

BUDGET

COMFORT INDEPENDENT SCHOOL DISTRICT
COMFORT, TEXAS

2008-2009
SCHOOL FISCAL YEAR

PRESENTED TO

BOARD OF TRUSTEES

AUGUST 11, 2008

BOARD OF TRUSTEES

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Superintendent
John Chapman

**Office of the Superintendent
Comfort Independent School District
Comfort, Texas
August 11, 2008**

**Board of Trustees
Comfort Independent School District
Comfort, Texas**

Members of the Board:

**With this document, I am transmitting the proposed budget for the
Comfort Independent School District for the 2008-2009 school fiscal
year.**

The document is divided as follows:

- **Introduction (Blue)**
- **Superintendent's Comments (Green)**
- **PEIMS Background Information (Red)**
- **Hill Country Special Education Background (Green)**
- **Historical Data (Red)**
- **Where the Money Is (Green)**
- **General Operating Fund Proposal Budget (Blue)**
 - a. Proposed Revenues**
 - b. Proposed Expenditures**
 - c. Food Service Budget**
- **Food Service (Gold)**
- **Bond Debt (Red)**

The meat of the document is in the General Operating Fund. All other sections are for your reference.

You need to know the following KEY FACTS:

- 1. The proposal budget is balanced.**
- 2. The proposed budget is based conservatively on an average daily attendance (ADA) for the 2008-2009 of 1,145.**
- 3. Is there a cushion? No. For example, the payroll numbers are exact calculations. Other numbers are “educated guesses” based on previous year expenditures. Money is in Function 81 of the General Operating fund for maintenance of our buildings.**
- 4. The proposed budget is based on the current tax rate of \$1.21 per hundred dollars valuation.**

I encourage you to study carefully all the information in this document prior to the August 11, 2008 budget session. Each one of you are experienced Board members with a working knowledge of the budget process. However, if you need any explanation of the document and wish to discuss it personally with me, do not hesitate to call or come by.

Thank you in advance for your attention to this vitally important document.

Very truly yours,

John Chapman, Superintendent

cc: Principals, Business Office

INTRODUCTION

School Districts in Texas are required by law to prepare a budget of anticipated expenditures and revenues for each fiscal year. The school fiscal year begins on September 1 and ends on August 31.

It is the responsibility of the Superintendent to propose a budget to the Board of Trustees. Following receipt of a proposed budget, the Board may adopt it, revise it, or return it to the administration for more work. Eventually, it is the responsibility of the Board to adopt a budget for the school district for the coming school year.

The purpose of a school budget is to provide a statement, expressed in financial terms, which serves as a roadmap and a management tool for the school year. The Superintendent uses the budget approved by the Board to manage, organize and control school operations for twelve months.

Budget review and adoption is probably the most important function a School Board member performs on an annual basis. If done right, the process requires that each Board member do his/her homework and have sufficient background knowledge to understand the budget and make sound financial decisions. Rightfully, the citizens of Comfort expect efficiency in the operation of his/her school. They expect the district's funds to be spent responsibly. And they expect that all money be properly accounted for.

Any budget—home, business, church, school ---has two parts: REVENUES and EXPENDITURES. The revenue plan tells where the money is expected to come from and how much money is expected from each source. The expenditure plan tells how the money may be spent. But, very importantly, any budget is SIMPLY AN ESTIMATE. It's a financial plan. No one has a crystal ball and can foresee ABSOLUTELY all contingencies for the coming twelve months.

SUPERINTENDENT'S EDITORIAL COMMENTS

Most citizens, new superintendents, and beginning Board members find the school budget to be like some ancient crossword puzzle written in a foreign language. Boards and superintendents struggle to educate children and control costs simultaneously. They often feel they have no “control” over the budget. Control is the ability

- to direct dollars to priority needs;
- to track dollars to programs; and
- to use the budget to account to the public

The typical school budget in Texas does not do any of these things. TOTAL budgetary control at the local is a myth.

The budget is not a reality. It's an estimate, an educated guess, about revenue and expenditures. That's all it is.

Budgets don't control costs. People control costs by using the budget properly.

All school budgets - for public schools, for universities, for kindergartens – are labor intensive. 70% of the money in the budget for Comfort for 2008-2009 is designated for salaries and benefits. Add to that other fixed costs: transportation, utilities, and paper products which normally don't vary much. What's left is peanuts.

**COMFORT INDEPENDENT SCHOOL DISTRICT
GENERAL BACKGROUND INFORMATION**

Taken from PEIMS Data

October 2007

ITEM	2006-2007 (Actual)	2007-2008 (Actual)	2008-2009 (Estimate)
Enrollment	1257	1242	1250
Percent Disadvantaged	55.3%	52.1%	53.0%
Attendance Rate	95.2%	95.7%	95.0%
Student Ethnicity:			
Anglo	51.7%	48.95%	50.0%
Hispanic	47.7%	49.68%	48.0%
African-American	0.40%	0.40%	0.40%
Native American	0.30%	0.40%	0.30%
Asian / Pacific Island	0.10%	0.56%	0.30%
Total Tax Rate	\$1.375	\$1.170	\$1.21

Budgeting Information for Comfort ISD Based on 2007-2008

- 1. Total Students in Hill Country SSA?**
2007- 496
- 2. Total Comfort Students served by Hill Country SSA?**
2007 – 133
- 3. Percent of Hill Country Students enrolled in Comfort ISD?**
2007 – 26.81%
- 4. Percent of Hill Country SSA Budget paid by Comfort ISD?**
2007 – 24.8%
- 5. Total Hill Country SSA State Budget?**
2007 – \$759,557
- 6. Total Budget paid for by Comfort ISD?**
2007-2008 - \$188,030
- 7. Total Hill Country SSA paid for by Comfort ISD?**
2006-2007 - \$188,030

IDEA B Funds Flow Back and Miscellaneous

- Total IDEA flowed back to Comfort from HCSSA for aides salaries- \$92,997
- For the 2008-2009 school year, Hill Country will also reimburse us for the principal only on the handicapped bus financing - \$14,804

GENERAL OPERATING FUND
HISTORICAL DATA

Year	Year-End Enrollment	Budgeted Expenditures	Superintendent
2001 – 2002	1122	\$ 7,079,843	M. Marcum
2002 – 2003	1191	\$ 7,650,444	M. Marcum
2003 - 2004	1201	\$ 7,531,566	Witte/J. Rouse
2004 - 2005	1220	\$ 7,505,545	J. Rouse
2005 - 2006	1212	\$ 8,883,529	J. Rouse
2006 - 2007	1257	\$ 9,475,360	J. Rouse
2007- 2008	1242	\$10,105,100	J. Chapman
2008-2009	1250	\$10,648,800	J. Chapman

WHERE THE MONEY IS

An overview of All School District Accounts and Funds

During the budget-building time, Board members and citizens are often frustrated as to WHERE ALL THE \$ IS. Generally, talk about “the budget” deals only with the GENERAL OPERATING FUND, which in Comfort is over 90% of all monies. For the information of the Comfort Board and all interested citizens, the following is a complete inventory of all school district funds.

FUND	DEFINITION	AMOUNT FOR 2008-2009
GENERAL OPERATING FUND	State and local revenue for the operation of the district to include instruction, transportation, administration, plant maintenance, athletics, etc.	\$ 10,276,640

FUND	DEFINITION	AMOUNT FOR 2008-2009
TITLE IV SAFE AND DRUG FREE (204)	Federal money to be used for innovative educational programs	\$ 4,692

FUND	DEFINITION	AMOUNT FOR 2008-2009
TITLE I (211)	Federal money used to improve basic education	\$ 350,155

FUND	DEFINITION	AMOUNT FOR 2008-2009
LEP/MIGRANT PROGRAMS (263)	Federal money used to educate limited English children	\$ 21,710

FUND	DEFINITION	AMOUNT FOR 2008-2009
IDEA SPECIAL ED AND EARLY CHILDHOOD	Federal money used to meet the special needs of handicap children	\$ 110,714

FUND	DEFINITION	AMOUNT FOR 2008-2009
FOOD SERVICE ACCOUNT	Student fees and federal and state money with which the school	\$ 620,000
SUMMER FEEDING PROGRAM	breakfast and lunch programs are run	\$5,000

FUND	DEFINITION	AMOUNT FOR 2008-2009
TITLE II PART A TEACHERS & PRINCIPAL TRAINING & RECRUITING	Money used for recruiting & training staff	\$ 68,345

FUND	DEFINITION	AMOUNT FOR 2008-2009
ACCELERATED READING & MATH PROGRAMS	State money to be used for extra emphasis on reading and mathematics	\$ 44,432

FUND	DEFINITION	AMOUNT FOR 2008-2009
TECHNOLOGY ALLOTMENT	State money to be used for the purchase of technology	\$ 33,500

FUND	DEFINITION	AMOUNT FOR 2008-2009
HIGH SCHOOL ALLOTMENT	State money to be used for the High School	\$ 97,500

FUND	DEFINITION	AMOUNT FOR 2008-2009
TITLE II PART D TECHNOLOGY GRANT	Technology funding	\$ 3,217

FUND	DEFINITION	AMOUNT FOR 2008-2009
TITLE V INNOVATIVE	Innovative Programs	\$ - 0 -

FUND	DEFINITION	AMOUNT FOR 2008-2009
BONDED DEBT SERVICE FUND	Tax revenue to pay bond interest and principal	\$ 1,303,000

FUND	DEFINITION	AMOUNT FOR 2008-2009
RURAL TECH GRANT	Fund Distance Learning	\$ 38,995

FUND	DEFINITION	AMOUNT FOR 2007-2008
OTHER	Interest on Fund Balance	\$ 215,000
MISCELLANEOUS	Rent Income	\$ 26,160
MONIES		

TOTAL OF ALL SCHOOL FUNDS FOR 2008-2009
\$ 13,219,060