



LEANDER INDEPENDENT SCHOOL DISTRICT

**Presentation of
2015/2016
Proposed Budget**

Meeting of LISD Board of Trustees

August 27, 2015

6:15 PM

Support Services Conference Room



School District Budget Requirements

School district budget requirements as established by Sections 44.002 through 44.006 of the Texas Education Code (TEC) and the Texas Education Agency (TEA):

- ✓ The Superintendent is the budget officer for the District and causes the budget to be prepared.
- ✓ The District budget must be prepared each year by August 20 and adopted by August 31.
- ✓ The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving at least 10 days public notice in the newspaper, for the adoption of the District budget. District taxpayers may be present and participate in the meeting.
- ✓ Concurrently with the publication of the meeting notice, the District must post a summary of the proposed budget to its website. The budget must include the elements outlined in Section 44.0041, TEC.
- ✓ The budget must be adopted before the adoption of the supporting tax rate.
- ✓ Budgets for the General Fund, the Food Service Fund, and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.
- ✓ No funds may be expended which exceed the adopted functional categories until the board of trustees amends the budget appropriately.



The 2015/2016 Budget Development Timeline

UPDATED BUDGET DEVELOPMENT TIMELINE			
2015-2016			
(Legislative Year)			
Date	Board Meeting	Task/Action Required	EE7
January 8	Board Meeting	Presentation of proposed budget development timeline	
		Confirm Board priorities and budget assumptions	7.5
January 22	Board Meeting	Presentation of preliminary aggregate budget and revenue estimates	7.6
		Presentation of projections, i.e.: enrollment, \$/student, and teacher/instructional assistant to student ratios	7.5
February 2	Board Retreat	Presentation of multi-year plan	7.2/7.9
March 5	Board Meeting	Budget summary and budget development update, including fund balance estimates	7.8
		Presentation of preliminary staffing plan	
March 26	Board Meeting	Presentation of unmodified operating budget requests and capital outlay requests	7.8
		Request Board early release of essential positions	
April 2	Board Meeting	Request Board early release of essential positions/propose teacher contracts for renewal/ non renewal	
		Presentation of [refined] early budget/revenue assumptions and projections	
April 16	Board Meeting	Teacher contract action. [Send notice to non-renewal staff, if any]	
		Update of budget aggregates (budget, revenue, tax)	
		Request Board early release of essential positions	
May 7	Board Meeting	Update of budget aggregate (budget, revenue, tax, fund balance estimates)	7.7
		Presentation of teacher and non-teacher salary studies and recommended teacher and non-teacher salary scales for 15/16	7.10
		Request for early release of capital outlay	
		Request Board early release of essential positions	
June 2	Board Meeting	Presentation of refined budget and tax information based on latest available estimates	7.6
		Update on preliminary property value	7.3
		Request Board early release of essential positions	
		Request Board approval of teacher/non-teacher salary scales and stipend scales for 15/16	7.10
June 18	Board Meeting	Presentation of refined budget based on latest available estimates	
		Presentation of preliminary tax rate scenario	7.3
July 16	Board Meeting (only 1 mtg in July)	Present update on 2015/16 budget development, including fund balance estimates	7.7
		Board President calls a meeting for the purpose of adopting a budget for the succeeding fiscal year for August 27th	
		Request Board early release of essential positions	
July 25	N/A	<i>Williamson Central Appraisal District Chief Appraiser Certifies 2015 Tax Roll to District</i>	
July 28	Board Retreat	Presentation of multi-year plan	7.2/7.9
		Legislative update/unfunded mandates	
		Tax rate discussion	
August 6	Board Meeting	Presentation of administrative recommendation for 15/16 budget	
		Certified property value update	7.3
		Present estimated tax rate calculations	7.3
August 12	N/A	<i>Required Public Notice of August 27th Public Meeting in Hill Country News and Four Points News (requires minimum of 10 days/maximum of 30 days prior to hearings). Due to local paper Friday, August 7</i>	
		<i>Post required summary of proposed budget to website (Section 44.004 of the Education Code)</i>	7.4
August 13	N/A	<i>Required Public Notice of August 27th Public Meeting in Hill Country News and Four Points News (requires minimum of 10 days/maximum of 30 days prior to hearings). Due to local paper Friday, August 7</i>	
August 27	Board Meeting	Final Amendment of 14/15 Budget	
		15/16 Public Budget and Tax Rate Hearing with Separate Meeting for Adoption of Budget, and Discussion/Possible Adoption of Tax Rate	7.1/7.6
August 28	N/A	<i>Travis Central Appraisal District Chief Appraiser Certifies 2015 Tax Roll to District</i>	
September 2	N/A	<i>Required Public Notice of September 17th Public Meeting in Four Points News (requires minimum of 10 days/maximum of 30 days prior to hearings). Due to local paper Friday, August 28</i>	
September 3	N/A	<i>Required Public Notice of September 17th Public Meeting in Hill Country News (requires minimum of 10 days/maximum of 30 days prior to hearings). Due to local paper Friday, August 28</i>	
September 3	Board Meeting	Update on certified property values	7.1/7.6
September 17	Board Meeting	15/16 Public Tax Rate Hearing with Separate Meeting for Adoption of 2015 Tax Rate	7.1/7.6



The Proposed General Operating Budget

Definition: All income and expenses necessary to operate the school district, for example, salaries and benefits, utilities, equipment, supplies are paid from the general fund budget. The operating budget is funded through local taxes, state and federal allocations, and local revenue.

Proposed General Operating Budget for 2015/2016

\$294,099,894

\$8,009/pupil

Projected 36,718 students in average daily membership

(Based on demographer's low-growth projections)



How Does The Proposed 2015/2016 General Operating Budget Compare To The 2014/2015 Budget?

	<u>AMENDED BUDGET 2014/2015</u>	<u>PROPOSED BUDGET 2015/2016</u>	<u>CHANGE</u>
Student Enrollment	35,934	36,718	+ 2.18%
General Fund Budget	\$ 273,238,165.00	\$ 294,099,894.00	+ 7.63%
Estimated Levy/Pupil	\$ 4,668.33	\$ 4,863.83	+ 4.19%
Estimated Local Revenue/Pupil	\$ 121.67	\$ 120.00	- -1.37%
Estimated State Aid/Pupil	\$ 2,681.09	\$ 2,499.54	- -6.77%
Estimated Federal Revenue/Pupil	\$ 75.97	\$ 74.35	- -2.14%
Application of Revenues from other sources/Pupil	<u>\$ 0.42</u>	<u>\$ 0.41</u>	+ -2.14%
Estimated Revenues/Pupil	\$ 7,547.48	\$ 7,558.13	+ 0.14%
Major Maintenance Levy/Pupil	\$ 82.63	\$ 87.62	+ 6.04%
Personnel Costs/Pupil	\$ 6,481.20	\$ 6,768.03	+ 4.43%
Operating Costs/Pupil	\$ 881.12	\$ 897.60	+ 1.87%
Capital Outlay Costs/Pupil	\$ 74.98	\$ 51.44	- -31.40%
One-Time Costs/Pupil	\$ 29.28	\$ 32.76	+ 11.89%
Major Maintenance Costs/Pupil	<u>\$ 137.10</u>	<u>\$ 259.86</u>	+ 89.54%
General Operating Budget/Pupil	\$ 7,603.68	\$ 8,009.69	+ 5.34%
<i>General Operating Increase/Pupil</i>		\$ 406.01	5



What are Some of the Differences In The Proposed 2015/2016 General Fund Budget?

- 784 new students
- HB1 legislation increased Austin Yield and basic allotment, keeping LISD on formula, but not yielding new revenue
- HB7 legislation includes fractional funding changes, which yields additional revenue
- SB1 legislation increased the homestead exemption to \$25,000, if approved by voters in November. School districts are to be held harmless from this provision, but legislature will revisit in 85th legislative session
- New unfunded mandate due to required signage for open carry
- 1.5% TRS increase from 83rd legislative session to be absorbed by school districts beginning 15/16
- Continuation of tighter teacher/pupil ratios
- Balance of start-up funding for Camacho Elementary School scheduled for opening in 15/16
- Start-up funding for Tom Glenn High School scheduled for opening in 16/17
- Increase of 154.50 positions in General Fund Budget (143 campus, 11.5 non-campus)
- Salary increases of 2.0% off midpoint for all staff and step increases on the teacher salary scale
- Capital outlay requests totaling \$1,888,872
- Maintaining two cents for Major Maintenance Levy



Proposed Changes To Personnel Costs

2014/2015 Revised Projected Personnel Budget	\$232,895,610	*	\$ 6,481.20 per student	(35,934 students)
+ Adjustment for Additional Wage Accrual (estimated)	\$ 198,123			
+ Adjustment for Insurance Opt6-Out Transfer (estimated)	\$ 200,000			
+ New School Start-up Salaries and Balance of Prior Year	\$ 1,170,974			
- 14/15 Adjustments, Stipends, Reallocation of funds from PMIS	\$ (419,424)			
+ 14/15 OP/Auxiliary Reclassifications/Adjustments	\$ 1,332,757			
+ Raises and Scale Adjustments	\$ 3,888,599			
+ Addition of 154.50 New General Fund Positions	\$ 7,671,416		(details on next slide)	
+ Estimate of TRS on-behalf (difference from prior year)	\$ 1,000,000			
+ Increase to Discretionary/Extra Duty Payroll	\$ 353,408			
+ Accelerated Instruction Costs	\$ 216,900			
Total Increase to Personnel Budget	\$ 15,612,753			
2015/2016 Proposed Personnel Budget	\$ 248,508,363		\$ 6,768.03 per student	(36,718 students)
Proposed Change			\$ 286.82 increased cost per student	6.70% proposed budget increase

* 2014-15 Personnel includes TRS on-behalf



Summary of New Positions for 2015/16

Campus Based Positions

Position	Total FTE's	General Fund Cost
Regular Classroom Teachers by Formula	57.50	\$3,301,458
Special Program Teachers	11.50	\$ 659,295
Special Education Teachers	27.00	\$1,522,727
CAPP Counselor	1.00	\$ 72,460
Principal	1.00	\$ 120,081
Counselors	8.00	\$ 541,377
Clinic Health Aides	2.50	\$ 75,415
Librarian	1.00	\$ 56,797
Campus Technologist	1.00	\$ 64,847
Administrative Assistant	0.50	\$ 15,988
Special Education Instructional Assistants	20.00	\$ 533,160
PE/Fine Arts/Office/QUEST Instructional Assistants	3.00	\$ 71,755
Attendance Clerk	1.00	\$ 28,860
Bookkeeper	1.00	\$ 37,932
Custodians	7.00	\$ 202,713
SUBTOTAL NEW CAMPUS POSITIONS	143.00	\$7,304,865



Summary of New Positions for 2015/16

Non-Campus Based Positions

GENERAL FUNDED POSITIONS (199)

Position	Total FTE's	General Fund Cost
Technology Systems Administrator	1.00	\$ 84,272
Science Specialist	0.50	\$ 8,003
Mechanic	1.00	\$ 46,266
Bus Drivers	5.00	\$ 94,630
Bus Monitors	2.00	\$ 28,624
SUBTOTAL NEW NON-CAMPUS POSITIONS	9.50	\$ 261,795

GENERAL FUNDED POSITIONS (Fund 196)

Non-Campus Based Positions

Position	Total FTE's	General Fund Cost
Technology Support Specialists (mLISD revenue to cover)	2.00	\$ 104,756
SUBTOTAL NEW NON-CAMPUS POSITIONS	2.00	\$ 104,756

TOTAL GENERAL FUNDED POSITIONS (Funds 196 and 199)	154.50	\$7,671,416
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Proposed Changes to Operation Costs

2014/2015 Revised Projected Operations Budget	\$32,714,178	\$ 910.40 per student	(35,934 students)
+ Increase to Campus Operating Allocations	\$ 309,166	(increase for growth)	
+ Increase to Departmental Budgets	\$ 936,923	(utilities, central appraisal district costs, career and technology, etc.)	
+ Increase to Improvement Fund	\$ 50,000		
+ Increase to One-Time Costs (ERP)	\$ 150,498		
Total Increase to Operations Budget	\$ 1,446,587		
2015/2016 Proposed Operations Budget	\$ 34,160,765	\$ 930.35 per student	(36,718 students)
<i>Proposed Change</i>		\$ 19.96 increased cost per student	4.42% proposed budget increase



Proposed Changes to Capital Outlay

2014/2015 Revised Projected Capital Outlay Budget	\$ 2,694,152	\$ 74.98 per student	(35,934 students)
Decrease to General Funded Capital Outlay	<u>\$ (805,280)</u>		
2015/2016 Proposed Capital Outlay Budget	\$ 1,888,872	\$ 51.44 per student	(36,718 students)
<i>Proposed Change</i>		\$ (23.53) decreased cost per student	-29.89% proposed budget decrease



Proposed Changes to Major Maintenance

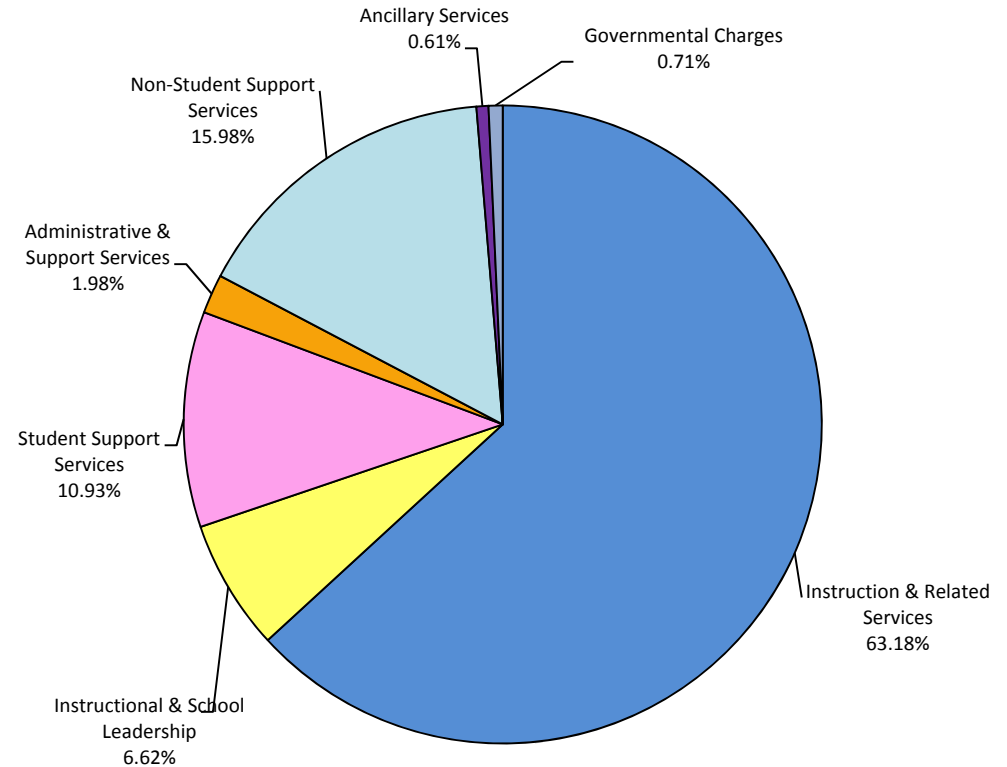
2014/2015 Revised Projected Major Maintenance Budget	\$ 4,934,052	\$ 137.31 per student (35,934 students)
+ Increase to General Funded Major Maintenance	<u>\$ 4,607,669</u>	
2015/2016 Proposed Major Maintenance Budget	\$ 9,541,721	\$ 259.86 per student (36,718 students)
<i>Proposed Change</i>		\$ 122.56 increased cost per student <i>93.39% proposed budget increase</i>



What Is The Functional Breakdown of the Proposed 2015/2016 General Operating Budget ?

<u>Description of Budget Functions:</u>		<u>Amount</u>	<u>Budgeted \$ Per Student</u>	<u>% of Budget</u>
11	Instruction	\$174,220,469	\$4,796.82	59.24%
12	Instructional Resources/Media	\$3,351,500	\$92.28	1.14%
13	Curr/Staff Development	\$8,235,475	\$226.75	2.80%
Instruction & Related Services		\$185,807,444	\$5,115.85	63.18%
21	Instructional Leadership	\$2,481,930	\$68.34	0.84%
23	School Leadership	\$16,983,201	\$467.60	5.77%
Instructional & School Leadership		\$19,465,131	\$535.94	6.62%
31	Guidance & Counseling	\$11,822,758	\$325.52	4.02%
32	Social Work/Truancy	\$936,340	\$25.78	0.32%
33	Health Services	\$2,467,780	\$67.95	0.84%
34	Student Transportation	\$8,817,639	\$242.78	3.00%
35	Food Services	\$3,900	\$0.11	0.00%
36	CoCurr/Extracurricular	\$8,088,141	\$222.69	2.75%
Student Support Services		\$32,136,558	\$884.83	10.93%
41	General Administration	\$5,828,749	\$160.48	1.98%
Administrative & Support Services		\$5,828,749	\$160.48	1.98%
51	Plant Maintenance & Operations	\$37,298,409	\$1,026.94	12.68%
52	Security & Monitoring	\$1,357,558	\$37.38	0.46%
53	Data Processing Services	\$8,328,603	\$229.31	2.83%
Non-Student Support Services		\$46,984,570	\$1,293.63	15.98%
61	Community Services	\$1,783,163	\$49.10	0.61%
Ancillary Services		\$1,783,163	\$49.10	0.61%
95	JJAEP (Juvenile Justice)	\$330,625	\$9.10	0.11%
99	Tax Collection Services	\$1,763,654	\$48.56	0.60%
Governmental Charges		\$2,094,279	\$57.66	0.71%
PROPOSED 2014/2015 BUDGET		\$294,099,894	\$8,097.49	100.00%

**Proposed Major Function Categories
2015/2016**

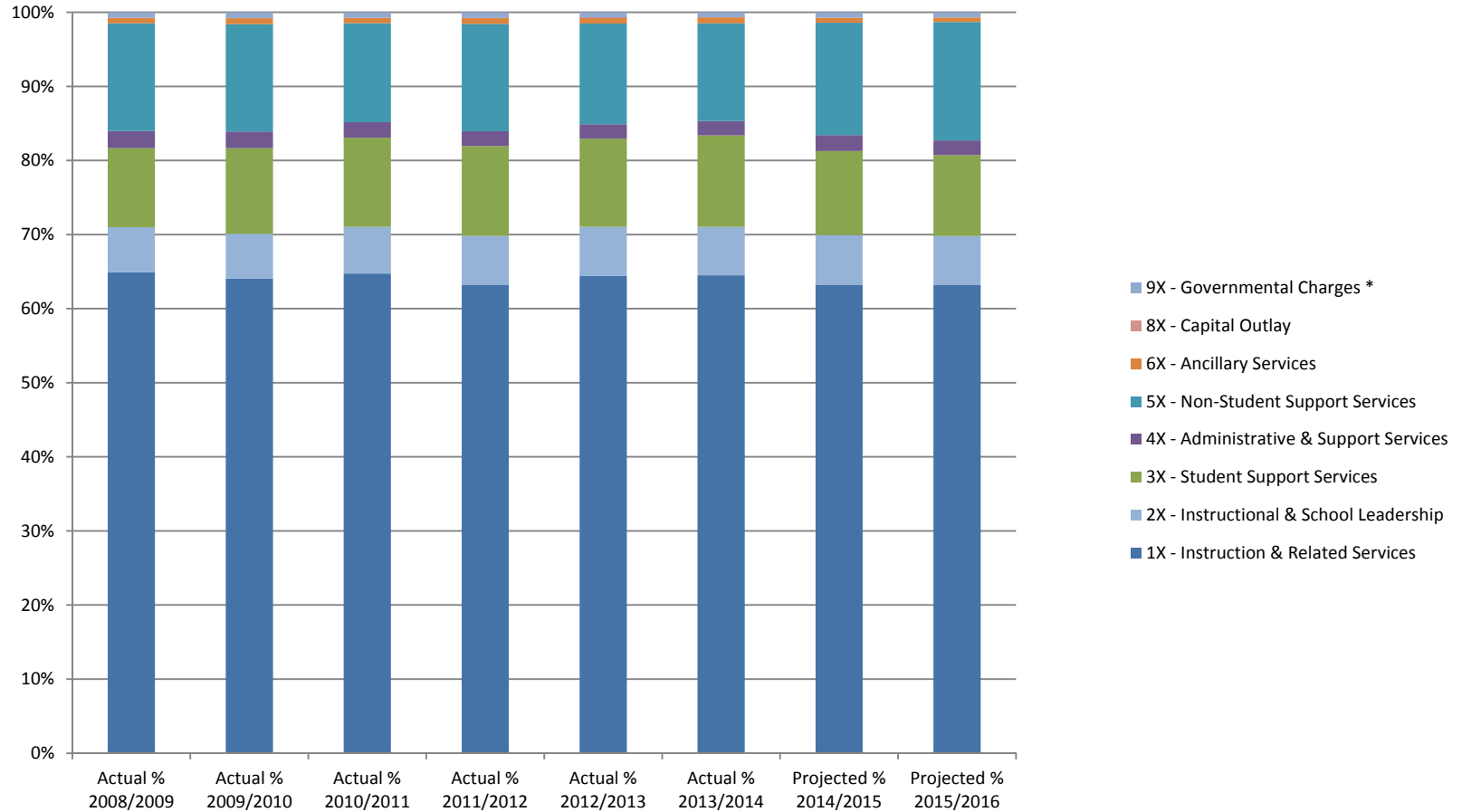


Functions		
Direct Student Services (11-36, 95-99)	\$237,739,758	80.84%
School/Infrastructure Support (41-61)	\$56,360,136	19.16%
	\$294,099,894	100.00%

*Budgeted \$ per student may be off +/- .01 due to rounding



What has been the Functional Distribution of the General Operating Budget Over Time?



* 9X includes cost of county tax collections, due to closing of district tax office on 9/1/2008

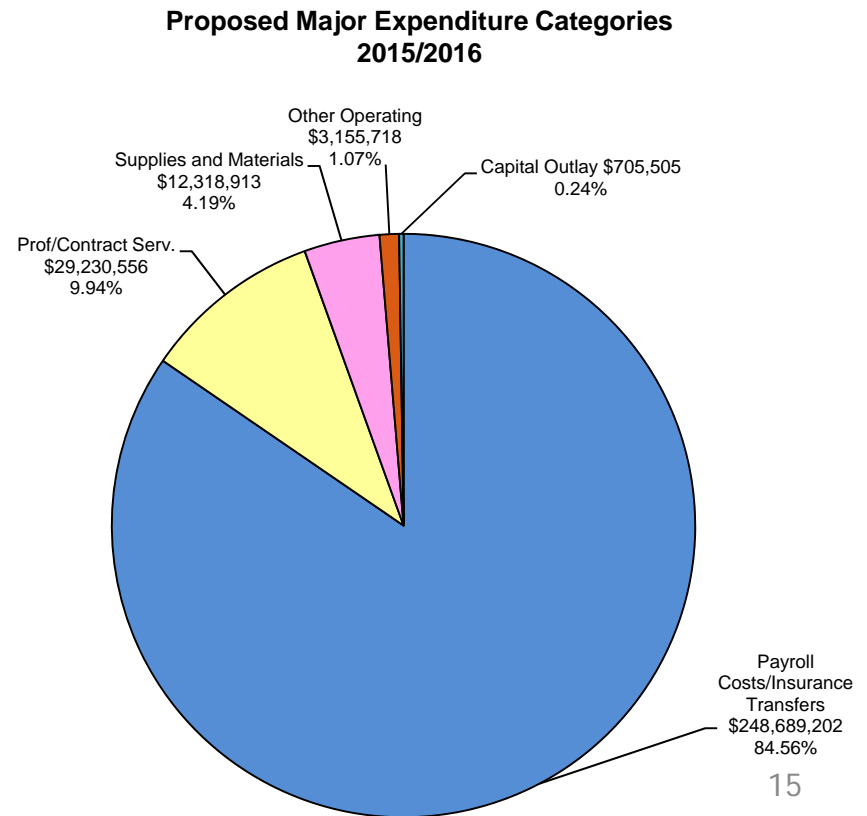


What is the Major Object Breakdown of the Proposed 2015/2016 General Operating Budget?

Description of Major Object Classifications:

- 6100's** Used to record gross salaries or wages and benefits costs for employee services
- 6200's** Used to record expenditures/expenses for professional & contracted services rendered to the district by firms, individuals, and other organizations
- 6300's** Used to record all expenditures/expenses for supplies and materials, and capital outlay items up to \$5,000
- 6400's** Used to record all expenditures/expenses that do not fit another major object category (ex: travel & subsistence, fees & dues)
- 6600's** Used to record fixed assets - items with unit cost of \$5,000 or greater (including land, buildings, vehicles, some computer equipment, musical instruments, high capacity copiers, and telephone systems)

Category	Amount	% of Budget
Payroll Costs/Insurance Transfers	\$248,689,202	84.56%
Prof/Contract Serv.	\$29,230,556	9.94%
Supplies and Materials	\$12,318,913	4.19%
Other Operating	\$3,155,718	1.07%
Capital Outlay	\$705,505	0.24%
Total	\$294,099,894	100.00%





The Proposed Budget for Food Service Fund

The Food Service Fund budget must be approved by the Board. Food Service is a self-sustaining program that generates revenues and receives state and federal reimbursement.

Revenue:

Local Revenue	\$8,377,313
State Reimbursements	72,000
Federal Reimbursements	4,827,282
	<hr/>
	\$13,276,595

Appropriations:

District Labor	\$ 4,996,834
Professional & Contracted Services	7,800,588
Supplies	315,531
Fees, Dues, Other Operating	27,500
Capital Equipment	-
	<hr/>
	\$ 13,140,453

Change in Fund Balance **\$136,142**



The Proposed Budget for Debt Service Fund

The Debt Service budget must be approved by the Board. The budget is developed to fund the repayment of voter approved general obligation bonds. The principal and interest on issued bonds are repaid through this fund. The debt service tax rate is set to ensure collection of the District's annual debt obligation.

Revenue:

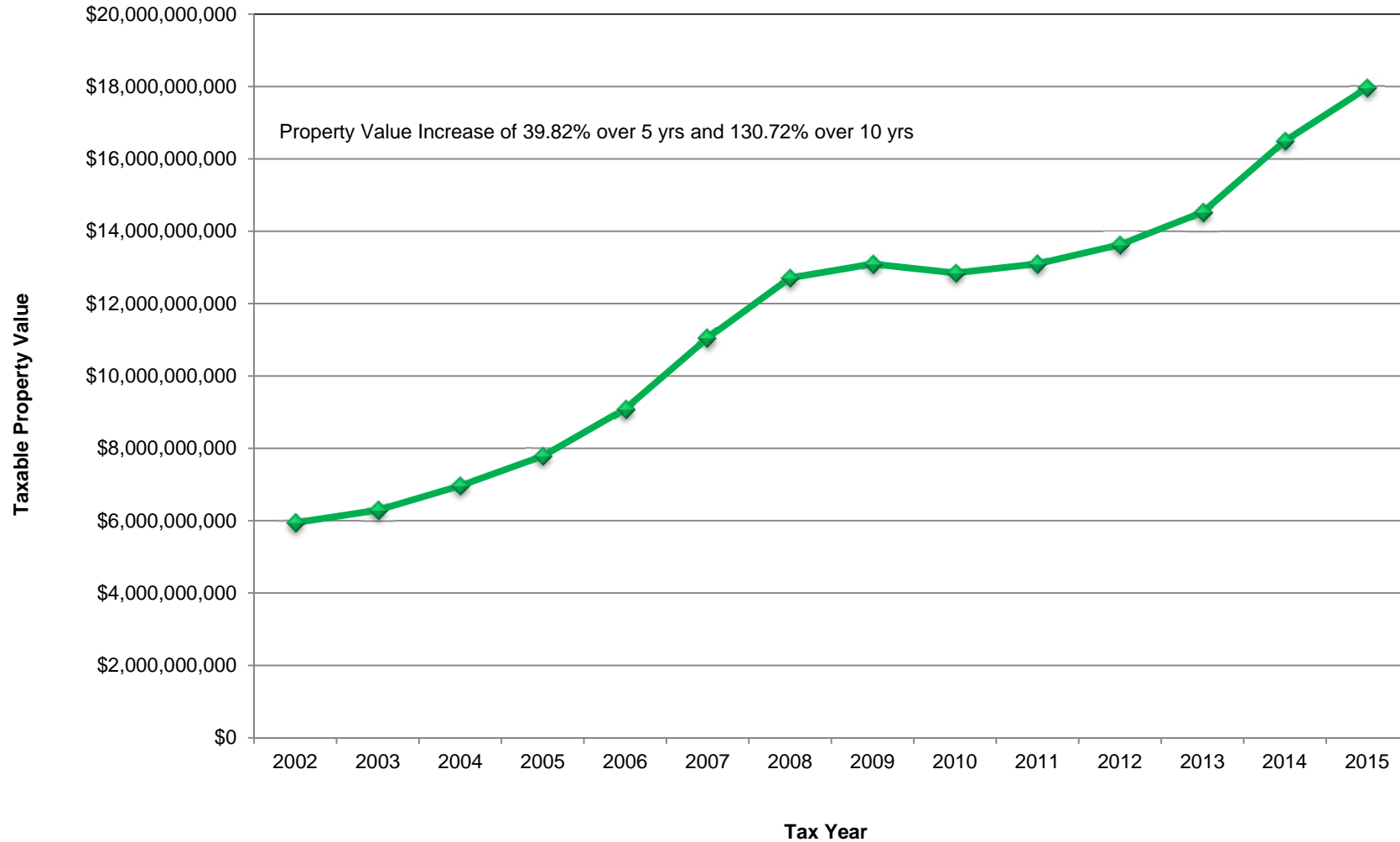
Local Revenue (I&S Levy)	\$	81,948,677
State Hold Harmless (estimated)	\$	1,037,605
	\$	<u>82,986,282</u>

Appropriations:

Bond Principal	\$	40,372,456
Bond Interest		42,607,876
Bond Fees		5,950
	\$	<u>82,986,282</u>



Historical LISD Property Value Comptroller's Tax Division (CPTD) Values



Note: CPTD values through 2014 and WCAD certified/TCAD preliminary adjusted for \$25K exemption values for 2015



Supporting 2015/2016 Tax Rate Calculations

2015/16 I&S Tax Rate Calculations	I&S Rate as Calculated for Debt Requirement \$0.44152	I&S Rate (No Change) at \$0.47187	I&S Rate at \$0.50000
Estimated FREEZE ADJUSTED PROPERTY VALUE from COUNTIES:	\$ 16,414,709,996	\$ 16,414,709,996	\$ 16,414,709,996
<i>(WCAD Certified and TCAD Preliminary adjusted to reflect \$25K Homestead Exemption)</i>			
<i>Amount to be collected from frozen property values:</i>			
	\$17,478,287	\$17,478,287	\$17,478,287
M&O	\$12,269,439 70.20%	\$12,023,136 68.79%	\$11,803,519 67.53%
I&S	\$5,208,849 29.80%	\$5,455,151 31.21%	\$5,674,769 32.47%
Interest and Sinking	<u>2015/16 Calculation</u>	<u>2015/16 Calculation</u>	<u>2015/16 Calculation</u>
Levy Generated (I&S) Under this Scenario	\$77,271,019	\$81,362,121	\$86,106,848
- Additional State Aid for Homestead Exemption (Hold Harmless)	(\$1,037,605)	not needed in calculation	not needed in calculation
- Collections from Frozen Levy	(\$5,208,849)	(\$5,455,151)	(\$5,674,769)
- Application of Debt Service Fund Balance	\$0	\$0	\$0
Levy needed from Non-frozen	\$71,024,565	\$75,906,970	\$80,432,079
Levy needed at 98% collection rate	\$72,474,046	\$77,456,092	\$82,073,550
Estimated 15/16 I&S Rate	\$0.44152	\$0.47187	\$0.50000
	2014 I&S Rate	-0.47187	-0.47187
	I&S Rate Change	-\$0.03035	\$0.00000
Proposed M&O Tax Rate	\$1.04000 70.20%	\$1.04000 68.79%	\$1.04000 67.53%
I&S Tax Rate	\$0.44152 29.80%	\$0.47187 31.21%	\$0.50000 32.47%
Total Tax Rate Under this Scenario	\$1.48152 100.00%	\$1.51187 100.00%	\$1.54000 100.00%
Estimated Total Yield per Penny	\$1,608,642	\$1,608,642	\$1,608,642
15/16 I&S Rate Under this Scenario	\$0.44152	\$0.47187	\$0.50000
Tax Rate Needed for 15/16 Debt Requirement	\$0.44152	\$0.44152	\$0.44152
Estimated 15/16 I&S Rate for Redemption/Defeasement	\$0.00000	\$0.03035	\$0.05848
Non Frozen Levy at 98% collection rate	\$ 71,024,565	\$ 75,906,970	\$ 80,432,079
Frozen Levy at 98% collection rate	\$ 5,208,849	\$ 5,455,151	\$ 5,674,769
Hold Harmless State Aid	\$ 1,037,605	\$ 1,037,605	\$ 1,037,605
Total	\$ 77,271,019	\$ 82,399,726	\$ 87,144,453
Current Debt Schedule Requirement 06-09-15	\$ 77,265,069	\$ 77,265,069	\$ 77,265,069
Fees	\$ 5,950	\$ 5,950	\$ 5,950
Total	\$ 77,271,019	\$ 77,271,019	\$ 77,271,019
Amt to be Levied (plus Hold Harmless State Aid) over Debt Requirement for 15-16 for redemption/defeasement	\$ -	\$ 5,128,707	\$ 9,873,434

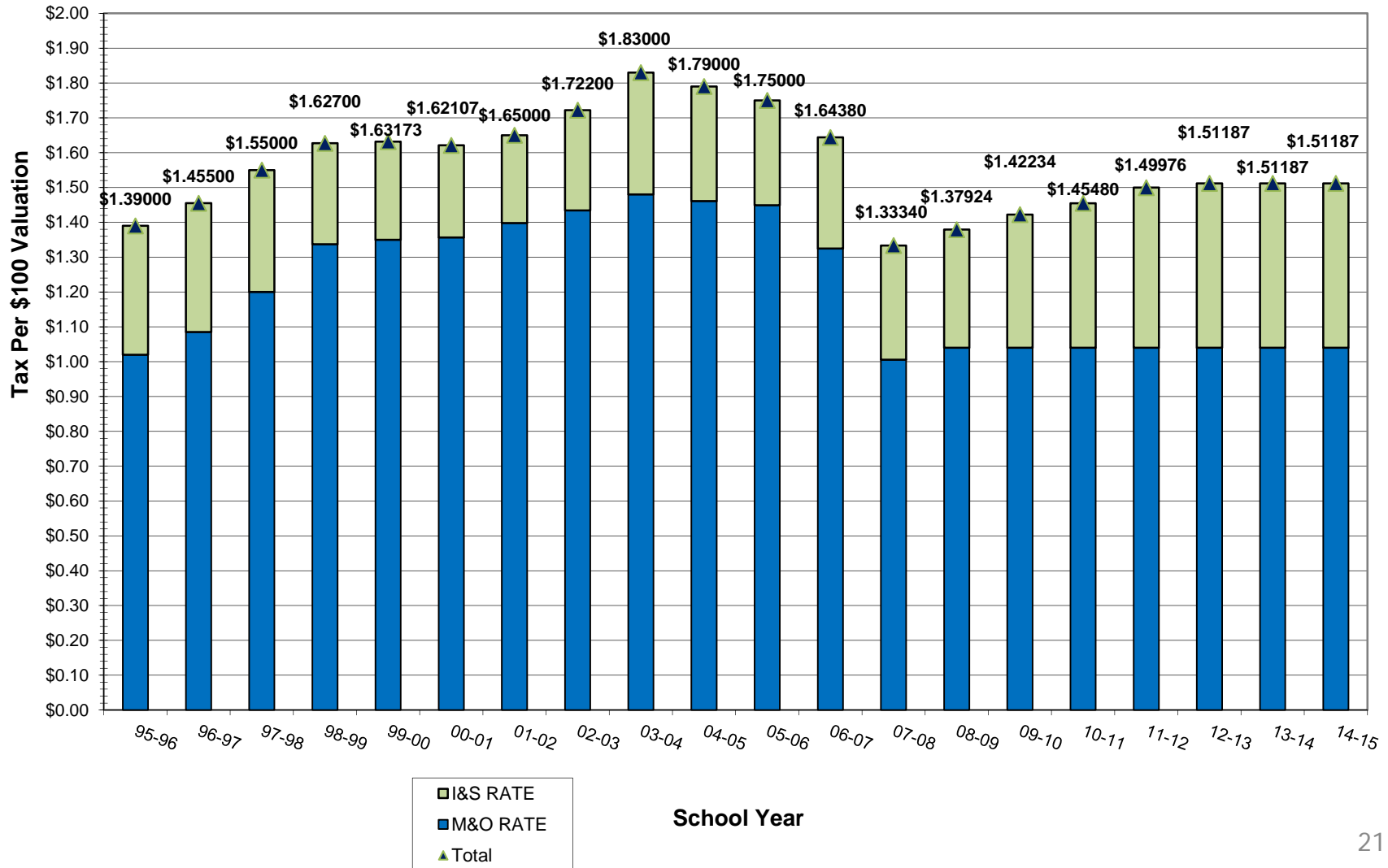


How Will the Average Taxpayer be Affected by this Budget and Proposed Tax Rates?

Estimated Effect on Average Homeowner				
			2015 Average Taxable Value of Residence (after \$25K Homestead Exemption): \$269,139	
M&O Tax Rate	I&S Tax Rate Scenarios	Total Tax Rate Scenarios	Annual Change in Taxes on Average Priced Home (2015 average value)	Monthly Change in Taxes on Average Priced Home (2015 average value)
1.04	0.44152	1.48152	\$126.67	\$10.56
1.04	0.47187	1.51187	\$211.56	\$17.63
1.04	0.50000	1.54000	\$289.94	\$24.16

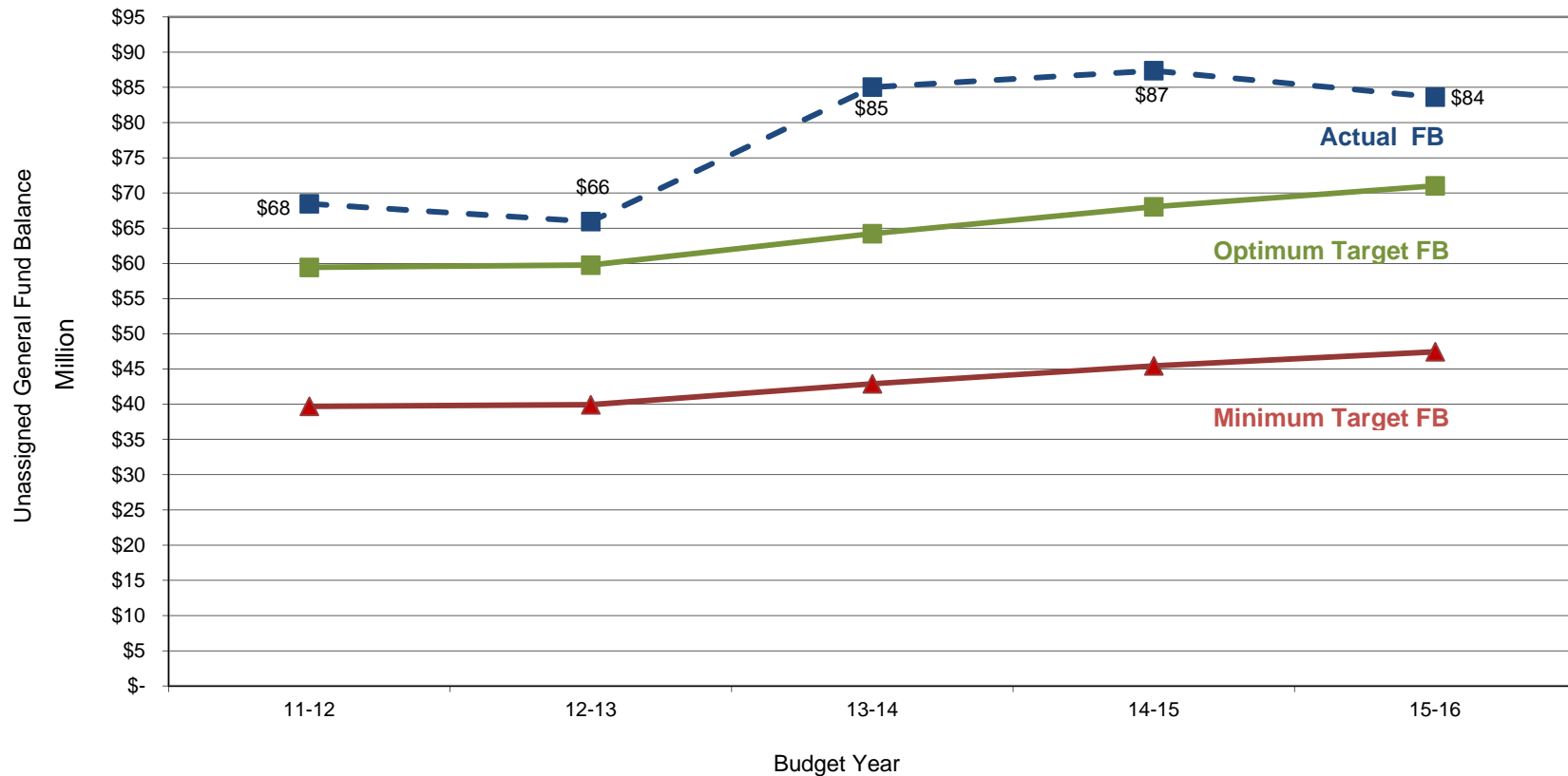


How Does the Proposed Tax Rate Compare With LISD's Historical Tax Rates?





Unassigned General Fund Balance History Actual as Compared to Board Targets

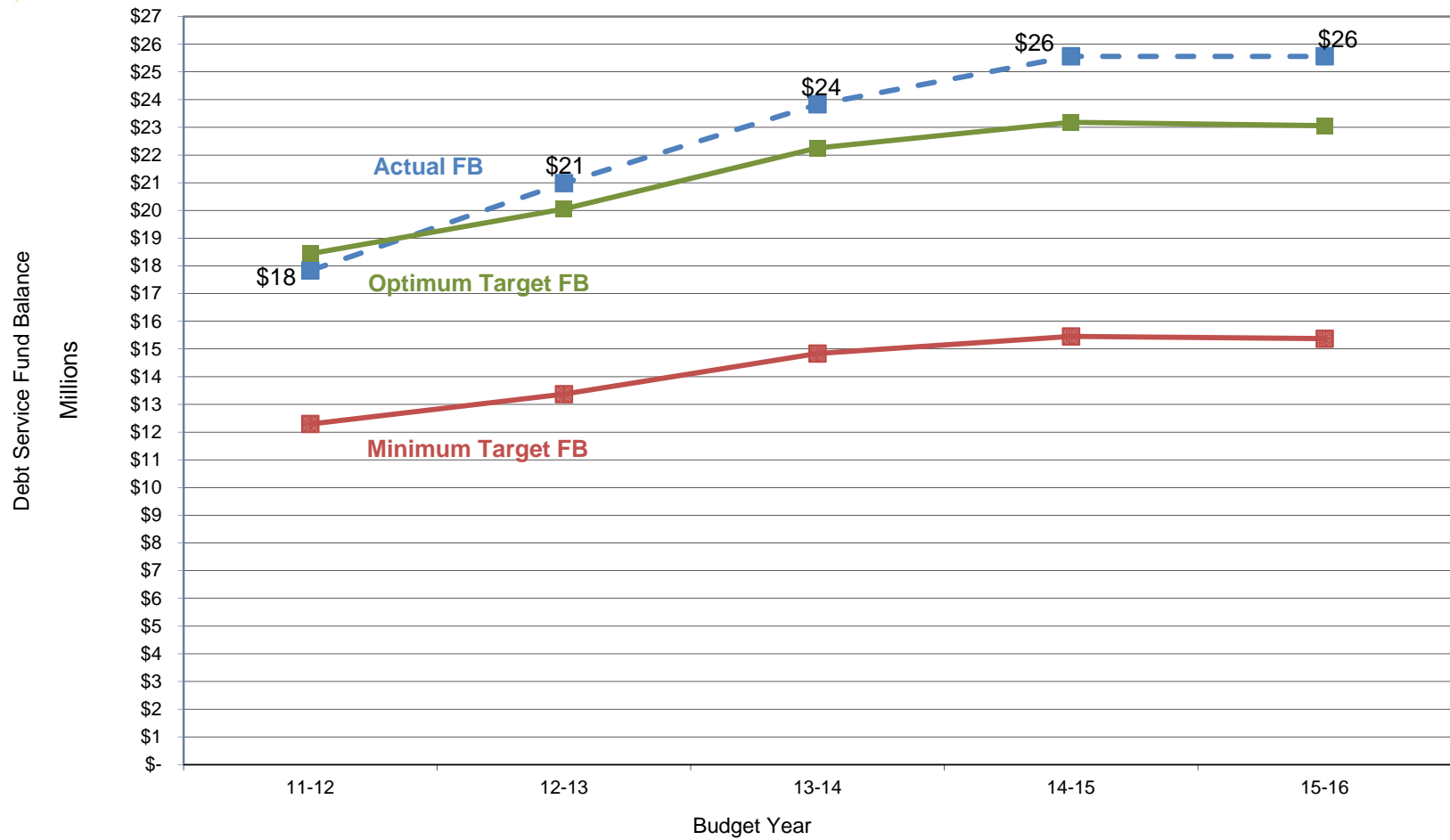


Optimum Target FB – three months of operating funds

Minimum Target FB – two months of operating funds



Debt Service Fund Balance History Actual as Compared to Board Targets



Optimum Target FB – 30% of the next year's requirement

Minimum Target FB – 20% of the next year's requirement



Proposed 2015/2016 Budget In Adoption Format

**LEANDER INDEPENDENT
SCHOOL DISTRICT**

PROPOSED 2015-2016 BUDGET

August 27, 2015



Proposed 2015/2016 Budget In Adoption Format - Summary

<u>FUND</u>		<u>REVENUE</u>		<u>APPROPRIATIONS</u>
General Funds	\$	280,736,660	\$	294,099,894
Food Service	\$	13,276,595	\$	13,140,453
Debt Service	\$	82,986,282	\$	82,986,282
TOTAL BUDGET	\$	376,999,537	\$	390,226,629



Proposed 2015/2016 Budget In Adoption Format

		PROPOSED BUDGET 2015-16
FUND 19X - GENERAL OPERATING FUND		
TOTAL 5700 REV. - LOCAL & INTERMEDIATE		\$ 186,213,487
TOTAL 5800 REV. - STATE PROGRAM REVENUES		\$ 91,778,173
TOTAL 5900 - FEDERAL REVENUE		\$ 2,730,000
TOTAL 7900 - OTHER RESOURCES/NON-OPERATING REVENUE (SALE OF REAL AND PERSONAL PROPERTY)		\$ 15,000
GENERAL OPERATING FUND	TOTAL FUND 19X	\$ 280,736,660

FUND 240 - FOOD SERVICE FUND		
TOTAL 5700 - REV. - LOCAL & INTERMEDIATE		\$ 8,377,313
TOTAL 5800 - STATE PROGRAM REV.		\$ 72,000
TOTAL 5900 - FEDERAL RECEIPTS		\$ 4,827,282
FOOD SERVICE FUND	TOTAL FUND 240	\$ 13,276,595

FUND 599 - DEBT SERVICE FUND		
TOTAL 5700 REV. - LOCAL & INTERMEDIATE		\$ 81,948,677
TOTAL 5800 - STATE PROGRAM REV.		\$ 1,037,605
DEBT SERVICE FUND	TOTAL FUND 599	\$ 82,986,282

SUMMARY OF REVENUE		
GENERAL OPERATING FUND		\$ 280,736,660
FOOD SERVICE FUND		\$ 13,276,595
DEBT SERVICE FUND		\$ 82,986,282
TOTAL - SUMMARY OF REVENUE		\$ 376,999,537



Proposed 2015/2016 Budget In Adoption Format

	PROPOSED BUDGET 2015-16
GENERAL FUND	
FUND 19X - GENERAL OPERATING FUND	
FUNCTION 11 - INSTRUCTION	\$174,220,469
FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES	\$ 3,351,500
FUNCTION 13 - CURRICULUM AND STAFF DEVELOPMENT	\$ 8,235,475
FUNCTION 21 - INSTRUCTIONAL LEADERSHIP	\$ 2,481,930
FUNCTION 23 - SCHOOL LEADERSHIP	\$ 16,983,201
FUNCTION 31 - GUIDANCE, COUNSELING AND EVALUATION SERVICES	\$ 11,822,758
FUNCTION 32 - SOCIAL WORK/TRUANCY	\$ 936,340
FUNCTION 33 - HEALTH SERVICES	\$ 2,467,780
FUNCTION 34 - TRANSPORTATION	\$ 8,817,639
FUNCTION 35 - FOOD SERVICE	\$ 3,900
FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES	\$ 8,088,141
FUNCTION 41 - GENERAL ADMINISTRATION	\$ 5,828,749
FUNCTION 51 - PLANT MAINTENANCE/OPERATIONS	\$ 37,298,409
FUNCTION 52- SECURITY AND MONITORING	\$ 1,357,558
FUNCTION 53 - DATA PROCESSING	\$ 8,328,603
FUNCTION 61 - COMMUNITY SERVICES	\$ 1,783,163
FUNCTION 71 - DEBT SERVICE	\$ -
FUNCTION 81 - FACILITY CONSTRUCTION	\$ -
FUNCTION 95 - JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM	\$ 330,625
FUNCTION 99 - INTERGOVERNMENTAL CHARGES (TAX APPRAISAL & COLLECTIONS)	\$ 1,763,654
GENERAL OPERATING FUND	TOTAL FUND 19X
	\$ 294,099,894
<hr/>	
FUND 240 - FOOD SERVICE FUND	
FUNCTION 35 - FOOD SERVICE	\$ 13,140,453
FOOD SERVICE FUND	TOTAL FUND 240
	\$ 13,140,453
<hr/>	
FUND 599 - DEBT SERVICE FUND	
FUNCTION 71 - DEBT SERVICE	\$82,986,282
DEBT SERVICE FUND	TOTAL FUND 599
	\$ 82,986,282
<hr/>	
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SUMMARY OF APPROPRIATIONS	
GENERAL OPERATING FUND	\$ 294,099,894
FOOD SERVICE FUND	\$ 13,140,453
DEBT SERVICE FUND	\$ 82,986,282
TOTAL - SUMMARY OF APPROPRIATIONS	\$ 390,226,629



Comparison of the Proposed 2015/2016 Budgets To The Estimated Final 2014/2015 Budgets – General Fund (TEC 44.0041)

General Fund (Fund 199)		Estimated 2014/2015 Final Budget	Estimated 2014/2015 Final Budget Per Student	Proposed 2015/2016 Budget	Proposed 2015/2016 Budget Per Student
Function	Description				
11	Instruction	\$ 160,293,606	\$ 4,460.78	\$174,220,469	\$ 4,744.82
12	Instructional Resources/Media	\$ 3,127,930	\$ 87.05	\$3,351,500	\$ 91.28
13	Curriculum/Staff Development	\$ 7,687,785	\$ 213.94	\$8,235,475	\$ 224.29
95	JJAEP (Juvenile Justice)	\$ 330,625	\$ 9.20	\$330,625	\$ 9.00
INSTRUCTION		\$ 171,439,946	\$ 4,770.97	\$ 186,138,069	\$ 5,069.40
21	Instructional Leadership	\$ 2,372,727	\$ 66.03	\$ 2,481,930	\$ 67.59
23	School Leadership	\$ 15,983,862	\$ 444.81	\$ 16,983,201	\$ 462.53
31	Guidance & Counseling	\$ 10,661,738	\$ 296.70	\$ 11,822,758	\$ 321.99
32	Social Work/Truancy	\$ 932,920	\$ 25.96	\$ 936,340	\$ 25.50
33	Health Services	\$ 2,156,375	\$ 60.01	\$ 2,467,780	\$ 67.21
36	CoCurricular/Extracurricular	\$ 7,793,477	\$ 216.88	\$ 8,088,141	\$ 220.28
INSTRUCTIONAL SUPPORT		\$ 39,901,099	\$ 1,110.40	\$ 42,780,150	\$ 1,165.10
41	General Administration	\$ 5,814,382	\$ 161.81	\$ 5,828,749	\$ 158.74
CENTRAL ADMINISTRATION		\$ 5,814,382	\$ 161.81	\$ 5,828,749	\$ 158.74
34	Student Transportation	\$ 8,592,654	\$ 239.12	\$ 8,817,639	\$ 240.14
35	Food Services	\$ 533,271	\$ 14.84	\$ 3,900	\$ 0.11
51	Plant Maintenance & Operations	\$ 31,582,156	\$ 878.89	\$ 37,298,409	\$ 1,015.81
52	Security & Monitoring	\$ 1,498,880	\$ 41.71	\$ 1,357,558	\$ 36.97
53	Data Processing Services	\$ 8,009,807	\$ 222.90	\$ 8,328,603	\$ 226.83
DISTRICT OPERATIONS		\$ 50,216,768	\$ 1,397.47	\$ 55,806,109	\$ 1,519.86
61	Community Services	\$ 1,830,088	\$ 50.93	\$ 1,783,163	\$ 48.56
91	Chapter 41	\$ -	\$ -	\$ -	\$ -
81	Facility Construction	\$ -	\$ -	\$ -	\$ -
99	Other Governmental Charges	\$ 1,675,783	\$ 46.64	\$ 1,763,654	\$ 48.03
	Transfers Out	\$ 3,079,145	\$ 85.69	\$ -	\$ -
OTHER FUNCTIONS		\$ 6,585,016	\$ 183.25	\$ 3,546,817	\$ 96.60
TOTAL		\$ 273,957,211	\$ 7,623.90	\$ 294,099,894	\$ 8,009.69

Fund 199 Notes:

The 14/15 estimated expenditures are based on the 3rd Quarterly Budget Amendment.
 The 14/15 per student cost is calculated using PEIMs average daily membership (ADM), pre-k adjusted, of:
 The 15/16 per student cost is calculated using projected average daily membership (ADM), pre-k adjusted, of:
 The 15/16 proposed budget includes \$300K for new/replacement Technology equipment.
 The 14/15 Function 51 expenditures include an amendment for the approved 2014 Major Maintenance Plan projects.
 The 15/16 Chapter 41 payment, if any, will be taken as a reduction to 15/16 state aid.
 The 15/16 Debt Service Function 71 expenditure includes an overlevy.

35,934
36,718



**Comparison of the Proposed 2015/2016 Budgets
To The Estimated Final 2014/2015 Budgets – Food Service and
Debt Funds
(TEC 44.0041)**

Food Service Fund (Fund 240)		Estimated 2014/2015 Final Budget	Estimated 2014/2015 Final Budget Per Student	Proposed 2015/2016 Budget	Proposed 2015/2016 Budget Per Student
Function	Description				
35	Food Services	\$ 13,087,156	\$ 364.20	\$ 13,140,453	\$ 357.87
FOOD SERVICE TOTAL		\$ 13,087,156	\$ 364.20	\$ 13,140,453	\$ 357.87

Debt Service Fund (Fund 599)		Estimated 2014/2015 Final Budget	Estimated 2014/2015 Final Budget Per Student	Proposed 2015/2016 Budget	Proposed 2015/2016 Budget
Function	Description				
71	Debt Service	\$ 76,110,261	\$ 2,118.06	\$ 82,986,282	\$ 2,260.10
DEBT SERVICE TOTAL		\$ 76,110,261	\$ 2,118.06	\$ 82,986,282	\$ 2,260.10



BOARD DISCUSSION

FOLLOWED BY

PUBLIC COMMENTS