Minutes of Public Meeting

The Board of Trustees
Fabens ISD

A Public Meeting of the Board of Trustees of Fabens ISD was held Wednesday, August 26, 2020, beginning at 6:00 PM in the Central Office, Board Room, 821 NE G Avenue, Fabens, TX 79838.

Members Present:	Orlando Flores Rosamaria Gallo-Avitia	Rey Sepulveda
Members Present via Teleconference:	Adan Escobar Ben Morales	Sylvia Gonzales Greg Spence
Members Absent:	None	
Administrators Present:	Dr. Veronica Vijil Ms. Yvonne Coupland	Ms. Michele Gonzalez
Administrators Present via Teleconference:	Mario Dominguez Maria T. Rodriguez	

1. **Call to Order, Roll Call and Pledge of Allegiance**
   6:03 – 6:04 PM

   The meeting was called to order at 6:03 PM by Mr. Orlando Flores, Board President. Members present at Central Office: Mr. Flores, Mr. Rey Sepulveda, and Ms. Rosamaria Gallo-Avitia. Members attending via teleconference: Mr. Adan Escobar. Ms. Sylvia Gonzales, Mr. Ben Morales and Mr. Greg Spence. Mr. Morales led everyone in reciting the Pledge of Allegiance.

2. **Communications and Visitors**
   6:04 PM

   A. To Submit Questions or Comments on the proposed Budget and Tax Rate - please email: boardmeeting@fabenisd.net

   B. To view Board Meeting:
   Youtube: https://www.youtube.com/channel/UC-x1AKV1N4MC4_bHIShDLdg or go to
   www.fabensisd.net a link is available under Fabens ISD Announcements
   Webinar ID: 979 5517 3581

   Under this portion of the meeting, there were no questions or comments.

3. **Public Meeting to Discuss 2020 - 2021 Proposed Budget and Tax Rate**
   6:04 – 6:26 PM

   Ms. Yvonne Coupland opened the item and presented the Proposed 2020 – 2021 Budget and Tax Rate. Presentation attached.

4. **Adjourn**
   6:26 PM

   There being no further business, the meeting was adjourned by Board President Mr. Orlando Flores at 6:26 PM

Date Approved: 09/16/2020

FABENS ISD

PUBLIC HEARING FOR BUDGET AND TAX RATE ADOPTION

FISCAL YEAR 2020-2021

2020-2021 BUDGET PRESENTATION

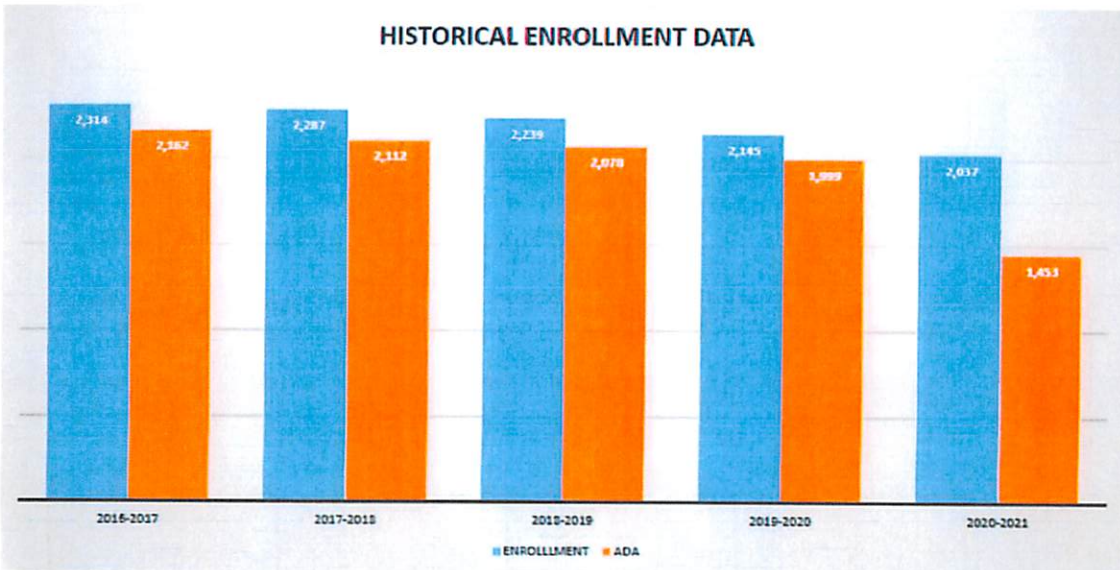
- Comparative Revenue Allotments FY 20 and FY 21
- COVID – revenue funding forecast impacts on Historical and Projected Enrollment
- Property Value Trends
- Voter Approved Tax Rate
- Estimated Tax Collections
- Proposed Budget Fund (General) 199 FY 2020-2021
- Proposed Budget Fund (Child Nutrition) 101 FY 2020-2021
- Proposed Budget Fund (Debt Service) 599 FY 2020-2021

Board of Trustees are responsible for the appropriations of the General Fund, Child Nutrition Services Fund and Debt Service Fund.

FY 2019-2020 & FY 2020-2021 Foundation Allotment Revenue Differences

Program Intent	FY 2020 As of 7/30/20	FY 2021 As of 8/20/20	Difference
11-Regular	$11,026,558	$ 10,801,779	$<224,779>
22- Small Class	888,228	881,001	<7,227>
23-Special Ed	1,666,068	1,643,644	<22,424>
37-Dyslexia	39,139	39,139	0
24-Comp Ed	3,144,494	3,149,182	4,688
25- Bilingual	585,160	567,950	<17,210>
22 – Career and Tech	928,124	900,831	<27,293>
36-Early Education	562,408	545,868	<16,540>
School Safety	19,293	18,888	0
Transportation	92,316	92,316	0
CCMR	117,000	117,000	0
TOTAL Projected Foundation Revenue	**$19,068,788**	**$18,757,598**	**$<311,190>**

Forecast based on Omar Template version release 7.30.2020



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
ENROLLLMENT	2,314	2,287	2,239	2,145	2,037
ADA	2,162	2,112	2,078	1,999	1,453

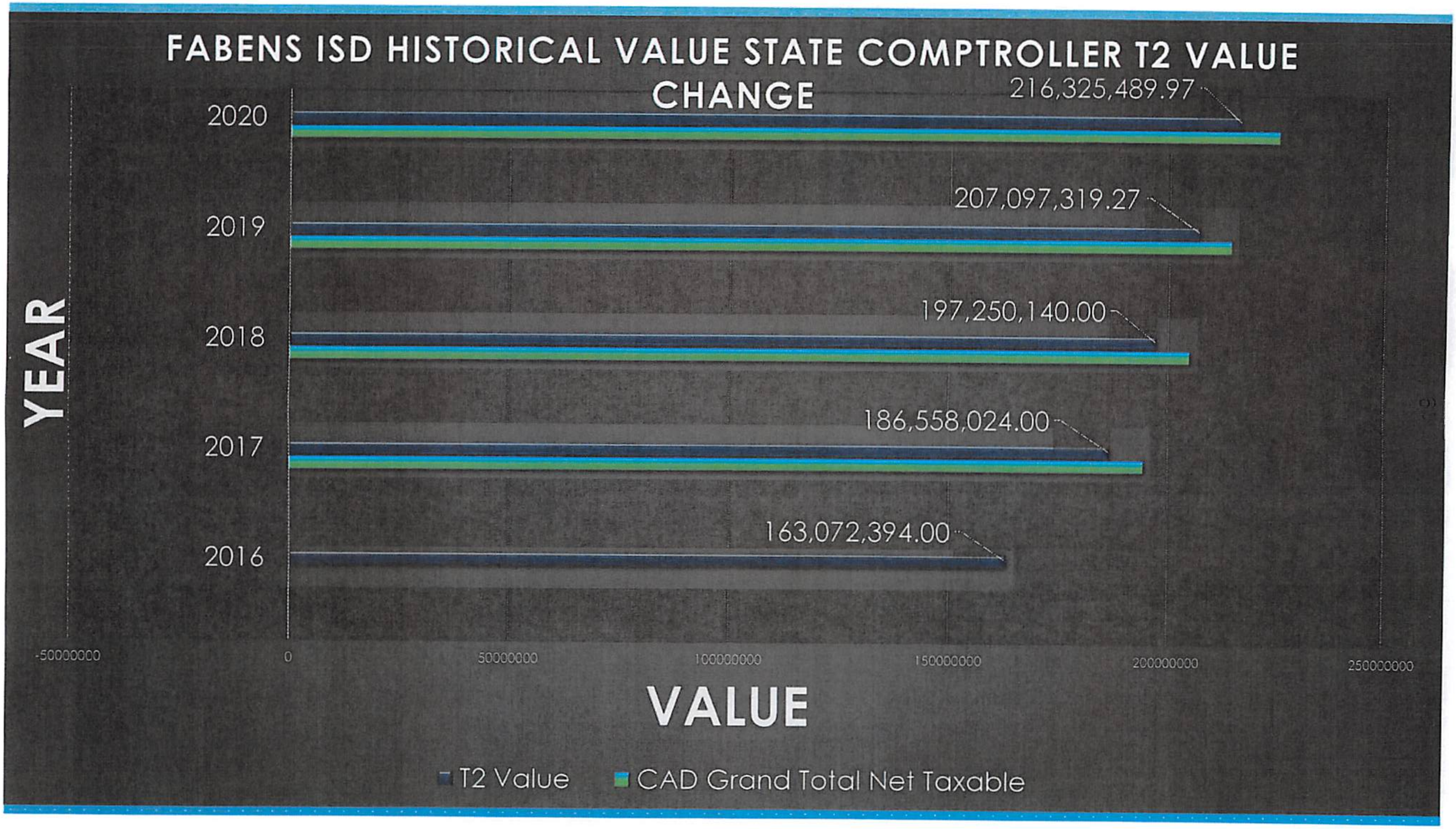
FYE 2019-2020
ADA Data is based on the "TEA" hold harmless COVID-19 ADA Calculation

FYE 2020-2021
ADA Data is based on the "TEA" hold harmless COVID-19 ADA Calculation for first 2 weeks of instruction

STATE COMPTROLLER PROPERTY VALUE TRENDS

FABENS ISD

TAX Year	Net Taxable	State Comptroller T2 Value	% Change	Dollar Value
2016	-	163,072,394.00		
2017	194,575,434.00	186,558,024.00	-4%	(8,017,410.000)
2018	205,117,623.00	197,250,140.00	-4%	(7,867,483.000)
2019	214,608,621.00	207,097,319.27	-4%	(8,584,344.840)
2020	225,339,052.05	216,325,489.97	-4%	(9,013,562.082)


FABENS ISD HISTORICAL VALUE STATE COMPTROLLER T2 VALUE CHANGE
2020
2019
2018
2017
2016
216,325,489.97
207,097,319.27
197,250,140.00
186,558,024.00
163,072,394.00
YEAR
-50000000
0
50000000
100000000
150000000
200000000
250000000
VALUE
T2 Value
CAD Grand Total Net Taxable

M & O COMPRESSED
VOTER APPROVED TAX RATE

According to House Bill 3, school district M&O rates will be compressed to the lower of the state compressed rate or the local compressed rate beginning in tax year 2020 when property values increase more that 2.5%. The more property values grow, the lower the compressed or base M&O tax rate. Prior to HB3, state aid was based on prior year values and there was a funding lag. With current values, there is no longer a funding lag.

The comptroller's estimates is a 4.01% increase in statewide property value for tax year 2020 resulting in a M&O compressed tax rate of $.9164 as compared to $.93 in tax year 2019. Districts will report their property values in late July to TEA and TEA will calculate the local district's compressed tax rates in August. FISD budget was based on a 4% property increase value as calculated by the TEA worksheet.

Even if there are more property value protests this year, it is expected that the district's local compressed rate will be slightly lower than the state's compressed rate because the local values, according to the TEA worksheet will grow 1% higher than the 4.01 growth rate.

Based on the data we have collected from Central Appraisal and the Texas Education Agency, the M&O Tax Rate came out to be a value of $1.0547 as presented in the July 2020 board meeting.

PROJECTED PROPERTY M&O AND I&S TAX REVENUE 20-21

Property Tax Projections as of 07.26.2020
Using 2020 Preliminary Certified Values 7.26.2020

Assumptions			Total Tax	
M&O	$	1.0547		Assuming I do not have unanimous vote
I&S	$	0.2809		
Collection Rate		99.00%	$ 1.3356	
% Increase (Decrease)		-4.00%		**Adjusting for Comptrollers Value adjustment see Sheet 2

2020 Certified Values	$	225,339,052	Calculated based on Central Appraisal values vs. comptroller values
Outlet Mall Adjustment			
Adjusted Values		225,339,052	
4% Decrease		(9,013,562)	
Estimated Values for 2020	$	216,325,490	
Projected M&O Revenue	$	2,258,769	
Projected I&S Revenue	$	601,517	

	2021 Tax Levy	Estimated Increase (Decrease)	Adjusted Levy	Collection Rate	FY21 Revenue Estimate	Fund
M&O	2,258,769		2,258,769	98.00%	2,213,594	199
I&S	601,517		601,517	98.00%	589,487	599
Levy	2,860,287		2,860,287	98.00%	2,803,081	
Taxable Values	216,325,490					

FABENS ISD

For Year 2020 El Paso Central Apprisal Data

	Last Year	This Year
Average Taxable Property Value	$ 73,723.00	$ 75,839.00
Average Taxable Value of Residence	$ 48,723.00	$ 50,839.00
Last Year's Rate Versus Proposed Rate Per $100 Value	$ 1.33830	$ 1.33557
Taxes Due on Average Reidence	$ 652.06	$ 678.99
Increase/(Decrease) in Taxes		$ 26.93

FY 2020-2021 taxable values for funding will be based on the final taxable property values set by the State Comptroller.

NET IMPACT ON FABENS TAX PAYERS

FABENS ISD
GENERAL FUND
199

Special Notes:

Fabens ISD Budget Amendments have not been incorporated to the 2019-2020 displayed budget.

Function 41 includes $15,223 in object 6499 - Statutorily Required Public Notices to publish all statutorily required public notices in the newspaper. A portion of the membership dues, of approximately $1,552 paid by the District, is used to directly or indirectly influence or attempt to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

FABENS ISD GENERAL FUND 199
TOTAL REVENUES

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

General 199 Budget	2020 TOTAL 199 Original Budget	2020-2021 Proposed	% change
5700 Local & Intermediate Sources	**$ 2,184,063**	**$ 2,201,419**	**0.79%**
5800 State Program Revenue	$ 19,384,590	$ 18,834,149	**-2.84%**
5900 Federal Revenues	$ 495,085	$ 384,085	**-22.42%**
TRS on Behalf	$ 1,077,644	$ 1,339,229	**24.27%**
Total Revenues	**$ 23,141,382**	**$ 22,758,882**	**-1.65%**

FABENS ISD GENERAL FUND 199 TOTAL EXPENDITURES

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

General 199 Budget	2020 TOTAL 199 Original Budget	2020-2021 Proposed	% change
Expenses			
0011 Instruction (11)	$ 13,333,238	$ 13,357,682	0.18%
0012 Inst Resources & Media Services	$ 291,494	$ 295,246	1.29%
0013 Curriculum and Staff Developme	$ 259,752	$ 214,203	-17.54%
0021 Instructional Leadership	$ 183,187	$ 204,902	11.85%
0023 School Leadership	$ 1,610,649	$ 1,440,064	-10.59%
0031 Guidance Counseling/Evaluation	$ 975,649	$ 896,252	-8.14%
0032 Social Worker Services	$ 39,403	$ 39,131	-0.69%
0033 Health Services	$ 350,286	$ 318,000	-9.22%
0034 Student Transportation	$ 473,861	$ 475,752	0.40%
0035 Food Services	$ 7,500	$ 38,052	407.36%
0036 Extracurricular Activities	$ 883,735	$ 828,699	-6.23%
0041 General Administration	$ 1,130,867	$ 1,329,290	17.55%
0051 Facilities Maintenance & Operati	$ 2,896,883	$ 2,682,797	-7.39%
0052 Security and Monitoring Services	$ 289,993	$ 301,567	3.99%
0053 Data Processing Services	$ 248,535	$ 248,075	-0.19%
0061 Community Services	$ 33,200	$ 41,020	23.56%
0081 Capital Outlay Facilities and Acq	$ 97,150	$ 12,150	-87.49%
0099 Other Intergovernmental Charge	$ 36,000	$ 36,000	0.00%
Total Expenses	$ 23,141,382	$ 22,758,882	-1.65%
Under/Over Revenue	$ -	$ 0	

FABENS ISD CHILD NUTRITION FUND 101

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

Budget		Child Nurtition 2019-2020 ADOPTED		Child Nurtition 2020-2021 PROPOSED	
5700 Local & Intermediate Sources	$	28,701	$	28,701	0.00%
5800 State Program Revenue	$	8,500	$	8,500	0.00%
5900 Federal Revenues	$	1,311,845	$	1,274,645	-2.84%
Transfer In From General Fund					
Total Revenues	$	**1,349,046**	$	**1,311,846**	**-2.84%**
Expenses					
0035 Food Services	$	1,179,490	$	1,296,634	9.93%
Total Expenses	$	**1,179,490**	$	**1,311,846**	**9.93%**
Under/Over Revenue	$	**169,556**	$	**(0)**	

FABENS ISD DEBT SERVICE FUND 599

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

Budget		Debt Service 2019-2020 ADOPTED		Debt Service 2020-2021 PROPOSSED	
5700 Local & Intermediate Sources	$	542,044	$	602,936	11.23%
5800 State Program Revenue	$	1,687,657	$	1,447,196	-14.25%
5900 Federal Revenues	$	-	$	-	
Transfer In From General Fund	$	3,626	$	189,171	
Total Revenues	$	2,233,327	$	2,239,303	0.27%
Expenses					
0041 General Administration	$	-	$	800	100.00%
0071 Principal on Long Term Debt	$	2,233,327	$	2,238,503	0.23%
Total Expenses	$	2,233,327	$	2,239,303	0.27%
Under/Over Revenue	$	-	$	-	

PUBLIC INVITED TO PROVIDE COMMENTS

Administration recommends adopting the 2021 Budget as presented in public hearing

FABENS INDEPENDENT SCHOOL DISTRICT
PROPOSED FYE 2020-2021 BUDGET

Budget		General 2020-2021		Child Nutrition 2020-2021		Debt Service 2020-2021
5700 Local & Intermediate Sources	$	2,201,419	$	28,701	$	602,936
5800 State Program Revenue	$	18,834,149	$	8,500	$	1,447,196
5900 Federal Revenues	$	384,085	$	1,274,645	$	-
TRS On Behalf	$	1,339,229				
Transfer In From General Fund					$	189,171
Total Revenues	$	22,758,882	$	1,311,846	$	2,239,303
Expenses						
0011 Instruction (11)	$	13,357,682	$	-	$	-
0012 Inst Resources & Media Services	$	295,246	$	-	$	-
0013 Curriculum and Staff Development	$	214,203	$	-	$	-
0021 Instructional Leadership	$	204,902	$	-	$	-
0023 School Leadership	$	1,440,064	$	-	$	-
0031 Guidance Counseling/Evaluation Se	$	896,252	$	-	$	-
0032 Social Worker Services	$	39,131	$	-	$	-
0033 Health Services	$	318,000	$	-	$	-
0034 Student Transportation	$	475,752	$	-	$	-
0035 Food Services	$	38,052	$	1,296,634	$	-
0036 Extracurricular Activities	$	828,699	$	-	$	-
0041 General Administration	$	1,329,290	$	-	$	800
0051 Facilities Maintenance & Operation	$	2,682,797	$	15,213	$	-
0052 Security and Monitoring Services	$	301,567	$	-	$	-
0053 Data Processing Services	$	248,075	$	-	$	-
0061 Community Services	$	41,020	$	-	$	-
0071 Principal on Long Term Debt	$	-	$	-	$	2,238,503
0081 Capital Outlay Facilities and Acqui	$	12,150	$	-	$	-
0099 Other Intergovernmental Charges	$	36,000	$	-	$	-
Total Expenses	$	22,758,882	$	1,311,846	$	2,239,303
Under/Over Revenue		0		(0)		0

Administration recommends adopting the Voter Approved 2021 Tax Rate as presented in public hearing

FABENS ISD

PROPOSED TAX RATE FOR 2020-2021

M&O	$1.0547
I & S	.2808
TOTAL	$1.3355

FABENS INDEPENDENT SCHOOL DISTRICT
PROPOSED FYE 2020-2021 BUDGET

Budget		General 2020-2021		Child Nutrition 2020-2021		Debt Service 2020-2021
5700 Local & Intermediate Sources	$	2,201,419	$	28,701	$	602,936
5800 State Program Revenue	$	18,834,149	$	8,500	$	1,447,196
5900 Federal Revenues	$	384,085	$	1,274,645	$	-
TRS On Behalf	$	1,339,229				
Transfer In From General Fund					$	189,171
Total Revenues	$	22,758,882	$	1,311,846	$	2,239,303
Expenses						
0011 Instruction (11)	$	13,357,682	$	-	$	-
0012 Inst Resources & Media Services	$	295,246	$	-	$	-
0013 Curriculum and Staff Development	$	214,203	$	-	$	-
0021 Instructional Leadership	$	204,902	$	-	$	-
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0035 Food Services	$	38,052	$	1,296,634	$	-
0036 Extracurricular Activities	$	828,699	$	-	$	-
0041 General Administration	$	1,329,290	$	-	$	800
0051 Facilities Maintenance & Operation	$	2,682,797	$	15,213	$	-
0052 Security and Monitoring Services	$	301,567	$	-	$	-
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0099 Other Intergovernmental Charges	$	36,000	$	-	$	-
Total Expenses	$	22,758,882	$	1,311,846	$	2,239,303
Under/Over Revenue		0		(0)		0

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

General 199

Budget	TOTAL 199 Original Budget	2020-2021 Proposed	% change
5700 Local & Intermediate Sources	$ 2,184,063	$ 2,201,419	0.79%
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Under/Over Revenue	$ -	$ 0	

33

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

Budget		Child Nurtition 2019-2020 ADOPTED		Child Nurtition 2020-2021 PROPOSED	
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Total Expenses	$	**1,179,490**	$	**1,311,846**	**9.93%**
Under/Over Revenue	$	**169,556**	$	**(0)**	

FABENS INDEPENDENT SCHOOL DISTRICT
COMPARATIVE 2020 TO PROPOSED 2021

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Total Expenses	$	2,233,327	$	2,239,303	0.27%
Under/Over Revenue	$	-	$	-	