



SMARTER SCHOOL SPENDING

FOR STUDENT SUCCESS

2021-2022 Budget Update

May 25, 2021



Fort Worth
INDEPENDENT SCHOOL DISTRICT

Budget Adoption Process Update

- Brief review of current state and federal funding status and new developments in that arena
- Requirements for publication of Board meeting date, time, location, format (virtual or in-person)
- Next Steps
 - Publication of required legal notices
 - Budget Adoption
 - ESSER III stakeholder input, funding utilization plan and application
 - Compensation plan

State Funding System Legislative Considerations

- Legislative issues on state funding
 - Funding for virtual instruction?
 - Will Commissioner have authority to require districts to “reserve” fund balance for use after federal funding eligibility period ends?

Fort Worth ISD ESSER III Allocation

Texas Education Agency
Department of Grant Compliance and Administration
ARP Act, Elementary and Secondary School Emergency Relief (ESSER) III Grant
Total Allocation Amounts (Alphabetical by District)
Fiscal Year 2021

Region	County	District	District Name	Initial Allocation (two-thirds) *	Remaining Allocation (one-third) **	Total Allocation Amount
04	079907		FORT BEND ISD	63,138,743	31,569,372	94,708,115
18	186902		FORT STOCKTON ISD	3,303,808	1,651,904	4,955,712
11	220809		FORT WORTH ACADEMY OF FINE ARTS	50,919	25,459	76,378
11	220905		FORT WORTH ISD	174,370,481	87,185,241	261,555,722
06	198903		FRANKLIN ISD	907,407	453,703	1,361,110
07	001904		FRANKSTON ISD	1,129,642	564,821	1,694,463
13	086901		FREDERICKSBURG ISD	2,881,640	1,440,820	4,322,460
02	066903		FREER ISD	1,307,542	653,771	1,961,313
17	152907		FRENSHIP ISD	6,319,153	3,159,576	9,478,729
04	084911		FRIENDSWOOD ISD	1,918,191	959,096	2,877,287

Budget Adoption Timeline

- Budget must be adopted by the Board of Trustees prior to 7/1/2021
- Board meeting scheduled for 6/22/2021
- Notice of the proposed budget adoption – with budget numbers - must be published in the newspaper
 - No later than 10 days prior (6/12/2021)
 - No earlier than 30 days prior (date passed)
- Will this publication provide notice of an online meeting or an in-person meeting?

2021-2022 Draft Budgets

**2021-2022 DRAFT BUDGETS
GENERAL FUND, DEBT SERVICE FUND, AND CHILD NUTRITION SERVICE FUND
MAY 25, 2021**

	ESTIMATED REVENUE	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION SERVICE FUND
5700	Local	\$ 476,164,670	\$ 133,870,452	\$ 2,496,373
5800	State	313,893,903	1,483,938	253,000
5900	Federal	14,931,000		42,488,300
7900	Other Resources	9,500,000		
	Total Estimated Revenue	814,489,573	135,354,390	45,237,673

Function	Estimated Appropriations			
11	Instruction*	493,828,386		
12	Instruction Resources and Media Serv.	12,382,637		
13	Curriculum and Instructional Staff Develop.	12,798,582		
21	Instructional Administration	16,210,897		
23	School Administration	51,623,038		
31	Guidance and Counseling Services	48,989,264		
32	Social Work Services	5,524,281		
33	Health Services	11,768,357		
34	Student Transportation	23,681,360		
35	Food Services	1,026,213		45,172,673
36	Cocurricular/Extracurricular Activities	17,253,844		
41	General Administration	24,791,313		
51	Plant Maintenance and Operations	97,525,412		65,000
52	Security and Monitoring Services	21,342,158		
53	Data Processing Services	17,953,972		
61	Community Services	5,443,410		
71	Debt Service	-	106,088,100	
81	Facilities Acquisition and Construction	148,050		
95	Payments to Juvenile Justice Alt Ed Prog.	285,000		
97	Tax Increment Financing	-		
99	Other Intergovernmental Charges	2,901,500		
	Total Estimated Appropriations	\$ 865,477,676	\$ 106,088,100	\$ 45,237,673
	Excess Revenue/Appropriations and Change in Fund Balance	\$ (50,988,103)	\$ 29,266,290	\$ -

*NOTE: In accordance with House Bil 5, FWISD has budgeted for Accelerated Instruction in the General Fund for students who fail End of Course Exams. The budget is incorporated in Function 11 and can be identified separately by local option sub-object account codes. The Accelerated Instruction budget will be adopted as a part of the Board of Education's adoption of the General Fund Budget on June 22, 2021.

Tax Rate Considerations

- The Maintenance and Operations tax rate will likely need to be adjusted downward upon receipt of state-wide property value data from TEA
 - We anticipate publishing the current M&O rate with the expectation that the final recommended rate will be lower
- The Interest and Sinking tax rate is expected to remain unchanged

State Funding Change to Current Year Property Values

- Prior to HB3, the State used Prior Year Taxable Property Values in the Funding Formula
- Annual Property Value Growth would generate more revenues than the prior year values provided, and has been referred to as “Lag” revenue;
- HB3 implemented use of Current Year Taxable Values, which eliminated the gain associated with growth in the Taxable Values.

Compensation Plan

- The proposed budget facilitates a discussion about compensation increases for the 2020-2021 fiscal year
- Appropriations have been included in the proposed budget to facilitate discussions about a 2% compensation increase

Proposed Next Steps

- Recommending adoption to facilitate continuity of operations on 7/1/2021
- Discussion about compensation plan for 2021-2022
- As the ESSER III learning recovery plan and associated funding utilization plan are solidified after all the stakeholder input, it is likely that significant amendments to these budgets will be needed

Questions?



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