

# 2017-2018 OPERATING BUDGET

CASTLEBERRY INDEPENDENT SCHOOL DISTRICT  
OPERATING BUDGET 2017-2018



CASTLEBERRY INDEPENDENT SCHOOL DISTRICT  
5228 OHIO GARDEN ROAD  
RIVER OAKS, TEXAS 76114  
[www.castleberryisd.net](http://www.castleberryisd.net)

# Table of Contents

<b>Budget Presentation.</b>	4
<b>Mission Statement and Strategic Goals</b>	5
<b>Goals</b>	5
<b>Budget Process</b>	6
<b>Budget Planning</b>	6
<b>Budget Preparation</b>	6
<b>Board of Education Budget Review</b>	6
<b>Budget Adoption</b>	7
<b>Audited Financial Statements.</b>	7
<b>Budget Priorities</b>	7
<b>Academic Assessment System</b>	8
<b>District Approach</b>	8
<b>Total Budgets for All Governmental Funds</b>	9
<b>Analysis of Adopted Budgets</b>	10
<b>General Fund</b>	10
<b>Child Nutrition Fund</b>	11
<b>Debt Service Fund</b>	12
<b>Major Revenue Sources</b>	13
<b>Where Does the Money Come From?</b>	13
<b>Taxable Property Assessed Value</b>	14
<b>Property Tax Rates</b>	15
<b>Student Enrollment Projections</b>	16
<b>Student Demographics</b>	17
<b>Performance Measures</b>	18
<b>Acknowledgements</b>	19
<b>Supplemental Information</b>	20
<b>All Governmental Funds</b>	21
<b>Budget Comparison by Fiscal Year</b>	22
<b>By Function</b>	22
<b>By Object</b>	22
<b>By Major Function</b>	23
<b>Special Revenue Comparison...</b>	24
<b>Budget Timeline 2017-2018</b>	25

# **CASTLEBERRY INDEPENDENT SCHOOL DISTRICT**

River Oaks, Texas 76114

## **OPERATING BUDGET FOR THE YEAR 2017-2018**

July 1, 2017 to June 30, 2018

### **BOARD OF EDUCATION**

David Holder, President

Kenneth Romo, Vice President

MaryLou Martinez, Secretary

Cathy Gatica

Doug Lee

W.E "Bill" Seybold

Dewey Taliaferro

### **ADMINISTRATIVE STAFF**

John Ramos, Superintendent of Schools

Renee Smith Faulkner     Associate Superintendent

DeAnne Page             Executive Director of Financial Services

Lenny Lasher             Executive Director of Student Services

Kenneth Casarez         Executive Director of Secondary Education

June Ritchlin             Executive Director of Elementary Education

**[www.castleberryisd.net](http://www.castleberryisd.net)**

---

June 26, 2017

Board of Education  
Castleberry Independent School District  
5228 Ohio Garden Road  
Fort Worth, Texas 76114

Dear Board Members:

The Castleberry Independent School District (the "District") budget for fiscal year 2017-2018 is hereby submitted. The District assumes responsibility for data accuracy and completeness. This budget presents the District's finance and operations plan and all necessary disclosures.

## **Budget Presentation**

We are proud to publish and disseminate information to the Board of Education and to the community. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which become available to students of the Castleberry Independent School District.

The development, review, and consideration of the 2017-2018 Governmental Fund Budgets (the General Fund, the Child Nutrition Fund, and the Debt Service Fund), were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's Mission Statement, Strategic Goals, Operational Goals, Performance Objectives, and Board Policy. Information on each of the fund budgets is provided in this budget document.

The budget document and the year-end Annual Financial Report are the primary vehicles to present the financial plan and the results of operations of the District. The document is organized into the following sections:

- **Introductory Section:** Introduces the reader to the document as a whole. It highlights important information contained in the budget. Users rely on the section to get an overview - a snapshot of what they can expect to find in the rest of the document.
- **Organizational Section:** Provides the context and framework within which the budget is developed and managed. The context for the budget is substantially predicated on the type and level of service to be provided the students of the community. The framework also includes the District's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.
- **Financial Section:** Presents the heart of the school budget document. The budget financial schedules present the adopted budget for the District compared with the results of past budget plans and with future projections.
- **Information Section:** Contains information on past and future budgets and factors influencing the proposed budget. Puts the adopted budget into context and it explains past budget decisions.

## **Mission Statement and Strategic Goals**

Strategic planning serves to ensure the long range success of the District. As part of continuous improvement, the Board of Education and Administration have worked together to review the District's mission and goals, as per Castleberry Independent School District Board Policy BQ (Local):

The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives.

Goals are defined as broad-based descriptions of desired future accomplishments. Objectives flow from goals and are measurable descriptions of what is to be accomplished. Annually, the District will revise and develop objectives which serve to accomplish District goals. Systemic planning activities seen through the development of District and Campus Improvement Plans will be written following the Board adoption of Strategic Plan Objectives. A strategic plan that clearly guides the attainment of District goals and objectives will maintain continuity of direction.

The District budget process is instructionally driven and guided by the Strategic Plan.

### **Mission Statement**

*The mission of Castleberry Independent School District  
is to graduate all students as lifelong learners  
who will excel in our changing world and competitive work place.*

### **Goals**

#### **Goal I**

*Transform Teaching and Learning*

#### **Goal II**

*Facilitate Engagement through Effective Communications*

#### **Goal III**

*Effective and Efficient Operations*

## **Budget Process**

The budget process covers the financial cycle starting with budget planning and ending with the audited financial statements:

- Budget Planning
- Budget Preparation
- Board of Education Budget Review
- Budget Adoption
- Tax Rate Adoption
- Budget Amendments
- Audited Financial Statements

### **Budget Planning**

The Board receives capital improvement updates and long-range plan process updates on a regular basis throughout the year. The budget calendar and five-year forecast are also reviewed with the Board of Education on an annual basis. Systemic planning activities occur through the development of the Master Strategic Plan, as well as, the District and Campus Improvement Plans. The annual development of the District budget incorporates all the District planning efforts into a single process.

### **Budget Preparation**

Budget preparation begins with the budget managers reviewing priorities for the upcoming school year for each of their campuses or departments. Budget managers enter their proposed budgets electronically in the District accounting system.

The Campus Budget Worksheet reflects the initial campus funding allocations. These allocations address equity issues between campuses. They are designed around three cost drivers: students, staff, and buildings. Student allocations reflect both the number of students and additional funds for special needs students. Staff allocations provide for campus staff development. Building allocations are based on building size, age, and reflect past usage. The budget managers continue to operate successfully within the assigned budgets.

After the completed campus and program budget packages have been returned, the Superintendent's Cabinet reviews them in detail. The review focuses on the instructional impact, the allocation of existing funds, and evaluates any additional funds requested. These recommendations are reviewed by the District Educational Improvement Committee.

### **Board of Education Budget Review**

The Board of Education regularly receives budget updates. The preliminary budget including the Staffing & Compensation Plan is reviewed in detail. The 2017-2018 Compensation Plan was adopted May 8, 2017. This action allows the salary detail to be loaded into the adopted budget.

## **Budget Adoption**

The Tarrant Appraisal District will provide the 2017 Certified Appraisal Roll on or about July 25, 2017. The rollback tax rate will be calculated shortly thereafter. The required legal notice was published on June 8<sup>th</sup> & 15<sup>th</sup>, 2017 in the River Oaks Newspaper. The Board of Education will hold the required public meeting and adopted the tax rate on August 26, 2017.

## **Audited Financial Statements**

The final stage of the budget cycle is the Board of Education approval of the audited Annual Financial Statements which include budget to actual comparisons and is scheduled for the November 6, 2017 Board Meeting.

## **Budget Priorities**

The Castleberry Independent School District strives to provide the finest education to our students. Through this learning process, we prepare our students to be lifelong learners in our diverse, changing world and competitive workplace.

Our district is located five miles west of downtown Fort Worth, in a densely populated community covering an area of approximately 5.438 square miles. The district includes the City of River Oaks (pop. 7,574), a large portion of Sansom Park (pop. 4,776), and a small portion of the City of Fort Worth. Castleberry ISD is bound on the west and the south by the Trinity River, on the east by Fort Worth, and the north by Lake Worth.

The district employs 520 staff members consisting of teachers, administrators and support staff committed to providing a high quality learning environment for the 4,004 students enrolled in the district. The student body at Castleberry ISD comes from a diverse background: 76.7% of our students are Hispanic, 20.4% of our students are Anglo, 1.1% are African-American, 0.2% are Asian, and .3% are American Indian.\*

Castleberry ISD consists of seven campuses: Castleberry Elementary, A. V. Cato Elementary, Joy James Elementary, Irma Marsh Middle School, Castleberry High School, REACH High School, and TRUCE Learning Center.

\* Demographic information obtained from TEA PEIMS 2016 Snapshot Report





## Academic Assessment System

The State of Texas Assessments of Academic Readiness (STAAR) includes the following annual assessments:

- Reading and Mathematics in Grades 3-8
- Writing in grades 4 and 7
- Science in grades 5 and 8
- Social Studies in grade 8
- End-of-course-assessments for English I, English II, Algebra I, Biology and U.S. History

All six campuses in CISD met standard under the STAAR Accountability system in 2013, 2014, 2015, and 2016.

	Castleberry ISD	AV Cato Elementary	Castleberry Elementary	Joy James Elementary	Irma Marsh Middle School	Castleberry High School	REACH High School
State Accountability	MET	MET	MET	MET	MET	MET	MET
Academic Distinctions			Read/ELA Student Progress Closing the Gap			Read/ELA Math Science Closing the Gap	

## District Approach

The District's approach to coping with the combination of student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. The Board of Education and Administration annually review the Strategic Plan and the future need for capital projects and debt issuance. During the budget development process, the Administration reviewed all revenues and expenditures and focused on aligning the allocation of resources, both personnel and financial, with the accomplishment of the goals and objectives. All cost increases were referenced back to the Strategic Plan.

Our major budget priorities are:

- Fund curriculum programs to ensure that all students are successful learners.
- Provide adequate staffing to accommodate student enrollment.
- Ensure that quality staff is retained and competitive hiring practices continue by providing a salary increase and increasing employee benefits.
- Provide and support technology to promote a strong digital learning environment.
- Provide additional funding for anticipated enrollment growth and limited district travel.



## Total Budgets for All Governmental Funds

The following schedule presents a comparison of revenues and expenditures for all Governmental Funds. Budgets for the General Fund, the Child Nutrition Fund and the Debt Service Fund are included in the official District budget.

All Governmental Funds				
2017 - 2018				
	General Fund	Child Nutrition Fund	Debt Service Fund	Total
<b>Revenue Sources</b>				
Local Revenue	\$ 7,840,901	\$ 301,000	\$ 1,462,667	\$ 9,604,568
State Revenue	\$ 28,590,444	\$ 9,000	\$ 1,727,875	\$ 30,327,319
Federal Revenue	\$ 500,000	\$ 1,945,000		\$ 2,445,000
<b>Total</b>	<b>\$ 36,931,345</b>	<b>\$ 2,255,000</b>	<b>\$ 3,190,542</b>	<b>\$ 42,376,887</b>
<b>Expenditures</b>				
11 Instruction	\$ 21,479,248			\$ 21,479,248
12 Instructional Resource Media	\$ 700,275			\$ 700,275
13 Curriculum & Staff Development	\$ 5,047			\$ 5,047
21 Instructional Administration	\$ 1,507,701			\$ 1,507,701
23 School Administration	\$ 2,109,440			\$ 2,109,440
31 Guidance & Counseling	\$ 514,324			\$ 514,324
33 Health Services	\$ 307,102			\$ 307,102
34 Student Transportation	\$ 686,322			\$ 686,322
35 Student Nutrition	\$ -	\$ 2,193,700		\$ 2,193,700
36 Co-Curricular Activities	\$ 1,219,432			\$ 1,219,432
41 General Administration	\$ 1,432,756			\$ 1,432,756
51 Plant Maintenance & Operation	\$ 4,241,104	\$ 54,300		\$ 4,295,404
52 Security & Monitoring	\$ 288,416	\$ 7,000		\$ 295,416
53 Technology Services	\$ 1,053,732			\$ 1,053,732
61 Community Services	\$ 39,946			\$ 39,946
71 Debt Service	\$ -		\$ 3,190,542	\$ 3,190,542
81 Capital Acquisition	\$ 1,176,000			\$ 1,176,000
93 Shared Service Arrangements	\$ 25,500			\$ 25,500
95 Juvenile Justice Alternative	\$ 55,000			\$ 55,000
99 Other Governmental Payments	\$ 90,000			\$ 90,000
	<b>\$ 36,931,345</b>	<b>\$ 2,255,000</b>	<b>\$ 3,190,542</b>	<b>\$ 42,376,887</b>

# Analysis of Adopted Budgets

## General Fund

This fund budgeted at \$36,931,345 is established to account for resources financing the fundamental operations of the District, in partnership with the community, enabling motivated students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund, and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Education to implement its responsibilities. The 2017-2018 budget plans to maintain the fund balance. The District's Unassigned Fund Balance will be maintained at twenty-five (25%) percent of current operating expenditures.

The education of students is a labor intensive endeavor that is reflected in the large portion of the District's budget for payroll costs. The composition of the District's workforce is determined by the staffing policies and guidelines of the Board of Education on the basis of projected student enrollment and curriculum requirements. For the 2017-2018 fiscal year, payroll costs are budgeted at seventy-nine (79%) percent of the General Fund current operating expenditures.

The 2017-2018 Maintenance & Operations tax rate is proposed at \$1.17. Budget highlights detailing changes and/or reductions to the Operating Budget are listed beginning on page 21.



## Child Nutrition Fund

These funds budgeted at \$2,255,000 are established to account for Child Nutrition Program transactions. Child Nutrition uses modified accrual basis accounting which excludes furniture and equipment from fund balance since related costs are expensed in full in the year of acquisition. As a result, the appropriations do not include depreciation expenses. Child nutrition fund balances are used exclusively for child nutrition program purposes.

	2016-2017 Adopted	2017-2018 Proposed	Increase/ (Decrease)
<b><u>Revenues</u></b>			
Local Revenue	\$ 493,000	\$ 301,000	\$ (192,000)
State Revenue	\$ 5,500	\$ 9,000	\$ 3,500
Federal Revenue	\$ 1,902,000	\$ 1,945,000	\$ 43,000
Total Revenue	<u>\$ 2,400,500</u>	<u>\$ 2,255,000</u>	<u>\$ (145,500)</u>
<b><u>Appropriations</u></b>			
Function 35			
Payroll	\$ 690,564	\$ 750,914	\$ 60,350
Contracted Services	\$ 195,419	\$ 208,800	\$ 13,381
Supplies	\$ 1,193,436	\$ 1,086,300	\$ (107,136)
Other	\$ 21,450	\$ 21,200	\$ (250)
Capital Outlay	\$ 243,331	\$ 126,486	\$ (116,845)
	<u>\$ 2,344,200</u>	<u>\$ 2,193,700</u>	<u>\$ (150,500)</u>
Function 51			
Contracted Services	\$ 22,300	\$ 23,800	\$ 1,500
Other	\$ 26,277	\$ 30,500	\$ 4,223
	<u>\$ 48,577</u>	<u>\$ 54,300</u>	<u>\$ 5,723</u>
Function 52			
Contracted Services	\$ 7,000	\$ 7,000	\$ -
Total Appropriations	<u>\$ 2,399,777</u>	<u>\$ 2,255,000</u>	<u>\$ (144,777)</u>

Note - Modified accrual basis excludes furniture and equipment from fund balance since related costs are expensed in full in the year of acquisition. As a result the appropriations do not include depreciation expense.

## Debt Service Fund

This governmental fund budgeted at \$3,190,542 is established to account for payment of principal and interest on the long term general obligation debt and other long term debts for which a tax has been dedicated. This is a budgeted fund and a separate bank account is maintained for this fund.

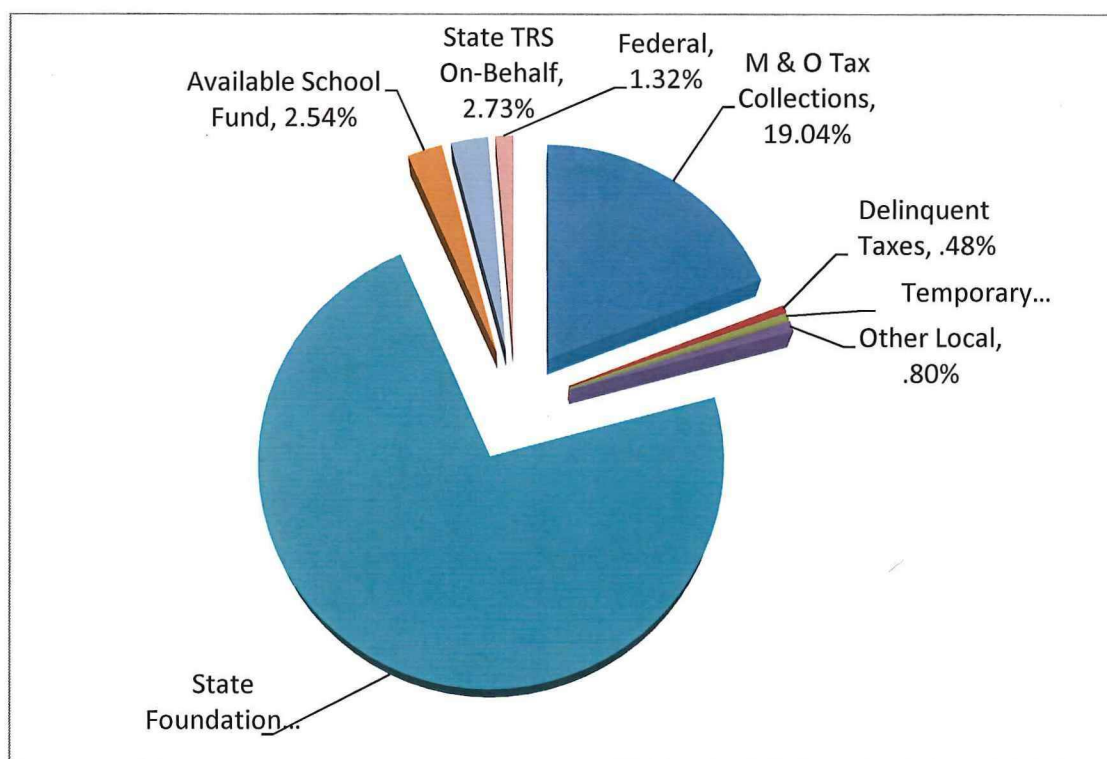
Castleberry ISD's bonds are guaranteed by the Permanent School Fund and are rated AAA. Without the guarantee, Castleberry ISD's underlying rating from Fitch is AA-. Standard & Poor's rating is A+.

	2016-2017 Adopted	2017-2018 Proposed	Increase/ (Decrease)
<b><u>Revenues</u></b>			
Property Tax Revenue	\$ 1,060,161	\$ 1,449,267	\$ 389,106
Investment Earnings	\$ 15,100	\$ 13,400	\$ (1,700)
State Aid	\$ 2,103,781	\$ 1,727,875	\$ (375,906)
Total Revenues	\$ 3,179,042	\$ 3,190,542	\$ 11,500
<b><u>Appropriations</u></b>			
Principal Payments	\$ 1,360,000	\$ 1,400,000	\$ 40,000
Interest Payments	\$ 1,804,042	\$ 1,785,542	\$ (18,500)
Fees	\$ 15,000	\$ 5,000	\$ (10,000)
Total Appropriations	\$ 3,179,042	\$ 3,190,542	\$ 11,500

## Major Revenue Sources

Maintenance and Operations (“M & O”) are supported by local real and personal property taxes budgeted at \$7,469,507. The balance is from investment earnings, co-curricular, and other miscellaneous revenue. State program revenues include General Fund appropriations of \$750,206 for the Per Capita Apportionment \$26,795,946 the Foundation School Program Act Entitlements, and \$1,033,292 Teacher Retirement/TRS Care – On-Behalf Payments. The “On-Behalf” revenues equal state payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No.54.

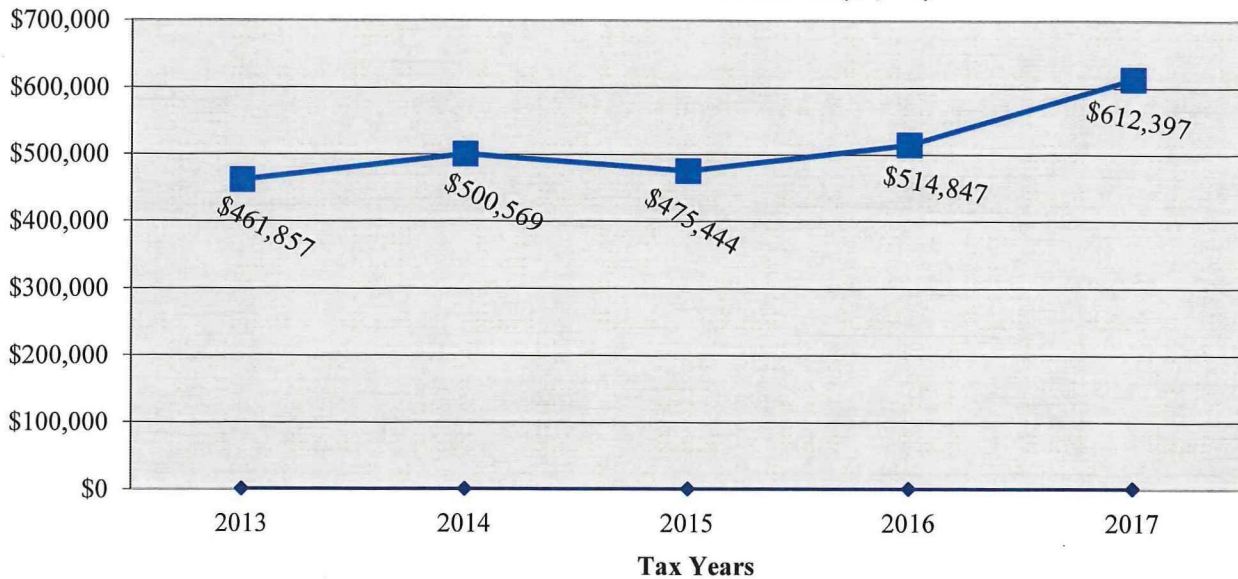
## Where Does the Money Come From?



Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
<b>Local and Intermediate</b>	\$ 5,133,542	\$ 5,696,369	\$ 6,285,615	\$6,648,914	\$ 7,840,901
<b>State Program Revenues</b>	\$ 24,991,741	\$ 26,559,804	\$ 28,417,236	\$29,385,353	\$28,590,444
<b>Federal Program Revenue</b>	\$ 250,000	\$ 100,000	\$ 300,000	\$ 500,000	\$ 500,000
<b>General Fund Revenue</b>	\$ 30,375,283	\$ 32,356,173	\$ 35,002,851	\$36,534,267	\$36,931,345



### Taxable Value Projection All Amounts in Thousands (\$1,000)



### Taxable Property Assessed Value

Description	2013-14	2014-15	2015-16	2016-17	2017-18
TAD Certified Value	\$461,857	\$500,569	\$475,444	\$514,847	\$612,397
Comptroller Property Value	\$450,953	\$456,724	\$481,202	\$437,691	\$543,490

The Tarrant Appraisal District ("TAD") certifies the appraisal records by July 25<sup>th</sup> of every tax year based on property values as of January 1<sup>st</sup> of the tax year. All properties are assessed at 100% of market value.

The Texas Comptroller of Public Accounts annually certifies the final property values on or before July 1<sup>st</sup> of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under the Texas Education Code Chapter 41 provisions.

### Tax Rates

	2005/06	2013/14	2014/15	2015/16	2016/17	2017/18
M & O Tax	\$1.50000	\$1.17000	\$1.17000	\$1.17000	\$1.17000	\$1.17000
Rate	\$0.16940	\$0.24550	\$0.22970	\$0.24550	\$0.20660	\$0.22220
Debt Service						
Total Tax Rate	\$1.66940	\$1.14155	\$1.39970	\$1.41550	\$1.37660	\$1.39220



### Example of Tax Levy on a Residence in CISD

	2005-06	2014-15	2015-16	2016-17	2016-17	2017-18
Residence Value	\$62,797	\$64,587	\$67,499	\$68,373	\$77,719	\$87,170
Less Homestead Exemption	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$25,000)	(\$25,000)
Adjusted Taxable Value	\$47,797	\$49,587	\$52,499	\$53,373	\$52,719	\$62,170
Rate Per \$100 Value	\$1.66940	\$1.41550	\$1.39970	\$1.41550	\$1.37660	\$1.3922
Tax Levy	\$798	\$702	\$735	\$755	\$725	\$866

### Property Tax Rates

The Board of Education will adopt the tax rate (after giving required public notice) on August 26, 2017 using the Certified Tax Values that are released by the Tarrant County Appraisal District (TAD) on or about July 25, 2017. School district tax rates consist of Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate.

#### Maintenance & Operations

A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The proposed M&O tax rate will remain the same at \$1.17 this year.

#### Interest & Sinking

A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs.

The proposed I&S tax rate increased \$0.0156 this year to \$ 0.2222.

The total proposed tax rate for 2017-2018 is \$1.3922 this proposed rate is \$.2772 less than the **2005-2006** total tax rate.

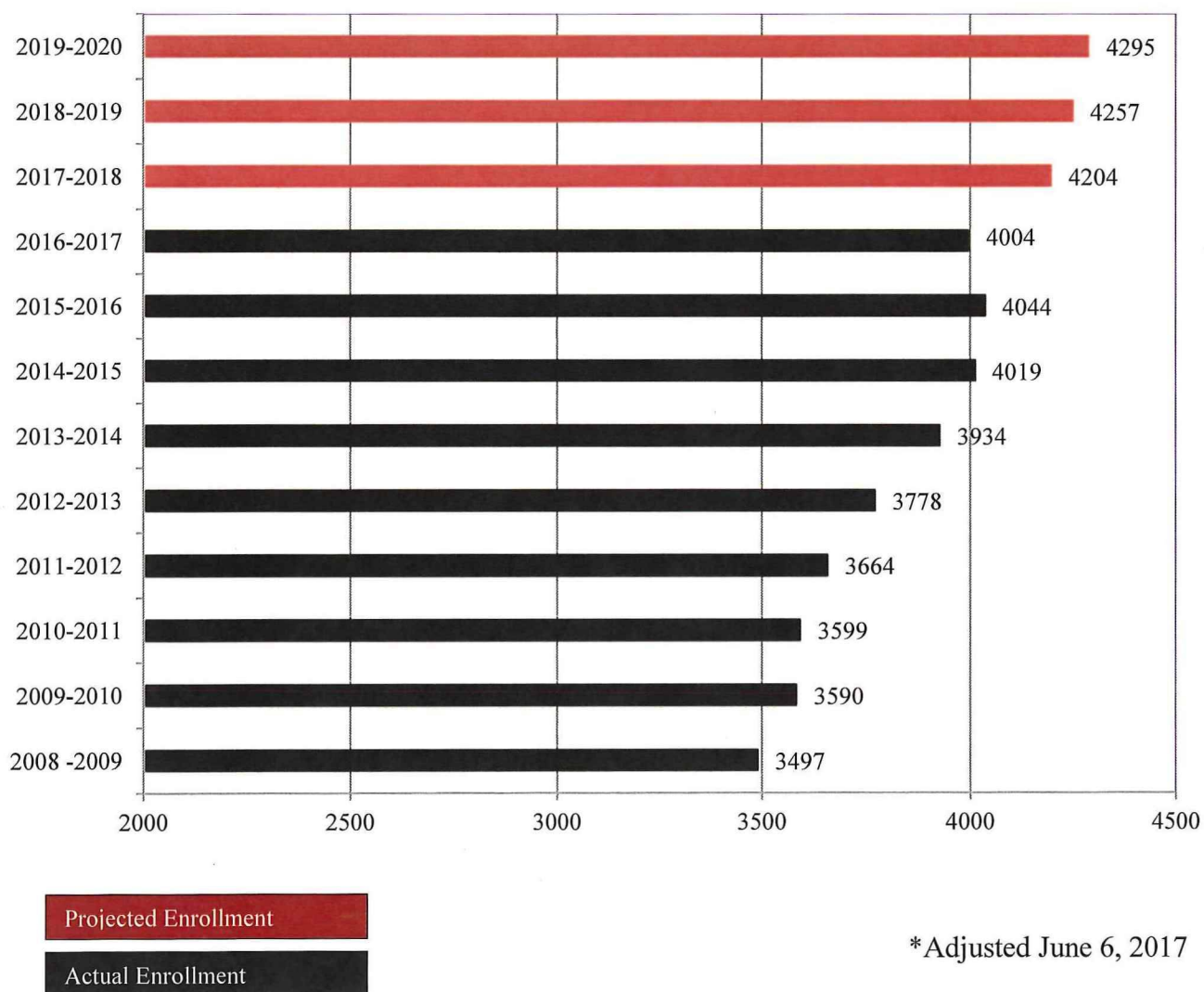
CISD

## Student Enrollment Projections

The District expects to serve 4204 students in grades pre-kindergarten through twelfth, a projected increase of 200 students. The District operates three elementary schools, one middle school, one high school and two alternative campuses.

Enrollment projections were developed using historical data of enrollment for prior years. Projections are updated annually and regular reports are presented to the Board of Education to explain the findings.

### Enrollment Projection 2009 - 2020\*

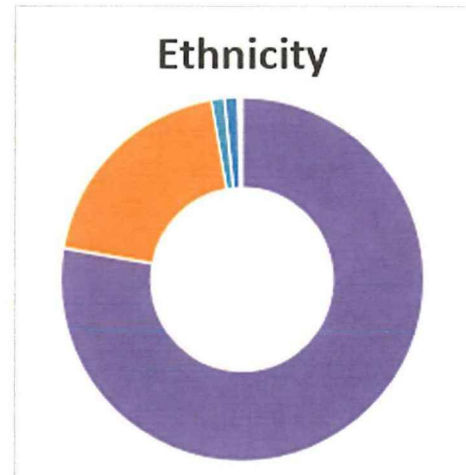


## Student Demographics 2016-2017

Demographic information obtained from TEA PEIMS 2016 Snapshot Report

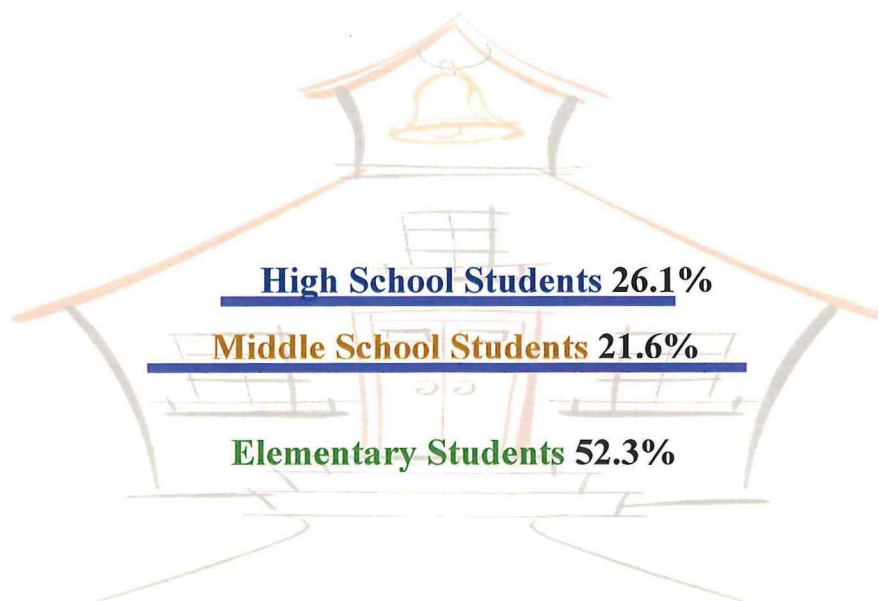
### Student Enrollment

At-Risk	82.7%
Economic Disadvantaged	84.0%
Limited/English/Proficient	33.8%
Special Education	7.9%
Career-Technical Education	21.4%
Bilingual Education	17.3%
Gifted and Talented	5.7%
Title I	100.0%



African American	1.10%
American Indian	0.30%
Asian	0.20%
Hispanic	76.70%
Two or More	1.10%
White	20.40%

### Projected Student Enrollment 2017-2018



## Performance Measures

Castleberry ISD has consistently received the highest rating under the State of Texas School FIRST - Financial Integrity Rating System of Texas. Earning the highest rating demonstrates the quality of the District's financial management and reporting system. The FIRST rating shows that the District is making the most of the taxpayers' dollars and that the District is accountable not only for student learning, but also for achieving these results cost effectively and efficiently.

Castleberry ISD Financial Services received the Texas Comptrollers Leadership Circle Gold Award for Financial Transparency. The CISD District Financial Transparency webpage has links to the last five years' data for CISD adopted budgets, payroll registers, check registers, audited financial reports and utility usage and costs. This award demonstrates the District's transparency policy in reporting how taxpayer's dollars are spent on educating the students of the Castleberry ISD.



**Texas Comptroller  
Leadership Circle**



## Acknowledgements

We appreciate the leadership and fiscal support provided by the Castleberry Independent School District Board of Education and the Castleberry community for the development, implementation, and maintenance of an excellent educational program for the children of the District. Financial Services believes the budget is the fuel that drives the engine of student performance. Our main goal is to maintain all of our programs. We strive to constantly improve instruction within our limited resources. The proposed budget is a **balanced budget** requiring no funds from the district fund balance. The Board of Education, administration, and staff are committed to supporting Castleberry ISD "Schools of Excellence."

Respectfully Submitted,



DeAnne Page  
Executive Director of Financial Services



John Ramos  
Superintendent of Schools

## Supplemental Information



*"The budget is the fuel that drives the engine of student performance."*

**Douglas Higgs**



## All Governmental Funds

<u>REVENUE CLASSIFICATION</u>	<u>2016-2017 BUDGET</u>	<u>2017-2018 PROPOSED</u>	<u>INCREASE (DECREASE)</u>
<b><u>LOCAL REVENUE</u></b>			
PROPERTY TAXES	\$ 6,012,723	\$ 7,189,501	\$ 1,176,778
DELINQUENT COLLECTIONS	\$ 140,000	\$ 180,000	\$ 40,000
P & I	\$ 85,000	\$ 100,000	\$ 15,000
INVESTMENT INTEREST	\$ 114,390	\$ 166,250	\$ 51,860
MISC REVENUE	\$ 199,145	\$ 134,950	\$ (64,195)
ATHLETICS	\$ 75,286	\$ 70,200	\$ (5,086)
TOTAL LOCAL REVENUES	\$ 6,626,544	\$ 7,840,901	\$ 1,214,357
<b><u>STATE REVENUE</u></b>			
STATE FUNDING	\$ 28,175,885	\$ 27,546,152	\$ (629,733)
TRS ON-BEHALF	\$ 980,723	\$ 1,033,292	\$ 52,569
MISC. STATE AID	\$ -	\$ 11,000	\$ 11,000
TOTAL STATE REVENUES	\$ 29,156,608	\$ 28,590,444	\$ (566,164)
<b><u>FEDERAL REVENUE</u></b>			
	\$ 500,000	\$ 500,000	\$ -
TOTAL FEDERAL REVENUES	\$ 500,000	\$ 500,000	\$ -
<b>TOTAL GENERAL FUND</b>	<b>\$ 36,283,152</b>	<b>\$ 36,931,345</b>	<b>\$ 648,193</b>
<b><u>COMMITTED FUNDS</u></b>			
CHILD NUTRITION	\$ 2,400,500	\$ 2,255,000	\$ (145,500)
DEBT SERVICE	\$ 3,179,042	\$ 3,190,542	\$ 11,500
TOTAL COMMITTED FUNDS	\$ 5,579,542	\$ 5,445,542	\$ (134,000)
<b>TOTAL ALL FUNDS</b>	<b>\$ 41,862,694</b>	<b>\$ 42,376,887</b>	<b>\$ 514,193</b>

## Budget Comparison by Fiscal Year

### By Function

	Budget 2016 2017	Proposed 2017-2018	Increase (Decrease)
11 Instruction	\$ 20,707,254	\$ 21,479,248	\$ 771,994
12 Instructional Resource Media	\$ 670,378	\$ 700,275	\$ 29,897
13 Curriculum & Staff Development	\$ 3,787	\$ 5,047	\$ 1,260
21 Instructional Administration	\$ 1,533,645	\$ 1,507,701	\$ (25,944)
23 School Administration	\$ 2,277,546	\$ 2,109,440	\$ (168,106)
31 Guidance & Counseling	\$ 672,536	\$ 514,324	\$ (158,212)
33 Health Services	\$ 340,278	\$ 307,102	\$ (33,176)
34 Student Transportation	\$ 820,333	\$ 686,322	\$ (134,011)
35 Student Nutrition	\$ 2,344,200	\$ 2,193,700	\$ (150,500)
36 Co-Curricular Activities	\$ 1,370,051	\$ 1,219,432	\$ (150,619)
41 General Administration	\$ 1,454,208	\$ 1,432,756	\$ (21,452)
51 Plant Maintenance & Operation	\$ 4,373,190	\$ 4,295,404	\$ (77,786)
52 Security & Monitoring	\$ 300,149	\$ 295,416	\$ (4,733)
53 Technology Services	\$ 1,080,307	\$ 1,053,732	\$ (26,575)
61 Community Services	\$ 51,174	\$ 39,946	\$ (11,228)
71 Debt Service	\$ 3,214,042	\$ 3,190,542	\$ (23,500)
81 Capital Acquisition	\$ 2,064,522	\$ 1,176,000	\$ (888,522)
93 Shared Service Arrangements	\$ 14,000	\$ 25,500	\$ 11,500
95 Juvenile Justice Alternative	\$ 50,000	\$ 55,000	\$ 5,000
99 Other Governmental Payments	\$ 80,000	\$ 90,000	\$ 10,000
	<u>\$ 43,421,600</u>	<u>\$ 42,376,887</u>	<u>\$ (1,044,713)</u>

### By Object

	Budget 2016-2017	Proposed 2017-2018	Increase (Decrease)
Payroll	\$ 28,201,977	\$ 28,757,003	\$ 555,026
Contracted Services	\$ 2,249,536	\$ 3,017,320	\$ 767,784
Supplies	\$ 3,350,779	\$ 3,046,751	\$ (304,028)
Other	\$ 934,901	\$ 1,141,371	\$ 206,470
Debt Service	\$ 3,179,042	\$ 3,190,542	\$ 11,500
Capital Outlay	\$ 2,796,000	\$ 968,900	\$ (1,827,100)
Total	<u>\$ 40,712,235</u>	<u>\$ 40,121,887</u>	<u>\$ (590,348)</u>

## By Major Function

	Budget 2016-2017		Proposed 2017-2018	
		%		%
<b>Instructional Services</b>				
11 Instruction	\$ 20,707,254	47.7%	\$ 21,479,248	50.7%
12 Instructional Resource Media	\$ 670,378	1.5%	\$ 700,275	1.7%
13 Curriculum & Staff Development	\$ 3,787	0.0%	\$ 5,047	0.0%
Total Instructional Services	\$ 21,381,419	49.3%	\$ 22,184,570	52.4%
<b>Instructional Related Services</b>				
21 Instructional Administration	\$ 1,533,645	3.5%	\$ 1,507,701	3.6%
23 School Administration	\$ 2,277,546	5.2%	\$ 2,109,440	5.0%
Total Instructional Related Services	\$ 3,811,191	8.8%	\$ 3,617,141	8.5%
<b>Student Services</b>				
31 Guidance & Counseling	\$ 672,536	1.5%	\$ 514,324	1.2%
33 Health Services	\$ 340,278	0.8%	\$ 307,102	0.7%
34 Student Transportation	\$ 820,333	1.9%	\$ 686,322	1.6%
35 Student Nutrition	\$ 2,344,200	5.4%	\$ 2,193,700	5.2%
36 Co-Curricular Activities	\$ 1,370,051	3.2%	\$ 1,219,432	2.9%
Total Student Services	\$ 5,547,398	12.8%	\$ 4,920,880	11.6%
<b>Administrative Support Services</b>				
41 General Administration	\$ 1,454,208	3.4%	\$ 1,432,756	3.4%
Total Administrative Support Services	\$ 1,454,208	3.4%	\$ 1,432,756	3.4%
<b>Support Services</b>				
51 Plant Maintenance & Operation	\$ 4,373,190	10.1%	\$ 4,295,404	10.1%
52 Security & Monitoring	\$ 300,149	0.7%	\$ 295,416	0.7%
53 Technology Services	\$ 1,080,307	2.5%	\$ 1,053,732	2.5%
Total Support Services	\$ 5,753,646	13.3%	\$ 5,644,552	13.3%
<b>Community Services</b>				
61 Community Services	\$ 51,174	0.1%	\$ 39,946	0.1%
Total Community Services	\$ 51,174	0.1%	\$ 39,946	0.1%
<b>Debt Service</b>				
71 Debt Service	\$ 3,214,042	7.4%	\$ 3,190,542	7.5%
Total Debt Service	\$ 3,214,042	7.4%	\$ 3,190,542	7.5%
<b>Facilities Acquisition &amp; Construction</b>				
81 Capital Acquisition	\$ 2,064,522	4.8%	\$ 1,176,000	2.8%
Total Facilities Acquisition & Construction	\$ 2,064,522	4.8%	\$ 1,176,000	2.8%
<b>Other Governmental Payments</b>				
93 Shared Service Arrangements	\$ 14,000	0.0%	\$ 25,500	0.1%
95 Juvenile Justice Alternative	\$ 50,000	0.1%	\$ 55,000	0.1%
99 Other Governmental Payments	\$ 80,000	0.2%	\$ 90,000	0.2%
Total Other Governmental Payments	\$ 130,000	0.3%	\$ 170,500	0.3%
<b>Total Expenditures</b>	<b>\$ 43,407,600</b>	<b>100.0%</b>	<b>\$ 42,376,887</b>	<b>100.0%</b>

## Special Revenue Comparison

FUND	DESCRIPTION	NOGA 2014	NOGA 2015	NOGA 2016	NOGA 2017
204	Title IV, SSAEP	-	-	-	27,840
211	Title 1, Part A	1,191,740	1,164,668	1,303,911	1,116,276
211	Title 1, School Improvemt Prgm (001)	-	-	-	-
211	Title 1, School Improvemt Prgm (041)	-	-	-	-
224	Idea-B Formula	1,129,630	1,112,893	1,162,469	750,342
225	Idea-B Preschool	38,210	52,239	34,142	18,000
244	Carl Perkins Voc Ed - Basic	54,561	53,740	60,300	45,981
255	Title II, Part A-Teacher/Principal Trng	174,479	145,280	168,432	138,797
262	Title II, Part D - Technology	-	-	-	-
263	Title III, LEP/Immigrant	197,367	126,405	138,536	148,236
265	21st Century Grant	249,750	-	-	-
266	ARRA Title XIV SFSF	-	-	-	-
276	SIP Academy	-	-	-	-
279	ARRA-Title II, D Technology	-	-	-	-
283	ARRA-Idea B - Formula	-	-	-	-
284	ARRA-Idea B - Preschool	-	-	-	-
285	ARRA-Title I, Part A	-	-	-	-
287	Education Jobs Fund	-	-	-	-
289	Summer School LEP	1,113	-	-	-
394	Life Skills	-	-	-	-
401	Optional Extended Year Program	-	-	-	-
404	Accelerated Reading/Math	-	-	-	-
404	SSI(F) College Readiness/Middle Schl	-	-	-	-
411	Technology Allotment	-	-	-	-
415	Pre-K Early Start-Tier I	-	-	-	-
425	Beginning Teacher Induction/Mentoring	-	-	-	-
429	TX ED Excellence Grt - TEEG	-	-	-	-
429	Texas Fitness NOW	-	-	-	-
486	Tobacco Grant	-	-	-	-
	<b>TOTALS</b>	\$3,036,850	\$ 2,655,225	\$ 2,867,790	\$2,245,472

## Castleberry Independent School District Timeline of Budget Development Activities

2018-2019

September 25, 2017	DEIC Meeting <ul style="list-style-type: none"><li>▪ Review of proposed budget timeline for 2018-2019</li></ul>
October 16, 2017	Board of Education Meeting <ul style="list-style-type: none"><li>▪ Review of proposed budget timeline for 2018-2019</li></ul>
January 9, 2018	Program Managers review campus/department plan with staff <ul style="list-style-type: none"><li>▪ Begin 2018-2019 budget priority setting and campus plan, budget needs</li></ul>
February 1, 2018	Executive Director of Finance distribute budget entry instructions and department/campus 2018-2019 budget allocations
February 16, 2018	Program Managers submit 2018-2019 budget allocation and needs above allocation, if applicable to Financial Services
March 5, 2018	Board of Education Meeting <ul style="list-style-type: none"><li>▪ Executive Director of Finance presents First Projection of 2018-2019 budget</li><li>▪ Board approves budget parameters and criteria for expenditures</li></ul>
March 19, 2018	Budget Meeting with Executive Cabinet and Program Managers <ul style="list-style-type: none"><li>• Review budget evaluations</li><li>• Review assessments</li><li>• Review requested needs above allocation</li></ul>
March 21, 2018	Program Managers present written needs above allocations if applicable
March 26, 2018	DEIC Meeting (if applicable) <ul style="list-style-type: none"><li>• Review and rank needs above allocation for the 2018-2019 budget if needed</li></ul>
April 2, 2018	Board of Education Meeting <ul style="list-style-type: none"><li>• Budget Work Session 1</li><li>• Consider needs above allocation</li><li>• Preliminary 2018-2019 salary recommendations</li></ul>

May 7, 2018

Board of Education Meeting

- Budget Work Session 2
- Presentation of refined data for 2018-2019 budget

June 4, 2018

Board of Education Meeting

- Budget Work Session 3
- Set public meeting for 2018-2019 budget and proposed tax rate
- Publish no later than 10 days or earlier than 30 days before date of public meeting

June 14, 2018

Notice of Proposed Tax Rate and Budget Adoption is published in the River Oaks Newspaper (send to paper 1 week prior)

**June 25, 2018**

**Board of Education Meeting**

- Public hearing on 2018-2018 budget and tax rate
- **Board of Education adopts 2018-2019 budget**

August 6, 2018

Board of Education Meeting

- Board of Education adopts 2018-2019 tax rate





## 2017-2018 Operating Budget

