



2017-2018 Budget

June 20, 2017

Basic Budgeting Requirements

- ✓ Budget prepared by June 20. The Superintendent is the district budget officer.
- ✓ President of board calls a public meeting with 10 days notice in newspaper. Taxpayer participation allowed at the public meeting to adopt the budget.
- ✓ Concurrent with newspaper notice- online summary of proposed budget must be provided on ECISD's website.
- ✓ The budget must meet accounting guidelines and State requirements.
- ✓ The budgets for the general fund, food service fund, and debt service fund must be included in the original budget.
- The board approves the original budget for the general fund, food service fund, debt service fund and any amendments to them throughout the year.
- The budget must be prepared and approved at the fund and function levels to comply with legal control mandates.
- The budget must be adopted before July 1.
- The officially adopted budget must be filed annually with TEA through the TEA reporting system – PEIMS (Public Education Information Management System).
- The budget must be amended before exceeding a functional category of expenditures.

2017-2018 Estimated Revenues

General Fund

	<u>BUDGET 2016-2017</u>	<u>BUDGET 2017-2018</u>	<u>CHANGE + (-)</u>	<u>PERCENT + (-)</u>
LOCAL	\$143.89	\$129.99	(\$13.90)	-9.7%
STATE	\$82.88	\$109.87	\$26.99	32.6%
FEDERAL	\$2.84	\$2.99	\$0.15	5.3%
TOTAL	\$229.61	\$242.85	\$13.24	5.8%

Major Changes in General Fund Estimated Revenues for 2017-2018

Increases and (Decreases) from Prior Year:	
Increase in Foundation School Funding	<u>\$26,993,364.00</u>
Change in all other revenue estimates	1,120,716.00
Net decrease in estimated tax collections at \$1.04	<u>(14,870,816.00)</u>
TOTAL	\$13,243,264.00

2017-2018 Appropriations by Object General Fund

	BUDGET 2016-2017	BUDGET 2017-2018	CHANGE + (-)	PERCENT + (-)
PAYROLL	\$188.18	\$205.03	\$16.85	9.0%
SERVICES/UTILITIES	\$16.74	\$18.60	\$1.86	11.1%
SUPPLIES	\$14.12	\$8.88	(\$5.24)	-37.1%
OTHER OPERATING	\$8.86	\$9.25	\$0.39	4.4%
DEBT SERVICE	\$0.00	\$0.19	\$0.19	0.0%
CAPITAL	\$1.31	\$0.50	(\$0.81)	-61.8%
TOTAL	\$229.21	\$242.45	\$13.24	5.8%

Major Changes in General Fund Appropriations for 2017-2018

Increases and (Decreases) from Prior Year:	
Payroll and related benefit increases	<u>\$16,845,096.00</u>
Contracted services increase	1,863,478.00
Increases in travel, registration, & miscellaneous	394,835.00
Line of credit	191,700.00
Decrease in capital outlay	(806,162.00)
Materials and supplies decrease	<u>(5,245,683.00)</u>
TOTAL	\$13,243,264.00

2017-2018 Budget Cuts in General Fund

BUDGET CUTS TO GENERAL FUND	
REDUCE TAX REVENUE - TAX RATE ELECTION: 13 CENTS	15,001,164
REDUCE RELATED STATE FUNDING FOR A TAX RATE ELECTION	1,798,303
BALANCE ORIGINAL ESTIMATED REVENUES TO APPROPRIATIONS	948,774
REMOVE SPECIAL EDUCATION AIDE RESERVE	(28,000)
REMOVE TUITION RESERVES	(50,000)
REMOVE MEDICARE RESERVES	(56,000)
REMOVE MISC. NEEDS RESERVE FOR SPECIAL EDUCATION	(100,000)
REMOVE BUILDING IMPROVEMENTS RESERVE	(100,000)
REDUCE 6117 EXTRA DUTY PAY	(139,760)
REDUCE 6122 CLERICAL SUB PAY	(147,793)
REDUCE 6121 OT PAY	(181,779)
REMOVE UTILITIES RESERVE	(200,000)
REDUCE 6125 PART TIME PAY	(249,414)
REDUCE DISCRETIONARY RESERVES	(447,000)
REMOVE SUB PAY RESERVES	(500,000)
REDUCE CAPITAL OUTLAY (LEAVE 1/2 OF FUNDING FOR BUSES)	(709,627)
REMOVE OTHER NEEDS FUNDING	(769,872)
REMOVE 50% OF 6140 BENEFIT RESERVES	(816,567)
REMOVE ONE TIME PAYMENT TO STAFF PAID ON SALARY RANGE	(925,000)
REMOVE 50% OF 6411 EMPLOYEE TRAVEL BUDGETS	(1,003,316)
REDUCE 6397 SMALL EQPT FUNDS BY 50%	(1,236,389)
REDUCE 6321-6396, 6398 SUPPLY BUDGETS BY 50%	(1,834,621)
REDUCE 6399 GENERAL SUPPLY BUDGETS BY 50%	(2,181,946)
REMOVE NON INSTRUCTIONAL/ NON BUS DRIVER VACANCIES	(2,257,787)
REMOVE 50% OF INSTRUCTIONAL VACANCIES	(3,813,370)

Staffing Changes (General Fund Only)

- Position changes are because of enrollment fluctuations across campuses and from increased other basic operational needs within the district related to student and general district needs.
 - 6.5 secondary positions removed.
 - 4 elementary positions added.
 - 15 other positions added:
 - 12 support staff
 - 3 administrative professionals

2017-2018 Salary Schedule

- Each employee on teacher step schedule, will move up one step, which equates to a \$500 per year increase (Teacher, Media Specialist, Nurse).
- TASB salary study and stipend adjustments.
- Bus drivers receive year of service pay rate increase.

Questions ?

- Public comments
- Please approve the 2017-2018 budget as presented.