Great Expectations Great Rewards

CISD

CROWLEY INDEPENDENT SCHOOL DISTRICT

PRELIMINARY BUDGET

EFFECTIVE: JULY 1, 2015 TO JUNE 30, 2016

June 25, 2015

PRESENTED BY: DR. DAN POWELL, SUPERINTENDENT
PREPARED BY: STACEY ADRIAN, DIRECTOR OF ACCOUNTING

CROWLEY INDEPENDENT SCHOOL DISTRICT
512 Peach Street, Crowley, TX • Tarrant County • www.crowley.k12.tx.us

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Crowley Independent School District

Principal Officials

BOARD OF TRUSTEES

Trustee Name	Length of Service	Term Expires
Mrs. June Davis, President	12 Years	2018
Mr. Ryan Ray, Vice-President	3 Years	2016
Mr. Jay Hinton, Secretary	1 Years	2017
Mrs. Sherri Whiting	14 Years	2016
Mr. Thedrick Franklin	3 Years	2017
Mrs. Mia Hall	newly elected	2018
Mr. Gary Grassia	newly elected	2016

ADMINISTRATIVE OFFICIALS

Name of Official	Position	Years at CISD
Dr. Dan Powell	Superintendent	5.5
Mr. Bill Johnson	Deputy Superintendent	22
Dr. Trent Lovette	Deputy Superintendent	15
Dr. Theresa Kohler	Chief Employee Services Officer	19
Dr. Ed Hernandez	Chief Instruction Officer	2
Mr. Stan Swann	Chief Administrative Support Officer	8
Mr. Dwayne Jones	Executive Director of Business	11
Mr. Randy Reaves	Exec. Director of Non-Instructional Svcs	18

ADMINISTRATOR ISSUING REPORT

Name of Official	Position	Years at CISD
Mrs. Stacey Adrian	Director of Accounting	2.5

Crowley Independent School District

Consultants and Advisors

AUDITORS
Weaver
2821 W Seventh Street, Suite 700
Fort Worth, Texas 76107

BOND COUNSEL
McCall, Parkhurst & Horton L.L.P.
717 North Harwood, Suite 900
Dallas, Texas 75201

DEPOSITORY BANK
JPMorgan Chase, N.A.
420 Throckmorton, Floor 4
Fort Worth, Texas 76102

FINANCIAL ADVISOR
First Southwest
325 N. St. Paul Street, Suite 800
Dallas, Texas 75201

GENERAL COUNSEL
Brackett & Ellis
100 Main Street
Fort Worth, Texas 76102-3090

Crowley Independent School District

Executive Summary

Mission Statement

Crowley ISD provides our students with excellence in education so that all students achieve their full potential.

Vision Statement

Crowley ISD will provide all students with a world-class, high-quality education where students are inspired and empowered to succeed in the global community.

Budget Document Purpose and Basis for Presentation

This document, as a whole, and the year-end Annual Financial Report are the primary vehicles used to present the financial plan and the results of operations of the District.

This budget is intended to serve as a policy document, as an operations guide, as a financial plan, and as a communications device.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the Crowley Independent School District (CISD) in order to facilitate financial decisions that support the education of our students.

Budget Document Sections

The District's budget is organized into four major sections: *Introductory, Organizational, Financial, and Informational.* All sections include sub-sections that assist the reader in understanding all areas that drive the annual budget of Crowley Independent School District.

The *Introductory Section* provides a complete overview of the entire budget document. The Introductory Section is the budget in narrative form (charts, tables and graphs are used to assist the reader in this section as well as all other sections and sub-sections).

Budget Document Sections (continued)

The *Organizational Section* describes CISD –how our financial system functions and the budgets thereto, and the significant areas that impact the finances of the District. This section informs the reader on the District's budget policies and development process, and the budget calendars used to adequately prepare and review the budget document. This section of the budget document includes the following sub-sections: *district information, enrollment information, accounting information and significant budget and financial information.*

The *Financial Section* is typically what we consider to be "the budget." This section is organized in a hierarchal order starting with the general fund. Charts, tables and graphs explain significant budget data. Included in this section are schedules for the General Fund, School Nutrition Fund and Debt Service Fund. Schedules are also provided that focus on key financial trends and the direct impact on the District's fund balance. This section includes the following sub-sections: *budget information, general fund information, food service information, debt service information, and financial accountability information.*

The *Informational Section* is the final section of the budget document. This final section includes the following sub-sections: *tax information and additional information.*

A public hearing on the budget will be held on June 25, 2015 at 6:00 P.M. in the Crowley ISD board room as required by State law – the public hearing on the proposed tax rate is planned for June 25, 2015 as well. Notice shall be provided as required by Section 44.003 of the Texas Education Code (TEC). In addition, the District will concurrently post a summary of the proposed budgets on the CISD website as required by Section 44.0041 of the TEC.

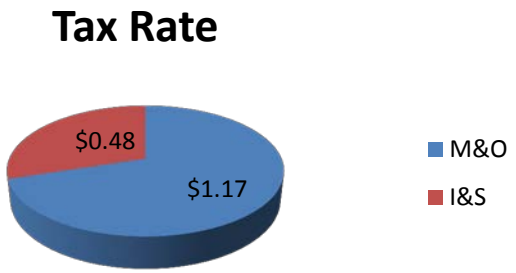
Major Goals and Objectives of Budget Process

The following major goals and objectives have driven the budget process so that the focus remains on the education of our students:

- Provide programs and opportunities for all students to exceed their educational goals;
- Provide resources necessary to reach the goals established in all campus improvement plans as well as the District improvement plan; and
- Provide a compensation package that recruits, attracts, and retains highly qualified staff.

Budget Highlights

The annually adopted budget includes the general, food service, and debt service funds (which also serve as the highest area of public interest). Total updated expenditures for these funds are $155,536,105. The total *proposed* tax rate for 2015/16 is $1.65 per $100 of valuation.



The annual budget serves as the foundation for the District's financial planning and control. CISD maintains budgetary controls throughout all of its financial systems in order to ensure compliance with legal provisions embodied in the appropriations approved by the Board. The current anticipated budget is as follow:

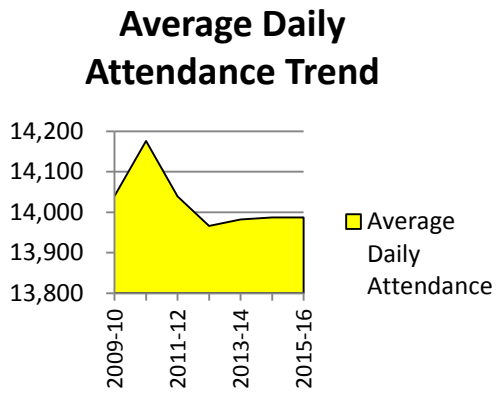
	General Fund	Food Service Fund	Debt Service Fund
Total Revenues	$ 124,452,866	$ 8,654,756	$ 24,510,944
Total Expenses	$ 124,452,866	$ 7,453,424	$ 23,629,815
Net Surplus (Deficit)	$ 0	$ 1,201,332	$ 881,129

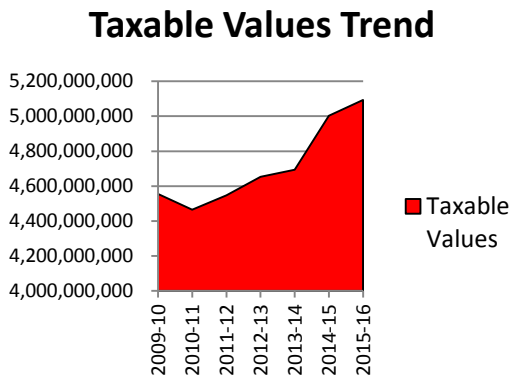
General Fund Summary

The general fund serves as the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

The tax rate for the general fund is $1.17 which is the maximum tax rate allowable for CISD due to the successful completion of the tax ratification election (TRE).

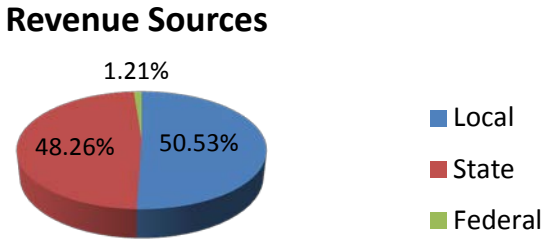
The District's average daily attendance has experienced some decline over the last few school years with taxable values recovering quicker in the same period of time. With historical as well as projected information, the District is not anticipating growth in ADA but is anticipating an increase in Taxable Values for the 2015-16 school year. The charts below identify these trends accordingly.





The general fund budget was prepared based on trends and drivers such as enrollment growth, providing high quality education programs to students, and attention given to the continuously growing diverse populations.

Local property taxes continue to be a significant revenue source for the District. The graph below shows that slightly more than 50 cents of every dollar collected at the District is from the local property taxpayers.



General Fund Summary (continued)

The State Foundation School Program (FSP) has gone through major changes since House Bill 1 (HB1) was enacted as part of the 3rd Special Session of the 79th Legislature. During the 81st Regular Legislative Session a strong push was made to return to a formula driven system (from target revenue per student) but the consensus was made to make a small adjustment to each district's target revenue amount and close the inequity gap among the 1,000 plus Texas school districts (c/o HB3646 in the 2009 Session).

House Bill 3646 mandated a couple of expenditure requirements as well and these are as follow:

- Salary increases for full-time teachers, counselors, nurses, librarians, and speech pathologists
- New monies must be spent in accordance with federal rules and regulations

The 2011 Legislative Session was the first time since 1949 (Gilmer-Aiken Act) that Public Education saw a decrease in available funding. The following details summarize the financial impact for Public Education due to Senate Bill 1:

- A 6% across the board cut to all districts in year one
- A target revenue phase out formula in year two

During the regular session of the 83rd Legislature (2013), more than $3.5 billion of the 2011 $5.3 billion cut was restored to Texas Public Education. This resulted in a projected $5 million increase in funding for CISD for the 2013-14 school year. Additionally, the 83rd Legislature reduced student accountability testing and added some flexibility and variety to types of high school diplomas.

The 84th Legislature began January 13, 2015 and is scheduled to end June 1, 2015. During this time, or if the Governor calls special sessions, the Legislature may enact laws that materially change current public school finance or affect ad valorem tax matters. The District can make no representation regarding any actions the Legislature may take.

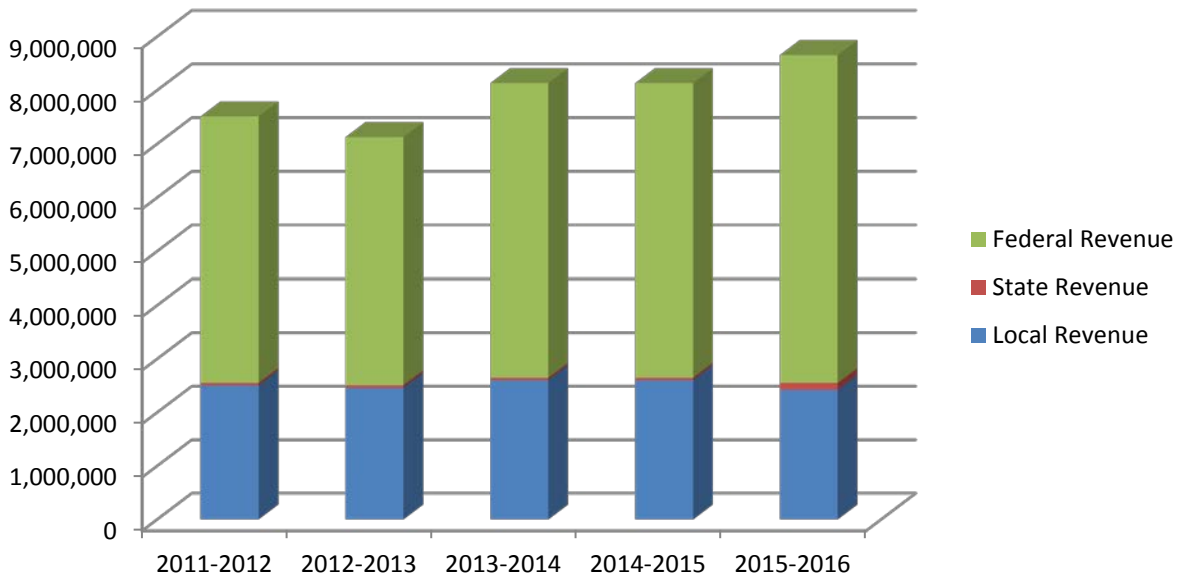
The general fund budget currently includes the following financial highlights:

✓ Total Revenues	$	124,452,866
✓ Total Expenditures	$	124,452,866
✓ Budget Surplus	$	-0-
✓ Starting Teacher Salary	$	51,400
✓ M&O Tax Rate	$	1.17

Food Service Fund Summary

The food service budget was prepared based on enrollment growth, similar breakfast and lunch schedules (as compared to the 2014/15 school year). The District continually works with Aramark to provide nutritional choices for our students at reasonable costs.

The trend for revenues by major category for the last four years and next year is as follows:



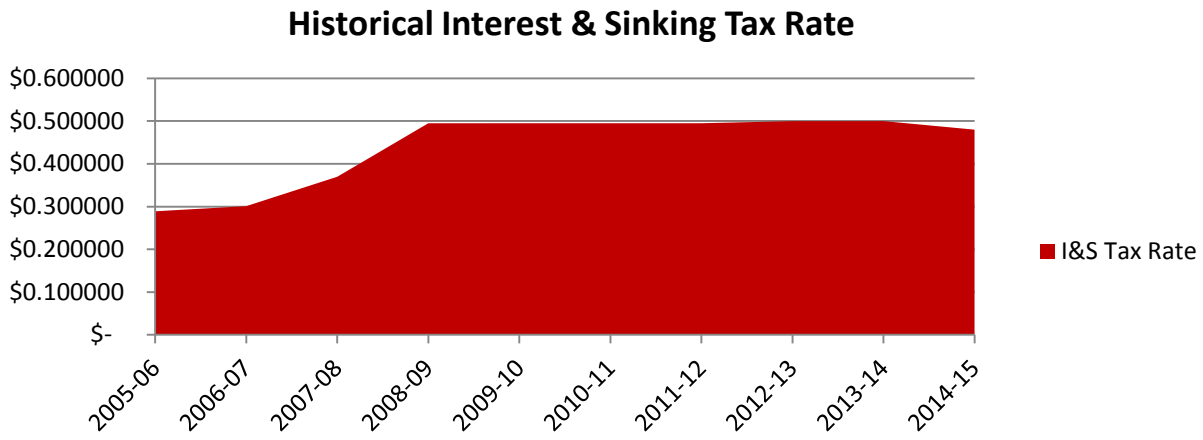
The budget currently includes the following financial highlights:

- ✓ Total Revenues $ 8,654,756
- ✓ Total Expenditures $ 7,453,424
- ✓ Budget Surplus $ 1,201,332

Debt Service Fund Summary

The debt service fund (commonly referred to as the 'Interest and Sinking Fund' or the 'I&S fund') is primarily funded by local property tax collections.

The graph below identifies the adopted tax rates from 2005-06 to 2014-15.

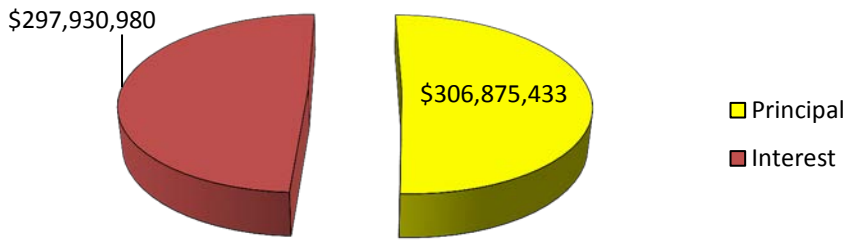


The following bond series are outstanding as of December 31, 2014:

Series	Amount Outstanding (Inc. Interest)
Unl Tax Ref 2014-B	$ 24,139,950
Unl Tax Ref 2014-A	$ 3,605,363
Unl Tax Ref 2014	$ 27,841,900
Unl Tax Sch Bld 2013	$ 42,341,875
Unl Tax Ref 2013	$ 33,645,700
Unl Tax Ref 2012	$ 13,920,800
Unl Tax Ref 2011	$ 11,542,700
Unl Tax Ref 2010	$ 24,618,850
Unl Tax Sch Bld 2010	$ 7,236,350
Unl Tax Sch Bld 2008	$ 169,796,313
Unl Tax Sch Bld 2007	$ 111,358,400
Unl Tax Sch Bld 2006	$ 9,014,200
Unl Tax Sch Bld & Ref 2005	$ 54,289,013
Unl Tax Sch Bld & Ref 2002	$ 36,495,000
Unl Tax Ref & Sch Bld 1993	$ 27,580,000
Unl Tax Ref & Sch Bld 1991	$ 7,380,000

Debt Service Fund Summary (continued)

The total amount of principal and interest owed on outstanding bonds as of December 31, 2014 is identified below.



The budget currently includes the following financial highlights:

✓ Total Revenues	$	24,510,944
✓ Total Expenditures	$	23,629,815
✓ Budget Surplus (Deficit)	$	881,129
✓ I&S Tax Rate	$	0.48

Future Budget Years

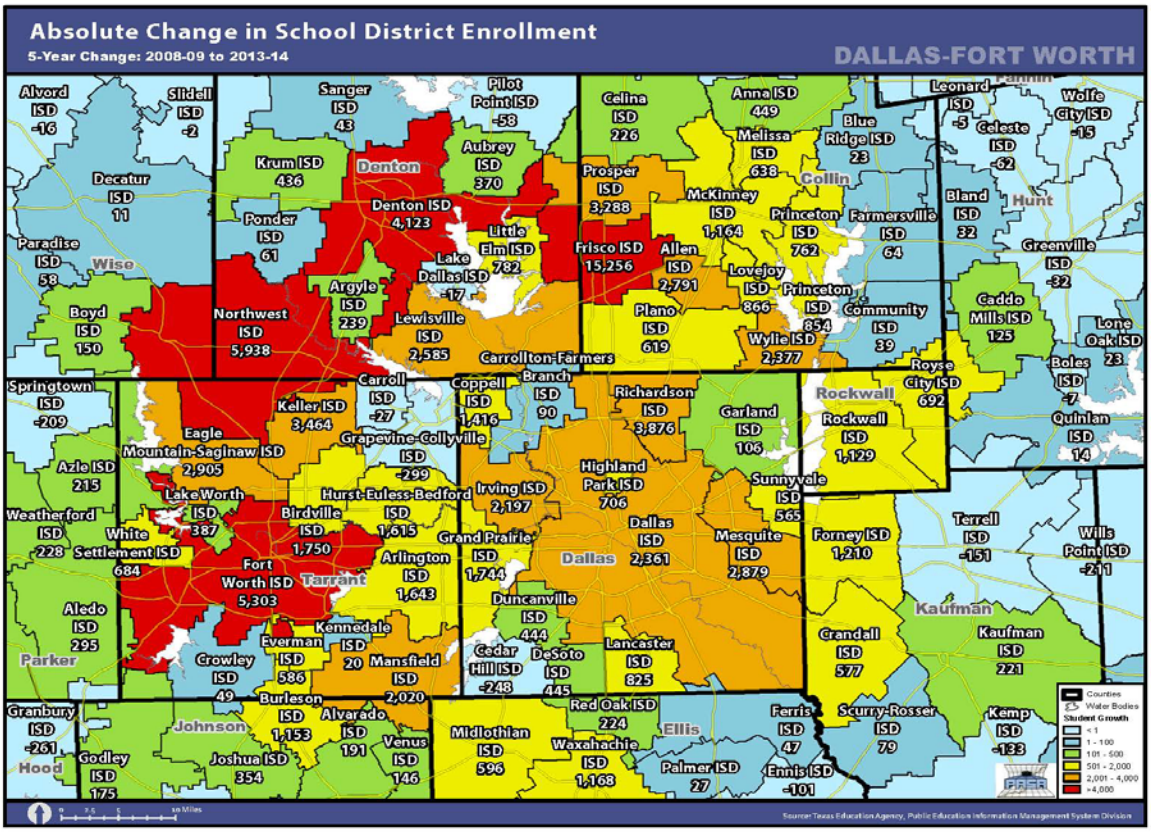
The District's budgeting process is more than just funding the next fiscal year's operations. The Board of Trustees and the District's administrative team will constantly monitor legislative sessions which impact future budgeting issues.

There are several factors that have to be considered when forecasting the financial impact of a particular fund and they are as follow:

- ✓ Student enrollment growth rate
- ✓ Student attendance rate
- ✓ Special population changes
- ✓ New unfunded mandates
- ✓ Changes in assessed valuations
- ✓ Delinquent tax collection rate
- ✓ Salary schedule considerations
- ✓ Programs and course offerings
- ✓ Potential for catastrophic events
- ✓ Fuel rate volatility
- ✓ Electricity rate changes (based on executed contracts)
- ✓ Market rate on investments
- ✓ Inflationary considerations for insurance and other fixed costs each year
- ✓ Staff counts
- ✓ Grant funding reductions

Enrollment Statistics, Trends, and Forecasts

Overall, the enrollment trends experienced by Crowley ISD are flat and fall slightly behind that reported in our surrounding areas. The chart below depicts the Dallas-Fort Worth area student trends over the last five years from 2008/09 to 2013/14.



Allocation of Human and Financial Resources

The budget for Crowley ISD is people intensive. Approximately 76% of the budget is comprised of salaries and benefits so it is imperative to the continued financial health of the District to monitor staff levels during the staff allocation process. Student to teacher ratios are reviewed systematically during the year and all support services are analyzed regularly to ensure ratios are acceptable to State averages.

Financial resources are distributed to each campus based upon average daily attendance (ADA) and special population and program needs. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as fuel and utilities, are based upon historical trends, special requests and relative information.

Other Considerations

Tables, charts, and graphs have been prepared to provide a user-friendly approach to those who gain more insight visually. Other key factors which are included as part of the budget process are:

- No significant non-routine capital expenditures are included in the 2015/16 budget
- Future capital expenditure purchases are planned through contingency bond funds
- 2015/16 budget allows for the purchase of property, casualty, worker's compensation, unemployment
- ADA is calculated based on historical data as well as the demographer's reports

Financial Approach

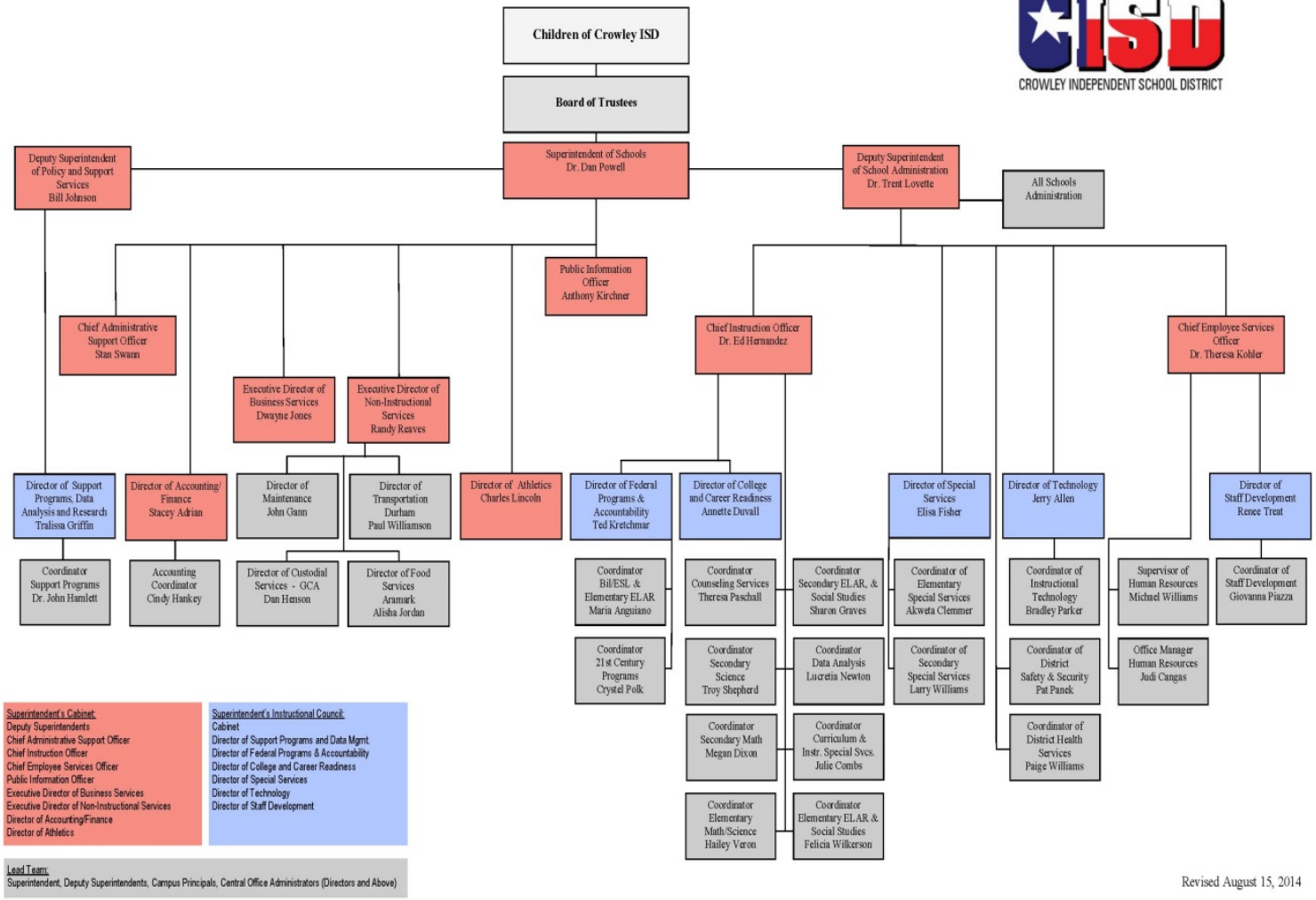
It is the intent of the Crowley Independent School District administrative staff to conservatively estimate the resources anticipated under law along with accurate assumptions and values.

Conclusion

Each budget cycle the Board works diligently with the District's administration to maximize limited resources in an effort to meet the many needs of our educational system and there is never enough to satisfy all needs. We do believe that this budget document exhibits a strong effort to satisfy the needs of the students, families and members of our community. It is our goal to provide the best possible education for our students while still being efficient, effective and transparent with the taxpayer funds of the Crowley ISD.

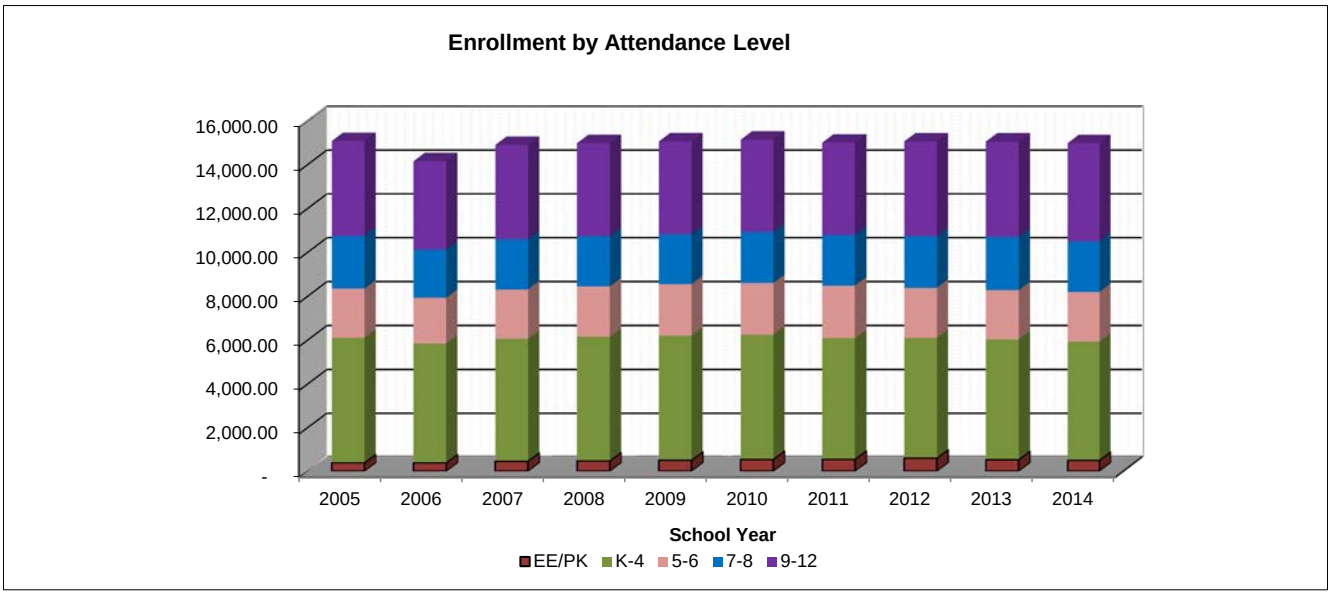
We appreciate the support provided by the Board Members for the development, implementation, and maintenance of a 'world class' educational opportunity for the children of our District.

2014-15 CISD Central Administration Organization



Crowley Independent School District
Enrollment History by Attendance Level

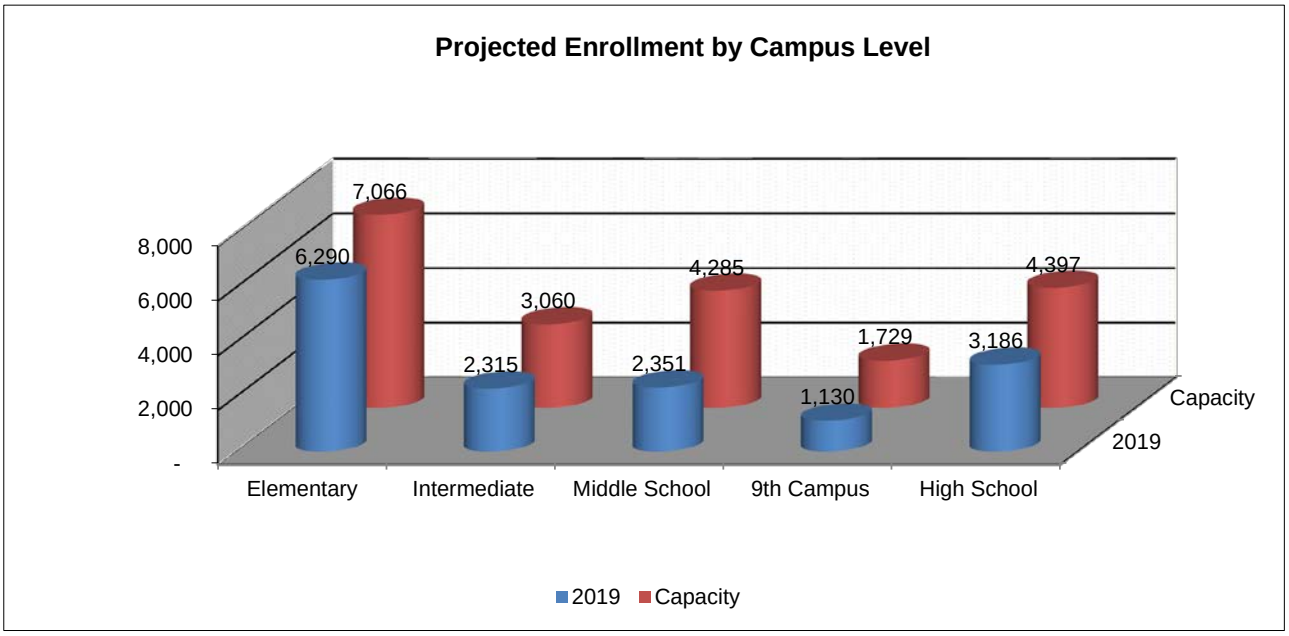
Year	School Year	EE/PK	K-4	5-6	7-8	9-12	Total Enrollment
2005	2005-2006	385.00	5,730.00	2,238.00	2,404.00	4,326.00	15,083.00
2006	2006-2007	382.00	5,472.00	2,082.00	2,203.00	4,021.00	14,160.00
2007	2007-2008	458.00	5,611.00	2,250.00	2,284.00	4,302.00	14,905.00
2008	2008-2009	472.00	5,689.00	2,293.00	2,288.00	4,244.00	14,986.00
2009	2009-2010	498.00	5,715.00	2,349.00	2,272.00	4,229.00	15,063.00
2010	2010-2011	541.00	5,715.00	2,353.00	2,336.00	4,196.00	15,141.00
2011	2011-2012	546.00	5,552.00	2,396.00	2,302.00	4,216.00	15,012.00
2012	2012-2013	596.00	5,516.00	2,281.00	2,354.00	4,313.00	15,060.00
2013	2013-2014	529.00	5,517.00	2,234.00	2,428.00	4,350.00	15,058.00
2014	2014-2015	492.00	5,442.00	2,268.00	2,303.00	4,477.00	14,982.00



Source: SDS, School District Strategies
CISD records for 10/31/2014

Crowley Independent School District
Projected Enrollments and Building Capacities

Campus	Functional Capacity	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019
Bess Race	673	670	684	698	716	736
Sycamore	633	569	587	597	595	604
Deer Creek	673	562	590	588	571	561
Meadowcreek	772	711	717	727	720	719
Carden	693	457	463	456	463	472
Parkway	811	707	695	694	688	689
Oakmont	673	558	564	559	560	560
Dallas Park	792	659	671	674	698	727
Hargrave	673	531	545	553	561	570
Poynter	673	575	600	618	646	652
	7,066	5,999	6,116	6,164	6,218	6,290
Sue Crouch	765	445	418	481	491	458
SH Crowley	765	469	465	475	532	533
Walker	765	638	649	669	694	697
Harris	765	668	635	632	641	627
	3,060	2,220	2,167	2,257	2,358	2,315
Stevens	1,435	888	890	902	902	926
Crowley MS	1,435	602	643	638	619	625
Summer Creek	1,415	795	814	766	734	800
	4,285	2,285	2,347	2,306	2,255	2,351
CHS 9th	810	565	516	535	531	545
NCHS 9th	919	656	579	637	626	585
	1,729	1,221	1,095	1,172	1,157	1,130
CHS	1,881	1,490	1,473	1,460	1,479	1,450
NCHS	2,516	1,785	1,767	1,743	1,750	1,736
	4,397	3,275	3,240	3,203	3,229	3,186
Totals	20,537	15,000	14,965	15,102	15,217	15,272



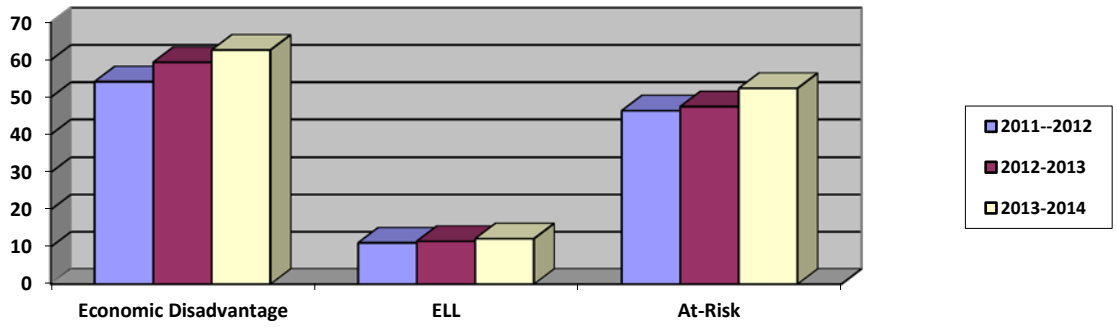
Source: SDS, School District Strategies
4/16/2015

Crowley Independent School District

Historical Program Counts and Percentages

The following student counts and percentages are based upon Public Education Information Management System (PEIMS) data that has been submitted to the Texas Education Agency (TEA) and reported accordingly in the Summary of Finance and Texas Academic Performance Report:

Funding Elements	2011/12 Count	2012/13 Count	2013/14 Count
Refined ADA	14,038.461	13,966.973	13,986.220
Special Education FTE	353.968	392.329	413.105
Career & Technology FTE	566.081	711.255	649.575
Regular Program ADA	13,118.412	12,863.389	12,923.540
High School ADA	3,934.686	3,979.710	4,013.047
WADA	16,930.415	17,910.921	18,232.901
Economic Disadvantage %	54.2%	59.4%	62.7%
ELL %	11.1%	11.5%	12.2%
At-Risk %	46.4%	47.5%	52.4%



Crowley Independent School District

Current Program Weights

The State of Texas funds public school districts based upon student populations in certain educational areas. These specific educational areas have weights assigned to them to provide equitable funding to districts for the additional cost incurred when providing these special services – hence, the term *Weighted Average Daily Attendance (WADA)*.

For the 2015/16 funding year, the following weights are provided accordingly:

Regular Program	1.00
Career and Technology	1.35
Gifted and Talented	0.12
Bilingual Program	0.10
Special Education – Mainstream	1.10
Special Education – Vocational Adjustment Class	2.30
Special Education – Off Home Campus	2.70
Special Education – Self Contained	3.00
Special Education – Resource Room	3.00
Special Education – Speech Therapy	5.00
Special Education – Homebound	5.00
Compensatory Education	0.20
Pregnancy Related	2.41

Crowley Independent School District

Account Code Reporting

Overview of Account Codes

Section 44.007 of the Texas Education Code (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

The Code Structure

Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Function Code

A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Code

A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Optional Codes 1 and 2

A 2 digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory 3 digit code that identifies the organization, i.e., High School, Middle School, Elementary School, Superintendent’s office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:
Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2005-06 fiscal year of the school district, a 6 would denote the fiscal year.

An ESEA, Title I, Part A - Improving Basic Programs grant for the project year from July 1, 2005 through June 30, 2006 would be indicated by a 6. A grant for the project year from July 1, 2006 through June 30, 2007 would be indicated by a 7. Therefore, 10 months of the ESEA, Title I, Part A - Improving Basic Programs grant expenditures would be accounted for under project year 6 and 2 months would be accounted for under project year 7.

Program Intent Code

A mandatory 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

An optional 2 digit code that may be used by the district to further describe the transaction.

Fund Codes

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district. **The ℛ by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.**

School districts should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

100 - 600 GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

100 GENERAL FUND

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classifications defined below.

ℛ101 Food Service
This classification is to be used by the school district for a food service program, under certain circumstances.

The Food Service Fund is considered a part of the General Fund if it meets the following criteria:

• No user fees are charged; i.e., students are not charged for meals, and

• Participation in the National School Lunch Program (NSLP) is not a factor. Whether the school district participates or not, the General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements

The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch) (Note: See Fund Codes 240 and 701 which are alternative methods of accounting for Food Service Funds, depending on the guidelines established by the school district.)

The Summer Feeding Program funded by the Department of Human Services (DHS) is not to be classified in this fund, but rather in the Special Revenue Fund Code 242.

CISD does not use fund 101 to record Food Service. See Fund 240 below.

ℛ199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes (Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes). Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting.

200/300/400 SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This excludes expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

When accounts are designated as "Education Service Centers Only," school districts are not to use these fund classifications.

200 SPECIAL REVENUE (FEDERAL PROGRAMS)

Federal Programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by Fund Codes 201 through 289. Most, but not all, of these funds must be applied for through a Standard Application System (SAS).

ℛ211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

ℛ224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.027) (U.S. Department of Education)

ℛ225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

ℛ240 National School Breakfast and Lunch Program
This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

• User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

ℛ244 Career and Technical - Basic Grant
This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

ℛ255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting
This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

ℛ263 Title III, Part A - English Language Acquisition and Language Enhancement This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education).

ℛ265 Title IV, Part B - 21st Century Community Learning Centers
This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U.S. Department of Education).

ℛ273 Mathematics and Science Partnerships (Effective fiscal year 2008/09)
This fund classification is to be used to account, on a project basis, for funds granted to eligible partnerships to improve the academic achievement of students in mathematics and science by providing professional development to improve teaching and by recruiting math, engineering, and science majors to teaching. This grant is authorized under Title II, Part B of the No Child Left Behind Act, P. L. 107-110. (84.336B) (U.S. Department of Education)
R 274 GEAR UP (Effective fiscal year 2008/09)

ℛ289 Federally Funded Special Revenue Funds

This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for PEIMS reporting.

ℛ315 Shared Services Arrangements - IDEA - Part B, Discretionary

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds used to support an education service center basic special education component and also:

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

(84.027) (U.S. Department of Education)

ℛ316 Shared Services Arrangements - IDEA - Part B, Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) deaf subgrants. (84.027) (U.S. Department of Education)

ℛ317 Shared Services Arrangements IDEA - Part B, Preschool Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for preschool children with disabilities by P.L. 105-17. (84.173) (U.S. Department of Education)

380 SPECIAL REVENUE FUNDS (STATE PROGRAMS)

State programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by Fund Codes 381 through 429. This includes any funds sent by the fiscal agent to the member school district for use by that school district.

ℛ385 State Supplemental Visually Impaired (SSVI)

This fund classification is to be used to account for State Supplemental Visually Impaired funds. This fund is to be used by single school districts, on a project basis, to account for any of these funds received from the ESC or district fiscal agent of a shared services arrangement.

ℛ392 Noneducational Community-Based Support

This fund classification is to be used to account, on a project basis, for the provision of noneducational community-based support services to students with disabilities who would remain or have to be placed in residential facilities for educational reasons without the provision of these services. The support services may include transportation, respite for the parents, case management, social work, in-home family support and other items. (TEC 29.013)

ℛ397 Advanced Placement Incentives
This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

ℛ404 Student Success Initiative
This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAKS reading standard by the end of the third grade.

ℛ410 State Textbook Fund
This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment (see 411 Technology Allotment). (TEC Chapter 31, Subchapter B)

ℛ411 Technology Allotment
This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. (TEC Chapter 32, Subchapter A)

ℛ423 Limited English Proficient (LEP) Student Success Initiative (Effective fiscal year 2008/09)
This fund classification is to be used to account, on a project basis, for funds granted to schools to provide intensive programs of instruction for limited English-proficient (LEP) students and teacher training resources specific to instruction of LEP students. [TEC 39.024(d) and (e)]

ℛ429 State Funded Special Revenue Funds
State funded special revenue funds not listed above are to be accounted for in this fund. Any locally defined codes that are used at the local option are to be converted to fund 429 for PEIMS reporting.

430 SHARED SERVICES ARRANGEMENTS - STATE/LOCAL FUNDED
The special revenue funds listed below (Fund Codes 431 through 459) are used to account for state/local funds held by a fiscal agent school district or regional education service center that either (1) provides and pays for all services to member districts; (2) provides and pays for some services to member districts and sends a portion of the grant to each member district to expend; (3) receives funds from member districts to expend on shared personnel, etc.; or, (4) sends all of the grant to member districts to expend.

Amounts sent by the fiscal agent to shared services arrangement member school districts are reported by those school districts as revenues and expenditures of the Special Revenue Fund in the appropriate fund (Fund Codes 381 through 429). Federally funded shared services arrangements are accounted for in the same manner as grants in the Special Revenue Fund. At the end of each fiscal year, the fiscal agent is responsible for submitting financial data, by member district, through the Public Education Information Management System (PEIMS) in a special record for shared services arrangements.

ℛ435 Shared Services Arrangements - Regional Day School for the Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD). These funds are not to be used to pay salaries of teachers with a teaching assignment other than deaf students in the RDSPD. State deaf funds should not be used to pay the salary of teachers of American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

ℛ461 Campus Activity Funds (see Fund 865 for Student Activity Funds)

This fund classification is to be used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund. Gross revenues from sales are recorded in revenue object code 5755. The cost of goods sold is recorded in Function 36, using the appropriate expenditure object code.

750-799 INTERNAL SERVICE FUNDS

Internal service funds are a proprietary fund accounted for on the accrual basis. No budget is required for internal service funds. These funds are not required to be reported in data submitted through PEIMS to TEA except the payroll data. Internal service funds apply the same generally accepted accounting principles as the Enterprise Fund.
This fund type may be used to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units of the school district, or to other local education agencies or governmental units, on a cost reimbursement basis. An example of an internal service fund is a school district-operated print shop.
School districts may, at their option, utilize local detail codes to further account for internal services.

According to Governmental Accounting Standards Board Statement No. 10, public entity risk pools are required to be accounted for in the Internal Service Fund. A public entity risk pool is a shared services arrangement group of governmental entities joined together to finance an exposure, liability, or risk, such as employee health care, general liability, unemployment compensation and workers' compensation. Fund Codes 751 through 799 are used to account for internal service funds.

ℛ753 Insurance (Not Reported to PEIMS)

This fund classification is used to account for transactions related to self-insurance activities of the school district. (This fund is used at the option of the school district to facilitate allocation of these costs to other accounts.) School districts are to use distinct locally-defined numbers where necessary to maintain separate accountability for each self-insurance program.

770-798 Internal Service Funds - Locally Defined (Not Reported to PEIMS)

These fund classifications are used, at the option of the school district, to classify internal service funds not defined elsewhere.

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. **The ℛ by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.**

Functions are grouped according to related activities in the following major areas/classes:

10 Instruction and Instructional-Related Services
20 Instructional and School Leadership
30 Support Services - Student (Pupil)
40 Administrative Support Services
50 Support Services - Non-Student Based
60 Ancillary Services
70 Debt Service
80 Capital Outlay
90 Intergovernmental Charges

Each of these major areas is further defined by detail function codes. The ℛ by a code indicates that the code is required for PEIMS reporting purposes if such costs are applicable to the school district.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.
If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

10 Instruction and Instructional-Related Services

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning

- Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development

ℛ11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

ℛ12 Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

ℛ13 Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

ℛ21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

ℛ23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on campus

30 Instructional and School Leadership

This function code series is used for expenditures/expenses that directly support students.

ℛ31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

ℛ32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs

ℛ33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

ℛ34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

ℛ35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

ℛ36 Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included(such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

40 Administrative Support Services

This function code series is used for overall general administrative support services of the school district.

ℛ41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

50 Support Services

This function code series is used for expenditures/expenses that are used for school district support services.

ℛ51 Facilities Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

ℛ52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

ℛ53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted.

60 Ancillary Services

This function code series is used for expenditures/expenses that are for school district support services supplemental to the operation of the school district.

ℛ61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

70 Debt Service

This function code series is used for expenditures that are used for the payment of debt principal and interest.

ℛ71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

80 Facilities Acquisition and Construction

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

ℛ81 Facilities Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

90 Intergovernmental Charges

"Intergovernmental" is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.

ℛ95 Payments to Juvenile Justice Alternative Education Programs

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

ℛ99 Other Intergovernmental Charges

This code is used to record other intergovernmental charges not defined above.

Expenditure/Expense Object Codes

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.
An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. For PEIMS budget reporting purposes, expenditures/expenses are reported to the second digit of detail (6100, 6200, etc.) If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "6."

The ℛ by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

SUMMARY EXPENSE OBJECT CODES

6100	**PAYROLL COSTS**
6110	TEACHERS AND OTHER PROFESSIONAL PERSONNEL
6120	SUPPORT PERSONNEL
6130	EMPLOYEE ALLOWANCES
6140	EMPLOYEE BENEFITS
6200	**PROFESSIONAL AND CONTRACTED SERVICES**
6210	PROFESSIONAL SERVICES
6220	TUITION AND TRANSFER PAYMENTS
6230	EDUCATION SERVICE CENTER SERVICES
6240	CONTRACTED MAINTENANCE AND REPAIR SERVICES
6250	UTILITIES
6260	RENTALS - OPERATING LEASES
6290	MISCELLANEOUS CONTRACTED SERVICES
6300	**SUPPLIES AND MATERIALS**
6310	SUPPLIES AND MATERIALS FOR MAINTENANCE AND/OR OPERATIONS
6320	TEXTBOOKS AND OTHER READING MATERIALS
6330	TESTING MATERIALS
6340	FOOD SERVICE AND OTHER RESALE ITEMS
6390	SUPPLIES AND MATERIALS - GENERAL
6400	**OTHER OPERATING EXPENSES**
6410	TRAVEL, SUBSISTENCE AND STIPENDS
6420	INSURANCE AND BONDING COSTS
6430	ELECTION COSTS
6440	DEPRECIATION EXP OF PROPRIETARY AND NONEXPENDABLE TRUST FUNDS
6490	MISCELLANEOUS OPERATING COSTS
6500	**DEBT SERVICE**
6510	DEBT PRINCIPAL
6520	INTEREST EXPENDITURES/ EXPENSE
6590	OTHER DEBT SERVICE EXPENDITURES/EXPENSES
6600	**CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT**
6610	LAND PURCHASE AND IMPROVEMENT
6620	BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS
6630	FURNITURE AND EQUIPMENT

Expenditures (Governmental Fund Types and Expendable Trust Funds)
Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due.

Expenses (Proprietary Fund Type, Nonexpendable Trust and Pension Trust Funds)
Expenses are debited in the accounting period in which they are incurred.
Expenditure/expense codes are four digit object codes, and are the sixth through ninth digits in the code structure.

Other Resources/Non-Operating Revenue Object Codes

The school district's accounting records are to reflect other resources/non-operating revenue at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (budgeted and actual data) purposes. If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.
These codes are distinguished from other types of object codes as they always begin with the digit "7."

The ℛ by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

These detail accounts reflect estimated (budgeted) and incurred (actual) other resources or non-operating revenues. School districts using subsidiary ledgers may, at the local option, use control accounts as listed in the general ledger to reflect the summarized balances of the subsidiary ledgers.

Other Uses/Non-Operating Expenses Object Codes

The school district's accounting records are to reflect other uses/non-operating expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. For PEIMS budget reporting purposes, other uses/non-operating expenses are reported to the fourth digit of detail (89XX). If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "8."

The ℛ by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Organization Codes

An organization is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. **The ℛ by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.**

There are two distinct types of organization units: (1) a *campus* organization unit, which usually is a group of employees who are obligated to complete the responsibilities of the teaching of, supporting the teaching of and providing the necessary services (such as social services and health services) to a set of students; and (2) an *administrative or other* organization unit which is a group of people who perform a specific responsibility such as those in the superintendent's office, the school board or those who perform the business functions for the school district. An organization does not necessarily correspond with a physical location. The activity, not the location, defines the organization. For example, a high school computer science class might be taught at the central administration office, in which case, the appropriate high school organization code would be assigned.

Organization Codes:

- Campus organization codes as defined in the Texas School Directory are to be used for all other costs clearly attributable to a specific organization. Other costs may be coded to a specific organization or school districts may utilize the TEA-provided cost allocation formula for cost charged to organization code 999 (Undistributed).

- Administrative organization unit codes (701-750) are mandated for all Function 41, General Administration, costs and with Function 53, Data Processing for those expenditures that are attributable to the business office of the school district.

Accurate use of organization codes is essential for payroll under function 11, Instruction. School districts are to use organization codes in all functions when a cost is *clearly attributable* to a specific organization. For those costs that are not clearly attributable to specific organization codes, districts will use organization codes 998 (Unallocated, at the local option) or 999 (Undistributed). Refer to Appendix 6 for a chart depicting required organization accounting by expenditure object code and function. Guidance is provided on other methods of allocating costs other than direct recording in the Cost Accounting section of this module.

TEA provides software in EDIT+ containing a formula to allocate costs recorded in Organization Code 999, Undistributed, according to instructional FTEs (as reported in PEIMS) assigned to organization codes. The formula will allocate costs in Organization Code 999, Undistributed, to campus organizations for functions specified in State Board of Education rules relating to indirect costs. The allocation process is a report type of template and does not change transaction information within the general ledger system. The allocation process uses payroll and staff data for instructional FTEs, as recorded under function 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific organization codes in function 11 is essential for the optimum functionality of the allocation process. The formula-based allocation will be used for state and federal compliance monitoring purposes, such as monitoring indirect costs, maintenance of effort and comparability requirements.

Costs which are classified in Organization Code 998, Unallocated, will not be allocated by the formula; therefore, such costs will not be considered for compliance purposes unless charged to a specific Enhanced Program Intent Code.

ℛ001-040 High School Campuses
Use the campus numbers assigned to high school campuses for the school district in the Texas School Directory.

ℛ041-100 Junior High/Middle School Campuses
Use the campus numbers assigned to junior high/middle school campuses for the school district in the Texas School Directory.

ℛ101-698 Elementary School Campuses
Use the campus numbers assigned to elementary school campuses for the school district in the Texas School Directory.

ℛ699 Summer School Organization
Use this organization code for any summer school and intersession that is provided by the school district.

700 Organization Units - Administrative

Use this organization code series for all expenditures related to general administration (Function 41). Organization units 701 through 749 are to be used in Function 41 only. Organization unit 750 is to be used only in Functions 41 and 53 (for those data processing costs that are related to the business functions of the school district).

Administrative personnel (principals, assistant principals, etc.) classified in Function 23 are to be charged to the appropriate campus number, 001-699.

ℛ701 Organization Unit - Superintendent's Office
Use this organization code for all expenditures related to the superintendent's office (Function 41 only).

ℛ702 Organization Unit - School Board
Use this organization code for all expenditures related to the school board (Function 41 only).

ℛ703 Organization Unit - Tax Costs
Use this organization code for all expenditures related to the cost of levying and collecting taxes (Functions 41 and 99 only).

704-708 Reserved for Future State Definition
These codes are reserved for future state designation and are not to be used by the school district.

709-719 Organization Unit - Direct Costs - Locally Defined (Convert to Organization Code 720 for PEIMS)
These codes are used, at the option of the school district, to define administrative organizational units that are considered direct costs when calculating indirect cost rates. For PEIMS, these accounts convert to 720.

ℛ720 Organization Unit - Direct Costs in Function 41 (General Administration)
Use this organization code for all expenditures related to direct costs not attributed to the superintendent, school board or tax office organization units. Direct costs, for the purposes of this organization unit, are defined in the Calculation of Indirect Cost Rate section.

721-725 Reserved for Future State Definition
These codes are reserved for future state designation and are not to be used by the school district.

726-749 Organization Unit - Indirect Costs - Locally Defined (Convert to Organization Code 750 for PEIMS)
These codes are used, at the option of the school district, to define administrative organizational units that are considered indirect costs when calculating indirect cost rates. For PEIMS, these accounts convert to 750.

ℛ750 Organization Units - Indirect Costs in Function 41 (General Administration), including Business Office/ Personnel/Payroll/Human Resources/Purchasing
Use this organization code for all expenditures related to costs attributed to business office, personnel, payroll, human resources and purchasing functions in General Administration (Function 41) of the school district.

These costs are considered indirect costs when calculating the indirect cost rates. School districts may, at the local option, use codes 726-749 to account for these areas separately.
Those data processing charges that relate to administrative applications and are classified in Function 53 (Data Processing) should use this organization unit as well. See the Calculation of Indirect Cost Rate section for further guidance.

ℛ751 Fiscal Agent Shared Services Arrangements
This organization unit code may be used to account for fiscal agent expenditures in a Shared Services arrangement at the school district's option.

752-799 Organization Units - Reserved for Future State Definition
These organization units are reserved for future state definition and are not to be used by the school district.

800-997 Organization Units - Locally Defined (Convert to Organization Code 999 for PEIMS)
These organization units may be used, at the option of the school district, to provide further accountability for organization units. For PEIMS, these accounts are converted to Organization Code 999.

ℛ998 Unallocated Organization Unit
This organization unit may be used, at the option of the school district, for any costs which the district does not wish to be allocated according to the formula developed by TEA, i.e., costs that should not be allocated to various campus organizations and program intents based upon instructional FTEs. Such costs may be charged to a specific program intent; however, if they are charged to the Undistributed Program Intent Code (99), they will not be allocated. *Since these costs will not be distributed to campus organizations or program intents, they will not be considered in monitoring compliance for indirect costs, maintenance of effort, and comparability requirements, unless charged to a specific Enhanced Program Intent Code.*

ℛ999 Undistributed Organization Unit
Use this organization code for any undistributed costs, i.e., costs that are not a campus or summer school or an administrative unit (Function 41).

Fiscal Year Code

The fiscal year code is a mandatory code to be used by all school districts. For the school district's fiscal year, the last digit of the school year is to be used (e.g., 2008-09 fiscal year is represented by a "9.") For projects such as local grants, state grants accounted for as special revenue funds, debt service funds, or construction funds, the current fiscal year code should be used.

Fiscal year code determination is unique for federally funded projects accounted for as special revenue funds. For example, if funding for a federal project begins on July 1, 2007 and ends June 30, 2008, then the fiscal year code used would be "8". This is done so that the fiscal year code used corresponds with the federal fiscal year in which the funding originated.

Once the fiscal year is assigned to a project, revenues and expenditures/expenses should reflect that number for the duration of the project, even though it may span multiple school district fiscal years.

The following are examples of fiscal year codes:

Code	Description
9	2008-2009
0	2009-2010
1	2010-2011

Program Intent Codes

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. In the case of state programs, state law may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered.

Districts are encouraged to monitor expenditures to assure that the limitation on indirect costs is observed, and steps should be taken if necessary to meet these requirements. For additional guidance in the areas of direct and indirect costs, please consult the State Board of Education rules. Consistent with legislative intent, it is the policy of TEA to provide maximum flexibility to school districts by averaging costs up to three years. As state special program expenditures are reviewed, school districts will be afforded the opportunity to address any issues which may arise. School districts should consider the implications of some federal requirements (e.g., maintenance of effort and comparability) when determining local policies on the minimum level of coding expenditures.

School districts are encouraged to use program intent codes with any transaction that is directly attributable to the program intent code. School districts are to use program intent codes in all functions when a cost is *clearly attributable* to a specific program intent. Refer to Appendix 6 for additional guidance on program intent accounting. Guidance is provided on other methods of allocating costs other than direct recording in the Cost Accounting section in this module.

A Basic or Enhanced Program Intent Code is to be charged with costs directly attributable to it. In some cases, this may require the allocation of costs among several program intent codes. However, the allocation of costs should be performed only when, in the judgment of school district management, there would be a material effect on the financial records of either an individual transaction or the total amount of a certain type of transaction. Consideration should also be given to the effort involved in gathering the information necessary to perform the allocation compared to the benefit derived from the allocation of costs.

If a school district elects not to allocate costs to Basic or Enhanced Program Intent Codes or the Athletics and Related Activities Program Intent Code, the Undistributed Program Intent Code 99 is to be used.

All athletic and related activities should be charged to Program Intent Code 91.

The Athletics and Related Activities Program Intent Code is mandated for payroll costs (except Expenditure Object Codes 6112 and 6144 use program intent code 99) for Function 36 (Cocurricular/Extracurricular Activities) and other functions if applicable.

TEA provides software in PEIMS EDIT+ containing a formula to allocate costs recorded in Program Intent Code 99, Undistributed, according to instructional FTEs (as reported in PEIMS) assigned to Basic and Enhanced Program Intent Codes. The formula-based allocation will be used for state and federal compliance monitoring purposes, such as monitoring indirect costs, maintenance of effort and comparability requirements. Compliance with indirect cost requirements in state law will be monitored by TEA using allocated cost information in PEIMS. This information will include costs assigned to specific program intent codes and those costs which are allocated by the formula to specific program intent codes for functions specified in State Board of Education rules relating to indirect costs. The allocation process is a report type of template and does not change transaction information within the general ledger system. The allocation process uses payroll and staff data for instructional FTEs, as recorded under function 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific program intent codes in function 11 is essential for the optimum functionality of the allocation process. **The ℛ by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.**

Shared Services Arrangements cost information which is submitted on a special PEIMS record will also be included in the compliance monitoring calculations. The total costs which will be considered for compliance monitoring purposes are represented by the following formula.

1X BASIC SERVICES

ℛ11 Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

2X ENHANCED SERVICES

ℛ21 Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

ℛ22 Career and Technical

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

ℛ23 Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

ℛ24 Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.
As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

ℛ25 Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

ℛ26 Nondisciplinary Alternative Education Programs - AEP Services (Effective September 1, 2004)

All costs incurred services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

ℛ28 Disciplinary Alternative Education Program – DAEP Basic Services

All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

ℛ29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs **are supplemental** costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

ℛ30 Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

ℛ31 High School Allotment (effective fiscal year 2009/10)

This program intent code is to be used to account for the $275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent—see TEC 39.234.

32-6X Reserved for Future State Definition

These program intent codes are reserved for future state definition and are not to be used by school districts.

9X OTHER

ℛ91 Athletics and Related Activities

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

ℛ99 Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Expense Code Structure
Fund, Function, Object

Example: 199-11-6119. 00-001-0-11-000

Funds		Functions		Objects	
100-199	General Operating Funds	11	Instruction	6100-6199	Payroll - - - 78.16%
199	GOF	12	Instructional Resources/Media/Library	6112	Subs - Professional
		13	Curriculum/Staff Development	6119	Professional payroll
200-299	Federal Funds	21	Instructional Leadership	6121	Extra Duty Pay
211	Title 1	23	Campus Leadership	6122	Subs - Support Personnel
224	IDEA B formula	31	Counselor	612x	Support payroll
225	IDEA B preschool	32	Social work	6139	Employee allowances
240	Child Nutrition	33	Health Services	614x	Employee benefits/PR taxes
244	Career Tech - Basic	34	Transportation		
255	Title II, A	35	Child Nutrition	6200-6299	Pro. Svcs/Utilities - - - 15.08%
263	Title III, Part A	36	Extracurricular	621x	Professional service
265	Title IV, Part B	41	General Administration	622x	Tuition/Transfer payments
287	Education Jobs	51	M&O	6239	Education Service Centers
289	Summer School LEP	52	Security	6249	Contracted Maintenance/repair
		53	Data Processing	6259	Utilities
300-499	State	61	Community Services	626x	Operating Leases/Xerox
385	State Supp VI	71	Debt Service	6299	Miscellaneous contracted svcs
392	Non-Ed Comm Supp	81	Facilities Acquisition/Construction		
397	Advanced Placement	93	Pymts to Fiscal agents	6300-6399	Gen Supplies - - - 5.18%
404	Stud Success Initiative	95	Pymts to JJAEP	631x	Supplies for M&O
410	Tech and Textbooks	99	Intergovernmental chgs.	6321	Textbooks
411	Technology Allotment			6329	Reading Materials
423	LEP Success Init			6339	Testing Materials
435	SSA Reg Day School/Deaf			634x	Food services expenses
461	Campus activity funds			639x	Consumable general supplies
				6398	Assets < $5,000
500-599	Debt Service funds				
				6400-6499	Travel/Misc - - - 1.49%
600-699	Construction funds			6411	Employee travel - including registration
				6412	Student travel - including meals
700-799	Proprietary funds			6419	Travel - non-employees
				6429	Insurance
800-899	Fiduciary funds			6439	Election costs
86x	Agency funds			6494	Reclass Trans - field trips, extracurr.
865	Student activity funds			6499	Miscellaneous - fees (not assoc w/travel), awards, bid notices, graduation exp, food for school related meetings, newspaper ads
900-999	Capital Assets/LT debt				
901	Capital assets				
902	LT debt			6500-6599	Debt Service expense - - - 0% in GOF
				651x	Principal paymemts
				652x	Interest payments
				6600-6669	Capital Expenditures - - - .08%
				661x	Land purchase
				662x	Bldg, construction, etc.
				663x	Assets>$5,000
				664x	Vehicles<$5,000
				665x	Capital leases
				666x	Library books/media>$5,000 per unit
TEA mandated		TEA mandated		TEA mandated	

Source: TEA, CISD

Expense Code Structure
SO, Org, PIC, Local

Example: 199-11-6119. 00-001-0-11-000

Sub-objects - locally defined	Organization Codes	Program Intent Codes	Local defined
G1 Grade 1	001 CHS	11 Basic education	
G2 Grade 2	002 NCHS	21 GT	
G3 Grade 3	009 CHS 9th grade	22 CTE	
G4 Grade 4	010 Crowley Learn. Ctr	23 SPED	
G5 Grade 5	029 NCHS 9th grade	24 Accelerated Education	
G6 Grade 6	041 HF Stevens MS	25 Bilingual	
HE Health	042 Crowley MS	26 AEP basic	
JO Journalism	043 Summer Creek MS	27 AEP supplemental	
KG Kindergarten	101 Bess Race ES	28 DAEP basic	
LA Language Arts	102 Sycamore ES	29 DAEP supplemental	
PE Physical Education	103 Deer Creek ES	30 Title 1 matching	
RD Reading	104 Meadowcreek ES	31 High School Allotment	
SC Science	105 Jackie Carden ES	32 Pre-k	
TA Theater Arts	106 Parkway ES	91 Athletics	
etc.	107 Oakmont ES	99 Undistributed	
	108 Dallas Park ES		
	109 JA Hargrave ES		
	110 Sydney Poynter ES		
	111 Sue Crouch Inter.		
	112 SH Crowley Inter.		
	113 David Walker Inter.		
	114 Mary Harris Inter.		
	699 Summer School		
	701 Superintendent		
	702 School board		
	703 Tax costs		
	720 Direct Costs in function		
	741 Textbooks		
	742 HR		
	743 Chief Admin Support		
	744 Public Information		
	745 C&I		
	746 Student Services		
	748 PEIMS		
	749 Finance		
	750 Function 41 Indirect costs		
	999 Undistributed		
	Summary:		
	001-699 Campus codes		
	7xx Administrative		
	TEA mandated	TEA mandated	

Source: TEA, CISD

Example: 199-11-6119. 00-001-0-11-000

Funds		Functions		Objects		Sub-objects - locally defined		Organization Codes		Program Intent Codes	
100-199	General Operating Funds			6100-6199	Payroll - - - 78.16%						
199	GOF	11	Instruction	6119	Professional payroll	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6141	Social Security/Medicare	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6142	Group Health	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6143	Worker's Comp	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6144	TRS on behalf	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6145	Unemployment Comp	00	not specific	001	CHS	11	Basic education
199	GOF	11	Instruction	6146	TRS	00	not specific	001	CHS	11	Basic education

We would need all of these codes to pay a regular ED teacher at CHS
Year "0" is Skyward's setup.
Last 3 "0's", CISD does not use. They are at the district's discretion.

199-11-6119.00-001-0-23

100-199	General Operating Funds			6100-6199	Payroll - - - 78.16%						
199	GOF	11	Instruction	6119	Professional payroll	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6141	Social Security/Medicare	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6142	Group Health	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6143	Worker's Comp	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6144	TRS on behalf	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6145	Unemployment Comp	00	not specific	001	CHS	**23**	**SPED**
199	GOF	11	Instruction	6146	TRS	00	not specific	001	CHS	**23**	**SPED**

We would need all of these codes to pay a Special ED teacher at CHS

199-23-6119.00-002-0-99

100-199	General Operating Funds			6100-6199	Payroll - - - 78.16%						
199	GOF	**23**	**Campus Lead**	6119	Professional payroll	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6141	Social Security/Medicare	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6142	Group Health	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6143	Worker's Comp	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6144	TRS on behalf	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6145	Unemployment Comp	00	not specific	**002**	**NCHS**	**99**	**Undistributed**
199	GOF	**23**	**Campus Lead**	6146	TRS	00	not specific	**002**	**NCHS**	**99**	**Undistributed**

We would need all of these codes to pay a principal at NCHS

Source: TEA, CISD

TEA mandated	TEA mandated	TEA mandated		TEA mandated	TEA mandated

Crowley Independent School District

Budget Calendar – Board

October 30, 2014	Approve 2013/2014 financial audit.
April 30, 2015	Regular Board Meeting - Preliminary budget presented – first meeting with the Board to discuss budget projections based on latest personnel forecasts and revenue sources to date.
May 14, 2015	Budget Workshop – second meeting with the Board to discuss budget projections based on latest personnel and enrollment forecasts. Review of budget process and budget packet.
May 28, 2015	Regular Board Meeting - Preliminary budget presented – third meeting with the Board to discuss budget projections based on latest personnel forecasts and revenue sources to date.
June 11, 2015	Called meeting – budget update – fourth meeting to discuss budget
June 25, 2015	Regular Board Meeting – public hearing on budget followed by recommendation by Superintendent for board consideration – public hearing on tax rate as well.

Crowley Independent School District

CE (legal) – Annual Operating Budget

AUTHORIZED EXPENDITURES

The District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

The District shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall the District pay or authorize the payment of any claim against the District under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The state and county available funds disbursed to the District shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b)*

Local funds from District taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools to be determined by the Board. *Education Code 45.105(c)*

USE OF DISTRICT RESOURCES

No public funds of the District may be spent in any manner other than as provided for in the budget adopted by the Board. *Education Code 44.006(a)*

IMPROVEMENTS TO REAL PROPERTY

Except as provided below or by Education Code 45.109(a-1) or (a-2) [see CX], the Board shall not enter into an agreement authorizing the use of District employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the District.

This section does not prohibit the Board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the District if the improvements benefit real property owned or leased by the District. Benefits to real property owned or leased by the District include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the District.

Education Code 11.168

HOTELS

The Board may not impose taxes, issue bonds, use or authorize the use of District employees, use or authorize the use of District property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The Board may not enter into a lease, contract, or other agreement that obligates the Board to engage in an activity prohibited by this section or obligates the use of District employees or resources in a manner prohibited by this section.

"Hotel" means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

ELECTIONEERING

The Board may not use state or local funds or other resources of the District to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

COMMITMENT OF CURRENT REVENUE

A contract for the acquisition, including lease, of real or personal property is a commitment of the District's current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to the Board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best efforts attempt by the Board to obtain and appropriate funds for payment of the contract.

Local Gov't Code 271.903

FISCAL YEAR

The Board may determine if the District's fiscal year begins on July 1 or September 1 of each year. *Education Code 44.0011*

BUDGET PREPARATION

The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year. *Education Code 44.002*

DEADLINES

The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if the District uses a July 1 fiscal year start date). *Education Code 44.002(a); 19 TAC 109.1(a)*, *.41*

The adopted budget must be filed with the Texas Education Agency on or before the date established in the *Financial Accountability System Resource Guide. Education Code 44.005; 19 TAC 109.1(a)*

PUBLIC MEETING ON BUDGET AND PROPOSED TAX RATE

After the proposed budget has been prepared, the Board President shall call a Board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of the District may be present and participate in the meeting. *Education Code 44.004(a), (f)* [See CCG for provisions governing tax rate adoption]

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov't Code 551.041, .043*

PUBLISHED NOTICE

The Board President shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or biweekly newspaper published in

the District. If no daily, weekly, or biweekly newspaper is published in the District, the President shall provide for publication of notice in at least one newspaper of general circulation in the county in which the District's central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

FORM OF NOTICE

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.

The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

TAXPAYER INJUNCTION

If the District has not complied with the published notice requirements in the FORM OF NOTICE described above, and the requirements for DISTRICTS WITH JULY 1 FISCAL YEAR below, if applicable, and the failure to comply was not in good faith, a person who owns taxable property in the District is entitled to an injunction restraining the collection of taxes by the District. An action to enjoin the collection of taxes must be filed before the date the District delivers substantially all of its tax bills.

Education Code 44.004(b)–(e)

PUBLICATION OF PROPOSED BUDGET SUMMARY

Concurrently with the publication of notice of the budget under Education Code 44.004, the District shall post a summary of the proposed budget on the District's Internet Web site or, if the District has no Internet Web site, in the District's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the Commissioner.

Education Code 44.0041

DECREASE IN DEBT SERVICE RATE

If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the Board President is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate. *Education Code 44.004(g-1)*

BUDGET ADOPTION

The Board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

CERTIFIED ESTIMATE	By April 30, the chief appraiser shall prepare and certify an estimate of the taxable value of District property. *Tax Code 26.01(e)*
DISTRICTS WITH JULY 1 FISCAL YEAR	A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of District property in preparing the published notice if the District does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the District may not adopt a tax rate before the District receives the certified appraisal roll for the District. *Education Code 44.004(h)–(i)*
BUDGET ADOPTION AFTER TAX RATE ADOPTION	Notwithstanding Education Code 44.004(g), (h), and (i), above, the District may adopt a budget after the District adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the District elects to adopt a tax rate before receiving the certified appraisal roll for the District as provided by Tax Code 26.05(g). Following adoption of the tax rate [see CCG], the District must publish notice and hold a public meeting before the District may adopt a budget. The comptroller shall prescribe the language and format to be used in the notice. The District may use the certified estimate of taxable value in preparing the notice. *Education Code 44.004(j)*
PUBLICATION OF ADOPTED BUDGET	On final approval of the budget by the Board, the District shall post on the District's Internet Web site a copy of the budget adopted by the Board. The District's Web site must prominently display the electronic link to the adopted budget. The District shall maintain the adopted budget on the District's Web site until the third anniversary of the date the budget was adopted. *Education Code 39.084*
AMENDMENT OF APPROVED BUDGET	The Board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses. Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules. *Education Code 44.006*
FAILURE TO COMPLY WITH BUDGET REQUIREMENTS	A Board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. *Education Code 44.052(c)*
CERTAIN DONATIONS	The District may donate funds or other property or service to the adjutant general's department or to the Texas National Guard. *Gov't Code 431.035(b), .045(b)*

Crowley Independent School District

CE (local) – Annual Operating Budget

FISCAL YEAR	The District shall operate on a fiscal year beginning July 1 and ending June 30.
BUDGET PLANNING	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
BUDGET MEETING	The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows: 1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided. 2. Prior to the beginning of the meeting, the Board may establish time limits for speakers. 3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate. 4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
AUTHORIZED EXPENDITURES	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
BUDGET AMENDMENTS	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
FUND BALANCE CLASSIFICATION	Fund balance classification shall be recorded in accordance with governmental accounting standards as promulgated by the Governmental Accounting Standards Board.
ORDER OF USE	The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and unassigned. Negative amounts shall not be reported for restricted, committed, or assigned funds.

FUND BALANCE

Fund balance shall mean the difference between governmental fund assets and liabilities reflected on the balance sheet. Governmental fund assets are those of the general fund, special revenue funds, debt service funds, and capital project funds.

GENERAL FUND

The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the primary fund that finances most functions of the District. The fund balance of the general fund shall mean the gross difference between general fund assets and liabilities reflected on the balance sheet.

CLASSIFICATIONS

The five classifications of governmental type fund balances are as follows:

NONSPENDABLE

(1) Nonspendable fund balance shall mean the portion of the gross fund balance that is not expendable, such as inventories, or that is legally earmarked for a specific use, such as the self-funded reserves program.

Examples of nonspendable fund balance reserves for which fund balance shall not be available for financing general operating expenditures include:

Inventories,

Prepaid items,

Deferred expenditures,

Long-term receivables, and

Outstanding encumbrances.

RESTRICTED

(2) Restricted fund balance shall include amounts constrained to a specific purpose by the provider, such as a grantor.

Examples include:

Child nutrition programs,

Technology programs,

Construction programs, and

Resources from other granting agencies.

COMMITTED

(3) Committed fund balance shall mean the portion of the fund balance that is constrained to a specific purpose by the Board.

Examples include:

Potential litigation, claims, and judgments, and

Campus activity funds

ASSIGNED

(4) Assigned fund balance shall mean the portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent or designee.

In current practice, such plans or intent may change and may never be budgeted or may result in expenditures in future periods of time.

Examples include:

Insurance deductibles,

Program start-up costs, and

Other legal uses.

UNASSIGNED

(5) The unassigned fund balance shall be the difference between the total fund balance and the total of the nonspendable fund balance, restricted fund balance, committed fund balance, and assigned fund balance.

The unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the general fund shall be available to finance operating expenditures.

Crowley Independent School District

Budget Overview

The following documents represent a financial plan for the Crowley Independent School District for the 2015/16 fiscal year. These documents are the direct result of obtaining input from students, parents, citizens, campus and administrative staff, Superintendent, and Board of Trustees. In addition, historical trends and statistics assist administrative staff in determining projected outcomes that may impact relevant factors and/or drivers that determine the funding levels and related expenses of a specific fund.

This budget provides the financial resources necessary to enhance the instructional environment for all students (i.e. gifted and talented, special education, at-risk, etc.), continue to offer a competitive salary and benefits package to employees and operate our twenty-three campuses.

Funding Information

Please understand that the projected state/federal revenues are *estimates* based upon the latest finance template which includes changes from the 83rd Legislative Session. The finance template appears to be current with all known drivers, factors and other relevant information so that CISD can make accurate budget decisions.

The State Foundation School Program (FSP) has gone through major changes since House Bill 1 (HB1) was enacted as part of the 3rd Special Session of the 79th Legislature. During the 81st Regular Legislative Session a strong push was made to return to a formula driven system (from target revenue per student) but the consensus was made to make a small adjustment to each district's target revenue amount and close the inequity gap among the 1,000 plus Texas school districts (c/o HB3646).

House Bill 3646 mandates a couple of expenditure requirements as well and these are as follow:

- Salary increases for full-time teachers, counselors, nurses, librarians, and speech pathologists
- Including speech pathologists on the State minimum pay scale

The 2011 Legislative Session was the first time since 1949 (Gilmer-Aiken Act) that Public Education saw a decrease in available funding. The following details summarize the financial impact for Public Education due to Senate Bill 1:

- A 6% across the board cut to all districts in year one
- A target revenue phase out formula in year two

Capital Expenditure Information

Capital improvements and replacements will not affect the general fund budget as all capital expenses are, at this time, funded by the Capital Projects Fund.

Enrollment Information

The Crowley Independent School District is serving about 14,982 students in the 2014/15 school year. The District encompasses 56 square miles with geographical areas that include the City of Crowley and portions of the cities of Fort Worth and Edgecliff Village along with many acres of ranch and farmland.

Total Student Enrollment Trend	
2014-2015	14,982
2013-2014	15,058
2012-2013	15,060
2011-2012	15,012
2010-2011	15,141

Crowley ISD student population has changed some in recent years. The following demographic trends have been identified and included in the budget documents:

- Increasing economic disadvantaged student population
- Increasing minority student population
- Increasing reliance on technology by student population

Other Budgetary Information

The general fund budget has been prepared based on trends and drivers such as static enrollment and attendance, maintaining most education programs offered to students, an increase of special student populations and minimal staff increases.

Other relative factors and trends that financially impact the general fund are:

- Increased tax value growth
- Potential overpayment as the LPE is currently forecasted about 1,012 students higher than district projections – this may mean that we receive, but not earn, additional cash flows in 2014/15 that we do not plan to spend

Crowley Independent School District

Major Revenue Sources and Assumptions

Major Revenue Sources

Most school districts have a healthy balance between their state and local resources. For the Crowley Independent School District, 50.53% of the $124,452,866, in total revenues is funded by local sources (local revenue is the largest revenue source projected for 2015-2016).

Overall, the aggregate revenue budgets for 2015/2016 are as follow:

- $ 62,887,204 in local revenues (50.53%)
- $ 60,065,662 in state revenues (48.26%)
- $ 1,500,000 in federal revenues (1.21%)

The State Foundation School Program (FSP) which has gone through major changes since House Bill 1 (HB1) was enacted as part of the 3rd Special Session of the 79th Legislature. During the 81st Regular Legislative Session a strong push was made to return to a formula driven system (from target revenue per student) but the consensus was made to make a small adjustment to each district's target revenue amount and close the inequity gap among the 1,000 plus Texas school districts (care of HB3646).

During the 82nd Special Legislative Session, the "new money" from the 2009 Legislative Session (stimulus funds) was redacted. Overall, Public Education saw a reduction of state aid of $4 billion along with another $1.2 billion of grant funds (i.e. technology allotment).

The 83rd Legislative session (2013) resulted in a projected increase of some $5 million in state funding for 2013-2014.

Crowley ISD
Preliminary Budget - General Operating Fund
YE 6/30/16

GENERAL OPERATING

FND	FC	OBJ		2014-15 Revised Budget	Projected 2014-15 FY Activity	**2015-16 Original Budget**
199	0	57--	Local Rev	56,898,648.00	57,881,577.21	**60,066,952.00**
199	0	58--	State Rev	60,061,830.00	60,533,207.08	**60,065,662.00**
199	0	59--	Fed Rev	1,200,000.00	1,533,222.45	**1,500,000.00**
			Designated FB			**168,232.00**
			Designated FB			**2,652,020.00**
199	0	----	Total Revenue	118,160,478.00	119,948,006.74	**124,452,866.00**
199	11	----	Instruction	74,003,848.00	71,064,741.22	**74,843,967.00**
199	12	----	Instr. Resources	647,557.00	613,007.57	**663,979.00**
199	13	----	Curr/Instruct	240,872.00	133,709.89	**412,676.00**
199	21	----	Instruct.Dev	2,566,006.00	2,852,043.34	**2,765,388.00**
199	23	----	School Admin	8,935,114.00	8,641,672.42	**8,881,258.00**
199	31	----	Counselor	2,659,977.00	2,789,288.96	**3,155,593.00**
199	33	----	Health Svc	1,563,709.00	1,289,027.27	**1,536,530.00**
199	34	----	Transportation	5,445,846.00	5,248,152.42	**5,559,974.00**
199	36	----	Extra Curriculur	6,543,524.00	4,188,943.48	**5,082,149.00**
199	41	----	Central Admin	4,370,693.00	4,297,246.21	**4,608,938.00**
199	51	----	Maintenance	12,913,610.00	12,083,608.45	**13,246,608.00**
199	52	----	Security	1,914,140.00	1,700,736.21	**1,839,580.00**
199	53	----	Data Process	1,954,454.00	1,837,690.24	**1,856,226.00**
199	71	----	Debt Payment	0.00	0.00	**0.00**
199	81	----	Cap Expend	0.00	0.00	**0.00**
199	99	----	Inter Gov't	0.00	0.00	**0**
			Total Expenditures	123,759,350.00	116,739,867.68	**124,452,866.00**
		61--	Payroll	91,717,887.00	89,145,967.99	**95,134,249.00**
		62--	Prof Svcs/Util	18,794,004.00	17,623,255.15	**18,352,045.00**
		63--	Gen Supp	11,379,815.43	8,348,932.69	**8,989,250.00**
		64--	Travel/Misc	1,769,887.57	1,538,140.85	**1,877,322.00**
		65--	Debt Payment	-	-	**-**
		66--	Cap Exp	97,756.00	83,571.00	**100,000.00**
			Total Expenditures	123,759,350.00	116,739,867.68	**124,452,866.00**
		Other Resources (Uses)		-	-	**-**
		Revenue/Expense		(5,598,872.00)	3,208,139.06	-

Crowley ISD
Preliminary Budgets - Child Nutrition and Debt Service
YE 6/30/16

CHILD NUTRITION

FND	FC	OBJ		2014-15 Revised Budget	Projected 2014-15 FY Activity	**2015-16 Original Budget**
240	0	57--	Local Rev	2,602,517.00	2,435,349.00	**2,420,808.00**
240	0	58--	State Rev	46,855.00	50,000.00	**129,325.00**
240	0	59--	Fed Rev	5,484,057.00	5,267,587.00	**6,104,623.00**
240	0	----	Total Revenue	8,133,429.00	7,752,936.00	**8,654,756.00**
240	35	----	Food Service	7,455,731.00	7,182,875.00	**6,953,424.00**
240	51	----	Maintenance	370,000.00	408,341.62	**500,000.00**
			Total Expenditures	7,825,731.00	7,591,216.62	**7,453,424.00**
			Revenue/Expense	307,698.00	161,719.38	**1,201,332.00**

DEBT SERVICE

FND	FC	OBJ		2014-15 Revised Budget	Projected 2014-15 FY Activity	**2015-16 Original Budget**
599	0	57--	Local Rev	24,055,106.00	22,812,967.04	**24,510,944.00**
599	0	58--	State Rev	0.00	916,544.00	**0.00**
599	0	----	Total Revenue	24,055,106.00	23,729,511.04	**24,510,944.00**
599	71	65xx	Debt Svc	22,997,715.00	23,136,030.51	**23,629,815.00**
			Total Expenditures	22,997,715.00	23,136,030.51	**23,629,815.00**
			Other Resources (Uses)	0.00	53,533,847.95	**0.00**
			Other Resources (Uses)	0.00	(52,948,781.43)	**0.00**
			Revenue/Expense	1,057,391.00	1,178,547.05	**881,129.00**

Crowley Independent School District

General Fund Overview

The General Fund is commonly referred to as the "Operating Fund", "M&O Fund" or "Fund 199". Local tax revenue and state aid entitlements comprise the majority of the revenues earned in this fund type.

This fund is used to pay operating expenses throughout the District (included but not limited to most staff salaries, classroom services and supplies, utilities, insurance coverage, etc.).

Budgetary Considerations

State aid forecasts will be based upon an ADA of 13,987 with minor changes to students in special populations.

Since revenues will have a slight increase, some cost considerations included in the *draft* budget are as follow:

- Moderate staffing increases (final FTE count to be determined in June-July)
- Moderate salary increases (overall 3% increase)
- Inflationary adjustments to fixed expenditure accounts (i.e. fuel)

Budget Preparation Process

Enrollment trends, staffing formulas, taxable values, and academic programs/classes offered drive the core of the "earned" revenues and "necessary" expenditures included in the general fund budget.

Other sources of information for inclusion in the general fund budget include students, parents, community, teachers and other staff, administrators, and the Board.

State Funding Information

The Texas Education Agency passes foundation school program (FSP) revenues are transferred to school districts based on their payment class under Section 42.259 of the Texas Education Code. For 2014-2015, Crowley ISD has been selected for payment class two. The administration assumes the same payment class for 2015-2016 as well. Payment class two allows for FSP funds to be transferred as followed during the fiscal year:

September, 2014	22.0% of Annual Entitlement
October, 2014	18.0% of Annual Entitlement
November, 2014	9.5% of Annual Entitlement
April, 2015	7.5% of Annual Entitlement
May, 2015	5.0% of Annual Entitlement
June, 2015	10.0% of Annual Entitlement
July, 2015	13.0% of Annual Entitlement
August, 2015	15.0% of Annual Entitlement

The TEA passes available school fund (ASF) payments monthly on an ADA basis.

Aggregate Budget

The draft budget has been prepared based on the following key factors:

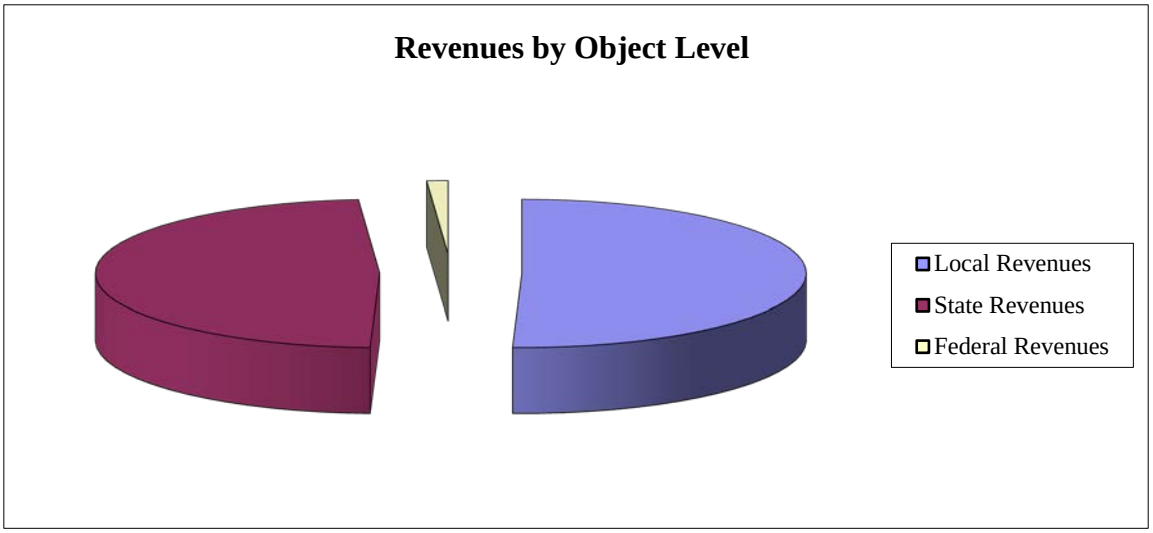
- 13,987 ADA
- Increased tax growth

Goals and Objectives

The Superintendent's core leadership team works continually to minimize administrative costs, maximize taxpayer funds by procurement of goods/services, increase instructional supply allocations, hold harmless non-instructional accounts, and efficiently operate support services (whether housed in-district or contracted).

Crowley Independent School District
Revenues by Object Level
General Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
5700	Local Revenues	$ 62,887,204	50.53%
5800	State Revenues	60,065,662	48.26%
5900	Federal Revenues	1,500,000	1.21%
		$ 124,452,866	

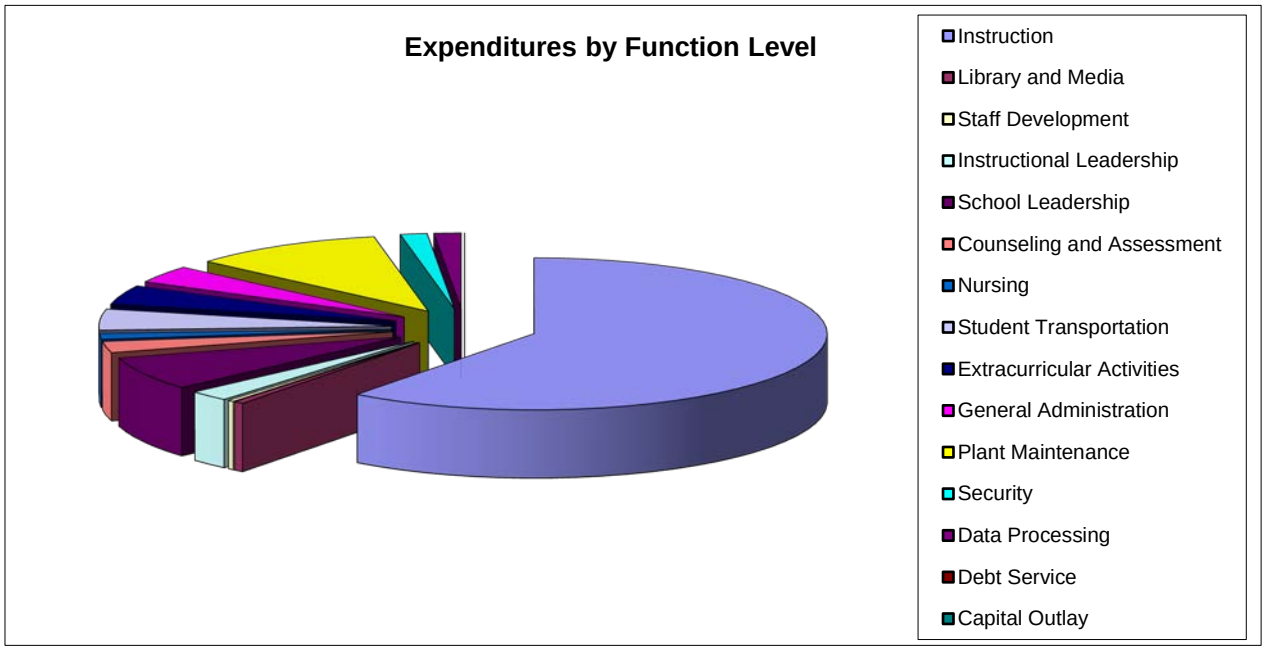


Crowley Independent School District

Expenditures by Function Level

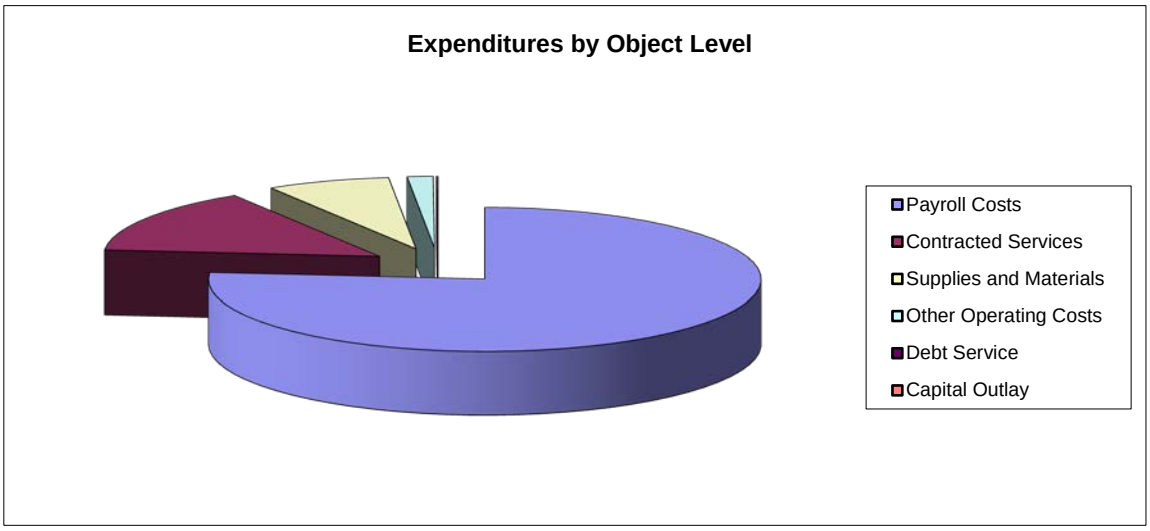
General Fund

Function Level	Function Level Description	2015/2016 Budget	Percentage of Budget
11	Instruction	$ 75,048,967	60.30%
12	Library and Media	663,979	0.53%
13	Staff Development	412,676	0.33%
21	Instructional Leadership	2,765,388	2.22%
23	School Leadership	8,881,258	7.14%
31	Counseling and Assessment	2,950,593	2.37%
33	Nursing	1,536,530	1.23%
34	Student Transportation	5,559,974	4.47%
36	Extracurricular Activities	5,082,149	4.08%
41	General Administration	4,608,938	3.70%
51	Plant Maintenance	13,246,608	10.64%
52	Security	1,839,580	1.48%
53	Data Processing	1,856,226	1.49%
71	Debt Service	-	0.00%
81	Capital Outlay	-	0.00%
		124,452,866	



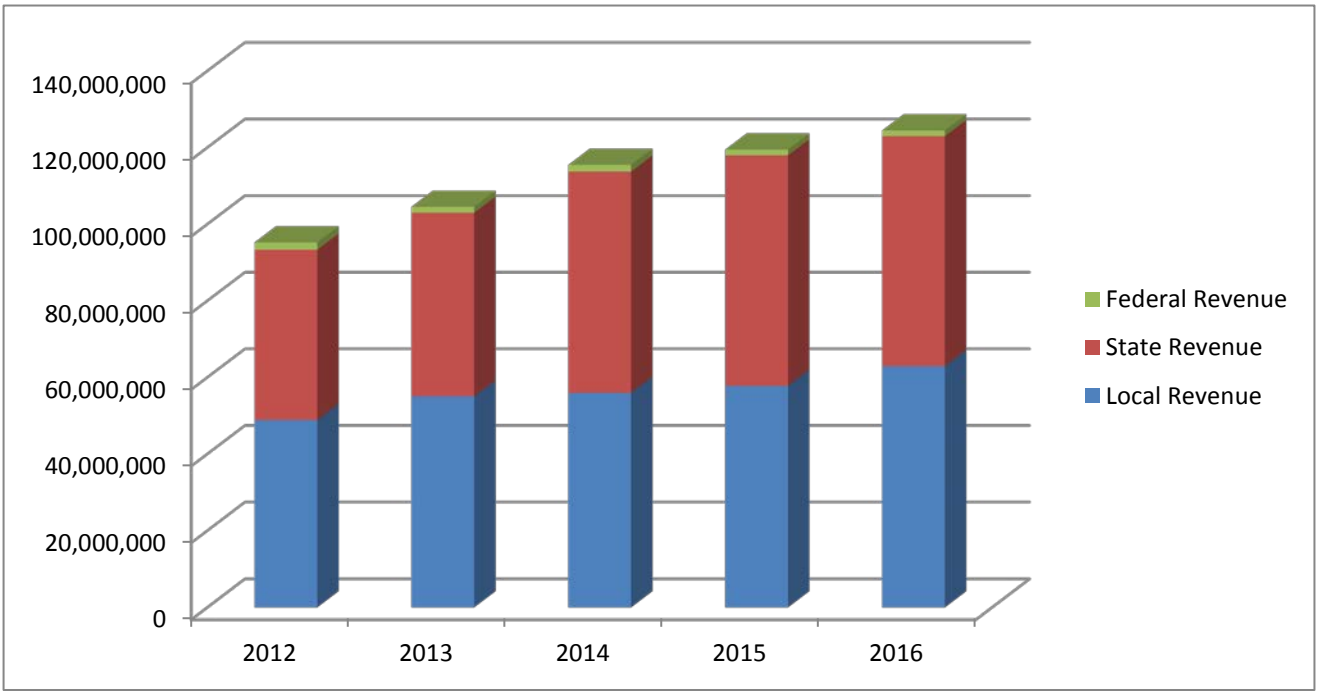
Crowley Independent School District
Expenditures by Object Level
General Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
6100	Payroll Costs	$ 95,134,249	76.44%
6200	Contracted Services	18,352,045	14.75%
6300	Supplies and Materials	8,989,250	7.22%
6400	Other Operating Costs	1,877,322	1.51%
6500	Debt Service	-	0.00%
6600	Capital Outlay	100,000	0.08%
		$ 124,452,866	



Crowley Independent School District
Five Year Historical Trend of Revenues

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Total Revenue
2012	$ 48,827,363	$ 44,462,690	$ 1,927,326	$ 95,217,379
2013	$ 55,025,135	$ 47,943,773	$ 1,535,354	$ 104,504,262
2014	$ 55,959,870	$ 57,743,729	$ 1,751,149	$ 115,454,748
2015	$ 57,759,641	$ 60,195,325	$ 1,506,025	$ 119,460,991
2016	$ 62,887,204	$ 60,065,662	$ 1,500,000	$ 124,452,866



Key: Local Revenue - Tax collections, interest earnings, gate receipts, and other miscellaneous sources.
State Revenue - State aid and TRS on-behalf.
Federal Revenue - MAC/SHARS.

Crowley Independent School District

Five Year Analysis of Revenues and Expenditures

General Fund

		Audit 2011/2012	Audit 2012/2013	Audit 2013/2014	Projected 2014/2015	Preliminary Budget 2015/2016
Revenues						
5710	Tax collections	$ 47,527,307	$ 53,974,168	$ 54,206,380	$ 56,288,599	$ 58,709,452
5739	Tuition & fees	41,800	30,178	26,660	12,797	17,500
5742	Investment earnings	17,104	16,849	8,644	19,017	15,000
5744	Donations		-	-	-	-
5745	Insurance recovery	577,069	-	-	2,216	-
5749	Local miscellaneous	357,889	652,390	1,312,246	1,132,937	950,000
5752	Athletic gate receipts	185,458	218,851	198,167	218,508	175,000
5769	Other miscellaneous	120,736	132,699	207,775	207,504	200,000
	Designated Fund Balance					2,820,252
	Total Local Revenues	48,827,363	55,025,135	55,959,870	57,881,577	62,887,204
5810	Foundation school program	40,527,898	44,122,585	53,384,437	56,340,946	55,821,624
5829	Miscellaneous state revenue	3,256	575	36,330	32,532	-
5831	Teacher retirement on-behalf	3,931,536	3,820,613	4,322,962	4,159,729	4,244,038
5839	Funds from state agencies				-	-
	Total State Revenues	44,462,690	47,943,773	57,743,729	60,533,207	60,065,662
5929	Other federal funding	67,344	43,764	46,043	-	-
5931	School health & related services	1,859,982	1,491,590	1,705,106	1,533,222	1,500,000
	Total Federal Revenues	1,927,326	1,535,354	1,751,149	1,533,222	1,500,000
	Total Revenues	95,217,379	104,504,262	115,454,748	119,948,007	124,452,866
Expenditures						
11	Classroom instruction	58,881,584	65,402,994	68,158,398	71,064,741	74,843,967
12	Library and media	728,438	622,401	588,547	613,008	663,979
13	Staff development	62,025	95,962	146,428	133,710	412,676
21	Curriculum & special ed. admin.	1,318,821	1,191,750	1,776,478	2,852,043	2,765,388
23	Campus & PEIMS administration	7,384,490	7,613,635	8,205,923	8,641,672	8,881,258
31	Counseling, testing, & assessment	2,073,130	2,276,922	2,469,717	2,789,289	3,155,593
33	Health and nursing services	994,254	1,061,246	1,208,822	1,289,027	1,536,530
34	Student transportation	5,361,239	5,121,740	5,267,279	5,248,152	5,559,974
35	Food services	-	-	-	-	-
36	UIL academic & athletic activities	2,194,234	2,905,159	2,513,878	4,188,943	5,082,149
41	General administration	2,616,774	3,387,612	3,840,721	4,297,246	4,608,938
51	Plant maintenance & operations	11,709,587	10,933,462	12,478,851	12,083,608	13,246,608
52	Security services	785,648	870,221	1,116,826	1,700,736	1,839,580
53	IT department & PEIMS coordinator	1,362,135	1,374,158	1,688,007	1,837,690	1,856,226
61	Community services	-	-	-	-	-
71	Debt service	195,282	118,621	10,490	-	-
81	Capital outlay	-	-	-	-	-
99	Other intergovernmental charges	461,432	2,939	-	-	-
	Total Expenditures	96,129,073	102,978,822	109,470,365	116,739,868	124,452,866
Excess Revenues Over Expenditures		(911,694)	1,525,440	5,984,383	3,208,139	-
Other Resources (Uses)		2,457,627	(37,941)	(12,200)	-	-
Fund Balance-Beginning (as re-stated)		17,908,550	19,454,483	20,941,982	26,914,165	30,122,304
Fund Balance-Ending-Projected		$ 19,454,483	$ 20,941,982	$ 26,914,165	$ 30,122,304	$ 30,122,304

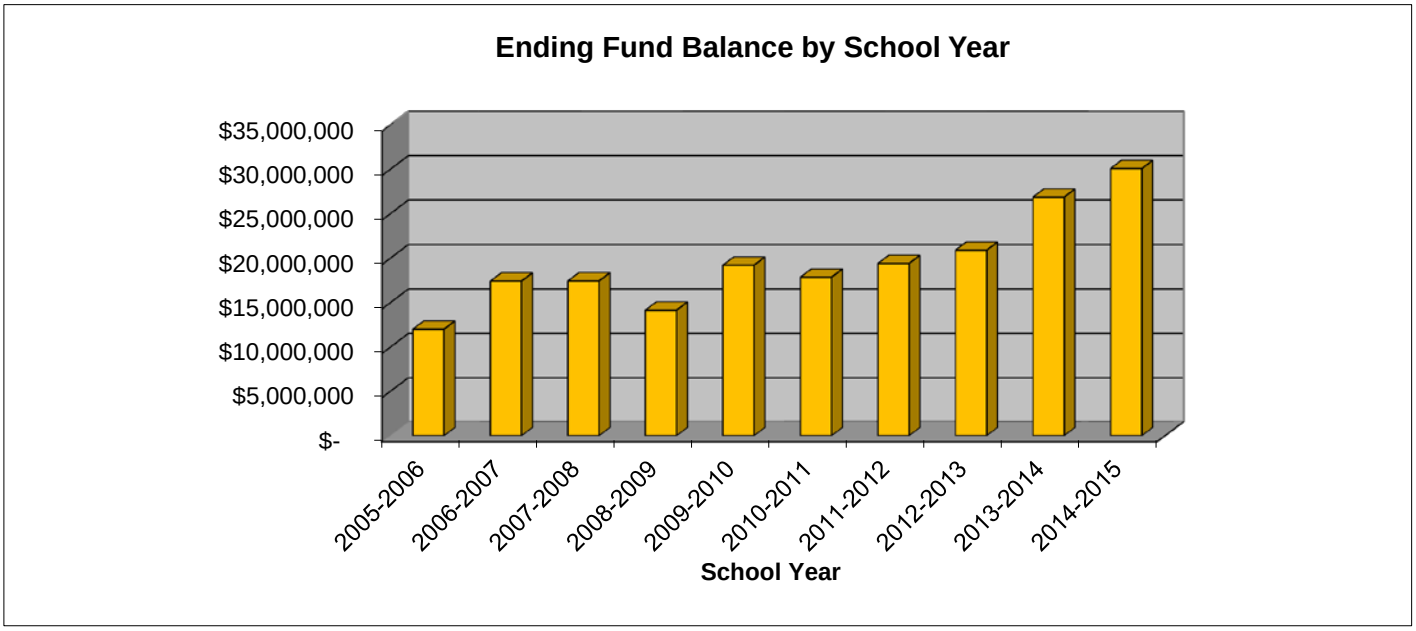
Revenue Assumptions:
- ADA = 13,987
- Tax Values based on preliminary May 30 values
- Tax collection rate = 98%
- Legislative changes included
- Oil and gas revenue
- ERATE revenue

Expense Assumptions 2014-2015:
- Partial fund balance exp. are paid

Expense Assumptions 2015-2016:
- 3% raise for all employees
- Revenue includes rollover of fund balance expenditures

Crowley Independent School District
Historical Fund Balance Analysis
General Fund

Audit Year	ADA	Ending Fund Balance	General Fund Exp's	Months of Fund Balance	Net Change
2005-2006	12,766	$ 12,060,444	$ 78,747,584	1.84	$ 12,060,444
2006-2007	13,385	$ 17,470,267	$ 86,011,653	2.44	$ 5,409,823
2007-2008	14,057	$ 17,483,679	$ 94,971,457	2.21	$ 13,412
2008-2009	13,991	$ 14,202,781	$ 102,188,916	1.67	$ (3,280,898)
2009-2010	14,040	$ 19,261,546	$ 89,185,975	2.59	$ 5,058,765
2010-2011	14,176	$ 17,908,550	$ 100,892,102	2.13	$ (1,352,996)
2011-2012	14,039	$ 19,454,483	$ 96,129,073	2.43	$ 1,545,933
2012-2013	13,967	$ 20,941,982	$ 102,978,822	2.44	$ 1,487,499
2013-2014	13,982	$ 26,914,165	$ 109,470,365	2.95	$ 5,972,183
2014-2015	13,987	$ 30,122,304	$ 116,739,868	3.10	$ 3,208,139
	estimated	estimated	estimated		



Crowley Independent School District

Future Budget Projection of Revenues and Expenditures

The District's budgeting process is more than just funding the next fiscal year's operations.

The budget is intended to provide a potential financial outcome based on known fixed costs and an estimate of variable costs.

There are several key factors that will influence the forecasting of the financial impact of the next biennium (2015-2017) and they are as follow:

- Student enrollment
- Student attendance rate
- The funding tiers resulting from the 83rd Legislative Session
- No new unfunded mandates will be introduced during the 84th Legislative Session
- Outcome of the 84th Legislative Session
- Assessed valuations
- The combined current and delinquent tax collection rate
- Programs and course offerings
- Catastrophic events
- The average fuel rate
- Increases in insurance premiums and other fixed costs
- Staff counts

The District plans to continue reviewing each job vacancy and determine which positions are essential to district operations.

Crowley Independent School District

Food Service Fund Overview

Budget Preparation Process

Student participation rates, enrollment projections, estimated number of free and reduced students, and lunch schedules are some of the most significant factors used in preparing cost allocations.

Goals and Objectives

The food service department's primary goal is continuous encouragement of healthy lifestyle choices by our students and to provide an inviting atmosphere for our 'customers'.

Some of the objectives of the food service department include:

- Staffing the cafeterias with an effective, efficient, and friendly staff – the director closely monitor meals per labor hour and recommend staffing changes when needed to efficiently operate all district cafeterias.

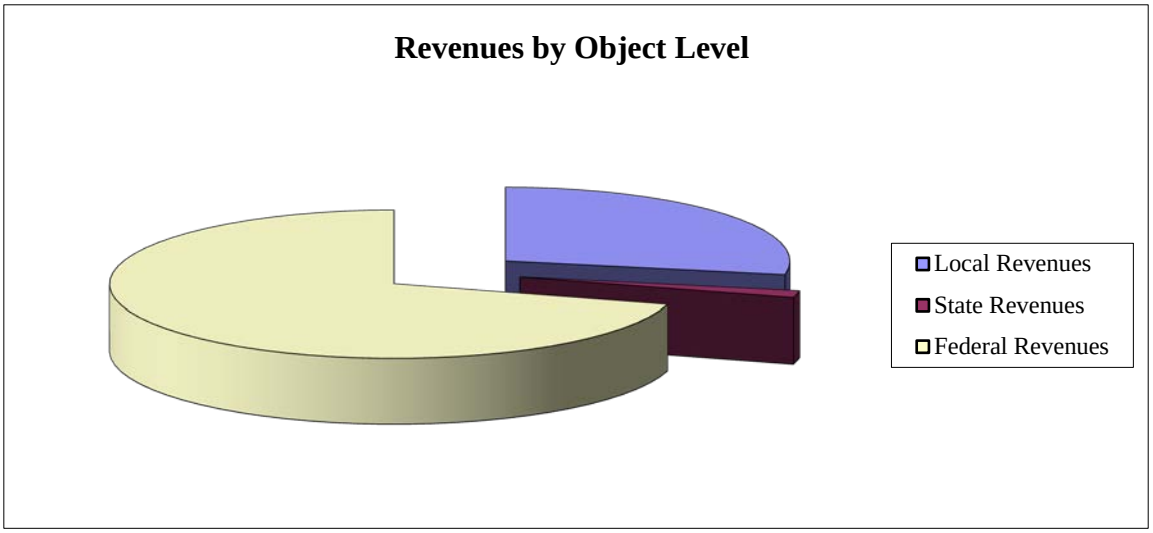
- Compliance with the Texas Education Agency's Financial Accounting and Resource Guide rules regarding the fund balance reserve policy – reserves not exceeding three months of operating expenditures.

- Close monitoring of commodities received, freezer capacity, and properly planned orders of food and non-food items.

- Continue encouraging student meal participation in the program in order to "set the learning environment stage" for students to be academically successful.

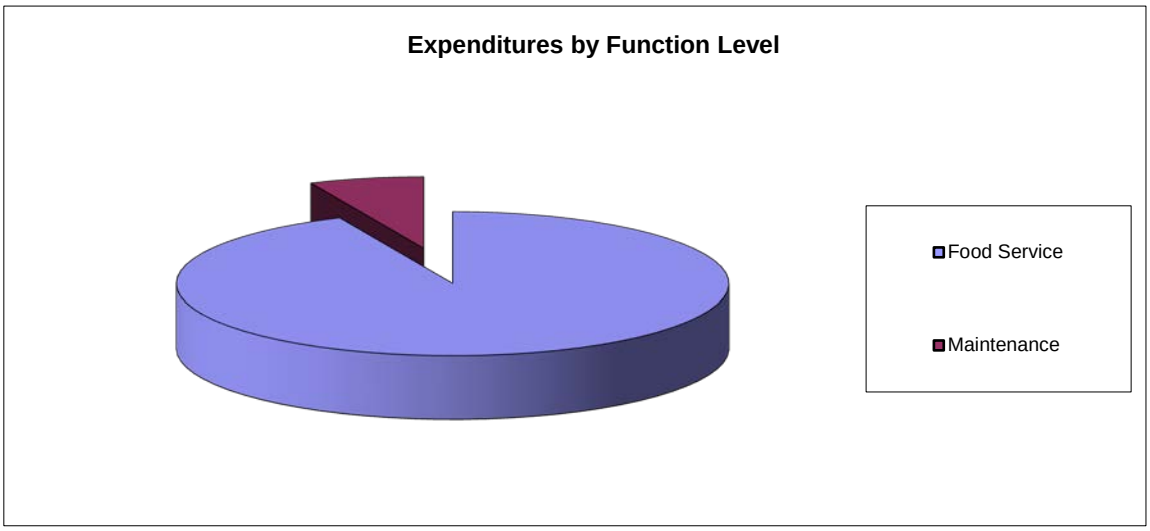
Crowley Independent School District
Revenues by Object Level
Food Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
5700	Local Revenues	$ 2,420,808	27.97%
5800	State Revenues	129,325	1.49%
5900	Federal Revenues	6,104,623	70.53%
		$ 8,654,756	



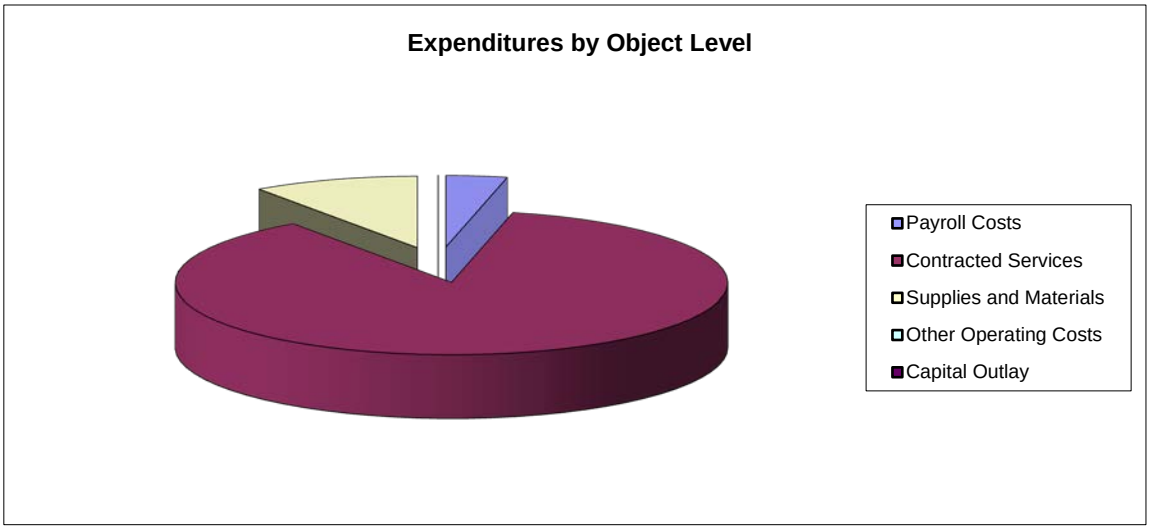
Crowley Independent School District
Expenditures by Function Level
Food Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
35	Food Service	$ 6,953,424	93.29%
51	Maintenance	500,000	6.71%
		$ 7,453,424	



Crowley Independent School District
Expenditures by Object Level
Food Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
6100	Payroll Costs	$ 266,733	3.58%
6200	Contracted Services	6,461,691	86.69%
6300	Supplies and Materials	725,000	9.73%
6400	Other Operating Costs	-	0.00%
6600	Capital Outlay	-	0.00%
		$ 7,453,424	



Crowley Indpendent School District

Five Year Analysis of Revenues and Expenditures

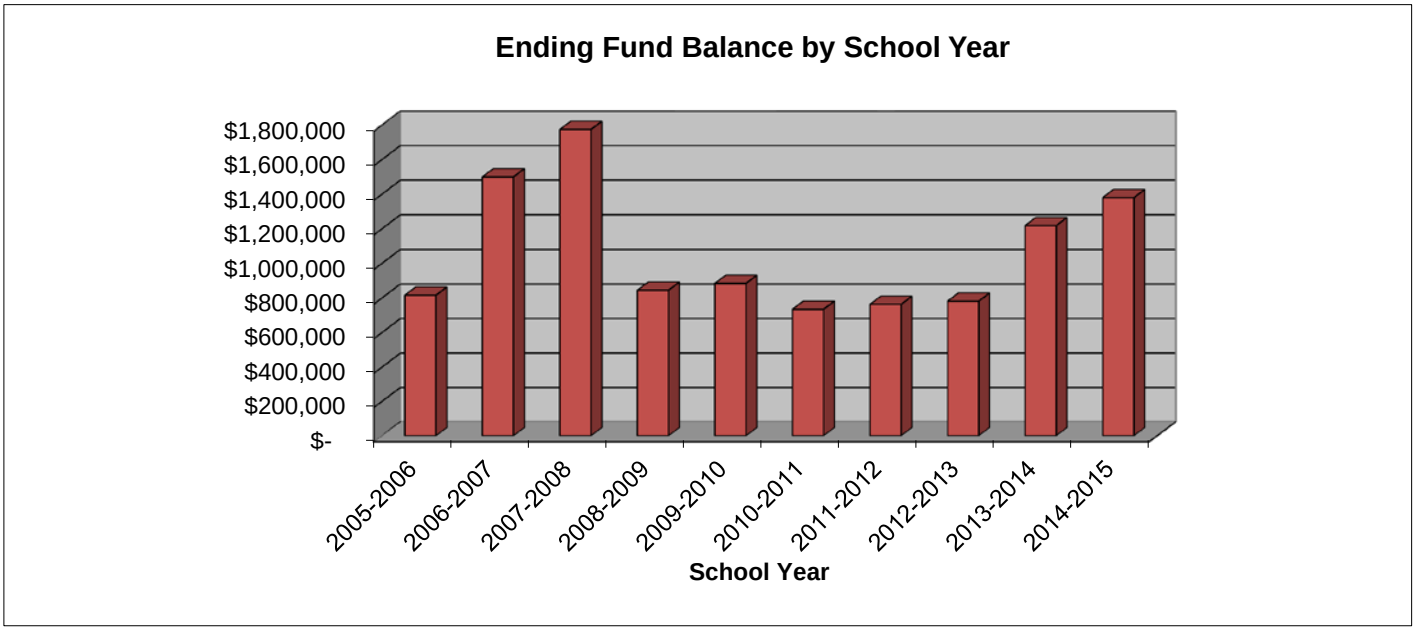
Food Service Fund

		Audit 2011/2012	Audit 2012/2013	Audit 2013/2014	Projected 2014/2015	Preliminary Budget 2015/2016
Revenues						
5742	Investment earnings	$ 1,353	$ 1,143	$ 774	$ 786	$ 800
5749	Catering revenue	9,329	8,774	88,798	2,525	-
5751	Local food service receipts	2,493,439	2,401,099	2,350,683	2,432,038	2,420,008
5769	Other miscellaneous revenue	-	-	-	-	-
	Total Local Revenues	2,504,121	2,411,016	2,440,254	2,435,349	2,420,808
5829	Miscellaneous state revenue	43,840	49,510	62,021	50,000	129,325
5831	Teacher retirement on-behalf	4,612	-	-	-	-
	Total State Revenues	48,452	49,510	62,021	50,000	129,325
5921	School breakfast revenue	1,132,604	1,275,527	1,274,157	912,142	1,250,000
5922	School lunch revenue	3,398,205	3,455,112	3,588,994	3,955,445	4,378,623
5923	USDA donated commodities	427,714	389,951	404,436	400,000	476,000
	Total Federal Revenues	4,958,523	5,120,590	5,267,587	5,267,587	6,104,623
	Total Revenues	7,511,096	7,581,116	7,769,863	7,752,936	8,654,756
Expenditures						
35	Food services	7,093,503	7,138,085	6,962,896	7,182,875	6,953,424
51	Plant maintenance & operations	389,234	424,823	369,944	408,342	500,000
	Total Expenditures	7,482,737	7,562,908	7,332,840	7,591,217	7,453,424
Excess Revenues Over Expenditures		28,359	18,208	437,023	161,719	1,201,332
Other Resources (Uses)		-	-	-	-	-
Fund Balance-Beginning		735,407	763,766	781,974	1,218,997	1,380,716
Fund Balance-Ending-Projected		$ 763,766	$ 781,974	$ 1,218,997	$ 1,380,716	$ 2,582,048

Budgeting Assumptions:
ADA = 13,987
Aramark is awarded new contract

Crowley Independent School District
Historical Fund Balance Analysis
Food Service Fund

Audit Year	ADA	Ending Fund Balance	Food Service Exp's	Months of Fund Balance	Net Change
2005-2006	12,766	$ 816,649	$ 5,257,095	1.90	$ 816,649
2006-2007	13,385	$ 1,500,716	$ 4,527,214	4.06	$ 684,067
2007-2008	14,057	$ 1,775,088	$ 5,430,068	3.99	$ 274,372
2008-2009	13,991	$ 845,558	$ 6,691,718	1.54	$ (929,530)
2009-2010	14,040	$ 885,271	$ 6,030,825	1.79	$ 39,713
2010-2011	14,176	$ 735,407	$ 7,131,475	1.25	$ (149,864)
2011-2012	14,039	$ 763,766	$ 7,482,737	1.24	$ 28,359
2012-2013	13,967	$ 781,973	$ 7,562,908	1.26	$ 18,207
2013-2014	13,982	$ 1,218,997	$ 7,332,840	2.02	$ 437,024
2014-2015	13,987	$ 1,380,716	$ 7,591,217	2.21	$ 161,719
	estimated	estimated	estimated		



Crowley Independent School District

Debt Service Overview

Debt Service Fund Information

The Debt Service Fund accounts for payments of principal, interest, and related fees on the District's general obligation bonds. Under Texas law, only these debt service payments can be accounted for in this fund.

The Texas Education Code Section 45.003(e) specifies that a school district is able to issue unlimited tax bonds, provided that the district demonstrates its projected ability to pay such bonds plus the District's outstanding bonds (excluding bonds authorized by an election held on or before April 1, 1992 and issued before September 1, 1992) at a debt service rate of not more than $0.50 per $100 of assessed valuation.

Budget Preparation Process

The taxable values, tax collection rate, estimated penalties and interest collected, Existing Debt Allotment (EDA), Instructional Facilities Allotment (IFA), debt repayment schedule, estimated interest earnings, bond fees, and arbitrage fees are the core of the revenues and expenditures that are reviewed annually when determining the proposed tax rate and budget.

Other sources of information for inclusion in the debt service fund budget include the financial advisor, bond counsel, and the board of trustees.

When the District is preparing a potential bond referendum, additional consideration must be made in regards to fund balance (bond rating) and related bond closing costs.

General Obligation Bonds

The primary type of bond debt instrument is the General Obligation Bond. This debt instrument requires voter approval.

There are $311,800,000 of bonds that have been authorized but not issued as of May 4, 2015.

General Obligation Bonds (continued)

The following information depicts bonded debt facts of CISD:

Outstanding Bonded Debt as of Dec. 31, 2014		$ 604,806,413
Underlying Bond Rating	Aa3	Moody's
Underlying Bond Rating	A+	S&P

Goals and Objectives

The following goals and objectives are key components which drive our debt service fund budget:

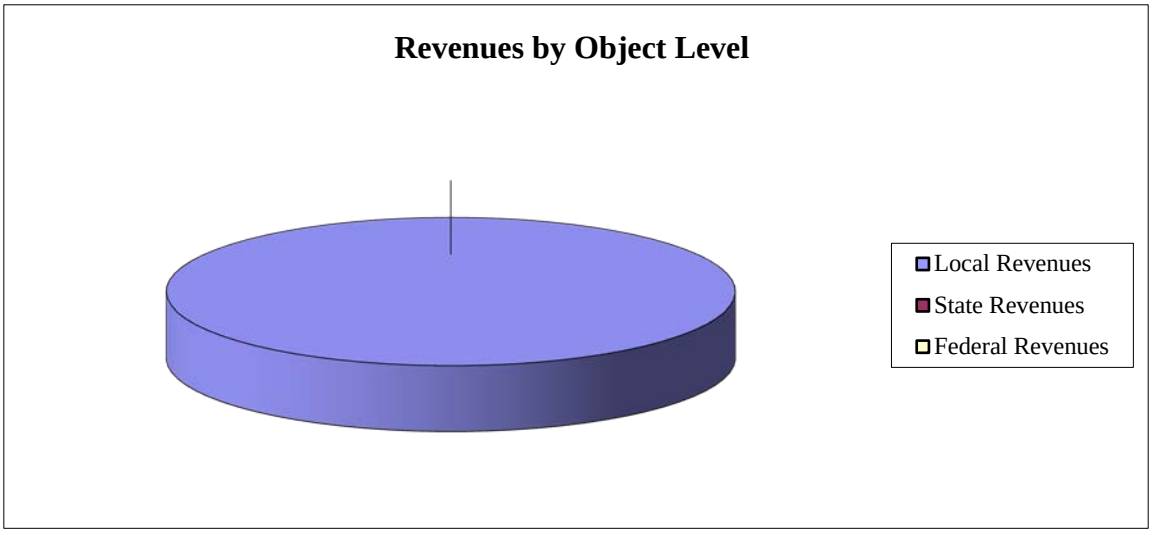
- Provide sufficient cash flows in the months of February and August to make payment on bond obligations.

- Calculate the lowest tax rate possible that provides for sufficient resources to balance the annual budget.

The expenditures included in the budget are needed to subsidize future bond principal and interest payments along with related fees.

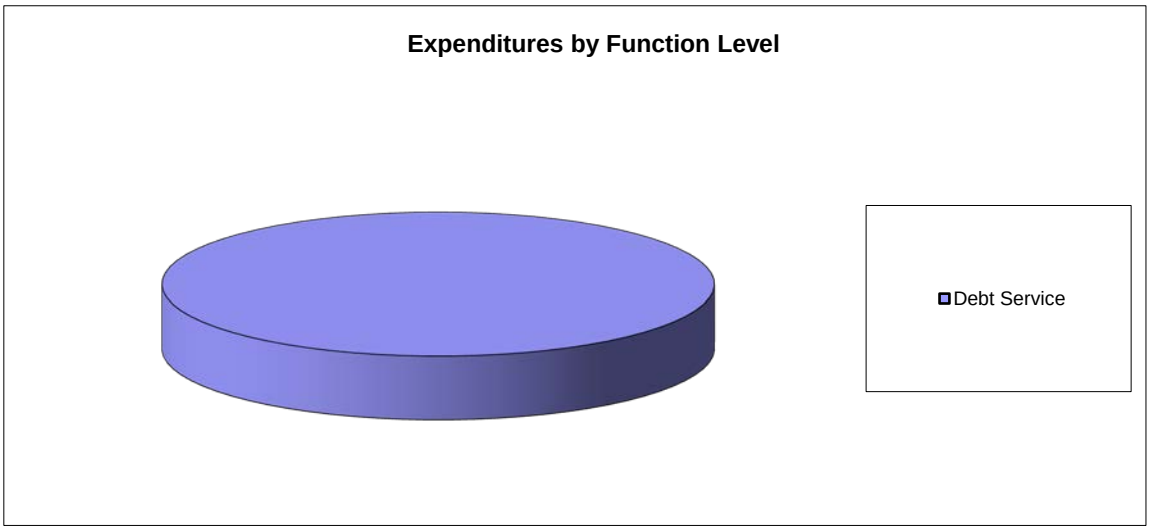
Crowley Independent School District
Revenues by Object Level
Debt Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
5700	Local Revenues	$ 24,510,944	100.00%
5800	State Revenues	-	0.00%
5900	Federal Revenues	-	0.00%
		$ 24,510,944	



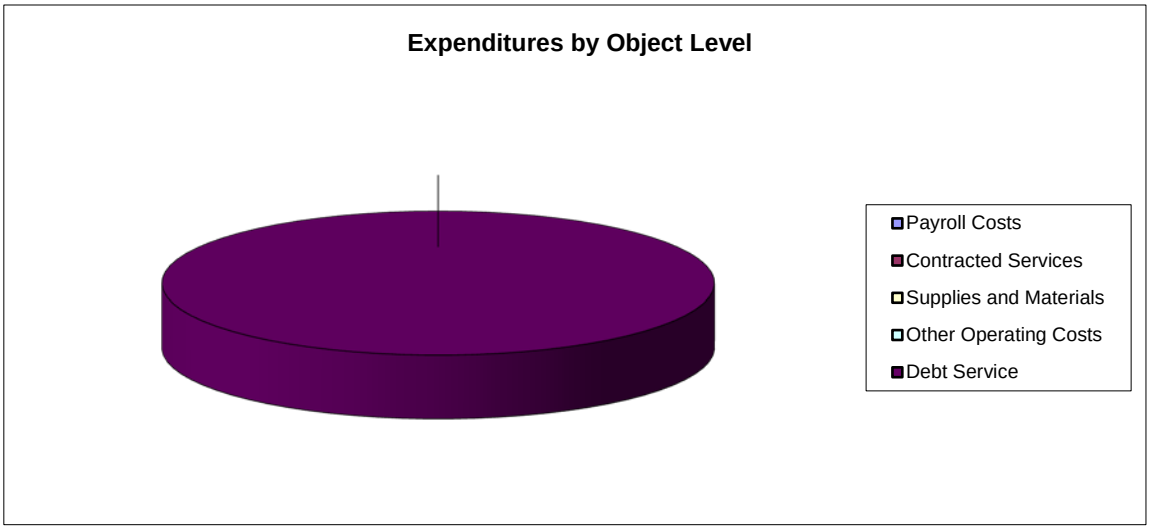
Crowley Independent School District
Expenditures by Function Level
Debt Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
71	Debt Service	$ 23,629,815	100.00%



Crowley Independent School District
Expenditures by Object Level
Debt Service Fund

Object Level	Object Level Description	2015/2016 Budget	Percentage of Budget
6100	Payroll Costs	$ -	0.00%
6200	Contracted Services	-	0.00%
6300	Supplies and Materials	-	0.00%
6400	Other Operating Costs	-	0.00%
6500	Debt Service	23,629,815	100.00%
		$ 23,629,815	



Crowley Independent School District

Five Year Analysis of Revenues and Expenditures

Debt Service Fund

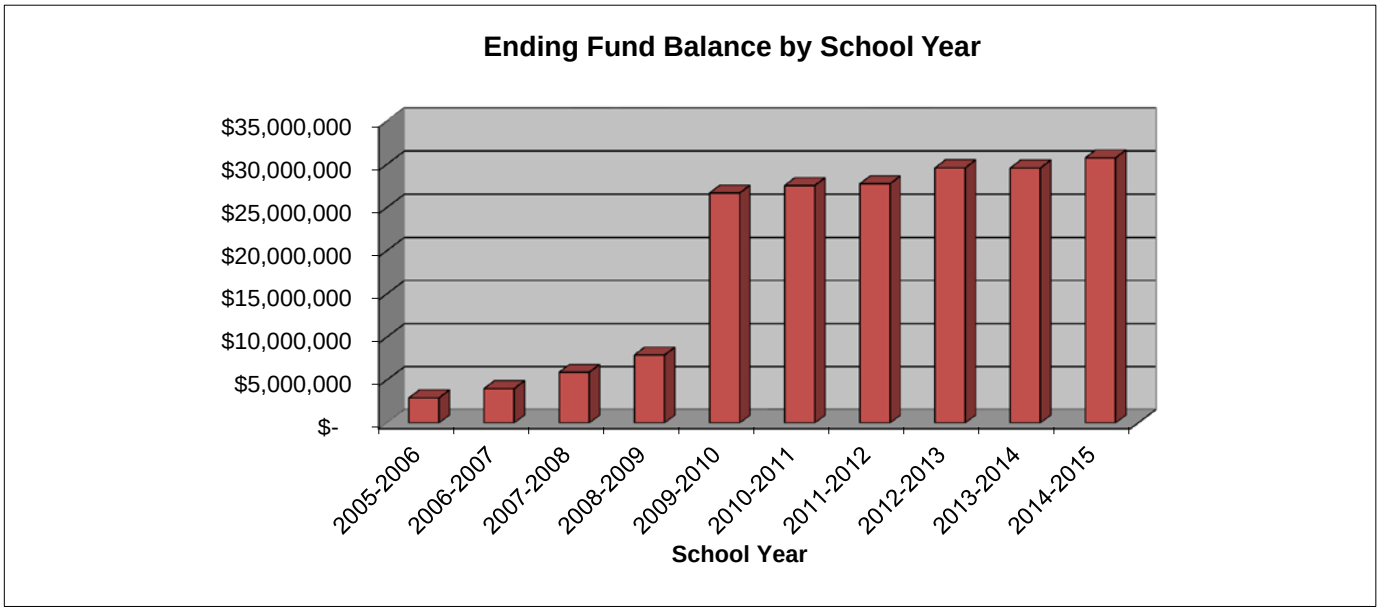
		Audit 2011/2012	Audit 2012/2013	Audit 2013/2014	Projected 2014/2015	Preliminary Budget 2015/2016
Revenues						
5710	Tax collections	$ 22,574,373	$ 23,096,473	$ 23,164,480	$ 22,796,845	$ 24,490,944
5742	Investment earnings	26,613	26,151	12,589	12,662	15,000
5749	Misc Local Revenue		2,736	16,852	3,460	5,000
	Total Local Revenues	22,600,986	23,125,360	23,193,921	22,812,967	24,510,944
5829	EDA and IFA Allotments	-	397,125	-	916,544	-
	Total State Revenues	-	397,125	-	916,544	-
5959	Miscellaneous federal revenue	-	-	-	-	-
	Total Federal Revenues	-	-	-	-	-
	Total Revenues	22,600,986	23,522,485	23,193,921	23,729,511	24,510,944
Expenditures						
71	Debt service payments & fees	22,565,588	22,123,274	23,989,356	23,136,031	23,629,815
	Total Expenditures	22,565,588	22,123,274	23,989,356	23,136,031	23,629,815
Excess Revenues Over Expenditures		35,398	1,399,211	(795,435)	593,480	881,129
Other Resources (Uses)		158,151	447,149	771,864	585,067	-
Fund Balance-Beginning as Restated		27,589,932	27,783,481	29,629,841	29,606,270	30,784,816
Fund Balance-Ending-Projected		$ 27,783,481	$ 29,629,841	$ 29,606,270	$ 30,784,816	$ 31,665,945

Budgeting Assumptions:

- ADA = 13,987
- Tax Values based on preliminary May 30 values
- Tax collection rate = 98%
- Legislative changes accounted for

Crowley Independent School District
Historical Fund Balance Analysis
Debt Service Fund

Audit Year	ADA	Ending Fund Balance	Debt Service Fund Exp's	Months of Fund Balance	Net Change
2005-2006	12,766	$ 2,934,233	$ 12,662,593	2.78	$ 2,934,233
2006-2007	13,385	$ 4,021,643	$ 14,196,479	3.40	$ 1,087,410
2007-2008	14,057	$ 5,940,514	$ 17,191,736	4.15	$ 1,918,871
2008-2009	13,991	$ 7,955,157	$ 22,487,202	4.25	$ 2,014,643
2009-2010	14,040	$ 26,709,325	$ 7,452,861	43.01	$ 18,754,168 *
2010-2011	14,176	$ 27,589,932	$ 22,626,573	14.63	$ 880,607
2011-2012	14,039	$ 27,783,481	$ 22,565,588	14.77	$ 193,549
2012-2013	13,967	$ 29,629,841	$ 22,123,274	16.07	$ 1,846,360
2013-2014	13,982	$ 29,606,270	$ 23,989,356	14.81	$ (23,571)
2014-2015	13,987	$ 30,784,816	$ 23,136,031	15.97	$ 1,178,546
	estimated	estimated	estimated		



* Increase in fund balance due to change in year end. August bond payment was then posted in next year.

Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON SCHOOL YEAR 2012-2013 DATA - DISTRICT STATUS DETAIL

Name: **CROWLEY ISD**(**220912**)	**Publication Level 1:** 6/18/2014 8:04:42 AM
Status: **Passed**	**Publication Level 2:** 9/5/2014 4:00:21 PM
Rating: Superior Achievement	**Last Updated:** 9/5/2014 4:00:21 PM
District Score: 70	**Passing Score:** 52

#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/28/2014 4:17:04 PM	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)	4/28/2014 4:17:05 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/28/2014 4:17:05 PM	Yes
4	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	4/28/2014 4:17:05 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/28/2014 4:17:06 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/28/2014 4:17:06 PM	Yes

			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/28/2014 4:17:06 PM	5
8	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	4/28/2014 4:17:07 PM	5
9	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < $350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > $200,000 Per Student)	5/15/2014 12:07:01 PM	5
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/28/2014 4:17:08 PM	5
11	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/28/2014 4:17:08 PM	5
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/28/2014 4:17:08 PM	5
13	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	4/28/2014 4:17:09 PM	5
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	4/28/2014 4:17:09 PM	5
15	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/28/2014 4:17:09 PM	5

16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/28/2014 4:17:10 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/28/2014 4:17:10 PM	5
18	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/28/2014 4:17:10 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than $0?	4/28/2014 4:17:11 PM	5
20	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?	5/14/2014 12:35:55 PM	5
			70 Weighted Sum
			1 Multiplier Sum
			70 Score

DETERMINATION OF RATING

A.	Did The District Answer '**No**' To Indicators 1, 2, 3 Or 4? **OR** Did The District Answer '**No**' To Both 5 and 6? If So, The District's Rating Is **Substandard Achievement**.	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	Superior Achievement	64-70
	Above Standard Achievement	58-63
	Standard Achievement	52-57
	Substandard Achievement	<52

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		**Indicator 17**	Ranges for Ratios	
District Size - Number of Students Between	Low	High	District Size - Number of Students Between	Low	High
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

Crowley Independent School District

Tax Overview

The certified valuations for the 2015 tax year have not been received by the District. Since our tax collections are driven from the values that are taxable, the following value estimate is the initial factor considered when preparing the General Fund and Debt Service Fund budgets:

Tarrant County	$5,047,750,380
Johnson County	$ 45,518,925

Since certified valuations are not available at this time, we are conservatively trying to propose a tax rate for discussion purposes. Once information is available and after discussion with our financial advisor, we will bring forward information on this topic.

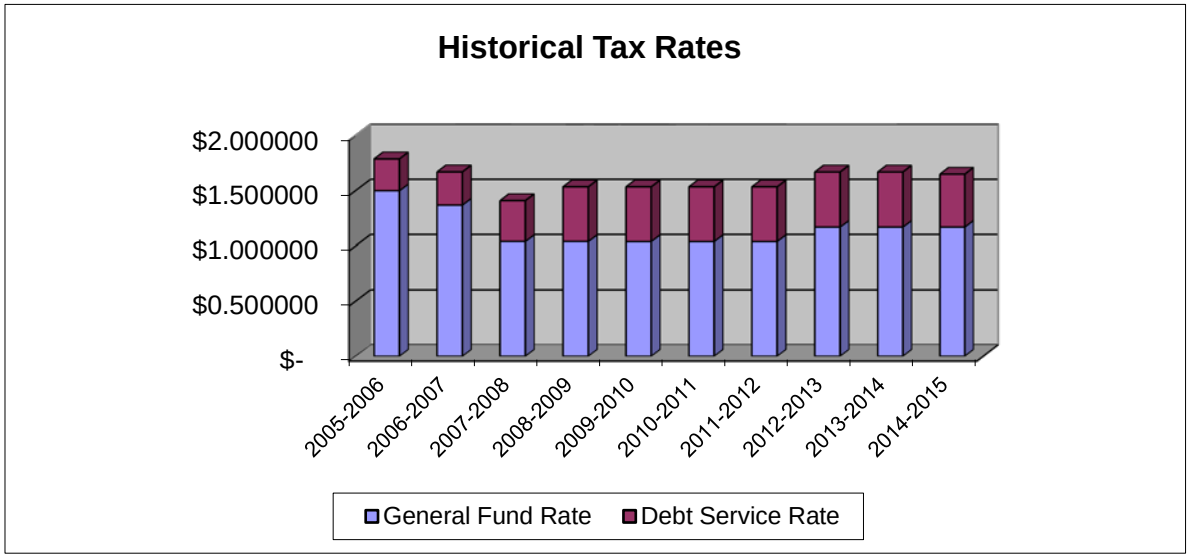
Crowley Independent School District
Historical Tax Rates

Year	General Fund Tax Rate	Debt Service Tax Rate	Total Tax Rate	
2005-2006	$ 1.500000	$ 0.289000	$ 1.789000	*
2006-2007	$ 1.370000	$ 0.301000	$ 1.671000	*
2007-2008	$ 1.040100	$ 0.369800	$ 1.409900	*
2008-2009	$ 1.040100	$ 0.494950	$ 1.535050	*
2009-2010	$ 1.040000	$ 0.495000	$ 1.535000	*
2010-2011	$ 1.040000	$ 0.495000	$ 1.535000	*
2011-2012	$ 1.040000	$ 0.495000	$ 1.535000	*
2012-2013	$ 1.170000	$ 0.500000	$ 1.670000	*
2013-2014	$ 1.170000	$ 0.500000	$ 1.670000	*
2014-2015	$ 1.170000	$ 0.480000	$ 1.650000	*

Note: Tax rates are per $100 of assessed valuation.

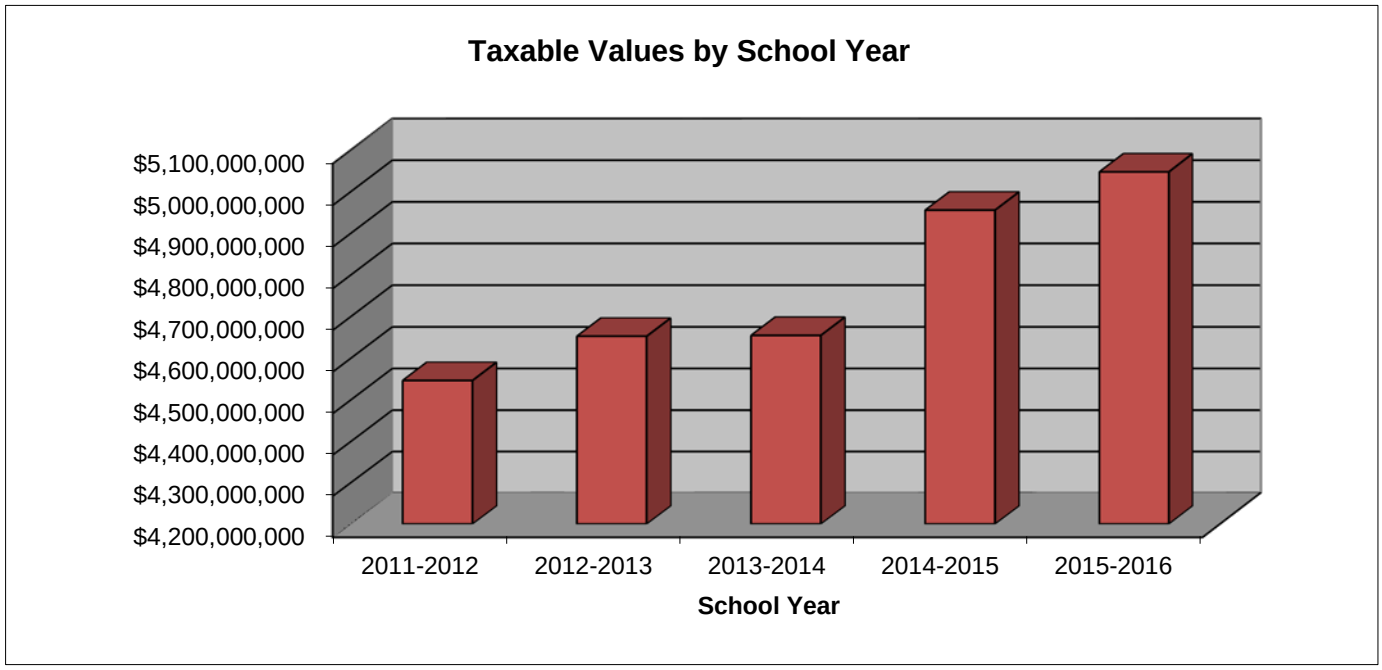
* Local Option Homestead Exemption of 10%

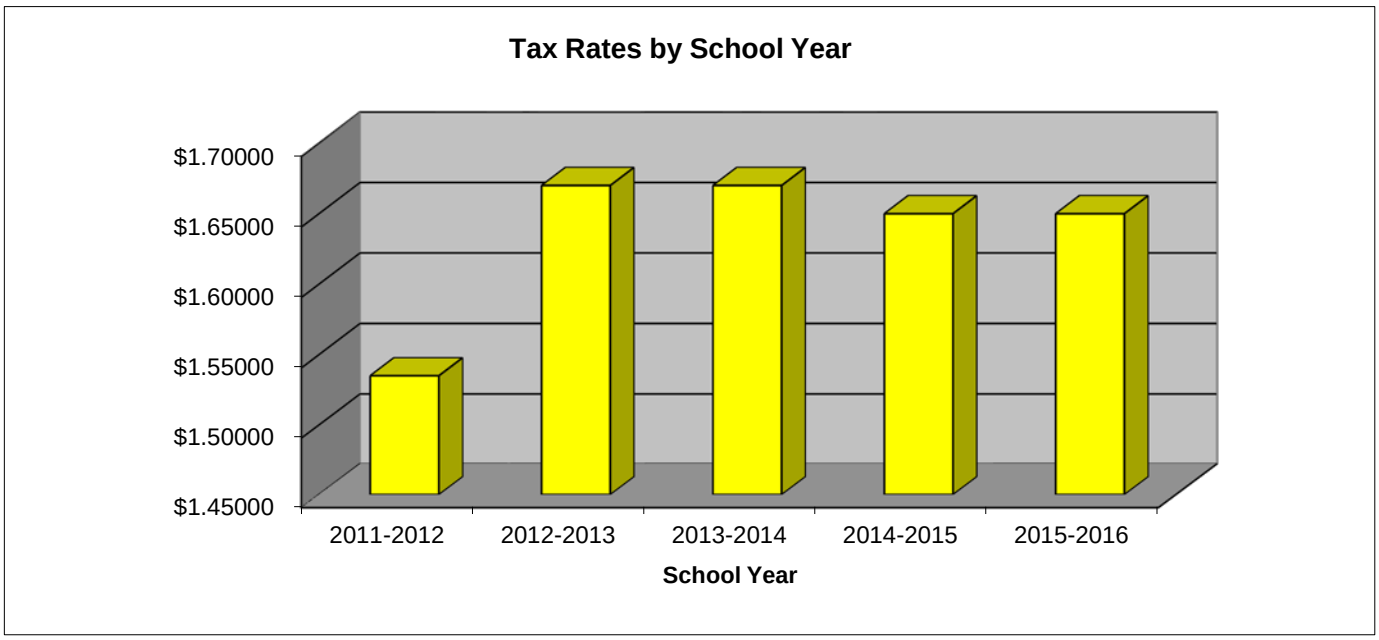
The graph below depicts the tax rates for years 2005-2006 through 2014-2015.



Crowley Independent School District
Five Year Trend for Property Taxes and Rates

Tax Year	School Year	TAD Taxable Values	% Change	$ Increase	Total Tax Rate
2011	2011-2012	$ 4,546,953,488	1.8%	$ 82,086,005	$ 1.53500
2012	2012-2013	$ 4,653,137,147	2.3%	$ 106,183,659	$ 1.67000
2013	2013-2014	$ 4,655,213,182	0.0%	$ 2,076,035	$ 1.67000
2014	2014-2015	$ 4,955,940,197	6.5%	$ 300,727,015	$ 1.65000
2015	2015-2016	$ 5,047,750,380 estimated	1.9%	$ 91,810,183	$ 1.65000



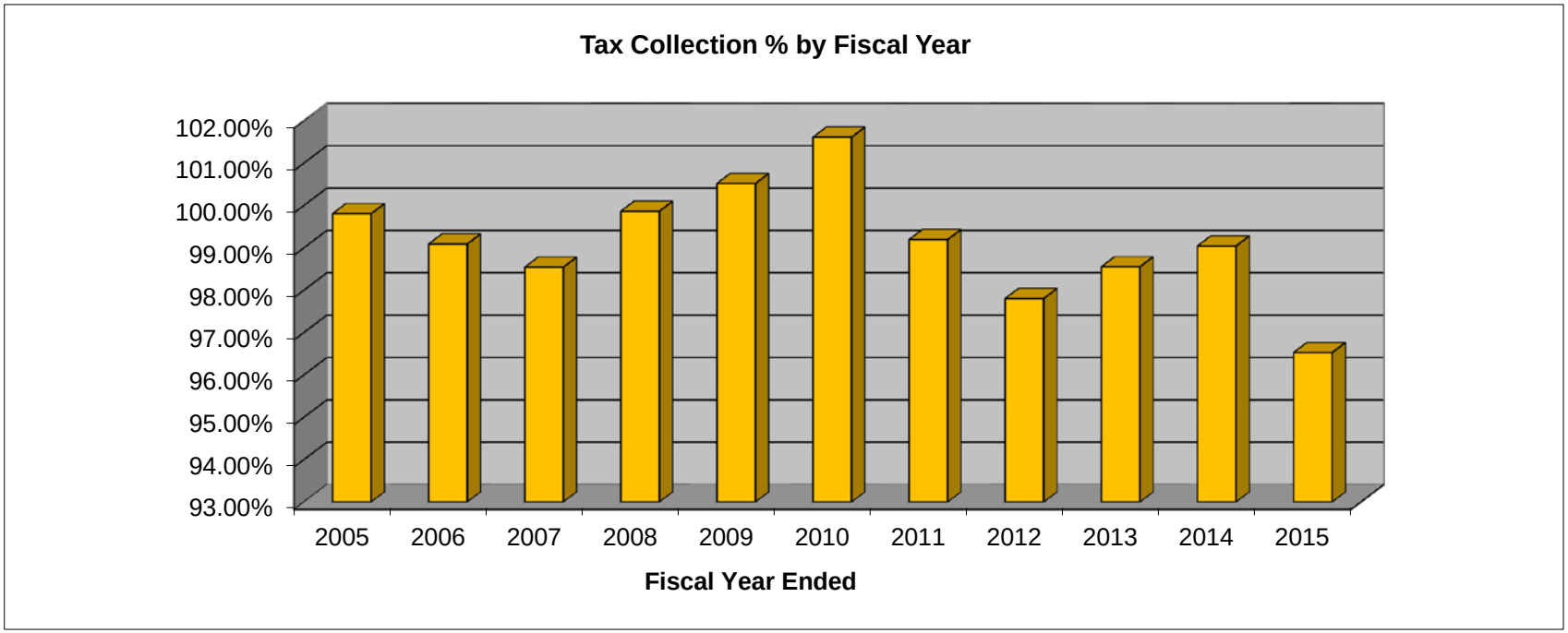


Crowley Independent School District

Tax Collection History

Tax Year	TAD Taxable Valuation	Tax Rate	Tax Levy	Current Collections Amount	Current Collections %	Current and Delinquent Collections Amount	Current and Delinquent Collections %	FYE 6/30
2004	$ 3,148,622,217	$ 1.76800	$ 55,667,641	$ 55,099,866	98.98%	$ 55,558,643	99.80%	2005
2005	3,519,149,122	1.78900	62,957,578	61,304,012	97.37%	62,384,057	99.09%	2006
2006	3,939,332,007	1.67100	65,826,238	63,844,523	96.99%	64,866,205	98.54%	2007
2007	4,274,531,260	1.40990	60,266,616	59,458,464	98.66%	60,184,216	99.86%	2008
2008	4,655,225,745	1.53505	71,460,043	70,944,153	99.28%	71,830,470	100.52%	2009
2009	4,743,748,009	1.53500	72,816,532	72,374,875	99.39%	73,990,421	101.61%	2010
2010	4,464,867,483	1.53500	68,535,716	66,601,919	97.18%	67,983,408	99.19%	2011
2011	4,546,953,488	1.53500	69,795,736	68,263,420	97.80%	68,263,240	97.80%	2012
2012	4,653,137,147	1.67000	77,707,390	75,961,690	97.75%	76,582,581	98.55%	2013
2013	4,655,213,182	1.67000	77,742,060	75,995,723	97.75%	76,997,143	99.04%	2014
2014	4,955,940,197	1.65000	81,773,013	78,707,706 * estimated	96.25%	78,932,504 * estimated	96.53%	2015

* Conservative Estimates - To be determined in July 2015 - Taxable valuations do not include reductions for the Ceiling amounts.
Note: Fiscal years 2004-2009 ended August 31 and fiscal year ended 2010 was a 10-month year due to fiscal year change to 6/30



Approved 2/26/15

CROWLEY INDEPENDENT SCHOOL DISTRICT

2015-2016 District Calendar | www.crowleyisdtx.org

Student/Staff Holiday

Student Holiday/ Staff Development

Student Holiday/ Staff Workday

Early Release K-12th/ Staff Development

Early Release 9th-12th/ Staff Development

New Staff Inservice

First/Last Day of Semester

Bad Weather Days
#1 - February 22
#2 - June 2

First Day of School
August 24, 2015
Last Day of School
June 1, 2016

Grading Periods

1. Aug 24 - Oct 2
2. Oct 5 - Nov 6
3. Nov 9 - Dec 18
4. Jan 5 - Feb 19
5. Feb 22 - Apr 15
6. Apr 18 - June 1

August 2015

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2015

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2015

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2015

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2015

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2016

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2016

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

March 2016

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2016

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2016

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2016

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

TOTAL TEACHING DAYS	175 DAYS
STAFF DEVELOPMENT DAYS	8 DAYS
TEACHER WORKDAYS	4 DAYS
TOTAL DAYS	187 DAYS

For state testing dates (STAAR, End of Course and TAKS) visit
www.tea.state.tx.us/student.assessment/calendars