

DONNA

INDEPENDENT SCHOOL DISTRICT

Budget Workshop III
July 27, 2021

presented by
Business & Finance Department



Agenda

- Enrollment and ADA Projections
- Preliminary Property Values
 - FIRST Indicator- Board Discussion of Property Values
- Tax Rate
 - Disaster Pennies
- General Fund- 2021-2022 Estimated Budget
 - Estimated Revenues
 - Estimated Expenditures
 - Estimated Expenditures by Major Object
 - Budget Summary
- Food Service Fund- 2021-2022 Estimated Budget
- Debt Service Fund- 2021-2022 Estimated Budget
- ESSER III
 - Spending Plan
 - Staffing
- Comments



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Projected Enrollment & ADA

Description	17-18	18-19	19-20	20-21	21-22*
Enrollment	14,818	14,459	14,400	13,853	13,880
ADA	13,696	13,304	11,929	12,588	12,737

*Projected



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

21-22 Projected Enrollment by Grade Level

Campus	EE	PK3	PK4	KG	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	Total Enrollment Per Campus
A.M. Ochoa Elementary	0	0	34	50	40	50	51	59	55								339
C. Stainke Elementary	3	22	43	65	68	68	81	52	77								479
Captain Daniel Salinas II Elem	0	15	54	62	65	70	62	63	71								462
D.Singleterry Elementary	10	20	55	70	76	69	69	85	88								542
E.G.Salazar Elementary	0	20	55	70	62	87	55	59	75								483
Guzman Elementary	3	22	39	52	54	58	51	51	41								371
J.P.LeNoir Elementary	0	20	38	54	55	57	61	48	50								383
J.S. Adame Elementary	0	35	52	70	74	103	107	108	108								657
J.W. Caceres Elementary	0	15	30	40	41	42	48	52	58								326
M.A.P.Munoz Elementary	8	0	60	100	100	114	99	96	111								688
M.Rivas Elementary	8	18	32	40	37	46	37	32	51								301
P.S.Garza Elementary	1	25	68	72	78	97	88	71	80								580
Runn Elementary	0	0	28	40	31	44	38	32	49								262
Truman Price Elementary	0	20	50	58	63	62	55	72	70								450
A.P. Solis Middle School										256	274	297					827
D. M. Saucedo Middle School										216	231	228					675
Veterans Middle School										276	296	289					861
W. A. Todd Middle School										237	254	234					725
Donna High School													517	468	519	501	2,005
Donna North HS													595	522	532	455	2,104
Early College High													125	90			215
3D Academy													10	20	45	70	145
Grand Total Per Grade Level	33	232	638	843	844	967	902	880	984	985	1,055	1,048	1,237	1,080	1,051	956	13,880



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

BOARD DISCUSSION OF PROPERTY VALUES

Did the school board members discuss the district's property values and the funding lag at a board meeting within 120 days of the district adopting the budget?

Tax Rate	FY 2020	FY 2021	FY 2022
Property Values used for local collection (LCPV)	\$1,525,917,677	\$1,704,903,183	\$1,792,336,327
M&O Tax Rate	1.0683	0.9914	0.9603
Local Collections	\$15,612,660	\$16,094,127	\$16,706,038
Property Values Used for State Calculations (SCPV)	\$1,485,461,411	\$1,657,171,476	\$1,885,932,214
WADA	19,573	19,442	19,153
Wealth per WADA	75,893	88,190	93,580
State Aid FSP	\$115,121,178	\$114,484,514	\$118,115,200



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Tax Rate

Tax Rate	17-18	18-19	19-20	20-21	21-22*
M&O	1.1700	1.1700	1.0684	0.9914	0.9603**
I&S	0.0882	0.0882	0.1583	0.1390	0.1390
Total	1.2582	1.2582	1.2267	1.1304	1.0993

*Projected- Waiting for certified property values

**District may take advantage of Disaster Pennies to raise additional taxes. Disaster Pennies are available for 1 year following a disaster (Hurricane Hanna).



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Disaster Pennies

Tax Rate	20-21 Adopted		21-22 Estimated Tax
	Tax Rate	21-22 Tax Rate*	Collections
M&O	0.9914	0.9603	16,657,437
I&S	0.1390	0.1390	2,411,105
State Revenue	-	-	120,794,393
Total	1.1304	1.0993	139,862,935

*Based on Preliminary Assessed Property Values

	Increase in M&O Tax Rate		
	+1 Pennies	+2 Pennies	+3 Pennies
M&O Tax Rate	0.9703	0.9803	0.9903
I&S Tax Rate	0.1390	0.1390	0.1390
Total Tax Rate	1.1093	1.1193	1.1293

	Increase in Local and State Revenue		
	+1 Pennies	+2 Pennies	+3 Pennies
Additional Local Revenue	165,968	331,918	497,848
Additional State Revenue (FSP)	543,792	1,080,033	1,593,617
Additional Funding	\$709,760	\$1,411,951	\$2,091,465



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"



General Fund 2021-2022 Budget

"THE DISTRICT"



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

General Fund- Revenues

Description	Total	+1 Penny	+2 Pennies	+3 Pennies
Taxes- Current Year	\$16,706,038	\$16,872,006	\$17,037,956	\$17,203,886
Taxes- Prior Year	900,000	900,000	900,000	900,000
Penalty and Interest	850,000	850,000	850,000	850,000
Interest Revenue	100,000	100,000	100,000	100,000
Athletic Activity	76,200	76,200	76,200	76,200
Miscellaneous Revenue*	4,033,810	4,033,810	4,033,810	4,033,810
Available School Fund	2,606,457	2,606,457	2,606,457	2,606,457
Foundation School Program	118,115,200	118,658,992	119,195,233	119,708,817
On Behalf	8,598,438	8,598,438	8,598,438	8,598,438
Indirect Cost	653,922	653,922	653,922	653,922
SHARS	2,000,000	2,000,000	2,000,000	2,000,000
Other Federal Revenue	850,000	850,000	850,000	850,000
Total	\$155,490,065	\$156,199,825	\$156,902,016	\$157,581,530

*Mariposa Children Center



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

General Fund- Expenditures

Function	Description	Total
11	Instruction	\$85,371,114
12	Instructional Resources & Media Services	1,852,194
13	Curriculum and Instructional Staff Development	2,879,540
21	Instructional Leadership	2,223,998
23	School Leadership	8,023,561
31	Guidance, Counseling and Evaluation Services	5,686,886
32	Social Work Services	916,563
33	Health Services	2,142,389
34	Student (Pupil) Transportation	6,208,491
36	Extracurricular Activities	6,294,509
41	General Administration	5,246,931
51	Facilities Maintenance and Operations	18,445,032
52	Security and Monitoring Services	3,123,350
53	Data Processing Services	2,617,002
61	Community Services	269,972
71	Debt Service	1,491,836
81	Facilities Acquisition and Construction	1,319,315
95	Payments to Juvenile Justice Alternative Edu	94,131
99	Tax Appraisal and Collections	283,251
	Total	\$154,490,065



ASPIRE TO BE
 ASPIRE TO LEAD
 ASPIRE TO SUCCEED

"THE DISTRICT"

General Fund- Expenditures by Major Object

Major Object	Description	Amount	Percent of Budget
6100	Salaries	\$126,601,292	81.95%
6200	Contracted Services	12,264,949	7.94%
6300	General Supplies	6,358,698	4.12%
6400	Miscellaneous Expenses	5,533,125	3.58%
6500	Debt Payments	1,491,836	0.97%
6600	Capital Outlay	2,240,165	1.45%
Grand Total		\$154,490,065	100%



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

General Fund- Budget Summary

Description	Total	+1 Penny	+2 Pennies	+3 Pennies
Revenues	\$155,490,065	\$156,199,825	\$156,902,016	\$157,581,530
Expenditures	(154,490,065)	(154,490,065)	(154,490,065)	(154,490,065)
Transfer Out to HI	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Surplus/(Deficit)	-	\$706,760	\$1,411,951	\$2,091,465



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Food Service Fund 2021-2022 Budget



"THE DISTRICT"



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Food Service- Budget Summary

Description	Total
REVENUES	
Local Revenue	\$226,609
State Revenue	55,712
Federal Revenue	13,444,515
Total Revenue	\$13,726,836
EXPENDITURES	
35- Food Service	\$13,726,836
Total Expenditures	
Surplus/(Deficit)	-

- 3 refrigerated trucks
- Upgrade equipment- freezers (most need- DHS & LeNoir ES)



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Debt Service Fund 2021-2022 Budget



"THE DISTRICT"



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Debt Service Fund- Budget Summary

Description	Tax Rate- No Increase
REVENUES	
Taxes- Current Year	2,411,105
Taxes- Prior Year	70,000
Penalty and Interest	90,000
Investment Income	2,000
Instructional Facilities Allotment	3,383,698
Total Revenue	\$5,956,803
EXPENDITURES	
71- Debt	\$5,725,735
Total Expenditures	\$5,725,735
Surplus/(Deficit)	\$231,068



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

ESSER III

The American Rescue Plan included \$122 billion in Elementary and Secondary School Emergency Relief (ESSER) Funds for school districts across the country. These one-time funds are intended to support a comprehensive learning recovery effort in Texas over the next three years. Due to federal requirements, two-thirds of the funds are available immediately with the final one-third to be distributed contingent upon approval by the USDE.

Donna ISD Allocation Amount

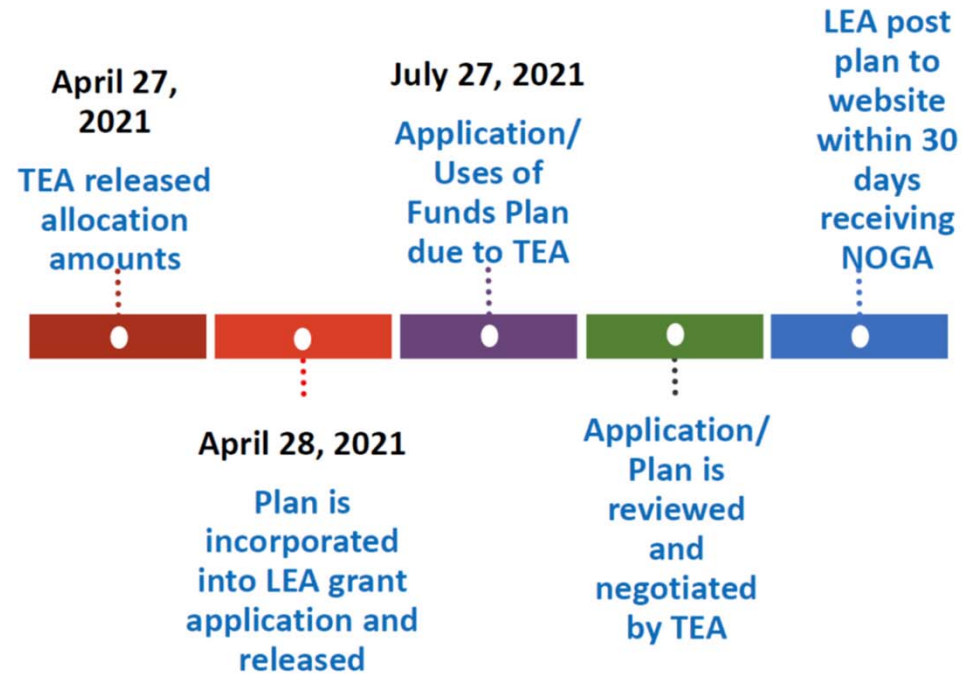
Initial Allocation (2/3)	50,434,896
Remaining Allocation (1/3)	<u>25,217,448</u>
Total Allocation	\$75,652,344



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Funds Plan Timeline



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

ESSER III Possible Initiatives

Initiative	Estimated Cost
Retention Stipend Teachers- \$3,000- \$3,300,000 All Other Staff- \$2,000- \$2,700,000	\$18,000,000*
Addressing the impact of lost instruction (20% at least \$15M)	\$20,000,000
HVAC Upgrades	\$5,000,000
Control System HVAC/Energy	3,000,000
Air Purifiers	3,000,000
Touchless Fountains	2,000,000
Sanitation System for Buses	1,000,000
10 Additional Buses	1,000,000
Director- ESSER and support staff	200,000
Salaries- move from ESSER I	15,000,000*
Indirect Cost	7,000,000
Total	\$75,200,000

* Estimated cost over 3 years



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"

Comments

- Continue implementing staffing formulas.
- Retention stipends are gone when ESSER III grant expires.
- Compensation plan needs to be sustainable once ESSER funds expire.
- ESSER salaries will return to General Fund after grant ends.
- Consider adopting Disaster Pennies (for 1 year only) no net effect on tax rate.
- Continue investing in facility upgrades. Salinas ES, Price ES, Caceres ES, Rivas ES, Solis MS, and Donna High School among school with most needs.
- Consider a bond election to address facility needs.
- Capital Projects Funds- Estimated balance \$2.5M
 - New restrooms for stadium
 - Running tracks for Elementary Schools
- Transfer out to Capital Projects Fund of \$8M for (FY 20-21):
 - Re-Roof Salinas Elementary; Solis MS (Salinas ES urgent need)
 - Expand Donna North HS- remove portable buildings (T-STEM unit)
 - Upgrade Lighting and Sound System at Auditorium
 - Donna Early College HS- bond



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"



Questions

"THE DISTRICT"



ASPIRE TO BE
ASPIRE TO LEAD
ASPIRE TO SUCCEED

"THE DISTRICT"