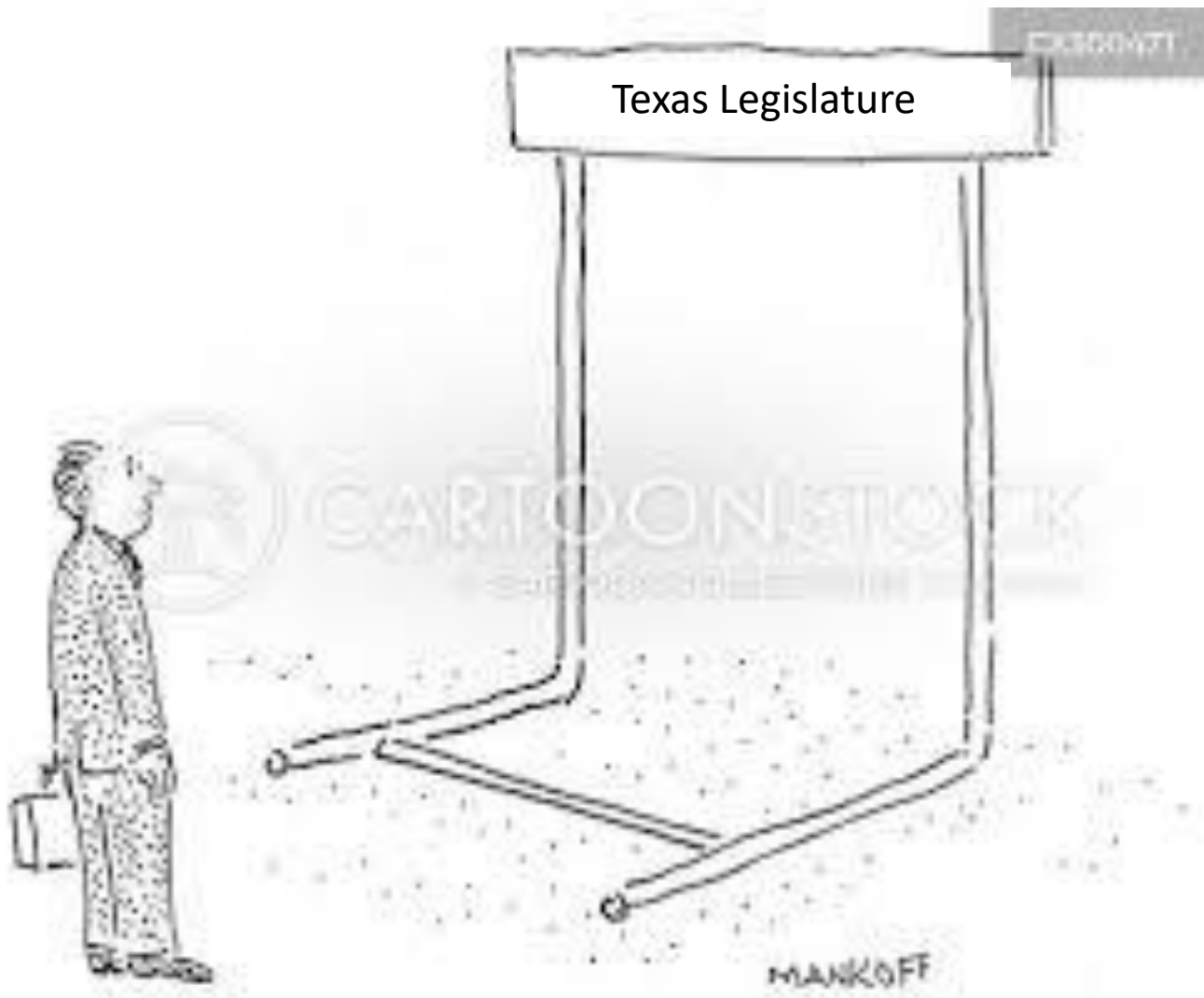


NISD BUDGET WORKSHOP

June 12, 2023

Activity	Responsibility	Date	Status
Projected Enrollments	Templeton/HR/Finance	January 9, 2023	Completed
DEIC Timeline Presentation	Financial Services	January 10, 2023	Completed
DLT Timeline Presentation	Financial Services	January 12, 2023	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	January 2023	Completed
Budget Parameter/Growth	Board Meeting	January 23, 2023	Completed
Budget Packets Completed	Financial Services	February 7, 2023	Completed
DLT Meeting Distribute Packets	Financial Services	February 9, 2023	Completed
Schedule Exec. Dir. Meetings	Financial Services	February 2023	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	February 2023	Completed
Raise Discussion/Action	Board Meeting	February 27, 2023	Postponed 6-12
Budget Workshop	Board Meeting	February 27, 2023	Completed
Exec Dir. Meetings	Cabinet/Executive Directors	March 2023	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	March 2023	Completed
Board Update	Board Meeting	March 21, 2023	Completed
Campus/Dept Budget Due	Campuses/Departments	March 24, 2023	Completed
Budget Decision Forms Due	Campuses/Departments	March 24, 2023	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	April 2023	Completed
Compensation Plan Approval	Board Meeting	April 10, 2023	Postponed 6-26
Preliminary Values	TCAD/DCAD/WCAD	April 2023	Completed
Board Workshop	Board Meeting	April 24, 2023	Completed
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	May 2023	Completed
Budget Workshop	Board Meeting	May 8, 2023	Cancelled
Publish Notice of Pub. Mtg	Financial Services	June 1, 2023	Completed
Budget Workshop	Board Meeting	June 12, 2023	
Budget Adoption	Board Meeting	June 26, 2023	
Final Amendment Adoption	Board Meeting	June 26, 2023	
Certified Values	TCAD/DCAD/WCAD	July 25, 2023	
Publish Tax Rate Notice	Financial Services	August 1, 2023	
Tax Rate Adoption	Board Meeting	2 nd August Meeting	

2023-2024 BUDGET TIMELINE



2023-2024 BUDGET HURDLES

2023-2024 BUDGET CONSIDERATIONS

- STATE LEGISLATURE – LACK OF FUNDING
- Property Tax Compression – Still unknown
- Inflation Costs – Utilities, Software, Insurance, Contracts (\$7M+)
- 5 New Campuses (3 New, 2 Replacements)
- Growth Staffing (\$8M+)
- Ratio Decrease (3rd grade 22:1)
- Full Day Pre-K (\$1M)
- Safety and Security under new mandate
- ESSER Fiscal Cliff (4 months)
- Program Start-up Costs (\$2M+)
- Maintaining Program Integrity
- Annual Compensation Increase for Paras – \$15 minimum (\$2M+)

STAFF COMPENSATION – RECRUITMENT/RETENTION – (5M+)

	2022 Preliminary	2022 Certified	2023 Preliminary	2023 Projected
Tarrant County	\$13,288,493,861	\$12,862,728,758	\$15,690,978,008	\$15,188,236,995
Change Amount	\$1,848,768,109		\$2,402,484,147	
Percentage Change	16.16%		18.08%	
Denton	\$15,740,812,856	\$14,963,402,104	\$21,231,321,418	\$20,182,744,213
Change Amount	\$3,790,766,427		\$5,490,508,562	
Percentage Change	29.47%		34.88%	
Wise	\$1,418,153,355	\$1,627,555,362	\$2,067,555,414	\$2,576,360,683
Change Amount	\$220,136,508		\$649,402,059	
Percentage Change	16.68%		42.17%	
Total	\$30,447,460,072	\$29,453,686,224	\$38,989,854,840	\$37,273,787,911
Change Amount	\$5,859,671,044		\$8,542,394,768	
Percentage Change	22.89%		28.06%	26.55%

TAXABLE VALUE GROWTH



GENERAL FUND REVENUE BUDGET 2023-2024

Account	2022-2023 Revenue Budget	Description	2023-2024 Revenue Budget
57xx	\$272,914,865	Local Revenue	\$289,818,555
58xx	\$25,933,598	State Revenue	\$30,865,587
<u>59xx</u>	<u>\$4,282,338</u>	<u>Federal Revenue</u>	<u>\$3,956,524</u>
Total	\$303,130,801	Total Revenue	\$324,640,666

2023-2024 Revenue	\$324,640,666
<u>2022-2023 Revenue</u>	<u>\$303,130,801</u>
Additional Revenue	\$21,509,865

Note: Recapture is down \$5,354,200

Net Gain: \$26,864,065



GENERAL FUND EXPENSE BUDGET 2022-2023

Account	22-23 Revenue Budget	Description	23-24 Revenue Budget
57xx	\$272,914,865	Local Revenue	\$289,818,555
58xx	\$25,933,598	State Revenue	\$30,865,587
59xx	<u>\$4,282,338</u>	<u>Federal Revenue</u>	<u>\$3,956,524</u>
Total	\$303,130,801	Total Revenue	\$324,640,666

Account	22-23 Expense Budget	Description	23-24 Expense Budget
61xx	\$222,156,998	Payroll	\$242,172,830
62xx	\$59,519,284	Contracted Services	\$58,043,676
63xx	\$11,240,508	Supplies/Materials	\$15,831,987
64xx	\$9,588,523	Other Operating	\$10,284,231
65xx	\$0	Debt Service	\$0
66xx	<u>\$625,488</u>	<u>Capital Outlay</u>	<u>\$440,282</u>
Total	\$303,130,801	Total Expenses	\$326,773,006
Net Budget	0		-\$2,132,340

	2023-2024 Adopted Budget				Total	General 2023	GF Difference
	General 2024	Food Service 2024	Debt Service 2024				
REVENUE							
Local	\$289,818,555	\$9,565,925	\$152,151,770	\$451,536,250	\$272,914,865	\$16,903,690	
State	\$30,865,587	\$12,714	\$0	\$30,878,301	\$25,933,598	\$4,931,989	
Federal	\$3,956,524	\$3,972,123	\$0	\$7,928,647	\$4,282,338	(\$325,814)	
TOTAL REVENUE	\$324,640,666	\$13,550,762	\$152,151,770	\$490,343,198	\$303,130,801	\$21,509,865	
EXPENDITURES							
Instruction	\$185,993,972	\$0	\$0	\$185,993,972	\$160,280,211	\$25,713,761	
Instructional Resources and Media Services	\$3,039,859	\$0	\$0	\$3,039,859	\$3,233,470	(\$193,611)	
Curriculum and Instructional Staff Development	\$6,354,443	\$0	\$0	\$6,354,443	\$7,007,953	(\$653,510)	
Instructional Leadership	\$2,562,727	\$0	\$0	\$2,562,727	\$2,945,846	(\$383,119)	
School Leadership	\$16,928,946	\$0	\$0	\$16,928,946	\$16,192,537	\$736,409	
Guidance, Counseling, & Evaluation Services	\$11,598,899	\$0	\$0	\$11,598,899	\$9,570,590	\$2,028,309	
Social Work Services	\$566,207	\$0	\$0	\$566,207	\$373,139	\$193,068	
Health Services	\$2,517,171	\$0	\$0	\$2,517,171	\$2,928,627	(\$411,456)	
Student Transportation	\$10,540,612	\$0	\$0	\$10,540,612	\$11,728,667	(\$1,188,055)	
Food Services	\$0	\$13,532,455	\$0	\$13,532,455	\$0	\$0	
Extracurricular Activities	\$7,886,868	\$0	\$0	\$7,886,868	\$8,516,778	(\$629,910)	
Administrative Support Services	\$8,294,747	\$0	\$0	\$8,294,747	\$8,218,947	\$75,800	
Facilities Maintenance and Operations	\$32,098,747	\$0	\$0	\$32,098,747	\$29,938,045	\$2,160,702	
Security and Monitoring Services	\$3,637,211	\$0	\$0	\$3,637,211	\$2,456,587	\$1,180,624	
Data Processing Services	\$5,956,517	\$0	\$0	\$5,956,517	\$6,006,922	(\$50,405)	
Ancillary Services	\$177,660	\$0	\$0	\$177,660	\$194,861	(\$17,201)	
Debt Services	\$0	\$0	\$112,897,218	\$112,897,218	\$0	\$0	
Facilities Acquisition and Construction	\$370,582	\$0	\$0	\$370,582	\$370,582	\$0	
Recapture	\$23,306,695	\$0	\$0	\$23,306,695	\$28,660,895	(\$5,354,200)	
Chapter 41	\$0	\$0	\$0	\$0	\$0	\$0	
Payments to Fiscal Agents or SSA	\$135,000	\$0	\$0	\$135,000	\$135,000	\$0	
Payments to JJAEP	\$45,000	\$0	\$0	\$45,000	\$45,000	\$0	
Payments to Tax Increment Fund	\$2,011,144	\$0	\$0	\$2,011,144	\$2,011,144	\$0	
Ad Valorem Tax Ch 313	\$0	\$0	\$0	\$0	\$0	\$0	
Other Intergovernmental Charges	\$2,750,000	\$0	\$0	\$2,750,000	\$2,315,000	\$435,000	
TOTAL EXPENDITURES	\$326,773,006	\$13,532,455	\$112,897,218	\$453,202,679	\$303,130,801	\$23,642,205	
(Object 6491) statutorily required public notices	\$6,750	\$0	\$0	\$6,750	\$6,500		
SURPLUS / DEFICIT	(\$2,132,340)	\$18,307	\$39,254,552	\$37,140,519	\$0		

BUDGETS BY FUNCTION



Neighboring Districts Possible Proposals

District	22-23 Deficit	23-24 Deficit	Raise	Teacher
A	-\$5 M	No	0%	\$59,000
B	-\$6 M	-\$7 M	3%	\$60,200
C			3%	
D		-\$8 M	3%	Approx \$62,000
E				
F		Deficit	3%	Approx 59,850
G	-\$7 M	-\$3 M	4%	\$59,250
H		-\$9 M	2-3%	\$59,750
NISD	0	-\$2 M	3%	\$60,100

Other DFW Districts Possible Proposals

District	22-23 Deficit	23-24 Deficit	Raise	Teacher
J	yes	yes		
K	yes	\$2 M	2%	\$61,500
L	\$8 M	\$8 M		
M	No	\$3 M	3-5%	Approx \$62,500
N	No	No	1-2%	\$59,000
O	0	\$9 Million	5%	\$59,500
P		\$10 M	6-7.5%	\$60,000
Q		\$38 M	3%	\$60,000
R		\$45 M net \$17 M	2-4.5%	\$61,000
S			7-8%	\$61,000
T			2%	\$58,250
U		\$26 M		
V		\$22 M		
W			3%	\$60,850
X			4%	Approx. \$61,000

DISCUSSION AND QUESTIONS