



## **Agenda of Workshop Meeting**

### **The Board of Trustees Belton Independent School District**

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A Workshop Meeting of the Board of Trustees of Belton Independent School District will be held June 9, 2022, beginning at 5:00 PM in the Big Red Room, 400 N. Wall Street, Belton, TX 76513. One or more trustees may participate via video conference.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. **Call to Order**
2. **Public Comments**
3. **Board Workshop: Goal 5 - Maximize our use of resources for both current priorities and plans for the future**
  - A. 2022-23 Compensation Plan and Budget Discussion 2
4. **Adjourn**



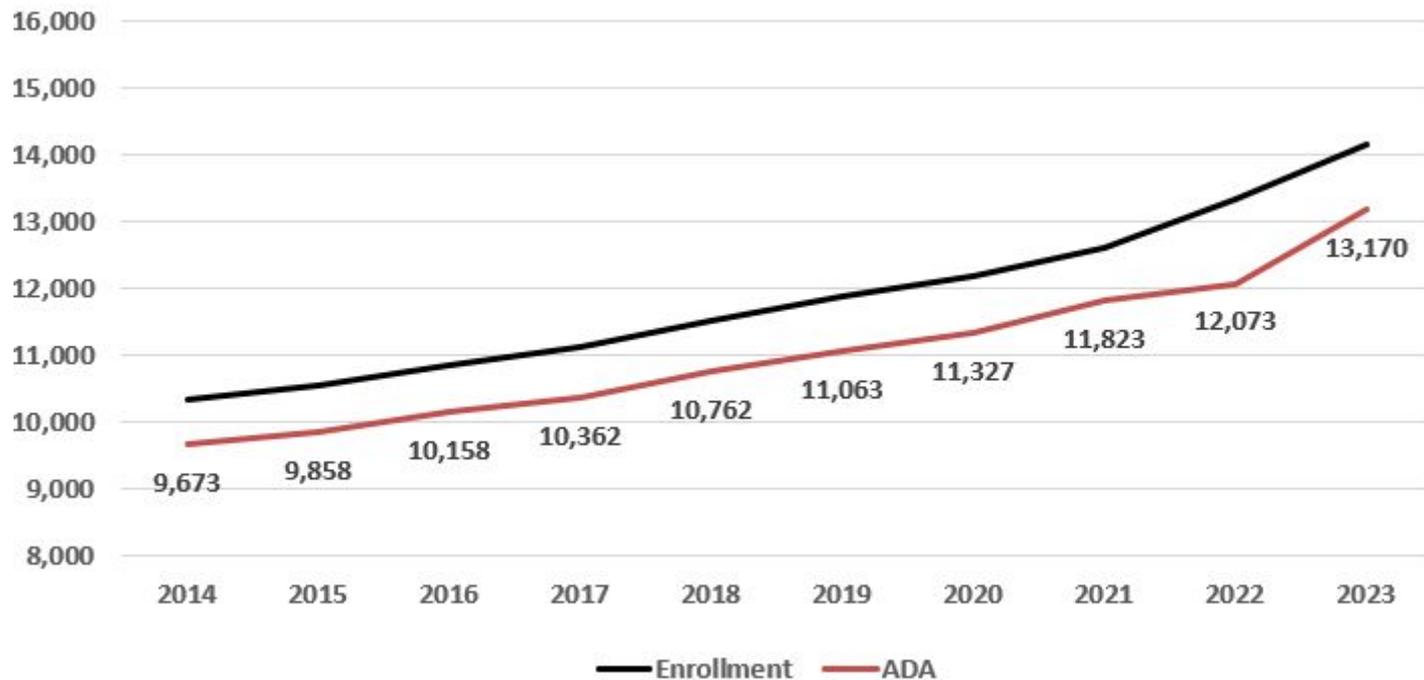
# 2022-23 Compensation Plan and Budget Discussion

*Board of Trustees' Workshop  
June 9, 2022*

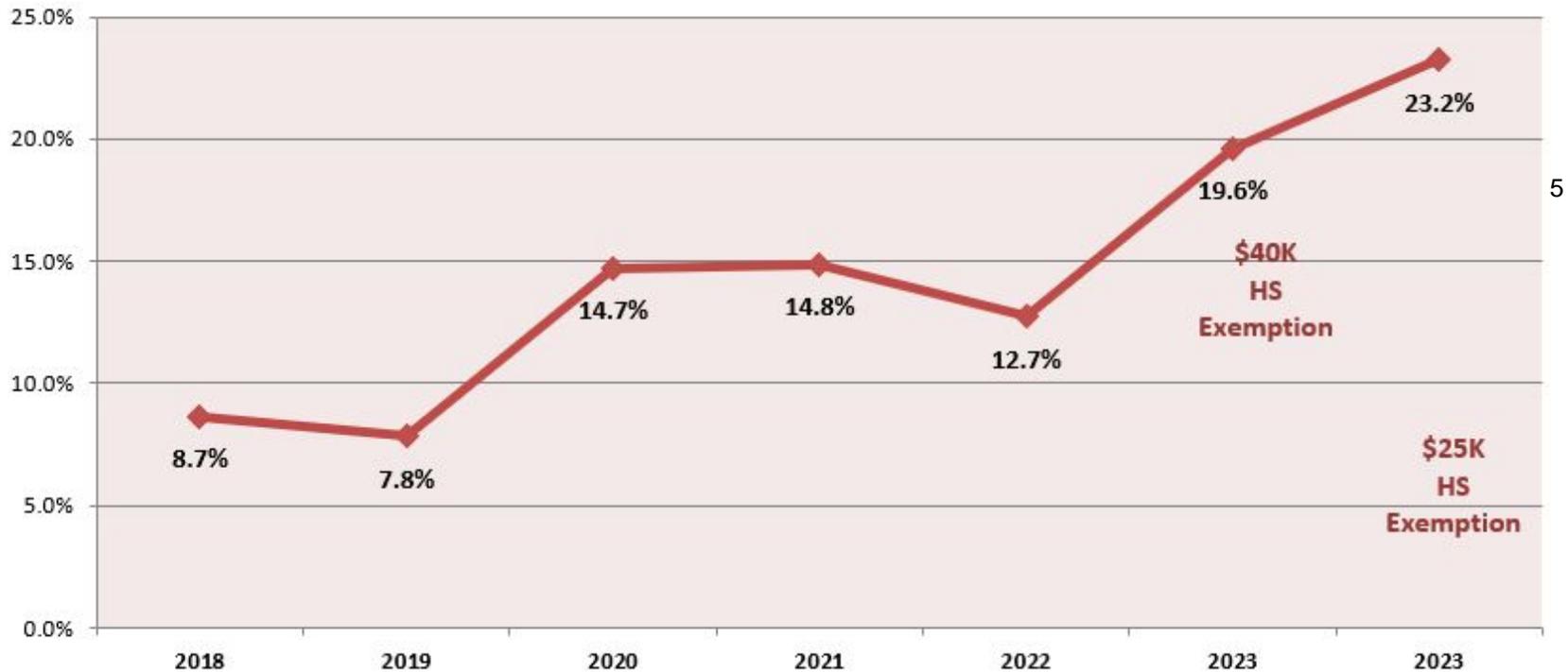
## PURPOSE

Discuss the preliminary 2022-23 budget assumptions and employee compensation options.

# ENROLLMENT VS. ADA



# NET TAXABLE VALUE



**PRELIMINARY ASSUMPTIONS/PARAMETERS**

| DATA ELEMENT                          | ASSUMPTION/PARAMETER  | Original -<br>Feb | Preliminary -<br>Apr |
|---------------------------------------|---|-------------------|----------------------|
| <b>Student Enrollment:</b>            | Demographer's growth projection                             | 14,160            | 14,160               |
| <b>Average Daily Attendance Rate:</b> | Based on student enrollment at October snapshot*            | 93.00%            | 93.00%               |
| <b>Property Values:</b>               | Projected growth over prior year local net taxable values** | 6%                | 19%                  |
| <b>Staff Pay Increase:</b>            | Pay increases to all staff (average)                        | 2%                | TBD                  |
| <b>Other compensation increases:</b>  | New positions due to growth (based on staffing guidelines)  | \$ 6,000,000      | \$ 4,555,000         |
|                                       | Other position requests (beyond staffing guidelines)        | \$ -              | \$ -                 |
|                                       | Market adjustments (as needed)                              | \$ 150,000        | \$ 330,000 6         |
| <b>Campus Allocations:</b>            | Per student allocation guidelines                           | \$ 1,800,000      | \$ 1,800,000         |
| <b>Capital Projects</b>               | Set aside for facilities improvements                       | 1%                | TBD                  |
| <b>New Programs</b>                   | Start up costs for new programs (as needed)                 | \$ 100,000        | \$ 100,000           |
| <b>Campus Improvement</b>             | Set aside for campus instructional improvement              | \$ 100,000        | \$ 100,000           |
| <b>Employee Benefits:</b>             | Contribution towards insurance premiums                     | \$400 per month   | \$400 per month      |
| <b>Tax Rate:</b>                      | M&O rate (Additional compression under HB3 anticipated)     | \$ 0.94290        | \$ 0.94290           |
|                                       | I&S rate  | \$ 0.39680        | \$ 0.39680           |
|                                       |   | <u>\$ 1.33970</u> | <u>\$ 1.33970</u>    |

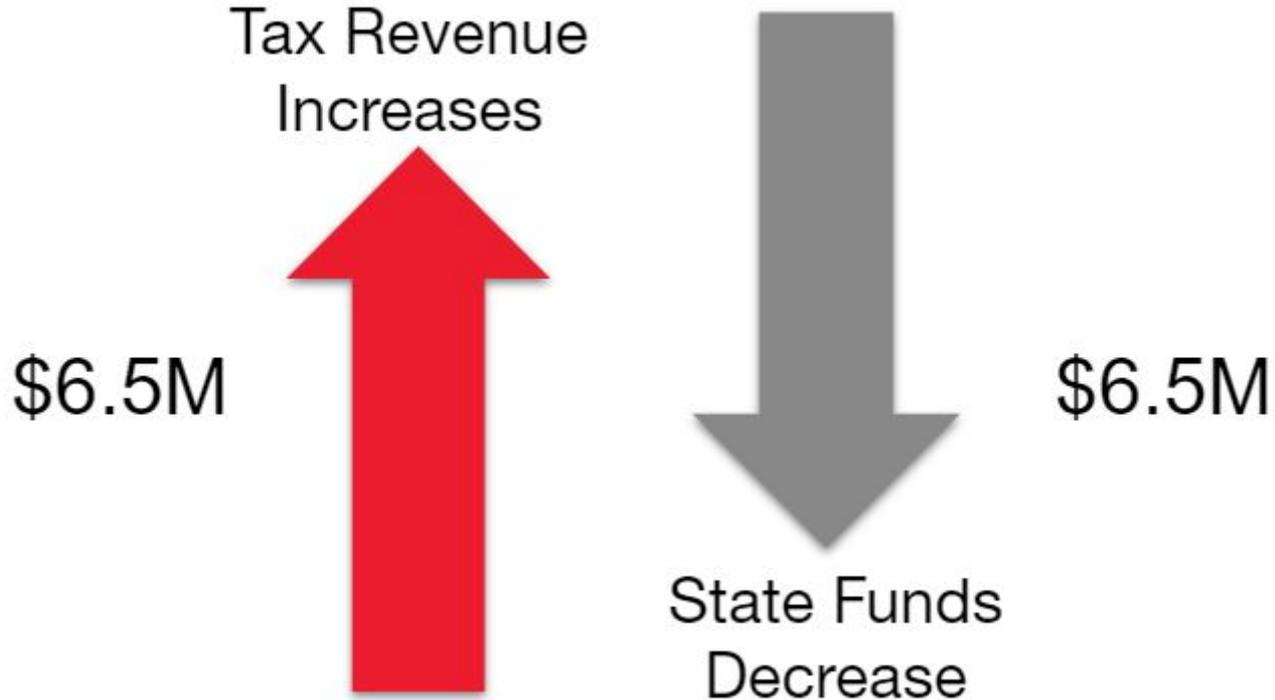
\*This is not the annual attendance rate.

\*\* Assumes \$40K Homestead Exemptions

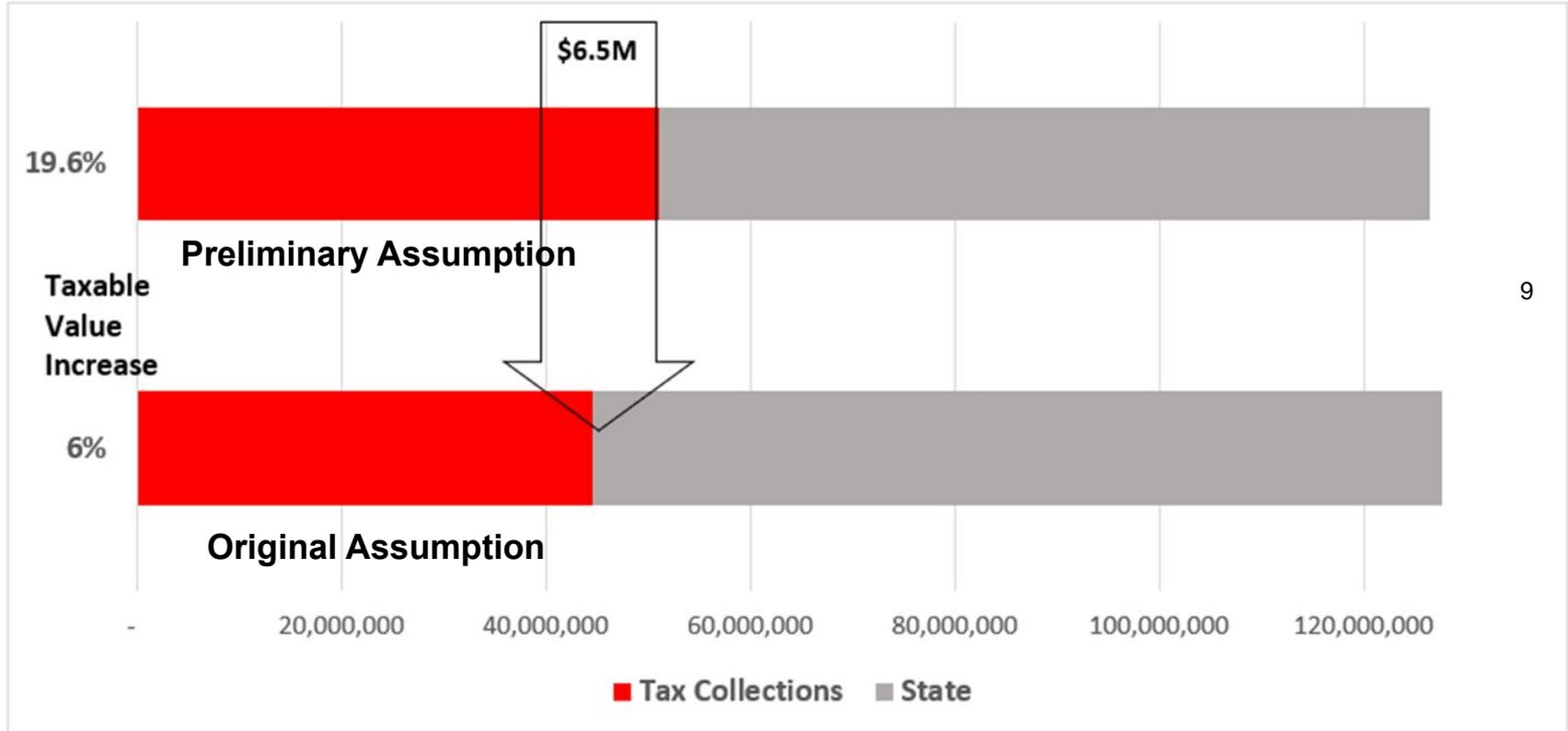
# TAX RATE

|       | <u>Actual<br/>2021-22</u> | <u>Projected<br/>2022-23</u> |
|-------|---------------------------|------------------------------|
| M&O   | \$0.9603                  | \$0.9429                     |
| I&S   | \$0.3968                  | \$0.3968                     |
| TOTAL | <u>\$1.3571</u>           | <u>\$1.3397</u>              |

# STATE & LOCAL FUNDING BALANCING ACT



# OVERALL FUNDING SHIFT



|                               | <u>2021-22<br/>Revised<br/>Budget</u> |                 | <u>2022-23<br/>Original - Feb<br/>Assumptions</u> |                    | <u>2022-23<br/>Prelim - Apr<br/>Assumptions</u> |
|-------------------------------|---------------------------------------|-----------------|---|--------------------|---|
| Enrollment                    | 13,326                                |                 | 14,160  |                    | 14,160  |
| ADA*                          | 12,368                                |                 | 13,170  |                    | 13,170  |
| <u>REVENUES</u>               |                                       |                 |   |                    |   |
| 5700 Local Revenue            | \$ 44,820,590                         |                 | \$ 45,315,784                                     |                    | \$ 51,790,437                                   |
| 5800 State Program Revenue    | 83,965,753                            |                 | 89,397,308  |                    | 82,888,038                                      |
| 5900 Federal Program Revenue  | 2,608,000                             |                 | 2,500,000   |                    | 2,500,000                                       |
| TOTAL REVENUE                 | <u>131,394,343</u>                    |                 | <u>137,213,092</u>                                |                    | <u>137,178,475</u>                              |
| <u>EXPENDITURES</u>           |                                       |                 |   |                    |   |
| 6100 Payroll                  | 116,012,770                           | <b>2% Raise</b> | 125,566,125                                       | 120,831,959        | <b>Raise TBD</b>                                |
| 6200 Services                 | 9,307,418                             |                 | 9,147,446   | 9,147,446          |   |
| 6300 Materials/Supplies       | 7,743,717                             |                 | 7,743,717   | 7,743,717          |   |
| 6400 Miscellaneous Operating  | 3,616,254                             |                 | 3,616,254   | 3,616,254          |   |
| 6500 Debt Service             | 69,000                                |                 | 69,000  | 69,000             |   |
| 6600 Capital Outlay           | 767,950                               |                 | 2,237,055   | 767,950            |   |
| TOTAL EXPENDITURES            | <u>137,517,109</u>                    |                 | <u>148,379,597</u>                                | <u>142,176,326</u> |   |
| Net Change in Fund Balance    | (6,122,766)                           |                 | (11,166,505)                                      | (4,997,851)        |   |
| Fund Balance Beginning        | <u>39,459,420</u>                     |                 | <u>33,336,654</u>                                 | <u>33,336,654</u>  |   |
| Fund Balance Ending           | \$ 33,336,654                         |                 | \$ 22,170,149                                     | \$ 28,338,803      |   |
| % Personnel                   | 84.4%                                 |                 | 84.6%   | 85.0%              |   |
| Fund Balance as % of Expenses | 24.2%                                 |                 | 14.9%   | 19.9%              |   |

\* 2021-22 ADA with Operational Minutes Adjustment

# BUDGET HISTORY

|                               | 2017-18<br>Original |
|-------------------------------|---------------------|
| Local                         | \$ 33,680,999       |
| State                         | 59,491,269          |
| Federal                       | 2,085,000           |
| <b>Total Revenue</b>          | <b>95,257,268</b>   |
| <b>Payroll &amp; Benefits</b> | <b>77,321,615</b>   |
| Services & Supplies           | 18,563,098          |
| <b>Total Expenditures</b>     | <b>95,884,713</b>   |
| <b>Change to FB</b>           | <b>\$ (627,445)</b> |

- \$1.7M Raise
- \$1.1M New Positions

# BUDGET HISTORY

|                               | 2017-18<br>Original | 2018-19<br>Original | % Inc<br>over PY |
|-------------------------------|---------------------|---------------------|------------------|
| Local                         | \$ 33,680,999       | \$ 36,802,973       | 4.9%             |
| State                         | 59,491,269          | 60,889,307          |                  |
| Federal                       | 2,085,000           | 2,060,000           |                  |
| <b>Total Revenue</b>          | <b>95,257,268</b>   | <b>99,752,280</b>   |                  |
| <b>Payroll &amp; Benefits</b> | <b>77,321,615</b>   | <b>80,696,725</b>   | <b>4.4%</b>      |
| Services & Supplies           | 18,563,098          | 19,628,170          |                  |
| <b>Total Expenditures</b>     | <b>95,884,713</b>   | <b>100,324,895</b>  |                  |
| <b>Change to FB</b>           | <b>\$ (627,445)</b> | <b>\$ (572,615)</b> |                  |

- \$1.7M Raise
- \$1.1M New Positions
- \$1.5M Raise
- \$1.9M New Positions

# BUDGET HISTORY

|                               | 2017-18<br>Original | 2018-19<br>Original | % Inc<br>over PY | 2019-20<br>Original | % Inc<br>over PY |
|-------------------------------|---------------------|---------------------|------------------|---------------------|------------------|
| Local                         | \$ 33,680,999       | \$ 36,802,973       | 4.9%             | \$ 39,110,202       | 20.0%            |
| State                         | 59,491,269          | 60,889,307          |                  | 78,158,553          |                  |
| Federal                       | 2,085,000           | 2,060,000           |                  | 2,470,000           |                  |
| <b>Total Revenue</b>          | <b>95,257,268</b>   | <b>99,752,280</b>   |                  | <b>119,738,755</b>  |                  |
| <b>Payroll &amp; Benefits</b> | <b>77,321,615</b>   | <b>80,696,725</b>   | <b>4.4%</b>      | <b>97,645,613</b>   | <b>21.0%</b>     |
| Services & Supplies           | 18,563,098          | 19,628,170          |                  | 22,093,142          |                  |
| <b>Total Expenditures</b>     | <b>95,884,713</b>   | <b>100,324,895</b>  |                  | <b>119,738,755</b>  |                  |
| <b>Change to FB</b>           | <b>\$ (627,445)</b> | <b>\$ (572,615)</b> |                  | <b>\$ -</b>         |                  |

- \$1.7M Raise
- \$1.1M New Positions
- \$1.5M Raise
- \$1.9M New Positions
- HB3
- Charter Oak Opening
- \$4.8M Raise
- \$4.6M New Positions
- Health Insurance from \$375 to \$400

# BUDGET HISTORY

|                                | 2017-18<br>Original | 2018-19<br>Original | % Inc<br>over PY | 2019-20<br>Original | % Inc<br>over PY | 2020-21<br>Original | % Inc<br>over PY |
|--------------------------------|---------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|
| <b>Local State</b>             | \$ 33,680,999       | \$ 36,802,973       | <b>4.9%</b>      | \$ 39,110,202       | <b>20.0%</b>     | \$ 39,849,774       | <b>4.8%</b>      |
|                                | 59,491,269          | 60,889,307          |                  | 78,158,553          |                  | 82,992,226          |                  |
| <b>Federal</b>                 | 2,085,000           | 2,060,000           |                  | 2,470,000           |                  | 2,434,500           |                  |
| <b>Total Revenue</b>           | 95,257,268          | 99,752,280          |                  | 119,738,755         |                  | 125,276,500         |                  |
| <b>Payroll &amp; Benefits</b>  | 77,321,615          | 80,696,725          | <b>4.4%</b>      | 97,645,613          | <b>21.0%</b>     | 108,093,471         | <b>10.7%</b>     |
| <b>Services &amp; Supplies</b> | 18,563,098          | 19,628,170          |                  | 22,093,142          |                  | 21,406,714          |                  |
| <b>Total Expenditures</b>      | 95,884,713          | 100,324,895         |                  | 119,738,755         |                  | 129,500,185         |                  |
| <b>Change to FB</b>            | \$ (627,445)        | \$ (572,615)        |                  | \$ -                |                  | \$ (4,223,685)      |                  |

- \$1.7M Raise
- \$1.1M New Positions

- \$1.5M Raise
- \$1.9M New Positions

- HB3
- Charter Oak Opening
- \$4.8M Raise
- \$4.6M New Positions
- Health Insurance from \$375 to \$400

- LBHS Opening
- BMS Opening
- \$2.9M Raise
- \$11.4M New Positions

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# BUDGET HISTORY

|                                | 2017-18<br>Original | 2018-19<br>Original | % Inc<br>over PY | 2019-20<br>Original | % Inc<br>over PY | 2020-21<br>Original | % Inc<br>over PY | 2021-22<br>Original | % Inc<br>over PY |
|--------------------------------|---------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|
| <b>Local State</b>             | \$ 33,680,999       | \$ 36,802,973       | <b>4.9%</b>      | \$ 39,110,202       | <b>20.0%</b>     | \$ 39,849,774       | <b>4.8%</b>      | \$ 44,660,618       | <b>5.4%</b>      |
|                                | 59,491,269          | 60,889,307          |                  | 78,158,553          |                  | 82,992,226          |                  | 84,836,109          |                  |
| <b>Federal</b>                 | 2,085,000           | 2,060,000           |                  | 2,470,000           |                  | 2,434,500           |                  | 2,608,000           |                  |
| <b>Total Revenue</b>           | 95,257,268          | 99,752,280          |                  | 119,738,755         |                  | 125,276,500         |                  | 132,104,727         |                  |
| <b>Payroll &amp; Benefits</b>  | 77,321,615          | 80,696,725          | <b>4.4%</b>      | 97,645,613          | <b>21.0%</b>     | 108,093,471         | <b>10.7%</b>     | 116,012,770         | <b>7.3%</b>      |
| <b>Services &amp; Supplies</b> | 18,563,098          | 19,628,170          |                  | 22,093,142          |                  | 21,406,714          |                  | 21,344,367          |                  |
| <b>Total Expenditures</b>      | 95,884,713          | 100,324,895         |                  | 119,738,755         |                  | 129,500,185         |                  | 137,357,137         |                  |
| <b>Change to FB</b>            | \$ (627,445)        | \$ (572,615)        |                  | \$ -                |                  | \$ (4,223,685)      |                  | \$ (5,252,410)      |                  |

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# BUDGET HISTORY

|                                | 2017-18<br>Original | 2018-19<br>Original | % Inc<br>over PY | 2019-20<br>Original | % Inc<br>over PY | 2020-21<br>Original | % Inc<br>over PY | 2021-22<br>Original | % Inc<br>over PY | 2022-23<br>Original | % Inc<br>over PY |
|--------------------------------|---------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|
| <b>Local State</b>             | \$ 33,680,999       | \$ 36,802,973       | 4.9%             | \$ 39,110,202       | 20.0%            | \$ 39,849,774       | 4.8%             | \$ 44,660,618       | 5.4%             | \$ 51,790,437       | 4.0%             |
| <b>Federal</b>                 | 2,085,000           | 2,060,000           |                  | 2,470,000           |                  | 2,434,500           |                  | 2,608,000           |                  | 2,500,000           |                  |
| <b>Total Revenue</b>           | 95,257,268          | 99,752,280          |                  | 119,738,755         |                  | 125,276,500         |                  | 132,104,727         |                  | 137,178,475         |                  |
| <b>Payroll &amp; Benefits</b>  | 77,321,615          | 80,696,725          | 4.4%             | 97,645,613          | 21.0%            | 108,093,471         | 10.7%            | 116,012,770         | 7.3%             | 123,587,296         | 6.5%             |
| <b>Services &amp; Supplies</b> | 18,563,098          | 19,628,170          |                  | 22,093,142          |                  | 21,406,714          |                  | 21,344,367          |                  | 21,344,367          |                  |
| <b>Total Expenditures</b>      | 95,884,713          | 100,324,895         |                  | 119,738,755         |                  | 129,500,185         |                  | 137,357,137         |                  | 144,931,663         |                  |
| <b>Change to FB</b>            | \$ (627,445)        | \$ (572,615)        |                  | \$ -                |                  | \$ (4,223,685)      |                  | \$ (5,252,410)      |                  | \$ (7,753,188)      |                  |

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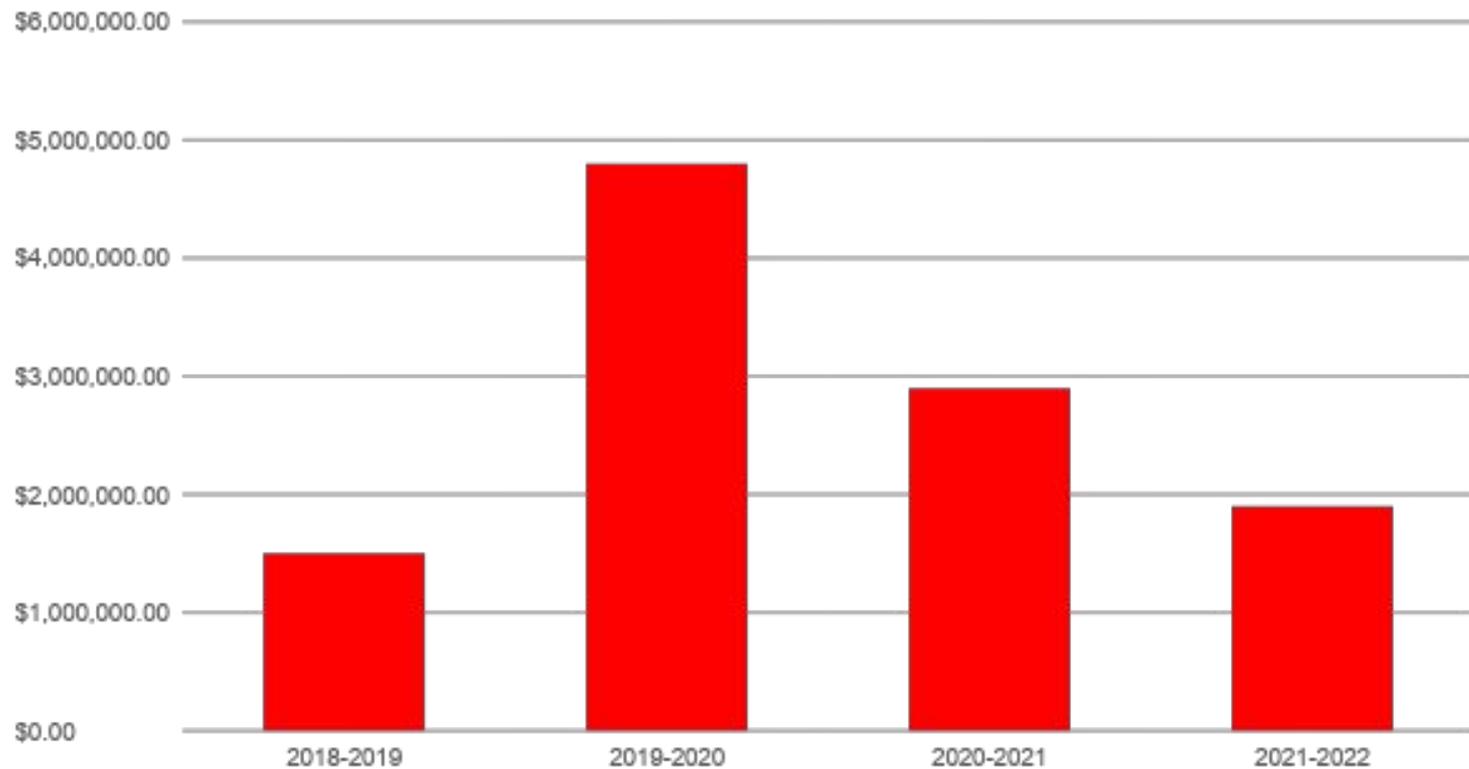
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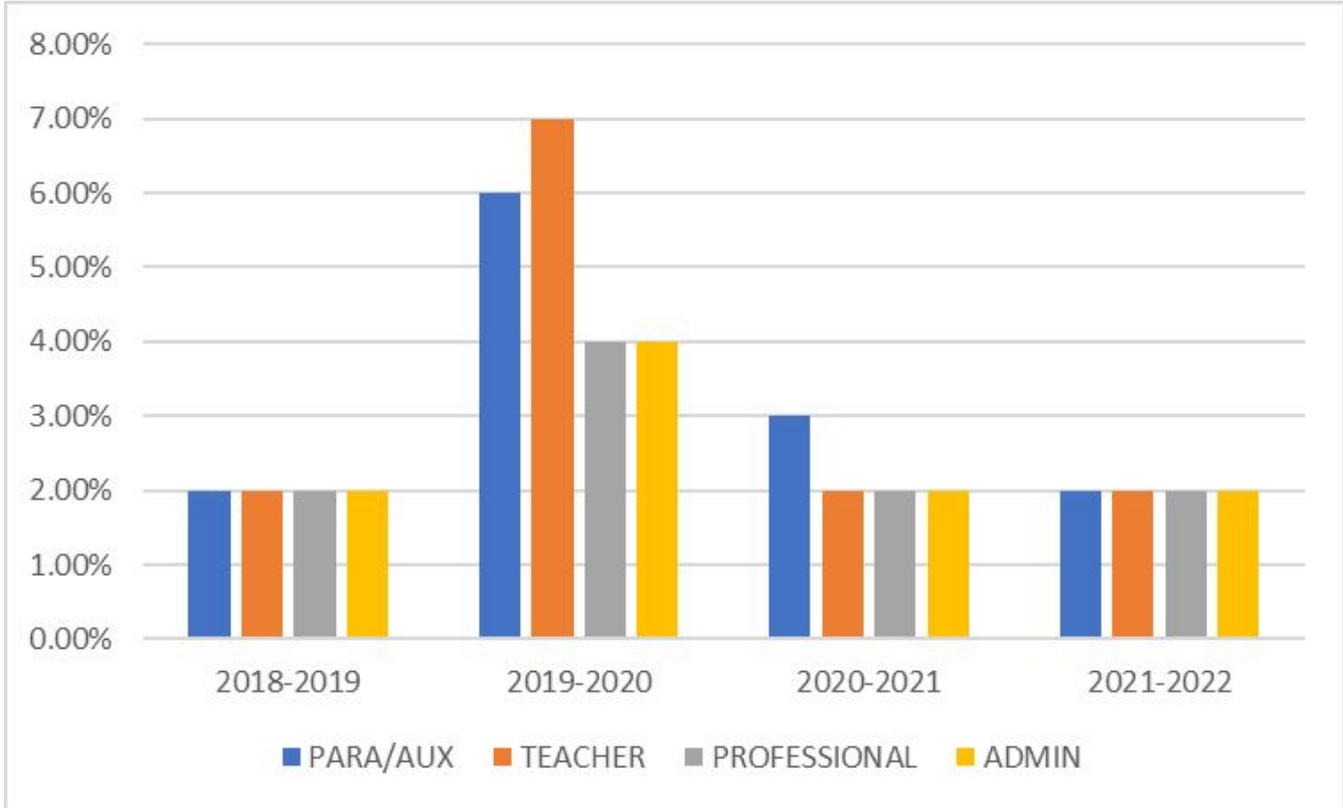
- \$1.9M Raise
- \$4.9M New Positions
- Added Grade Level to LBHS

- \$2.7M Raise
- \$4.5M New Positions
- Adding Grade Level to LBHS

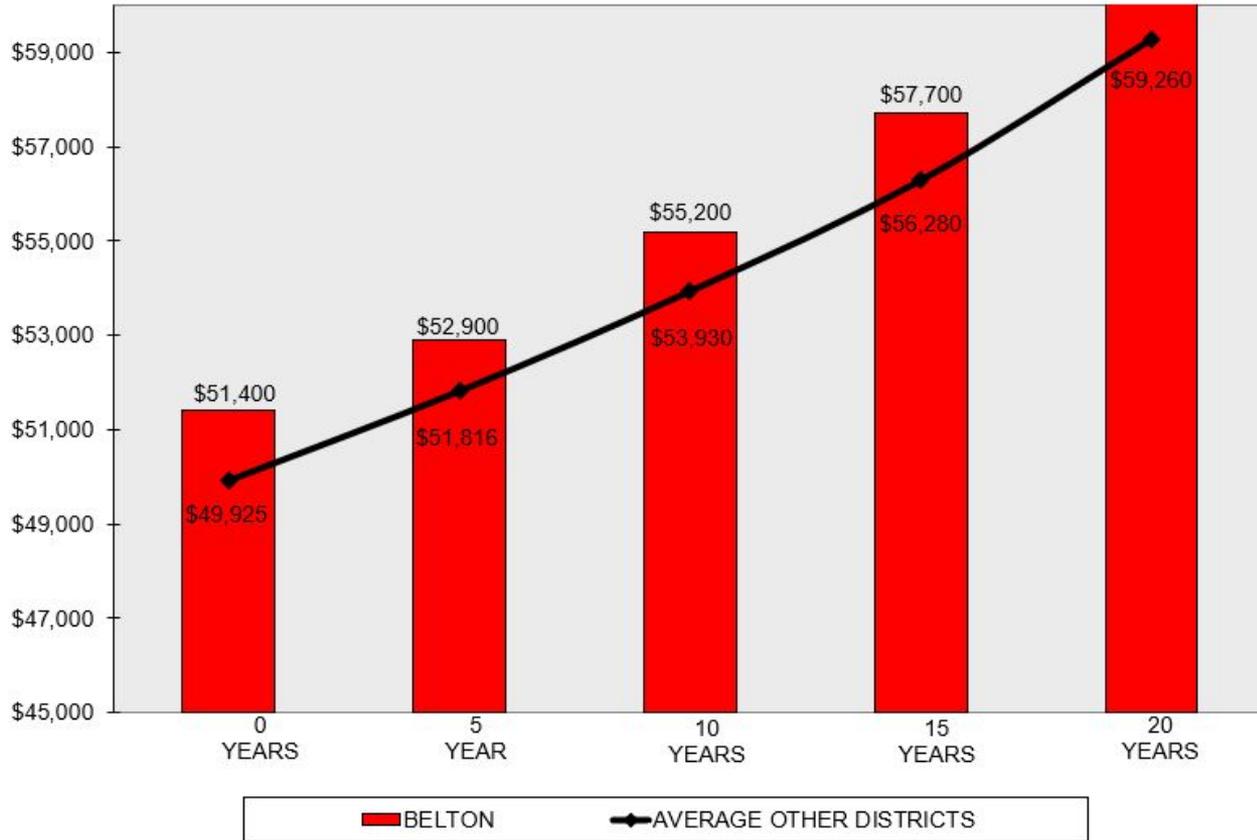
# SALARY INCREASE HISTORY



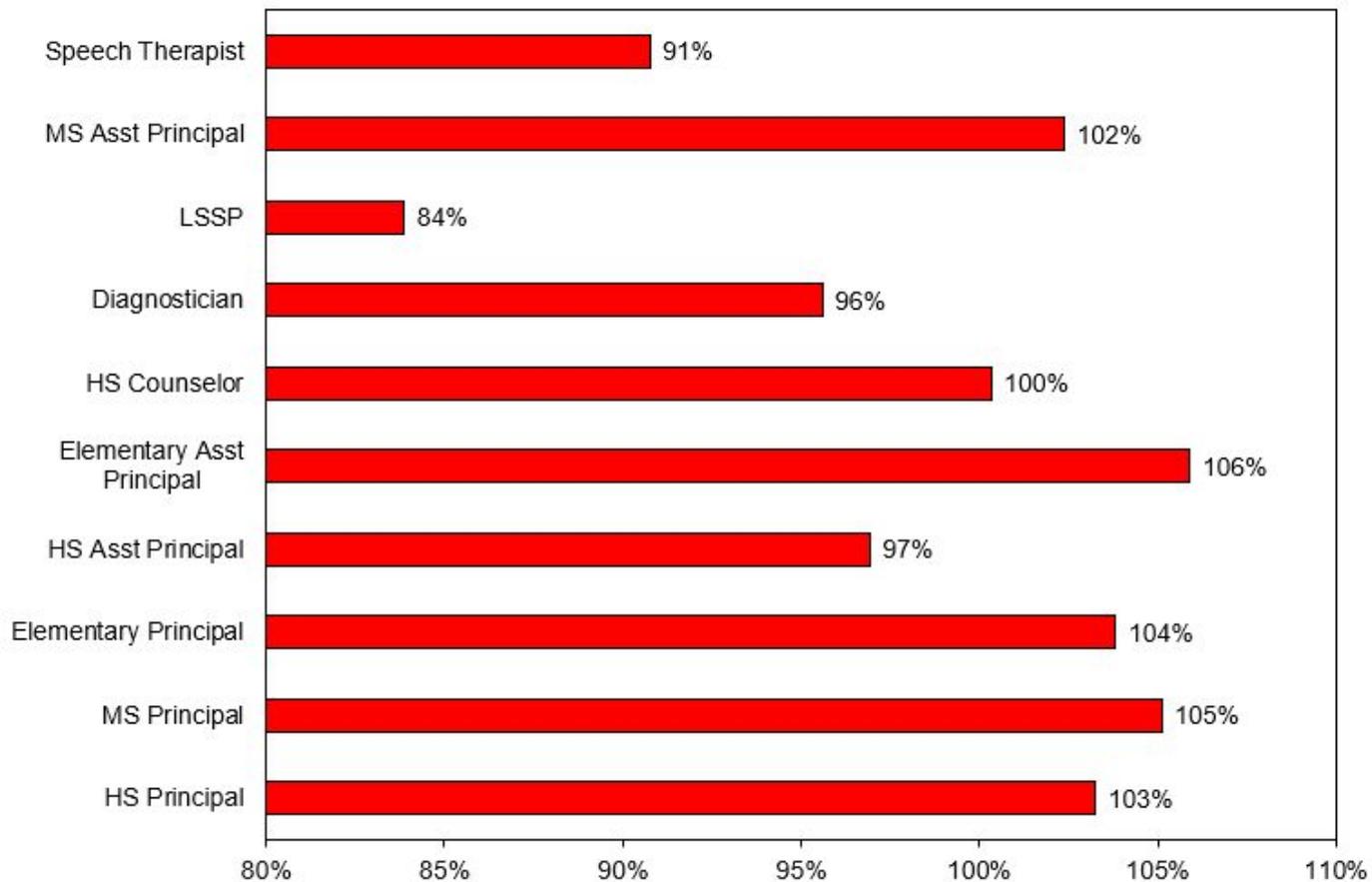
# SALARY INCREASE HISTORY BY PERCENTAGE



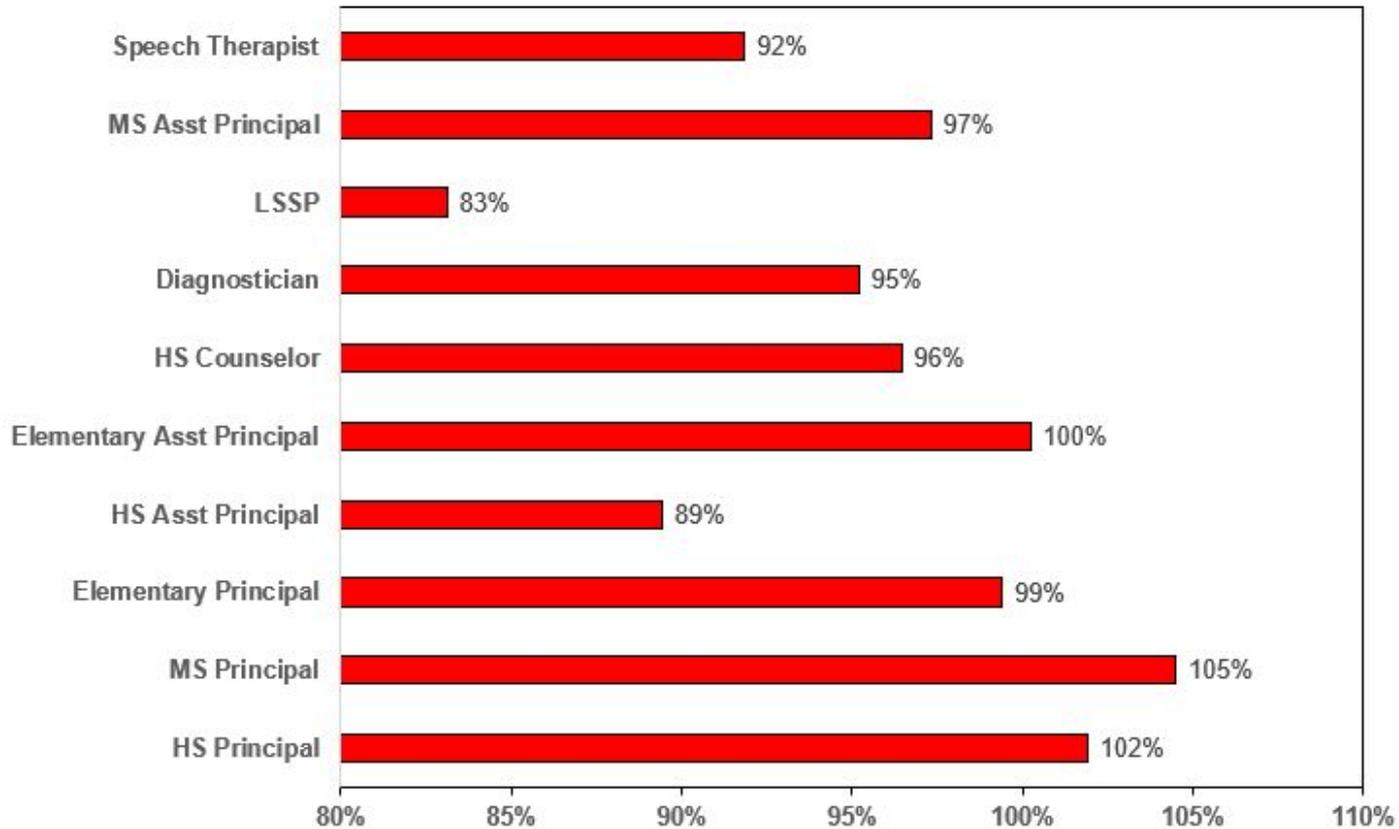
## BELTON ISD TEACHER LOCAL MARKET COMPARISON



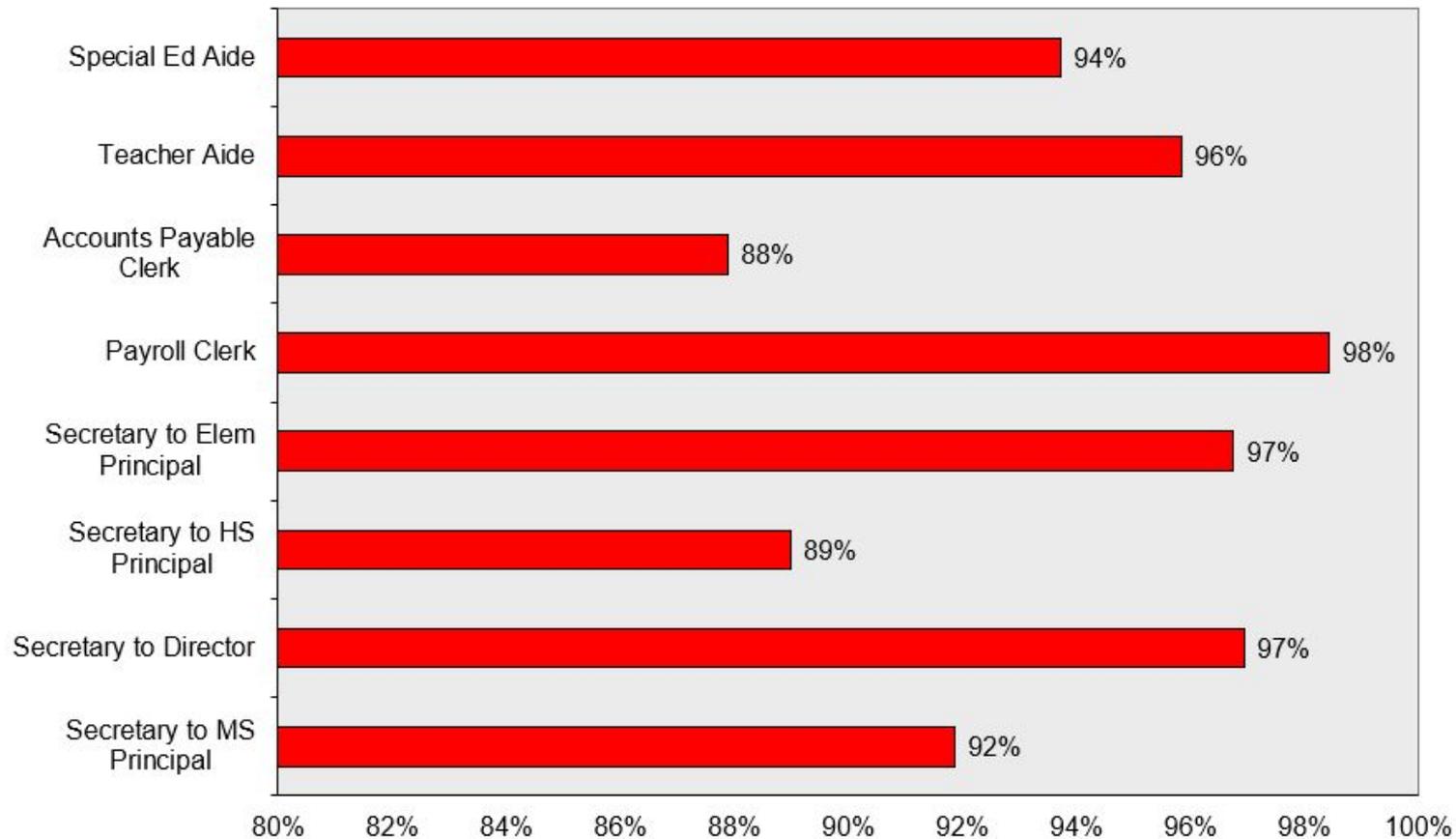
## ADMINISTRATIVE/PROFESSIONAL LOCAL MARKET COMPARISON



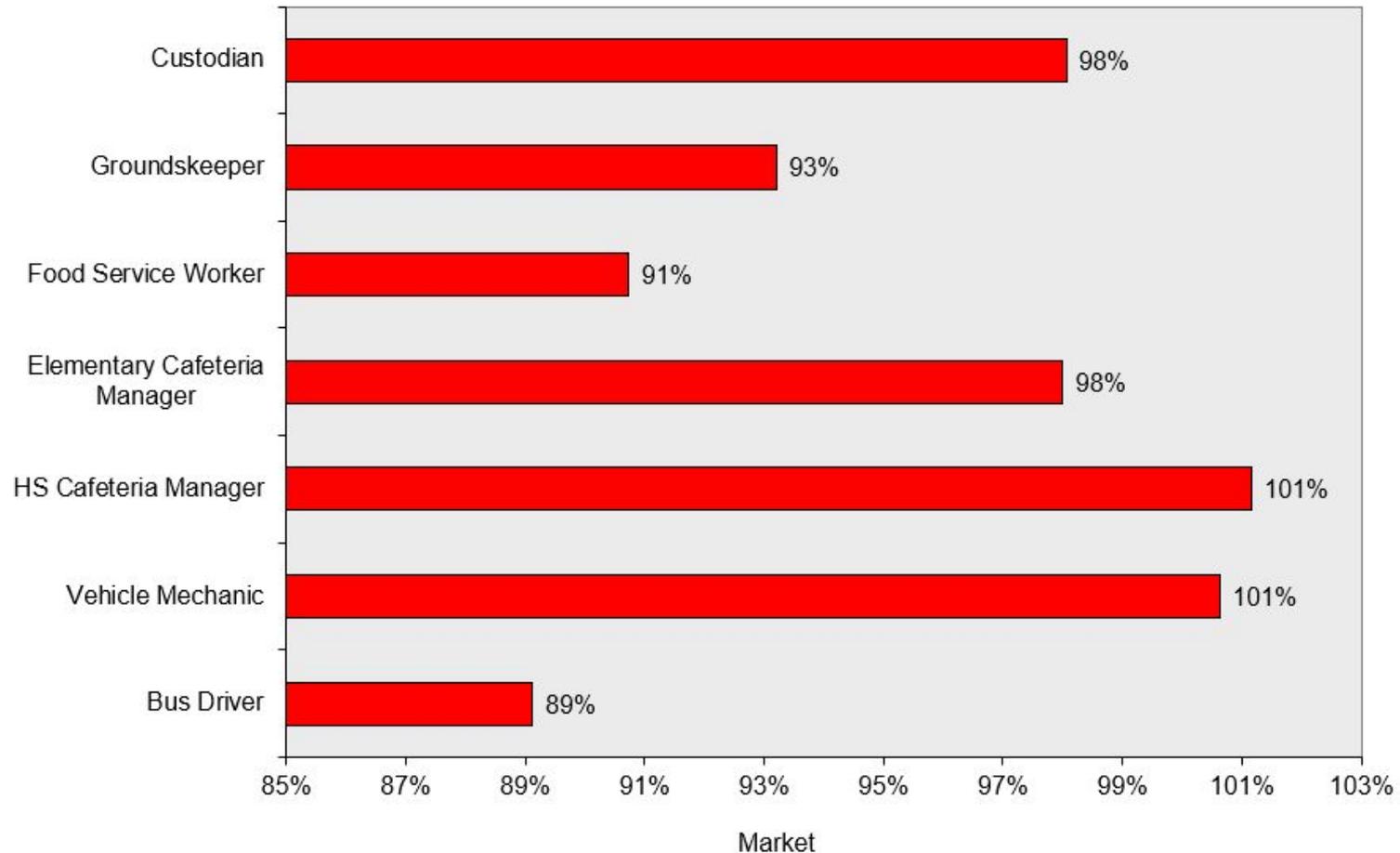
### ADMINISTRATIVE/PROFESSIONAL 12,000 - 17,000 MARKET COMPARISON



## PARAPROFESSIONAL LOCAL MARKET COMPARISON



## AUXILIARY LOCAL MARKET COMPARISON



## SUBSTITUTE LOCAL MARKET COMPARISON

