



Manor Independent School District



Board Budget Workshop #3

Board Priority Goals

March 11th, 2019



MANOR ISD
BUDGET PLANNING CALENDAR
BOARD WORKSHOPS SUMMARY
2019-2020 Fiscal Year (July 1, 2019 – June 30, 2020)

- ***Board Budget Workshop #1 – Monday, 1/14/19, 6:00pm*** – Presentation by Specialized Public Finance regarding Manor ISD bonding capacity
- ***Board Budget Workshop # 2 – Monday, 2/11/19, 6:00pm*** – Budget Orientation Session to provide Board with the following information:
 - Public School Finance
 - Review historical data
 - Provide schedule of budget meetings with Principals and Directors
 - Discuss Tax Ratification Elections (TRE)
- ***Board Budget Workshop # 3 – Monday, 3/11/19, 6:00pm – Review, discuss and set Board Priority Goals for 2019-2020 budget***
- ***Board Budget Workshop # 4 – Monday, 5/6/19, 6:00pm*** – Analyze revenue budget projections, establish revenue assumptions, provide update on expenditure projections, confirm board priority goals and provide 1st draft of budget
- ***Board Budget Workshop # 5 – Monday, 6/3/19, 6:00pm*** – Present 2nd draft of 2019-2020 Proposed Budget to Board of Trustees
- **Present Proposed 2019-2020 Budget (Maintenance and Operations, Interest and Sinking and Child Nutrition) to Board of Trustees for Adoption (Budget Meeting # 6) - June 26, 2019, 6:00pm**

Current Proposed Budget Parameters (under current law)



- **Preliminary Enrollment Projection – 9840; for Funding – 9655**
- **Average Daily Attendance – Overall – 95%; HS – 92%**
- **Preliminary Certified Appraised Property Values – Will be released by TCAD mid to late April**
- **Tax Collections – 98%**
- **M&O Tax Rate - \$1.04**
- **I&S Tax Rate - \$0.475**

Priority Goals – TBD by Board



- **Fund Balance Goals (months of fund balance)**
- **2019-2020 Budget Planning (Surplus, Balanced, Deficit)**
- **Tax Rates**
- **Employee Compensation (including benefits)**
- **Staffing Levels**
- **Capital Outlays / Bond Elections**



Fund Balance

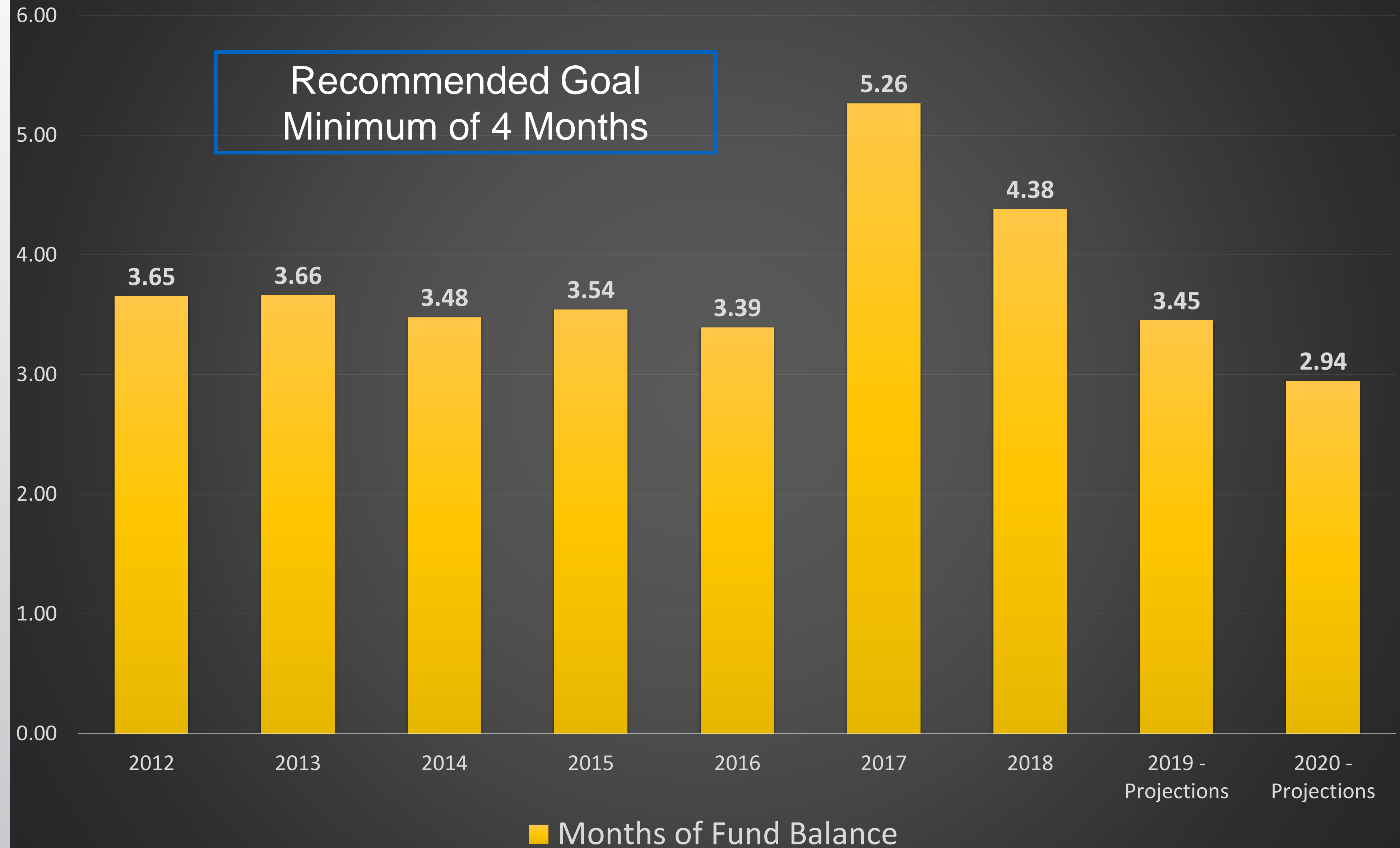


Manor ISD - Historical Fund Balance

Year Ended - June 30	Fund Balance	Expenditures	Fund Balance % of Exp.	Months of Fund Balance
2012	\$15,844,817	\$52,061,511	30.43%	3.65
2013	\$16,942,024	\$55,528,161	30.51%	3.66
2014	\$18,846,825	\$65,041,249	28.98%	3.48
2015	\$22,882,295	\$77,513,396	29.52%	3.54
2016	\$22,786,623	\$80,610,138	28.27%	3.39
2017	\$32,221,260	\$73,455,731	43.86%	5.26
2018	\$29,760,248	\$81,542,087	36.50%	4.38
2019 - Projections	\$25,700,000	\$89,376,496	28.75%	3.45
2020 - Projections	\$22,700,000	\$92,500,000	24.54%	2.94



Months of Fund Balance



2019–2020 Budget Planning



- **Balanced**
- **Surplus**
- **Deficit**



Tax Rates

- 2018-2019 M&O Tax Rate - \$1.04
- 2018-2019 I&S Tax Rate - \$0.475
- Proposed 2019-2020 M&O Tax Rate - \$1.04
- Proposed 2019-2020 I&S Tax Rate - \$0.475

OR

Tax Ratification Election for 2 pennies

- New M&O Tax Rate - \$1.06 (increase 2 pennies) - \$1.3M increase in annual M&O revenues
- New I&S Tax Rate - \$0.455 (decrease 2 pennies)

Employee Compensation



- Step raises only in 2018 - 2019
- No raises for about 20% of staff
- Compensation and staffing levels planning must be coordinated
- HR & Finance Departments working together
- Recommendations based off of current Austin area market pay rates and TASB Salary Review results

District Staffing Levels



- Current Student to Employee Ratio – 6.95 to 1
- State Average Student to Employee Ratio – 7.50 to 1
- Manor ISD would save \$5.3M annually if our student to employee ratio was at state average
- TASB Staffing Review to be presented in April

District Staffing Levels



Potential Reasons for Staffing Inefficiencies

- Enrollment versus campus capacities (Gibson audit) – facilities planning based on demographer reports
- Transportation requirements
- Student academic outcome goals

Capital Outlay / Bond Election



- I&S (Debt Service) budget is financially strong
- Capital outlay funding through bonds
- Benefits to M&O (General Operating) Budget
- Buses, technology equipment & infrastructure, HVAC replacements, band equipment, etc can be funded through bond election proceeds



Non-Payroll Expenditures



Expenditures Summary by Department (Includes Extra Duty & OT)

Department	2014-15 FYTD Activity	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 FYTD Activity	2018-19 FYTD Activity	2018-19 Projected	% Increase / Decrease vs 2016-2017	Notes
Facilities	\$ 4,212,532	\$ 4,250,098	\$ 3,538,787	\$ 3,994,175	\$ 3,143,175	\$ 4,500,000	27.2%	Exp. Per Sq Ft - \$2.49 in 16-17 vs \$2.36 current projected
Transportation	\$ 2,924,229	\$ 1,934,582	\$ 1,378,163	\$ 1,727,059	\$ 1,535,774	\$ 2,303,661	67.2%	\$963,436 of FYTD Activity is Extra Duty & OT
Technology	\$ 4,068,503	\$ 2,105,716	\$ 1,751,020	\$ 1,633,010	\$ 946,667	\$ 1,550,000	-11.5%	Copier leases, Phone & Internet, Maint & Repair, Skyward
CFO - Business Office	\$ 1,341,443	\$ 1,352,387	\$ 1,264,825	\$ 1,317,504	\$ 884,440	\$ 1,500,000	18.6%	\$400K Ins, \$380K Appraisals, \$279K MOE Penalty, \$80K Legal
Student Safety	\$ 50,710	\$ 522,850	\$ 509,830	\$ 616,471	\$ 560,873	\$ 957,150	87.7%	Travis County SROs; Life Anew & Attendance2Attendance
Athletics	\$ 396,266	\$ 356,041	\$ 425,794	\$ 565,525	\$ 785,275	\$ 941,405	121.1%	Increase in HS budget + NTHS expenses + startup
Asst. Supt - Academics	\$ 325,823	\$ 488,750	\$ 220,582	\$ 493,180	\$ 391,790	\$ 644,935	192.4%	\$265K New Tech, \$200K Sylvan, \$52K myOn
C & I	\$ 78,762	\$ 608,222	\$ 311,208	\$ 405,362	\$ 481,859	\$ 500,000	60.7%	\$300K Summer Sch, Aimsweb, Media X Lic
Fine Arts	\$ 542,558	\$ 427,834	\$ 243,042	\$ 329,968	\$ 269,807	\$ 351,750	44.7%	
Special Ed	\$ 237,036	\$ 367,546	\$ 286,017	\$ 222,849	\$ 178,095	\$ 267,142	-6.6%	\$100K+ Legal
Partnership & Wellness	\$ 221,256	\$ 299,122	\$ 261,718	\$ 266,385	\$ 153,998	\$ 230,997	-11.7%	Communities in Schools
ECHS	\$ 5,309	\$ 28,091	\$ 41,935	\$ 192,417	\$ 144,527	\$ 222,305	430.1%	
Communications	\$ 96,561	\$ 30,993	\$ 116,771	\$ 175,699	\$ 140,545	\$ 196,450	68.2%	
School Improvement	\$ 26,885	\$ 19,238	\$ 330,918	\$ 317,117	\$ 170,255	\$ 190,000	-42.6%	AVID Fees & Tutors, IB, GT, Trainings & Travel
CTE	\$ 188,654	\$ 451,047	\$ 244,560	\$ 447,467	\$ 120,498	\$ 180,747	-26.1%	
*Totals	\$ 15,463,705	\$ 14,131,588	\$ 12,008,558	\$ 13,562,832	\$ 10,472,497	\$ 15,383,920		
Enrollment	8852	8873	8870	9109		9463		
Expenditures per Student	\$ 1,747	\$ 1,593	\$ 1,354	\$ 1,489		\$ 1,626		

*Not all departments are listed

Expenditures by Object Code - 5 Year History



		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	
Fnd T Fn Obj Sb	Object Code	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	FYTD Activity	Projected	
199 E --	6399	GENERAL SUPPLIES	\$ 2,102,993	\$ 1,972,104	\$ 1,824,629	\$ 2,032,488	\$ 1,593,027	\$ 2,389,541
199 E --	6259	UTILITIES	\$ 2,689,997	\$ 2,425,816	\$ 2,567,822	\$ 2,324,967	\$ 1,526,439	\$ 2,289,659
199 E --	6299	MISC. CONTRACTED SERVICES	\$ 3,303,427	\$ 744,689	\$ 977,479	\$ 1,668,099	\$ 1,132,282	\$ 1,698,423
199 E --	6249	CONTRACTED MAINT. & REPAIR	\$ 681,600	\$ 1,180,387	\$ 401,516	\$ 777,836	\$ 1,033,995	\$ 1,550,993
199 E --	6219	PROFESSIONAL SERVICES	\$ 896,932	\$ 985,079	\$ 1,071,995	\$ 832,175	\$ 658,397	\$ 987,596
199 E --	6319	SUPPLIES FOR MAINT.& OPERATION	\$ 547,769	\$ 955,812	\$ 767,895	\$ 854,331	\$ 565,033	\$ 847,550
199 E --	6499	MISC.OPERATING COSTS	\$ 351,555	\$ 466,872	\$ 206,600	\$ 252,342	\$ 428,076	\$ 642,114
199 E --	6311	GASOLINE & FUELS FOR VEHICLES	\$ 420,513	\$ 437,862	\$ 405,628	\$ 367,401	\$ 315,708	\$ 473,562
199 E --	6398	INVENTORY - SUPPLIES & MATERIALS			\$ 386,548	\$ 556,674	\$ 278,716	\$ 418,074
199 E --	6269	RENTALS - OPERATING LEASES	\$ 370,386	\$ 412,767	\$ 411,641	\$ 390,291	\$ 276,830	\$ 415,245
199 E --	6411	TRAVEL - EMPLOYEE ONLY	\$ 364,591	\$ 404,260	\$ 455,424	\$ 385,444	\$ 239,643	\$ 359,465
199 E --	6213	TAX APPRAISAL & COLLECTION	\$ 330,507	\$ 348,436	\$ 361,425	\$ 381,573	\$ 211,935	\$ 317,903
199 E --	6429	INSURANCE & BONDING COSTS	\$ 224,269	\$ 288,171	\$ 355,939	\$ 423,235	\$ 162,811	\$ 244,217
199 E --	6211	LEGAL SERVICES	\$ 460,964	\$ 272,216	\$ 186,321	\$ 188,578	\$ 142,368	\$ 213,552
199 E --	6495	MEMBERSHIP DUES	\$ 70,491	\$ 62,595	\$ 97,950	\$ 104,980	\$ 108,726	\$ 163,089
199 E --	6412	TRAVEL - STUDENTS.	\$ 91,651	\$ 117,699	\$ 105,143	\$ 123,924	\$ 108,211	\$ 162,317
Totals		\$ 13,505,030	\$ 11,976,965	\$ 11,350,625	\$ 12,573,270	\$ 9,194,834	\$ 13,792,252	
Enrollment		8852	8873	8870	9109		9463	
Expenditures per Student		\$ 1,526	\$ 1,350	\$ 1,280	\$ 1,380		\$ 1,457	

General Supplies by Department/Campus



Department/Campus	2014-15 FYTD Activity	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 FYTD Activity	2018-19 FYTD Activity	2018-19 Projected	Notes
MANOR HIGH SCHOOL	\$ 498,244	\$ 362,181	\$ 242,164	\$ 322,253	\$ 311,105	\$ 400,000	Includes athletics
MANOR NEW TECH HIGH	\$ 22,999	\$ 12,429	\$ 30,922	\$ 33,068	\$ 266,951	\$ 330,000	Includes athletics
DISTRICT WIDE	\$ 509,409	\$ 500,369	\$ 385,390	\$ 279,127	\$ 218,947	\$ 328,420	myOn, Tango software, Aimsweb, eStar, copy paper, Destiny Library software
Technology	\$ 347,043	\$ 455,709	\$ 454,708	\$ 408,914	\$ 154,224	\$ 231,336	Various licenses - Palo Alto, VMWare, Mindshift, Raptor, EES
Curriculum and Instruction	\$ 96,449	\$ 76,099	\$ 38,017	\$ 96,098	\$ 78,497	\$ 117,746	Measurement Inc, Eduphoria, Media-X licenses, Xello
Communications	\$ 137	\$ 161	\$ 2,435	\$ 31,836	\$ 70,057	\$ 105,086	Website, Let's Talk, Blackboard website
DECKER MIDDLE SCHOOL	\$ 50,446	\$ 53,287	\$ 63,516	\$ 72,627	\$ 52,556	\$ 78,833	
MANOR MIDDLE SCHOOL	\$ 54,617	\$ 50,168	\$ 76,543	\$ 65,378	\$ 49,305	\$ 73,958	
Manor New Technology Middle			\$ 88,511	\$ 172,122	\$ 42,961	\$ 64,441	
Senior High School				\$ -	\$ -	\$ -	
Transportation	\$ 16,248	\$ 20,576	\$ 37,735	\$ 46,235	\$ 35,011	\$ 52,516	
*Totals	\$ 2,102,993	\$ 1,972,104	\$ 1,824,629	\$ 2,032,489	\$ 1,593,027	\$ 2,252,456	

*Not all campuses/departments shown

Miscellaneous Contracted Services (Object Code 6299)



Description	2014-15 Fiscal Year	2015-16 Fiscal Year	2016-17 Fiscal Year	2017-18 Fiscal Year	2018-19 Thru 2/28/19
NEW TECH NETWORK, INC			\$ 37,400	\$ 374,768	\$ 265,325
THE FLIPPEN GROUP				\$ 27,500	\$ 51,100
THE STEAM TEAM INC.				\$ 31,823	\$ 50,451
MERIT SERVICE SOLUTIONS OF TEXAS LP - Mowing services					\$ 49,695
MANPOWER GROUP US INC. - grounds workers	\$ 111,874	\$ 92,615	\$ 138,614	\$ 135,860	\$ 45,558
STUDER EDUCATION			\$ 46,968	\$ 77,748	\$ 38,874
FRONTLINE EDUCATION - AESOP	\$ 24,144	\$ 20,123	\$ 21,395	\$ 20,462	\$ 31,953
Lott Fence	\$ 2,404	\$ 6,933		\$ 20,572	\$ 30,854
UNIFIRST HOLDINGS INC. - Uniform services & Dusto Mop service	\$ 27,060	\$ 35,760	\$ 41,361	\$ 47,725	\$ 28,750
PEOPLEADMIN, INC.			\$ 8,550	\$ 49,998	\$ 26,250
NEW FRONTIER 21, LLC Comprehensive school culture audits/assessments at five schools - Academics				\$ 6,500	\$ 24,975
SCHOOL INNOVATIONS & ACHIEVEMENT - Attention2Attendance Software and Services Agreement				\$ 9,200	\$ 24,000
FIRETROL PROTECTION SYSTEMS INC					\$ 23,585
SITEIMPROVE, INC.					\$ 20,000
Metro Study - Demographics		\$ 35,000	\$ 35,000	\$ 38,000	\$ 19,000
COMMUNITY MATTERS				\$ 19,800	\$ 18,525
EDGENUITY INC Manor ISD Middle School Intervention Pilot (Focus on Math)					\$ 18,400
MONARCH TEACHING TECHNOLOGIES, INC. vissle software - SPED					\$ 18,000
TEXAS EDUCATIONAL SOLUTIONS - Ripple effect					\$ 18,000
Life Anew				\$ 33,549	\$ 15,000
TEACH UPBEAT LLC				\$ 8,000	\$ 14,000
PRECISION SAFE SIDEWALKS, LLC - sidewalk repairs					\$ 12,997
NEWMAN SPORTS FLOORING - recoat Gym floors - 4 schools					\$ 11,385
DUDE SOLUTIONS INC.	\$ 12,898	\$ 16,776	\$ 25,889	\$ 31,105	\$ 11,053
PATHWAY COMMUNICATIONS LTD - renovation to board room audio/visual					\$ 10,545
CON MI MADRE					\$ 10,000
*Totals	\$ 3,141,848	\$ 608,057	\$ 718,025	\$ 948,506	\$ 1,087,475

*Not all expenses shown

Professional Services (Object Code 6219)



Description	2014-15 Fiscal Year	2015-16 Fiscal Year	2016-17 Fiscal Year	2017-18 Fiscal Year	2018-19 Thru 2/28/19	2018-19 Projected
Security for District - Travis County	\$ 431,602	\$ 427,232	\$ 449,083	\$ 453,098	\$ 369,343	\$ 554,014
Communities in Schools	\$ 155,000	\$ 155,000	\$ 154,992	\$ 154,992	\$ 99,286	\$ 148,930
Security for Games	\$ 38,860	\$ 39,225	\$ 35,263	\$ 44,755	\$ 91,177	\$ 136,765
Officials for games	\$ 38,924	\$ 34,707	\$ 46,855	\$ 56,084	\$ 54,030	\$ 81,045
ESC 13 - Gibson Consulting			\$ 197,657	\$ 5,558	\$ 17,290	\$ 25,935
M Pax translations		\$ 7,528	\$ 7,330	\$ 35,680	\$ 7,095	\$ 10,643
EMS Network	\$ 5,254	\$ 2,953	\$ 1,856	\$ 2,430	\$ 5,063	\$ 7,594
Various - Athletic Trainer				\$ 5,130	\$ 4,163	\$ 6,244
Pay & Wood - Tax roll audit					\$ 3,998	\$ 5,997
Other	\$ 29,724	\$ 19,730	\$ 5,524	\$ 341	\$ 2,848	\$ 4,273
*Totals	\$ 856,591	\$ 985,114	\$ 1,074,126	\$ 832,260	\$ 654,292	\$ 981,438.53

***List does not include all expenses**



2018 – 2019 Financial Update

Manor ISD Financial Summary



	2016-2017	2017-2018	2018-2019	2018-2019	2018-2019	
<u>Revenues</u>	Actual	Actual - Audited	Approved Budget	Revised Budget	Projected as of 2/28/19	% of Revenues
Local and Intermediate Sources	\$ 45,539,269	\$ 47,741,460	\$ 53,714,500	\$ 53,993,200	\$ 54,125,102	64.21%
State Program Revenues	\$ 35,655,679	\$ 29,392,735	\$ 28,444,242	\$ 28,444,242	\$ 28,336,534	33.61%
Federal Program Revenues	\$ 3,099,616	\$ 1,680,513	\$ 1,760,000	\$ 1,760,000	\$ 1,837,516	2.18%
Total Revenues	\$ 84,294,564	\$ 78,814,708	\$ 83,918,742	\$ 84,197,442	\$ 84,299,152	100.00%
	=====	=====	=====	=====	=====	
<u>Expenditures</u>						
Payroll	\$ 62,077,371	\$ 69,093,532	\$ 75,291,913	\$ 74,983,732	\$ 73,705,417	87.43%
Purchased and Contracted Services	\$ 6,562,788	\$ 7,035,752	\$ 7,616,676	\$ 8,063,752	\$ 8,000,000	9.49%
Supplies and Materials	\$ 3,599,119	\$ 4,099,849	\$ 4,329,584	\$ 4,428,327	\$ 4,600,000	5.46%
Other Operating	\$ 1,377,896	\$ 1,437,470	\$ 1,986,323	\$ 2,349,050	\$ 1,900,000	2.25%
Capital Outlay	\$ 56,043	\$ 85,799	\$ 152,000	\$ 30,335	\$ 33,434	0.04%
Projected Facilities Shortage					\$ -	0.00%
Total Expenditures/ Allocations	\$ 73,673,217	\$ 81,752,402	\$ 89,376,496	\$ 89,855,196	\$ 88,238,851	104.67%
	=====	=====	=====	=====	=====	
Surplus/Deficit	\$ 10,621,347	\$ (2,937,694)	\$ (5,457,754)	\$ (5,657,754)	\$ (3,939,699)	



Priority Goals – TBD by Board

- **Fund Balance Goals (months of fund balance) – 4 months**
- **Tax Rates – A 2 penny TRE generates \$1.3M annually**
- **Employee Compensation (including benefits) & Staffing Levels – Shouldn't plan for one without the other**
- **Capital Outlays / Bond Elections – Use bond funds for as many expenditures as possible**
- **2019-2020 Budget Planning (Surplus, Balanced, Deficit) – Focus on 4 months fund balance when budgeting annually**



Questions?

Manor Independent School District



Elmer Fisher Jr., Board President
Monique Celedon, Vice President
Johnny Velasco, Secretary

Ana Cortez, Board Trustee
Sam Samaripa, Board Trustee
Janie Serna, Board Trustee
Temeika Thomas, Board Trustee

Dr. Royce Avery, Superintendent of Schools