DICKINSON INDEPENDENT SCHOOL DISTRICT BUDGET HEARING

AUGUST 26, 2013

DICKINSON INDEPENDENT SCHOOL DISTRICT
2012-2013 BUDGET BY FUNCTION & OBJECT

GENERAL FUND - MAINTENANCE & OPERATIONS EXPENDITURES								
Function	6100 Payroll Costs	6200 Professional Services	6300 Supplies	6400 Other Operating	6500 Debt Service	6600 Capital Outlay	Total	% of Function
11 Instruction	$35,140,499	$1,060,613	$1,371,011	$115,450	$0	$188,000	$37,875,573	57.49%
12 Library	$677,090	$53,180	$89,649	$3,400	$0	$0	$823,319	1.25%
13 Staff Development	$131,012	$15,800	$11,875	$58,275	$0	$0	$216,962	0.33%
21 Curriculum	$752,333	$24,750	$20,491	$20,950	$0	$0	$818,524	1.24%
23 School Administration	$3,902,152	$11,550	$27,480	$30,310	$0	$0	$3,971,492	6.03%
31 Counseling	$1,657,278	$7,000	$25,880	$15,040	$0	$0	$1,705,198	2.59%
32 Social Work	$77,454	$0	$2,500	$6,500	$0	$0	$86,454	0.13%
33 Health Services	$535,760	$5,000	$27,130	$3,470	$0	$0	$571,360	0.87%
34 Transportation	$2,581,577	$114,700	$781,025	($105,625)	$0	$121,000	$3,492,677	5.30%
36 Extracurricular	$720,215	$99,950	$166,400	$334,388	$0	$0	$1,320,953	2.00%
41 General Administration	$1,562,876	$655,350	$137,930	$168,375	$0	$0	$2,524,531	3.83%
51 Maintenance	$3,808,660	$1,353,595	$782,960	$1,699,450	$0	$185,000	$7,829,665	11.88%
52 Security	$0	$253,700	$50,300	$0	$0	$0	$304,000	0.46%
53 Technology	$1,054,582	$92,388	$40,500	$17,500	$0	$90,478	$1,295,448	1.97%
61 Community Service	$51,119	$5,500	$4,000	$1,118	$0	$0	$61,737	0.09%
71 Debt Service	$0	$0	$0	$0	$0	$0	$0	0.00%
81 Construction	$0	$0	$0	$0	$0	$340,000	$340,000	0.52%
93 Shared Service	$0	$0	$0	$2,477,149	$0	$0	$2,477,149	3.76%
95 JJAEP	$0	$170,000	$0	$0	$0	$0	$170,000	0.26%
Totals	$52,652,607	$3,923,076	$3,539,131	$4,845,750	$0	$924,478	$65,885,042	100.00%
% by Object	79.92%	5.95%	5.37%	7.35%	0.00%	1.40%	100.00%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE					REDUCTION FROM FUND BALANCE
	5700 Local	5800 State	5900 Federal	Total	
Totals	$25,252,000	$38,184,549	$595,000	$64,031,549	$1,853,493
% by Object	39.44%	59.63%	0.93%	100.00%	

DICKINSON INDEPENDENT SCHOOL DISTRICT
2013-2014 BUDGET BY FUNCTION & OBJECT

GENERAL FUND - MAINTENANCE & OPERATIONS EXPENDITURES								
Function	6100 Payroll Costs	6200 Professional Services	6300 Supplies	6400 Other Operating	6500 Debt Service	6600 Capital Outlay	Total	% of Function
11 Instruction	$37,899,765	$1,169,875	$1,456,580	$146,384	$0	$178,700	$40,851,304	57.81%
12 Library	$675,722	$54,500	$97,499	$4,840	$0	$0	$832,561	1.18%
13 Staff Development	$189,111	$28,150	$12,310	$53,695	$0	$0	$283,266	0.40%
21 Curriculum	$771,798	$13,500	$17,300	$16,599	$0	$0	$819,197	1.16%
23 School Administration	$3,932,938	$16,000	$29,310	$29,038	$0	$0	$4,007,286	5.67%
31 Counseling	$1,813,435	$7,000	$26,074	$15,688	$0	$0	$1,862,197	2.64%
32 Social Work	$79,054	$0	$2,000	$7,000	$0	$0	$88,054	0.12%
33 Health Services	$545,472	$5,000	$27,490	$3,860	$0	$0	$581,822	0.82%
34 Transportation	$2,957,593	$114,700	$781,025	($136,057)	$0	$581,000	$4,298,261	6.08%
36 Extracurricular	$783,329	$104,320	$163,895	$348,088	$0	$0	$1,399,632	1.98%
41 General Administration	$1,591,483	$769,350	$134,630	$175,085	$0	$0	$2,670,548	3.78%
51 Maintenance	$4,131,846	$1,396,695	$806,710	$1,739,325	$0	$185,000	$8,259,576	11.69%
52 Security	$0	$291,700	$81,600	$0	$0	$0	$373,300	0.53%
53 Technology	$1,113,775	$124,105	$29,300	$10,100	$0	$73,077	$1,350,357	1.91%
61 Community Service	$7,962	$5,000	$50	$1,618	$0	$0	$14,630	0.02%
71 Debt Service	$0	$0	$0	$0	$0	$0	$0	0.00%
81 Construction	$0	$0	$0	$0	$0	$340,000	$340,000	0.48%
93 Shared Service	$0	$0	$0	$2,457,449	$0	$0	$2,457,449	3.48%
95 JJAEP	$0	$170,000	$0	$0	$0	$0	$170,000	0.24%
Totals	**$56,493,284**	**$4,269,895**	**$3,665,773**	**$4,872,712**	**$0**	**$1,357,777**	**$70,659,441**	**100.00%**
% by Object	79.95%	6.04%	5.19%	6.90%	0.00%	1.92%	100.00%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE					ADDITION TO FUND BALANCE
	5700 Local	5800 State	5900 Federal	Total	
Totals	**$28,531,853**	**$42,564,285**	**$595,000**	**$71,691,139**	**$1,031,698**
% by Object	39.80%	59.37%	0.83%	100.00%	

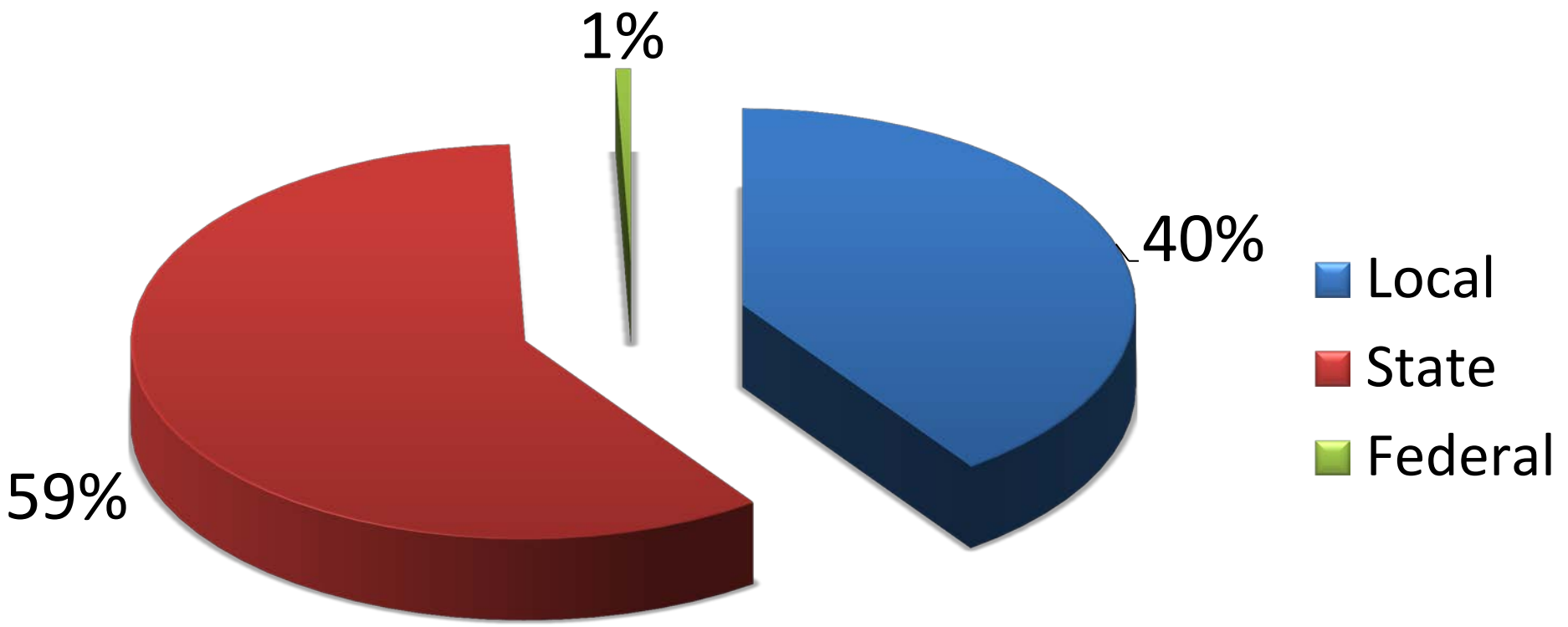
2013-2014 BUDGET BY FUNCTION & OBJECT COMPARISON TO 2012-2013

GENERAL FUND - MAINTENANCE & OPERATIONS EXPENDITURES								
Function	6100 Payroll Costs	6200 Professional Services	6300 Supplies	6400 Other Operating	6500 Debt Service	6600 Capital Outlay	Total	% of Function
11 Instruction	$2,759,266	$109,262	$85,569	$30,934	$0	($9,300)	$2,975,731	4.21%
12 Library	($1,368)	$1,320	$7,850	$1,440	$0	$0	$9,242	0.01%
13 Staff Development	$58,099	$12,350	$435	($4,580)	$0	$0	$66,304	0.09%
21 Curriculum	$18,979	($10,764)	($3,191)	($4,351)	$0	$0	$673	0.00%
23 School Administration	$30,786	$4,450	$1,830	($1,272)	$0	$0	$35,794	0.05%
31 Counseling	$156,157	$0	$194	$648	$0	$0	$156,999	0.22%
32 Social Work	$1,600	$0	($500)	$500	$0	$0	$1,600	0.00%
33 Health Services	$9,712	$0	$360	$390	$0	$0	$10,462	0.01%
34 Transportation	$376,016	$0	$0	($30,432)	$0	$460,000	$805,584	1.14%
36 Extracurricular	$63,114	$4,370	($2,505)	$13,700	$0	$0	$78,679	0.11%
41 General Administration	$28,607	$114,000	($3,300)	$6,710	$0	$0	$146,017	0.21%
51 Maintenance	$323,186	$43,100	$23,750	$39,875	$0	$0	$429,911	0.61%
52 Security	$0	$38,000	$31,300	$0	$0	$0	$69,300	0.10%
53 Technology	$59,193	$31,717	($11,200)	($7,400)	$0	($17,401)	$54,909	0.08%
61 Community Service	($43,157)	($500)	($3,950)	$500	$0	$0	($47,107)	-0.07%
71 Debt Service	$0	$0	$0	$0	$0	$0	$0	0.00%
81 Construction	$0	$0	$0	$0	$0	$0	$0	0.00%
93 Shared Service	$0	$0	$0	($19,700)	$0	$0	($19,700)	-0.03%
95 JJAEP	$0	$0	$0	$0	$0	$0	$0	0.00%
Totals	$3,840,191	$347,305	$126,642	$26,962	$0	$433,299	$4,774,399	6.76%
% by Object	5.43%	0.49%	0.18%	0.04%	0.00%	0.61%	6.76%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE					REDUCTION FROM FUND BALANCE
	5700 Local	5800 State	5900 Federal	Total	
Totals	$3,279,853	$4,379,736	$0	$7,659,590	$821,796
% by Object	42.82%	57.18%	0.00%	100.00%	

Revenue Budget

Maintenance and Operations Only

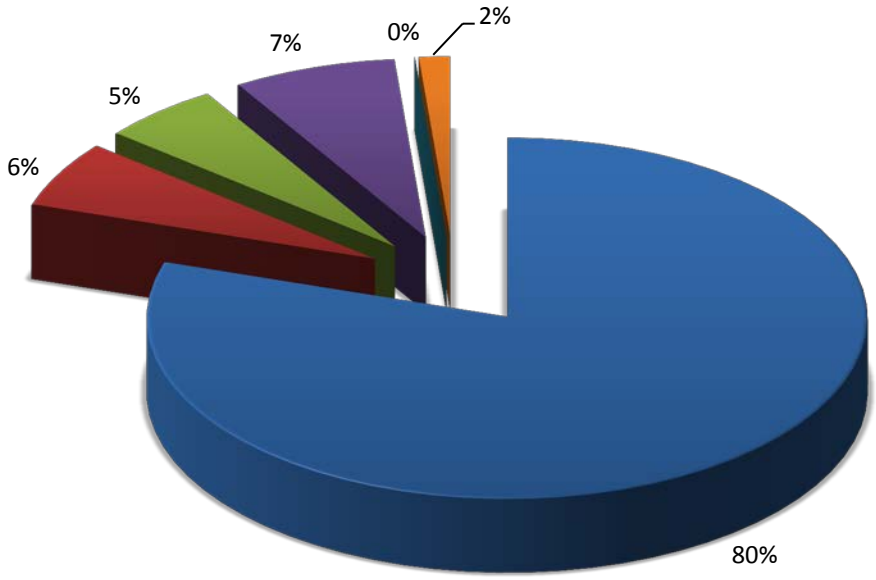


Year	Local	State	Federal	Total
2013-2014	$ 28,531,853	$ 42,564,285	$ 595,000	$ 71,691,139
2012-2013	$ 25,252,000	$ 38,184,549	$ 595,000	$ 64,031,550

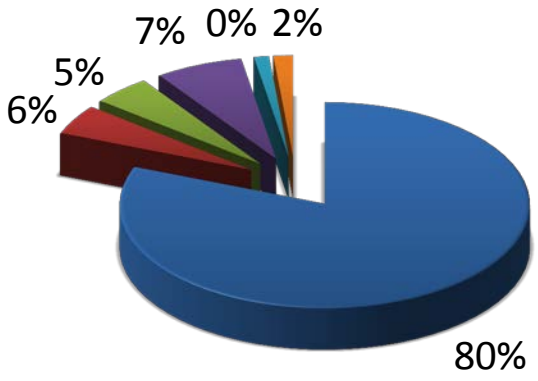
Expenditure Budget by Object

Maintenance and Operations Only

2013-2014



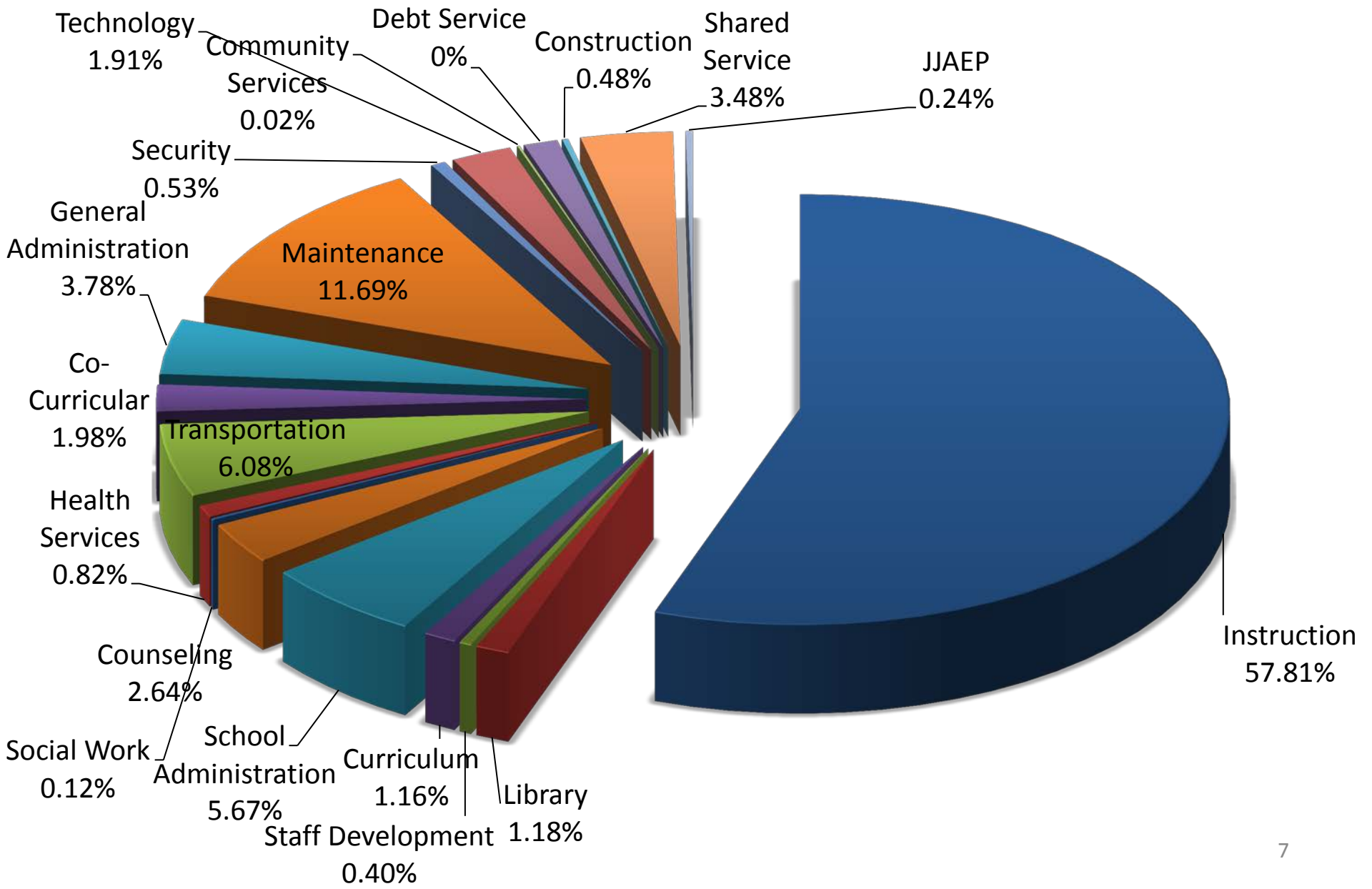
2012-2013



Year	Payroll	Professional and Contracted Services	Supplies and Materials	Other Operating Costs	Debt Service	Capital Outlay	Total
2013-2014	$ 56,493,284	$ 4,269,895	$ 3,665,773	$ 4,872,712	$ 0	$ 1,357,777	$ 70,659,441
2012-2013	$ 52,652,607	$ 3,923,076	$ 3,539,131	$ 4,845,750	$ 0	$ 924,478	$ 65,885,042

Expenditure Budget for 2013-2014 by Function

Maintenance and Operations Only



DICKINSON INDEPENDENT SCHOOL DISTRICT

Projected Fund Balance as of August 26, 2013

Based on Best Estimates

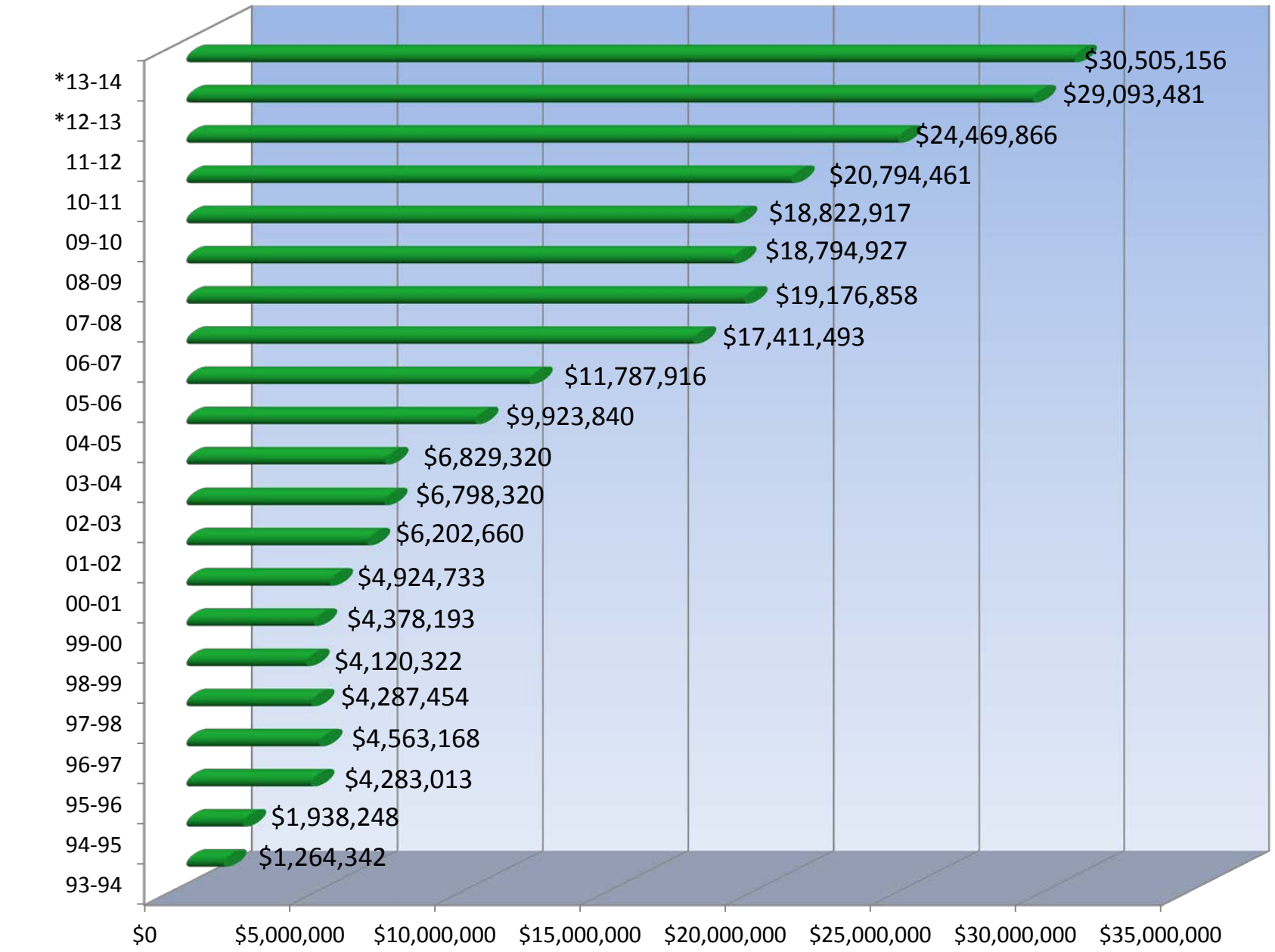
$2,010,827	Audited Reserved Fund Balance		
$9,254,094	Audited Unreserved Designated Fund Balance		
$13,204,945	Audited Unreserved and Undesignated Fund Balance		
$24,469,866	**Total Audited Fund Balance as of August 31, 2012**		
($2,010,827)	Less: Nonspendable Fund Balance		
		$319,956	Investment in Inventory
		$1,690,871	Prepaid Items/Other Purposes
$0	Less: Restricted Fund Balance		
		$0	
		$0	
($8,300,000)	Less: Committed Fund Balance		
		$300,000	Family Involvement
		$500,000	Emergency Repairs
		$500,000	Additional Equipment Request
		$1,000,000	Land Purchase
		$2,000,000	Construction Projects
		$4,000,000	Major Expenditure Replacement/Repairs
($3,294,093)	Less: Assigned Fund Balance		
		$500,000	Construction
		$340,000	Additional Equipment Request (Buses)
		$2,000,000	Land Purchase
		$300,000	Workers Comp
		$154,093	Outstanding Encumbrances
		$0	Sick Leave
($13,604,920)	Total Nonspendable, Restricted, Committed, Assigned Fund Balance		
$10,864,946	**Unassigned Fund Balance**		
	Plus: Revenue Estimated for 2012-2013		
		$67,952,905	
	Less: Expenditure Estimated for 2012-2013		
		($63,329,290)	
	Less: Budget Amendments for 2012-2013		
		$0	
$4,623,615	Estimated Increase (Decrease) to Fund Balance after Audit		
$15,488,561	**Unassigned Projected Fund Balance After Projected Adjustments**		
$24,469,866	Total Audited Fund Balance as of August 31, 2012		
$4,623,615	Estimated Increase (Decrease) to Fund Balance after Audit		
$29,093,481	**Unaudited Projected Total Fund Balance as of August 26, 2013**		

DICKINSON INDEPENDENT SCHOOL DISTRICT

Projected Fund Balance as of August 26, 2013

FUND BALANCE HISTORY			
Year	Begin Fund Balance	Increase(Decrease)	Audited Fund Balance
93/94	$6,459,062	($5,194,720)	$1,264,342
94/95	$1,264,342	$673,906	$1,938,248
95/96	$1,938,248	$2,344,765	$4,283,013
96/97	$4,283,013	$280,155	$4,563,168
97/98	$4,563,168	($275,714)	$4,287,454
98/99	$4,287,454	($167,132)	$4,120,322
99/00	$4,120,322	$262,778	$4,383,100
00/01	$4,383,100	$541,633	$4,924,733
01/02	$4,924,733	$1,277,927	$6,202,660
02/03	$6,202,660	$595,660	$6,798,320
03/04	$6,798,320	$31,437	$6,829,757
04/05	$6,829,757	$3,094,084	$9,923,841
05/06	$9,923,841	$1,864,075	$11,787,916
06/07	$11,787,916	$5,623,577	$17,411,493
07/08	$17,411,493	$1,765,365	$19,176,858
08/09	$19,176,858	($381,931)	$18,794,927
09/10	$18,794,927	$27,990	$18,822,917
10/11	$18,822,917	$1,971,544	$20,794,461
11/12	$20,794,461	$3,675,405	$24,469,866

FUND BALANCE PROJECTIONS			
Year	Begin Fund Balance	Increase (Decrease)	Unaudited Fund Balance
12/13	$24,469,866	$4,623,615	$29,093,481
13/14	**$29,093,481**	**$1,411,675**	**$30,505,156**
14/15	$30,505,156	$1,983,325	$32,488,480
15/16	$32,488,480	$2,342,046	$34,830,526
16/17	$34,830,526	$2,733,113	$37,563,639

Multiple Year Fund Balance Comparison

*Projected