

**Board of Trustees Workshop - June 8, 2021**



# **2021-2022 Budget Workshop**

**Dr. Marc Smith, Superintendent**

**Dr. Edd Bigbee, Chief Financial Officer**

# 2021 – 2022 Budget Timeline



# State Funding Differences Based on Average Daily Attendance (ADA) Post-COVID 19

2020-21 Budgeted ADA

11,280



\$62,010,969

Hold Harmless ADA

11,165



\$59,033,959 (-\$3M)

Actual ADA

10,880



\$57,095,917 (-\$5M)

# Key Legislation - Bills Passed

## **SB 1/HB 2 - Appropriations**

Fully funds HB 3 while maintaining the option for the state to supplant state funds with federal funds.

## **HB 4545 - SSI for 5th & 8th**

Removed SSI requirement and added a 30-hour tutorial requirement and teacher request process.

## **HB 547 - UIL Access**

Allows home & private school students living inside district to participate in UIL activities.

## **SB 1225 - Public Information**

Districts must follow the PIA even if closed and working from home.

## **HB 1524 - HB 3 Clean-up Bill**

Altered CTE weighting and supported small and mid-sized school districts.

## **HB 3261 - STAAR**

Moved online testing to 2023-24 and the 75% cap on multiple choice to 2022-23.

## **SB 776 - Adaptive Sports**

UIL must develop an adaptive sports program at MS/HS for disabled students.

## **SB 1444 - TRS ActiveCare**

Allows districts to leave the TRS ActiveCare program and offers an open enrollment for TRS ActiveCare.

## **SB 1438 - Disaster Funding**

Prohibits access to disaster pennies for additional funding if disaster is a pandemic.

## **HB 1603 - IGC Committees**

Removed the expiration of the Individual Graduation Committees for graduation purposes.

## **SB 1831 - Child Trafficking**

Requires postings at schools regarding the increased penalties for child trafficking.

## **SB 168 - Active Threats**

Defines requirements for conducting active threat exercises.

## **HB 3979 - Limited Topics**

Identifies what must be taught in history/ social studies limiting discussion of public policy or social affairs controversial issues.

## **SB 1267 - Professional Dev.**

Requires SBEC to produce a list of professional development and districts to adopt a professional development policy.

## **SB 179 - Counselors**

Requires Counselors to spend 80% of time counseling. If not feasible, a district must provide an explanation.

# Key Legislation - Bills Failed

## **SB 27/ HB 1468 - Virtual School Funding**

Would have provided funding for virtual students. May be revived in special session.

## **SB 29 - Transgender Sports Participation**

Would have prohibited transgender student participation in sports for chosen gender.

## **HB 2445 - Fund Balance**

Would have created a limitation on the percentage of fund balance a district could maintain.

# ESSER I - III Funds

ESSER I Grant	Amount	Details
Total Supplanting	\$2,653,053	
Estimated Supplemental	\$1,700,000	Technology and PPE

ESSER II Grant	Amount	Details
Allocation	\$11,754,665	Released for use - Some will supplant state funds

ESSER III Grant	Amount	Details
Allocation I	\$16,606,958	Expend by 9/2024
Allocation II	\$8,303,479	Date of Receipt Undetermined

**Total Estimated ESSER Revenue: \$34,600,000**

# ESSER Fund Allowables

- Any expense allowed under other Federal Grants to districts
- Coordination of preparedness and response efforts
- Activities to address needs of low income students, children with disabilities, English learners, racial and ethnic minorities, homeless and foster students.
- Developing and implementing preparedness procedures and systems
- Professional development on sanitation and infectious diseases
- Sanitization and cleaning supplies
- Preparedness for long term closures (technology, meals, etc.)
- Purchasing educational technology
- Providing mental health services and supports
- Planning summer learning, afterschool and others targeting needs
- Addressing learning loss among students
  - High quality assessments
  - Evidence-based activities
  - Information and assistance to parents
  - Tracking student attendance
- School facility repairs and improvements to mitigate virus transmission and exposure
- Upgrade indoor air quality
- Costs to maintain operation of schools and continuing to employ existing staff
- At least 20% must be reserved to address learning loss (see above)

# Potential Plans to Address Learning Loss

## Instructional Programs and Interventions

- Dual Language Training for Teachers
- Accelerated Instruction and Tutoring
- Sheltered Instruction Training to Support Secondary EL Students
- Embedded Professional Development
- Differentiated Instruction and Monitoring
- Formative Assessment Training
- Special Ed. and Dyslexia Training for General Ed. Teachers
- Special Ed. Paraprofessional Development
- Additional Dyslexia Staffing and Supports

## Learning Environment and Resources

- Student One-to-One Device Access
- Increased Wireless Infrastructure
- Enhancement of Classroom Technology
- Improve Air Quality through HVAC Unit Replacement

## Social Emotional Support

- Panorama SEL
- Restorative Practices
- NOVA Crisis Response Training for Counselors



# Potential Personnel Plans to Address Learning Loss

## High Quality Teachers

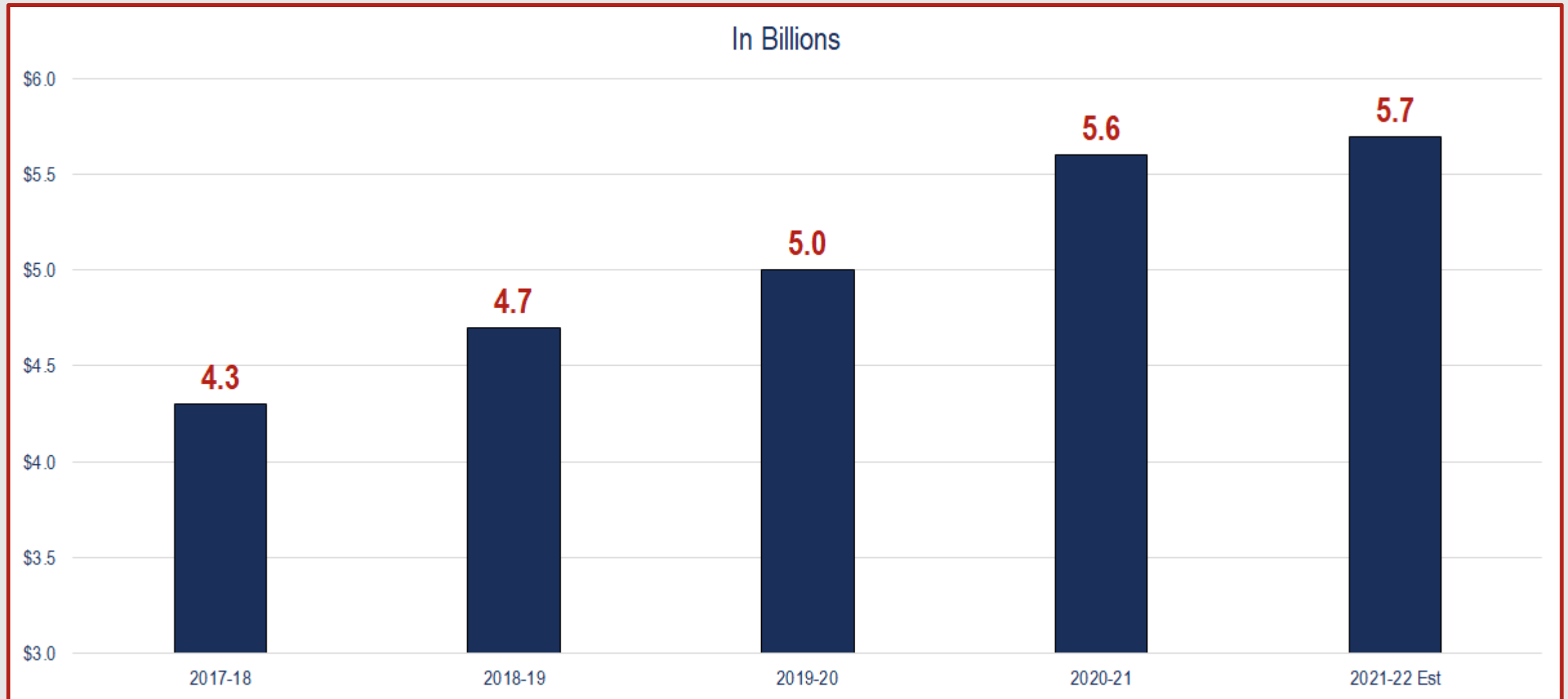
- Hire GAP Teachers/Tutors (Gaining and Growing Academic Performance)
- Increased Signing Bonuses and Stipends for Hard to Fill Areas
- Extend Teacher Hiring Schedule to 30+ Years with Adjustments
- Increase Bilingual Teacher Sign-on and Annual Stipends
- Implement a 3 Year Plan for Requiring ESL Certifications for All ELAR Teachers (K-12)

## Access to School

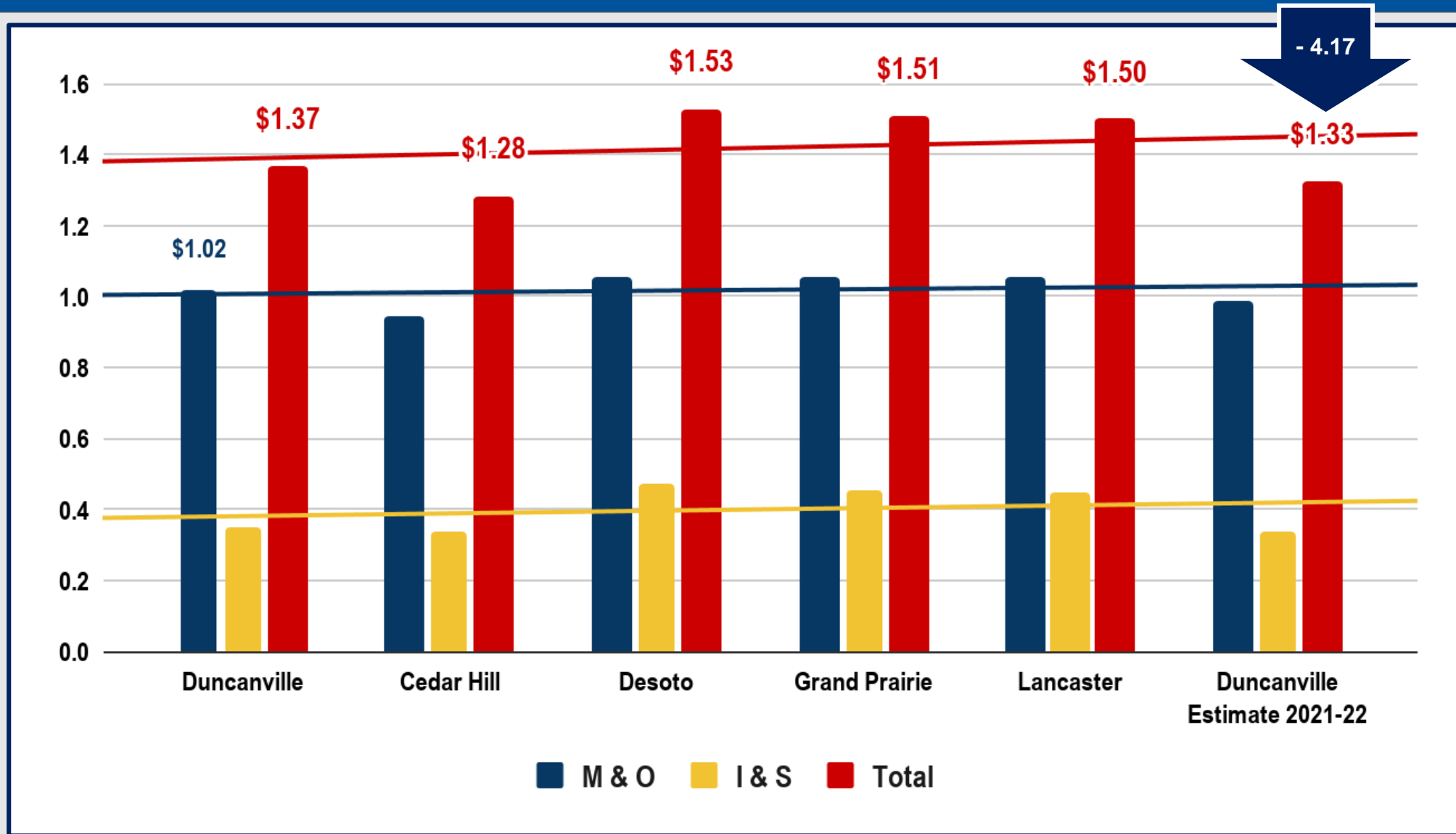
- Increase Hourly Rate of Bus Drivers
- Add Bus Driver Sign-on and Retention Stipends
- Provide Registered or Licensed Nurses at All Campuses
- Increase Registered Nurses Days to 192 Days

**Estimated Impact**  
**\$2.1 Million**

# Property Values



# Tax Rate Calculations and Comparison



# 2021-22 Preliminary Budget Revenue

	General Operating	Child Nutrition	Debt Service	Total
Operating Tax Rate	\$ 0.9859		\$ 0.34	\$ 1.3259
Beg Fund Balance 07-01-2021*	\$ 64,673,362	\$ 492,651	\$ 11,863,925	\$ 77,029,938
Estimated Net Change in Fund Balance for 20-21		\$ -	\$ -	
Estimated Available Fund Balance 07-01-2021*	\$ 64,673,362	\$ 492,651	\$ 11,863,925	\$ 77,029,938
Revenues				
Local & Intermediate	\$ 57,162,818	\$ 1,035,900	\$ 18,707,769	\$ 76,906,487
State Program	\$ 63,018,606	\$ 180,000	\$ -	\$ 63,198,606
Federal Program	\$ 6,180,938	\$ 6,916,092	\$ -	\$ 13,097,030
Total Revenues	\$ 126,362,362	\$ 8,131,992	\$ 18,707,769	\$ 153,202,123

# 2021-22 Preliminary Budget Expenses

		General Operating	Child Nutrition	Debt Service	Total
11	Instruction	\$ 68,392,276			\$ 68,392,276
12	Instructional Resources	\$ 1,533,805			\$ 1,533,805
13	Staff Development	\$ 3,046,126			\$ 3,046,126
21	Instructional Administration	\$ 3,804,218			\$ 3,804,218
23	School Administration	\$ 9,133,665			\$ 9,133,665
31	Counseling Services	\$ 5,651,021			\$ 5,651,021
32	Social Work Services	\$ 220,843			\$ 220,843
33	Health Services	\$ 1,335,289			\$ 1,335,289
34	Transportation Services	\$ 3,841,230			\$ 3,841,230
35	Food Service		\$ 7,920,992		\$ 7,920,992
36	Extra-Curricular	\$ 3,708,043			
41	General Administration	\$ 6,037,948			
51	Maintenance	\$ 12,845,801	\$ 161,000		\$ 13,006,801
52	Security	\$ 2,163,124	\$ 50,000		\$ 2,213,124
53	Data Processing Services	\$ 3,511,245			
61	Community Services	\$ 726,028			\$726,028
71	Debt Service			\$ 18,707,769	\$ 18,707,769
81	Facilities Acquisition/Construction	\$ 30,000			\$ 30,000
95	Payments to JJAEP	\$ 50,000			\$ 50,000
99	Intergovernmental Charges	\$ 331,700			\$ 331,700

## Summary

	General Operating	Child Nutrition	Debt Service	Total
Total Expenditures	\$ 126,362,362	\$ 8,131,992	\$ 18,707,769	\$ 153,202,123
Estimated Net Change in Fund Balance for 20-21	\$ -	\$ -	\$ -	\$ -
Projected Ending Fund Balance 06-30-2021	\$ 64,673,362	\$ 492,651	\$ 11,863,925	\$ 77,029,938
Fund Balance %	51.2%	6.1%	63.4%	50.3%

\* Fund Balance includes TRE designated funds

+Estimated Tax Rate

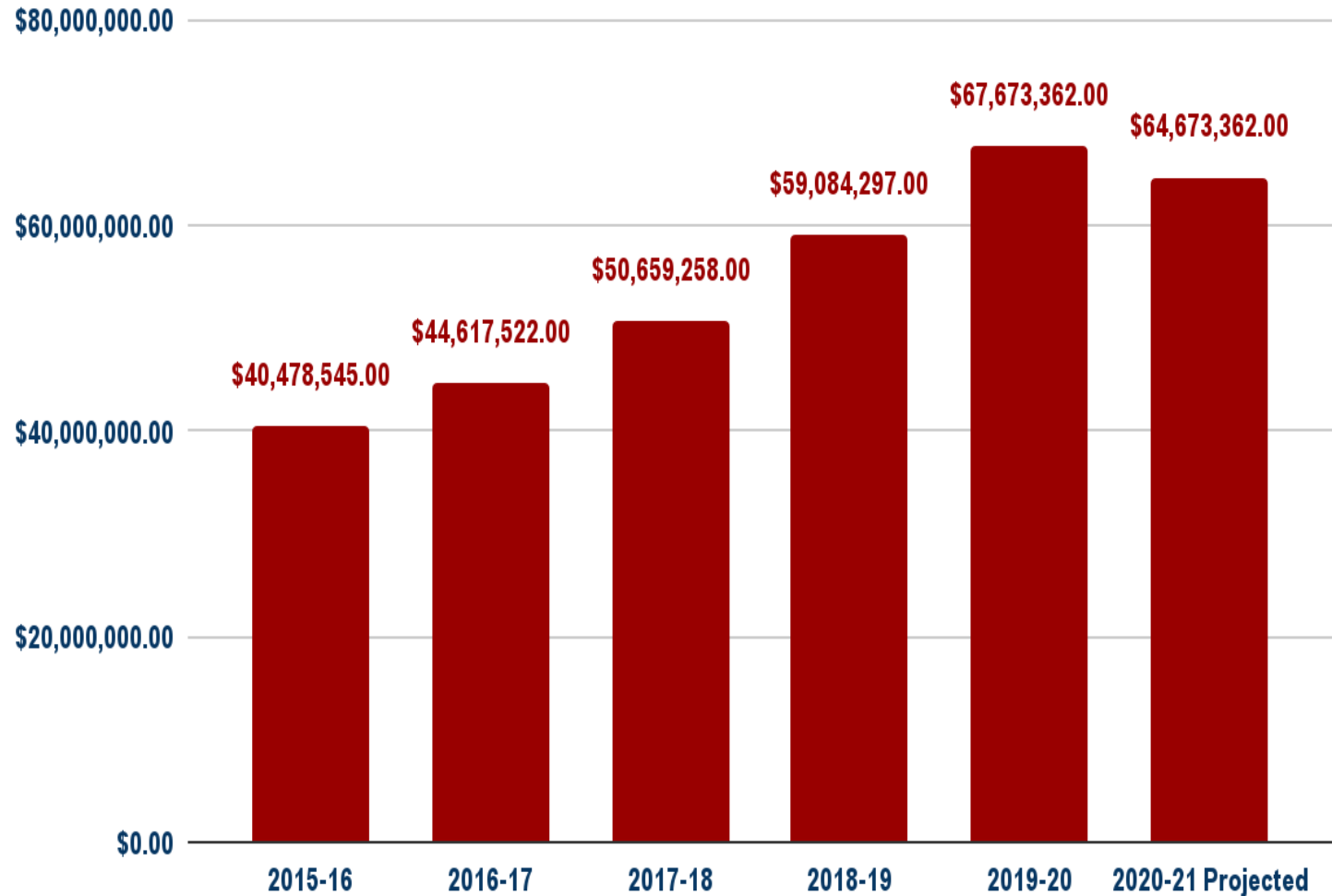
# 2021-22 Preliminary Budget Per ADA

		2020-2021		2021-2022	
		Original Budget	Budget/ ADA	Proposed Budget	Budget/ADA
	Budgeted Refined ADA	11,280	11,161	10,876	11,618
11	Instruction	\$ 68,591,577	\$6,081	\$68,392,276	\$6,288
12	Instructional Resources	\$1,605,925	\$142	\$1,533,805	\$141
13	Staff Development	\$3,271,972	\$290	\$3,046,126	\$280
21	Instructional Administration	\$3,682,621	\$326	\$3,804,218	\$350
23	School Administration	\$9,007,676	\$799	\$9,133,665	\$840
31	Counseling Services	\$5,682,647	\$504	\$5,651,021	\$520
32	Social Work Services	\$58,304	\$5	\$220,843	\$20
33	Health Services	\$1,270,548	\$113	\$1,335,289	\$123
34	Transportation Services	\$ 3,841,918	\$341	\$3,841,230	\$353
35	Food Service	\$-	\$-	\$-	\$-
36	Extra-Curricular	\$3,641,484	\$323	\$3,708,043	\$341
41	General Administration	\$5,994,276	\$531	\$6,037,948	\$555
51	Maintenance	\$12,480,213	\$1,106	\$12,845,801	\$ 1,181
52	Security	\$2,180,896	\$193	\$2,163,124	\$199
53	Data Processing Services	\$3,448,786	\$306	\$3,511,245	\$323
61	Community Services	\$732,557	\$65	\$726,028	\$67
71	Debt Service	\$50,000	\$4	\$30,000	\$3
81	Facilities Acquisition/Construction	\$25,000	\$2	\$50,000	\$5
95	Payments to JJAEP	\$331,700	\$29	\$331,700	\$30
99	Intergovernmental Charges	\$68,591,577	\$ 6,081	\$68,392,276	\$ 6,288

## Summary

	2020-2021		2021-2022	
	Original Budget	Budget/ ADA	Proposed Budget	Budget/ADA
Total Expenditures	\$125,898,100	\$11,161	\$126,362,362	\$11,618

# Fund Balance Comparison and Current State



Fund Balance 2019-20	\$67,673,362
Expenditures From Fund Balance 2020-21	
\$2,000 supplemental payment	\$ 3,682,000
Net Technology Purchases	\$ 600,000
PPE Orders	\$ 855,000
Total	\$ 5,137,000
Projected Unspent Funds 2020-2021	\$ 2,137,000
Projected Net Fund Balance	\$64,673,362

# Board Budget Priorities

Teacher Compensation

Bilingual/ESL and Dyslexia

Social Workers and Social Emotional Learning

Student Learning Needs

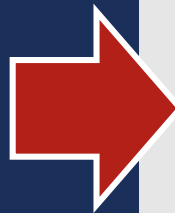
HVAC Air Quality

Diversity, Equity, and Inclusion

Student Recruitment

ROTC

Choice Programs



## District's Response

\*Not an exhaustive list

- Six consecutive years of salary or benefit increases or one time payments

- Expanded Recruitment Efforts

- District Employee Assistance Program

- Additional Attendance Clerks and PEIMS Specialists

- Technology purchases >\$3M

- Courageous Conversations about Race Book Study

- Increased Marketing of Choice

- Addition of Acton Leadership Academy

- Expansion of PK to Full Day and 3 Year Olds

- Offering of P-TECH and T-STEM Programs

- Board Presentation, Exploration, and Feasibility Evaluation of ROTC

- SEL Counselors Program (8 Staff)

- Social Workers Program (2 Staff)

- Permanent substitutes provided

- Completed HVAC Projects and Repairs

- African American and Mexican American Studies Courses Added

- Parent Enrollment Center

- Truancy Calls and Home Visits

- Creation of Choice Programs at Byrd and Reed Middle Schools



# Teachers - Hiring Schedule v. Step Schedule

## Hiring Schedule

Pay is based on number of years of experience when hired. All increases after point of hire are based on raises approved by the School Board

Allows flexibility in pay increases

Longevity incentive built in to structure. The longer teacher is employed by District the higher the average pay

Recommended model by TASB HR Services

## Step Schedule

Pay is based on the number of years of experience regardless of years in District. Teachers automatically move to next step annually

Does not allow flexibility in pay increases

No Longevity built in. All teachers with same number of years of experience earn the same amount annually

# Teacher Salary by Years of Experience

District	Student Enrollment	Number of Teachers	0 Year Salary	5 Year Salary	10 Year Salary	15 Year Salary	20 Year Salary	Average Teacher Salary
Grand Prairie ISD	28,244	1892	\$56,650	\$58,200	\$59,588	\$60,976	\$62,902	\$59,365
Arlington ISD	60,000	4081	\$56,500	\$58,600	\$60,600	\$62,600	\$64,600	\$62,180
Mansfield ISD	34,794	2239	\$56,019	\$58,456	\$60,498	\$62,768	\$64,192	\$62,645
Irving ISD	32,001	2214	\$56,000	\$60,023	\$63,763	\$64,773	\$66,448	\$62,000
Mesquite ISD	38507	2789	\$55,100	\$57,100	\$60,067	\$61,559	\$63,036	\$60,434
Garland ISD	53,897	3742	\$54,900	\$56,707	\$58,644	\$63,020	\$62,014	\$59,741
Lancaster ISD	7200	436	\$53,100	\$54,867	\$57,744	\$60,536	\$64,048	\$59,831
Cedar Hill ISD	7238	454	\$53,000	\$54,226	\$55,826	\$57,826	\$59,326	\$56,505
Midlothian ISD	9764	646	\$53,000	\$55,060	\$56,635	\$58,100	\$60,250	\$58,036
Waxhachie ISD	9661	706	\$51,000	\$54,500	\$55,500	\$60,500	\$63,500	\$58,853
Red Oak ISD	5898	354	\$51,000	\$53,000	\$56,000	\$59,000	\$62,000	\$59,804
Duncanville ISD	10790	838	\$53,000	\$54,000	\$55,500	\$57,100	\$59,200	\$55,725

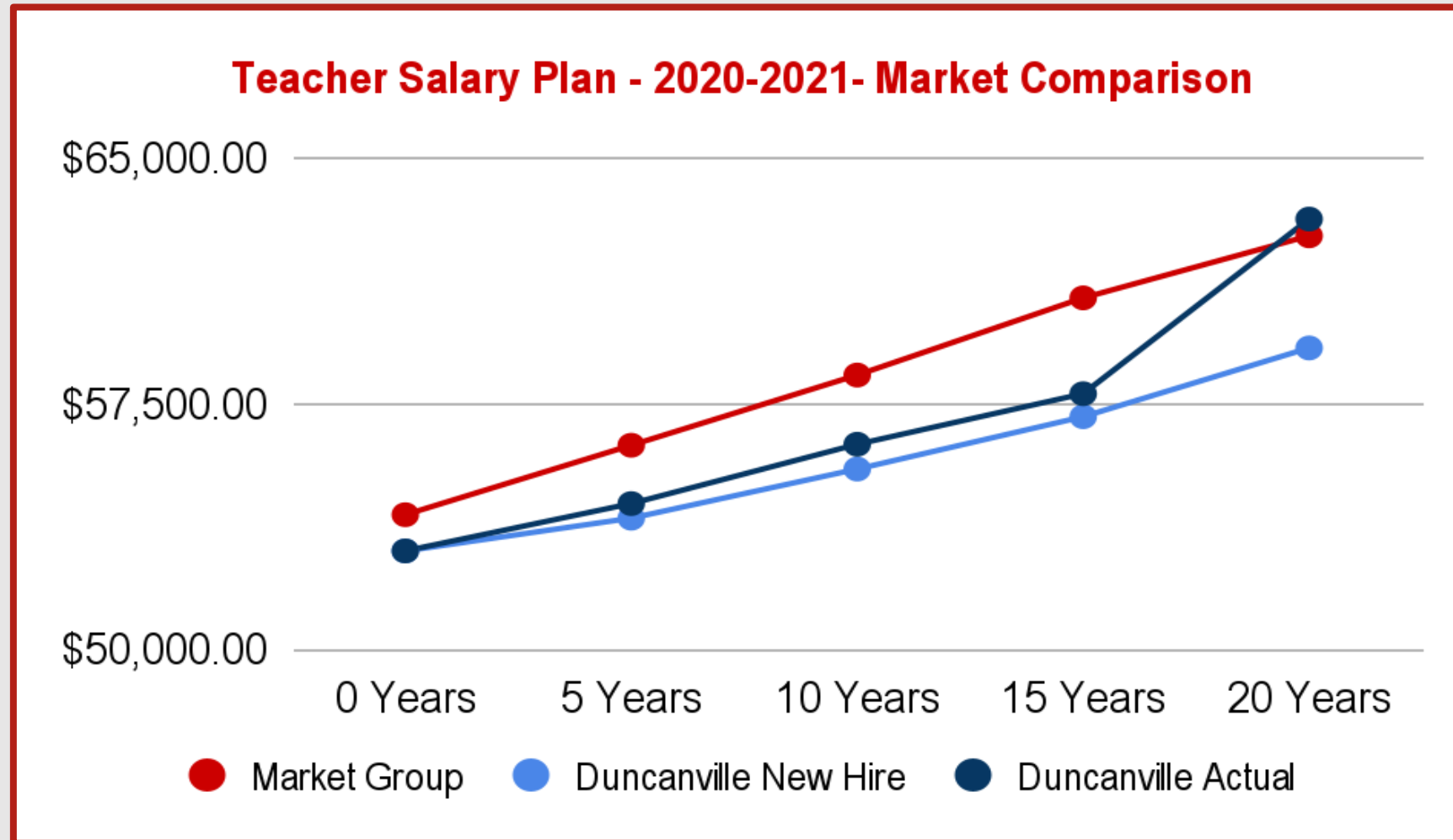
\$2000 PAYMENT ■

CURRENT ■

# Actual Teacher Salaries by Year - Duncanville ISD

Years of Experience	Hiring Schedule Salary (New Hire)	Actual Average Salary
5	\$54,000	\$54,446.08
10	\$55,500	\$56,258.57
15	\$57,100	\$57,802.88
20+	\$59,200	\$63,138.85

# Compensation Plan - Teacher Market Salaries



**\*Based on hiring schedule.**

# TRS ActiveCare Considerations



**\$32**

Increase in  
Active Care 1-  
HD

$$1,147^* \times \$32 \times 12 \text{ mo} \\ = \$440,448$$

Increase to 2021-22 Budget:	\$ 440,448
Current Amount Paid:	\$3,923,424
New Total:	\$4,363,872

If Approved:

Insurance Supplements over the Past 4 Years = \$1,073,592

Supplement Per Individual Per Month = \$333\*

\*\$108 more than state requirement

\*Employees covered by insurance in 2020-21

# Payment Scenarios

Projected Funding		Payment Scenarios	
ADA	10,876	\$800	\$(1,618,800)
ADA Change	+55 students	\$1400	\$(2,832,900)
State and Tax Revenue	\$111,340,623	\$1800	\$(3,642,300)
Less Revenue	\$(4,407,925)	\$2200	\$(4,451,700)
		\$2500	\$(5,058,750)

**\*Assumes 1% Value Growth**

# Questions and Comments

