

Garland Independent School District

Board of Trustees

Working Meeting

Tuesday, May 14, 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 Presentation for 2024-2025 – **Darrell Dodds and Elisa Cordova-Long** 3
 - B. Discussion Items
 - 1. Pay Raise Recommendations for Garland ISD Employees for 2024-2025 School Year – **Darrell Dodds** 22
- 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. Reconvene from Executive Session for any possible action relative to items considered during Executive Session

VI. Adjournment



GARLAND INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES AGENDA

Date: May 14, 2024

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

Subject: Receive Budget Planning Presentation for 2024-2025

Information Item

Executive Summary:

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

Administrative Recommendations:

Provided for your information.

Financial Impact and Funding Source:

N/A



2024-2025

Proposed Budget

Budget Workshop

May 14, 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 Proposed & Forecasted Budget

- 5** Next Steps

General Fund

Current 2023-24



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

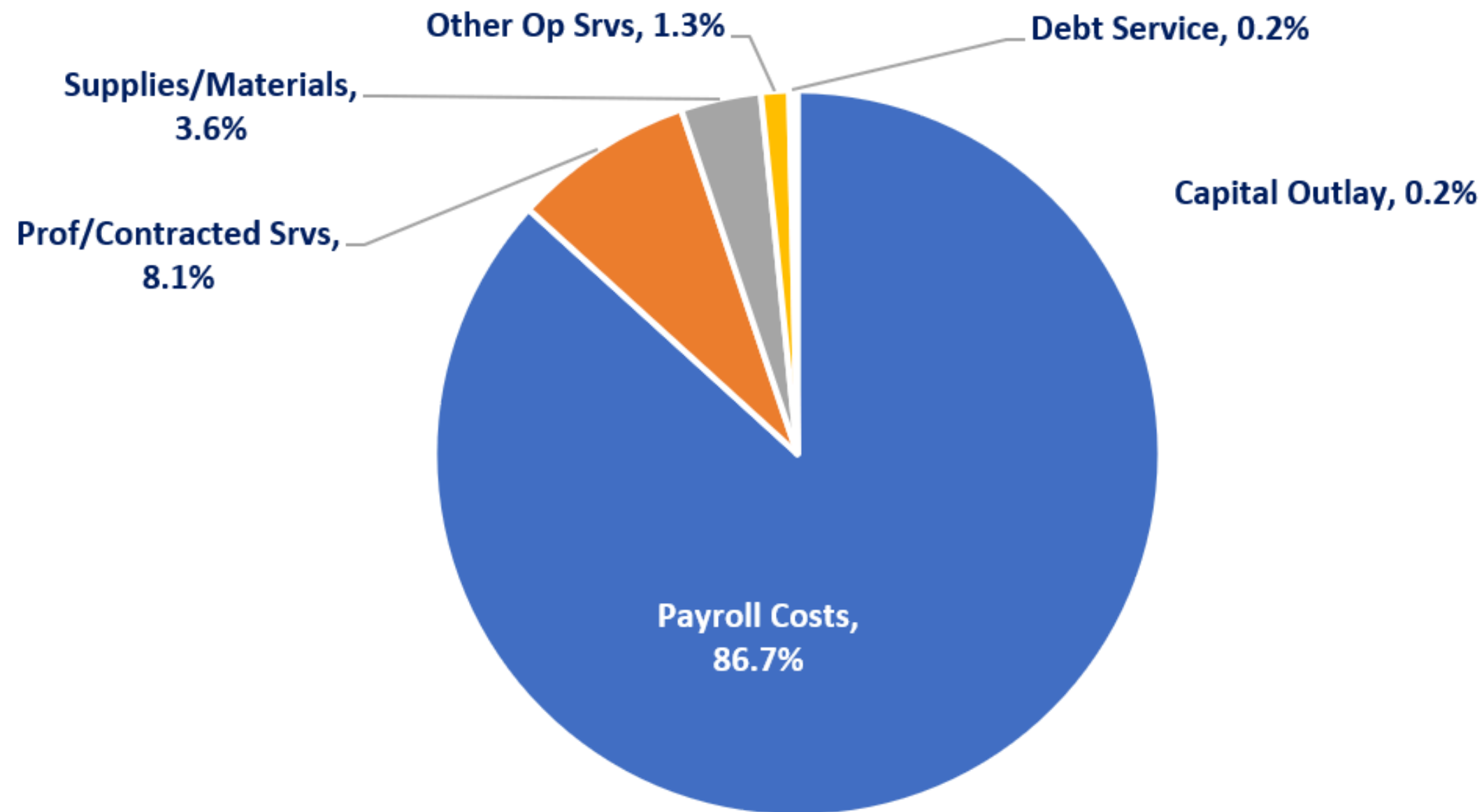
Revenue	2023-24 Current Budget*	2023-24 Current Actuals**	2023-24 Est. Year End Actuals
Local	191,817,716	187,773,060	191,817,716
State	313,996,264	155,758,826	313,996,264
Federal	13,000,000	623,490	13,000,000
Total	518,813,980	344,155,376	518,813,980

Expenditures	2023-24 Current Budget*	2023-24 Current Actuals**	2023-24 Est. Year End Actuals
Payroll Costs	499,189,058	349,025,590	475,763,878
Prof / Contracted Services	47,027,494	32,470,525	47,958,663
Supplies and Materials	27,625,998	14,397,381	24,884,247
Other Operating Costs	15,270,201	5,050,253	10,271,196
Debt Service	751,097	668,122	2,055,914
Capital Outlay	1,537,583	756,499	2,366,573
Total	591,401,431	402,368,371	563,300,471

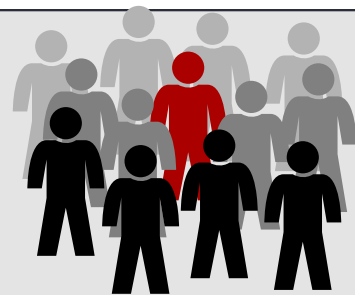
*Current Budget from May Amendment **Current Actuals from March Financials

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

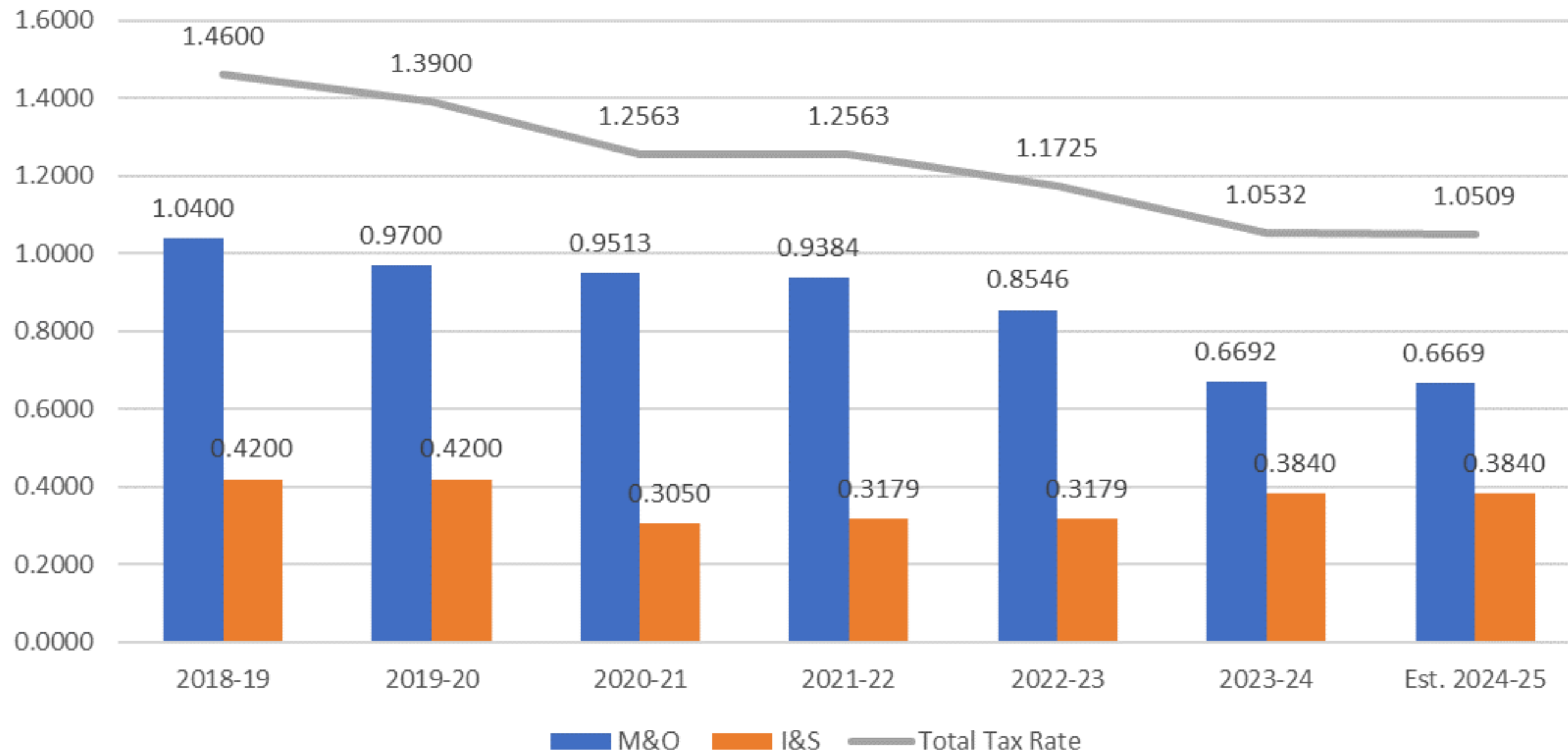


Total Tax Rate



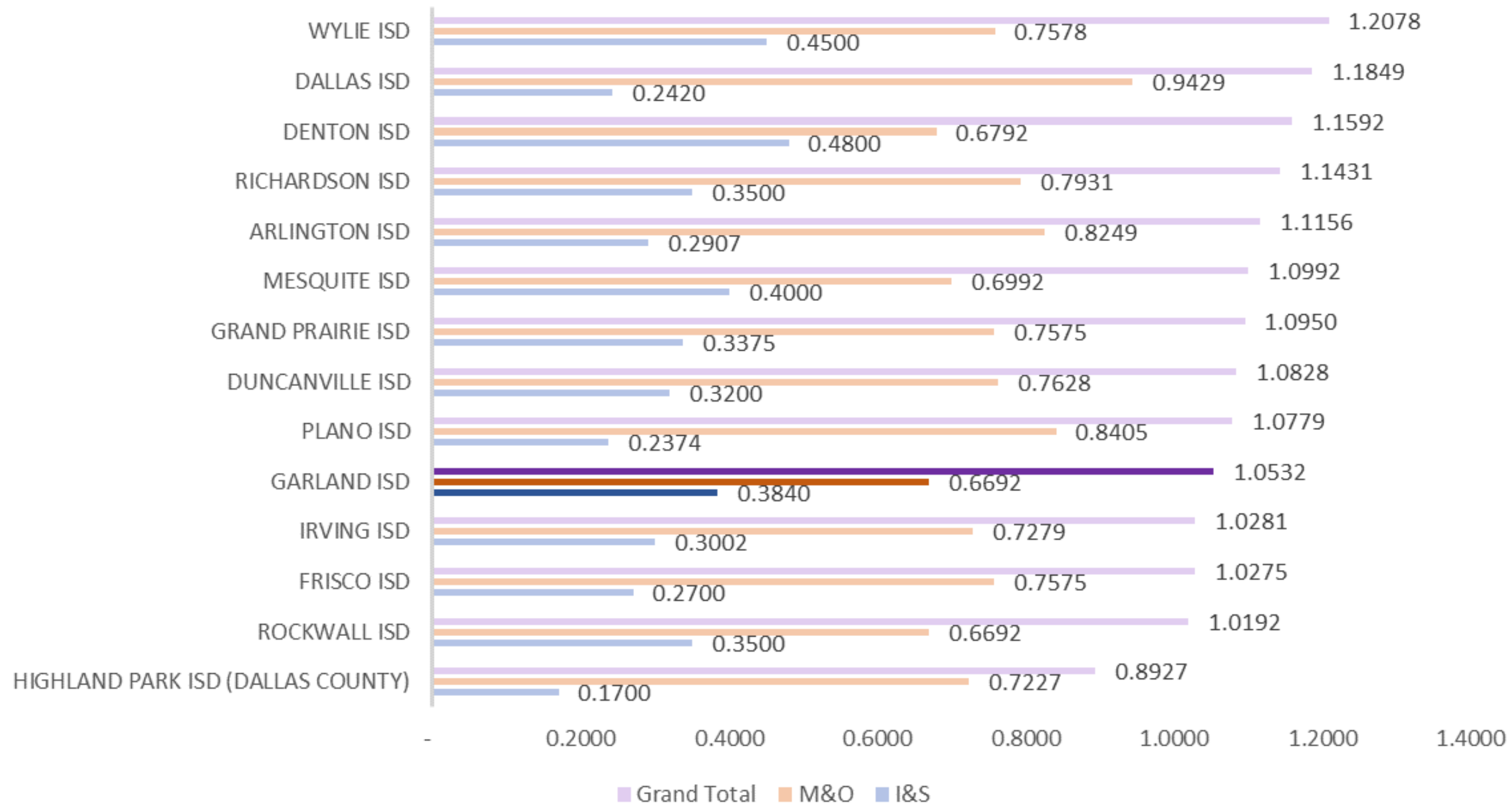
GISD Property Tax Rates

Through Fiscal Year 2024

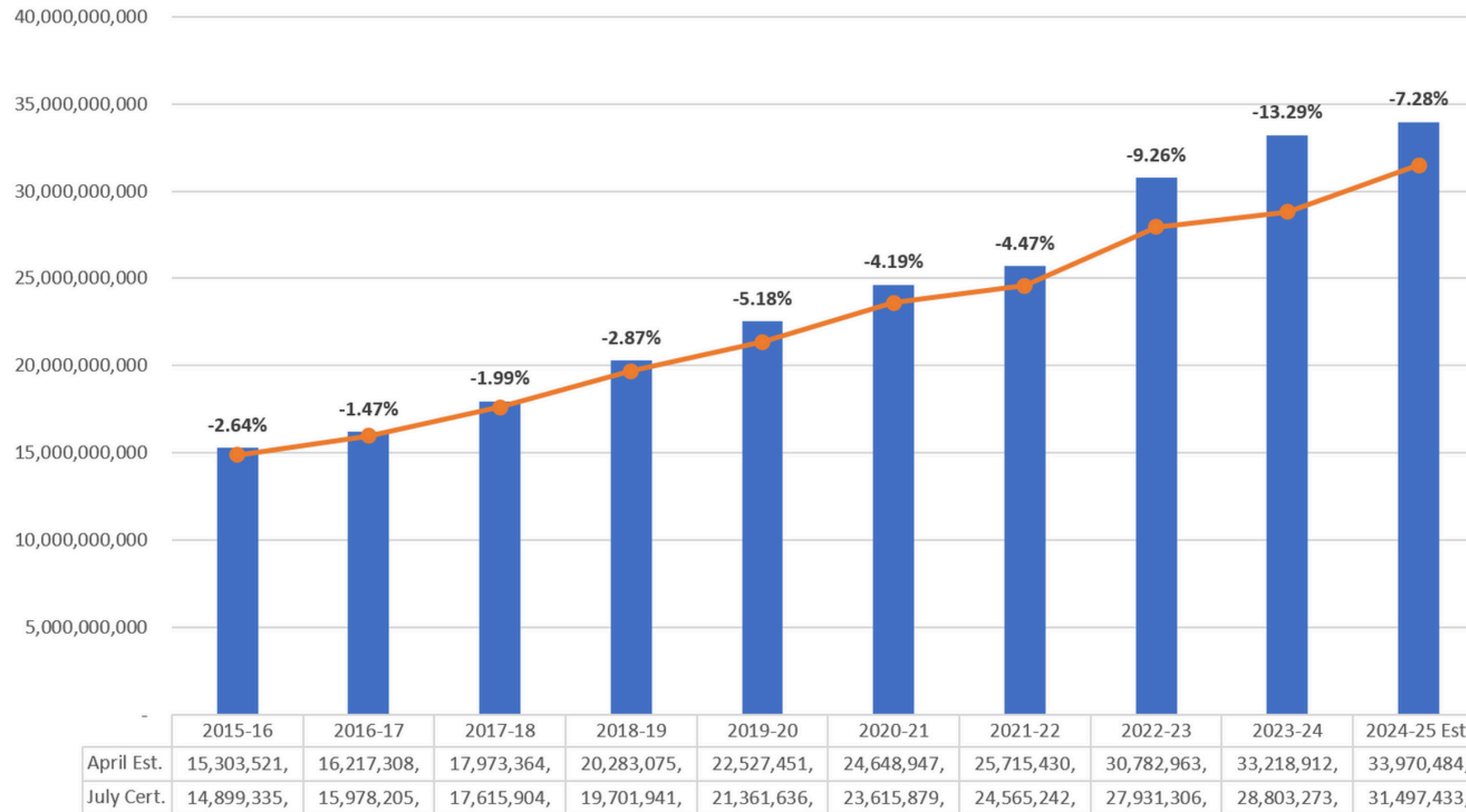


2023-2024 Tax Rates

District Comparison



Taxable Property Value Trend



Updated:
2024-25 Est.
 CAD Preliminary Values

2024-25 July number is 5yr av, % of change

■ April Est. ● July Cert.

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:

- **7.28% Increase on Total Taxable Appraised Values of Property**
- **99% Tax Collection Rate**
- **Projected Student Enrollment of 50,773**
- **Projected ADA 46,310(decrease of 690 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

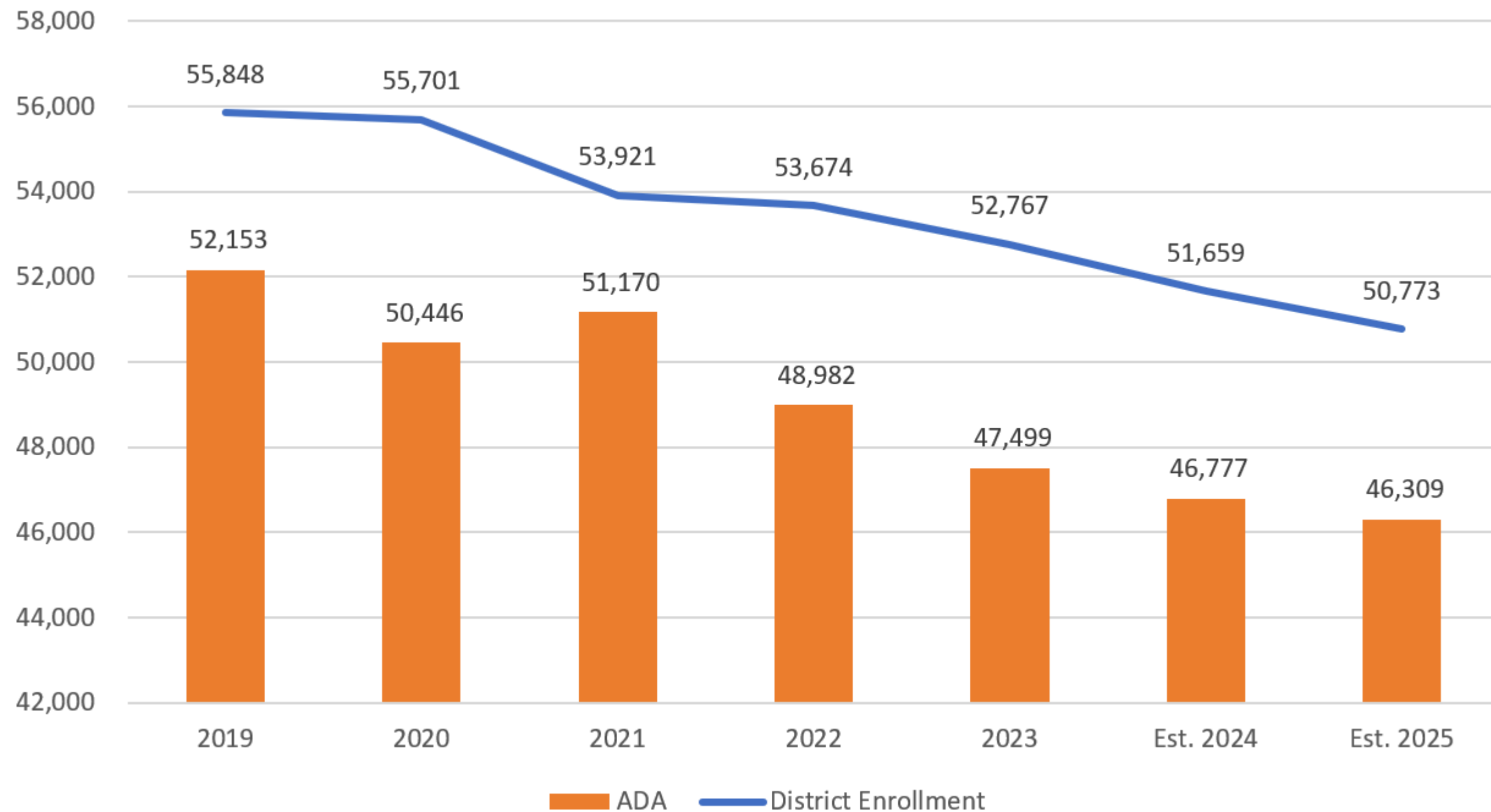
Rightsizing District

- Consolidation of Schools
- CAPE Program

Investments/ Budget Adds

- **Fine Arts - Horn Replacements**
- SPED/ Dyslexia
- Fleet Maintenance
- Custodial Department **Staffing**
- Compensation
- SRO Salary Adjustments

ADA vs. Enrollment



2024-2025 Projected

Updated:

Enrollment

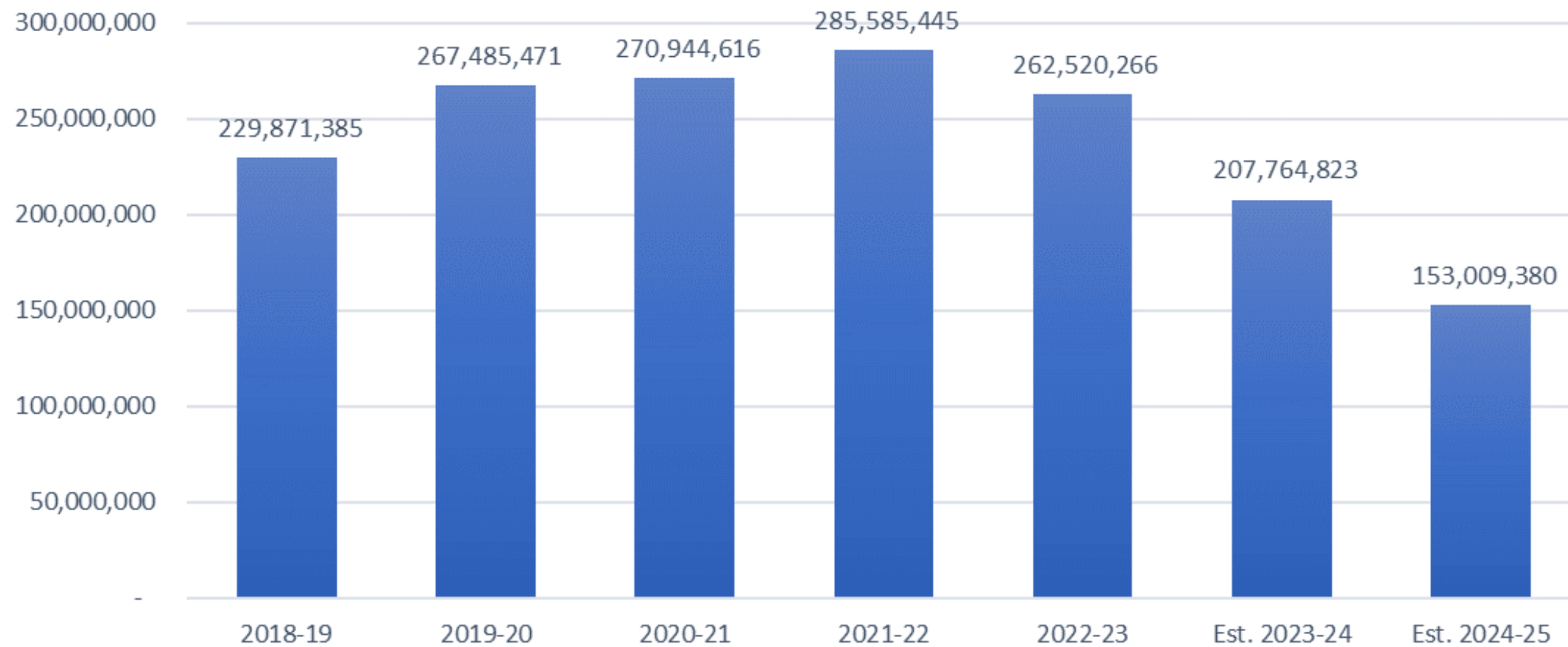
50,773

ADA

46,309

Fund Balance

Ending Fund Balance



Fund Balance Impacts:

Capital Projects:

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

General Fund 2024-25



Current Budget compared to Proposed Budget (Updated)

Revenue	2023-24 Current Budget*	2024-25 Proposed Budget	Amount Increase / (Decrease)	% Diff
Local	191,817,716	203,109,814	11,292,098	5.9%
State	313,996,264	298,126,623	(15,869,641)	(5.1%)
Federal	13,000,000	8,000,000	(5,000,000)	(38.5%)
Total	518,813,980	509,236,437	(9,577,543)	(0.38)

Expenditures	2023-24 Current Budget*	2024-25 Proposed Budget	Amount Increase / (Decrease)	% Diff
Payroll Costs	499,189,058	508,212,114	9,023,056	1.8%
Prof / Contracted Srvs	47,027,494	44,853,342	(2,174,152)	(4.6%)
Supplies and Materials	27,625,998	27,350,459	(275,539)	(1.0%)
Other Operating Costs	15,270,201	15,074,555	(195,646)	(1.3%)
Debt Service	751,097	751,097	0	0.0%
Capital Outlay	1,537,583	274,512	(1,263,071)	(82.1%)
Total	591,401,431	596,516,079	5,114,648	(87.2%)

Net Difference	(72,587,451)	(87,279,642)	(14,692,191)	
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*Current Budget from May Amendment

General Fund



Projected Forecast 2024-2027

	2023-24			2024-25	2025-26	2026-2027
	Adopted	Amended Budget	Forecasted Actuals	Proposed Budget	Projected Budget w/ VADRE	Projected Budget w/ VADRE
Date	July 1, 2023	May 28, 2024	June 30, 2024	July 1, 2024	July 1, 2025	July 1, 2026
ADA	47,000		46,777	46,309	45,847	45,348
Diff of ADA	(1,982)		(223)	(468)	(462)	(499)
Enrollment	52,767		51,659	50,773	49,849	48,925
Beginning Fund Balance	262,520,266			153,009,380	153,009,380	153,009,380
REVENUE						
TOTAL LOCAL REVENUE	250,595,728	191,817,716	191,817,716	203,109,814	308,737,264	297,333,090
TOTAL STATE REVENUE	249,979,254	313,996,264	313,996,264	298,126,623	241,672,981	247,923,752
TOTAL FEDERAL REVENUE	13,000,000	13,000,000	13,000,000	8,000,000	8,000,000	8,000,000
TOTAL REVENUE	513,574,982	518,813,980	518,813,980	509,236,437	558,410,245	553,256,842

School Nutrition Services

Fund 2024-25



Current Budget compared to Proposed Budget (Updated)

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	3,781,656	4,035,000
State	170,000	-	170,000
Federal	28,957,408	24,148,273	32,295,000
Total	36,162,408	27,929,929	36,500,000

Expenditures	2023-24 Current Budget	2023-24 Current Actuals*	2024-25 Proposed Budget
Payroll Costs	18,615,346	13,025,611	19,550,000
Contracted Services	579,000	443,767	614,000
Supplies and Materials	18,477,702	15,727,340	18,887,500
Other Operating Costs	153,000	73,746	117,000
Capital Outlay	10,726,653	4,414,388	5,400,000
Total	48,551,701	33,684,853	44,568,500

*Current Actuals As of April 30, 2024

Spend Down \$8,068,500

Debt Services Fund

2024-25



Current Budget compared to Proposed Budget (Updated)

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	111,192,335
State	6,082,020	7,348,656	7,348,656
Federal	471,994	235,997	471,994
Total	108,994,657	112,764,953	119,012,985

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 April 30, 2024

Next Steps

2024-2025 June Budget Workshop



June 15, 2024

Publish Budget and Proposed Tax Rate

June 25, 2024

2023-2024 June Budget Transfers & Amendments
2023-2024 Final Amended Budgets
2024-2025 Proposed Budget

June 11, 2024

Budget Workshop
Adoption of 2024-2025 Compensation Plan





GARLAND INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES AGENDA

Date: May 14, 2024

Presented By: Darrell Dodds, Chief Financial Officer

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

Action Item

Executive Summary:

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

Administrative Recommendations:

Provided for discussion.

Financial Impact and Funding Source:

N/A