



# 2017-18 PROPOSED BUDGET

**GREGORY-PORTLAND ISD**

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# OVERVIEW OF ANNUAL BUDGET PROCESS

- Review of Expenses
  - Work with the Appraisal District on Tax Roll Estimates
  - Prepare Projection for Managerial Guidance
  - All Campus Principals and Central Office Administrators submit new staff requests Mid-Spring
  - Rank and Prioritize staffing request (Done by Supt., Asst. Supt., CHRO and CFO)
  - Campuses build respective Operating Budgets during late Spring
  - Departments build respective Operating Budgets during late Spring
  - Budget Review Continues with Mandatory Items given top priority
  - Supplemental requests are considered on a case-by-case basis late Spring
  - Compilation continues for full Administrative Review and provide a second opportunity for any requests
  - Final Check performed before providing Board Update at the June Meeting
  - Refining budget in preparation of adoption
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# **CERTIFICATION OF 2017 APPRAISAL ROLL**

**San Patricio County Appraisal District**

**Values Certified as of July 25, 2017:**

Total Market	\$4,341,377,600
Total Appraised	\$4,095,315,015
Net Taxable (Before Freeze)	\$2,745,781,567 *M&O
Net Taxable (Before Freeze)	\$3,576,169,327 *I&S
Protested Market Value	\$111,182,403
Estimate of Assigned Value	\$94,638,180
Property Count	11,149

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## **TAX RATE INFORMATION**

CURRENT M&O TAX RATE \$1.17

CURRENT I&S TAX RATE \$ 0.18

PROPOSED M&O TAX RATE \$1.17

PROPOSED I&S TAX RATE \$0.18

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# **BUDGET SUMMARY BY FUND**

**PROPOSED VS. LAST YEAR'S ADOPTED BUDGET**

# ESTIMATED BUDGET INFORMATION AS OF 8/13/2017

## GENERAL FUND

ESTIMATED REVENUES		
LOCAL		\$ 29,422,329
STATE		\$ 16,747,298
FEDERAL		\$ 46,000
	TOTAL	\$ 46,215,627
ESTIMATED APPROPRIATIONS		
BASE BUDGET		\$ (38,634,767)
RAISES & STAFFING CONTINGENCY		\$ (965,245)
APPRAISAL DISTRICT & COUNTY TAX OFFICE		\$ (400,000)
TRS CARE PAYROLL TAX & ON-BEHALF PAYMENTS		\$ (310,784)
RECAPTURE		\$ (35,000)
STAFFING		\$ (1,635,945)
	TOTAL	\$ (41,981,741)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$ 4,233,886

# COMPARISON VIEW GENERAL FUND

	2017-2018 PROPOSED BUDGET	2016-2017 ADOPTED BUDGET	DIFFERENCE
<b>ESTIMATED REVENUES</b>			
LOCAL	\$ 29,422,329	\$ 21,175,853	\$ 8,246,476
STATE	\$ 16,747,298	\$ 16,689,846	\$ 57,452
FEDERAL	\$ 46,000	\$ 149,000	\$ (103,000)
<b>TOTAL ESTIMATED REVENUES</b>	\$ 46,215,627	\$ 38,014,699	\$ 8,200,928
<b>TOTAL APPROPRIATIONS</b>	\$ (41,981,741)	\$ (38,634,767)	\$ (3,346,974)
<b>EXCESS/(USE OF FUND BALANCE)</b>	\$ 4,233,886	\$ (620,068)	\$ 4,853,954

# BUDGET ADDITIONS AVAILABLE BALANCE USAGE

ESTIMATED REVENUES		\$ 46,215,627		
BASE BUDGET 2017		\$ (38,634,767)		
RUNNING ADDITIONS		\$ (3,346,974)	8.66%	
ESTIMATED BUDGET 2018		\$ (41,981,741)		
Location	Position	Estimated Cost	Available Balance	Running Total of Additions
			\$ 7,580,860	0
	ASSISTANT SUPTS	\$ 295,000	\$ 7,285,860	\$ 295,000
	CLERICAL SUPPORT	\$ 82,600	\$ 7,203,260	\$ 377,600
	SALARIES & STAFFING CONTINGENCY	\$ 965,245	\$ 6,238,015	\$ 1,342,845
CFO	APPRAISAL DISTRICT/COUNTY TAX OFFICE	\$ 400,000	\$ 5,838,015	\$ 1,742,845
JHS	ASSISTANT PRINCIPAL	\$ 89,000	\$ 5,749,015	\$ 1,831,845
TRANSPORTATION	BUS MECHANIC	\$ 40,000	\$ 5,709,015	\$ 1,871,845
ATHLETICS	CDL BUS DRIVING CERTIFICATION	\$ 25,000	\$ 5,684,015	\$ 1,896,845
SUPERINTENDENT	CLERK	\$ 35,000	\$ 5,649,015	\$ 1,931,845
TMC & ANDREW	CLERK	\$ 23,000	\$ 5,626,015	\$ 1,954,845
SPECIAL ED	DISTRICT VI & SPED TEACHER	\$ 60,000	\$ 5,566,015	\$ 2,014,845
MAINTENANCE	ELECTRICAN	\$ 40,500	\$ 5,525,515	\$ 2,055,345
MAINTENANCE	GENERAL MAINTENANCE	\$ 35,000	\$ 5,490,515	\$ 2,090,345
EAST CLIFF	GIS	\$ 63,000	\$ 5,427,515	\$ 2,153,345
INTERMEDIATE	GIS	\$ 63,000	\$ 5,364,515	\$ 2,216,345
JHS	GIS	\$ 63,000	\$ 5,301,515	\$ 2,279,345
SFA	GIS	\$ 63,000	\$ 5,238,515	\$ 2,342,345
TMC	GIS	\$ 63,000	\$ 5,175,515	\$ 2,405,345
WC ANDREWS	GIS	\$ 63,000	\$ 5,112,515	\$ 2,468,345
SFA	INCLUSION TEACHER GRADE 1	\$ 60,000	\$ 5,052,515	\$ 2,528,345
TECHNOLOGY	NETWORK ADMINISTRATOR	\$ 63,845	\$ 4,988,670	\$ 2,592,190
JHS	SPECIAL ED SCIENCE INCLUSION/COACH	\$ 65,000	\$ 4,923,670	\$ 2,657,190
INTERMEDIATE	SPECIAL EDUCATION TEACHER	\$ 60,000	\$ 4,863,670	\$ 2,717,190
TMC	SPECIAL EDUCATION TEACHER	\$ 60,000	\$ 4,803,670	\$ 2,777,190
HIGH SCHOOL	TEACHER/COACH ASST BBB	\$ 68,000	\$ 4,735,670	\$ 2,845,190
HIGH SCHOOL	TEACHER/COACH ASST GBB	\$ 68,000	\$ 4,667,670	\$ 2,913,190
HIGH SCHOOL	TEACHER/COACH ASST VB	\$ 68,000	\$ 4,599,670	\$ 2,981,190
	TRS CARE PAYROLL TAX & ON-BEHALF PAYMENTS	\$ 310,784	\$ 4,288,886	\$ 3,291,974
	RECAPTURE	\$ 35,000	\$ 4,253,886	\$ 3,326,974
EAST CLIFF	SPECIAL EDUCATION AIDE	\$ 20,000	\$ 4,233,886	\$ 3,346,974



# GENERAL FUND

FUND NAME	FUNCTION NUMBER	FUNCTION DESCRIPTION	2017-2018 PROPOSED BUDGET	2016-2017 ADOPTED BUDGET	PERCENTAGE CHANGE
<b>GENERAL FUND</b>					
<b>REVENUES</b>	00-5700	LOCAL AND INTERMEDIATE SOURCES	\$ 29,422,329	\$ 21,175,853	38.94%
	00-5800	STATE PROGRAM REVENUES	\$ 16,747,298	\$ 16,689,846	0.34%
	00-5900	FEDERAL PROGRAM REVENUES	\$ 46,000	\$ 149,000	-69.13%
		<b>TOTAL REVENUES</b>	<b>\$ 46,215,627</b>	<b>\$ 38,014,699</b>	<b>21.57%</b>
<b>EXPENDITURES</b>	11	INSTRUCTION	\$ 23,186,950	\$ 21,486,043	7.92%
	12	INST. RESOURCES & MEDIA SVCS	\$ 1,416,152	\$ 1,323,192	7.03%
	13	CURRICULUM DEV.& INST.STF DEV	\$ 367,945	\$ 271,642	35.45%
	21	INSTRUCTIONAL LEADERSHIP	\$ 755,342	\$ 637,953	18.40%
	23	SCHOOL LEADERSHIP	\$ 2,855,744	\$ 2,651,495	7.70%
	31	GUIDANCE & COUNSELING	\$ 1,349,194	\$ 1,294,941	4.19%
	33	HEALTH SERVICES	\$ 704,750	\$ 636,635	10.70%
	34	PUPIL TRANSPORTATION	\$ 883,879	\$ 817,128	8.17%
	36	COCURR./EXTRACURR.ACTIVITIES	\$ 1,228,154	\$ 1,177,063	4.34%
	41	GENERAL ADMINISTRATION	\$ 2,239,510	\$ 1,969,069	13.73%
	51	PLANT MAINTENANCE & OPERATIONS	\$ 5,596,990	\$ 5,438,236	2.92%
	52	SECURITY & MONITORING SERVICES	\$ 170,131	\$ 169,370	0.45%
	53	DATA PROCESSING SERVICES	\$ 20,000	\$ 20,000	0.00%
	71	DEBT SERVICES	\$ 348,000	\$ 318,000	9.43%
	81	FACILITIES ACQ. & CONSTRUCTION	\$ -	\$ -	0.00%
	91	CONTRACTED INSTRUCTIONAL SERVICES	\$ 35,000	\$ -	0.00%
	99	OTHER INTERGOVERNMENTAL CHARGE	\$ 824,000	\$ 424,000	94.34%
		<b>TOTAL EXPENDITURES</b>	<b>\$ 41,981,741</b>	<b>\$ 38,634,767</b>	<b>8.66%</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 4,233,886</b>	<b>\$ (620,068)</b>	<b>-782.81%</b>

# DEBT SERVICE

FUND NAME	FUNCTION NUMBER	FUNCTION DESCRIPTION	2017-2018 PROPOSED BUDGET	2016-2017 ADOPTED BUDGET	PERCENTAGE CHANGE
<b>DEBT SERVICE</b>					
REVENUES	00-5700	LOCAL AND INTERMEDIATE SOURCES	\$ 6,012,737	\$ 3,909,399	53.80%
	00-5800	STATE PROGRAM REVENUES	\$ -	\$ -	0.00%
		<b>TOTAL REVENUES</b>	<b>\$ 6,012,737</b>	<b>\$ 3,909,399</b>	<b>53.80%</b>
EXPENDITURES	71	DEBT SERVICES	\$ 4,304,670	\$ 3,936,000	9.37%
		<b>TOTAL EXPENDITURES</b>	<b>\$ 4,304,670</b>	<b>\$ 3,936,000</b>	<b>9.37%</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,708,067</b>	<b>\$ (26,601)</b>	<b>-6521.06%</b>

# FOOD SERVICE

FUND NAME	FUNCTION NUMBER	FUNCTION DESCRIPTION	2017-2018 PROPOSED BUDGET	2016-2017 ADOPTED BUDGET	PERCENTAGE CHANGE
<b>FOOD SERVICE</b>					
REVENUES	00-5700	LOCAL AND INTERMEDIATE SOURCES	\$ 1,600,775	\$ 1,391,978	15.00%
	00-5800	STATE PROGRAM REVENUES	\$ 11,000	\$ 11,000	0.00%
	00-7900	FEDERAL REVENUES	\$ 1,401,223	\$ 1,225,190	14.37%
		<b>TOTAL REVENUES</b>	<b>\$ 3,012,998</b>	<b>\$ 2,628,168</b>	<b>14.64%</b>
EXPENDITURES	35	FOOD SERVICES	\$ 2,962,998	\$ 2,587,998	14.49%
	51	PLANT MAINTENANCE & OPERATIONS	\$ 50,000	\$ 40,170	24.47%
		<b>TOTAL EXPENDITURES</b>	<b>\$ 3,012,998</b>	<b>\$ 2,628,168</b>	<b>14.64%</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

# WORKERS COMPENSATION FUND

FUND NAME	FUNCTION NUMBER	FUNCTION DESCRIPTION	2017-2018 PROPOSED BUDGET	2016-2017 ADOPTED BUDGET
<b>WORKERS COMPENSATION FUND</b>				
<b>REVENUES</b>	<b>00-5700</b>	<b>LOCAL AND INTERMEDIATE SOURCES</b>	\$ 370,800	\$ 360,000
		<b>TOTAL REVENUES</b>	<b>\$ 370,800</b>	<b>\$ 360,000</b>
<b>EXPENDITURES</b>		<b>CONTRACTED SERVICES</b>	\$ 61,800	\$ 60,000
		<b>OTHER OPERATING EXPENSES</b>	\$ 123,600	\$ 120,000
		<b>TOTAL EXPENDITURES</b>	<b>\$ 185,400</b>	<b>\$ 180,000</b>
		<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 185,400</b>	<b>\$ 180,000</b>

# SPECIAL REVENUE FUNDS FOR 2017-2018

SPECIAL REVENUES FUNDS FOR 2017-2018			
GRANT PROGRAM	FUND NUMBER	AMOUNT AWARDED	
IDEA B - FORMULA	224	\$	797,608
IDEA B - PRESCHOOL	225	\$	14,680
TITLE I PART A	211	\$	539,742
TITLE II PART A	255	\$	87,570
TITLE IV PART A	289	\$	14,125
CARL PERKINS	244	\$	30,533
TOTAL GRANTS AWARDED		\$	1,484,258

# FINAL OVERVIEW

- Budget proposed includes conservative considerations for actual (current) and projected growth
  - All changes/additions have been met within current revenues available
  - All changes/additions allotment directly address district needs as identified by staff and board supporting the Board's and Superintendent's Priorities
  - *Questions?*
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