



# **2020-21 BUDGET & TAX RATE PUBLIC MEETING**

**August 20, 2020**



## BUDGET ASSUMPTIONS

<b>Projected Enrollment</b>	<b>26,800</b>
<b>Local Tax Collection Rate</b>	<b>98%</b>
<b>Attendance Rate</b>	<b>94%</b>
<b>Property Values</b>	<b>\$17.1 Billion</b>
<b>Proposed Tax Rate</b>	<b>Total</b>
<b>M&amp;O</b>	<b>0.962</b>
<b>I&amp;S</b>	<b>0.46</b>
	<b>\$1.4223</b>

### COVID-19 Pandemic

## BUDGET CONSIDERATIONS

<b>Staff Raises 3%</b>	<b>\$ 6,787,000</b>
<b>New Positions (\$2.6M Campus)</b>	<b>\$ 3,816,000</b>
<b>Benefit Cost Increases</b>	<b>\$ 1,475,000</b>
<b>Campus Allotment Increases</b>	<b>\$ 454,000</b>
<b>Operational Budget Cuts</b>	<b>\$(3,253,000)</b>
<b>COVID 19 Costs</b>	<b>\$ 545,000</b>



## BUDGET EFFICIENCIES

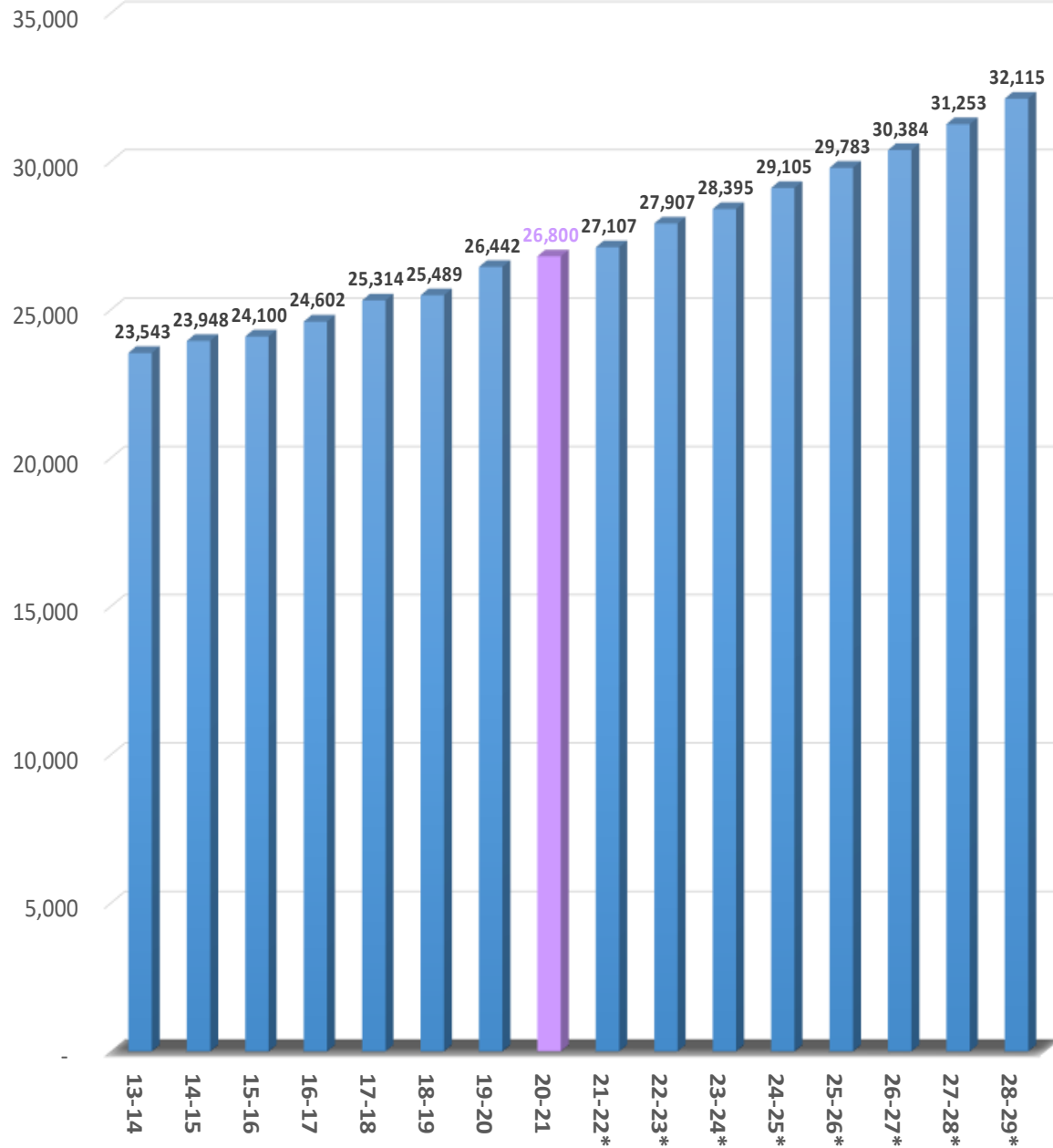
<b>Laserfiche Online Repository</b>	<b>\$ 135,000</b>
<b>Maximized Erate Funding</b>	<b>\$ 2,000,000</b>
<b>Teacher Wallet - Amazon</b>	<b>\$ 275,000</b>
<b>Teacher Compensation</b>	<b>Priority</b>

## COVID-19 UPDATE

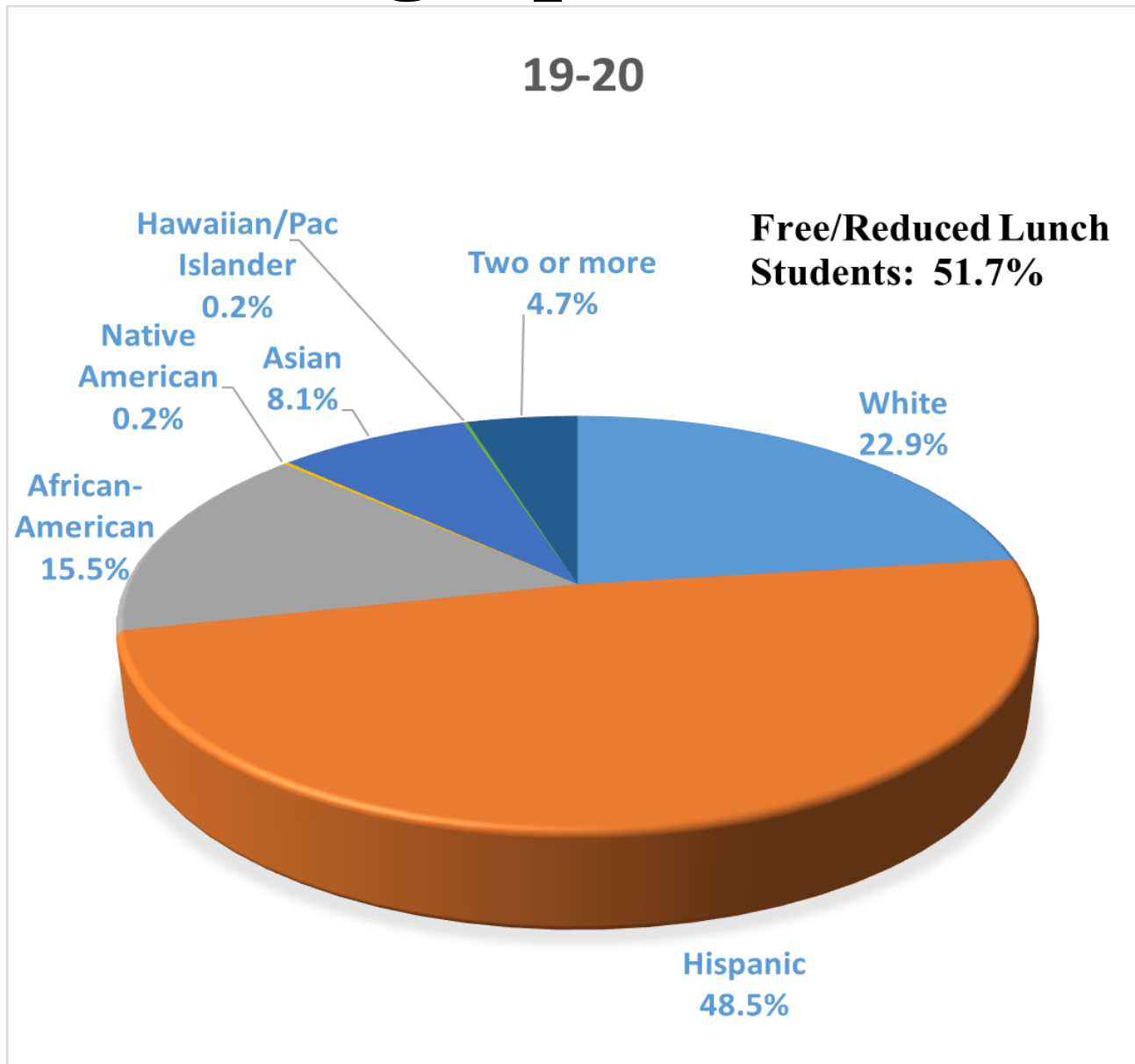
<b>YTD COVID Expenditures</b>	<b>5,372,326</b>
<b>20-21 Budgeted COVID Expenditures</b>	<b>\$545,000</b>
<b>Cares Act Funding (TDEM)</b>	<b>3,300,000</b>
<b>March 1 - May 31st</b>	
<b>75% of Costs</b>	
<b>ESSER Funding (State of Tx)</b>	<b>\$2,948,914</b>
<b>(Elementary &amp; Secondary School Emergency Relief Fund)</b>	
<b>THIS IS NOT ADDITIONAL FUNDING</b>	
<b>State Funding Reduced by ESSER Allocation</b>	
<b>City of Pflugerville Interlocal</b>	<b>\$800,000</b>
<b>19-20 Expenditure Savings</b>	<b>\$5,157,000</b>
<b>\$3 Million to be used to support 20-21 Budget</b>	



# PFLUGERVILLE I.S.D. ENROLLMENT HISTORY



# Demographics 19-20



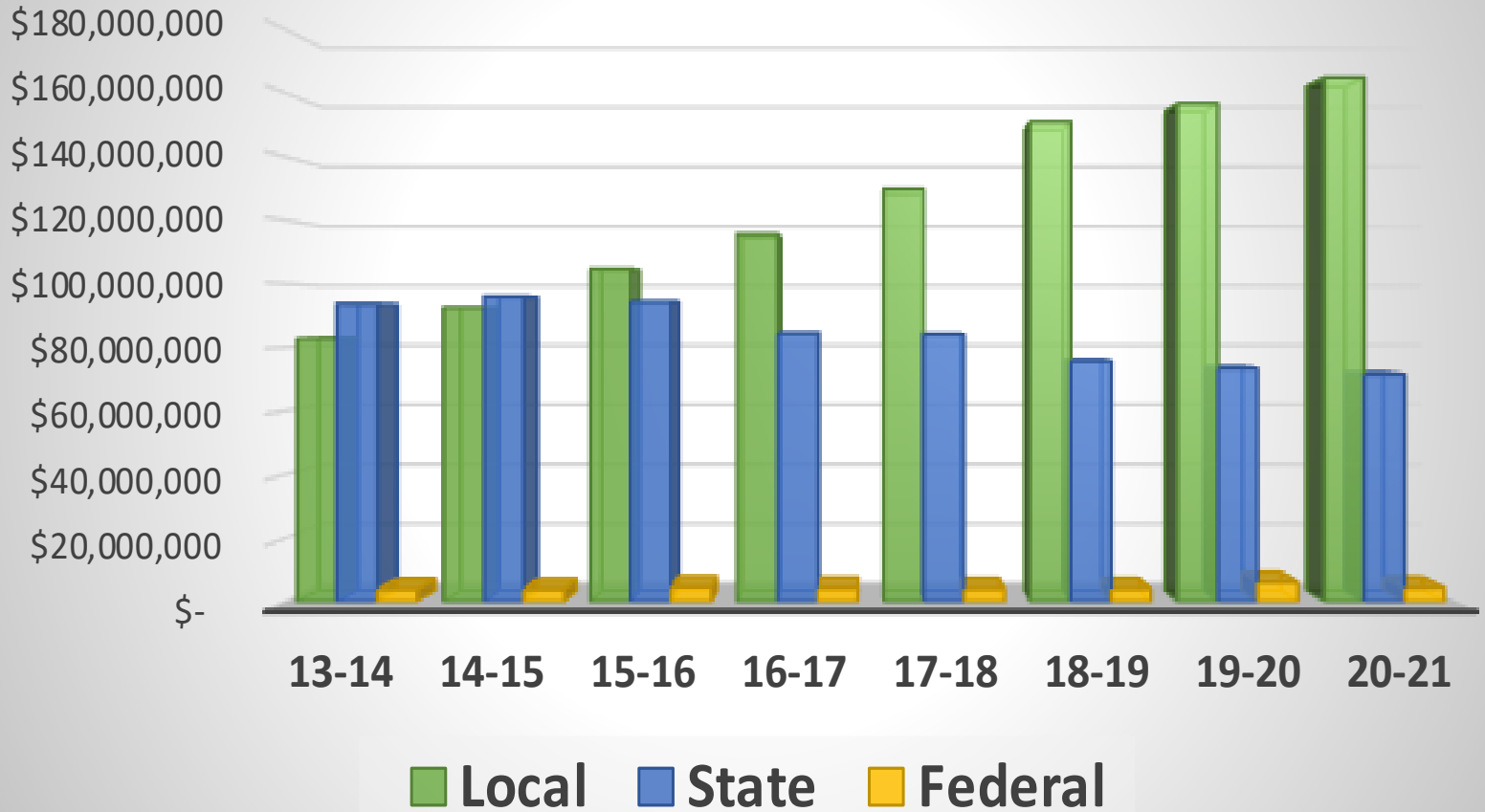
**PFLUGERVILLE INDEPENDENT SCHOOL DISTRICT  
HISTORICAL BUDGET COMPARISON  
GENERAL FUND**



	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budgeted</b>
<b>Estimated Revenue</b>					
LOCAL TAXES - CURRENT	\$ 112,137,845	\$ 126,400,000	\$ 149,436,867	\$ 153,498,000	\$ 161,197,000
OTHER LOCAL REVENUE	3,433,594	3,505,000	5,147,221	3,154,000	3,575,000
STATE REVENUE	75,402,033	68,950,000	65,587,998	73,400,000	86,309,000
STATE ON-BEHALF	9,071,824	9,650,000	10,853,215	12,767,000	-
FEDERAL REVENUE	4,402,776	4,100,000	4,675,121	6,189,000	4,500,000
<b>Total Revenue</b>	<b>\$ 204,448,072</b>	<b>\$ 212,605,000</b>	<b>\$ 235,700,422</b>	<b>\$ 249,008,000</b>	<b>\$ 255,581,000</b>
<b>Estimated Expenditures</b>					
OPERATING BUDGETS	\$ 37,456,636	\$ 43,548,044	\$ 35,322,282	\$ 29,306,881	\$ 33,401,000
PAYROLL BUDGETS	162,153,328	177,060,998	188,440,587	215,782,119	227,300,000
<b>Total Expenditures</b>	<b>\$ 199,609,964</b>	<b>\$ 220,609,042</b>	<b>\$ 223,762,869</b>	<b>\$ 245,089,000</b>	<b>\$ 260,701,000</b>
<b>Excess (Deficiency)</b>	<b>\$ 4,838,108</b>	<b>\$ (8,004,042)</b>	<b>\$ 11,937,553</b>	<b>\$ 3,919,000</b>	<b>\$ (5,120,000)</b>
Other Sources - EDP	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,000,000	\$ 1,500,000
Other Sources - Transfers In	\$ 4,051,020			\$ 1,616,948	\$ 3,000,000
Other Uses - Capital Projects & Medical	\$ (1,000,000)		\$ (2,500,000)	\$ (1,500,000)	
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 9,389,128</b>	<b>\$ (6,504,042)</b>	<b>\$ 10,937,553</b>	<b>\$ 5,035,948</b>	<b>\$ (620,000)</b>
<b>Enrollment</b>	<b>24,602</b>	<b>25,314</b>	<b>25,489</b>	<b>26,442</b>	<b>26,800</b>
<b>Total Tax Rate</b>	<b>\$ 1.5400</b>	<b>\$ 1.5400</b>	<b>\$ 1.5200</b>	<b>\$ 1.4500</b>	<b>\$ 1.4223</b>



# PfISD Historical Revenue





**PILUGERVILLE INDEPENDENT SCHOOL DISTRICT  
20-21 PROPOSED BUDGET**



<b>FUNCTION</b>	<b>GENERAL FUND</b>	<b>FOOD SERVICE FUND</b>	<b>DEBT SERVICE FUND</b>
<b>ESTIMATED REVENUES</b>			
5711 - Property Taxes	\$ 161,197,000	\$ -	\$ 77,158,000
5700 - Other Local Revenue	\$ 3,575,000	\$ 4,216,982	\$ 220,000
5800 - State Revenue	\$ 71,509,000	\$ 65,000	\$ -
5831 - State TRS On-Behalf	\$ 14,800,000	\$ -	\$ -
5900 - Federal	\$ 4,500,000	\$ 10,395,951	\$ -
<b>Total Estimated Revenues</b>	<b>\$ 255,581,000</b>	<b>\$ 14,677,933</b>	<b>\$ 77,378,000</b>
<b>ESTIMATED EXPENDITURES</b>			
11 - Instruction	\$ 155,997,405	\$ -	\$ -
12 - Instructional Resources	\$ 4,133,220	\$ -	\$ -
13 - Curriculum/Staff Development	\$ 7,777,642	\$ -	\$ -
21 - Instructional Leadership	\$ 4,845,948	\$ -	\$ -
23 - Campus Administration	\$ 14,867,689	\$ -	\$ -
31 - Guidance & Counseling	\$ 11,230,986	\$ -	\$ -
32 - Social Work	\$ 1,140,884	\$ -	\$ -
33 - Health Services	\$ 3,345,328	\$ -	\$ -
34 - Student Transportation	\$ 11,292,101	\$ -	\$ -
35 - Food Service	\$ 185,778	\$ 13,419,744	\$ -
36 - Co-Curricular Activities	\$ 6,998,971	\$ -	\$ -
41 - General Administration	\$ 7,592,804	\$ -	\$ -
51 - Maintenance and Operations	\$ 22,215,700	\$ 556,750	\$ -
52 - Security and Monitoring	\$ 4,143,778	\$ -	\$ -
53 - Technology Data Processing	\$ 3,436,801	\$ -	\$ -
61 - Community Services	\$ 445,965	\$ -	\$ -
71 - Debt Service	\$ -	\$ -	\$ 76,924,375
95 - Payments to JJAEP's	\$ 50,000	\$ -	\$ -
99 - Intergov Charges-Tax Appraisals	\$ 1,000,000	\$ -	\$ -
<b>Total Estimated Expenditures</b>	<b>\$ 260,701,000</b>	<b>\$ 13,976,494</b>	<b>\$ 76,924,375</b>
<b>Excess/(Deficiency)</b>	<b>\$ (5,120,000)</b>	<b>\$ 701,439</b>	<b>\$ 453,625</b>
<b>Other Sources - EDP</b>	<b>\$ 1,500,000</b>		
<b>Other Sources - 19-20 FB Savings</b>	<b>\$ 3,000,000</b>		
<b>Net Change in Fund Balance</b>	<b>\$ (620,000)</b>	<b>\$ 701,439</b>	<b>\$ 453,625</b>
<b>TAX RATE</b>	<b>\$ 0.9623</b>		<b>\$ 0.46</b>
<b>Total Revenue - All Funds</b>	<b>\$ 352,136,933</b>		
<b>Total Expenditures - All Funds</b>	<b>\$ 351,601,869</b>		
<b>Excess/(Deficiency)</b>	<b>\$ 535,064</b>		

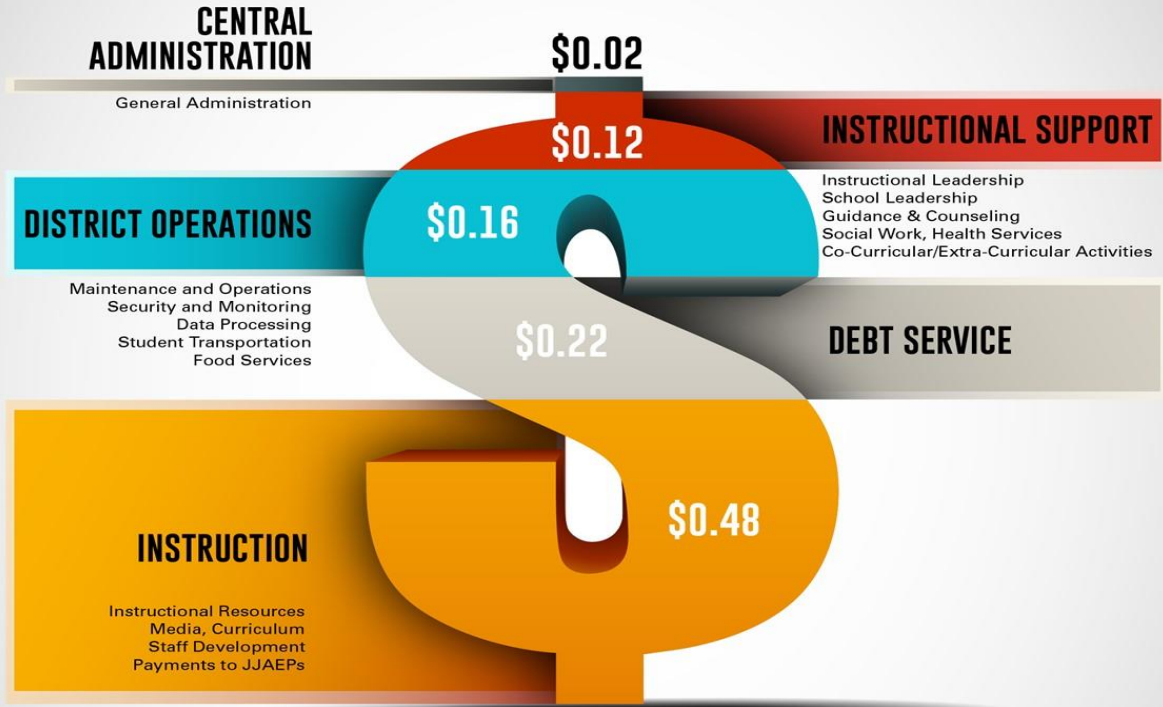


**PFLUGERVILLE INDEPENDENT SCHOOL DISTRICT**  
**PROPOSED BUDGET SUMMARY COMPARISON**  
**PER PUPIL COST**



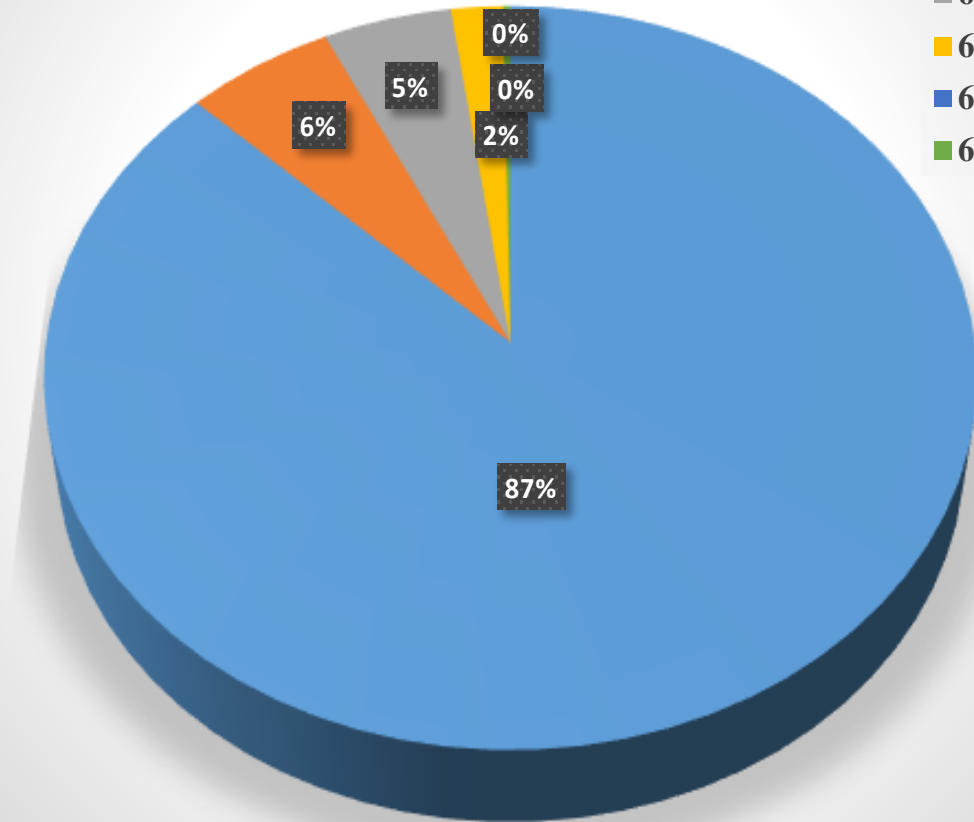
<b>BUDGET SUMMARY</b>					
<b>FUNCTION</b>	<b>2019-20</b>	<b>2020-21</b>	<b>19-20</b>	<b>20-21</b>	
	<b>ROPOSED BUDGE</b>	<b>POSED BUDG</b>	<b>PER PUPIL</b>	<b>PER PUPIL</b>	
<b>INSTRUCTION</b>					
11 - Instruction	\$ 146,283,465	\$ 155,997,405	5,532	5,821	
12 - Instructional Resources, Media	\$ 3,608,283	\$ 4,133,220	136	154	
13 - Curriculum/Staff Development	\$ 7,787,621	\$ 7,777,642	295	290	
95 - Payments to JJAEP's	\$ 35,000	\$ 50,000	1	2	
<b>Total Instruction</b>	<b>\$ 157,714,369</b>	<b>\$ 167,958,267</b>	<b>\$ 5,965</b>	<b>\$ 6,267</b>	
<b>INSTRUCTIONAL SUPPORT</b>					
21 - Instructional Leadership	\$ 4,958,391	\$ 4,845,948	188	181	
23 - School Leadership	\$ 14,208,432	\$ 14,867,689	537	555	
31 - Guidance & Counseling, Evaluation	\$ 10,673,816	\$ 11,230,986	404	419	
32 - Social Work	\$ 1,109,153	\$ 1,140,884	42	43	
33 - Health Services	\$ 3,036,428	\$ 3,345,328	115	125	
36 - Co-Curricular/Extra-Curricular Activities	\$ 7,368,445	\$ 6,998,971	279	261	
<b>Total Instructional Support</b>	<b>\$ 41,354,665</b>	<b>\$ 42,429,806</b>	<b>\$ 1,564</b>	<b>\$ 1,583</b>	
<b>CENTRAL ADMINISTRATION</b>					
41 - General Administration	\$ 6,735,327	\$ 7,592,804	255	283	
<b>DISTRICT OPERATIONS</b>					
51 - Maintenance and Operations	\$ 22,850,274	\$ 22,772,450	864	850	
52 - Security and Monitoring	\$ 3,714,008	\$ 4,143,778	140	155	
53 - Data Processing	\$ 3,682,229	\$ 3,436,801	139	128	
34 - Student Transportation	\$ 9,712,124	\$ 11,292,101	367	421	
35 - Food Services	\$ 11,731,895	\$ 13,605,522	444	508	
<b>Total District Operations</b>	<b>\$ 51,690,530</b>	<b>\$ 55,250,652</b>	<b>\$ 1,955</b>	<b>\$ 2,062</b>	
<b>DEBT SERVICE</b>					
71 - Debt Service	\$ 64,493,850	\$ 76,924,375	2,439	2,870	
<b>OTHER</b>					
61 - Community Services	\$ 49,535	\$ 445,965	2	17	
99 - Intergov Charges-Tax Appraisals	\$ 987,000	\$ 1,000,000	37	37	
<b>Total Other</b>	<b>\$ 1,036,535</b>	<b>\$ 1,445,965</b>	<b>\$ 39</b>	<b>\$ 54</b>	
Total Estimated Expenditures - ALL	\$ 323,025,276	\$ 351,601,869	12,216	\$ 13,119	
Total Estimated Expenditures - 199	\$ 246,908,699	\$ 260,701,000	9,338	9,728	
Estimated number of Students Served			26,442	26,800	
Total Tax Rate			1.4500	1.4223	
SB 622 Requirement - Object Code 6491 - Public Notices	\$ 20,600	\$ 19,115			
HB 1495 Requirement - Membership Dues - 6495	\$ 84,764	\$ 103,426			

# PfISD COST OF OPERATIONS



# Operating Expenditures by Object 20-21

- 6100 - Salaries
- 6200 - Contracted Services
- 6300 - Supplies/Materials
- 6400 - Fees/Dues/Travel
- 6500 - Debt Service
- 6600 - Capital Outlay





# Central Texas Area 20-21 Teacher Salaries

DISTRICT	0 Yr Teacher	10 Yr Teacher	20 Yr Teacher
<b>Pflugerville ISD</b>	\$ <b>51,500</b>	\$ <b>54,400</b>	\$ <b>59,400</b>
Round Rock ISD	\$ 50,000	\$ 55,250	\$ 58,941
Austin ISD	\$ 51,000	\$ 53,479	\$ 55,834
Leander ISD	\$ 50,000	\$ 54,146	\$ 58,693
Del Valle ISD	\$ 49,500	\$ 54,350	\$ 58,300
Eanes ISD	\$ 49,288	\$ 51,688	\$ 57,188
Elgin ISD	\$ 50,500	\$ 55,000	\$ 60,000
Georgetown ISD	\$ 49,500	\$ 53,198	\$ 57,843
Hays CISD	\$ 48,142	\$ 55,494	\$ 60,834
Hutto ISD	\$ 50,000	\$ 54,300	\$ 59,075



# State Compensatory Education Budget

Pflugerville ISD State Compensatory Education 2020-21						
		61XX	62XX	63XX	64XX	Total
Program Intent Code 24	Comp Ed	\$ 1,731,901	\$ 3,150	\$ 102,804	\$ 16,250	\$ 1,854,105
Program Intent Code 26	PACE	706,936	1,500	19,300	5,250	732,986
Program Intent Code 29	DAEP	628,473	-	-	-	628,473
Program Intent Code 30	Title 1 - Schoolwide	5,193,754	1,831	112,638	16,700	5,324,923
Program Intent Code 34	Pre-K	2,689,986	1,000	-	-	2,690,986
	<b>Total</b>	<b>\$ 10,951,050</b>	<b>\$ 7,481</b>	<b>\$ 234,742</b>	<b>\$ 38,200</b>	<b>\$ 11,231,473</b>

State Compensatory Education - Programs and/or services designed to supplement the regular education program for students identified as at risk of dropping out of school.





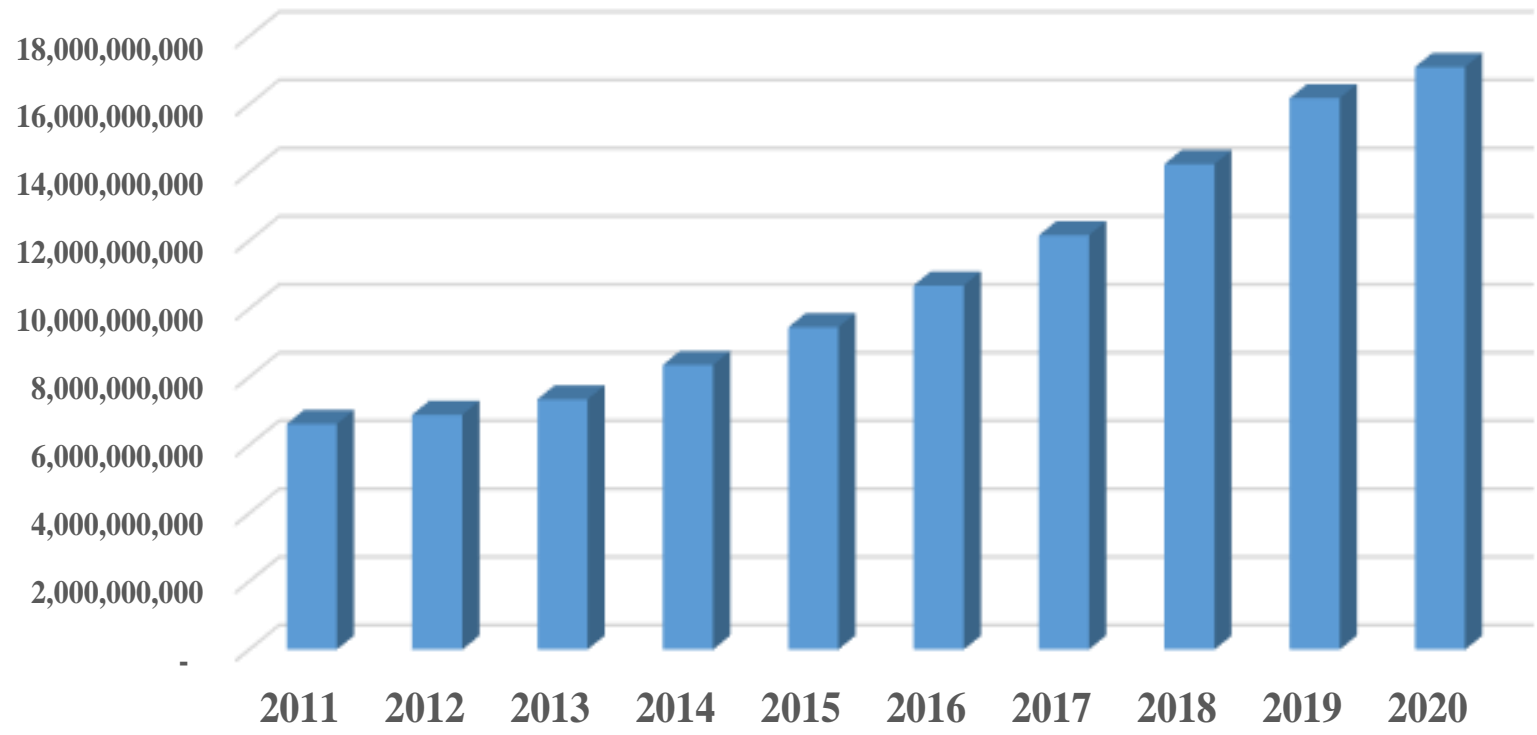
## TAX RATE INFORMATION

Info	19-20	20-21
<b>Compressed Rate</b>	\$ 0.9300	\$ 0.9023
<b>Golden Pennies</b>	\$ 0.0600	\$ 0.0600
<b>M&amp;O Tax Rate</b>	\$ 0.9900	\$ 0.9623
<b>I&amp;S Tax Rate (Debt Service)</b>	\$ 0.4600	\$ 0.4600
<b>Total Tax Rate</b>	\$ 1.4500	\$ 1.4223
<b>Residence - Average Value</b>	\$ 264,657	\$ 266,187
<b>Taxes Due - Average Residence</b>	\$ 3,372	\$ 3,390
<b>Net Taxable Values</b>	\$ 17,098,241,000	





# Pfisd HISTORICAL ASSESSED TAXABLE VALUES



**\*20-21 Funding uses current year values versus prior year values**

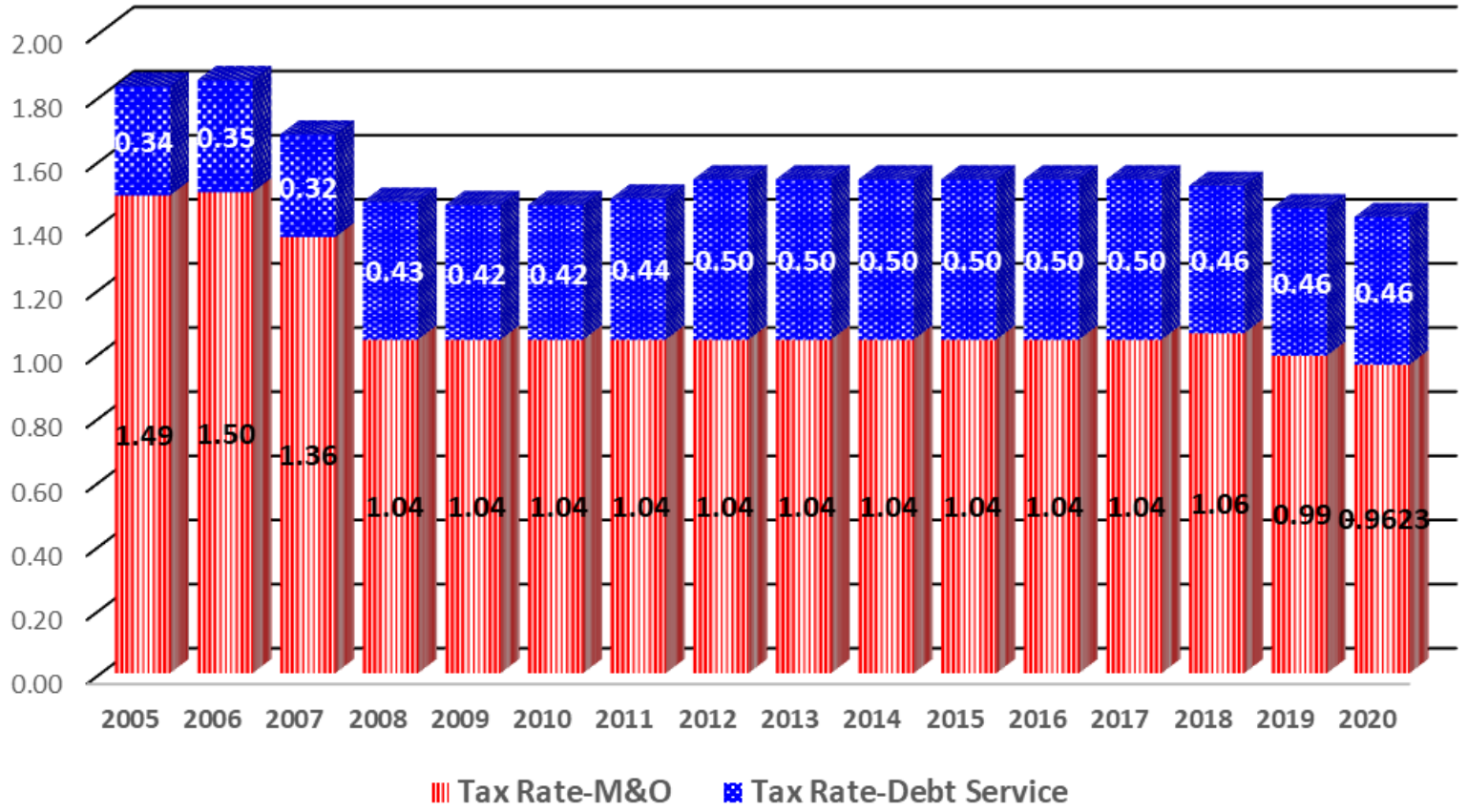


**PFLUGERVILLE ISD  
TOP TEN TAXPAYERS  
2020**

	<b>Name</b>	<b>Taxable Value</b>	<b>% of Total Value</b>
1.	<b>DELL USA LP</b>	<b>\$ 152,044,730</b>	<b>0.89%</b>
2.	<b>A-S 93 SH 130-SH 45 LP</b>	<b>144,522,850</b>	<b>0.85%</b>
3.	<b>LOGISTICS II TECH RIDGE PORTFOLIO LLC</b>	<b>93,717,838</b>	<b>0.55%</b>
4.	<b>LIVING SPACES PFLUGERVILLE LLC</b>	<b>71,248,778</b>	<b>0.42%</b>
5.	<b>TX13 AUSTIN LLC</b>	<b>69,167,000</b>	<b>0.40%</b>
6.	<b>SCOFIELD PARK AUSTIN LLC</b>	<b>68,890,000</b>	<b>0.40%</b>
7.	<b>ONCOR ELECTRIC DELIVERY CO LLC</b>	<b>67,751,598</b>	<b>0.40%</b>
8.	<b>CENTENNIAL STONEHILL TWO LP</b>	<b>67,010,000</b>	<b>0.39%</b>
9.	<b>WC BRAKER PORTFOLIO LLC</b>	<b>66,629,650</b>	<b>0.39%</b>
10.	<b>PARMER TECH RIDGE LLC</b>	<b>63,037,327</b>	<b>0.37%</b>
<b>TOTAL</b>		<b>\$ 864,019,771</b>	<b>5.05%</b>
<b>Assessed Taxable Value</b>		<b>\$ 17,098,241,000</b>	



# PfISD HISTORICAL TAX RATES



**\$1.4223 Tax Rate = Lowest PfISD Tax Rate in 20 Years**  
**2.77 cents lower than the 19-20 rate**

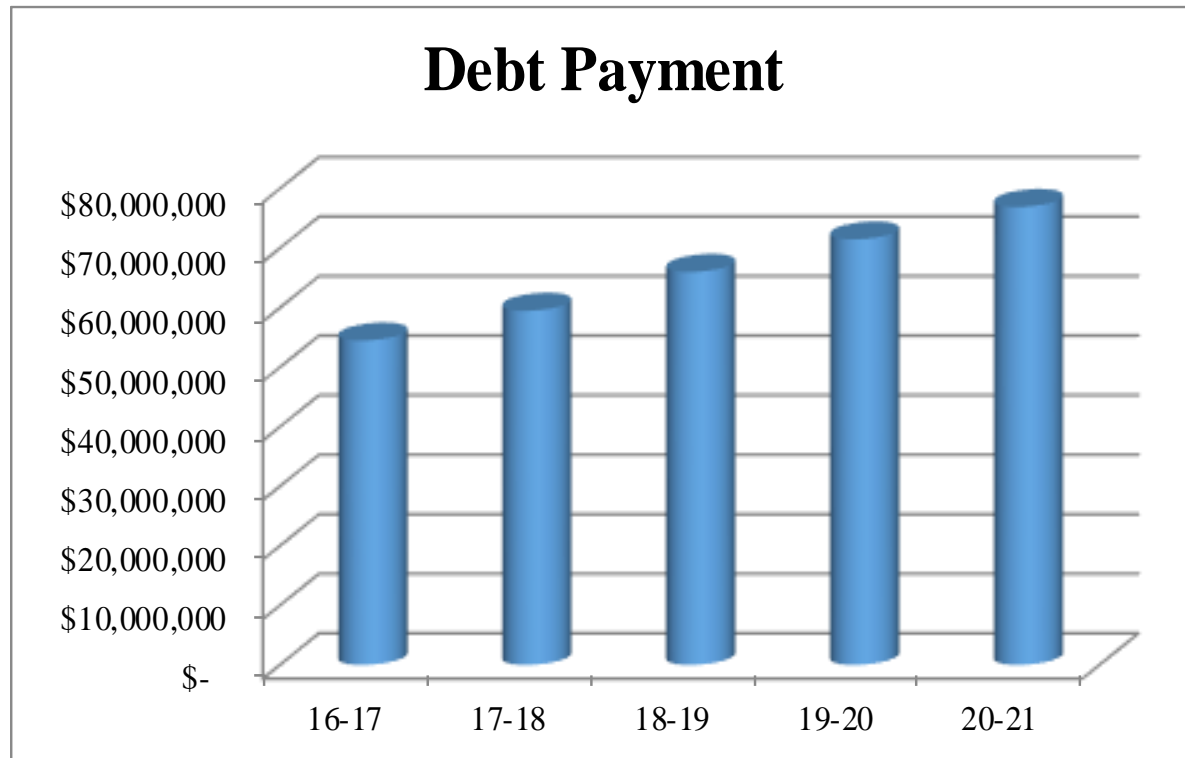


# DEBT

Year	Deceased Amount
18-19	\$24,000,000
19-20	\$21,500,000
20-21	\$25,000,000

Standard and Poor's Rating

AA+





**19-20 AMENDED BUDGET - GENERAL FUND**

FUNCTION	ORIGINAL BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET
<b>Estimated Revenues</b>			
5711 - Property Taxes	\$ 154,165,000	\$ (667,000)	\$ 153,498,000
5700 - Other Local Revenue	\$ 3,750,699	\$ (596,699)	\$ 3,154,000
5800 - State Revenue	\$ 71,400,000	\$ 2,000,000	\$ 73,400,000
5831 - State TRS On-Behalf	\$ 13,393,000	\$ (626,000)	\$ 12,767,000
5900 - Federal	\$ 4,200,000	\$ 1,989,000	\$ 6,189,000
<b>Total Estimated Revenue</b>	<b>\$ 246,908,699</b>	<b>\$ 2,099,301</b>	<b>\$ 249,008,000</b>
<b>Estimated Expenditures</b>			
11 - Instruction	\$ 146,283,465	\$ 266,535	\$ 146,550,000
12 - Instructional Resources	\$ 3,608,283	\$ (58,283)	\$ 3,550,000
13 - Curriculum and Staff Develop	\$ 7,787,621	\$ (837,621)	\$ 6,950,000
21 - Instructional Leadership	\$ 4,958,391	\$ (222,391)	\$ 4,736,000
23 - Campus Administration	\$ 14,208,432	\$ (508,432)	\$ 13,700,000
31 - Guidance & Counseling	\$ 10,673,816	\$ (432,816)	\$ 10,241,000
32 - Social Services	\$ 1,109,153	\$ 847	\$ 1,110,000
33 - Health Services	\$ 3,036,428	\$ 113,572	\$ 3,150,000
34 - Pupil Transportation	\$ 9,712,124	\$ 347,876	\$ 10,060,000
35 - Food Service	\$ 103,351	\$ 39,649	\$ 143,000
36 - Co-Curricular Activities	\$ 7,368,445	\$ (946,445)	\$ 6,422,000
41 - General Administration	\$ 6,735,327	\$ 74,673	\$ 6,810,000
51 - Maintenance and Operations	\$ 22,285,692	\$ (2,360,692)	\$ 19,925,000
52 - Security and Monitoring	\$ 3,714,008	\$ 870,992	\$ 4,585,000
53 - Data Processing	\$ 3,682,229	\$ 105,771	\$ 3,788,000
61 - Community Services	\$ 49,535	\$ 97,465	\$ 147,000
71 - Debt Service	\$ 570,399	\$ 1,633,601	\$ 2,204,000
95 - Payments to JJAEP's	\$ 35,000	\$ 1,000	\$ 36,000
99 - Other Intergov. Charges	\$ 987,000	\$ (5,000)	\$ 982,000
<b>Total Estimated Expenditures</b>	<b>\$ 246,908,699</b>	<b>\$ (1,819,699)</b>	<b>\$ 245,089,000</b>
<b>Sources of Funds - EDP</b>	<b>\$ 1,500,000</b>		<b>\$ 1,000,000</b>
<b>Source of Funds - Solar Lease</b>			<b>\$ 1,616,948</b>
<b>Use of Funds - Capital Outlay</b>			<b>\$ (1,500,000)</b>
<b>Excess/(Deficiency)</b>	<b>\$ 1,500,000</b>		<b>\$ 5,035,948</b>





## 19-20 AMENDED BUDGET - FOOD SERVICE

FUNCTION	ORIGINAL BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET
<b>Estimated Revenues</b>			
5700 - LOCAL REVENUE	\$ 4,119,497	\$ (1,119,497)	\$ 3,000,000
5800 - STATE REVENUE	\$ 65,000	\$ (5,000)	\$ 60,000
5900 - FEDERAL REVENUE	\$ 7,706,027	\$ 593,973	\$ 8,300,000
5923 - COMMODITIES	\$ 760,000	\$ (35,000)	\$ 725,000
<b>Total Estimated Revenue</b>	<b>\$ 12,650,524</b>	<b>\$ (565,524)</b>	<b>\$ 12,085,000</b>
<b>Estimated Expenditures</b>			
35 - COMMODITIES	\$ 760,000	\$ (35,000)	\$ 725,000
35 - FOOD SERVICE	\$ 10,868,544	\$ (368,544)	\$ 10,500,000
51 - PLANT MAINTENANCE	\$ 564,582	\$ (2,582)	\$ 562,000
52 - SECURITY	\$ -	\$ -	\$ -
<b>Total Estimated Expenditures</b>	<b>\$ 12,193,126</b>	<b>\$ (406,126)</b>	<b>\$ 11,787,000</b>
Excess/(Deficiency)	<b>\$ 457,398</b>		<b>\$ 298,000</b>

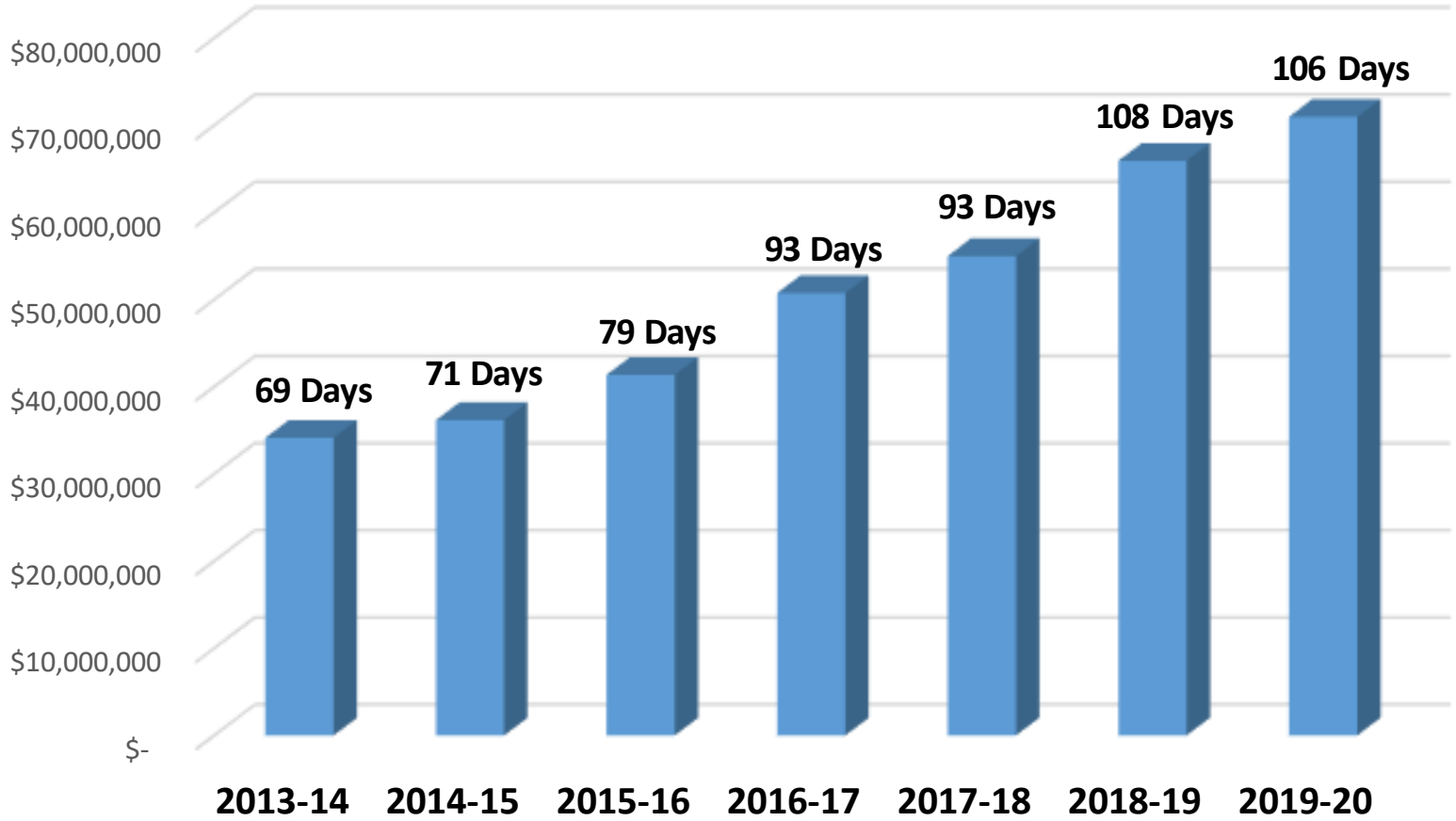
## 19-20 AMENDED BUDGET - DEBT SERVICE

FUNCTION	ORIGINAL BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET
<b>Estimated Revenues</b>			
5700 - LOCAL I&S TAXES	\$ 71,852,000	\$ (217,000)	\$ 71,635,000
5800 - STATE REVENUE	\$ -	\$ 651,000	\$ 651,000
7900 - SALE OF BONDS	\$ -	\$ 36,632,000	\$ 36,632,000
<b>Total Estimated Revenue</b>	<b>\$ 71,852,000</b>	<b>\$ 37,066,000</b>	<b>\$ 108,918,000</b>
<b>Estimated Expenditures</b>			
71 - DEBT SERVICES	\$ 71,128,137	\$ 37,106,863	\$ 108,235,000
<b>Total Estimated Expenditures</b>	<b>\$ 71,128,137</b>	<b>\$ 37,106,863</b>	<b>\$ 108,235,000</b>
Excess/(Deficiency)	<b>\$ 723,863</b>		<b>\$ 683,000</b>





# Operating Fund Balance



**AA+ Rating – Standard and Poor’s**

**\$9 Million – Fast Growth/Pandemic Stabilization**

**2021 Legislative Session**



# QUESTIONS/COMMENTS