

Capital Projects Fund

BISD Technology Levy 101

October 2014

What is a Technology Levy?

Capital Projects Fund - governmental fund to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Projects Fund - financed from the proceeds of the sale of bonds, state matching revenues, and special levies.

Technology Levy = Capital Project Fund - Special Levy

What Can Be Purchased with a Technology Levy?

1. Original Purchase Allowances

- Purchase of initial equipment,
- Cost associated with implementing technology systems

The proposition must include a description of the projects for which the money is being raised.

Accounting Manual of Public School Districts, Sept. 2013; Chapter 6 & 9

Expansion of Allowable Purchases

2. Ongoing Technology Needs

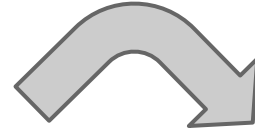
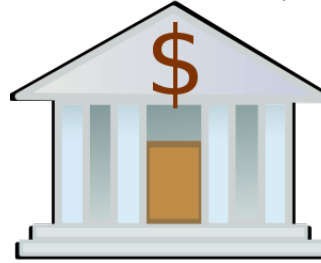
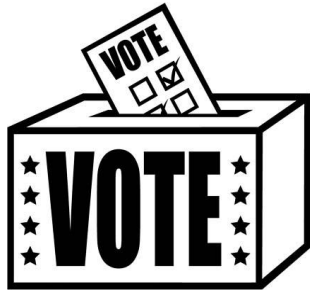
Costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services.

And, . . .

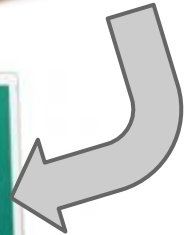
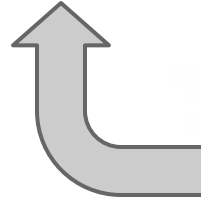
3. Salary and benefit costs for those staff members that support instructional technology.

Expenditures for staffing district-wide technology, or central services such as a help desk or IT department do not qualify.

Technology Levy Collections

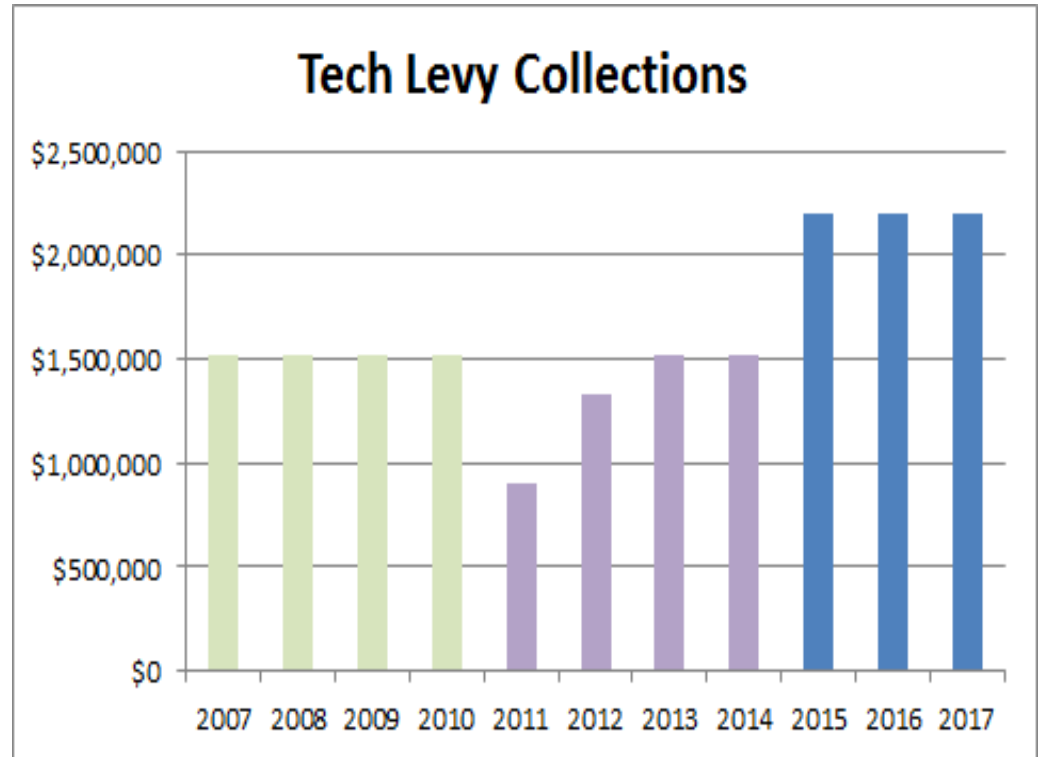


- Voter approved tax
- Taxes are collected by county auditor
- Total levy amount is guaranteed
- Collection is spread over the life of the levy period
- Collection begins the January after the election



BISD Technology Levies

- 2006: 4-year, \$6.1 million
- 2010: 4-year, \$5.275 million
- 2014: 3-year, \$6.6 million



Technology Needs and Wants



Input from Stakeholders



Students & Parents

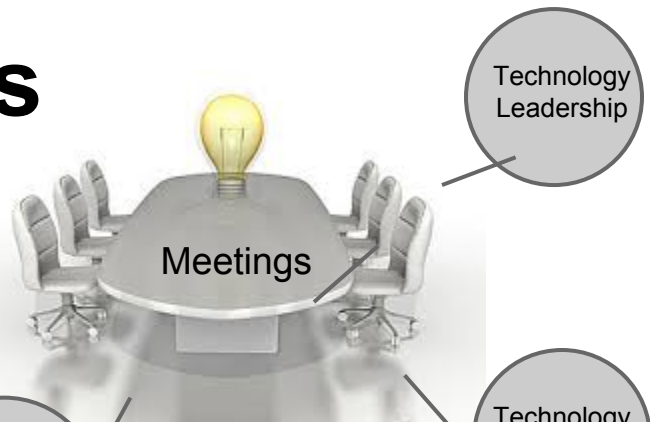
BISD Staff

Superintendent & School Board

District & School Administrators

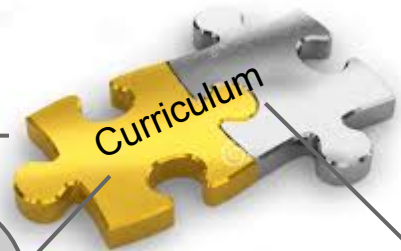
Students

Superintendent & School Board



Technology Leadership

Technology Advisory



Teaching Staff

Establish Priorities

1. District mission, vision & improvement goals
2. Stakeholders
3. Current & emerging educational technology
4. Funding

Cash Flow:

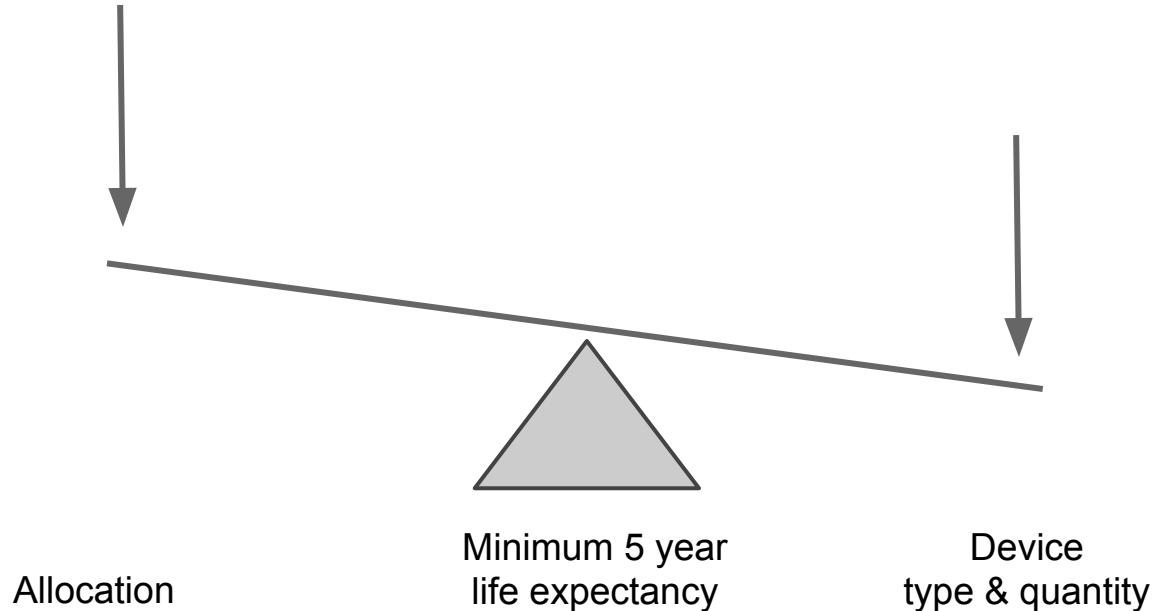
**You can't spend what you don't have;
but you can plan for when you have it.**

- Levy collections are by calendar year.
- Purchases and life cycles of equipment must be timed to coincide with levy collections.

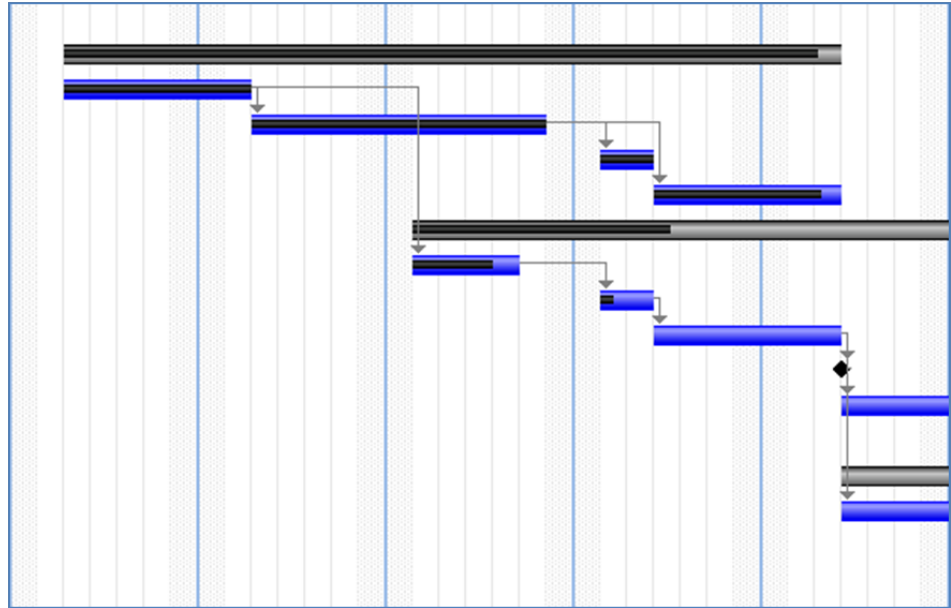


Student Device Allocation:

Each school determines device type, quantity and distribution based on allocation



Project Management



- Ongoing costs
- Costly projects timed so expenditures covered by revenues
- Equipment life cycles timed so we can afford replacement cycles
- Staggered spending model

Every Student

Challenged & Supported