
FISCAL YEAR	The District shall operate on a fiscal year beginning September 1 and ending August 31.
BUDGET PRIORITIES	The Board and Staff shall jointly develop budget goals, priorities and risks associated with the budget period. Staff will solicit budget goals from both internal and external sources for review by the Board. Sources include the District Educational Improvement Council, the Council of Parent Teacher Associations, campus leaders, cabinet, and the Citizens Financial Advisory Counsel. These will be presented to the Board at a budget workshop in February and subsequently approved at the next available regular board meeting. Exhibit A is an example of the Board approved goals and priorities for the FY 2012-2013 budget.
SCHEDULES	The Superintendent or designee shall supervise the implementation of the budget calendar and a specific plan for budget preparation. The budget schedule shall include time lines for designated individuals or groups to submit their budget proposals and is included as Exhibit B.
BUDGET CATEGORIES	The budget shall be organized to identify categories. An example of budget categories is shown as Exhibit C.
BUDGET DEVELOPMENT	<p>The funding level and content of each budget category shall be rationalized and explained as appropriate each year as part of the priority-based budget process. The Board shall consider the evaluations of programs in the development of the budget.</p> <p>The District administration shall allocate dollars according to goals and priorities, as directed by the Board, and shall submit a preliminary plan and its rationale, by function in May. Staff shall submit revised financial estimates in June, July, and August as information becomes available. The administration shall format a summary report showing the original amended budget by function for the previous year compared to the proposed budget for the coming year. Staff will prepare a variance analysis explaining the changes in each function.</p>

Examples of both the “Draft Budget Estimate” and the “Final Adopted Budget” formats are included in Exhibit D. The Board shall direct appropriate adjustments and reprioritizations as required to meet District goals. The final budget proposal shall be presented no later than August.

**BUDGET
AMENDMENTS**

The budget shall be amended when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The Superintendent or designee shall recommend budget amendments to the Board of Trustees for approval on a quarterly basis.

The following rules shall govern fund/priority line item transfers:

1. Transfers shall not be performed between priority line items without prior Board approval and sufficient justification.
2. The necessity for transfers shall be permanently reflected in the allocations of the following budget year.
3. "From/To" rationalization shall be reflected as part of the monthly report for all cumulative transfers over \$50,000.

**DEVELOPMENT
PROGRAM**

When a bond issue is approved by the public, the District and Board shall ensure that the entire program is accomplished as planned. No project shall be approved that exceeds its projected budget target unless legitimate under runs (those not eliminating key elements of the original plan) are available from other projects in the package. Transfers between new construction and maintenance projects shall not be made without Board approval.

**EXTRACURRICULAR
PROGRAMS**

Efforts shall be sought to make extracurricular programs as financially self-supporting as possible.

The exhibits on the following pages shall be used by the District as part of the budget process:

- Exhibit A: Budget Priorities
- Exhibit B: Budget Calendar
- Exhibit C: Budget Categories
- Exhibit D: Budget Format

EXHIBIT A

BUDGET PRIORITIES

FY 2012-2013 Goals, Assumptions and Priorities

Budget Goal

To adopt a budget that is both consistent with CCISD's mission and strategic plan, achieving financial integrity and national recognition for excellence in academics by maximizing benefits from resources available.

Budget Assumptions

CCISD's 2012-2013 Budget will:

- Be balanced with access to reserve funds if necessary;
- Retain the 5% local homestead exemption
- Address all federal and state mandates;
- Meet CCISD's capacity and growth needs;
- Manage the District's resources efficiently and effectively; and
- Maintain an adequate fund balance as defined in board policy.

Budget Priorities

- Provide optimal and targeted levels of funding for improved student achievement including identified priorities within the Strategic Plan;
- Maintain competitive salaries, stipends and benefits for all employees;
- Develop alternative revenue streams;
- Continue optimal funding for the comprehensive plan for safe and secure schools;
- Maintain staffing plans to address optimal staffing at all levels;
- Maintain designated disaster recovery reserves and continue capital replacement reserves consistent with other budget priorities.

Budget Risks

- Increased spending due to unfunded state and federal mandates.
- Changes in student enrollment.
- Inflationary impact of fuel, property and casualty insurance and other commodities

EXHIBIT B

BUDGET CALENDAR

The following format shall be used to develop the district's budget calendar. Below is an example from the FY 2012-2013 budget year.

Budget Calendar for the Year 2012-2013

Date	Time	Meeting	Budget Topics
November 29, 2011	6:30 pm	Citizen's Financial Advisory Committee	Review Budget Priorities
December 6, 2011	7:30 am	Finance Committee Meetings	Budget Discussions
December 6, 2011	6:00 pm	DEIC Sub Committee	Review Budget Priorities
January 9, 2012	4:30 pm	Board Workshop	Review Budget Priorities
January 17, 2012	7:30 am	Finance Committee Meetings	Review Budget Priorities
January 23, 2012	6:00 pm	Board Meeting	Approve FY 2013 Budget Priorities
February 13, 2012	4:30 pm	Board Workshop	Review Possible Staff Reductions
February 21, 2012	7:30 am	Finance Committee Meeting	Review Possible Staff Reductions
March 5, 2012	4:30 pm	Board Workshop	General Budget Discussions
March 20, 2012	7:30 am	Finance Committee Meeting	General Budget Discussions
April 9, 2012	4:30 pm	Board Workshop	Review Employee Compensation Plan
April 10-24, 2012	Daily	Campus Budget Meetings	Campus Budget Review
April 17, 2012	7:30 am	Finance Committee Meeting	Review Employee Compensation Plan
April 23, 2012	6:00 pm	Board Meeting	Approve Employee Compensation Plan
May 15, 2012	7:30 am	Finance Committee Meeting	General Budget Discussions
June 11, 2012	4:30 pm	Board Workshop	General Budget Discussions
June 19, 2012	7:30 am	Finance Committee Meeting	Review and Discuss Budget Analysis
July 17, 2012	7:30 am	Finance Committee	2012-2013 Budget Update
July 23, 2012	6:00 pm	Board Meeting	Schedule Public Hearing for Budget & Proposed Tax Rate
August 13, 2012	4:30 pm	Board Workshop	Final Budget Overview, Proposed Budget and Tax Rate
August 20, 2012	6:00 pm	Board Meeting	Adoption of the FY 2012 Budget

Date	Time	Meeting	Budget Topics
August 21, 2012	7:30 am	Finance Committee	Review and Budget Overview for 2012-2013 Budget
September 25, 2012	6:00 pm	Board Meeting	Adoption of the FY 2012 Tax Rate

EXHIBIT C

BUDGET CATEGORIES

The budget shall be organized and reported in the following categories:

1. Revenues and Expenditures by Function
2. Expenditures by Campus & Department
3. Current District Staffing by Campus & Department
4. Projected District Staffing by Campus & Department
5. Projected Cost to Open New Campuses
6. Projected Cost of New Programs
7. Projected Cost of Capital Projects & Equipment
8. Projected Increases in Operating Expenses

EXHIBIT D: Draft Budget Estimates Format

Clear Creek Independent School District

Budget Analysis and Options

June 12, 2012

DRAFT # 8

	Current Budget 2011 - 2012	Planning Year 2012 - 2013	New Session 2013 - 2014
Total Revenue Budget - Beginning Balance	288,366,000	280,759,000	272,139,000
Revenue Options			
State Funding Reductions			
Reduction in State Funding (Total of @ \$450/Student)	(13,507,000)	(4,000,000)	-
Other Revenue Adjustments			
Federal Job Grant Funding (one time)	5,900,000	(5,900,000)	-
Additional Transfer Students (up to 200 students)	1,140,000	-	-
Homestead Exemption (5% Exemption)	5,000,000	-	-
Extracurricular Fees (\$50 per student)	460,850	280,000	-
Extracurricular Transportation Fees (\$20)	244,340	-	-
Increase in SHARS Funding		1,000,000	-
Tax Rate Election (13 Cents)	19,000,000	-	-
Total Other Revenue Adjustments	5,900,000	(4,620,000)	-
Total Change in Revenues	(7,607,000)	(8,620,000)	-
Total Revenues	280,759,000	272,139,000	272,139,000
Total Expenditure Budget - Beginning Balance	288,347,391	280,677,596	274,938,409
Expenditure Options			
Expenditure Reductions			
Eliminate Clear Horizons Early College High School	1,680,000	-	-
Across the Board 10% cuts	1,360,000	820,000	-
Teacher/Staff Furlough Days (up to 5)	4,800,000	-	-
Transportation to Magnet Programs	929,000	-	-
LT Disability Benefits	560,000	-	-
Employee Assistance Program	90,000	35,000	-
Staffing Reductions in FY 2011-2012 (Net Reduction - 171.0)	6,000,000	-	-
Reorganizations - Custodial Operations (36.0 FTE's)		500,000	-
Reorganizations - Library Aides (33.0 FTE's)		566,364	-
Reorganizations - Other Departments (6.0 FTE's)		323,000	-
Reduction in Sheriff Liaison Officer Program (2.0 Grant FTE's)		(215,000)	-
Reorganization - Special Education (Add 20.0 FTE's)		34,823	-
Bring Discretionary AEP Programs In-House (Add 2.0 FTE's)		185,000	-
Add Elementary Social Studies Coordinator (Add 1.0 FTE)		(70,000)	-
CFHS - 12th Grade (Add 14.0 FTE's)		(760,000)	-
Special Education - (Add 5 FTE's)		(250,000)	-
Two Way Emersion Program Grant Loss (Add 2.0 FTE's)		(100,000)	-
Reduce Substitute Daily Rates by \$5/day	309,795	-	-
Dental Plan	740,000	-	-
Payroll & General Operating Expenditure Reductions		4,575,000	-
Utility Reductions		500,000	-
Instructional/Fine Arts Equipment (Calculators/FA Uniforms)		(245,000)	-
WAVE Expansion Costs (Add FTE's - 3.0)		(160,000)	-
Total Change in Expenditures (Net Reduction - 29.0 FTE's)	7,669,795	5,739,187	-
Total Expenditures	280,677,596	274,938,409	274,938,409
Total Budget Surplus or (Shortfall)	81,404	(2,799,409)	(2,799,409)
One Time Sources of Funding			
Disaster Recovery Fund	2,500,000	(2,500,000)	-
Capital Plan Fund	20,500,000	-	-
Health Insurance Reserve Fund	2,000,000	-	-
Property & Casualty Insurance Reserve Fund	2,700,000	-	-
Projected 2011-12 Roll Forward	6,000,000	-	-
Fund Balance	12,000,000	(299,409)	2,799,409
Total One Time Sources of Funding	45,700,000	(2,799,409)	2,799,409

EXHIBIT D: Final Adopted Budget Format

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT 2012 - 2013 BUDGET SUMMARY

GENERAL FUND

	2012 - 2013 ORIGINAL BUDGET	2011 - 2012 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 162,720,000	\$ 159,309,000	\$ 3,411,000
STATE PROGRAM REVENUES	110,200,000	114,831,000	(4,631,000)
FEDERAL PROGRAM REVENUES	1,895,000	6,619,000	(4,724,000)
OTHER RESOURCES / NON-OPERATING REVENUES	747,500	-	747,500
TOTAL REVENUES	\$ 275,562,500	\$ 280,759,000	\$ (5,196,500)
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	\$ 168,911,336	\$ 170,947,258	\$ (2,035,922)
FUNCTION: 12 INSTRUCTIONAL RESOURCES	3,854,830	4,446,345	(591,515)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	5,223,818	5,439,108	(215,290)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	2,791,780	2,828,595	(36,815)
FUNCTION: 23 SCHOOL ADMINISTRATION	17,371,846	17,657,800	(285,954)
FUNCTION: 31 GUIDANCE & COUNSELING	9,605,038	9,408,023	197,015
FUNCTION: 32 SOCIAL WORK SERVICES	581,180	599,410	(18,230)
FUNCTION: 33 HEALTH SERVICES	2,639,824	2,620,135	19,689
FUNCTION: 34 STUDENT TRANSPORTATION	9,543,348	9,996,063	(452,715)
FUNCTION: 35 FOOD SERVICES	295,400	290,000	5,400
FUNCTION: 36 COCURRICULAR	6,942,287	6,600,809	341,478
FUNCTION: 41 GENERAL ADMINISTRATION	5,902,649	6,240,450	(337,801)
FUNCTION: 51 PLANT MAINTENANCE	20,100,773	20,899,933	(799,160)
FUNCTION: 52 SECURITY AND MONITORING SERVICES	2,899,335	2,694,825	204,510
FUNCTION: 53 DATA SERVICES	6,306,540	6,287,720	18,820
FUNCTION: 61 COMMUNITY SERVICES	71,300	85,317	(14,017)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	8,859,545	9,949,245	(1,089,700)
FUNCTION: 95 PAYMENTS TO JJAEP	-	102,030	(102,030)
FUNCTION: 97 PAYMENTS TO T.I.F.	1,925,000	1,850,000	75,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	1,734,530	1,734,530	-
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 275,560,359	\$ 280,677,596	\$ (5,117,237)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,141	\$ 81,404	\$ (79,263)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2012 - 2013 BUDGET SUMMARY**

DEBT SERVICE FUND

	2012 - 2013 ORIGINAL BUDGET	2011 - 2012 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 49,125,000	\$ 48,150,000	\$ 975,000
STATE PROGRAM REVENUES	-	-	-
TOTAL REVENUES	<u>\$ 49,125,000</u>	<u>\$ 48,150,000</u>	<u>\$ 975,000</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	\$ 50,682,633	\$ 50,735,000	\$ (52,367)
TOTAL EXPENDITURES	<u>\$ 50,682,633</u>	<u>\$ 50,735,000</u>	<u>\$ (52,367)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,557,633)</u>	<u>\$ (2,585,000)</u>	<u>\$ 1,027,367</u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2012 - 2013 BUDGET SUMMARY**

FOOD SERVICE FUND

	2012 - 2013 ORIGINAL BUDGET	2011 - 2012 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 9,346,800	\$ 8,975,000	\$ 371,800
STATE PROGRAM REVENUES	64,400	61,000	3,400
OTHER RESOURCES	4,907,700	4,943,000	(35,300)
TOTAL REVENUES	\$ 14,318,900	\$ 13,979,000	\$ 339,900
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	\$ 13,857,200	\$ 13,427,700	\$ 429,500
FUNCTION: 36 COCURRICULAR	230,500	230,500	-
FUNCTION: 51 PLANT MAINTENANCE	-	120,000	(120,000)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	-	200,000	(200,000)
TOTAL EXPENDITURES	\$ 14,087,700	\$ 13,978,200	\$ 109,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 231,200	\$ 800	\$ 230,400