

2020-21
Budget Workshop
May 12, 2020

Sandra Callahan, Chief Financial Officer

Priority Goals



- ★ **Safety, Security & Discipline**
- ★ **Academic Achievement**
- ★ **Facilities Improvement**
- ★ **Relationships & Broad-Based Support**

Budget Calendar



| | |
|-----------------|---|
| Jan-Feb | Budget Calendar Information |
| March 10 | Preliminary Budget Presentation |
| Mar-Apr | Staffing Projections/Increase Packages |
| April 21 | Preliminary Budget Presentation |
| May 12 | Budget Workshop |
| May 19 | Public Hearing to Adopt 2020-21 Budget |

Tax Rate **Adoption Calendar**



| | |
|---------------------|---|
| April 30 | Preliminary Certified Values Received |
| July 25 | Certified Values Received |
| August 3-7 | TEA will determine tax rates for 2020-21 |
| August 18 | Proposed Tax Rate Presented |
| September 15 | Public Hearing to Adopt Tax Rate |

Budget Assumptions

2020-21 Budget



| | |
|--|---------------|
| Estimated Enrollment | 11,720 |
| Average Daily Attendance | 10,537 |
| Weighted Average Daily Attendance (WADA) | 15,026 |
| Property Values Estimates | 4,715,138,063 |

Budget Considerations



- ★ Full Day PK
- ★ Enrollment Projections and Staffing Increases
- ★ Portable Classrooms
- ★ Staffing Requests
- ★ Salary Increases
- ★ Safety and Security
- ★ Immediate Facility Improvements
- ★ Contracts

Budget Considerations: *Payroll*



| Payroll Costs | 2020-21 Costs |
|---|---------------------------------|
| 28 Teaching Positions for Growth (9 Paid from CARES Federal funding) | \$1,045,000 |
| 2 Police Officers | \$130,000 |
| Additional Requested Staff | \$607,800 |
| Paraprofessional Staff | \$568,000 |
| Stipends | \$226,500 |
| Salary Increases | 3% & 3% of Mid-point |
| Employer Contribution (Free plan for employee) | \$8 or \$19 per month |

Budget Considerations:

Payroll/Growth



| Grade Levels | Positions |
|--------------------------|------------------|
| Elementary | 27 |
| Intermediate | (3) |
| Middle School | 1 |
| High School | (3) |
| Special Education | 6 |
| Total Addition | 28 |

Budget Considerations: ***Additional Positions***



| Professional Positions | Positions |
|--|------------------|
| RTI Teachers | 6 |
| Fine Arts | 1 |
| Instructional Coaches | 2 |
| Director of Early Childhood | 1 |
| Licensed Specialist in School Psychologist (LSSP) | 1 |
| Finance Accountant Position | 1 |

Budget Considerations: ***Additional Positions***



| Paraprofessional Positions | Positions |
|---|------------------|
| Pre K Assistance | 15 |
| Receptionists (Elementary, Intermediate, Middle) | 8 |
| Attendance/PEIMS Specialist | 1 |

Budget Considerations: ***Stipends***



| |
|---------------------------------------|
| Safety & Security |
| Retention stipend for teachers |
| UIL stipends |
| RTI Lead stipends |

Budget Considerations: *Contracts*



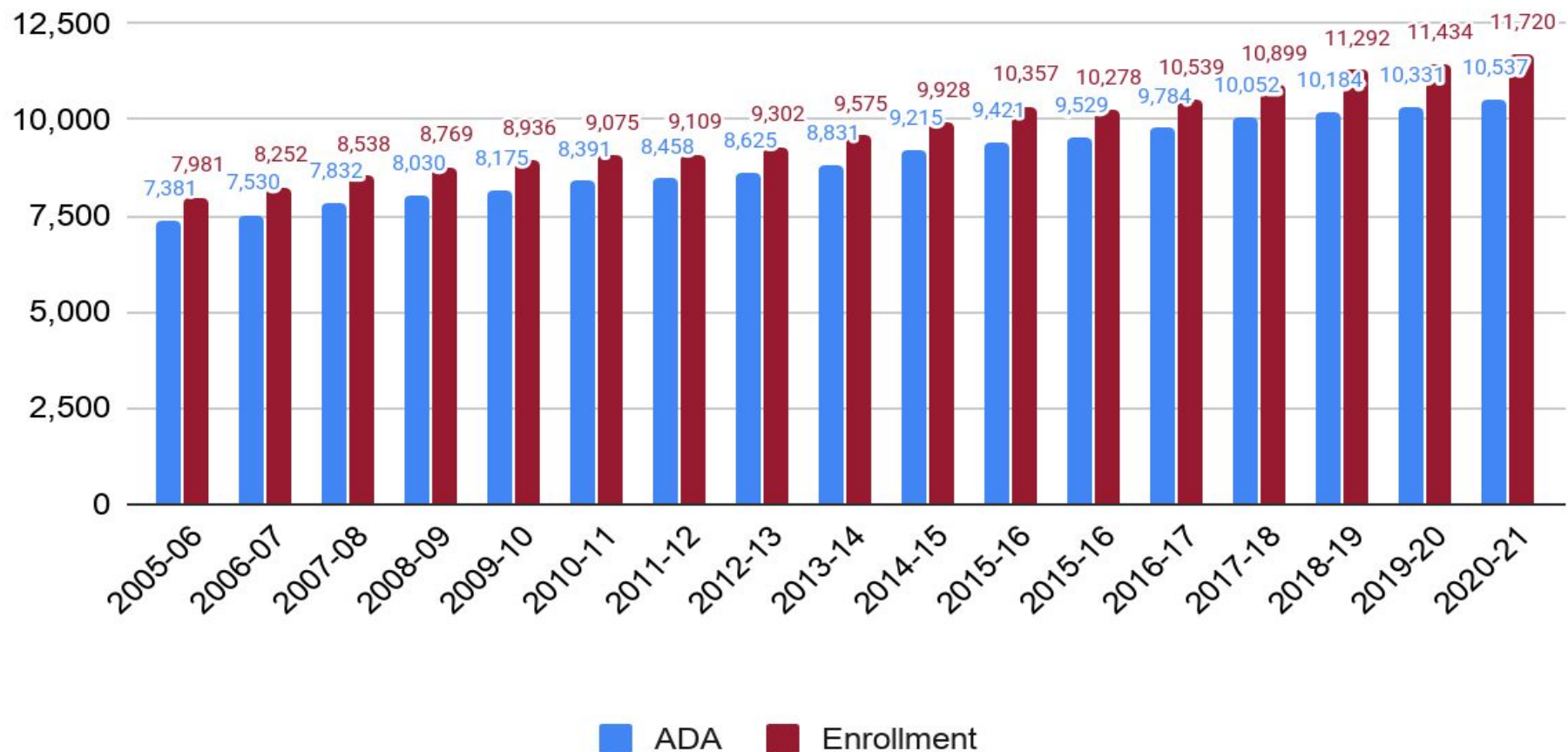
| Contract | 2020-21 Increase |
|-----------------------------------|-------------------------|
| Transportation Increase | \$675,000 |
| Maintenance (CPI) Increase | \$119,161 |

Budget Considerations: *Other*

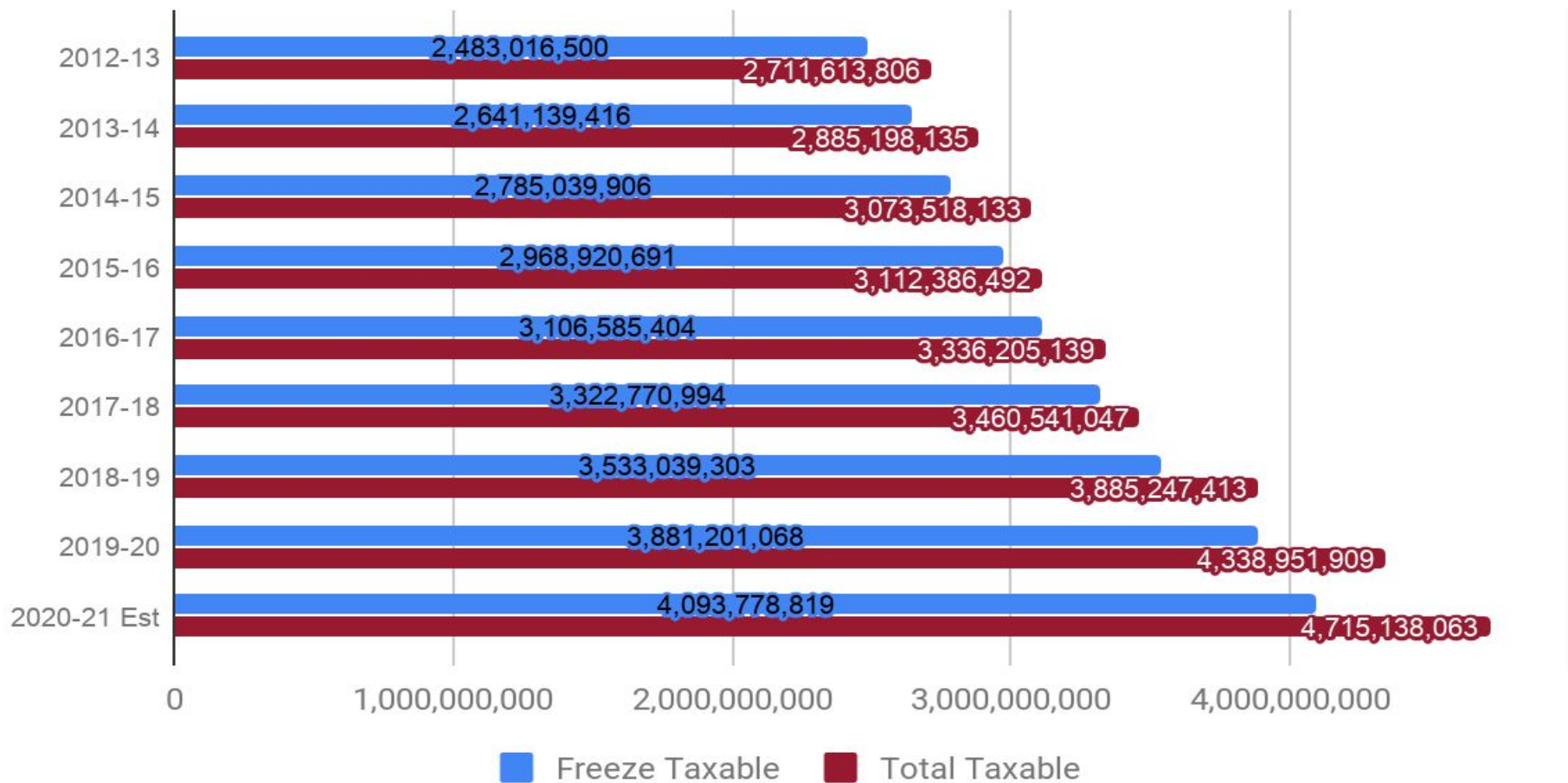


| Contract | 2020-21 Costs |
|--|----------------------|
| Portable Classrooms (4) Lease payment | \$63,000 |
| Portable Set-up Costs (One-Time Cost) | \$168,000 |
| Attendance Officer Vehicles | \$50,000 |

Average Daily Attendance and Enrollment History



Freeze Taxable and Total Taxable



Preliminary **Tax Rate Information**



- ★ **Property Values Estimate 4,715,138,063**
- ★ **Tax Rate M&O \$0.9335 or \$0.9435**
- ★ **Tax Rate I&S (Debt Service) \$0.401**
- ★ **Total Tax Rate \$1.3345 or \$1.3445**

New Rollback Rate & Allocation of Tax Rate



| Estimated Growth 2020-21 | 2019-20 | 2020-21 | 2020-21 Add'l Golden Penny |
|-------------------------------------|----------------|-----------------|---|
| Compressed Rate | \$0.93 | \$0.8935 | \$0.8935 |
| Golden Pennies | \$0.04 | \$0.04 | \$0.05 |
| M&O Tax Rate | \$0.97 | \$0.9335 | \$0.9435 |
| I&S Rate | \$0.401 | \$0.4010 | \$0.4010 |
| Total Estimated Tax Rate | 1.371 | \$1.3345 | \$1.3445 |

Proposed Revenue Estimates



| Revenue | 2019-20 as Amended | 2020-21 Proposed Estimate |
|---|---------------------------|----------------------------------|
| Local & Intermediate Revenue | \$41,125,874 | \$43,291,639 |
| State Revenue Sources | 60,778,863 | 62,923,222 |
| Federal Revenue Sources | 1,315,385 | 1,315,385 |
| Other Sources | \$1,817,228 | \$308,880 |
| Total Revenues | \$105,037,350 | \$107,839,126 |

2020-21 Proposed General Fund Budget Revenues

| | 2019-20 | 2020-21 Proposed | Difference |
|---|----------------------|----------------------|--------------------|
| Local & Intermediate Revenue Sources | | | |
| 5710: Property Tax Revenues | \$40,596,074 | \$42,747,639 | 2,151,565 |
| 5730: Tuition & Fees | 8,800 | 8,800 | -0- |
| 5740: Other Revenues from Local Sources | 321,000 | 335,200 | 14,200 |
| 5750: Revenues from Co-curricular Activities | 100,000 | 100,000 | -0- |
| 5760: Revenues from Intermediate Sources | 100,000 | 100,000 | -0- |
| State Revenue Sources | | | |
| 5810: State Foundation Revenues | 56,006,101 | 58,179,613 | 2,173,512 |
| 5820: Other State Programs | -0- | -0- | -0- |
| 5830: TRS Care & On-Behalf Payments & E-Rate | 4,772,762 | 4,743,609 | (29,153) |
| Federal Revenues | | | |
| 5920: Federal Revenues | 104,500 | 104,500 | -0- |
| 5930: Federal Program Revenues | 1,210,885 | 1,210,885 | -0- |
| 7000: Other Resources | 1,817,228 | 308,880 | (1,508,348) |
| Total Expenditures & Other Uses | \$105,037,350 | \$107,839,126 | \$2,801,776 |

2020-21 Proposed General Fund Budget Expenditures

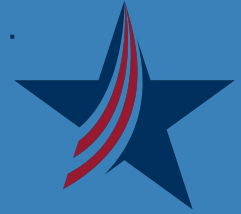
| Distribution of Budget Funds by Function | 2019-20 Amended | 2020-21 Proposed | Difference |
|---|----------------------|----------------------|------------------|
| 11: Instruction | \$63,039,910 | \$64,886,190 | 1,846,280 |
| 12: Instructional Resources & Media Services | 1,312,898 | 1,347,736 | 34,838 |
| 13: Curriculum Development & Inst Staff Development | 1,208,291 | 1,229,370 | 21,079 |
| 21: Instructional Leadership | 732,954 | 846,573 | 113,619 |
| 23: School Leadership | 5,431,704 | 5,789,226 | 357,522 |
| 31: Guidance & Counseling | 3,995,869 | 4,165,717 | 169,848 |
| 32: Social Work Services | 241,082 | 272,144 | 31,062 |
| 33: Health Services | 896,326 | 929,860 | 33,534 |
| 34: Student Transportation | 6,582,978 | 7,233,854 | 650,876 |
| 36: Co-Curricular Activities | 2,677,983 | 2,697,493 | 19,510 |
| 41: General Administration | 3,082,338 | 3,329,109 | 246,771 |
| 51: Plant Maintenance & Operations | 10,429,849 | 9,693,112 | (736,737) |
| 52: Security & Monitoring Services | 1,542,904 | 1,450,376 | (92,528) |
| 53: Data Processing Services | 1,126,151 | 1,211,359 | 85,208 |
| 61: Community Services | 305,114 | 318,749 | 13,635 |
| 71: Debt Service | 651,131 | 714,131 | 63,000 |
| 81: Facilities Acquisitions | 201,684 | 308,880 | 107,196 |
| 93: Payment to Fiscal Agents of SSA | 487,323 | 487,323 | -0- |
| 99: Other Intergovernmental Charges | 927,924 | 927,924 | -0- |
| Total Expenditures & Other Uses | \$104,874,413 | \$107,839,126 | 2,964,713 |

Program Allotment Requirements



| | 2020-21 HB 3 Allotment Estimate | Percent Spend Requirement | 2020-21 Required Spend |
|------------------------------|--|--|---------------------------------------|
| Special Education | \$8,685,403 | 55 | \$4,776,972 |
| Career & Technology | 4,368,282 | 55 | 2,412,455 |
| State Compensatory Education | 11,893,273 | 55 | 6,541,300 |
| Bilingual Education | 1,920,947 | 55 | 1,056,521 |
| Early Education Allotment | 1,947,792 | 100 | 1,947,792 |
| Dyslexia Allotment | 839,608 | 100 | 839,608 |

Debt Service Budget Summary



| | 2019-20 Amended (.401) | 2020-21 Proposed (.401) | Difference |
|----------------------------|-----------------------------------|------------------------------------|-------------------|
| Local Revenue | \$16,441,862 | \$17,627,283 | \$1,185,421 |
| State Revenue | -0- | -0- | -0- |
| Bond Payments | 15,837,295 | 17,540,008 | \$1,702,713 |
| Excess/(Deficiency) | \$604,567 | \$90,275 | |

This assumes a \$4,000,000 bond prepayment

Food Service Budget Summary

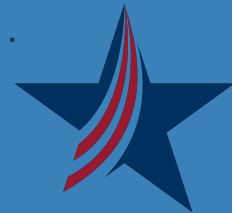


| | 2019-20 Amended | 2020-21 Proposed | Difference |
|-------------------|----------------------------|-----------------------------|-------------------|
| Local Revenue | \$1,065,682 | \$916,491 | (149,191) |
| State & Federal | 5,119,928 | 6,264,465 | \$1,144,537 |
| Expenditures | 6,136,833 | 7,085,136 | \$948,303 |
| Difference | \$48,777 | \$95,820 | |

Financial Priorities



- ★ **Increase fund balance of the general fund to 3 months of operating expenses**
- ★ **Increase average daily attendance to maximize state funding**
- ★ **Financially address facility and maintenance needs**
 - Updating facilities assessment
 - Deferred maintenance



Thank You!

Any questions?