

# WHERE EAGLES SOAR



## 2015-2016 Adopted Budget

**June 22, 2015**

Allen ISD  
612 E. Bethany Drive  
Allen, Texas 75002  
[www.allenisd.org](http://www.allenisd.org)

# **Adopted 2015-2016 Budgets**

## **Board of Trustees Approval (By Fund By Function Code)**

- 1) General Fund - Fund 199**
- 2) Student Nutrition Fund - Fund 240**
- 3) Debt Service Fund - Fund 511**

# **General Fund - 2015-2016 Adopted Budget**

## **Assumptions**

- 1) Student ADA Enrollment Growth = 2.2% or 430 students**
- 2) Property Value Growth = 11.7% (Certified Estimate)**
- 3) M&O Tax Rate = \$1.14 (2 penny decrease from last year)**
- 4) Salary Increase = 3% or approx. \$3.2 Million**
- 5) Additional Teacher & Support Positions = 23 positions at  
approx. \$1.4 Million**
- 6) Non-Payroll Increase = 2% of Base Budget**

# General Fund - By Major Object

	2014-15		2015-16			
	Amended Budget (millions)	% of Total	Adopted Budget (millions)	Increase / (Decrease) over Last Year		% of Total
				\$	%	
<b>STUDENT ADA</b>	<b>19,850</b>		<b>20,280</b>	<b>430</b>	<b>2.2%</b>	
<b>REVENUE</b>						
Local	108.8	66.3%	118.7	9.9	9.1%	71.6%
State	55.3	33.7%	47.0	(8.3)	(14.9%)	28.4%
Federal	0.0	0.0%	0.1	0.1	n/a	0.0%
<b>Total Revenue</b>	<b>164.1</b>	<b>100.0%</b>	<b>165.8</b>	<b>1.7</b>	<b>1.1%</b>	<b>100.0%</b>
<b>EXPENDITURE</b>						
Payroll	127.6	79.7%	132.7	5.1	4.0%	81.9%
Professional & Contracted Services	19.1	11.9%	18.2	(0.9)	(4.7%)	11.2%
Supplies & Materials	7.3	4.6%	6.5	(0.8)	(11.5%)	4.0%
Other Operating Expense	2.9	1.8%	3.1	0.2	6.9%	1.9%
Capital Outlay	3.2	2.0%	1.5	(1.7)	(54.1%)	0.9%
<b>Total Expenditures</b>	<b>160.1</b>	<b>100.0%</b>	<b>161.9</b>	<b>1.8</b>	<b>1.2%</b>	<b>100.0%</b>
<b>EXCESS / (DEFICIT)</b>	<b>4.0</b>		<b>3.9</b>			
<b>OTHER SOURCES / USES</b>						
Other Resources	1.6		1.6			
Other Uses	-		-			
<b>Net Sources Over (Under)</b>	<b>1.6</b>		<b>1.6</b>			
<b>Net Excess (Deficit)</b>	<b>5.6</b>		<b>5.4</b>			
<b>Beginning Fund Balance</b>	<b>65.5</b>		<b>71.0</b>			
<b>Ending Fund Balance</b>	<b>71.0</b>		<b>76.4</b>			
<b>% of Total Expenditure</b>	<b>44.4%</b>		<b>47.2%</b>			

# General Fund - By Function Code

	2014-15	2015-16	Increase / (Decrease)		% of Total	Per Student	
	Amended Budget	Adopted Budget	over Last Year \$	%		14-15	15-16
<b>STUDENT ENROLLMENT</b>	<b>20,465</b>	<b>20,865</b>	<b>400</b>	<b>2.0</b>			
<b>REVENUES</b>							
Local	\$ 108,784,140	\$ 118,690,000	\$ 9,905,860	9.1	71.6	5,316	5,688
State	55,269,502	47,011,850	(8,257,652)	(14.9)	28.4	2,701	2,253
Federal	-	80,000	80,000	n/a	0.0	0	4
<b>TOTAL REVENUE</b>	<b>\$ 164,053,642</b>	<b>\$ 165,781,850</b>	<b>\$ 1,728,208</b>	<b>1.1</b>	<b>100.0</b>	<b>8,016</b>	<b>7,945</b>
<b>EXPENDITURES</b>							
<b>INSTRUCTION</b>							
11 Instruction	\$ 97,627,270	\$ 98,898,206	\$ 1,270,936	1.3	61.1	4,770	4,740
12 Instruction Resources & Media	2,077,718	2,121,055	43,337	2.1	1.3	102	102
13 Staff Development	2,586,178	3,045,501	459,323	17.8	1.9	126	146
<b>TOTAL</b>	<b>\$ 102,291,166</b>	<b>\$ 104,064,762</b>	<b>\$ 1,773,596</b>	<b>1.7</b>	<b>64.3</b>	<b>4,998</b>	<b>4,988</b>
<b>INSTRUCTIONAL SUPPORT</b>							
21 Instructional Administration	\$ 1,219,203	\$ 1,288,340	\$ 69,137	5.7	0.8	60	62
23 School Administration	9,210,373	9,615,105	404,732	4.4	5.9	450	461
31 Guidance and Counseling	7,769,590	7,822,677	53,087	0.7	4.8	380	375
32 Social Work Services	40,539	59,045	18,506	45.6	0.0	2	3
33 Health Services	1,565,878	1,593,949	28,071	1.8	1.0	77	76
36 Co-Curricular	3,948,768	4,141,927	193,159	4.9	2.6	193	199
<b>TOTAL</b>	<b>\$ 23,754,351</b>	<b>\$ 24,521,043</b>	<b>\$ 766,692</b>	<b>3.2</b>	<b>15.1</b>	<b>1,161</b>	<b>1,175</b>
<b>GENERAL ADMINISTRATION</b>							
41 General Administration	\$ 4,898,248	\$ 5,639,440	\$ 741,192	15.1	3.5	239	270
<b>DISTRICT OPERATIONS</b>							
34 Transportation	\$ 3,251,425	\$ 3,377,116	\$ 125,691	3.9	2.1	159	162
35 Student Nutrition	21,060	-	(21,060)	(100.0)	0.0	1	0
51 Facilities & Maintenance	19,736,019	18,088,110	(1,647,909)	(8.3)	11.2	964	867
52 Security	2,253,648	2,492,262	238,614	10.6	1.5	110	119
53 Technology	1,971,818	2,598,902	627,084	31.8	1.6	96	125
<b>TOTAL</b>	<b>\$ 27,233,970</b>	<b>\$ 26,556,390</b>	<b>\$ (677,580)</b>	<b>(2.5)</b>	<b>16.4</b>	<b>1,331</b>	<b>1,273</b>

# General Fund - By Function Code (continued)

	2014-15 Amended Budget	2015-16 Adopted Budget	Increase / (Decrease) over Last Year		% of Total	Per Student	
			\$	%		14-15	15-16
<b>OTHER</b>							
61 Community Services	\$ 24,530	\$ -	\$ (24,530)	(100.0)	0.0	1	0
81 Facilities Acquisition & Construction	230	29,765	29,535	n/a	0.0	0	1
91 Intergovernmental	800,000	-	(800,000)	(100.0)	0.0	39	0
95 Payments to JJAEP	70,000	70,000	-	0.0	0.0	3	3
99 Other Governmental Charges	990,000	1,025,000	35,000	3.5	0.6	48	49
<b>TOTAL</b>	<b>\$ 1,884,760</b>	<b>\$ 1,124,765</b>	<b>\$ (759,995)</b>	<b>(40.3)</b>	<b>0.7</b>	<b>92</b>	<b>54</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 160,062,495</b>	<b>\$ 161,906,400</b>	<b>\$ 1,843,905</b>	<b>1.2</b>	<b>100.0</b>	<b>7,821</b>	<b>7,760</b>
<b>EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES</b>	<b>\$ 3,991,147</b>	<b>\$ 3,875,450</b>					
<b>OTHER SOURCES / USES</b>							
Other Resources	\$ 1,560,000	\$ 1,560,000					
Other Uses	-	-					
<b>Net Sources Over (Under)</b>	<b>\$ 1,560,000</b>	<b>\$ 1,560,000</b>					
<b>Net Excess (Deficit)</b>	<b>\$ 5,551,147</b>	<b>\$ 5,435,450</b>					
<b>Beginning Fund Balance (Estimated)</b>	<b>\$ 65,452,533</b>	<b>\$ 71,003,680</b>					
<b>Ending Fund Balance</b>	<b>\$ 71,003,680</b>	<b>\$ 76,439,130</b>					
<b>% of Expenditures Budget</b>	<b>44.4</b>	<b>47.2</b>					

# **General Fund - 2015-2016 Adopted Budget**

## **Future Impacts to 2015-16 Budget**

- 1) Certified Property Values from CCAD in late July**
- 2) Appropriations Bill (State Budget)**
  - Basic Allotment from 5,040 to 5,140**
  - Tier II – Austin Yield from 61.86 to 74.28**
- 3) Property Tax Homestead Exemption**
  - From \$15,000 to \$25,000 with M&O Hold Harmless**
- 4) Compensatory Education Allotment**
  - Eligible, not Enrolled, Students for Free and Reduced Meals**

# Student Nutrition Fund - 2015-2016 Budget

## Assumptions



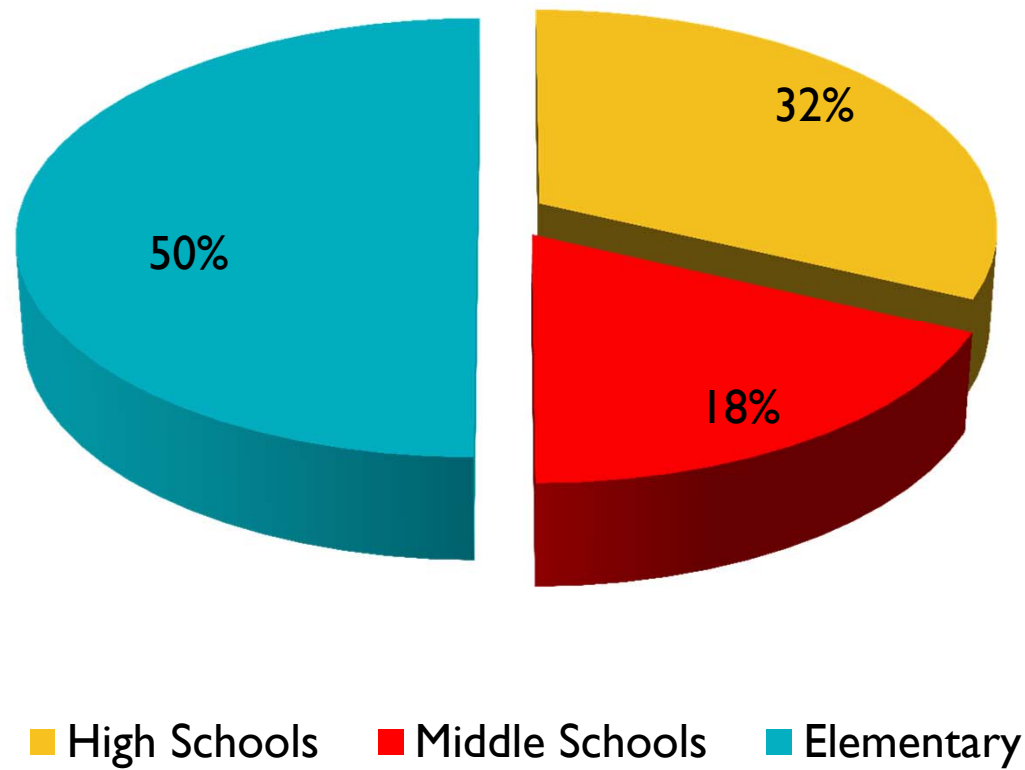
- The USDA Paid Lunch Equity tool now allows ala carte sales to be added to the meal price calculation.
- Lunch & breakfast prices will remain the same for the 2015-16 school year.
- Daily vegetarian (meatless) entrees will continue to be offered in elementary & middle schools.
- Completion of several renovations to the AHS Kitchen and Pastry Shop/Snack Bar.



# Student Nutrition Fund

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## Total Meals per Day



# Student Nutrition Fund - By Function

	2014-15	2015-16	Increase / (Decrease)		Percent of Total
	Amended Budget	Adopted Budget	over Last Year \$	%	
<b>REVENUES</b>					
Local	\$ 5,652,388	\$ 5,729,540	77,152	1.4	76.0
State	155,105	152,095	(3,010)	(1.9)	2.0
Federal	1,638,725	1,661,470	22,745	1.4	22.0
<b>TOTAL REVENUE</b>	<b>\$ 7,446,218</b>	<b>\$ 7,543,105</b>	<b>96,887</b>	<b>1.3</b>	<b>100.0</b>
<b>EXPENDITURES</b>					
<b>FUNCTION 35 - FOOD SERVICES</b>					
6100 Payroll	\$ 2,775,000	\$ 2,872,970	97,970	3.5	35.2
6200 Purchased & Contracted Services	143,000	143,000	0	0.0	1.8
6300 Supplies & Materials	3,676,386	4,085,000	408,614	11.1	50.1
6400 Other Operating Expenses	52,740	50,270	(2,470)	(4.7)	0.6
6600 Capital Outlay	1,810,000	1,000,000	(810,000)	(44.8)	12.3
<b>Total Function 35 Expenditures</b>	<b>\$ 8,457,126</b>	<b>\$ 8,151,240</b>	<b>(305,886)</b>	<b>(3.6)</b>	<b>100.0</b>
<b>EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES</b>	<b>\$ (1,010,908)</b>	<b>\$ (608,135)</b>			
<b>OTHER SOURCES / USES</b>					
Other Sources	\$ -	\$ -	-		
Other Uses	(360,000)	(360,000)	-		
<b>Net Sources Over (Under)</b>	<b>\$ (360,000)</b>	<b>\$ (360,000)</b>	<b>-</b>		
<b>Net Excess (Deficit)</b>	<b>\$ (1,370,908)</b>	<b>\$ (968,135)</b>			
<b>Beginning Fund Balance (Estimated)</b>	<b>\$ 4,373,894</b>	<b>\$ 3,002,986</b>			
<b>Ending Fund Balance</b>	<b>\$ 3,002,986</b>	<b>\$ 2,034,851</b>			

# **Debt Service Fund - 2015-2016 Budget**

## **Assumptions**

- 1) Property Value Growth = 11.7% (Certified Estimate)**
  
- 2) Interest & Sinking Tax Rate = \$0.47 (1 penny decrease from last year)**
  
- 3) Bond Debt Principal Increases in 2014-15 & 2015-16 from 2014 Bond Refunding Transaction to maximize Debt Service Savings**

# Debt Service Fund

	2014-15 Amended Budget	2015-16 Adopted Budget	Increase / (Decrease) over Last Year		Percent of Total
			\$	%	
<b>REVENUES</b>					
Local	\$ 44,100,000	\$ 47,059,360	\$ 2,959,360	6.7	100.0
State	-	-	n/a	n/a	n/a
<b>TOTAL REVENUE</b>	<b>\$ 44,100,000</b>	<b>\$ 47,059,360</b>	<b>\$ 2,959,360</b>	<b>6.7</b>	<b>100.0</b>
<b>EXPENDITURES</b>					
<b>FUNCTION 71 - DEBT SERVICE</b>					
Principal	\$ 24,225,000	\$ 23,180,000	\$ (1,045,000)	(4.3)	52.1
Interest	21,720,000	21,271,660	(448,340)	(2.1)	47.8
Fees	438,723	32,000	(406,723)	(92.7)	0.1
<b>Total Function 71 Expenditures</b>	<b>\$ 46,383,723</b>	<b>\$ 44,483,660</b>	<b>\$ (1,900,063)</b>	<b>(4.1)</b>	<b>100.0</b>
<b>EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES</b>	<b>\$ (2,283,723)</b>	<b>\$ 2,575,700</b>	<b>\$ 2,575,700</b>		
<b>OTHER SOURCES / USES</b>					
Other Resources	\$ 39,589,001	\$ -	\$(39,589,001)		
Other Uses	(39,180,278)	-	39,180,278		
<b>Net Sources Over (Under)</b>	<b>\$ 408,723</b>	<b>\$ -</b>	<b>\$ (408,723)</b>		
<b>Net Excess (Deficit)</b>	<b>\$ (1,875,000)</b>	<b>\$ 2,575,700</b>			
<b>Beginning Fund Balance (Estimated)</b>	<b>\$ 20,704,773</b>	<b>\$ 18,829,773</b>			
<b>Ending Fund Balance</b>	<b>\$ 18,829,773</b>	<b>\$ 21,405,473</b>			

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