



Public Hearing  
2015-2016 Proposed Budget  
June 16, 2015



# Executive Summary

LACKLAND ISD

– The 2015-2016 Proposed Budget has been compiled as a district-wide effort

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





# Executive Summary

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- General Fund Estimated Revenue:
  - Conservative revenue projections for interest income
    - Interest rates are extremely low and not anticipated to increase soon
  - State Revenue based on Average Daily Attendance of 800
    - Slight decrease in state revenue due to decreased enrollment
  - Federal Revenue (Impact Aid) based on 1,068 students (2012-13)
  - Fund balance of \$295,000 budgeted for roll-forward balances





# Executive Summary

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- General Fund
  - Budget Allocations at 2014-2015 Levels
- DOD Supplement
  - Based on 2014-2015 funding
- Food Service
  - Budget Allocations at 2014-2015 Levels





# Proposed Budget - Revenues

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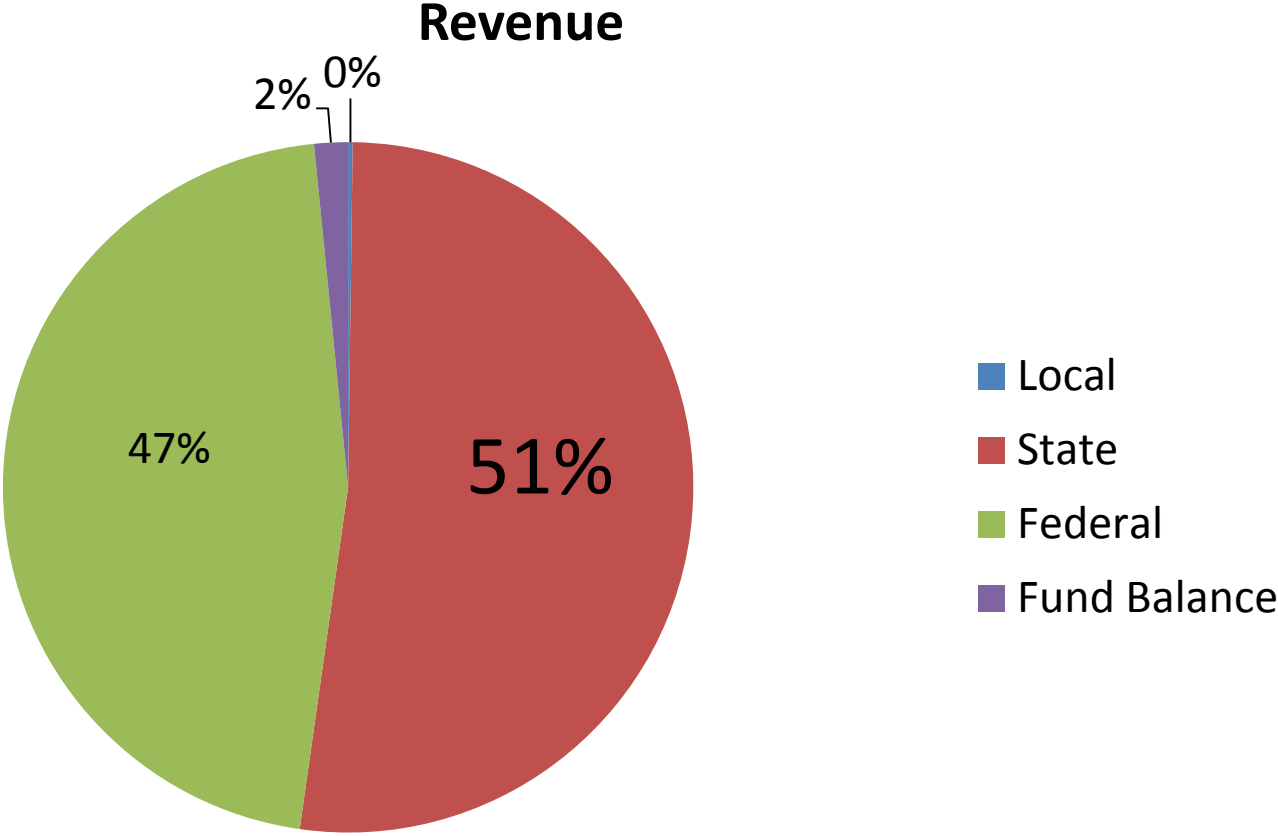
• General Fund Revenue	
– Local Revenue	\$25,100
– State Revenue	\$6,901,813
– Federal Revenue	<u>\$6,374,235</u>
– Subtotal	\$13,301,148
– Fund Balance*	<u>\$295,000</u>
– Grand Total	\$13,596,148

\*Roll-forward funds from 2014-2015

# Proposed Budget - Revenues



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# Proposed Budget - Expenditures

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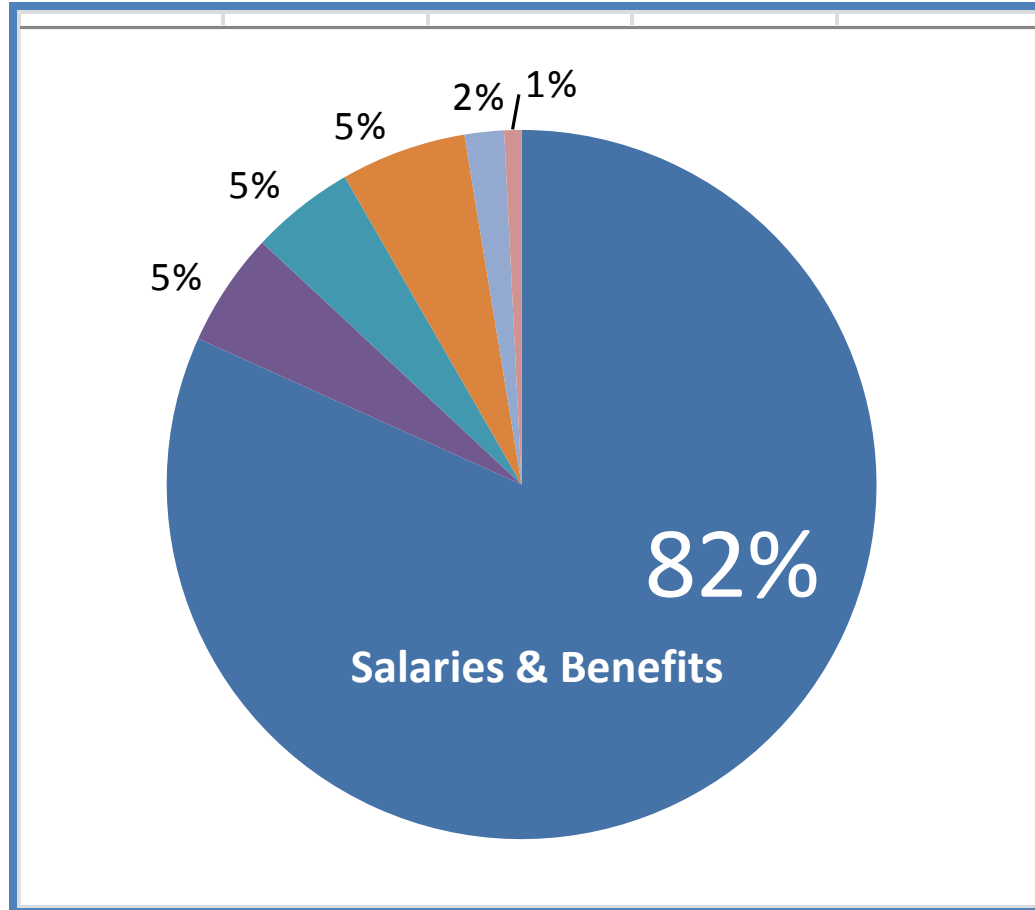
Salaries & Benefits		Proposed Budget
Salaries	\$	8,770,479
Benefits	\$	<u>2,316,525</u>
Total Salaries & Benefits	\$	11,087,004
Discretionary		
Services	\$	693,680
Supplies	\$	617,170
Travel	\$	782,319
Equipment	\$	316,975
Flowout to Food Service	\$	<u>99,000</u>
Total Discretionary	\$	2,509,144
Grand Total	\$	13,596,148





# Proposed Budget - Expenditures

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# Salary & Benefit Proposals for 2015-2016



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- Recommendation #1:
  - Salary increase for all employees
    - 3.0% to the Midpoint, plus equity adjustments, as appropriate due to increase in the minimum salary on the Teacher Hiring Schedule
    - Approximate cost = \$280,000

# Salary & Benefit Proposals for 2015-2016



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- Recommendation #2:
  - Salary Increase for all employees
    - 3.9% of Midpoint, plus equity adjustments, as appropriate due to increase in the minimum salary on the Clerical/Technical and Manual Trades pay scales
    - Approximate cost = \$237,000



# Salary & Benefit Proposals for 2015-2016

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- Recommendation #3: New Positions

Position	Campus	Estimated Cost*
Librarian (In an effort to re-instate 1 Librarian per campus - reduce 1 library aide)	Elementary & Stacey Jr-Sr HS	\$60,000
LSSP (Licensed Specialist in School Psychology) - 1/2 unit increase	Elementary & Stacey Jr-Sr HS	\$40,000
Teacher (1): Placeholder (in the event of enrollment growth)	Secondary	\$60,000
Teachers (2): Placeholder (in the event of enrollment growth)	Elementary	\$120,000
Aide (1): Placeholder (in the event of enrollment growth)	Elementary	\$21,000
Total Estimated Cost		\$301,000

\*Budgeted at 5 years of experience.



# Salary & Benefit Proposals for 2015-2016

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- Recommendation #4
  - Group Health Insurance - Up to \$460 per month employer contribution
  - Dental insurance (employee only) - \$37.73 per month employer contribution
  - Life insurance @ \$40,000 (employee only) - \$6.40 per month employer contribution

# Proposed General Fund Budget Comparison to Prior Year



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## Adopted 2014-2015

- Salaries - \$10,345,583
- Services, Utilities, Rentals - \$658,160
- Supplies, Reading Materials - \$601,126
- Travel, Awards, Fees - \$723,797
- Assets (Equipment) - \$226,900
- Flow-out to Food Service - \$99,767
- **Total = \$12,655,333**



## Proposed 2015-2016

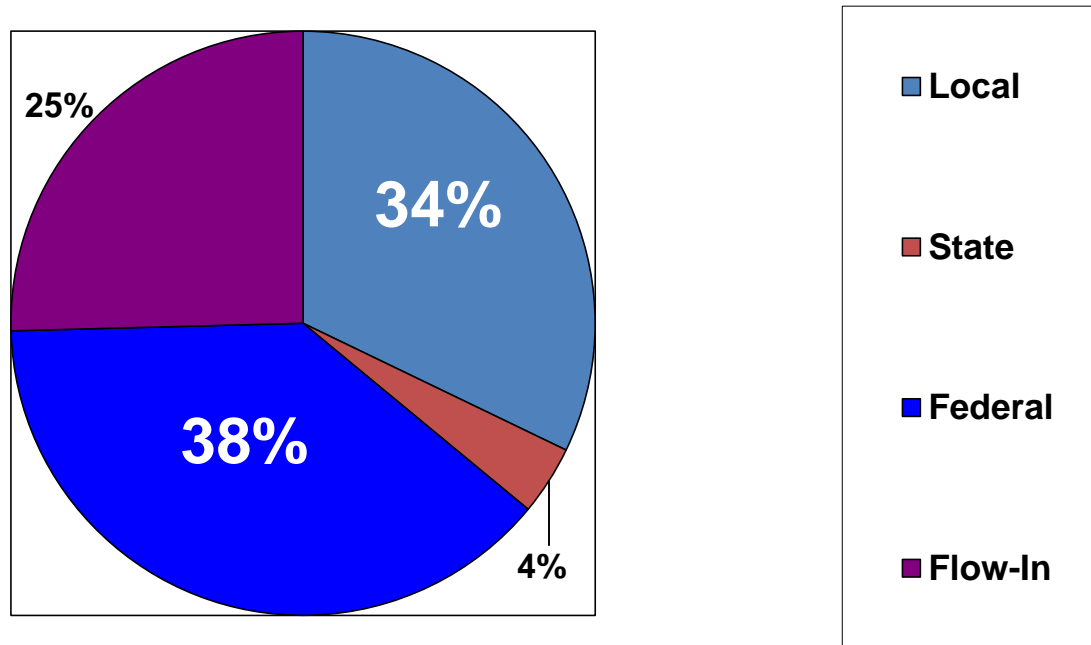
- Salaries - \$11,087,004
- Services, Utilities, Rentals - \$693,680
- Supplies, Reading Materials - \$617,170
- Travel, Awards, Fees - \$782,319
- Assets (Equipment) - \$316,975
- Flow-out to Food Service - \$99,000
- **Total = \$13,596,148**



# 2015-2016 Proposed Budget

## Food Service - \$403,782

- Revenue Budget by Object Class

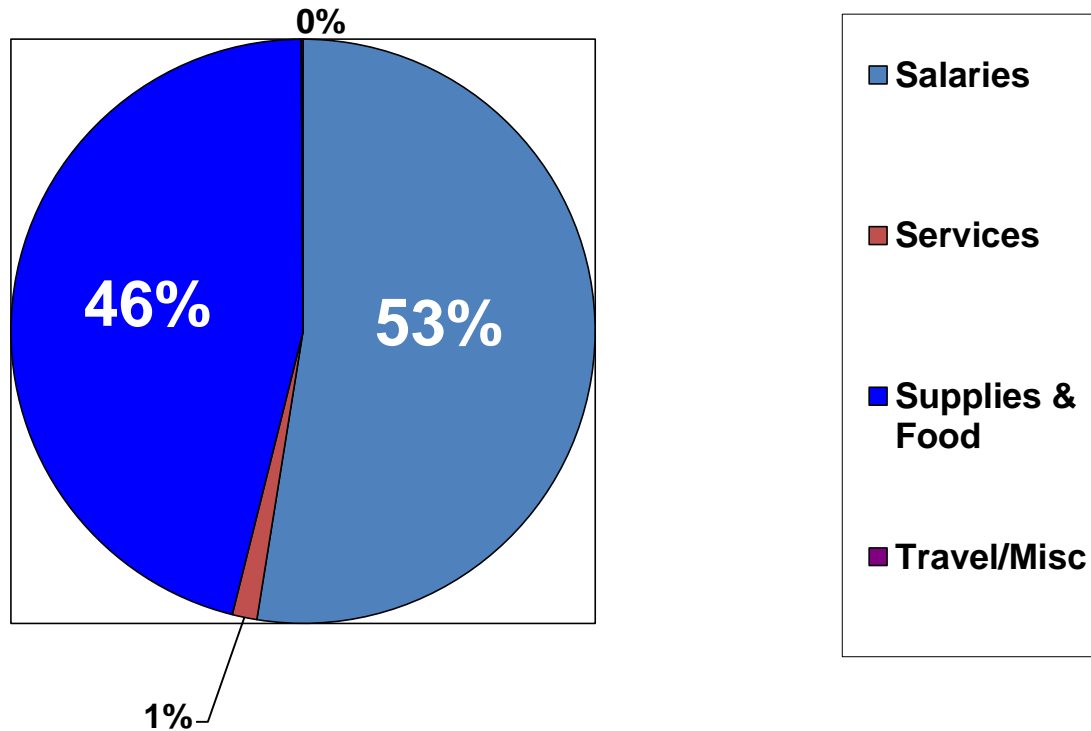


Projected deficit of \$99,000 – Flow-In Transfer from General Fund

# 2015-2016 Proposed Budget

## Food Service - \$403,782

- Expenditure Budget by Object Class



# Proposed Food Service Budget Comparison to Prior Year



LACKLAND ISD

## Adopted 2014-2015

- Salaries - \$200,024
- Services, Utilities, Rentals - \$5,525
- Food & Non-Food - \$186,600
- Travel, Awards, Fees - \$400
- Assets (Equipment) - \$0
- **Total = \$392,549**

## Proposed 2015-2016

- Salaries - \$212,101
- Services, Utilities, Rentals - \$5,525
- Food & Non-Food - \$185,756
- Travel, Awards, Fees - \$400
- Assets (Equipment) - \$0
- **Total = \$403,782**







# Recap of Proposed Budgets

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• General Fund	
– Estimated Revenue	\$13,596,148
– Proposed Budget	\$13,596,148
• Food Service	
– Estimated Revenue	\$ 403,782
– Proposed Budget	\$ 403,782
• Grand Total	\$13,999,930





# Compliance Review

LACKLAND ISD

- State Program Allocations

PROGRAM	DPE	SPEND %	SPEND AMT	BUDGET	DIFFERENCE
SPECIAL ED	\$ 553,102.00	52.00%	\$ 287,613.04	\$ 1,609,732.00	✓
CTE	\$ 134,971.00	58.00%	\$ 78,283.18	\$ 222,872.00	✓
GT	\$ 30,312.00	55.00%	\$ 16,671.60	\$ 96,205.00	✓
SCE	\$ 433,784.00	52.00%	\$ 225,567.68	\$ 315,529.00	✓
BILINGUAL/ESL	\$ 15,314.00	52.00%	\$ 7,963.28	\$ 49,508.00	✓
High School Allotment	\$ 37,654.00			\$ 58,658.00	✓






# Compliance Review

LACKLAND ISD

- Maintenance of Effort (Special Education)

Fiscal Year	Budget	Expenditures
2015-2016	\$1,609,732.00 ✓	
2014-2015	\$1,572,448.00	\$1,049,766.35*
2013-2014	\$1,350,117.00	\$1,308,241.67
2012-2013	\$1,384,367.00	\$1,128,704.00

\*As of June 2015





# Compliance Review

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- Instructional Expenditure Ratio

Ratio	Ratio %	Met Standard
NCES Definition	57.14%	
NCES Modified Definition	65.16%	✓

NCES – National Center for Education Statistics

Note: Modified ratio includes: Library, Counseling, and Nursing expenditures.



# Compliance Review

LACKLAND ISD

## Administrative Cost Ratio

Administrative Expenditures				
Functions	Objects			
	6100 Payroll Costs	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenditures
21 - Instructional Administration	\$102,770	\$0	\$0	\$0
41 - General Administration	\$558,686	\$98,180	\$15,865	\$123,270
Total Administrative Expenditures	\$898,771			

Instructional Expenditures				
Functions	Objects			
	6100 Payroll Costs	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenditures
11 - Instruction	\$6,907,816	\$107,759	\$343,771	\$54,200
12 - Instructional Resources & Media	\$189,713	\$8,300	\$31,263	\$4,000
13 - Curriculum & Staff Development	\$540,018	\$82,681	\$3,210	\$151,035
31 - Guidance & Counseling	\$685,939	\$700	\$15,358	\$20,700
Total Instructional Expenditures	\$9,146,463			

District ADA Group = 500 to 999

District Standard = 0.1561, or 15.61%

2015-2016 Proposed Budget Administrative Cost Ratio = 9%  
0.09





# Proposed 2015-2016 Budget

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- Budget Comparison Notice

Lackland ISD  
Comparison of Proposed 2015-2016 Budget  
& PY Audited Actual Spending 2013-2014  
General Fund & Food Service Fund

Revenues:		<u>Proposed 15-16</u>	<u>Actual 13-14</u>
Code	Source	<u>Combined Funds</u>	<u>Combined Funds</u>
3000	Fund Balance	\$ 295,000.00	
5700	Local Sources	163,300	168,894
5800	State Sources	6,916,895	7,391,877
5900	Federal Sources	6,525,735	6,466,056
7900	Operating Transfers In	99,000	37,570
<b>Total</b>		<b>\$ 13,999,930</b>	<b>\$ 14,064,397</b>



# Proposed 2015-2016 Budget

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- Budget Comparison Notice

Student enrollment	Proposed Budget 2015-2016		Actual 2013-2014
PEIMS Fall Snapshot Data	Total by Object Code	Fall PEIMS 2014 884 Per Student	Fall PEIMS 2013 940 Per Student
Category - by Object Codes			
Instruction (Functions 11,12,13,93,95)	\$ 8,774,941.00	\$ 9,926.40	\$ 8,548.23
Instructional Support (23,31,33,36)	\$ 1,739,970.00	\$ 1,968.29	\$ 1,426.20
Central Administration (Functions 21 & 41)	\$ 906,171.00	\$ 1,025.08	\$ 824.95
District Operations (51,52,53,34,35)	\$ 2,473,434.00	\$ 2,798.00	\$ 2,095.25
Other (61, 00)	\$ 105,414.00	\$ 119.25	\$ 44.56
<b>Grand Total</b>	<b>\$ 13,999,930.00</b>	<b>\$ 15,837.02</b>	<b>\$ 12,939.18</b>





# Proposed 2015-2016 Budget

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- One (1) Page Budget by Object Class

Lackland Independent School District  
Proposed Budget - 2015-2016  
General Fund & Food Service Fund



		General Funds	Food Service Funds	Combined Funds
<b>Revenues:</b>				
Code	Source			
3700	Fund Balance, Roll-forward	\$ 295,000		\$ 295,000
5700	Local Sources	\$ 25,100	\$ 138,200	\$ 163,300
5800	State Sources	\$ 6,901,813	\$ 15,082	\$ 6,916,895
5900	Federal Sources	\$ 6,374,235	\$ 151,500	\$ 6,525,735
7900	Operating Transfers In		\$ 99,000	\$ 99,000
<b>Total</b>		<b>\$ 13,596,148</b>	<b>\$ 403,782</b>	<b>\$ 13,999,930</b>
<b>Appropriations:</b>				
Function	Source			
11	Instruction	\$ 7,500,721	\$ -	\$ 7,500,721
12	Instructional Resources	\$ 234,276		\$ 234,276
13	Curr & Personnel	\$ 776,944		\$ 776,944
24	Instructional Administration	\$ 102,770		\$ 102,770
23	School Administration	\$ 686,365		\$ 686,365
31	Attendance & Counseling	\$ 731,197		\$ 731,197
32	Attendance & Social Work	\$ -		\$ -
33	Health Services	\$ 152,565		\$ 152,565
34	Pupil Transportation	\$ 474,919		\$ 474,919
35	Food Services		\$ 403,782	\$ 403,782
36	Extra/Co-Curricular	\$ 169,843		\$ 169,843
41	General Administration	\$ 803,401		\$ 803,401
51	Plant Maintenance	\$ 1,310,526		\$ 1,310,526
52	Security & Monitoring	\$ 40,851		\$ 40,851
53	Data Processing	\$ 243,356		\$ 243,356
61	Community Services	\$ 6,414		\$ 6,414
81	Constr. & Acquisition	\$ -		\$ -
93	Special Ed. Co-op	\$ 260,000		\$ 260,000
95	Juvenile Justice AEP	\$ 3,000		\$ 3,000
00	Operating Transfers Out (FS)	\$ 99,000		\$ 99,000
<b>Total</b>		<b>\$ 13,596,148</b>	<b>\$ 403,782</b>	<b>\$ 13,999,930</b>
Shortage of revenues over expenditures and transfers		\$ -	\$ -	\$ -







# Questions

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