

DICKINSON INDEPENDENT SCHOOL DISTRICT BUDGET HEARING



AUGUST 24, 2015

**DICKINSON INDEPENDENT SCHOOL DISTRICT
2014-2015 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	\$42,549,072	\$1,264,592	\$1,681,522	\$182,461	\$0	\$170,000	\$45,847,647	58.79%
12 Library	\$743,451	\$54,600	\$88,625	\$4,125	\$0	\$0	\$890,801	1.14%
13 Staff Development	\$146,939	\$25,765	\$12,310	\$58,348	\$0	\$0	\$243,362	0.31%
21 Curriculum	\$780,678	\$16,250	\$17,911	\$19,618	\$0	\$0	\$834,457	1.07%
23 School Administration	\$4,305,455	\$16,000	\$34,981	\$28,501	\$0	\$0	\$4,384,937	5.62%
31 Counseling	\$2,053,603	\$7,000	\$25,771	\$17,616	\$0	\$0	\$2,103,990	2.70%
32 Social Work	\$85,547	\$0	\$2,000	\$7,000	\$0	\$0	\$94,547	0.12%
33 Health Services	\$581,150	\$5,000	\$27,390	\$3,960	\$0	\$0	\$617,500	0.79%
34 Transportation	\$3,305,647	\$114,700	\$831,025	(\$132,454)	\$0	\$581,000	\$4,699,918	6.03%
36 Extracurricular	\$905,261	\$100,358	\$163,783	\$357,978	\$0	\$8,000	\$1,535,380	1.97%
41 General Administration	\$1,815,453	\$703,850	\$133,430	\$192,150	\$0	\$0	\$2,844,883	3.65%
51 Maintenance	\$4,850,542	\$1,419,695	\$838,417	\$1,828,525	\$0	\$185,000	\$9,122,179	11.70%
52 Security	\$0	\$297,300	\$69,600	\$0	\$0	\$0	\$366,900	0.47%
53 Technology	\$1,208,501	\$129,615	\$30,285	\$15,600	\$0	\$137,000	\$1,521,001	1.95%
61 Community Service	\$7,962	\$5,000	\$250	\$918	\$0	\$0	\$14,130	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	0.44%
93 Shared Service	\$0	\$0	\$0	\$2,357,449	\$0	\$0	\$2,357,449	3.02%
95 JJAEP	\$0	\$170,000	\$0	\$0	\$0	\$0	\$170,000	0.22%
Totals	\$63,339,262	\$4,329,725	\$3,957,300	\$4,941,795	\$0	\$1,421,000	\$77,989,082	100.00%
% by Object	81.22%	5.55%	5.07%	6.34%	0.00%	1.82%	100.00%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE

**REDUCTION TO FUND
BALANCE**

	5700 Local	5800 State	5900 Federal	Total	
Totals	\$29,649,789	\$45,294,829	\$565,000	\$75,509,619	(\$2,479,464)
% by Object	39.27%	59.99%	0.75%	100.00%	

**DICKINSON INDEPENDENT SCHOOL DISTRICT
2015-2016 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	\$46,544,170	\$1,373,895	\$2,137,827	\$210,847	\$0	\$164,803	\$50,431,542	59.73%
12 Library	\$791,125	\$55,600	\$268,647	\$5,108	\$0	\$0	\$1,120,480	1.33%
13 Staff Development	\$104,829	\$68,373	\$13,830	\$109,747	\$0	\$0	\$296,779	0.35%
21 Curriculum	\$1,002,390	\$22,250	\$14,795	\$38,714	\$0	\$0	\$1,078,149	1.28%
23 School Administration	\$4,658,278	\$16,000	\$78,254	\$46,962	\$0	\$0	\$4,799,494	5.68%
31 Counseling	\$2,189,144	\$5,800	\$46,322	\$34,728	\$0	\$0	\$2,275,994	2.70%
32 Social Work	\$82,064	\$0	\$2,000	\$7,000	\$0	\$0	\$91,064	0.11%
33 Health Services	\$600,001	\$5,600	\$25,428	\$3,862	\$0	\$0	\$634,891	0.75%
34 Transportation	\$3,512,918	\$127,200	\$878,787	(\$149,576)	\$0	\$581,000	\$4,950,329	5.86%
36 Extracurricular	\$1,037,241	\$108,358	\$184,703	\$365,382	\$0	\$0	\$1,695,684	2.01%
41 General Administration	\$1,895,159	\$824,575	\$131,980	\$205,275	\$0	\$0	\$3,056,989	3.62%
51 Maintenance	\$5,001,973	\$1,191,865	\$871,767	\$1,830,425	\$0	\$195,000	\$9,091,030	10.77%
52 Security	\$0	\$314,371	\$81,700	\$0	\$0	\$0	\$396,071	0.47%
53 Technology	\$1,224,489	\$136,865	\$95,150	\$18,000	\$0	\$151,000	\$1,625,504	1.93%
61 Community Service	\$7,962	\$5,000	\$0	\$10,218	\$0	\$0	\$23,180	0.03%
71 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
81 Construction	\$0	\$0	\$0	\$0	\$0	\$340,000	\$340,000	0.40%
93 Shared Service	\$0	\$0	\$0	\$2,357,449	\$0	\$0	\$2,357,449	2.79%
95 JJAEP	\$0	\$170,000	\$0	\$0	\$0	\$0	\$170,000	0.20%
Totals	\$68,651,744	\$4,425,752	\$4,831,190	\$5,094,141	\$0	\$1,431,803	\$84,434,630	100.00%
% by Object	81.31%	5.24%	5.72%	6.03%	0.00%	1.70%	100.00%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE

**REDUCTION TO FUND
BALANCE**

	5700 Local	5800 State	5900 Federal	Total	
Totals	\$33,180,700	\$49,280,939	\$575,000	\$83,036,639	(\$1,397,991)
% by Object	39.96%	59.35%	0.69%	100.00%	

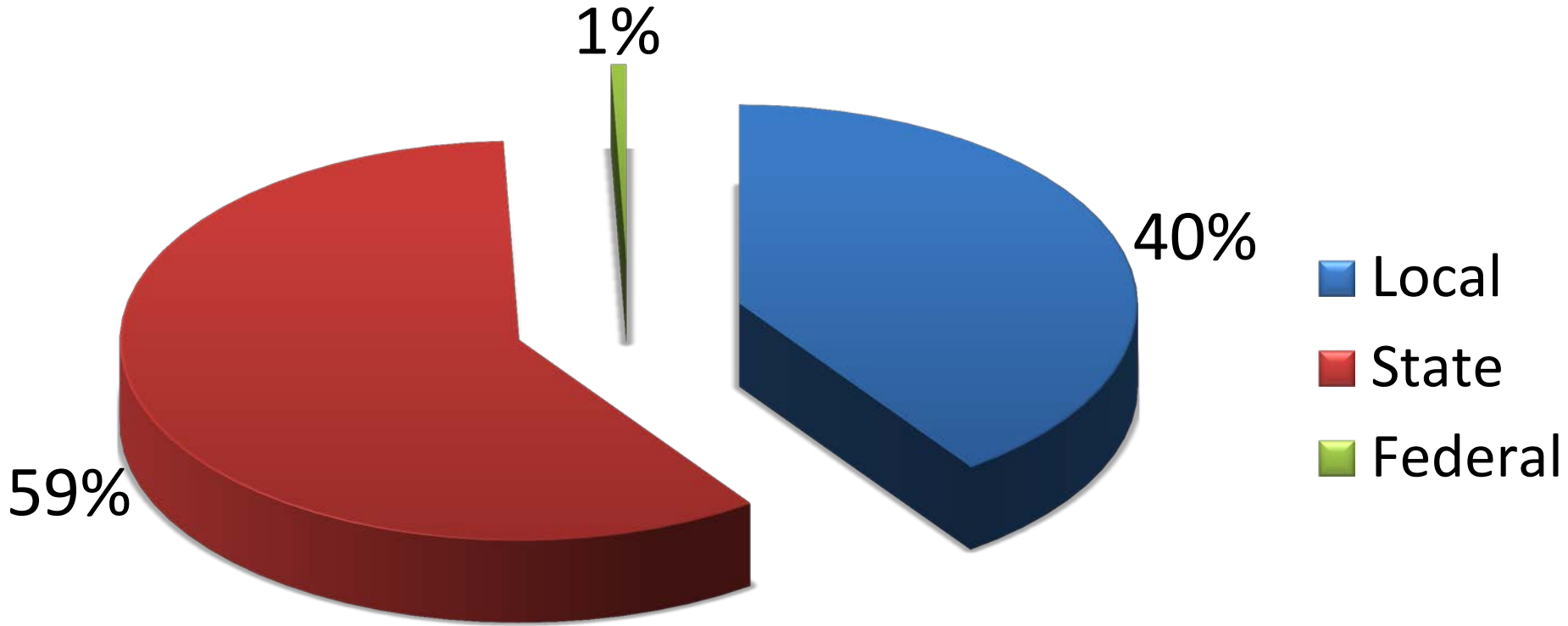
2015-2016 BUDGET BY FUNCTION & OBJECT COMPARISON TO 2014-2015

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	\$3,995,098	\$109,303	\$456,305	\$28,386	\$0	(\$5,197)	\$4,583,895	5.43%
12 Library	\$47,674	\$1,000	\$180,022	\$983	\$0	\$0	\$229,679	0.27%
13 Staff Development	(\$42,110)	\$42,608	\$1,520	\$51,399	\$0	\$0	\$53,417	0.06%
21 Curriculum	\$221,712	\$6,000	(\$3,116)	\$19,096	\$0	\$0	\$243,692	0.29%
23 School Administration	\$352,823	\$0	\$43,273	\$18,461	\$0	\$0	\$414,557	0.49%
31 Counseling	\$135,541	(\$1,200)	\$20,551	\$17,112	\$0	\$0	\$172,004	0.20%
32 Social Work	(\$3,483)	\$0	\$0	\$0	\$0	\$0	(\$3,483)	0.00%
33 Health Services	\$18,851	\$600	(\$1,962)	(\$98)	\$0	\$0	\$17,391	0.02%
34 Transportation	\$207,271	\$12,500	\$47,762	(\$17,122)	\$0	\$0	\$250,411	0.30%
36 Extracurricular	\$131,980	\$8,000	\$20,920	\$7,404	\$0	(\$8,000)	\$160,304	0.19%
41 General Administration	\$79,706	\$120,725	(\$1,450)	\$13,125	\$0	\$0	\$212,106	0.25%
51 Maintenance	\$151,431	(\$227,830)	\$33,350	\$1,900	\$0	\$10,000	(\$31,149)	-0.04%
52 Security	\$0	\$17,071	\$12,100	\$0	\$0	\$0	\$29,171	0.03%
53 Technology	\$15,988	\$7,250	\$64,865	\$2,400	\$0	\$14,000	\$104,503	0.12%
61 Community Service	(\$0)	\$0	(\$250)	\$9,300	\$0	\$0	\$9,050	0.01%
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	\$0	\$0	\$0	\$0	0.00%
95 JJAEP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals	\$5,312,483	\$96,027	\$873,890	\$152,346	\$0	\$10,803	\$6,445,549	7.63%
% by Object	6.29%	0.11%	1.03%	0.18%	0.00%	0.01%	7.63%	

GENERAL FUND - MAINTENANCE & OPERATIONS REVENUE					REDUCTION FROM FUND BALANCE
	5700 Local	5800 State	5900 Federal	Total	
Totals	\$3,530,911	\$3,986,110	\$10,000	\$7,527,021	\$1,081,472
% by Object	46.91%	52.96%	0.13%	100.00%	

REVENUE BUDGET

MAINTENANCE AND OPERATIONS ONLY



Year	Local	State	Federal	Total
2015-2016	\$ 33,180,700	\$ 49,280,939	\$ 575,000	\$ 83,036,639
2014-2015	\$ 29,649,789	\$ 45,294,829	\$ 565,000	\$ 75,509,619

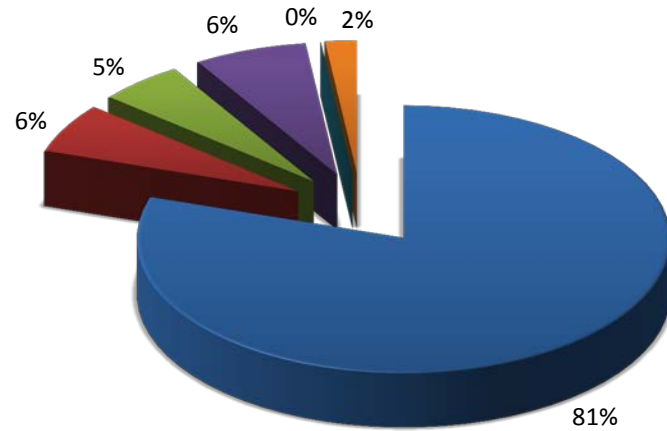
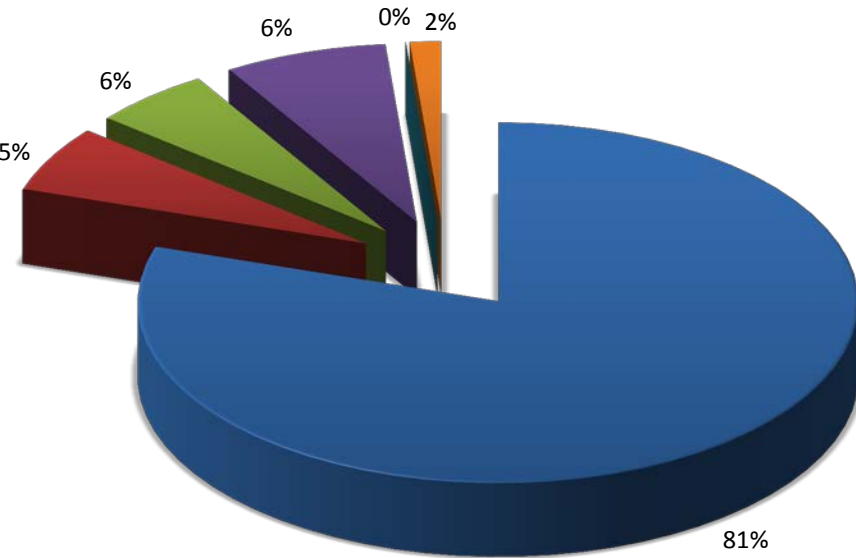
EXPENDITURE BUDGET BY OBJECT

MAINTENANCE AND OPERATIONS ONLY

2015-2016

2014-2015

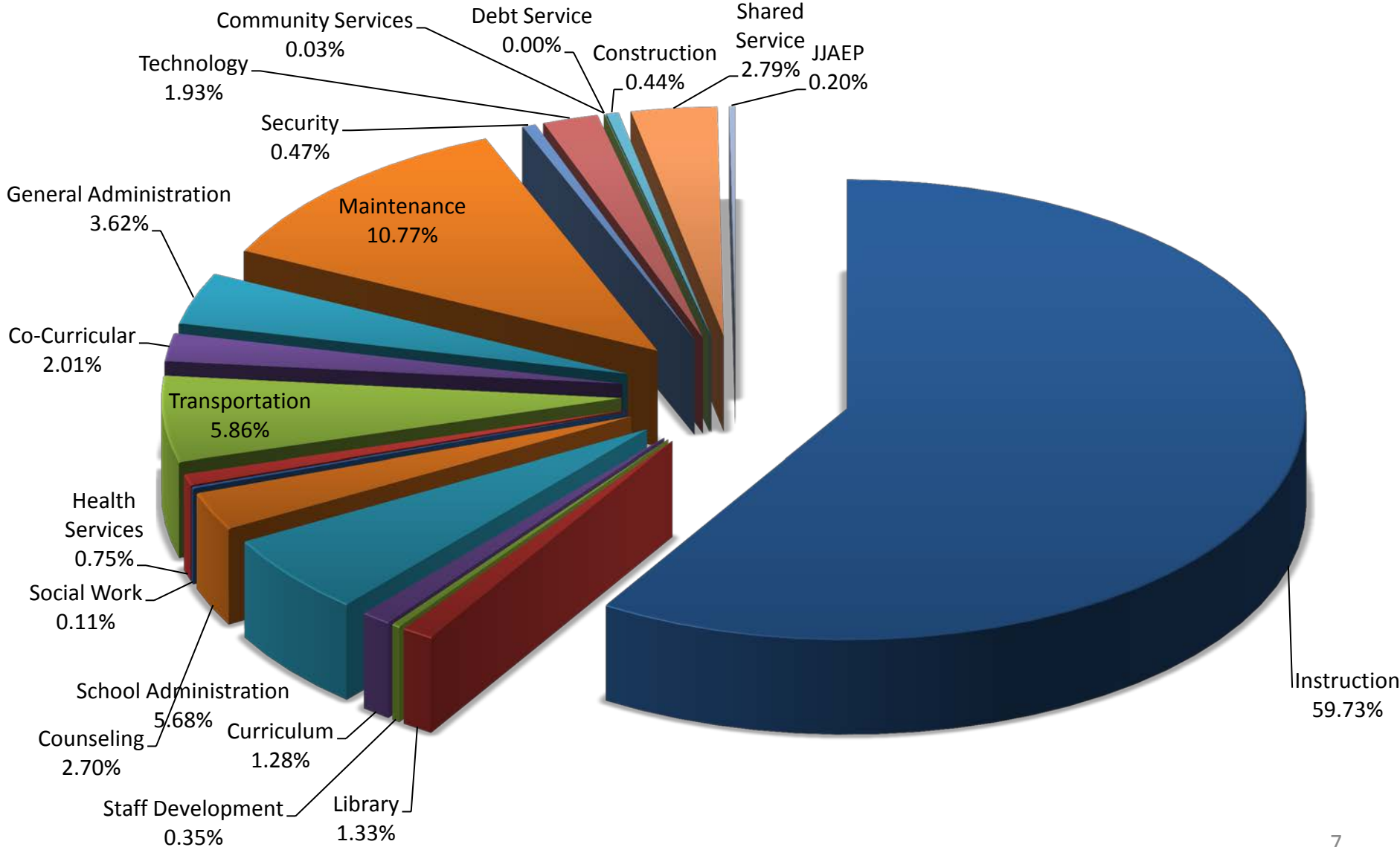
- Payroll
- Professional and Contracted Services
- Supplies and Materials
- Other Operating Costs
- Debt Service
- Capital Outlay



Year	Payroll	Professional and Contracted Services	Supplies and Materials	Other Operating Costs	Debt Service	Capital Outlay	Total
2015-2016	\$ 68,651,744	\$ 4,425,752	\$ 4,831,190	\$ 5,094,141	\$ 0	\$ 1,431,803	\$ 84,434,630
2014-2015	\$ 63,339,262	\$ 4,329,725	\$ 3,957,300	\$ 4,941,795	\$ 0	\$ 1,421,000	\$ 77,989,082

EXPENDITURE BUDGET FOR 2015-2016 BY FUNCTION

MAINTENANCE AND OPERATIONS ONLY



DICKINSON INDEPENDENT SCHOOL DISTRICT

Projected Fund Balance as of August 24, 2015

Based on Best Estimates

\$1,986,956	Audited Restricted Fund Balance																		
\$15,049,363	Audited Committed/Assigned Fund Balance																		
\$21,113,965	Audited Unassigned Fund Balance																		
\$38,150,284	Total Audited Fund Balance as of August 31, 2014																		
(\$1,986,956)	Less: Nonspendable Fund Balance																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">\$240,632</td> <td>Investment in Inventory</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$1,746,324</td> <td>Prepaid Items/Other Purposes</td> </tr> </table>		\$240,632	Investment in Inventory		\$1,746,324	Prepaid Items/Other Purposes												
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\$0	Less: Restricted Fund Balance																		
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(\$8,300,000)	Less: Committed Fund Balance																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">\$300,000</td> <td>Family Involvement</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$500,000</td> <td>Emergency Repairs</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$500,000</td> <td>Additional Equipment Request</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$1,000,000</td> <td>Land Purchase</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$2,000,000</td> <td>Construction Projects</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$4,000,000</td> <td>Major Expenditure Replacement/Repairs</td> </tr> </table>		\$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
	\$300,000	Family Involvement																	
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	\$4,000,000	Major Expenditure Replacement/Repairs																	
(\$8,340,000)	Less: Assigned Fund Balance																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">\$5,500,000</td> <td>Construction</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$340,000</td> <td>Additional Equipment Request (Buses)</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$2,000,000</td> <td>Land Purchase</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$300,000</td> <td>Workers Comp</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$200,000</td> <td>Outstanding Encumbrances</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td>Sick Leave</td> </tr> </table>		\$5,500,000	Construction		\$340,000	Additional Equipment Request (Buses)		\$2,000,000	Land Purchase		\$300,000	Workers Comp		\$200,000	Outstanding Encumbrances		\$0	Sick Leave
	\$5,500,000	Construction																	
	\$340,000	Additional Equipment Request (Buses)																	
	\$2,000,000	Land Purchase																	
	\$300,000	Workers Comp																	
	\$200,000	Outstanding Encumbrances																	
	\$0	Sick Leave																	
(\$18,626,956)	Total Nonspendable, Restricted, Committed, Assigned Fund Balance																		
\$19,523,328	Unassigned Fund Balance																		
	Plus: Revenue Estimated for 2014-2015																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">\$74,279,881</td> <td></td> </tr> </table>		\$74,279,881																
	\$74,279,881																		
	Less: Expenditure Estimated for 2014-2015																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">(\$72,702,944)</td> <td></td> </tr> </table>		(\$72,702,944)																
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	Less: Budget Amendments for 2014-2015																		
	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td></td> </tr> </table>		\$0																
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\$1,576,937	Estimated Increase (Decrease) to Fund Balance after Audit																		
\$21,100,265	Unassigned Projected Fund Balance After Projected Adjustments																		
\$38,150,284	Total Audited Fund Balance as of August 31, 2014																		
\$1,576,937	Estimated Increase (Decrease) to Fund Balance after Audit																		
\$39,727,221	Unaudited Projected Total Fund Balance as of August 24, 2015																		

DICKINSON INDEPENDENT SCHOOL DISTRICT

Projected Fund Balance as of August 24, 2015

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
12/13	\$24,469,866	\$7,192,192	\$31,662,058
13/14	\$31,662,058	\$6,488,226	\$38,150,284

FUND BALANCE PROJECTIONS			
Year	Begin Fund Balance	Increase (Decrease)	Unaudited Fund Balance
14/15	\$38,150,284	\$1,576,937	\$39,727,221
15/16	\$39,727,221	\$3,871,071	\$43,598,292
16/17	\$43,598,292	\$4,180,861	\$47,779,153
17/18	\$47,779,153	\$4,560,766	\$52,339,919
18/19	\$52,339,919	\$4,661,857	\$57,001,777

MULTIPLE YEAR FUND BALANCE COMPARISON

*Projected

