

ERA ISD
2016-2017 BUDGET - Revenue and Expenditure
General Fund, Food Service Fund, Technology Fund, HS Allotment Fund, and Debt Service Fund
(as of 6/27/16)

	General Fund (199)	Food Service Fund (240)	Debt Service Fund (511)
<u>Estimated Revenue</u>			
5700 Local Revenue (Taxes)	\$1,432,717		\$365,469
5700 Rent, Athletic, Interest, other	\$232,683	\$141,000	
5800 State Revenue	\$2,240,850	\$1,500	\$0
5800 State Revenue-Other-OnBehalf	\$203,107	\$0	
5900 Federal Revenue		\$98,000	
	<u>\$4,109,357</u>	<u>\$240,500</u>	<u>\$365,469</u>
<u>Proposed Expenditures (Appropriations)</u>			
11 Instruction	\$2,413,585		
12 Instr. Resource/Media	\$60,533		
13 Staff Development	\$9,350		
23 School Leadership	\$241,354		
31 Counseling Services	\$63,065		
33 Health Services	\$56,065		
34 Student Transportation	\$167,175		
35 Food Service	\$6,620	\$240,501	
36 Cocurricular/Extracurricular	\$261,326		
41 General Administration	\$341,995		
51 Maintenance & Operation	\$563,030		
52 Security & Monitoring Services	\$12,306		
53 Data Processing	\$136,316		
71 Debt Service	-----		\$354,100
81 Capital Outlay	\$0		
93 Shared Services	\$125,780		
	<u>\$4,458,500</u>	<u>\$240,501</u>	<u>\$354,100</u>
Estimated Revenue > (<) Appropriations	<u>(\$349,143)</u>	<u>(\$1)</u>	<u>\$11,369</u>

Estimated Revenue > (<) Appropriations of Funds (General Fund & Food Service)
Estimated Revenue > (<) Appropriations of Debt Funds

(\$349,144)
\$11,369

ERA ISD
2016-2017 BUDGET - Revenue and Expenditure
2016-2017

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease)	
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget	15-16 to 16-17	%
Revenue							
5700	Local & Intermediate Sources	\$2,000,006	\$2,280,761	\$2,176,964	\$1,665,400	(\$511,564)	-23.5%
5800	State Program Revenues	\$1,978,573	\$2,115,606	\$2,096,863	\$2,443,957	\$347,094	16.6%
Total Revenues		\$3,978,579	\$4,396,367	\$4,273,827	\$4,109,357	(\$164,470)	-3.8%
Function							
11	Instruction	\$2,420,222	\$2,479,032	\$2,396,163	\$2,413,585	\$17,422	0.7%
12	Library & Media Services	\$55,130	\$58,194	\$59,805	\$60,533	\$728	1.2%
13	Staff Development	\$0	\$6,350	\$8,350	\$9,350	\$1,000	
23	School Leadership	\$230,672	\$257,038	\$311,458	\$241,354	(\$70,104)	-22.5%
31	Guidance & Counseling	\$59,128	\$63,100	\$62,480	\$63,065	\$585	0.9%
33	Health Services	\$48,741	\$53,506	\$55,168	\$56,065	\$897	1.6%
34	Student Transportation	\$147,093	\$232,224	\$167,932	\$167,175	(\$757)	-0.5%
35	Food Service & Nutrition			\$6,016	\$6,620	\$604	10.0%
36	Co- & Extra Curricular Activities	\$180,093	\$197,022	\$250,542	\$261,326	\$10,784	4.3%
41	General Administration	\$229,800	\$246,564	\$362,782	\$341,995	(\$20,787)	-5.7%
51	Maintenance & Operation	\$454,215	\$486,766	\$541,775	\$563,030	\$21,255	3.9%
52	Security & Monitoring Services			\$23,129	\$12,306	(\$10,823)	-46.8%
53	Data Processing Services	\$114,081	\$123,948	\$76,197	\$136,316	\$60,119	78.9%
81	Facilities Acquisition & Constr.	\$5,000	\$130,000	\$7,000	\$0	(\$7,000)	-100.0%
93	Payments to Fiscal Agent of SSA	\$36,848	\$31,000	\$105,149	\$125,780	\$20,631	19.6%
Total Appropriations		\$3,981,023		\$4,433,946	\$4,458,500	\$24,554	0.6%
00	Operating Transfer Out	\$7,500	\$500	\$11,730	\$1	(\$11,729)	-100.0%
Total Revenue Over / (Under) Expenditures (including Operating Transfer Out)		(\$2,444)	\$4,396,367	(\$160,119)	(\$349,143)	(\$349,144)	
			\$4,395,867	(\$171,849)	(\$349,144)		

ERA INDEPENDENT SCHOOL DISTRICT ~ 2016-2017
(199) ~ GENERAL OPERATING FUND PROPOSED BUDGET (Detailed by Function & Object)

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease) 15-16 to 16-17	%
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget		
INSTRUCTION (11)							
6100	Payroll Costs	\$2,268,812	\$2,274,737	\$2,205,769	\$2,208,800	\$3,031	0.1%
6200	Professional & Contracted Svcs	\$57,610	\$57,795	\$49,683	\$77,325	\$27,642	55.6%
6300	Supplies & Materials	\$71,700	\$83,850	\$111,606	\$103,300	(\$8,306)	-7.4%
6400	Other Operating Costs	\$17,100	\$17,650	\$23,985	\$24,160	\$175	0.7%
6600	Capital Outlay	\$5,000	\$45,000	\$5,120	\$0	(\$5,120)	-100.0%
Total Instruction		\$2,420,222	\$2,479,032	\$2,396,163	\$2,413,585	\$17,422	0.7%
LIBRARY & MEDIA SERVICES (12)							
6100	Payroll Costs	\$39,805	\$43,094	\$44,055	\$44,083	\$28	0.1%
6200	Professional & Contracted Svcs	\$5,025	\$4,600	\$2,100	\$2,100	\$0	0.0%
6300	Supplies & Materials	\$4,300	\$4,100	\$12,500	\$13,200	\$700	5.6%
6400	Other Operating Costs	\$500	\$900	\$1,150	\$1,150	\$0	0.0%
6600	Capital Outlay	\$5,500	\$5,500	\$0	\$0	\$0	#DIV/0!
Total Instruction		\$55,130	\$58,194	\$59,805	\$60,533	\$728	1.2%
STAFF DEVELOPMENT (13)							
6200	Professional & Contracted Svcs		\$350	\$350	\$350	\$0	0.0%
6300	Supplies & Materials		\$500	\$1,000	\$1,000	\$0	0.0%
6400	Other Operating Costs		\$5,500	\$7,000	\$8,000	\$1,000	14.3%
Total Instruction		\$0	\$6,350	\$8,350	\$9,350	\$1,000	12.0%
SCHOOL LEADERSHIP (23)							
6100	Payroll Costs	\$223,622	\$249,988	\$303,408	\$230,904	(\$72,504)	-23.9%
6200	Professional & Contracted Svcs	\$750	\$750	\$750	\$200	(\$550)	-73.3%
6300	Supplies & Materials	\$3,500	\$3,500	\$3,359	\$4,750	\$1,391	41.4%
6400	Other Operating Costs	\$2,800	\$2,800	\$3,941	\$5,500	\$1,559	39.6%
Total School Leadership		\$230,672	\$257,038	\$311,458	\$241,354	(\$70,104)	-22.5%
GUIDANCE & COUNSELING (31)							
6100	Payroll Costs	\$56,028	\$60,500	\$61,030	\$61,065	\$35	0.1%
6200	Professional & Contracted Svcs	\$600	\$600	\$450	\$500	\$50	11.1%
6300	Supplies & Materials	\$2,000	\$1,500	\$500	\$1,000	\$500	100.0%
6400	Other Operating Costs	\$500	\$500	\$500	\$500	\$0	0.0%

Total Guidance & Counseling	\$59,128	\$63,100	\$62,480	\$63,065	\$585	0.9%
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199 - PROPOSED BUDGET DETAIL		(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)		
Gen Fund		2013-14	2014-15	2015-16	2016-17	Increase/(Decrease)	
Object	Description	Approved Budget	Approved Budget	Amended Budget	Proposed Budget	15-16 to 16-17	%
HEALTH SERVICES (33)							
6100	Payroll Costs	\$46,141	\$50,906	\$52,568	\$53,465	\$897	1.7%
6200	Professional & Contracted Svcs	\$1,000	\$1,000	\$700	\$1,000	\$300	42.9%
6300	Supplies & Materials	\$1,500	\$1,500	\$1,800	\$1,500	(\$300)	-16.7%
6400	Other Operating Costs	\$100	\$100	\$100	\$100	\$0	0.0%
	Total Health Services	\$48,741	\$53,506	\$55,168	\$56,065	\$897	1.6%
STUDENT TRANSPORTATION (34)							
6100	Payroll Costs	\$71,978	\$72,124	\$82,138	\$93,925	\$11,787	14.4%
6200	Professional & Contracted Svcs	\$18,000	\$21,500	\$37,059	\$37,500	\$441	1.2%
6300	Supplies & Materials	\$52,500	\$47,500	\$42,500	\$29,000	(\$13,500)	-31.8%
6400	Other Operating Costs	\$4,515	\$6,100	\$6,234	\$6,750	\$516	8.3%
6600	Capital Outlay	\$100	\$85,000	\$1	\$0	(\$1)	-100.0%
	Total Student Transportation	\$147,093	\$232,224	\$167,932	\$167,175	(\$757)	-0.5%
FOOD SERVICE & NUTRITION (35)							
6100	Payroll Costs			\$6,016	\$6,620	\$604	10.0%
		\$0	\$0	\$6,016	\$6,620	\$604	10.0%
CO- & EXTRA CURRICULAR ACT. (36)							
6100	Payroll Costs	\$78,126	\$86,459	\$121,725	\$123,264	\$1,539	1.3%
6200	Professional & Contracted Svcs	\$22,000	\$22,500	\$27,500	\$35,500	\$8,000	29.1%
6300	Supplies & Materials	\$33,505	\$36,751	\$39,250	\$41,750	\$2,500	6.4%
6400	Other Operating Costs	\$46,462	\$51,312	\$54,562	\$55,812	\$1,250	2.3%
6600	Capital Outlay			\$7,505	\$5,000	(\$2,505)	-33.4%
	Total Co- & Extra Curricular Act.	\$180,093	\$197,022	\$250,542	\$261,326	\$10,784	4.3%
GENERAL ADMINISTRATION (41)							
6100	Payroll Costs	\$150,365	\$145,738	\$259,497	\$224,921	(\$34,576)	-13.3%
6200	Professional & Contracted Svcs	\$56,870	\$76,585	\$78,426	\$90,474	\$12,048	15.4%
6300	Supplies & Materials	\$3,000	\$3,000	\$6,100	\$6,500	\$400	6.6%
6400	Other Operating Costs	\$16,565	\$18,241	\$18,759	\$20,100	\$1,341	7.1%
6600	Capital Outlay	\$3,000	\$3,000	\$0	\$0	\$0	#DIV/0!
	Total General Administration	\$229,800	\$246,564	\$362,782	\$341,995	(\$20,787)	-5.7%

199 - PROPOSED BUDGET DETAIL		(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease)	
Gen Fund		2013-14	2014-15	2015-16	2016-17	15-16 to 16-17	%
Object	Description	Approved Budget	Approved Budget	Amended Budget	Proposed Budget		
MAINTENANCE & OPERATION (51)							
6100	Payroll Costs	\$53,814	\$57,027	\$62,567	\$53,735	(\$8,832)	-14.1%
6200	Professional & Contracted Svcs	\$351,000	\$365,500	\$426,413	\$416,000	(\$10,413)	-2.4%
6300	Supplies & Materials	\$24,500	\$25,000	\$12,000	\$32,000	\$20,000	166.7%
6400	Other Operating Costs	\$19,401	\$24,239	\$25,795	\$26,295	\$500	1.9%
6600	Capital Outlay	\$5,500	\$15,000	\$15,000	\$35,000	\$20,000	133.3%
Total Maintenance & Operation		\$454,215	\$486,766	\$541,775	\$563,030	\$21,255	3.9%
SAFETY & MONITORING SERVICES (52)							
6100	Payroll Costs			\$4,129	\$3,306	(\$823)	-19.9%
6200	Professional & Contracted Svcs			\$4,500	\$4,500	\$0	0.0%
6300	Supplies & Materials			\$11,500	\$3,000	(\$8,500)	-73.9%
6400	Other Operating Costs			\$3,000	\$1,500	(\$1,500)	-50.0%
Total Maintenance & Operation		\$0	\$0	\$23,129	\$12,306	(\$10,823)	-46.8%
DATA PROCESSING SERVICES (53)							
6100	Payroll Costs	\$107,181	\$116,438	\$54,627	\$75,416	\$20,789	38.1%
6200	Professional & Contracted Svcs	\$6,700	\$7,210	\$20,070	\$58,900	\$38,830	193.5%
6300	Supplies & Materials			\$200	\$200		
6400	Other Operating Costs	\$200	\$300	\$1,300	\$1,800	\$500	38.5%
Total Data Processing Services		\$114,081	\$123,948	\$76,197	\$136,316	\$60,119	78.9%
FACILITIES ACQ. & CONSTRUCTION (81)							
6600	Capital Outlay	\$5,000	\$130,000	\$7,000	\$0	(\$7,000)	-100.0%
Total Facilities Acq. & Construction		\$5,000	\$130,000	\$7,000	\$0	(\$7,000)	-100.0%
PAYMENTS TO FISCAL AGENT OF SSA (93)							
6400	Other Operating Costs	\$36,848	\$31,000	\$105,149	\$125,780	\$20,631	19.6%
Total Payments to Fiscal Agent-SSA		\$36,848	\$31,000	\$105,149	\$125,780	\$20,631	19.6%
Total Appropriations		\$3,981,023	\$4,358,394	\$4,433,946	\$4,458,500	\$24,554	0.6%
OPERATING TRANSFER OUT (00)							
8900	Other Uses Accounts	\$7,500	\$500	\$11,730	\$1	(\$11,729)	-100.0%
Total Operating Transfer Out		\$7,500	\$500	\$11,730	\$1	(\$11,729)	-100.0%

**ERA ISD
2016-2017 BUDGET - Revenue and Expenditure
2016-2017**

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease) 15-16 to 16-17	%
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget		
Revenue							
5700	Local & Intermediate Sources	\$97,600.00	\$160,600.00	\$161,500.00	\$141,000.00	(\$20,500.00)	-12.7%
5800	State Program Revenues	\$1,500.00	\$8,064.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
5900	Federal Program Revenues	\$87,000.00	\$87,000.00	\$87,000.00	\$98,000.00	\$11,000.00	12.6%
Total Revenues		\$186,100.00	\$255,664.00	\$250,000.00	\$240,500.00	(\$9,500.00)	-3.8%
Function							
35	Food Services	\$193,565.00	\$152,350.00	\$262,330.00	\$240,501.00	(\$21,829.00)	-8.3%
Total Appropriations		\$193,565.00	\$152,350.00	\$262,330.00	\$240,501.00	(\$21,829.00)	-8.3%
Total Revenue Over / (Under) Expenditures		(\$7,465.00)	\$103,314.00	(\$12,330.00)	(\$1.00)		
Operating Transfer In		\$7,500.00	\$500.00	\$500.00	\$1.00	(\$499.00)	-99.8%

**ERA INDEPENDENT SCHOOL DISTRICT
(240) ~ FOOD SERVICES FUND PROPOSED BUDGET (Detailed by Function & Object)
2016-2017**

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease) 15-16 to 16-17	%
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget		
FOOD SERVICE (35)							
6100	Payroll Costs	\$74,265.00		\$106,680.00	\$103,951.00	(\$2,729.00)	-2.6%
6200	Professional & Contracted Services	\$6,000.00	\$36,000.00	\$27,485.00	\$9,000.00	(\$18,485.00)	-67.3%
6300	Supplies & Materials	\$110,500.00	\$112,750.00	\$113,050.00	\$115,400.00		
6400	Other Operating Costs	\$800.00	\$1,600.00	\$1,600.00	\$2,150.00		
6600	Capital Outlay	\$2,000.00	\$2,000.00	\$13,515.00	\$10,000.00	(\$3,515.00)	-26.0%
Total Food Service		\$193,565.00	\$152,350.00	\$262,330.00	\$240,501.00	(\$24,729.00)	-9.4%

ERA ISD
2016-2017 BUDGET - Revenue and Expenditure
2016-2017

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease) 15-16 to 16-17	%
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget		
Revenue							
5700	Local & Intermediate Sources	215,678.00	225,829.00	207,824.00	365,469.00	\$157,645.00	73.1%
5800	State Program Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Total Revenues		\$215,678.00	\$225,829.00	\$207,824.00	\$365,469.00	\$157,645.00	73.1%
Function							
71	Debt Service	\$210,260.00	\$210,260.00	\$210,260.00	\$354,100.00	\$143,840.00	68.4%
Total Appropriations		\$210,260.00	\$210,260.00	\$210,260.00	\$354,100.00	\$143,840.00	68.4%
Total Revenue Over / (Under) Expenditures		\$5,418.00	\$15,569.00	(\$2,436.00)	\$11,369.00		

ERA INDEPENDENT SCHOOL DISTRICT
(511) ~ DEBT SERVICE FUND PROPOSED BUDGET (Detailed by Function & Object)
2016-2017

Gen Fund Object	Description	(as of 6/28/13)	(as of 6/23/14)	(as of 5/16/16)	(as of 6/27/16)	Increase/(Decrease) 15-16 to 16-17	%
		2013-14 Approved Budget	2014-15 Approved Budget	2015-16 Amended Budget	2016-17 Proposed Budget		
DEBT SERVICE (71)							
6500	Debt Service	\$210,260.00	\$210,260.00	\$210,260.00	\$354,100.00	\$143,840.00	68.4%
Total Debt Service		\$210,260.00	\$210,260.00	\$210,260.00	\$354,100.00	\$143,840.00	68.4%