



Ballinger ISD
802 Conda Avenue
Ballinger, TX 76821



Explanation of Budget Process and Decisions 2013-2014

- Ballinger ISD has been fortunate to have an excellent history of fiscal management for many years. The school district currently has no bonded debt and carries a minimum of two to three years of uncommitted fund balance.
- The budgeting process begins in March of each year. During this month, the superintendent and business manager conduct meetings with principals and department heads to discuss the upcoming fiscal year and to submit requested budgets.
- During the spring months, the superintendent and business manager run budget templates to keep up to date on the latest information that would impact state revenue sources.
- During the summer months, three budget workshops are held in conjunction with the regularly scheduled June, July and August board meetings.
 - o During the June Budget Workshop, the superintendent and/or federal program director presents the projected federal program entitlements and the federal program budgets. In addition, to the federal program, the superintendent presents preliminary information on state and local funding based on PEIMS data and Omar Garcia's template.
 - o During the July Budget Workshop, the superintendent gives information related to the current year. The most current year template, the most current year TEA payment ledger, the most current TEA payment estimates, the most current template calculations on settle-up and an estimated balance spreadsheet for the current year is reviewed. For the next budget year, the template is reviewed, the preliminary TEA Summary of Finance is discussed, an estimated balance spreadsheet will compare budget years and historical data is presented.
 - o During the August Budget Workshop, the current year budget is reviewed again, the appraisal district information on local collections is presented and the next year's budget is discussed in detail.
 - o In late August, a board hearing is scheduled to discuss BISD's budget and Proposed Tax Rate for the next year. During this hearing, Funds 199, 161, 180 and 240 are presented and discussed. Following that discussion, the proposed tax rates are discussed. BISD currently only has an M & O tax rate and no I & S. Following the hearing, a board meeting is held to adopt the district's operating budget, food service budget and to adopt the current year tax rate by ordinance setting the BISD M&O tax rate for the year. Following the setting of the tax rate, the board approves the certified tax roll.

As you can see, the BISD board, administration and staff put a great deal of effort into the budgeting process. Throughout these process, there are multiple opportunities for the public to gather information.