



ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: December 13, 2021

AGENDA ITEM: 2021-2022 General Fund Budget Update

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- As we discussed during the development of the 2021-2022 General Fund budget, the District adjusted projections for many revenue and expenditure items this budget year as compared to the preceding 2020-2021 budget year. A few of these projections were related to student enrollment, average daily attendance (ADA), and current year tax collection percentage.
- Although it is early in the District's 2021-2022 budget cycle, this evening we will review some of these budget projections/assumptions as compared to actual-to-date numbers to get a "feel" for the current status and the potential impact on the 2021-2022 General Fund budget.

FISCAL INFORMATION:

None – Informational Report

ATTACHMENTS:

2021-2022 Budget Highlights, Budget Status Report – General Fund, Property Tax Collection Report, and Aledo ISD Tax Rates

ADMINISTRATIVE RECOMMENDATION:

None – Informational Report

Aledo Independent School District
2021-2022 Budget Highlights

- Projected student enrollment – 7,378, an increase of 655 students (9.74%) from the Fall 2020 PEIMS submission.
- Projected average daily attendance – 6,935.32 (94.0% of projected student enrollment).
- 2021 certified taxable value of all property in the District is \$4,904,955,813, an increase in value of \$572.65 million, or 13.22% from the 2020 certified values.
- Current year tax collections based on a projected 99.0% collection rate.
- The following additional staff positions approved during the March 2021, April 2021, and June 2021 board meetings at a projected cost of approximately \$3,185,000:
 - Annetta Elementary:
 - 23 teachers
 - 1 principal
 - 1 assistant principal
 - 1 counselor
 - 1 librarian
 - 1 nurse
 - 1 instructional specialist
 - 2 instructional aides
 - 1 secretary
 - 1 PEIMS/registrar
 - 1 police officer
 - 3 teachers for remaining elementary schools
 - 2 teachers for intermediate and middle schools
 - 3.5 teachers for high school and ninth grade campuses
 - 2 instructional aides for special education 18+ program
 - 2 instructional aides for elementary schools
 - 1 truancy prevention specialist for high school (part time)
 - 1 secretary for high school assistant principals
 - 1 K-12 advanced academics coordinator
 - 1 intervention counselor
 - 1 fine arts consultant
 - 1 Special Programs instructional facilitator
 - 1 maintenance staff (journeyman)
 - 1 payroll clerk
 - 1 database administrator
 - 5 bus drivers
 - 4 child nutrition staff (funded from Child Nutrition Program)
- General pay increase (GPI) of approximately \$1,731,000 as follows:
 - Teachers and Librarians – minimum increase of \$2,400 (4% GPI plan)
 - 4% of pay range midpoint for other staff, plus targeted adjustments, whose salary is within their pay range, with a lesser percent of pay range midpoint for staff over pay range maximum

Aledo Independent School District 2021-2022 Budget Highlights

- Includes operational costs of approximately \$500,000 to address potential COVID-19 expenditures (hand sanitizer for facilities, masks/face coverings, face shields, CDC approved disinfectant throughout District, additional custodial staff for mid-day shift, electrostatic misting/spraying of facilities).
- \$401,000 budget increase for custodial services and grounds services due to adding Annetta Elementary School and additional staff and labor hours throughout the District.
- \$175,000 budget increase for additional cost of the District's property/casualty insurance.
- \$150,000 budget increase for renewal of annual maintenance agreements for district data center and networking equipment (originally pre-paid for 5 years with bond funds).

➤ Tax rates:	Actual	Proposed
	<u>2020-2021</u>	<u>2021-2022</u>
General Fund (M&O)	\$ 1.0547	\$ 0.9679
Debt Service Fund (I&S)	<u>0.4250</u>	<u>0.4250</u>
Total	<u>\$ 1.4797</u>	<u>\$ 1.3929</u>

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of November 30, 2021**

REVENUES						
FUND	DESCRIPTION	BUDGET	2021-2022 YTD REVENUE	BALANCE	YTD %	2020-2021 YTD %
	5700 REVENUE FROM LOCAL SOURCES					
199	5711 TAXES, CURRENT YEAR M&O	\$ 45,500,580.00	\$ 3,247,359.25	\$ 42,253,220.75	7.14%	5.99%
199	5712 TAXES, PRIOR YEAR	275,000.00	304,183.21	(29,183.21)	110.61%	17.20%
199	5719 PENALTY/INTEREST	180,000.00	37,337.10	142,662.90	20.74%	10.19%
	TOTAL REAL AND PERSONAL PROPERTY TAXES	\$ 45,955,580.00	\$ 3,588,879.56	\$ 42,366,700.44	7.81%	6.09%
199	5742 INTEREST FROM INVESTMENTS - BANK	\$ 3,000.00	\$ 761.22	\$ 2,238.78	25.37%	42.30%
199	5742 INTEREST FROM INVESTMENTS - TEXPOOL	42,500.00	4,573.03	37,926.97	10.76%	10.20%
199	5743 FACILITY USE RENT/FEES	35,000.00	-	35,000.00	0.00%	0.90%
184	5749 FACILITY USE RENT/PARKING - STADIUM	42,500.00	19,457.00	23,043.00	45.78%	0.00%
199	5749 MISCELLANEOUS REVENUE	45,000.00	32,577.19	12,422.81	72.39%	36.75%
199	5749 EXAM FEES/TESTING FEES/STUDENT PARKING	41,000.00	55,489.90	(14,489.90)	135.34%	66.12%
184	5752 ATHLETIC RECEIPTS/CONCESSIONS - STADIUM	436,000.00	251,735.47	184,264.53	57.74%	11917.24%
199	5753 BAND STUDENT PARTICIPATION	150,000.00	28,450.00	121,550.00	18.97%	21.27%
	TOTAL OTHER REVENUE LOCAL SOURCES	\$ 795,000.00	\$ 393,043.81	\$ 401,956.19	49.44%	54.27%
	TOTAL REVENUE FROM LOCAL SOURCES	\$ 46,750,580.00	\$ 3,981,923.37	\$ 42,768,656.63	8.52%	6.53%
	5800 REVENUE FROM STATE SOURCES					
199	5810 PER CAPITA/FOUNDATION SCHOOL PROGRAM	\$ 18,080,095.00	\$ 6,599,292.00	\$ 11,480,803.00	36.50%	77.24%
184/199	5831 TRS/TRS CARE ON-BEHALF BENEFITS	3,276,798.00	-	3,276,798.00	0.00%	0.00%
	TOTAL STATE PROGRAM REVENUES	\$ 21,356,893.00	\$ 6,599,292.00	\$ 14,757,601.00	30.90%	64.19%
	5900 REVENUE FROM FEDERAL SOURCES					
199	5931 SCHOOL HEALTH/SHARS	\$ 375,000.00	\$ 971.41	\$ 374,028.59	0.26%	5.91%
	TOTAL FEDERAL PROGRAM REVENUES	\$ 375,000.00	\$ 971.41	\$ 374,028.59	0.26%	5.91%
	7900 OTHER SOURCES					
199	7910 SALE OF PROPERTY/SPECIAL ITEMS	\$ 500.00	\$ -	\$ 500.00	0.00%	105.13%
199	7940 GAS LEASE RECEIPTS & OTHER RESOURCES	7,500.00	2,827.05	4,672.95	37.69%	17.54%
	TOTAL OTHER RESOURCES	\$ 8,000.00	\$ 2,827.05	\$ 5,172.95	35.34%	99.57%
	TOTAL REVENUES	\$ 68,490,473.00	\$ 10,585,013.83	\$ 57,905,459.17	15.45%	22.45%

**ALEDO INDEPENDENT SCHOOL DISTRICT
BUDGET STATUS REPORT - GENERAL FUND
As of November 30, 2021**

<u>EXPENDITURES</u>							
FUND	FUNCTION/DESCRIPTION	<u>2021-2022</u>					<u>2020-2021</u>
		<u>BUDGET</u>	<u>ENCUMBRANCES</u>	<u>YTD EXPENSE</u>	<u>BALANCE</u>	<u>YTD %</u>	<u>YTD %</u>
199	11 CLASSROOM INSTRUCTION	\$ 38,704,960.00	\$ 147,378.38	\$ 6,408,693.64	\$ 32,148,887.98	16.94%	17.78%
199	12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	857,683.00	9,818.36	149,552.68	698,311.96	18.58%	17.60%
199	13 CURRICULUM/INSTRUCTIONAL STAFF DEVELOPMENT	767,546.00	19,190.39	142,037.55	606,318.06	21.01%	16.17%
199	21 INSTRUCTIONAL LEADERSHIP	935,185.00	7,064.44	216,067.78	712,052.78	23.86%	24.45%
199	23 SCHOOL LEADERSHIP	3,569,417.00	11,553.70	836,329.16	2,721,534.14	23.75%	22.69%
199	31 GUIDANCE, COUNSELING, & EVALUATION SERVICES	2,386,550.00	5,817.93	410,703.63	1,970,028.44	17.45%	17.72%
199	33 HEALTH SERVICES	681,996.00	3,415.73	110,283.67	568,296.60	16.67%	15.74%
199	34 STUDENT (PUPIL) TRANSPORTATION	3,402,217.00	50,697.71	747,187.34	2,604,331.95	23.45%	24.95%
199	35 FOOD SERVICES	3,000.00	-	-	3,000.00	0.00%	0.00%
184	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	2,062,182.00	108,054.20	474,079.04	1,480,048.76	28.23%	25.86%
199	36 CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES	891,049.00	25,667.39	250,557.44	614,824.17	31.00%	10.79%
199	41 GENERAL ADMINISTRATION	2,921,916.00	29,148.82	653,724.39	2,239,042.79	23.37%	22.93%
199	51 PLANT MAINTENANCE & OPERATIONS	7,461,294.00	309,496.78	2,524,079.10	4,627,718.12	37.98%	24.62%
199	52 SECURITY & MONITORING SERVICES	840,543.00	11,969.74	150,612.06	677,961.20	19.34%	18.32%
199	53 DATA PROCESSING SERVICES	1,739,935.00	341,577.97	544,674.13	853,682.90	50.94%	45.98%
199	81 FACILITIES ACQUISITION & CONSTRUCTION	35,000.00	-	-	35,000.00	0.00%	87.74%
199	91 CHAPTER 41 PAYMENT TO STATE	410,000.00	-	-	410,000.00	0.00%	0.00%
199	99 OTHER INTERGOVERNMENTAL CHARGES	820,000.00	-	205,812.40	614,187.60	25.10%	26.57%
	TOTAL EXPENDITURES	\$ 68,490,473.00	\$ 1,080,851.54	\$ 13,824,394.01	\$ 53,585,227.45	21.76%	20.70%

ALEDO INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX COLLECTION REPORT

As of November 30, 2021

Description	Current Year Collections		Delinquent Years Collections	
	Month	Year-to-Date	Month	Year-to-Date
Original Tax Levy/Balance	\$65,873,861.25	\$65,884,999.22	\$1,043,169.80	\$950,194.59
Levy Adjustments	211,197.62	200,059.65	524.53	93,499.74
Adjusted Tax Levy/Balance	\$66,085,058.87	\$66,085,058.87	\$1,043,694.33	\$1,043,694.33
Tax Collections	\$4,201,599.47	\$5,113,847.38	\$234,967.22	\$425,720.21
Penalty & Interest	0.00	0.00	30,820.96	52,566.28
Total Collections	\$4,201,599.47	\$5,113,847.38	\$265,788.18	\$478,286.49
Tax Collection Percent	6.36%	7.74%	22.51%	40.79%
Tax Collection Percent Prior Year	6.10%	7.60%	6.34%	13.55%
Unpaid Tax Balance at Month End	\$60,971,211.49		\$617,974.12	
Percent of Total Collections to Adjusted Levy	8.46%			

This report is prepared in accordance with Chapter 31, Section 31.10 of the Texas Property Tax Code.

Earl H. Husfeld, CPA

Chief Financial Officer

Aledo ISD Tax Rates

