Special

Monday, July 23, 2007 8:30 AM
Granbury ISD Board Room, 600 West Pearl St., Granbury, TX 76048, W Pearl St, Granbury, TX 76048

1. **Call to order**
2. **Consider amendment 2 of contract with Buford Thompson, Construction Manager at Risk, for guaranteed maximum price of Agriculture Science Complex, Baseball Complex, Tennis Court Lighting and Canopy projects**
3. **Consider staff appointments**
4. **Budget workshop**
5. **Adjourn**

OFFICE OF SUPERINTENDENT

For:	**Board of Trustees**
Date:	**July 23, 2007**

SUMMARY:
The attached documents are related to the budget that will be presented and discussed further at the budget workshop on Monday, July 23, 2007.

Respectfully submitted,

William Harris

William Harris
Superintendent

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Granbury Independent School District
2007-2008 **6.2%**
Teacher/Librarian Salary Schedule

YEARS OF CREDITABLE EXPERIENCE	GISD BA Schedule	BA D R	GISD MA Schedule	MA D R
0	42,000	224.60	44,160	236.15
1	42,250	225.94	44,410	237.49
2	42,520	227.38	44,680	238.93
3	42,780	228.77	44,940	240.32
4	43,040	230.16	45,200	241.71
5	43,300	231.55	45,460	243.10
6	43,560	232.94	45,720	244.49
7	43,820	234.33	45,980	245.88
8	44,080	235.72	46,240	247.27
9	44,340	237.11	46,500	248.66
10	44,600	238.50	46,760	250.05
11	44,820	239.68	46,980	251.23
12	45,080	241.07	47,240	252.62
13	45,920	245.56	48,080	257.11
14	46,760	250.05	48,920	261.60
15	47,600	254.55	49,760	266.10
16	48,440	259.04	50,600	270.59
17	49,280	263.53	51,440	275.08
18	50,120	268.02	52,280	279.57
19	50,960	272.51	53,120	284.06
20	51,820	277.11	53,980	288.66
21	52,750	282.09	54,910	293.64
22	53,350	285.29	55,510	296.84
23	54,080	289.20	56,240	300.75
24	54,630	292.14	56,790	303.69
25	55,190	295.13	57,350	306.68
26	55,740	298.07	57,900	309.63
27	56,300	301.07	58,460	312.62
28	56,850	304.01	59,010	315.56
29	57,400	306.95	59,560	318.50
30	57,690	308.50	59,850	320.05
31+	58,500	312.83	60,660	324.39

EMPLOYMENT CONTRACTS EXCEEDING 187 DAYS ARE SUPPLEMENTED BY MULTIPLYING THE ADDITIONAL DAYS BY THE DAILY RATE AT THE APPROPRIATE EXPERIENCE LEVEL.

PROPOSED 2007/2008

Granbury Independent School District 2007-2008 R N Salary Schedule		
YEARS OF CREDITABLE EXPERIENCE	Salary	D R
0	27,320	146.10
1	27,910	149.25
2	28,490	152.35
3	29,080	155.51
4	30,320	162.14
5	31,560	168.77
6	32,800	175.40
7	33,950	181.55
8	35,040	187.38
9	36,070	192.89
10	37,040	198.07
11	37,960	202.99
12	38,840	207.70
13	39,650	212.03
14	40,430	216.20
15	41,160	220.11
16	41,860	223.85
17	42,510	227.33
18	43,130	230.64
19	43,720	233.80
20	44,270	236.74

GRANBURY INDEPENDENT SCHOOL DISTRICT CLERICAL / TECHNICAL Job Classifications 2007-2008 Pay Tables					
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 1		Hourly Rate	7.83	9.78	11.74
		Daily Rate	31.30	39.13	46.95
Extended Day Aides	175	Annual	5,478	6,848	8,217
	(5 hours)				
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 2		Hourly Rate	9.24	11.55	13.86
		Daily Rate	73.94	92.43	110.92
Aide: BTC	187	Annual	13,828	17,284	20,741
Aide: Bilingual	187	Annual	13,828	17,284	20,741
Aide: Classroom, Library, P.E.	187	Annual	13,828	17,284	20,741
Aide: Clerk/Computer Lab - MS	187	Annual	13,828	17,284	20,741
Aide: Computer Lab	187	Annual	13,828	17,284	20,741
Aide: Content Mastery	187	Annual	13,828	17,284	20,741
Aide: ESL	187	Annual	13,828	17,284	20,741
Aide: ISS and Dyslexia Aide	187	Annual	13,828	17,284	20,741
Aide: Special Ed -Transition & Resource	187	Annual	13,828	17,284	20,741
Aide: Title I	187	Annual	13,828	17,284	20,741
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 3		Hourly Rate	10.03	12.54	15.05
		Daily Rate	80.27	100.34	120.41
Aide: Special Education Autism	187	Annual	15,011	18,763	22,516
Aide: Special Education Deaf Education	187	Annual	15,011	18,763	22,516
Aide: Special Education Life Skills	187	Annual	15,011	18,763	22,516
Aide: Special Education PPCD	187	Annual	15,011	18,763	22,516
Aide: Special Ed Response Intervention	187	Annual	15,011	18,763	22,516
Aide: VAC Job Coach	187	Annual	15,011	18,763	22,516
Clerk: Office	187	Annual	15,011	18,763	22,516
Clerk: Receptionist - Middle School	187	Annual	15,011	18,763	22,516
Aide: PE/Language Interpreter	187	Annual	15,011	18,763	22,516
Aide: Deaf Education	187	Annual	15,011	18,763	22,516
Clerk: Attendance - Middle School	196	Annual	15,733	19,666	23,599
Secretary: Asst Princ/Dean - HS	202	Annual	16,215	20,268	24,322
Secretary: Counselor - HS	217	Annual	17,419	21,773	26,128
Clerk: Data - Curriculum	226	Annual	18,141	22,677	27,212
Clerk: Receptionist - HS	226	Annual	18,141	22,677	27,212
Clerk: Mail - Maintenance Dept.	226	Annual	18,141	22,677	27,212
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 4		Hourly Rate	10.89	13.61	16.33
		Daily Rate	87.09	108.86	130.63
Clerk: Attend/Receptionist - 9th Grade Ctr	196	Annual	17,070	21,337	25,604
Clerk: Attendance - High School	196	Annual	17,070	21,337	25,604
Clerk: PEIMS/Scheduling - Middle School	207	Annual	18,028	22,534	27,041
Clerk: PEIMS/Scheduling - 9th Grade Ctr	207	Annual	18,028	22,534	27,041
Clerk: Special Ed Data	207	Annual	18,028	22,534	27,041
Clerk: Financial Administrative Clerk-HS	207	Annual	18,028	22,534	27,041
Deaf Ed Transcriptionist	207	Annual	18,028	22,534	27,041
Clerk: Data - Athletics	226	Annual	19,682	24,603	29,523
Clerk: Testing - Curriculum	226	Annual	19,682	24,603	29,523
Clerk: Transportation	226	Annual	19,682	24,603	29,523

	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 5		Hourly Rate	11.81	14.76	17.72
		Daily Rate	94.48	118.11	141.73
Special Ed Language Interpreter	187	Annual	17,669	22,086	26,503
Clerk: Special Ed PEIMS/Medicaid	207	Annual	19,558	24,448	29,337
Secretary: BTC	217	Annual	20,503	25,629	30,755
Secretary: STARS	217	Annual	20,503	25,629	30,755
Clerk: PEIMS/Scheduling - HS	217	Annual	20,503	25,629	30,755
Benefits Assistant - HR	226	Annual	21,353	26,692	32,030
Clerk: Route Clerk - Transportation	226	Annual	21,353	26,692	32,030
Receptionist: Admin Annex/HR	226	Annual	21,353	26,692	32,030
Receptionist: Help Desk-Technology	226	Annual	21,353	26,692	32,030
Receptionist: Support Services	226	Annual	21,353	26,692	32,030
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 6		Hourly Rate	12.82	16.02	19.23
		Daily Rate	102.54	128.17	153.80
Secretary: Elementary School	217	Annual	22,250	27,813	33,375
Secretary: Intermediate School	217	Annual	22,250	27,813	33,375
Secretary: Middle School	226	Annual	23,173	28,966	34,760
Secretary: Director of Facilities,	226	Annual	23,173	28,966	34,760
Food Service, Maintenance,	226	Annual	23,173	28,966	34,760
Technology, Transportation	226	Annual	23,173	28,966	34,760
Coordinator: Substitutes/Leave-HR	226	Annual	23,173	28,966	34,760
Technology Purchasing Clerk	226	Annual	23,173	28,966	34,760
Clerk: General Business/AP	226	Annual	23,173	28,966	34,760
Clerk: General Business/Payroll	226	Annual	23,173	28,966	34,760
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 7		Hourly Rate	13.91	17.38	20.86
		Daily Rate	111.24	139.06	166.87
Secretary: Business Office	226	Annual	25,141	31,427	37,712
Secretary: Curriculum Department	226	Annual	25,141	31,427	37,712
Secretary: HR Executive Director	226	Annual	25,141	31,427	37,712
Secretary: Principal - HS	226	Annual	25,141	31,427	37,712
Secretary: Principal - 9th Grade Ctr	226	Annual	25,141	31,427	37,712
Secretary: Special Education	226	Annual	25,141	31,427	37,712
Payroll Assistant: Business Office	226	Annual	25,141	31,427	37,712
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 8		Hourly Rate	15.10	18.87	22.65
		Daily Rate	120.78	150.97	181.16
Deaf Ed Interpreter	187	Annual	22,585	28,231	33,877
Accounts Payable - Business Office	226	Annual	27,295	34,119	40,943
Purchasing Fixed Assets Specialist	226	Annual	27,295	34,119	40,943
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 9		Hourly Rate	16.37	20.46	24.56
		Daily Rate	130.96	163.70	196.44
Secretary: Asst Superintendent	226	Annual	29,598	36,997	44,396
Secretary: Athletic Director	226	Annual	29,598	36,997	44,396
	# of Days		Minimum	Midpoint	Maximum
Paygrade C/T 10		Hourly Rate	19.33	24.16	28.99
		Daily Rate	154.63	193.28	231.94
Certification Officer - Human Resources	226	Annual	34,945	43,682	52,418
Secretary Superintendent//Board	226	Annual	34,945	43,682	52,418

Granbury ISD School Nurse LVN 2007-2008 Pay Tables					
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE N (LVN)		Hourly Rate	13.21	16.51	19.81
		Daily Rate	105.66	132.07	158.49
School Nurse LVN	187	Annual	19,758	24,698	29,637
GRANBURY I S D Extended Day Site Leader 2007-2008 Pay Tables					
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE EXTDAY		Hourly Rate	11.21	14.02	16.82
		Daily Rate	78.50	98.13	117.76
ESD Site Leader (7 hours/day)	187	Annual	14,680	18,350	22,020

GRANBURY I S D					
MANUAL TRADES Job Classifications					
2007-2008 Pay Tables					
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE MT 1		Hourly Rate	7.88	9.84	11.81
		Daily Rate	60.00	75.04	90.08
Transportation: Bus Attendant	175	Annual	10,500	13,132	15,764
Food Service: Worker/Cook	177	Annual	10,620	13,282	15,944
Custodial: Custodian - 190	190	Annual	11,400	14,258	17,115
Custodial: Custodian - 240	240	Annual	14,400	18,010	21,619
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 2		Hourly Rate	8.35	10.43	12.52
		Daily Rate	66.78	83.48	100.17
Food Service: Cashier	177	Annual	11,820	14,775	17,730
Custodial: Custodian-Graveyard HS	240	Annual	16,027	20,034	24,041
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 3		Hourly Rate	9.18	11.47	13.77
		Daily Rate	73.42	91.77	110.12
Food Service: Asst. Cafeteria Mgr-HS	186	Annual	13,655	17,069	20,483
Custodial: Custodian - Night Lead	240	Annual	17,620	22,025	26,430
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 4		Hourly Rate	10.10	12.63	15.15
		Daily Rate	80.81	101.01	121.21
Security Guard	175	Annual	14,141	17,677	21,212
Food Service: Cafeteria Mgr <700 Students	186	Annual	15,030	18,788	22,545
Groundskeeper - Maintenance	240	Annual	19,394	24,242	29,091
Custodian - Day Lead - Elem & Int	240	Annual	19,394	24,242	29,091
Custodian - Graveyard Lead - GHS	240	Annual	19,394	24,242	29,091
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 5		Hourly Rate	11.11	13.89	16.66
		Daily Rate	88.87	111.09	133.31
Transportation: Bus Driver	175	Annual	15,553	19,441	23,329
Food Service: Cafeteria Mgr >700 students	186	Annual	16,530	20,663	24,795
Custodial: Custodian Lead (sq 110k-300k)	240	Annual	21,329	26,662	31,994
Maintenance: General Worker	240	Annual	21,329	26,662	31,994
Maintenance: Irrigation Specialist	240	Annual	21,329	26,662	31,994
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 6		Hourly Rate	12.21	15.26	18.32
		Daily Rate	97.69	122.12	146.54
Food Service: Catering Manager	177	Annual	17,291	21,614	25,937
Transportation: Lead Bus Driver	185	Annual	18,073	22,591	27,110
Food Service: Cafeteria Manager - HS	186	Annual	18,171	22,713	27,256
Custodial: Custodian Night Lead (sf 300k+)	240	Annual	23,446	29,308	35,169
Custodial: Equipment Mechanic	240	Annual	23,446	29,308	35,169
Transportation: Mechanic's Asst.	240	Annual	23,446	29,308	35,169
	# of Days		**Minimum**	**Midpoint**	**Maximum**
Paygrade MT 7		Hourly Rate	13.43	16.79	20.14
		Daily Rate	107.44	134.30	161.15
Custodial: Custodian Day Lead (sf >300k)	240	Annual	25,785	32,231	38,677
Maintenance: Pesticide Appl Specialist	240	Annual	25,785	32,231	38,677
Maintenance: Lead Groundskeeper	240	Annual	25,785	32,231	38,677
Maintenance: Carpenter	240	Annual	25,785	32,231	38,677

	# of Days		Minimum	Midpoint	Maximum
Paygrade MT 8		Hourly Rate	14.77	18.47	22.16
		Daily Rate	118.19	147.74	177.28
Transportation: Mechanic	240	Annual	28,365	35,456	42,548
	# of Days		Minimum	Midpoint	Maximum
Paygrade MT 9		Hourly Rate	16.25	20.32	24.38
		Daily Rate	130.03	162.54	195.05
Maintenance: Electrician	240	Annual	31,208	39,010	46,812
Maintenance: HVAC Technician	240	Annual	31,208	39,010	46,812
Maintenance: Plumber/Roofer	240	Annual	31,208	39,010	46,812
	# of Days		Minimum	Midpoint	Maximum
Paygrade MT 10		Hourly Rate	19.83	24.79	29.75
		Daily Rate	158.68	198.35	238.01
Maintenance: Supervisor-Elect/AC	240	Annual	38,082	47,603	57,123
Maintenance: Supervisor - General	240	Annual	38,082	47,603	57,123
Transportation: Lead Mechanic	240	Annual	38,082	47,603	57,123

GRANBURY I S D **MECHANICAL/TECHNOLOGY Job Classification** **2007-2008 Pay Tables**					
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE MTTech 1		Hourly Rate	12.96	16.20	19.44
		Daily Rate	103.68	129.60	155.52
Technology: Computer Technician	226	Annual	23,432	29,290	35,148
GHS/Channel 27: TV Station Assistant	226	Annual	23,432	29,290	35,148
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE MTTech 2		Hourly Rate	16.20	20.25	24.30
		Daily Rate	129.60	162.00	194.40
Technology: Computer Support Specialist	226	Annual	29,290	36,612	43,934
Facilities & Safety: Technician	226	Annual	29,290	36,612	43,934
	# of Days		**Minimum**	**Midpoint**	**Maximum**
PAY GRADE MTTech 3		Hourly Rate	20.25	25.31	30.38
		Daily Rate	162.00	202.50	243.00
Technology: SR Comp Suppport Spec.	226	Annual	36,612	45,765	54,918
Technology: Network Engineer	226	Annual	36,612	45,765	54,918

GRANBURY I S D **PROFESSIONAL SUPPORT & ADMINISTRATION Job Classifications** **2007-2008 Pay Tables**					
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A1	# of Days				
	226	Annual	30,730	38,413	46,095
	240	Annual	32,634	40,792	48,951
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A2	# of Days				
ESD: Coordinator - Extended Day	207	Annual	34,622	43,278	51,933
Transportation Manager	240	Annual	40,142	50,177	60,213
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A3	# of Days				
Business Office: Accountant	226	Annual	46,492	58,115	69,739
Business Office: Payroll Supervisor	226	Annual	46,492	58,115	69,739
Business Office: PEIMS Coordinator	226	Annual	46,492	58,115	69,739
Business Office: Purchasing Supervisor	226	Annual	46,492	58,115	69,739
HR Office: HR Officer/Benefits Coordinator	226	Annual	46,492	58,115	69,739
Technology: Manager of Network Services	226	Annual	46,492	58,115	69,739
GHS Channel 27: TV Station Manager	240	Annual	49,372	61,716	74,059
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A4	# of Days				
Special Education: Transition Specialist	187	Annual	43,662	54,578	65,494
Counselor: Elementary	191	Annual	44,596	55,745	66,894
Counselor: Intermediate	191	Annual	44,596	55,745	66,894
Counselor: Middle School	198	Annual	46,231	57,788	69,346
Counselor: 9th Grade Center	202	Annual	47,165	58,956	70,747
Counselor: High School	202	Annual	47,165	58,956	70,747
Special Education: Behavior Specialist	207	Annual	48,332	60,415	72,498
Assistant Principal: Elementary	207	Annual	48,332	60,415	72,498
Assistant Principal: Intermediate	207	Annual	48,332	60,415	72,498
Lead Counselor: High School	226	Annual	52,768	65,960	79,153
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A5	# of Days				
Special Education: Occupational Therapist	187	Annual	46,718	58,397	70,077
Special Education: Speech/Lang Pathologist	188	Annual	46,968	58,710	70,452
Special Education: School Psychologist	198	Annual	49,466	61,832	74,199
Assistant Principal: Middle School	207	Annual	51,714	64,643	77,572
Special Education: Diagnostician	207	Annual	51,714	64,643	77,572
Technology: Network Administrator	226	Annual	56,461	70,576	84,692
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A6	# of Days				
Assistant Principal: 9th Grade Center	207	Annual	55,337	69,171	83,005
Assistant Principal: High School	207	Annual	55,337	69,171	83,005
Curriculum Coordinator-Advanced Academics	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-At Rick Programs	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Elementary Education	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Instructional Technology	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Post Secondary	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Secondary Education	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Secondary Math	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Special Programs	226	Annual	60,416	75,520	90,624
Curriculum: Coordinator-Testing	226	Annual	60,416	75,520	90,624
Special Education: Coordinator	226	Annual	60,416	75,520	90,624
Special Education: Coordinator-Intervention	226	Annual	60,416	75,520	90,624
Assistant Principal: High School	226	Annual	60,416	75,520	90,624
Dean of Students: High School	226	Annual	60,416	75,520	90,624

			Minimum	**Midpoint**	**Maximum**
PAY GRADE A7	# of Days				
Principal: Elementary	217	Annual	62,071	77,588	93,106
Principal: Intermediate	217	Annual	62,071	77,588	93,106
Principal: STARS Academy	217	Annual	62,071	77,588	93,106
Principal: Behavior Transition Center	217	Annual	62,071	77,588	93,106
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A8	# of Days				
Director of Athletics	226	Annual	69,171	86,464	103,757
Director of Facilities	226	Annual	69,171	86,464	103,757
Director of Curriculum & Instruction	226	Annual	69,171	86,464	103,757
Director of Transportation	226	Annual	69,171	86,464	103,757
Director of Special Education	226	Annual	69,171	86,464	103,757
Director of Technology	226	Annual	69,171	86,464	103,757
Principal: Middle School	226	Annual	69,171	86,464	103,757
Principal: 9th Grade Center	226	Annual	69,171	86,464	103,757
Public Information Officer	226	Annual	69,171	86,464	103,757
Director of Maintenance	240	Annual	73,456	91,820	110,184
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A9	# of Days				
Principal: High School	226	Annual	74,013	92,516	111,019
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A10	# of Days				
Executive Director of Finance	226	Annual	79,193	98,992	118,790
Executive Director of HR	226	Annual	79,193	98,992	118,790
			Minimum	**Midpoint**	**Maximum**
PAY GRADE A11	# of Days				
Assistant Superintendent	226	Annual	84,736	105,920	127,104

GRANBURY ISD

ATHLETIC STIPEND SCHEDULE

PROPOSED '2007/2008

GRANBURY HIGH SCHOOL CROSSLAND 9TH GRADE CENTER	TEAM	STIPEND	EXTRA DAYS	PROPOSED CHANGES	NET DIFFERENCE
Campus Coordinator of Boys' Athletics		$3,000	0		
Campus Coordinator of Girls' Athletics		$3,000	15		
FOOTBALL					
Head Coach	Varsity	$24,147	15		
Defensive Coordinator	Varsity	$4,700	15		
Offensive Coordinator 1	Varsity	$4,700	15		
Assistant 1/Split Coordinator	Varsity	$3,200	10		
Assistant Coach/Equipment Manager	Varsity/ JV	$3,700	10		
Assistant Coach/Video Manager	Varsity/ JV	$3,700	10		
Assistant Coach	Varsity/ JV	$3,200	10		
Assistant Coach	Varsity/ JV	$3,200	10		
Assistant Coach	Varsity/ JV	$3,200	10		
Assistant Coach	Varsity/ JV	$3,200	10		
CNC Football Coach	(from AMS)	$3,200	10		
CNC Football Coach	(from AMS)	$3,200	10		
CNC Football Coach	(from GMS)	$3,200	10		
CNC Football Coach	(from GMS)	$3,200	10		
VOLLEYBALL					
Head Coach		$5,200	10	5,500	300.00
Assistant Coach 1	Varsity/JV	$2,500	10	2,750	250.00
Assistant Coach	Varsity/JV	$1,600	10	2,000	400.00
Assistant Coach	Varsity/JV	$1,600	10	2,000	400.00

*High School football and volleyball coaches will always work all of these days. Total # of days for other coaches will be determined by the first day of school and UIL regulations for first day of practice for students. Additionally, extra days in other sports are for holiday practices throughout

GRANBURY HIGH SCHOOL CROSSLAND 9TH GRADE CENTER	TEAM	STIPEND	EXTRA DAYS				
BASKETBALL - BOYS							
Head Coach		$5,200	5	6,000	10	800.00	5
Assistant Coach 1	Varsity/JV	$2,500	5	3,000	10	500.00	5
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
BASKETBALL - GIRLS							
Head Coach		$5,200	5	6,000	10	800.00	5
Assistant Coach 1	Varsity/JV	$2,500	5	3,000	10	500.00	5
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
SOCCER - BOYS							
Head Coach		$5,200	5				
Assistant Coach 1	Varsity/JV	$2,500	5	3,000		500.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
SOCCER - GIRLS							
Head Coach	Varsity/JV	$5,200	5				
Assistant Coach 1	Varsity/JV	$2,500	5	3,000		500.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
TRACK - GIRLS							
Head Coach	Varsity/JV	$5,200	5		7		2
Assistant Coach 1	Varsity/JV	$2,500	5	2,750		250.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
TRACK - BOYS							
Head Coach	Varsity/JV	$5,200	5		7		2
Assistant Coach 1	Varsity/JV	$2,500	5	2,750		250.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
CROSS COUNTRY							
Head Coach		$5,200	5		10		5
Assistant Coach	Varsity/JV	$2,500	5				

GRANBURY HIGH SCHOOL			EXTRA				
CROSSLAND 9TH GRADE CENTER	TEAM	STIPEND	DAYS				
GOLF - GIRLS							
Head Coach	Varsity/JV	$5,200	7	6,000	10	800.00	3
Assistant JV Coach	Junior Varsity	$1,500	7		9		2
GOLF - BOYS							
Head Coach	Varsity/JV	$5,200	7	6,000	10	800.00	3
Assistant JV Coach	Junior Varsity	$1,500	0				
TENNIS							
Head Coach		$5,200	10	6,000		800.00	
Assistant Coach	Varsity/JV	$3,000	10				
BASEBALL							
Head Coach		$5,200	5	6,000	7	800.00	2
Assistant Coach 1	Varsity/JV	$2,500	5	3,000	7	500.00	2
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
Assistant Coach	Varsity/JV	$1,600	5	2,000		400.00	
SOFTBALL							
Head Coach		$5,200	5	6,000	7	800.00	2
Assistant Coach 1		$2,500	5	3,000	7	500.00	2
Assistant Coach		$1,600	5	2,000		400.00	
SWIMMING							
Head		$5,200	5		7		2
Assistant Coach 1	Varsity/JV	$3,000	5		7		2
WEIGHT & POWER LIFTING/PIRATE PAVILLION COORDINATION							
Head Coach/Pavillion Coordinator		$4,100	5		10		5
Assistant Coach		$1,600	5	2,000		400.00	
Assistant Coach		$1,600	5	2,000		400.00	
TRAINERS							
Athletic Trainer		$6,900	22				
Athletic Trainer		$6,900	22				
GRANBURY HIGH SCHOOL &							
CROSSLAND 9TH GRADE CENTER							
ATHLETIC STIPEND TOTALS:		**227,647**	**468**	107,750	145	16,450.00	54

ACTON MIDDLE SCHOOL	TEAM	STIPEND	EXTRA DAYS				
Campus Coordinator of Boys' Athletics		$600	3				
Campus Coordinator of Girls' Athletics		$600	2		3		1
FOOTBALL							
Head Coach	8th	$2,800	5				
Assistant Coach	8th	$1,600	5				
Assistant Coach	8th	$1,600	5				
Head Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
VOLLEYBALL							
Head Coach	8th	$2,800	5				
Assistant Coach	8th	$1,600	5				
Head Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
BASKETBALL - BOYS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
BASKETBALL - GIRLS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
TRACK - GIRLS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
TRACK - BOYS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
ACTON MIDDLE SCHOOL							
ATHLETIC STIPEND TOTALS:		50,000	55	0	3	0.00	1

GRANBURY MIDDLE SCHOOL	TEAM	STIPEND	EXTRA DAYS				
Campus Coordinator of Boys' Athletics		$600	3				
Campus Coordinator of Girls' Athletics		$600	2		3		1
FOOTBALL							
Head Coach	8th	$2,800	5				
Assistant Coach	8th	$1,600	5				
Assistant Coach	8th	$1,600	5				
Head Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
VOLLEYBALL							
Head Coach	8th	$2,800	5				
Assistant Coach	8th	$1,600	5				
Head Coach	7th	$1,600	5				
Assistant Coach	7th	$1,600	5				
BASKETBALL - BOYS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
BASKETBALL - GIRLS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
TRACK - GIRLS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
TRACK - BOYS							
Head Coach	8th	$2,800					
Assistant Coach	8th	$1,600					
Head Coach	7th	$1,600					
Assistant Coach	7th	$1,600					
GRANBURY MIDDLE SCHOOL							
ATHLETIC STIPEND TOTALS:		$50,000	55	0	3	0.00	1
PROPOSED INCREASE STIPEND:		**16,450**		$ 107,750	151	$ 16,450	56
PROPOSED INCREASE EXTRA DAYS:		**14,452**			$ 258.08	Avg Current Teach DR	
TOTAL PROPOSED INCREASE:		**30,902**					

GRANBURY ISD

PROPOSED EXTRA DUTY PAY SCHEDULES 2007/2008

DEPARTMENT HEADS:				PROPOSED CHANGES		NET DIFFERENCE		
GRANBURY HIGH SCHOOL	100.00	per teacher supervised	2006/2007	Proposing $1,000 Plus $100 per Teacher Over 10				
Department:		**Extra Pay**	**Days**					
English			0	1,200				
Foreign Language			0	1,000		400		
Mathematics			0	1,000				
Science			0	1,000		200		
Social Studies			0	1,200				
Health/PE			0	1,000		400		
Career Technology			0	1,600		1,600		
Fine Arts			0	1,000		300		
Special Education			2	1,300				
Lead Transition Teacher			2					
GHS TOTALS	**74**	**7,400.00**						
CROSSLAND 9TH GRADE CENTER	100.00	per teacher supervised	2006/2007	Proposing $1,000 Plus $100 per Teacher Over 10				
Department:		**Extra Pay**	**Days**					
English				1,000		500		
Foreign Language				1,000		600		
Mathematics				1,000		600		
Science				1,000		600		
Social Studies				1,000		600		
Health/PE/CATE/Fine Arts				1,000		500		
Special Education				1,000	2	600	2	
CNC TOTALS:	**30**	**3,000.00**						

GRANBURY MIDDLE SCHOOL	100.00	per teacher supervised	2006/2007	Proposing $1,000 Plus $100 per Teacher Over 10				
Department:		**Extra Pay**						
English/LA/Foreign Language				1,000		200		
Mathematics				1,000		200		
Science				1,000		200		
Social Studies				1,000		200		
Health/PE				1,000		200		
Fine Arts				1,000		200		
Special Education				1,000	2	200	2	
GMS TOTALS:	**60**	**6,000.00**						
ACTON MIDDLE SCHOOL	100.00	per teacher supervised	2006/2007	Proposing $1,000 Plus $100 per Teacher Over 10				
Department:		**Extra Pay**						
English/LA/Foreign Language				1,000		200		
Mathematics				1,000		200		
Science				1,000		200		
Social Studies				1,000		200		
Health/PE				1,000		200		
Fine Arts				1,000		200		
Special Education				1,000	2	200	2	
AMS TOTALS:	**48**	**4,800.00**						

OAK WOODS INTERMEDIATE	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
4th Grade		800.00		1,000		200		
5th Grade		800.00		1,000		200		
Special Programs:		800.00		1,000		200		
(Art, Music, PE, G/T, 504,Library and								
Special Ed)								
OIS TOTALS:		**2,400.00**						
BRAWNER INTERMEDIATE	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
4th Grade		800.00		1,000		200		
5th Grade		800.00		1,000		200		
Special Programs:		800.00		1,000		200		
(Art, Music, PE, G/T, 504, Library ,								
Special Ed & Bilingual)								
BIS TOTALS:		**2,400.00**						
MAMBRINO	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
PK (1) & Kindergarten (5)		800.00		1,000		200		
1st Grade		800.00		1,000		200		
2nd Grade		800.00		1,000		200		
3rd Grade		800.00		1,000		200		
4th Grade		800.00		1,000		200		
5th Grade		800.00		1,000		200		
Special Programs:		800.00		1,000		200		
(Music, PE, Art, G/T, 504, Library and								
Special Ed)								
MAMBRINO TOTALS:		**5,600.00**						

ACTON ELEMENTARY	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
P-K & Kindergarten		800.00		1,000		200		
1st Grade		800.00		1,000		200		
2nd Grade		800.00		1,000		200		
3rd Grade		800.00		1,000		200		
Special Programs:		800.00		1,000		200		
(Special Ed, Music, PE, 504 & Library)								
AES TOTALS:		**4,000.00**						
BACCUS ELEMENTARY	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
P-K & Kindergarten		800.00		1,000		200		
1st Grade		800.00		1,000		200		
2nd Grade		800.00		1,000		200		
3rd Grade		800.00		1,000		200		
Special Programs		800.00		1,000		200		
(SpecialEd,Music,PE,Hosts & Library)								
BACCUS TOTALS:		**4,000.00**						
EMMA ROBERSON ELEMENTARY	800.00	for each Grade Level Chair 2006/2007		Proposing $1,000				
Grade Level Chairs								
Department:		**Extra Pay**						
P-K & Kindergarten		800.00		1,000		200		
1st Grade		800.00		1,000		200		
2nd Grade		800.00		1,000		200		
3rd Grade		800.00		1,000		200		
Special Programs:		800.00		1,000		200		
(Special Ed, Music, PE, Library and								
Bilingual)								
ERE TOTALS:		**4,000.00**						
DEPARTMENT HEAD TOTALS:				59,300		15,300		

GRANBURY ISD
UIL - EXTRA DUTY PAY SCHEDULE
GRANBURY HIGH SCHOOL & CROSSLAND 9TH GRADE CENTER

All stipends are based upon full district representation in all contests and in any District meet where a complete entry is not fielded, the stipend will be subject to reduction accordingly.

Event	No. of Positions	Extra Pay	Meet Attendance Amount	PROPOSED CHANGES	NET DIFFERENCE
Campus Coordinator	1	1,000.00			
6AAAA District Meet Coordinator	1	400.00			
Cross-Examination Debate	1	Speech/Debate Sponsor	75.00		
Lincoln-Douglas Debate	1	Speech/Debate Sponsor	75.00		
Extemporaneous Informative Speaking	1	Speech/Debate Sponsor	75.00		
Extemporaneous Persuasive Speaking	1	Speech/Debate Sponsor	75.00		
Poetry Interpretation	1	400.00	75.00		
Prose Interpretation	1	400.00	75.00		
Editorial Writing	1	400.00	75.00		
Feature Writing	1	400.00	75.00		
Headline Writing	1	400.00	75.00		
News Writing	1	400.00	75.00		
Accounting	1	400.00	75.00		
Calculator Applications	1	400.00	75.00		
Computer Applications	1	400.00	75.00		
Computer Science	1	400.00	75.00		
Current Issues and Events	1	400.00	75.00		
Literary Criticism	1	400.00	75.00		
Mathematics	1	400.00	75.00		
Number Sense	1	400.00	75.00		
Ready Writing	1	400.00	75.00		
Science	1	400.00	75.00		
Spelling and Vocabulary	1	400.00	75.00		
Social Studies	1	400.00	75.00		
One-Act Play	1	1,500.00	75.00		
GHS & CNC TOTALS:	**25**	**10,100.00**	**6,900**		

UIL - EXTRA DUTY PAY SCHEDULE

Competing in Quad County Middle School District

Event	No. of Positions	Extra Pay	Assisting with District Meet
District Meet Director	1	400.00	
Campus Coordinator	1	200.00	
Art	1	400.00	50.00
Calculator Applications	1	400.00	50.00
Dictionary Skills	1	400.00	50.00
Earth & Life Science	1	400.00	50.00
Impromptu Speaking	1	400.00	50.00
Listening	1	400.00	50.00
Maps, Graphs & Charts	1	400.00	50.00
Mathematics	1	400.00	50.00
Keyboarding	1	400.00	50.00
Modern Oratory	1	400.00	50.00
Number Sense	1	400.00	50.00
One-Act Play +100	1	400.00	50.00
Oral Reading	1	400.00	50.00
Ready Writing	1	400.00	50.00
Social Studies	1	400.00	50.00
Spelling	1	400.00	50.00
*Pantomimes	1	400.00	50.00
*Improvisation	1	400.00	50.00
AMS & GMS TOTALS - EACH:	20	7,800.00	900.00

* Quad County Meet Events not in UIL C&CR

GRANBURY ISD

OTHER - EXTRA DUTY PAY SCHEDULE

GRANBURY HIGH SCHOOL		*(The number of positions listed are per campus.)*		PROPOSED CHANGES		NET DIFFERENCE		
Responsibility:	**No. of Positions**	**Extra Pay**	**Days**					
Academic Decathalon Sponsor	1	1,500						
Band Director/District Coordinator	1	5,200	30					
Assistant Band Director	1	3,500	15		30		15	
Color Guard Instructor	1	2,000						
Cheerleader Sponsor - Varsity	1	2,500	10	3,000		500		
Cheerleader Sponsor - Jr.Varsity	1	1,500	10	2,000		500		
Choral Director/District Coordinator	1	5,200	20					
1st Asst. Choir Director	1	2,500	10	3,500		1,000		
Drama/Theater Arts Sponsor	1	2,000						
Asst. Drama/Theater Arts Sponsor	1	1,500						
Speech/Debate Sponsor	1	2,500						
Drill Team Sponsor	1	2,500	10	3,500		1,000		
Journalism Sponsor	1	1,000						
Odyssey of the Mind Sponsor	1	500						
Student Council Sponsor	1	1,000	4					
Asst.Student Council Sponsor	1	500	4					
Yearbook Sponsor	1	1,000	5					
Registration	1		5					
Instructional Specialist	1		15					
GHS TOTALS:	**19**	**36,400**	**138**					

OTHER - EXTRA DUTY PAY SCHEDULE

CROSSLAND 9TH GRADE CENTER								
	No. of							
Responsibility:	Positions	Extra Pay	Days					
Cheerleader Sponsor	1	1,000	4	2,000		1,000		
Assistant Choir Director	1	1,600		3,500	10	1,900	10	
Yearbook Sponsor	1	1,000						
Science Fair Building Coordinator	1	400						
Instructional Specialist	1		15					
CNC TOTALS:	**5**	**4,000**	**19**					

(The number of positions listed are per campus.)

ACTON MIDDLE SCHOOL	No. of			PROPOSED CHANGES		NET DIFFERENCE		
Responsibility:	Positions	Extra Pay	Days					
Assistant Band Director	1	3,500	10		15		5	
Assistant Band Director	1	3,500	15					
Cheerleader Sponsor	1	1,000	4	2,000		1,000		
Assistant Choir Director	1	1,600		3,500		1,900		
Assistant Choir Director	1	1,600		3,500		1,900		
Yearbook Sponsor	1	1,000						
Geography Bee Sponsor	1	400						
Spelling Bee Sponsor	1	400						
Math Counts Sponsor	1	400						
Science Fair Building Coordinator	1	400						
Instructional Specialist			15					
AMS TOTALS:	**10**	**13,800**	**44**					

OTHER - EXTRA DUTY PAY SCHEDULE

GRANBURY MIDDLE SCHOOL Responsibility:	No. of Positions	Extra Pay	Days	PROPOSED CHANGES		NET DIFFERENCE	
Assistant Band Director	1	3,500	10		15		5
Assistant Band Director	1	3,500	15				
Cheerleader Sponsor	1	1,000	4				
Asst. Choir Director	1	1,600		3,500		1,900	
Asst. Choir Director	1	1,600		3,500		1,900	
Yearbook Sponsor	1	1,000					
Geography Bee Sponsor	1	400					
Spelling Bee Sponsor	1	400					
Math Counts Sponsor	1	400					
Science Fair Building Coordinator	1	400					
Instructional Specialist	1		15				
GMS TOTALS:	**11**	**13,800**	**44**				

SPECIAL TEACHING ASSIGNMENTS - EXTRA DUTY PAY SCHEDULE

				PROPOSED CHANGES		NET DIFFERENCE	
Deaf Education Teacher Stipend	1	6,000					
	1	6,000					
	1	6,000					
Bilingual Teacher Stipend	1	3,000		3,500		500	
	1	3,000		3,500		500	
	1	3,000		3,500		500	
	1	3,000		3,500		500	
	1	3,000		3,500		500	
	0.5	1,500		1,750		250	
ADD 1 POSITION 07/08	1	-		3,500		3,500	
Lead Speech Pathologist	1	3,000					
BTC Teacher/Counselor Stipend	1	2,500					
				PROPOSED CHANGES		NET DIFFERENCE	
SPECIAL ASSIGNMENT TOTALS:	10.5	40,000					
OTHER/EXTRA DUTY TOTALS:				56,250	76	20,750	41
DEPARTMENT HEAD TOTALS:				59,300	0	15,300	0
				115,550	76	**36,050**	**41**
			Average Teacher Daily Rate			257.90	
			Proposed Academic Extra Duty Pay Increase			**$36,050**	
			Proposed Cost of Increased # of Days			**$10,574**	
			Proposed Total Cost Increase			**$46,624**	

GRANBURY ISD

BUDGET WORKSHOP

July 23, 2007

Budget 101

Revenue Sources

Revenue Sources - Local

- Local Revenue
  - Property Taxes
  - Interest Income
  - Enterprising Income
  - Tuition
  - Miscellaneous

Revenue Sources - State

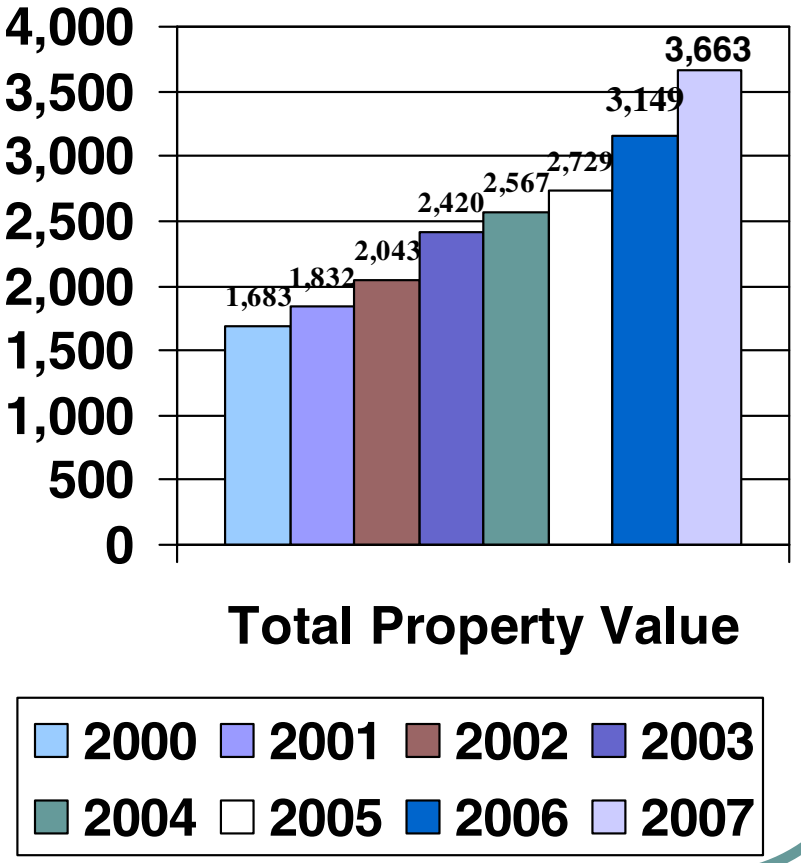
- State Revenue
  - Tier I - Basic
  - Tier II - Guaranteed Yield
  - Tier III - Existing Debt Allotment
  - Hold Harmless
    - Property Tax Relief
    - Adjusted by Teacher Salary Increase
    - Adjusted by High School Allotment
  - TRS On-Behalf
  - Other State Revenues

Revenue Sources - Federal

- Federal Revenue
  - Indirect Revenue from Federal Programs
  - SHARS
  - MAC
  - JROTC

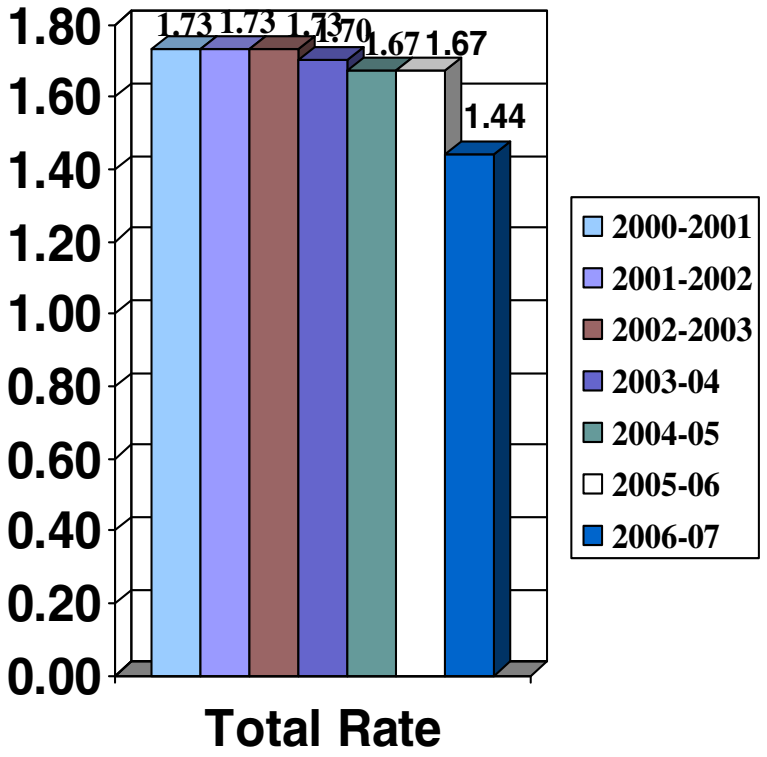
Revenue Sources - Property Value

- Property Value is determined by the Hood County Appraisal District
- Certified to the State
- Reviewed by State Comptrollers Office
- Used in State Funding Formula

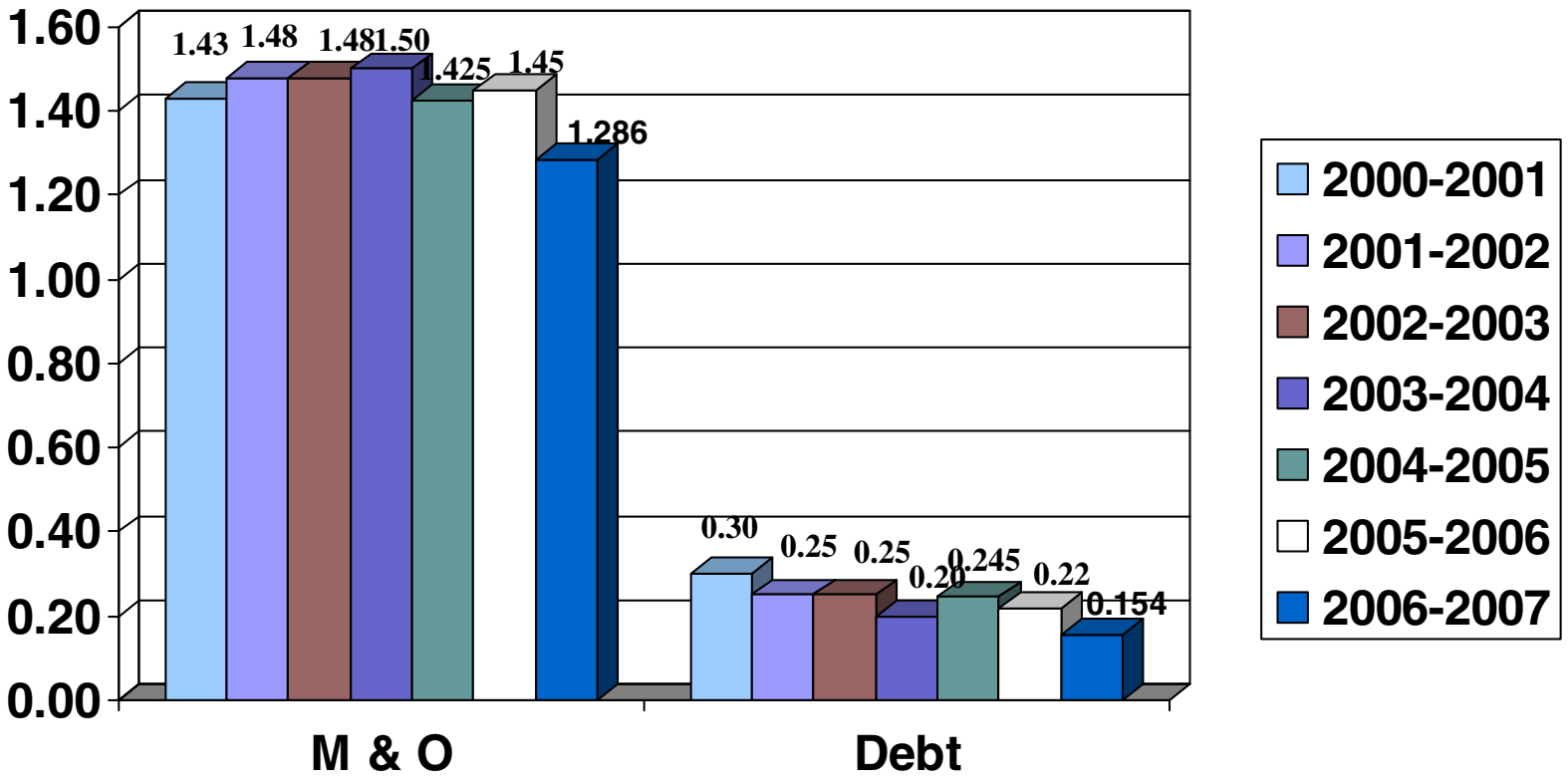


Revenue Sources - Tax Rate

- Tax Rate is set by the School Board
- Limited to $1.50 for General Operating
  - Mandated reduction by HB1 – Compressed Rate
- Debt rate necessary to meet current obligations
- Subject to Roll Back Calculation
  - Takes into account $.04 available in HB1



Revenue Sources - Tax Rate Cont'd

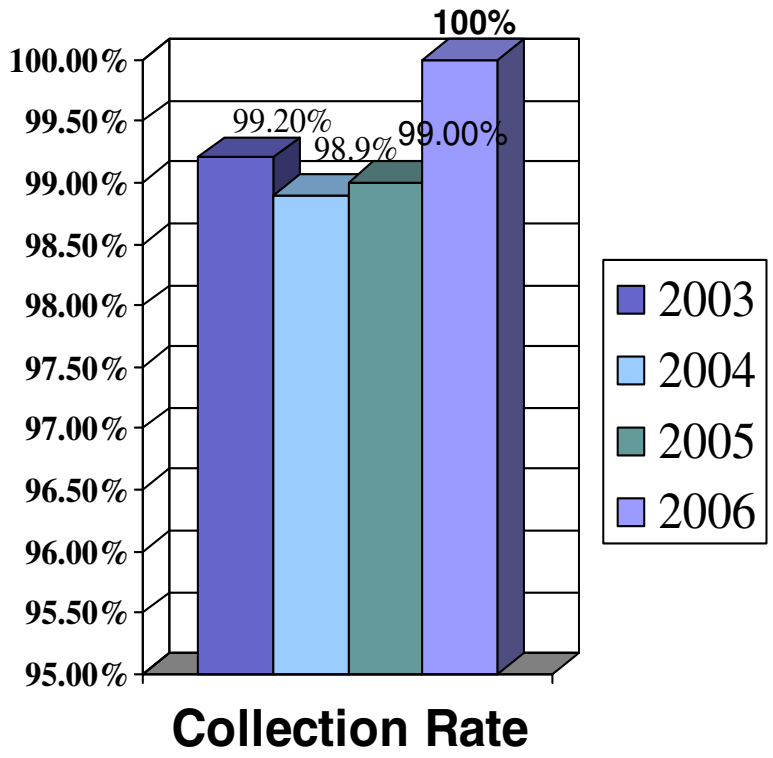


Revenue Sources - Tax Rate

- HB1 Compressed Tax Rate
  - .966715 (2007-08)
- Access to $.04 automatically
  - Additional up to $1.04 if allowed by roll-back
    - Since GISD did not take advantage of any of the $.04 last year and the property values have increased at the rate they have – GISD will not have access to anything over these this year

Revenue Sources - Tax Collection Rate

- Total Collections compared to current levy
  - Including prior year taxes
  - Including Penalties and Interest
- History is used to determine rate to use



Revenue Sources – Teacher Raise

- Legislature passed Rider 86
  - Thought to be a $450/teacher raise
- Funded at $23.63/WADA
  - Over and above HB1 Hold Harmless
- Does not require increase in state minimum salary schedule
- Does not require across-the-board raise for any group

Revenue Sources – Teacher Raise

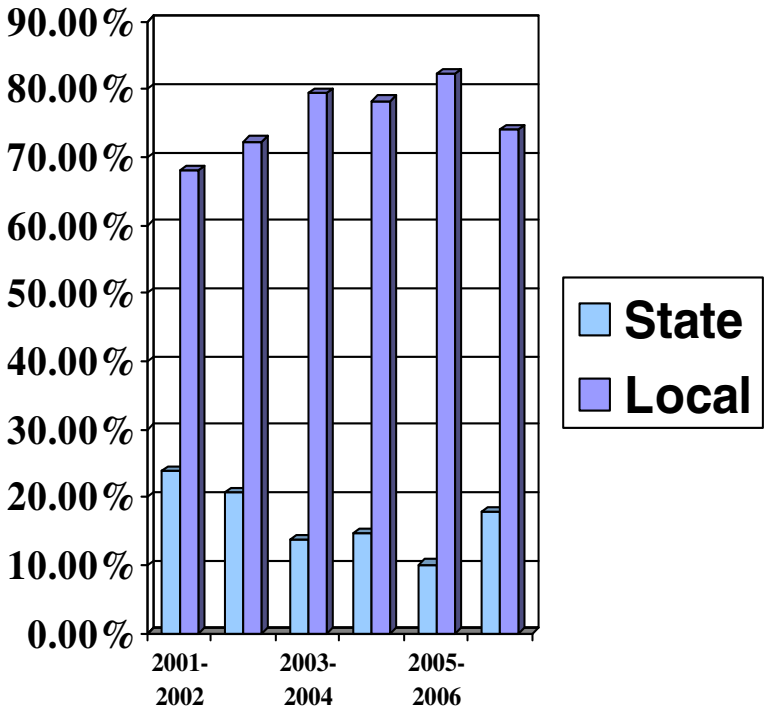
- Does require districts to use funds to increase educator salaries, but not all educators and not all the same amount
- GISD cost for $450/teacher
  - Projected to be $233,100
  - GISD Funding 190,596
- Another UNFUNDED MANDATE

Revenue Sources – High School Allotment

- Hold Harmless is adjusted to fully fund this item
- $275 per ADA in grades 9-12
- Specific expenditure requirements
  - Presented to Board during each year
- 2006-07 Expenditures
  - Instructional Specialists – GHS, CNGC, AMS, GMS
  - CNGC Summer Program
  - GHS Summer School

Revenue Sources - Local % Compared to State %

- Tier I and Tier III are tied to Local Property Values
- As Property Values go up, State revenue goes down – Prior HB1
- Compressed Tax Rates & Hold Harmless are changing that
- GISD is now a Chapter 41 District
  - As values go up – no increase available to GISD – State gets recapture



Revenue Sources - Current Decisions

- Decisions made this year may affect future years' funding
- Rollback calculation will become important to District
  - HB1 limits local rate to compressed rate plus $.04 up to $1.04 as long as rollback calculation supports the increase
  - If set above rollback – election will be needed – even if under $1.04

Expenditures

Expenditures

- According to the Financial Accountability Resource Guide, the following funds are presented to the Board for approval
  - 199 – General Operating
  - 240 – Food Service
  - 599 – Debt Service

Expenditures

- The Budget is adopted at the function level
- The functions are detailed in the next few screens.

Expenditures



Functions

FUNCTIONS

- Function 11 – Instruction
- Function 12 – Instructional Resources & Media Services
- Function 13 – Curriculum Development & Instructional Staff Development
- Function 21 – Instructional Leadership
- Function 23 – Campus Leadership

Functions

- Function 31 – Guidance, Counseling & Evaluation Services
- Function 33 – Health Services
- Function 34 – Student Transportation
- Function 36 – Co-Curricular /Extracurricular Activities
- Function 41 – General Administration

Functions

- Function 51 – Plan Maintenance & Operations
- Function 52 – Security & Monitoring Services
- Function 53 – Data Processing
- Function 61 – Community Services
- Function 71 – Debt Services
- Function 81 – Facilities Acquisition and Construction

Expenditures



Object Codes

Object codes

- Used for clarification of Budget
  - 6100 Payroll Costs
  - 6200 Professional and Contracted Services
  - 6300 Supplies & Materials
  - 6400 Other Operating Costs
  - 6500 Debt Service
  - 6600 Capital Outlay - Land, Buildings, & Equipment

State Health Insurance



Program and Funding

Insurance Program

- Everyone must offer group health insurance
  - GISD participates in the TRS Active-Care

Maintenance of Effort

- Maintenance of Effort level of funding must be maintained
  - Regardless of participation in TRS Active-Care
  - Based on effort in 2000-2001
    - Total expended divided by TRS Members
      - Not necessarily participating in Health Insurance program

Minimum Effort - Obligation to Spend

- For each participating employee
  - $900 from TEA
    - Funded from increase in Tier II funding
    - Gap assistance if applicable
  - $1,800 local contribution
    - Additional Hold Harmless funding available if applicable

Health Insurance Supplement

- Eliminated for 2006-07
  - $500/year for full-time & $250/year for part-time eligible employees
  - Added to Teacher Salary Increase
    - Net Salary Increase $2,000
  - Funded for other participants 2006-07
    - Current Legislation extended funding for this Biennium (2007-2009)

TRS Care

TRS Care

- Originally funded by state (.5%) and employee (.25%) contributions
- HB 3459 Sections 47-55 changes (2004-05)
  - State contribution increased to 1%
  - Employee contribution increased to .5%
  - District contribution authorized from .25% to .75%
    - 2004-05 was .40%
    - 2005-06 was .55%
    - 2006-07 – no increase identified
    - 2007-08 – remains constant

Replacement Schedules

Replacement Schedules

- The District has equipment that should be replaced and projects that should be done on a routine basis
- By addressing these two areas on a routine basis:
  - Costs are spread out over a time period instead of all at once
  - Planning can occur and crisis situations don't occur unexpectedly

Replacement Schedules

- Administration feels that funding of routine replacements should be included in the yearly maintenance and operations budget
- With these schedules, planning has been able to occur to accomplish funding in M & O budget
  - All areas except for HVAC

Budget Development Process

Budget Responsibilities - Superintendent

- According to Education Code and Board Policy CE (LEGAL) “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.”*

Budget Responsibilities - Superintendent

- According to Board Policy CE (LOCAL)
  - "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 Responsibilities – Board of Trustees

- According to Education Code, Financial Accountability Resource Guide, and Board Policy CE (LEGAL) the Board has the following responsibilities:
  - Review/prioritize/revise proposed budget submitted by Superintendent and staff in workshops/working sessions.
  - Call a public meeting in which to adopt the budget
  - Publish notice of such meeting

Budget Responsibilities – Board of Trustees

- "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."
- Further the policy states "The Board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses"

Budget Development Process

- December 2006 - Budget Parameters were set by Superintendent and Executive Director of Finance

Budget Development Process - Assumptions

- Assumptions were made and presented to the Board at it's February 12, 2007 meeting
- Assumptions included but were not limited to the following:
  - Fiscal year will run 9/1/2007 to 8/31/2008
  - Fund Balance projected to realize a decrease due building projects. Even with a decrease, fund balance is still healthy. Administration will make recommendations trying to manage the undesignated fund balance for district needs over the next few years so as to maintain the balance at the recommended level. .
  - Taxable Value will increase but not as significantly as last year – 10 % will be used

Budget Development Process - Assumptions – Cont'd

- Tax Rate is less than the $1.50 maximum and can be adjusted for continuing costs
- Tax collection ratio will be 99%
- Student growth of 1% will be used
- GISD will continue to receive **state funding** due to Hold Harmless funding. However, GISD is anticipating a recapture payment of approximately $760,000 to the State. The offset of decreased state funding will be local taxes. If the student ADA grows higher than anticipated, the offset of lost state funds will not be fully recognized

Budget Development Process - Assumptions – Cont'd

- Additional sources of revenue will continue to be pursued
- Weighted Per Pupil Allocations will be developed for campuses
- Department budgets will be developed using a modified zero-based methodology not to exceed the 2005-06 allocation.
- Process for submission of projects not able to be funded through allocation process will be available

Budget Development Process - Assumptions – Cont'd

- GISD teacher salary market will be reviewed and funds will be allocated as available for increases so that teacher salaries are in the top quartile of the market reviewed
- Other salary schedules will be reviewed compared to market and adjusted accordingly – Emphasis will be on campus-level personnel
- DAC Salary committee will play an instrumental part in the development of GISD Salary Schedules
- District Insurance Contribution will remain $350/month
- 3-year projections continue to be done
- Programs and activities are continually reviewed regarding their impact on operations and teaching and learning

Budget Development Process - Assumptions – Cont'd

- Continued emphasis on **function 11 expenditures** will be made in building the budget so that GISD will be in line with the state average for these expenditures.
- Continued emphasis on increasing the number of teachers with advanced degrees in subject areas will be made when developing salary schedules and recruiting of new staff.

Budget Development Process - Budget Packets

- February 7, 2007 - Budget packets were disseminated to Principals and Directors
  - Weighted per pupil allocations were calculated and presented to campuses based on projected enrollment – the per pupil amount was increased by an average 5-7% over last year's allocations
  - Central Office and Department budgets were developed on a modified zero-based methodology – same allocation as last year

Budget Development Process - Campus/Dept Activity

- During the months of February & March:
  - Principals met with Staff and Campus Leadership Teams to develop budgets
  - Directors met with Staff and Principals to develop budgets
  - DAC Salary Committee met to review market data & discuss options
- Budgets were submitted to Business Office on March 20, 2007

Budget Development Process - Other Considerations



- Needs identified by campuses or departments that were not able to be funded by allocations were submitted as New Initiatives

Budget Development Process - Maintenance/Renovations

- Campuses/Departments submitted maintenance/renovation requests outside of their allocations
- Maintenance also submitted these requests
  - Between Maintenance and the campuses/departments, hopefully all maintenance issues have been addressed

Budget Development Process - Peer Review

- Budgets were reviewed by peer groups April 23, 24, 26, 27, 30 and May 2
  - Peer groups were made up of one or two like type budget managers (i.e. principal with principal, director with director), Campus Leadership Team Member, the District Budget Review Committee (DBRC) (Superintendent, Assistant Superintendent, Executive Directors) and other Directors as appropriate

Budget Development Process - Peer Review Continued

- Budget proposals were presented along with request for additional staff or staff salary changes, maintenance projects, furniture needs and new initiatives, all aligned with Campus/Department Improvement Plans

Budget Development Process - DBRC Activities

- Salary and benefit market studies were reviewed by TASB
  - DBRC reviewed findings
  - DAC Salary Committee has also reviewed these studies
- Development of Salary schedules by DBRC
  - Based on TASB Study, Budget Assumptions & DAC Salary Committee Recommendations
- Placement of existing positions on approved salary schedules

Budget Development Process - DBRC Activities Cont'd

- New positions requested were reviewed based on District goals and objectives
  - Staffing guidelines were reviewed
- Teacher positions were compared to projected enrollment and adjustments made
- New Initiatives presented were reviewed and analyzed based on District goals and objectives
  - Some of these have been able to be done this summer and will not be required in this budget

Budget Development Process - DBRC Activities Cont'd

- Maintenance/Renovations requests were reviewed
  - Some of these have already been done and will not be required in this budget
- New Personnel, New Initiatives, and Maintenance/Renovations were prioritized based on District Improvement Plan and projected funding

Budget Development Process - DBRC Activities Cont'd

- Revenue projections were reviewed
  - Preliminary Taxable Values
  - Current Collection Rate
    - Assumption was 99% - however, history is showing that a 100% rate used would probably be acceptable
  - Student Growth less than 1% student ADA growth
  - Other Revenue Sources were reviewed
  - HB1 Impact, Ch 41 Status, etc.
- Moak, Casey & Associates projected revenue
- Preparation of 2007-2008 Budget for presentation to the Board by the Superintendent

The end of Budget 101

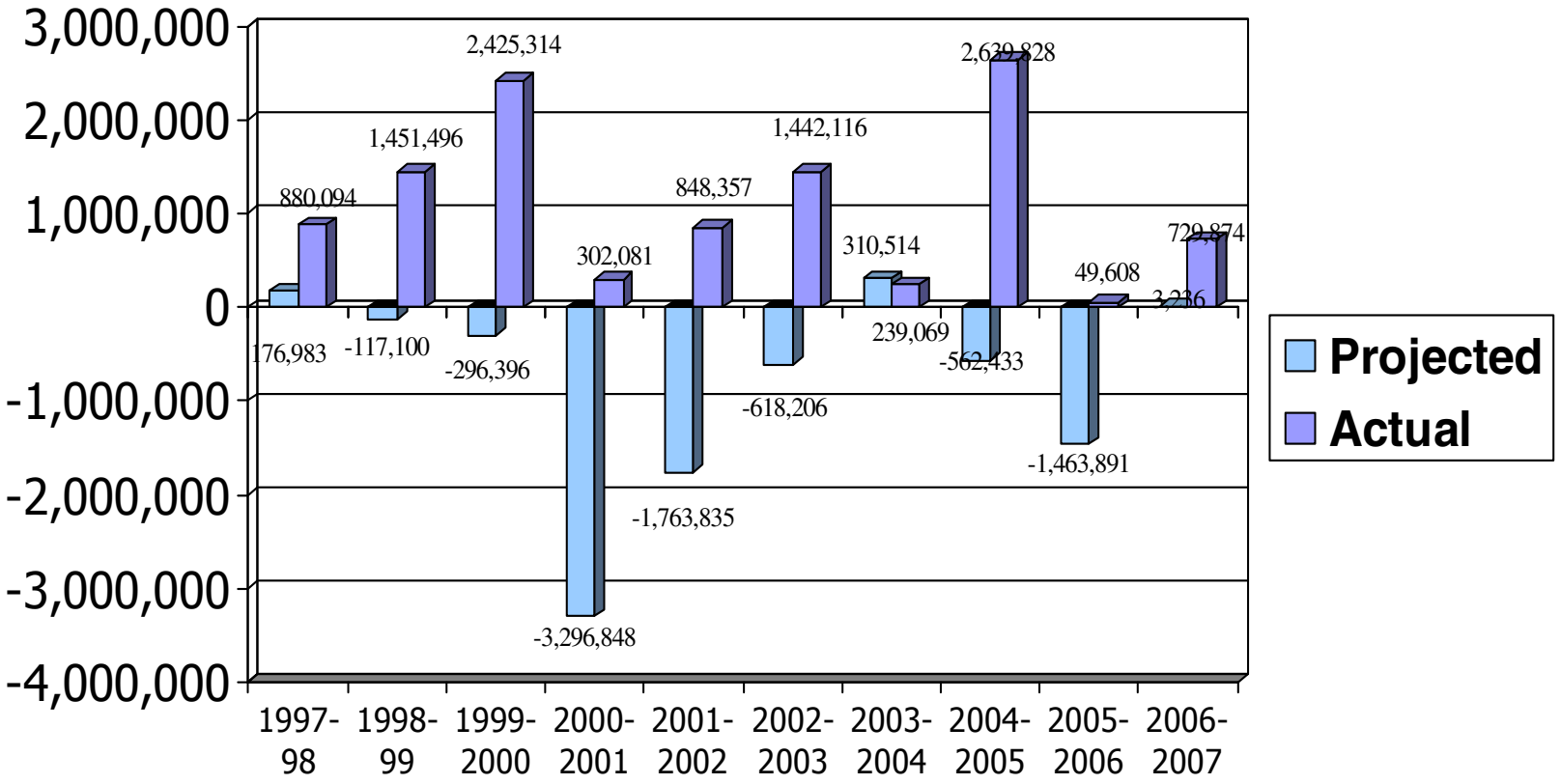


History of Adopted Budget to Actual Expenditures

History of Adopted Budgets to Actual

- GISD has adopted deficit budgets in the past
  - Seven of the past ten budgets have been deficit budgets
- The deficits have never been fully realized
  - None of the 7 actually realized a deficit
  - This is a result of the management of GISD budget managers and administration

History of Adopted Budgets to Actual

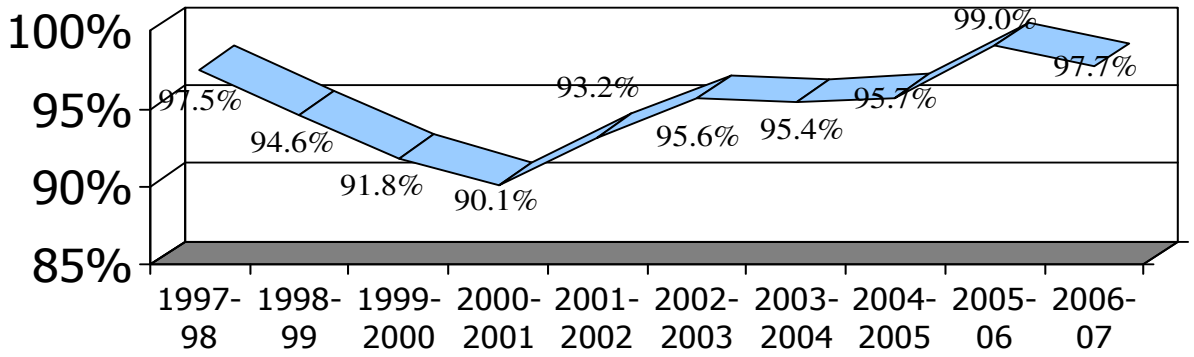


History of Adopted Budgets to Actual

- Over the last eight years, GISD has expended 90.1% to 99.02% of the budgeted expenditures
  - Never 100%

History of Adopted Budgets to Actual

Actual compared to Budgeted



% of Budgeted Expenditures

2006-07 Projections



2006-2007 Projections General Operating

- Adopted budget projected an increase in fund balance
  - $3,236
- Amended operating budget projected a slightly higher increase in fund balance
  - $144,026
- Construction Budget is projected to decrease fund balance by $967,404
- High School Allotment is projected to have $184,060 remaining in fund balance for future years

2006-2007 Projections General Operating

- Projected year end affect to fund balance as of 7/18/07
  - Operating Increase in Fund Balance of $729,874
    - 97.7% of Amended Budget Expended
  - Miscellaneous One Time increases
    - Tapestry Group - $440,000
    - Sale of Church - $2,430,000

2006-2007 Projections General Operating

- Construction Budget decrease in Fund Balance of $967,404
- High School Allotment Increase in Fund Balance of $184,061

Fund Balance Analysis

General Operating and Debt Service

Fund Balance Analysis - General Operating

- What affected current year anticipated increase?
  - Revenue
    - Interest income over $400,000 more than budgeted
    - However local and state revenues less than projected
    - 97.8% of revenue budget expected
  - Expenditures
    - Lapse in budgeted expenditure amounts
      - 97.7% of expenditure budget actually expended

Fund Balance Analysis - General Operating

- The projected 8/31/07 balance is 33.45% of the 2007-08 projected budget
  - $19,202,210
    - $6,456,860 Allocated to Construction Projects
    - $184,061 Allocated to High School Allotment Programs
- Unallocated fund balance is expected to be $12,561,289 (21.88% of Projected Budget)

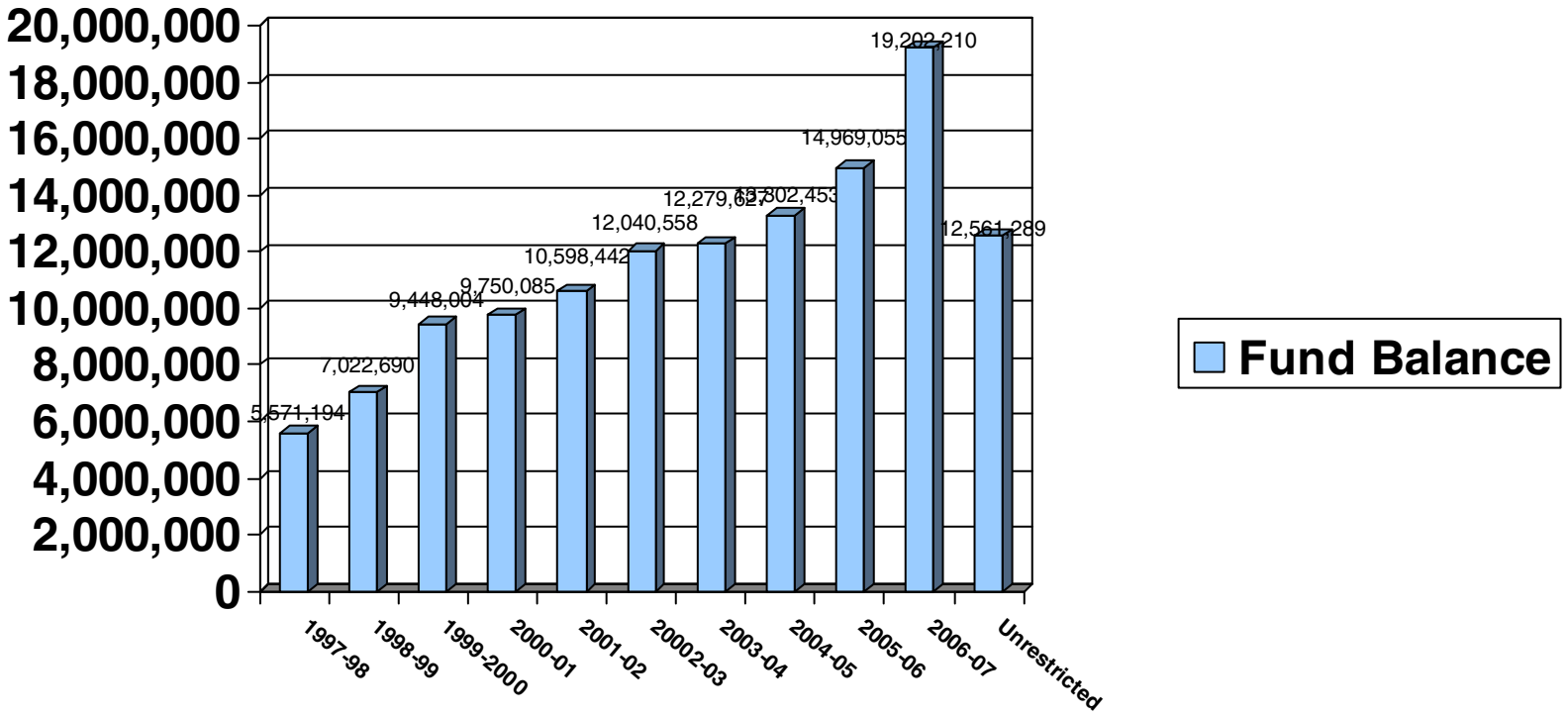
Fund Balance Analysis

- Fund Balance is suggested to be maintained at a level of about 15% of the current year budget
  - Due to the healthy fund balance that this District has maintained, the underlying debt rating for GISD is very good. As a result, the bonds that are sold for refunding have and will be sold at a much lower rate than the market

Fund Balance Analysis - General Operating

- History of GISD Fund Balance says a lot for the leadership of this District
  - Lower debt service costs are experienced due to the maintenance of this healthy fund balance
  - Planning can be done without a bond issue while still meeting the needs of the District
    - Construction Projects approved this Spring
      - Ag Complex, Baseball Complex, Tennis Court Lighting, Elementary/Intermediate Canopies, Science Classroom remodels

Fund Balance Analysis - General Operating



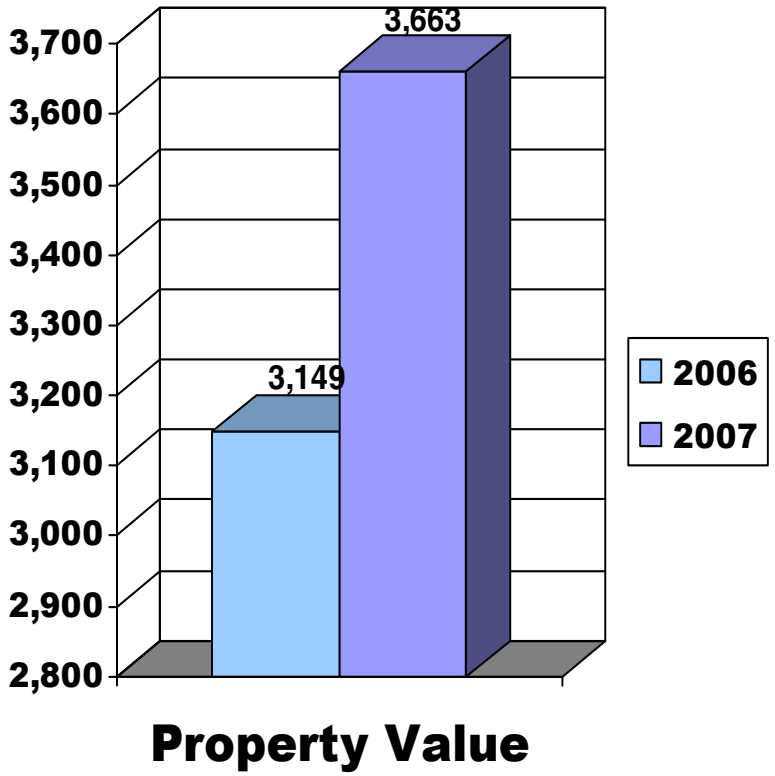
General Operating Budget

General Operating Revenue - Assumptions

- Budget was prepared using the assumptions presented earlier today

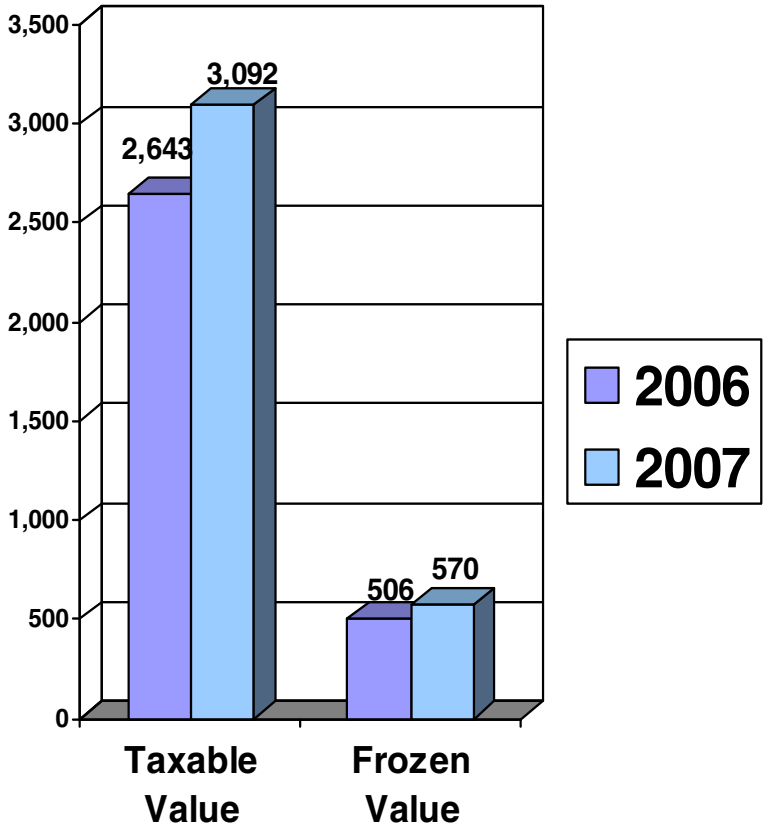
General Operating Revenue – Total Property Value

- Total Property value projected by HCAD is 16% higher than 2006
- State funding is calculated on previous year's property value
- Local funding is based on current year value



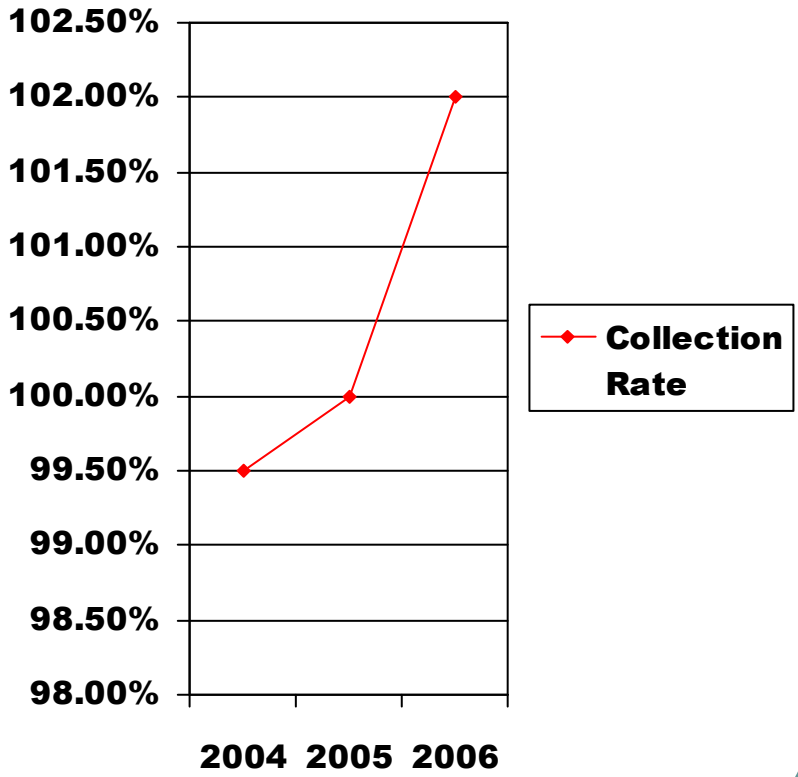
General Operating Revenue – Taxable Property Value

- Taxable property value projected by HCAD is 17% higher than 2006
- Frozen property value certified by HCAD is 13% higher than 2006
  - Not adjusted by Constitutional Amendment



General Operating Revenue - Collection Rate History

- The collection rate used is based on history
- The average over the last three years is 100.05%
  - Recapture reduces tax collections – Tax revenue is net of recapture



General Operating Revenue - Student Growth

- Last year the budget was prepared with 2% ADA growth
  - 2006-07 Actual .97%
  - Previous year (2005-06) budget was prepared using 0% growth
    - Actual was 1.942%
  - Demographer report is projecting a .05% enrollment growth
- Use of 2% ADA growth for 2007-08 is conservative but reflective of historical and planned growth – 0% to 2% over last 3 years

General Operating Expenditures - Allocations

Campus Budgets were allocated a per weighted pupil allocation ($1,354,440)

- High Schools - $245 (6% increase)
- Middle Schools - $192 (6% increase)
- Elementary Schools - $117 - $137 (6% increase)

General Operating Expenditures - Allocations

- Campus Budgets were developed for the basic program on the campus and basic instructional supplies and materials for all other programs on the campus including the following:
- **Functions:** **11, 12, 13, 21, 23, 31, 33, 36, 52**
  - **6100** Salaries - Special Activities specific to campus programs
  - **6200** Professional & Contracted Services
  - **6300** Supplies & Materials
  - **6400** Other Operating Expenses
  - **6600** Capital Outlay

General Operating Expenditures - Allocations

- District wide budgets were developed for the following campus programs on top of the campus allocation
  - Athletics
  - Xerox
  - Classroom/Teacher Computer Replacement
  - Technology infrastructure costs (fiber, software, etc.)

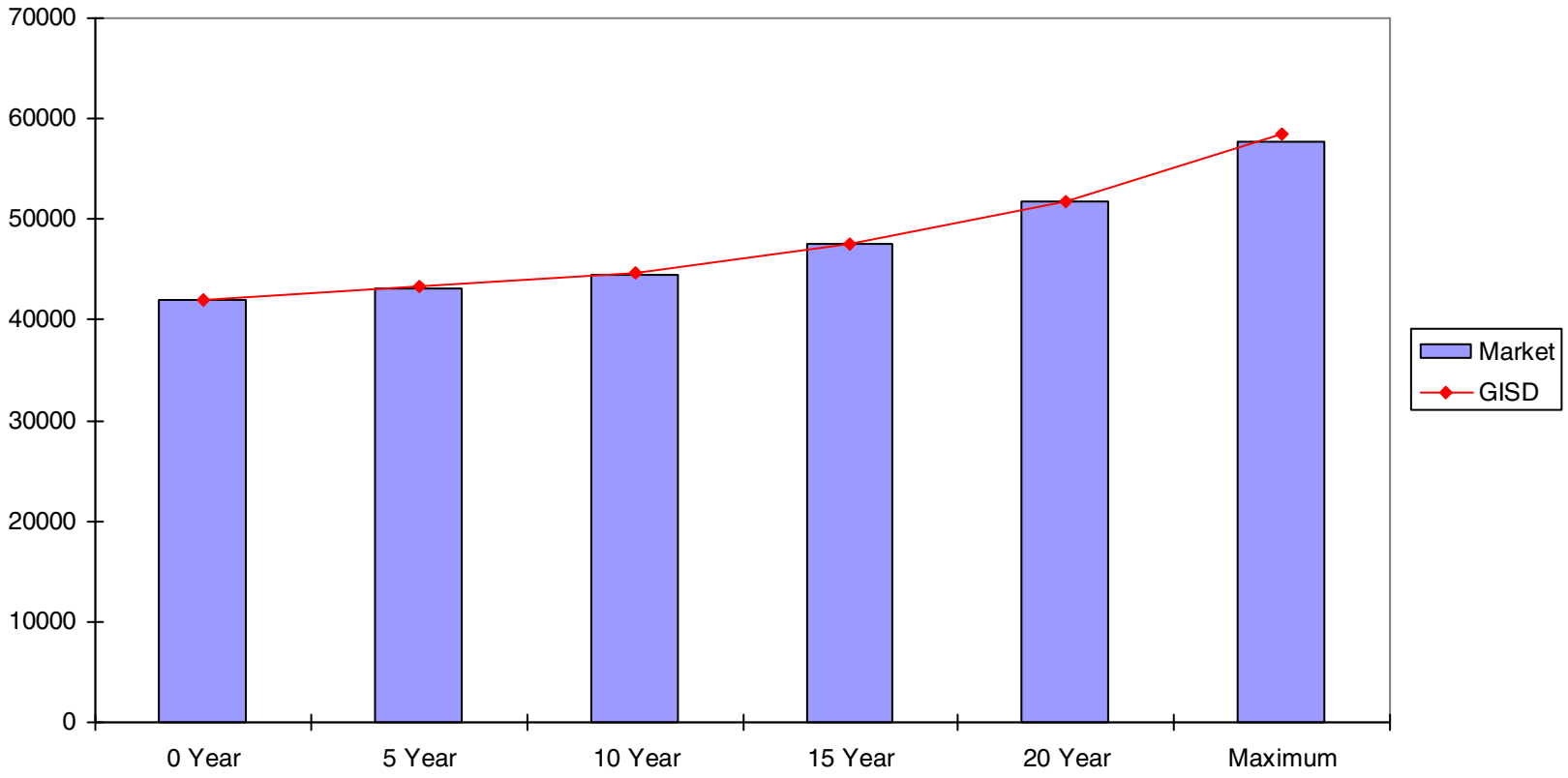
General Operating Expenditures - Allocations

- Department allocations were the same as 2006-07
  - Zero-based budgeting by department
  - Some departments proposed budgets are less than allocation

General Operating Expenditures – Salaries and Benefits – Teachers

- Salaries & Benefits
  - TASB Market Study was studied by both DBRC and the DAC Salary Committee
  - Budget Assumptions were that teacher salaries would be in the top quartile of the market
  - Teachers
    - Average 6.22% - however individual increases from 2.64% to 9.74%
    - Starting Salary for Bachelors is $42,000
    - Maintained Masters differential ($2,160)
    - Increased to 31 steps

Teacher Salary – Compared to top quartile of market



Salaries & Benefits - Teachers



- Stipends were reviewed and compared to TASB study
  - Changes made according to market
    - Between 95% and 100% of market on stipends
  - Increased # of days to meet market
  - Hard copy in packet notes changes

Salaries & Benefits – Administrators/Professionals

- Total Group is 95% of 75th percentile of market
  - Some positions as low as 83% of market
  - Adjusted positions below market to be within 95% – 100% of 75th percentile
- 2.7% increase to scales
  - CPI Increase from May 2006 to May 2007 is 2.7%
  - To maintain marketability of salaries

Salaries & Benefits – Administrators/ Professionals

- 5.8% increase to Mid Points
  - Average 6% increase

Salaries & Benefits – Clerical/Paraprofessional

- Total Group 92% of 75th percentile of market
  - Some positions as low as 72% of market
- 2.7% Increase to Scales
  - To maintain marketability of salaries
- 6.4% to Midpoints
  - Higher to bring salaries up to market
  - Average 7.23% increase

Salaries & Benefits – Manual/Trades

- Total Group 84% of 75th percentile of market
  - Some positions as low as 72% of market
- 5% increase to scales
  - Higher increase last year to scales failed to make up as much ground as anticipated
  - To try and address the market increases
- 9% to midpoint
  - Average 16.39% increase
  - Most of positions are projected to be 96% or above the 75th percentile
  - To address the moving market

Salaries & Benefits - Technology



- Non-Administrative Positions at 78% of the 75th percentile of the market
- 8% increase to Scales
  - To maintain marketability of salaries
- 11% to Midpoints
  - Average 21.2% increase
  - To address moving market in the technology field

Salaries & Benefits – Insurance

- Fund current Health Insurance contribution per eligible employee
  - $350/month – Full Time
  - $254/month – Part Time
- TRS – ActiveCare
  - 7% increase
  - ActiveCare Plan 1 – Individual Only $266
  - ActiveCare Plan 2 – Individual Only $354
- Life Insurance – Premium the same

General Operating Expenditures – Salaries and Benefits

- Health Insurance contribution recognizes 98.9% of employee only for health insurance for eligible employees (ActiveCare II)
- Health Insurance contribution is 152% of market

General Operating Expenditures - New Personnel



- Personnel Positions were reviewed and prioritized by the DBRC
  - Positions were added based on prioritization
  - Details in your handouts - $1,017,430
    - General Operating $723,522

General Operating Expenditures - New Personnel

- Summary of new positions – General Operating
  - 5 New Teachers - $302,980
  - Assistant Principal - GHS - $76,479
  - Pirate Pavilion Coordinator – GHS - $53,706
  - 2 Instructional Aides - $53,890
  - Secondary Math Coordinator - $82,183
  - Nurse – GHS – District Supervisor - $32,643
  - Financial Administrative Office Clerk – GHS - $27,226
  - Payroll Assistant - $43,206
  - Stipend Increases & Equipment - $51,209

General Operating Expenditures - Special Projects

- Form M's were reviewed and prioritized by the DBRC
  - Approximately $1,000,000 Requested
  - $455,000 Funded (details in your packet)
- New Initiatives were reviewed and prioritized by the DBRC
  - Priority 1s are presented in this budget
    - Approximately $1,600,000 Requested
    - $504,698 Funded (details in your packet)

General Operating Expenditures - Special Projects – Form M

- Major projects funded
  - Brawner Roof Replacement
  - GHS, AMS & GMS Tennis Court Resurfacing

General Operating Expenditures - Special Projects – New Initiatives

- Major projects funded
  - Response to Intervention Program costs
  - AGILE Mind – Math and Biology
  - Schoolwires – Campus Web Pages
  - HCAD Budget Increase
  - 10,000 Galloon Underground Unleaded Tank

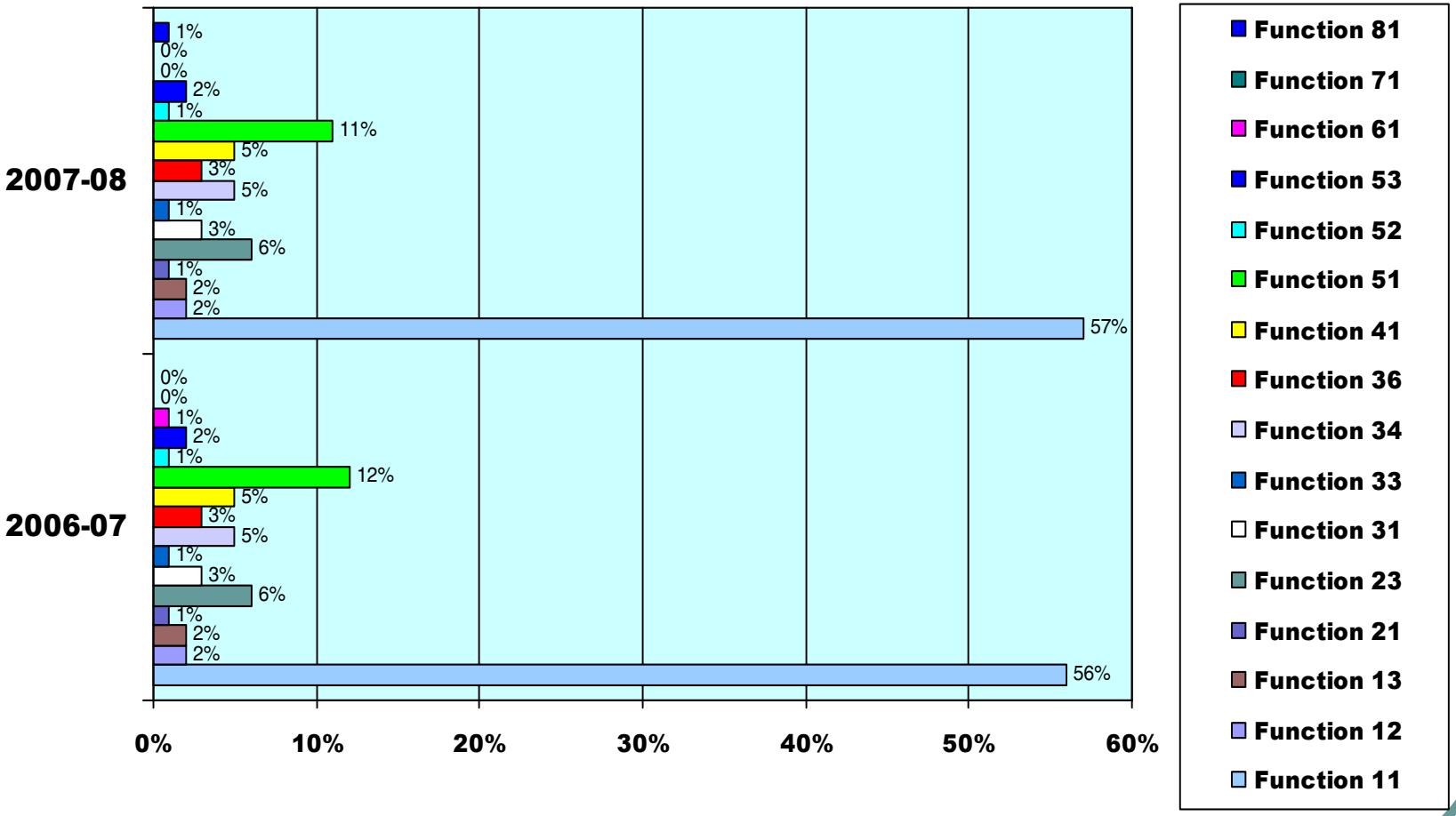
General Operating - Expenditures

- Total Expenditures are projected to be $57,405,975
  - 9.9% increase over 2006-07 Total Budget
    - 99.7% of that increase is in salaries & benefits
  - Salaries & Benefits 12.6% increase over 2006-07
- Proposed Expenditure per ADA is $8,875
- Function 11 - Instruction makes up 57% of the total budget
- Instruction and Instructional Support make up 68% of the budget

General Operating - Expenditures

- Salaries & Benefits make up 80% of the total budget
- Contracted Services - Utilities - make up 9% of the total budget

General Operating - Expenditures - % of Total Budget



General Operating - Function 11 - Instruction

- Total Proposed Expenditures
  - $32,874,933
    - 57% of total proposed budget
  - $3,662,589 higher than 2006-2007
    - 12.5% increase over last year
    - 71% of overall increase
    - Total increase allocated to salaries & benefits

General Operating - Function 12 – Instructional Res & Media

- Total Proposed Expenditures
  - $1,203,855
    - 2% of total proposed budget
    - Slight decrease from previous year

General Operating - Function 13 – Curriculum & Staff Dev

- Total Proposed Expenditures
  - $1,087,758
    - 2% of total proposed budget
  - Increase from last year ($180,287)
    - 19.9% over last year
    - 3.5% of total budget increase

General Operating –Function 23 – Campus Administration

- Total Proposed Expenditures
  - $3,549,656
    - 6% of total proposed budget
  - $451,366 higher than last year
    - 14.6% increase over last year
    - 8.8% of overall increase
    - Majority of increase is in salaries and benefits
      - New Assistant Principal – GHS
      - Administrative Financial Clerk - GHS

General Operating - Function 34 - Transportation

- Total Proposed Expenditures
  - $2,849,870
    - 5% of total budget
  - Increased fuel 10.3%
    - Best guess

General Operating – General Administration

- Total Proposed Expenditures
  - $2,807,397
    - 5% of total proposed budget
  - $438,622 higher than last year
    - 18.5% increase over last year
    - 8.5% of overall increase
    - HCAD costs increased 27%
      - $159,113

General Operating - Function 51 – Plant Maintenance

- Total Proposed Expenditures
  - $6,567,535
    - 11% of total budget compared to 12% last year
  - $118,579 more than 2006-07
    - 1.8% increase
      - Salary & Benefit Costs
        - Positions most below market are in this function

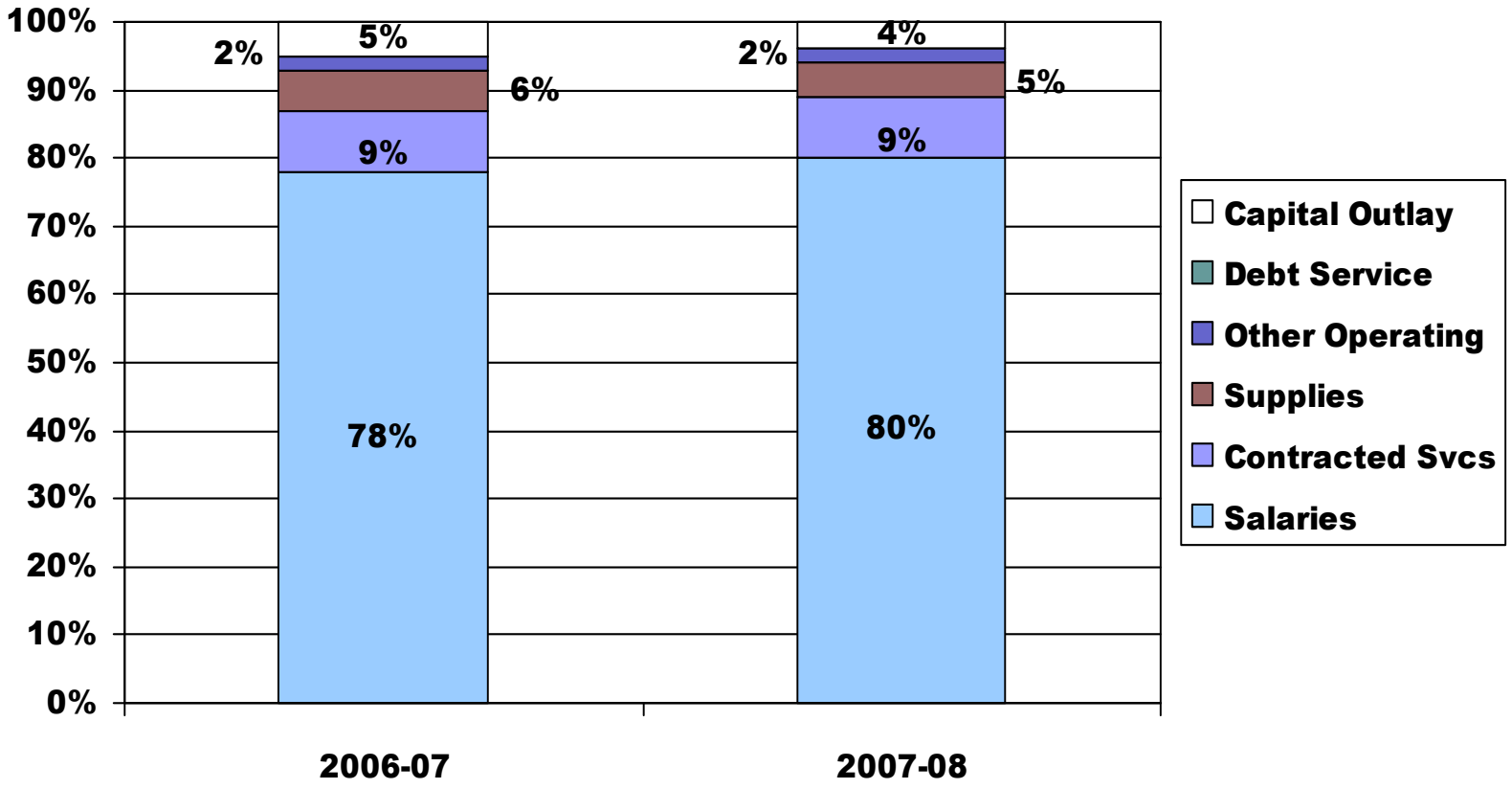
General Operating - Function 52 – Security & Monitoring

- Total Proposed Expenditures
  - $582,379
    - 1% of total budget
  - $159,334 more than 2006-2007
    - 37.7% increase
    - Increased costs for security personnel and officers

General Operating
– All Other Functions

- Increases due to:
  - Salary and benefits

General Operating - Total Expenditures - By Object



General Operating -
Total Expenditures

- $5,156,447 Increase in Expenditures
  - Salaries & Benefits - $5,140,217
  - Contracted Services - $549,758
  - Supplies – ($206,083)
  - Other Operating – 113,568
  - Capital Outlay – ($441,013)
- 9.9% Increase over 2006-2007 Budget

General Operating - Salaries & Benefits

- DAC Salary recommendations are included in this budget presentation
- New positions were addressed during peer reviews and prioritized by DBRC
- Existing Positions were placed on Salary Schedules proposed

General Operating - Salaries & Benefits

- Salaries & Benefits - $5,140,217 Increase
  - 12.6% increase over last year
  - 74.6% allocated to Teacher Salary & Benefit Increase
    - 5 New Teachers
    - 2 New Classroom Aides
    - 6.22% Average Teacher Salary Increase
      - Top Quartile of Market

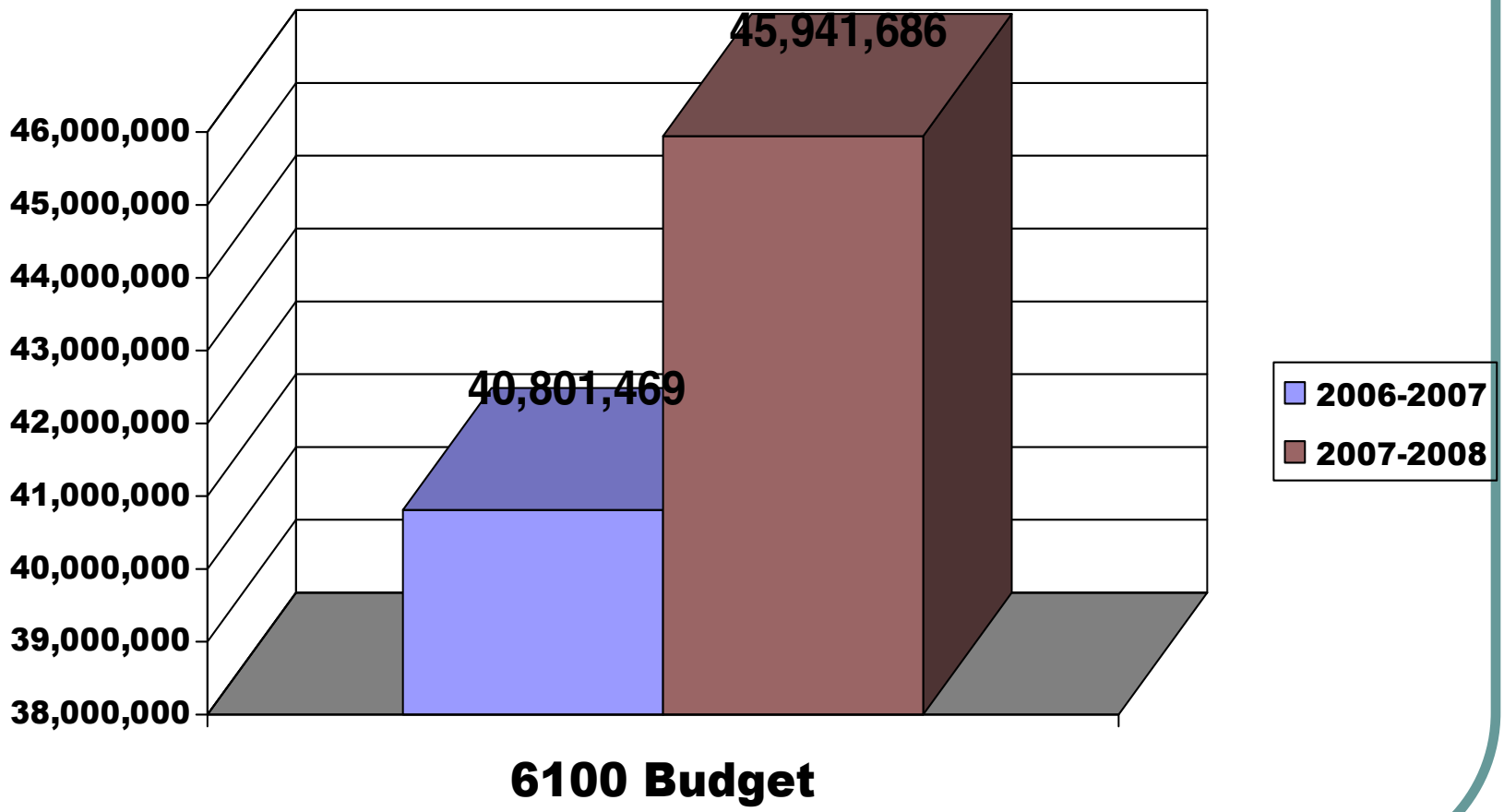
General Operating - Salaries & Benefits

- Insurance Funding at 98.9% of current cost (ActiveCare II) for Full-time Eligible Employees ($350/month) - Local option
  - Other positions currently eligible as of 2005-06 will be funded by State again this year

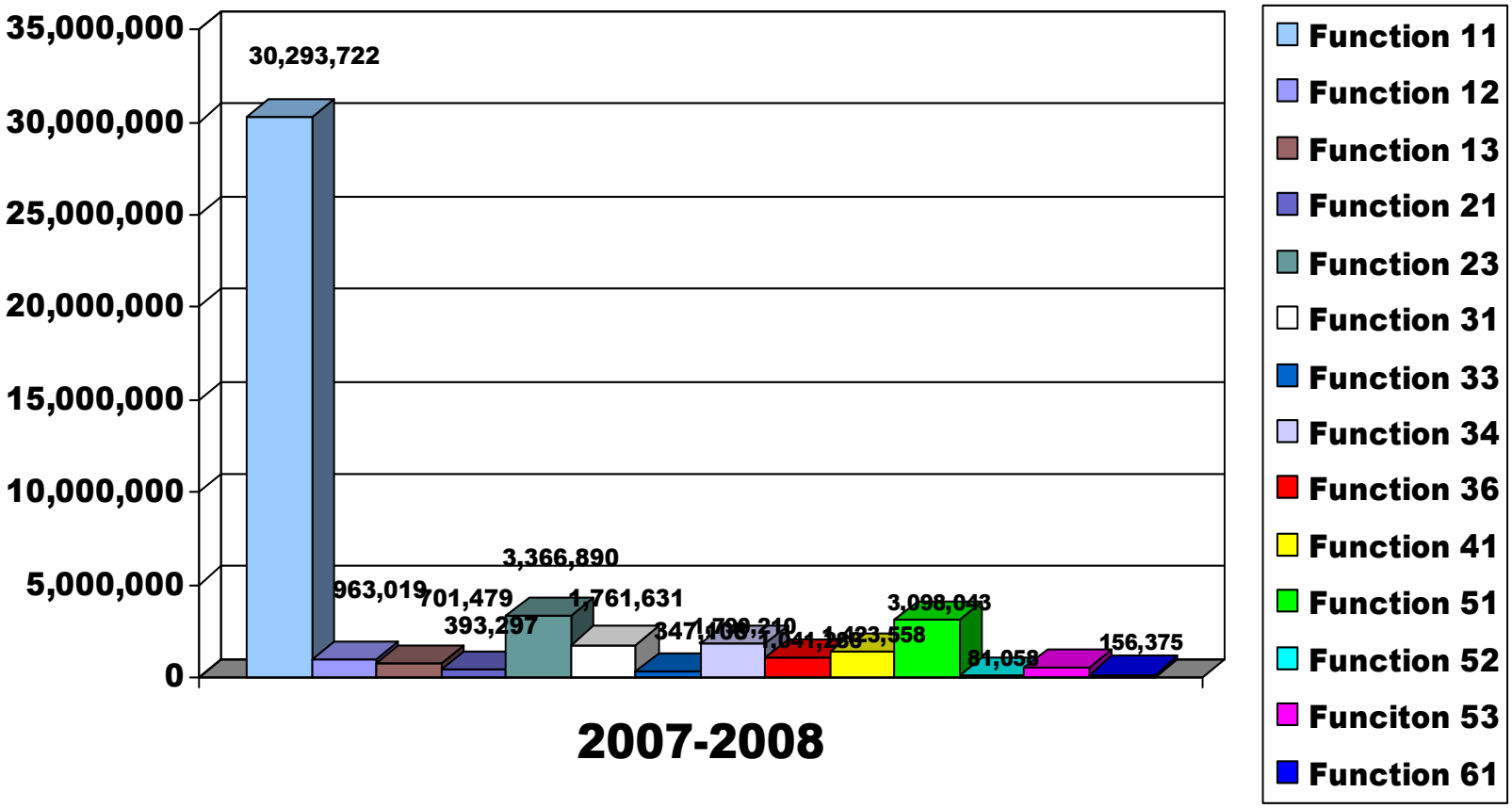
General Operating Expenditures - New Personnel

- Personnel Positions prioritized by the DBRC
  - Positions were added based on prioritization
    - Details discussed earlier

General Operating - Salaries & Benefits



General Operating - Salaries & Benefits



General Operating - Salaries & Benefits

Position FTEs by Campus/Department					
	Teachers	Prof	Para-Prof	Support	Total
GHS	110	13	25	3	151
STARS	5	1	1		7
BTC	5	2	2		9
Crossland	39	6	9		54
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AMS	60	6	15		81
Acton Elem	38	4	6		48
Emma	38	4	10		52
Baccus	34	4	7		45
OW	25	4	7		36
Mambrino	44	4	15		63
Brawner	38	3	7		48
Asst. Supt		1	1		2
Athletics		1	1		2
Business Ofc		5	6		11
Curriculum		11	5		16
Custodial			1	69	70
Facilities		1	1	1	3
GEA 7		1		1	2
HR		2	5		7
Maintenance		1	2	27	30
Sp Ed		26	10		36
Supt Ofc		1	1	1	3
Technology		3	1	8	12
Transportation		2	3	70	75
	498	112	153	180	943
	53%	12%	16%	19%	

General Operating - Contracted Services

- $549,758 Increase
  - 12% increase
    - $350,000 Roofing Project (one-time expenditure)

General Operating – Supplies and Materials

- $206,083 Decrease
  - 6.6% decrease in 6300 budget
    - Several one-time expenditures purchased during 2006-07 – not needed this year
      - 2003 Office Upgrade ($208,000)

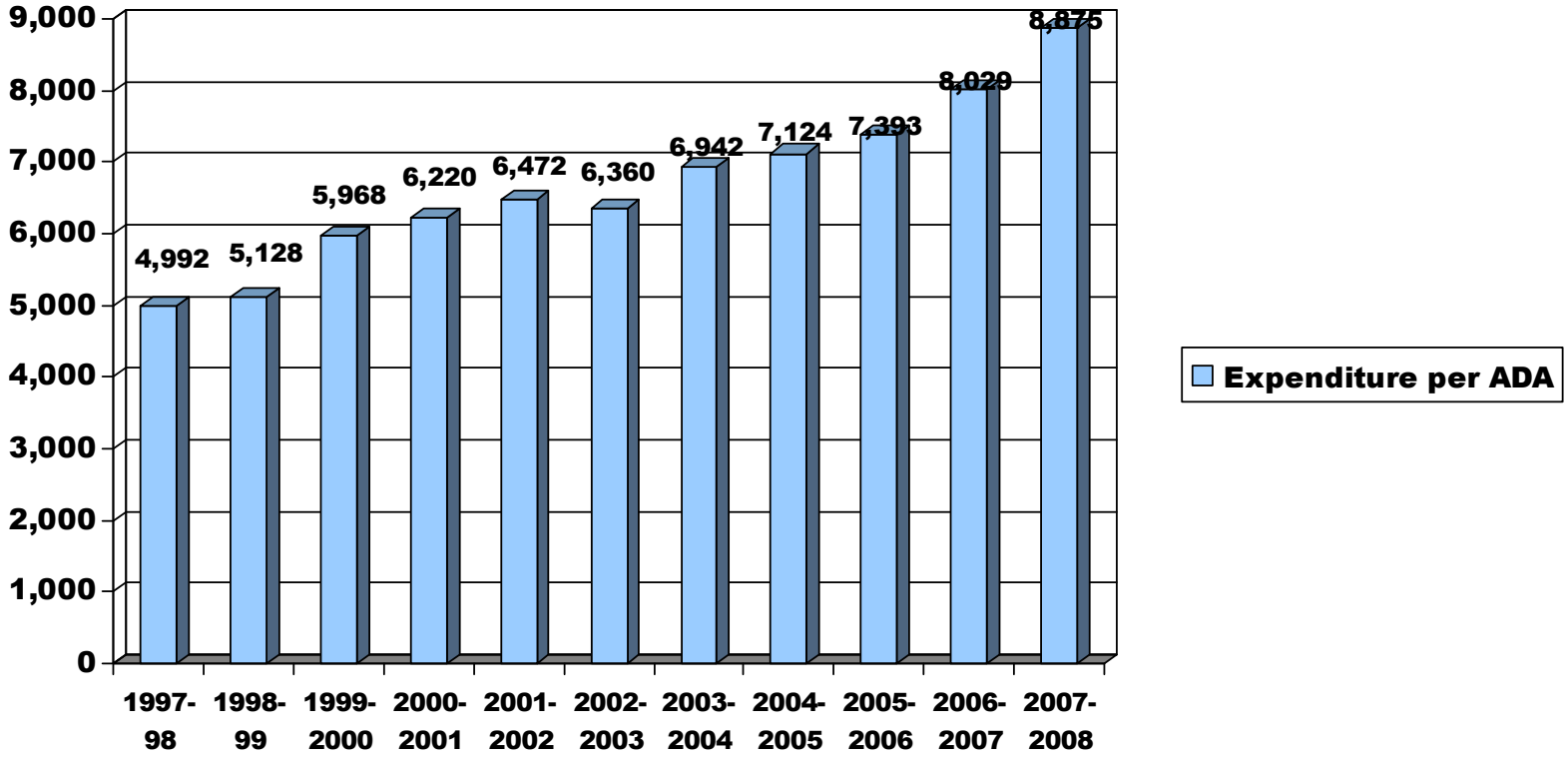
General Operating - Other Operating Expenses

- $113,568 Increase
  - 11.1% increase in budget
    - Increased training opportunities

General Operating – Capital Outlay

- $441,013 Decrease
  - 16.2% Decrease
  - One time expenditures last year
    - Software/Hardware Project ($500,000)
    - Band Instruments & Lockers ($62,300)

General Operating - Expenditures per ADA - $8,875



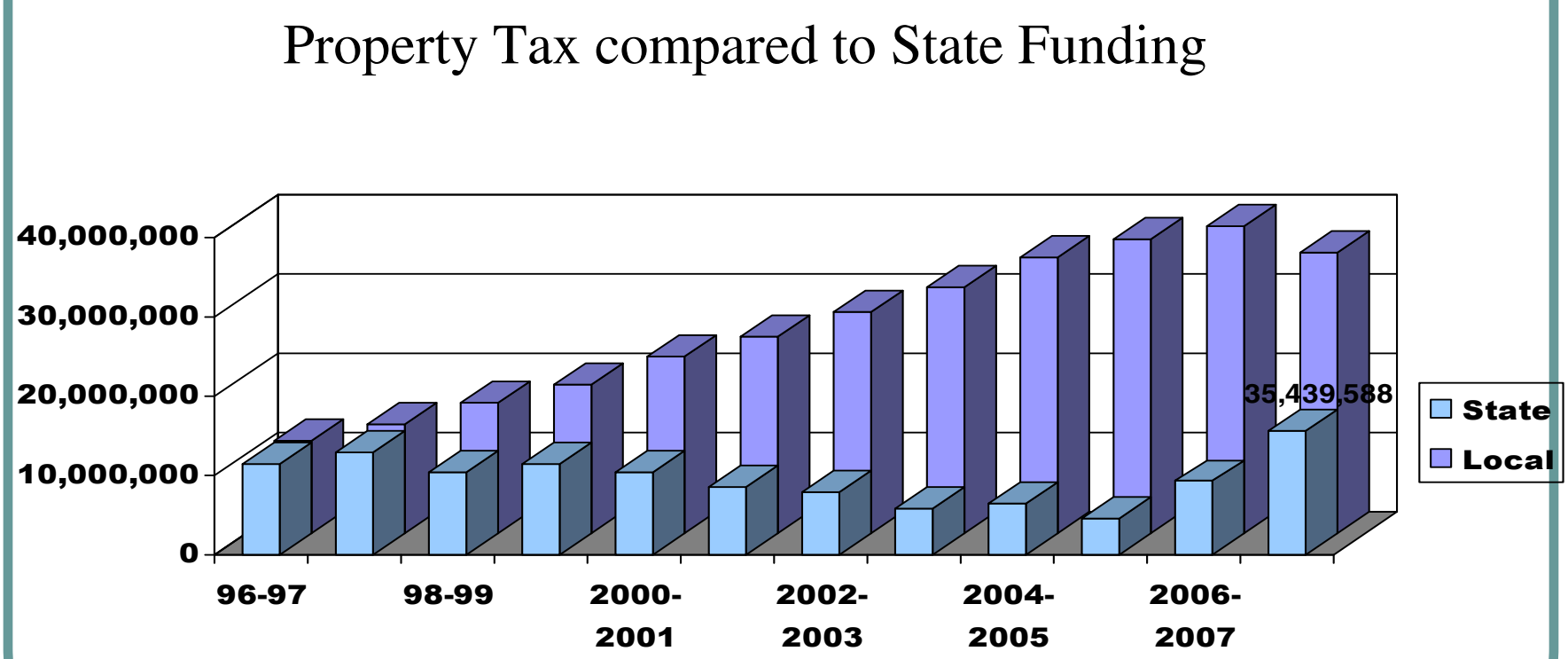
General Operating - Revenue

- State Revenue is projected to increase $6,547,604
  - 2005-2006 – 9% of total revenue
  - 2006-2007 – 19.25% of total revenue
  - 2007-2008 – 27.75% of total revenue
- Local Tax Revenue is projected to decrease
  - $3,260,412
  - New compressed tax rate $.966715 tax rate compared to the current $1.286
    - Proposed tax rate $1.006715
      - Take advantage of $.04 available from HB1

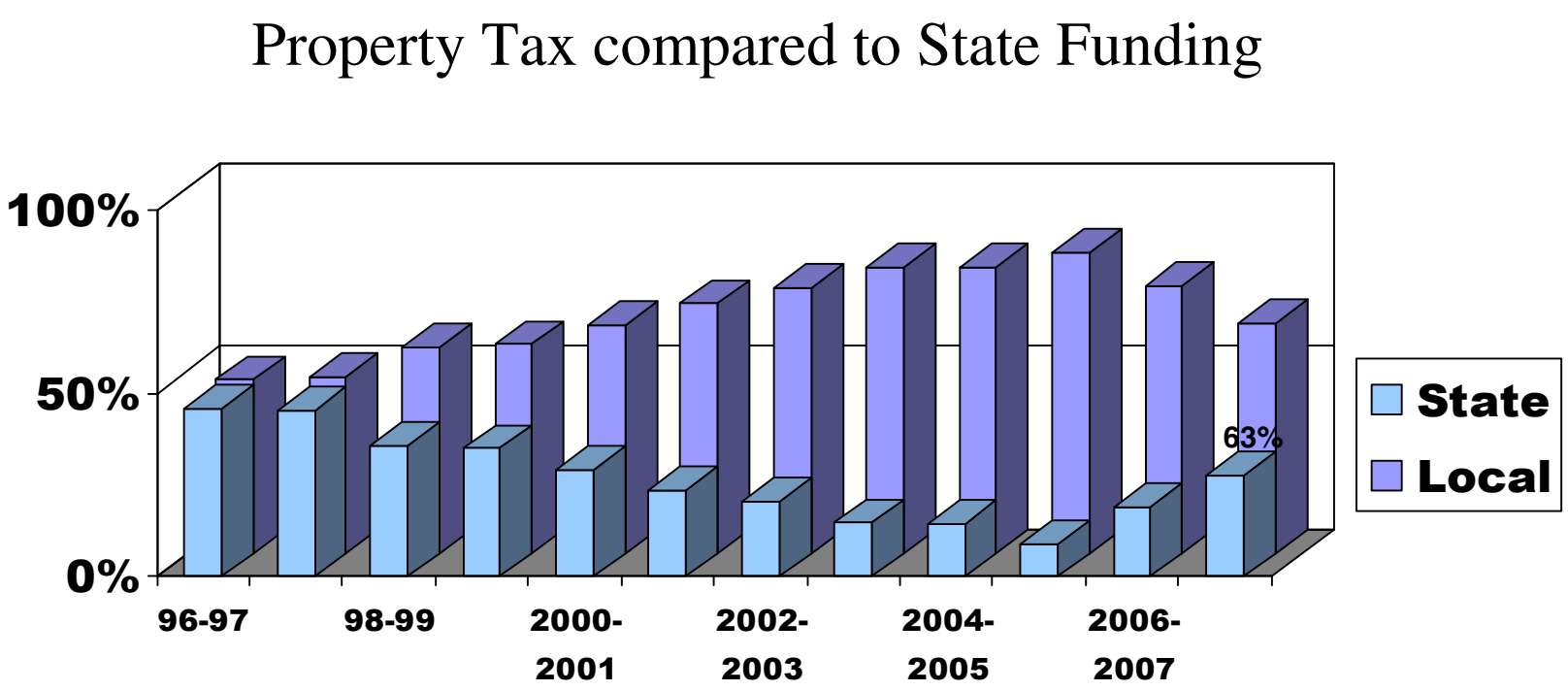
General Operating - Revenue

- Majority of other revenue projected to stay the same except for following:
  - Increase in Interest Income by $400,000
    - Current Market situation
  - Increase in TRS on-behalf
    - Increased state cost – offset expenditure

General Operating - Revenue (Dollars)



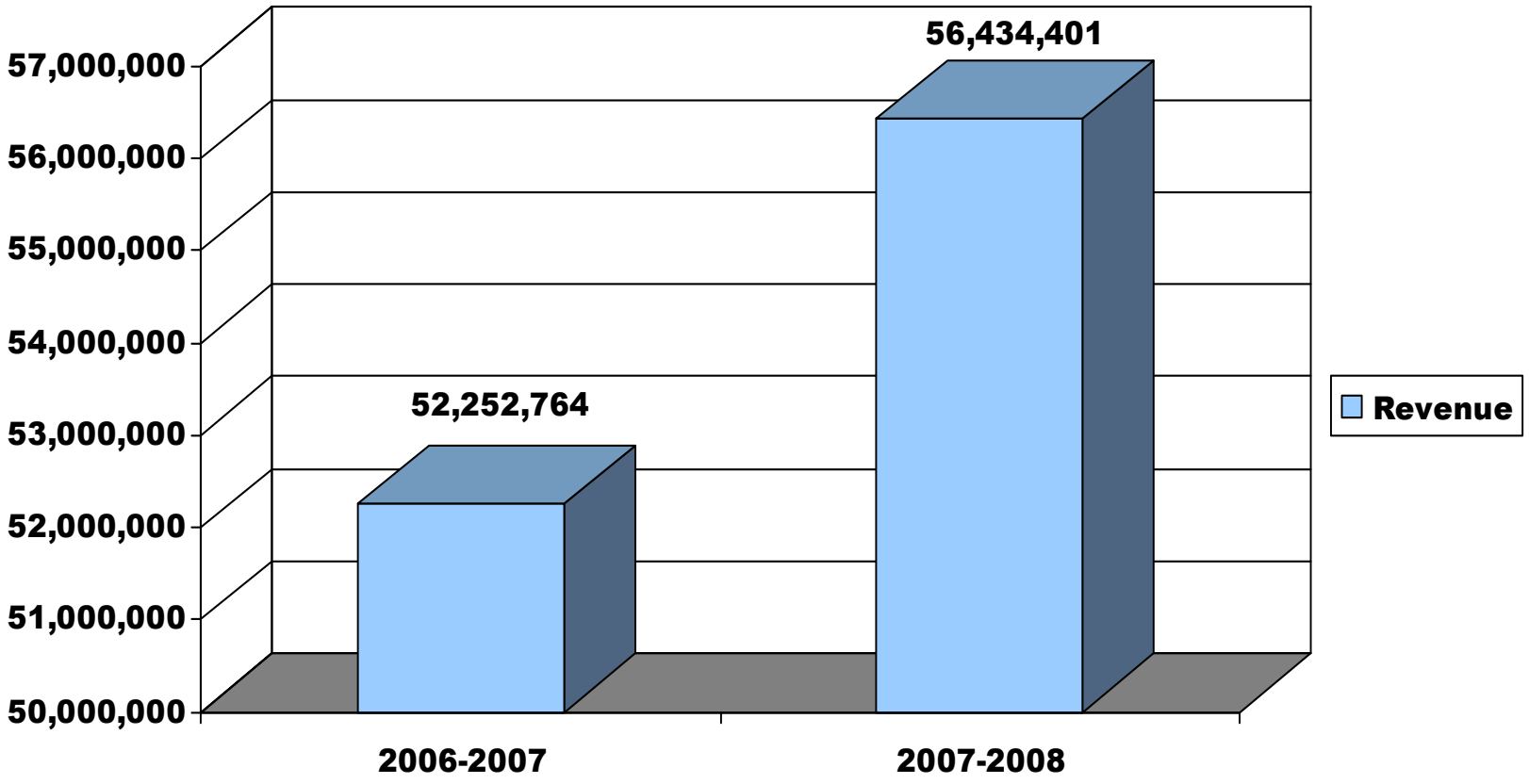
General Operating - Revenue (%)



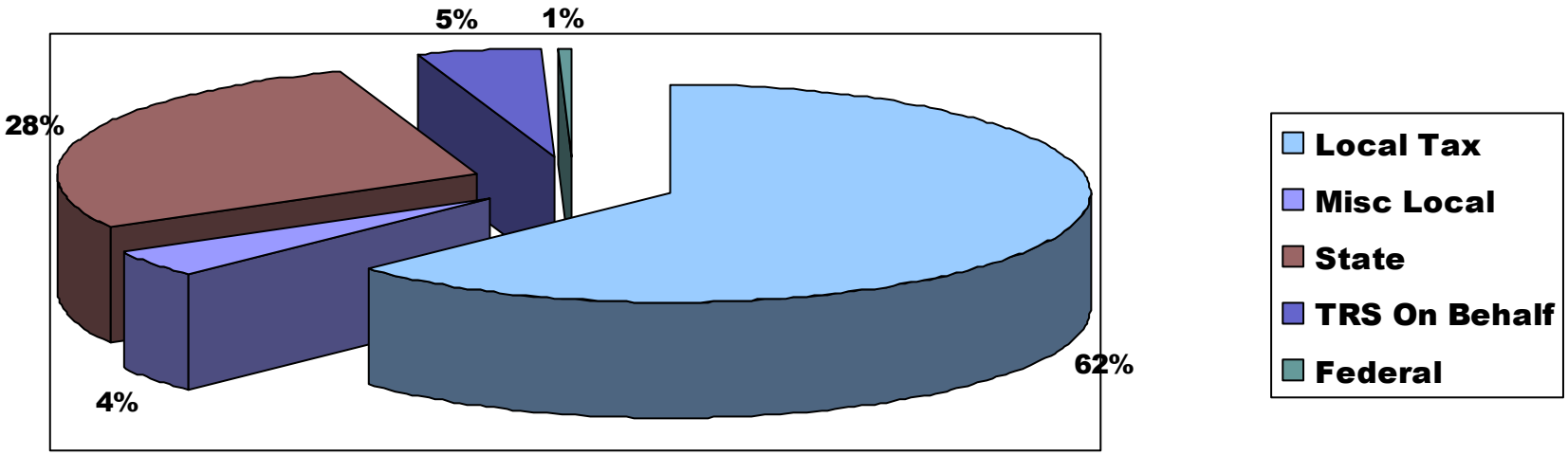
General Operating – Revenue

- Total Revenue projected is a 9.56% increase over 2007-2008

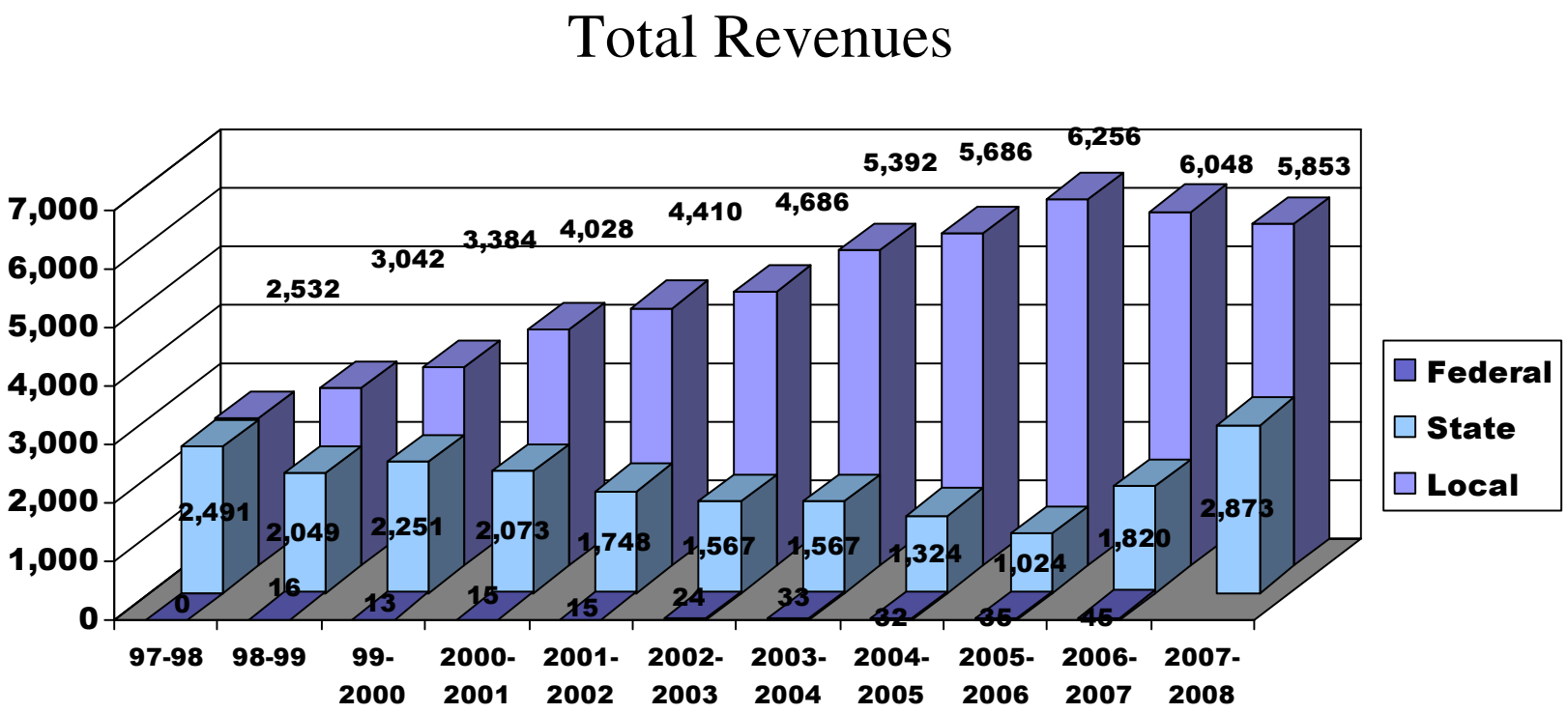
General Operating - Revenue - Total



General Operating - Revenue - Proposed



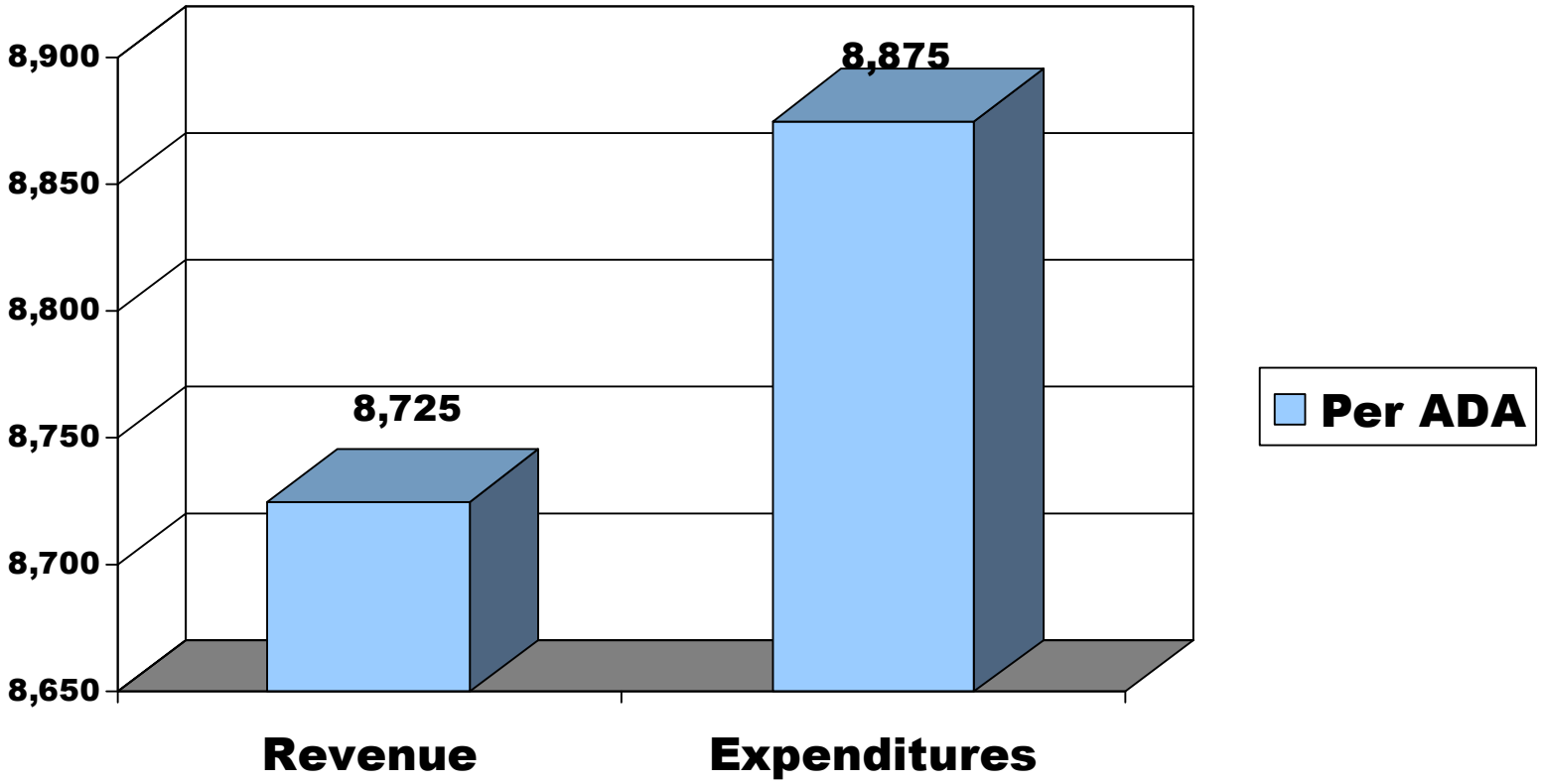
General Operating - Revenue Per ADA - $8,725



General Operating – Factors to Consider

- Please note that the revenue per ADA is less than the projected expenditure per ADA
  - Projected 8/31/2007 Fund Balance $ 19,202,210 (33% of 2007-2008 proposed budget)
    - Operating Fund Balance - $12,561,289 (21.88% of proposed budget)
  - Projected 8/31/2008 Operating Fund Balance $11,589,715
  - (20.02% of proposed 2007-2008 budget)
    - Still very healthy
- GISD has proven that deficit budgets, when managed properly, do not cause a hardship on the financial situation of the District

General Operating - ADA Comparision



General Operating - Factors to Consider



- Major adjustment to teacher salary schedule to meet market demands & State mandates
- Salary increases for all employees
  - Addresses compression problem and market problem
- Continuing to fund replacement schedules

General Operating - Other Factors to Consider

- The Budget presented will meet the current needs of the District as well as provide a competitive salary schedule
- Chapter 41 status and what that means to GISD revenue this year and the future
- There are issues that will continue to be studied and dealt with in future budgets by Administration
  - Job Market and the increasing competitive nature of school district salaries and benefits
  - Funding of replacement schedules

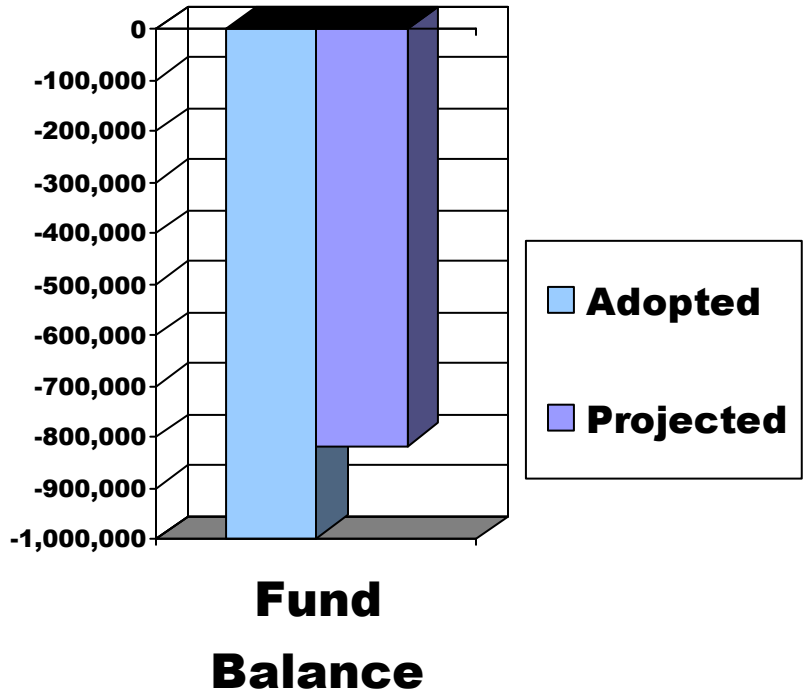
Debt Service

2006-2007 Projections - Debt Service

- Adopted budget was to decrease fund balance
  - $997,831
- Projected year end as of 06/30/07
  - Decrease of $818,950

Fund Balance Analysis - Debt Service

- What affected current year reduction of adopted deficit?
  - Tax collections more than expected 99% collection rate



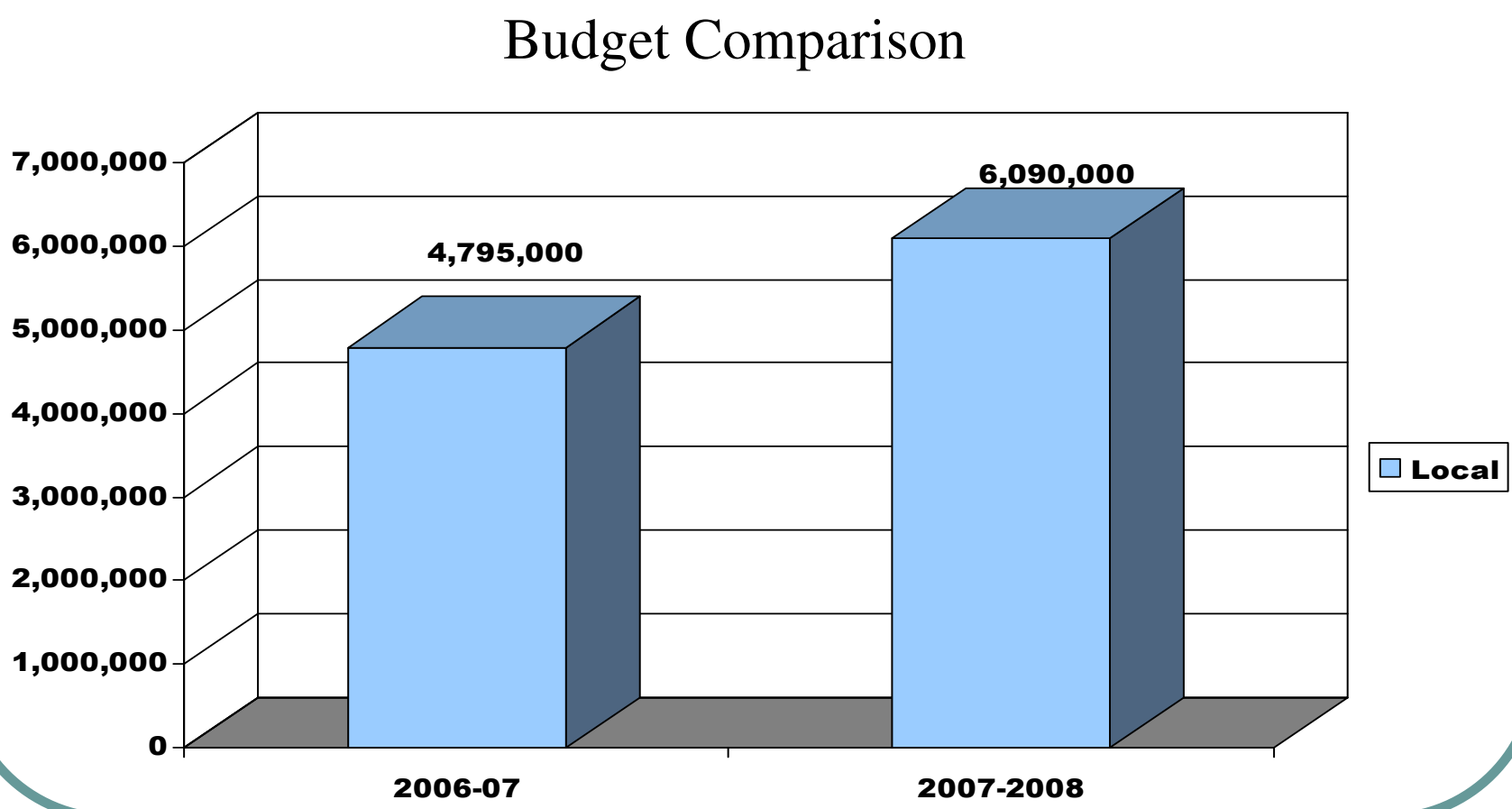
Fund Balance Analysis - Debt Service

- Projected Fund Balance at 8/31/07
  - $220,691
- Fund Balance is not necessary for Debt Service except for cash flow purposes
  - 3.8% of current year expenditures

Debt Service - Revenue

- State Revenue is projected to be $0
  - No longer qualify for EDA
- Local Tax Revenue is projected to increase by $1,325,000
  - Amount needed to meet current debt service needs
  - Previous year used fund balance that had built up
- Interest income is projected to decrease by $30,000
  - Not as much fund balance to invest

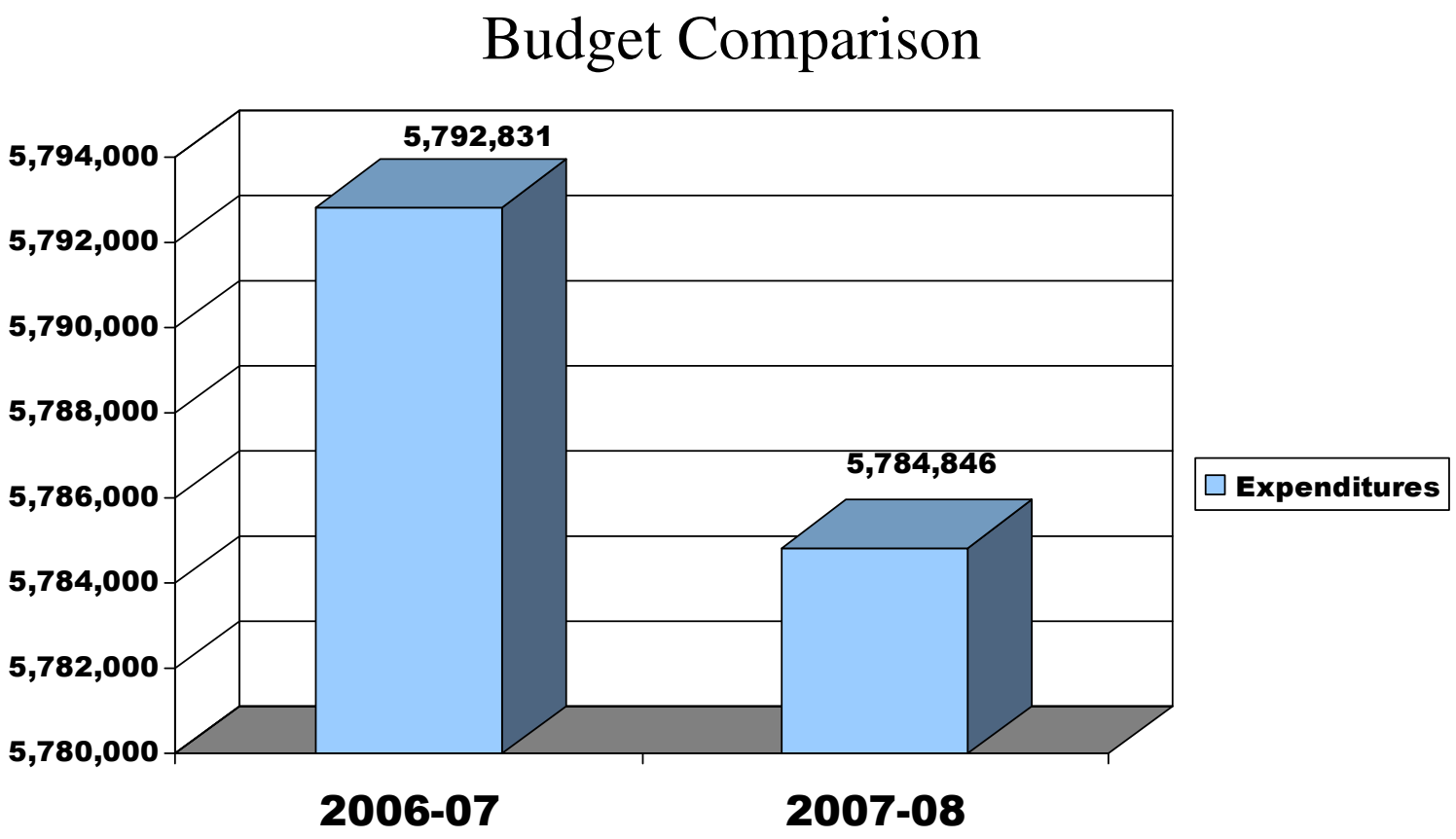
Debt Service - Revenue



Debt Service - Expenditures

- GISD Debt Service has been equaled out according to refunding that occurred in 2005
  - $5,784,846

Debt Service - Expenditures



Debt Service Summary

- Proposed tax rate needed to meet needs of Debt is $.165
  - Increase of $.011 over last year
- Projected Income is more than expenses
  - $305,154
  - Projected Fund Balance ($525,845) would still be healthy and appropriate

Food Service

2005-2006 Projections - Food Service

- Fund Balance at 8/31/07 was to be $349,318 at adoption of current budget
  - 12.6% of proposed budget
- Fund Balance at 8/31/07 is projected to be $349,315
  - 12.37% of proposed budget

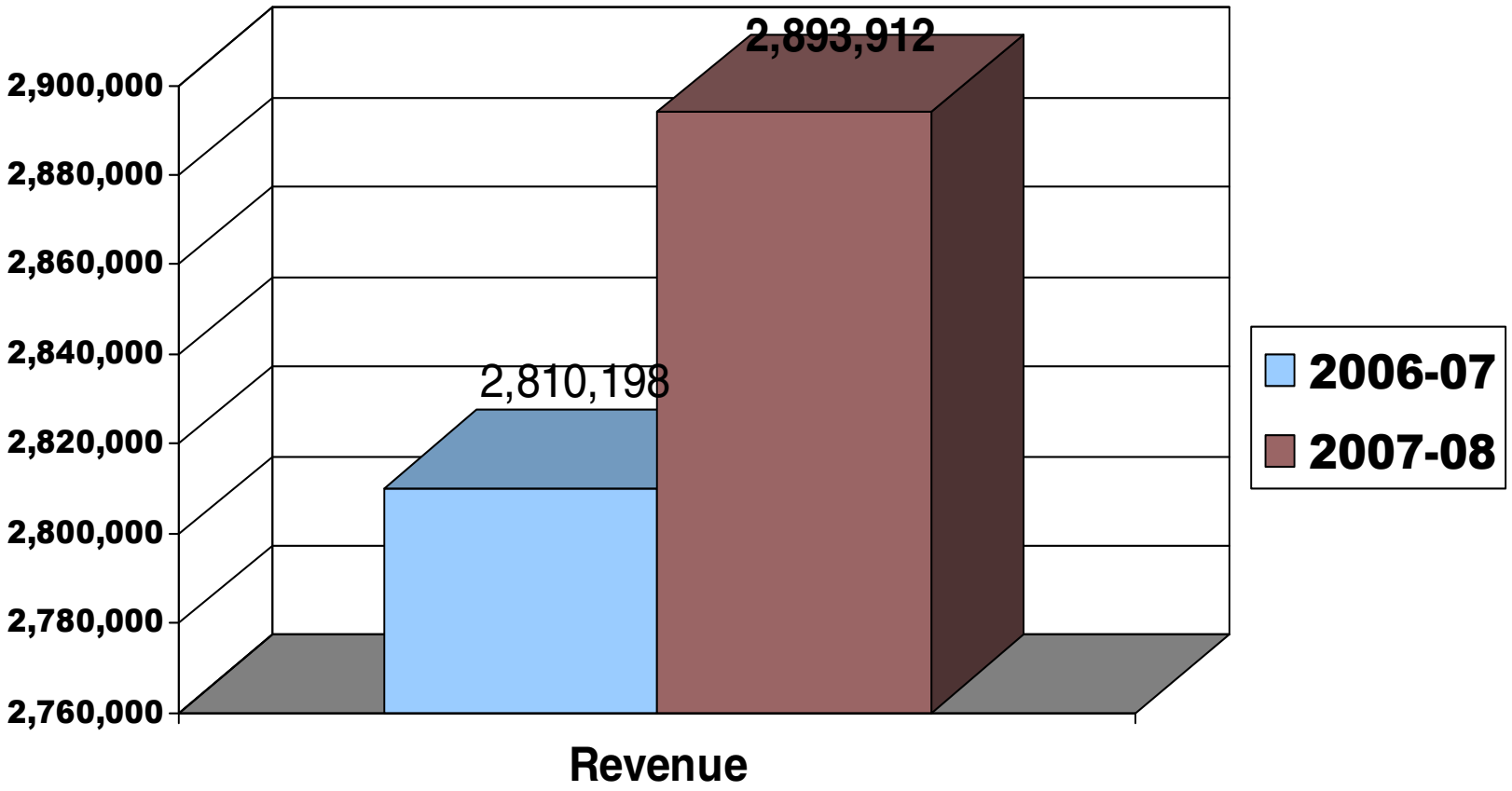
Fund Balance Analysis – Food Service

- The federal requirements do not allow an excess of food service funds to be held by the District
- The District should ensure that the fund balance not exceed 3 months of operations
  - Currently a little less that 3 months is maintained

Food Service – Revenue

- Revenue is projected to increase by 3%
  - Increase in federal reimbursement rates
  - Increase in participation in federal programs

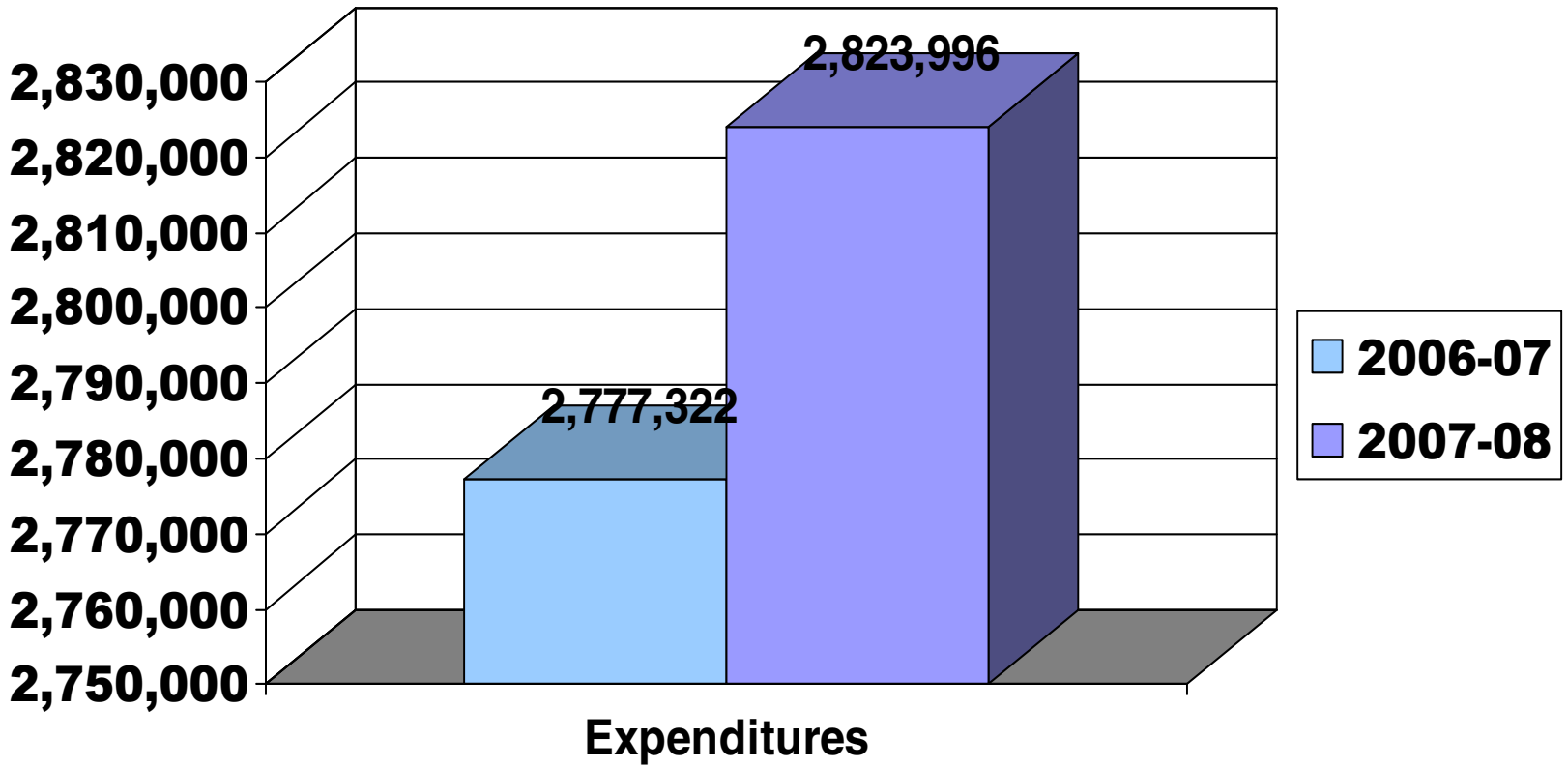
Food Service – Revenue



Food Service – Expenditures

- Expenditures are projected to increase approximately 16.8%
  - Salaries & Benefits – Salaries currently below the market

Food Service – Expenditures



Food Service Dept Staffing

Position FTEs by Campus/Department					
	Teachers	Professionals	Para-Professionals	Support	Total
Food Service	0	0	1	77	78
	0	0	1	77	78
	0%	0%	1%	99%	

Food Service - Conclusion

- Revenue exceeds expenditures
  - $ 69,916 increase to fund balance
  - Fund Balance will still be healthy at about 14.85% of projected budget
    - Still less than 3 months of operations

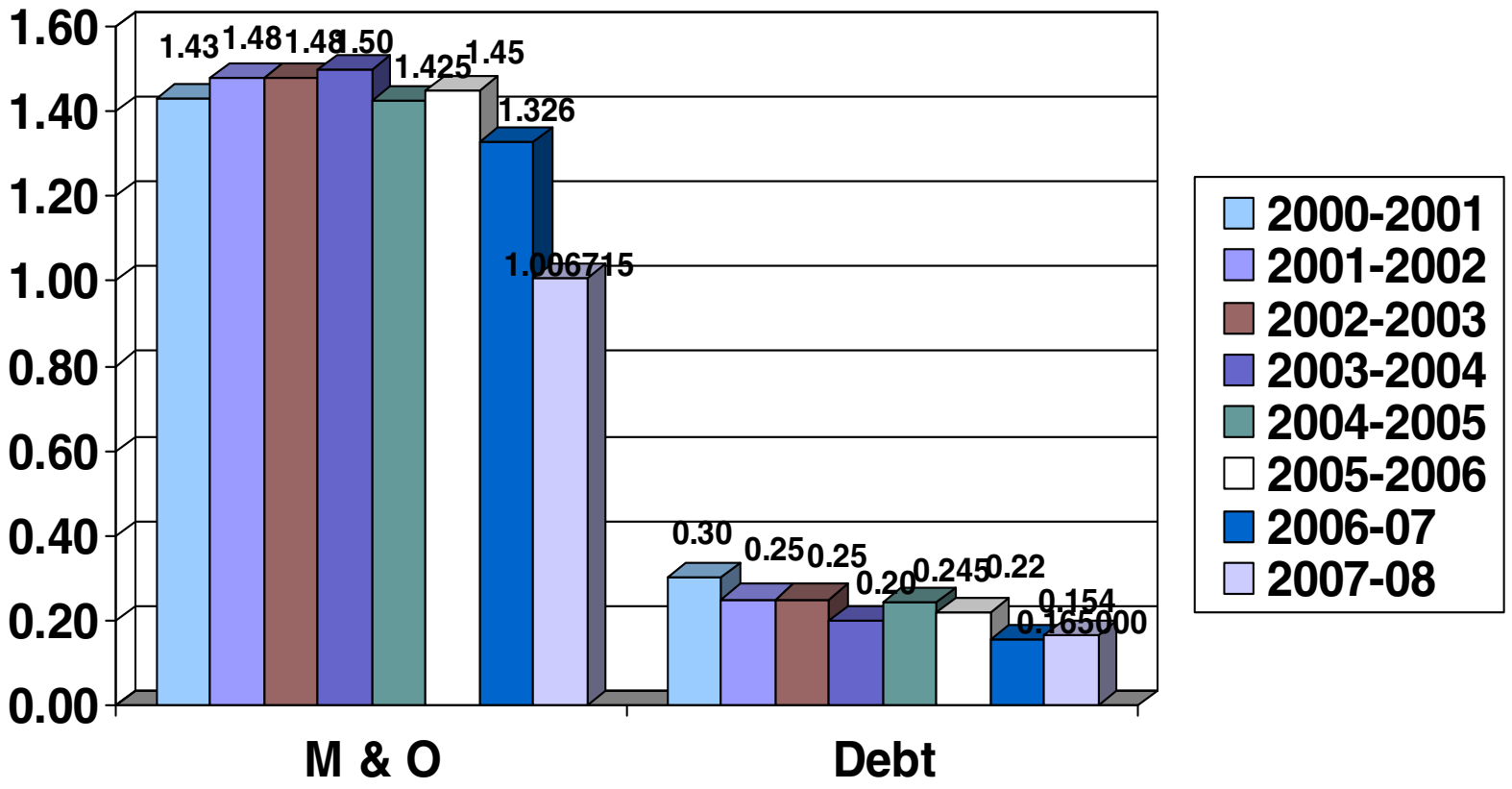
Budget Presentation - Conclusion

- Total Tax Rate proposed is $1.17175
  - M & O $1.006715
  - Debt $ .165
  - Decrease the tax rate due to further tax rate compression mandated by State
  - Property Values have continued to grow
  - Chapter 41 status and the decisions that will affect not only this year but future as well

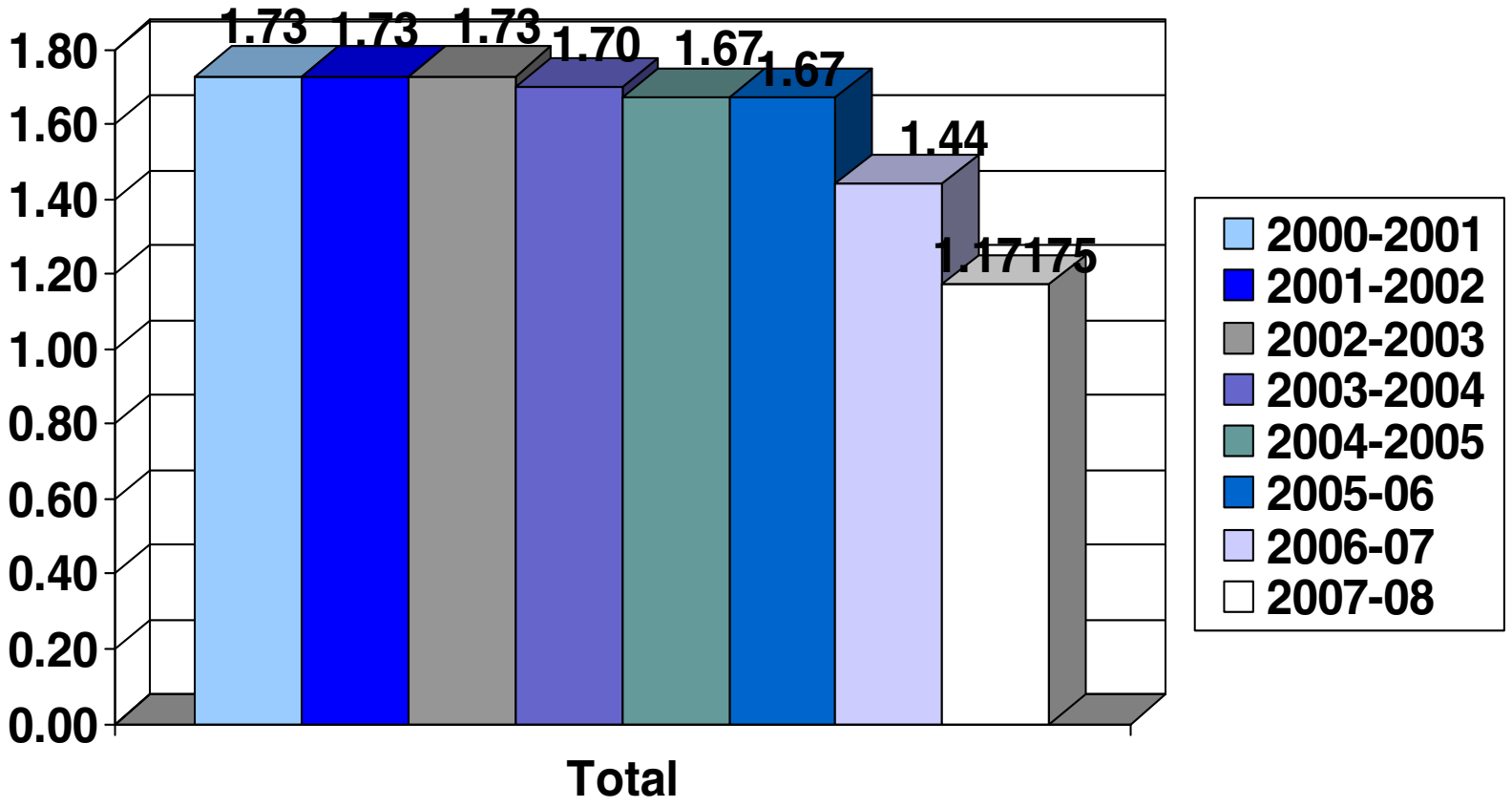
Budget Presentation - Conclusion

- Budget increase over last year expenditures relate to
  - Increased salaries and benefits for all employees
    - Majority related to teachers
  - Additional Personnel
    - 8 New Teachers
  - Special Projects
    - Roofing Projects
    - District Software/Hardware Projects

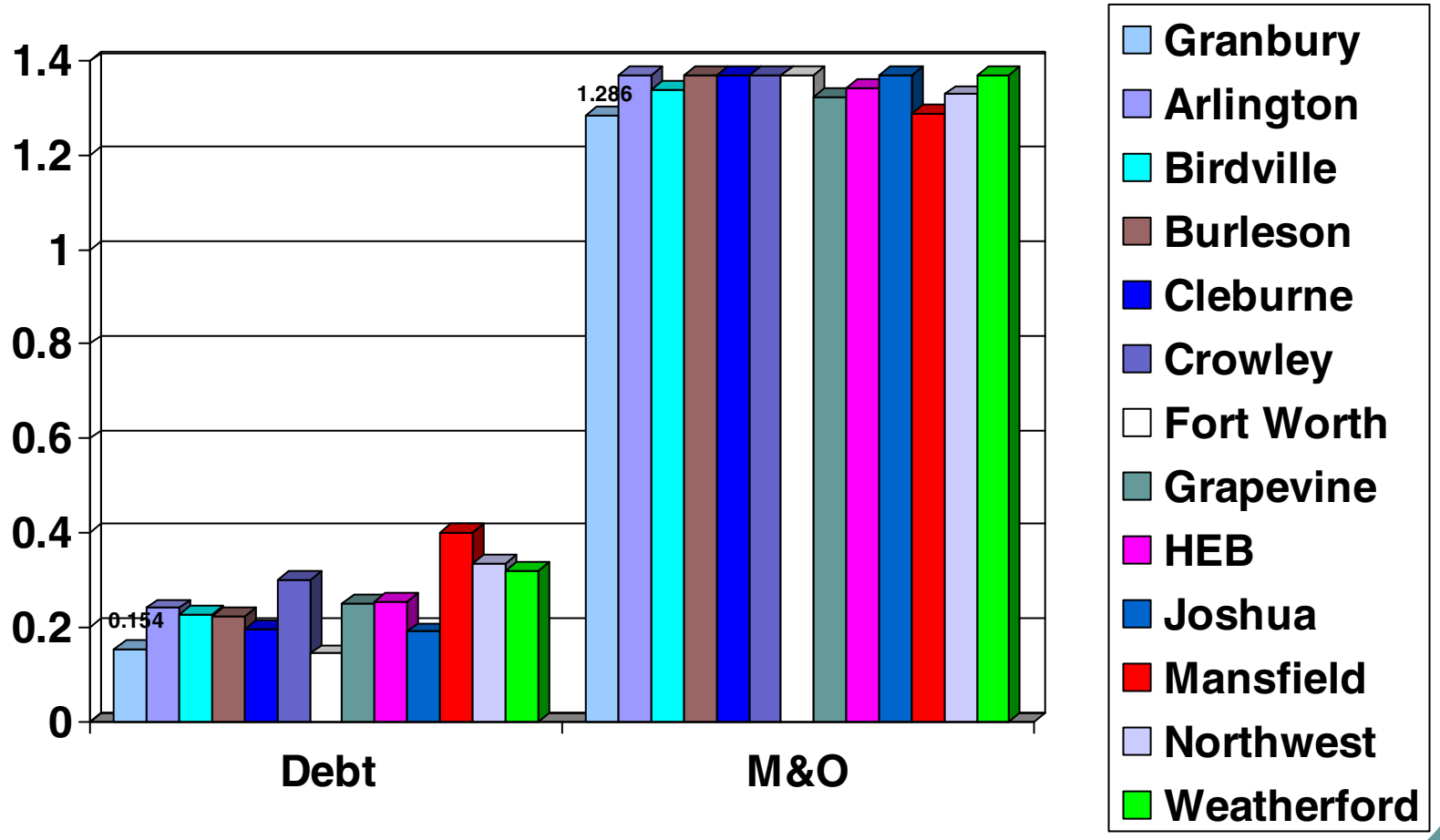
Conclusion - Tax Rate



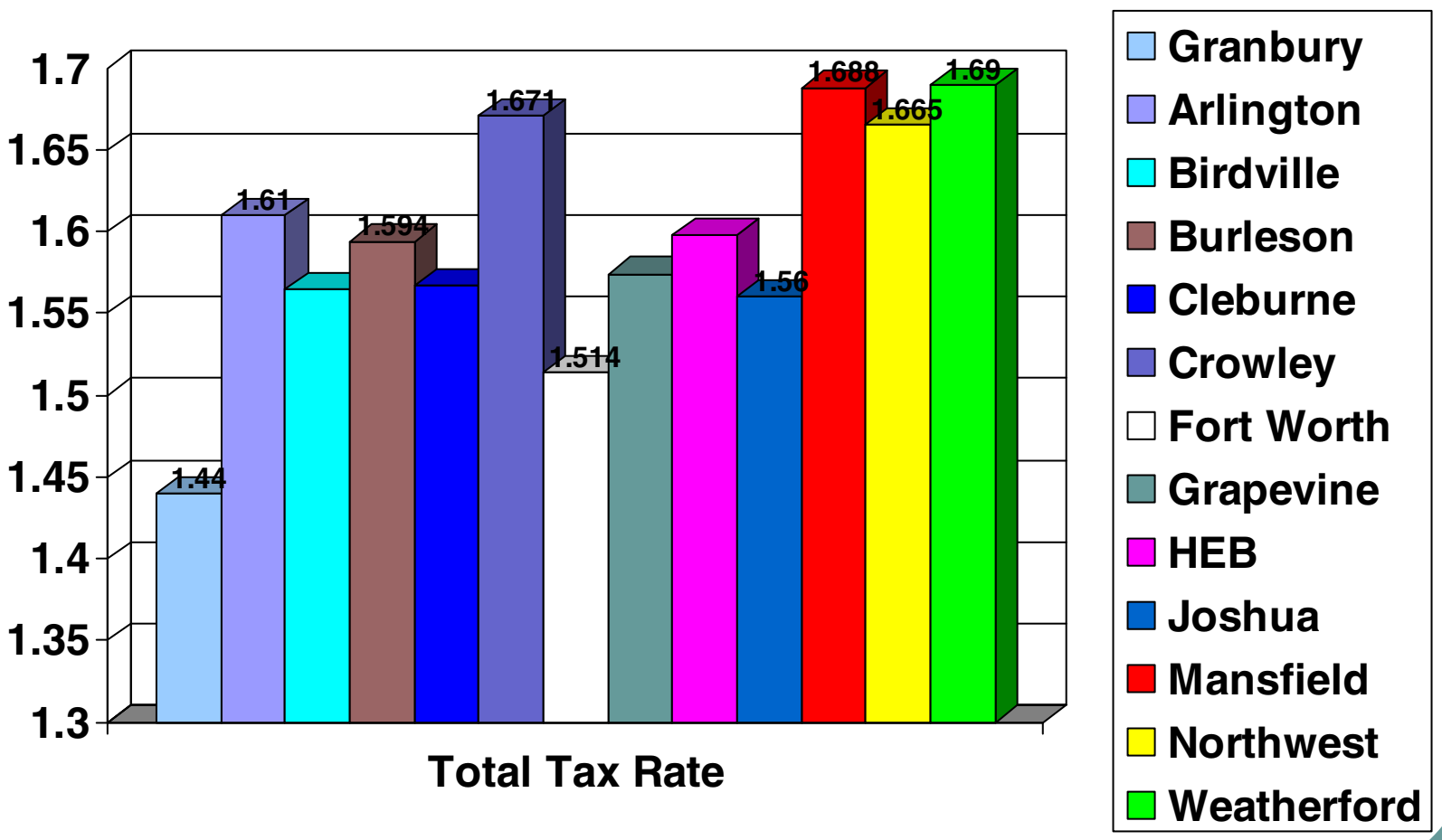
Conclusion – Total Tax Rate



Area Tax Rate Comparisons – 2006-07



Area Tax Rate Comparisons – 2006-07



Budget Presentation - Conclusion

- The Budget presented will meet the current needs of the District as well as provide a competitive teacher salary schedule
- Thanks to all Principals and Directors for their support of the Process

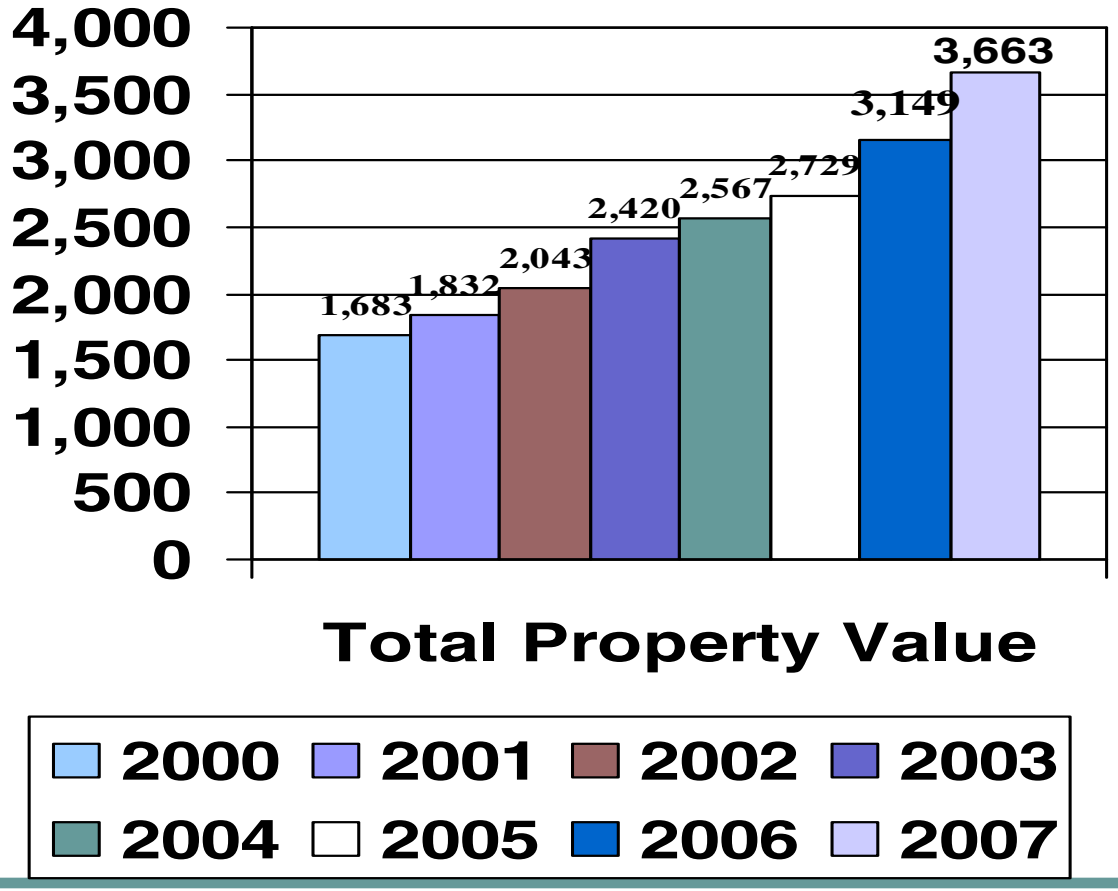
Questions?



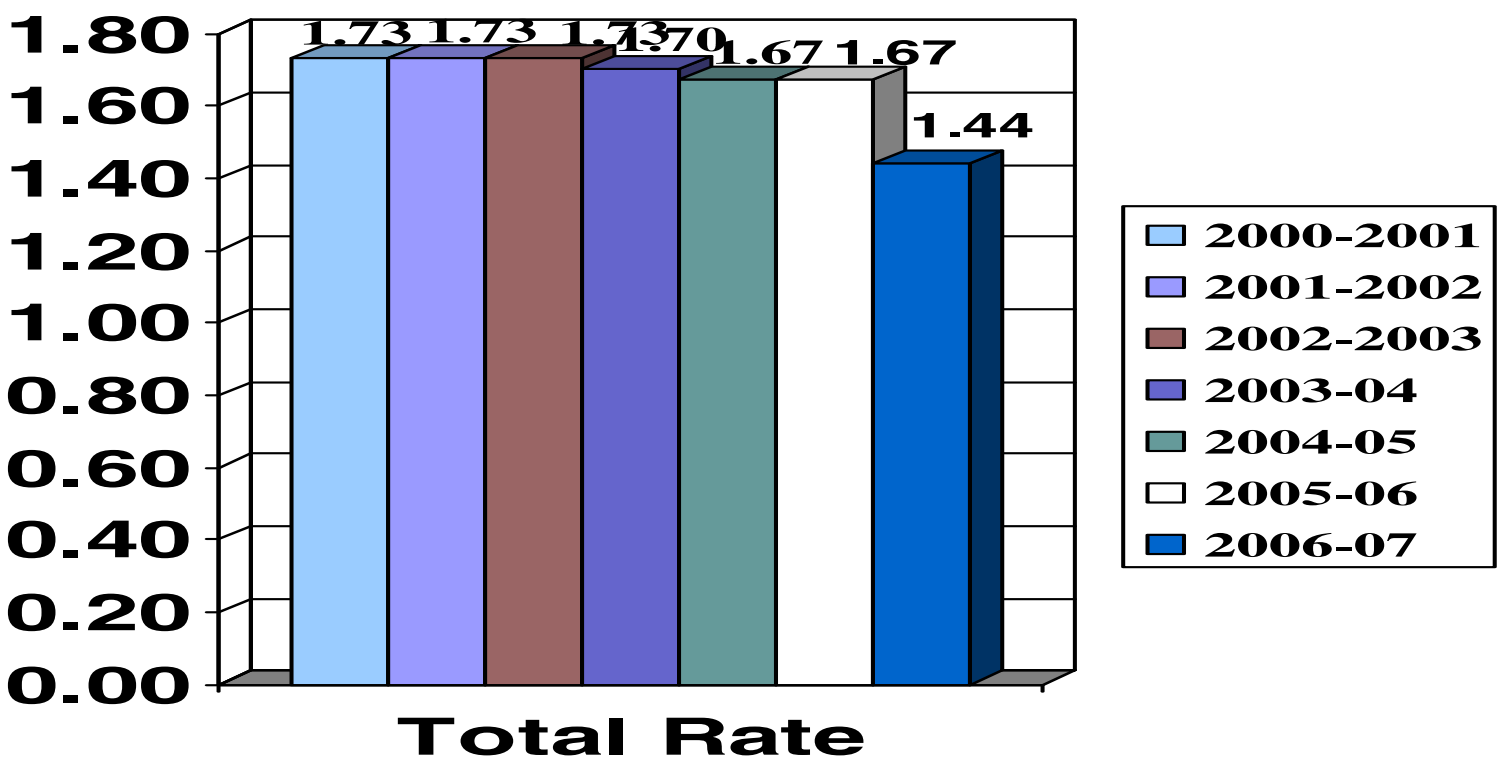
The End



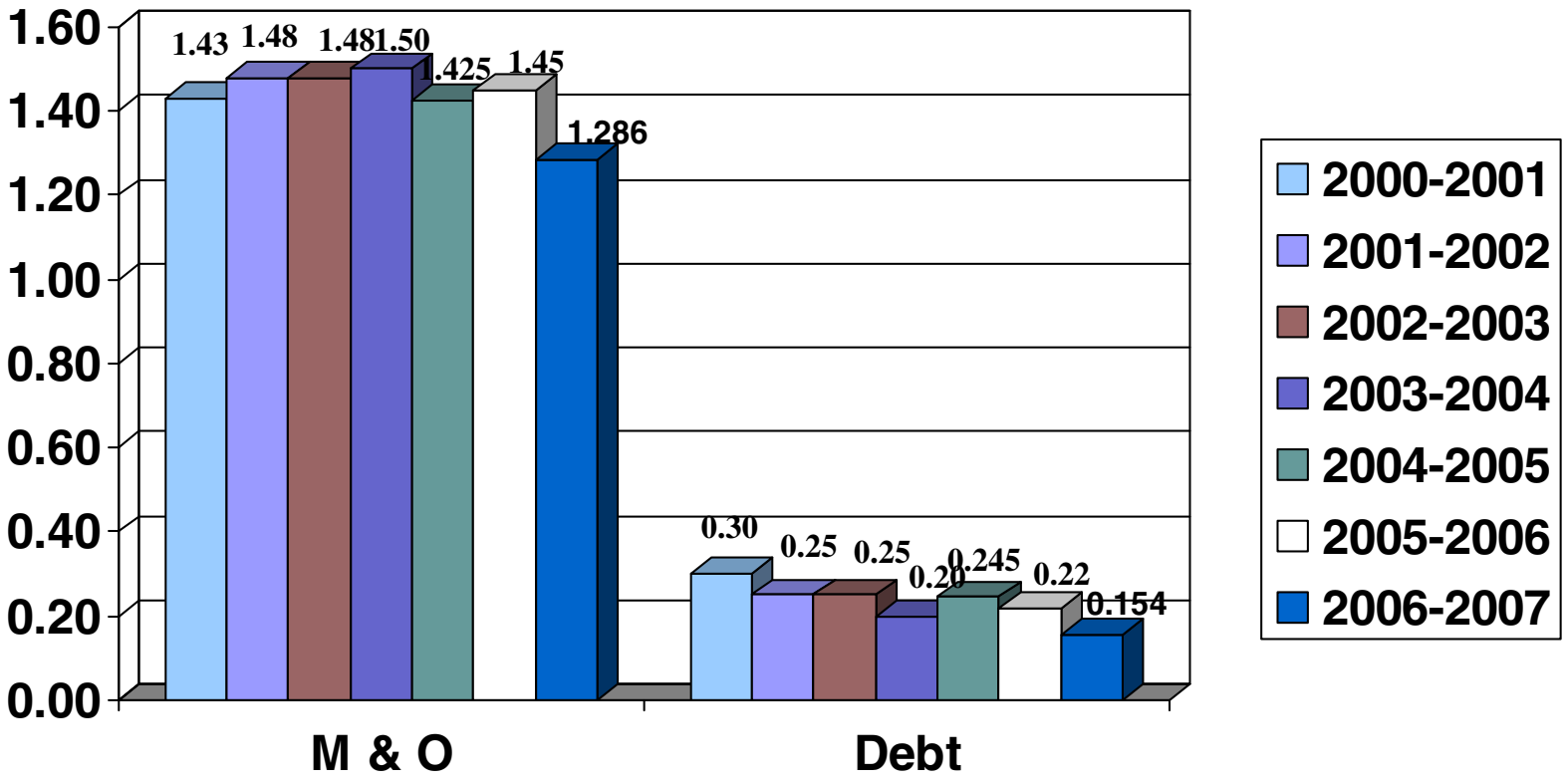
Revenue Sources - Property Value



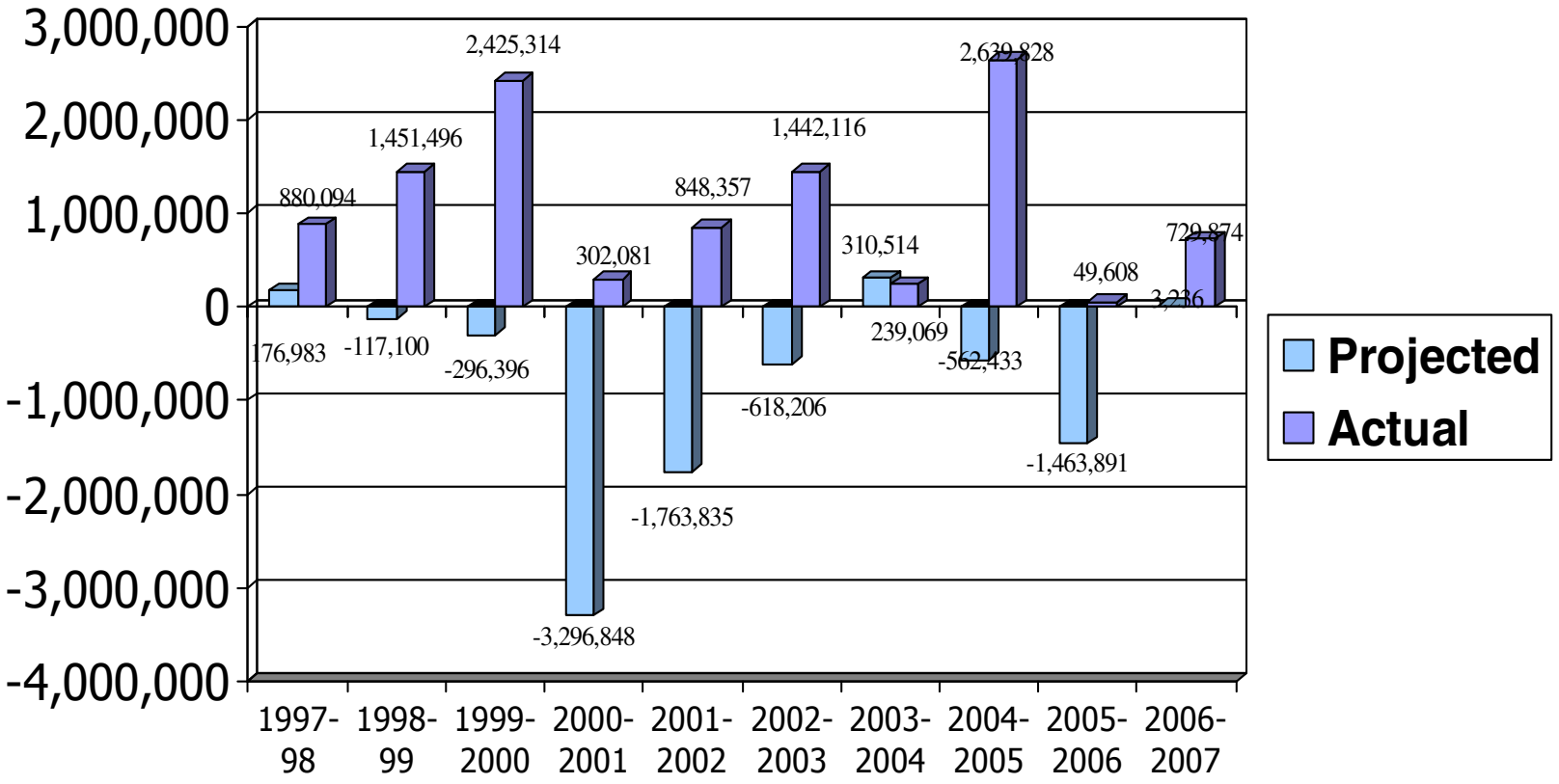
Revenue Sources - Tax Rate



Revenue Sources - Tax Rate Cont'd

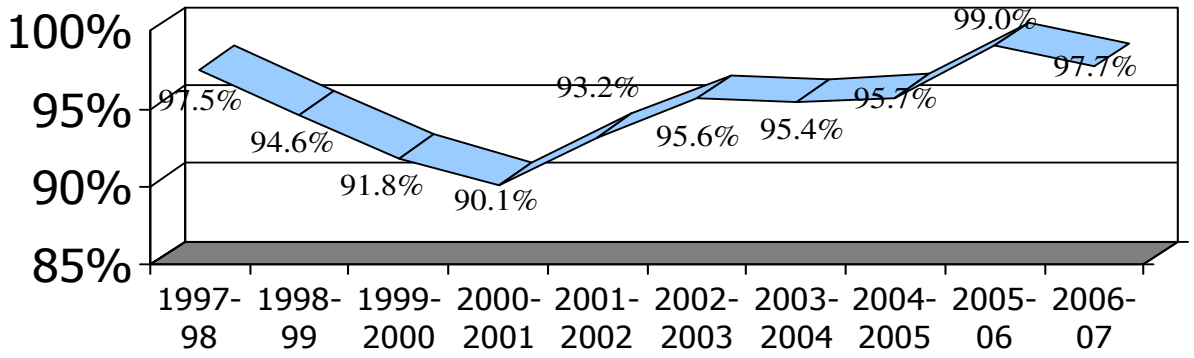


History of Adopted Budgets to Actual



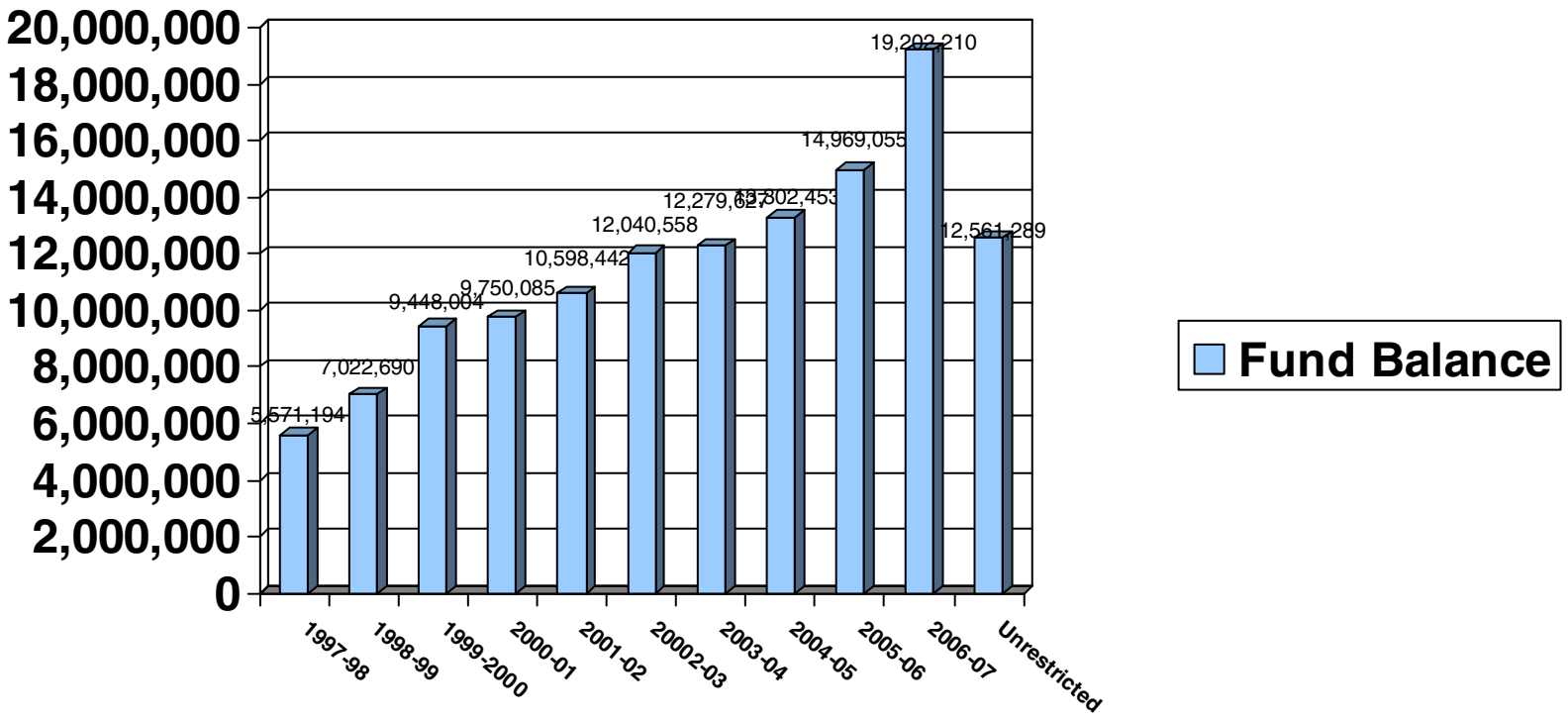
History of Adopted Budgets to Actual

Actual compared to Budgeted

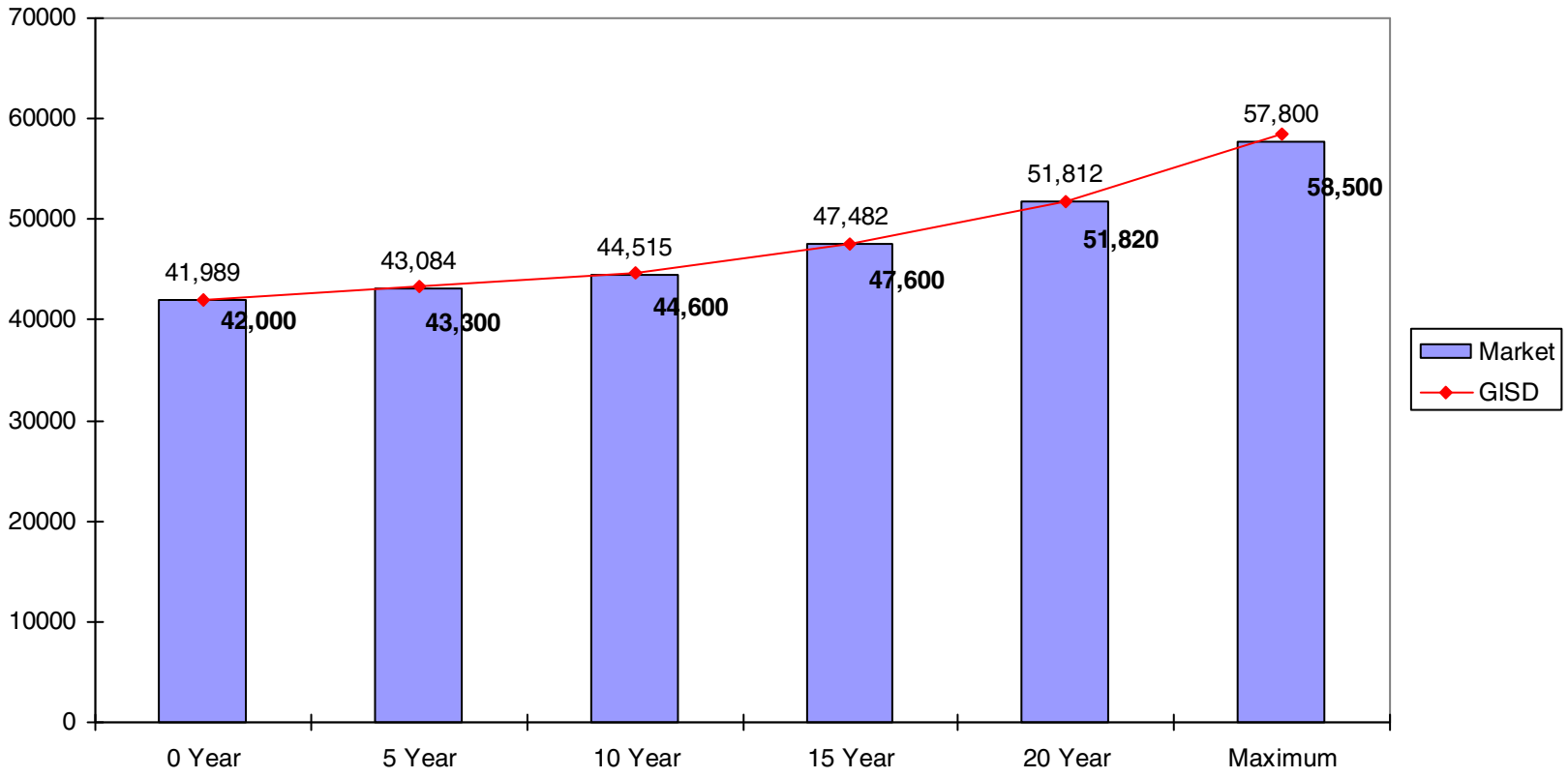


% of Budgeted Expenditures

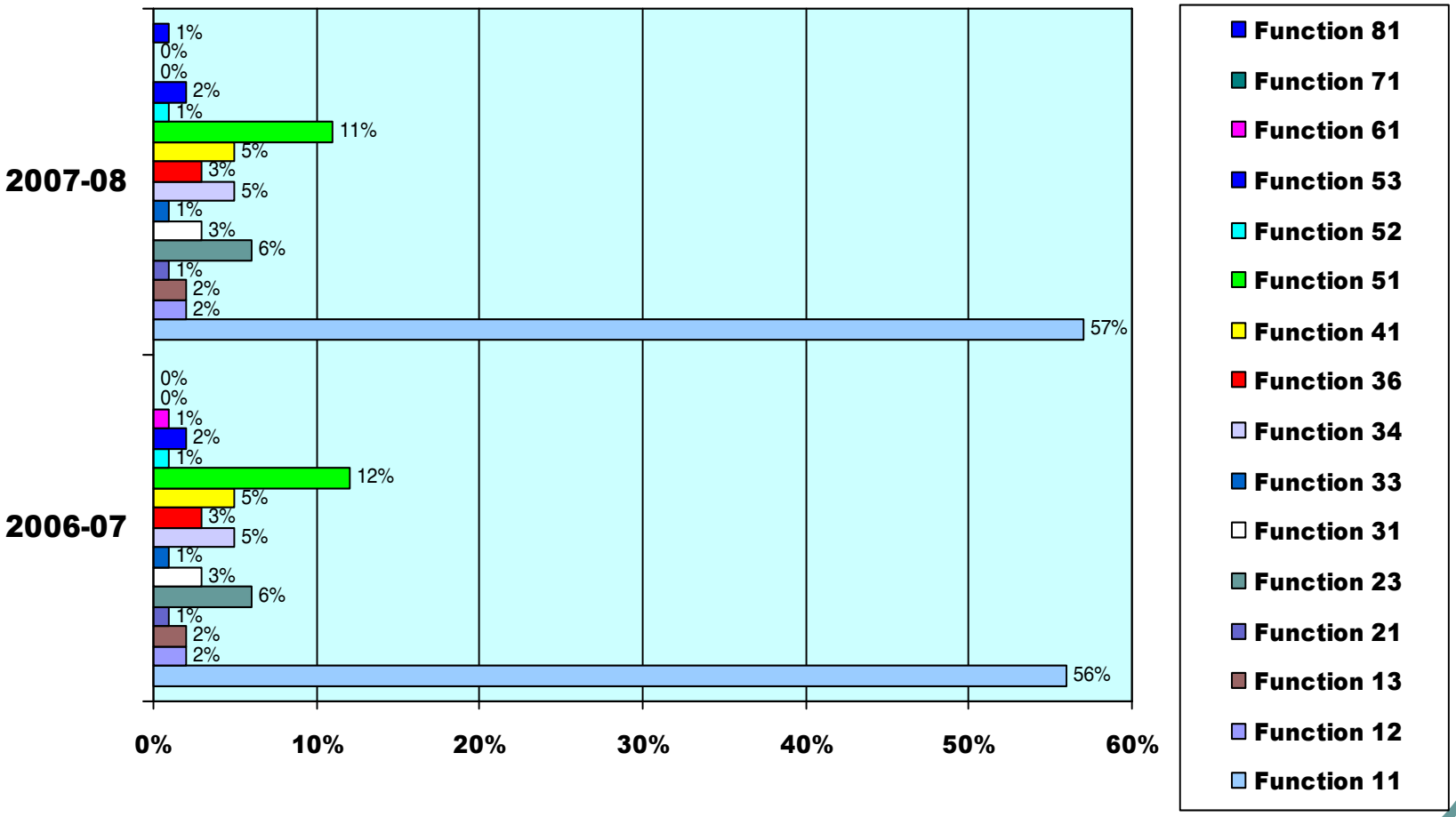
Fund Balance Analysis - General Operating



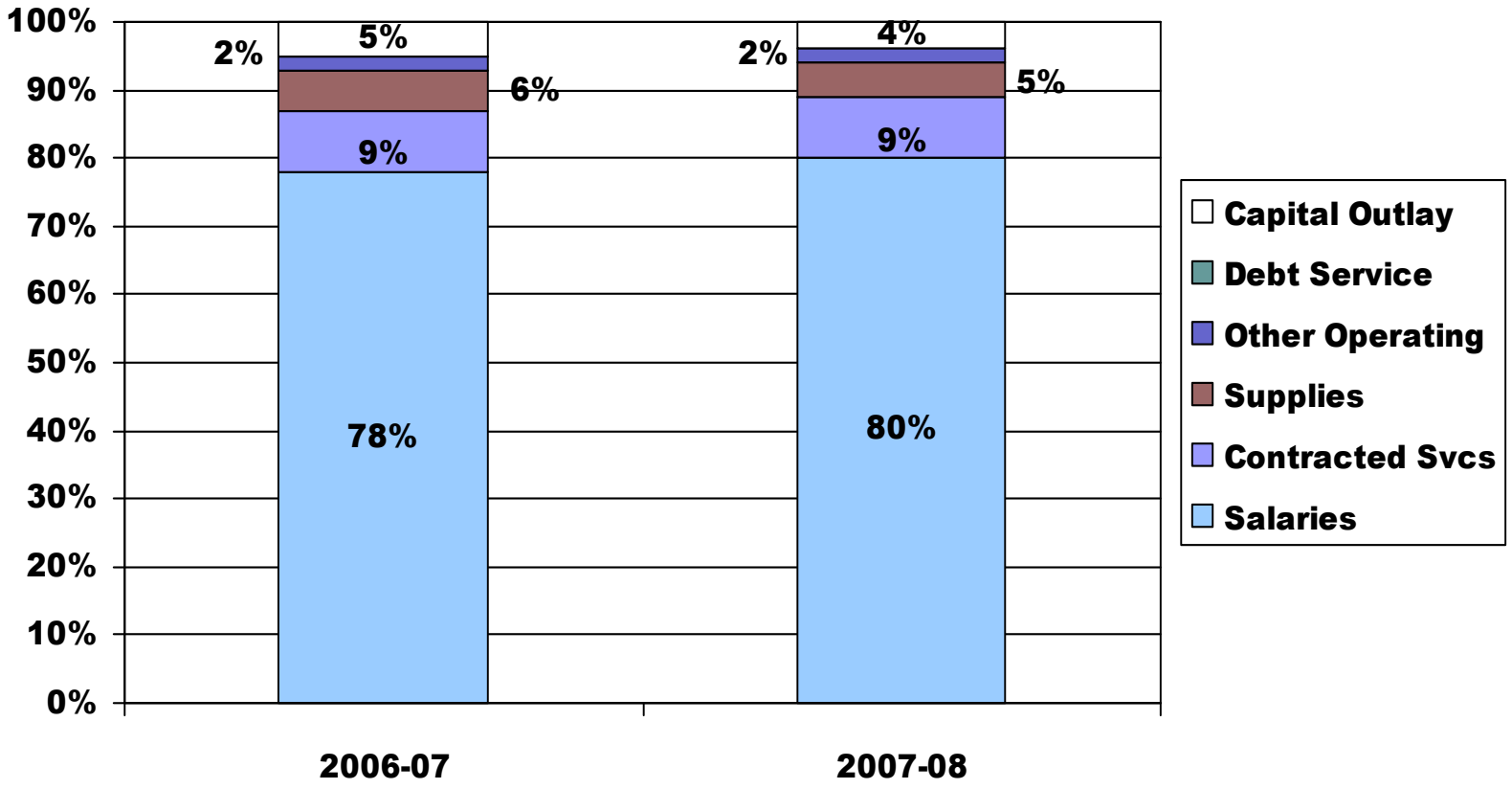
Teacher Salary – Compared to top quartile of market



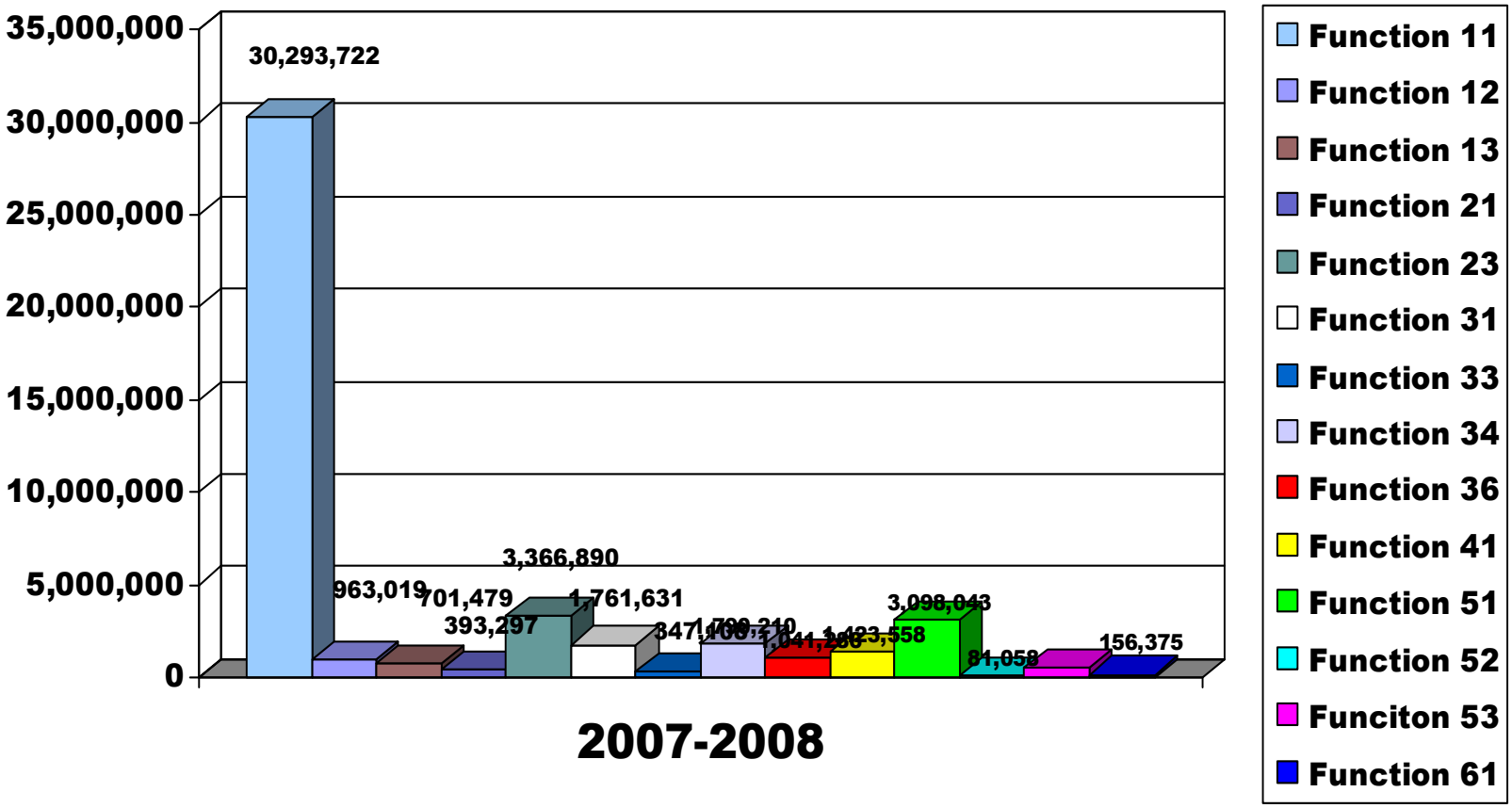
General Operating - Expenditures - % of Total Budget



General Operating - Total Expenditures - By Object



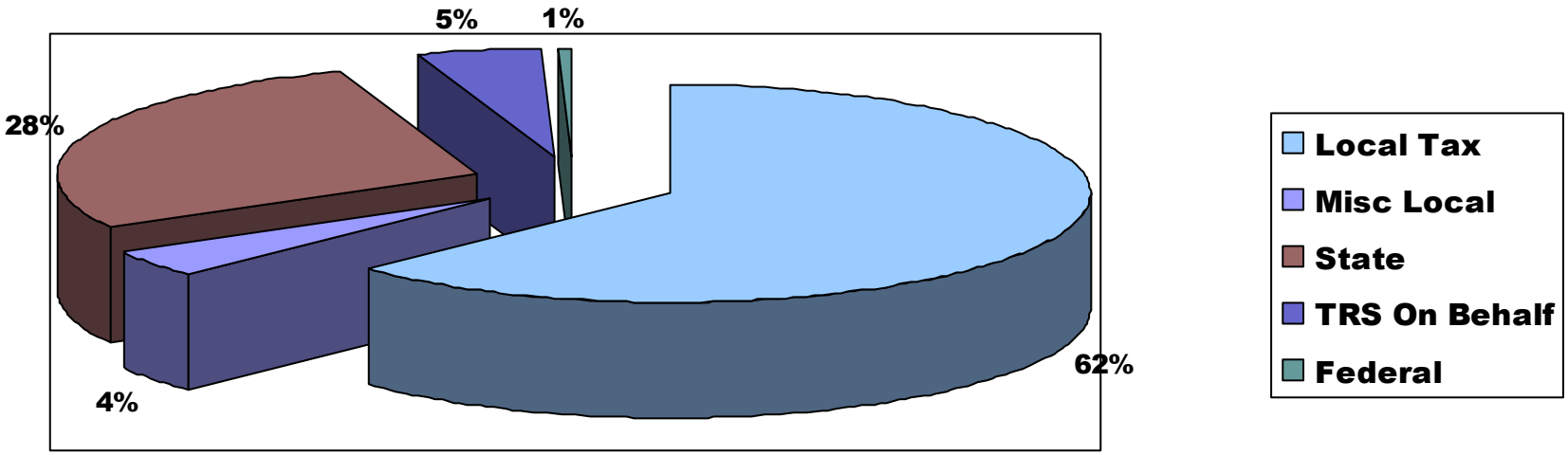
General Operating - Salaries & Benefits



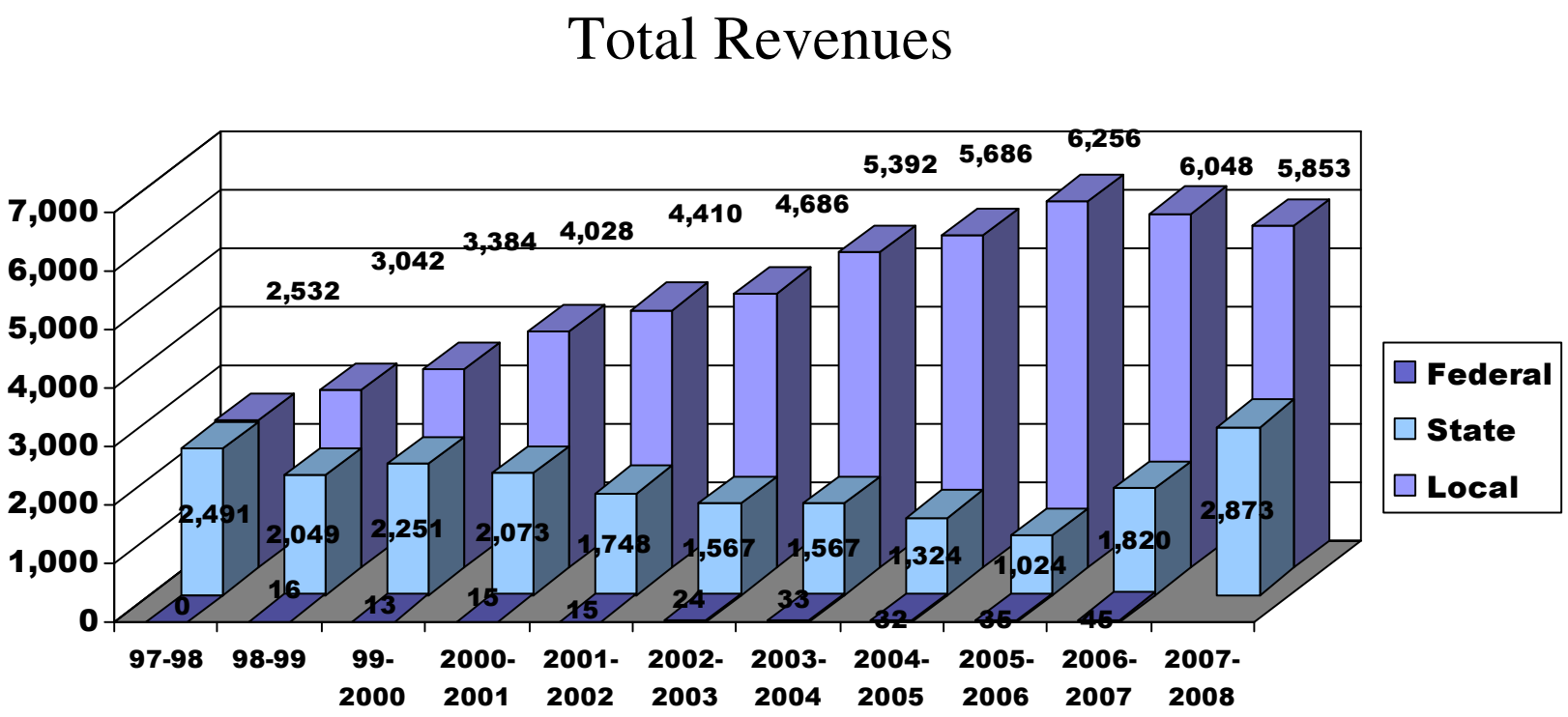
General Operating - Salaries & Benefits

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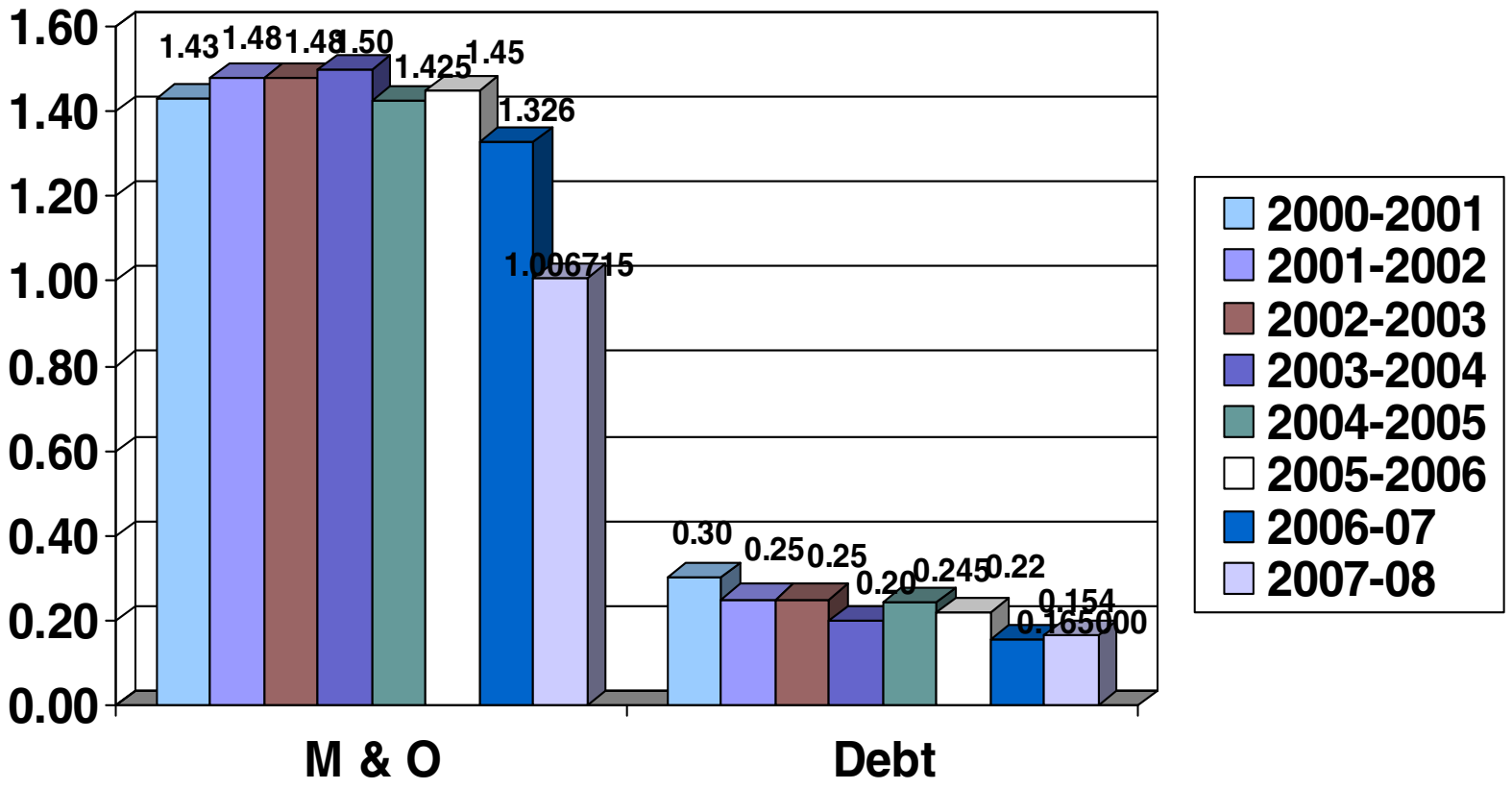
General Operating - Revenue - Proposed



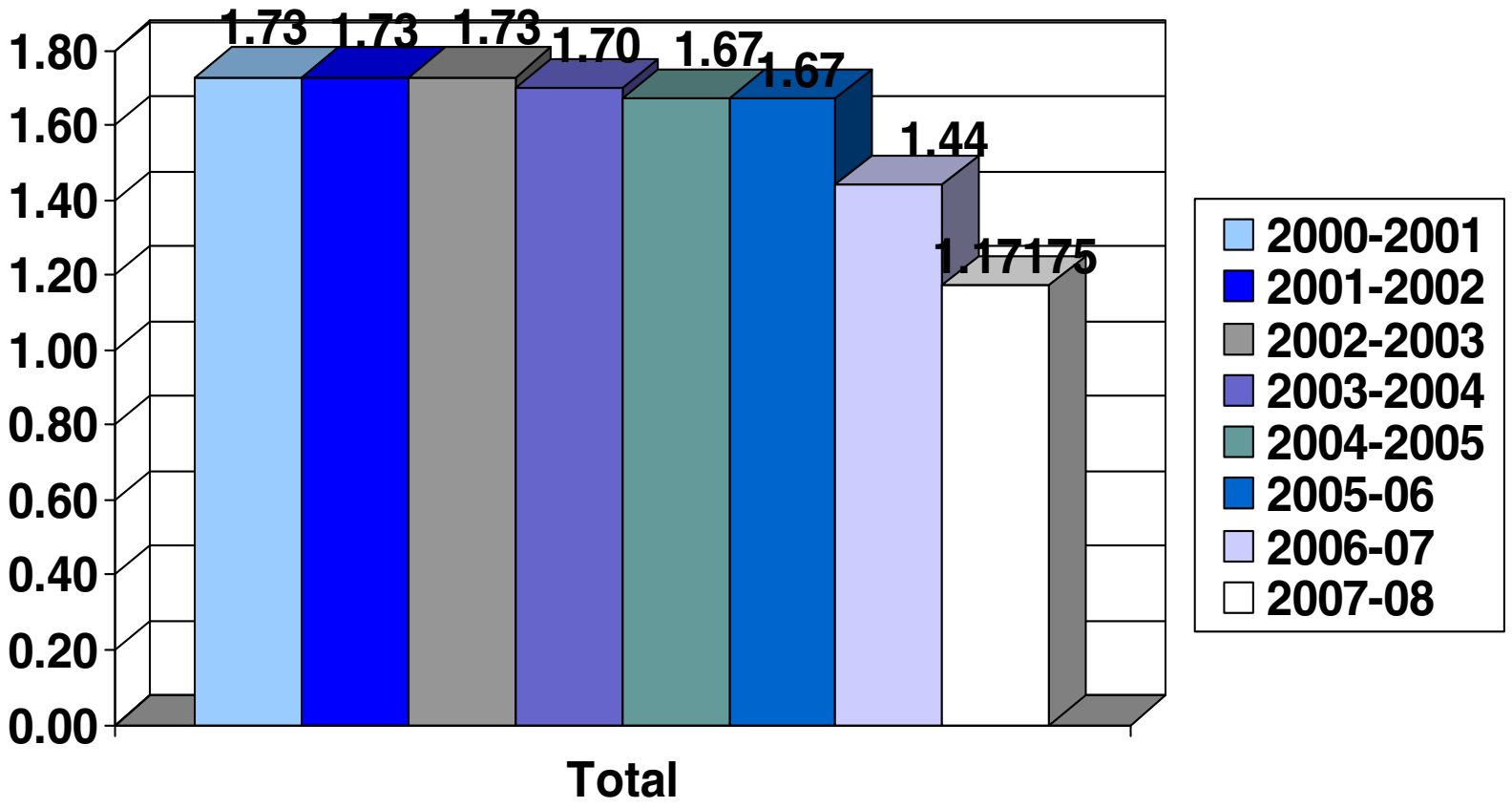
General Operating - Revenue Per ADA - $8,725



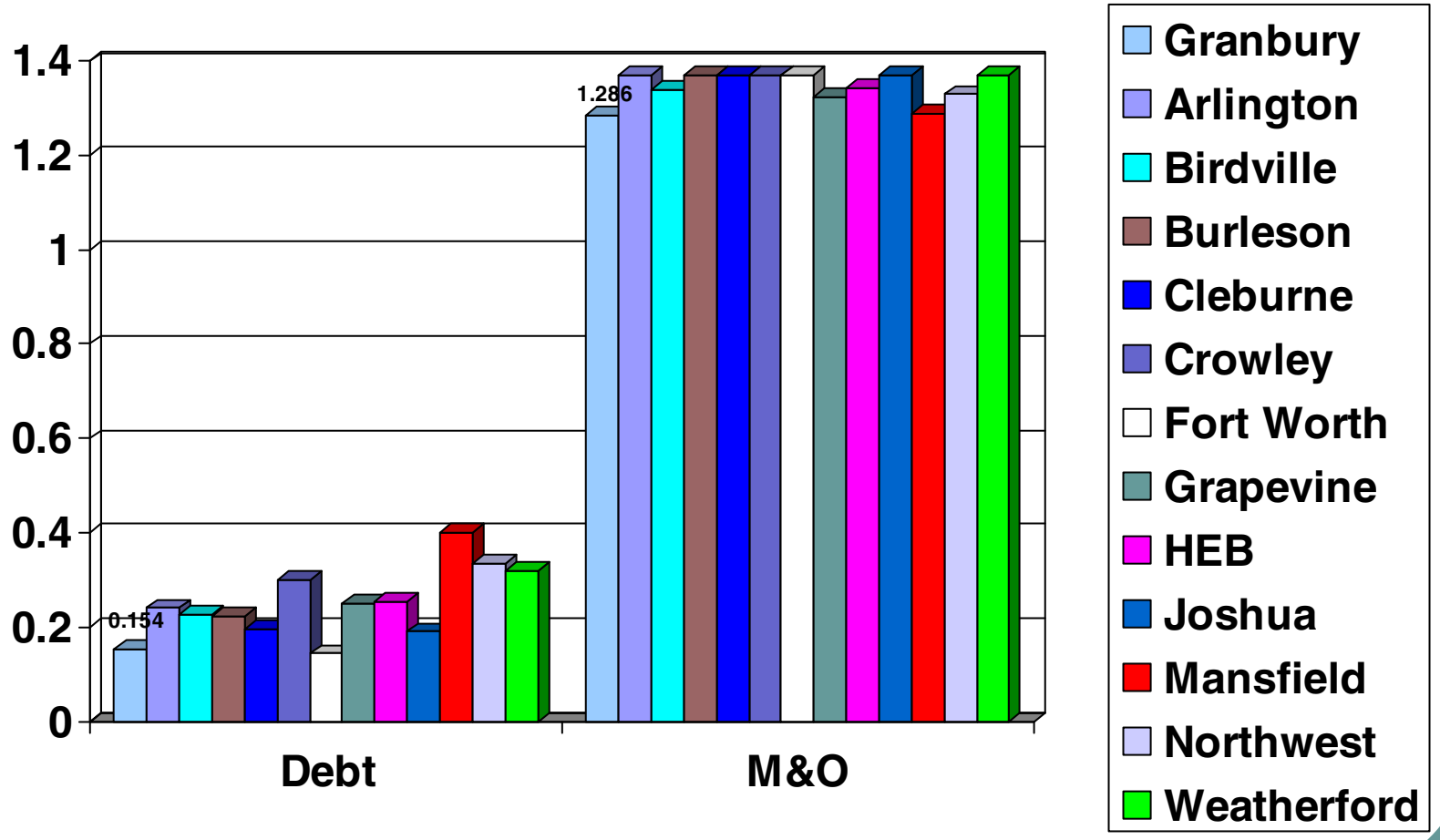
Conclusion - Tax Rate



Conclusion – Total Tax Rate



Area Tax Rate Comparisons – 2006-07



Area Tax Rate Comparisons – 2006-07

