

DSISD BUDGET BASICS

The Budget Development Calendar

JANUARY

Begin working with campuses, departments on budgets

MARCH

Review staffing allocations, prepare salary estimates

APRIL

Reconcile campus/dept. budgets; budget planning update to Board; receive estimated tax values from Hays County

MAY

Cabinet work sessions; budget planning update to Board

JUNE

Post/publish proposed budget summary; public hearing on proposed budget; Board adoption of budget

JULY

Receive certified tax values from Hays County

SEPTEMBER

Board adopts tax rate for current year

Parts of the Budget/Tax Rate

The General Fund (M&O)

Pays for day-to-day operations, including payroll, programming, maintenance, security and supplies, as well as recapture payment

2018 = \$1.17/\$100 property value

2019 = \$1.0683/\$100 property value

2020 = \$0.9603/\$100 property value

2021 = \$0.9603/\$100 property value



The Debt Service Fund (I&S)

Pays for principal and interest on the district's debts, assumed through the sale of bonds for capital improvement projects.

2018 = \$0.35/\$100 property value

2019 = \$0.35/\$100 property value

2020 = \$0.35/\$100 property value

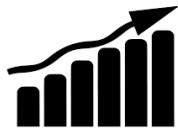
2021 = \$0.35/\$100 property value

Variables that Factor into the Budget

EXTERNAL VARIABLES



Certified Property Values (county)



Projected Enrollment



Average Daily Attendance



Funding Formula for Schools (state)

INTERNAL VARIABLES

Number of New Positions (growth)



Employee Salaries and Benefits



Campus Supply Allotments



Equipment Replacement (buses, tech)



Tax Rate (M&O + I&S)