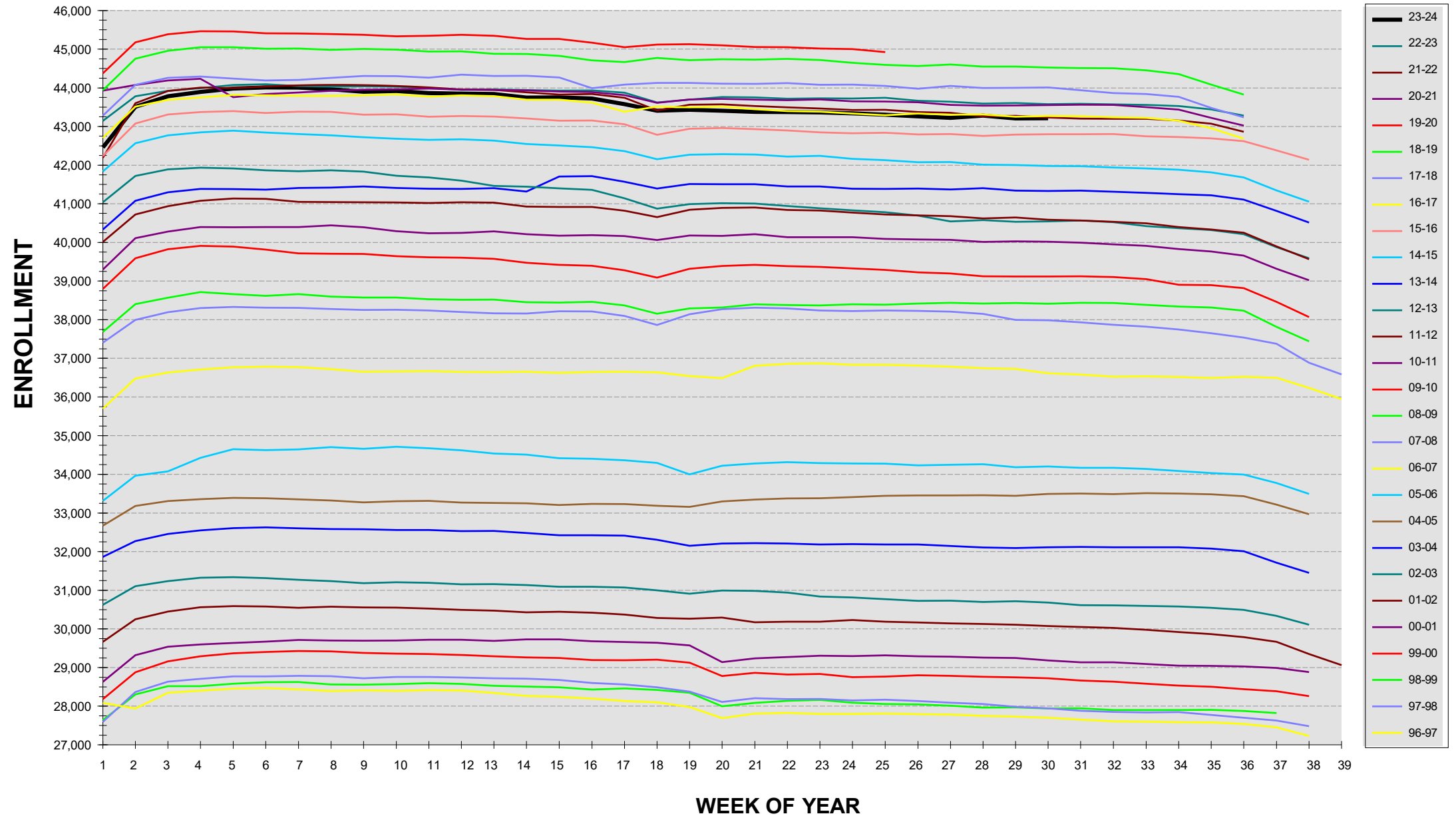




2024-2025 General Fund Budget

- Enrollment
- State Compensatory Ed / Title I
- Title I Ed-Flex Waiver for Harker Heights High School
- Campus Instructional Coach (CIC) vs. Campus Instructional Specialist (CIS)
- Prior Year Fund Balance
- Next Steps

HISTORICAL DISTRICT ENROLLMENT - WEEKLY AVERAGE



Supplemental Programs/Funds

State Compensatory Education (SCE)

- State Allotment
- The purpose of the SCE program is to supplement the regular education program with compensatory, intensive, and/or accelerated instruction for each student who:
 - has failed an EOC, is identified as at risk or is educationally disadvantaged
- The goal of SCE is to close achievement gaps and to increase the rate of high school completion for at risk students.

Title I, Part A

- Federal Grant
- Purpose of Title I, Part A is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.
- Title I, Part A provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging academic standards.

At Risk Criteria

1. Retention (not kindergarten)
 2. Failed two or more subject areas (7th-12th)
 3. STAAR/EOC failure
 4. Unsatisfactory performance on a readiness instrument (PK-3rd)
 5. Pregnant or a parent
 6. Alternative education placement in accordance with TEC 37.006
 7. Expelled in accordance with TEC 37.007
 8. Currently on parole, probation, deferred prosecution or other conditional release
 9. Previously dropped out of school
 10. Limited English proficiency
 11. In the custody of, or have been referred to, the Department of Family and Protective Services
 12. Homeless
 13. Resides/resided in residential placement facility
 14. Incarceration (student or parent)
 15. Enrolled in a dropout recovery school
- Local – Dyslexia
- Local – Extenuating services to include Homebound services

Supplemental Programs/Funds

State Compensatory Education (SCE)

A campus that enrolls at risk or educationally disadvantaged students is eligible to run an SCE program.

At a non-Title I campus, only eligible students may be served.

SCE funds may be used to support a Title I schoolwide campus.

At a Title I campus, all students in need may be served.

All expenditures must meet SCE program objectives and allowability.

Title I, Part A

A district that receives Title I funds MAY serve campuses under the following programs:

- Targeted Assistance Program – 35% - 40% of students are from low-income families
 - Only students who are failing, or most at risk of failing, to meet the state's challenging academic achievement standards may be served
- Schoolwide Program – 40% or greater of students are from low-income families
 - All students in need may be served
 - Seeks to upgrade the entire educational program
 - Seeks to raise academic achievement for ALL students

Ed Flex Waiver – At least 35% but less than 40% of students are from low-income families

Any campus with a poverty percentage greater than 75% MUST be served.

Supplemental Programs/Funds

State Compensatory Education (SCE)

Campus allocations are determined using a per pupil amount that is multiplied by the number of eligible students.

Rank ordering is not required.

Per pupil amounts are set by grade span.

Title I, Part A

Funding is required to be distributed based on rank order of economically disadvantaged percentage.

Campus allocations are determined using tiered per pupil amounts that are multiplied by the number of eligible students at each campus.

Supplemental Positions

Campus Instructional Coach

Provided to campuses as part of the SCE program.

Job description written to align with SCE program objectives and allowability.

Not all elements of the CIS job description are allowable under SCE.

SCE only allows for coaching teachers through mentoring, modeling and professional development.

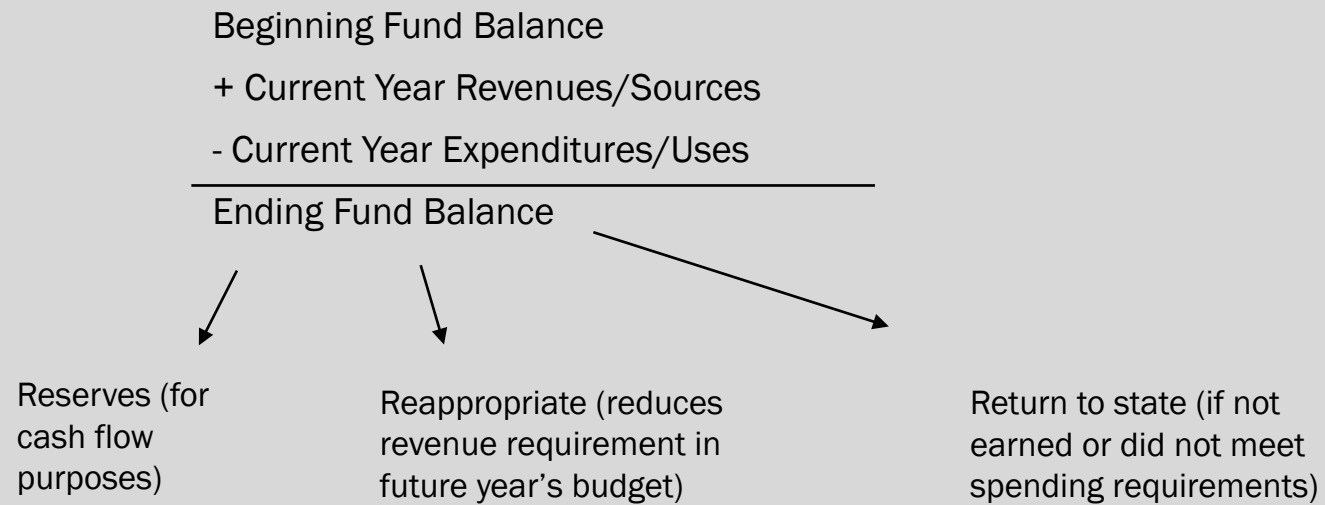
Campus Instructional Specialist

Campuses may continue to purchase a CIS using Title I funds if they have sufficient funds to do so.

All elements of the CIS job description are allowable under Title I because they provide support to the instructional program and work to ensure student achievement.

Fund Balance

The total accumulation of operating surpluses/deficits since the beginning of a local government's existence.



**Killeen Independent School District
FY 2024 General Fund Adopted Budget**

GENERAL FUND

REVENUE	FY 2024 Adopted
<u>Local</u>	
Total Local	\$ 88,303,255.00
<u>State</u>	
Regular Program Allotment/Tier II	\$ 269,428,081.91
Special Education Adjusted Allotment	\$ 46,172,626.00
Dyslexia Allotment	\$ 2,315,544.00
State Compensatory Education Allotment	\$ 40,843,431.00
Bilingual Education Allotment	\$ 2,676,662.00
Career & Technology Allotment	\$ 15,405,384.00
Early Education Allotment	\$ 5,695,671.00
Gifted & Talented Allotment	\$ 719,083.00
College, Career, or Military Readiness Outcomes Bonus	\$ 1,135,000.00
School Safety Allotment	\$ 1,219,786.00
Transportation Allotment	\$ 2,933,805.00
New Instructional Facilities Allotment	\$ 205,477.00
College Preparation Assessment Reimbursement	\$ 127,946.00
Certification Examination Reimbursement	\$ 39,770.00
Dropout Recovery & Residential Placement Allotment	\$ 78,338.00
ASAHE (M&O & I&S Hold Harmless)/Formula Transition Grant	\$ 119,277.00
Local Fund Assignment	\$ (75,616,987.00)
Texas School for the Blind/Visually Impaired	\$ (903.00)
Texas School for the Deaf	\$ (11,812.00)
TRS On Behalf	\$ 21,991,589.00
Total State	\$ 335,477,768.91
<u>Federal</u>	
Total Federal	\$ 56,240,000.00
TOTAL REVENUE	\$ 480,021,023.91

Allotments in Blue have specific spending percentage requirements and expenditure allowability restrictions.

August 31, 2023 Fund Balance
Restricted Fund Balance:
Federal or State Funds Grant Restriction Balance



KILLEEN INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2023

Data Control Codes		General Fund
FUND BALANCES		
Nonspendable Fund Balance:		
3410	Inventories	1,822,458
3425	Endowment Principal	-
3430	Prepaid Items	515,892
Restricted Fund Balance:		
3450	Federal or State Funds Grant Restriction	39,821,420
3480	Retirement of Long-Term Debt	-
3490	Other Restricted Fund Balance	-
Committed Fund Balance:		
3510	Construction	-
3545	Other Committed Fund Balance	-
Assigned Fund Balance:		
3550	Construction	-
3600	Unassigned Fund Balance	121,101,213
3000	Total Fund Balances	163,260,983
4000	Total Liabilities, Deferred Inflows & Fund Balances	\$ 197,530,258

Fund Balance - Restricted

Example – State Compensatory Education (SCE):

Beginning Fund Balance – Restricted for Federal or State Grants 08/31/24	\$50 mm
+ Revenues/Sources FY25	\$41 mm
- Expenditures/Uses FY25	(\$41 mm)
- Expenditures/Uses Prior Year Dollars	(\$15 mm)
<hr/>	
Ending Fund Balance – Restricted for Federal or State Grants 08/31/25	\$35 mm

- To use prior year fund balance, the district will spend more than it receives in revenue.
- Prior year funds being reappropriated will be equal or less than the restricted fund balance for each program.

Next Steps

- May
 - Revenue Update
 - Preliminary tax value data, 5th 6-weeks Avg Daily Attendance (ADA)
 - Staffing Allocations
 - Title I Ed-Flex Waiver
- June
 - Revenue Update – 6th 6-weeks ADA
 - Initial budget bottom line
 - Potential budget reduction items discussion/planning
 - Compensation/Benefit Plan
- July
 - Near-final budget presented
 - Officially propose FY25 budgets and tax rates (summary on website)
- August
 - Revenue Update – certified property values
 - Public hearing on FY25 budgets and tax rates
 - Adopt FY25 budgets and tax rates