



Donna Independent School District

2014-2015 Budget Kick-Off Meeting

Monday, April 14, 2014 • 3:00 p.m. • Staff Development Center/Board Room



Agenda

1. Budget Committee Members
2. Budget Process Overview
3. State of the Budget
4. District Goals & Assumptions for 2015
5. Allocations
6. Budget Calendar



Budget Committee

Core Team:

René Reyna
Interim Superintendent

David Robledo
Chief Financial Officer

Stephanie De Los Santos
Finance Supervisor

Angelica Resendez
Budget Accountant

Assistant Superintendents

Committee Members:

Fernando Castillo
Asst. Superintendent for Support Services

Velma Rangel
Asst. Superintendent for C&I

Debbie Rodriguez
Asst. Superintendent for Human Resources



Budget Committee

Principals

Claudia Guerrero

Principal, Veterans Middle School

Adela Troncoso

Principal, Saucedo Middle School

John Mendoza

Principal, DAEP

Ramiro Daniel

Principal, Todd Middle School

Gregorio Arellano

Principal, Rivas Elementary

Ofelia Alvarez

Principal, Guzman Elementary

Thelma Luna

Principal, Garza Elementary

Campus & Paraprofessional Representatives

Melissa Schmutz

Curriculum Specialist, Singleterry Elem.

Francis Jimenez

Teacher Representative, Salazar Elem.

Janet Crenshaw

Teacher Representative, Solis M.S.

Angelica Navarro-Guerrero

Teacher Representative, Stainke Elem.

Francisco Ortega III

Teacher Representative, LeNoir Elem.

Minerva Delgado

Paraprofessional Representative



Budget Committee

Extra Curricular Department

Manuel Moreno

Athletic Director

Ramiro Leal

Head Coach, Donna High School

Thomas Saucedo

Head Coach, Donna North High School

Armando Robledo

Fine Arts Director

Raul Ramirez

Band Director, Donna High School

Adrian Robledo

Band Director, Donna North High School

Program & Office Directors

Joe Perez

PEIMS Director

David Chavez

Technology Director

Maricela Valdez

Federal Programs Director

Rebecca Castaneda

Director of Elementary Education

Javier Villanueva

Director of Secondary Education

Dr. Diana Villanueva

Director of Special Education

Janie Ybarra

Human Resource Director

Jerry Cavazos

Human Resource Supervisor

Sandra Martinez

Payroll Coordinator



Budget Process Overview

As per T.E.A.





Budget Process Overview

Budget Planning Phase:

1. Define Goals & Objectives
 - ❖ For our District
 - ❖ For Each Campus
2. Develop Programs to Obtain Our Goals





Budget Process Overview

Budget Preparation Phase:

1. Allocate Budget Resources to Support the Goals we set in the Planning Phase
2. Budget Adoption by School Board



Preparation

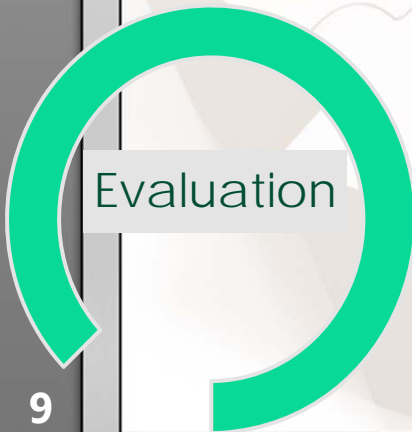


Budget Process Overview

Budget Evaluation Phase:

Ongoing Events Throughout the Year:

1. Evaluate Budget Effectiveness
 - A. Budget Changes
 - B. Budget Amendments
2. Examine Expenditures
 - A. To what degree are we achieving our goals?
 - B. Use this data to establish goals & allocations in the next budget year.





Budget Process Overview

As per T.E.A.





STATE *Of the* BUDGET



2013 • 2014





Adopted Budgets



Donna Independent School District 2013-2014 Official Budget Presentation Summary by Fund

Fund	Fund Name	Estimated Revenues	Other Sources (Uses)	Budget Revenues	Budget Expenditures	Difference
101	Child Nutrition Program	\$11,211,554	\$ -	\$11,211,554	\$11,211,554	\$ -
162	State Bilingual Fund	1,865,280	-	1,865,280	1,865,280	-
164	State Compensatory Fund	8,047,370	-	8,047,370	8,047,370	-
165	State Special Education	6,386,698	-	6,386,698	6,386,698	-
167	State Career and Technology	2,295,031	-	2,295,031	2,295,031	-
168	State Gifted and Talented	484,464	-	484,464	484,464	-
171	Local Maintenance Fund	7,874,937	-	7,874,937	7,874,937	-
181	Athletic Fund	2,783,357	-	2,783,357	2,783,357	-
182	Fine Arts Fund	1,300,000	-	1,300,000	1,300,000	-
199	General Fund	100,187,465	(956,830)	99,230,635	99,230,635	-
GENERAL FUNDS SUBTOTAL		\$ 142,436,156	\$ (956,830)	\$ 141,479,326	\$ 141,479,326	\$ -
599	Debt Service	8,134,000	956,830	9,090,830	9,090,830	-
DEBT SERVICE FUND SUBTOTAL		\$8,134,000	\$956,830	\$9,090,830	\$9,090,830	\$ -
TOTAL OFFICIAL 2013-2014 BUDGET		\$150,570,156	\$ -	\$150,570,156	\$150,570,156	\$ -

Donna ISD...Take Ownership!



Revenue Budgets



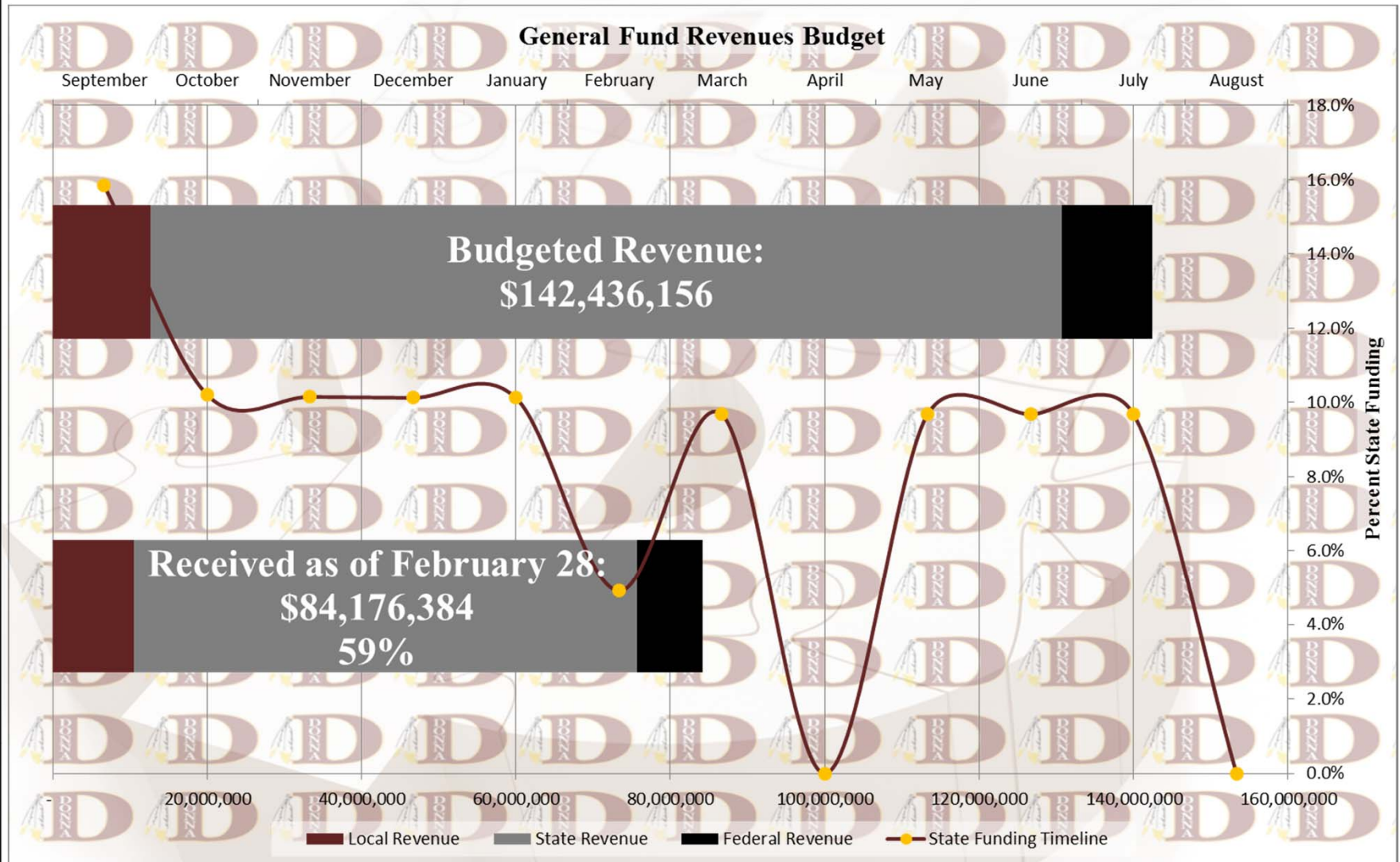
Donna Independent School District 2013-2014 Revenue Budget Review Summary by Fund, As of February 28, 2014

Fund	Fund Name	Adopted Revenues	Amended Revenues	Budget Difference	Received to Date	To Be Collected	% Received
101	Child Nutrition Program	\$11,211,554	\$ 11,211,554.00	\$0	\$6,751,463	\$4,460,091.00	60%
162	State Bilingual Fund	1,865,280	1,865,280	-	1,035,264	830,016	56%
164	State Compensatory Fund	8,047,370	8,047,370	-	4,466,436	3,580,934	56%
165	State Special Education	6,386,698	6,386,698	-	3,544,733	2,841,965	56%
167	State Career and Technology	2,295,031	2,295,031	-	1,273,784	1,021,247	56%
168	State Gifted and Talented	484,464	484,464	-	268,886	215,578	56%
171	Local Maintenance Fund	7,874,937	7,874,937	-	4,370,732	3,504,205	56%
181	Athletic Fund	2,783,357	2,783,357	-	1,555,345	1,228,012	56%
182	Fine Arts Fund	1,300,000	1,300,000	-	721,523	578,477	56%
199	General Fund	100,187,465	100,187,465	-	60,188,218	39,999,247	60%
GENERAL FUNDS SUBTOTAL		\$ 142,436,156	\$ 142,436,156	\$ -	\$ 84,176,384	\$ 58,259,772	59%
599	Debt Service	8,134,000	7,936,491	(197,509)	7,768,188	168,303	98%
DEBT SERVICE FUND SUBTOTAL		\$8,134,000	\$7,936,491	-\$197,509	\$7,768,188	\$168,303	98%
TOTAL OFFICIAL 2013-2014 BUDGET		\$150,570,156	\$150,372,647	-\$197,509	\$91,944,572	\$58,428,075	61%

Donna ISD...Take Ownership!



Revenue Budgets





Expenditure Budgets



Donna Independent School District 2013-2014 Expenditure Budget Review Summary by Fund, As of February 28, 2014

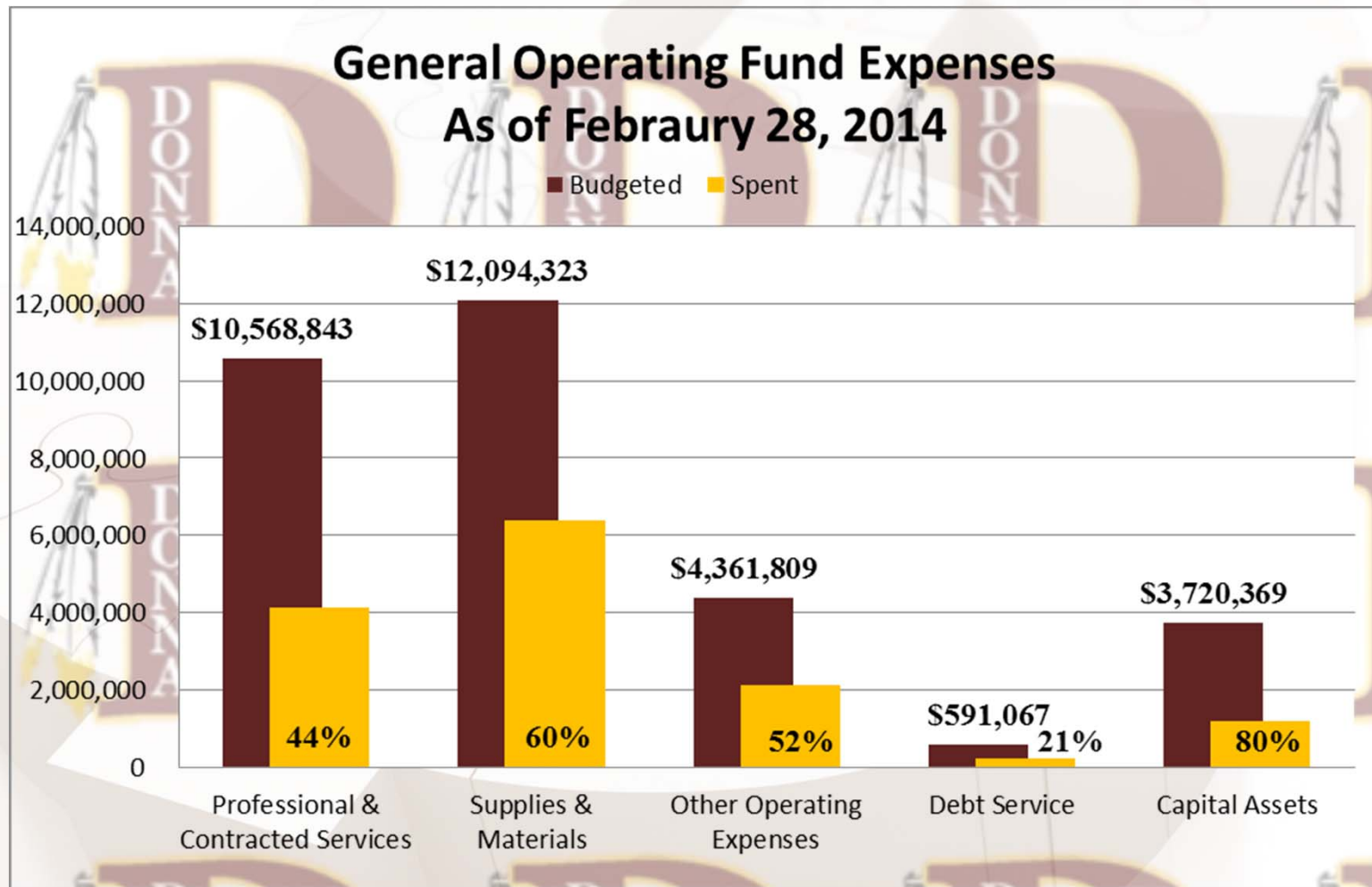
Fund	Fund Name	Adopted Expenditures	Amended Expenditures	Budget Difference	Spent to Date	Budget Balance	% Spent
101	Child Nutrition Program	\$11,211,554	\$ 11,658,454	\$446,900	\$5,933,904	\$ 5,724,550.00	51%
162	State Bilingual Fund	1,865,280	1,865,280	-	993,080	872,200	53%
164	State Compensatory Fund	8,047,370	8,047,370	-	4,258,576	3,788,794	53%
165	State Special Education	6,386,698	6,386,698	-	3,972,996	2,413,702	62%
167	State Career and Technology	2,295,031	2,295,031	-	1,174,705	1,120,326	51%
168	State Gifted and Talented	484,464	484,464	-	118,377	366,087	24%
171	Local Maintenance Fund	7,874,937	7,874,937	-	3,351,995	4,522,942	43%
181	Athletic Fund	2,783,357	2,783,357	-	2,029,521	753,836	73%
182	Fine Arts Fund	1,300,000	1,300,000	-	993,089	306,911	76%
199	General Fund	99,230,635	99,033,126	(197,509)	52,232,754	46,800,372	53%
GENERAL FUNDS SUBTOTAL		\$ 141,479,326	\$ 141,728,717	\$ 249,391	\$ 75,058,997	\$ 66,669,720	53%
599	Debt Service	9,090,830	9,090,830	-	7,075,593	2,015,237	78%
DEBT SERVICE FUND SUBTOTAL		\$ 9,090,830	\$ 9,090,830	\$ -	\$ 7,075,593	\$ 2,015,237	78%
TOTAL OFFICIAL 2013-2014 BUDGET		\$150,570,156	\$150,819,547	\$249,391	\$82,134,590	\$68,684,957	54%

Donna ISD...Take Ownership!



Expenditure Budgets

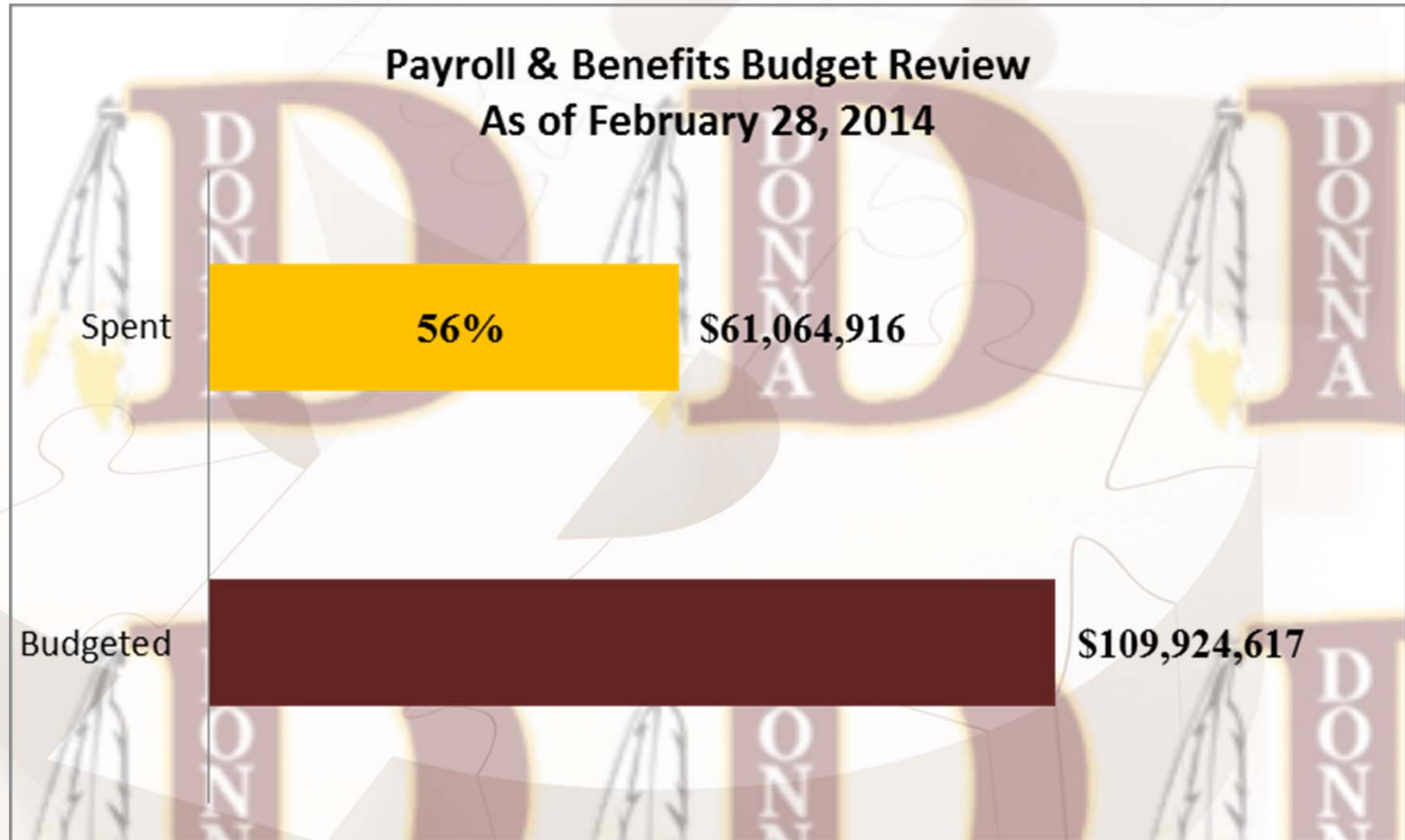
(excluding Payroll)





Expenditure Budgets

(Payroll)





Federal Program Budgets

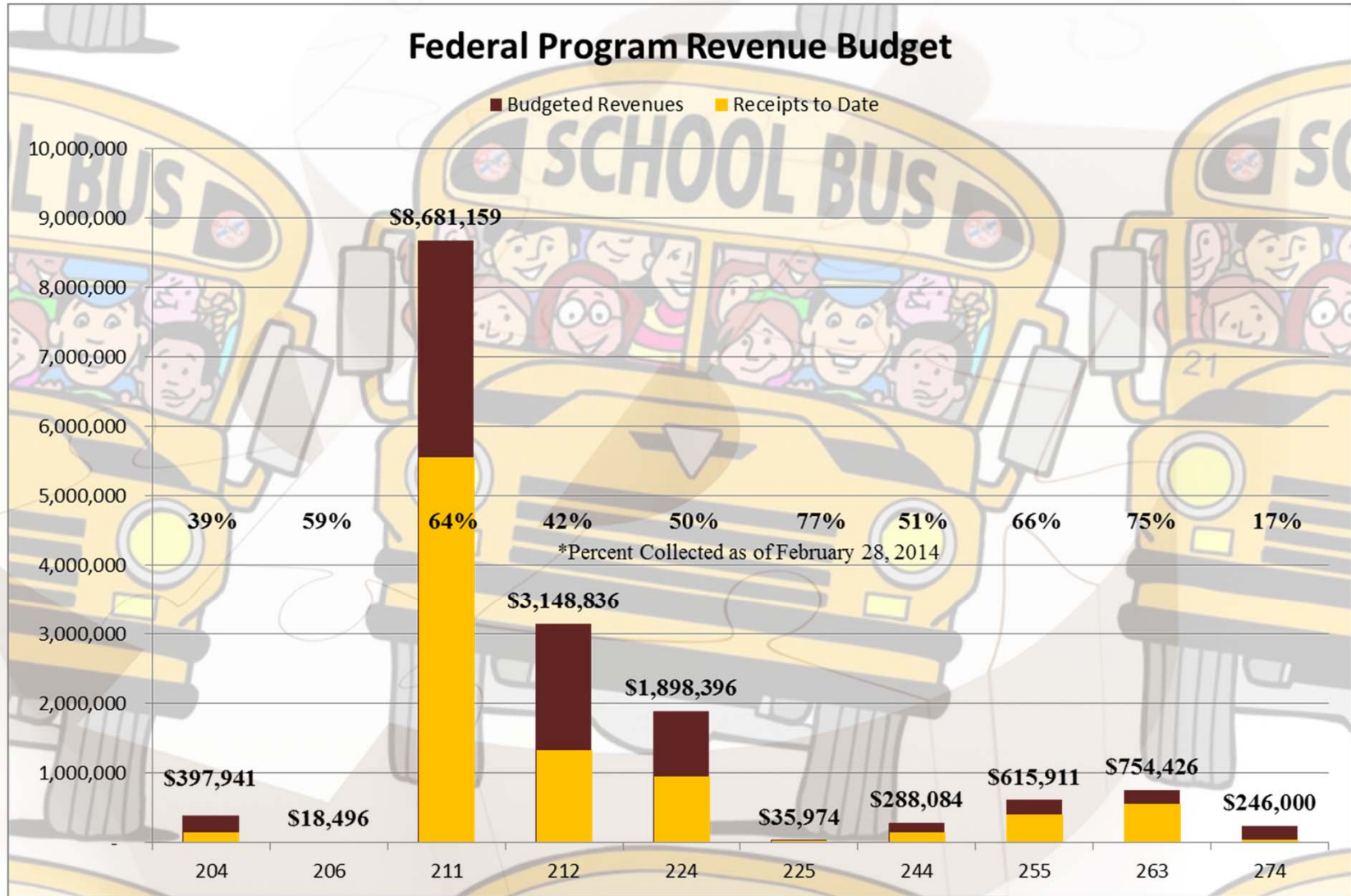
FEDERAL PROGRAM BUDGETS as of February 28, 2014	204	206	211	212	224	225	244	255	263	274	
	HELP Grant	Title X, Part C	Title I, Part A	Title I, Part C-Migrant	IDEA-B Formula	IDEA-B Preschool	Career & Technology	Title II, Part A	Title III-LEP	Gear Up	Grand Total
Revenues	(397,941)	(18,496)	(8,681,159)	(3,148,836)	(1,898,396)	(35,974)	(288,084)	(615,911)	(754,426)	(246,000)	(16,085,223)
Salaries & Benefits	339,181	15,951	7,658,537	2,606,014	1,623,396	30,974	142,000	376,972	549,327	209,168	13,551,520
Professional & Contract Services	40,600		247,320	80,298	177,000		30,000	24,027	112,093		711,338
Supplies & Materials	15,160	675	558,949	261,336	63,400	5,000	34,602	26,141	69,759	9,700	1,044,722
Other Operating Expenses	3,000	1,870	216,353	201,188	34,600		81,482	188,771	23,247	27,132	777,643
Grand Total	-	-	-	-	-	-	-	-	-	-	-

FEDERAL PROGRAM ACTIVITY as of February 28, 2014	204	206	211	212	224	225	244	255	263	274	
	HELP Grant	Title X, Part C	Title I, Part A	Title I, Part C-Migrant	IDEA-B Formula	IDEA-B Preschool	Career & Technology	Title II, Part A	Title III-LEP	Gear Up	Grand Total
Revenues	(156,179)	(10,986)	(5,556,684)	(1,325,152)	(958,373)	(27,665)	(146,320)	(404,780)	(564,582)	(41,721)	(9,192,442)
Salaries & Benefits	143,725	8,992	5,027,444	1,165,345	783,845	23,669	44,839	295,725	348,748	136,341	7,978,673
Professional & Contract Services	11,666		120,950	3,180	143,124	-	13,936	12,385	83,869	-	389,110
Supplies & Materials	463	123	334,426	113,834	29,546	3,996	12,355	18,031	37,484	953	551,211
Other Operating Expenses	325	1,870	92,287	44,776	1,858	-	69,865	75,701	2,200	3,740	292,622
Grand Total	-	-	18,423	1,983	-	-	(5,325)	(2,938)	(92,281)	99,313	19,175



Federal Program Budgets

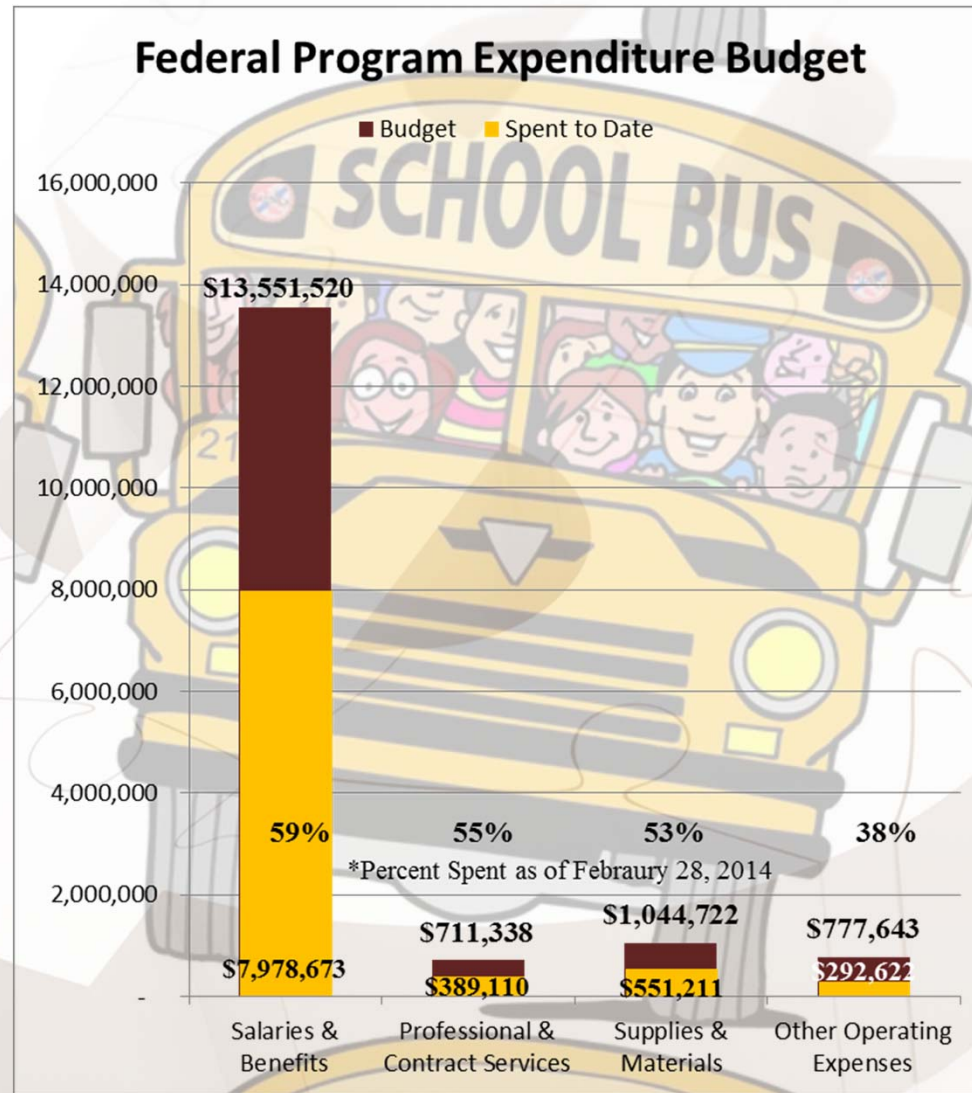
(Revenues)





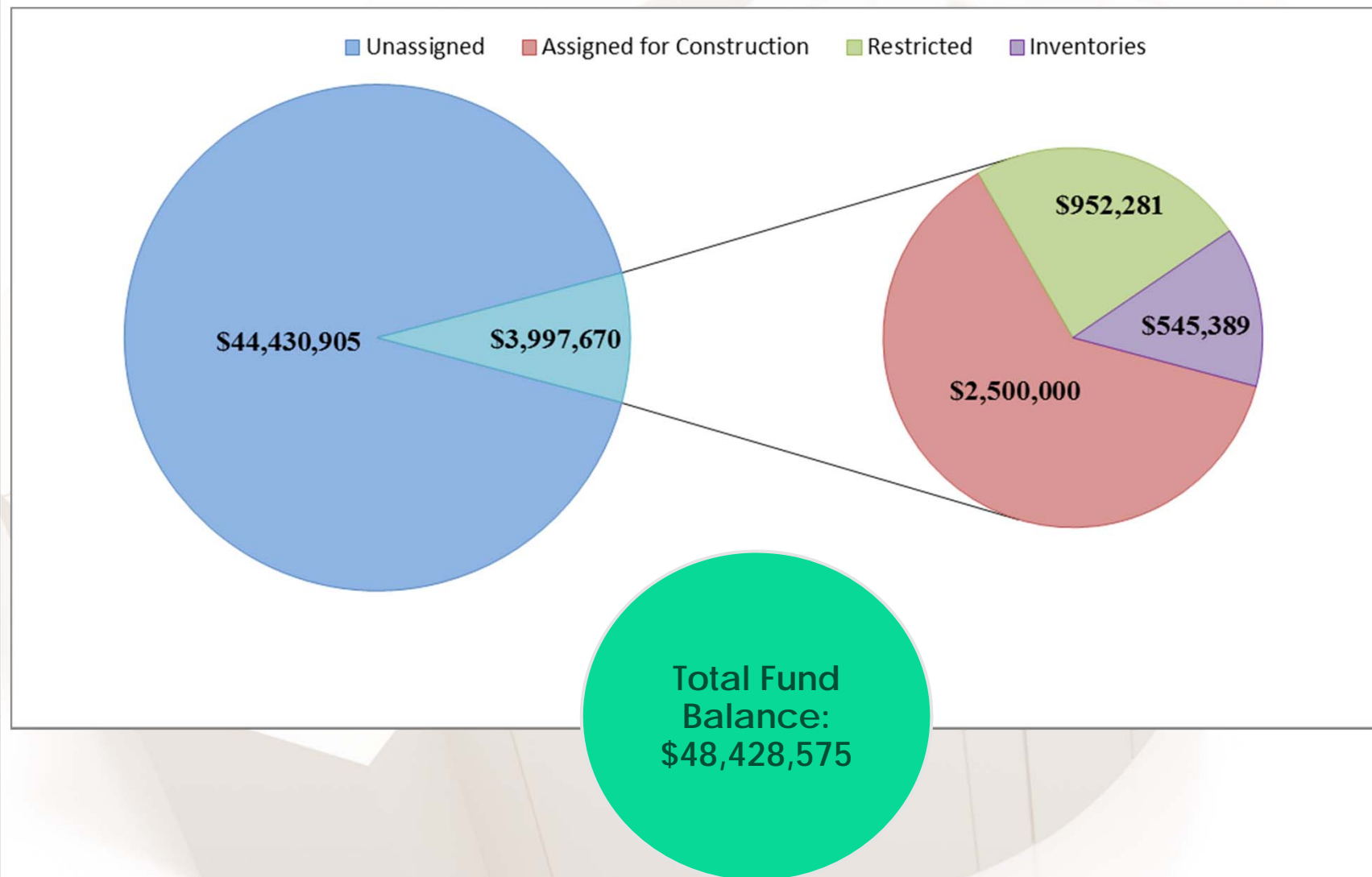
Federal Program Budgets

(Expenditures)



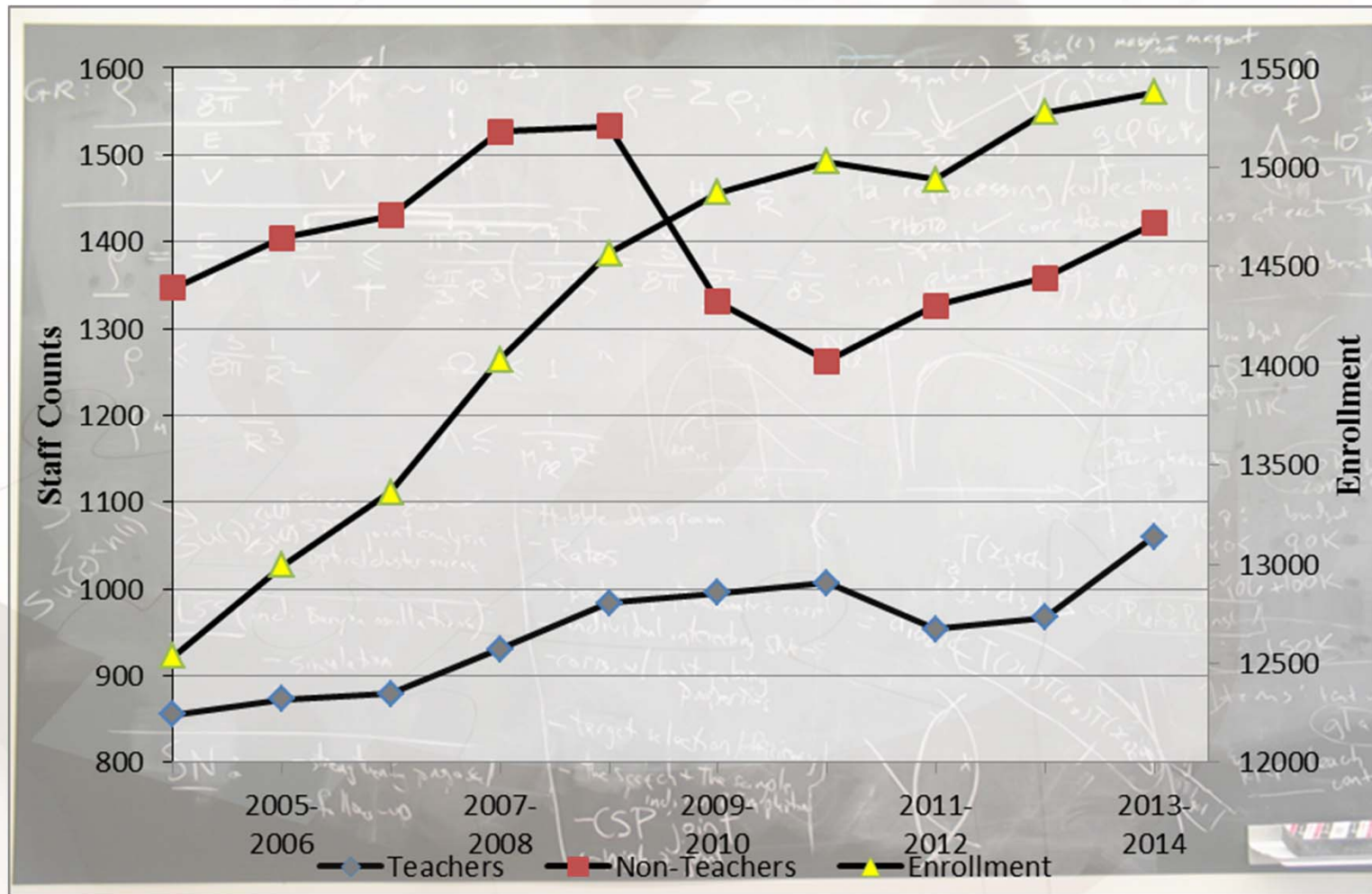


Fund Balance Review



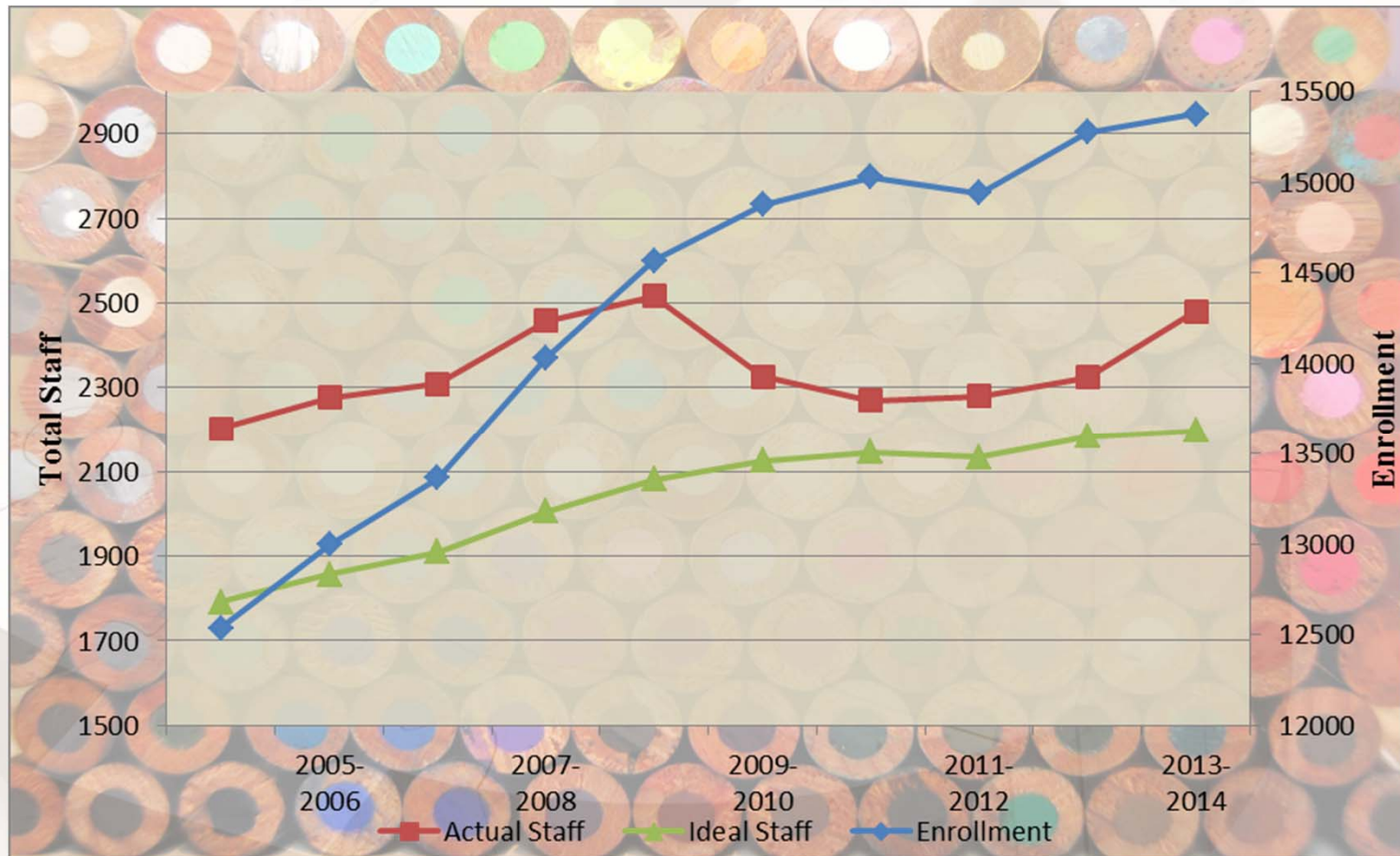


Staffing History





Staffing History



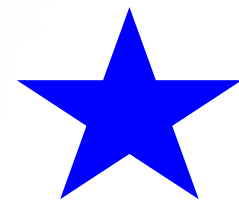


That Concludes the

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Budget Process Overview

As per T.E.A.





Budget Planning Phase

District Goals & Objectives

1. Maintain a Healthy Fund Balance
2. Maintain Competitive Salaries
3. Achieve Adequate Staffing Ratios
4. Consider Plans for a New Elementary

Campus Goals

- ❖ Each campus will define & plan accordingly in their CIP plans.



Planning



Budget Planning Phase

Programs for Goal Achievement

- ❖ Comprehensive Needs Assessment
- ❖ Campus Improvement Plans
- ❖ Implement Curriculum Audit Recommendations

District Assumptions

- ❖ 1% ADA Growth
- ❖ 1% Property Tax Value Increase
- ❖ 90% Tax Collection Rate





Budget Preparation Phase

District Requirements:

1. Compliance with the Affordable Care Act (Obamacare)
2. Compliance with new TRS Contribution Requirements





Budget Preparation Phase

Preliminary Budget Allocations

Preliminary Campus Allocations			
	2014	2015	
	Allocation	Allocation	Change
High School Rate	\$175	\$175	\$0
Middle School Rate	\$125	\$125	\$0
Elementary School Rate	\$100	\$100	\$0
Preliminary Federal Fund Allocations			
Federal & SCE Rate	\$143	\$143	\$0
Migrant Rate	\$220	\$220	\$0

****SUBJECT TO CHANGE****





Budget Preparation Phase

Preliminary Budget Allocations

High School Allocations						
Location	Estimated ADA 2014	Estimated ADA 2015	2015 Rate	2015 Allotment	Current Allotment	Difference
Donna High School	1,718	1,818	\$175	\$318,150	\$300,650	\$17,500
Donna North High School	<u>1,359</u>	<u>1,466</u>	<u>\$175</u>	<u>\$256,550</u>	<u>\$237,825</u>	<u>\$18,725</u>
Total High School	3,077	3,284	\$175	\$574,700	\$538,475	\$36,225

Middle School Allocations						
Location	Estimated ADA 2014	Estimated ADA 2015	2015 Rate	2015 Allotment	Current Allotment	Difference
AP Solis Middle School	753	681	\$125	\$85,125	\$94,125	(\$9,000)
Veterans Middle School	796	908	\$125	\$113,500	\$99,500	\$14,000
Sauceda Middle School	774	805	\$125	\$100,625	\$96,750	\$3,875
W.A. Todd Middle School	<u>752</u>	<u>819</u>	<u>\$125</u>	<u>\$102,375</u>	<u>\$94,000</u>	<u>\$8,375</u>
Total Middle School	3,075	3,213	\$125	\$401,625	\$384,375	\$17,250





Budget Preparation Phase

Preliminary Budget Allocations

Elementary School Allocations						
Location	Estimated ADA 2014	Estimated ADA 2015	Rate	2015 Allotment	2014 Allotment	Difference
Guzman Elementary	490	412	\$100	\$41,200	\$49,000	(\$7,800)
Price Elementary	504	465	\$100	\$46,500	\$50,400	(\$3,900)
Ochoa Elementary	510	414	\$100	\$41,400	\$51,000	(\$9,600)
Runn Elementary	418	324	\$100	\$32,400	\$41,800	(\$9,400)
Stainke Elementary	560	583	\$100	\$58,300	\$56,000	\$2,300
Caceres Elementary	525	478	\$100	\$47,800	\$52,500	(\$4,700)
Rivas Elementary	501	498	\$100	\$49,800	\$50,100	(\$300)
Salinas Elementary	625	597	\$100	\$59,700	\$62,500	(\$2,800)
Garza Elementary	714	721	\$100	\$72,100	\$71,400	\$700
Munoz Elementary	737	810	\$100	\$81,000	\$73,700	\$7,300
LeNoir Elementary	609	594	\$100	\$59,400	\$60,900	(\$1,500)
Singleterry Elementary	525	474	\$100	\$47,400	\$52,500	(\$5,100)
Salazar Elementary	496	541	\$100	\$54,100	\$49,600	\$4,500
Adame Elementary	<u>721</u>	<u>806</u>	<u>\$100</u>	<u>\$80,600</u>	<u>\$72,100</u>	<u>\$8,500</u>
Total Elementary Schools	7,935	7,717	\$100	\$771,700	\$793,500	(\$21,800)



Preparation



Budget Training Calendar

APRIL							MAY						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5					1	2	3
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

WORKSHEETS BECOME AVAILABLE ON TEAMS	4.21.2014	8:00am	All budget owners
DEPARTMENTAL BUDGET TRAINING WEEK	4.21.2014	TBD	Dept. Budget Owners, Budget Accountant & Federal Programs
CAMPUS BUDGET TRAINING WEEK	4.28.2014	TBD	Campus Budget Owners, Budget Accountant & Federal Programs
BUDGET WORKSHEET DRAFTS DUE	5.16.2014	5:00pm	All Budget Owners
BUDGET WORKSHEETS DUE- FINAL DRAFT	5.30.2014	5:00pm	All Budget Owners



Questions, Comments & Discussion

