

# BUDGET 101




---

---

---

---

---

---

---

---

## AGENDA

- FUNDS
- SCHOOL BUDGETS
- BUDGET CODES
- BUDGET PROCESS




---

---

---

---

---

---

---

---

## CAREER AND TECHNOLOGY EDUCATION ALLOTMENT

- School districts are eligible to receive weighted\* funding for eligible full-time equivalent (FTE) students in approved Career and Technology Education (CTE) programs. In addition to this weighted funding, school districts are also eligible to receive \$50 for each FTE student enrolled in two or more advanced CTE courses for three or more credits. These two funding elements determine a district's total CTE allotment. The allotment applies to:
  - students in grades 9–12 enrolled in CTE programs, and
  - students with disabilities in grades 7–12 enrolled in Career and Technology for the Disabled (CTED) programs.
- For more information, see Texas Education Code: §42.154, [Career and Technology Education Allotment](#).
- \* Districts receive 35% more funding for CTE students than for regular students.




---

---

---

---

---

---

---

---



## HIGH SCHOOL ALLOTMENT PROGRAM

- Purpose:
- The High School Allotment (HSA) was created by the Texas Legislature in 2006 to:
- prepare underachieving students to enter institutions of higher education
- encourage students to pursue advanced academic opportunities
- provide opportunities for students to take academically rigorous courses
- align secondary and postsecondary curriculum and expectations
- support other promising high school completion and success initiatives in Grades 6-12 approved by the commissioner of education




---

---

---

---

---

---

---

---

## HIGH SCHOOL ALLOTMENT PROGRAM

- Allowable Uses of HSA Funds.
- Districts may use funds for campus-level or district-wide initiatives for students in grades 6-12. Allowable uses include:
- professional development for teachers providing instruction in advanced academic courses such as Advanced Placement (AP)
- hiring of additional teachers to allow for smaller class sizes in critical content areas
- fees for students taking dual credit classes and ACT/SAT tests
- academic support, such as AVID and AP strategies, to support at-risk students in challenging courses
- credit recovery programs
- activities supporting college readiness and awareness, including transportation for college visits




---

---

---

---

---

---

---

---

## HIGH SCHOOL ALLOTMENT PROGRAM

- Eligibility:
- Funding amounts are based on the amount of \$275 for each student in average daily attendance in grades 9 through 12. Estimated allotment payment reports are available through the [School District State Aid Reports](#).




---

---

---

---

---

---

---

---



## STATE COMPENSATORY EDUCATION

- The purpose of the State Compensatory Education (SCE) program is to supplement the regular – or basic – education program with compensatory, intensive, and/or accelerated instruction. The program requires Texas public school districts and charter schools to offer additional accelerated instruction to each student who meets one or more statutory or locally-defined eligibility criteria in order to reduce any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39 TEC, or disparity in the rates of high school completion between students at risk of dropping out of school and all other LEA students.



## TITLE I, PART A — IMPROVING BASIC PROGRAMS

- Title I, Part A – Improving Basic Programs Operated By Local Educational Agencies— of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA) of 2015, provides supplemental funding to state and local educational agencies to acquire additional education resources at schools serving high concentrations of students from low-income homes. These resources are used to improve the quality of education programs and ensure students from low-income families have opportunities to meet challenging state assessments.
- Title I, Part A schools implement either a Schoolwide program or a Targeted Assistance program. Both Title I, Part A models — Schoolwide and Targeted Assistance — use evidence-based methods and instructional strategies.



## BUDGET CODES LINK-> BUDGET CODES

Fund	Name	Commitment Item	Name	Functional Area	FuncArea text
1991010001	P.U.A-REGULAR PROGRAM	6121000000	Xtr Pay/OT-Sup Sal	PS32990000000000	PUP-SEC4UND-REG
1991010001	P.U.A-REGULAR PROGRAM	6399000000	General Supplies	PS32990000000000	PUP-HEA4UND-REG
1991010001	P.U.A-REGULAR PROGRAM	6639010000	Technology (>\$5,000)	PS11110000000000	PUP-INS-BAS-REG
1991010002	P.U.A-GIFTE D&TALENTED	6649010000	Technology (<\$5,000)	PS11110000000000	PUP-INS-BAS-REG
1991010003	P.U.A-SMALL SCHOOL SUB	6399000000	General Supplies	PS32990000000000	PUP-SOC4UND-REG
1991010003	P.U.A-SMALL SCHOOL SUB	6399000000	General Supplies	PS11110000000000	PUP-INS-BAS-REG
1991010004	P.U.A-STATE COMP E D	6119040000	Xtra Pay-Teachers	PS11300000000000	PUP-INS-TI-REG
1991010004	P.U.A-STATE COMP E D	6399000000	General Supplies	PS11300000000000	PUP-INS-TI-REG
1991010005	P.U.A-CTE	6399000000	General Supplies	PS11220000000000	PUP-INS-CTE-REG
1991010005	P.U.A-CTE	6112000000	Subst. Teachers	PS11220000000000	PUP-INS-CTE-REG
1991010005	P.U.A-CTE	6499010000	Fees (non-travel)	PS11220000000000	PUP-INS-CTE-REG
1991010006	P.U.A-BILINGUAL	6399000000	General Supplies	PS11250000000000	PUP-INS-BL-REG
1991020001	HS ALLOTMENT	6119020000	Stipends-Teachers	PS11310000000000	PUP-INS-HS-REG
1991020001	HS ALLOTMENT	6399000000	General Supplies	PS11310000000000	PUP-INS-HS-REG
1991020001	HS ALLOTMENT	6112000000	Subst. Teachers	PS11310000000000	PUP-INS-HS-REG
1991020002	CAMPUS CAPITAL	6649020000	Furniture (<\$5,000)	PS11110000000000	PUP-INS-BAS-REG
1991020003	P.U.A-MAGNET PROGRAM	6399000000	General Supplies	PS11110000000000	PUP-INS-BAS-REG
1991020003	P.U.A-MAGNET PROGRAM	6499030000	Refreshments/Food	PS11110000000000	PUP-INS-BAS-REG





## PLANNING PROCESS

- Average position cost
- Preliminary budget
- Enrollment Projections
- Funds Available
- Budget Allocations
- Snapshot
- Final Budget Conference




---

---

---

---

---

---

---

---

## BUDGETS ONLINE

- Budgets Online is the budget data collection tool used to capture budget adjustments for Preliminary Budget and Final Budget
- Please note the adjustments do not directly feed into SAP




---

---

---

---

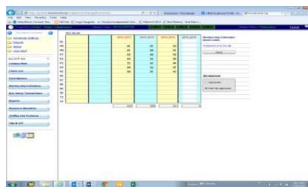
---

---

---

---

- **Membership Estimation** – Shows next year's projections by grade level. The prior years show actual membership.




---

---

---

---

---

---

---

---



---

---

---

---

---

---



---

---

---

---

---

---



OTHER PROGRAMS/TONES			
	DATE	PA	QTY
STATE-HS-12-02, 4U70BF Part 19322011			1
RECUMING SUPPLIANTS Part 19322011			1
OPTIONAL E-FILE FOR 1A1905			1
ONE-THE PUA Part 19322011			1
WAGNET Part 19322011			1
EC2 160404			1
TITLE			1 \$1,500.00
TITLE-REDACTED			1 \$97,000.00
TITLE-PHANT WOLFGANG			1 \$0.00
TITLE-PROFESSIONAL DEVELOPMENT			1 \$0.00
TITLE-PANTA			1 \$0.00
<b>TOTAL OTHER PROGRAMS/TONES</b>			<b>\$98,500.00</b>

---

---

---

---

---

---



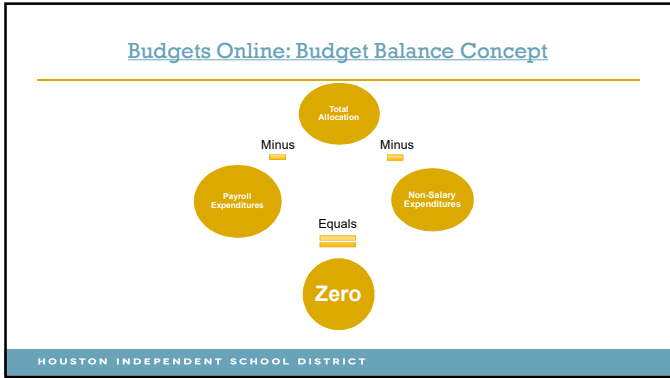
HUNTER-HOPKINS SCHOOL DISTRICT  
 2016-2017  
 ALICAT Elementary

Revenue Factor: \$1,738,432.00  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Total: \$1,871,992.00

---

Line	Description	Fund Allocation	Net Adjustment	Balance
000000	Final	\$1,738,432.00	\$1.00	\$1,738,433.00
0001002	PAID 10/16/16-10/17/16	\$622.00	\$0.00	\$622.00
0001003	PAID 10/16/16-10/17/16	\$7,474.00	\$0.00	\$7,474.00
0001004	PAID 10/16/16-10/17/16	\$20,000.00	\$0.00	\$20,000.00
0001005	PAID 10/16/16-10/17/16	\$7,474.00	\$0.00	\$7,474.00
0001007	PAID 10/16/16-10/17/16	\$20,000.00	\$0.00	\$20,000.00
0001008	PAID 10/16/16-10/17/16	\$7,474.00	\$0.00	\$7,474.00
0001009	PAID 10/16/16-10/17/16	\$7,474.00	\$0.00	\$7,474.00
0001010	PAID 10/16/16-10/17/16	\$7,474.00	\$0.00	\$7,474.00






---

---

---

---

---

---

---

---

## CONSIDERATIONS

- School Improvement Plan
- Priorities
  - Program costs
- Past expenses
  - To budget for future
  - To plan to save money
  - Eliminate waste
- Funding regulations
  - Special revenues

---

---

---

---

---

---

---

---

## SAMPLE STAFFING COST

POSITION TITLE	1018: Fund	FTE	AVERAGE POS. COST	BUDGET COST	JOB CODE
Principal, High School	1991010001	1	127000	127000	30001343
Tchr, English	1991010001	1	56700	56700	30000012
Administrative Asst, HS	1991010001	1	44800	44800	30002717
Tchr, Physics	1991010001	0.5	56700	28350	30000017
Tchr, Science	1991010001	0.5	56700	28350	30000027
Tchr, Journalism	1991010001	0.49	56700	27783	30001326
General Clerk III 11M	1991010001	1	26700	26700	30002833
Tchr, Reading Intervention	1991010003	1	56700	56700	30000160
Nurse	1991010003	0.5	56700	28350	30000068
Student Information Rep-12M	1991010004	1	34400	34400	30002688
Student Case Worker-10M	1991010004	1	32200	32200	30002524
CATE, Engineering	1991010005	1	56700	56700	30000863
Tchr, Physics	1991010005	0.5	56700	28350	30000017
Tchr, Science	1991010005	0.5	56700	28350	30000027
Teacher Specialist OR COUNSELOR	1991020001	1	56700	56700	30000787
Coord, College Access 10M	1991020001	1	56700	56700	30000787
HS Graduation Coach, 11M -Full	2110000000	1	75000	75000	30002536

---

---

---

---

---

---

---

---



## SAMPLE BUDGET PLAN

FUND	FUND NAME	19-20 AMOUNT	STAFFING COST	20-21 ALLOCATE	19-20 ALLOCATE	18-19 ALLOCATE
1991010001	PUA-REGULAR PROGRAM	\$1,664,246.00	\$1,345,983.00	\$318,263.00	\$180,351.50	\$216,911.00
1991010003	PUA-SMALL SCHOOL SUB	\$84,000.00	\$85,050.00	-\$1,050.00	\$367.50	\$216.00
1991010005	PUA-CTE	\$169,362.00	\$340,200.00	-\$170,838.00	\$47,000.00	\$17,725.00
1991020001	IHS ALLOTMENT	\$88,910.00	\$56,700.00	\$32,210.00	\$88,910.00	\$26,688.00
1991020003	PUA-MAGNET PROGRAM	\$75,700.00	\$34,400.00	\$41,300.00	\$19,000.00	\$2,400.00
2110000000	OT-I, P-A-BASIC PROG	\$131,187.00	\$75,000.00	\$56,187.00	\$47,787.00	\$66,546.00
1991020002	CAMPUS CAPITAL	\$4,600.00		\$4,600.00	\$4,600.00	\$4,850.00
1991010006	PUA-BILINGUAL	\$880.00		\$880.00	\$880.00	\$880.00
1991010004	PUA-STATE COMP ED	\$13,275.00	\$32,200.00	-\$18,925.00	\$13,275.00	\$14,175.00
1991010002	PUA-GIFTED&TALENTED	\$14,252.00		\$14,252.00	\$14,252.00	\$15,943.00
2630000000	OT-III, P-A, ELA EN	\$240.00		\$240.00	\$240.00	\$240.00
		\$2,246,652.00		\$2,246,652.00	\$262,236.00	\$366,574.00




---

---

---

---

---

---

---

---

## STAKEHOLDER FEEDBACK

- Not require students to have to print in color
- Paper / use less of it
- Printing the answer sheets for the mock test
- Order stuff we need and not stuff we don't use anymore
- Supplies we order
  - They are stored all the way to the top
  - And people don't even know what we have
- PRINTING
- Use copiers and not printers
- Toner cartridges are really expensive
- Ask for parents to help with supplies
- Make a supply list




---

---

---

---

---

---

---

---

## STAKEHOLDER FEEDBACK

- We are running a lot of photo copies
- We need to have more electronic lessons
- I'm planning to have more and more work on excel
- Inventory supplies and order what is needed/not too much of something
- We accept donations
- We have a lot of some things we need but not others. We need poster paper but what we have is chart paper.
- Informal inventory before we order a ton more of something
- COPIERS: use more technology for assignments
- Tutorials: we can still do them but maybe we can get together
- We order supplies teachers don't even need




---

---

---

---

---

---

---

---



## CONSIDERATIONS

### Preliminary Budget Conference Planning Considerations Salary Obligation

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Substitute Teachers             <ul style="list-style-type: none"> <li>• Degreed</li> <li>• Dedicated</li> <li>• Long Term</li> </ul> </li> <li>2. Extra Duty Pay             <ul style="list-style-type: none"> <li>• Prof Development</li> <li>• Tutorials</li> </ul> </li> <li>3. Stipends             <ul style="list-style-type: none"> <li>• Training</li> <li>• District Level</li> <li>• School Initiated</li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>4. Extended Time</li> <li>5. Tuition Funded Positions</li> <li>6. Overtime Support Staff             <ul style="list-style-type: none"> <li>• Custodial</li> <li>• Security</li> <li>• Maintenance</li> <li>• Food Service</li> <li>• Clerical</li> <li>• Teaching Assistants</li> </ul> </li> <li>7. Hourly Payroll</li> <li>8. Part-time Employees</li> </ol> |
|--|--|

Read all LSA  
hourly rate for  
all hours  
worked over 40  
hours




---

---

---

---

---

---

---

---

## CONSIDERATIONS

### Preliminary Budget Conference Planning Considerations Salary Obligation

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Substitute Teachers             <ul style="list-style-type: none"> <li>• Degreed</li> <li>• Dedicated</li> <li>• Long Term</li> </ul> </li> <li>2. Extra Duty Pay             <ul style="list-style-type: none"> <li>• Prof Development</li> <li>• Tutorials</li> </ul> </li> <li>3. Stipends             <ul style="list-style-type: none"> <li>• Training</li> <li>• District Level</li> <li>• School Initiated</li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>1. Extended Time             <ul style="list-style-type: none"> <li>• Degreed</li> <li>• Dedicated</li> <li>• Long Term</li> </ul> </li> <li>2. Extra Duty Pay             <ul style="list-style-type: none"> <li>• Prof Development</li> <li>• Tutorials</li> </ul> </li> <li>3. Stipends             <ul style="list-style-type: none"> <li>• Training</li> <li>• District Level</li> <li>• School Initiated</li> </ul> </li> </ol> |
|--|--|




---

---

---

---

---

---

---

---

## EXAMPLE PROCESS

- PLANNING PROCESS
  - START WITH ENROLLMENT
  - REVIEW CURRENT NUMBERS
  - STUDY PATTERNS FOR BETTER PROJECTIONS
  - DEVELOP PLANS BASED ON STUDY (INTERVENTIONS/ RECRUITMENT / RETENTION)
- STAFFING BUDGET
- ALLOWABLE USE OF FUNDS




---

---

---

---

---

---

---

---



**QUESTIONS?**



---

---

---

---

---

---

---

**THANK YOU**



---

---

---

---

---

---

---