



Budget Workshop

May 12, 2022

GOAL 1

**THRIVING
STUDENTS**

GOAL 2

**ENGAGED
COMMUNITY**

GOAL 3

**EMPOWERED
STAFF**

Budget Calendar



CISD Budget Calendar Year Ending 6/30/23

January, February	Begin preparing Skyward for the new year	Ability to enter budget information
Miscellaneous meetings	Meet with Directors	Email spreadsheets
3/11/2022	Budget worksheets sent to campuses	Email spreadsheets
Ongoing	Meet to discuss Staffing allocations	Staffing planning
3/21/2022	Budget worksheets sent to directors	Email spreadsheets
4/15/2022	Spreadsheets returned to me from Campuses	Receive spreadsheets
4/15/2022	Spreadsheets returned to me from Directors	Receive spreadsheets
5/12/2022	Present budget in Board Budget Workshop	Budget workshop
TBD	Series of Internal workshops - new trustees (in person)	Internal workshop
TBD	Series of Internal workshops - CFAC committee (zoom)	Internal workshop
5/26/2022	Present updated preliminary numbers to the Board	Preliminary numbers
6/9/2022	Present updated budget to the Board	Budget workshop?
6/23/2022	Public Hearing to Discuss Tax Rate and Proposed Budget	Public Hearing
6/23/2022	Board of Trustees to approve the budgets	Approve budgets

Purpose of a Budget

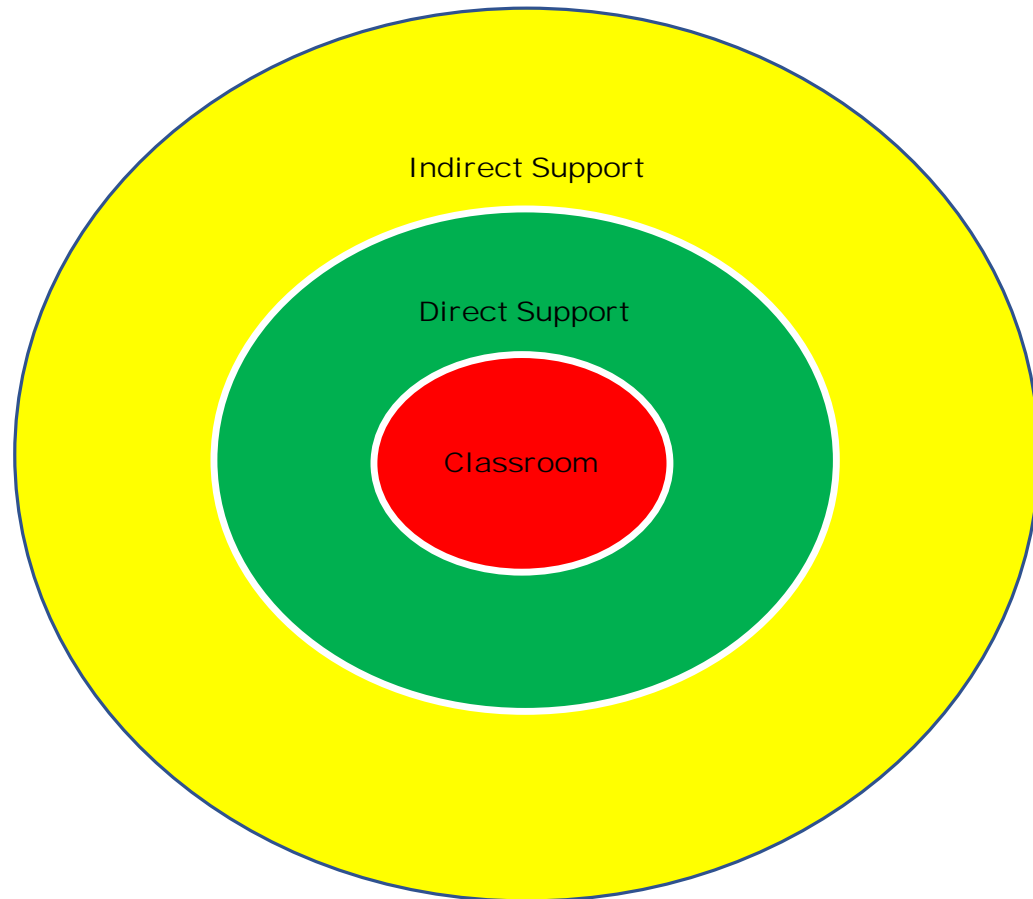


- Regardless of size, every district, every department, each campus has a budget.
- Budgeting provides for a vehicle for translating educational goals and programs into financial resource plans.
- The budget is a document for fiduciary responsibility to citizens and taxpayers to hold policy makers and administrators accountable for their actions.
- CISD uses line-item budgeting, most widely used.

- State Mandates – Texas Education Code 44
 - Sec. 44.002. PREPARATION OF BUDGET. (a) On or before a date set by the State Board of Education, the superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the district for the following year.
 - (b) The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Trustees.
- TEA Legal Requirements
 - The budget must be adopted by the Board of Trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date). In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the State Board of Education, currently August 20 (June 19 if the district uses a July 1 fiscal year).
- Budgets must be adopted for the following three funds (more later):
 - General Fund
 - Child Nutrition Fund
 - Debt Service Fund

1. Conservative approach to revenue generators
2. Aggressive approach to expense drivers
3. Student/Classroom-centric budget management model
4. Connect expense drivers to revenue generators
5. Protect fund balance for rainy day
6. Current students and taxpayers should receive current benefits and investments

Budgeting Priorities by Function

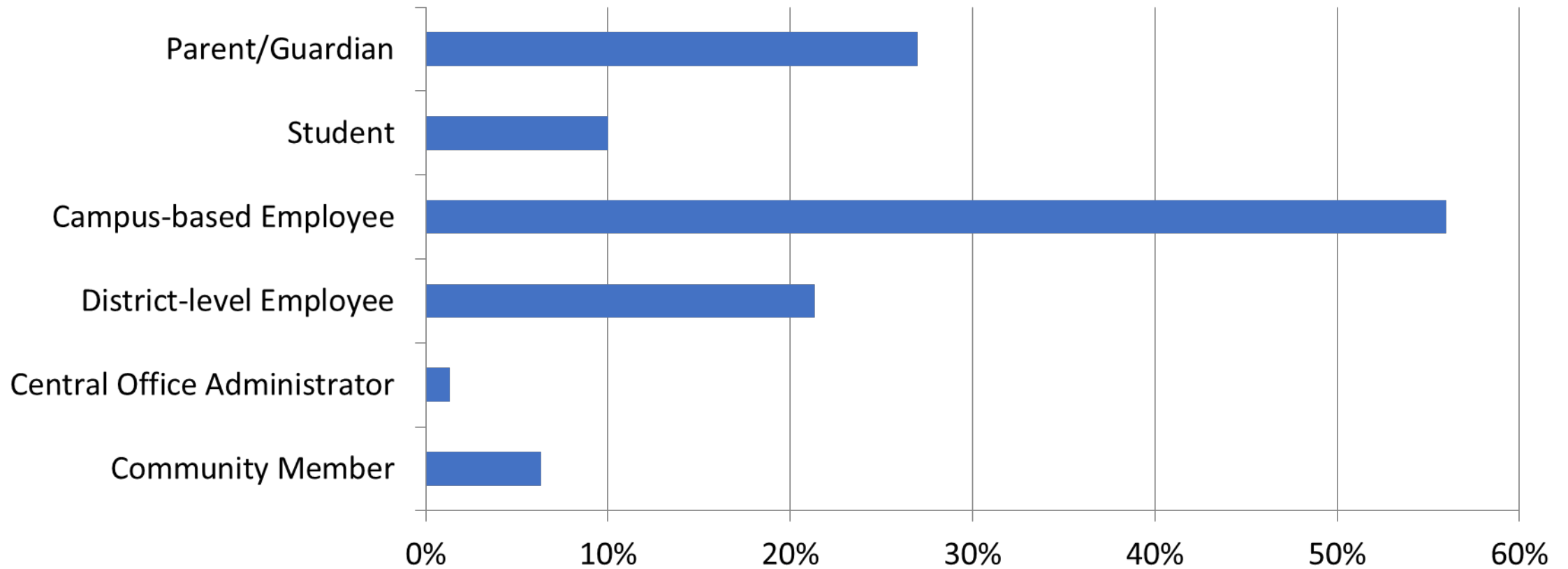


Function	Function Description	Classification
11	Instruction	Classroom
12	Instructional Resources and Media Services	Classroom
13	Curriculum Development and Instructional Staff Dev.	Indirect Support
21	Instructional Leadership	Indirect Support
23	School Leadership	Direct Support
31	Guidance, Counseling and Evaluation Services	Direct Support
33	Health Services	Direct Support
36	Extracurricular Activities	Indirect Support
41	General Administration	Indirect Support
51	Facilities Maintenance and Operations	Indirect Support
52	Security and Monitoring Services - Police	Indirect Support
53	Data Processing Services - Technology	Indirect Support
61	Community Services	Indirect Support

2022 Survey Participation



368 Total Responses



2022 Survey Priorities Results



1. Employee raises
2. Small class sizes
3. Classroom supply allocations
4. Special Education resources
5. Hire additional campus monitors
6. Increase campus instructional support positions
7. College and career readiness initiatives
8. Universal Pre-K programming
9. Financial incentives for highly-effective teachers
10. Shooter detection systems
11. Employee Health Center
12. CTE programming
13. Parent engagement
14. Upgrade security cameras

Short Breakdown of Finance



Current year tax rate: roughly 2/3 goes to the General Operating Fund (GOF) and 1/3 to the Debt Service Fund (DS)

Current year tax rate \$1.4841
 GOF = \$.9841 DS = \$.50

<<<< Current tax rate was approved in August 2021 by the School Board.

Fund numbers:	199-General fund	199-General fund	599-Debt Service fund	600-699-Capital fund	240-Child Nutrition fund	200-299-Federal funds
Revenue Source:	State Revenue	Local Revenue	<<< Local Revenue >>>	Capital Projects	Federal Revenue	Federal Revenue
Additional notes:	Foundation payments Starts with \$6,160 per student	Paid by tax payers Tax Revenue	<<< Paid by tax payers Tax Revenue >>>	Bond proceeds from Local bond sales	From Federal Government Based on Free & Reduced (F&R) lunch apps	From Federal Government Based on F&R lunch apps
CISD budget:	\$ 71,966,898.00 Majority based on WADA	\$ 88,442,635.00 Majority from taxes	\$ 43,383,140.00 All tax revenue	\$ 12,000,000.00 Bond sale Nov. 2021	\$ 7,908,731.00 Just child nutrition	\$ 11,689,374.00 Other federal funds
Revenue received:	State pays CISD each month except December through March.	<<< Tax payments received all year >>> but majority come in November through February.	Tax payments received all year but majority come in November through February.	Proceeds only deposited when a bond sale takes place.	Reimbursements come in monthly.	Reimbursements come in upon demand.
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Uses:	In 199, therefore, it pays for: Salaries Utilities Maintenance Transportation	In 199, therefore, it pays for: Salaries Utilities Maintenance Transportation	In 599, therefore, it pays for: Debt payments Twice a year August 1 and February 1	In 621, therefore, it pays for: Expansion of YMCA Building Improvements	In 240, therefore, it pays for: lunch for students	In 2xx, therefore, it pays for: supplemental expenses for ECO students

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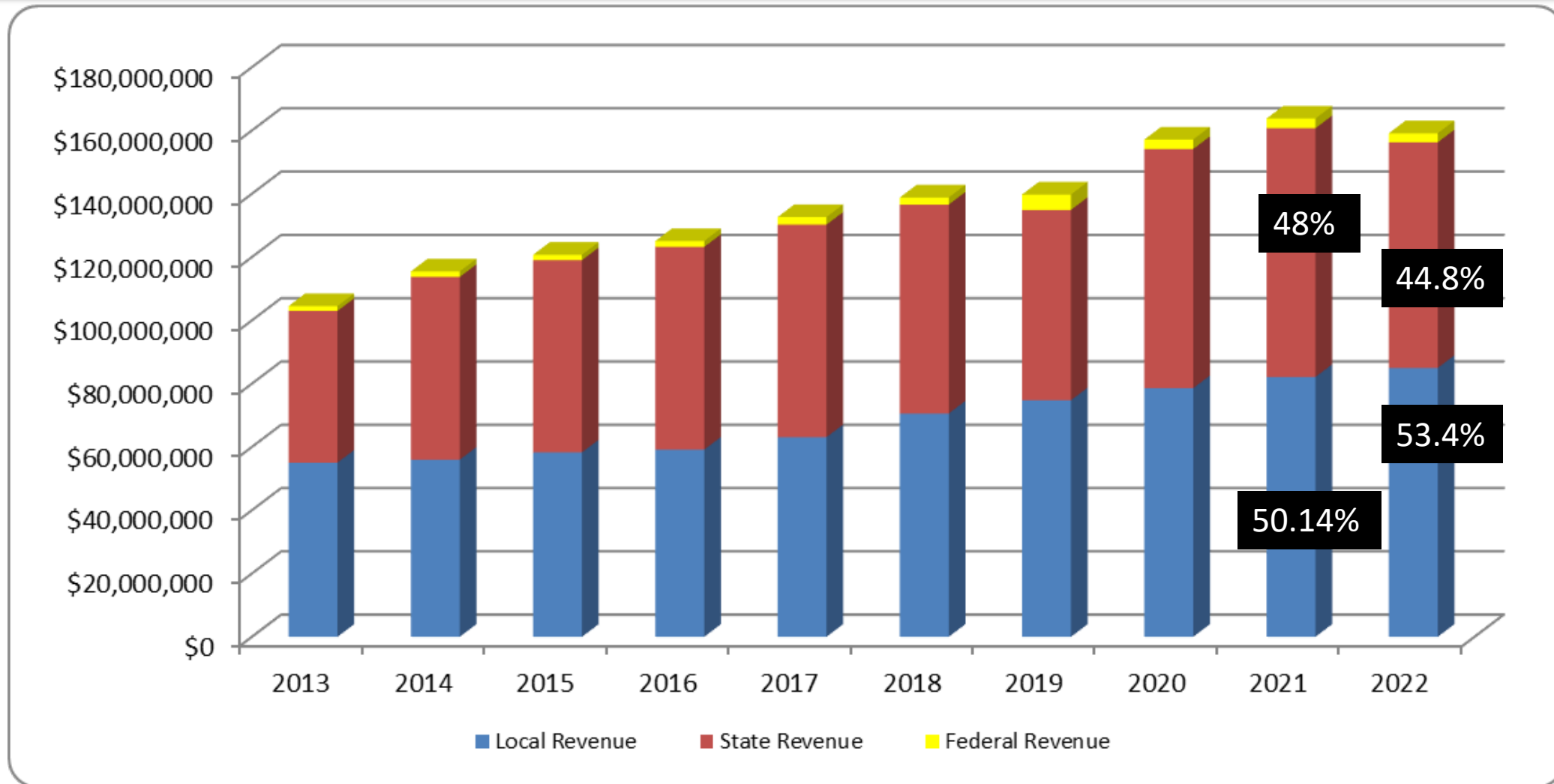
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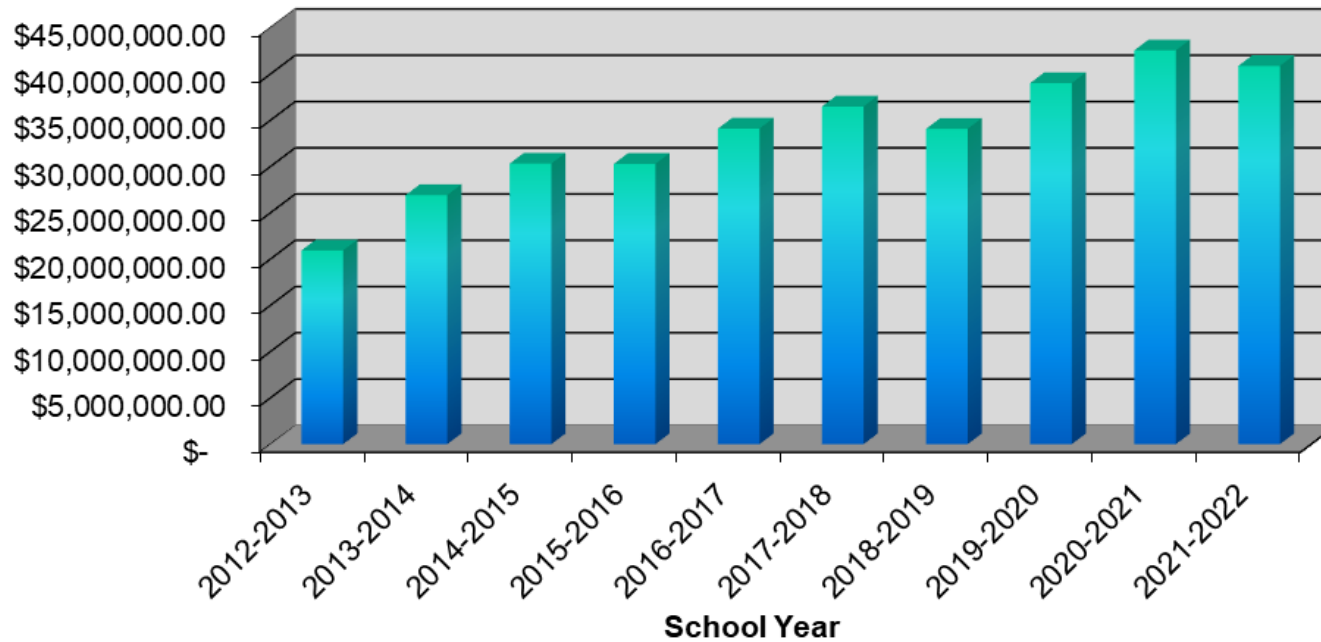
GOF Breakdown of Revenue



General (GOF) Fund Balance Trend



Ending Fund Balance by School Year



**Percentage
Fund Balance**

Jun-13	20.34%
Jun-14	24.59%
Jun-15	25.85%
Jun-16	24.20%
Jun-17	26.33%
Jun-18	26.50%
Jun-19	23.97%
Jun-20	25.72%
Jun-21	26.47%
Jun-22	25.19%

Fund Balance goal: 16.7% to 25%

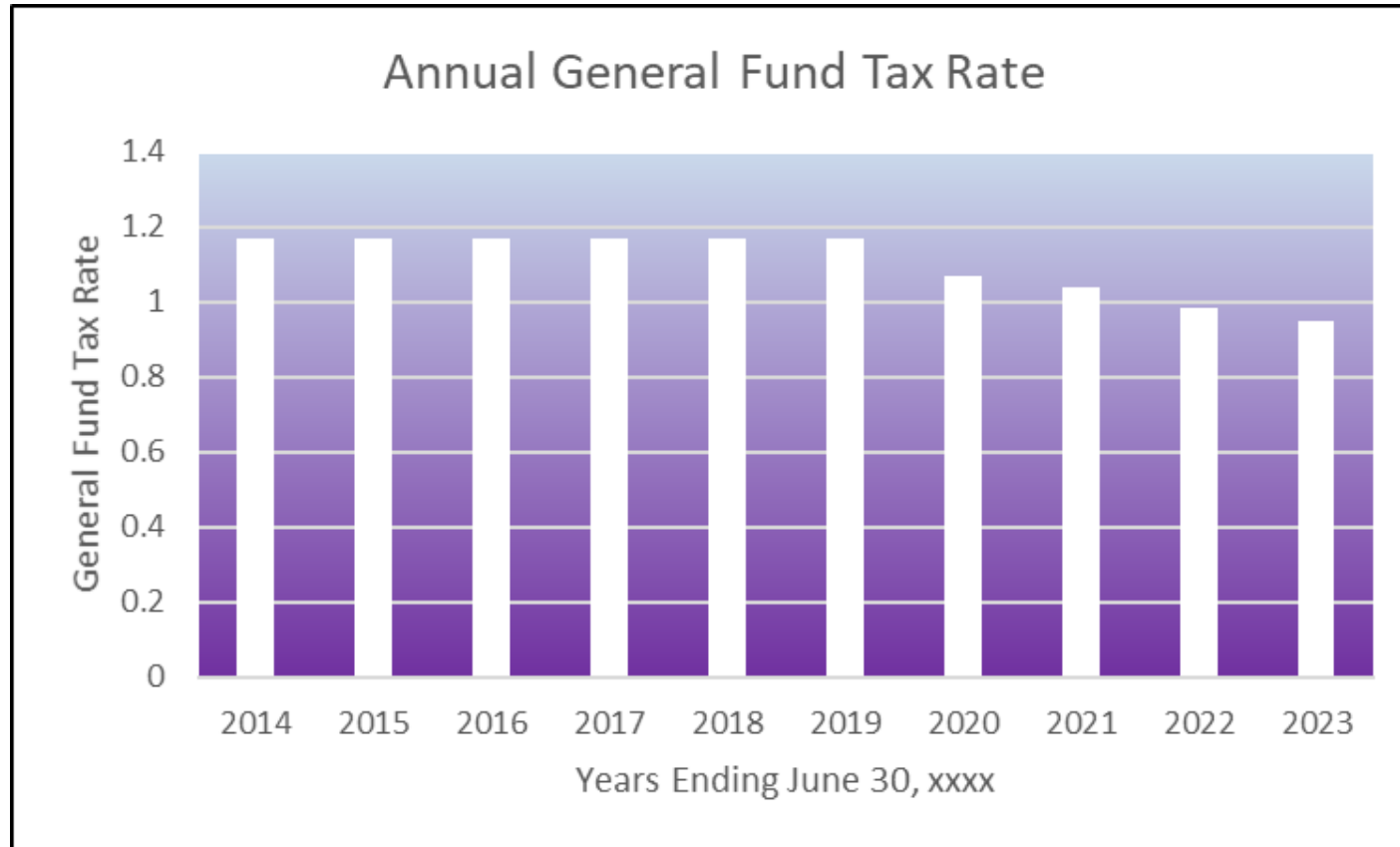
General Fund (GOF) 4-Year Trend



	Audit 2018/2019	Audit 2019/2020	Audit 2020/2021	Budget 2021/2022	5/12/2022 Projected 2021/2022
Total Revenues	<u>139,758,187.32</u>	<u>157,124,767.63</u>	<u>163,764,532.35</u>	<u>163,209,533.00</u>	<u>159,106,837.54</u>
Total Expenditures	<u>142,190,335.00</u>	<u>151,738,512.00</u>	<u>160,780,613.00</u>	<u>171,908,233.00</u>	<u>162,326,520.11</u>
Excess Revenues Over Expenditures	(2,432,147.68)	5,386,255.63	2,983,919.35	(8,698,700.00)	(3,219,682.58)
Other Resources (Uses)	<u>16,510.00</u>	<u>(444,776.00)</u>	<u>552,536.00</u>	<u>-</u>	<u>1,546,849.32</u>
Fund Balance-Beginning (as re-stated)	<u>36,494,604.00</u>	<u>34,078,966.32</u>	<u>39,020,445.95</u>	<u>42,556,901.30</u>	<u>42,556,901.30</u>
Fund Balance-Ending-Projected	<u>\$ 34,078,966.32</u>	<u>\$ 39,020,445.95</u>	<u>\$ 42,556,901.30</u>	<u>\$ 33,858,201.30</u> 19.70%	<u>\$ 40,884,068.04</u> 25.19%

* Based on our Guiding Principles #5 and #6, our target fund balance is 2-3 months of expenditures. Another way of calculating this is the percentage. Our target then is between 16.7% and 25%.

- HB 3, passed in 2019 (86th Legislature), cuts property taxes in the first year by an average of 8 cents per \$100 of assessed value, bringing the tax rate for Maintenance & Operations down from \$1.17 to \$1.055
- It also provides for automatic tax rate reductions starting in the second year if property value grows more than 2.5% per year
- HB3 mandates that all Tier One compressed tax rates be within 90% of each other. No rate can be more than 10% different than any other LEA's rate.
- Therefore, TEA will again set our MCR this summer, estimating August 1, 2022 to receive that notification.



* As our property values increase (increases in value and/or number of properties), our General Fund tax rate will decrease.
This is though, dependent upon other LEA's growth as well.

General Operating Fund

Local Revenue	\$ 90,948,905.00	
State Revenue	\$ 72,360,059.00	
Federal Revenue	<u>\$ 3,000,000.00</u>	
Total Anticipated Revenue		\$ 166,308,964.00
Total Budgeted Expenditures		<u>\$ 173,850,193.00</u>
Possible Fund Balance Allocation		<u>\$ (7,541,229.00)</u>

2022-2023 Preliminary GOF Budget



GOF Estimated Expenditures

Functions:

11	Instruction	\$ 98,371,685.00	56.58%
12	Instructional Resources and Media Servi	\$ 619,423.00	0.36%
13	Curriculum Development and Instruction	\$ 1,860,678.00	1.07%
21	Instructional Leadership	\$ 3,879,136.00	2.23%
23	School Leadership	\$ 11,998,534.00	6.90%
31	Guidance, Counseling and Evaluation Se	\$ 4,591,306.00	2.64%
33	Health Services	\$ 2,902,504.00	1.67%
34	Transportation	\$ 11,726,029.00	6.74%
36	Extracurricular Activities	\$ 4,383,942.00	2.52%
41	General Administration	\$ 7,760,890.00	4.46%
51	Facilities Maintenance and Operations	\$ 20,376,265.00	11.72%
52	Security and Monitoring Services - Polic	\$ 2,661,607.00	1.53%
53	Data Processing Services - Technology	\$ 2,706,072.00	1.56%
61	Community Services	\$ 12,122.00	0.01%
Total Estimated Expenditures		<u>\$ 173,850,193.00</u>	

General Fund 5-Year Trend



	Audit 2018/2019	Audit 2019/2020	Audit 2020/2021	Budget 2021/2022	5/12/2022 Projected 2021/2022	5/12/2022 Preliminary Budget 2022-2023
Total Revenues	<u>139,758,187.32</u>	<u>157,124,767.63</u>	<u>163,764,532.35</u>	<u>163,209,533.00</u>	<u>159,106,837.54</u>	<u>166,308,964.00</u>
Total Expenditures	<u>142,190,335.00</u>	<u>151,738,512.00</u>	<u>160,780,613.00</u>	<u>171,908,233.00</u>	<u>162,326,520.11</u>	<u>173,850,193.00</u>
Excess Revenues Over Expenditures	(2,432,147.68)	5,386,255.63	2,983,919.35	(8,698,700.00)	(3,219,682.58)	(7,541,229.00)
Other Resources (Uses)	<u>16,510.00</u>	<u>(444,776.00)</u>	<u>552,536.00</u>	<u>-</u>	<u>1,546,849.32</u>	<u>-</u>
Fund Balance-Beginning (as re-stated)	<u>36,494,604.00</u>	<u>34,078,966.32</u>	<u>39,020,445.95</u>	<u>42,556,901.30</u>	<u>42,556,901.30</u>	<u>40,884,068.04</u>
Fund Balance-Ending-Projected	<u>\$ 34,078,966.32</u>	<u>\$ 39,020,445.95</u>	<u>\$ 42,556,901.30</u>	<u>\$ 33,858,201.30</u> 19.70%	<u>\$ 40,884,068.04</u> 25.19%	<u>\$ 33,342,839.04</u> 19.18%

Revenue Assumptions:

ADA = 15,500

Tax Values based on preliminary April values

Tax collection rate = 99%

- **May 12, 2022:** Preliminary Budget Workshop
- TBD: Series of Internal Workshops
- **May 26, 2022:** Preliminary Budget Update
- **June 9, 2022:** Possible Budget Updates/Workshop
- **June 23, 2022:** Public Hearing for Budget and Tax Rate
- **June 23, 2022:** 2022-2023 Budget Adoption



Budget Workshop

May 12, 2022

GOAL 1

**THRIVING
STUDENTS**

GOAL 2

**ENGAGED
COMMUNITY**

GOAL 3

**EMPOWERED
STAFF**