

**GALVESTON INDEPENDENT SCHOOL DISTRICT
BOARD FINANCE COMMITTEE MEETING**

FINANCE COMMITTEE MEMBERS
JOHNNY SMECCA (CHAIRMAN), MINDY LAKIN, ANN MASEL
All board members may attend and participate.

A meeting of the Finance Committee of the Board of Trustees of Galveston Independent School District will be held AUGUST 3, 2021 at 6:00 P.M. in the Lovenberg Administration Building Board Room, 3904 Avenue T, Galveston, Texas.

AGENDA		Agenda Item
I.	CALL TO ORDER	
II.	INTRODUCTIONS	
III.	RECESS – CLOSED EXECUTIVE SESSION – TX Open Meetings Act Compliance noted below	
III.	AGENDA ITEMS – see corresponding tab # for supporting documentation	
	1. Discuss Future Bond Options – VLK Architects	N/A
	2. Review Attorney Fees	8 D
	3. Review Financial Reports	5
	4. Review Budget Amendment	8 E
	5. Discuss Purchases >\$50K – also includes H, J, L, M, O, R, T, U, V, W (duplicate of J) and X	F
	6. Discuss Public Funds Investment Act Compliance	K
	7. Discuss Workers' Compensation Insurance Renewal with TASB	Q
	8. Discuss Date of Public Hearing for Proposed Budget and Tax Rate (8-25-21)	S
	9. Review Certified Values and Proposed Tax Rate	9 B
	10. Review 2021-22 Proposed Budgets	5
IV. NON AGENDA ITEMS		
	1.	
	2.	
	3.	
VI.	PUBLIC COMMENTS (limited to 3 minutes/speaker)	
VII.	FUTURE AGENDA ITEMS	
VIII.	ADJOURNMENT	

Texas Open Meetings Act Compliance – During the course of the meeting, the Board may recess into a closed executive session as permitted by the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. 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.

Notice for this meeting was posted at the District Administrative Offices, 3904 Avenue T, Galveston TX, 77550 within 72 hours of the meeting. This notice was also posted on the district's website. When necessary, notice for emergency additions will be posted on the GISD website and provided to local media at least one-hour prior to the meeting.

Action Sheet

MEETING DATE:

August 4, 2021

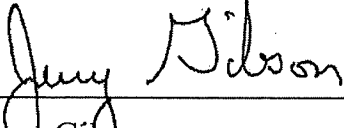
AGENDA ITEM: 2

Discuss and consider approval of payment of attorney fees.

The Board has directed that attorney fees incurred by the district be brought for approval before payments are made. The district is in receipt of invoices from:

Karczewski | Bradshaw | Spalding

General Legal Matters:	\$18,961.73	Invoice #20206669 (July 14 for June)
Real Estate Matters:	\$1,208.75	Invoice #20206670 (July 14 for June)
Special Education Matters:	\$157.50	Invoice #20206671 (July 14 for June)
GAL KA	\$73.75	Invoice #20206672 (July 14 for June)



Jerry Gibson
Superintendent

Financial Reports – Executive Summary, Board Meeting 08/04/2021

The following reports representing period ending 06/30/2021, are attached for your review:

Report No. 1 – General Fund revenue collected through the period totals \$83,505,708 or 90.2% of projected collections. For the same period in FY 2019-20, revenue totaled \$81,754,540 or 94.3% of budgeted collections. See attachment B.

Report No. 2 – General Fund expenditures through the period totals \$58,083,289 or 61.8% of total projected expenditures. For the same period in FY 2019-20, expenditures totaled \$50,535,309 or 58.1% of budgeted expenditures. See attachment C.

Report No. 3 – Cash and investment report. See attachment D.

Funds held by each financial institution at 06/30/2021 are as follows:

Moody Bank	\$5,545,470	Pledged securities \$11,000,000
Texas Class Investment Pool	\$45,173,187	N/A (Investment Pool)
Texas Term	\$14,797,927	N/A (Investment Pool)
Moody Bank CD-General	\$2,000,000	12 Month CD
Moody Bank CD-Debt Service	\$2,000,000	12 Month CD
Total	\$69,516,584	

Report No. 4 – Current ad valorem taxes, delinquent taxes, and penalties & interest collections through the period are as follows (See attachment E).

Fund	Budget	Amount Collected	% Collected
Maintenance & Operations	\$79,650,321	\$76,477,513	96.0%
Interest & Sinking (Debt Payment)	\$8,122,496	\$7,781,175	95.8%

For the same period in FY 2019-20, collections were \$74,542,286 (97.2%) for M&O and \$7,142,743 (96.5%) for I&S.

Report No. 5 – Bond Summary Cover Sheet. See attachment F.

Report No. 6 - Bond Project Report, showing original bond project cost estimates (PBK) compared to actual bids/expenses. See Attachment G.

Report No. 7 – Vendors with aggregate purchases for FY 2020-21 that exceed \$50,000. See attachment H.

Report No. 8 – Local vendor activity for FY 2020-21 (zip codes 77550-77559). See attachment I.

Report No. 9 - Monthly Check Register. See attachment J.

GALV. COUNTY ON ISD
 TAX COLLECTIONS BY FUND
 AS OF 06/30/2021

FND	FND	OBJ	OBJ	Rev Bud 2020-21	2020-21 FYTD Activity	2020-21 FYTD (UNDER)/Over Budget	JUNE 2020-21 Monthly Activity
199	GENERAL FUND	5711	TAXES-CURRENT YEAR	\$ 77,418,086	\$ 74,106,807	\$ (3,311,279)	\$ 1,586,095
199	GENERAL FUND	5712	TAXES-DELINQUENT	\$ 1,432,235	\$ 1,420,857	\$ (11,378)	\$ 100,288
199	GENERAL FUND	5719	PENALTY/INT/OTHER TAX REVENUE	\$ 800,000	\$ 949,849	\$ 149,849	\$ 103,847
199	GENERAL FUND	5719 9C	OTHER/HOUSING AUTHORITY	\$ -	\$ -	\$ -	\$ -
FUND TOTAL				\$ 79,650,321	\$ 76,477,513	\$ (3,172,808)	\$ 1,790,230
YTD AS A % OF BUDGET					96.0%		

FND	FND	OBJ	OBJ	Rev Bud 2020-21	2020-21 FYTD Activity	2020-21 FYTD (UNDER)/Over Budget	JUNE 2020-21 Monthly Activity
599	DEBT SERVICE	5711	TAXES-CURRENT YEAR	\$ 7,896,412	\$ 7,555,942	\$ (340,470)	\$ 161,777
599	DEBT SERVICE	5712	TAXES-DELINQUENT	\$ 146,084	\$ 134,580	\$ (11,504)	\$ 9,572
599	DEBT SERVICE	5719	PENALTY/INT/OTHER TAX REVENUE	\$ 80,000	\$ 90,653	\$ 10,653	\$ 10,380
FUND TOTAL				\$ 8,122,496	\$ 7,781,175	\$ (341,321)	\$ 181,729
YTD AS A % OF BUDGET					95.8%		

ATTACHMENT E

Galveston ISD												
2018 Bond Construction Status by Project												
Row	A	B	C	D	E	F	G	H	I	J	K	
	Desc	LOC	Bid Amount Approved	PBK 6%	Contingency	P&P Bond	Reimbursable (estimate)	GISD Budget	PBK (Budget Bond Amount)	Difference	Project Status	
1	SPOOR FIELD/TRACK	B01	\$1,377,659.00	\$82,659.54			\$19,716.65	\$1,480,035.19	\$1,765,125.00	\$285,089.81	Warranty	
2	SECURITY VESTIBULES	B02	\$532,400.00	\$31,944.00			\$4,319.24	\$568,663.24	\$234,225.00	(\$334,438.24)	Warranty	
3	BUS PURCHASES	B03	\$2,487,757.36	\$0.00			\$0.00	\$2,487,757.36	\$2,000,000.00	(\$487,757.36)	Closed	
4	WHITE FLEET REPLACE VEHICLES	B04	\$606,143.23	\$0.00			\$0.00	\$606,143.23	\$500,000.00	(\$106,143.23)	Closed	
5	TECHNOLOGY REPLACEMENT/UPGRADE	B05	\$2,020,674.92	\$0.00			\$0.00	\$2,020,674.92	\$2,000,000.00	(\$20,674.92)	Closed	
6	SECURITY CAMERAS	B06	\$509,999.25	\$0.00				\$509,999.25	\$500,000.00	(\$9,999.25)	Warranty	
7	Spoor field wireless for streaming	B06	\$2,250.00	\$0.00				\$2,250.00	\$0.00	(\$2,250.00)	Closed	
	FLOORING	B07	\$253,389.50	\$0.00				\$253,389.50	\$358,425.00	\$105,035.50	Warranty	
	Flooring Abatement	B07	\$11,634.25	\$0.00				\$11,634.25	\$0.00	(\$11,634.25)	Closed	
8	MEP Package 1 (Oppie, la Morgan, Oppie, parker)	B08	\$1,392,714.00	\$80,628.00		\$23,000.00	\$8,074.74	\$1,504,416.74	\$1,501,065.00	(\$3,351.74)	Warranty	
9	MEP Package 2 (Oppie, parker)	B08	\$62,625.00	\$3,757.50				\$66,382.50	\$550,125.00	\$483,742.50	Warranty	
10	MEP Package 3 (Central, San Jac, Alamo, Crenshaw)	B08	\$806,482.00	\$47,118.60				\$853,600.60	\$1,294,110.00	\$440,509.40	Warranty	
11	MEP Package 4 (Crenshaw office unit, Admin, Austin, central)	B08	\$1,038,759.00	\$62,325.54				\$1,101,084.54	\$922,235.00	(\$178,849.54)	Punch	
12	MEP Package 5 (ball fire pump, Weis insulation, Rosenberg water heater and water heater)	B08	\$122,060.00	\$7,081.80				\$129,141.80	\$162,797.00	\$33,655.20	Warranty	
13	MEP Package 6 (Ball Cooling Tower and check valves, Rosenberg CHWP)	B08	\$499,684.00	\$29,415.00				\$529,099.00	\$842,535.00	\$313,436.00	Punch	
14	MEP Transportation Package	B08	\$59,485.00	\$3,569.10				\$63,054.10		(\$63,054.10)	Warranty	
15	MEP Water Treatment	B08	\$10,275.00	\$0.00				\$10,275.00		(\$10,275.00)	Closed	
16	Ball - LED Theatrical Lighting Dimmer System	B08	\$188,622.00					\$188,622.00	\$162,000.00	(\$26,622.00)	Warranty	
	Ball Chiller Insulation Direct Work	B08	\$10,000.00					\$10,000.00	\$0.00	(\$10,000.00)	Closed	
	Parker - fire duct detectors	B08	\$5,414.05					\$5,414.05	\$0.00	(\$5,414.05)	Closed	
17	REROOFING PHASE 1 (Scott, Central, Bail, Austin)	B09	\$2,060,700.89	\$123,821.70			\$3,735.39	\$2,188,257.98	\$2,190,275.00	\$2,017.02	Warranty	
18	MARQUEES	B10	\$50,636.82					\$50,636.82	\$105,000.00	\$54,363.18	Closed	
19	FUEL CANOPY - BUS BARN	B11	\$10,365.00					\$10,365.00	\$67,500.00	\$57,135.00	Closed	
20	PARKER-REBUILD GYM	B15	\$3,445,623.68	\$187,476.90			\$62,132.43	\$3,695,233.01	\$3,723,975.00	\$28,741.99	WIP	
21	Parker Gym - FFE	B15	\$8,740.00					\$8,740.00	\$0.00	(\$8,740.00)	WIP	
22	LED Lighting Retrofit	B16	\$1,746,025.00					\$1,746,025.00	\$1,700,000.00	(\$46,025.00)	Warranty	
23	LED Lighting Fixtures Transportation Storage	B16	\$9,666.00					\$9,666.00	\$0.00	(\$9,666.00)	Closed	
24	Baseball and Softball Infield Turf	B17	\$634,520.00	\$38,071.20			\$10,968.78	\$683,559.98	\$685,707.73	\$2,147.75	Warranty	
25	Baseball and Softball sprinkler work	B17	\$4,958.00					\$4,958.00	\$0.00	(\$4,958.00)	Closed	
26	Baseball backstop padding	B17	\$4,750.00					\$4,750.00	\$0.00	(\$4,750.00)	Closed	
27	Baseball concrete visitors dugout	B17	\$5,125.00					\$5,125.00	\$4,050.00	(\$1,075.00)	Closed	
28	Softball backstop padding	B17	\$21,632.50					\$21,632.50	\$8,100.00	(\$13,532.50)	Closed	
29	Baseball roof replacement dugout, ticket	B17	\$7,697.23					\$7,697.23	\$0.00	(\$7,697.23)	Closed	
30	NEW BUS WASH	B18	\$180,849.36	\$10,945.92				\$191,795.28	\$135,000.00	(\$56,795.28)	Closed	

Row	Desc	LOC	Bid Amount Approved	PBK 6%	Contingency	P&P Bond	Reimbursable (estimate)	GISD Budget	PBK (Budget Bond Amount)	Difference	Project Status
59	Elementary School Furniture	M28	\$113,266.80					\$113,266.80		(\$113,266.80)	WIP
60	Box Truck Warehouse/Band	M29	\$78,959.00					\$78,959.00	\$0.00	(\$78,959.00)	WIP
61	Softball and Baseball LED lighting Retrofit	B44	\$315,000.00					\$315,000.00	\$0.00	(\$315,000.00)	WIP
62	Central / Weis Door Hardware Retrofit	B45	\$103,115.36					\$103,115.36	\$0.00	(\$103,115.36)	WIP
63	BOND-COST OF ISSUANCE/UW DISC	B97	\$275,439.32					\$275,439.32	\$0.00	(\$275,439.32)	Closed
64	Bank Fee's	LIR						\$90.00		(\$90.00)	
65	Unassigned	B99		\$0.00				\$0.00	\$286,788.00	\$286,788.00	
66	Parker Replace gym doors paint								\$29,160.00	\$29,160.00	Deleted
67											
68	Column Totals		\$31,472,629.13	\$1,280,461.07	\$70,000.00	\$23,000.00	\$149,409.02	\$32,945,589.22	\$31,000,000.00	(\$1,945,589.22)	
69	Bond Premium on Bonds Sold								\$275,439.32	\$275,439.32	
70	Rebates and investment revenues								\$1,106,761.74	\$1,106,761.74	
71	Lovenberg Fund 836 Funded Project B09									\$581,029.62	
72	Cumulative variance								\$32,382,201.06	\$17,641.46	

GALVESTON Independent School District
2020-2021 Proposed Budget Amendment
 July 2021

Function	General Fund			Food Service Fund			Debt Service Fund		
	Beginning Budget	Amendments	Ending Budget	Beginning Budget	Amendments	Ending Budget	Beginning Budget	Amendments	Ending Budget
11 Instruction	\$ 38,145,569	\$ 54,176	\$ 38,199,745	-	-	-	-	-	-
12 Instructional Resources	\$ 363,821	\$ (4,330)	\$ 359,491	-	-	-	-	-	-
13 Curriculum & Inst Staff Dev	\$ 807,595	\$ (1,960)	\$ 805,635	-	-	-	-	-	-
21 Instructional Leadership	\$ 1,717,159	-	\$ 1,717,159	-	-	-	-	-	-
23 School Leadership	\$ 4,204,550	\$ 9,454	\$ 4,214,004	-	-	-	-	-	-
31 Guidance/Counseling	\$ 1,991,893	-	\$ 1,991,893	-	-	-	-	-	-
32 Social Work Services	\$ 282,584	-	\$ 282,584	-	-	-	-	-	-
33 Health Services	\$ 1,023,271	\$ (240)	\$ 1,023,031	-	-	-	-	-	-
34 Student Transportation	\$ 3,154,841	-	\$ 3,154,841	-	-	-	-	-	-
35 Food Services	-	-	-	4,452,077	-	4,452,077	-	-	-
36 Extracurricular Activities	\$ 1,849,558	\$ (9,520)	\$ 1,840,038	-	-	-	-	-	-
41 General Administration	\$ 2,815,910	-	\$ 2,815,910	-	-	-	-	-	-
51 Maintenance and Operations	\$ 9,858,950	\$ 43,857	\$ 9,902,807	524,430	-	524,430	-	-	-
52 Security and Monitoring	\$ 1,211,813	-	\$ 1,211,813	-	-	-	-	-	-
53 Data Processing Services	\$ 2,114,572	\$ 171,472	\$ 2,286,044	-	-	-	-	-	-
61 Community Services	\$ 701,792	-	\$ 701,792	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	7,897,200	-	7,897,200
81 Construction	\$ 1,531,693	-	\$ 1,531,693	-	-	-	-	-	-
93 Shared Services	\$ 21,393,538	-	\$ 21,393,538	-	-	-	-	-	-
95 JJAEP	\$ 60,000	-	\$ 60,000	-	-	-	-	-	-
99 Intergovernmental Charges	\$ 689,067	-	\$ 689,067	-	-	-	-	-	-
8911 Transfers Out	-	-	-	-	-	-	-	-	-
8949 Other Uses (Bond Refunding)	-	-	-	-	-	-	-	-	-
TOTAL	\$ 93,918,176	\$ 262,909	\$ 94,181,085	\$ 4,976,507	\$ -	\$ 4,976,507	\$ 7,897,200	\$ -	\$ 7,897,200

Function	Explanation	Function	Explanation
11	Transfer for work on Legacy room	33	Budget transfer for supplies at Collegiate
	Budget transfer for supplies at Collegiate		
	LLI Reach kits to be funded through ESSER III		
	Bilingual kits to be funded through ESSER III		
TOTAL	17,234.00	51	43,857.00
12	Budget transfer for supplies at Collegiate	TOTAL	43,857.00
		53	Laptops that will be expensed through ESSER III
TOTAL	(4,330.00)	TOTAL	171,472.00
13	Budget transfer for supplies at Collegiate		
TOTAL	(1,960.00)		
23	Transfer for work on Legacy room		
	Budget transfer for supplies at Collegiate		
TOTAL	9,454.00		
36	Transfer for work on Legacy room		
TOTAL	(9,520.00)		

\$ 262,909.00 Amount of budget increase that will be reclassified to ESSER

Action Sheet

MEETING DATE:

August 4, 2021

5 - 11 pages

AGENDA ITEM:

F

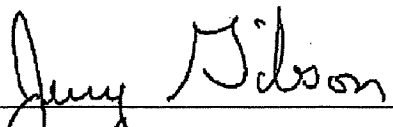
**Discuss and Consider Approval of
Technology Purchases \geq \$50,000**

The District dispositioned a number of instructor laptops and is now ready to refresh the aging inventory based on warranty expiration and accidental damage. In addition, more devices are needed for the new instructional positions hired for the elementary and middle school learning loss plans this coming year. This purchase is part of the ESSER III Use of Funds Plan.


To complete the technology needs for teachers, the District needs to purchase 55 laptops and USB-C mobile adapters from Dell (DIR quote # 3000093953342.1) for a total cost of \$78,100 using General Funds, to be reimbursed by ESSER III funds after the NOGA is approved. We are asking the board to approve an amount not to exceed \$80,000 for this purchase. The quote is attached for your review.

RECOMMENDATION:

**I move that the board
approve the technology
purchase from Dell not to
exceed \$80,000, as presented.**



Dr. Jerry Gibson
Superintendent



Connie Morgenroth
Assistant Superintendent of Business & Operations

Action Sheet

MEETING DATE:

August 4, 2021

AGENDA ITEM:


H

Discuss and consider the funding parameters, Interlocal Agreement and Memorandum of Understanding for the Coastal Alternative Program (CAP) for the 2021-2022 school year.

The Coastal Alternative Program (CAP) serves discretionary expelled students in grades 6 through 12 from the participating districts. Each district pays a portion of the fixed cost in addition to a prorated share for the district's enrollment percentage in CAP.

RECOMMENDATION:

I move that the Board of Trustees approve the funding parameters, Interlocal Agreement and Memorandum of Understanding for the Coastal Alternative Program (CAP) for the 2021-2022 school year.



Jerry Gibson
Superintendent

Action Sheet

MEETING DATE: August 4, 2021

AGENDA ITEM:

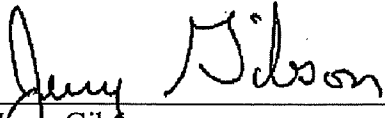
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Discuss and consider awarding RFP# 2019-03, Grant Evaluation Services, to Third Coast R&D, Inc. and Wexford, Inc. for twelve months starting September 1, 2021 with no additional years, not to exceed \$300,000.00 annually.

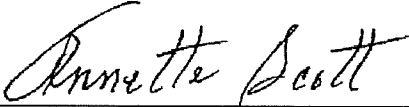
Proposals for Grant Evaluation Services were received on June 27, 2019. These services are to provide external grant evaluations for GISD, pursuant to the requirements set forth by the grant funding agencies. Because the grant opportunities cover a myriad of disciplines and subjects, the Administration proposes to utilize two firms. The Administration then will award an individual contract for each grant based upon the focus of each specific grant to one of these two firms. The Administration will make the decision as to which firm by aligning the grant requirements that most closely match the firm's expertise and availability. Both firms have exemplary qualifications and have worked in various capacities in the past with GISD. The fees for contracts will not exceed \$300,000.00. Services will be funded with grant funds.

RECOMMENDATION:

I move that the Board approve the RFP #2019-03 Grant Evaluation Services, and approval of contracts with the vendors presented, for twelve months starting September 1, 2021 through August 31, 2022, not to exceed \$300,000.00 annually.



Jerry Gibson,
Superintendent



Annette Scott,
Assistant Superintendent

Action Sheet

MEETING DATE:

August 4, 2021

AGENDA ITEM:

L

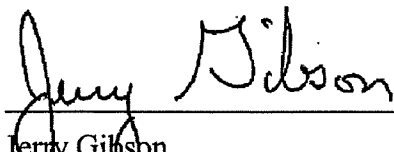
Discuss and consider purchasing Learning A-Z, which includes additional licenses along with a twelve-month contract starting 10/1/2021 with no additional years, not to exceed \$55,000.00 annually.

Learning A-Z is a comprehensive software designed to engage and expand literacy learning for our kindergarten through 4th grade elementary students. The software houses 3 separate programs and resources for classroom and student use. Reading A-Z is a program designed to differentiate student reading in and outside of the classroom. Raz-Kids is a reading and writing resource combined with interactive tools and response quiz questions. Vocabulary A-Z helps our students build vocabulary, spelling, and phonics skills while also focusing on reading comprehension.

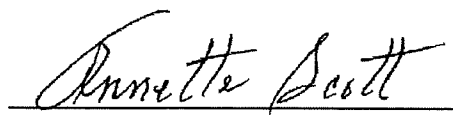
The district is looking to increase the number of licenses due to the increase in instructional and support staff at the elementary schools. Learning A-Z will also be using ESSER funds instead of IMA due to the decrease in state funding in our IMA budget.

RECOMMENDATION:

I move that the Board of Trustees approve the purchase of additional licenses and a 12-month contract with Learning A-Z, not to exceed \$55,000.00 annually.



Jerry Gibson
Superintendent



Annette Scott
Assistant Superintendent

Action Sheet

MEETING DATE: August 4, 2021


AGENDA ITEM: M **Discuss and consider approval for professional services from Kickstart Kids during the 2021-2022 school year in an amount not to exceed \$65,000 to be funded using Title funds.**

Request for Proposals were received August 9, 2019 for RFP 2019-07, Martial Arts and Character Development Program.

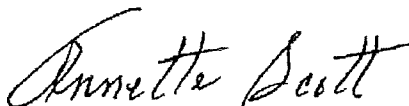
Kickstart Kids is a non-profit organization with a mission to build strong moral character in youth through martial arts. The program provides students the opportunity to develop discipline through physical and mental conditioning. Kickstart Kids will serve 130-150 students daily at Central Middle School. The Kickstart Program has been at Central for over twenty years. Title I funding will be used to pay the contract.

This is a one year contract renewal for year three of three.

RECOMMENDATION: **I move that the Board of Trustees approve the RFP# 2019-07 contract with Kickstart Kids during the 2021-2022 school year for year three of three in an amount not to exceed \$65,000 to be funded using Title I funds.**



Dr. Jerry Gibson
Superintendent



Dr. Annette Scott
Assistant Superintendent for
Student Support

Action Sheet

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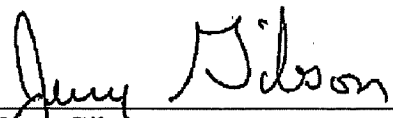
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Discuss and consider approving Galveston Independent School District interlocal cooperative purchasing agreement with New Caney Independent School District for the 2021- 2022 school year.

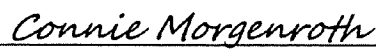
Galveston Independent School District Child Nutrition Department has been a member of the Santa Fe ISD interlocal cooperative purchasing (SPA- School Purchase Alliance) as a founding member since November, 2012. The same interlocal Cooperative purchasing will remain except New Caney ISD will become the fiduciary district. Child Nutrition purchases milk, bread, ice cream, produce and groceries through the SPA Cooperative. The change from Santa Fe ISD to New Caney ISD took effect January 2019.

RECOMMENDATION:

I move that the Board approve the resolution authorizing and approving Galveston Independent School District interlocal cooperative purchasing agreement with New Caney Independent School District.



Jerry Gibson
Superintendent



Connie Morgenroth,
Assistant Superintendent of Business
and Operations

Action Sheet

MEETING DATE: August 4, 2021

AGENDA ITEM:

R

Discuss and consider approval of the Interagency Agreement between Upward Hope Academy and GISD to provide educational services to students in a Drop-Out Prevention/Recovery Program.

As per Board Policy CH (Local) any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.

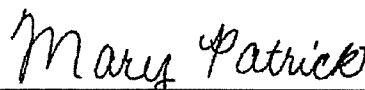
The Interagency Agreement between Upward Hope Academy and GISD will allow Upward Hope Academy to provide educational services (Drop-Out Prevention/Recovery) to students who are a potential drop-out. Upward Hope Academy is an accredited private school program for 9th – 12th grade students. Upward Hope Academy is an accredited high school. Students are provided face to face services as well as individual tutorial services to meet their needs. Students are carefully selected from GISD to attend this program to ensure that it will meet the individual needs of the student.

RECOMMENDATION:

I move that the Board approve the Interagency Agreement between Upward Hope Academy and GISD to provide educational services to students in a Drop-Out Prevention/Recovery Program as presented.



Jerry Gibson
Superintendent



Mary Patrick, M.Ed.

Action Sheet

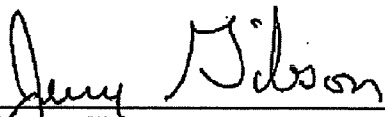
MEETING DATE: August 4, 2021

AGENDA ITEM: T **Discuss and consider a contract with UTMB - BHAR for an amount not to exceed \$234,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period September 1, 2021 through August 31, 2022.**

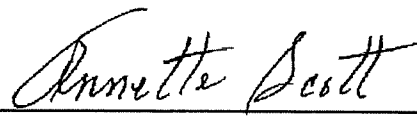
GISD was awarded the Moody Foundation Causeway Galveston Grant in the amount of \$7,557,956 million. This application was approved by the board in March of 2018. GISD will contract with Family Service Center to fund personnel, mental health services, and training. These service will be provided to students at attend Causeway Galveston GISD campuses.

Funding Source: Moody Foundation Causeway Galveston Grant

RECOMMENDATION: I move that the Board approve the contract with UTMB BHAR for an amount not to exceed \$234,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period of September 1, 2021 through August 31, 2022.



Jerry Gibson
Superintendent



Annette Scott
Assistant Superintendent for Student Support

Action Sheet


MEETING DATE: August 4, 2021

AGENDA ITEM: *u* **Discuss and consider a contract with The Teen Health Center, INC. for an amount not to exceed \$353,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period September 1, 2021 through August 31, 2022.**

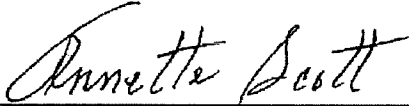
GISD was awarded the Moody Foundation Causeway Galveston Grant in the amount of \$7,557,956 million. This application was approved by the board in March of 2018. GISD will contract with Family Service Center to fund personnel, mental health services, and training. These service will be provided to students at attend Causeway Galveston GISD campuses.

Funding Source: Moody Foundation Causeway Galveston Grant

RECOMMENDATION: **I move that the Board approve the contract with The Teen Health Center, INC. for an amount not to exceed \$353,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period of September 1, 2021 through August 31, 2022.**



Jerry Gibson
Superintendent



Annette Scott
Assistant Superintendent for Student Support

Action Sheet

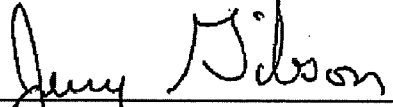
MEETING DATE: August 4, 2021

AGENDA ITEM: ✓ **Discuss and consider a contract with Family Service Center for an amount not to exceed \$378,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period September 1, 2021 through August 31, 2022.**

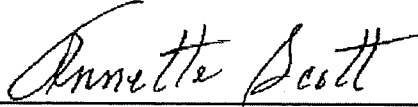
GISD was awarded the Moody Foundation Causeway Galveston Grant in the amount of \$7,557,956 million. This application was approved by the board in March of 2018. GISD will contract with Family Service Center to fund personnel, mental health services, and training. These service will be provided to students at attend Causeway Galveston GISD campuses.

Funding Source: Moody Foundation Causeway Galveston Grant

RECOMMENDATION: **I move that the Board approve the contract with Family Service Center for an amount not to exceed \$378,000.00 to provide mental health counseling funded by the Moody Foundation Causeway Galveston Grant for the period of September 1, 2021 through August 31, 2022.**



Jerry Gibson
Superintendent



Annette Scott
Assistant Superintendent for Student Support

Action Sheet

MEETING DATE:

August 4, 2021

AGENDA ITEM:


X

Discuss and consider approval of the purchase of Level Literacy Intervention (LLI) Kits from Heinemann and Benchmark Education Company in an amount not to exceed \$76,000.

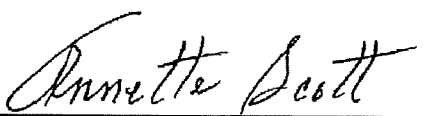
As part of the REACH Intervention Program, the elementary principals included in their Learning Loss Plan a request for Level Literacy Intervention (LLI) Kits to help with assessing and monitoring student progress. LLI is a small group, supplementary intervention designed to bring students up to grade level competency quickly. This will be funded by ESSER III.

RECOMMENDATION:

I move the Board of Trustees approve the purchase of LLI Kits in an amount not to exceed \$76,000.



Dr. Jerry Gibson
Superintendent



Dr. Annette Scott
Assistant Superintendent for
Student Support

Action Sheet

MEETING DATE:

August 4, 2021

6

AGENDA ITEM:

Public Funds Investment Act Annual Compliance

The Public Funds Investment Act (PFIA), Chapter 2256 of the Texas Government Code, requires the District to do the following things annually:

1. Review its investment policy and strategies and adopt a written instrument stating this was done and describing any changes that have been made. Therefore, CDA Legal and Local are attached for your review. There have been no changes to these policies since last year, nor have there been any changes to the District's investment strategies.
2. Approve independent sources of training on the PFIA for the investment officers.
3. Adopt a list of qualified brokers that are authorized to engage in investment transactions with the District. Investment pools are not required to be approved; however, they have been included for your information.
4. Designate investment officers. Authority granted to a person to invest the District's funds is effective until rescinded by the District or until termination of the person's employment by the District, or until the expiration of the contract with the District. Connie Morgenroth is currently designated as the District Investment Officer and continues to hold a current PFIA certificate. Designate April Pinkham as an additional District Investment Officer. April Pinkham also holds a current PFIA certificate.

RECOMMENDATION:

I recommend that the Board adopt the attached Resolution stating the investment policy and strategies have been reviewed with no changes, approving the list of independent training providers and the qualified broker list, and designating Connie Morgenroth, Assistant Superintendent of Business and Operations, and April Pinkham, Director of Finance, as the District investment officers, to be in compliance with the Public Funds Investment Act.

Dr. Jerry Gibson
Superintendent

Connie Morgenroth
Asst. Superintendent of Business and Operations

RESOLUTION
OF THE BOARD OF TRUSTEES
GALVESTON INDEPENDENT SCHOOL DISTRICT

WHEREAS, the governing body of Galveston Independent School District is required annually to review its investment policy and strategies, approve independent sources of training, adopt a list of qualified brokers that are authorized to engage in investment transactions with the District, and designate investment officers,

WHEREAS, said review was conducted at a Regular Meeting held on August 4, 2021.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Galveston Independent School District hereby re-adopts its investment policy and strategies as outlined in CDA (LEGAL) and CDA (LOCAL), without change.

BE IT FURTHER RESOLVED that the following organizations are approved as independent sources of training on the PFIA:

- Texas Association of Schools Boards (TASB)
- Texas Association of School Administrators (TASA)
- Texas Association of School Business Officials (TASBO)
- PFM Asset Management, LLC
- TexPool
- Texas Society of CPA's
- Texas State Board of Public Accountancy
- All Texas Public Universities
- Government Treasurer's Organization of Texas
- All Texas Regional Service Centers
- Various other TASBO affiliates (such as HCDE)

BE IT FURTHER RESOLVED that until further amended, modified, or changed, the following entities are authorized to engage in investment transactions with the District:

Action Sheet

MEETING DATE:

August 4, 2021

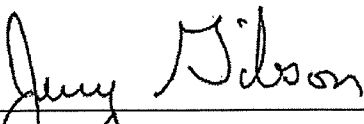
AGENDA ITEM: 7

Discuss and consider the approval of the renewal of the Workers' Compensation coverage with TASB for \$299,284.00 for the period of September 1, 2021 through August 31, 2022.


TASB's proposal for Workers' Compensation for the 2021-22 fiscal year is \$299,284; however, the final amount will be based on the total payroll for the applicable year. Because the District has an Interlocal Agreement with TASB, these services do not require a formal bid process.

RECOMMENDATION:

I move that the Board approve the renewal of the Workers' Compensation coverage with TASB for \$299,284.00 from September 1, 2021 through August 31, 2022.



Dr. Jerry Gibson
Superintendent



Connie Morgenroth
Asst. Superintendent of Business and Operations

Action Sheet

MEETING DATE:

August 4, 2021

AGENDA ITEM:

8

Schedule Public Meeting to Discuss the
2021 Proposed Tax Rate and the 2021-2022
Proposed Budget

The budget process for the 2021-2022 fiscal year began in January and will conclude in August with the adoption of the budget. As required by the Texas Education Code, and Truth in Taxation laws, a public meeting must be scheduled to discuss the proposed budget and tax rate each fiscal year.

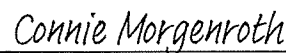
The proposed meeting is August 25, 2021 at 6:30 p.m. during the regular meeting of the Board of Trustees held in the board room at 3904 Ave. T, Galveston, Texas.

RECOMMENDATION:

I move to approve August 25, 2021 as the date of the public meeting to discuss the 2021 Proposed Tax Rate and the 2021-2022 Proposed Budget.



Dr. Jerry Gibson
Superintendent



Connie Morgenroth
Asst. Superintendent of Business and Operations

Action Sheet

MEETING DATE:

August 4, 2021

AGENDA ITEM:

9

Consider Approval of 2021 Proposed Tax Rate to be Published in Notice of Public Hearing

According to the Texas Comptroller of Public Accounts, a proposed tax rate must be adopted by the Board of Trustees prior to publishing the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate. As part of HB 3, the 86th Legislature compressed maintenance and operations (M&O) tax rates for school districts. TEA calculates a Maximum Compressed Rate for M&O after Certified Property Values are received from local appraisal districts, and districts must wait for TEA's approval before adopting M&O rates. If values grow by >2.5%, the formula will restrict the Tier 1 tax levy to no more than 2.5% more than the prior year. GISD's 2021 M&O tax rate is summarized as follows:

- Maximum Compressed Rate \$0.8220 (Approved by TEA 7-26-2021)
- Golden Pennies \$0.06
- Copper Pennies \$0.00
- 2021 Proposed M&O Rate \$0.8820

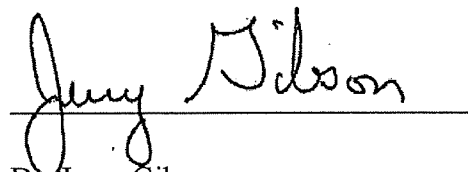
By law, districts are allowed to levy an Interest and Sinking (I&S) tax rate that will cover the annual debt service on their bonds. GISD's total proposed tax rate for 2021 is below:

Maintenance and Operations:	\$0.8820 (a decrease of \$0.0494 from the prior year)
Interest and Sinking Fund:	<u>\$0.0750 (a decrease of \$0.0200 from the prior year)</u>
Total Proposed Rate	\$0.9570 (a decrease of \$0.0694 from the PY)

The Tax Rate Calculation Worksheet and Certified Property Values are attached for your review. The Galveston County Tax Office is responsible for GISD's Truth in Taxation calculations after obtaining certain information from the Assistant Superintendent of Business and Operations.

RECOMMENDATION:

I move that the board approve \$0.8820 for maintenance and operations and \$0.075 for interest and sinking for a total 2021 proposed tax rate of \$0.9570 to be published in the Notice of Public Meeting to discuss budget and tax rate.



Dr. Jerry Gibson
Superintendent



Connie Morgenroth
Asst. Superintendent of Business and Operations

.075

Galveston Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2022
 Tax Year: 2021

Budget Worksheets
 August 4, 2021

Certified Property Values from GCAD as of July 25, 2021	\$	9,768,680,926
Amount under ARB Review at Certification		762,003,330
Less: Estimated loss of 10% from ARB review/protests	\$	(76,200,333)
Net Taxable Before Freeze	\$	10,454,483,923
(minus) Over 65 & Disabled Persons Taxable	\$	(950,735,988)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	9,503,747,935
Proposed Tax Rate	\$	0.9570
2021 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	90,950,868

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	9,503,747,935
92.16% % M&O	\$	0.8820
	\$	83,823,057
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	9,503,747,935
7.84% % I&S	\$	0.075
	\$	7,127,811

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 6,265,288	\$ 6,265,288	
	92.16%	7.84%	
Levy for Over 65 & DP	\$ 5,774,278	\$ 491,010	
General	\$ 83,823,057	\$ 7,127,811	
Over 65 & DP	\$ 5,774,278	\$ 491,010	
Estimated Levy	\$ 89,597,334	\$ 7,618,821	Total Estimated Levy
Collection Percentages	97.92%	97.92%	\$ 97,216,155
	\$ 87,731,096	\$ 7,460,127	
Add Delinquent:	\$ 1,623,025	\$ 138,012	
Anticipated Collections* (Budgeted as Revenues)	\$ 89,354,121	\$ 7,598,140	Template~ Line 26 and 28
		\$ (7,683,059)	Less: 2022 Bond Payments
		\$ 59,978	Plus: HH - Homestead Exemption
		\$ (24,941)	Projected Deficit @ 8/31/22

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	97.95%
2015	98.18%
2016	97.95%
2017	98.01%
2018	97.76%
2019	97.65%
Average	97.92%

Debt Service Fund Balance Recap

Fund Balance at 8/31/20	\$	4,771,745
Projected Surplus in FY 2021	\$	120,811
Projected Fund Balance at 8/31/21	\$	4,892,556
Projected Deficit in FY 2022	\$	(24,941)
Projected Fund Balance at 8/31/22	\$	4,867,615

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	10,454,483,923
PY Net Taxable Values	\$	8,634,537,726
Increase	21.08%	\$ 1,819,946,197

Comparison of Prior Year Tax Levy

Current Year Tax Levy	\$	97,216,155
Prior Year Tax Levy	\$	85,903,381
Increase	13.17%	\$ 11,312,774

Prepared by: Connie Morgenroth, CPA
 Assistant Superintendent of Business and Operations
 7/28/2021

.081 I&S rate

Galveston Independent School District
Estimate of Tax Collections
For the Fiscal Year Ending August 31, 2022
Tax Year: 2021

Budget Worksheets
August 4, 2021

Certified Property Values from GCAD as of July 25, 2021	\$ 9,768,680,926
Amount under ARB Review at Certification	762,003,330
Less: Estimated loss of 10% from ARB review/protests	(76,200,333)
Net Taxable Before Freeze	\$ 10,454,483,923
(minus) Over 65 & Disabled Persons Taxable	(950,735,988)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$ 9,503,747,935
Proposed Tax Rate	\$ 0.9633
2021 Total Levy Estimate MINUS Over 65 and Disabled Levy	<u>\$ 91,545,612</u>

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$ 9,503,747,935
91.56% % M&O	<u>\$ 0.8820</u>
	\$ 83,823,057
Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$ 9,503,747,935
8.44% % I&S	<u>\$ 0.081</u>
	\$ 7,722,555

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 6,265,288	\$ 6,265,288	
	91.56%	8.44%	
Levy for Over 65 & DP	<u>\$ 5,736,764</u>	<u>\$ 528,524</u>	
General	\$ 83,823,057	\$ 7,722,555	
Over 65 & DP	\$ 5,736,764	\$ 528,524	
<u>Estimated Levy</u>	<u>\$ 89,559,821</u>	<u>\$ 8,251,079</u>	<u>Total Estimated Levy</u>
			\$ 97,810,900
Collection Percentages	97.92%	97.92%	
	<u>\$ 87,694,364</u>	<u>\$ 8,079,216</u>	
Add Delinquent:	\$ 1,622,346	\$ 149,465	
Anticipated Collections*	\$ 89,316,710	\$ 8,228,682	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,683,059)	Less: 2022 Bond Payments
		<u>\$ 59,978</u>	Plus: HH - Homestead Exemption
		<u>\$ 605,601</u>	Projected Deficit @ 8/31/22

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	97.95%
2015	98.18%
2016	97.95%
2017	98.01%
2018	97.76%
2019	97.65%
Average	97.92%

Debt Service Fund Balance Recap

Fund Balance at 8/31/20	\$ 4,771,745
Projected Surplus in FY 2021	\$ 120,811
Projected Fund Balance at 8/31/21	<u>\$ 4,892,556</u>
Projected Deficit in FY 2022	\$ 605,601
Projected Fund Balance at 8/31/22	<u>\$ 5,498,157</u>

Change in Net Taxable Values from PY

CY Net Taxable Values	\$ 10,454,483,923
PY Net Taxable Values	\$ 8,634,537,726
Increase	<u>\$ 1,819,946,197</u>

Comparison of Prior Year Tax Levy

Current Year Tax Levy	\$ 97,810,900
Prior Year Tax Levy	\$ 85,903,381
Increase	<u>\$ 11,907,519</u>

Prepared by: Connie Morgenroth, CPA
Assistant Superintendent of Business and Operations
8/2/2021

**GALVESTON INDEPENDENT SCHOOL DISTRICT
2021-2022
BUDGET FOR ADOPTION**

DEBT SERVICE FUND

REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 7,712,022
STATE PROGRAM REVENUES	<u>\$ 59,978</u>
TOTAL REVENUES	<u>\$ 7,772,000</u>

EXPENDITURES

FUNCTION: 71 DEBT SERVICES	<u>\$ 7,690,000</u>
TOTAL EXPENDITURES	<u>\$ 7,690,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ 82,000</u></u>

2021 CERTIFIED TOTALS

S10 - GALVESTON ISD

Property Count: 45,039

ARB Approved Totals

7/24/2021

12:43:48PM

Land		Value			
Homesite:		626,007,194			
Non Homesite:		2,314,684,048			
Ag Market:		42,664,834			
Timber Market:		0	Total Land	(+) 2,983,356,076	
Improvement		Value			
Homesite:		2,597,537,075			
Non Homesite:		8,403,040,217	Total Improvements	(+) 11,000,577,292	
Non Real		Count	Value		
Personal Property:	2,816		572,528,974		
Mineral Property:	19		9,715,115		
Autos:	0		0		
			Total Non Real	(+) 582,244,089	
			Market Value	= 14,566,177,457	
Ag		Non Exempt	Exempt		
Total Productivity Market:	42,664,834		0		
Ag Use:	335,660		0	Productivity Loss	(-) 42,329,174
Timber Use:	0		0	Appraised Value	= 14,523,848,283
Productivity Loss:	42,329,174		0	Homestead Cap	(-) 568,428,757
				Assessed Value	= 13,955,419,526
				Total Exemptions Amount	(-) 4,186,738,600
				(Breakdown on Next Page)	
				Net Taxable	= 9,768,680,926

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	90,709,426	53,956,192	309,091.33	316,909.34	485		
DPS	2,870,618	1,934,495	15,613.61	15,613.61	14		
OV65	1,282,348,081	848,468,009	5,652,856.97	5,753,973.89	4,712		
Total	1,375,928,125	904,358,696	5,977,561.91	6,086,496.84	5,211	Freeze Taxable	(-) 904,358,696
Tax Rate	1.026400						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	698,810	454,048	202,936	251,112	3		
OV65	24,763,403	17,791,723	15,249,165	2,542,558	59		
Total	25,462,213	18,245,771	15,452,101	2,793,670	62	Transfer Adjustment	(-) 2,793,670
						Freeze Adjusted Taxable	= 8,861,528,560

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 96,932,291.05 = 8,861,528,560 * (1.026400 / 100) + 5,977,561.91

Certified Estimate of Market Value:	14,566,177,457
Certified Estimate of Taxable Value:	9,768,680,926
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2021 CERTIFIED TOTALS

S10 - GALVESTON ISD
Under ARB Review Totals

Property Count: 3,176

7/24/2021 12:43:48PM

Land		Value		
Homesite:		40,532,480		
Non Homesite:		153,334,611		
Ag Market:		836,300		
Timber Market:		0	Total Land	(+) 194,703,391
Improvement		Value		
Homesite:		171,983,980		
Non Homesite:		496,704,145	Total Improvements	(+) 668,688,125
Non Real		Count	Value	
Personal Property:	3	141,880		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 141,880
			Market Value	= 863,533,396
Ag		Non Exempt	Exempt	
Total Productivity Market:	836,300	0		
Ag Use:	9,630	0	Productivity Loss	(-) 826,670
Timber Use:	0	0	Appraised Value	= 862,706,726
Productivity Loss:	826,670	0	Homestead Cap	(-) 46,603,184
			Assessed Value	= 816,103,542
			Total Exemptions Amount	(-) 54,100,212
			(Breakdown on Next Page)	
			Net Taxable	= 762,003,330

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	5,994,594	3,719,486	18,893.83	18,893.83	31	
DPS	166,350	108,080	866.08	866.08	1	
OV65	60,380,357	39,353,140	267,965.77	271,026.40	254	
Total	66,541,301	43,180,706	287,725.68	290,786.31	286	Freeze Taxable (-) 43,180,706
Tax Rate	1.026400					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	1,373,360	888,688	485,772	402,916	6	
Total	1,373,360	888,688	485,772	402,916	6	Transfer Adjustment (-) 402,916
						Freeze Adjusted Taxable = 718,419,708

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 7,661,585.56 = 718,419,708 * (1.026400 / 100) + 287,725.68

Certified Estimate of Market Value: 595,851,901
 Certified Estimate of Taxable Value: 529,629,233
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2021 CERTIFIED TOTALS

S10 - GALVESTON ISD
Grand Totals

Property Count: 48,215

7/24/2021 12:43:48PM

Land		Value			
Homesite:		666,539,674			
Non Homesite:		2,468,018,659			
Ag Market:		43,501,134			
Timber Market:		0	Total Land	(+)	3,178,059,467
Improvement		Value			
Homesite:		2,769,521,055			
Non Homesite:		8,899,744,362	Total Improvements	(+)	11,669,265,417
Non Real		Count	Value		
Personal Property:	2,819		572,670,854		
Mineral Property:	19		9,715,115		
Autos:	0		0		
			Total Non Real	(+)	582,385,969
			Market Value	=	15,429,710,853
Ag		Non Exempt	Exempt		
Total Productivity Market:	43,501,134		0		
Ag Use:	345,290		0	Productivity Loss	(-) 43,155,844
Timber Use:	0		0	Appraised Value	= 15,386,555,009
Productivity Loss:	43,155,844		0	Homestead Cap	(-) 615,031,941
				Assessed Value	= 14,771,523,068
				Total Exemptions Amount	(-) 4,240,838,812
				(Breakdown on Next Page)	
				Net Taxable	= 10,530,684,256

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	96,704,020	57,675,678	327,985.16	335,803.17	516		
DPS	3,036,968	2,042,575	16,479.69	16,479.69	15		
OV65	1,342,728,438	887,821,149	5,920,822.74	6,025,000.29	4,966		
Total	1,442,469,426	947,539,402	6,265,287.59	6,377,283.15	5,497	Freeze Taxable	(-) 947,539,402
Tax Rate	1.026400						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	698,810	454,048	202,936	251,112	3		
OV65	26,136,763	18,680,411	15,734,937	2,945,474	65		
Total	26,835,573	19,134,459	15,937,873	3,196,586	68	Transfer Adjustment	(-) 3,196,586
						Freeze Adjusted Taxable	= 9,579,948,268

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 104,593,876.61 = 9,579,948,268 * (1.026400 / 100) + 6,265,287.59

Certified Estimate of Market Value: 15,162,029,358
 Certified Estimate of Taxable Value: 10,298,310,159
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2021 CERTIFIED TOTALS

Property Count: 45,039

S10 - GALVESTON ISD
ARB Approved Totals

7/24/2021 12:43:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	26,251	4,235.0287	\$152,731,850	\$8,385,680,556	\$6,980,493,985
B	MULTIFAMILY RESIDENCE	997	229.4786	\$3,401,040	\$561,418,391	\$535,307,904
C1	VACANT LOTS AND LAND TRACTS	10,291	4,816.4298	\$0	\$481,807,799	\$481,703,689
D1	QUALIFIED OPEN-SPACE LAND	355	8,092.8569	\$0	\$42,664,834	\$335,660
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$2,390	\$2,390
E	RURAL LAND, NON QUALIFIED OPE	495	9,938.4222	\$70,480	\$31,357,672	\$29,645,642
F1	COMMERCIAL REAL PROPERTY	1,603	1,618.3801	\$14,774,400	\$1,134,093,046	\$1,129,500,559
F2	INDUSTRIAL AND MANUFACTURIN	62	342.4838	\$0	\$102,280,275	\$101,910,675
G1	OIL AND GAS	16		\$0	\$5,977,667	\$5,977,667
J2	GAS DISTRIBUTION SYSTEM	8	0.0028	\$0	\$10,063,940	\$10,063,940
J3	ELECTRIC COMPANY (INCLUDING C	26	13.0550	\$0	\$63,585,122	\$63,585,122
J4	TELEPHONE COMPANY (INCLUDI	44	6.2784	\$0	\$10,738,012	\$10,738,012
J5	RAILROAD	23	117.2531	\$0	\$32,123,242	\$32,123,242
J6	PIPELAND COMPANY	43		\$0	\$14,680,116	\$14,680,116
J7	CABLE TELEVISION COMPANY	20		\$0	\$11,158,622	\$11,158,622
L1	COMMERCIAL PERSONAL PROPE	2,282		\$35,283	\$231,486,902	\$231,486,902
L2	INDUSTRIAL AND MANUFACTURIN	246		\$0	\$93,288,608	\$93,230,408
M1	TANGIBLE OTHER PERSONAL, MOB	11		\$0	\$84,554	\$47,704
M2	TANGIBLE OTHER PERSONAL, OTH	17		\$0	\$4,180,960	\$4,180,960
O	RESIDENTIAL INVENTORY	798	153.3095	\$0	\$22,626,977	\$22,626,977
S	SPECIAL INVENTORY TAX	23		\$0	\$9,880,750	\$9,880,750
X	TOTALLY EXEMPT PROPERTY	1,998	13,576.2239	\$7,135,110	\$3,316,997,022	\$0
	Totals		43,139.2028	\$178,148,163	\$14,566,177,457	\$9,768,680,926

Property Count: 48,215

S10 - GALVESTON ISD
Grand Totals

7/24/2021 12:43:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	28,839	4,620.9440	\$171,703,591	\$9,102,507,982	\$7,600,010,729
B	MULTIFAMILY RESIDENCE	1,127	246.8441	\$3,789,820	\$613,732,591	\$584,588,591
C1	VACANT LOTS AND LAND TRACTS	10,671	4,997.0287	\$0	\$515,646,639	\$515,542,529
D1	QUALIFIED OPEN-SPACE LAND	362	8,336.0886	\$0	\$43,501,134	\$345,290
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$2,390	\$2,390
E	RURAL LAND, NON QUALIFIED OPE	502	9,965.2919	\$70,480	\$32,242,542	\$30,404,437
F1	COMMERCIAL REAL PROPERTY	1,697	1,738.4217	\$14,774,400	\$1,191,589,046	\$1,186,763,433
F2	INDUSTRIAL AND MANUFACTURIN	64	343.4170	\$0	\$102,625,265	\$102,255,665
G1	OIL AND GAS	16		\$0	\$5,977,667	\$5,977,667
J2	GAS DISTRIBUTION SYSTEM	8	0.0028	\$0	\$10,063,940	\$10,063,940
J3	ELECTRIC COMPANY (INCLUDING C	26	13.0550	\$0	\$63,585,122	\$63,585,122
J4	TELEPHONE COMPANY (INCLUDI	46	7.4604	\$0	\$11,278,822	\$11,278,822
J5	RAILROAD	23	117.2531	\$0	\$32,123,242	\$32,123,242
J6	PIPELAND COMPANY	43		\$0	\$14,680,116	\$14,680,116
J7	CABLE TELEVISION COMPANY	20		\$0	\$11,158,622	\$11,158,622
L1	COMMERCIAL PERSONAL PROPE	2,285		\$35,283	\$231,628,782	\$231,628,782
L2	INDUSTRIAL AND MANUFACTURIN	246		\$0	\$93,288,608	\$93,230,408
M1	TANGIBLE OTHER PERSONAL, MOB	11		\$0	\$84,554	\$47,704
M2	TANGIBLE OTHER PERSONAL, OTH	17		\$0	\$4,180,960	\$4,180,960
O	RESIDENTIAL INVENTORY	811	156.5814	\$0	\$22,935,057	\$22,935,057
S	SPECIAL INVENTORY TAX	23		\$0	\$9,880,750	\$9,880,750
X	TOTALLY EXEMPT PROPERTY	1,998	13,576.2239	\$7,135,110	\$3,316,997,022	\$0
	Totals		44,118.6126	\$197,508,684	\$15,429,710,853	\$10,530,684,256

2021 CERTIFIED TOTALS

Property Count: 3,176

S10 - GALVESTON ISD
Under ARB Review Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	2,253	378.0011	\$17,521,681	\$637,271,456	\$543,165,905
A2	REAL, RESIDENTIAL, MOBILE HOME	6	0.7005	\$0	\$244,970	\$244,970
A3	REAL, RESIDENTIAL, CONDOMINIUM	336	7.2137	\$1,450,060	\$79,311,000	\$76,105,869
B1	APARTMENTS	8	4.5046	\$0	\$18,618,030	\$18,618,030
B2	DUPLEXES	122	12.8609	\$388,780	\$33,696,170	\$30,662,657
C1	VACANT LOT	380	180.5989	\$0	\$33,838,840	\$33,838,840
D1	QUALIFIED AG LAND	7	243.2317	\$0	\$836,300	\$9,630
E1	FARM OR RANCH IMPROVEMENT	7	26.8697	\$0	\$884,870	\$758,795
F1	COMMERCIAL REAL PROPERTY	93	120.0416	\$0	\$56,514,750	\$56,281,624
F2	INDUSTRIAL REAL PROPERTY	2	0.9332	\$0	\$344,990	\$344,990
J4	TELEPHONE COMPANY	2	1.1820	\$0	\$540,810	\$540,810
L1	COMMERCIAL PERSONAL PROPER	3		\$0	\$141,880	\$141,880
O1	RESIDENTIAL INVENTORY VACANT L	13	3.2719	\$0	\$308,080	\$308,080
XV	COMMERCIAL REAL EXEMPT	1		\$0	\$981,250	\$981,250
	Totals		979.4098	\$19,360,521	\$863,533,396	\$762,003,330

2021 CERTIFIED TOTALS

Property Count: 48,215

S10 - GALVESTON ISD
Effective Rate Assumption

7/24/2021 12:43:53PM

New Value

TOTAL NEW VALUE MARKET: **\$197,508,684**
TOTAL NEW VALUE TAXABLE: **\$181,785,161**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	11	2020 Market Value	\$1,242,995
EX366	HB366 Exempt	22	2020 Market Value	\$30,240
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,273,235

Exemption	Description	Count	Exemption Amount
DP	Disability	11	\$100,000
DV1	Disabled Veterans 10% - 29%	4	\$34,000
DV2	Disabled Veterans 30% - 49%	4	\$39,000
DV3	Disabled Veterans 50% - 69%	8	\$88,000
DV4	Disabled Veterans 70% - 100%	19	\$228,000
DVHS	Disabled Veteran Homestead	10	\$2,216,853
HS	Homestead	567	\$54,052,423
OV65	Over 65	435	\$4,327,076
OV65S	OV65 Surviving Spouse	1	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS		1,059	\$61,095,352
NEW EXEMPTIONS VALUE LOSS			\$62,368,587

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$62,368,587

New Ag / Timber Exemptions

2020 Market Value \$18,268 Count: 3
2021 Ag/Timber Use \$110
NEW AG / TIMBER VALUE LOSS \$18,158

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,709	\$315,158	\$132,078	\$183,080
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,701	\$315,167	\$132,080	\$183,087

Galveston Independent School District
Projected Budget
 For the Fiscal Year Ending August 31, 2021

Budget Worksheets
 August 4, 2021

Based on ADA of 5981 (with higher SCE counts confirmed by TEA)

Total Fund Balance as of 8/31/2020 (See Note 1)		\$	33,721,250
Revenues - Projected (See Note 2)		\$	89,132,705
Expenditures - Projected	\$		92,752,317
Less: Expenditures Coded to Fund 266 (See Note 3)	<u>(1,741,096)</u>		
<i>Expenditures - Revised after Recoding for ESSER Grant</i>		<u>\$</u>	<u>91,011,221</u>
Projected Budget Surplus (Deficit)		\$	(1,878,516)
Projected Fund Balance as of 8/31/2021		<u>\$</u>	<u>31,842,734</u>

Note 1: Currently there are 133 days in reserve based on projected expenditures.

Note 2: Revenue projections at budget adoption were based on 6329 ADA, \$8.833B in PV's, and \$78.85M in tax collections. Current projections are based on actual ADA as TEA will reduce ADA to be offset with ESSER II funds. This is estimated at \$1,837,478 at this time.

Note 3: The Federal Coronavirus Aid, Relief and Economic Security (CARES) Act provided funds to states for financial assistance related to the coronavirus pandemic. The Elementary and Secondary Emergency Relief (ESSER) Grant is part of the CARES Act funding. TEA reduced districts' funding in 2019-20 to be offset by ESSER funds. GISD will receive \$1,741,096 in ESSER funds in 20-21 and will recode general fund expenditures in Fund 266, per TEA's guidance.

Galveston Independent School District
Budgeted, Actual, and Projected Revenues
For the Fiscal Year Ending August 31, 2021

Budget Worksheets
August 4, 2021

Based on ADA of 5981 (with higher SCE counts confirmed by TEA)

Revenues	2020-2021 Original Budget	2020-2021 Revised Budget	2020-2021 YTD Revenues	2020-2021 Projected Revenues	Balance (Projected minus YTD)	Projected Revenues are Greater (Less) than Revised Budget
Current Taxes	77,418,086	77,418,086	75,905,286	76,121,210	(215,924)	(1,296,876)
Delinquent Taxes	1,432,235	1,432,235	1,470,108	1,408,242	61,866	(23,992)
Penalties and Interest	800,000	800,000	1,026,060	1,050,000	(23,940)	250,000
Tuition and Fees	20,000	20,000	34,185	34,185	-	14,185
Interest	350,000	350,000	39,537	91,141	(51,604)	(258,859)
Rent	35,000	35,000	88,063	88,063	-	53,063
Gifts and Bequests			26,000	26,000	-	26,000
Insurance Recovery			31,209	31,209	-	31,209
Proceeds from Sale of Property	3,000	3,000		13,000	(13,000)	10,000
Miscellaneous Revenue from Local Sources	600,000	600,000	870,662	870,662	-	270,662
Revenue from Athletics	40,000	40,000	42,221	42,221	-	2,221
Fees for Services Provided	38,000	38,000		38,000	(38,000)	-
Per Capita Apportionment	3,017,170	3,017,170	2,234,318	2,601,893	(367,575)	(415,277)
Foundation School Program	4,776,512	4,776,512	346,943	2,542,013	(2,195,070)	(2,234,499)
Miscellaneous Revenue from State			4,530	4,530	-	4,530
TRS On-Behalf	3,147,739	3,147,739	2,300,512	3,068,747	(768,235)	(78,992)
Federal Revenue / TEA			271,510	271,510	-	271,510
SHARS	750,000	750,000	631,393	631,393	-	(118,607)
Medicaid Administrative Claiming	60,000	60,000	24,922	60,000	(35,078)	-
Revenue - Other State Payments			63,629	63,629	-	63,629
Federal Revenue - Indirect Costs	65,000	65,000	75,057	75,057	-	10,057
Sale of Real and Personal Property						-
Operating Transfers In						-
Extraordinary Items - Income						-
Totals	\$ 92,552,741	\$ 92,552,741	\$ 85,486,145	\$ 89,132,705	\$ (3,646,560)	\$ (3,420,037)

Recap by Major Source of Funds

Tax Revenue	\$ 78,850,320	\$ 78,850,320	\$ 77,375,394	\$ 77,529,452	\$ (154,058)	\$ (1,320,868)
Other Local Revenue	\$ 1,886,000	\$ 1,886,000	\$ 2,157,937	\$ 2,284,481	\$ (126,544)	\$ 398,481
State Funding & TRS On-Behalf	\$ 7,793,682	\$ 7,793,682	\$ 2,585,791	\$ 5,148,436	\$ (2,562,645)	\$ (2,645,246)
Federal Revenues	\$ 3,957,739	\$ 3,957,739	\$ 3,291,966	\$ 4,095,279	\$ (803,313)	\$ 137,540
Other Revenues	\$ 65,000	\$ 65,000	\$ 75,057	\$ 75,057	\$ -	\$ 10,057
Total	\$ 92,552,741	\$ 92,552,741	\$ 85,486,145	\$ 89,132,705	\$ (3,646,560)	\$ (3,420,037)
Total Tax Revenue & State Funds (w/o TRS On-Behalf)	\$ 83,496,263	\$ 83,496,263	\$ 77,660,673	\$ 79,609,141	\$ (1,948,468)	\$ (3,887,123)

Galveston Independent School District
Expenditures Budget by Function
For the Fiscal Year Ending August 31, 2021

Budget Worksheets
August 4, 2021

Expenditures by Function	2020-2021 Adopted Budget*	2020-2021 Revised Budget	2020-2021 Expenditures to Date	2020-2021 Encumbrances	2020-2021 Balance	2020-2021 Projected Expenditures	Projected Expenditures are Greater (Less) than Revised Budget
11 Instruction	37,217,285	38,145,409	34,560,333	145,138	3,439,937	37,611,616	(533,793)
12 Instructional Resources and Media	363,821	363,821	286,957	2,627	74,237	360,183	(3,638)
13 Curriculum and Staff Development	739,411	807,755	619,476	44,593	143,686	799,677	(8,078)
21 Instructional Leadership	1,719,159	1,712,234	1,467,393	33,998	210,844	1,695,112	(17,122)
23 School Leadership	4,203,350	4,204,550	3,700,621	1,302	502,627	4,162,505	(42,046)
31 Guidance and Counseling	1,991,893	1,994,893	1,749,345	19,396	226,152	1,974,944	(19,949)
32 Social Work Services	282,584	279,584	239,495	4,071	36,018	276,788	(2,796)
33 Health Services	993,271	1,023,271	903,152	19,534	100,585	1,013,038	(10,233)
34 Student Transportation	3,151,129	3,203,841	2,683,202	52,372	468,267	3,171,802	(32,038)
36 Cocurricular/Extracurricular Activities	1,810,241	1,849,557	1,550,820	95,905	202,832	1,831,062	(18,496)
41 General Administration	2,754,019	2,820,835	2,552,958	79,655	188,222	2,792,627	(28,208)
51 Maintenance and Operations	9,782,738	9,858,950	8,218,491	256,428	1,384,032	9,760,361	(98,590)
52 Security and Monitoring Services	1,152,892	1,162,813	1,024,482	15,828	122,504	1,151,185	(11,628)
53 Data Processing Services	2,115,293	2,114,572	1,821,575	63,225	229,771	2,093,426	(21,146)
61 Community Services	701,792	701,792	590,574	4,634	106,584	694,774	(7,018)
81 Facilities Acquisition and Construction	-	1,531,693	92,177	962,774	476,742	1,516,376	(15,317)
91 Recapture Payments	21,393,538	21,393,538	85,755		21,307,783	21,097,773	(295,765)
93 Payments to Fiscal Agents - SSA	60,000	60,000	29,662		30,338	60,000	-
99 Other Governmental Charges	689,067	689,067	526,953	162,114	(0)	689,067	-
Totals	\$ 91,121,483	\$ 93,918,176	\$ 62,703,421	\$ 1,963,595	\$ 29,251,160	\$ 92,752,317	(1,165,859)

Budget Amendments

	<u>Amount</u>	<u>Explanation of Major Increases</u>
September	\$ 800,000	Teacher incentive allotment payments, rolled purchase orders from 19/20, generator rental for Hurricane Laura
October	\$ 715,000	New positions, air purifiers, bilingual professional development
November	\$ 460,000	Deferred maintenance projects
December	\$ 78,959	Purchase of box truck
February	\$ (328,959)	Reduction for box truck (bond funds) and air purifiers (not purchased)
May	\$ 178,000	VLK Architects
June	\$ 893,693	HVAC Upgrades at Parker Elementary, 200kw Generator, Real Property Purchase near BHS
Total	<u>\$ 2,796,693</u>	

Galveston Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2021
 Tax Year: 2020

Budget Worksheets
 August 4, 2021

Certified Property Values from GCAD	\$	8,820,794,353
Less: Cumulative Adjustments through Supplement 7	\$	(186,256,627)
Net Taxable Before Freeze	\$	8,634,537,726
(minus) Over 65 & Disabled Persons Taxable	\$	(834,565,195)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	7,799,972,531
2020 Proposed Rate	\$	1.0264
2020 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	80,058,918

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	7,799,972,531
90.74% % M&O	\$	0.9314
	\$	72,648,944
Estimated Levy minus Over 65 & DP for Debt Service (I&S) II	\$	7,799,972,531
9.26% % I&S	\$	0.095
	\$	7,409,974

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 5,844,463	\$ 5,844,463	
	90.74%	9.26%	
Levy for Over 65 & DP	\$ 5,303,520	\$ 540,943	
General	\$ 72,648,944	\$ 7,409,974	
Over 65 & DP	\$ 5,303,520	\$ 540,943	
Estimated Levy	\$ 77,952,464	\$ 7,950,917	\$ <u>Total Estimated Levy</u>
Collection Percentages	97.65%	97.65%	85,903,381
	\$ 76,121,210	\$ 7,764,135	
Add Delinquent:	\$ 1,408,242	\$ 143,636	
Anticipated Collections*	\$ 77,529,452	\$ 7,907,771	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,846,927)	Less: 2021 Bond Payments
		\$59,967	Plus: HH - Homestead Exemption
		<u>\$ 120,811</u>	Projected Surplus @ 8/31/21

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	97.95%
2015	98.18%
2016	97.95%
2017	98.01%
2018	97.76%
2019	97.65%
Average	97.92%

Debt Service Fund Balance Recap

Fund Balance at 8/31/19	\$	5,003,767
Deficit in FY 2020	\$	(232,022)
Fund Balance at 8/31/20	\$	4,771,745
Projected Surplus in FY 2021	\$	120,811
Projected Fund Balance at 8/31/21	\$	4,892,556

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	8,634,537,726
PY Net Taxable Values	\$	7,991,738,100
Increase	8.04%	<u>\$ 642,799,626</u>

Comparison of Prior Year Tax Levy

Current Year Tax Levy	\$	85,903,381
Prior Year Tax Levy	\$	81,394,643
Increase	5.54%	<u>\$ 4,508,738</u>

Galveston Independent School District
Budget Projections
 Tax Rate 2021: \$.9570 (\$.8820 + \$.0750)

Budget Worksheets
 August 4, 2021

Budget Assumptions	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Enrollment	6648	6720	6787	6855	6924
ADA	5981	6065	6193	6307	6370
Property Value Growth	8.0%	21.1%	3.5%	3.5%	3.5%
Projected M&O Tax Rate	\$0.9314	\$0.8820	\$0.8740	\$0.8661	\$0.8583
Projected I&S Tax Rate	\$0.0950	\$0.0750	\$0.0710	\$0.0680	\$0.0655
Projected Total Tax Rate	\$1.0264	\$0.9570	\$0.9450	\$0.9341	\$0.9238
Increase (Decrease) in Tax Rate		-\$0.0694	-\$0.0120	-\$0.0109	-\$0.0103
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	\$ 77,529,452	\$ 89,354,121	\$ 92,481,269	\$ 94,980,134	\$ 97,540,869
Other Local Revenue	\$ 2,284,481	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000
State Funding	\$ 5,148,436	\$ 1,196,220	\$ 4,509,815	\$ 1,238,664	\$ 2,522,666
TRS On-Behalf	\$ 3,068,747	\$ 3,370,046	\$ 3,370,046	\$ 3,370,046	\$ 3,437,447
Federal Revenue (SHARS)	\$ 1,037,960	\$ 1,093,959	\$ 875,000	\$ 875,000	\$ 875,000
Other Revenues (CRF Grant)	\$ 63,629	\$ -	\$ -	\$ -	\$ -
ESSER Indirect Costs	\$ -	\$ 1,881,009	\$ 805,298	\$ 805,298	\$ -
Total Revenues	\$ 89,132,705	\$ 98,908,356	\$ 104,054,428	\$ 103,282,142	\$ 106,388,982
Salaries	\$ 57,785,328	\$ 60,861,840	\$ 60,861,840	\$ 61,182,900	\$ 61,754,096
Salaries Coded to ESSER II	\$ -	\$ (3,841,653)	\$ -	\$ -	\$ -
Projected Salary/Personnel Increases	\$ -	\$ -	\$ 321,059	\$ 571,196	\$ 140,000
Operating Budgets	\$ 12,128,119	\$ 11,968,179	\$ 11,968,179	\$ 11,968,179	\$ 11,968,179
Recapture	\$ 21,097,773	\$ 30,082,053	\$ 33,230,710	\$ 33,530,515	\$ 36,649,666
Total Expenditures	*** \$ 91,011,221 ***	*** \$ 99,070,419 ***	*** \$ 106,381,789 ***	*** \$ 107,252,791 ***	*** \$ 110,511,941 ***
Surplus (Deficit)	\$ (1,878,516)	\$ (162,063)	\$ (2,327,361)	\$ (3,970,648)	\$ (4,122,959)
Projected Fund Balance	\$ 31,842,734	\$ 31,680,671	\$ 29,353,310	\$ 25,382,662	\$ 21,259,704
Cumulative fund balance surplus (deficit)		\$ (162,063)	\$ (2,489,424)	\$ (6,460,072)	\$ (10,583,031)
Amount of Formula Transition Grant	\$ 2,542,013	\$ -	\$ 2,083,895	\$ -	\$ -
Property Value Assumptions	PVG 2020-21	PVG 2021-22	PVG 2022-23	PVG 2023-24	PVG 2024-25
Property Values (#'s in red=estimates)	9.4% \$ 8,634,537,726	8.0% \$ 10,454,483,923	21.1% \$ 10,820,390,860	3.5% \$ 11,199,104,540	3.5% \$ 11,591,073,199
CPTD Values	10.6% 8,791,386,299	10.1% 10,526,699,354	19.7% 10,895,133,831	3.5% 11,276,463,515	3.5% 11,671,139,738
Difference	\$ (156,848,573)	\$ (72,215,431)	\$ (74,742,971)	\$ (77,358,975)	\$ (80,066,539)
Net Total State/Local Revenue	\$ 61,580,115	\$ 60,468,289	\$ 63,760,374	\$ 62,688,283	\$ 63,413,870
Change in Formula Funding	\$ (3,670,350)	\$ (1,111,826)	\$ 3,292,085	\$ (1,072,091)	\$ 725,587
Number of Days in Reserve**	** 128 **	** 117 **	101	86	70

** Projected at each FY end

Galveston Independent School District
 Analysis of Increase to 2021-22 Proposed Budget
 From June 16, 2021 to August 4, 2021

Budget Worksheets
 August 4, 2021

Analysis of Differences since June 2021 Estimates

Detail of Expenditures	2020-2021 Original	Budget Increases and Decreases	June 2021 Estimates	2021-2022 Proposed	Difference from June Estimate
Salaries	\$ 46,613,954	\$ (388,669)	\$ 46,225,285	\$ 47,434,774	\$ 1,209,489
Stipends, OT, Extra Duty, & Employee Allowances	2,051,886	1,054,149	\$ 3,106,035	3,187,105	\$ 81,070
Substitutes	964,790	-	\$ 964,790	870,000	\$ (94,790)
TRS On Behalf	3,147,739	442,888	\$ 3,590,627	3,544,213	\$ (46,414)
Benefits <i>(see details below)</i>	5,169,073	325,000	\$ 5,494,073	5,825,748	\$ 331,675
Salaries - Subtotal	\$ 57,947,442	\$ 1,433,368	\$ 59,380,810	\$ 60,861,840	\$ 1,481,030
Campus and department budgets	11,780,549	(120,624)	\$ 11,659,925	11,968,179	\$ 308,254
Recapture	21,393,538	10,240,489	\$ 31,634,027	30,082,053	\$ (1,551,974)
Total Expenditure Budget	\$ 91,121,529	\$ 11,553,233	\$ 102,674,762	\$ 102,912,072	\$ 237,310

Recap of June Budget Increases

	<u>June Estimate</u>
Increase in Recapture payment to TEA	\$ 10,240,489
2% Salary Increase; \$1,250 for teachers	1,227,687
Teacher Incentive Allotment	1,054,149
New Personnel	735,394
TRS for ESSER Positions and Retiree Surcharges	442,888
CareHere Clinic	325,000
Increase in MECC Contract	115,000
New Miscellaneous Department Budget Increases	71,236
Band Instruments	30,640
Police Body Cameras	12,500
Reduction for COVID Staffing	(1,025,000)
Reduction for Enrollment (12 positions * \$60K)	(720,000)
Reduction for One-Time Salary Supplement	(606,750)
Reduction for PPE	(300,000)
Reduction for Staff Development for Remote Learning	(50,000)
Total	\$ 11,553,233

Galveston Independent School District
Budget Projections
 Tax Rate 2021: \$.9570 (\$.8820 + \$.0750)

Budget Worksheets
 August 4, 2021

W/O 13.5 POSITIONS

Budget Assumptions	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Enrollment	6648	6720	6787	6855	6924
ADA	5981	6065	6193	6307	6370
Property Value Growth	8.0%	21.1%	3.5%	3.5%	3.5%
Projected M&O Tax Rate	\$0.9314	\$0.8820	\$0.8740	\$0.8661	\$0.8583
Projected I&S Tax Rate	\$0.0950	\$0.0750	\$0.0710	\$0.0680	\$0.0655
Projected Total Tax Rate	\$1.0264	\$0.9570	\$0.9450	\$0.9341	\$0.9238
Increase (Decrease) in Tax Rate		-\$0.0694	-\$0.0120	-\$0.0109	-\$0.0103
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	\$ 77,529,452	\$ 89,354,121	\$ 92,481,269	\$ 94,980,134	\$ 97,540,869
Other Local Revenue	\$ 2,284,481	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000
State Funding	\$ 5,148,436	\$ 1,196,220	\$ 4,509,815	\$ 1,238,664	\$ 2,522,666
TRS On-Behalf	\$ 3,068,747	\$ 3,370,046	\$ 3,370,046	\$ 3,370,046	\$ 3,437,447
Federal Revenue (SHARS)	\$ 1,037,960	\$ 1,093,959	\$ 875,000	\$ 875,000	\$ 875,000
Other Revenues (CRF Grant)	\$ 63,629	\$ -	\$ -	\$ -	\$ -
ESSER Indirect Costs	\$ -	\$ 1,881,009	\$ 805,298	\$ 805,298	\$ -
Total Revenues	\$ 89,132,705	\$ 98,908,356	\$ 104,054,428	\$ 103,282,142	\$ 106,388,982
Salaries	\$ 57,785,328	\$ 59,970,840	\$ 59,970,840	\$ 60,291,900	\$ 60,863,096
Salaries Coded to ESSER II	\$ -	\$ (3,841,653)	\$ -	\$ -	\$ -
Projected Salary/Personnel Increases	\$ -	\$ -	\$ 321,059	\$ 571,196	\$ 140,000
Operating Budgets	\$ 12,128,119	\$ 11,968,179	\$ 11,968,179	\$ 11,968,179	\$ 11,968,179
Recapture	\$ 21,097,773	\$ 30,082,053	\$ 33,230,710	\$ 33,530,515	\$ 36,649,666
Total Expenditures	*** \$ 91,011,221	*** \$ 98,179,419	\$ 105,490,789	\$ 106,361,791	\$ 109,620,941
Surplus (Deficit)	\$ (1,878,516)	\$ 728,937	\$ (1,436,361)	\$ (3,079,648)	\$ (3,231,959)
Projected Fund Balance	\$ 31,842,734	\$ 32,571,671	\$ 31,135,310	\$ 28,055,662	\$ 24,823,704

Cumulative fund balance surplus (deficit)		\$ 728,937	\$ (707,424)	\$ (3,787,072)	\$ (7,019,031)
Amount of Formula Transition Grant	\$ 2,542,013	\$ -	\$ 2,083,895	\$ -	\$ -

Property Value Assumptions	PVG	2020-21	PVG	2021-22	PVG	2022-23	PVG	2023-24	PVG	2024-25
Property Values (#s in red=estimates)	9.4%	\$ 8,634,537,726	8.0%	\$ 10,454,483,923	21.1%	\$ 10,820,390,860	3.5%	\$ 11,199,104,540	3.5%	\$ 11,591,073,199
CPTD Values	10.6%	\$ 8,791,386,299	10.1%	\$ 10,526,699,354	19.7%	\$ 10,895,133,831	3.5%	\$ 11,276,463,515	3.5%	\$ 11,671,139,738
Difference		\$ (156,848,573)		\$ (72,215,431)		\$ (74,742,971)		\$ (77,358,975)		\$ (80,066,539)
Net Total State/Local Revenue		\$ 61,580,115		\$ 60,468,289		\$ 63,760,374		\$ 62,688,283		\$ 63,413,870
Change in Formula Funding		\$ (3,670,350)		\$ (1,111,826)		\$ 3,292,085		\$ (1,072,091)		\$ 725,587
Number of Days in Reserve**	**	128 **		121 **		108		96		83

** Projected at each FY end

Galveston Independent School District
Proposed Budget
 For the Fiscal Year Ending August 31, 2022

Budget Worksheets
 August 4, 2021

Based on ADA of 6065

Projected Fund Balance as of 8/31/2021		\$	31,842,734
<i>Proposed Revenue Budget</i>		\$	98,908,356
<i>Proposed Expenditure Budget</i>		\$	102,912,072
Less: Expenditures Coded to Fund 281 (See Note 3)	(3,841,653)		
<i>Expenditures - Revised after Recoding for ESSER Grant</i>		\$	99,070,419
Projected Budget Surplus (Deficit)		\$	(162,063)
Projected Fund Balance as of 8/31/2022		\$	31,680,671

Proposed Tax Rate	
M&O	\$ 0.8820
I&S	\$ 0.0750
Total	\$ 0.9570

Galveston Independent School District
Proposed Revenue Budget
For the Fiscal Year Ending August 31, 2022

Budget Worksheets
August 4, 2021

Based on ADA of 6065

Revenues	2020-21 Original Revenue Budget	2020-2021 Projected Revenue Budget	2021-2022 Proposed Revenue Budget	Change from Prior Year Original Budget	Change from Prior Year Projected Revenue Budget
Current Taxes	77,418,086	76,121,210	87,731,096	10,313,010	11,609,887
Delinquent Taxes	1,432,235	1,408,242	1,623,025	190,791	214,783
Penalties and Interest	800,000	1,050,000	1,050,000	250,000	-
Pre-K Tuition and Fees	20,000	34,185	20,000	-	(14,185)
Interest	350,000	91,141	95,000	(255,000)	3,859
Rent	35,000	88,063	90,000	55,000	1,937
Gifts and Bequests		26,000		-	(26,000)
Insurance Recovery		31,209		-	(31,209)
Proceeds from Sale of Property	3,000	13,000		(3,000)	(13,000)
Miscellaneous Revenue from Local Sources	600,000	870,662	675,000	75,000	(195,662)
Revenue from Athletics	40,000	42,221	45,000	5,000	2,779
Fees for Services Provided	38,000	38,000	38,000	-	-
Per Capita Apportionment	3,017,170	2,601,893	1,196,220	(1,820,950)	(1,405,672)
Foundation School Program	4,776,512	2,542,013	-	(4,776,512)	(2,542,013)
Miscellaneous Revenue from State		4,530		-	(4,530)
TRS On-Behalf	3,147,739	3,068,747	3,370,046	222,307	301,299
Federal Revenue - Non State		72,075		-	(72,075)
Federal Revenue - TEA		199,435	218,959	218,959	19,524
SHARS	750,000	631,393	750,000	-	118,607
Medicaid Administrative Claiming	60,000	60,000	60,000	-	-
Revenue Other State Payments		63,629		-	(63,629)
Federal Revenue - Indirect Costs (includes ESSER)	65,000	75,057	1,946,009	1,881,009	1,870,952
Sale of Real and Personal Property				-	-
Operating Transfers IN				-	-
Extraordinary Items - Income	-	-		-	-
Totals	\$ 92,552,741	\$ 89,132,705	\$ 98,908,356	\$ 6,355,615	\$ 9,775,651

Recap by Major Source of Funds

Tax Revenue	\$ 78,850,320	\$ 77,529,452	\$ 89,354,121	\$ 10,503,801	\$ 11,824,669
Other Local Revenue	\$ 1,886,000	\$ 2,284,481	\$ 2,013,000	\$ 127,000	\$ (271,481)
State Funding & TRS	\$ 10,941,421	\$ 8,217,183	\$ 4,566,266	\$ (6,375,155)	\$ (3,650,916)
Federal Revenues	\$ 875,000	\$ 1,101,589	\$ 2,974,968	\$ 2,099,968	\$ 1,873,379
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 92,552,741	\$ 89,132,705	\$ 98,908,356	\$ 6,355,615	\$ 9,775,651
Total Tax Revenue & State Funds (w/o TRS On-Behalf)	\$ 86,644,002	\$ 82,673,358	\$ 90,550,342	\$ 3,906,340	\$ 7,876,984

Prepared by: Connie Morgenroth, CPA
Assistant Superintendent of Business and Operations
8/3/2021

Galveston Independent School District
2 Year Comparison of Expenditure Budgets
For the Fiscal Years Ending 2021 and 2022

Budget Worksheets
August 4, 2021

Detail of Expenditures	2021-2022 Proposed	2020-2021 Original	Change from PY Original Budget
Salaries	\$ 47,434,774	\$ 46,613,954	\$ 820,820
Stipends, OT, Extra Duty, & Employee Allowances	3,187,105	2,051,886	1,135,219
Substitutes	870,000	964,790	(94,790)
TRS On Behalf	3,544,213	3,147,739	396,474
Benefits <i>(see details below)</i>	5,825,748	5,169,073	656,675
Salaries - Subtotal	\$ 60,861,840	\$ 57,947,442	\$ 2,914,398
Campus and department budgets	11,968,179	11,780,549	187,630
Recapture	30,082,053	21,393,538	8,688,515
Total Expenditure Budget	\$ 102,912,072	\$ 91,121,529	\$ 11,790,543

Detail of Benefits			
6141 - FICA Medicare	\$ 688,962	\$ 656,159	32,803
6142 - Group Health Insurance	2,801,782	2,574,001	227,781
6143 - Workers' Compensation	338,687	311,949	26,738
6145 - Unemployment	100,000	55,664	44,336
6146 - TRS Surcharges and TRS Care for Retirees	1,891,730	1,566,667	325,063
6149 - TRS District Contribution	4,587	4,587	-
Total	\$ 5,825,748	\$ 5,169,027	\$ 656,721

**Galveston Independent School District
2 Year Detail Comparison of Salary Budgets - By Fund
For the Fiscal Years Ending 2021 and 2022**

Budget Worksheets
August 4, 2021

GENERAL FUND (excludes benefits)	2021-2022			2020-2021			Change from Prior Year
	Professionals	Support Personnel	Total	Professionals	Support Personnel	Total	
Salaries	38,080,045	9,354,729	47,434,774	36,706,467	9,907,487	46,613,954	820,820
Stipends, Extra Duty & OT	2,225,390	924,350	3,149,740	1,171,241	849,465	2,020,706	1,129,034
Employee Allowance	37,365	-	37,365	31,180	-	31,180	6,185
Substitutes	850,000	20,000	870,000	957,790	7,000	964,790	(94,790)
Total - General Fund	41,192,800	10,299,079	51,491,879	38,866,678	10,763,952	49,630,630	1,861,249

ALL OTHER FUNDS	Salaries/Stipends	Benefits	Total	Salaries	Benefits	Total	Change from PY
Title X - Part C - TEXSHEP	65,476	15,882	81,358	42,095	9,051	51,146	30,212
Title 1 - Part A	872,445	136,663	1,009,107	830,315	143,056	973,371	35,736
Idea B Formula	1,181,538	264,148	1,445,686	1,328,194	238,764	1,566,958	(121,272)
Idea B Preschool	40,576	12,576	53,152	58,375	18,355	76,730	(23,578)
Child Nutrition	1,803,162	555,103	2,358,265	1,646,526	427,345	2,073,871	284,394
Carl Perkins	49,500	6,803	56,303	32,000	5,111	37,111	19,192
Title 2 - Training	118,056	18,299	136,355	113,613	18,248	131,861	4,494
Title 3 - Part A - ESL	65,587	12,626	78,213	1,400	3,800	5,200	73,013
Title 4 - Part B 21st Century	480,633	87,962	568,594	468,201	84,233	552,434	16,160
Magnet/APEX G5	566,861	96,908	663,768	561,190	108,799	669,989	(6,221)
TSL TXCEE - Region 18	817,116	126,391	943,507	743,235	132,877	876,112	67,395
State Funded SR	65,096	10,153	75,249				75,249
O&M SSA	119,792	13,628	133,420	117,692	13,558	131,250	2,170
VI SSA	58,668	6,739	65,407	57,168	6,738	63,906	1,501
Misc Grant	76,777	6,843	83,620				83,620
Moody Grants	992,604	84,885	1,077,490	762,827	88,722	851,549	225,941
Education Foundation	91,578	3,874	95,452	89,677	3,718	93,395	2,057
Total - All Other Funds	7,465,465	1,459,481	8,924,945	6,852,508	1,302,375	8,154,883	770,062

Grand Total	48,658,264	11,758,560	60,416,824	45,719,186	12,066,327	57,785,513	2,631,311
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Galveston Independent School District
 Estimate of Tax Collections
 For the Fiscal Year Ending August 31, 2022
 Tax Year: 2021

Budget Worksheets
 August 4, 2021

Certified Property Values from GCAD as of July 25, 2021	\$	9,768,680,926
Amount under ARB Review at Certification		762,003,330
Less: Estimated loss of 10% from ARB review/protests	\$	(76,200,333)
Net Taxable Before Freeze	\$	10,454,483,923
(minus) Over 65 & Disabled Persons Taxable	\$	(950,735,988)
Estimated Net Taxable Minus Over-65 & Disabled Persons (DP) Values	\$	9,503,747,935
Proposed Tax Rate	\$	0.9570
2021 Total Levy Estimate MINUS Over 65 and Disabled Levy	\$	90,950,868

Levy Calculations By Fund

Estimated Levy minus Over 65 & DP for Maintenance and Operations Fund	\$	9,503,747,935
92.16% % M&O	\$	0.8820
	\$	83,823,057

Estimated Levy minus Over 65 & DP for Debt Service (I&S) Fund	\$	9,503,747,935
7.84% % I&S	\$	0.075
	\$	7,127,811

	<u>M & O</u>	<u>I&S</u>	
Over 65 & DP Ceilings	\$ 6,265,288	\$ 6,265,288	
	92.16%	7.84%	
Levy for Over 65 & DP	\$ 5,774,278	\$ 491,010	
General	\$ 83,823,057	\$ 7,127,811	
Over 65 & DP	\$ 5,774,278	\$ 491,010	
<u>Estimated Levy</u>	\$ 89,597,334	\$ 7,618,821	<u>Total Estimated Levy</u>
Collection Percentages	97.92%	97.92%	\$ 97,216,155
	\$ 87,731,096	\$ 7,460,127	
Add Delinquent:	\$ 1,623,025	\$ 138,012	
Anticipated Collections*	\$ 89,354,121	\$ 7,598,140	Template~ Line 26 and 28
(Budgeted as Revenues)		\$ (7,683,059)	Less: 2022 Bond Payments
		\$ 59,978	Plus: HH - Homestead Exemption
		<u>\$ (24,941)</u>	Projected Deficit @ 8/31/22

Ratio of Current Collected to Adjusted Levy	
Tax Year	Collection %
2014	97.95%
2015	98.18%
2016	97.95%
2017	98.01%
2018	97.76%
2019	97.65%
Average	97.92%

Debt Service Fund Balance Recap

Fund Balance at 8/31/20	\$	4,771,745
Projected Surplus in FY 2021	\$	120,811
Projected Fund Balance at 8/31/21	\$	4,892,556
Projected Deficit in FY 2022	\$	(24,941)
Projected Fund Balance at 8/31/22	\$	4,867,615

Change in Net Taxable Values from PY

CY Net Taxable Values	\$	10,454,483,923
PY Net Taxable Values	\$	8,634,537,726
Increase	21.08%	<u>\$ 1,819,946,197</u>

Comparison of Prior Year Tax Levy

Current Year Tax Levy	\$	97,216,155
Prior Year Tax Levy	\$	85,903,381
Increase	13.17%	<u>\$ 11,312,774</u>

Prepared by: Connie Morgenroth, CPA
 Assistant Superintendent of Business and Operations
 8/3/2021

Galveston ISD
Three-Year ESSER Funds' Preliminary Plan
As of August 4, 2021

Budget Worksheets
August 4, 2021

		Fund 282					Fund 281	
					ESSER 3 Final Allocation Amount (1/3)		Total Allocation Amount	
		ESSER 3 Initial Allocation Amount (2/3)					ESSER 2	
		\$			\$		\$	
		10,464,535			5,232,268		15,696,803	
# Positions	Description of Allowable Activities - FOR BUDGET DISCUSSION	2021-22	2022-23	SUM	2023-24	Total	2021-22	
21	Elementary Learning Loss - 21 positions	\$ 1,260,000	\$ 1,285,200	\$ 2,545,200		\$ 2,545,200		
30	Middle School Learning Loss - 30 positions		\$ 1,734,000	\$ 1,734,000	\$ 1,768,680	\$ 3,502,680	\$ 1,700,000	
2	Collegiate Turn-Around Plan - 2 positions	\$ 94,368	\$ 96,255	\$ 190,623	\$ 98,180	\$ 288,804		
	Performance Pay for Turn-Around Campuses	\$ 330,000	\$ 330,000	\$ 660,000	\$ 330,000	\$ 990,000		
	Professional Development for Pre-K Staff (Learning by Doing; Dr. Burke)	\$ 49,500	\$ 44,500	\$ 94,000	\$ 44,500	\$ 138,500		
	Tutoring for Students	\$ 15,375		\$ 15,375		\$ 15,375		
	Communities in Schools	\$ 120,000	\$ 120,000	\$ 240,000	\$ 120,000	\$ 360,000		
	Accelerated Instruction - Summer School (HB 4545)	\$ 54,000	\$ 54,000	\$ 108,000	\$ 54,000	\$ 162,000		
	Special Education Services (staff training, and contracted services)	\$ 20,000	\$ 20,000	\$ 40,000	\$ 20,000	\$ 60,000		
	Special Education Services (technology programs and devices)	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 30,000		
1	SEL Specialist - 1 position	\$ 72,000	\$ 73,440	\$ 145,440	\$ 74,909	\$ 220,349		
0.5	Counselor (part-time) at Morgan Elementary - 1 1/2 time position	\$ 30,000		\$ 30,000		\$ 30,000		
	Professional Development (PD) for Educators related to Learning Loss Plans	\$ 10,000	\$ 10,000	\$ 20,000		\$ 20,000		
1	Teacher for Newcomers Program at Ball High School - 1 position	\$ 60,000	\$ 61,200	\$ 121,200	\$ 62,424	\$ 183,624		
2	2 Case Managers for homeless students (if federal grant funding is reduced)	\$ 71,000	\$ 73,485	\$ 144,485	\$ 73,485	\$ 217,970		
	Learning Management System (Canvas)	\$ 60,383	\$ 63,167	\$ 123,550	\$ 66,250	\$ 189,800		
	Software renewals paid by IMA funds which were cut in Legislative Session	\$ -	\$ 335,930	\$ 335,930		\$ 335,930	\$ 371,859	
	Bilingual Software Program for PD for Teachers (Elevation)	\$ 35,000	\$ 35,000	\$ 70,000	\$ 35,000	\$ 105,000		
	Instructional Technology (Chromebooks, laptops, swivels)	\$ 171,472	\$ 291,122	\$ 462,594	\$ 449,541	\$ 912,135		
	Graphing Calculators	\$ 117,360		\$ 117,360		\$ 117,360		
	Pre-award for GermBlast	\$ 129,491		\$ 129,491		\$ 129,491		
	Pre-award for Hand Sanitizer and Desk Shields	\$ 29,500		\$ 29,500		\$ 29,500		
	Pre-award for COVID Coordinators	\$ 59,968		\$ 59,968		\$ 59,968		
	LLI Kits & STEMScopes for REACH Intervention	\$ 122,222	\$ 45,000	\$ 167,222		\$ 167,222	\$ 1,837,478	
	Re-code salaries to ESSER 2						\$ 2,004,175	
	One-time salary supplement to retain employees (2%)	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 2,400,000		
	Unrestricted Indirect Cost Rate	\$ 805,298	\$ 805,298	\$ 1,610,597	\$ 805,298	\$ 2,415,895	\$ 1,075,711	
0.5	ESSER Budget Manager - 1 part-time position (reserve/no plans to hire yet)	\$ 25,000	\$ 25,000	\$ 50,000	\$ 20,000	\$ 70,000		
58	Total	\$ 3,751,937	\$ 6,712,598	\$ 10,464,535	\$ 5,232,268	\$ 15,696,803	\$ 6,989,223	
	TRS On-Behalf and Employer Portion - 6146	\$ 150,006	\$ 150,215	\$ 300,222	\$ 29,200	\$ 329,422		
	ESSER III 20% Learning Loss - MEETS REQUIREMENT					\$ 3,139,361		