

Cedar Hill ISD

Public Hearing to Adopt Budget FY 2016-2017

June 27, 2016

Orlando Riddick, Superintendent

Dianne Duron, Chief Financial Officer



Agenda

- Proposed FY 2016-2017 Budget
 - General Fund, Food Service Fund, Debt Service Fund
 - Revenue
 - Expenditures
- Budget Calendar – remaining items



Assumptions - Revenues

- Preliminary estimates were received by the Dallas Central Appraisal District April 30, 2016.
- The Maintenance and Operations portion of the tax rate is expected to remain at \$1.04 per \$100 of valuation. The District's estimated collection rate is 98%.
- State funding is based on current law as adopted by the 84th Legislature. The 2016-2017 budget includes an estimated 7574 Refined Average Daily Attendance (ADA).
- School Health and Related Services (SHARS) represents federal reimbursements for services provided to Medicaid eligible students during the school day. Examples include: speech, physical and occupational therapy, personal care services, specialized transportation and other services.
- TRS on-behalf payments represent an accounting entry required by the General Accounting Standards Board Statement 24 for the State's contributions to the retirement plan "on-behalf" of the District and its employees. There is an equal offsetting entry within our expenditures.



Assumptions - Expenditures

- The Board of Trustees approved the 2016-2017 Budget including a beginning teacher salary of \$51,500
- Teacher pay raises to reflect a 3% increase from the 2015-2016 midpoint salary range (daily rate of \$288.77)
- The addition of 4 Elementary Teacher FTE's to meet the needs of students
- The addition of 1 Choir FTE
- The addition of 1 STEAM Coordinator
- The addition of 1 Behavioral Specialist
- The addition of 1 Instructional Coordinator
- 3% raise from the midpoint for all Professional Staff
- Equity adjustments applied to Auxiliary and Paraprofessional Staff



Tax Rates

- Maintenance & Operations Tax Rate:
 - Limited to \$1.04 under current state law, without voter approval
 - Tied to state funding formulas and the target revenue system established in 2006
 - Limited ability to fluctuate M & O tax rate
 - If we decrease the M & O tax rate, we would not only reduce our local tax revenue, we would also be reducing our state revenue; which would result in a larger reduction in revenues
- Debt Service Tax Rate:
 - Debt rate is set to generate sufficient tax revenue to meet ***debt obligations***



Proposed FY 2016-2017

Proposed FY 2016-2017	Revenue	Expenditures	Surplus
General – 199	62,667,429	62,667,429	0
Food Service – 240	4,398,706	4,398,706	0
Debt Service – 599	13,881,905	12,798,813	1,083,092
Total	\$80,948,040	\$79,864,948	\$1,083,092



General Fund 199

General Fund Revenue	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
Local	28,246,045	29,974,754	31,369,164
State	31,595,350	32,340,539	30,680,365
Federal	870,116	815,827	617,900
Total Revenues	60,711,511	62,431,120	62,667,429



General Fund cont.

General Fund Expenditures	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
11-Instruction	30,828,051	33,485,752	34,855,883
12-Library/Media Services	661,677	678,382	705,402
13-Curriculum & Staff Dev.	544,812	1,088,427	1,395,631
21-Instructional Leadership	497,414	587,161	487,587
23-Campus Admin/School Ldshp	3,931,771	4,005,684	4,053,537
31-Guidance & Counseling	2,169,708	2,380,041	2,419,734
32-Attendance & Soc. Wk. Svcs.	0	0	0
33-Health Svcs. (Nursing)	676,956	697,641	749,340



General Fund Cont.

General Fund Expenditures	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
34-Student (pupil) Transportation	1,267,206	1,795,065	1,933,231
35-Food Services	0	0	0
36-CO/Extra Curricular Activities	2,138,451	2,108,827	2,152,305
41-District Administration	2,266,042	2,429,791	2,313,562
51-Plant Maintenance & Operation	7,271,046	8,617,539	8,567,335
52-Security & Monitoring Svcs.	1,313,619	1,381,965	1,233,779
53-Data Processing Svcs.	1,042,809	1,062,608	1,246,149
61-Community Services	87,794	174,141	152,386



General Fund Cont.

General Fund Expenditures	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
81-Facilities Acquisition & Construction	0	0	0
93-Payments to Fiscal Agent	0	69,461	69,461
95-Payments to JJAEP	27,396	35,000	35,000
97-Payments to TIF	86,666	144,000	166,000
99-Other Intergovernmental Charges	153,190	163,000	131,107
Total Expenditures	54,964,608	61,105,099	62,667,429
Net change in Fund Balance	5,746,903	1,326,026	0
Fund Balance	13,414,838	14,740,864	14,740,864



Food Service - 240

	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
Revenue	4,371,442	4,539,577	4,398,706
Expenditures	4,551,226	4,539,577	4,398,706
Net Change in Fund Balance	-179,784	0	0
Fund Balance	60,978	0	0



Debt Service - 599

	(Audited) FY 2014-2015	(Unaudited) FY 2015-2016	Proposed FY 2016-2017
Revenue	13,142,405	13,263,018	13,881,905
Expenditures	12,951,754	8,776,150	12,798,813
Net Change in Fund Balance	190,651	4,486,868	1,083,092
Fund Balance	9,624,473	14,111,341	15,194,433



Budget Calendar – remaining items

- **June 27, 2016** - Public Hearing regarding proposed 2016-2017 Budget.
- **June 27, 2016** - Approval of 2016-2017 proposed final budget amendment for current year by Board of Trustees. (to include funds 199, 240 and 599)
- **June 30, 2016** - Approval of 2016-2017 proposed budget and proposed by Board of Trustees. (to include funds 199, 240 and 599)
- **July 1, 2016** - Implementation of approved 2016-2017 Budget
- **July 2016** - Receipt of Certified Tax Values from Dallas County Appraisal District.
- **August/September 2016** - Present 2016-2017 Tax Rate for Board Approval.



FY 2016-2017 Proposed Budget

- Total Budget: \$79,864,948
 - General Fund: \$62,667,429 = 78.47%
 - Food Service Fund: \$ 4,398,706 = 5.51%
 - Debt Service Fund: \$12,798,813 = 16.02%



Contact Information

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