

# Budget Workshop IV



# Donna

**Independent School District**

August 17, 2017

---

# District Goals

- I. Donna ISD students will achieve academic success in all facets of their education through relevant, rigorous and aligned curriculum.
- II. Donna ISD will provide students and all stakeholders with a safe and nurturing school environment that supports academic success.
- III. Donna ISD will follow sound fiscal and managerial practices to provide a highly qualified staff, appropriate resources, technology and well-maintained facilities to promote increased student achievement.
- IV. Donna ISD will collaborate with parents, community members and staff to promote continuous success for all students through an effective planning and advisory process.



2017 – 2018

**BUDGET**



**PRIORITIES**

- 1.
- 2.
- 3.

# 2017-2018 District Budget Priorities

- Meet Student Academic needs
- Present a Balanced Budget
- Maintain healthy Student-Teacher ratios





# Timeline





# Budget Timeline

- Budget Planning
  - February 2017-August 2017
  - Collaboration with Principals, Directors and Senior Leadership
  - Meetings with Budget Committee and Budget Workshops
- Budget Development
  - TEC section 44.002-44.006 establishes legal basis for budget development
  - The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
  - Hold a Public Hearing for Proposed Budget and Tax rate on August 22, 2017
  - Final Adoption by August 31, 2017



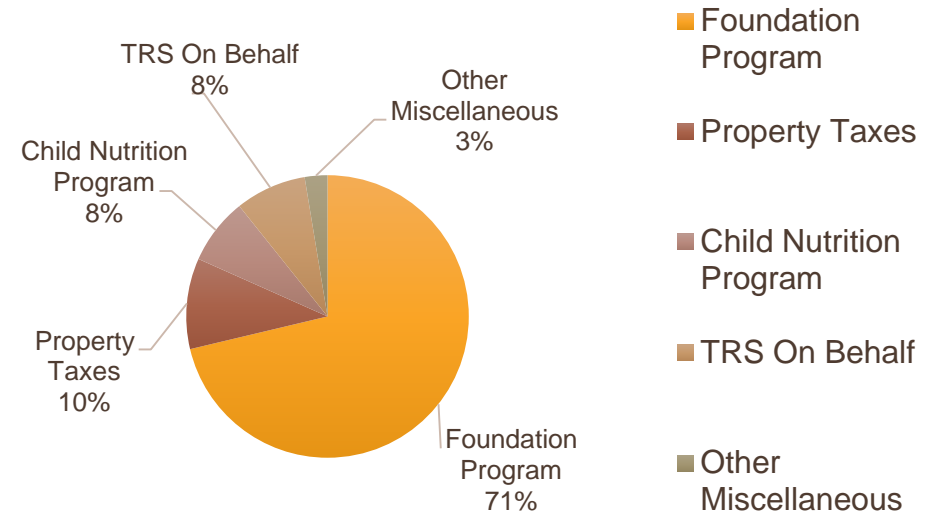
DonkeyHOTey

# Where does the money come from?

- State Revenue:
  - State Aid projections are based on 14,299 ADA
  - Approximately 71% of the total revenue budget comes from the State Revenues
  - 5% of this amount represents TRS-on-Behalf. This number is dependent on payroll.
- Local Revenue:
  - Local Property Revenue based on 15% increase from 2017 Certified Values



# Revenue Sources



Revenue Source	Actual				Proposed
	2013-2014	2014-2015	2015-2016	2016-2017*	2017-2018
Foundation Program	\$ 112,216,925	\$ 117,900,170	\$ 121,682,893	\$ 119,897,923	\$ 117,261,568
Property Taxes	\$ 13,499,676	\$ 14,794,278	\$ 14,089,278	\$ 14,539,102	\$ 17,081,436
Child Nutrition Program	\$ 9,427,621	\$ 12,505,094	\$ 12,714,884	\$ 12,524,752	\$ 12,500,674
TRS On Behalf	\$ 9,447,887	\$ 11,552,833	\$ 12,511,164	\$ 10,946,954	\$ 13,381,407
Other Miscellaneous	\$ 2,646,291	\$ 2,492,282	\$ 3,922,720	\$ 2,522,991	\$ 4,274,750
Total	\$ 147,238,400	\$ 159,244,658	\$ 164,920,939	\$ 160,431,721	\$ 164,499,835

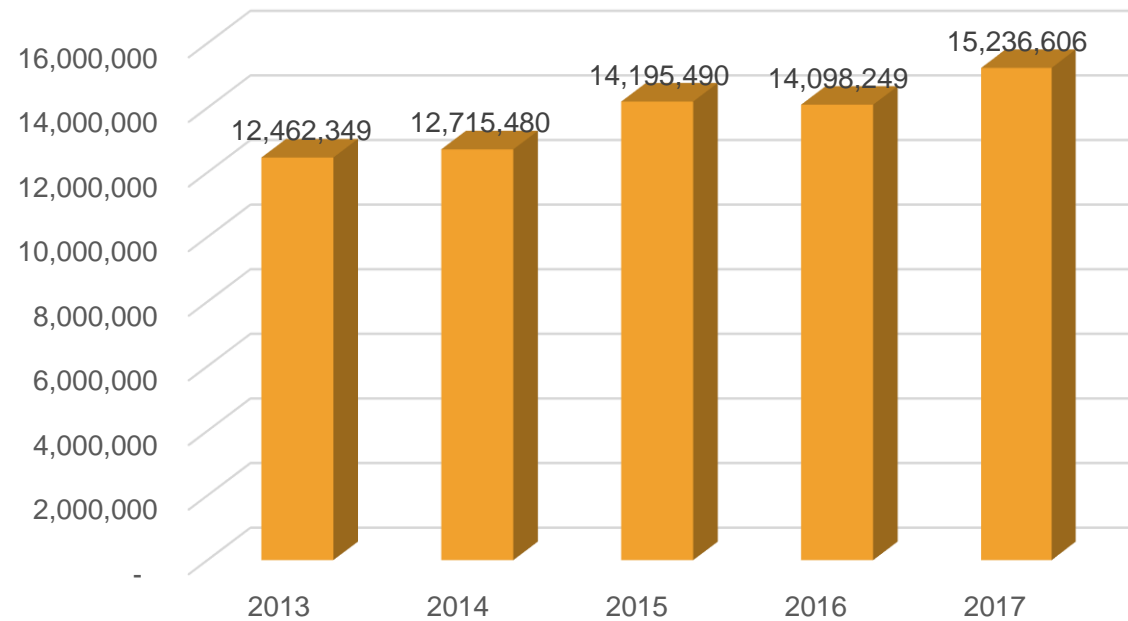
\*As of August 14, 2017

# Taxpayer Cost for Quality Schools

	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
M&O	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.1700
Debt	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882
Total	\$ 1.2582	\$ 1.2582	\$ 1.2582	\$ 1.2582	\$ 1.2582	\$ 1.2582
Avg Taxable Value	\$ 45,063	\$ 46,140	\$ 45,767	\$ 39,813	\$ 40,710	\$ 44,991
Tax Bill	\$ 567	\$ 581	\$ 576	\$ 501	\$ 512	\$ 566
Avg Monthly Tax Bill	\$ 47	\$ 48	\$ 48	\$ 42	\$ 43	\$ 47

# 5-Year Trend Analysis of Tax Collection Ratios

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO
2013	12,462,349	11,362,097	1,462,047	12,824,144	102.90%
2014	12,715,480	11,902,563	1,597,113	13,499,676	106.17%
2015	14,195,490	13,198,549	1,516,562	14,715,111	103.66%
2016	14,098,249	13,256,209	1,004,220	14,260,429	101.15%
2017	15,236,606	13,517,799	1,021,303	14,539,102	

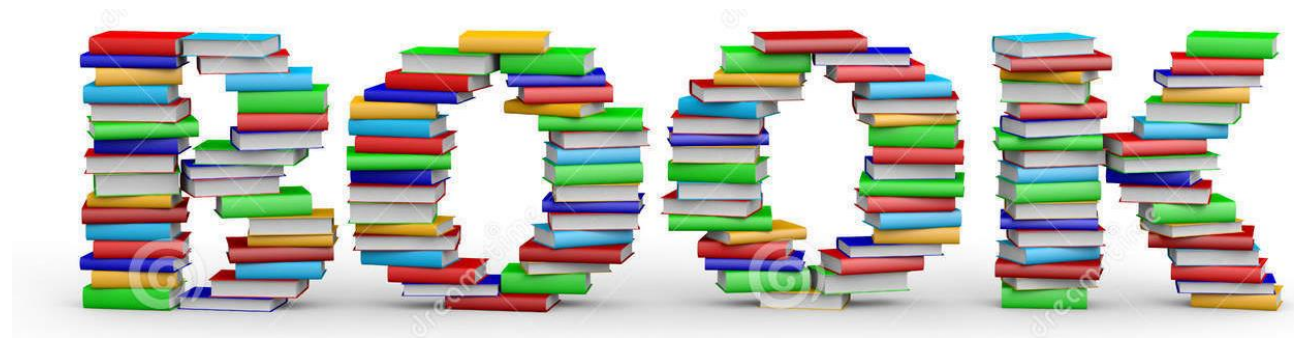


# Tax Rate Proposals

	2013-2014	2014-2015	2015-2016	2016-2017	Proposed 2017-18	% Change
Property Tax Values	\$ 1,041,219,200	\$ 1,074,177,230	\$ 1,151,786,557	\$ 1,163,304,422	\$ 1,429,157,741	
M&O Tax Rate	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.1700	0.00%
I&S Tax Rate	\$ 0.0882	\$ 0.0088	\$ 0.0882	\$ 0.0882	\$ 0.0882	0.00%
Total Tax Rate	\$ 1.2582	\$ 1.2582	\$ 1.2582	\$ 1.2582	\$ 1.2582	0.00%
M&O Tax Levy	\$ 11,824,123	\$ 13,200,384	\$ 13,109,962	\$ 14,168,517	\$ 15,176,436	15.76%
I&S Tax Levy	\$ 891,357	\$ 995,106	\$ 988,289	\$ 1,068,088	\$ 1,144,070	15.76%
Total Tax Levy	\$ 12,715,480	\$ 14,195,490	\$ 14,098,251	\$ 15,236,605	\$ 16,320,506	15.76%

**Total Tax Revenue Increase      1,083,901**

# 2017-2018





# Revenue Sources

Revenue Sources	Description	2016-2017 Actuals	2017-2018 Budget Amount
Local	Tax Levy	13,745,871	15,176,436
	Delinquent Tax Collections	534,231	1,100,000
	Other Tax Revenue <i>(roll-back, penalties, etc.)</i>	524,560	800,000
	Other Local Revenue <i>(Athletics Sales, Food Service, etc.)</i>	815,436	708,750
State	State Foundation Program	119,897,924	117,261,568
	Other State Revenue <i>(TRS On-behalf payments, Medicaid Reimb., etc.)</i>	19,850,574	15,118,483
Federal	Child Nutrition Program	12,146,876	12,104,598
	Other Federal Revenue <i>(E-rate, Food Service Indirect Cots, etc.)</i>	1,378,268	2,430,000
Totals:		168,893,740	164,699,835

# Expenditure Summary

ESTIMATE		Local Funding	State Funding	2017 - 2018	2016-2017
Code	Description			Memo Totals	YTD Actuals Totals
6100	Personnel	90,141,523	21,370,174	111,511,697	105,775,261
6100	Miscellaneous Salaries	3,709,452	294,593	4,004,045	3,712,701
6XXX	Campus Allocations	2,885,241	234,367	3,119,608	2,367,032
6XXX	Department Allocations	43,466,402	2,598,083	46,064,485	49,293,495
Totals		140,202,618	24,497,217	164,699,835	161,148,489

# Personnel

ESTIMATE					2017 - 2018	2016-2017
Code	Description	Units	Local Funding	State Funding	Memo Totals	YTD Actuals Totals
11	Instruction	1,279	53,299,143	15,966,218	69,265,361	65,055,962
12	Instructional Resources and Media	20	1,386,470	-	1,386,470	1,337,781
13	Curriculum and Instructional Staff Development	27	507,135	1,070,894	1,578,029	1,620,957
21	Instructional Administration	22	769,405	764,275	1,533,680	1,553,511
23	School Administration	118	6,485,269	159,679	6,644,948	6,383,111
31	Guidance Counseling Services	88	2,177,898	3,003,479	5,181,377	5,023,107
32	Social Work Services	13	371,897	291,443	663,340	707,886
33	Health Services	27	1,525,915	37,077	1,562,992	1,472,419
34	Student Transportation	139	3,812,486	-	3,812,486	3,636,336
35	Food Services	162	4,675,794	-	4,675,794	4,138,735
36	Co/Extracurricular Activities	19	1,060,945	-	1,060,945	1,160,884
41	General Administration	54	2,986,965	-	2,986,965	3,020,102
51	Plant Maintenance and Operation	239	7,694,195	-	7,694,195	7,037,032
52	Security and Monitoring Services	85	2,186,397	-	2,186,397	2,330,851
53	Data Processing Services	23	1,123,811	-	1,123,811	1,148,031
61	Community Services	5	77,798	77,109	154,907	148,557
71	Debt Services	-	-	-	-	-
81	Facilities Acquisition and Construction	-	-	-	-	-
95	Juvenile Justice Alternative	-	-	-	-	-
Totals		2,320	90,141,523	21,370,174	111,511,697	105,775,261

# Miscellaneous Salaries

ESTIMATE		Local Funding	State Funding	2017 - 2018	2016-2017
Code	Description			Memo Totals	YTD Actuals Totals
61XX	Stipend Salaries				
	Athletic Activities	1,374,086	-	1,374,086	1,348,280
	Fine Arts Activities	434,116	-	434,116	426,104
	Special Education Activities	-	161,221	161,221	156,969
	Campus Activities	1,084,028	-	1,084,028	1,040,870
6112	Substitutes	-	-	-	-
6134	Travel Allowances	101,308	9,206	110,514	112,979
6125	Part-time Employees (Auxiliary Subs & Parent Attendance Helpers)	498,044	124,166	622,210	-
6121	Over-time Pay	217,870	-	217,870	254,481
Totals		3,709,452	294,593	4,004,045	3,339,683



# Campus Allotment

ESTIMATE					2017 - 2018	2016 - 2017
Id	Campus Name	Local Funding	High School Allotment	State Funding	Memo Totals	Memo (Budget) Totals
001	Donna High School	333,318	398,688	23,153	755,159	763,489
005	DAEP	144,528	-	38,549	183,077	183,077
006	3-D Academy	25,216	25,000	14,234	64,450	64,450
007	Donna North High School	341,704	398,688	26,078	766,470	784,158
045	A.P. Solis Middle School	105,060	25,000	8,086	138,146	120,066
046	Veterans Middle School	101,945	25,000	10,270	137,215	159,765
047	Sauceda Middle School	102,613	25,000	10,114	137,727	131,070
048	Todd Middle School	105,985	25,000	12,584	143,569	140,867
102	Guzman Elementary	39,143	-	5,083	44,226	43,414
103	Truman Price Elementary	50,610	-	4,277	54,887	51,729
104	Ochoa Elementary	41,206	-	5,564	46,770	47,143
105	Runn Elementary	32,938	-	5,200	38,138	36,111
106	Stainke Elementary	45,766	-	5,447	51,213	54,802
109	Caceres Elementary	46,258	-	5,837	52,095	50,128
111	Rivas Elementary	38,907	-	5,928	44,835	45,162
112	Salinas Elementary	63,977	-	6,253	70,230	54,953
113	Garza Elementary	57,284	-	6,097	63,381	81,148
114	Munoz Elementary	71,965	-	6,539	78,504	82,602
115	LeNoir Elementary	41,839	-	7,098	48,937	50,565
116	Singleterry Elementary	52,556	-	8,385	60,941	52,717
117	Salazar Elementary	50,973	-	9,880	60,853	62,431
118	Adame Elementary	69,074	-	9,711	78,785	76,546
Totals		1,962,865	922,376	234,367	3,119,608	3,136,393



# Department Allotment

ESTIMATE				2017 - 2018	2016 - 2017
Code	Department/ Program	Local Funding	State Funding	Memo Totals	Memo (Budget) Totals
7XX-9XX	Academic & Program Departments	1,413,359	1,997,889	3,411,248	3,976,793
	Extra-Curricular Departments	2,576,558	-	2,576,558	2,576,558
	Support Departments	4,903,397	287,458	5,190,855	4,603,110
	Auxiliary Departments	9,713,991	-	9,713,991	9,833,971
	Other District Commitments	24,859,097	312,736	25,171,833	23,144,161
Totals		43,466,402	2,598,083	46,064,485	44,134,593

# Budget Book Summary

		2017-2018
Item	Description	Budget Amount
Revenue	Local, State & Federal	164,699,835
Expenditures	Personnel	111,511,697
	Miscellaneous Salaries	4,004,045
	Campus Allocations	3,119,608
	Department Allocations	46,064,485
Other Uses/ Resources	Transfer In	-
	Transfer Out	-
Grand Total		-



# Overtime: Reporting

- Overtime is tracked on a monthly basis for all Auxiliary Departments

- Departments include:
  - Transportation (34)
  - Food Services (35)
  - Custodial (51/CU)
  - Maintenance & Operations (51)
  - Warehouse (51/997)
  - Security & Monitoring (52)
  - Technology (53)

2016-2017 YTD Overtime per Month

	September	October	November	December	January	February
Department						
Transportation (34)	41,850.93	37,566.87	47,937.93	46,223.88	15,335.76	56,944.08
Food Services (35)	285.33	216.18	353.61	1,477.53	7,113.27	1,994.22
Custodial (51/CU)	10,960.62	10,448.22	16,647.60	11,938.08	4,808.67	17,708.67
Maintenance & Operations (51)	23,122.47	8,526.24	16,826.49	11,796.63	4,388.58	9,657.15
Warehouse (51/997)	147.33	64.32	154.17	95.52	61.86	74.25
Security & Monitoring (52)	38.55	58.14	33.15	31.20	15.24	15.24
Technology (53)	-	4.83	-	-	-	-
Grand Total	76,405.23	56,884.80	81,952.95	71,562.84	31,723.38	86,393.61

# Overtime: Trend Analysis

- Overtime data is analyzed over a period of 3 years
- Monthly analysis is done in order to find out weather expenditures have increased or decreased for that particular month

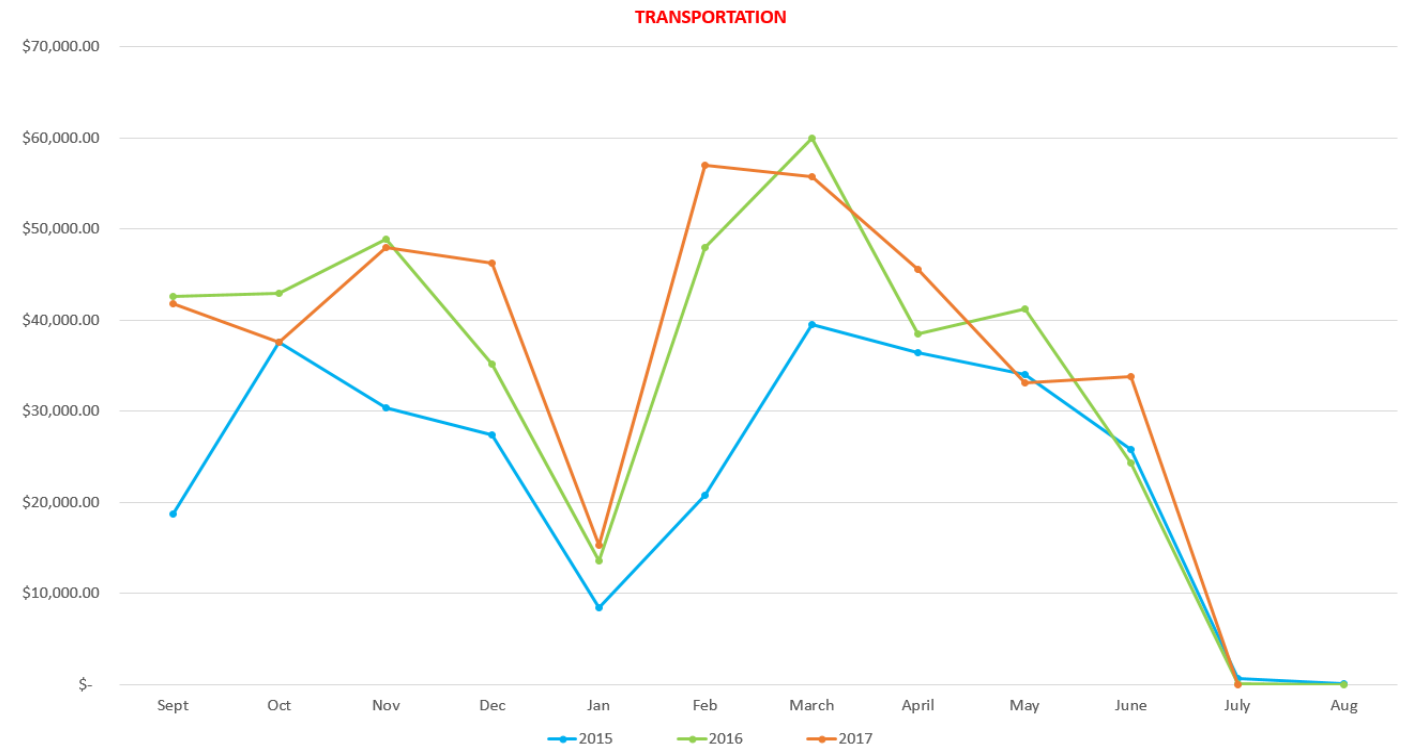
	2014-2015	2015-2016	2016-2017	
Department				
Transportation (34)	\$ 707.67	\$ 125.88	\$ 10.53	-92%
Food Services (35)	\$ -	\$ -	\$ -	0%
Custodial (51/CU)	\$ 2,217.69	\$ 711.54	\$ 817.71	15%
Maintenance & Operations (51)	\$ 5,556.84	\$ 2,056.47	\$ 1,127.31	-45%
Warehouse (51/997)	\$ 28.95	\$ 15.21	\$ 12.75	-16%
Security & Monitoring (52)	\$ 104.70	\$ -	\$ 11.85	100%
Technology (53)	\$ 15.81	\$ 2.43	\$ -	0%
Total	\$ 8,631.66	\$ 2,911.53	\$ 1,980.15	-32%

**\*\* FOR THE MONTH OF JULY EXPENSES HAVE DECREASED 32 % COMPARED TO LAST YEAR.\*\***



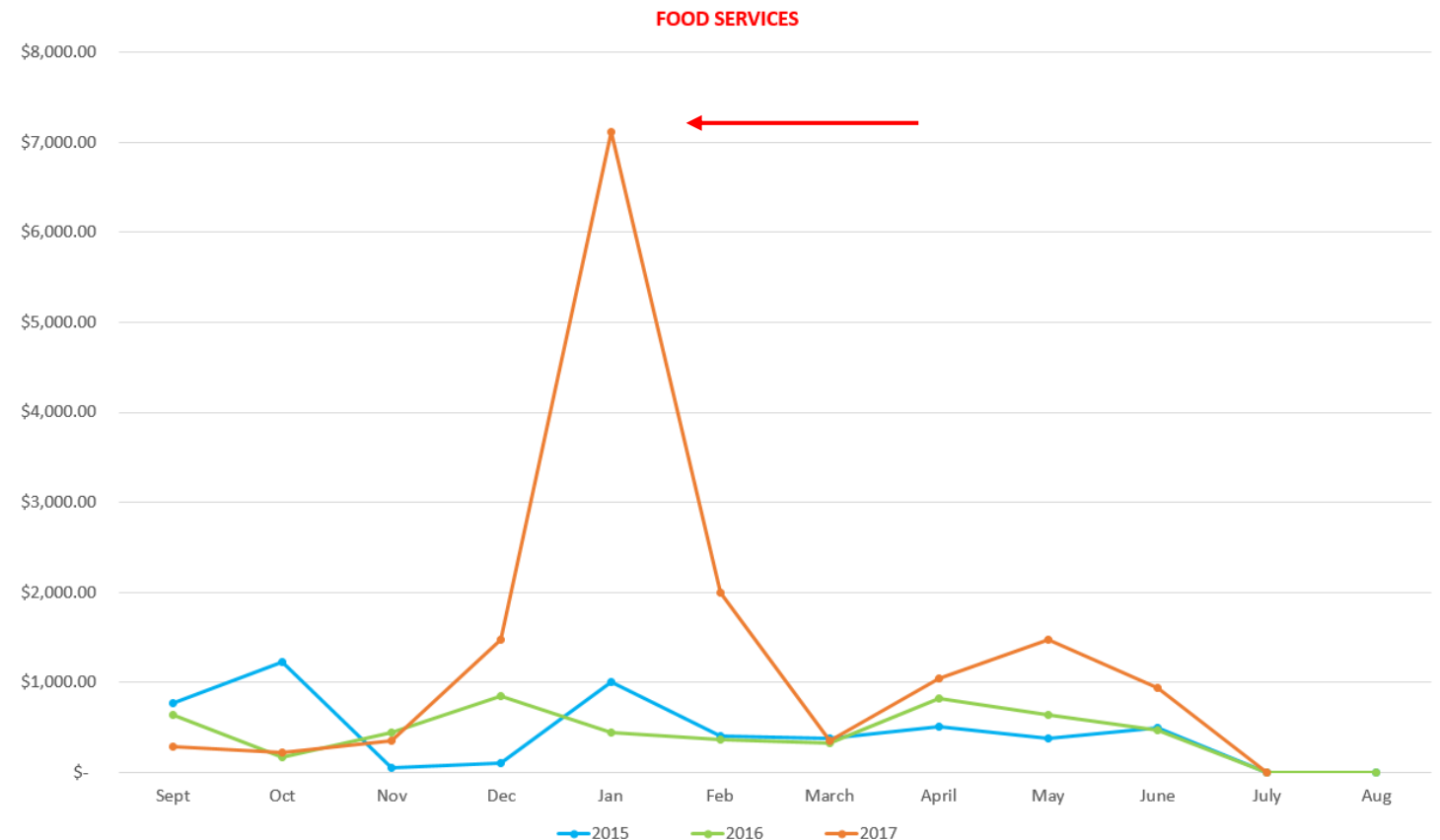
# Overtime: By Department

- Each department is analyzed individually to review their expenditures by year
- Information is helpful to budget for overtime and review costs on a monthly basis



# Overtime: Change of Employee Schedule

- Changes in employee schedule has an impact on cost of overtime
- Food Service: employee's changed from 7 hour to 8 hour working days. Consequently, OT spiked and has increased since then



# Overtime: Cost Analysis

- Overtime has increased over the last 2 years
- As of July, overtime has increased 5% this year compared to last year
- Over the past 2 year, overtime has increased 27% or \$184,858.71 (as of July)

2016-2017

Total (Departmental)
414,051.12
15,254.67
133,764.90
88,631.70
874.92
383.28
4.83
652,965.42

2015-2016

Total (Departmental)
395,189.25
5,135.70
131,109.93
93,161.43
575.22
359.54
178.71
625,709.78

2014-2015

Total (Departmental)
279,812.61
5,298.48
115,630.47
77,177.91
352.59
168.30
478,440.36



HEALTH  
insurance

# Health Insurance Fund-Trend Analysis

For the Past Five (5) Fiscal Years and 2017 Actual vs Budgeted

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Year to Date August 16, 2017</u>	<u>Budget FY 2017</u>	<u>Remaining 2016-2017 Budget %</u>	<u>Proposed Budget FY 2018</u>
<b>Revenues</b>									
Employer Contributions	7,609,166	7,765,453	8,325,754	9,169,563	13,553,815	12,646,241	15,756,000	19.7%	15,756,000
Employee Contributions	1,860,686	1,954,096	2,435,126	2,629,543	2,698,942	2,591,631	3,256,351	20.4%	3,256,351
Other Income	47,900	138,138	95,098	35,188	2,628,481	647,473	12,100	-5251.0%	12,100
<b>Total Revenues</b>	<b>9,517,752</b>	<b>9,857,687</b>	<b>10,855,978</b>	<b>11,834,294</b>	<b>18,881,238</b>	<b>15,885,345</b>	<b>19,024,451</b>	<b>16.5%</b>	<b>19,024,451</b>
<b>Expenses</b>									
Medical Claims	8,137,372	9,680,016	10,684,849	14,269,453	16,770,783	14,216,574	15,164,997	6.3%	15,164,997
Pharmacy Claims	2,181,330	2,413,388	2,969,045	3,341,901	3,802,291	4,009,487	3,677,037	-9.0%	3,677,037
Other Costs	215,271	87,895	27,892	244,368	179,721	121,641	182,417	33.3%	182,417
<b>Total Expenses</b>	<b>10,533,973</b>	<b>12,181,299</b>	<b>13,681,786</b>	<b>17,855,721</b>	<b>20,752,794</b>	<b>18,347,702</b>	<b>19,024,451</b>	<b>3.6%</b>	<b>19,024,451</b>
<b>Transfer In (Other Resources)</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>6,018,000</b>	<b>1,543,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income/(Net Loss)</b>	<b>(1,016,221)</b>	<b>(2,323,613)</b>	<b>(1,825,808)</b>	<b>(3,427)</b>	<b>(328,332)</b>	<b>(2,462,358)</b>	<b>-</b>		<b>-</b>
<b>Fund Balance (Beginning)</b>	<b>5,494,668</b>	<b>4,478,447</b>	<b>2,154,834</b>	<b>329,026</b>	<b>325,599</b>	<b>(2,733)</b>	<b>325,599</b>		<b>(2,465,091)</b>
<b>Fund Balance (Ending)</b>	<b>4,478,447</b>	<b>2,154,834</b>	<b>329,026</b>	<b>325,599</b>	<b>(2,733)</b>	<b>(2,465,091)</b>	<b>325,599</b>		<b>(2,465,091)</b>
<b>Employer Contribution</b>									
Monthly Amount	\$ 305.00	\$ 305.00	\$ 335.00	\$ 335.00	\$ 505.00	\$ 505.00	\$ 505.00		\$ 505.00



# Questions

