



Duncanville ISD

# 2015-2016 Board Budget Workshop

June 29, 2015





- 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



# Duncanville ISD

- Collaboration with Principals and Departments
- Executive 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





# Duncanville ISD

## Taxpayer Cost for Quality Schools

	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
M&O	\$1.040	\$1.040	\$ 1.040	\$ 1.040	\$1.040	\$1.040
Debt	<u>\$0.378</u>	<u>\$0.378</u>	<u>\$ 0.378</u>	<u>\$ 0.390</u>	<u>\$0.370</u>	<u>\$0.500</u>
Total	\$1.418	\$1.418	\$ 1.418	\$ 1.430	\$1.410	\$1.540
Avg Taxable						
Value	\$100,364	\$83,690	\$80,406	\$94,704	\$99,589	\$105,526
Avg Annual						
Tax Bill	\$1,423	\$1,187	\$1,150	\$1,331	\$1404	\$1610
Avg Monthly						
Tax Bill	\$119	\$99	\$96	\$111	\$117	\$134



Duncanville ISD

# Board Budget Priorities





# Duncanville ISD

## 2014-2015 Board Budget Priority Recap

- Teacher raise equivalent or greater than last years annual increase in insurance rates for at least 3 employee groups
- Competitive Salaries
- Maintain Student Teacher ratios
- Use Fund balance
- Balanced Budget





Duncanville ISD

# Health Insurance





# Duncanville ISD

<b>Health Insurance</b>	<b>Total Staff</b>	<b>Employees Participating</b>
<b>TRS ActiveCare 1-HD</b>		611
<b>TRS ActiveCare 2</b>		350
<b>TRS Select</b>		157
<b>Total Participants</b>		1118
<b>Total Staff</b>	1749	
<b>62% of Total Employees Participate</b>		





# Duncanville ISD

	2015-2016 Plan Year Rates	Employer Contribution	2015-16 Employee Portion	2014-15 Employee Portion	Rate changes 2015-2016
<b>TRS ActiveCare 1 - HD</b>					
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
<b>TRS ActiveCare 2</b>					
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
<b>TRS ActiveCare Select Plan</b>					
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.



# Duncanville ISD

## 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	1118
Monthly District Contributions	\$273,910
Yearly District Contributions	\$3,286,920





# Duncanville ISD

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

2014-2015	1653 Participation	\$.85 per Participation
Monthly		\$1,405
Yearly		\$16,861
2015-2016	1629 Participation	\$.85 per Participation
Monthly		\$1,385
Yearly		\$16,616



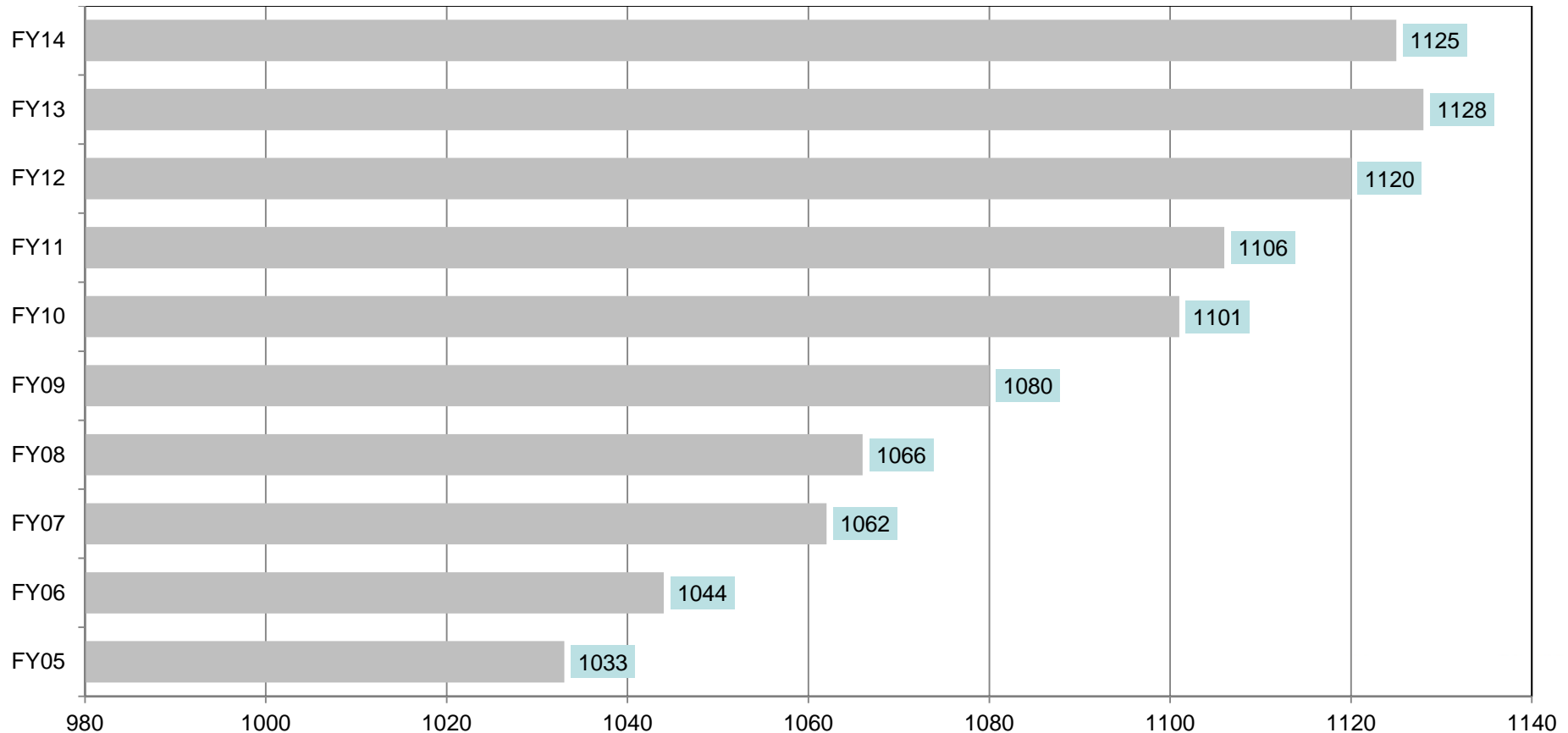


# Duncanville ISD

District/Entity Monthly Contribution (2014-2015 Plan Year)	Responses	% Responding
<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%



## Participating Entities with TRS ActiveCare





# Duncanville ISD

## 2015 – 2016 Proposed General, Child Nutrition & Debt Service Fund Budgets





# Duncanville ISD

## DUNCANVILLE INDEPENDENT SCHOOL DISTRICT

### 2015-2016 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	\$ 36,902,053	\$	\$ 17,100,000	\$ 54,020,053
Other	<u>\$ 400,868</u>	<u>\$ 1,273,700</u>	<u>\$</u>	<u>\$ 1,674,568</u>
Total Local Sources	\$ 37,320,921	\$ 1,273,700	\$ 17,100,000	\$ 55,694,621
State Sources				
State Aid	\$ 60,160,962	\$ 42,000	\$ 2,366,212	\$ 62,569,174
TRS On-behalf Payments	<u>\$ 3,769,000</u>	<u>\$ 135,600</u>	<u>\$</u>	<u>\$ 3,904,600</u>
Total State Sources	\$ 63,929,962	\$ 177,600	\$ 2,366,212	\$ 66,473,774
Federal Sources				
	\$ 925,000	\$ 6,226,695	\$	\$ 7,150,695
Other Revenue Sources				
	\$	\$	\$	\$
Total Revenues	\$ 102,175,883	\$ 7,677,995	\$ 19,466,212	\$ 129,319,090



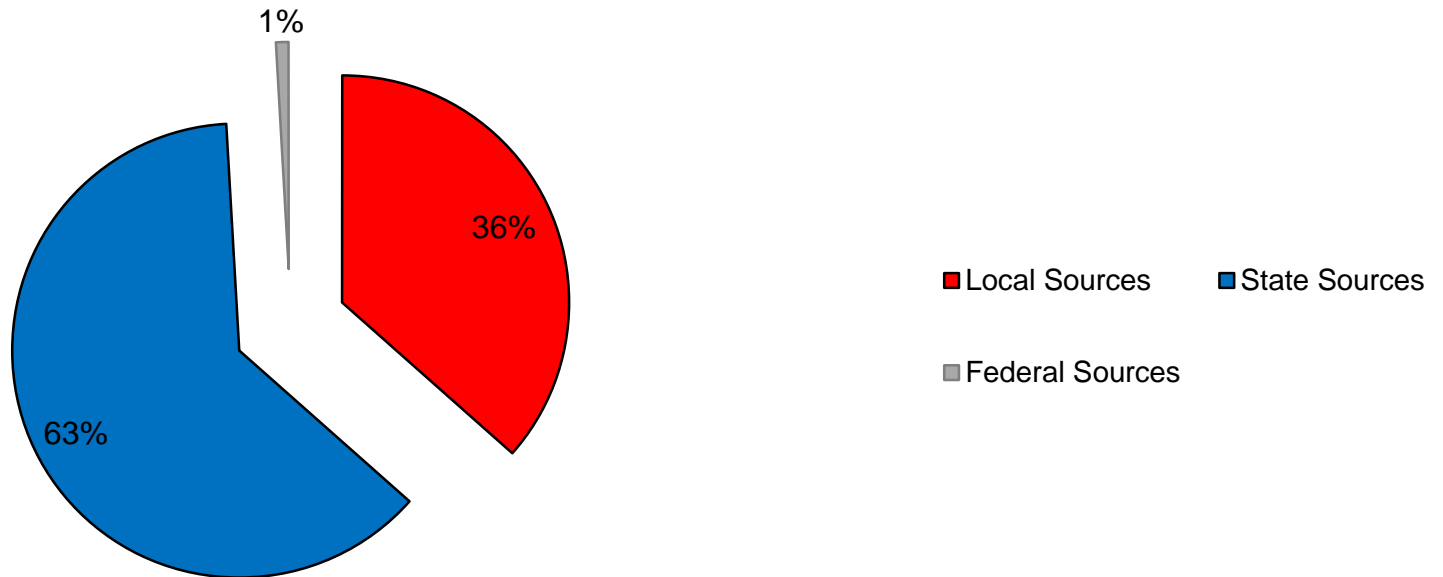
# Duncanville ISD

	General Fund	Child Nutrition Fund	Debt Service Fund	Total All Funds
11 Instruction	\$ 60,545,461	\$ -	\$ -	\$ 60,545,461
12 Instructional Resources & Media	\$ 955,420	\$ -	\$ -	\$ 955,420
13 Curriculum/Staff Development	\$ 2,660,810	\$ -	\$ -	\$ 2,660,810
21 Instructional Leadership	\$ 2,250,141	\$ -	\$ -	\$ 2,250,141
23 School Leadership	\$ 6,529,945	\$ -	\$ -	\$ 6,529,945
31 Guidance, Counseling & Evaluation	\$ 3,449,491	\$ -	\$ -	\$ 3,449,491
32 Social Work	\$ 46,875	\$ -	\$ -	\$ 46,875
33 Health Services	\$ 1,217,898	\$ -	\$ -	\$ 1,217,898
34 Student Transportation	\$ 3,913,247	\$ -	\$ -	\$ 3,913,247
35 Nutrition Services	\$ 70,000	\$ 7,512,995	\$ -	\$ 7,583,995
36 Cocurricular/Extracurricular Activities	\$ 2,524,314	\$ -	\$ -	\$ 2,524,314
41 General Administration	\$ 4,028,712	\$ -	\$ -	\$ 4,028,712
51 Plant Maintenance & Operations	\$ 11,347,336	\$ 139,000	\$ -	\$ 11,485,336
52 Security & Monitoring Services	\$ 1,350,626	\$ 25,000	\$ -	\$ 1,375,626
53 Data Processing Services	\$ 3,759,554	\$ -	\$ -	\$ 3,759,554
61 Community Services	\$ 309,030	\$ -	\$ -	\$ 309,030
71 Debt Service	\$ -	\$ -	\$ 19,466,212	\$ 19,466,212
81 Facilities Acquisition & Construction	\$ -	\$ -	\$ -	\$ -
95 Payments to Juvenile Justice	\$ 100,000	\$ -	\$ -	\$ 100,000
99 Appraisal Costs	\$ 234,000	\$ -	\$ -	\$ 234,000
<b>Total Expenditures</b>	<b>\$ 105,292,860</b>	<b>\$ 7,676,995</b>	<b>\$ 19,466,212</b>	<b>\$ 132,436,067</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (3,116,977)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,116,977)</b>





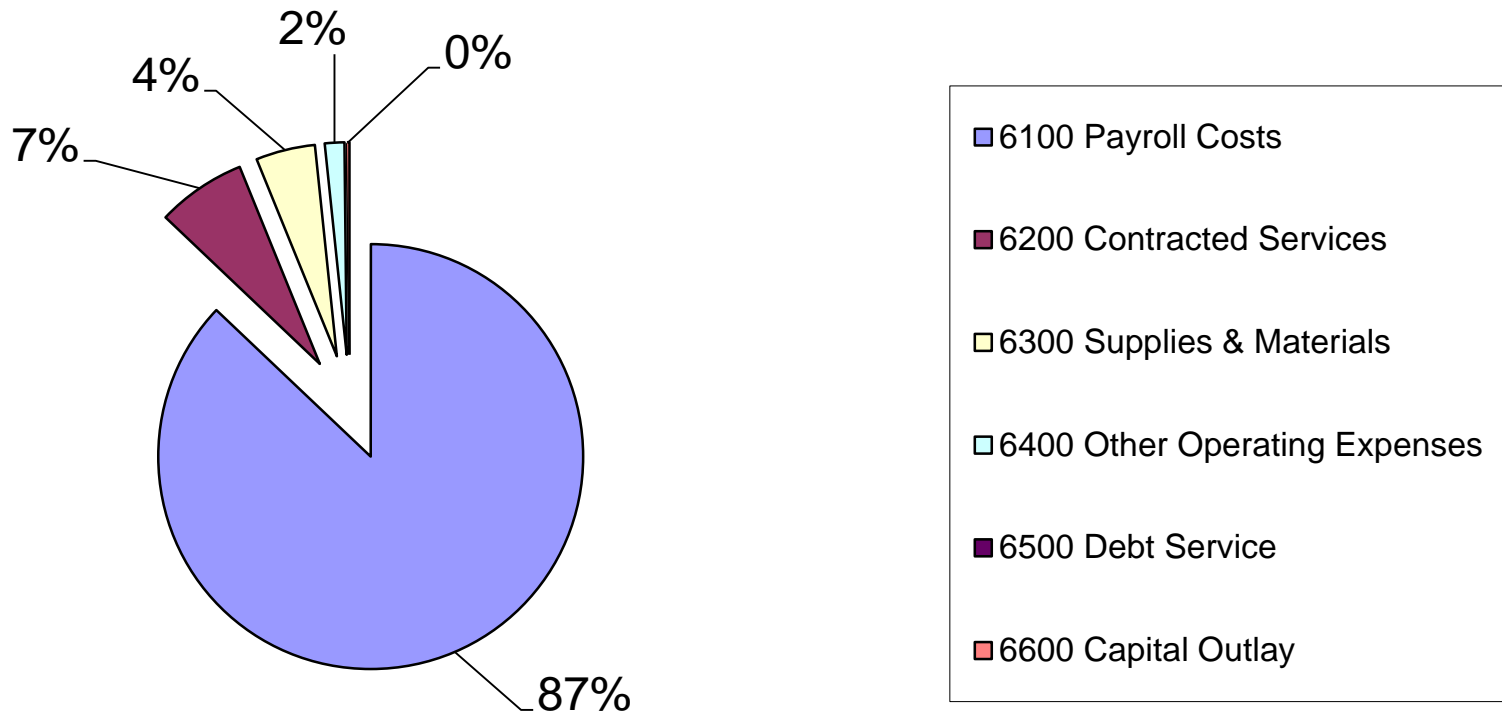
## General Fund - Source of Funds





# Duncanville ISD

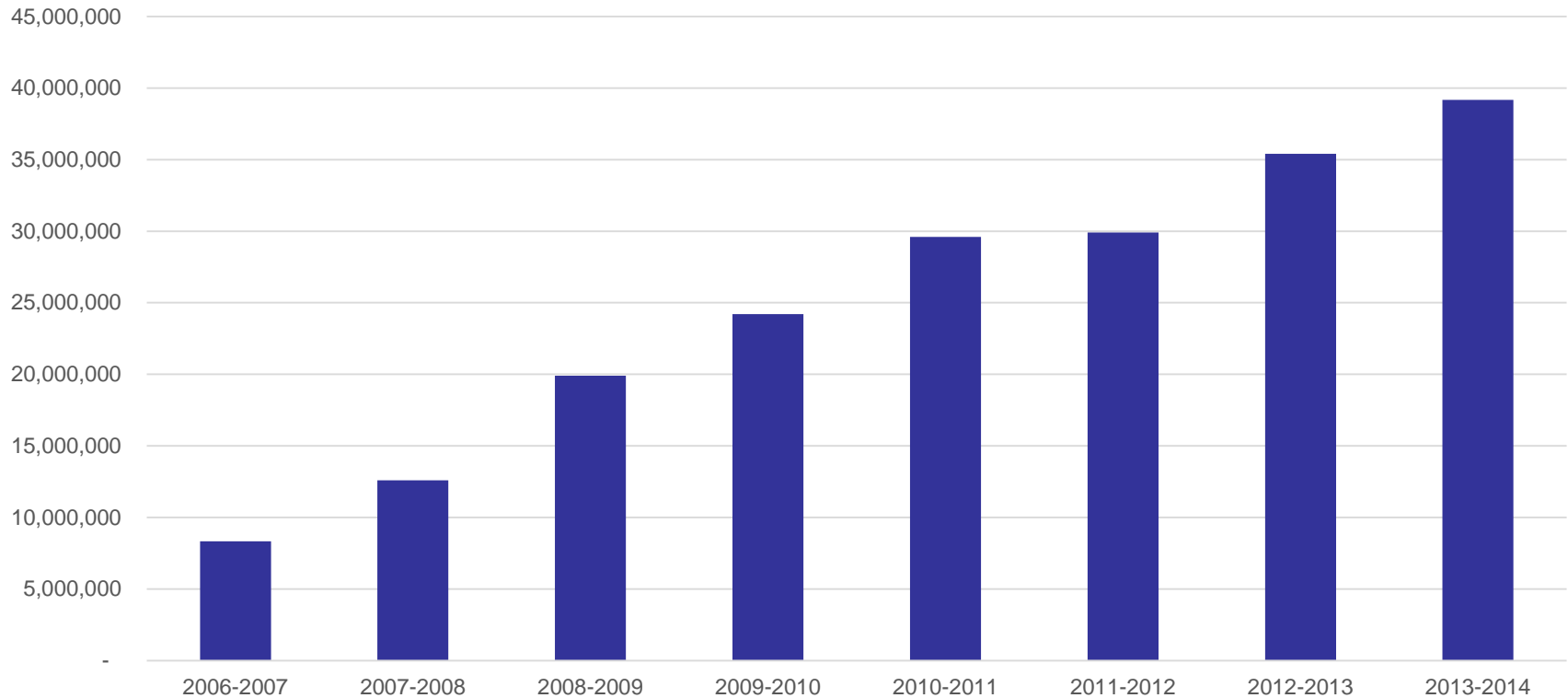
## Expenditure (by object) as a Percent of Total Expenditures - General Funds





# Duncanville ISD

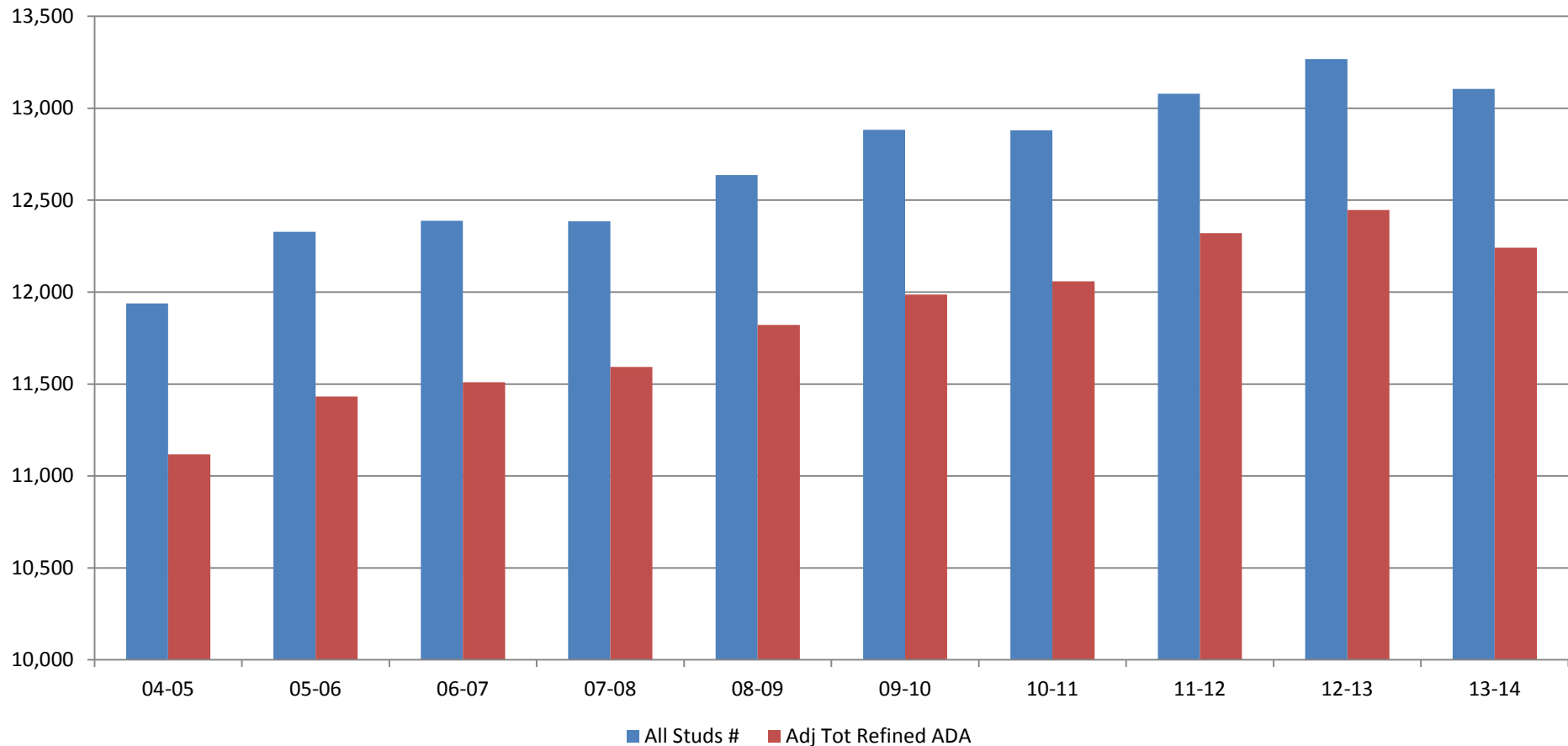
## Audited Fund Balance





# Duncanville ISD

## Enrollment @ Snapshot Compared to ADA





Duncanville ISD

# Employee Raises





# Duncanville ISD

## Raise Scenarios 2015-2016

Budget Group	Base pay	1% Raise	2% Raise	2.5% Raise	3% Raise	4% Raise
Para-Auxiliary	\$ 16,071,993	\$ 160,720	\$ 321,440	\$ 401,800	\$ 482,160	\$ 642,880
Professional	\$ 16,100,674	\$ 161,007	\$ 322,013	\$ 402,517	\$ 483,020	\$ 644,026
Teacher	\$ 45,065,489	\$ 450,655	\$ 901,310	\$ 1,126,637	\$ 1,351,965	\$ 1,802,620
	<u>\$ 77,238,156</u>	<u>\$ 772,382</u>	<u>\$ 1,544,763</u>	<u>\$ 1,930,954</u>	<u>\$ 2,317,145</u>	<u>\$ 3,089,526</u>





Duncanville ISD

# Legislative Update





## SB 1458 - New reporting requirements for FY2015

- SB 1458 helps make the TRS fund actuarially sound and protects the benefit plan for retired and active public school employees;
- The bill increases contributions to the TRS fund from the state by over \$200 million this biennium;
- Additional state and employer revenue to TRS in the coming biennium totals \$530 million;
- All Reporting Entities who do not contribute into Social Security for their **TRS-eligible** employees are required to make a new monthly contribution to TRS.
- The contribution amount for FY 2015 (September 2014-August 2015) will be **1.5%** of all TRS-eligible compensation. This amounts to approximately \$840,000 annually for Duncanville ISD.







# Duncanville ISD

- Funding ends with the current biennium FY2015.
- The state's contribution to TRS is 6.8% in FY 2014 and 6.8% in FY 2015;
- All active TRS members will make higher contributions to the TRS pension fund;
- Increased member contributions will be phased in over time, allowing for a smoother transition to the higher rate;
- The new rates are:
  - 6.7% in FY 2015;
  - 7.2% in FY 2016; and
  - 7.7% in FY 2017

