



# UNITED INDEPENDENT SCHOOL DISTRICT INFORMATIONAL ITEM

**TOPIC:** Fiscal Year 2010 Status/Budget 2011 Update

**SUBMITTED BY** Laida P. Benavides, CPA **OF:** Division of Finance

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** May 19, 2010

**Informational Item:**

- PowerPoint Presentation

# FINANCIAL UPDATE 2009-10

Business Committee  
May 11, 2010

	2008-09 Final	2009-10 Projected (budget)	2009-10 Projected to EOY	Var
Refined ADA	37,136	37,884	37,838	(46)
Special Ed FTEs	1,435	1,435	1,331	(104)
Mainstream ADA	258	258	255	(3)
Career & Technology	1,786	1,786	2,259	473
Bilingual ADA	16,016	16,088	15,496	(592)

## Student Attendance/Population

- REVENUE PROJECTIONS (Millions)

Revenue	2008-09 Actual	2009-10 Budget	2009-10 Projected	Var
Local	\$98.8	\$100.3	\$97.9	(\$2.4)
State	\$189.8	\$188.8	\$187.3	(\$1.5)
Federal	\$2.9	\$0.97	\$0.97	\$0.0
Total	\$291.5	\$290.07	\$286.17	(\$3.9)

## General Fund 2009-10 Financial Update

	2008-09 Actual	2009-10 Budget (*)	2009-10 Projected	Var
Payroll	\$ 233,530,147	\$ 246,238,942	\$ 241,248,253	\$ 4,990,689
Contracted Svcs	17,361,937	19,326,125	17,396,606	1,929,519
Supplies	14,040,016	14,719,368	13,509,186	1,210,182
Other/Debt Svc	7,773,679	9,052,897	8,355,551	697,346
Capital Outlay	13,498,893	36,955,293	18,399,934	18,555,359
Total	\$ 286,204,672	\$ 326,292,625	\$ 298,909,530	\$ 27,383,095 (*)

## General Fund Expenditures

(\*) possible reservations for construction (\$14.5M), land (\$5.2m) and open purchase orders (\$3m): \$22.7M

- Fuel (supplies)

- Budgeted rate/gal: \$ 2.35
- Y-T-D Avg. rate/gal: \$ 2.08
- Latest rate/gal: \$ 2.27
  
- Projected Savings @ Avg. rate/gal \$ 461,391
- Projected Savings @ Latest rate/gal \$ 410,886

**Projected Savings on Expenditures**

- Summer School
- Qualified School Construction projects
- Finalize 2003 Bond projects
- Capital Improvement projects
- Movement of portables

**Rest of the Year**

- Year to Date Amendments
  - Land-Balance from \$10M: \$7.2M
  - Issuance of Qualified School Construction Bonds (QSCB): \$17.4M
  - Warehouse/Transportation Compound \$4.0M
  - Matching funds for Secure Our Schools grant \$500K
  - Equity Transfer to Debt Service \$3.9M

## **General Fund 2009-10 Financial Update**



- General Fund: Projected end of Year Revenue and Expenses (Millions)

	2009-10 Amended Budget	2009-10 Projected	Variance
REVENUE	\$290.07	\$286.17	\$(3.9)
EXPENSES	\$326.4	\$298.9	\$27.5
Other sources	\$17.5	\$17.5	
Transfer to Debt Service	\$(3.9)	\$(3.9)	
Revenue over (under) expenses	\$(22.73) (*)	\$0.87	\$23.6

(\*) possible reservations for construction (\$14.5M), land (\$5.2m) and open purchase orders (\$3m): total \$22.7M

- Projected Fund Balance

	2009-10 (millions)
9/1/09, Undesignated, Unreserved Fund Balance	\$50.9
Revenue and Other sources	\$303.67
Expenditures and Other uses	(\$302.8)
8/31/10 Undesignated and Unreserved Fund Balance	\$51.7

## General Fund Balance Projection

# **United Independent School District**



**2010-11 Budget Update  
May 11, 2010**

# Budget 2011 progress

- Finalized campus staffing needs
- Reviewing non-campus staffing needs
- Individual department (support areas) meetings held
- Budgets from various campuses and departments have been turned in; due May 14<sup>th</sup>
- Presentation by Webb County Appraisal District on preliminary taxable values

# Added personnel costs

- Per staffing guidelines:
  - Teachers (6) \$330K
  - Other campus staff (net): (\$160k)
- Pending review of police officers, security guards and bus drivers positions requests
- Other Payroll costs:
  - *Pending health insurance quotes from Blue Cross*
  - *Waiting for attorney general opinion on teacher's salaries*

# Campus Staffing

- “Net” number of teaching positions: 6
  - High Schools 10
  - STEP Academy 1
  - Middle School -1
  - Elementary School -4
- Other campus positions:
  - +1 UHS asst. principal
  - -14 teacher assistants
  - +1 office aide/+3 custodians

# Non-personnel costs

- Departments/Campus Cuts \$1.2M
  - Froze “big” items
    - Insurance \$2.1M
    - Appraisal District \$1.4M



# **Budget 2010-11 Calendar**

**Oct.-Jan. : Enrollment projections**

**Feb.-May: Staffing meetings/Board updates**

**May 14, 2010-Budgets due to Finance**

**Next Board budget update-June 8<sup>th</sup>**

**Board budget workshop-Late June**

**July-Aug.-Budget Workshops**

**August-Public Hearing/Adoption of budget**