

**2020-2021
Budget Adoption**

August 26, 2020



Budgets Presented for Adoption



**Child Nutrition Services
Fund 101**



**General Fund
Funds 181, 197 & 199**



**Debt Service
Fund 599**

Budget Process & Requirements

PROCESS

- Superintendent shall prepare the proposed budget on or before August 20.
- The President of the Board of Trustees must call a public meeting giving at least 10 days notice to the community but no more than 30 days notice.
- The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year.

REQUIREMENTS

- The District's budget shall be approved before September 1st.
- Funds must not be expending in any manner other than as provided for the adopted budget.
- Funds may not be expended prior to adoption of the budget.
- Budget must legally be adopted before the adoption on the tax rate
- Budget must be posted on the District's website and shall remain posted for three years.

Mission

Educate and empower students to thrive in their postsecondary journey by providing an innovative, nurturing culture of high expectations through collaboration of its stakeholders while maximizing resources.

Vision

Believe we can succeed; with pride we will achieve.

Lone Star Governance Goals

1. Students performing at the Meets Grade Level Standard on STAAR Reading grade 3rd – 8th, EOC English I & English II will increase from 27% to 67% by May 2022.
2. Students performing at the Meets Grade Level Standard on STAAR Math grades 3rd – 8th and EOC Algebra 1 will increase from 33% to 70% by May 2022.
3. Students reading on grade level in K-2 will increase from 49% to 90% by May 2022.

Innovating – Empowering – Thriving

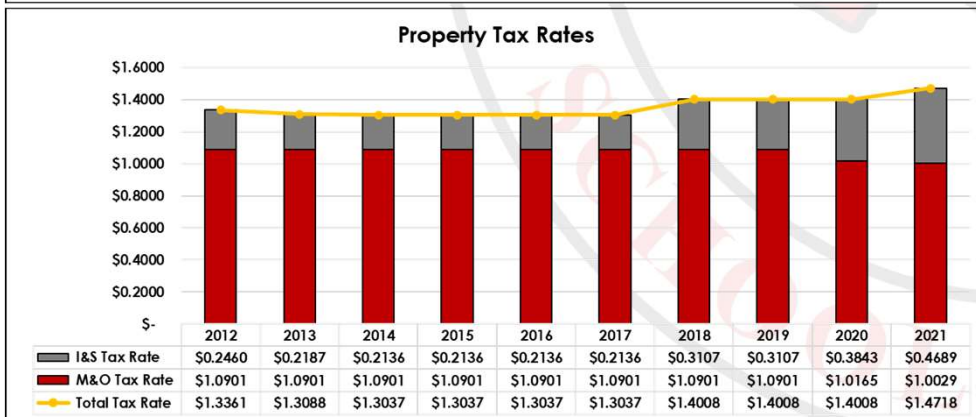
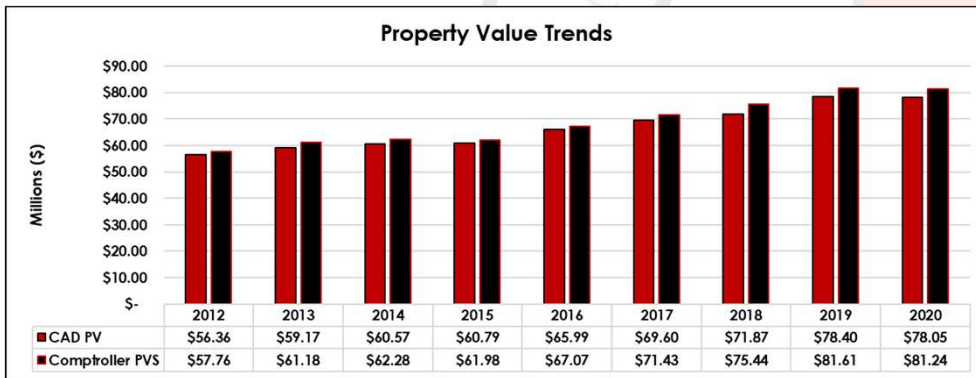


Budget Development & Timeline

FUNDING ELEMENTS

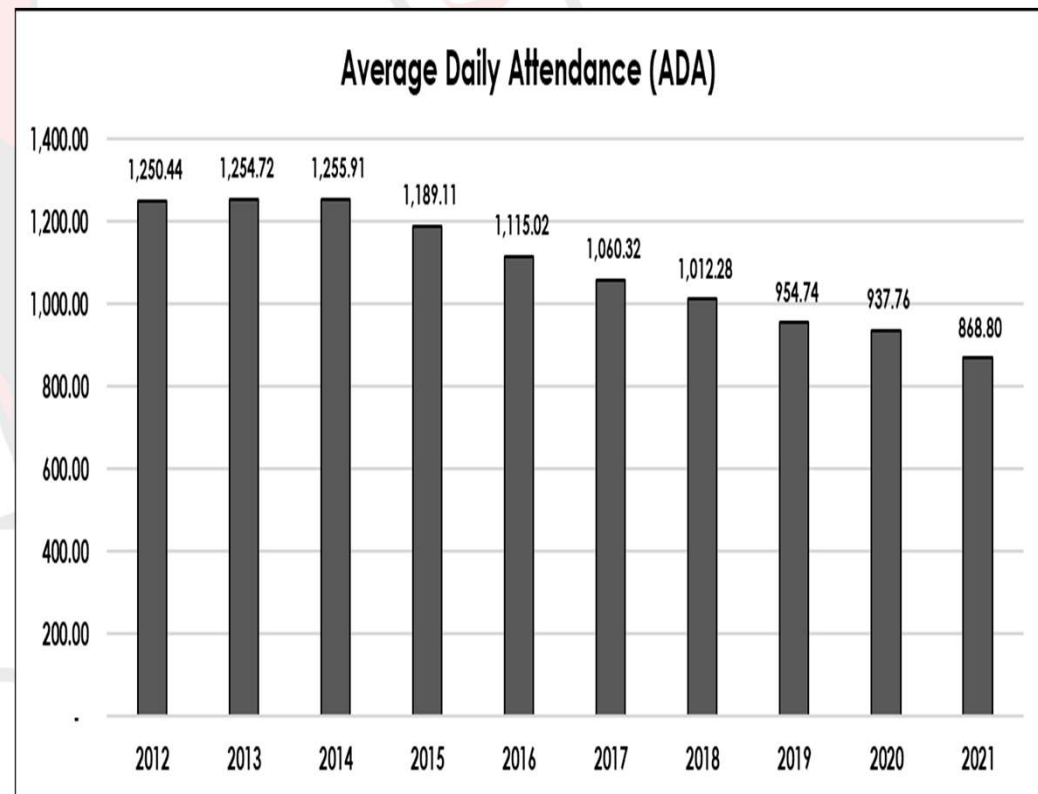
Local Tax Effort

Property Tax Rate Assessed
Assessed Property Value by Central Appraisal District

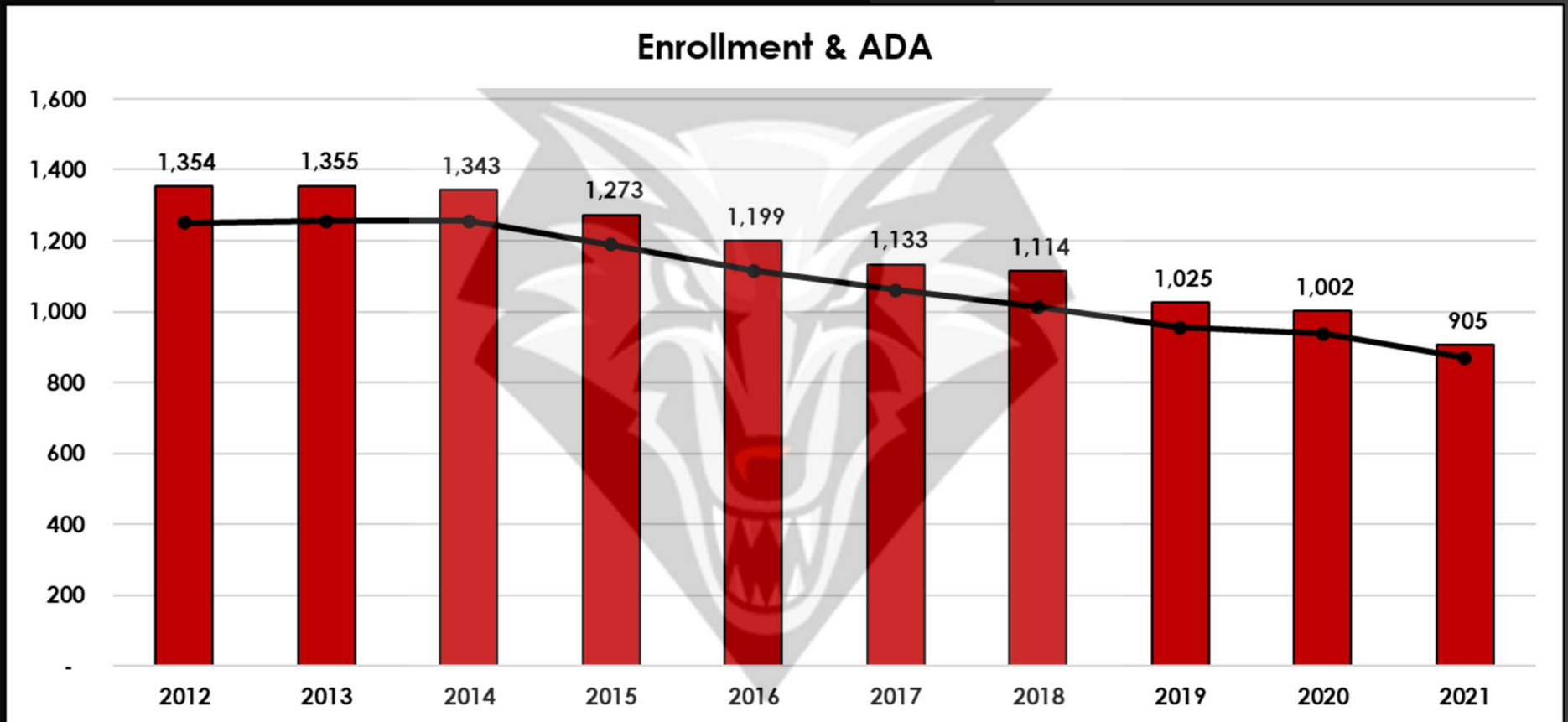


State Funding

Average Daily Attendance (ADA)
Tax Collections
Assessed Property Values by State Comptroller's Value
Property Tax Rate Assessed by District

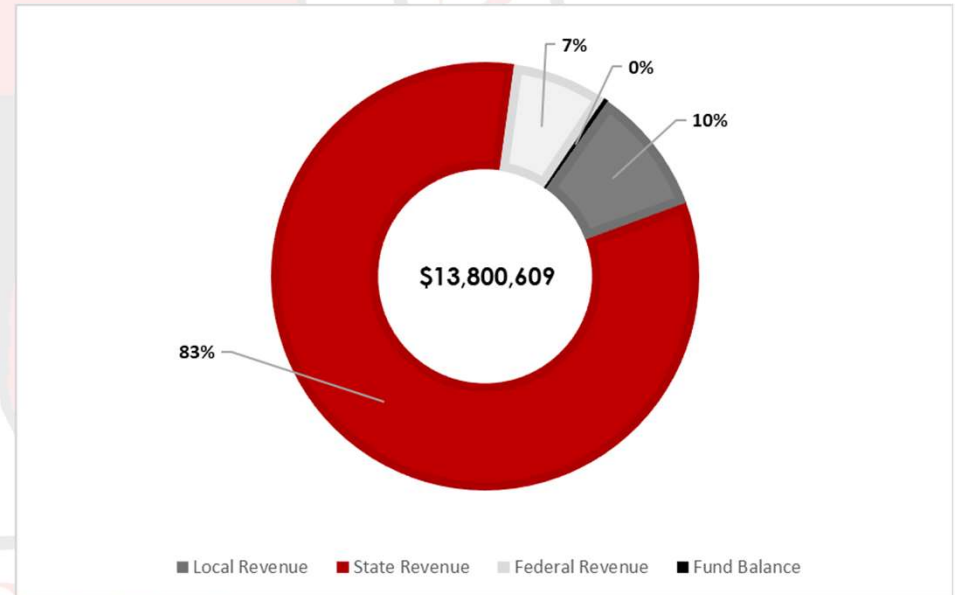


Projected Enrollment & ADA



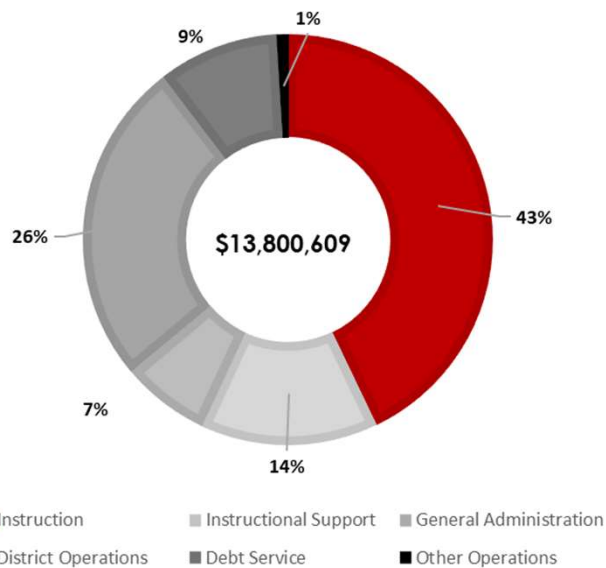
Revenue Estimates

Sources	2019-2020 Adopted	2020-2021 Proposed	Difference
Local Revenue	\$ 1,320,541	\$ 1,336,953	\$ 16,412
State Revenue	12,078,401	11,424,396	(654,005)
Federal Revenue	992,260	992,260	-
Fund Balance	115,040	47,000	(68,040)
Total Sources	\$ 14,506,242	\$ 13,800,609	\$ (705,633)



Note: Year to year difference in state funding is attributed to decline in enroll by approximately 100 students.

Expenditure Estimates



Uses	2019-2020 Adopted	2020-2021 Proposed	Difference
Instruction	\$ 6,388,442	\$ 5,916,447	\$ (471,995)
Instructional Support	1,965,903	1,941,813	(24,090)
General Administration	1,058,420	956,108	(102,312)
District Operations	3,656,050	3,549,491	(106,559)
Debt Service	1,313,177	1,313,900	723
Other Operations	124,250	122,850	(1,400)
Total Uses	\$ 14,506,242	\$ 13,800,609	\$ (705,633)

2020 – 2021 Proposed Budget

SOURCES		
5700 Local and Intermediate Sources	\$	1,336,953
5800 State Program Revenue		11,424,396
5900 Federal Program		992,260
Total Revenues:	\$	13,753,609
Fund Balance		47,000
Total Sources	\$	13,800,609
USES		
11 - Instruction		5,524,141
12 - Instruction Resources & Media Services		173,963
13 - Curriculum & Instructional Staff Development		218,343
21 - Instructional Leadership		251,616
23 - School Leadership		761,890
31 - Guidance, Counseling & Evaluation Services		310,434
33 - Health Services		154,521
34 - Student (Pupil) Transportation		286,805
35 - Food Services		898,660
36 - Extracurricular Activities		463,352
41 - General Administration		956,108
51 - Facilities Maintenance & Operations		1,512,806
52 - Security & Monitoring Services		284,928
53 - Data Processing Services		566,292
61 - Community Services		105,850
71 - Debt Service		1,313,900
99 - Other Intergovernmental Charges		17,000
Total Uses	\$	13,800,609

Function 41 includes \$8,725 in object code 6491 – Statutorily Required Public Notices to publish all statutorily required public notices in the newspaper. A portion of the membership dues paid, approximately \$2,268, by the District is used to directly or indirectly influence or attempt to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

Proposed Budget by Category

		6100	6200	6300	6400	6500	6600		
Campus/Department		Payroll Cost	Contracted Services	Supplies & Materials	Other Operating	Debt Service	Capital Outlay	Total	
001	Tornillo High School	\$ 2,060,832	\$ 178,265	\$ 173,244	\$ 78,617	\$ 0	\$ 0	\$ 0	\$ 2,490,958
041	Tornillo Junior High School	1,503,859	46,850	96,939	16,507	0	0		1,664,155
044	Tornillo Intermediate School	1,163,675	38,712	58,149	4,250	0	0		1,264,786
101	Tornillo Elementary School	1,526,185	43,902	64,843	4,300	0	0		1,639,230
Campus Subtotal		\$ 6,254,551	\$ 307,729	\$ 393,175	\$ 103,674	\$ 0	\$ 0	\$ 0	\$ 7,059,129
701	Superintendent	\$ 206,426	\$ 4,855	\$ 5,000	\$ 14,000	\$ 0	\$ 0	\$ 0	230,281
702	Board of Trustees	0	6,655	500	44,300	0	0		51,455
703	Tax Collections	0	17,000	0	0	0	0		17,000
727	Human Resources	199,388	20,305	3,350	14,700	0	0		237,743
750	Finance Services	243,404	90,300	30,700	38,225	0	0		402,629
900	Child Nutrition Services	352,862	25,988	444,311	4,300	0	5,000		832,461
916	Curriculum & Instruction	178,552	5,000	2,000	5,000	0	0		190,552
918	Special Education	37,195	53,081	4,748	4,500	0	0		99,524
933	Wellness Services	139,171	650	4,500	5,200	0	0		149,521
934	Transportation	174,655	25,750	69,500	-7,600	0	0		262,305
951	Maintenance & Operations	360,326	490,000	125,000	128,700	0	0		1,104,026
952	Security Services	196,728	37,000	26,200	2,500	0	0		262,428
953	Information Technology	315,339	165,053	101,200	7,700	0	0		589,292
999	Districtwide	84,835	109,643	294,885	19,000	1,313,900	0		1,822,263
Department Subtotal		\$ 2,488,881	\$ 1,051,280	\$ 1,111,894	\$ 280,525	\$ 1,313,900	\$ 5,000	\$ 0	\$ 6,251,480
TRS On-Behalf		\$ 490,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 490,000
Total		\$ 9,233,432	\$ 1,359,009	\$ 1,505,069	\$ 384,199	\$ 1,313,900	\$ 5,000	\$ 0	\$ 13,800,609

2020-2021 Proposed FTEs

Positions	THS	TJH	TIS	TES	District	Total
Teachers	24.3	17.7	13.8	16.2	0	72
Instructional Aides	5	2	2	7	0	16
Library Aides	1	1	1	1	0	4
Campus Secretary	1	1	1	1	0	4
Campus Clerk	1	1	1	1	0	4
Custodians	5	3	3	3	1	15
Assistant Principal	1	1	0	0	0	2
Principal	0.5	0.5	1	1	0	3
Counselor	1	1	1	1	0	4
Instructional Specialist	0	0	0	1	0	1
CTE Coordinator	0	0	0	0	1	1
Supreintendent's Office	0	0	0	0	2	2
Human Resources	0	0	0	0	2	2
Finance Services	0	0	0	0	4	4
Child Nutrition Services	0	0	0	0	15	15
Curriculum & Instruction	0	0	0	0	2	2
Special Education	0	0	0	0	0.4	0.4
Wellness	0	0	0	0	3	3
Transportation	0	0	0	0	4	4
Maintenance & Operations	0	0	0	0	7	7
Security Services	0	0	0	0	10	10
Technology	0	0	0	0	6	6
Proposed Budgeted FTEs	39.8	28.2	23.8	32.2	57.4	181.4

Federally Fund Positions

Positions	FTE	Grant
Instructional Specialist	3.0	Title I, Part A
Aides	1	Title I, Part A
Parent Liaison	1	Title I, Part A
Migrant Specialist	1	Title I, Part C
Speech Therapist	1	IDEA B
Diagnostician	0.6	IDEA B
Social Worker Clerk	1	IDEA B

**Positions
& FTEs**

Federal Funds Year to Year Comparison

Entitlements	2020 Final	2021 Planning	Increase (Decrease)	% Change
Title I, Part A Improving Basic Programs	\$ 529,867	\$ 525,928	\$ (3,939)	-0.74%
Title I, Part C Migratory Education Program	52,104	31,497	(20,607)	-39.55%
Title II, Teacher Training & Recruitment	57,787	58,645	858	1.48%
Title III, English Language Acquisition	57,303	51,892	(5,411)	-9.44%
IDEA-B, Formula	167,621	167,432	(189)	-0.11%
IDEA-B, Preschool	895	917	22	2.46%
Perkins V	21,839	16,937	(4,902)	-22.45%
Title IV, Part A Student Support	38,857	39,421	564	1.45%
Title V, Part B Rural Low Income School	21,471	20,500	(971)	-4.52%
Cares Act Funding	0	429,582	429,582	N/A
Federal Funding	\$ 947,744	\$ 1,342,751	\$ 395,007	41.68%



**Public Hearing
Tax Rates
2020 – 2021**

Wednesday, August 26, 2020



FY 2020-2021 Property Tax Adoption

Published notice of public hearing in The West Texas Courier on August 13, 2020.

HB-3 Maintenance and Operations Tax Rate compression of \$0.0136.

Published intent to adopt the following tax rates:

- Maintenance and Operations Tax Rate of \$1.002900
- Interest and Sinking Fund Tax Rate of \$0.482366
- **Total Tax Rate of \$ 1.485266 per every \$100 valuation**

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Tornillo Independent School District will hold a public meeting at 5:30 p.m., Wednesday, August 26, 2020. Due to health and safety concerns related to the COVID-19 coronavirus, this meeting will be conducted by videoconference. At least a quorum of the board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.125 or 551.127 of the Texas Government Code that have not been suspended by order of the governor. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed tax rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.002900/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax	
Approved by Local Voters	\$0.482366/\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operation	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ 1.016500	\$ 0.384300*	\$ 1.400800	\$ 1,197	\$10,509
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.927470	\$ 0.531010*	\$ 1.458480	\$ 34	\$11,820
Proposed Rate	\$ 1.002900	\$ 0.482366*	\$ 1.485266	\$ 1,320	\$12,420

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

What are Property Taxes?

- Taxes paid by the local community to schools, streets, police, fire protection, and many other services depending on the governmental entity levying the tax.
- Taxes paid are used to pay staff salaries, purchase supplies, materials & equipment, provide transportation and utilities and renovate or construct school buildings.

Two Components



Maintenance & Operations (M&O)



Interest & Sinking (I&S)

Proposed Tax Rates

20
—
21

Maintenance & Operations

\$1.0029 p/every hundred valuation

Interest & Sinking

\$0.4689 p/every hundred valuation

COMBINED TAX RATE

\$1.4718

Increase in total tax rate from 19-20

Proposed Tax Rates Comparison

District	M&O	I&S	Total	2019-2020	
	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Change
Socorro	\$ 0.944	\$ 0.400	\$ 1.344	\$ 1.369	\$(0.025)
Anthony	\$ 0.966	\$ 0.120	\$ 1.086	\$ 1.169	\$(0.083)
Fabens	\$ 1.054	\$ 0.280	\$ 1.334	\$ 1.338	\$(0.004)
Clint	\$ 1.054	\$ 0.340	\$ 1.394	\$ 1.305	\$ 0.089
El Paso	\$ 1.054	\$ 0.260	\$ 1.314	\$ 1.310	\$ 0.004
Tornillo	\$ 1.003	\$ 0.469	\$ 1.472	\$ 1.401	\$ 0.071
San Elizario	\$ 1.015	\$ 0.160	\$ 1.175	\$ 1.146	\$ 0.029
Ysleta	\$ 1.054	\$ 0.390	\$ 1.444	\$ 1.353	\$ 0.091
Canutillo	\$ 1.038	\$ 0.360	\$ 1.398	\$ 1.428	\$(0.030)

Avg. Home Taxable Value: \$44,768

School District Tax Rate: \$1.4718

Calculation

$$\$44,768 / \$100 \times \$1.4718 = \$658.90$$

Breakdown

$$\text{M\&O} - \$1.0029 = \$448.98$$

$$\text{I\&S} - \$0.4689 = \$209.92$$

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$ 66,928	\$ 69,768
Average Taxable Value of Residences	\$ 41,928	\$ 44,768
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 1.400800	\$ 1.485266
Taxes Due on Average Residence	\$ 587.33	\$ 664.92
Increase (Decrease) in Taxes		\$ 77.59

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in the tax rate or property value.

Note: Proposed rate of \$1.4718 is less than published rate of \$1.485266. At the proposed rate increase in taxes would be \$71.57

Proposed Rate Tax Calculation

The logo of Cornillo Independent School District is a circular emblem. It features a light red outline of the state of Texas in the center, with a grey silhouette of a longhorn standing in front of it. The words "CORNILLO INDEPENDENT" are written in a light red, serif font along the top inner edge of the circle, and "SCHOOL DISTRICT" is written along the bottom inner edge.

Community Input and Questions