



BSAC 3

Operational Efficiency

WORKING GROUPS

01

Operational Efficiency

District operations cover everything from transportation and maintenance to meals and technology.

Understand the impact of the level of service to ensure effective learning environments and make recommendations.

02

Retain & Recruit Quality Staff

Gain a comprehensive understanding of personnel costs and support, while analyzing the markets influencing BSD.

Based on this analysis, make recommendations,

03

Revenue Generation

Districts generate revenue primarily through the state funding formula.

Gain an understanding of all available opportunities to generate revenue under current law and make recommendations,

04

Reach & Impact

Understand the current state of engagement and advocacy efforts.

Make recommendations to expand and engage greater levels of advocacy.

Fast Facts: Recap Meeting #2

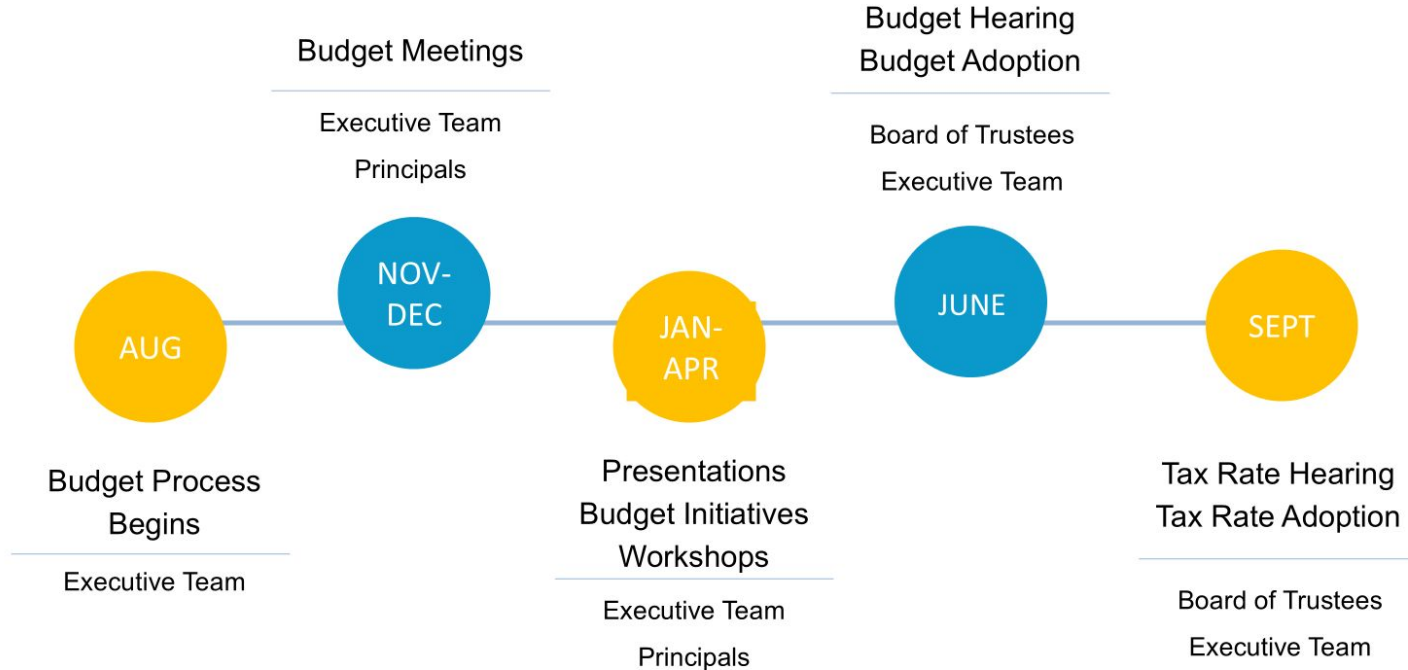
- The purpose and budgetary breakdown of campus supporting departments (Administrative, Safety and Security, Transportation, Operations, and Tech Services) were presented and compared with Benchmark Districts on a per student basis.
- The comparison showed:
 - BISD was in line with the average benchmark expenditures per student.
 - Safety and Security had significant escalation due to state mandates

You asked a number of good questions. Let's take a look at them:



Question: What is the timing of the Budget Cycle?

BUDGET TIMELINE



Question: What are the Checks and Balances?

- Transfer:** Designated budget directors can transfer non-payroll items between discretionary accounts within a function*. All transfers are approved by at least one supervisor level above requestor and is contingent on the amount (more approvals the larger the amount).
- Amendment:** Any increase or transfer between functions requires Board approval.
- Requisition:** Every purchase must be approved from an authorized budgetary account.
- Monitoring:** Budget to actual results by function are submitted to the Board on a monthly basis. Projections from actual to year end are performed regularly by the Business Services Department.

*Function: the legal level of control as defined by the state which are the categories which have been presented to this committee; Ex: Instruction, Technology, etc.

Question: What % of the budget is not spent?

- While results vary from year to year, a general assumption during adoption is that 1% of expenditures will not be expended.
 - This is not relied upon nor are monies set aside in accounts not intended to be utilized.
- The results from the most recently audited (23-24) financial statements can be seen on pages 74 and 75 at [Annual Comprehensive Financial Report June 30, 2024](#)
- Similar schedules (exhibit F-1) can be viewed on any of the five previous fiscal years available at [Annual Financial Reports](#)

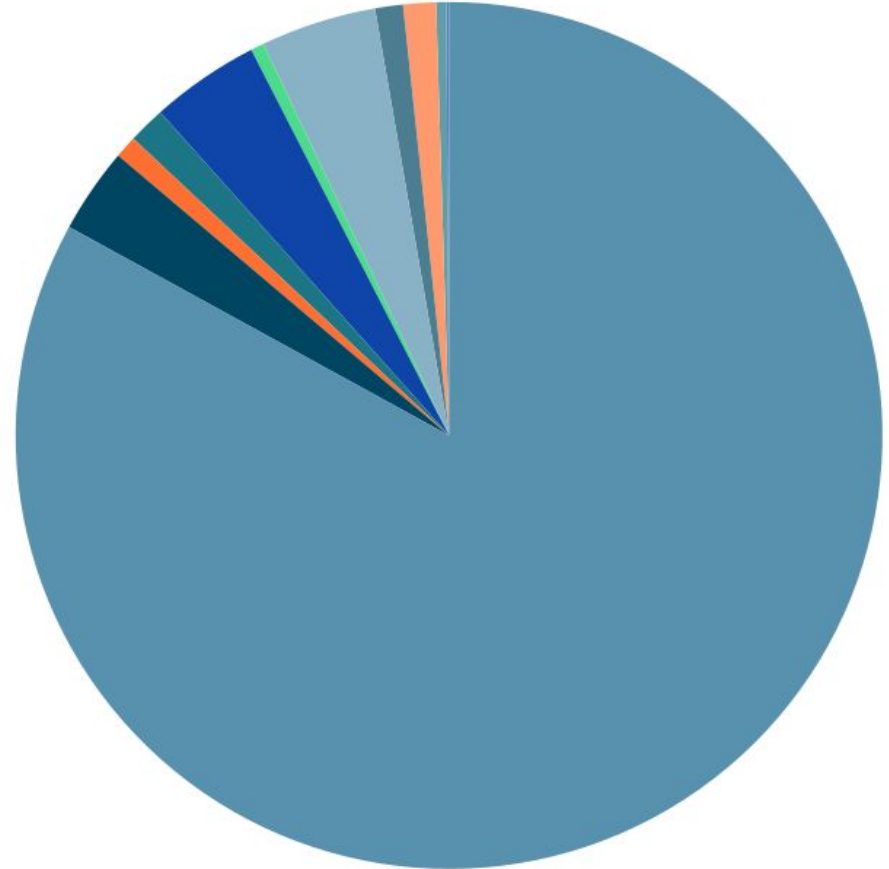
BOERNE INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2024

Data	Budgeted Amounts		Actual	Variance with Final Budget	
	Original	Final	Amounts (GAAP Basis)		
Control Codes					
REVENUES					
5700	Local and Intermediate Sources	\$ 97,161,011	\$ 73,327,983	\$ 73,297,970	\$ (30,013)
5800	State Sources	10,017,854	25,421,057	29,231,203	3,810,146
5900	Federal Sources	845,000	845,000	698,227	(146,773)
5020	Total Revenues	108,023,865	99,594,040	103,227,400	3,633,360
EXPENDITURES					
Current:					
0010	Instruction & Instructional Related Services:				
0011	Instruction	56,966,359	58,859,059	58,318,995	540,064
0012	Instructional Resources and Media Services	1,130,251	1,184,056	1,076,083	107,973
0013	Curriculum and Instructional Staff Development	3,108,802	3,036,186	2,869,079	167,107
	Total Instruction & Instructional Related Services	61,205,412	63,079,301	62,264,157	815,144
0020	Instructional & School Leadership:				
0021	Instructional Leadership	1,556,707	1,625,329	1,627,777	(2,448)
0023	School Leadership	5,741,986	5,928,637	5,973,577	(44,940)
	Total Instructional and School Leadership	7,298,693	7,553,966	7,601,354	(47,388)
0030	Support Services - Student:				
0031	Guidance and Counseling Services	4,074,378	4,206,354	4,116,408	89,946
0033	Health Services	1,087,670	1,149,537	1,136,996	12,541
0034	Pupil Transportation	3,194,577	3,320,437	3,234,716	85,721
0035	Child Nutrition Services	78,936	179,488	134,757	44,731
0036	Co-Curricular Activities	2,996,082	3,226,533	3,174,077	52,456
	Total Support Services - Student	11,431,643	12,082,349	11,796,954	285,395
0040	Administration:				
0041	General Administration	4,130,541	4,346,452	4,258,215	88,237
	Total Administration	4,130,541	4,346,452	4,258,215	88,237
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	10,236,399	11,188,200	11,172,300	15,900
0052	Security & Monitoring Services	1,974,094	2,097,932	2,093,850	4,082
0053	Data Processing Services	2,680,717	3,060,719	2,961,662	99,057
	Total Support Services - Non-Student Based	14,891,210	16,346,851	16,227,812	119,039
0060	Ancillary Services:				
0061	Community Services	45,610	46,758	23,292	23,466
	Total Ancillary Services	45,610	46,758	23,292	23,466
0070	Debt Service				
0071	Debt Service	286,110	410,518	408,601	1,917
	Total Debt Service	286,110	410,518	408,601	1,917

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final	(GAAP Basis)		
EXPENDITURES (Continued)					
0090	Intergovernmental Charges				
0091	\$ 9,381,818	\$ -	\$ -	\$ -	
0099	1,090,000	1,160,000	1,061,912	98,088	
	<u>10,471,818</u>	<u>1,160,000</u>	<u>1,061,912</u>	<u>98,088</u>	
6030	Total Expenditures	109,761,037	105,026,195	103,642,297	1,383,898
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,737,172)	(5,432,155)	(414,897)	5,017,258
Other Financing Sources (Uses):					
7913	Proceeds from Right to Use Leased Assets	-	560,186	560,186	-
7915	Transfer from Capital Projects Fund	-	133,333	133,333	-
8911	Transfer Out	-	(50,000)	(849)	49,151
	<u>Total Other Financing Sources (Uses)</u>	<u>-</u>	<u>643,519</u>	<u>692,670</u>	<u>49,151</u>
1200	Net Change in Fund Balance	(1,737,172)	(4,788,636)	277,773	5,066,409
0100	FUND BALANCES, July 1, 2023	28,122,547	28,122,547	28,122,547	-
3000	FUND BALANCES, June 30, 2024	<u>\$ 26,385,375</u>	<u>\$ 23,333,911</u>	<u>\$ 28,400,320</u>	<u>\$ 5,066,409</u>

2024-25 General Fund Budget Composition (All functions)

- Payroll \$89.3M
- Utilities \$3.4M
- SRO Contracts \$900K
- Tax Appraisal & Collection \$1.5M
- Remaining Contracted Svcs \$4.4M
- Fuel \$500K
- Remaining Supplies \$4.6M
- Insurance (Prop, Auto, Gen Liab) \$1.1M
- Remaining Other \$1.3M
- Debt Service \$400K
- Capital Outlay \$100K



Question: Are there things we can't touch? (no, but...)

- 1) **Utilities** – one jurisdictional provider.
- 2) **SRO Contracts** – The District believes that licensed peace officers are the best solution to student security. The City of Boerne, Kendall County, and City of Fair Oaks Ranch have been incredible partners providing a service that costs most school districts far more.
- 3) **Tax Appraisal and Collections** – one provider.
- 4) **Fuel and Insurance** – regularly examined and bid out.



Question:

If Payroll is 83%, and there are things we can't touch, what can we really impact?

- 1) Remaining Contracted Services \$4.4 M
- 2) Remaining Supplies \$4.6 M
- 3) Remaining Other \$1.3 M



Question: What are all the contracted services?

Contracted services includes any service paid for by the District. Examples include:

- Legal services
- Professional mechanic services
- License agreements (software)

There are 654 accounts averaging a budget of \$15K



**You didn't
specifically ask,**
but let's talk about
the remaining
supplies.

- Composed of 1,343 accounts averaging a budget of \$3,500
- Includes \$350K in start up costs for Viola Wilson Elementary that will not roll forward to the 2025-26 fiscal year.



You didn't specifically ask this either, but let's talk about remaining other.

- Composed of 799 separate accounts averaging a \$3,000 budget.
- Primarily utilized for conferences and travel.



Discussion on the Remainder

A common practice utilized by school districts when needing to cut expenditures is to apply a standard % reduction

For example: 10% of supplies across the board

Other ideas?



Question: How much do shuttles cost?

- Transportation receives an allotment in state funding
 - BISD transportation budget: \$3.6 M
 - State allotment provides only: \$1.1 M
 - Ridership in BISD has increased by 42% over the last four years
- State law only requires transportation of special education students as determined in an Admission, Review, and Dismissal Committee.
- The District currently transports all students who request transportation and accommodates pickups within gated communities.
- BISD currently shuttles students in need of transportation for programming at campuses other than their home campus (estimated cost \$121K).



Question: What is the refresh process for technology?

Fast Facts: Technology Bond 2022

Proposition 1: \$9.2 M

- Audio/Visual: Smartboards Districtwide; A/V Equipment at Various Sites
- Data Center: Data Storage Systems Refresh of Aging Equipment
- Network & Wi-Fi: Equipment Districtwide Refresh and Additions
- Phone System: Replace Aging Equipment and Upgrade System Software

Proposition 2: \$3 M

- Devices for Students and Staff
- Device Replacement for Aging Chromebooks, Laptops, Desktops
- Device Additions for Classrooms, New Buildings and Additions



Fast Facts: Technology Devices

- Recommended Refresh Ages: Mobile Devices & Chromebooks 4-5 Years; Smartboards 7-10 Years
- Current Costs of Devices: Chromebooks \$450; iPads \$500; Laptops \$900; Smartboards \$5,000
- Recommended Classroom Standard: iPads in Grades K-1; Chromebooks in Grades 2-12
- Desktops and iMacs primarily in labs and specialty courses such as CTE

Device	Total	Devices Aged To Date	2026	2028	2030
Chromebooks	12,787	9,208	1,072	2,507	0
iPads	3,284	501	865	1,418	500
Laptops	1,329	709	197	117	306
Desktops, iMacs	1,286	858	127	265	36
Smartboards	943	310	0	500	133

Question: What is the staff to student ratio?

- Campus – Staffing allocations are determined by HR
- Administrative – as little as humanly possible
- Security –
 - SRO: One per campus
 - Security Guards: Four at each HS and one at each MS
- Operations
 - Custodial: 1 FTE/22,000 sq ft
 - Maintenance: 1 FTE/70,000 sq/ft
 - Grounds: 1 FTE/55 acres
- Transportation
 - Number of students transported
 - Miles traveled
 - Number of buses in operation
- Technology
 - Student & Staff Devices: 1 FTE/3,500 Devices; 1 FTE/2.3 Facilities; 1 FTE/1,833 Students
 - Network Devices: 1 FTE/1,000 Devices; 1 FTE/3.5 Facilities; 1 FTE/2,750 Students
 - Digital Learning: 1 FTE/3,666 Students



Operational Efficiency

Meeting 3 Wrap-Up

Efficiency

What does
efficiency bring
to a district?

Inefficiency

What does
inefficiency
look like?

GUIDING

PRIORITIES

to inform
decisions ahead



I wonder...

What do you want to
learn more about?





**Budget
Strategy &
Advisory
Committee**

BOERNE
INDEPENDENT SCHOOL DISTRICT