



2015-16

ADOPTED BUDGET

Budget at a Glance

This report represents the adopted budget for Temple Independent School District for the fiscal year July 1, 2015 through June 30, 2016. The budget is organized in the following fund categories:

- ❖ **General Fund** – Used to pay for teacher salaries and benefits, classroom resources, libraries, counseling and nursing services, keeping schools clean and maintained, transporting students, extracurricular activities, utilities and administrative support.
- ❖ **Special Revenue Funds** – Used for state and federal grants and special programs, such as National School Lunch and Breakfast Program; Title I, Improving Academic Achievement of the Disadvantaged; afterschool programs funded by 21st Century Community Learning Centers; IDEA – Individuals with Disabilities Act, and many others.
- ❖ **Debt Service Fund** – Used to pay principal and interest on bonds previously approved by District voters for building construction and renovation.

Only the General Fund, Food Service Fund, and Debt Service are required to be adopted by the local board of trustees. All funds are included, however, in order to present a complete and consistent picture of pending and sources of revenue in the district.

Tax Rate

Temple ISD continues to maintain its status as among the lowest property tax rates in Central Texas school districts with a total tax rate of \$1.36 per \$100 valuation. The adopted tax rate consists of the maintenance and operations rate of \$1.12 per \$100 valuation and the debt rate will be \$0.24 per \$100 valuation.

Fiscal Matters

The district continues to be fiscally sound, adopting a balanced budget in the General Fund, maintaining a healthy fund balance and an “AA-” bond rating from Standard & Poor’s. Temple ISD also ranks among Texas’ highest achieving schools with awards for outstanding financial accountability such as:

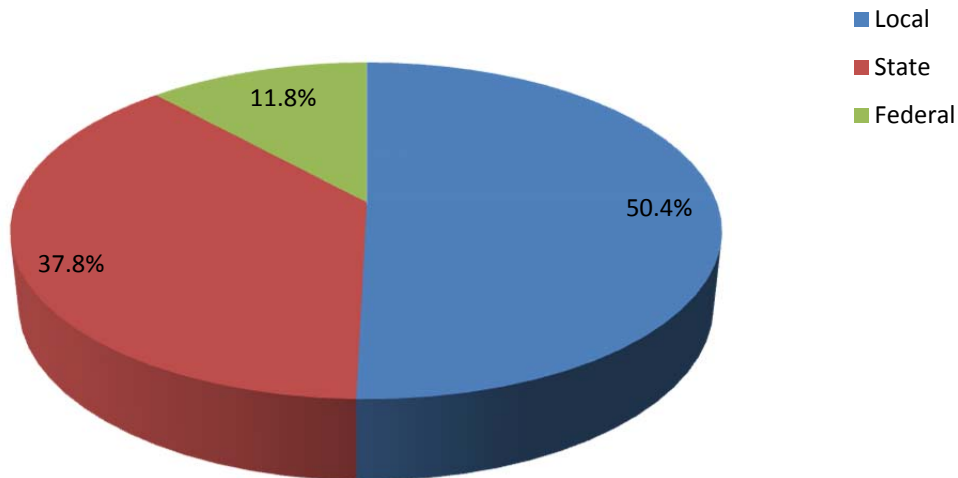
- ❖ **School FIRST** (Financial Integrity Rating System of Texas) rating of “**Superior Achievement**”, the highest rating a school district can achieve.
- ❖ **Texas Comptroller’s Gold Leadership Circle** awarded for setting the bar for financial transparency. Financial information presented on our website provides the public with a clean, consistent picture of spending and shares information in a user-friendly format. See www.tisd.org and click on the *Financial Transparency* section of the District Info tab for more information.

Grant Programs

Temple ISD strives to improve instruction and maintain advantages for our students by pursuing competitive and non-competitive grants. Some of our current notable grant awards include:

- ❖ ***Educator Excellence Innovation Program Grant*** is a state program intended to improve educator effectiveness in Texas public schools through the funding of innovative practices that target the entire timeline of a teacher's career. The grant will improve student performance by fostering open, supportive, and collaborative campus cultures that allow teachers to seek and attain growth within their field.
- ❖ ***21st Century Community Learning Centers Grant***, locally known as ***ACE***, provides funding for the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.
- ❖ ***Title I, Part A*** is a federal program that provides financial assistance to local school systems and schools with high percentages of poor children to support the academic achievement of disadvantaged students. Title I funds are distributed to high poverty schools within their districts so the schools can provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects. Title I funds support extra instruction in reading and mathematics, additional teachers, materials of instruction, as well as after-school and summer programs to extend and reinforce the regular school curriculum.
- ❖ ***Individuals with Disabilities Education Act (IDEA)***, federal special education funds are distributed through three state grant programs and several discretionary grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the K-12 education needs of children with disabilities; it also authorizes preschool state grants. Part B, section 611 authorizes funding to students age 3-21, while section 619 is targeted specifically at children aged 3 to 5.

Revenues



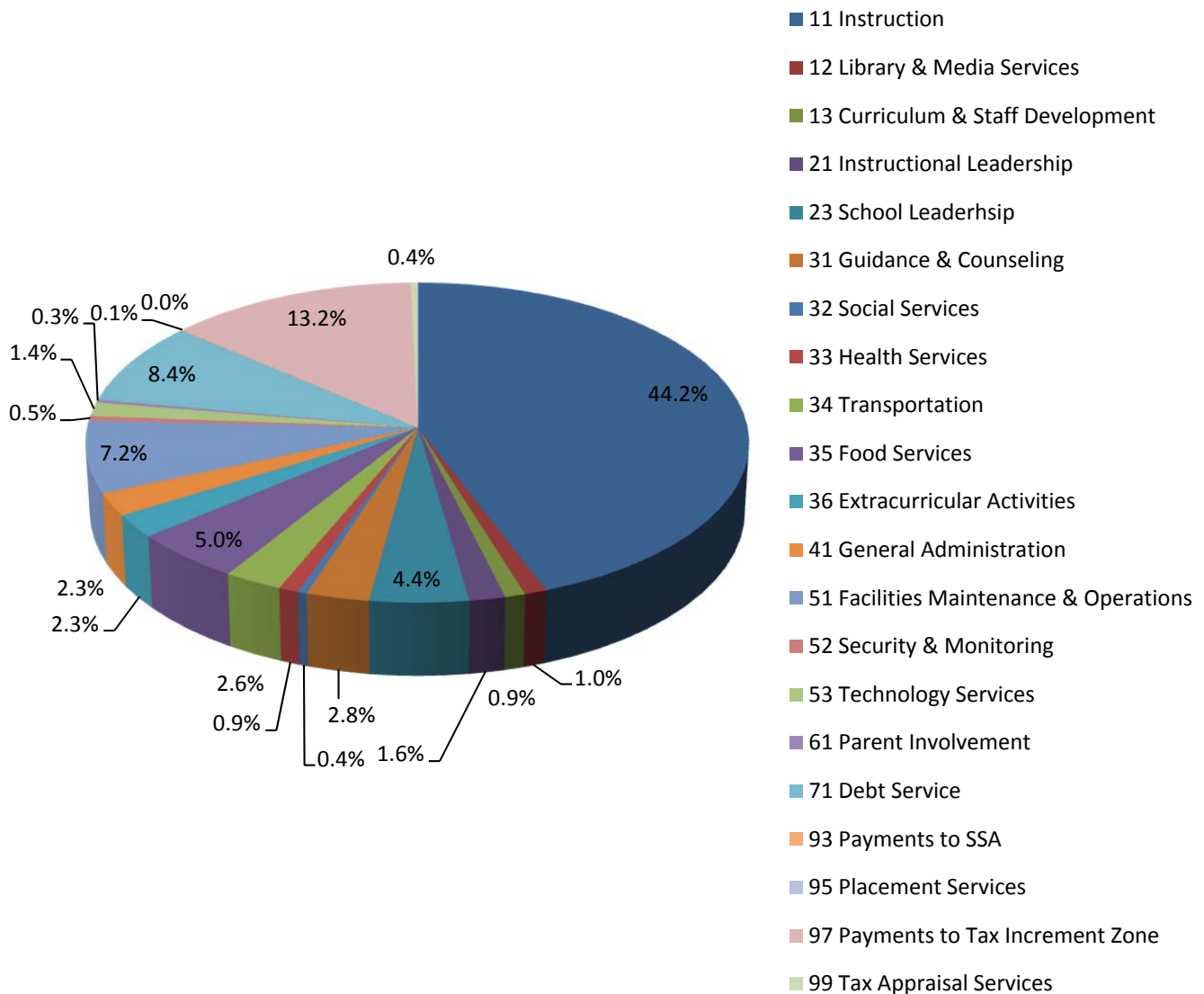
Total revenues for all funds are projected to be \$103,233,003 for 2015-16. Local sources account for 52.1%, state sources 36.9%, and federal sources 11.0% of the total budget. In comparison, the prior year total budget was \$92,143,360, an increase of 12.0%. This increase is largely the result of additional funding (with corresponding expenditures) of approximately \$6.1 million in property taxes related to the tax increment reinvestment zone.

Sources of Revenue

Local source funding consists of property taxes, athletic activities revenues, cafeteria sales, student fees, insurance recoveries, investment earnings, and other miscellaneous revenues. The amount of state funding that school districts in Texas receive is based on a complex formula determined by the Legislature, and considers the number of students served, economic levels, special programs, the District's tax levy base, attendance rates, and other factors. Federal funding is received from grants, Erate, and school health services. However, the District has limited flexibility on how it spends federal revenue since grants are quite specific in terms of how funds are spent.

Expenditures

Estimated expenditures for all funds have a combined total of \$103,172,605. About 44.2% of next year's expenditures will be spent directly on student instruction, which includes teacher salaries and classroom supplies and equipment. Many other categories will be expended for the direct benefit of students, including Library and Media services, Guidance and Counseling, Health Services, Transportation, and Food Services. When combined with Instruction these categories total 66.1% of the total budget. The next largest category is Plant Maintenance and Operations at 7.2% of the budget, which includes utility costs, campus custodial operations, and repair and upkeep of facilities. All categories of spending are listed in the chart below.



Budget

Revenues, Expenditures and Changes in Fund Balance

2015-16 Adopted Budget

All Funds Combined (Does not include Bond or Scholarship Funds)					
	199 General Fund	200 – 499 Special Revenue	599 Debt Service	Totals	
Revenues:					
5700 – Local Revenues	43,458,332	1,194,246	9,100,031	53,752,609	52.1%
5800 – State Revenues	36,308,954	1,780,505	-	38,089,459	36.9%
5900 – Federal Revenues	1,640,000	9,750,686	-	11,390,686	11.0%
Total Revenue	81,407,286	12,725,437	9,100,031	103,232,754	100.0%
Expenditures:					
11 – Instruction	39,043,060	6,607,463	-	45,650,523	44.2%
12 – Instructional Resources	1,042,472	4,510	-	1,046,982	1.0%
13 – Curriculum & Staff Development	679,291	206,862	-	886,153	0.9%
21 – Instructional Leadership	1,591,491	39,754	-	1,631,245	1.6%
23 – School Leadership	4,580,498	7,375	-	4,587,873	4.4%
31 – Guidance/Counseling	2,422,799	416,364	-	2,839,163	2.8%
32 – Social Services	388,487	-	-	388,487	0.4%
33 – Health Services	973,055	-	-	973,055	0.9%
34 – Student Transportation	2,702,020	-	-	2,702,020	2.6%
35 – Food Service	-	5,162,280	-	5,162,280	5.0%
36 – Cocurricular/Extracurricular	2,357,219	15,000	-	2,372,219	2.3%
41 – General Administration	2,402,415	-	-	2,402,415	2.3%
51 – Plant Maintenance & Operations	7,335,293	125,829	-	7,461,122	7.2%
52 – Security & Monitoring Services	532,705	-	-	532,705	0.5%
53 – Data Processing Services	1,440,060	-	-	1,440,060	1.4%
61 – Community Services	299,934	10,000	-	309,934	0.3%
71 – Debt Service	552,600	-	8,069,391	8,621,991	8.4%
93 – Shared Service Arrangement Payments	-	130,000	-	130,000	0.1%
95 – Payments to JJAEP	5,000	-	-	5,000	0.0%
97 – Payments to Tax Increment Zone	12,545,075	-	1,087,240	13,632,315	13.2%
99 – Other Intergovernmental Charges	396,812	-	-	396,812	0.4%
Total Expenditures	81,290,286	12,725,437	9,156,631	103,172,354	100.0%
Other Sources:	15,000	-	132,000	147,000	
Other Uses:	(132,000)	-	-	(132,000)	
Change in Fund Balance:	-	-	75,400	75,400	

Budget
Expenditures by Function and Object Category
 2015-16 Proposed Budget

All Funds Combined (Does not include Bond or Scholarship Funds)									
Function	Payroll Cost 6100	Contracted Services 6200	Supplies 6300	Misc Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8000	Total	
00 – Other Uses	-	-	-	-	-	-	132,000	132,000	0.1%
11 – Instruction	40,577,254	571,761	4,000,831	235,676	-	265,000	-	45,650,522	44.2%
12 – Instructional Resources	783,150	70,505	184,377	8,950	-	-	-	1,046,982	1.0%
13 – Curriculum & Staff Development	435,896	176,052	21,030	253,175	-	-	-	886,153	0.9%
21 – Instructional Leadership	1,423,610	97,050	66,150	44,435	-	-	-	1,631,245	1.6%
23 – School Leadership	4,481,346	7,025	58,088	41,414	-	-	-	4,587,873	4.4%
31 – Guidance/Counseling	2,399,600	267,533	142,250	29,780	-	-	-	2,839,163	2.7%
32 – Social Services	374,812	1,800	8,950	2,925	-	-	-	388,487	0.4%
33 – Health Services	917,405	1,600	29,650	24,400	-	-	-	973,055	0.9%
34 – Student Transportation	1,822,620	64,100	555,300	80,000	-	180,000	-	2,702,020	2.6%
35 – Food Services	1,956,534	87,026	2,928,227	21,493	-	169,000	-	5,162,280	5.0%
36 – Cocurricular/Extracurricular	1,303,722	144,603	309,275	609,619	-	5,000	-	2,372,219	2.3%
41 – General Administration	1,795,286	390,279	65,625	151,225	-	-	-	2,402,415	2.3%
51 – Plant Maintenance & Operations	1,619,518	4,891,629	360,150	504,825	-	85,000	-	7,461,122	7.2%
52 – Security & Monitoring Services	155,805	364,700	10,200	2,000	-	-	-	532,705	0.5%
53 – Data Processing Services	726,806	179,916	528,838	4,500	-	-	-	1,440,060	1.4%
61 – Community Services	267,884	5,000	25,600	11,450	-	-	-	309,934	0.3%
71 – Debt Service	-	-	-	-	8,621,991	-	-	8,621,991	8.3%
93 – Shared Service Arrang. Payments	-	-	-	130,000	-	-	-	130,000	0.1%
95 – Payments to JJAEP	-	5,000	-	-	-	-	-	5,000	0.0%
97 – Payments to Tax Increment Zone	-	-	-	13,632,315	-	-	-	13,632,315	13.2%
99 – Other Intergovernmental Charges	-	396,812	-	-	-	-	-	396,812	0.4%
Totals	61,041,248	7,722,391	9,294,541	15,788,182	8,621,991	704,000	132,000	103,304,353	100.0%
%	59.1%	7.5%	9.0%	15.3%	8.3%	0.7%	0.1%	100.0%	

Budget
Expenditures by Function and Object Category
 2015-16 Proposed Budget

General Fund Budget									
Function	Payroll Cost 6100	Contracted Services 6200	Supplies 6300	Misc Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8000	Total	
00 - Other Uses	-	-	-	-	-	-	132,000	132,000	0.2%
11 - Instruction	35,465,048	314,315	3,036,541	187,156	-	40,000	-	39,043,060	48.0%
12 - Instructional Resources	783,150	70,505	179,867	8,950	-	-	-	1,042,472	1.3%
13 - Curriculum & Staff Development	402,018	83,798	11,200	182,275	-	-	-	679,291	0.8%
21 - Instructional Leadership	1,409,856	97,050	56,650	27,935	-	-	-	1,591,491	2.0%
23 - School Leadership	4,481,346	4,650	58,088	36,414	-	-	-	4,580,498	5.6%
31 - Guidance/Counseling	2,117,202	176,567	109,250	19,780	-	-	-	2,422,799	3.0%
32 - Social Services	374,812	1,800	8,950	2,925	-	-	-	388,487	0.5%
33 - Health Services	917,405	1,600	29,650	24,400	-	-	-	973,055	1.2%
34 - Student Transportation	1,822,620	64,100	555,300	80,000	-	180,000	-	2,702,020	3.3%
36 - Cocurricular/Extracurricular	1,303,722	144,603	294,275	609,619	-	5,000	-	2,357,219	2.9%
41 - General Administration	1,795,286	390,279	65,625	151,225	-	-	-	2,402,415	3.0%
51 - Plant Maintenance & Operations	1,619,518	4,765,800	360,150	504,825	-	85,000	-	7,335,293	9.0%
52 - Security & Monitoring Services	155,805	364,700	10,200	2,000	-	-	-	532,705	0.7%
53 - Data Processing Services	726,806	179,916	528,838	4,500	-	-	-	1,440,060	1.8%
61 - Community Services	267,884	5,000	15,600	11,450	-	-	-	299,934	0.4%
71 - Debt Service	-	-	-	-	552,600	-	-	552,600	0.7%
95 - Payments to JJAEP	-	5,000	-	-	-	-	-	5,000	0.0%
97 - Payments to Tax Increment Zone	-	-	-	12,545,075	-	-	-	12,545,075	15.4%
99 - Other Intergovernmental Charges	-	396,812	-	-	-	-	-	396,812	0.5%
Totals	53,642,478	7,066,495	5,320,184	14,398,529	552,600	310,000	132,000	81,422,286	100.0%
%	65.9%	8.7%	6.5%	17.7%	0.7%	0.4%	0.2%	100.0%	

Food Service Fund Budget									
Function	Payroll Cost 6100	Contracted Services 6200	Supplies 6300	Misc Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8000	Total	
35 - Food Services	1,869,027	85,657	2,835,787	20,581	-	169,000	-	4,980,052	97.6%
51 - Plant Maintenance & Operations	-	119,975	-	-	-	-	-	119,975	2.4%
Totals	1,869,027	205,632	2,835,787	20,581	-	169,000	-	5,100,027	100.0%
%	36.6%	4.0%	55.6%	0.4%	0.0%	3.3%	0.0%	100.0%	

Debt Fund Budget									
Function	Payroll Cost 6100	Contracted Services 6200	Supplies 6300	Misc Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8000	Total	
71 - Debt Service	-	-	-	-	8,069,391	-	-	8,069,391	88.1%
97 - Payments to Tax Increment Zone	-	-	-	1,087,240	-	-	-	1,087,240	11.9%
Totals	-	-	-	1,087,240	8,069,391	-	-	9,156,631	100.0%
%	0.0%	0.0%	0.0%	11.9%	88.1%	0.0%	0.0%	100.0%	

Tax Rates and Fund Balances

Temple ISD

1993-94 Through 2015-16

Fiscal Year	Tax Year	Net Taxable Valuation	% Incr	M&O	Tax Rate I&S	Total	CY Only Collection %	Fund Balance	Avg Enrollment	Value per Pupil
1993-94	1993	1,441,328,746		1.4210	0.1420	1.5630	92.82%	4,495,699	8,412	171,342
1994-95	1994	1,503,247,188	4.30%	1.4275	0.1355	1.5630	93.26%	4,943,043	8,523	176,375
1995-96	1995	1,727,191,065	14.90%	1.3424	0.1192	1.4616	92.32%	6,141,925	8,712	198,254
1996-97	1996	1,828,541,952	5.87%	1.3930	0.1870	1.5800	92.11%	7,182,137	8,605	212,498
1997-98	1997	1,739,668,594	-4.86%	1.4300	0.2400	1.6700	92.34%	9,211,647	8,577	202,829
1998-99	1998	1,795,057,578	3.18%	1.4900	0.2100	1.7000	92.62%	12,584,995	8,449	212,458
1999-00	1999	1,871,812,379	4.28%	1.5000	0.1250	1.6250	96.84%	12,672,767	8,379	223,393
2000-01	2000	1,809,323,869	-3.34%	1.5000	0.1450	1.6450	92.76%	9,884,663	8,343	216,867
2001-02	2001	1,877,216,456	3.75%	1.5000	0.1350	1.6350	98.59%	13,243,732	8,265	227,128
2002-03	2002	1,982,126,426	5.59%	1.5000	0.1500	1.6500	98.23%	11,064,811	8,239	240,579
2003-04	2003	1,998,682,650	0.84%	1.5000	0.1500	1.6500	94.29%	11,284,252	8,062	247,914
2004-05	2004	2,170,352,161	8.59%	1.5000	0.1318	1.6318	98.35%	12,836,381	8,068	269,007
2005-06	2005	2,311,742,942	6.51%	1.5000	0.1300	1.6300	98.02%	14,528,650	8,162	283,232
2006-07	2006	2,335,913,974	1.05%	1.3700	0.1200	1.4900	98.38%	16,772,427	8,302	281,368
2007-08	2007	2,486,221,627	6.43%	1.0400	0.2000	1.2400	97.62%	15,978,051	8,455	294,053
2008-09	2008	2,616,680,294	5.25%	1.0400	0.1900	1.2300	98.27%	15,530,690	8,409	311,176
2009-10	2009	2,625,840,371	0.35%	1.0400	0.1700	1.2100	98.16%	15,534,626	8,620	304,622
2010-11	2010	2,574,438,058	-1.96%	1.0400	0.1700	1.2100	98.52%	16,000,701	8,928	288,356
2011-12	2011	2,666,641,167	3.58%	1.0400	0.2450	1.2850	98.68%	16,521,553	8,838	301,725
2012-13	2012	2,715,278,443	1.82%	1.0400	0.2400	1.2800	98.66%	15,900,302	8,739	310,708
2013-14	2013	2,852,116,261	5.04%	1.1200	0.2400	1.3600	98.27%	15,357,571	8,630	330,489
2014-15	2014	3,231,869,222	13.31%	1.1200	0.2400	1.3600	98.00% (a)	15,357,571 (a)	8,610 (c)	375,362
2015-16	2015	3,547,482,278 (b)	9.77%	1.1200	0.2400	1.3600	98.00% (b)	15,357,571 (b)	8,610 (b)	412,019

(a) Projected Prior to Audit

(b) Proposed Budget

(c) Projected Average Enrollment