

Garland Independent School District

Board of Trustees

Working Meeting

Tuesday, April 9, 2024

Agenda

2:00 PM

- I. Call to Order and Determination of a Quorum
- II. 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 prior to the start of the meeting indicated in the posted notice. 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>.
- III. Agenda Items for Budget Workshop
 - A. Information Items
 - 1. Receive Budget Planning for 2024-2025 – **Darrell Dodds** 3
and Elisa Cordova-Long
 - B. Discussion Items
 - 1. Pay Raise Recommendations for GISD Employees for 2024- 22
2025 School Year – **Darrell Dodds**
- IV. 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.

C. Pursuant to Texas Government Code Section 551.076. Deliberations
Regarding Security Devices or Security Audits.
V. Adjournment



GARLAND INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES AGENDA

Date: April 9, 2024

Presented By: Darrell Dodds, Chief Financial Officer
Elisa Cordova-Long, Executive Director of Purchasing

Subject: Receive Budget Planning for 2024-2025

Information Item

Executive Summary:

Attached for your review is the Budget Planning for 2024 – 2025 school year.

Administrative Recommendations:

Provided for your information.

Financial Impact and Funding Source:

N/A



2024-2025

Proposed Budget

Budget Workshop

April 9, 2024

Darrell Dodds, Chief Financial Officer

Elisa Cordova-Long, Executive Director of

Budget



Agenda



- 1** 2023-24 Budget Update & End of Year Forecast

- 2** Taxes and Trends

- 3** Budget Highlights

- 4** 2024-25 Budget Development

- 5** Next Steps

General Fund

Current 2023-24



Where are we now? How did we get here? Where will we end up?

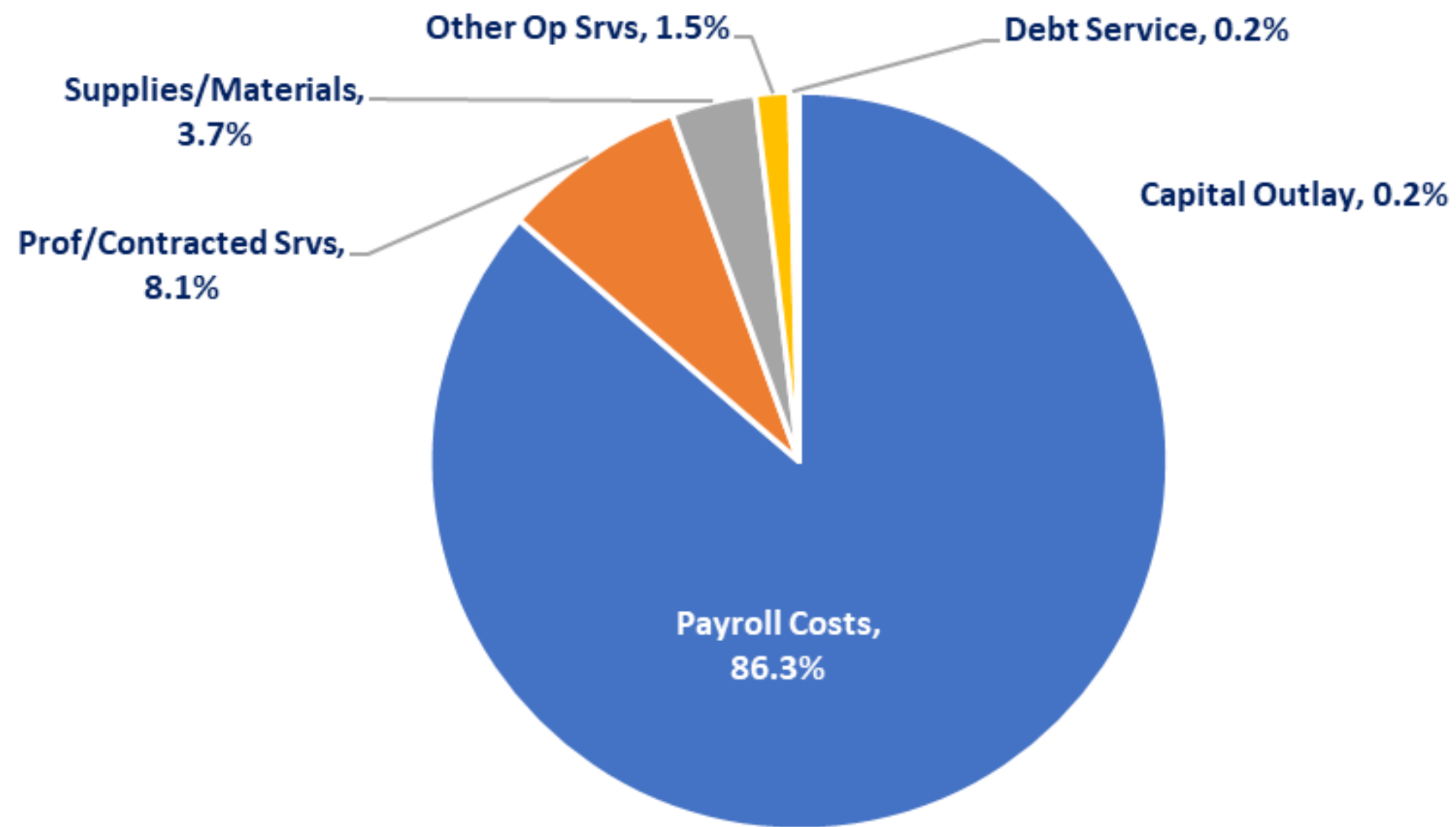
Revenue	2023-24 Current Budget*	2023-24 Current Actuals**	2023-24 Est. Year End Budget
Local	191,577,660	183,706,384	195,284,272
State	312,388,465	121,366,377	310,691,818
Federal	13,000,000	623,490	12,647,062
Total	516,966,125	305,696,251	518,623,152

Expenditures	2023-24 Current Budget*	2023-24 Current Actuals**	2023-24 Est. Year End Budget
Payroll Costs	496,520,594	310,422,646	484,122,729
Prof / Contracted Services	47,533,263	29,094,765	47,796,488
Supplies and Materials	27,094,471	13,274,971	25,775,380
Other Operating Costs	15,099,417	5,431,519	12,215,759
Debt Service	751,097	646,736	2,081,024
Capital Outlay	1,301,626	730,085	1,387,215
Total	588,300,468	359,600,722	573,378,595

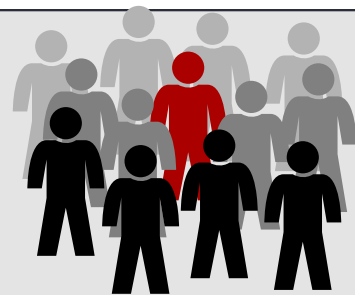
*Current Budget from March Amendment **Current Actuals from February Financials

General Fund Current 2023-2024

2023-24 Current Expenditures by Object Series %



Property Tax Rates



M&O Tax Rate

Maintenance & Operations

- Funds day to day operation of the district
- Subject to ongoing compression due to HB#3 (2019)



I&S Tax Rate

Interest & Sinking

- Used exclusively to pay the principal and interest of voter approved bonds

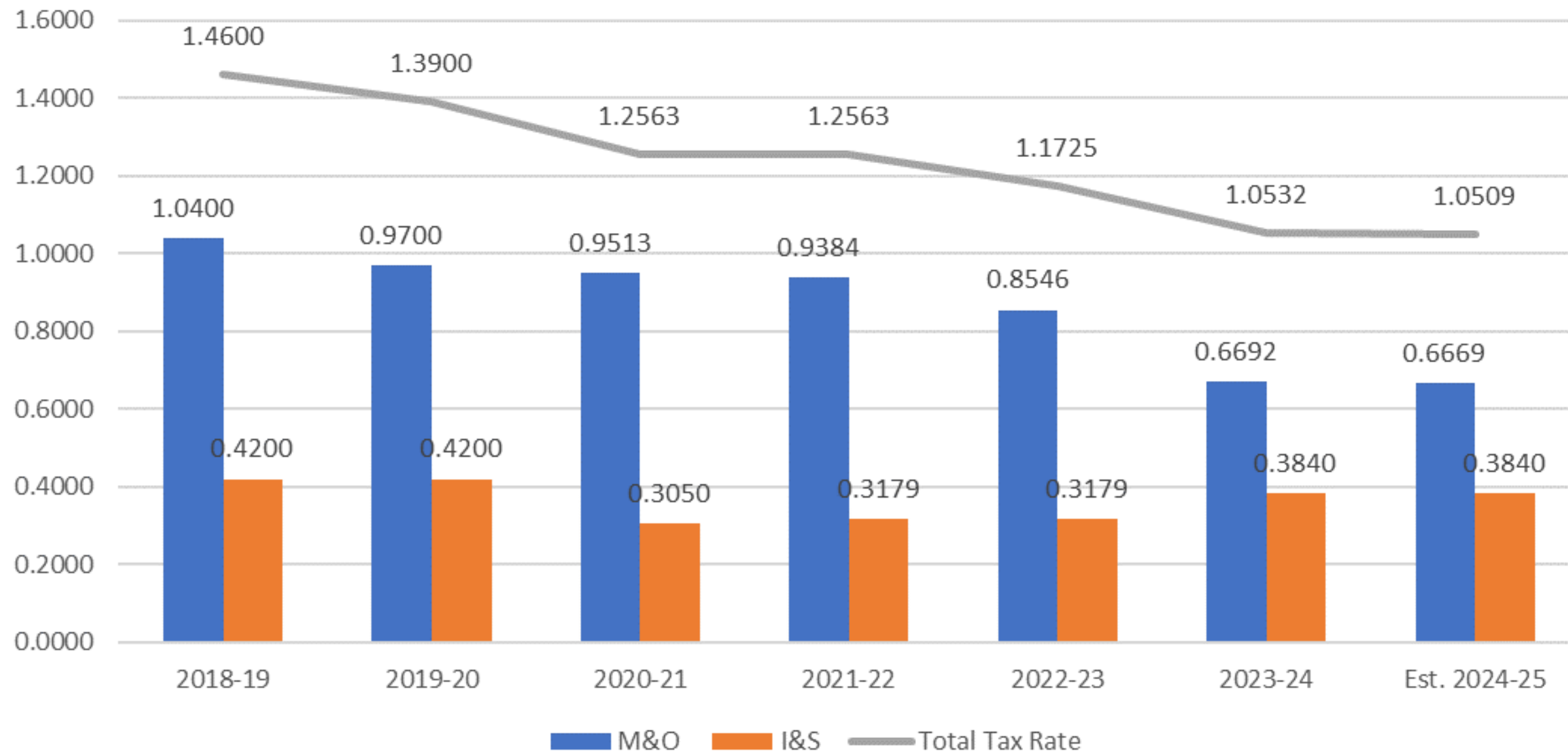


Total Tax Rate



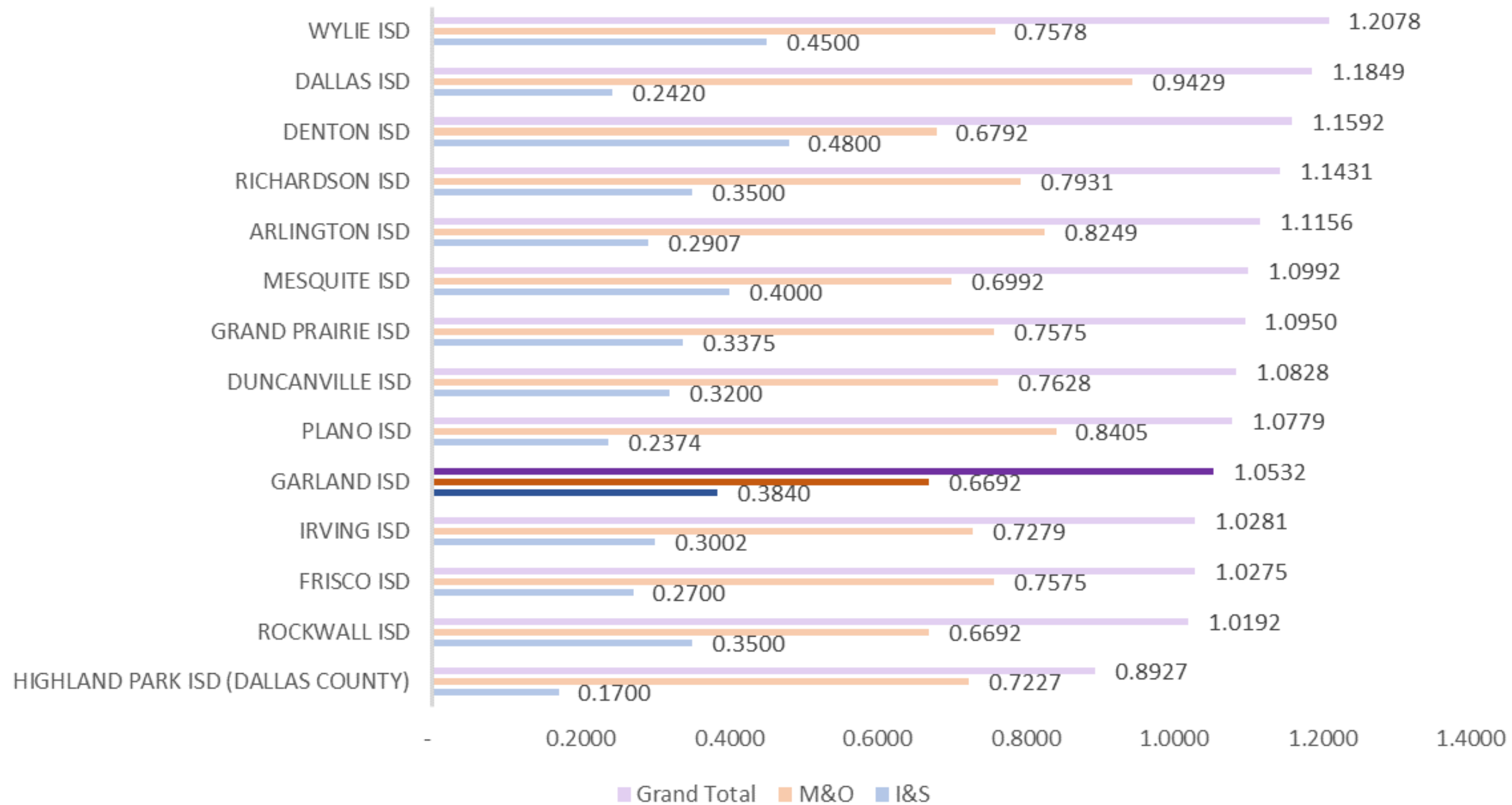
GISD Property Tax Rates

Through Fiscal Year 2024



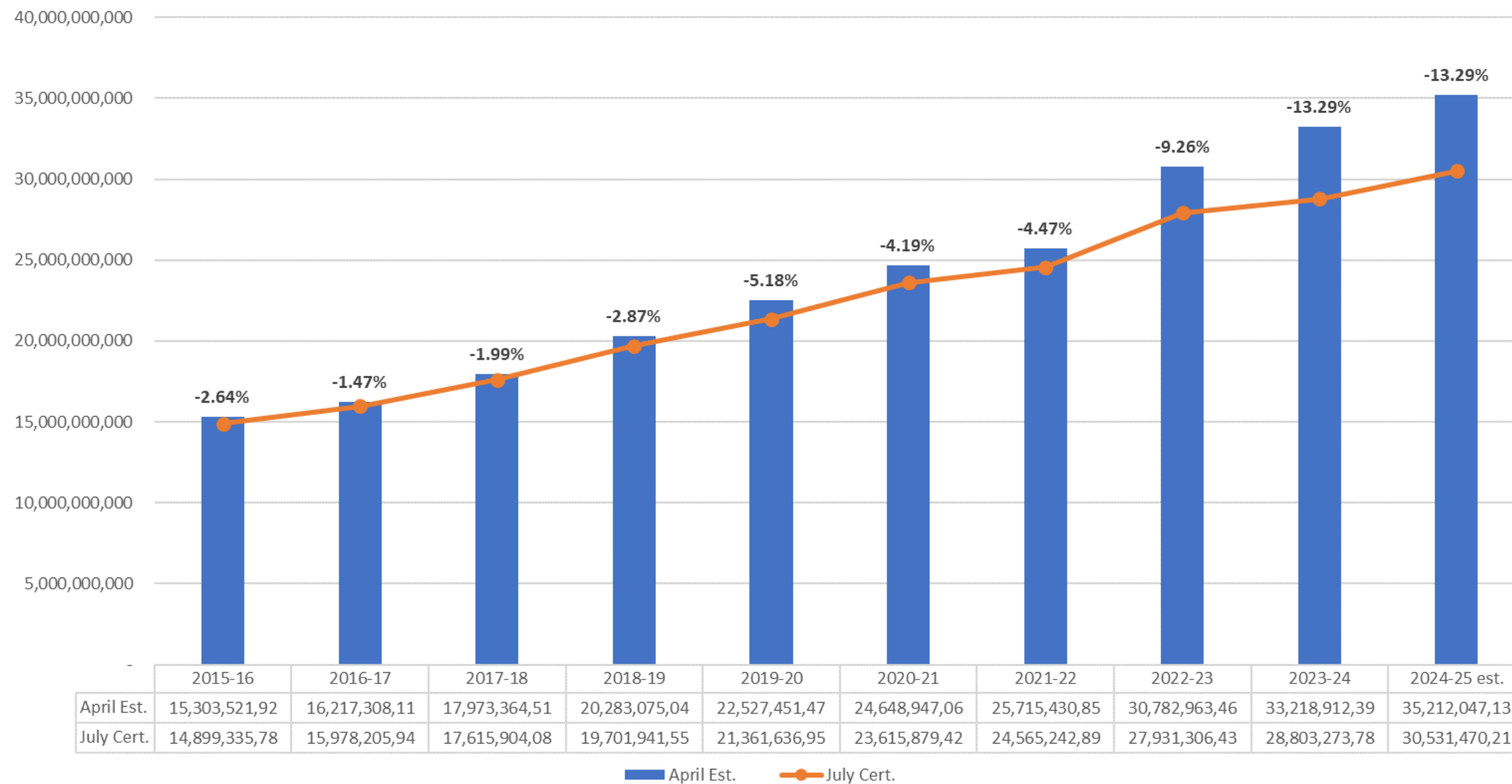
2023-2024 Tax Rates

District Comparison



Taxable Property Value Trend

Taxable Property Value Trend



Property Tax Rates

District Proposed Rate Change

	Current 2023-24	Proposed 2024-25	Change in Rate
Maintenance & Operations Tax Rate	0.6692	0.6669	(0.0023)
Interest & Sinking Tax Rate	0.3840	0.3840	0.0000
Total Tax Rate	1.0532	1.0509	(0.0023)

General Fund 2024 - 2025

Budget Highlights

Proposed Tax Rates:

- M&O 0.6669
- I&S 0.3840

Total Proposed Tax Rate: 1.0509

Revenue:

- 3% Increase on **Total Taxable** Appraised Values of Property
- 99% Tax Collection Rate
- Projected Student Enrollment of 50,785
- Projected ADA 46,621 (decrease of 379 from 2023-2024)

General Fund 2024 - 2025

Budget Highlights (Con't)

Unknowns

- Maximum Compression Rate (MCR)
 - Ceiling: 0.6855
 - Floor: 0.6169
- Taxable Value
- Tax Rate

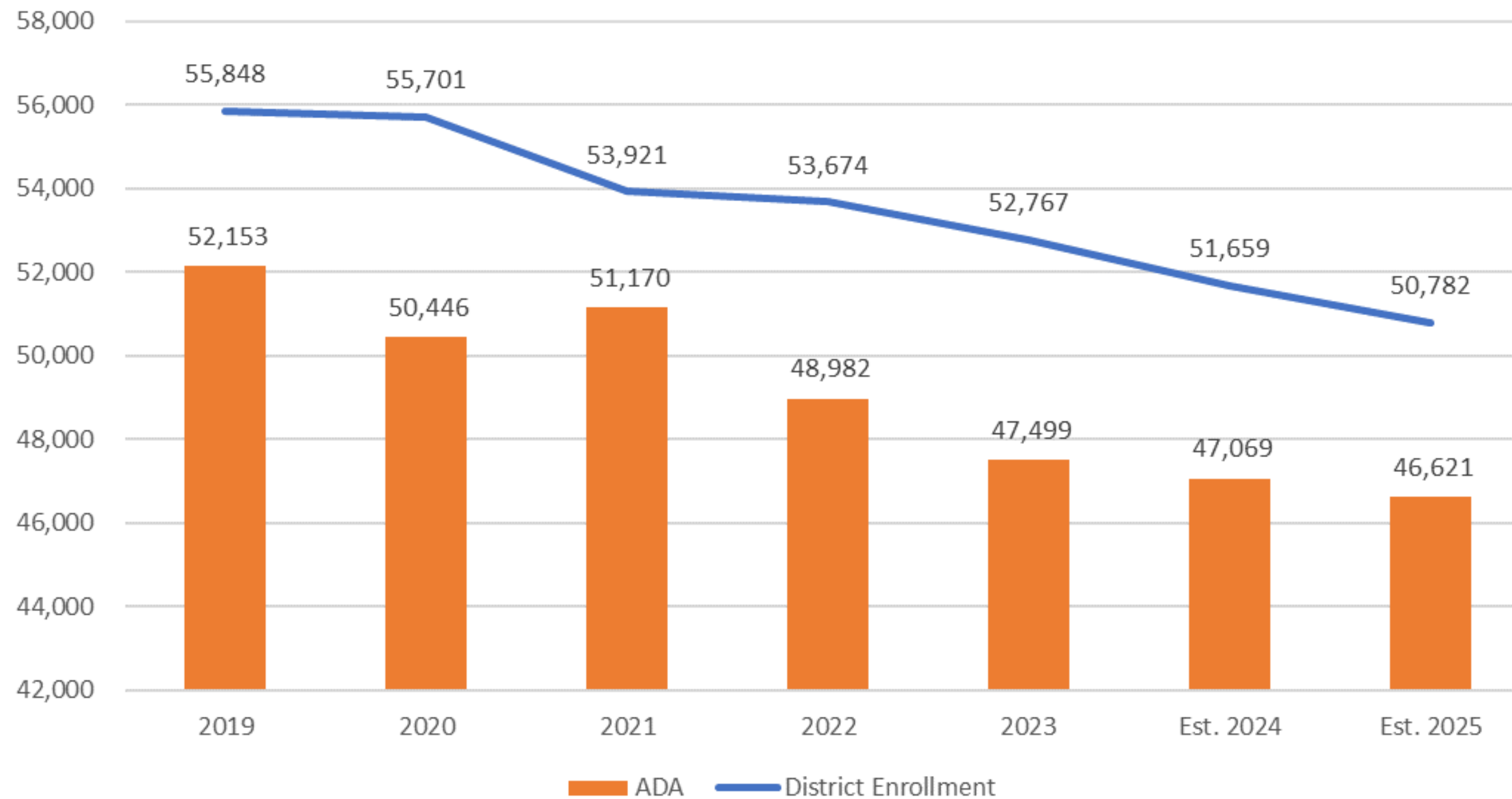
Savings

- #### Rightsizing District
- Consolidation of Schools
 - CAPE Program

Investments/ Budget Adds

- SPED/ Dyslexia
 - Fleet Maintenance
 - Custodial Department
- #### Staffing
- Compensation
 - SRO Salary Adjustments

ADA vs. Enrollment



2024-2025 Projected

Enrollment

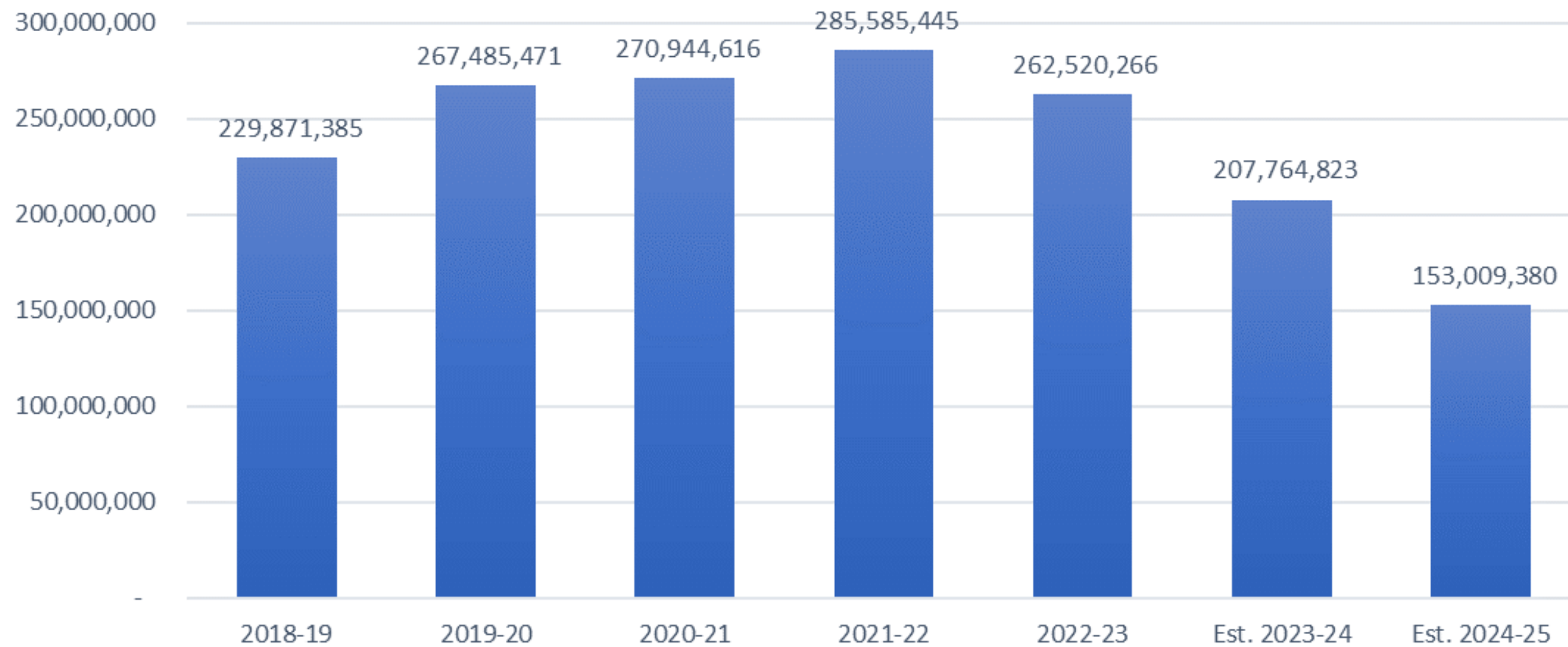
50,782

ADA

46,621

Fund Balance

Ending Fund Balance



Fund Balance Impacts:

Capital Projects:

- SECO Loan \$5.3M
- Fine Arts \$3.1M

General Fund 2024-25

Adopted Budget compared to Proposed Budget

Revenue	2023-24 Adopted Budget	2024-25 Proposed Budget	Amount Increase / (Decrease)	% Diff
Local	250,595,728	194,662,798	(55,932,930)	(22.3%)
State	249,979,254	306,529,359	56,550,105	22.6%
Federal	13,000,000	7,000,000	(6,000,000)	(46.2%)
Total	513,574,982	508,192,157	(5,382,825)	(0.46)

Expenditures	2023-234 Adopted Budget	2024-25 Proposed Budget*	Amount Increase / (Decrease)	% Diff
Payroll Costs	495,595,452	499,046,246	3,450,794	0.7%
Prof / Contracted Srvs	49,708,474	44,423,715	(5,284,759)	(10.6%)
Supplies and Materials	25,589,674	32,666,675	7,077,001	27.7%
Other Operating Costs	11,492,319	15,389,390	3,897,071	33.9%
Debt Service	751,097	751,097	0	0.0%
Capital Outlay	224,362	274,512	50,150	22.4%
Total	583,361,378	592,551,635	9,190,257	1.6%

Net Difference	(69,786,396)	(84,359,478)	(14,573,082)
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*Includes all Priority Requests and Estimated Salary Savings due to Resizing

School Nutrition Services Fund



The School Nutrition Fund is a governmental fund that monitors and reports the National School Breakfast and Lunch Program

Revenue	2023-24 Current Budget	2023-24 Current Actuals*	2024-25 Proposed Budget
Local	7,035,000	3,127,219	4,035,000
State	170,000	-	170,000
Federal	28,957,408	17,769,388	32,295,000
Total	36,162,408	20,896,607	36,500,000

Expenditures	2023-24 Current Budget	2023-24 Current Actuals*	2024-25 Proposed Budget
Payroll Costs	18,615,346	10,480,789	19,550,000
Contracted Services	579,000	403,231	614,000
Supplies and Materials	18,516,702	12,404,722	18,887,500
Other Operating Costs	114,000	68,926	117,000
Capital Outlay	10,726,653	2,965,777	5,400,000
Total	48,551,701	26,323,445	44,568,500

*Current Actuals As of March 18, 2024

Spend Down \$8,068,500

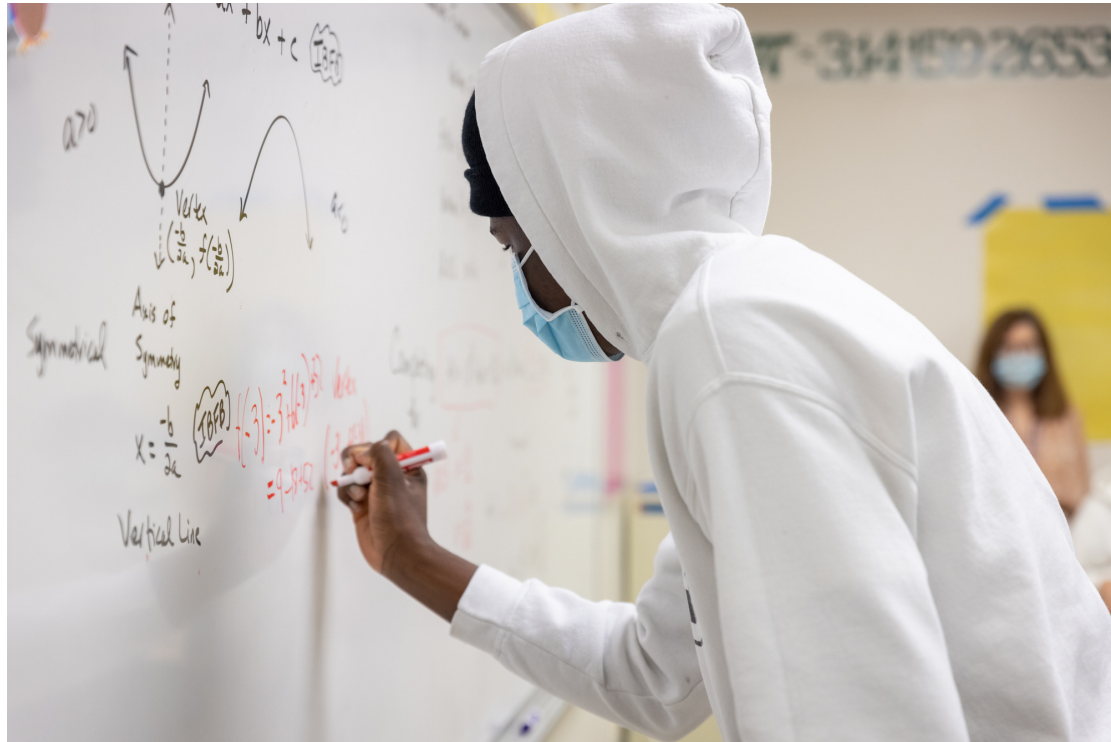
Debt Services Fund

The Debt Service Fund is a governmental fund with, budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts and other long-term debts for which a tax has been dedicated.

Revenue	2023-24 Current Budget	2023-24 Current Actuals*	2024-25 Proposed Budget
Local	102,440,643	105,180,300	105,667,904
State	6,082,020	7,348,656	7,348,656
Federal	471,994	235,997	471,994
Total	108,994,657	112,764,953	113,488,554

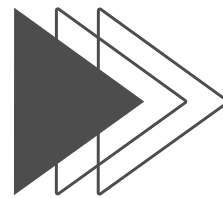
Expenditures	2023-24 Current Budget	2023-24 Current Actuals*	2024-25 Proposed Budget
Debt Service	146,187,408	143,913,073	114,001,267
Total	146,187,408	143,913,073	114,001,267

*Current Actuals As of March 18, 2024



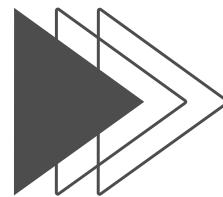
Next Steps

APRIL



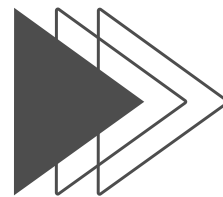
Receive Dallas Central Appraisal District (DCAD) Preliminary Values
 Revenue estimates revised based on preliminary values from DCAD
 Present preliminary General Fund budget to the Board

MAY



Discuss District Property Values
 Present preliminary General Fund, School Nutrition Services Fund
 and Debt Service Fund budget to the Board
 Two-Year Forecast Analysis

JUNE



Notice of Public Hearing to discuss Budget and Proposed Tax Rate
 Board Meeting - Adoption of 2024-25 General Fund, Student
 Nutrition Services Fund, and Debt Service Fund budgets
 Two-Year Forecast Analysis - TRE



QUESTIONS

A photograph of a brick elementary school building. The building has a red brick facade and a dark roof. The text "Vernal Lister Elementary School" and "3131 MARS DRIVE" is visible on the building's exterior. The image is partially obscured by geometric shapes: a large red triangle in the top right, a white triangle in the bottom right, and a grey triangle in the bottom left.

Vernal Lister Elementary School
3131 MARS DRIVE



BOARD OF TRUSTEES AGENDA

Date: April 9, 2024

Presented By: Darrell Dodds, Chief Financial Officer

Subject: Pay Raise Recommendations for GISD Employees for 2024-2025 School Year

Discussion Item

Executive Summary:

Discuss pay raise recommendations for Garland ISD Employees for 2024-2025 school year.

Administrative Recommendations:

Provided for discussion.

Financial Impact and Funding Source:

N/A