

**2020-2021  
BELLVILLE ISD  
BUDGET WORKSHOP  
JUNE 11, 2020**



# 2020-21 BISD BUDGET WORKSHOP AGENDA

1. COVID-19
2. 19/20 M&O Review and Projections
3. 20/21 Budget Distribution & Line Item Review
4. 20/21 Enrollment & Property Values
5. 20/21 M&O Budget
6. Interest & Sinking
7. Food Service
8. Conclude Meeting – Q & A

# COVID-19

- 1) End of 4<sup>th</sup> Six Weeks was moved to the last day of instruction before school closing due to COVID-19 (March 13<sup>th</sup>)
- 2) March 13<sup>th</sup> - End of 4<sup>th</sup> Six Weeks  
March 16<sup>th</sup> - March 20<sup>th</sup> - Closed Preparing  
March 23<sup>rd</sup> - May 27<sup>th</sup> - Closed Instructing
- 3) First 4 Six Weeks ADA is taken as calculated & adjusted for historical rates of attendance (COVID Factor)
- 4) COVID Factor is estimated at 99.73%, use to reduce final 19-20 ADA
- 5) The COVID Factor reduces both ADA and FTE counts

# COVID-19

- 6) CARES Act Funding is Supplanting State Revenue (TEA will reduce state funds by same amount) TEA commented, without CARES Act Funding, there would have most likely a reduction in state funding in the 2020-2021
- 7) CARES Act Funding shall be booked into the 2019-2020 school year.
- 8) Transportation Allotment will have funding loss as the allotment will reflect actual days physically open
- 9) Food Services will have funding loss due to low participation during school closure

# COVID-19

## Implications of ESSER Grant on State Funding

**Are we required to apply for the ESSER Grant? We would prefer to simply use our state general revenue funds instead of the compliance requirements imposed by the federal funds. Posted May 28, 2020**

An LEA is not technically required to apply; however, the amount of ESSER grant funds that each LEA is entitled (minus 5% private school equitable services) will be incorporated while calculating the ADA hold harmless adjustment, regardless of whether the LEA applies for the grant or not.

**If an LEA is eligible, and does not apply for the ESSER grant, this would result in a net loss of overall revenue.**

# COVID-19

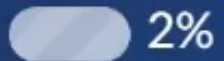
**Do LEAs understand that they must apply for the ESSER Grant or they will actually see a reduction in their funding?**

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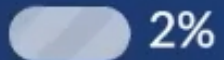
Yes



No



Unsure



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# 2019-2020 STATE FUNDING

		A	E	Comparison
Student Data	TIER I	2019-2020 BUDGET	YEAR END	D-A
-1.20%	Regular Program Allotment	\$ 11,250,858	\$ 11,108,948	\$ (141,910)
	Mid-Size Allotment	\$ 892,632	\$ 887,273	\$ (5,359)
6.90%	Sp Education Allotment	\$ 1,821,086	\$ 1,953,300	\$ 132,214
14.15%	Dyslexia Allotment	\$ 77,000	\$ 89,693	\$ 12,693
-12.50%	Comp Ed Allotment	\$ 1,702,050	\$ 1,398,874	\$ (303,176)
-31.51%	Bilingual Alltment	\$ 106,904	\$ 81,289	\$ (25,615)
-2.86%	CTE Allotment	\$ 1,753,088	\$ 1,704,291	\$ (48,797)
-22.33%	PEG Grant	\$ 54,405	\$ 44,232	\$ (10,173)
-18.13%	Early Education Allotment	\$ 182,952	\$ 154,868	\$ (28,084)
	CCMR	\$ 74,000	\$ 74,000	\$ -
	Teacher Incentive Allotment	\$ -		\$ -
	Mentor Program Allotment	\$ -		\$ -
	School Safety Allotment	\$ 20,349	\$ 20,109	\$ (240)
	Transportation Allotment	\$ 401,735	\$ 281,209	\$ (120,526)
	College Prep Reimbursement	\$ -	\$ 9,608	\$ 9,608
	Certification Exam Reimbursement	\$ -	\$ 5,957	\$ 5,957
	Advanced Placement Set-Aside	\$ -	\$ (258)	\$ (258)
Total Tier I		\$ 18,337,059	\$ 17,813,393	\$ (523,666)





# 2019-2020 LOCAL FUNDING

## GENERAL FUND REVENUES

		2019-2020 Budget	Revenues Received Thru May	Projected Total Receivables	Projected Year End	Comparison
199-5711-00	Current Levy	\$ 14,119,493	\$ 13,830,246.59	\$ 289,246.41	\$ 14,119,493.00	\$ -
199-5712-00	Prior Year	\$ 141,089	\$ 84,630.54	\$ 56,458.46	\$ 141,089.00	\$ -
199-5719-00	P & I	\$ 123,103	\$ 92,806.87	\$ 30,296.13	\$ 123,103.00	\$ -
199-5739-00	Student Transfer Fee	\$ 400	\$ 350.00	\$ -	\$ 350.00	\$ (50.00)
199-5739-01	Summer School Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
199-5742-00	Interest	\$ 329,109	\$ 231,461.36	\$ 75,544.94	\$ 307,006.30	\$ (22,102.70)
199-5743-00	Rent	\$ 7,972	\$ 6,074.00	\$ -	\$ 6,074.00	\$ (1,898.00)
199-5744-00	Gifts & Bequest	\$ 33,003	\$ 8,165.32	\$ -	\$ 8,165.32	\$ (24,838.00)
199-5744-01	Gifts & Bequest AG Facility	\$ -	\$ -	\$ -	\$ -	\$ -
199-5745-00	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
199-5749-00	Other Local Rev.	\$ 110,000	\$ 98,759.28	\$ 15,734.57	\$ 114,493.85	\$ 4,493.85
199-5749-02	Other Local Rev. Reserve	\$ 334,400	\$ -	\$ -	\$ -	\$ (334,400.00)
199-5749-03	Other Rev. - Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
199-5749-04	Other Rev. - Local HISD FCC	\$ -	\$ -	\$ -	\$ -	\$ -
199-5749-53	Other Rev. - Loc HS PARK Lot	\$ 742	\$ 419.00	\$ -	\$ 419.00	\$ (323.00)
199-5752-00	Athletic Activity	\$ 46,000	\$ 45,706.82	\$ -	\$ 45,706.82	\$ (293.18)
199-5759-00	Income from Sales	\$ -	\$ -	\$ -	\$ -	\$ -
199-5761-00	Rev from Successor -in-Interest	\$ -	\$ -	\$ -	\$ -	\$ -
199-5769-00	Misc. Rev. from Interim SRC	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local:	\$ 15,245,311	\$ 14,398,619.78	\$ 467,280.51	\$ 14,865,900.29	\$ (379,411.03)



# 2019-2020 BUDGET PROJECTIONS

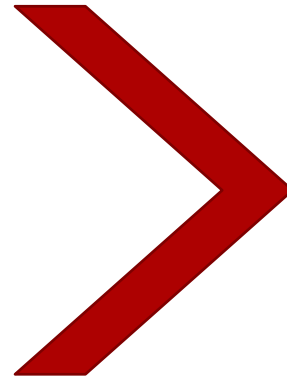
GENERAL FUND	AMENDED BUDGET	PROJECTED YEAR END	gain(loss)
5700 Local Rev.	\$ 15,245,311	\$ 14,865,900	\$ (379,411)
5800 State Rev.	\$ 7,591,248	\$ 7,042,049	\$ (549,199)
5900 Federal Rev	\$ 270,000	\$ 293,039	\$ 23,039
<b>Total Revenues</b>	<b>\$ 23,106,559</b>	<b>\$ 22,200,988</b>	<b>\$ (905,571)</b>
<b>EXPENDITURES BY FUNCTION</b>			
0011 Instruction	\$ 13,121,331	\$ 12,584,313	\$ 537,018
0012 Instructional Resource & Media	\$ 290,598	\$ 283,128	\$ 7,470
0013 Curriculum & Staff Development	\$ 176,261	\$ 140,057	\$ 36,204
0021 Instructional Leadership	\$ 348,858	\$ 366,724	\$ (17,866)
0023 School Leadership	\$ 1,198,911	\$ 1,183,165	\$ 15,746
0031 Counseling & Testing	\$ 588,069	\$ 554,866	\$ 33,203
0033 Health Services	\$ 252,453	\$ 252,352	\$ 101
0034 Transportation	\$ 1,121,853	\$ 1,014,196	\$ 107,657
0035 Food Services	\$ 2,000	\$ 755	\$ 1,245
0036 Co-Curricular Activities	\$ 1,060,791	\$ 994,518	\$ 66,273
0041 General Administration	\$ 1,214,093	\$ 1,085,131	\$ 128,962
0051 Plant Maintenance & Operations	\$ 2,229,227	\$ 2,116,628	\$ 112,599
0052 Security and Monitoring	\$ 384,268	\$ 319,075	\$ 65,193
0053 Data Processing Services	\$ 203,941	\$ 194,729	\$ 9,212
0081 Facilities Acquisition and Impvmt.	\$ 558,568	\$ 493,996	\$ 64,572
0091 Chapter 41 Recapture	\$ -	\$ -	\$ -
0093 Tax Appraisal	\$ 355,337	\$ 352,253	\$ 3,084
<b>Total General Fund Expend.</b>	<b>\$ 23,106,559</b>	<b>\$ 21,935,886</b>	<b>\$ 1,170,673</b>
1300 Increase <Decrease> in Fund Bal	\$ -	\$ 265,102	



# 2019-2020 OTHER CONSIDERATIONS

## POSSIBLE ADDITIONAL SAVINGS AND COST:

▪ Year End Calendar Day Accruals	\$90,000
▪ Security Grant	\$36,213
▪ Technology Grant	\$46,119
▪ High Cost Funds	\$147,000 - \$235,000
▪ Other Reimbursements	\$31,000
▪ Food Service	-\$190,000



# FUND BALANCE STRATEGY REVIEW

UNASSIGNED FUND BALANCE			\$7,677,328
COMMITTED FUND BALANCE			
STABILIZATION FUNDS			\$1,000,000
SELF-INSURANCE FUNDS			\$600,000
RESIDENTIAL CARE FUNDS			\$600,000
CONSTRUCTION FUNDS			\$5,059,047
TOTAL			\$14,936,375

# CAPITAL REQUEST

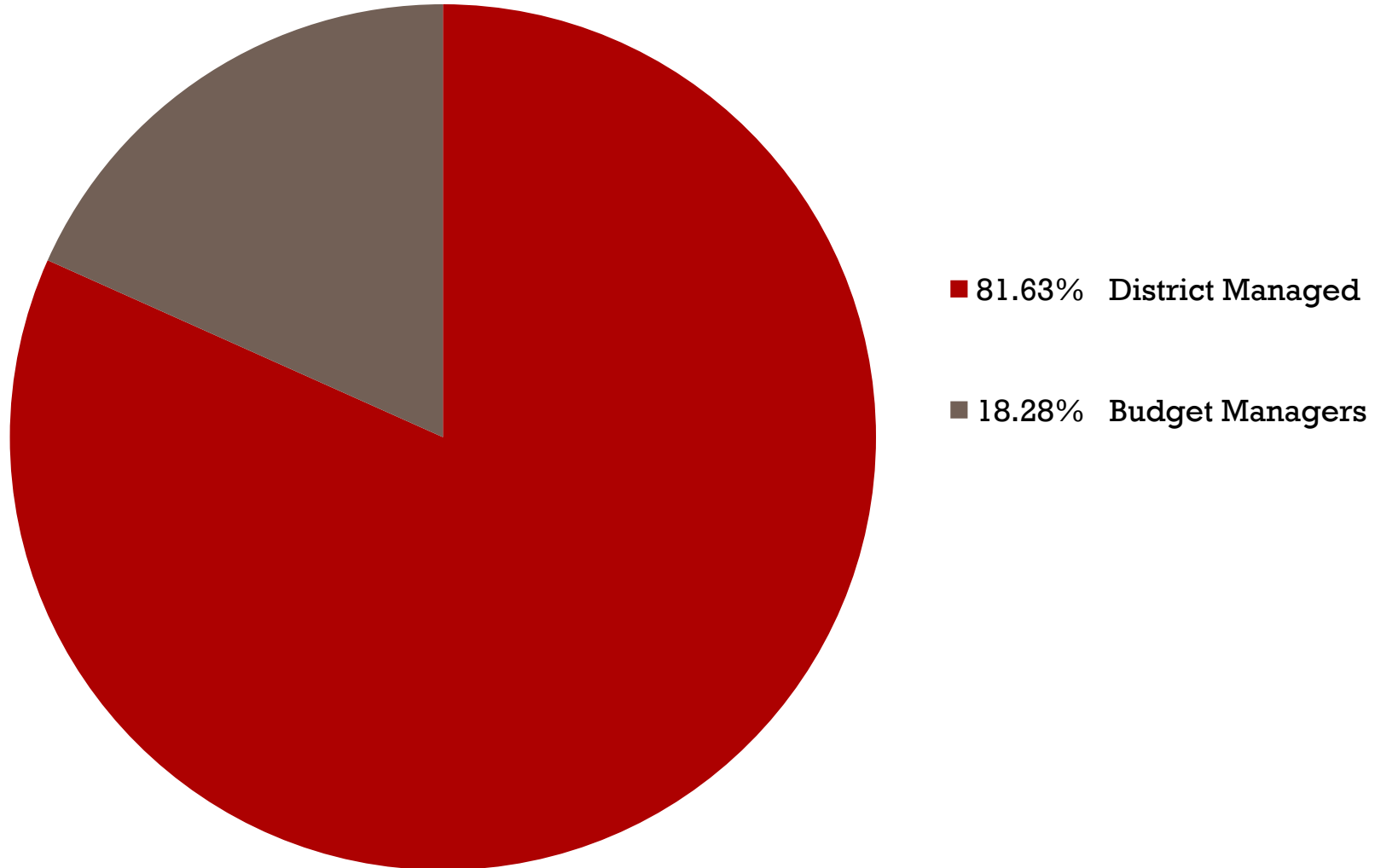
Project	Request	Quoted Price
Junior High School	Teachers Lounge	\$49,551
High School Brick Air Returns	Bleacher Railing Visitor Side, 3 rows 5 railings	\$27,000 - \$44,000
Technology	8 Smart Boards	\$25,300
Football Bleacher Railing	Bleacher Railing Visitor Side, 3 rows 5 railings	\$14,500
Athletic Storage Shed	Replace Storage Shed Skin & Skylights	\$14,000
Junior High School	Shop Class Materials Need List	\$13,000
Maintenance	Clorox Disinfectant Electrostatic Sprayer	\$4,400
<b>TOTAL REQUEST</b>		<b>\$147,751 - \$164,751</b>



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# BUDGETING DISTRIBUTION





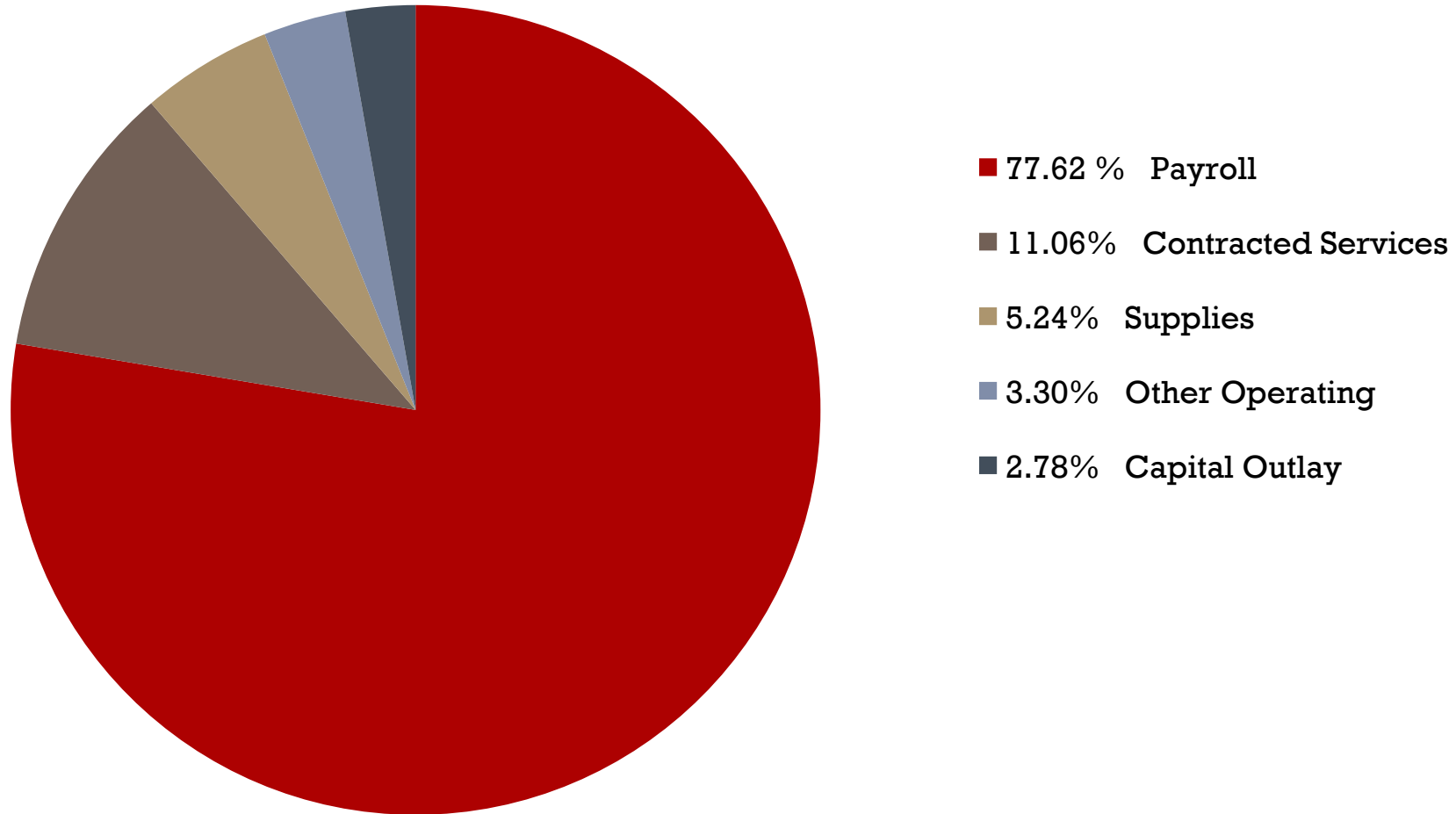
# BUDGETING MANAGER DISTRIBUTION

Budget Area	Budget Allocation	
High School	\$174,879	Estimated at \$248 per student, current allocation has been floor
Junior High	\$71,811	Estimated at \$141 per student, current allocation has been floor
O'Bryant Intermediate	\$36,606	Estimated at \$126 per student, current allocation has been floor
O'Bryant Primary	\$61,733	Estimated at \$114 per student, current allocation has been floor
West End	\$33,769	Estimated at \$114 per student plus Scale Factor of \$17,000 base, current allocation has been floor
Spicer	\$18,771	Site Based/Line Item Budgeting
Business Operations	\$1,441,521	Site Based/Line Item Budgeting
Maintenance	\$1,074,256	Performance/Line Item Budgeting
Special Education	\$395,572	Site Based/Line Item Budgeting
Transportation	\$214,500	Performance/Line Item Budgeting
Athletics	\$209,000	Site Based/Line Item Budgeting
Technology	\$137,130	Site Based/Line Item Budgeting
Curriculum	\$119,852	Site Based/Line Item Budgeting
Band	\$72,838	Site Based/Line Item Budgeting
Superintendent	\$22,500	Site Based/Line Item Budgeting
Nurse	\$9,600	Site Based/Line Item Budgeting

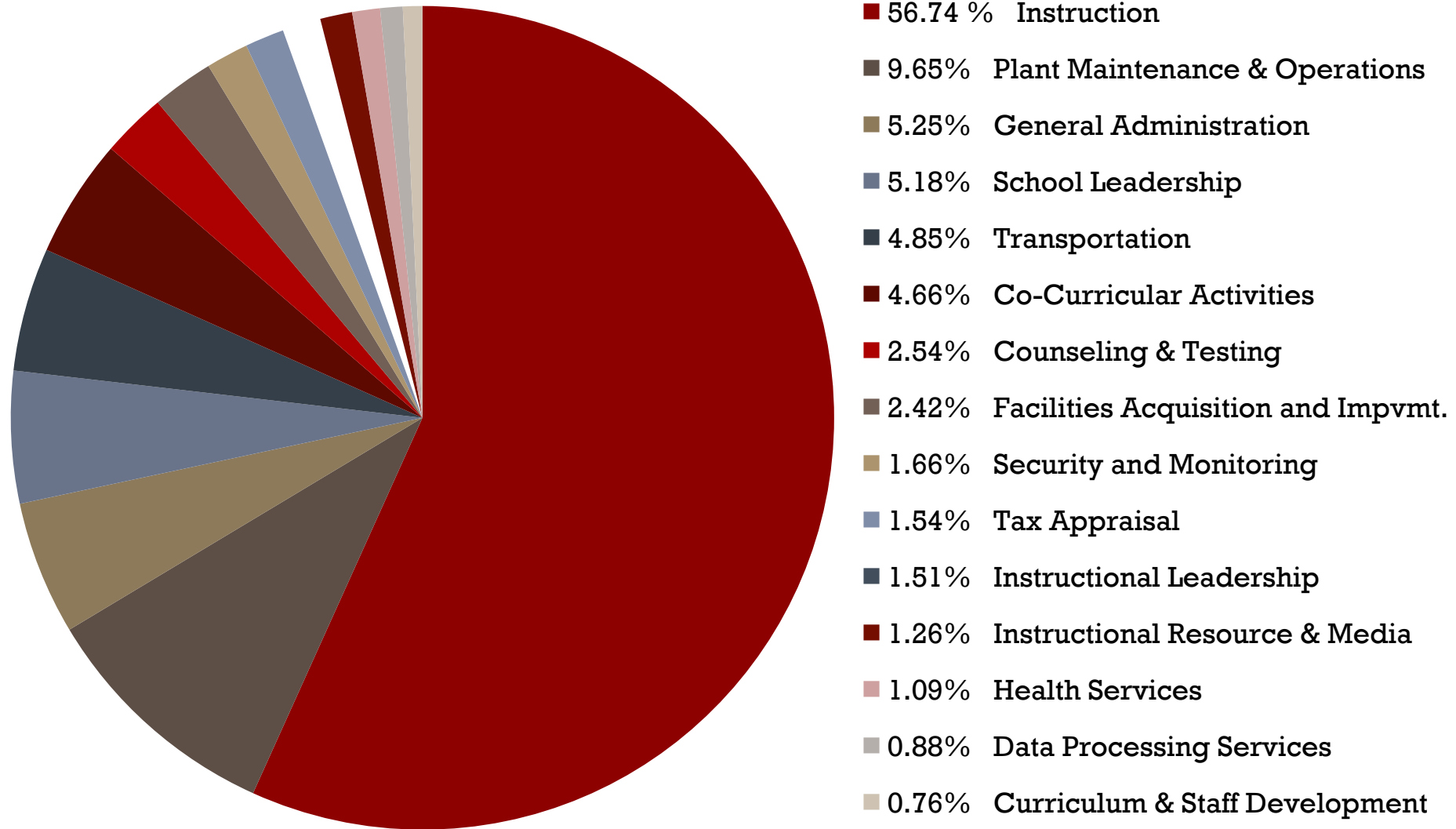




# BUDGETING DISTRIBUTION



# BUDGETING DISTRIBUTION



# TOP 20 NON-PAYROLL BUDGET LINE ITEMS

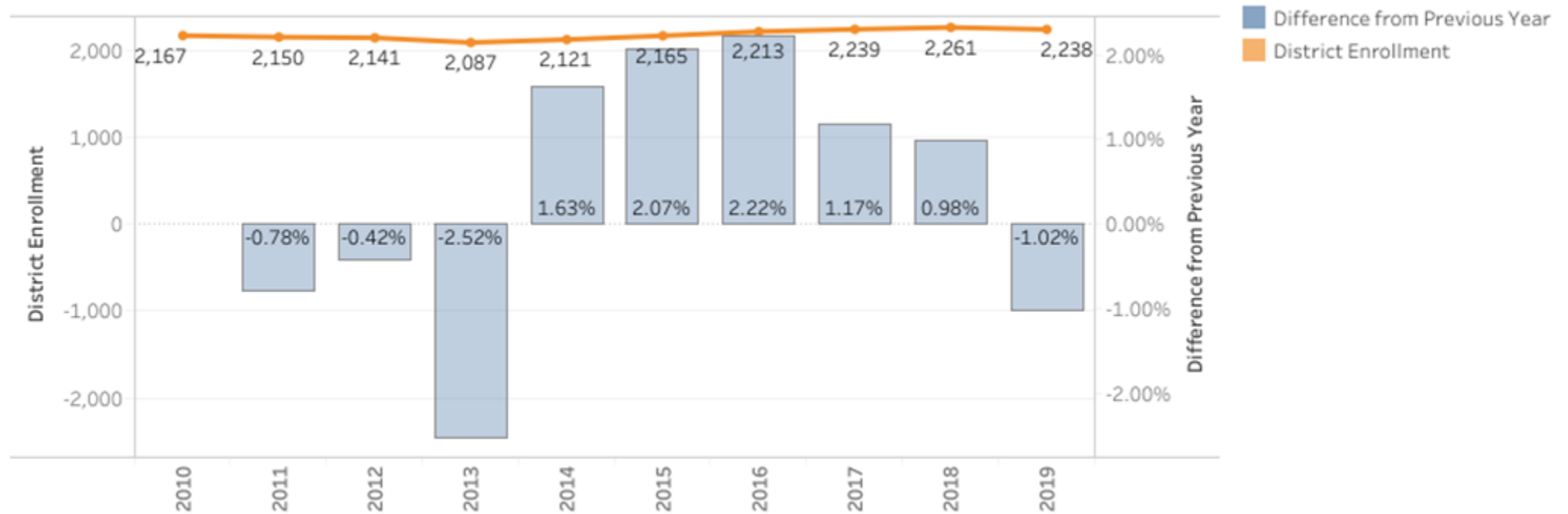
Budget Code	Budget Allocation	Description
199-51-6259-00-995-99044	\$700,000	Utilities
199-81-6629-00-995-99040	\$558,568	Facilities Acquisition & Improvement
199-99-6213-00-703-99043	\$353,000	Appraisal District Appraisal Allocation
199-11-6219-00-999-23026	\$233,172	Contracted Sp. Ed Services: (PT, OT, Bilingual, Katy VI)
199-11-6223-84-999-23026	\$214,400	Non-Public Day School Tuition
199-51-6429-00-999-99043	\$153,500	District Property and Liability Insurance
199-51-6249-00-999-99043	\$125,000	Contracted Maintenance & Repair Services
199-11-6399-55-999-11043	\$121,000	Instruction Inflation Budget (Biennium Allocation)
199-51-6319-00-995-99044	\$114,230	Maintenance Supplies and Materials
199-41-6213-00-703-99043	\$85,000	Appraisal District Tax Collections Allocation
199-34-6311-00-996-99045	\$73,000	Diesel
199-51-6258-00-995-99044	\$70,000	District Telephone/Communication Services
199-41-6211-00-702-99043	\$65,000	Legal Services
199-36-6219-00-001-91043	\$45,000	Athletic Trainer & Other Athletic Contracted Services
199-41-6212-00-750-99043	\$43,500	Audit Services
199-11-6399-00-999-11043	\$42,854	District Instructional Supplies
199-36-6425-00-001-91043	\$42,000	Student UIL Activity Insurance
199-51-6399-55-999-99043	\$40,834	Maintenance Inflation Budget (Biennium Allocation)
199-41-6499-00-750-99043	\$33,000	Miscellaneous District Expenses (Thanksgiving Certificates)
199-36-6399-55-001-91002	\$31,644	Athletic Supplies



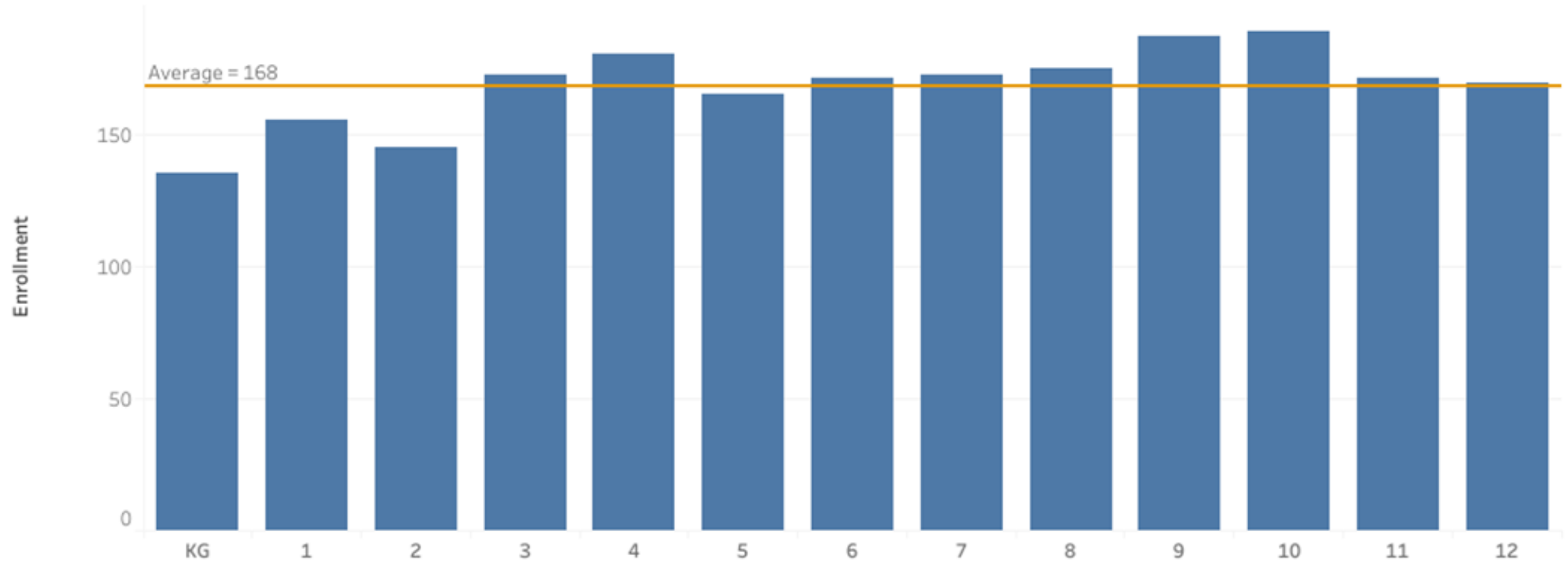
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# ENROLLMENT



# ENROLLMENT



# ENROLLMENT

Attendance % 95.00%

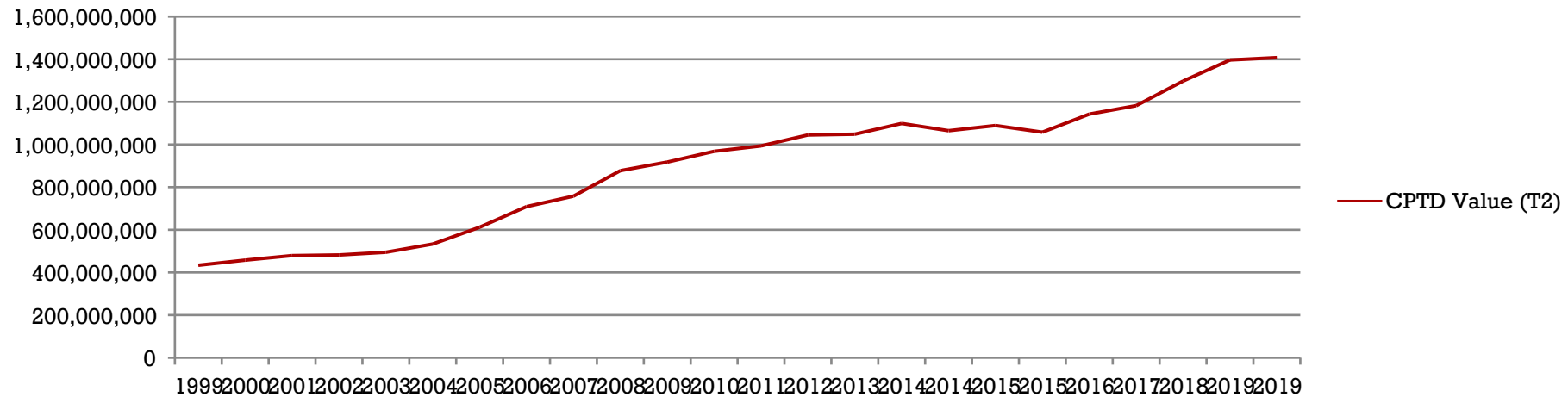
	20-21	19-20
12th	179	164
11th	175	179
10th	169	175
9th	174	169
8th	174	174
7th	159	174
6th	173	159
5th	173	173
4th	148	173
3rd	160	148
2nd	142	160
1st	124	142
K	124	124
Pre-K	65	65
	2139	2179

	2019-2020	2020-2021	
Budgeted Enrollment	2196	2139	-57
Year End Enrollment	2179	2139	-40
ADA	2093	2032	-61



# PROPERTY VALUES

**CPTD Value (T2)**



- Preliminary Property Values will be used for 2020-2021 State Revenue estimates, historically these are very conservative due to lack of data in April
- Preliminary Property Values increased 1.46% to 1,205,693,404
- Property growth will directly impact M&O property tax rates





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# 2020-2021 REVENUE OUTLOOK

LOCAL REVENUE	2019-2020	2020-2021	CHANGE
199-5711-00 Current Levy	\$ 14,119,493	\$ 14,264,550	\$ 145,057
199-5712-00 Prior Year	\$ 141,089	\$ 141,089	\$ -
199-5719-00 P & I	\$ 123,103	\$ 123,103	\$ -
199-5739-00 Student Transfer Fee	\$ 400	\$ 400	\$ -
199-5742-00 Interest	\$ 329,109	\$ 218,774	\$ (110,335)
199-5743-00 Rent	\$ 7,972	\$ 7,972	\$ -
199-5744-00 Gifts & Bequest	\$ 24,838	\$ 24,838	\$ -
199-5749-00 Royalties	\$ 110,000	\$ 47,960	\$ (62,040)
199-5749-02 Other Local Rev. (Day School FUND BALANCE)	\$ 268,000	\$ 268,000	\$ -
199-5749-53 Other Rev. - Loc HS PARK Lot	\$ 742	\$ 742	\$ -
199-5752-00 Athletic Activity	\$ 46,000	\$ 45,707	\$ (293)
Total Local:	\$ 15,170,746	\$ 15,143,134	\$ (27,612)
<b>STATE REVENUE</b>			
199-5811-00 Available School Funds (ASF)	\$ 521,257	\$ 827,512	\$ 306,255
199-5812-00 Foundation School Funds (FSP)	\$ 6,043,145	\$ 4,967,070	\$ (1,076,075)
199-5831-00 TRS On-Behalf	\$ 1,026,846	\$ 1,026,846	\$ -
Total State:	\$ 7,591,248	\$ 6,821,428	\$ (769,820)
<b>FEDERAL REVENUE</b>			
199-5931-00 SHARS	\$ 270,000	\$ 270,000	\$ -
Total Federal:	\$ 270,000	\$ 270,000	\$ -
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 23,031,994</b>	<b>\$ 22,234,562</b>	<b>\$ (797,432)</b>



# 2020-2021 BUDGET

GENERAL FUND	2019-2020	2020-2021	ENHANCEMENT STIPENDS	CAPITAL	PAYROLL CONTINGENCY	SUPPLIES INFLATION INDEXED	2020-2021
5700 Local Rev.	\$ 15,170,746	\$ 15,143,134	\$ -	\$ -	\$ -	\$ -	\$ 15,143,134
5800 State Rev.	\$ 7,591,248	\$ 6,821,428	\$ -	\$ -	\$ -	\$ -	\$ 6,821,428
5900 SHARS	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
<b>Total Revenues</b>	<b>\$ 23,031,994</b>	<b>\$ 22,234,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,234,562</b>
<b>EXPENDITURES BY FUNCTION</b>							
0011 Instruction	\$ 12,997,175	\$ 12,997,175	\$ (230,500)	\$ -	\$ (200,000)	\$ (50,000)	\$ 12,516,675
0012 Instructional Resource & Media	\$ 290,598	\$ 290,598	\$ (7,365)	\$ -	\$ -	\$ -	\$ 283,233
0013 Curriculum & Staff Development	\$ 176,261	\$ 176,261	\$ -	\$ -	\$ -	\$ -	\$ 176,261
0021 Instructional Leadership	\$ 348,858	\$ 348,858	\$ (8,682)	\$ -	\$ -	\$ (3,000)	\$ 337,176
0023 School Leadership	\$ 1,198,911	\$ 1,198,911	\$ (26,312)	\$ -	\$ -	\$ (4,000)	\$ 1,168,599
0031 Counseling & Testing	\$ 588,069	\$ 588,069	\$ (9,894)	\$ -	\$ -	\$ (3,000)	\$ 575,175
0033 Health Services	\$ 252,453	\$ 252,453	\$ (4,499)	\$ -	\$ -	\$ -	\$ 247,954
0034 Transportation	\$ 1,121,853	\$ 1,121,853	\$ (14,219)	\$ -	\$ -	\$ (10,000)	\$ 1,097,634
0035 Food Services	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
0036 Co-Curricular Activities	\$ 1,104,741	\$ 1,104,741	\$ (10,950)	\$ -	\$ -	\$ (10,000)	\$ 1,083,791
0041 General Administration	\$ 1,155,230	\$ 1,155,230	\$ (15,434)	\$ -	\$ (127,000)	\$ (10,000)	\$ 1,002,796
0051 Plant Maintenance & Operations	\$ 2,228,718	\$ 2,228,718	\$ (19,349)	\$ -	\$ -	\$ (25,000)	\$ 2,184,369
0052 Security and Monitoring	\$ 384,268	\$ 384,268	\$ (1,045)	\$ -	\$ -	\$ -	\$ 383,223
0053 Data Processing Services	\$ 203,941	\$ 203,941	\$ (1,751)	\$ -	\$ -	\$ -	\$ 202,190
0081 Facilities Acquisition and Impvmt.	\$ 623,581	\$ 623,581	\$ -	\$ (623,581)	\$ -	\$ -	\$ -
0091 Chapter 41 Recapture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0099 Tax Appraisal	\$ 355,337	\$ 355,337	\$ -	\$ -	\$ -	\$ -	\$ 355,337
<b>Total General Fund Expend.</b>	<b>\$ 23,031,994</b>	<b>\$ 23,031,994</b>	<b>\$ (350,000)</b>	<b>\$ (623,581)</b>	<b>\$ (327,000)</b>	<b>\$ (115,000)</b>	<b>\$ 21,616,413</b>
1300 Increase <Decrease> in Fund Bal	\$ -	\$ (797,432)					\$ 618,149



# 2020-2021 BUDGET

GENERAL FUND	2020-2021	INFLATION & LEGISLATIVE PROGRAM COST	NEW POSITIONS	2020-2021
5700 Local Rev.	\$ 15,143,134	\$ -		\$ 15,143,134
5800 State Rev.	\$ 6,821,428	\$ -		\$ 6,821,428
5900 SHARS	\$ 270,000	\$ -		\$ 270,000
<b>Total Revenues</b>	<b>\$ 22,234,562</b>	<b>\$ -</b>		<b>\$ 22,234,562</b>
<b>EXPENDITURES BY FUNCTION</b>				
0011 Instruction	\$ 12,516,675	\$ 9,400	\$ 62,100	\$ 12,588,175
0012 Instructional Resource & Media	\$ 283,233	\$ -	\$ -	\$ 283,233
0013 Curriculum & Staff Development	\$ 176,261	\$ -	\$ -	\$ 176,261
0021 Instructional Leadership	\$ 337,176	\$ -	\$ 125,373	\$ 462,549
0023 School Leadership	\$ 1,168,599	\$ -	\$ -	\$ 1,168,599
0031 Counseling & Testing	\$ 575,175	\$ -	\$ 3,450	\$ 578,625
0033 Health Services	\$ 247,954	\$ -	\$ -	\$ 247,954
0034 Transportation	\$ 1,097,634	\$ -	\$ -	\$ 1,097,634
0035 Food Services	\$ 2,000	\$ -	\$ -	\$ 2,000
0036 Co-Curricular Activities	\$ 1,083,791	\$ -	\$ -	\$ 1,083,791
0041 General Administration	\$ 1,002,796	\$ 11,000	\$ -	\$ 1,013,796
0051 Plant Maintenance & Operations	\$ 2,184,369	\$ 16,000	\$ -	\$ 2,200,369
0052 Security and Monitoring	\$ 383,223	\$ -	\$ -	\$ 383,223
0053 Data Processing Services	\$ 202,190	\$ -	\$ -	\$ 202,190
0081 Facilities Acquisition and Impvmt.	\$ -	\$ -	\$ -	\$ -
0091 Chapter 41 Recapture	\$ -	\$ -	\$ -	\$ -
0099 Tax Appraisal	\$ 355,337	\$ 13,000	\$ -	\$ 368,337
<b>Total General Fund Expend.</b>	<b>\$ 21,616,413</b>	<b>\$ 49,400</b>	<b>\$ 190,923</b>	<b>\$ 21,856,736</b>
1300 Increase <Decrease> in Fund Bal	<b>\$ 618,149</b>			<b>\$ 377,826</b>



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# INTEREST & SINKING BOND SCHEDULE

	\$8,885,000 (CALLABLE 2/15/2022)			\$7,415,000 (CALLABLE 8/15/2024)			\$5,170,000 (CALLABLE 2/15/2026)			SEMI-ANNUAL		
	Series 2013			Series 2015			Series 2016			Total Bond Payments		
Date	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020	60,000	274,238	334,238	175,000	245,995	420,995	950,000	113,000	1,063,000	1,185,000	633,233	1,818,233
2021	180,000	468,638	648,638	370,000	240,410	610,410	100,000	92,000	192,000	650,000	801,048	1,451,048
2022	450,000	266,888	716,888	315,000	231,150	546,150	105,000	87,900	192,900	870,000	585,938	1,455,938
2023	470,000	253,088	723,088	320,000	218,450	538,450	110,000	83,600	193,600	900,000	555,138	1,455,138
2024	485,000	238,763	723,763	330,000	208,750	538,750	115,000	79,100	194,100	930,000	526,613	1,456,613
2025	495,000	224,063	719,063	340,000	201,625	541,625	120,000	74,400	194,400	955,000	500,088	1,455,088
2026	505,000	209,063	714,063	355,000	190,700	545,700	125,000	69,500	194,500	985,000	469,263	1,454,263
2027	515,000	193,763	708,763	375,000	176,100	551,100	130,000	64,400	194,400	1,020,000	434,263	1,454,263
2028	530,000	178,088	708,088	395,000	160,700	555,700	135,000	59,100	194,100	1,060,000	397,888	1,457,888
2029	545,000	160,600	705,600	410,000	144,600	554,600	140,000	53,600	193,600	1,095,000	358,800	1,453,800
2030	560,000	144,062	704,062	430,000	127,800	557,800	150,000	48,550	198,550	1,140,000	320,412	1,460,412
2031	575,000	127,000	702,000	450,000	110,200	560,200	150,000	44,050	194,050	1,175,000	281,250	1,456,250
2032	595,000	106,525	701,525	465,000	91,900	556,900	155,000	38,700	193,700	1,215,000	237,125	1,452,125
2033	615,000	87,656	702,656	485,000	72,900	557,900	165,000	32,300	197,300	1,265,000	192,856	1,457,856
2034	635,000	66,500	701,500	505,000	53,100	558,100	170,000	25,600	195,600	1,310,000	145,200	1,455,200
2035	660,000	40,600	700,600	525,000	32,500	557,500	175,000	18,700	193,700	1,360,000	91,800	1,451,800
2036	685,000	13,700	698,700	550,000	11,000	561,000	185,000	11,500	196,500	1,420,000	36,200	1,456,200
2037	-	-	-	-	-	-	195,000	3,900	198,900	195,000	3,900	198,900
	\$ 8,560,000	\$ 3,053,233	\$ 11,613,233	\$ 6,795,000	\$ 2,517,880	\$ 9,312,880	\$ 3,375,000	\$ 999,900	\$ 4,374,900	\$ 18,730,000	\$ 6,571,013	\$ 25,301,013

# INTEREST & SINKING BUDGET

School Year	2019-2020				2020-2021	2021-2022	2022-2023
I&S Tax Rate	Budget	Received	Projections	Year End	0.0900	0.0900	0.0900
599-5711 (current & frozen)	\$ 1,740,930	\$ 1,881,309	\$ -	\$ 1,881,309	\$ 1,334,529	\$ 1,334,529	\$ 1,334,529
599-5712	\$ 18,283	\$ 11,572	\$ 6,711	\$ 18,283	\$ 18,283	\$ 20,707	\$ 20,707
599-5719	\$ 14,627	\$ 12,300	\$ 2,327	\$ 14,627	\$ 14,627	\$ 17,428	\$ 17,428
599-5742	\$ 13,013	\$ 19,976	\$ -	\$ 19,976	\$ 27,000	\$ 14,251	\$ 14,251
599-5749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599-5829 (Hold Harmless)	\$ 34,880	\$ 47,313	\$ -	\$ 47,313	\$ 43,337	\$ 43,337	\$ 43,337
<b>TOTAL REVENUE</b>	<b>\$ 1,821,733</b>	<b>\$ 1,972,470</b>	<b>\$ 9,038</b>	<b>\$ 1,981,508</b>	<b>\$ 1,437,776</b>	<b>\$ 1,430,252</b>	<b>\$ 1,430,252</b>
599-6511 Principle	\$ 1,185,000	\$ 1,185,000	\$ -	\$ 1,185,000	\$ 650,000	\$ 870,000	\$ 900,000
599-6521 Interest	\$ 633,233	\$ 327,729	\$ 305,504	\$ 633,233	\$ 801,048	\$ 585,938	\$ 555,138
599-6599 Service Fee	\$ 3,500	\$ 650	\$ 2,850	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
<b>BOND PAYMENT</b>	<b>\$ 1,821,733</b>	<b>\$ 1,513,379</b>	<b>\$ 308,354</b>	<b>\$ 1,821,733</b>	<b>\$ 1,454,548</b>	<b>\$ 1,459,438</b>	<b>\$ 1,458,638</b>
1200 Increase <Decrease> in Fund Bal	\$ -			\$ 159,775	\$ (16,772)	\$ (29,186)	\$ (28,386)
0100 Fund Balance - Beginning	\$ 1,083,313			\$ 1,083,313	\$ 1,243,088	\$ 1,226,316	\$ 1,197,130
<b>3000 Fund Balance - Ending</b>	<b>\$ 1,083,313</b>			<b>\$ 1,243,088</b>	<b>\$ 1,226,316</b>	<b>\$ 1,197,130</b>	<b>\$ 1,168,744</b>

# 2020-21 BISD BUDGET WORKSHOP AGENDA

1. COVID-19
2. 19/20 M&O Review and Projections
3. 20/21 Budget Distribution & Line Item Review
4. 20/21 Enrollment & Property Values
5. 20/21 M&O Budget
6. Interest & Sinking
7. Food Service
8. Conclude Meeting – Q & A



# FOOD SERVICE BUDGET

FOOD SERVICE		Budget		Projected	
5700	Local	\$	543,526	\$	435,105
5800	State	\$	6,500	\$	5,243
5900	Federal	\$	726,675	\$	569,640
<b>Total Revenues</b>		\$	<b>1,276,701</b>	\$	<b>1,009,987</b>
<b>EXPENDITURES</b>					
6100	Payroll	\$	578,919	\$	603,186
6200	Contracted Services	\$	49,286	\$	43,358
6300	Supply	\$	638,496	\$	549,948
6400	Other Ops	\$	10,000	\$	4,491
6600	Cap Purch	\$	-	\$	-
6050	<b>Total Expenditures</b>	\$	<b>1,276,701</b>	\$	<b>1,200,983</b>
<i>1200 Increase &lt;Decrease&gt; in Fund Bal</i>				\$	(190,996)
<i>0100 Fund Balance - Beginning</i>				\$	107,508
<i>3000 Fund Balance - Ending</i>				\$	(83,488)

# QUESTIONS & ANSWERS

