

Budget Committee Meeting

July 15th, 2020

4:00 PM

2020-2021 Budget Calendar

September 16th	Budget Committee Meeting (1 st Six Weeks)*	Budget Committee
September 18th	Approve Reappropriations from 2019-2021*	Board of Trustees
November 18th	Budget Committee Meeting (2 nd Six Weeks)*	Budget Committee
December 18th	Adopt Staffing 2021-2022 Staffing Standards*	Board of Trustees
January 13th	Budget Committee Meeting (3 rd Six Weeks)*	Budget Committee
January 22nd	Approve Fund Balance Assignments*	Board of Trustees
January 22nd	Approve Audit Presented to the Board	Board of Trustees
April 13th	Budget Packets to Principals and Department Heads	CFO and HR
April 15th	Budget Meetings with Campuses and Departments	CFO and HR
April 22nd	Budget Committee Meeting (4 th Six Weeks) *	Budget Committee
April 29th	Campus and Departmental Budgets due to CFO	Campuses and Depts.

TBD	Budget Committee Meeting (5 th Six Weeks) *	Budget Committee
April 30 th	Deadline for Preliminary Values from CAD	Central Appraisal District
May 15 th	Budget Presented to Superintendent	CFO and HR
May 20 th	Board Workshop on Budget	Board of Trustees
TBD	Budget Committee Meeting (6 th Six Weeks) *	Budget Committee
June 17 th	Board Workshop on Budget	Board of Trustees
June 17 th	Adopt 2020-2021 Compensation Plan	Board of Trustees
July 25 th	Deadline for Certified Values	Central Appraisal District
August 9 th	Publish Notice to Discuss Budget and Tax Rate	CFO
August 19 th	Adopt Budget	Board of Trustees
August 19 th	Set Tax Rate	Board of Trustees
August 19 th	Final 2019-2020 Budget Amendments	Board of Trustees
September 16 th	Approve Reappropriations from 2019-2020*	Board of Trustees
October 21 st	Adopt the Tax Roll as Certified by Tax Assessor	Board of Trustees

Reversal of Order

August 19th	Adopt Budget	Board of Trustees
August 19th	Set Tax Rate	Board of Trustees
August 19th	Final 2019-2020 Budget Amendments	Board of Trustees
August 9th	Publish Notice to Discuss Budget and Tax Rate	CFO
July 25 th	Deadline for Certified Values	Central Appraisal District
June 17 th	Adopt 2020-2021 Compensation Plan	Board of Trustees
June 17 th	Board Workshop on Budget	Board of Trustees
May 20th	Board Workshop on Budget	Board of Trustees
May 15th	Budget Presented to Superintendent	CFO and HR
September 16th	Approve Reappropriations from 2019-2020*	Board of Trustees
October 21st	Adopt the Tax Roll as Certified by Tax Assessor	Board of Trustees

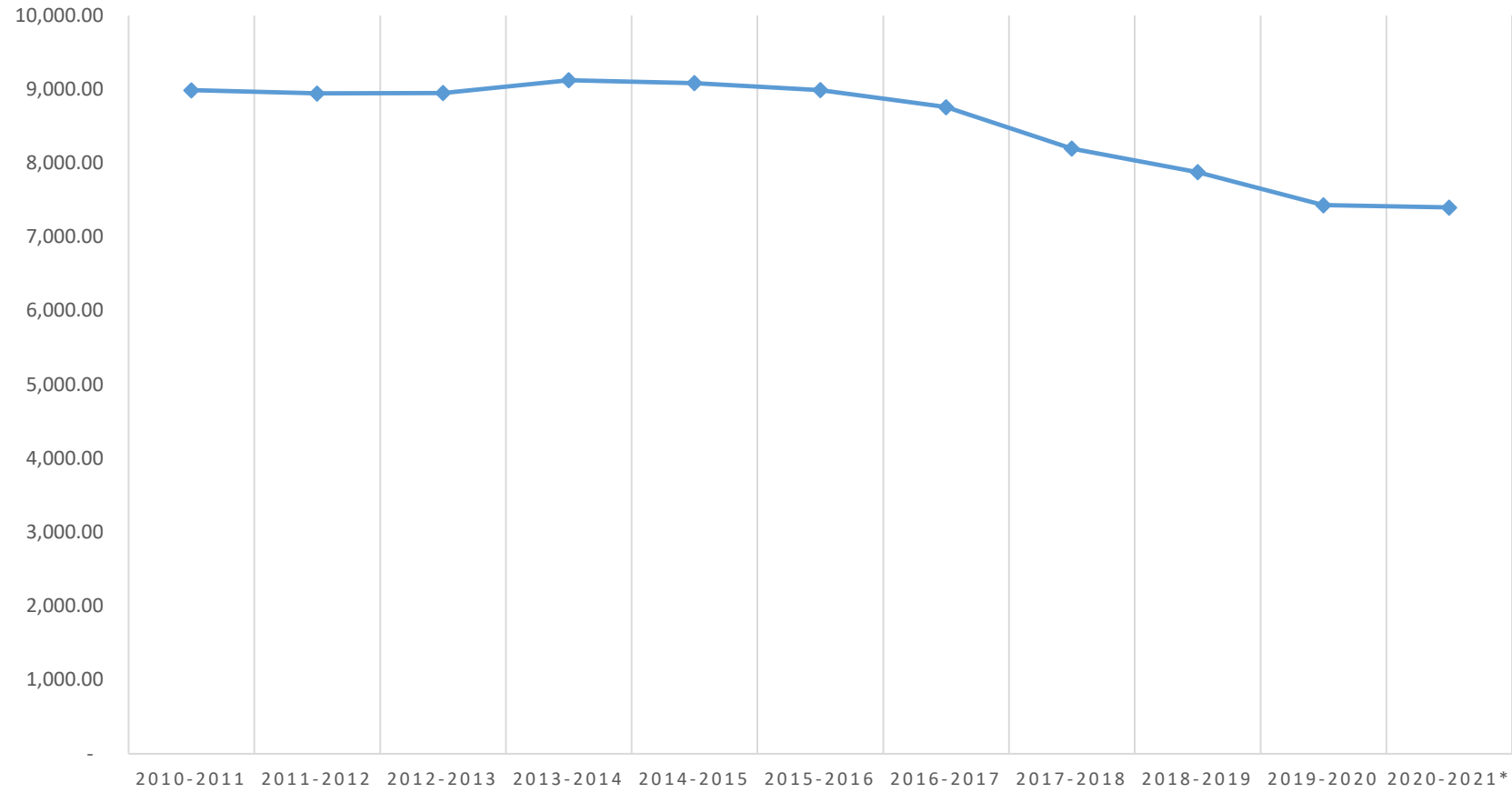
Compensation Plan

- Current State Position and Progress
- Salary Schedules
- Stipends
- Flexibility via Schedule B

Budget Assumptions

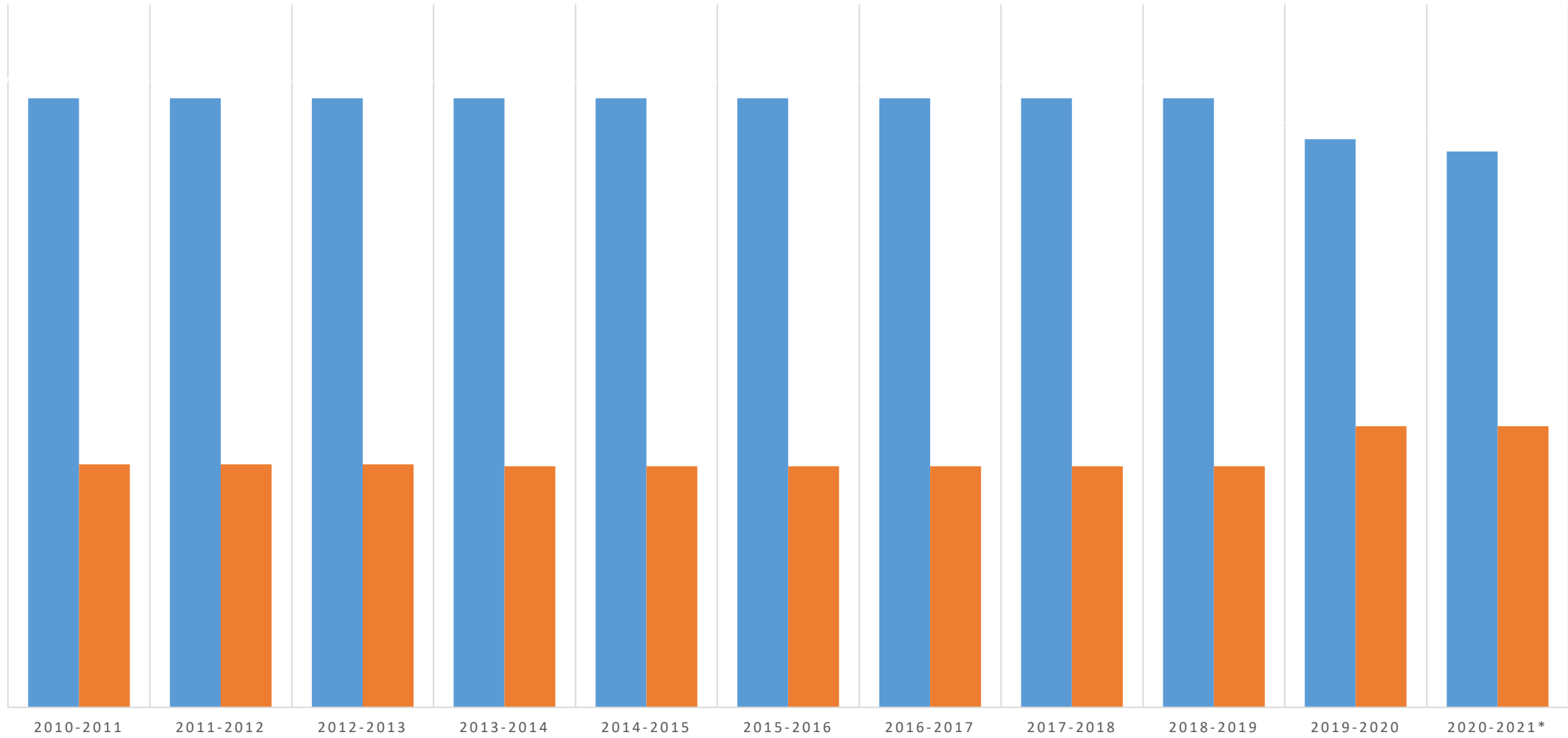
- Average Daily Attendance
- Tax Values and Associated Collections
- Staffing

ADA TREND

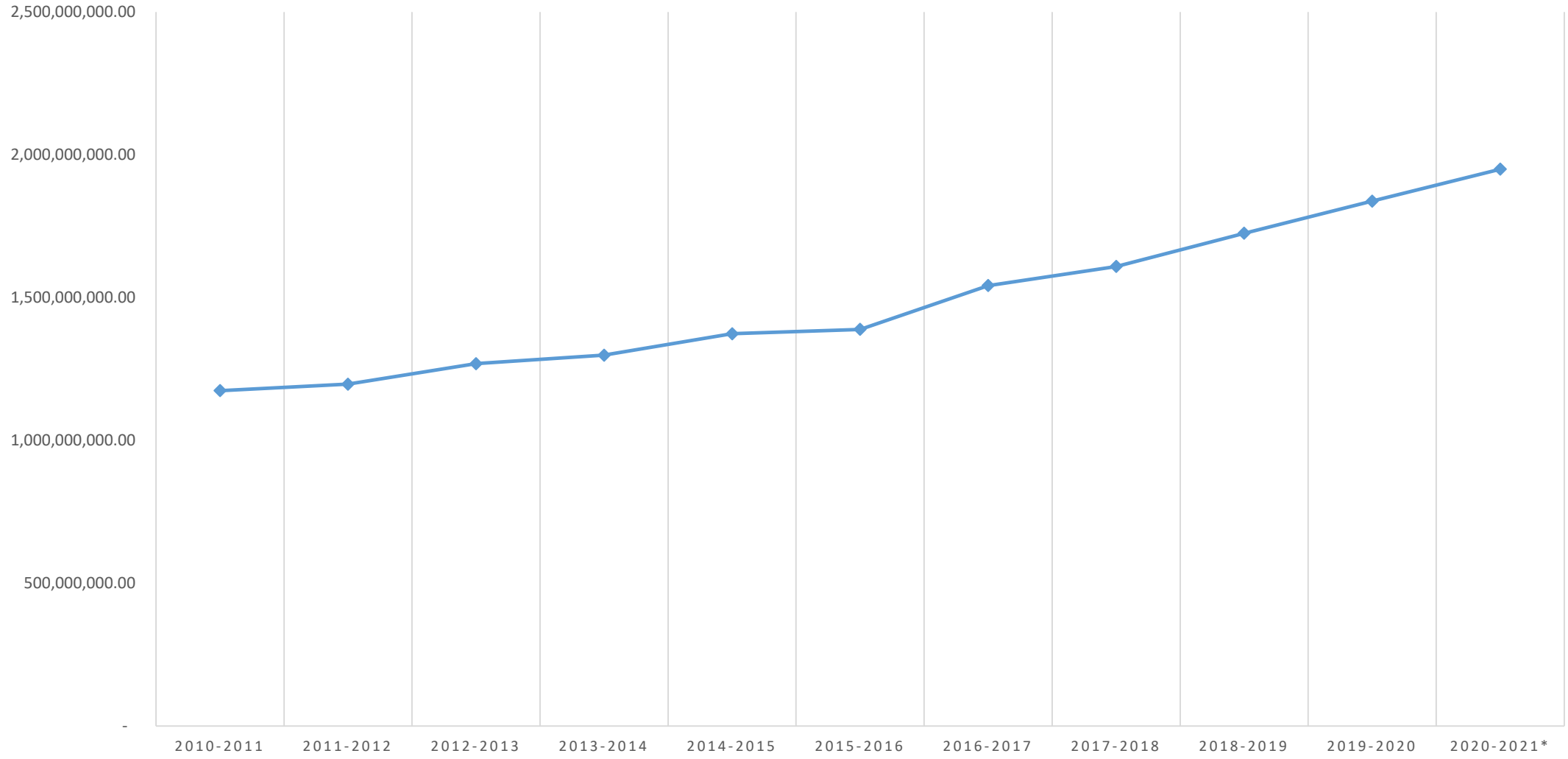


HISTORICAL TAX RATES

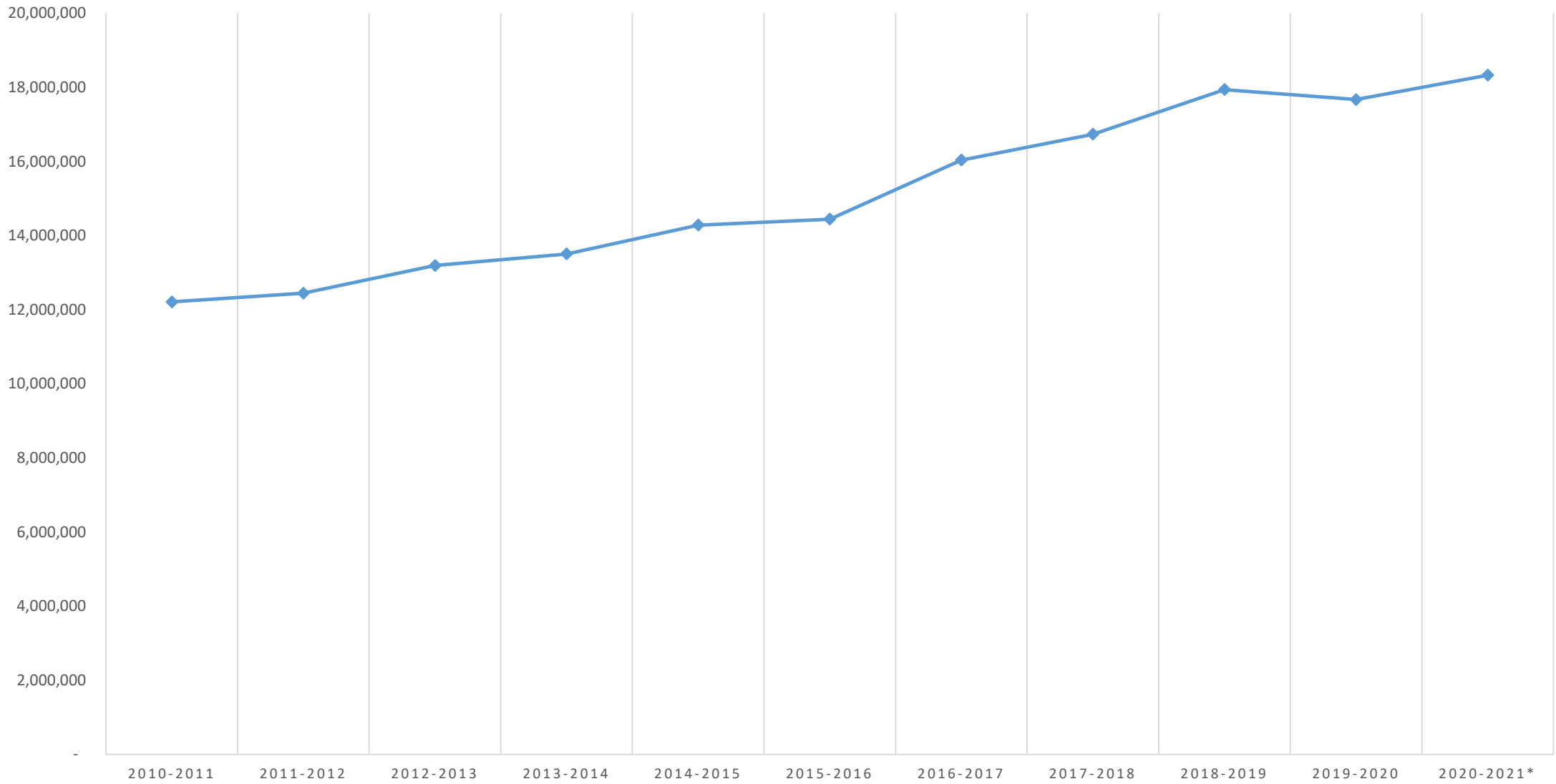
■ M&O Tax Rate ■ I&S Tax Rate



LOCAL PROPERTY VALUES



M&O TAX COLLECTIONS



Preliminary Revenue

- Stated Assumptions
- 200 Less ADA
- 20% Less Tax Collections
- 10% Less Tax Collections
- 10% Less Tax, 200 Less ADA

Preliminary Expenditures

- Local Tax Collections
- State Revenue

Using Stated Assumptions

7,430	ADA	7,400
0.97	M&O Tax Rate	0.9492
17,674,260	Collections	18,332,981
52,846,897	State Revenue	53,007,426
70,521,157	M&O Tax Plus State	71,340,407

200 Less ADA than Assumed

7,400	ADA	7,200
0.9492	M&O Tax Rate	0.9492
18,332,981	Collections	18,332,981
53,007,426	State Revenue	51,312,386
71,340,407	M&O Tax Plus State	69,645,367
	Variance	(1,695,040)

20% Reduction in Tax Collections

7,400	ADA	7,400
0.9492	M&O Tax Rate	0.9492
18,332,981	Collections	14,666,385
53,007,426	State Revenue	52,171,076
71,340,407	M&O Tax Plus State	66,837,461
	Variance	(4,502,946)

10% Reduction in Tax Collections

7,400	ADA	7,400
0.9492	M&O Tax Rate	0.9492
18,332,981	Collections	16,499,683
53,007,426	State Revenue	52,593,562
71,340,407	M&O Tax Plus State	69,093,245
	Variance	(2,247,162)

10% Reduction in Tax Collections and 200 Less ADA

7,400	ADA	7,400
0.9492	M&O Tax Rate	0.9492
18,332,981	Collections	16,499,683
53,007,426	State Revenue	50,910,600
71,340,407	M&O Tax Plus State	67,410,283
	Variance	(3,930,124)

Other Budgetary Considerations

- Food Service Budget
- Debt Service Budget
- Federal Planning Amounts

Budget Committee Procedures

Other Considerations and Charges

Adjournment