

Garland Independent School District

Board of Trustees

Working Meeting

Tuesday, March 23, 2021

Agenda

1:00 PM

I. Call to Order and Determination of a Quorum

II. Meetings of the Board of Trustees will be held in the Board Room, 601 S. Jupiter Garland, Texas 75042. Due to health concerns related to the COVID-19 coronavirus, members of the public may attend board meetings in the Garland/Rowlett Rooms of Harris Hill Administration Building with live streaming. Per TEA Guidance as referenced in Governor Abbott's Executive Order GA-34, everyone physically present must wear a face mask at all times and should practice six-feet social distancing.

III. Public Forum: Members of the public who wish to make comments may complete a Public Comment Participation Request in person at Harris Hill Administration Building or via email at BoardPublicComments@garlandisd.net prior to the start of the meeting indicated in the posting notice. The emailed comments will be read aloud at the meeting by a designated speaker. Emails should include the requester's name, address and the detailed topic to be read aloud. In addition, comments must be limited to issues that can be presented in a public forum and are directly related to the posted and noticed agenda items. Complaints about student discipline, specific student issues or personnel must be addressed through appropriate administrative channels, in accordance with the Texas Open Meetings Act and Board policy. For more information about public comment procedures, please review the Board Policy for Public Comment accessible at the following link: <https://pol.tasb.org/Policy/Code/364?filter=BED>.

IV. Superintendent's Message

V. Budget Workshop

A. Planning for 2021-2022 Fiscal Year: General Fund, Student Nutrition Service Fund, and Debt Service Fund - **Dr. Brent Ringo, Brandy Mayo**

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VI. Executive Session: Executive session will be held for purposes permitted by Texas Open Meetings Act, Texas Government Code Section 551.001 et seq.

A. Pursuant to Texas Government Code Section 551.071, private consultation with the Board's attorney, in person or by phone, when the Board seeks the advice of its attorney about: 1) pending or contemplated litigation; 2) a

settlement offer; or 3) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

B. Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

VII. Reconvene from Executive Session for any possible action relative to items considered during Executive Session

VIII. Adjournment



Garland Independent School District Board of Trustees

Date of Meeting: March 23, 2021

Agenda Item: Receive 2021-2022 Budget Workshop

Agenda Section: Information Item

Administrator Responsible: Dr. Brent Ringo
Chief Financial Officer

Ms. Brandy Mayo
Executive Director of Budget

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #4 – Educational Leadership

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Dr. Ringo and Ms. Mayo will provide the 2021-2022 budget planning presentation.

Administrative Recommendations:

Provided for your information.



Budget Workshop

General Fund

Student Nutrition Fund

Debt Service Fund

March 23, 2021

Agenda

- Texas Economy
- 87th Legislative Session & House Bill 3
- 2020-2021 General Fund, SNS Fund, & Debt Service Fund Update
- 2021-2022 General Fund, SNS Fund, & Debt Fund Projections
- Comments/Questions

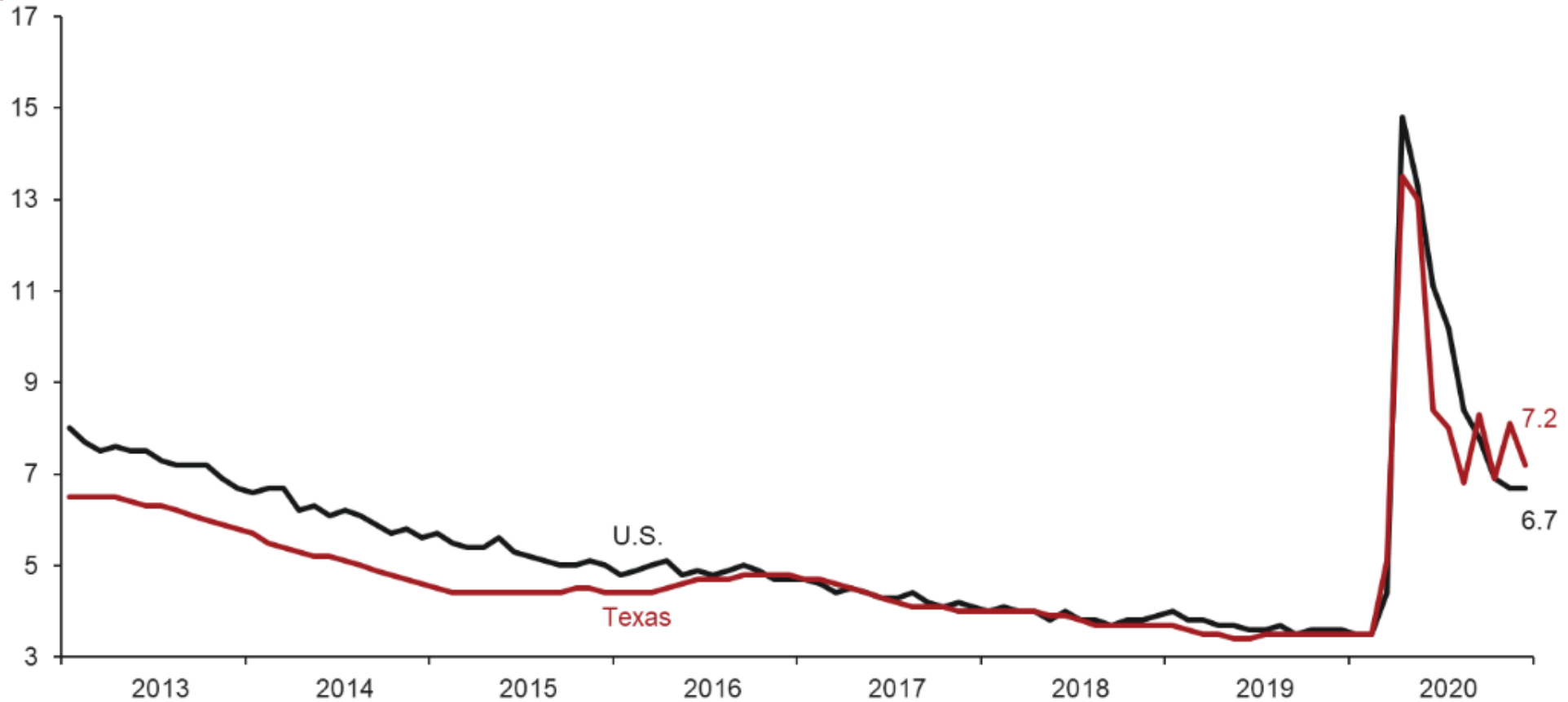


Texas Economy

Texas Economy

Unemployment Rate

Percent*

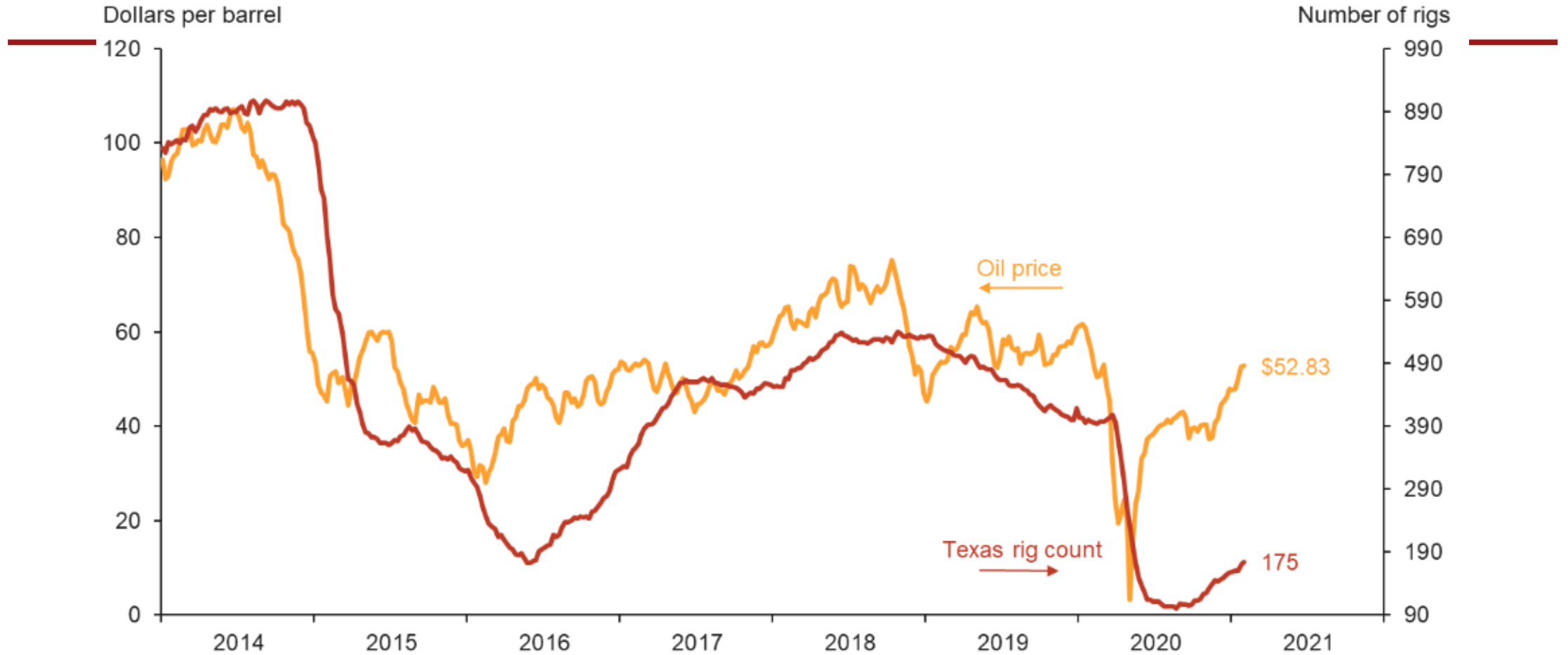


*Seasonally adjusted.

SOURCE: Bureau of Labor Statistics; Texas Workforce Commission; adjustments by the Dallas Fed.

Texas Economy

Energy Activity

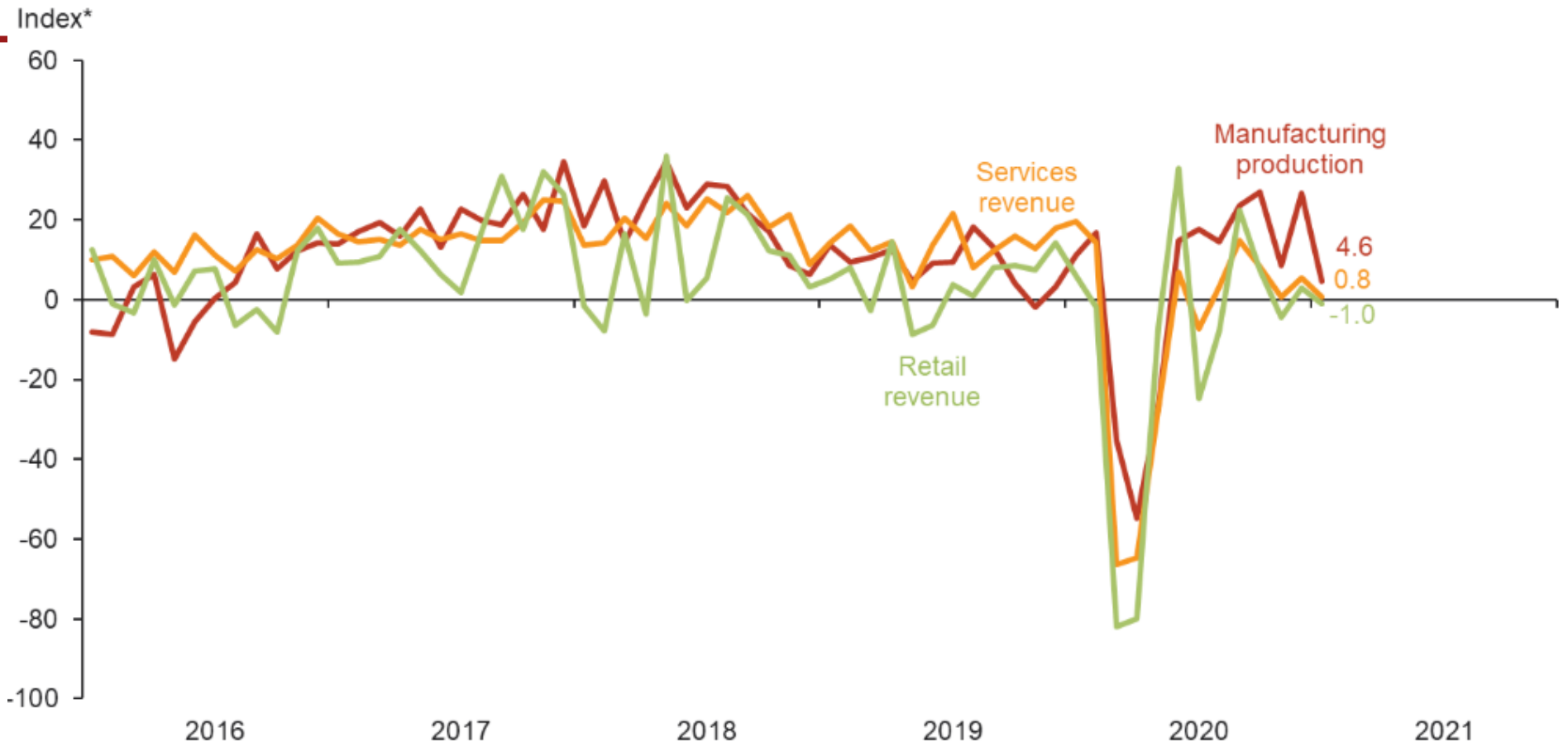


NOTE: Data are through the week ending Jan. 22, 2021. The oil price is for West Texas Intermediate crude.

SOURCE: Baker Hughes; Energy Information Administration.

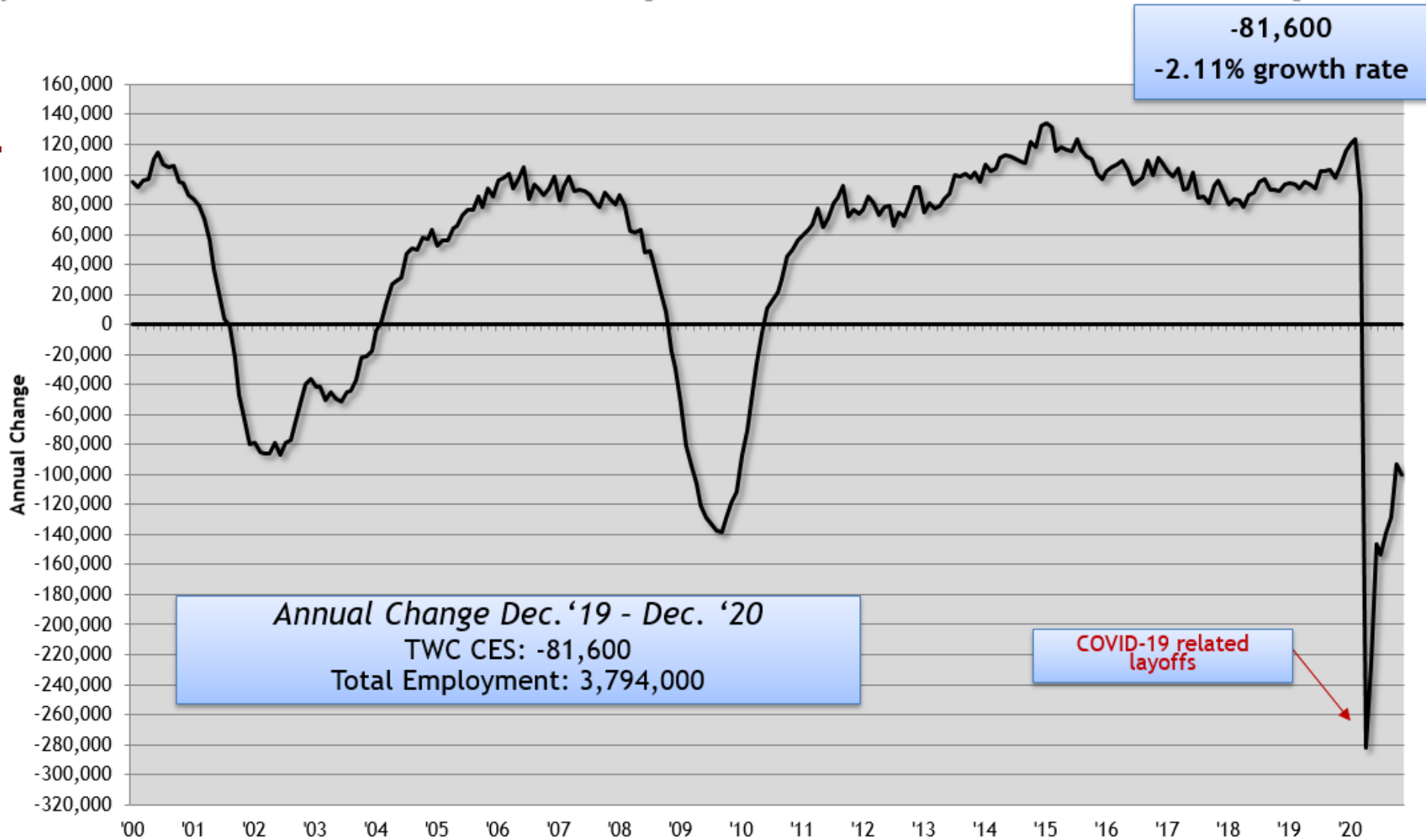
Texas Economy

Texas Business Outlook Surveys' Headline Indexes



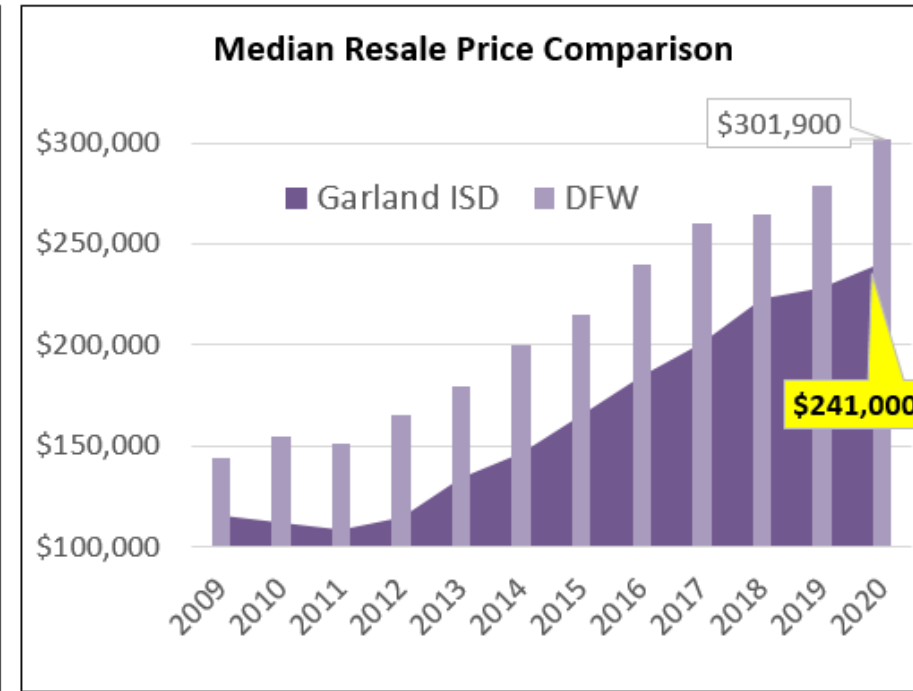
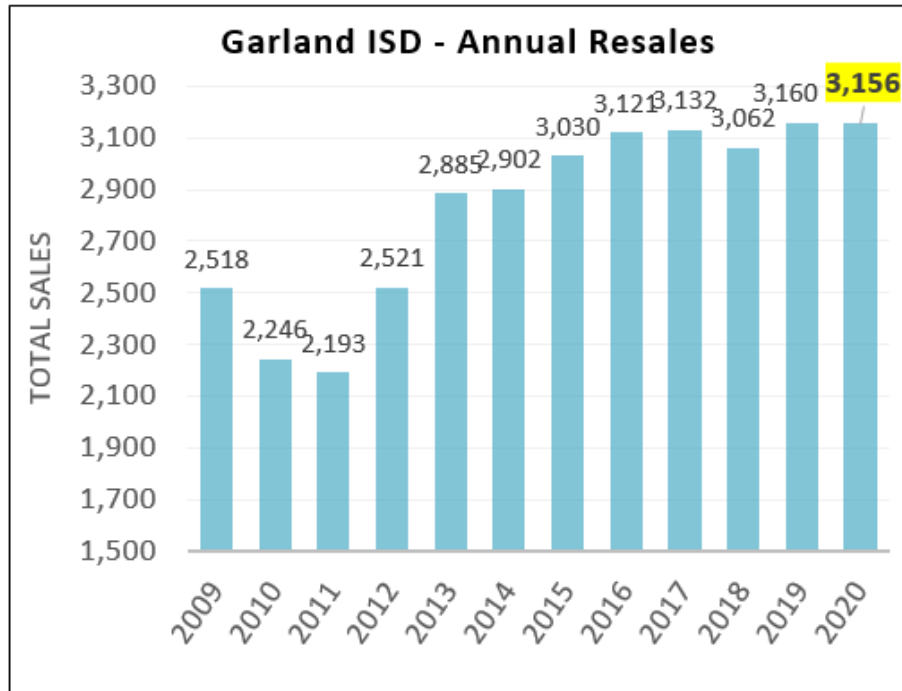
*Seasonally adjusted.
SOURCE: Dallas Fed Texas Business Outlook Surveys.

DFW Annual Employment Growth



Sources: TWC - CES, Dallas Federal Reserve (Not Seasonally Adjusted)

Garland ISD Pre-Owned Home Sales Source: SDS



Source: NTRIS, SF Detached, Non-builder sales only

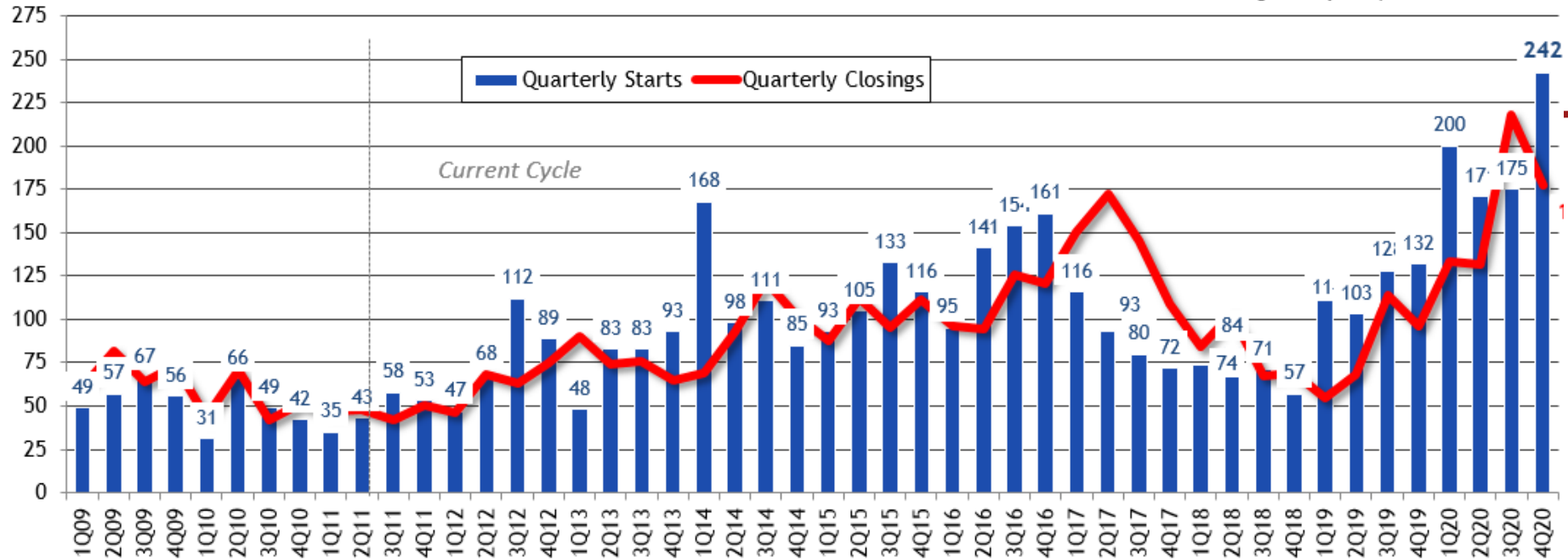
- 3,156 total resales in 2020 (-0.1% Y-o-Y)
- GISD's median pre-owned sold price in 2020 was a record \$241,000 (+5.7% Y-o-Y)
- DFW annual median resale price = \$301,900 (+8.3% YoY)



GARLAND ISD GROWTH DRIVERS: QUARTERLY NEW HOME CONSTRUCTION



*Start = foundation started
Closing = visibly occupied home



Starts	2013	2014	2015	2016	2017	2018	2019	2020
1Q	48	168	93	95	116	74	114	200
2Q	83	98	105	141	93	84	103	171
3Q	83	111	133	154	80	71	128	175
4Q	93	85	116	161	72	57	132	242
Total	307	462	447	551	361	286	477	788

Closings	2013	2014	2015	2016	2017	2018	2019	2020
1Q	90	69	88	96	150	84	55	133
2Q	74	93	112	94	172	103	68	132
3Q	76	122	95	126	145	67	114	218
4Q	65	102	111	121	109	69	96	177
Total	305	386	406	437	576	323	333	660

- Builders initiate construction on 242 new homes in 4Q20
 - Most starts in a single quarter in more than 10 years



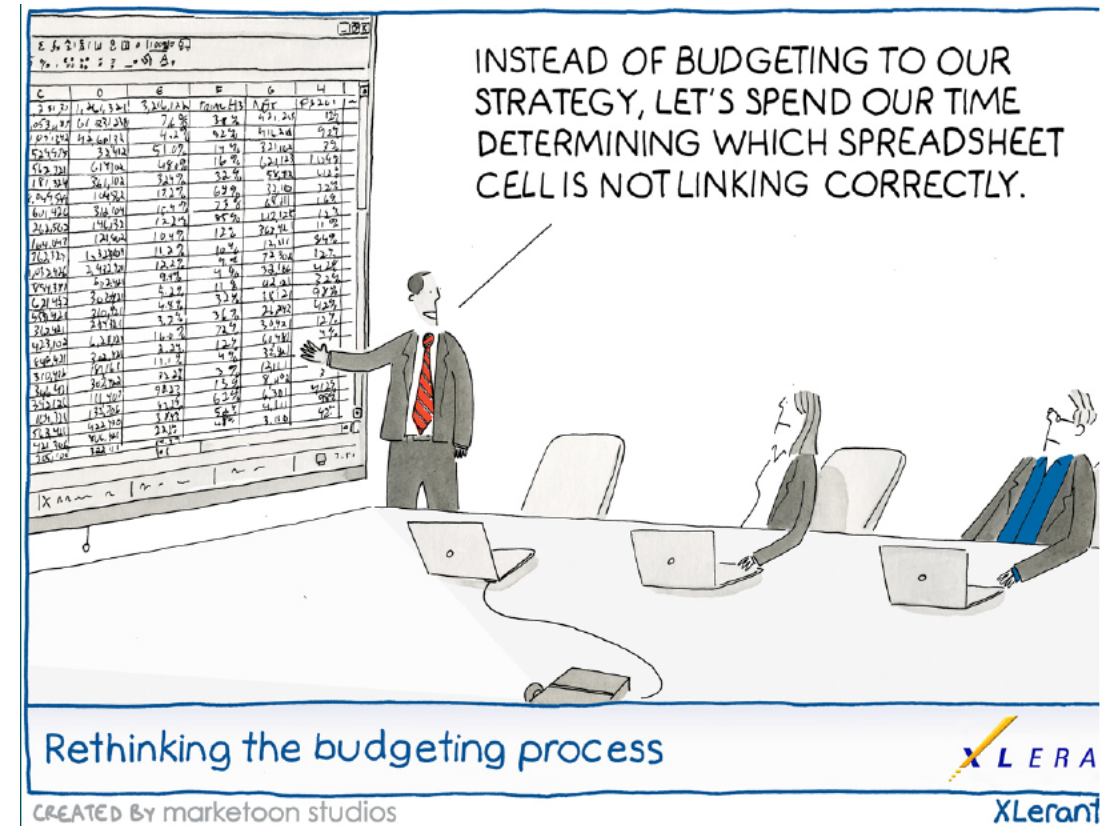
House Bill 3 Update & 87th Legislative Session

House Bill 3

- House Bill 3: 86th Legislative Session 2019
 - Property Tax Relief
 - Compressed Tax Rates
 - M&O Tax Rate Cap
 - TRE Restrictions
 - Efficiency Audits and November Uniform Election Date
 - Teacher Compensation when the basic allotment increases
 - Increase funding for public education
 - Added some funding allotments and repealed other funding allotments
 - CCMR
 - Ballot Language Changes
 - TRE
 - Bond Programs
 - Separate Propositions, and requirement to note “THIS IS A PROPERTY TAX INCREASE”
 - Current Year Values in Funding Formulas – No Lag
 - TRS Increased Contribution Requirements for Districts

House Bill 3

- Funding Determinations are still being made
- 9 funding templates in 2020-21
- **Expect fluctuations**



87th Legislative Session

- Top themes emerging: State Budget, Redistricting, and COVID
- 3,258 bills filed as of February 25th: TASBO tracing 483 for school business purposes

	Bills Tracked	Bills Passed	Percent Passed
85 th Legislative Session	1,032	117	11.3%
86 th Legislative Session	1,093	131	12.0%

ADA hold harmless has been extended through the second semester. This impact is currently unknown, as TEA will direct Districts on what ADA number to use. Conditions exist in order to qualify for Hold-Harmless.

87th Legislative Session

- Awaiting on announcement from TEA on impact of any additional federal funding
- How school funding has worked:



Key Points on Funding

- What are the drivers for funding:
 - Average Daily Attendance
 - Increasing ADA (Enrollment) increases funding
 - Decreasing ADA (Enrollment) decreases funding
 - M&O Tax Rate
 - Higher Tax Rate Guarantees more funding per penny of tax effort





2020-2021

General Fund

Student Nutrition Fund

Debt Service Fund

2020-21 General Fund (GF) Budget Built on Following Assumptions

- Average Daily Attendance (ADA): 50,906
 - ADA hold-harmless for the 1st semester & 2nd semester (with caveats)
- 98% Tax Collection Rate
- Maintenance & Operations Tax Rate: \$0.9513 (5th Golden Penny Included)
- Fiscal year July 1, 2020 – June 30, 2021

2020-21 General Fund (GF) Budget Unknowns

- ADA – Extended, but districts are waiting on TEA direction
- SNS Fund Impact – Projected to use SNS Fund Balance in 2020-21
 - Deficit budget of (\$5,662,270) in 2019-20
- CCC Fund Impact – Projected to use CCC Fund Balance in 2020-21
 - Fund Balance at end of 2019-20 = \$1,011,601
- Winter Storm Impact
- COVID Impact
 - Decrease in Local Operating Revenues (Rentals, Gate Receipts)
 - Spring COVID expenses pending
- CCMR Finalization Projected April 2021

Closing the Revenue Gaps

	2017-18		2018-19		2019-20		2020-21	
	Adopted Budget	Audited Actual	Adopted Budget 10-Month	Audited Actuals	Amended Budget HB3 10% TAV Growth	Audited Actuals	Adopted Budget TRE	Current Budget No TRE
REVENUE SUMMARY								
TOTAL LOCAL REVENUE	176,744,264	184,226,362	196,033,150	203,610,829	204,027,842	207,628,558	230,653,531	214,209,287
5742 - Interest Income	300,000	3,489,366	700,000	4,922,305	3,000,000	4,733,050	3,000,000	600,000
TOTAL STATE REVENUE	295,221,323	297,656,581	275,535,749	277,629,313	293,171,247	291,561,436	320,008,654	291,235,654
TOTAL FEDERAL REVENUE	1,700,000	10,509,731	7,700,000	12,545,502	8,000,000	9,521,673	9,000,000	9,000,000
5931-SHARS		8,160,896	6,000,000	10,810,901	6,000,000	7,658,544	7,000,000	7,000,000
TOTAL REVENUE SUMMARY	473,665,587	492,392,674	479,268,899	493,785,644	505,199,089	508,711,667	559,662,185	514,444,941

Prior to 2018-19, these revenue items were budgeted at \$0 or well below prior year actuals

An extra payment for SHARS was received in FY19, this was originally expected to increase the FY20 revenue budget. The payment was received early, thus the increase in actuals over budget in FY19

Ongoing Budgeted Special Programs & Initiatives

Program/Initiative	2020-21
Montessori	\$146,023
NMSI	861,000
GRTC-Gilbreath - Reed Campus	3,750,314
Art Program - ES	340,757
Houston MS Bike Program	20,000
Agriculture Program	30,000
Step Team HS	70,000
Magnet Program HS	675,000
Magnet Program MS	332,000
Magnet Program ES	516,450
Planetarium	150,598
AFROTC	245,000
ACE: Accelerating Campus Excellence	3,100,890

Program/Initiative	2020-21
AP and SAT Testing	669,566
Band Enrichment & Mariachi Program - HS	230,000
Dyslexia	276,582
Ready 1:1	9,435,000
Early College	154,500
P-Techs	40,000
Collegiate Academies	29,500
IB Programs	97,000
Gaming & Software Design	264,500
Natatorium	1,871,633
ECM	633,309
GreenLight Store	17,500
Morgan's Wonderland	85,654
Pre-K Full Day Program	\$3,363,500
Grand Total:	\$27,406,276

2020-21 General Fund Approved Ongoing Adds – Adopted in the Budget

Recommendations	Amount
Technology 1:1 Sustainability	2,400,000
Pre-K Expansion Positions	3,226,000
Natatorium	1,376,778
Districtwide Stipend Increase	1,884,521
Transpar Staffing Recommendation	278,300
Increase Premium for Insurance, TASB and Property	624,281
Increase Magnet program, fuel costs, and SHS Coordinator	542,000
Increase to cover overtime costs and SRO Raises	340,000
TRS Increase Staff for FY 2020-21	310,000
Costs related to intranet design/development-District Webmaster	307,592
Early College Program, Gaming & Software, & Collegiate Academy	447,288
Cisco SmartNet Maintenance annual cost increase	178,825
NMSI expansion award stipend AP Teachers	171,750
Ricoh add on, professional service fees for PBCS, OBIEE, & R12 Upgrade Assessment	153,250
Microsoft Premier Support increase and G-Suite (Google) due to increased products us	111,288
Student Success Academy (STAAR Saturday prep for target campuses)	76,300
Overtime costs for metal detector scanning at football games & Board Meetings	75,000
Pay raise	5,812,301
In-house Disinfecting Staff	1,587,776
Plexi glass-Maintenance COVID	1,000,000
Interession payroll	2,068,899
Interession non payroll	239,953
Increase annual contract fees, PD, HelmetFit System, Positon reallocations, etc	379,169
Total Ongoing Add	23,591,271

2020-21 General Fund Approved 1-Time Adds – Adopted in the Budget

Elementary Chromebooks	5,735,000
Possible Lost/Damaged Chrome Books	1,300,000
Pre-K Expansion Furniture/Remodel	1,090,000
Purchase of facility for employee clinic	1,000,000
Project implementation of Oracle Sourcing & Contracts Cloud Service Application	200,000
Principal Pipeline, Ensemble Learning, Principal Coaching & Impact Collaborative	133,750
2020-21 Convocation & Back to School Operations	100,000
Lochinvar Boilers replacement of equipment exceeding its service life	100,000
Student Services Equity Audit	75,000
Reduction in Eduphoria	(707,880)
One time payment	3,658,513
Teacher training, IB Training, Studio Equipment	58,000
Total One Time Add	12,742,383
Total Ongoing & 1-Time Adds for Fiscal Year 2020-21	36,333,654

2020-21 Projected Funding Elements

Program Intent Codes - Allotments

Tier I Subchapter B & C Allotments

11-Regular Program Allotment 48.051	\$276,488,175
Small and Mid-size Allotment 48.101	\$0
23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$36,735,673
37-Dyslexia Allotment 48.103	\$1,771,616
24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$56,673,162
25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$12,019,171
22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$38,357,132
36-Early Education Allotment 48.108	\$9,865,419
38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$3,094,000
School Safety Allotment 42.168	\$494,806

Changes still ongoing

Tier 1 allotments are based on student populations

Tier 2 allotments are based on WADA (Weighted Students in Average Daily Attendance) and is calculated based on Gold and Copper Pennies

Program Allotments

2019-20

PIC	Required Spend %	SOF	Required Spend \$	Actual Spend	Difference
Gifted & Talented (21)	100%	1,930,162	1,930,162	1,986,191	(56,029)
Career & Technology (22)	55%	37,609,931	20,685,462	20,821,111	(135,649)
Special Education (23, 33)	55%	36,587,861	20,123,324	40,887,422	(20,764,098)
Compensatory Education (24, 26, 28, 30, 31, 32)	55%	55,788,509	30,683,680	32,000,723	(1,317,043)
Bilingual Education (25, 35)	55%	11,717,347	6,444,541	7,191,468	(746,928)
Early Education (36)	100%	9,865,419	9,865,419	12,438,502	(2,573,083)
Dyslexia (37)	100%	1,771,616	1,771,616	7,031,352	(5,259,736)
College, Career, & Military Readiness (38)	55%	2,016,000	1,108,800	1,507,371	(398,571)

Funding Elements	2019-20	2020-21	2021-22
Student Counts	Data Entry	Data Entry	Data Entry
Refined ADA (PreK - 12) - For 19-20, your ESSER-Adjusted Total Refined ADA has been loaded	50,446.409	50,906.000	49,406.000
The following 19-20 COVID Adjusted ADA/FTEs have been loaded for you:			
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	2.189	2.189	2.189
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	117.677	117.677	117.677
Resource Room (Code 41,42)	790.908	790.908	790.908
S/C Mild/Mod/Severe (Code 43, 44, & 45)	422.752	422.752	422.752
Off Home Campus (Codes 91-98)	18.915	18.915	18.915
VAC (Code 08)	36.565	36.565	36.565
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	24.550	24.550	24.550
Mainstream ADA	1,295.568	1,295.680	1,295.680
Career & Technology FTEs	4,518.149	4,518.149	4,518.149
Advanced Career & Technology FTEs	740.089	740.089	740.089
FTEs of Pregnant Students	4.793	4.793	4.793
Bilingual ADA - New Law	11,854.249	11,854.249	11,854.249
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	4,763.724	4,763.724	4,763.724
Bilingual ADA - Non-LEP Dual Language Students (2-way)	43.664	43.664	43.664
Early Education ADA	16,015.290	16,015.290	16,015.290
Public Ed Grant Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
ADA of Students in Dropout Recovery School and Res Placement Facility	8.183	8.183	8.183
Residential Placement Facility - Not Ed Disadvantaged Students	1.000	1.000	1.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	7,885.000	9,274.000	9,274.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	7,990.000	7,920.000	7,920.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	9,132.000	9,079.000	9,079.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	6,872.000	7,303.000	7,303.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	4,677.000	3,760.000	3,760.000
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	232.000	352	352
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	280.000	438	438
Career, College, or Military Readiness - Special Ed. Graduates	8.000	10	10
Dyslexia Enrollment	2,876.000	2,876.000	2,876.000

	FINAL 2019 TAX YEAR	PRELIM 2020 TAX YEAR	2021 TAX YEAR
Property Values			
State Certified Property Value ("T2" value) @ \$25K Exemption	20,515,640,268	22,443,166,763	23,116,461,766
State Certified Property Value ("T8" value) @ \$25K Exemption	20,515,640,268	22,443,166,763	23,116,461,766
State Certified Property Value ("T7" value) @ \$15K Exemption	21,063,970,780	22,994,049,984	23,683,871,484
Expiration of Certain Excluded Property (see note in Cell C175 below)	0	0	0
Tax Rates and Collections	2019-20	2020-21	2021-22
Tier I Compressed Tax Rate (MCR) Approved by TEA (19-20 Official - Other Years Are Only Estimates)		0.9013	0.8969
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.9700	0.9513	0.9469
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.9700	0.9513	0.9469
M&O Tax Collections @ HB 3 Adopted M&O Rate	198,210,053	211,000,000	215,361,981
M&O Taxes Distributed to TIF Arrangement	0	0	0
I&S Adopted Tax Rate	0.4200	0.3050	0.3094
I&S Tax Collections	85,626,488	67,441,161	70,391,886
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
Other Data			
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	2,619,788	2,619,788	2,619,788
Special Education Transportation Allotment	804,814	804,814	804,814
Career & Tech Transportation Allotment	132,819	132,819	132,819
Private Transportation Allotment	0	0	0
College Preparation Assessment Reimbursement	226,590	226,590	226,590
Certification Examination Reimbursement	134,790	134,790	134,790
Teacher Incentive Allotment (may not be available yet)	0	0	0
Mentor Program Allotment (may not be available yet)	0	0	0
Prior Law Total M&O Revenue Adjusted for Prior Law Expected Tax Rate (see Column N)	458,970,837	456,260,103	Not Needed
Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	458,970,837	456,260,103	Not Needed
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail R	(12,313)	(12,313)	(12,313)
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as	(6,750)	(6,750)	(6,750)
Charge for Adv Placement Tests (enter as positive or negative #) - HB 3	8,134	8,134	8,134
Charge for Early Child Intervention (enter as positive or negative #) - HB3	210,484	210,484	210,484
Bond Payment (see Column Q re: QSCB and other Fed. programs)	66,716,510	65,025,000	62,824,389
Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	47,597,173	0	0
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0
Tuition Allotment for Districts Not Offering All Grades	0	0	0
Interest Refunds Under TEC 28.271(c)	0	0	Expired
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustments to Date (see Column Q)	0	0	0
Chapter 41/49 Data	2019-20	2020-21	2021-22

2020-21 Budget Reductions

- 12% Reductions to All Programs-Non-Payroll Budgets
 - 15.6% Campus Based
 - 84.4% Department Based
 - Budget Restrictions Include
 - Food & Beverages
 - External Consultants
 - Overtime Pay
 - Promotional Items
 - Travel

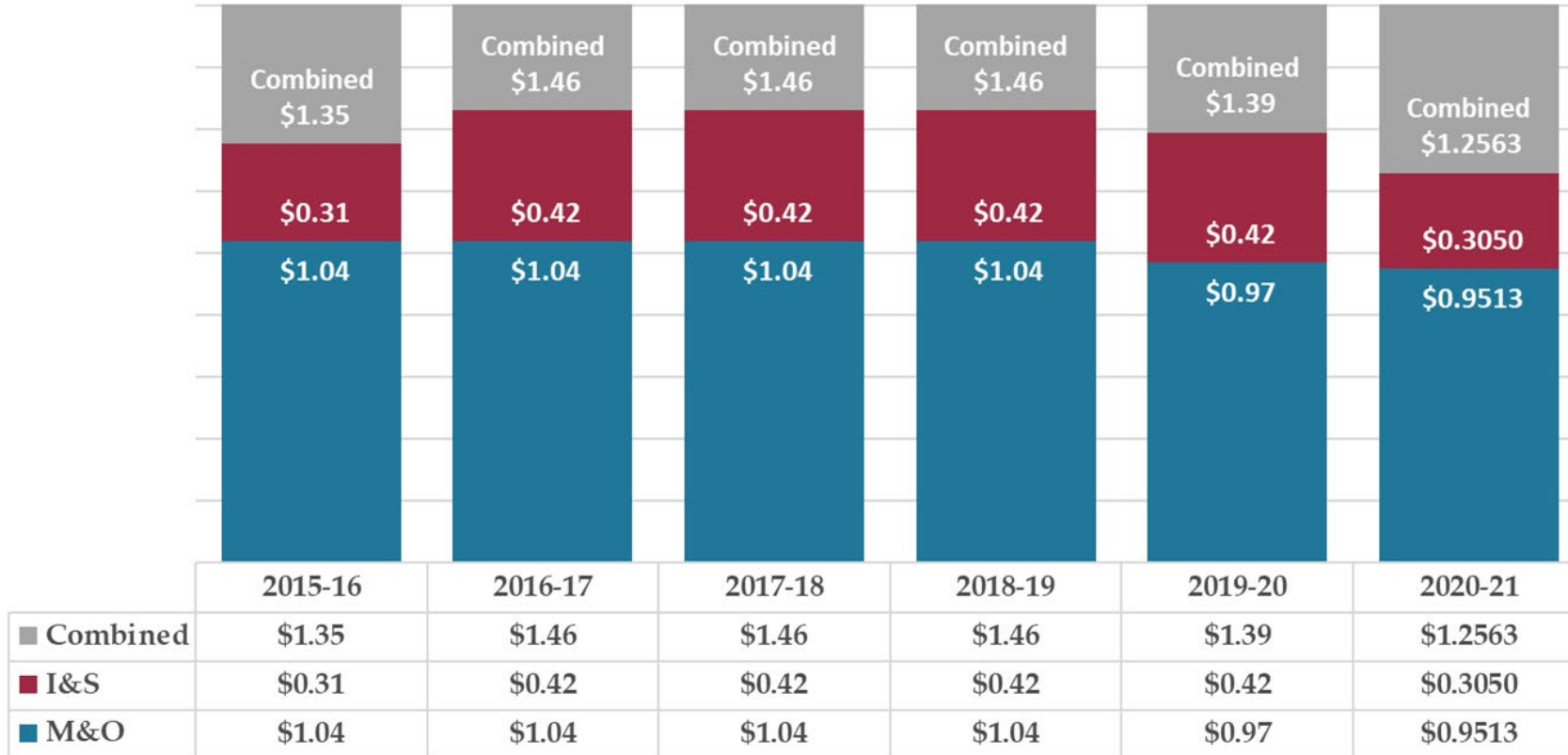
Category	Reduction Amount
Other Supplies and Materials	\$ 1,491,981
Miscellaneous Services	1,214,238
Travel	1,204,489
Extra Duty Pay/Overtime/Substitute Wages	948,540
Reclassified Transportation Expenditures/Expense	364,067
Food Consumed Onsite	342,937
Property Insurance	291,083
Other Professional Fees	251,875
Gasoline and Other Fuel for Vehicles	218,757
Other Contracted Maintenance and Repair Services	199,702
Liability Insurance	160,638
Testing Materials	141,000
Miscellaneous Operating Costs	98,082
Other Equipment	78,789
Software Licenses	73,100
Maintenance Agreements	62,085
Technology Equipment	48,212
Membership Fees and Dues	45,357
Legal Services	40,000
Other Expenses	158,284
Total Campus/Department Reductions	\$ 7,433,216

**Other expenses include postage, subscriptions, books, cellular services, etc*

2020-21 Budget Reduction Expectations

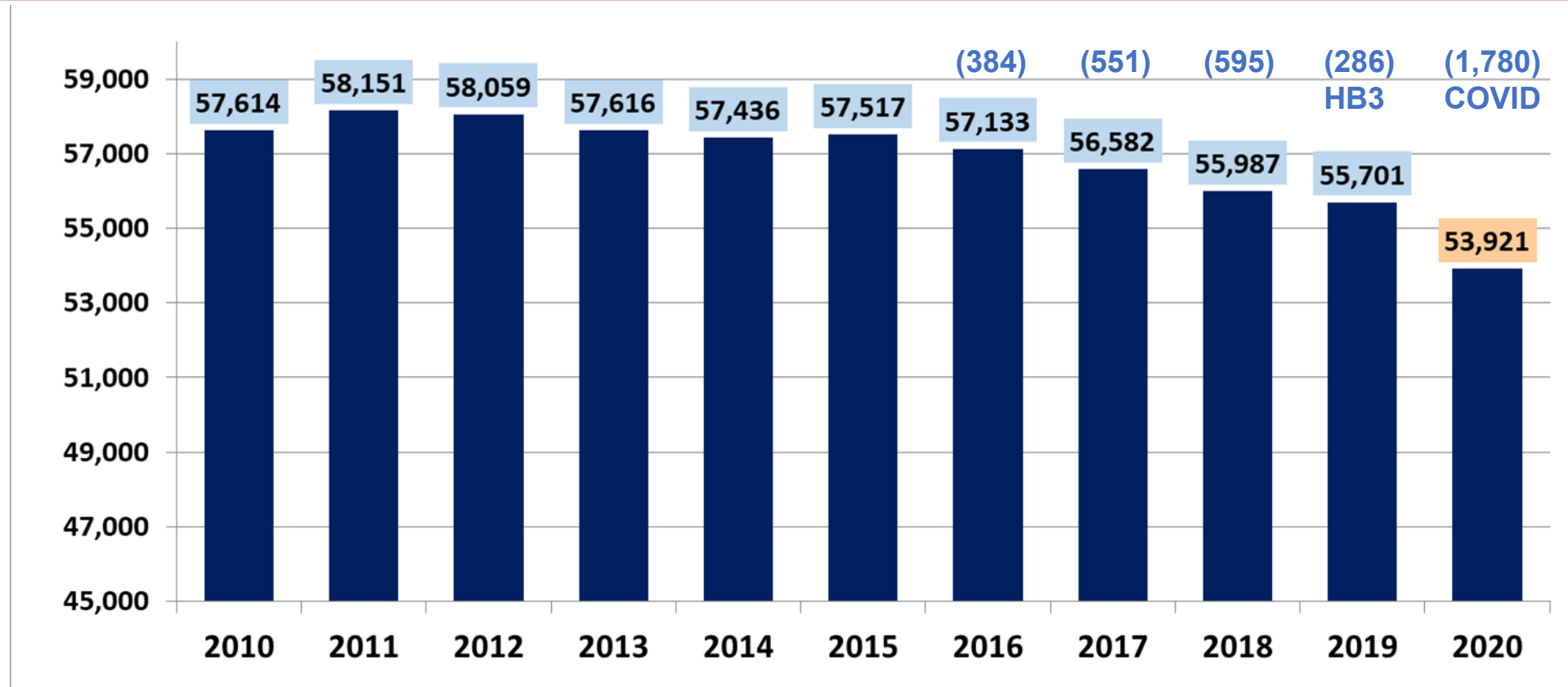
- Vacancies
 - Estimated salary savings with benefits 3% to 4%
 - \$16 million to \$20 million
 - Total Vacant Position Count
 - Positions could be in final stages of hiring process

PROPERTY TAX RATES PER \$100 VALUATION
FISCAL YEARS THROUGH-FISCAL YEAR 2021



Enrollment History (PK-12): Fall 2010 – Fall 2020 PEIMS Snapshot

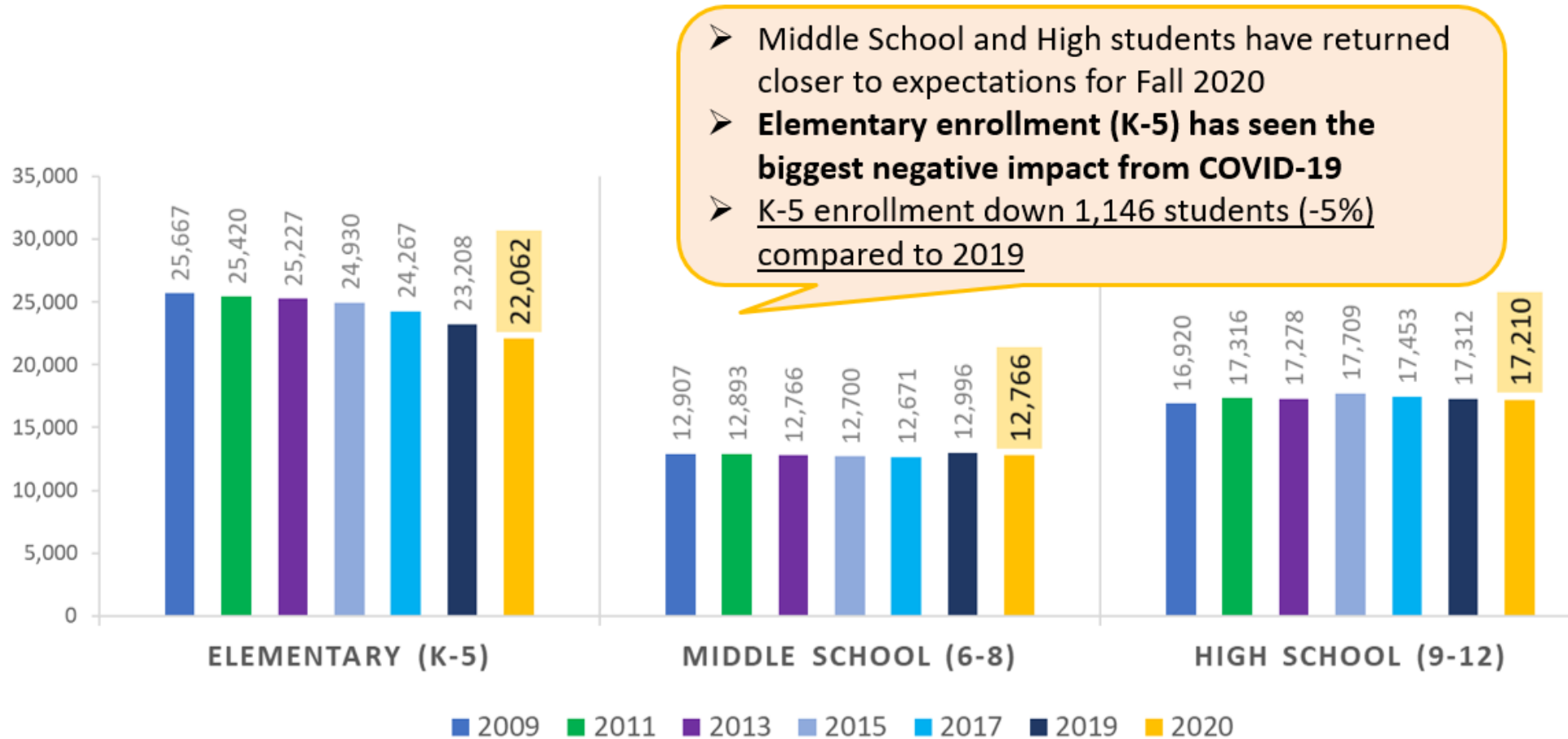
Source SDS Winter 2021 Presentation



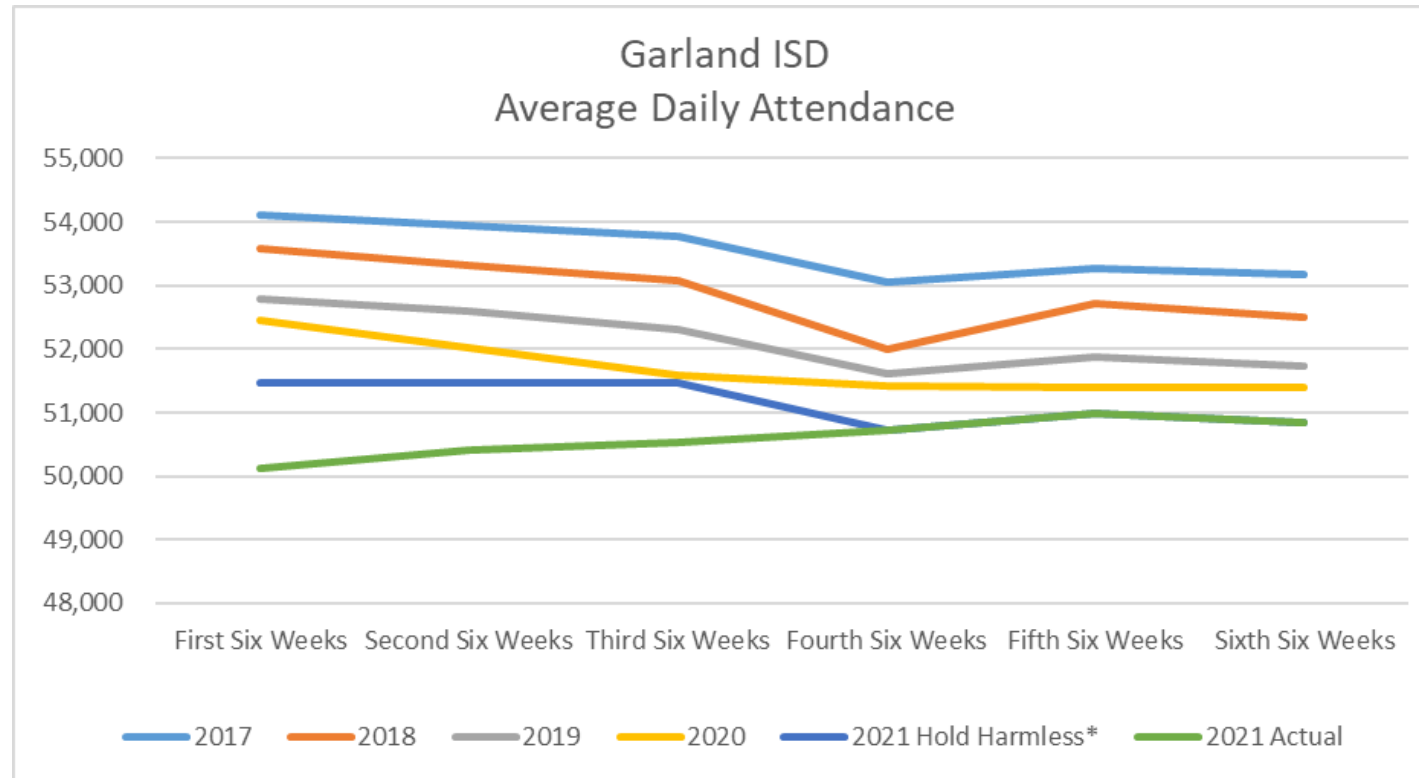
➤ District enrollment was 53,921 as of October 30, 2020

Enrollment History: Growth by Attendance Level Fall 2009 to Fall of 2020

Source SDS Winter 2021 Presentation



2020-21 Average Daily Attendance



*The impact of second semester hold harmless is unknown at this time. TEA will direct the ADA number for Districts to use.

2020-21 GF Budget

REVENUES:

57 Local Revenue
58 State Revenue
59 Federal Revenue
Total Revenues

EXPENDITURES:

11 Instruction
12 Instructional Resources and Media Services
13 Curriculum Development and Instructional Staff Development
21 Instructional Leadership
23 School Leadership
31 Guidance, Counseling and Evaluation
32 Social Work Services
33 Health Services
34 Student Transportation
35 Food Service
36 Extracurricular Activities
41 General Administration
51 Facilities Maintenance & Operations
52 Security and Monitoring Services
53 Data Processing Services
61 Community Services
71 Debt Service - Principal on Long-Term Debt
72 Debt Service Interest on Long-Term Debt
73 Bond Issuance Cost and Fees
81 Facilities Acquisition and Construction
95 Juvenile Justice Program
99 Other Intergovernmental Charges
Total Expenditures

Excess (Deficiency) Revenues Over (Under) Expenditures

Other Financing Sources

Other Financing Uses

Net Change in Fund Balance

TRE Original Budget	No TRE Revised Budget	Current Transfers Requested	Current Amendments Requested	Proposed Amended Budget
\$ 230,653,531	\$ 217,789,287	\$ -	\$ (3,580,000)	\$ 214,209,287
320,008,654	291,235,654			291,235,654
9,000,000	9,000,000			9,000,000
\$ 559,662,185	\$ 518,024,941	\$ -	\$ (3,580,000)	\$ 514,444,941
\$ 318,782,474	\$ 314,227,680	\$ (143,615)		\$ 314,084,065
8,224,571	8,317,852	3,668		8,321,520
14,005,577	13,516,034	62,702		13,578,736
9,696,055	9,321,860	(113,472)		9,208,388
34,986,245	34,658,406	12,870		34,671,276
26,267,605	26,330,084	186,500		26,516,584
1,046,663	836,193	(165,000)		671,193
7,874,364	9,455,457	164,900		9,620,357
19,610,924	19,256,992			19,256,992
300,000	251,517			251,517
13,877,625	13,551,799	(2,194)		13,549,605
20,035,055	18,804,899	34,680		18,839,579
46,266,388	45,943,268	1,507		45,944,775
7,197,217	8,673,106	17,870		8,690,976
17,057,325	15,367,301	(27,966)		15,339,335
2,047,132	1,881,263	(32,450)		1,848,813
484,000	484,000			484,000
				-
				-
	48,483			48,483
36,000	36,000			36,000
928,839	963,769			963,769
\$ 548,724,059	\$ 541,925,963	\$ -	\$ -	\$ 541,925,963
\$ 10,938,126	\$ (23,901,022)	\$ -	\$ (3,580,000)	\$ (27,481,022)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 10,938,126	\$ (23,901,022)	\$ -	\$ (3,580,000)	\$ (27,481,022)



2020-21 GF Budget Projections (Will change with ADA, HB3 Finalizations)

2020-21 General Fund Budget	
Projected Revenues:	514,444,941
Projected Expenditures:	541,925,963
Operational Surplus (Deficit)	(27,481,022)
Operational Surplus (Deficit)	(27,481,022)
Increased Tax Collection Rate	1,000,000
Projected Payroll Save	16,000,000
Projected Non-Payroll Save	Unkown
Projected Surplus (Deficit)	(10,481,022)

*As of information known on March 1, 2021
 Larger than normal payroll saves due to actions taken in 2020-21
 \$7+ million non-payroll reduction January 2021

2020-21 SNS Fund Projections

- Due to COVID Operations
 - All meals are reimbursable
 - Projected Deficit Operation of \$3 to \$5 million, sustained by the SNS fund balance

2020-21 SNS Budget	
Projected Revenues:	16,986,405
Projected Expenditures:	25,944,375
Operational Surplus (Deficit)	(8,957,970)
Operational Surplus (Deficit)	(8,957,970)
Projected Expense, Payroll & Non Payroll Saves	4,000,000
Projected Surplus (Deficit)	(4,957,970)

*As of information known on March 1, 2021
 Pending TDA Reimbursement (New due to COVID)

2020-21 Debt Service Fund

- Adopted the Tax Rate with 1/5 of the values under protest
 - Tax Rate = \$0.305
- Worked with the Texas Education Agency and set the precedent on calculating the compressed value for M&O and determination for I&S

2020-21 Debt Service Fund	
Projected Revenues:	67,200,000
Projected Expenditures:	65,325,000
Operational Surplus (Deficit)	1,875,000

*As of information known on March 1, 2021



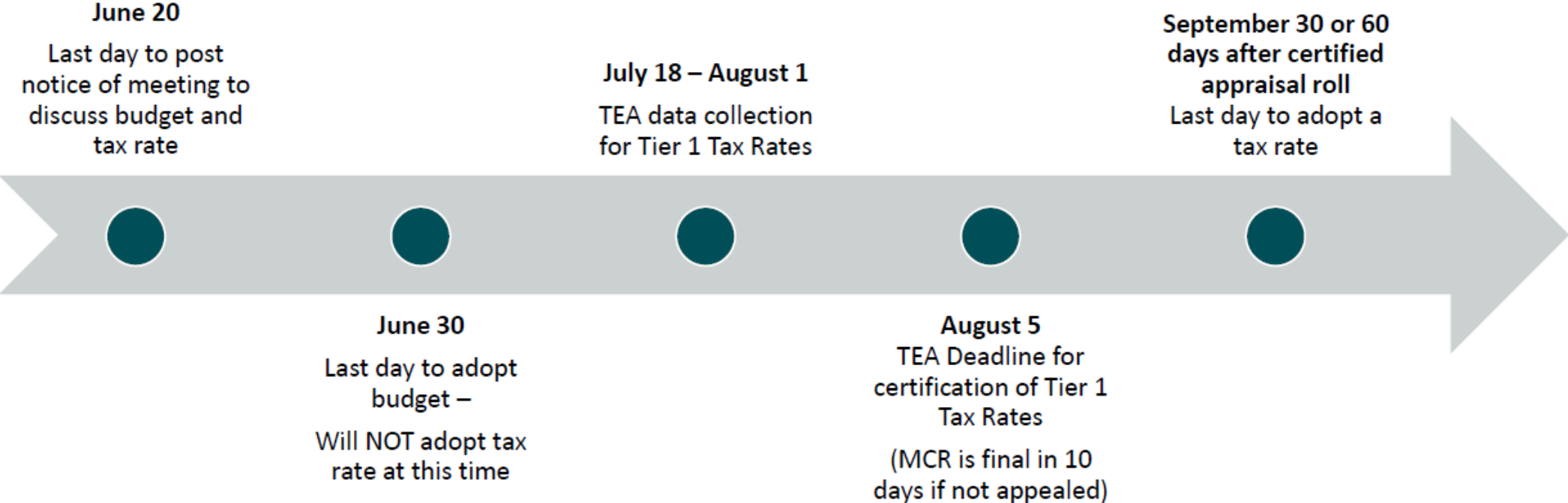
2021-2022 Projections

General Fund

Student Nutrition Fund

Debt Service Fund

July 1 Fiscal Year Start Date



July 1 Budget Start Date

- Required to post budget and proposed tax rate before certified values are known
- Allowed to adopt a rate that is lower, but not higher than the one posted in the notice



2021-2022 General Fund (GF) Budget Assumptions

*Subject to change with TEA HB3 Finalization

- Fully Operational in FY22
- Fiscal Year: July 1, 2021, to June 30, 2022
- Taxable Assessed Value Growth: 3% - will change with DCAD information
 - M&O Tax Rate: \$0.9469, includes 5th Golden Penny
- Average Daily Attendance: Intercession ADA included

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Projected ADA	50,406	49,906	49,406	48,906
ADA Decrease	(500)	(1,000)	(1,500)	(2,000)

- 98% Tax Collection Rate

2021-2022 General Fund (GF) Budget Assumptions

*Subject to change with TEA HB3 Finalization

- Unknowns:
 - Teacher Incentive Allotment
 - CCMR is not final and only projected
 - Possible changes to funding formulas with Legislative impact
 - Projections are subject to change with updated guidance from TEA & COVID impact
 - Minimum Wage Increase Impact
- Does not include fleet replacement schedule for Transportation, and allocated funds in 2020-21 (\$3+ million per year, falling behind on fleet replacement schedule)
 - Following planned model, funds come from fund balance

GISD Raise History

- Total Ongoing M&O Add for Raise Increases Since 2016-17 (Excludes new positions) = **\$47,191,074**
 - This does not include added positions for Custodial (COVID), Dyslexia, PreK, Etc
- Avg. FY 21 Raise for School Districts in Dallas County: 1.32%, with 5 below 1%

RAISE PERCENT AND DOLLAR IMPACT BY FISCAL YEAR

FY 16-17		
	Raise %	Budget impact
Midpoint	2.25%	\$ 8,410,465
Total:		\$ 8,410,465

FY 17-18		
	Raise %	Budget impact
Mixed 2%, 2.5%, and 1.75%		\$ 7,500,000
Total:		\$ 7,500,000

FY 18-19		
	Raise %	Budget impact
Midpoint	1.5%	\$ 5,800,000
Equity adjustment	1.5%	\$ 1,200,000
Total:		\$ 7,000,000

FY 19-20		
	Raise %	Budget impact
Teacher, Librarian, Counselor, Nurse 0-5	3.00%	\$ 2,182,932
Teacher, Librarian, Counselor, Nurse 6-15	3.25%	\$ 3,532,747
Teacher, Librarian, Counselor, Nurse 16+	3.50%	\$ 3,344,183
Non-Exempt (Exclude Bus Drivers)	4.00%	\$ 2,058,183
All other Exempt Employees	3.00%	\$ 1,698,186
Bus Drivers pay increase		\$ 1,993,564
Total:		\$ 14,809,795

FY 20-21		
	Raise %	Budget impact
One time payment		\$ 3,658,513
1% Midpoint Raise plus equity adjustments	1%	\$ 5,812,301
Total:		\$ 9,470,814

Formula Transition Grant

Texas Education Code (TEC), §48.277 (Formula Transition Grant), which provides for additional funding for school districts with new funding levels that did not exceed certain thresholds as a result of the passage of House Bill (HB) 3, 86th Texas Legislature, 2019

Garland ISD received the Transition Grant in 2020-21:

- 20-21 revenue per ADA did not exceed the Transition Grant parameters, thus allowing GISD to receive the Transition Grant.
- This was not initially indicated since CCMR figures were final in November

Transition Grant in 21-22 is not expected at this time

This outcome could change once the state has communicated student counts for CCMR and State Comp Ed

Historical Average Daily Attendance

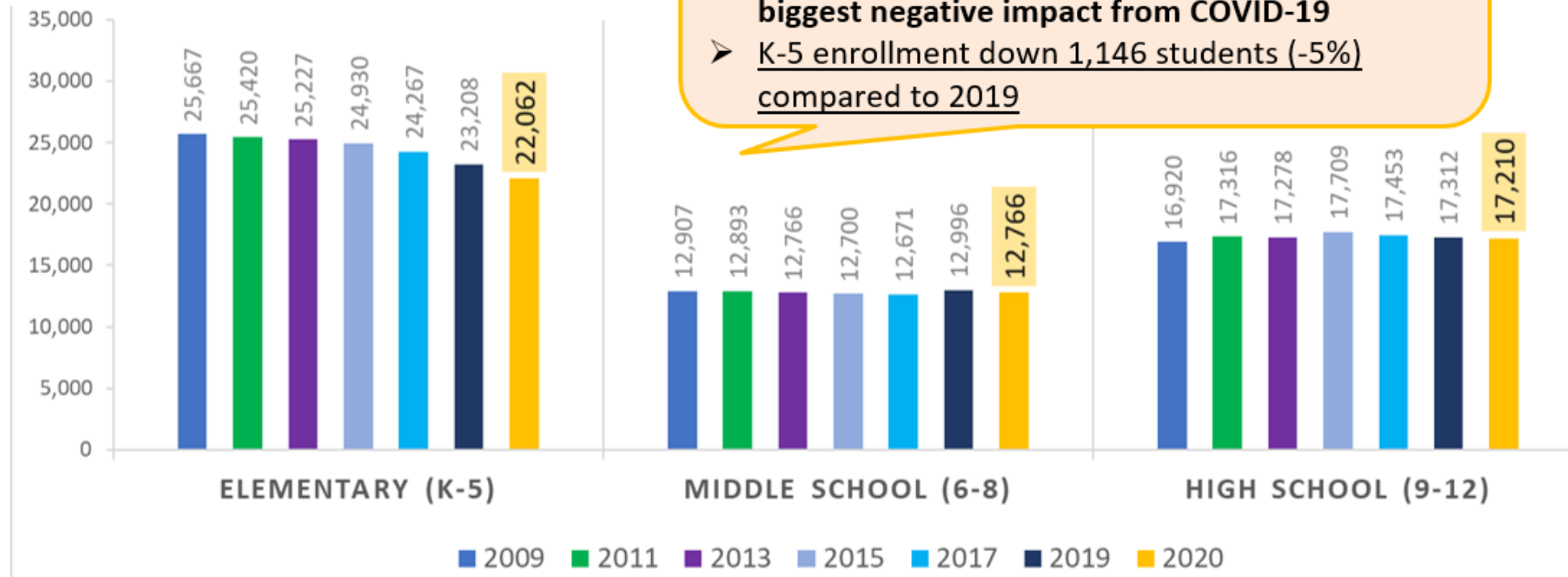
- District enrollment is currently down 3.2% versus last fall (-1,780)
- Due to the COVID-19 environment, many districts across DFW and the state of Texas are reporting that 2-4% of students enrolled last year are “no-shows” in 2020/21 (*not participating in face-to-face or virtual learning and not unenrolling*)

Fiscal Year	1 st 6-Weeks	2 nd 6-Weeks	3 rd 6-Weeks	4 th 6-Weeks	5 th 6-Weeks	6 th 6-Weeks	ADA Average	
2017	54,109	53,949	53,777	53,047	53,268	53,183	53,555	
2018	53,547	53,329	53,069	51,996	52,717	52,497	52,864	(691)
2019	52,800	52,593	52,299	51,612	51,877	51,740	52,153	(711)
2020	52,464	52,018	51,581	51,423	51,400	51,400	51,706	(447, HB3)
2021 Hold Harmless*	51,459	51,459	51,459	50,717	50,976 Projected	50,842 Projected	51,152	Budget built on 50,906
2021 Actual	50,112	50,404	50,523	50,717	50,976 Projected	50,842 Projected	50,596	

*The impact of second semester hold-harmless will be directed by TEA and districts are waiting on this direction

Historical Enrollment History

Source School District Strategies



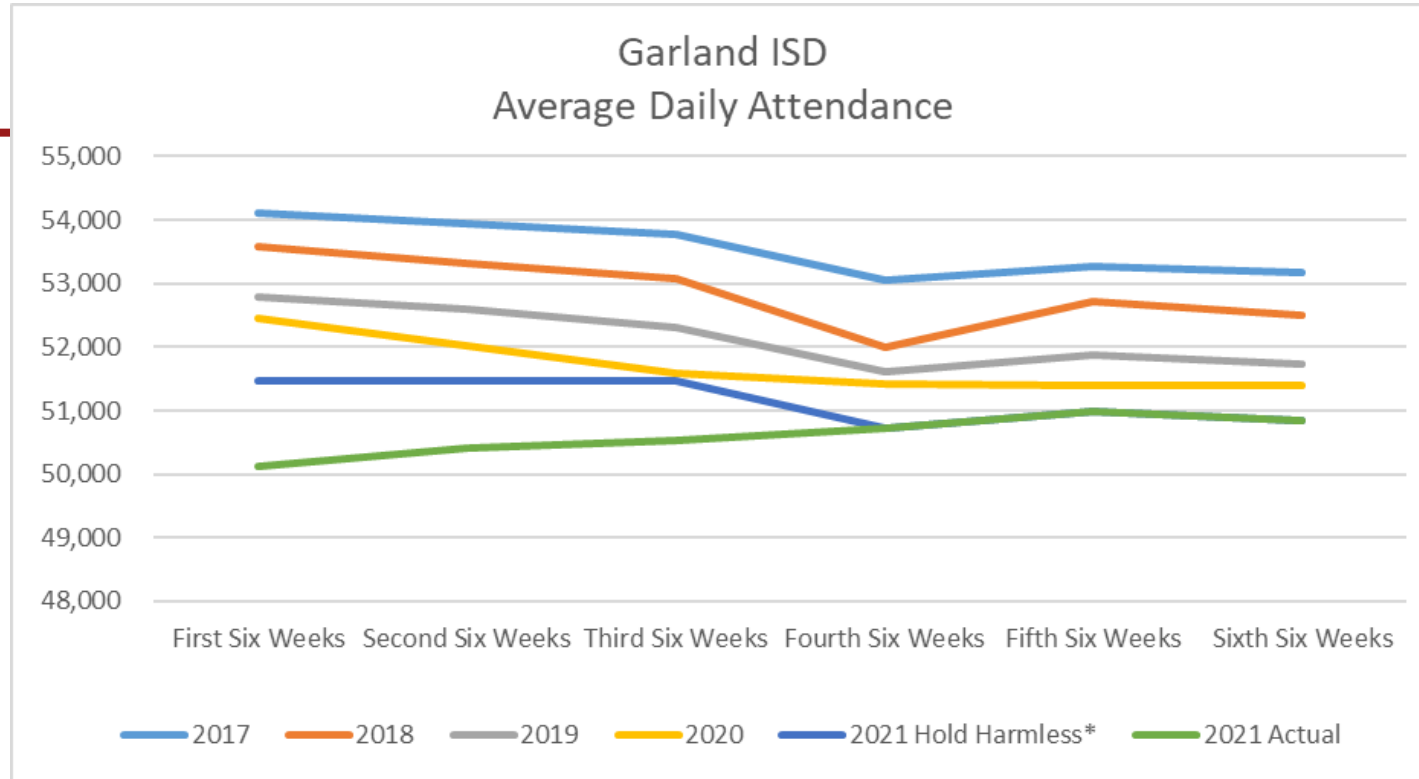
Historical Enrollment History

Source School District Strategies

Year (Fall)	ELEMENTARY							MIDDLE			HIGH				District Total	Annual Growth	Percent Change
	EE/PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th			
2005	1,869	4,083	4,282	4,300	4,379	4,310	4,361	4,183	4,329	4,271	4,804	4,280	3,815	3,689	56,955		
2006	1,901	4,092	4,288	4,248	4,250	4,294	4,308	4,249	4,200	4,242	4,677	4,282	3,749	3,679	56,459	-496	-0.9%
2007	1,912	4,073	4,240	4,267	4,256	4,237	4,317	4,269	4,269	4,181	4,683	4,332	3,855	3,702	56,593	134	0.2%
2008	2,026	4,089	4,243	4,288	4,288	4,268	4,269	4,268	4,274	4,300	4,548	4,297	3,924	3,864	56,946	353	0.6%
2009	2,160	4,108	4,253	4,298	4,352	4,282	4,374	4,276	4,304	4,327	4,733	4,387	3,835	3,965	57,654	708	1.2%
2010	2,236	4,127	4,160	4,243	4,239	4,358	4,270	4,247	4,298	4,330	4,689	4,412	4,089	3,916	57,614	-40	-0.1%
2011	2,522	4,094	4,293	4,205	4,202	4,243	4,383	4,260	4,283	4,350	4,685	4,435	4,130	4,066	58,151	537	0.9%
2012	2,540	4,257	4,141	4,320	4,210	4,123	4,253	4,369	4,238	4,299	4,707	4,400	4,158	4,044	58,059	-92	-0.2%
2013	2,345	4,133	4,263	4,169	4,261	4,202	4,199	4,182	4,361	4,223	4,723	4,404	4,109	4,042	57,616	-443	-0.8%
2014	2,163	3,894	4,253	4,264	4,218	4,212	4,235	4,168	4,234	4,409	4,693	4,452	4,265	3,976	57,436	-180	-0.3%
2015	2,178	3,700	4,052	4,360	4,311	4,230	4,277	4,215	4,212	4,273	4,868	4,501	4,218	4,122	57,517	81	0.1%
2016	2,216	3,649	3,858	4,095	4,388	4,358	4,223	4,286	4,235	4,241	4,747	4,544	4,237	4,056	57,133	-384	-0.7%
2017	2,191	3,672	3,746	3,899	4,134	4,433	4,383	4,169	4,277	4,225	4,658	4,416	4,302	4,077	56,582	-551	-1.0%
2018	2,227	3,579	3,783	3,756	3,896	4,141	4,451	4,363	4,180	4,287	4,652	4,387	4,174	4,111	55,987	-595	-1.1%
2019	2,185	3,694	3,729	3,827	3,840	3,952	4,166	4,423	4,346	4,227	4,787	4,365	4,108	4,052	55,701	-286	-0.5%
2020	1,883	3,312	3,623	3,666	3,809	3,741	3,911	4,065	4,354	4,347	4,405	4,671	4,119	4,015	53,921	-1,780	-3.2%

- Pre-K and Kindergarten have experienced substantial enrollment declines due to COVID-19 (PK down 302; KG down 382 vs. 2019)
- The average size of grades 8-12 in now 634 students larger than the average for K-5th (4,311 vs. 3,677)

ADA History & Projections



	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Projected ADA	50,406	49,906	49,406	48,906
ADA Decrease	(500)	(1,000)	(1,500)	(2,000)

General Fund Budget Recommendations

Recommendation			
1-Time (only in 2021-22 Fiscal Year)		Amount	Board Update
Oracle ERP Upgrade		750,000	January-21
Wireless Hotspots		451,325	May-20
Pre-K Furniture-- expansion		270,000	March-21
Total One Time Add		1,471,325	

Recommendation			
Ongoing (2021-22 & Future Fiscal Years)		Amount	Board Update
SRO Contract Increase		110,230	July-20
18 Pre-k Teachers and 18 Pre-k Paraprofessionals		1,620,000	March-21
TRS On-behalf increase		800,000	April-20
Network Support, Cisco SmartNet, Ticket System, Cybersecurity & Palo Alto Firewalls		958,247	March-21
Increase days for Bus Driver Pool, Substitute Drivers, Sped Bus Aide		251,164	March-21
Total Ongoing Add		3,739,641	

Total Recommendations 5,210,966

Changes will continue to occur through the budget process



TASB District Staffing Adjustments

TASB Recommendation & HR Implementing	Estimated Budget Impact
Elementary: 1:24 from 1:22 (Waiver Required)* - 35 Personnel	(\$2,300,000)
Middle School & High School: 1:27 from 1:25* - 95 Personnel	(\$6,200,000)
Auxiliary Staff*: - 28 Personnel	(\$1,000,000)
<u>PAC Facility Evaluation**</u>	<u>(\$560,000)</u>
Total Estimations to Reduce from 2021-22 Budget	(10,060,000)

*These adjustments are in alignment with neighboring districts.

**These figures represent possible saves with the PAC facility only (Aging facility), overall investment in the program is being continued to support the needs of all students.

Potential Post COVID & Other Budget Saves

Future Potential Expenditure Reductions	Budget Impact
In-house Disinfecting Through Attrition (55 Positions added)	(\$1,587,776)
Plexiglass	(\$1,000,000)
1.5% Contract Projection Increases	(\$1,300,000)
<u>Operational Efficiency Analysis – April 2021</u>	<u>(Unknown in March 2021)</u>
*Total Estimations for Potential Budget Impact for 2021-22 Budget	(\$3,887,776)

*Not reflected as a reduction in the budget at this time



Tier Reduction Planning

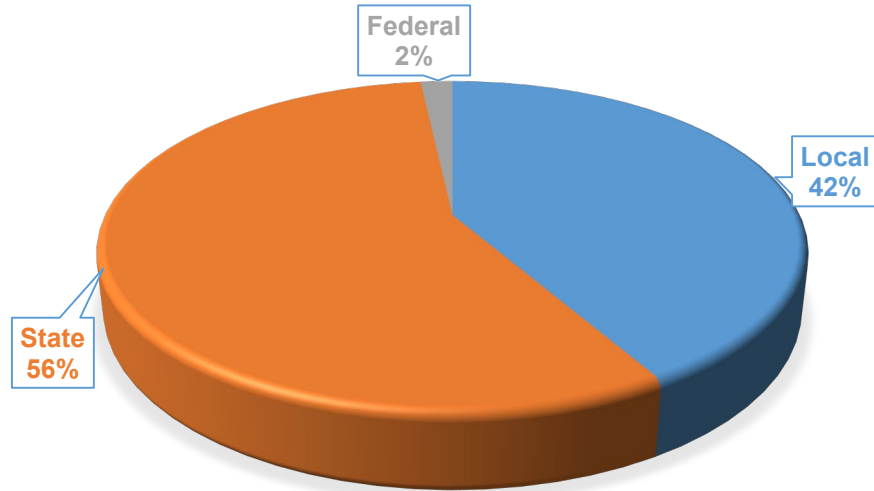
Tier I – Fiscal Year 2021-22
Program/Non-Payroll Reductions (\$7.5 million) – January 2021
TASB Staffing Ratio Adjustments (\$10+ million) – March 2021
Continued budget/program evaluation being received in February & March department and campus meetings (April 2021)
Total estimated reductions will be available April 2021 – Goal is to not impact further impact programs
Tier II – Fiscal Year 2022-23 with no increases in revenue
Further Program Reductions
Further Staffing Reductions
Freeze salaries and positions

2021-22 General Fund Scenarios

	2020-21	2021-22	2021-22	2021-22	2021-22
	Current Budget	Projected Budget 3% TAV Growth	Projected Budget 3% TAV Growth	Projected Budget 3% TAV Growth	Projected Budget 3% TAV Growth
		Loss of 2,000 ADA	Loss of 1,500 ADA	Loss of 1,000 ADA	Loss of 500 ADA
REVENUE SUMMARY					
TOTAL LOCAL REVENUE	214,209,287	220,814,473	220,814,473	220,814,473	220,814,473
TOTAL STATE REVENUE	291,235,654	269,895,103	273,222,803	276,550,503	279,878,203
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
TOTAL REVENUE SUMMARY	514,444,941	499,709,576	503,037,276	506,364,976	509,692,676
EXPENDITURE SUMMARY					
PAYROLL	451,846,180	450,858,831	450,858,831	450,858,831	450,858,831
NON-PAYROLL	90,079,783	84,886,912	84,886,912	84,886,912	84,886,912
TOTAL EXPENDITURE SUMMARY	541,925,963	535,745,743	535,745,743	535,745,743	535,745,743
Revenue in Excess (Short of) Expenditures	(27,481,022)	(36,036,167)	(32,708,467)	(29,380,767)	(26,053,067)
TOTAL OTHER FINANCING USES	-	-	-	-	-
Net Change in Fund Balance	(27,481,022)	(36,036,167)	(32,708,467)	(29,380,767)	(26,053,067)
Ending Fund Balance	\$ 240,004,449	\$ 203,968,282	\$ 207,295,982	\$ 210,623,682	\$ 213,951,382

Revenue Breakdown 2021-2022

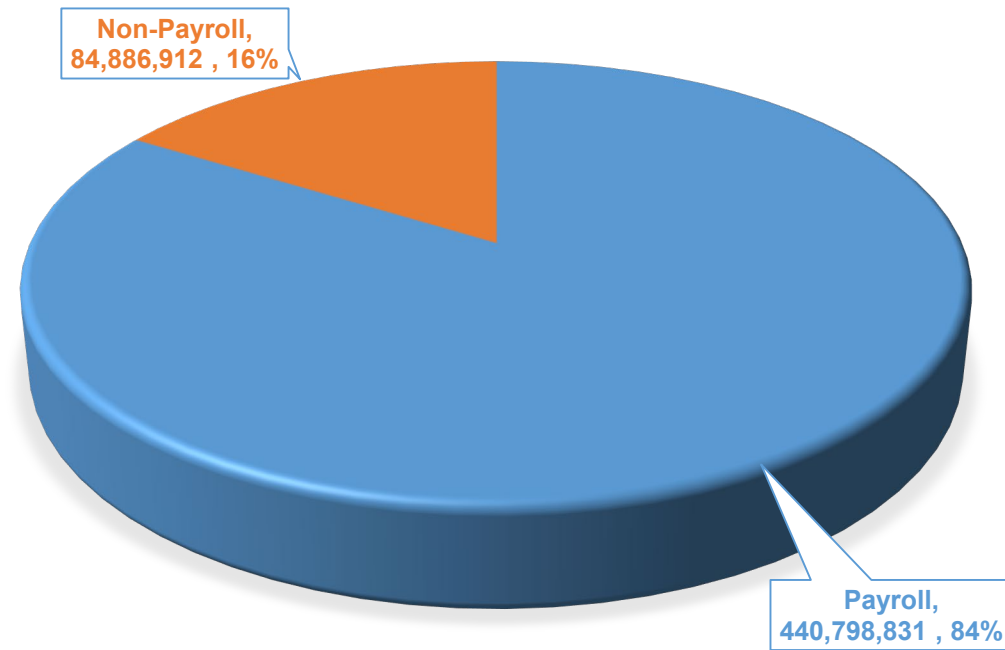
REVENUE BREAKDOWN 2020-21



PROJECTED REVENUE 2021-22



Payroll vs. Non-Payroll 2021-2022



Payroll vs. Non-Payroll 2021-2022



Payroll

Non-Payroll



Financial Integrity Rating System of Texas (FIRST) Impact of Deficit Budget

- 3-Year Change in Fund Balances
- General Fund Revenues Equal or Exceed Expenditures

2021-22 General Fund Scenario and TASB Recommended Adjustments as of 3/1

2021-2022 General Fund Budget (ADA = 49,906)	
Projected Revenues:	506,364,976
Payroll:	440,798,831
Non-Payroll (Cut or reduced \$14+ million from prior 2-years):	84,886,912
Projected Expenditures:	525,685,743
Operational Surplus (Deficit)	(19,320,767)

Reflects Base HR Projection of Staffing Reductions
Does not include 1-time payment or pay-raises
Does not include Teacher Incentive Allotment
Does not include average payroll saves due to vacancy

2021-22 General Fund Raise Scenarios

2021-2022 Estimated Cost for Pay Increases- General Fund				
1% midpoint increase	2% midpoint increase	3% midpoint increase	4% midpoint increase	5% midpoint increase
4,171,940	8,385,393	12,640,357	16,936,832	21,274,820

2021-22 General Fund Raise Impact

2021-22 General Fund Budget (ADA = 49,906)	
Projected Revenues:	506,364,976
Payroll:	440,798,831
Non-Payroll (Reduced \$14+ million from 20-21):	84,886,912
Projected Expenditures:	525,685,743
Operational Surplus (Deficit)	(19,320,767)
1% Midpoint: 4,171,940	529,857,683
Operational Surplus (Deficit)	(23,492,707)
2% Midpoint: 8,385,393	534,071,136
Operational Surplus (Deficit)	(27,706,160)
3% Midpoint: 12,640,357	538,326,100
Operational Surplus (Deficit)	(31,961,124)
4% Midpoint: 16,936,832	542,622,575
Operational Surplus (Deficit)	(36,257,599)
5% Midpoint: 21, 274,820	546,960,563
Operational Surplus (Deficit)	(40,595,587)

Reflects TASB Recommended Staffing Reductions as of 3/1/2021
Does not include 1-time payment

Impact of Disaster Declaration

- M&O Considerations for Tax Year 2021: Efficiency Audit

The board of trustees of a school district all or part of which is located in an area declared a disaster area by the governor under Chapter 418, Government Code, may hold an election to seek voter approval to adopt a maintenance and operations tax rate during the two-year period following the date of the declaration without conducting an efficiency audit otherwise required under this section.

--TEC 11.184(b-1)

What about Disaster Pennies?

“When increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, that has impacted a school district and the governor has requested federal disaster assistance for the area in which the school district is located, an election is not required under this section to approve the tax rate adopted by the governing body for **the year following the year in which the disaster occurs. A tax rate adopted under this subsection applies **only in the year for which the rate is adopted.** If a district adopts a tax rate under this subsection, the amount by which that rate exceeds the district's voter-approval tax rate for that tax year **may not be considered when calculating the district's voter-approval tax rate for the tax year following the year in which the district adopts the rate.**”**

What about Disaster Pennies?

- Tax Code Section 26.08(a-1) allows a school district to adopt “disaster” pennies without a TRE.
 - “When increased expenditure of money by a school district is necessary to respond to a disaster...”
 - However, the statute lists some of the same events as currently listed in Government Code Chapter 418, but excludes drought, so the authority to use the disaster provision for pandemic expenses is somewhat unclear
- Disaster pennies are not permanent, and apply to the tax year after the year in which the disaster occurs (2021 tax year)

Legislation has been filed to prevent Disaster Pennies in Fiscal Year 2021-22.

Disaster Pennies Available: M&O Tax Rate

0.9469	5 th Golden Penny	Approved in the Regular Adoption of the Tax Rate
0.9569	6 th Golden Penny	Disaster Declaration Under Current Statute
0.9669	7 th Golden Penny	
0.9769	8 th Golden Penny	
0.9869	1 st Copper Penny	Disaster Declaration Under Current Statute
0.9969	2 nd Copper Penny	
1.0069	3 rd Copper Penny	
1.0169	4 th Copper Penny	
1.0269	5 th Copper Penny	
1.0369	6 th Copper Penny	
1.0469	7 th Copper Penny	
1.0569	8 th Copper Penny	
1.0669	9 th Copper Penny	



Projected Disaster Penny Impact at 3% Value Growth

	Penny	Tax Rate	Local Additional Revenue Generated	State Additional Revenue Generated	Total State and Local Revenue Generated	Cumulative Revenue Generated	
Golden	5	0.9469					Board Approved Add
	6	0.9569	2,276,528	4,328,910	6,605,438	6,605,438	Disaster Declaration Under Current Legislation
	7	0.9669	2,276,528	4,419,095	6,695,623	13,301,062	
	8	0.9769	2,276,528	4,419,095	6,695,623	19,996,685	
Copper	1	0.9869	2,276,528	1,071,283	3,347,811	23,344,497	
	2	0.9969	2,276,528	1,071,284	3,347,812	26,692,309	
	3	1.0069	2,276,528	1,071,283	3,347,811	30,040,120	
	4	1.0169	2,276,528	1,071,283	3,347,811	33,387,932	
	5	1.0269	2,276,528	1,071,283	3,347,811	36,735,743	
	6	1.0369	2,276,528	1,071,283	3,347,811	40,083,555	
7	1.0469	2,276,528	1,071,283	3,347,811	43,431,366		
8	1.0569	2,276,528	1,071,283	3,347,811	46,779,177		
9	1.0669	2,276,528	1,071,283	3,347,811	50,126,989		

3% TAV Growth

Disaster Penny Impact M&O Tax Rate



= \$6.5 million per penny of tax effort

Locally = \$2.27 Million

State = \$4.32 Million



= \$3.34 per penny of tax effort

Locally = \$2.27 Million

State = \$1.07 Million

Potential to generate an additional \$50.12 million for 1-year

Disaster Penny Impact Example

2018-19	2019-20	2020-21	2021-22	2021-22
M&O: 1.04	M&O: 0.97	M&O: 0.9513	M&O: 1.0669	M&O: 1.0669
<u>I&S: 0.42</u>	<u>I&S: 0.42</u>	<u>I&S: 0.305</u>	<u>I&S: 0.28</u>	<u>I&S: 0.305</u>
Total: 1.46	Total: 1.39	Total: 1.2563	Total: 1.3469	Total: 1.3719

Disaster Per Penny Impact on a \$200,000 Home (\$175,000 after Homestead Exemption)



Tax Rate per \$100/valuation	\$1.3469
\$100/valuation of \$175,000 taxable value on “average” home	X 1,750
Total school taxes	\$2,357

Proposed tax results in additional \$17.50 per penny increase in the tax rate

Tax Rate Adoption 2021 Tax Year

Notice in newspaper before the August deadline

Need July DCAD Value to complete TEA Survey to determine M&O Tax Rate

TEA will have to confirm and communicate the tax rate to the District

Business & Community Support; Communication Plan

Under current legislation, Tax Year 2021 (Fiscal Year 2021-22) if disaster pennies are added in FY 2021-22, then these pennies are removed the following year, along with the additional revenue being removed. There is legislation to remove Disaster Pennies.

One-time payment impact

2021-2022 Staff Retention One Time Payment

	Staff	\$500 FT/ \$250 PT	\$1000 FT/ \$500 PT
Average number of returning staff *	6,092	\$2,677,413	\$5,354,827
Average number of part time staff	169	\$42,262	\$84,524
Average number of returning substitutes**	665	\$166,250	\$332,500
Total	6,926	\$2,885,925	\$5,771,850
With estimated benefits		\$3,174,518	\$6,349,035

*SOURCE: Texas Education Agency TAPR

**Average number of subs that signed LORA over last three years

1-time expenditure, not ongoing



Minimum Wage Impact

- To \$12.00 per hour
 - Impact still being determined due to scale equity adjustments; HR will work with TASB on the model
 - Minimum impact is estimated to \$276,949
- To \$15.00 per hour
 - Impact still being determined due to scale equity adjustments; HR will work with TASB on the model
 - Minimum is estimated to be \$3,560,224

These figures represent bringing any staff up to the minimum and does not capture the true costs of adjusting all staff in these categories if an increase was implemented, the District will utilize TASB services for this model.

2021-2024 Scenarios with TASB Adjustments as of 3/1

	2020-21	2021-22	2022-23	2023-24
	Current Budget No TRE	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
		Loss of 1,000 ADA	Loss of 800 ADA	Loss of 500 ADA
REVENUE SUMMARY				
TOTAL LOCAL REVENUE	214,209,287	220,814,473	224,402,221	227,481,950
TOTAL STATE REVENUE	291,235,654	276,550,503	266,852,086	260,385,577
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000	9,000,000
TOTAL REVENUE SUMMARY	514,444,941	506,364,976	500,254,307	496,867,527
EXPENDITURE SUMMARY				
PAYROLL	451,846,180	440,798,831	441,198,831	441,598,831
District Staffing Reductions		(10,060,000)		
NON-PAYROLL	90,079,783	84,886,912	84,799,120	85,227,574
TOTAL EXPENDITURE SUMMARY	541,925,963	525,685,743	525,997,951	526,826,405
Revenue in Excess (Short of) Expenditures	(27,481,022)	(19,320,767)	(25,743,645)	(29,958,877)
OTHER SOURCES	-	-	-	-
OTHER USES	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-
Net Change in Fund Balance	(27,481,022)	(19,320,767)	(25,743,645)	(29,958,877)
Ending Fund Balance	\$ 240,004,449	\$ 220,683,682	\$ 194,940,037	\$ 164,981,160

2021-2024 Scenarios Raise Impact

	2020-21	2021-22	2022-23	2023-24
	Current Budget No TRE	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
		Loss of 1,000 ADA	Loss of 800 ADA	Loss of 500 ADA
REVENUE SUMMARY				
TOTAL LOCAL REVENUE	214,209,287	220,814,473	224,402,221	227,481,950
TOTAL STATE REVENUE	291,235,654	276,550,503	266,852,086	260,385,577
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000	9,000,000
TOTAL REVENUE SUMMARY	514,444,941	506,364,976	500,254,307	496,867,527
EXPENDITURE SUMMARY				
PAYROLL	451,846,180	453,439,188	453,839,188	454,239,188
District Staffing Reductions		(10,060,000)		
Possible Pay Raise 3%		12,640,357		
NON-PAYROLL	90,079,783	84,886,912	84,799,120	85,227,574
TOTAL EXPENDITURE SUMMARY	541,925,963	538,326,100	538,638,308	539,466,762
Revenue in Excess (Short of) Expenditures	(27,481,022)	(31,961,124)	(38,384,002)	(42,599,234)
OTHER SOURCES		-	-	-
OTHER USES		-	-	-
TOTAL OTHER FINANCING USES		-	-	-
Net Change in Fund Balance	(27,481,022)	(31,961,124)	(38,384,002)	(42,599,234)
Ending Fund Balance	\$ 240,004,449	\$ 208,043,325	\$ 169,659,323	\$ 127,060,089



State & Federal Grants

- Does not impact the General Fund (separate funds)
- In most instances of Title Funds, must maintain “Maintenance of Effort (MOE):
 - Demonstrate that the level of spending remains relatively constant from year to year.
 - Although General Fund reductions may be occurring in a District, these funds can’t be reduced and do not impact the General Fund operations.
- If a position is funded from a grant, then this position is contingent upon grant funding.
 - Positions do not get added to the General Fund without adding the position to the General Fund budget and Board of Trustee approval.

State Grant Funding

GRANT NAME	AWARD AMOUNT	PURPOSE
SCHOOL ACTION FUND: HEATHER GLEN	\$300K	This grant program aims to increase the number of students in great schools by providing customized planning support to districts committed to bold action to transform low-performing schools and create better options for students.
BLENDED LEARNING GRANT, MATH INNOVATION ZONE & EXECUTION GRANT	\$125K \$100K	The BLGP is a four-year process to design, launch, and scale a high-quality blended learning program within a school district. Blended learning combines face to face instruction with online learning to help.
RAISE YOUR HAND TEXAS BLENDED LEARNING GRANT LITERACY	\$300K	This Blending learning grant provides an opportunity to use technology to improve student performance and encourage school redesign, while maintaining accountability and efficiency in the use of public funds.
SCHOOL SAFETY AND SECURITY GRANT	\$905K	This grant program provided two-way radio systems district-wide.

Federal Grant Funding

GRANT NAME	AWARD AMOUNT	STAFFING	PURPOSE
IDEA-Part B, Formula	\$10,684,111.00	Total Staff: 184	IDEA Part B Program Formula Grant assists the GISD "in providing a free appropriate public education in the least restrictive environment for children with disabilities, ages three through 21".
IDEA-Part B, Preschool	\$179,789.00	Total Staff: 2	IDEA Part B Program Preschool Grant assists the GISD in providing "special education and related services for children with disabilities aged 3 through 5".
Strengthening Career and Technical Education fo the 21st Century Act (Perkins V)	\$553,725.00	Total Staff: 132	The Perkins V Progam Grant assists the GISD in developing "more fully the academic knowledge and technical and employability skills of secondary and postsecondary students enrolled in CTE programs of study".
Title I, Part A	\$14,762,501.00	Total Staff: 132	The Title I, Part A Program Grant assists the GISD in providing "all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps".
Title I, Part C	\$4,480.00	Total Staff: 0	The Title I, Part C Program Grant assists the GISD in being able "to design and support programs that help migratory students overcome the challenges of mobility, cultural and language barriers, social isolation, and other difficulties associated with a migratory lifestyle".
Title II, Part A	\$1,761,852.00	Total Staff: 8	The Title II, Part A Program Grant assists the GISD in being able "to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of effective teachers, principals, and other school leaders

Federal Grant Funding

Title III, Part A (Immigrant)	\$248,302.00	Total Staff: 11	The Title III, Part A Program Grant assists the GISD in being able "to ensure that immigrant students attain English proficiency and develop high levels of academic achievement in English. Title III will also assist all English learners meet the same challenging State academic standards that all children are expected to meet".
Title III, Part A (English Language Acquisition Act)	\$1,820,101.00	Total Staff: 11	The Title III, Part A Program Grant assists the GISD in being able "to ensure that English learners (ELs) students attain English proficiency and develop high levels of academic achievement in English. Title III will also assist all English learners meet the same challenging State academic standards that all children are expected to meet".
Title IV, Part A	\$1,128,618.00	Total Staff: 0	The Title IV, Part A Program Grant assists the GISD in being able "to increase the capacity of campuses and communities to: Provide all students access to a well-rounded education, Improve academic outcomes by maintaining safe and healthy students, and Improve the use of technology to advance student academic achievement".

2021-2022 Student Nutrition Services Fund

	2021-22 Proposed Student Nutrition Budget	
57 Local Revenue	\$	7,262,000
58 State Revenue		170,000
59 Federal Revenue		26,370,809
Total Revenues	\$	<u>33,802,809</u>
35 Food Service		33,802,809
Total Expenditures	\$	<u>33,802,809</u>
Net Change in Fund Balance	\$	<u>-</u>

- Assumptions
 - Normal operations
 - Lower Planned Expenditures to build back fund balance
 - Potential General Fund Impact if COVID Operations Continue
 - 2019-20 Deficit: (\$5,662,270)
 - 2020-21 Projected Deficit: (\$4,000,000)

2021-2022 Debt Service Fund

	2021-22 Proposed Debt Service Budget
57 Local Revenue	\$ 70,735,788
58 State Revenue	
59 Federal Revenue	470,994
Total Revenues	<u>\$ 71,206,782</u>
71 Debt Service - Principal on Long-Term Debt	42,265,000
72 Debt Service Interest on Long-Term Debt	20,559,389
73 Bond Issuance Cost and Fees	1,000,000
Total Expenditures	<u>\$ 63,824,389</u>
Net Change in Fund Balance	<u>\$ 7,382,393</u>

- Assumptions
 - No new bond election
 - I&S Rate: \$0.3094

2021-2022 Debt Service Fund

Net principal and interest payments scheduled for FY22

Total Debt Service	
8/15/2021 Interest	10,279,695
2/15/2022 Principal	42,265,000
2/15/2022 Interest	<u>10,279,695</u>
Total	62,824,389

Tax collections by anticipated rates at 98% collection rate

Proposed I&S Tax Rate	I&S Tax Collections
\$0.420	\$95,447,357
\$0.305	\$69,395,104
\$0.309	\$70,391,886
\$0.280	\$63,731,571

Summary and Next Steps

Currently Implemented

- November 12% reductions implemented to non payroll resulted in budget reductions of \$7,433,216.
- November budget restrictions implemented, non payroll restrictions and a freeze on vacancies. Savings will be realized at year end.

Currently Under Review

- January/February staffing review of TASB staffing studies approximate result \$9,500,000.
- Through March 2021 Budget Planning: call to action to review staffing and programming budgets with the below priorities:
 - Student success
 - Equity
 - District goal attainment; literacy and numeracy and CCMR; teacher support
 - Student and staff health and safety
 - Does it generate funding revenue?
 - Prioritizing campus needs

April 2021: Budget Workshop will include further recommendations for reductions in 2021-2022.

More analysis is to come, focus is to meet the financial needs with minimal to no impact on programs.



Next Steps

March 2021

Budget system made available for campuses and departments 2021-22 budget entry
Benefits and payroll estimates are calculated and reviewed
Revenue estimates are calculated and reviewed
Coordinate and review staffing needs with Human Resources Department

DCAD Releases Initial Projections

April 2021

Deadline for submission of all district budgets
Receive Dallas Central Appraisal District (DCAD) letter
Executive Team identifies funding requests to support ongoing programs and the strategic objectives
Executive Team reviews possible 2021-22 raise scenarios
Budget compiles feedback, budget submission and submits to CFO and Executive Team for review
Review Board feedback, legislative mandates and incorporate fiscal impact to budget
Budget workshop TBD

CCMR Funding for FY 2020-21



Next Steps

May 2021

Revenue estimates revised based on preliminary values from DCAD

Benefits, payroll, and revenue estimates are updated

Align revenues and expenditures

Modify the budget as necessary to reflect the 87th legislative mandates or adjustments

All funds are finalized for the 2021-22 budget adoption

Present preliminary final budget to Board

June 2021

General Fund, Food Service and Debt Service budgets are finalized for Fiscal Year 2020-21

Board considers adopting proposed 2021-22 budgets

2021-22 budget upload to the General Ledger

July 2021

Start of 2021-2022 Fiscal Year

General Fund, Food Service and Debt Service budgets for Fiscal Year 2021-22 available in Oracle

August 2021

Receive DCAD certified values and adjust expected local and state revenues

Board considers 2021-22 tax rates for adoption



Comments & Follow-up

