



2016-2017

Budget to Adopt

June 30, 2016

General Fund 199
School Nutrition Fund 240
Debt Service Fund 599



**Fredericksburg Independent School District
 General Operating Fund 199
 Proposed Budget by Function and Object
 for Fiscal Year 2016 - 2017
 at June 30, 2016**



Object Code	Estimated Revenue	2016- 2017 Budget
5700	Local Revenue	\$ 31,076,740
5800	State Revenue	3,743,427
5900	Federal Revenue	60,000
Total Estimated Revenue		\$ 34,880,167

Function Code	Budgeted Expenditures	6100	6200	6300	6400	6600
11	Instruction	\$ 16,847,545	\$ 15,766,642	\$ 392,422	\$ 601,106	\$ 87,375
12	Instructional Resources & Media Services	384,765	\$ 307,533	\$ 12,555	\$ 63,561	\$ 1,116
13	Curriculum & Instructional Staff Development	211,158	\$ -	\$ 55,835	\$ 9,750	\$ 145,573
21	Instructional Leadership	357,861	\$ 337,160	\$ 6,005	\$ 3,147	\$ 11,549
23	School Leadership	1,685,283	\$ 1,613,713	\$ 9,259	\$ 27,539	\$ 34,772
31	Guidance & Counseling Services	857,051	\$ 799,855	\$ 5,826	\$ 33,487	\$ 17,883
32	Social Services	-	\$ -	\$ -	\$ -	\$ -
33	Health Services	239,816	\$ 224,322	\$ 1,585	\$ 10,528	\$ 3,381
34	Pupil Transportation	1,145,033	\$ 676,299	\$ 72,130	\$ 344,279	\$ 40,325
36	Co-Curricular Activities	1,337,582	\$ 564,734	\$ 153,392	\$ 220,804	\$ 398,652
41	General Administration	1,359,823	\$ 881,341	\$ 320,541	\$ 57,801	\$ 100,140
51	Plant Maintenance	3,824,604	\$ 2,388,933	\$ 958,726	\$ 387,950	\$ 88,995
52	Security & Monitoring Services	38,900	\$ -	\$ 38,900	\$ -	\$ -
53	Data Processing Services	944,608	\$ 448,368	\$ 319,450	\$ 144,800	\$ 3,490
61	Community Education	239,027	\$ 68,700	\$ 129,328	\$ 21,944	\$ 19,055
81	Facilities Acquisition and Construction	-	\$ -	\$ -	\$ -	\$ -
91	Chapter 41 Payment	6,923,665	\$ -	\$ -	\$ -	\$ 6,923,665
92	Chapter 41 Incremental Costs	91,000	\$ -	\$ 31,000	\$ -	\$ 60,000
93	Shared Service Arrangement	654,673	\$ -	\$ -	\$ -	\$ 654,673
99	Inter-Governmental Charges	625,000	\$ -	\$ 625,000	\$ -	\$ -
Total Budgeted Expenditures		\$ 37,767,394	\$ 24,077,600	\$ 3,131,954	\$ 1,926,696	\$ 8,590,644

00-8911	Operating Transfer Out	-
Total Expenditures & Operating Transfer Out		37,767,394

Estimated Increase (Decrease) to Fund Balance * **\$ (2,887,227)**

Expenditure Object Code Summary		
6100	Salaries and Benefits	\$ 24,077,600
6200	Contracted Services	\$ 3,131,954
6300	Supplies and Materials	\$ 1,926,696
6400	Other Operating Expenses	\$ 8,590,644
6600	Capital Outlay	\$ 40,500
8900	Operating Transfer Out	\$ -
Total Expenditures & Operating Transfer Out		\$ 37,767,394

* Anticipate that only \$1.4 million will be the final decrease to fund balance



Account Code						Account Description	Budgeted By	Notes	2016-2017 Proposed Budget July 1, 2016	2015-2016 Beginning Budget July 1, 2015	Dollar Increase/(Decrease) From 2015-2016 Beginning Budget	Percent Increase/(Decrease) From 2015-2016 Beginning Budget
Fund	Function	Object	Sub	Org	PIC							
GENERAL FUND REVENUE												
199	00	571X	XX	000	X00	Total Local Tax Revenue	Ottmers		30,356,740	28,616,938	1,739,802	
199	00	57XX	XX	000	X00	Revenue - Other Local (Interest, Fees, Athletics, etc.)	Ottmers		720,000	719,386	614	
199	00	58XX	XX	000	X00	Revenue - State - Foundation School Fund	Ottmers		1,693,896	948,476	745,420	
199	00	58XX	XX	000	X00	Revenue - State - Available School Fund	Ottmers		764,876	809,422	(44,546)	
199	00	58XX	XX	000	X00	Revenue - State - TRS On-Behalf	Ottmers		1,284,655	1,247,238	37,417	
199	00	59XX	XX	000	X00	Revenue - Federal	Ottmers		60,000	60,000	-	
FUND 199 ESTIMATED REVENUE TOTALS									34,880,167	32,401,460	2,478,707	7.65%
GENERAL FUND EXPENDITURES												
GENERAL FUND SALARIES & BENEFITS												
199	XX	6144	XX	XXX	XXX	TRS On-Behalf	Ottmers	1	1,284,655	1,247,238	37,417	
199/266	XX	61XX	XX	XXX	XXX	Current Salaries & Benefits	Ottmers	2	22,091,032	21,403,496	687,536	
PROPOSED INCREASES TO PAYROLL COSTS												
199	XX	61XX	XX	XXX	XXX	Various payroll changes/potential additions	Ottmers	3	142,511	95,929		
199	XX	61XX	XX	XXX	XXX	Teacher step & pay increases (3% avg)	Ottmers	4	365,916	438,733	(3% in PY)	
199	XX	6129	XX	XXX	XXX	Clerical & Auxiliary midpoint increase (3% avg)	Ottmers	5	140,456	152,438	(3% in PY)	
199	XX	6119	XX	XXX	XXX	Other Professionals midpoint increase (3% avg)	Ottmers	6	53,030	37,853	(2% in PY)	
Total increase(decrease) to payroll costs									701,913	724,953		
Total Payroll costs without TRS on behalf									22,792,945	22,128,449		
TOTAL PAYROLL COSTS									24,077,600	23,375,687	701,913	3.00%
GENERAL FUND CAMPUS BUDGETS - Non Payroll												
199	XX	6XXX	XX	001/041	x31	FHS & FMS - High School Allotment (fund bal & remaining)	Ottmers	7	20,376	30,000	(9,624)	-32%
199	XX	6XXX	XX	001	XXX	Fredericksburg High School	Halderman	8	451,181	475,360	(24,179)	-5%
199	11/36	6XXX	07	001	X11/99	Fine Arts - FHS	Rauschuber	9	180,659	166,951	13,708	8%
199	36	6XXX	XX	001	X91	Athletics - FHS	Moffett	10	411,971	431,949	(19,978)	-5%
199	XX	6XXX	00	001	X28	Alternative Education Program (AEP)	Sauer	11	5,547	5,466	81	1%
199	XX	6XXX	00	002	X24	Gillespie County Learning Center (GCLC)	Hahn	12	2,965	3,295	(330)	-10%
199	XX	6XXX	XX	041	XXX	Fredericksburg Middle School	Stevens	13	176,552	235,518	(58,966)	-25%
199	11/36	6XXX	07	041	X11/99	Fine Arts - FMS	Rauschuber	14	77,139	79,683	(2,544)	-3%
199	36	6XXX	XX	041	X91	Athletics - FMS	Moffett	15	80,660	87,711	(7,051)	-8%
199	XX	6XXX	XX	102	XXX	Fredericksburg Elementary School	Ward	16	174,854	177,763	(2,909)	-2%
199	XX	6XXX	XX	103	XXX	Stonewall Elementary School	Maxcey	17	39,600	41,275	(1,675)	-4%
199	XX	6XXX	XX	104	XXX	Fredericksburg Primary School	Styles	18	75,272	75,588	(316)	0%
GENERAL FUND MISCELLANEOUS CAMPUS BUDGETS												
199	11	6299	00	XXX	X24	Mentoring Program - Fredericksburg Academic Boosters	Ottmers	19	37,000	37,000	-	0%
199	11	6223	00	001	x31	Dual Credit tuition and fees	Ottmers	20	75,000	150,000	(75,000)	NA
199	11/52	62XX	00	001/041	X99	Police Liason Teacher/Security Donation	Ottmers	21	70,000	70,000	-	0%
199	11	64XX	00	XXX	X23	Texas School for Blind	Ottmers	22	-	9,270	(9,270)	-100%
199	93	6492	00	XXX	X23	Special Ed Coop	Ottmers	23	654,673	620,000	34,673	6%



Account Code						Account Description	Budgeted By	Notes	2016-2017 Proposed Budget July 1, 2016	2015-2016 Beginning Budget July 1, 2015	Dollar Increase/(Decrease) From 2015-2016 Beginning Budget	Percent Increase/(Decrease) From 2015-2016 Beginning Budget
Fund	Function	Object	Sub	Org	PIC							
GENERAL FUND DEPARTMENT & PROGRAM BUDGETS												
199	34	6XXX	XX	832	XXX	Transportation	Peese	24	418,734	521,130	(102,396)	-20%
199	36	6xxx	XX	001/041	XXX	UIL Dist Fees, Drug test, Drug dogs, STARR snacks	Ottmers	25	28,000	28,000	-	0%
199	36	6XXX	43	001	X99	Auditorium Operations	Ottmers	26	12,510	18,010	(5,500)	-31%
199	41	6XXX	XX	701	X99	Superintendent's Office	Wright	27	8,465	8,614	(149)	-2%
199	41	6XXX	XX	702	X99	School Board	Wright	28	51,275	50,985	290	1%
199	41/9x	6213	XX	703	X99	Appraisal and Tax Collection	Ottmers	29	750,000	694,000	56,000	8%
199	41	6XXX	XX	749/830	X99	Human Resources/Operations	Finn	30	27,283	21,943	5,340	24%
199	41	6XXX	XX	750	X99	Admin Misc Expenses - ISD wide	Ottmers	31	59,352	97,958	(38,606)	-39%
199	41/51	6XXX	XX	750/999	X99	Postage for ISD	Ottmers	32	25,000	25,000	-	0%
199	41	6XXX	XX	750	X99	Audit, Bank, Other Professional Fees	Ottmers	33	40,000	40,700	(700)	-2%
199	XX	6XXX	XX	828	XXX	Curriculum & Instruction	Thomas	34	348,854	365,478	(16,624)	-5%
199	XX	6XXX	46	829	XXX	Computer Network, Parts, Fusers, Printers & Toners	O'Neill	35	268,075	284,375	(16,300)	-6%
199	51	6XXX	XX	831	X99	Maintenance	Jost	36	368,346	368,425	(79)	0%
199	51	6XXX	XX	931	X99	Custodial	Porter	37	146,452	182,402	(35,950)	-20%
199	51	6XXX	59	831	X99	Energy Education Program	Ottmers	38	800	2,030	(1,230)	-61%
199	61	6XXX	XX	836	X99	Community Education	Reeh	39	167,434	166,083	1,351	1%
MISCELLANEOUS BUDGETS - Utilities, Copiers, Insurance, ISD software												
199	51	6255	XX	XXX	XXX	Utilities - Water	Ottmers	40	126,600	126,607	(7)	0%
199	51	6257	XX	XXX	XXX	Utilities - Electricity	Ottmers	41	566,000	558,649	7,351	1%
199	51	6258	XX	XXX	X99	Utilities - Gas	Ottmers	42	61,000	75,000	(14,000)	-19%
199	51	6256/6239	XX	XXX	XXX	Utilities - Telephones & Network Connectivity	Ottmers	43	200,000	242,800	(42,800)	-18%
199	51	6259	00	831	X99	Utilities - Trash Removal	Ottmers	44	55,000	50,000	5,000	10%
199	41	6269	CP	XXX	XXX	Copier rentals	Ottmers	45	131,000	131,361	(361)	NA
199	34/36/41/51	6429	XX	XXX	X99	Insurance	Ottmers	46	140,000	139,550	450	0%
199	41/53	6239	00	XXX	X99	ESC XIII Data Processing Services	Ottmers	47	142,500	142,200	300	0%
Subtotal Non Payroll Budgets									6,676,129	7,038,129	(362,000)	-5.14%
TOTAL Payroll, Non-Payroll Budgets									30,753,729	30,413,816	339,913	1.12%
SPECIAL PROJECTS												
199	XX	6XXX	xx	XXX	XXX	Project: Priority 1 - see separate page	Ottmers	48	30,000	30,000	-	NA
						Project: Priority 2 - see separate page	Ottmers	48	-	-	-	NA
						Project: Priority 3 - see separate page	Ottmers	48	-	-	-	NA
Total Special Projects									30,000	-	30,000	NA
TOTAL General Fund Operating Budget									30,783,729	30,413,816	369,913	1.22%
GENERAL FUND COST OF CHAPTER 41 WEALTH/RECAPTURE												
199	91	64XX	XX	XXX	XXX	Chapter 41 Payment estimate (~24% of local tax revenue)	Ottmers	49	6,923,665	5,886,301	1,037,364	17.62%
199	92	62/64XX	XX	XXX	XXX	Other Costs associated with Ch 41	Ottmers	50	60,000	60,000	-	0.00%
FUND 199 ESTIMATED EXPENDITURE TOTALS									37,767,394	36,360,117	1,407,277	3.87%
FUND 199 REVENUES - EXPENDITURES Net Budgeted									(2,887,227)	(3,958,657)	(1,071,430)	
Expected Net Change to Fund Balance Net Actual Estimated									(1,400,000)	(1,548,023)		

(Note: budgets must be elevated due to recapture swings and other budgets which must have dual budgets to operate through the year)

FREDERICKSBURG INDEPENDENT SCHOOL DISTRICT
General Fund 199 Fund Balance Estimates
as of 6/30/2016



Total Fund Balance 06/30/15	\$ 10,467,792
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Add: Budgeted Revenues 2015/2016		\$ 32,186,257
Less: Budgeted Expenditures 2015/2016		<u>\$ (35,592,875)</u>
Budgeted decrease to Fund Balance		\$ (3,406,618)

Add: Budgeted Expenditures not expected to be spent by year end		
Payroll	6100s	\$ 100,000
Contracted Services	6200s	\$ 600,000
Supplies and Materials	6300s	\$ 700,000
Travel, Fees, Dues, Misc., Ch 41 Recapture	6400s	\$ 410,000
Capital Outlay	6600s	\$ 48,595
Operating Transfer to Capital Projects	6600s	<u>\$ -</u>
Total savings from budgeted expenditures		<u>\$ 1,858,595</u>

Expected net increase (decrease) to Fund Balance for 2015/2016		\$ (1,548,023)
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Less: Moved to Capital Projects Fund from prior fiscal year		\$ -
Less: Estimated excess to move to Capital Projects Fund	8xxx	\$ -

Estimated Fund Balance at 6/30/16	(in months)	3.56	<u><u>8,919,769</u></u>
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Fund Balance Breakdown:

Investment in Inventories	Nonspendable		\$ 77,179
Prepays from prior fiscal year	Nonspendable		\$ -
Amounts committed by board	Committed		\$ -
Future raises	Assigned		\$ -
Adjustment to State Funds due to prior year Ch 41	Assigned		\$ -
High School Allotment balance to set up	Assigned		\$ -
High School Allotment new year amt not yet budgeted	Assigned		\$ -
Health Insurance Run-offs - Wellness Program	Assigned		\$ -
Capital Projects Fund Transfer	Assigned		\$ -
Estimated 2 Months Cash Disbursements for Cash Flow	Unassigned		\$ 5,015,479
Budgeted net decrease to fund balance	Assigned		\$ 2,410,634
Unassigned balance remaining	Unassigned		\$ 1,416,477

Estimated Fund Balance at 6/30/16	(in months)	3.56	<u><u>\$ 8,919,769</u></u>
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Estimated Reduction in Fund Balance for 2016/17	\$ (1,400,000)
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Estimated Fund Balance at 6/30/17	(in months)	3.00	<u><u>\$ 7,519,769</u></u>
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**Fredericksburg Independent School District
School Nutrition Fund 240
Proposed Budget by Function and Object
for Fiscal Year 2016 - 2017
at June 30, 2016**



ESTIMATED REVENUE

Object Code	Revenue	2016- 2017 Proposed Budget
5700	Local Sales	\$ 588,350
5829	State Revenue	14,000
5900	Federal Revenue	997,650
Total Estimated Revenue		\$ 1,600,000
7911	Operating Transfer In From Fund 199	\$ -
Total Estimated Revenue & Operating Transfers		\$ 1,600,000

BUDGETED EXPENDITURES - Function 35 - Food Service

Object Code	Expenditure Object	2016- 2017 Proposed Budget
6100	Payroll Costs	\$ 707,550
6200	Contracted Services	14,250
6300	Supplies & Materials	867,500
6400	Other Operating Expenses	10,100
6600	Capital Outlay *	688,600
TOTAL BUDGETED EXPENDITURES - Function 35		\$ 2,288,000

Total Budgeted Expenditures - Fund 240	\$ 2,288,000
Estimated Increase (Decrease) to Fund Balance	\$ (688,000)
* FPS remodel and FMS walk in cooler/freezer	
Estimated PY Fund Balance available to utilize as of 6/30/16	\$ 699,890
Estimated Fund Balance at of 6/30/17	\$ 11,890

**Fredericksburg Independent School District
Debt Service Fund 599
Proposed Budget by Function and Object
for Fiscal Year 2016 - 2017
at June 30, 2016**



ESTIMATED REVENUE

Object Code	Revenue	2016- 2017 Proposed Budget
5710	Local Property Tax Revenue	\$ 3,074,132
5700	Other Local Revenue	-
5800	State Revenue	-
Total Estimated Revenue		\$ 3,074,132
7911	Operating Transfer In From Fund 199	\$ -
Total Estimated Revenue & Operating Transfers		\$ 3,074,132

BUDGETED EXPENDITURES - Function 71 - Debt Service

Object Code	Expenditure Object	2016- 2017 Proposed Budget
6511	Debt Service Principal	\$ 2,395,000
6521	Debt Service Interest	578,386
6524	Debt Service Bond Issuance Costs	77,505
6599	Debt Service Fees	4,500
TOTAL BUDGETED EXPENDITURES - Function 71		\$ 3,055,391

Total Budgeted Expenditures - Fund 599 \$ 3,055,391

Estimated Increase (Decrease) to Fund Balance \$ 18,741

Estimated PY Fund Balance available to utilize as of 6/30/16 \$ 2,075,419

Estimated Fund Balance at of 6/30/17 \$ 2,094,160

amount >\$1 mill to be used toward next bond in 2018 or 2019

Fredericksburg ISD
 Current and Proposed Budget Comparisons
 2015/16 and 2016/17

Budget Summary Report for Fredericksburg ISD

2015 - 2016 Current Budget at 6/30/15				2016 - 2017 "Proposed" Budget				% change
		Aggregate Expenditures	Per 2937 Pupil Expenditures			Aggregate Expenditures	Per 3000 Pupil Expenditures	
Instruction				Instruction				
11	Instruction	\$16,431,711	\$5,251	11	Instruction	\$16,847,545	\$5,200	
12	Instructional Resources, Media Services	\$423,485	\$135	12	Instructional Resources, Media Services	\$384,765	\$119	
13	Curriculum Development & Staff Development	\$279,691	\$89	13	Curriculum Development & Staff Development	\$211,158	\$65	
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0	
	Total:	\$17,134,887	\$5,476		Total:	\$17,443,468	\$5,384	-2%
Instructional Support				Instructional Support				
21	Instructional Leadership	\$400,838	\$128	21	Instructional Leadership	\$357,861	\$110	
23	School Leadership	\$1,524,167	\$487	23	School Leadership	\$1,685,283	\$520	
31	Guidance & Counseling, Evaluation	\$896,499	\$287	31	Guidance & Counseling, Evaluation	\$857,051	\$265	
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0	
33	Health Services	\$232,573	\$74	33	Health Services	\$239,816	\$74	
36	Co-curricular/ Extra-curricular Activities	\$1,407,786	\$450	36	Co-curricular/ Extra-curricular Activities	\$1,337,582	\$413	
	Total	\$4,461,863	\$1,426		Total	\$4,477,593	\$1,382	-3%
Central Administration				Central Administration				
41	General Administration	\$1,356,219	\$433	41	General Administration	\$1,359,823	\$420	-3%
District Operations				District Operations				
51	Plant Maintenance & Operations	\$3,829,743	\$1,224	51	Plant Maintenance & Operations	\$3,824,604	\$1,180	
52	Security and Monitoring	\$53,000	\$17	52	Security and Monitoring	\$38,900	\$12	
53	Data Processing	\$980,943	\$314	53	Data Processing	\$944,608	\$292	
34	Student Transportation	\$1,109,613	\$355	34	Student Transportation	\$1,145,033	\$353	
35	Food Services	\$2,286,826	\$731	35	Food Services	\$1,600,000	\$494	
	Total:	\$8,260,125	\$2,640		Total:	\$7,553,145	\$2,331	-12%
Debt Service				Debt Service				
71	Debt Service	\$3,939,240	\$1,259	71	Debt Service	\$3,055,391	\$943	-25%
Other				Other				
61	Community Service	\$243,833	\$78	61	Community Service	\$239,027	\$74	
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0	
91	Contracted Instructional Services Between Public schools	\$5,301,920	\$1,694	91	Contracted Instructional Services Between Public schools	\$6,923,665	\$2,137	
92	Incremental Cost Associated with Chapter 41 School Districts	\$60,000	\$19	92	Incremental Cost Associated with Chapter 41 School Districts	\$91,000	\$28	
93	Payments to Fiscal Agents for Shared Service Arrangements	\$630,000	\$201	93	Payments to Fiscal Agents for Shared Service Arrangements	\$654,673	\$202	
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0	
99	Inter-government charges not Defined in Other codes	\$582,000	\$186	99	Inter-government charges not Defined in Other codes	\$625,000	\$193	
	Total:	\$6,817,753	\$2,179		Total:	\$8,533,365	\$2,634	21%
		\$ 41,970,087	\$13,413			\$ 42,422,785	\$13,093	-2%
General Fund		\$ 35,742,021	\$11,423			\$ 37,767,394	\$11,657	
School Nutrition Fund		\$ 2,288,826	\$731			\$ 1,600,000	\$494	
Debt Service Fund		\$ 3,939,240	\$1,259			\$ 3,055,391	\$943	
		<u>\$ 41,970,087</u>				<u>\$ 42,422,785</u>		1%



Budget to Adopt: 2016/17

Date to be adopted by Board:

Funds:

FREDERICKSBURG ISD

June 30, 2016

General, School Nutrition, and
Debt Service Funds

Revenue:		
5700	Local and Intermediate Sources	\$34,785,872
5800	State Program Revenues	\$3,758,427
5800	Federal Program Revenues	\$1,010,000
	Total Revenues	\$39,554,299

Expenditures:		
11	Instruction	\$16,847,545
12	Instructional Resources, Media Services	\$384,765
13	Curriculum Development & Staff Development	\$211,158
21	Instructional Leadership	\$357,861
23	School Leadership	\$1,685,283
31	Guidance & Counseling, Evaluation	\$857,051
32	Social Work Services	\$0
33	Health Services	\$239,816
34	Student Transportation	\$1,145,033
35	Food Services	\$1,600,000
36	Co-curricular/ Extra-curricular Activities	\$1,337,582
41	General Administration	\$1,359,823
51	Plant Maintenance & Operations	\$3,824,604
52	Security and Monitoring	\$38,900
53	Data Processing	\$944,608
61	Community Service	\$239,027
71	Debt Service	\$3,055,391
81	Facilities Acquisition & Construction	\$0
91	Contracted Instructional Services Between Public schools	\$6,923,665
92	Incremental Cost Associated with Chapter 41 School Districts	\$91,000
93	Payments to Fiscal Agents for Shared Service Arrangements	\$654,673
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$0
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$625,000
	Total Adopted Expenditure Budget	\$42,422,785
	Difference in Revenue/Expenditures	-\$2,868,486

Warning: This district must use fund balance to balance budget.