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# 2016-2017 Board Budget Workshop

May 9, 2016



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## Budget Development

- Budget Timeline
  - December – June
- Budget development:
  - TEC section 44.002 – 44.006 establishes legal basis for budget development.
  - The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
  - Budget must be prepared by June 29<sup>th</sup>(July 1 fiscal year)
  - Hold a Public Hearing



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- Collaboration with Principals and Departments
- Senior Leadership Team
- Board Budget Workshops/Budget Priority Survey
- District Educational Improvement Council
- Final Adoption by June 30<sup>th</sup>
  - Public hearing for Proposed Budget and Tax rate
  - Adopt Salary Schedules
  - Adopt budgets for General, Child Nutrition and Debt Service Funds



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## Taxpayer Cost for Quality Schools

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
M&O	\$1.040	\$1.040	\$ 1.040	\$ 1.040	\$1.040	\$1.040
Debt	<u>\$0.378</u>	<u>\$0.378</u>	<u>\$ 0.390</u>	<u>\$ 0.370</u>	<u>\$0.489</u>	<u>\$0.489</u> **
Total	\$1.418	\$1.418	\$ 1.430	\$ 1.410	\$1.529	\$1.529
Avg Taxable						
Value	\$83,690	\$80,406	\$94,704	\$99,589	\$105,526	\$105,526
Avg Annual						
Tax Bill	\$1,187	\$1,150	\$1,331	\$1,404	\$1,614	\$1,610
Avg Monthly						
Tax Bill	\$99	\$96	\$111	\$117	\$135	\$134

**\*\* Projected tax rate**



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# Board Budget Priorities



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## **2016-2017 District Budget Priorities**

- Meet Student Academic needs of the District
- Balanced Budget
- Maintain Student Teacher ratios
- Competitive Salaries
- Support the Strategic Plan



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# Health Insurance



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Health Insurance	Total Staff	Employees Participating
TRS ActiveCare 1-HD		576
TRS ActiveCare 2		307
TRS Select		161
Scott & White		51
Total Participants		1095
Total Staff	1749	
63% of Total Employees Participate		8





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	2015-2016 Plan Year Rates	Employer Contribution	2015-16 Employee Portion	2014-15 Employee Portion	Rate changes 2015-2016
TRS ActiveCare 1 - HD					
Employee Only	\$ 341.00	\$ 245.00	\$ 96.00	\$ 80.00	\$ 16.00
Employee/Spouse	\$ 914.00	\$ 245.00	\$ 669.00	\$ 605.00	\$ 64.00
Employee/Child(ren)	\$ 615.00	\$ 245.00	\$ 370.00	\$ 327.00	\$ 43.00
Employee/Family	\$ 1,231.00	\$ 245.00	\$ 986.00	\$ 815.00	\$ 86.00
TRS ActiveCare 2					
Employee Only	\$ 614.00	\$ 245.00	\$ 369.00	\$ 284.00	\$ 59.00
Employee/Spouse	\$ 1,478.00	\$ 245.00	\$ 1,233.00	\$ 958.00	\$ 191.00
Employee/Child(ren)	\$ 992.00	\$ 245.00	\$ 747.00	\$ 596.00	\$ 117.00
Employee/Family	\$ 1,521.00	\$ 245.00	\$ 1,276.00	\$ 1,078.00	\$ 198.00
TRS ActiveCare Select Plan					
Employee Only	\$ 473.00	\$ 245.00	\$ 228.00	\$ 205.00	\$ 23.00
Employee/Spouse	\$ 1,044.00	\$ 245.00	\$ 877.00	\$ 799.00	\$ 78.00
Employee/Child(ren)	\$ 709.00	\$ 245.00	\$ 517.00	\$ 464.00	\$ 53.00
Employee/Family	\$ 1,238.00	\$ 245.00	\$ 1,086.00	\$ 993.00	\$ 93.00

\*ActiveCare 3 has been eliminated and TRS ActiveCare Select Plan have been added starting with the 2014-2015 school year.

\*\*Aetna is the insurance provider and Caremark is the TRS ActiveCare Drug Plan since 2014-2015.



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## **District/State Funding to Help Offset the Cost of TRS-ActiveCare Coverage**

District/Entity	\$170
State of Texas	\$75
Total Per Month for DISD	\$245
Total Participants	1095
Monthly District Contributions	\$ 268,275
Yearly District Contributions	\$3,219,300



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## District Contribution for \$10,000 Life Insurance Policy

2014-2015	1653 Participation	\$.85 per Participation
Monthly		\$1,405
Yearly		\$16,861
2015-2016	1710 Participation	\$.55 per Participation
Monthly		\$ 941
Yearly		\$11,292



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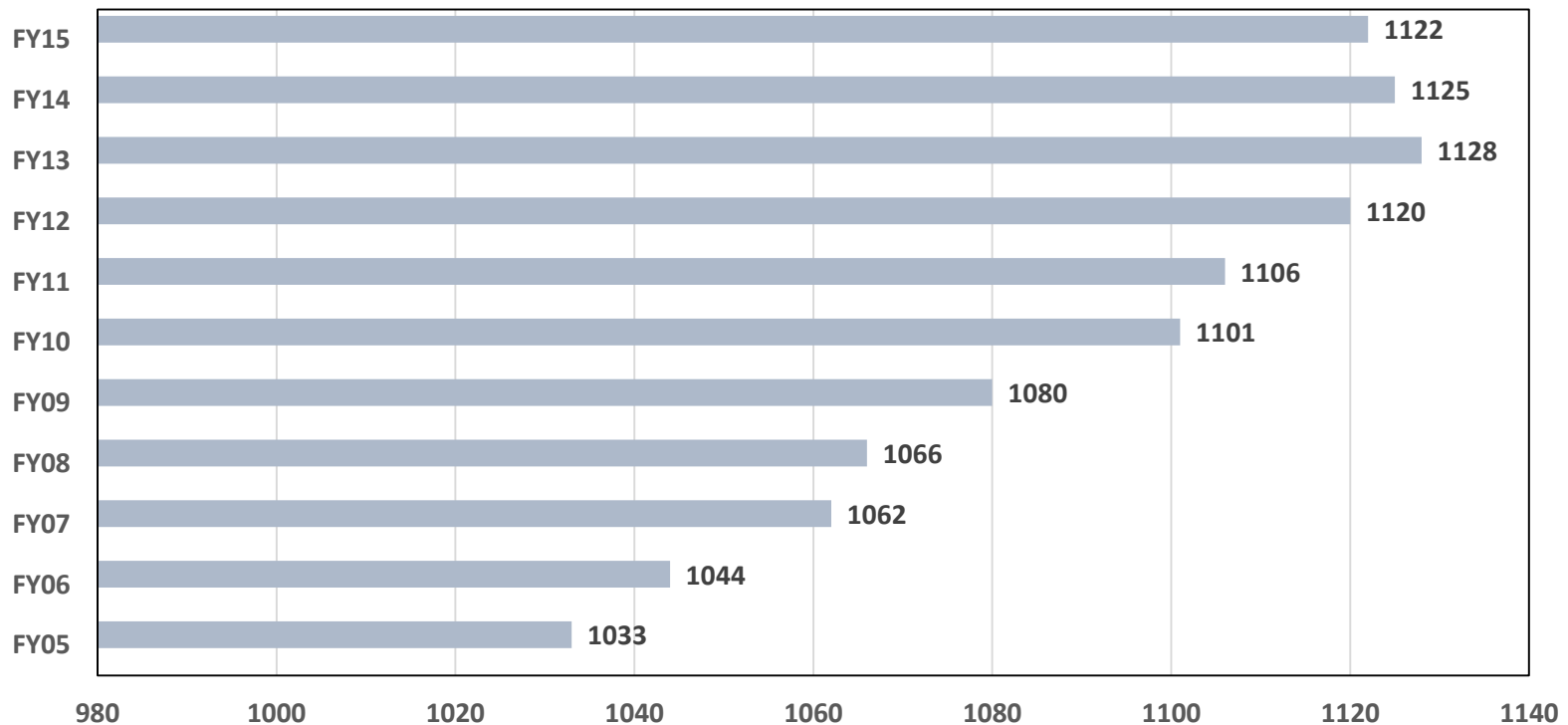
<b>District/Entity Monthly Contribution (2015-2016 Plan Year)</b>	<b>Responses</b>	<b>% Responding</b>
<b>Fixed Contribution</b>		
<b>\$225 (minimum required by State)</b>	343	36.37%
<b>\$226-\$275</b>	217	23.01%
<b>\$276-\$325</b>	229	24.28%
<b>\$326-\$375</b>	72	7.64%
<b>\$376-\$425</b>	35	3.71%
<b>\$426-\$475</b>	16	1.70%
<b>\$476-\$525</b>	5	0.53%
<b>\$526+</b>	26	2.76%
<b>Total</b>	943	100%



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## Participating Entities with TRS ActiveCare





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# Proposed General, Child Nutrition & Debt Service Fund Budgets



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## DUNCANVILLE INDEPENDENT SCHOOL DISTRICT

### 2016-2017 Proposed Budget

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Estimated Revenues				
Local Sources				
Ad Valorem Taxes	\$ 38,729,402	\$	\$ 17,279,644	\$ 56,009,046
Other	<u>\$ 332,150</u>	<u>\$ 1,184,900</u>	<u>\$</u>	<u>\$ 1,517,050</u>
Total Local Sources	\$ 39,061,552	\$ 1,184,900	\$ 17,279,644	\$ 57,526,096
State Sources				
State Aid	\$ 58,293,325	\$ 42,000	\$ 2,163,331	\$ 60,498,656
TRS On-behalf Payments	<u>\$ 4,406,179</u>	<u>\$</u>	<u>\$</u>	<u>\$ 4,406,179</u>
Total State Sources	\$ 62,699,504	\$ 42,000	\$ 2,163,331	\$ 64,904,835
Federal Sources	\$ 1,725,000	\$ 6,276,909	\$	\$ 8,001,909
Other Revenue Sources	\$	\$	\$	\$
Total Revenues	\$ 103,486,056	\$ 7,503,809	\$ 19,442,975	\$ 130,432,840



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	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
11 Instruction	\$ 60,175,731	\$ -	\$ -	\$ 60,175,731
12 Instructional Resources & Media	\$ 1,381,862	\$ -	\$ -	\$ 1,381,862
13 Curriculum/Staff Development	\$ 1,708,325	\$ -	\$ -	\$ 1,708,325
21 Instructional Leadership	\$ 1,778,614	\$ -	\$ -	\$ 1,778,614
23 School Leadership	\$ 6,972,890	\$ -	\$ -	\$ 6,972,890
31 Guidance, Counseling & Evaluation	\$ 3,239,167	\$ -	\$ -	\$ 3,239,167
32 Social Work	\$ 43,172	\$ -	\$ -	\$ 43,172
33 Health Services	\$ 1,303,511	\$ -	\$ -	\$ 1,303,511
34 Student Transportation	\$ 3,767,942	\$ -	\$ -	\$ 3,767,942
35 Nutrition Services	\$ 10,000	\$ 7,774,719	\$ -	\$ 7,784,719
36 Cocurricular/Extracurricular Activities	\$ 2,562,957	\$ -	\$ -	\$ 2,562,957
41 General Administration	\$ 3,688,198	\$ -	\$ -	\$ 3,688,198
51 Plant Maintenance & Operations	\$ 11,345,744	\$ 133,000	\$ -	\$ 11,478,744
52 Security & Monitoring Services	\$ 1,117,917	\$ 25,000	\$ -	\$ 1,142,917
53 Data Processing Services	\$ 3,371,460	\$ -	\$ -	\$ 3,371,460
61 Community Services	\$ 310,053	\$ -	\$ -	\$ 310,053
71 Debt Service	\$ -	\$ -	\$ 19,442,975	\$ 19,442,975
81 Facilities Acquisition & Construction	\$ -	\$ -	\$ -	\$ -
95 Payments to Juvenile Justice	\$ 100,000	\$ -	\$ -	\$ 100,000
99 Appraisal Costs	\$ 247,000	\$ -	\$ -	\$ 247,000
 Total Expenditures	 \$ 103,124,543	 \$ 7,932,719	 \$ 19,442,975	 \$ 130,500,237
 Revenues Over (Under) Expenditures	 \$ 361,513	 \$ (428,910)	 \$ -	 \$ (67,397)





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## **Where does the money come from?.....**

### **State Revenue:**

- State Aid projections based on 11,750 ADA.
- Approximately 61% of the total revenue budget comes from State revenues.
- 7% of this amount represents TRS-on-Behalf. This number is dependent on payroll and represents about 5% of total payroll.

### **Local Revenue:**

- Local Property revenue based on a 4% increase from 2015 Certified Values
  - A 1% percent change in total taxable values equals an approximate \$350,000 change



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## TAXABLE VALUES

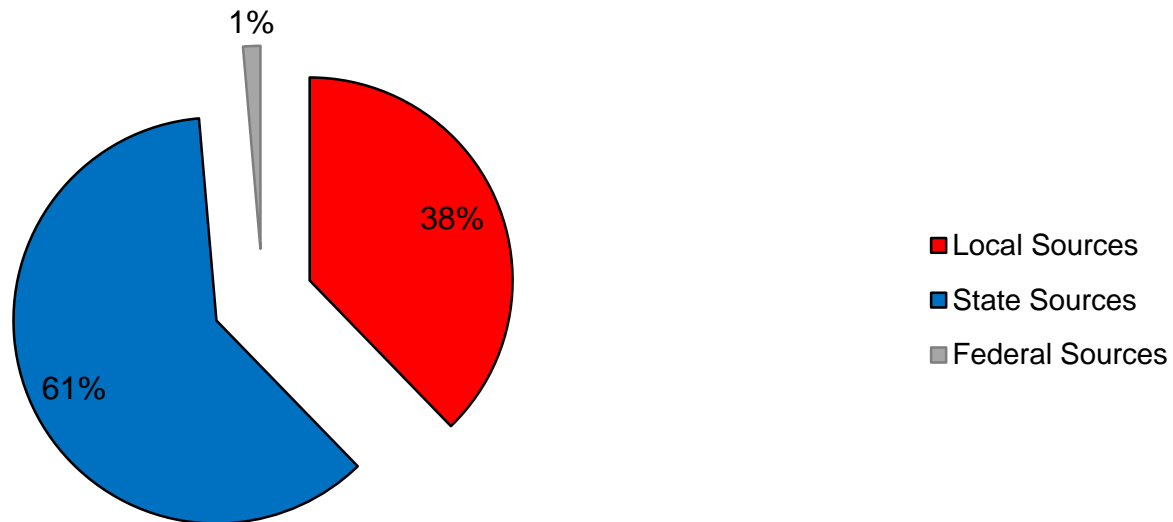




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## General Fund - Source of Funds





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## How does the District spend the money?.....

### Expenses:

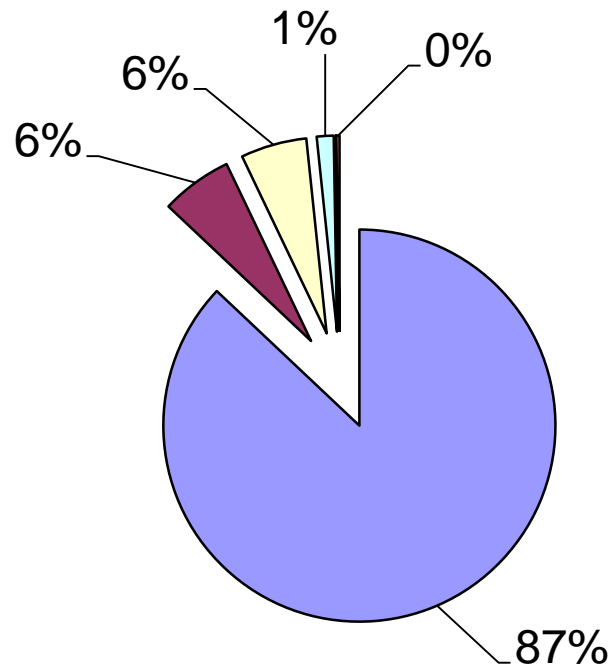
- Staff salaries in 16-17 are the same as 15-16
- 5% decrease in departmental budgets and campus budgets are based on enrollment at Snap-shot date in October.



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## Expenditure (by object) as a Percent of Total Expenditures - General Funds



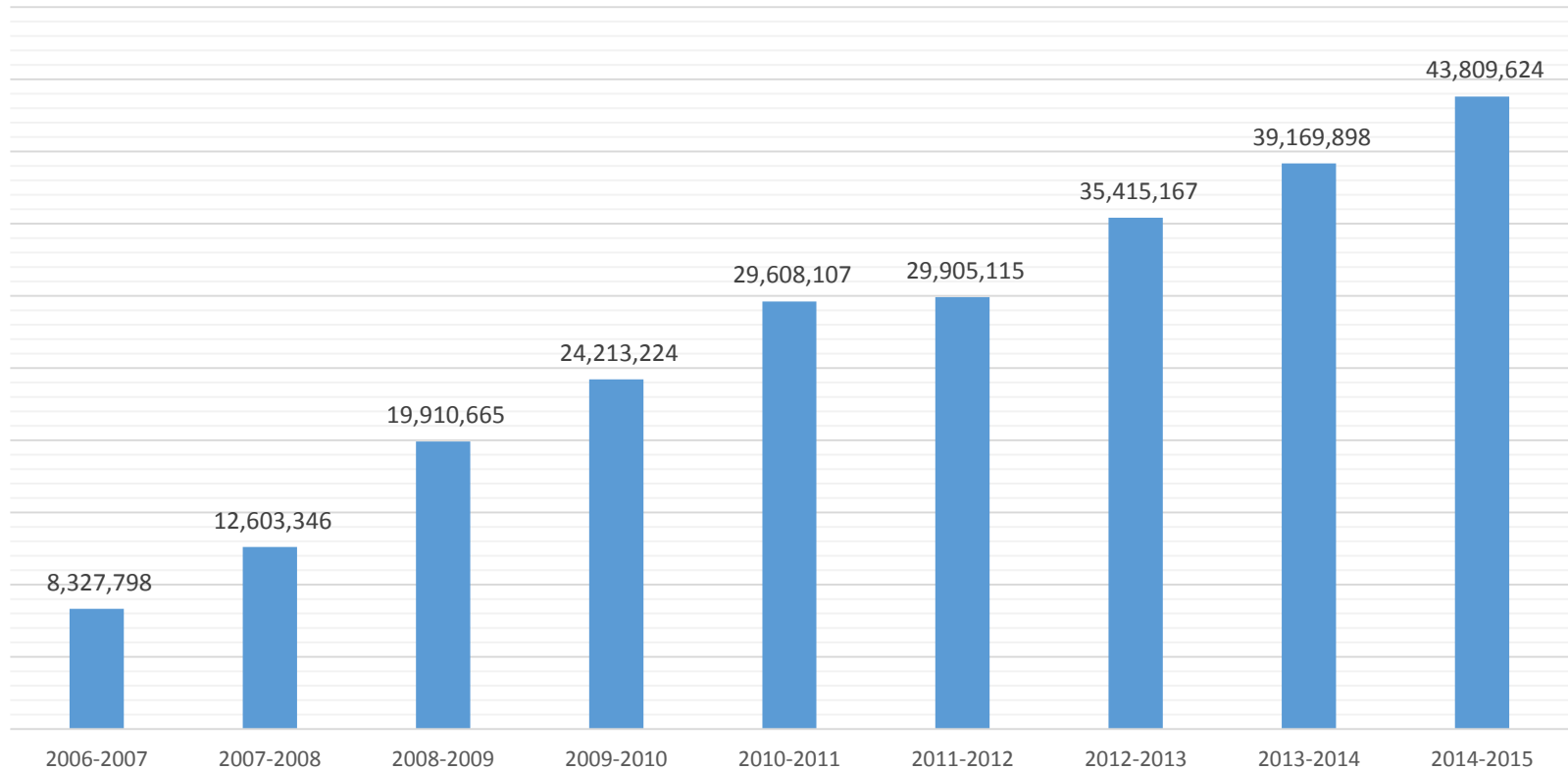
- 6100 Payroll Costs
- 6200 Contracted Services
- 6300 Supplies & Materials
- 6400 Other Operating Expenses
- 6500 Debt Service
- 6600 Capital Outlay



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## Audited Total Fund Balance

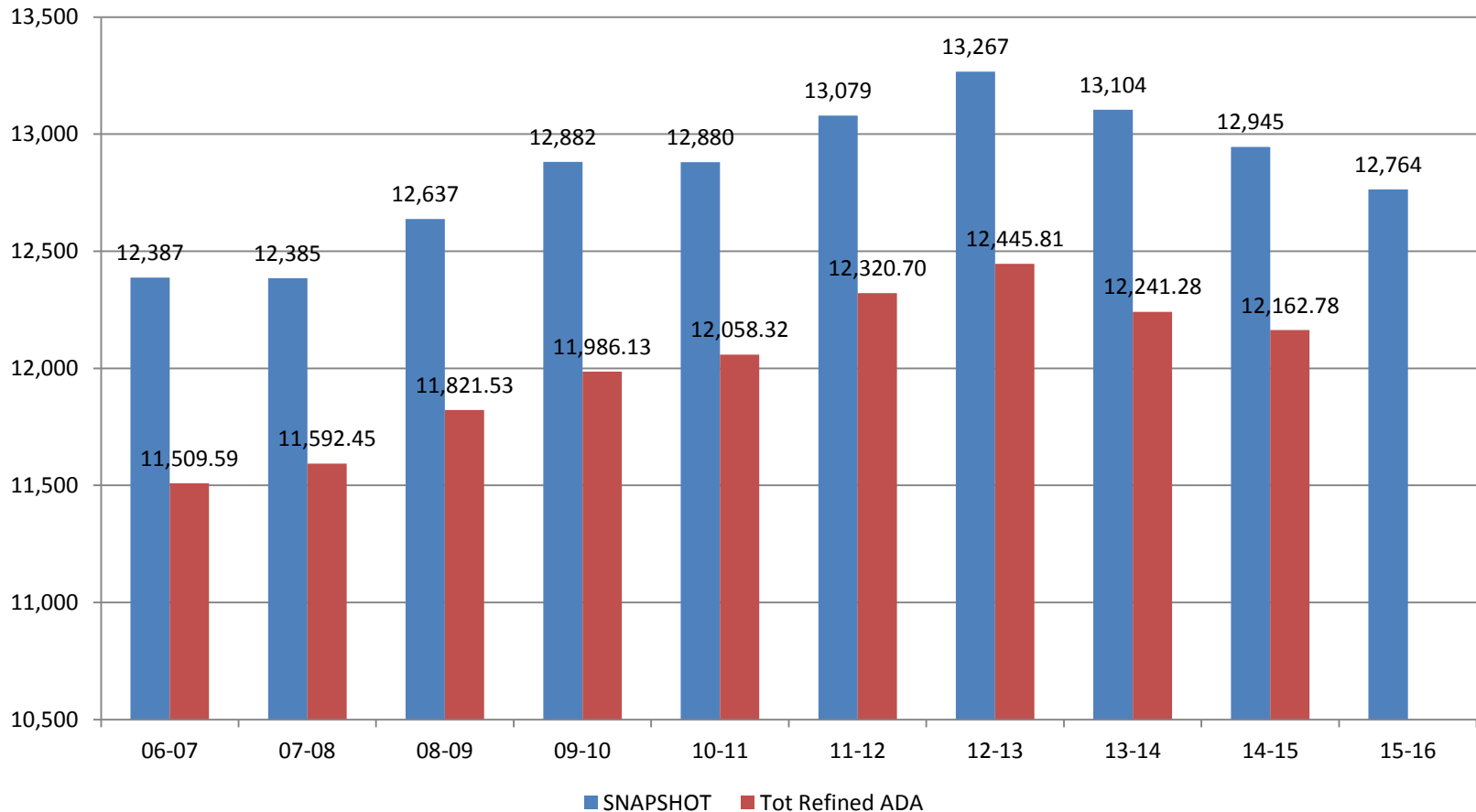




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## Enrollment @ Snapshot Compared to ADA





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# General Fund Staffing Request





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## Elementary Teachers

- Maximum Class Sizes
  - K-4 22
- No Waivers
- Net Change: 8

## Intermediate Teachers:

- Class Size:
  - 5<sup>th</sup> 25
  - 6<sup>th</sup> 25
- Applying current Staff ratios decreases staff by 8
- Net Change: -8

## Middle School Teachers:

- Class Size:
  - 7<sup>th</sup> 28
  - 8<sup>th</sup> 28
- Net change: 0

## High School Teachers:

- Applying current staff ratios results in no change of staff
- Net change: 0



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## General Fund Staffing Requests

Position	FTE	Salary
<b>Campus Based Programs</b>		
Career & Technology Counselor	1	\$ 65,921
ESL Curriculum Leader	1	\$ 66,030
Curriculum Leaders	12	\$ 792,360
Assoc. Principal for Instruction	1	\$ 84,911
Assoc. Principal for Operations	1	\$ 84,911
<b>Total Campus Based Programs</b>	<b>16</b>	<b>\$ 1,094,133</b>
<b>District Based Programs</b>		
Additional Registered Nurse	6	\$ 312,222
Coordinator of Student Support	1	\$ 80,104
Attendance Enforcement Officers	6	\$ 155,226
<b>Total District Based Programs</b>	<b>13</b>	<b>\$ 547,552</b>



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Position	FTE	Salary
<b>Department Request</b>		
Other SLT Staff Member TBD	1	\$ 140,000
Coordinator of Social Studies-Elementary	1	\$ 80,104
Coordinator of Social Studies-Secondary	1	\$ 80,104
Move all Secondary AP's to 226 day contracts(18)	0	\$ 92,892
Coordinator of Science-Elementary/Secondary	1	\$ 80,104
Academic Specialists College & Career Readiness	1	\$ 75,570
Director of Career & Technology	1	\$ 90,006
State & Federal Program Secretary	1	\$ 30,972
Move funds for Directors of State/Federal Programs	0	\$ 10,000
Director of Assessment & Accountability(CAO)		
Director of General Education	1	\$ 96,929
Certified Occupational Therapist Assistant	1	\$ 56,097
Move Special Ed Supervisors to 226 day contracts(2)	0	\$ 9,925



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Position	FTE	Salary
Behavioral Specialist	1	\$ 70,889
Delete Maintenance Secretary position	-1	\$ (33,432)
Move Maintenance Secretary to 261 day calendar	0	\$ 4,897
Staff Accountant	1	\$ 57,785
Technology Technician	4	\$ 171,108
Technology Secretary/clerk	1	\$ 28,945
Instructional Technology Coordinator	3	\$ 240,312
<b>Total Department Request</b>	<b>18</b>	<b>\$ 1,383,207</b>
Campus Based Programs	16	\$ 1,094,133
District Based Programs	13	\$ 547,552
Departmental	18	\$ 1,383,207
<b>Grand Total New Staffing Request</b>	<b>47</b>	<b>\$ 3,024,892</b>



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# Legislative Update



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## House Bill 2610

- Enacted by the 84<sup>th</sup> Texas Legislature
- Changed language requiring 180 days of instruction to providing at least 75,600 minutes of instruction
- 175 instructional days in 2015-16 and 172 instructional days for 2016-17
- 3 Additional non-instructional days in calendar will be used for Staff Development
- Negative impact on Child Nutrition and Transportation staff – working 3 less days