



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** June 17, 2013

**AGENDA ITEM:** Preview Report of Budget Workshop

**PRESENTER:** Earl Husfeld

**ALIGNS TO BOARD GOAL(S):** Financial/Facilities – The District shall exhibit excellence in financial and facility planning, management, and stewardship.

### **BACKGROUND INFORMATION:**

- Per Section 44.002 of the Texas Education Code, “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year.
- The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Trustees.
- Budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget and must be adopted by August 31<sup>st</sup>.

### **ADMINISTRATIVE CONSIDERATIONS:**

- The District’s 2013-2014 budget development process is progressing on schedule. I have updated the following 2013-2014 Budget Development Calendar to reflect moving the Budget Workshop from June 24<sup>th</sup> to July 22<sup>nd</sup> at 6:00 PM.
- Prior to the Budget Workshop on July 22<sup>nd</sup>, the majority of the Appraisal Review Board hearings will have been concluded. Therefore, we should have a very good indication of the 2013 property tax values in the District.
- Additionally, the summer PEIMS submission containing 2012-2013 average daily attendance (ADA) information will have been finalized. This will allow us to “firm up” our ADA projections for 2013-2014.
- Assuming the Governor signs the state budget, the additional time before the Budget Workshop will give us the opportunity to more accurately discern the state funding impact to the District.

### **FISCAL NOTE:**

None

### **ADMINISTRATIVE RECOMMENDATION:**

None – Informational Report



## ALEDO INDEPENDENT SCHOOL DISTRICT 2013-2014 BUDGET DEVELOPMENT CALENDAR



Date	Action	Performed By
<b>Phase 1 - District Planning and Needs Assessment</b>		
September 2012 - May 2013	Monitor Student Average Daily Attendance (ADA) at the End of Each Six Week Period. Monitor Ad Valorem Tax Collection Percentage at Each Month End.	Chief Financial Officer (CFO)
January 2013	Present 2013-2014 Budget Development Calendar to Superintendent for Comments and/or Changes	Superintendent and CFO
January 2013	Discuss with Principals Student Enrollment and Campus Staffing Projections	Deputy Superintendent
January 14, 2013	Present Budget Development Calendar/Process to School Board	Superintendent and CFO
January 16, 2013	Present Budget Development Calendar/Process to Administrative Staff	Superintendent and CFO
February 2013	Refine/Finalize Student Enrollment and Campus Staffing Projections	Deputy Superintendent
February 2013	Departments Submit Additional Staffing Requests, if any	Directors and Executive Directors
February 2013	Meetings with Principals, Directors, Executive Directors, and Others to Distribute Budget Instructions/Budget Worksheets	CFO
February 2013	Draft Report on Pay Systems Review Received	TASB HR Services Division
March 2013	Final Report on Pay Systems Review Received	TASB HR Services Division
March 1, 2013	Finalized Staffing Projections/Requests Due to Business Office	Deputy Superintendent and CFO
<b>Phase 2 - Campus/Department Planning and Needs Assessments</b>		
March 18, 2013	Regular Board Meeting - Budget Update - Present Additional Staffing Requests, if any, to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
April 15-25, 2013	Receive Chapter 41 Preliminary Notification Announcement	Texas Education Agency
May 1-15, 2013	Preliminary Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
May 17, 2013	Due Date for Requested Budgets to be Entered into TxEIS	Principals, Directors, Executive Directors, and Others
<b>Phase 3 - Near Final District Planning</b>		
May 15-20, 2013	Update Revenue Projections Based on Preliminary Property Tax Roll Valuations Received	CFO
May 15-31, 2013	Administrative Review of Campus/Department Requested Budgets	Superintendent and CFO
May 20, 2013	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO



## ALEDO INDEPENDENT SCHOOL DISTRICT 2013-2014 BUDGET DEVELOPMENT CALENDAR



Date	Action	Performed By
June 7-19, 2013	Receive Student Average Daily Attendance (ADA) numbers for 2012-2013 school year	PEIMS Office
June 17, 2013	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
June 19-30, 2013	Update Revenue Projections and Their Effect on Budget and Any Other Budget Changes	CFO
<b>Phase 4 - Finalized District Planning and Decisions</b>		
July 15-22, 2013	Receive Chapter 41 Official Notification Announcement	Texas Education Agency
July 22, 2013	Budget Workshop	Board of Trustees, Superintendent, and CFO
July 22, 2013	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
July 25, 2013	Certified Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
July 26-31, 2013	Calculate Effective Tax Rate, Finalize Revenue Projections, and Their Effect on Budget and Any Other Budget Changes	Parker County Appraisal District, Tarrant Appraisal District, CFO, and Superintendent's Cabinet
August 16, 2013	Publish in Newspaper Notice of Public Meeting to Discuss 2013-2014 District Budget and Proposed Tax Rate (Published 10 to 30 days before public meeting.)	CFO
August 19, 2013	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
August 26, 2013	Called Board Meeting; Official Public Meeting on Budget and Proposed Tax Rate; Board Meeting to Adopt the Budget	Board of Trustees, Superintendent, and CFO
August 26, 2013	Called Board Meeting; Official Public Meeting of School Board to Set Tax Rate; Board Meeting to Adopt Tax Rate	Board of Trustees, Superintendent, and CFO