



# **Proposed Budget FY 2017-2018**

**Budget Hearing: July 18, 2017**

## Lackland ISD

### 2017-2018 Proposed Budget Executive Summary

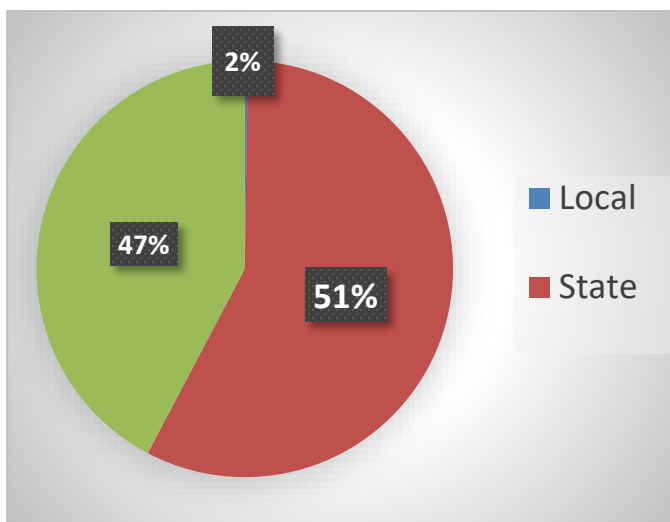
The Proposed 2017-2018 budget has been compiled as a district-wide effort. The budget stakeholders and respective roles are noted below:

- School Board of Trustees Established District Goals
- Superintendent & Cabinet Leadership in Budget Process
- Campuses & Departments Developed budgets
- Chief Financial Officer Compiled the budget
- DEIC & Campus Committees Advisory role in budget process

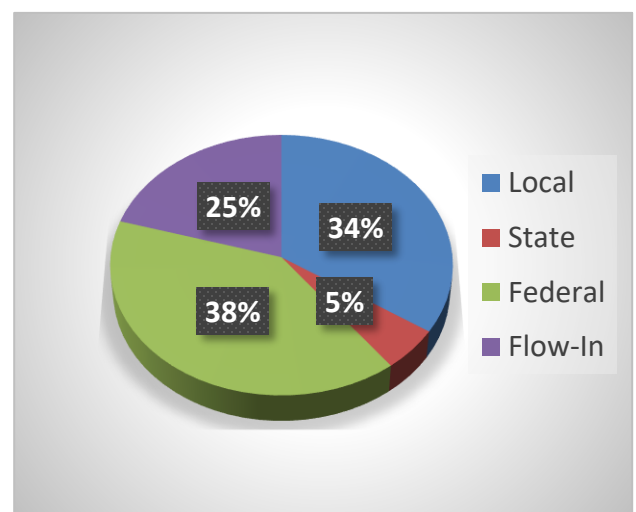
The proposed budget is comprised of estimated revenues and appropriations. Revenues are the funds that the district anticipates it will receive to support the appropriations, or planned expenditures.

The revenues include local, state and federal revenues generated from multiple sources. The General Fund local revenues (2%) are typically generated from interest income, athletic events and miscellaneous sources. State revenues (51%) are driven by student average daily attendance, special program enrollment and other state funding formulas. Federal revenue (47%) is primarily generated through the US Department of Education's Impact Aid Program. The Food Service revenues are well distributed between local, state and federal sources.

**General Fund**



**Food Service**



The expenditures fall under six (6) major object categories as noted below:

- Salaries and Benefits
- Services

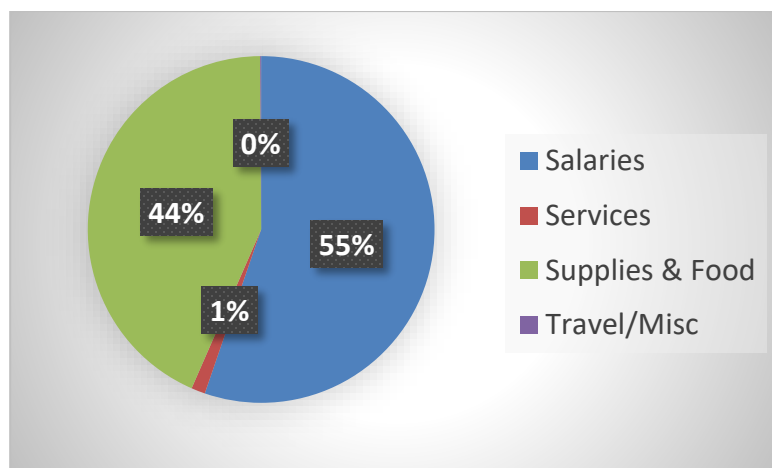
- Supplies
- Travel and Miscellaneous Expenses
- Equipment (over \$5,000 per unit)
- Flow-out to other fund

Salaries and benefits comprise 83.5% of the total 2017-2018 proposed budget and the rest of the non-salary budget (typically referred to as Discretionary) accounts for the remaining 16.5% of the proposed budget.

The proposed General Fund expenditures are summarized below by object category.

<b>Salaries &amp; Benefits</b>		<b>Proposed Budget</b>	
Salaries	\$	9,837,776	
Benefits	\$	<u>2,490,740</u>	
Total Salaries & Benefits	\$	12,328,516	(83.5%)
<b>Discretionary</b>			
Services	\$	695,529	
Supplies	\$	748,485	
Travel	\$	882,732	
Equipment	\$	8,000	
Flowout to Food Service	\$	<u>87,112</u>	
Total Discretionary	\$	2,421,858	(16.5%)
<b>Grand Total</b>	<b>\$</b>	<b>14,750,374</b>	

The proposed Food Service Fund expenditures are illustrated below by object category. Unlike the General Fund, the Food Service Fund appropriations are allocated between two major categories: salaries and food.



The Salary and Benefit Proposals for 2017-2018 include four (4) recommendations:

**Recommendation #1:**

- Compensation Plan for 2017-2018
  - Teacher Hiring Schedule (Increase scale by \$600 to \$51,900 starting salary)
  - Mid-Point Pay Scales
  - Substitute Staff Pay Scales
  - Stipend and Extra-Duty Pay Scales (highlighted changes)
  - Employee Benefits
  - Incentive Programs

**Recommendation #2:**

- Salary increase for all employees
  - 3.0% to the Midpoint, plus equity adjustments, as appropriate
  - **The proposed salary increase is all inclusive of any state-mandated, unfunded salary increase(s).**
  - Approximate cost = \$240,000

**Recommendation #3:**

- Employee Benefits
  - Group Health Insurance (up to \$460/month)
  - Dental (employee only) - \$33.18/month
  - Life Insurance (\$40K) - \$6.00/month

**Recommendation #4: New Positions:**

Position	Campus	Estimated Cost*
Teacher: Computer Lab	Elementary	\$53,350
Teacher: Special Education	Stacey	\$53,350
Aide: Special Education (3)	Elementary	\$54,000
Speech Language Pathologist	District-wide	\$56,517
<b>*Total Estimated Cost (@ 5 yrs of exp)</b>		<b>\$217,217</b>
<b>Plus Benefits (15%)</b>		<b>\$249,800</b>

The proposed 2017-2018 budget meets the State Program Allocations, Special Education Maintenance of Effort and Administrative Cost Ratio state requirements.

#### State Program Allotments

PIC	PROGRAM	DPE	SPEND %	SPEND AMT	BUDGET
23	SPECIAL ED	\$ 740,663	52.00%	\$ 385,145	\$ 2,363,012
22	CTE	\$ 361,236	58.00%	\$ 209,517	\$ 336,845
21	GT	\$ 33,143	55.00%	\$ 18,229	\$ 117,702
24	SCE	\$ 420,486	52.00%	\$ 218,653	\$ 524,102
25	BILINGUAL/ESL	\$ 4,431	52.00%	\$ 2,304	\$ 6,323
31	HS Allotment	\$ 46,627	100.00%	\$ 46,627	\$ 50,674

#### Special Education Maintenance of Effort

Fiscal Year	Budget	Expenditures
2017-2018	\$2,363,012	
2016-2017	\$1,916,298	\$1,780,029
2015-2016	\$1,609,732	\$1,575,933
2014-2015	\$1,572,448	\$1,411,382
2013-2014	\$1,350,117	\$1,308,242
2012-2013	\$1,384,367	\$1,284,704
*Expenditures to date		

## Administrative Cost Ratio

Administrative Expenditures						
			Objects			
			6100	6200	6300	6400
			Payroll Costs	Purchased	Supplies and	Other
				Contracted	Materials	Operating
				Services		Expenditures
21 - Instructional Administration			\$110,729	\$0	\$0	\$0
41 - General Administration			\$646,729	\$93,044	\$20,576	\$115,886
Total Administrative Expenditures			\$986,964			
Instructional Expenditures						
			Objects			
			6100	6200	6300	6400
			Payroll Costs	Purchased	Supplies and	Other
				Contracted	Materials	Operating
				Services		Expenditures
11 - Instruction			\$8,054,755	\$135,265	\$414,135	\$54,400
12 - Instructional Resources & Media			\$196,566	\$12,664	\$45,620	\$4,190
13 - Curriculum & Staff Development			\$556,706	\$56,227	\$7,150	\$99,216
31 - Guidance & Counseling			\$630,501	\$700	\$13,558	\$15,050
Total Instructional Expenditures			\$10,296,703			
District ADA Group = 500 to 999						
District Standard = 0.1561, or 15.61%						
						9%
2017-2018 Proposed Budget Administrative Cost Ratio =						0.09

The 2017-2018 Proposed General Fund and Food Service budgets have been summarized by function code for Board review, discussion and action (adoption).

		<b>General Funds</b>	<b>Food Service Funds</b>	<b>Combined Funds</b>
<b>Revenues:</b>				
<b>Code</b>	<b>Source</b>			
3700	Fund Balance, Roll-forward	\$ -		\$ -
5700	Local Sources	\$ 34,450	\$ 146,100	\$ 180,550
5800	State Sources	\$ 8,477,866	\$ 22,400	\$ 8,500,266
5900	Federal Sources	\$ 6,238,058	\$ 170,000	\$ 6,408,058
7900	Operating Transfers In	\$ -	\$ 87,112	\$ 87,112
<b>Total</b>		<b>\$ 14,750,374</b>	<b>\$ 425,612</b>	<b>\$ 15,175,986</b>
<b>Appropriations:</b>				
<b>Function</b>	<b>Source</b>			
11	Instruction	\$ 8,658,555	\$ -	\$ 8,658,555
12	Instructional Resources	\$ 259,041		\$ 259,041
13	Curr & Personnel	\$ 719,299		\$ 719,299
21	Instructional Administration	\$ 110,729		\$ 110,729
23	School Administration	\$ 650,272		\$ 650,272
31	Guidance & Counseling	\$ 659,810		\$ 659,810
32	Attendance & Social Work	\$ -		\$ -
33	Health Services	\$ 142,684		\$ 142,684
34	Pupil Transportation	\$ 395,758		\$ 395,758
35	Food Services	\$ -	\$ 425,612	\$ 425,612
36	Extra/Co-Curricular	\$ 214,726		\$ 214,726
41	General Administration	\$ 876,235		\$ 876,235
51	Plant Maintenance	\$ 1,284,326		\$ 1,284,326
52	Security & Monitoring	\$ 44,506		\$ 44,506
53	Data Processing	\$ 198,055		\$ 198,055
61	Community Services	\$ 46,266		\$ 46,266
81	Constr. & Acquisition	\$ -		\$ -
93	Special Ed. Co-op	\$ 400,000		\$ 400,000
95	Juvenile Justice AEP	\$ 3,000		\$ 3,000
00	Operating Transfers Out (FS)	\$ 87,112		\$ 87,112
<b>Total</b>		<b>\$ 14,750,374</b>	<b>\$ 425,612</b>	<b>\$ 15,175,986</b>
Shortage of revenues over expenditures		\$ -	\$ -	\$ -

## Other Exhibits

- Budget Comparison Notice
- New Staff Units Proposed for 2017-2018
- Position Control by Role ID with Proposed Increases/Decreases
- Budget Hearing PowerPoint Presentation – July 18, 2017



**Lackland ISD**  
**Comparison of Proposed 2017-2018 Budget**  
**& PY Audited Actual Spending 2015-2016**  
**General Fund & Food Service Fund**

		<u>Proposed 17-18</u>	<u>Actual 15-16</u>
		<u>Combined Funds</u>	<u>Combined Funds</u>
<b>Revenues:</b>			
<b>Code</b>	<b>Source</b>		
3000	Fund Balance	\$ -	
5700	Local Sources	180,550	127,439
5800	State Sources	8,500,266	7,835,887
5900	Federal Sources	6,408,058	6,991,076
7900	Operating Transfers In	87,112	37,020
<b>Total</b>		<b>\$ 15,175,986</b>	<b>\$ 14,991,422</b>

<b>Appropriations:</b>			
<b>Function</b>	<b>Source</b>		
11	Instruction	\$ 8,658,555	\$ 7,229,599
12	Instructional Resources	259,041	301,674
13	Curr & Personnel	719,299	639,809
21	Instructional Administration	110,729	106,822
23	School Administration	650,272	589,027
31	Guidance & Counseling	659,810	639,521
33	Health Services	142,684	153,032
34	Pupil Transportation	395,758	354,766
35	Food Services	425,612	406,179
36	Extra/Co-Curricular	214,726	144,580
41	General Administration	876,235	845,276
51	Plant Maintenance	1,284,326	1,225,437
52	Security & Monitoring	44,506	229,856
53	Data Processing	198,055	191,984
61	Community Services	46,266	6,158
93	Special Ed. Co-op	400,000	341,785
95	Juvenile Justice AEP	3,000	0
00	Transfers Out (FS)	\$ 87,112	\$ 37,020
<b>Total</b>		<b>\$ 15,175,986</b>	<b>\$ 13,442,525</b>

<b>Student enrollment</b>	<b>Proposed Budget 2017-2018</b>		<b>Actual 2015-2016</b>
<b>PEIMS Fall Snapshot Data</b>	<b>Total by</b>	<b>Fall PEIMS 2016</b>	<b>Fall PEIMS 2015</b>
	<b>Object</b>	<b>1,038</b>	<b>965</b>
<b>Category - by Object Codes</b>	<b>Code</b>	<b>Per Student</b>	<b>Per Student</b>
Instruction (Functions 11,12,13,93,95)	\$ 10,039,895.00	\$ 9,672.35	\$ 8,821.62
Instructional Support (23,31,33,36)	\$ 1,667,492.00	\$ 1,606.45	\$ 1,581.51
Central Administration (Functions 21 & 41)	\$ 986,964.00	\$ 950.83	\$ 986.63
District Operations (51,52,53,34,35)	\$ 2,348,257.00	\$ 2,262.29	\$ 2,495.57
Other (61, 00)	\$ 133,378.00	\$ 128.50	\$ 44.74
<b>Grand Total</b>	<b>\$ 15,175,986.00</b>	<b>\$ 14,620.41</b>	<b>\$ 13,930.08</b>

**LACKLAND ISD**  
**NEW STAFF UNITS PROPOSED FOR 2017-2018**

Position	Campus	Estimated Cost*
Teacher: Computer Lab	Elementary	\$53,350
Teacher: Special Education	Stacey	\$53,350
Aide: Special Education (3)	Elementary	\$54,000
Speech Language Pathologist	District-wide	\$56,517
<b>*Total Estimated Cost (@ 5 yrs of exp)</b>		<b>\$217,217</b>
<b>Plus Benefits (15%)</b>		<b>\$249,800</b>

**LACKAND ISD**  
**STAFFING BY ROLE ID WITH PROPOSED INCREASES/DECREASES**  
**2017-2018**

PEIMS Role IDs and Job Title	Job Title Count	Role Id Count	Proposed 2017-18	Total Staff
<b>003</b>		2		
Assistant Principal	2			2
<b>004</b>		1		
Assistant Superintendent for Curriculum & Instruction	1			1
<b>008</b>		4		
Counselor	2			2
Counselor - HS	1			1
Counselor- MS	1			1
<b>012</b>		1		
1/2 SPED Coordinator	1			1
<b>013</b>		2		
Librarian	2			2
<b>020</b>		2		
Principal	2			2
<b>022</b>		2		
School Nurse	2			2
<b>023</b>		2		
LSSP	2			2
<b>026</b>		1		
Speech Language Pathologist	1		1	2
<b>027</b>		1		
Superintendent	1			1
<b>033</b>		30		
Aide	30		3	33
<b>041</b>		4		
Instructional Technologist	2			2
Math Science Facilitator	1			1
SFA Facilitator	1			1
<b>043</b>		1		
Chief Financial Officer	1			1
<b>087</b>		85		
GT Teacher	1			1
Math Interventionist	1			1
PT-Teacher	1			1
Reading Improvement Specialist -PT	1			1
Teacher	81		2	83
<b>106</b>		2		
Director of Technology	1			1
IT Coordinator	1			1
<b>111</b>		1		
Maintenance Coordinator	1			1
<b>112</b>		1		
Finance/Payroll Coordinator	1			1

**LACKAND ISD**  
**STAFFING BY ROLE ID WITH PROPOSED INCREASES/DECREASES**  
**2017-2018**

<b>113</b>		3		
Director of Operations	1			1
DoDEA Grant Director	1			1
HR & Benefits Coordinator	1			1
<b>113/102</b>		1		
DoDEA Project Director/Community Relations (50%)	1			1
<b>Aux</b>		51		
Lead Custodian	1			1
Admin Support Specialist	1			1
AVID Tutor	3			3
Bus Aide	4			4
Bus Driver	5			5
Campus Registrar	2			2
Campus Secretary	2			2
Crossing Guard/Recess Monitor	1			1
Custodian	6			6
Custodian Supervisor	1			1
Finance/Payroll Specialist	1			1
Food Service Cook, Lead	1			1
Food Service Manager	1			1
Food Service Supervisor	1			1
Food Service Worker	3			3
Groundskeeper	1			1
Lead Custodian	1			1
Maintenance	1			1
Maintenance Supervisor	1			1
P/T Food Service Worker	1			1
Principal Secretary	1			1
Recess/Café Monitor	5			5
Special Education Appraisal Secretary	1			1
Specialized Maintenance	2			2
Technology Support Specialist I	1			1
Technology Support Specialist II	1			1
Transportation Supervisor	1			1
Vehicle Maintenance/Bus Driver	1			1
<b>Grand Total</b>	<b>197</b>	<b>197</b>	<b>6</b>	<b>203</b>



Budget Hearing  
2017-2018 Proposed Budget  
July 18, 2017



## Executive Summary

**LACKLAND ISD**



– The 2017-2018 Proposed Budget has been compiled as a district-wide effort

School Board of Trustees	Established the Goals for the District
Superintendent & Cabinet	Leadership in the Budget Development Process
Campuses/Departments	Developed budgets based on Campus Plans or Departmental Needs
Chief Financial Officer	Compiled the Budget
DEIC & Site-based Committees	Advisory role in Budget Review Process



LACKLAND ISD



## Executive Summary

- General Fund Estimated Revenue:
  - Conservative revenue projections for local revenue based on prior year earnings
  - State Revenue based on an estimated student enrollment of **987**
    - Increase in state revenue due to increased student off-base transfers
  - Federal Revenue (Impact Aid) based on **888** students (FY **2016** Application)



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## Budget Allocations

- General Fund
  - Maintained Budget Allocations at 2016-2017 Levels
- DOD Supplement
  - Based on 2016-2017 funding
- Food Service
  - Maintained Budget Allocations at 2016-2017 Levels



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## Proposed Budget - Revenues

- General Fund Revenue

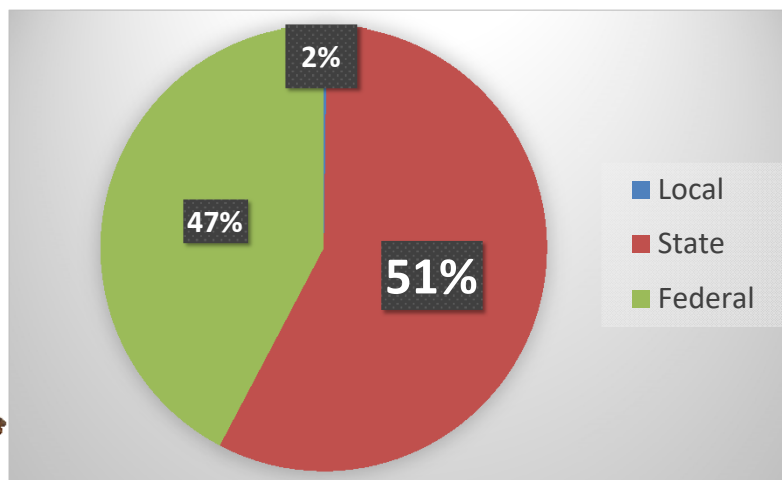
– Local Revenue	\$34,450
– State Revenue	\$8,477,866
– Federal Revenue	<u>\$6,238,058</u>
– Subtotal	\$14,750,374



LACKLAND ISD



## Proposed Budget - Revenues





**LACKLAND ISD**



## Proposed Budget - Expenditures

Salaries & Benefits		Proposed Budget
Salaries	\$	9,837,776
Benefits	\$	<u>2,490,740</u>
Total Salaries & Benefits	\$	12,328,516 (83.5%)
Discretionary		
Services	\$	695,529
Supplies	\$	748,485
Travel	\$	882,732
Equipment	\$	8,000
Flowout to Food Service	\$	<u>87,112</u>
Total Discretionary	\$	2,421,858 (16.5%)
<b>Grand Total</b>	<b>\$</b>	<b>14,750,374</b>



**LACKLAND ISD**









## Proposed Budget - Discretionary

All budget line items (except salaries) at \$30,000 and above

										Next Yr
Account Code									Description	Recommend
199	93	6492	00	999	8	23	0	00	FLOW THRU FT. SAM	400,000.00
199	51	6259	00	997	8	99	0	00	UTILITIES, ELECTRICITY	200,000.00
199	51	6429	00	997	8	99	0	00	INSURANCE, PROPERTY	77,000.00
199	11	6399	97	999	8	99	0	00	SUPPLIES, START-UP, NEW BLDGS	50,000.00
199	41	6212	00	750	8	99	0	00	AUDIT SERVICES	45,000.00
199	51	6319	02	997	8	99	0	00	SUPPLIES, BLDG MAINT, GENERAL	39,000.00
199	51	6319	01	993	8	99	0	00	SUPPLIES, CUSTODIAL	32,000.00
199	11	6258	06	996	8	99	0	00	UTILITIES, AT&T INTERNET	31,200.00
199	51	6257	00	997	8	99	0	00	UTILITIES, WATER, SEWAGE, REFUS	31,000.00



 <b>LACKLAND ISD</b> 	Proposed General Fund Budget Comparison to Prior Year	
	Adopted 2016-2017	Proposed 2017-2018
	<ul style="list-style-type: none"> <li>Salaries - \$12,015,780</li> <li>Services, Utilities, Rentals - \$652,516</li> <li>Supplies, Reading Materials - \$624,771</li> <li>Travel, Awards, Fees - \$852,286</li> <li>Assets (Equipment) - \$43,000</li> <li>Flow-out to Food Service - \$96,841</li> <li><b>Total = \$14,285,194</b></li> </ul>	<ul style="list-style-type: none"> <li>Salaries - \$12,328,516</li> <li>Services, Utilities, Rentals - \$695,529</li> <li>Supplies, Reading Materials - \$748,485</li> <li>Travel, Awards, Fees - \$882,732</li> <li>Assets (Equipment) - \$8,000</li> <li>Flow-out to Food Service - \$87,112</li> <li><b>Total = \$14,750,374</b> </li> </ul>

 <b>LACKLAND ISD</b> 	Proposed Food Service Budget Comparison to Prior Year	
	Adopted 2016-2017	Proposed 2017-2018
	<ul style="list-style-type: none"> <li>Salaries - \$237,560</li> <li>Services, Utilities, Rentals - \$5,525</li> <li>Food &amp; Non-Food - \$190,756</li> <li>Travel, Awards, Fees - \$400</li> <li>Assets (Equipment) - \$0</li> <li><b>Total = \$434,241</b></li> </ul>	<ul style="list-style-type: none"> <li>Salaries - \$235,239</li> <li>Services, Utilities, Rentals - \$5,525</li> <li>Food &amp; Non-Food - \$184,448</li> <li>Travel, Awards, Fees - \$400</li> <li>Assets (Equipment) - \$0</li> <li><b>Total = \$425,612</b> </li> </ul>



**LACKLAND ISD**



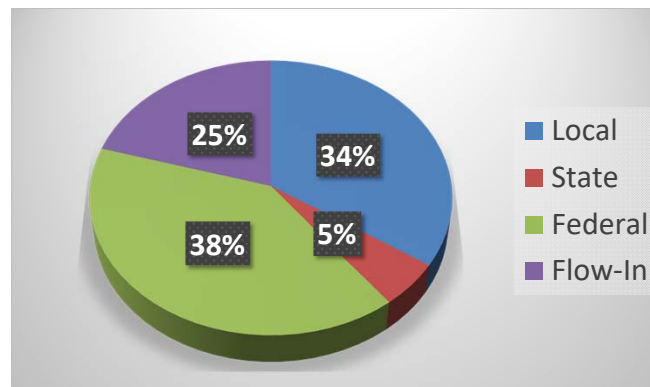
## Recap of Proposed Budgets

• General Fund	
– Estimated Revenue	\$14,750,374
– Proposed Budget	\$14,750,374
• Food Service	
– Estimated Revenue	\$ 425,612
– Proposed Budget	\$ 425,612
• Grand Total	\$15,175,986

## 2017-2018 Proposed Budget

Food Service - \$425,612

- Revenue Budget by Object Class

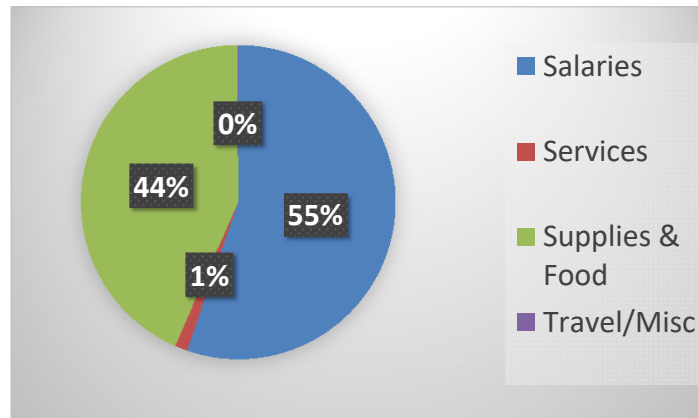


Projected deficit of \$87,112 – Flow-In Transfer from General Fund

## 2017-2018 Proposed Budget

Food Service - \$425,612

- Expenditure Budget by Object Class




LACKLAND ISD




## Salary & Benefit Proposals for 2017-2018

- Recommendation #1:**
- Compensation Plan for 2017-2018
  - Teacher Hiring Schedule (Increase scale by \$600 to \$51,900 starting salary)
  - Mid-Point Pay Scales
  - Substitute Staff Pay Scales
  - Stipend and Extra-Duty Pay Scales (highlighted changes)
  - Employee Benefits
  - Incentive Programs



## Salary & Benefit Proposals for 2017-2018

- **Recommendation #2:**
  - Salary increase for all employees
    - 3.0% to the Midpoint, plus equity adjustments, as appropriate
    - **The proposed salary increase is all inclusive of any state-mandated, unfunded salary increase(s).**
    - Approximate cost = \$240,000



## Salary & Benefit Proposals for 2017-2018

- **Recommendation #3:**
  - Employee Benefits
    - Group Health Insurance (up to \$460/month)\*
    - Dental (employee only) - \$33.18/month\*\*
    - Life Insurance (\$40K) - \$6.00/month\*\*

**\*TRS Board approved the 2017-18 rates and plans in June 2017.**



LACKLAND ISD



## TRS ActiveCare Plans 2017-2018

### LACKLAND INDEPENDENT SCHOOL DISTRICT GROUP HEALTH, DENTAL AND GROUP TERM LIFE 2017-2018

Note: The \$460 per month district contribution is pending board approval as part of the 2017-2018 budget. The Employee Cost rates noted below are assuming that the district will continue to provide the \$460 per month benefit.

Name of Company		TRS ActiveCare	
Type of Coverage	Group Health Insurance		
District Contribution for participating employees : \$460.00 per month			
PLAN 1-HD	Premium Amt	Employee Cost	
Employee Only	\$ 351.00	\$0.00	
Employee/Child(ren)	\$ 671.00	\$	211.00
Employee/Spouse	\$ 991.00	\$531.00	
Employee/Family	\$ 1,316.00	\$	856.00
Select	Premium Amt	Employee Cost	
Employee Only	\$ 514.00	\$	54.00
Employee/Child(ren)	\$ 834.00	\$	374.00
Employee/Spouse	\$ 1,264.00	\$804.00	
Employee/Family	\$ 1,589.00	\$1,129.00	
PLAN 2	Premium Amt	Employee Cost	
Employee Only	\$ 714.00	\$	254.00
Employee/Child(ren)	\$ 1,062.00	\$602.00	
Employee/Spouse	\$ 1,694.00	\$1,234.00	
Employee/Family	\$ 2,004.00	\$	1,544.00

Employees that select the Plan 1 HD will receive \$109 per month (or \$1,380 per year) deposited in a flexible spending account (FSA).



LACKLAND ISD



## Salary & Benefit Proposals for 2017-2018

### • Recommendation #4: New Positions

Position	Campus	Estimated Cost*
Teacher: Computer Lab	Elementary	\$53,350
Teacher: Special Education	Stacey	\$53,350
Aide: Special Education (3)	Elementary	\$54,000
Speech Language Pathologist	District-wide	\$56,517
*Total Estimated Cost (@ 5 yrs of exp)		\$217,217
Plus Benefits (15%)		\$249,800

\*Budgeted at 5 years of experience.



LACKLAND ISD



## Compliance Review

- State Program Allocations
- Special Education Maintenance of Effort
- Administrative Cost Ratio



LACKLAND ISD



## Special Program Allotments

PIC	PROGRAM	DPE	SPEND %	SPEND AMT	BUDGET
23	SPECIAL ED	\$ 740,663	52.00%	\$ 385,145	\$ 2,363,012
22	CTE	\$ 361,236	58.00%	\$ 209,517	\$ 336,845
21	GT	\$ 33,143	55.00%	\$ 18,229	\$ 117,702
24	SCE	\$ 420,486	52.00%	\$ 218,653	\$ 524,102
25	BILINGUAL/ESL	\$ 4,431	52.00%	\$ 2,304	\$ 6,323
31	HS Allotment	\$ 46,627	100.00%	\$ 46,627	\$ 50,674



**LACKLAND ISD**



## SpEd Maintenance of Effort

Fiscal Year	Budget	Expenditures
2017-2018	\$2,363,012	
2016-2017	\$1,916,298	\$1,780,029
2015-2016	\$1,609,732	\$1,575,933
2014-2015	\$1,572,448	\$1,411,382
2013-2014	\$1,350,117	\$1,308,242
2012-2013	\$1,384,367	\$1,284,704
*Expenditures to date		



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## Administrative Costs

Administrative Expenditures				
Objects				
Functions	6100 Payroll Costs	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenditures
21 - Instructional Administration	\$110,729	\$0	\$0	\$0
41 - General Administration	\$646,729	\$93,044	\$20,576	\$115,886
Total Administrative Expenditures	\$986,964			
Instructional Expenditures				
Objects				
Functions	6100 Payroll Costs	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenditures
11 - Instruction	\$8,054,755	\$135,265	\$414,135	\$54,400
12 - Instructional Resources & Media	\$196,566	\$12,664	\$45,620	\$4,190
13 - Curriculum & Staff Development	\$556,706	\$56,227	\$7,150	\$99,216
31 - Guidance & Counseling	\$630,501	\$700	\$13,558	\$15,050
Total Instructional Expenditures	\$10,296,703			
District ADA Group = 500 to 999				
District Standard = 0.1561, or 15.61%				
				9%
2017-2018 Proposed Budget Administrative Cost Ratio =				0.09



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## Budget Communication

- Budget Public Hearing
  - This is a time to listen to the community
  - Notice was placed in the *Lackland Talespinner* in July



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## Budget Adoption

- The Board must vote to adopt the Budget by August 31<sup>st</sup>.
  - Minutes from district board meetings will be used by TEA to document the adoption of any amendments to the original budget.







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## Questions

