

Budgeting 101

at Fredericksburg ISD



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Mission Statement: Inspiring Excellence

Goals:

- FISD will educate and excite EVERY student to achieve their full potential and become a lifelong learner.
- FISD will exercise fiscal and operational responsibility.
- FISD will recruit and support a quality, caring, and ethical staff of lifelong learners.
- FISD encourages our parents and community to be full partners in the educational process.

Budgeting Requirements:

- Legal requirements for school district budgets are formulated by the state, TEA (Texas Education Agency), federal and state and local grants, and the local district. Sections 39 and 44 of the TEC (Texas Education Code) establish the legal basis for budget development in school districts. <http://www.statutes.legis.state.tx.us/?link=ED>
- Budgeting is the process of allocating resources to the prioritized needs.
- Budgets have an important role in the planning, control and evaluation of school district operations.
- The adoption of a budget results from a planning process in which a set of decisions have been made by school board members and school district administrators which culminate in matching a school district's resources with its needs.
- The budget is an important tool for the control and evaluation of a school district's financial resources. With the budgeting and accounting systems, administrators are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations. This provides accountability for fiduciary responsibility to citizens.
- A challenge for school officials is the appropriate identification of the areas to be addressed when developing a budget and making decisions about staffing and financial allocations. Decisions about personnel management issues and financial allocations should be based upon data or evidence relating to the academic performance of students and the effectiveness of academic programs, in addition to data explaining relative operating efficiencies of all instructional support and administrative functions.
- Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, instruction planning (to attain student educational goals) should determine budgetary allocations. This link between instruction and financial planning is critical to effective budgeting. In addition, such a budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are to be closely associated with instructional plans.

Budgetary Approaches:

- Since 1949 when TEA was founded, a variety of budget types and formats have been utilized by school districts. At FISD, we use a method termed Zero-Base Budgeting.
- Zero-base budgeting's (ZBB) basic idea is that program activities and services must be justified annually during the budget development process. The budget is prepared by dividing all of a government's operations into decision units at relatively low levels of the organization. Individual decision units are then aggregated into decision packages based upon program activities, program goals, organizational units, etc. Costs of goods or services are attached to each decision package on the basis of the level of production or service to be provided to produce defined outputs or outcomes. Decision units are finally ranked as to their importance in reaching organizational goals and objectives.
- As the proposed budget moves through each level of the organization, decision packages are aggregated further and ranked again. The final budget produced is one which includes all program activities ranked in order of their importance to reaching organizational goals and objectives. When the school board considers the preliminary district budget, the board is presented a series of ranked budget decisions which are tied to the attainment of the district's goals and objectives.
- The central thrust of ZBB is the elimination of outdated efforts and expenditures and concentration of resources where they are most effective, all achieved by an annual review of all program activities and expenditures. The information provided by ZBB offers better information for allocation decisions. It does, however, require a great deal of staff time, planning, and paperwork to be worthwhile.

Budgeting at FISD:

- In January of each year, FISD personnel will practice site based decision making and determine and gather their detailed non payroll requests for the next fiscal year.
- Requests will be entered in the FISD Budget System. Request what you specifically need, but not all that you want. Documentation for account codes and system usage is online in FISD Budget Workbook.

manage my budget budget administration budget system management budget help

Budget Data for Deborah Ottmers
Budget Shown is for FY6

Your opportunity to enter/edit your budget will close on: 12/31/2075

Choose the Budget Year you'd like to view.

Last Year	Current Year	Next Year										
+ Enter New Budget Item			Line #	DisplayBudgetCode	Administrator	Quantity	Description	Unit Cost	Total	Vendor	Comments	Reviewed?
>	✓		51516	199-41-6395-46-750-6-99-444	Ottmers, Deborah	1	Central Office Computer Repairs	\$750.00	\$750.00	NONE SELECTED		Y
>	✓		51080	199-41-6213-00-703-6-00-000	Ottmers, Deborah	1	Tax collection by the Appraisal Dist office	\$1,000.00	\$1,000.00	NONE SELECTED		N
>	✓		50424	199-41-6329-00-750-6-99-000	Ottmers, Deborah	1	Texas School Business Magazine subscription	\$35.00	\$35.00	NONE SELECTED		Y
>	✓		50396	199-51-6256-47-831-6-99-000	Ottmers, Deborah	1	telephone charges - annual	\$150.00	\$150.00	NONE SELECTED		N

Information at your fingertips:

SharePoint Newsfeed OneDrive Sites Deborah Ottmers

FISD Intra FISD Sites SharePoint Sites Campuses Staff Links IP Phone Info Email Tech Info Curriculum and Instruction Staff Directory

Search this site

FISD

Page 1

to the FISD Intra Portal.

our sites to better serve our staff. Stay tuned for more information!

Business Office

Operations and Personnel

Community Education

Bond Items

District Calendar

FISD Events Calendar

Did You Know

Approved Volunteer List

Upgraded Sites

Workspace Key

http://www.fisd.org/Business/Pages/Business-Office.aspx

Did You Know

OneDrive

Office for free!

Install Office on your PC

Word Excel PowerPoint Outlook OneNote

Business and Finance

Business and Finance Links

Procedures
Need information on FISD procedures? Click Here to get started.

Forms
Need District Forms? Click Here to get started.

Financial and Budget Information
Click Here for FISD Financial and Budget information.

Employee Benefits
Need Employee Benefit information? Click Here to get started.

School Nutrition and Wellness
Click Here for information about School Nutrition.

Vendors
Click Here for vendor information.

Business Office Team

Phone: (830) 997-9551
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Deborah P. Ottmers
Assistant Superintendent for Business & Finance - oversees all business and finance activities.
Email

Sheree Burrow
Secretary - banking, bank reconciliations, cash management, records management.
Email

Connie Grenwelge
Payroll Clerk- pay & benefits changes, absences, direct deposit, timesheets, elections/voting.
Email

Steve Jacoby
Financial Assistant- accounts receivable, athletic reporting, travel expense processing, budget transfers, warehouse requisitions, W-9s, 1099s.
Email

Holly O'Neill
Purchasing Agent- purchasing requirements & questions, bidding, vendors, budget, purchase orders.
Email

Pam Wilke
Financial Assistant - accounts payable, payments to vendors, general accounting, fixed assets, activity funds, audit.
Email

Procedure

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	File Size	Modified
	Accounts Payable - Process Flow Chart	52 KB	10/11/2011 10:29 AM
	Accounts Payable - Sales Tax Exemption Eligibility	46 KB	10/11/2011 6:03 PM
	Activity Fund - Exempt Org and Activity Fund Money	75 KB	10/11/2011 10:23 AM

Forms

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	File Size
	403B letter to solicitors Sept 2008	72 KB
	Accounts Payable - Check Request	43 KB
	Accounts Payable - Contract Services Time And Effort	50 KB
	Accounts Payable - Long Distance Calls Roster	45 KB

Financial and Budget Information

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	File Size	Modified
	Budget - Adopted Budget 12 13	4322 KB	1/11/2013 3:16 PM
	Budget - Adopted Budget 13 14	4156 KB	6/28/2013 2:51 PM
	Budget - Adopted Budget 14 15	4801 KB	9/16/2014 10:33 AM
	Budget - Budget Workbook 15 16	5029 KB	6/30/2015 3:16 PM

Employee Benefits Links



403 (b) Information
Need information on 403(b) Retirement Planning and Investing? Click Here to get started.



TRS ActiveCare
Need Health Benefit Information? Click Here to get started.



Other Benefits through 3rd Party Administrators
Click Here to see all the Other Benefits for FSD Employees.

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	File Size	Modified
	403 B FAQs	42 KB	6/25/2013 4:56 PM
	403(b) plan at FSD	3868 KB	9/12/2014 12:56 PM
	403B Annuity Procedures	36 KB	9/12/2014 12:57 PM
	403B Frequently Asked Questions	60 KB	11/3/2011 4:13 PM
	403B Newsletter 2013 2014	143 KB	8/22/2013 8:59 AM

School Nutrition and Wellness

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	Content Type	File Size	Modified
	CHARGE POLICY 2015-16	Document	412 KB	8/13/2015 4:41 PM
	Competitive Foods TDA Summer 2014	Document	636 KB	10/2/2014 6:00 PM
	END OF YEAR MEMO 2015	Document	199 KB	5/18/2015 8:50 AM
	FSD_School_Nutrition_Department_Info	Document	37 KB	10/31/2011 10:47 AM



Vendor Information

Please Note: If you are prompted for a username and password just hit cancel (the document will open).

Type	Name	File Size	Modified
	2013PurchCoop-AllCategories-AlphaByVendor-posted 11-23-15	528 KB	1/12/2016 8:43 AM
	BuyBoardVendors-AlphaByCategory-posted 11-06-15	100 KB	1/12/2016 8:43 AM
	BuyBoardVendors-AlphaByVendor-posted 11-06-15	264 KB	1/12/2016 8:43 AM
	CTPA-WacoSD ContractVendorList-AlphaByVendor-posted 01-17-15	223 KB	1/12/2016 8:43 AM
	DandHGraphingCalculatorsDIR-SDD-2259 Exp 05-23-16	216 KB	1/12/2016 8:43 AM