

Agenda of Public Hearing

The Board of Trustees Westwood Independent School District

A Public Hearing of the Board of Trustees of Westwood Independent School District will be held August 29, 2022, beginning at 6:00 PM Westwood Administration Office.

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. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

Due to health and safety concerns related to COVID-19 coronavirus, the meeting will be conducted by video-conference. At least a quorum of the Board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.123 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

An electronic copy of the agenda packet is attached to the online notice www.westwoodisd.net. Members of the public who desire to address the Board regarding an item on this agenda must comply with the following registration procedures: send a request through Zoom Chat from 6:15 pm – 6:30 pm the day of the meeting. Including name and topic.

1. **CALL TO ORDER AND ESTABLISH QUORUM**
2. **ROLL CALL**
3. **INVOCATION**
4. **PLEDGE OF ALLEGIANCE/TEXAS PLEDGE**
5. Presentation of Budget and Tax Rate for the 2022-2023 School Year
Presenter: Kyle Johnson

WISCONSIN 22- 2023 Public Hearing August 29,

2022-2023 Proposed Budget
Kyle Johnson, Assistant Superintendent of
Finance and Operations



Total Budget Projection



\$	16,447,446	General Fund
\$	1,210,923	Child Nutrition
\$	2,063,771	Debt Service
\$	19,722,140	Total

Property Values

2021-22 Certified Values

\$568,149,555

\$

2022-23 Certified Values

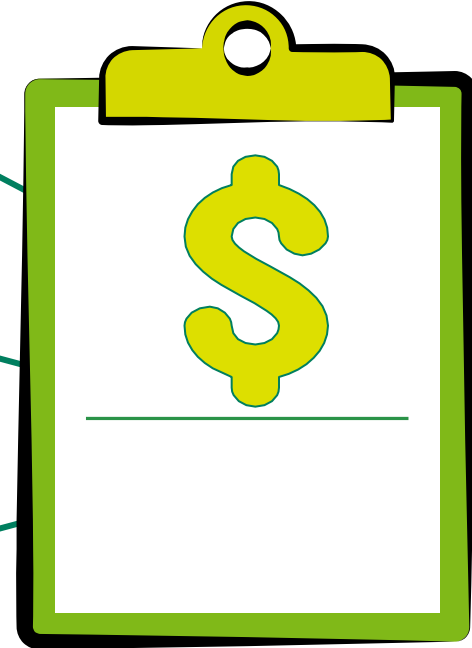
\$626,026,015



Property Value Increase

10.2%

\$



What Is Not In This Budget??

Federal Funds



Instructional Coaches

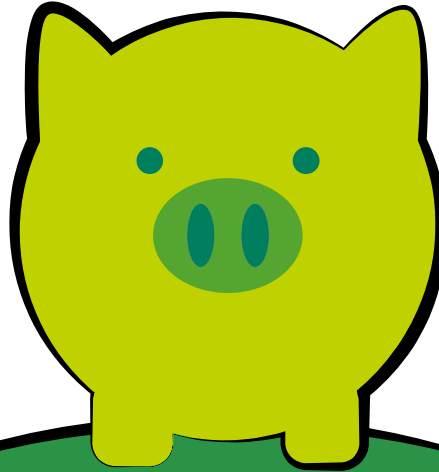
Title I and/or
ESSER III



**Instructional Aides

Title I

**Not all Instructional Aides are paid with Federal dollars; Comp Ed and SPED State Funds are used as well



Principal Interns

Title II

5



SPED Aides

IDEA B (SPED
COOP)

Federal Fund Entitlements



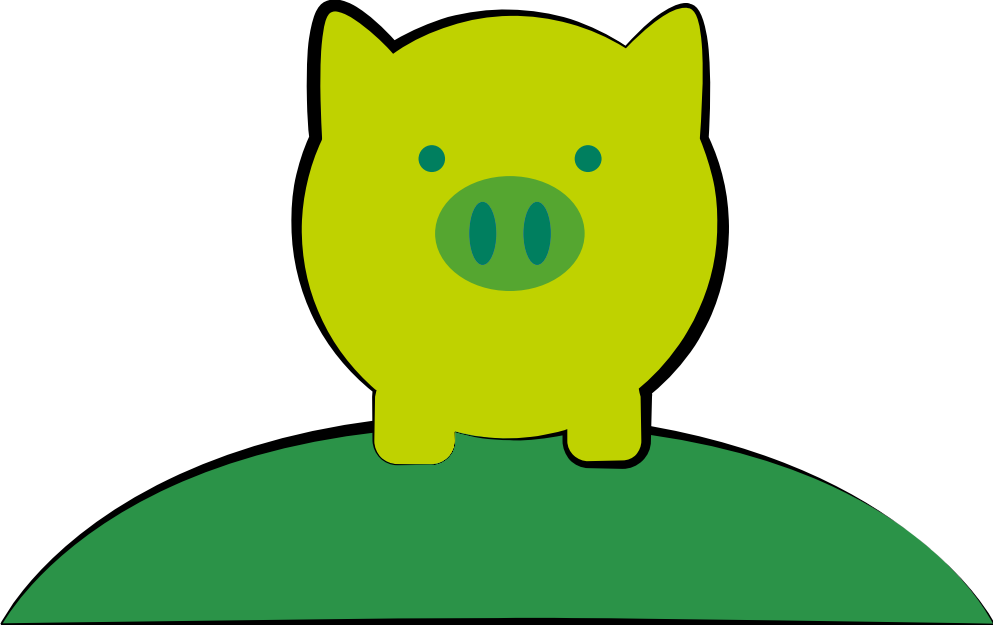
Title I (Fund 211)

\$508,358



Title II (Fund 255)

\$79,119



Principal Interns

\$70,000

6



Title IV (Fund 289)

\$24,596

General Fund (199) Revenue



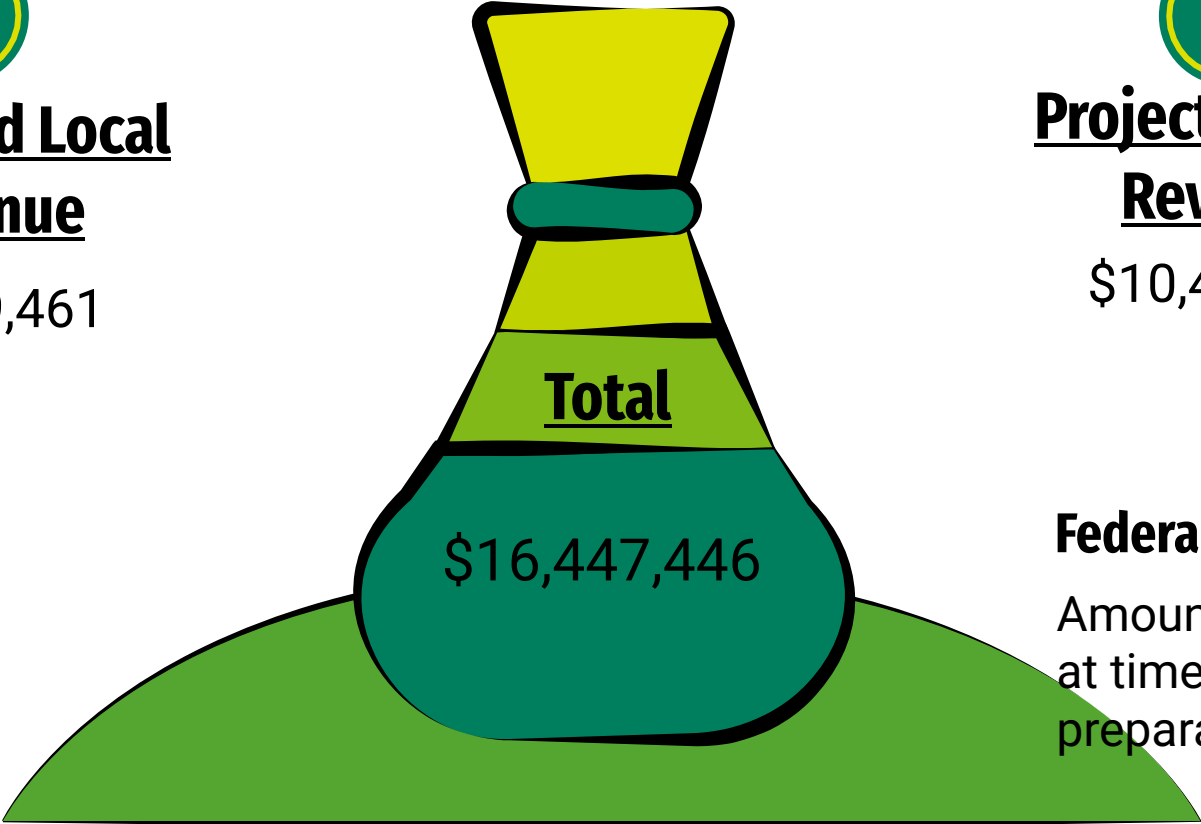
**Projected Local
Revenue**

\$5,969,461



**Projected State
Revenue**

\$10,477,985 ⁷



Federal Revenue

Amount not known at time of budget preparation

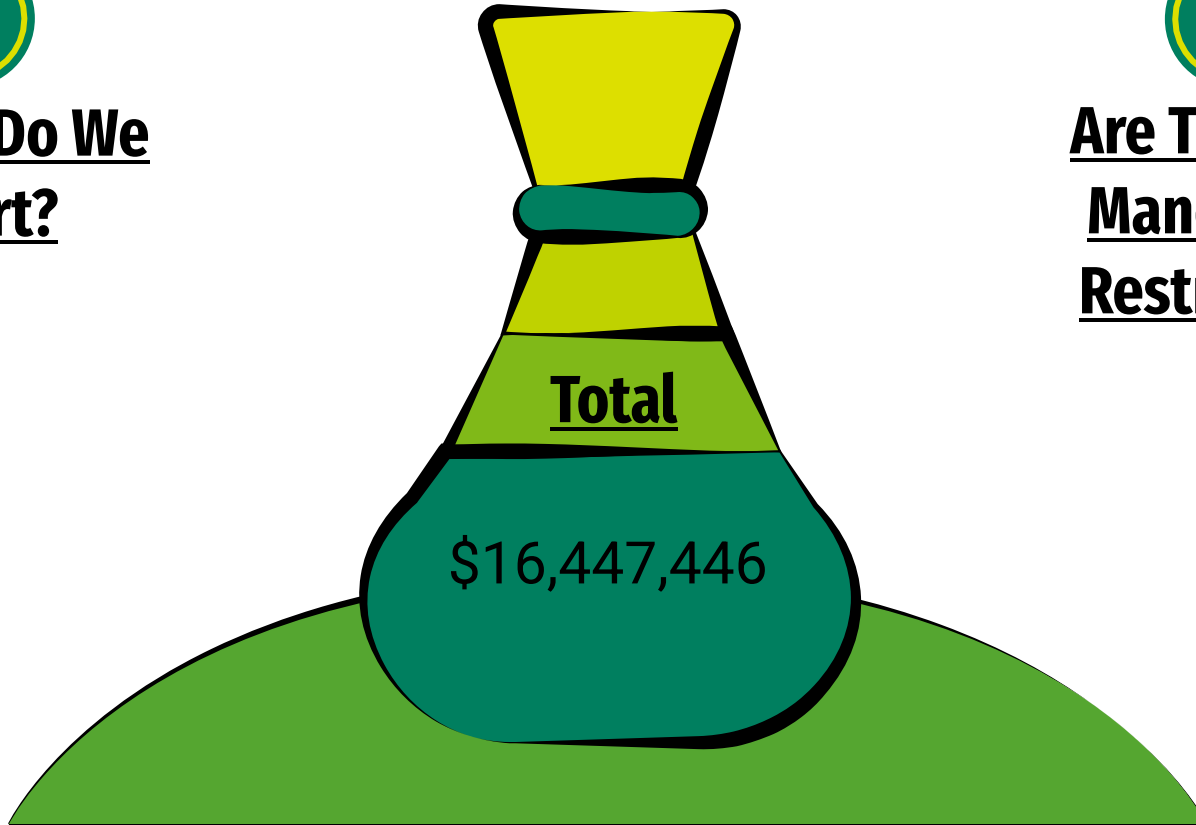
General Fund (199) Expenditures



Where Do We
Start?



Are There Any
Mandates or
Restrictions?⁸



State Allotments

CCMR

\$71,000
Must spend at least
55%

Bilingual/ESL

\$52,694
Must spend at least
55%

Gifted and Talented

\$27,672
Must spend 100%

Special Education

\$1,559,807
Must spend at least
55%

Compensatory Ed

\$1,540,009
Must spend at least
55%

CTE

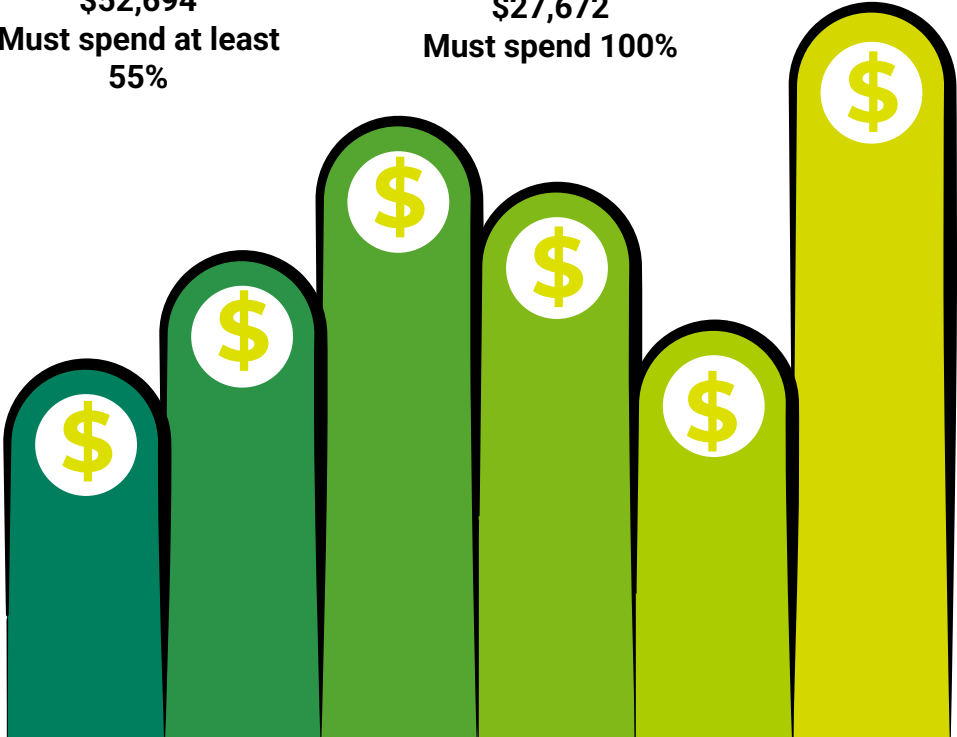
\$1,690,088
Must spend at least
55%

Early Education

\$174,148
Must spend 100%

Dyslexia

\$47,432
Must spend 100%

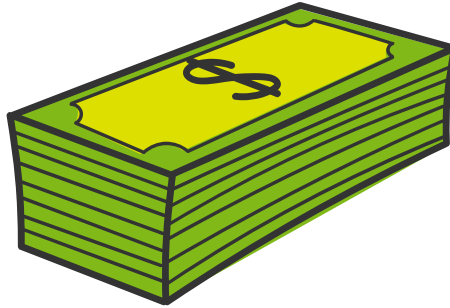


Fixed Costs



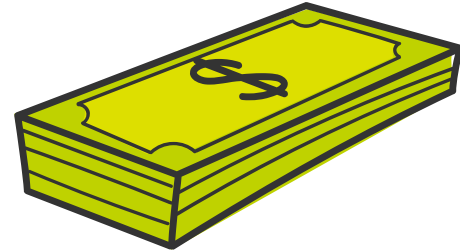
\$550,000

Utilities



\$204,000

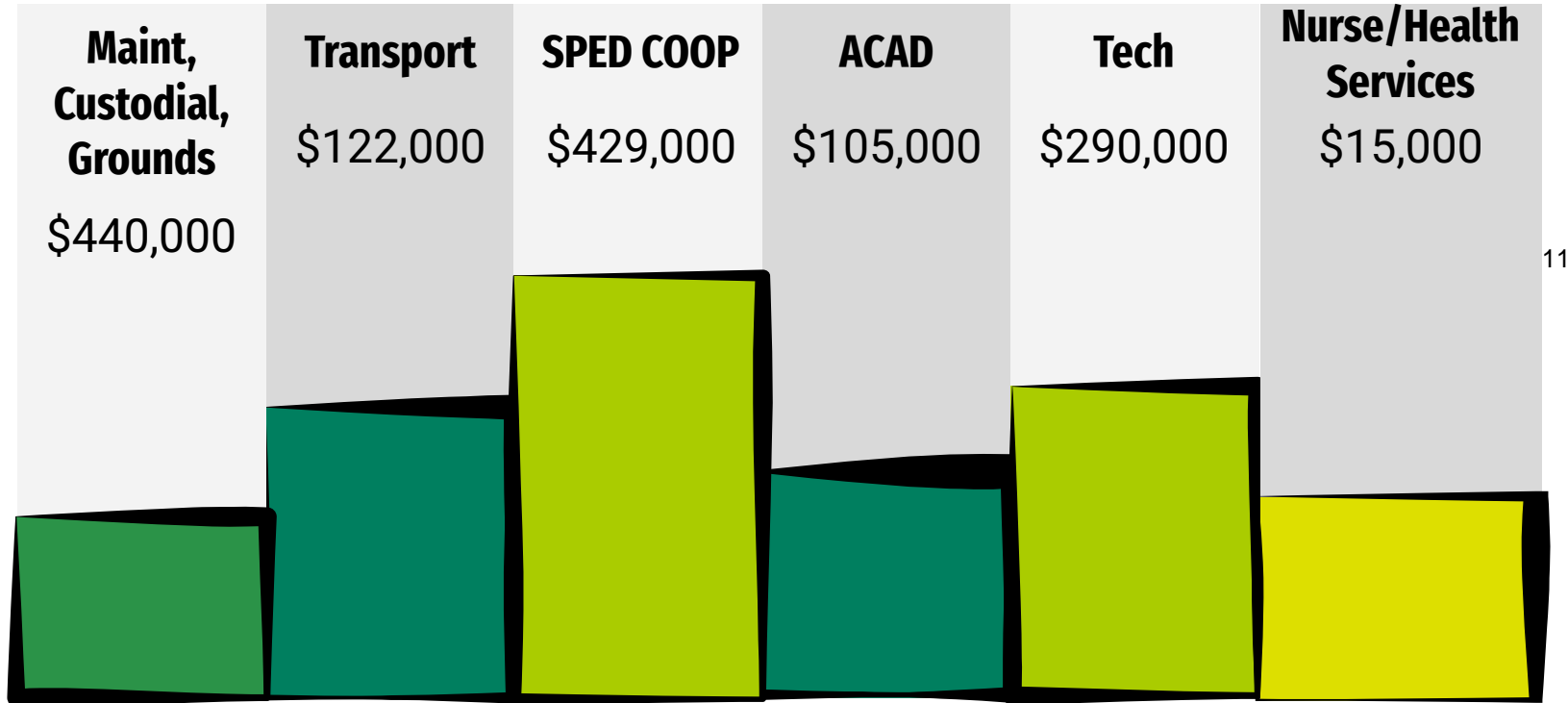
Insurance



\$150,000

Fuel

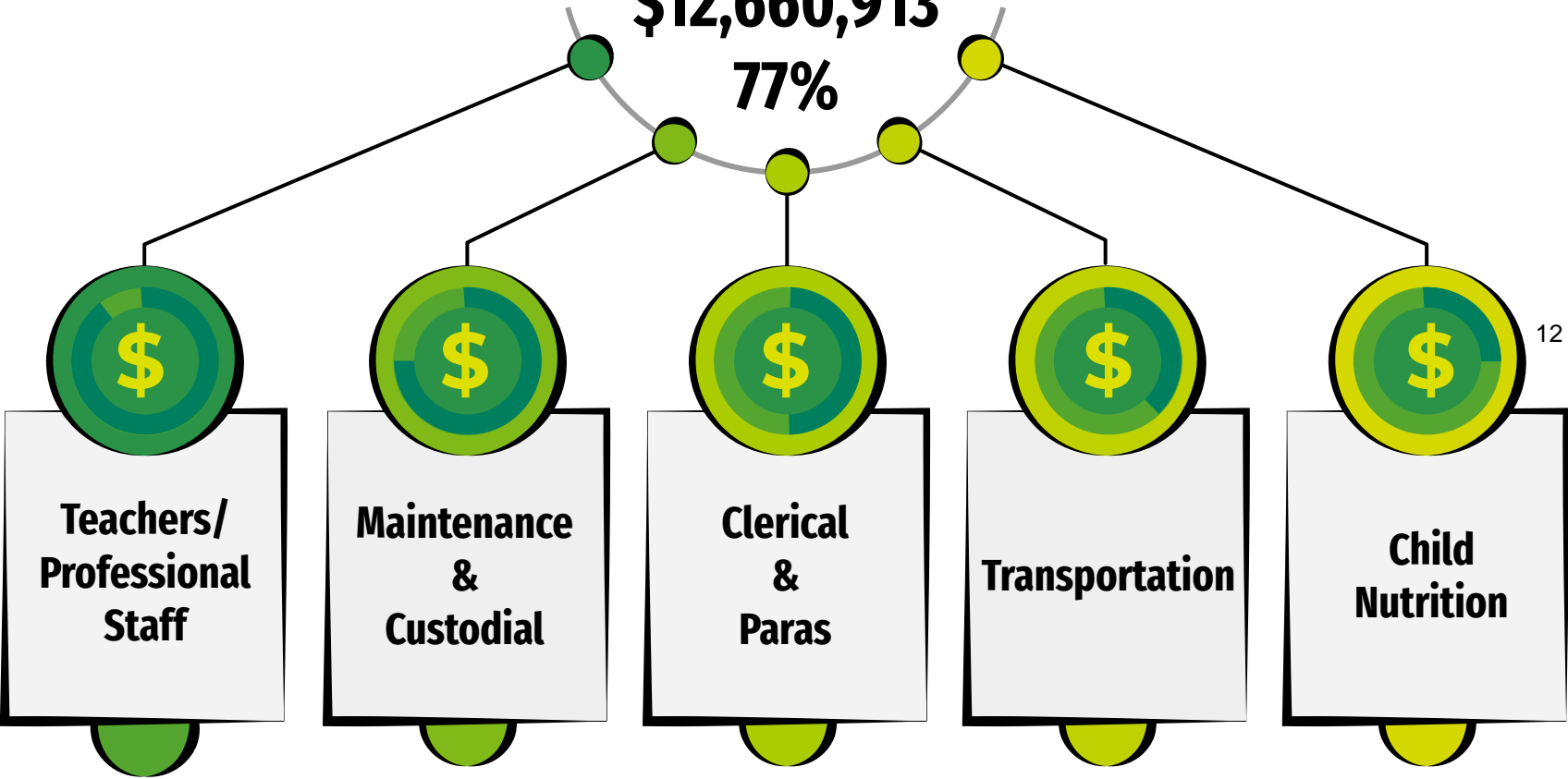
Support Functions



WISD Compensation Plan

\$12,660,913

77%



Child Nutrition Fund (240)



Projected Revenue

\$1,210,923



Projected Expenses

\$1,210,923

Debt Service Fund



\$	2,063,771	Revenues
\$	625,000	Expenditures
\$	1,209,675	Sinking Fund Payment ¹⁴
\$	229,096	Surplus

Westwood Independent School District
Original Budget - 2022-2023
General Fund, Food Service & Debt Service
PROPOSED



		General Funds	Food Service	Debt Service	Total
Revenues					
Code	Source				
3700	Fund Balance, Roll-forward	\$ -	\$ -	\$ -	\$ -
5700	Local Sources	\$ 5,969,461.00	\$ 35,200.00	\$ 2,063,771.00	\$ 8,068,432.00
5800	State Sources	\$ 10,477,985.00			\$ 10,477,985.00
5900	Federal Sources		\$ 1,175,723.00		\$ 1,175,723.00
Total		\$ 16,447,446.00	\$ 1,210,923.00	\$ 2,063,771.00	\$ 19,722,140.00
Appropriations:					
Function	Source				
11	Instruction	\$ 7,802,951.00			\$ 7,802,951.00
12	Instructional Resources	\$ 194,893.00			\$ 194,893.00
13	Curr & Personnel	\$ 329,970.00			\$ 329,970.00
21	Instructional Administration	\$ 68,137.00			\$ 68,137.00
23	School Administration	\$ 1,099,535.00			\$ 1,099,535.00
31	Guidance and Counseling	\$ 338,767.00			\$ 338,767.00
33	Health Services	\$ 199,084.00			\$ 199,084.00
34	Pupil Transportation	\$ 946,414.00			\$ 946,414.00
35	Child Nutrition Services		\$ 1,210,923.00		\$ 1,210,923.00
36	Extra/Co-Curricular	\$ 1,057,763.00			\$ 1,057,763.00
41	General Administration	\$ 763,353.00			\$ 763,353.00
51	Plant Maintenance	\$ 1,929,273.00			\$ 1,929,273.00
52	Security & Monitoring	\$ 19,150.00			\$ 19,150.00
53	Data Processing	\$ 568,647.00			\$ 568,647.00
71	Debt Service			\$ 1,834,675.00	\$ 1,834,675.00
81	Construction & Acquisition				
93	Special Ed. Co-op	\$ 429,000.00			\$ 429,000.00
99	Tax Appraisal & Collection	\$ 105,000.00			\$ 105,000.00
00	Other Uses/Non-Operating Exp	\$ 595,509.00			\$ 595,509.00
Total		\$ 16,447,446.00	\$ 1,210,923.00	\$ 1,834,675.00	\$ 19,493,044.00
Difference in Revenues/Expenses				\$ 229,096.00	\$ 229,096.00
<p>**Texas Local Government Code 140.0045 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district. In addition, the district is required to include a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district. In addition, the district is required to include a line item indicating expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.</p>					
2021-22 Estimated Actual 2022-23 Proposed Budget					
Required Postings		\$4,200	\$2,000		
Advocacy Expenditures		\$265	\$320		

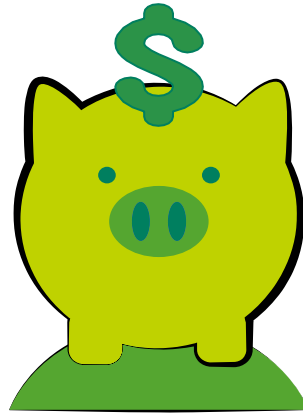
Proposed Tax Rate

2021-2022 = \$1.0106 (just M&O; No I&S)
2022-2023 = \$1.268985
(M&O = \$.949700; I&S = \$.319285)



Tax Ordinance Language

- **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE**
 - M&O tax rate is lower than 2021-2022 - Tax collections will increase due to the state increasing property values by 10.19%
 - First year to have I&S Tax Rate, which will bring in tax collections for Debt Service Payments
- **I move that the property tax rate be increased by the adoption of a tax rate of \$1.268985, which is effectively a 25.6 percent increase in tax rate**
 - **3.97% M&O Rate increase from the NO-NEW-REVENUE TAX RATE (.913466) set by the state, but a decrease in the M&O VOTER-APPROVAL TAX RATE**
 - **NO-NEW-REVENUE TAX RATE** is the rate that is set by the state for WISD to show no new revenue with the 10.19% increase property values
 - **Large percentage increase in total Proposed Tax Rate comes from introduction of I&S Tax Rate**



Questions?

6. Hear public comments regarding proposed budget and tax rate.
Presenter: Kyle Johnson
7. Adjournment

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the ~~Texas Open Meetings Act~~, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on:

For the Board of Trustees