

BUDGET WORKSHOP

Mission: Inspire, Empower, & Challenge ALL Learners to Lead, Grow, & Serve.

WE BELIEVE!
GODLEY ISD!



Agenda

- Campus and Department Allocations
- Enrollment and ADA estimate
- Property Values and Tax Rates
- Proposed Budgets for 2024-2025
- Hill College Tax Rate Review
- Next Steps in Budget Calendar



Campus Allocations

During the days leading up to the first day of school, the campus principals and I teamed up to deliver a “State of GISD Finance” to all employees.

Information was shared on the following topics:

- State Funding
- Current Fund Balance Needs
- Updated regulations including purchasing, travel, and G-Cards
- Bulk paper cost savings and other potential bulk purchases
- Reiterate the support and investment of fund balance that the Board and Administration had made over the past five years.



Campus Allocations

2024-2025
Enrollment Data

Based on 2022-2023 Fall Collection Peims Report "Disaggregation of PEIMS Student Data"

PDM1-120-009

	Campus Total	LEP	Eco. Disadv.	G.T.	SpEd	Dyslexia
High School	841	90	347	66	101	109
Middle School	469	60	209	54	72	69
6th Grade School	232	40	104	26	35	34
RB Godley Elem.	544	54	272	24	100	33
Legacy Elem.	484	18	161	41	85	30
Pleasant View Elem.	515	111	317	26	89	23
Totals	3,085	373	1,410	237	482	298



Campus Allocations

Godlev High School Budget Allocation Worksheet 2024-2025

Base Allocation \$ 125.00

Regular Allocation Determination

<u>Student Population (Program Intent)</u>	<u>multiplier</u>	<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education		\$ 125	841	\$ 105,125
Bilingual	1.1	\$ 12.50	90	\$ 1,125
Economically Disadvantaged	1.2	\$ 25.00	347	\$ 8,675
Gifted & Talented	1.12	\$ 15.00	66	\$ 990
CTE	1.25	\$ 31.25	692	\$ 21,625
Dyslexia	1.1	\$ 12.50	109	\$ 1,363
Special Education	2.5	\$ 187.50	101	\$ 18,938
Total - Regular Allocation				\$ 157,840



Campus Allocations

Godley Middle School Budget Allocation Worksheet 2024-2025

Base Allocation: \$ 110.00

Regular Allocation Determination

<u>Student Population (Program Intent)</u>	<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education	\$ 110	469	\$ 51,590
	multiplier		
Bilingual	1.1	60	\$ 660
Economically Disadvantaged	1.2	209	\$ 4,598
Gifted & Talented	1.12	54	\$ 713
Dyslexia	1.1	69	\$ 759
Special Education	2.5	72	\$ 11,880
Total - Regular Allocation			\$ 70,200



Campus Allocations

Godley 6th School Budget Allocation Worksheet 2024-2025

Base Allocation: \$ 110.00

Regular Allocation Determination

<u>Student Population (Program Intent)</u>		<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education		\$ 110	232	\$ 25,520
	multiplier			
Bilingual	1.1	\$ 11	40	\$ 440
Economically Disadvantaged	1.2	\$ 22	104	\$ 2,288
Gifted & Talented	1.12	\$ 13	26	\$ 343
Dyslexia	1.1	\$ 11	34	\$ 374
Special Education	2.5	\$ 165	35	\$ 5,775
Total - Regular Allocation				\$ 34,740



Campus Allocations

RB Godley Elementary School Budget Allocation Worksheet 2024-2025

Base Allocation: \$ 85.00

Regular Allocation Determination

<u>Student Population (Program Intent)</u>	<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education	\$ 85.00	544	\$ 46,240
Bilingual	multiplier 1.1	54	\$ 459
Economically Disadvantaged	1.2	272	\$ 4,624
Gifted & Talented	1.12	24	\$ 245
Dyslexia	1.1	33	\$ 281
Special Education	2.5	100	\$ 12,750
Total - Regular Allocation			\$ 64,598



Campus Allocations

Legacy ES Budget Allocation Worksheet 2024-2025

Base Allocation: \$ 85.00

Base Allocation Determination

<u>Student Population (Program Intent)</u>		<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education		\$ 85.00	484	\$ 41,140
Bilingual	multiplier 1.1	\$ 8.50	18	\$ 153
Economically Disadvantaged	1.2	\$ 17.00	161	\$ 2,737
Gifted & Talented	1.12	\$ 10.20	41	\$ 418
Dyslexia	1.1	\$ 8.50	30	\$ 255
Special Education	2.5	\$ 127.50	85	\$ 10,838
Total - Regular Allocation				\$ 55,541



Campus Allocations

Pleasant View ES Budget Allocation Worksheet 2024-2025

Base Allocation: \$ **85.00**

Base Allocation Determination

<u>Student Population (Program Intent)</u>		<u>Allocation Per Student</u>	<u>2023-2024 Peims Snap Shot Data</u>	<u>Total Regular Allocation</u>
Regular Education		\$ 85.00	515	\$ 43,775
Bilingual	multiplier 1.1	\$ 8.50	111	\$ 944
Economically Disadvantaged	1.2	\$ 17.00	317	\$ 5,389
Gifted & Talented	1.12	\$ 10.20	26	\$ 265
Dyslexia	1.1	\$ 8.50	23	\$ 196
Special Education	2.5	\$ 127.50	89	\$ 11,348
Total - Regular Allocation				\$ 61,916



Current Enrollment

School Year	Beginning of Year	Snapshot Data	End of Year	Increase in Enrollment
2022-2023	2,657	2,811	2,777	120
2023-2024	2,969	3,002	2,967	190
2024-2025	3,097*			
	*Data as of 08/09/2024			



Current Enrollment

Campus	Snapshot 23-24	Last day 23-24	First day 24-25	Current 24-25
RBG Elem.	542	535	537	543
Legacy Elem.	464	465	489	491
Pleasant View Elem.	512	510	503	512
6th/Middle School	657	676	695	708
High School	827	781	820	843
District Totals	3,002	2,967	3,044	3,097



Estimated ADA

Campus	First day 24-25	Current 24-25	Estimated Attendance	Ending 24-25
RBG Elem.	537	543	93.86%	510
Legacy Elem.	489	491	93.84%	461
Pleasant View Elem.	503	512	93.32%	478
6th/Middle School	695	708	93.20%	660
High School	820	843	92.17%	777
District Totals	3,044	3,097		2,886



Tax Rates

Total Estimated Tax Rates for 2024-2025

- M&O Tier I = \$0.6169
- M&O Tier II = \$0.17
- I&S = \$0.50

- Total = **\$1.2869**

Notes: NNR = \$1.29046, RTM/NNR M&O = \$0.84791



Tax Rates

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Godley ISD will hold a public meeting at 6:00 pm, August 26, 2024 in Godley High School, CLI, 9501 N Hwy 171, Godley, TX 76044. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.78690/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.50000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	3.04 % increase
Debt Service	-0.23 % decrease
Total Expenditures	2.29 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$2,128,767,395	\$2,323,445,724
Total appraised value* of new property**	\$234,452,150	\$139,873,928
Total taxable value*** of all property	\$1,757,638,424	\$1,915,044,700
Total taxable value*** of new property**	\$234,381,101	\$139,795,324

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$225,490,000

*Outstanding principal.



Tax Rates

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.78920	\$0.50000	\$1.28920	\$8,095	\$6,233
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.84791	\$0.61455	\$1.46246	\$9,006	\$5,951
Proposed Rate	\$0.78690	\$0.50000	\$1.28690	\$8,297	\$6,008

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$342,522	\$355,377
Average Taxable Value of Residences	\$242,522	\$255,377
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.28920	\$1.28690
Taxes Due on Average Residence	\$3,126.59	\$3,286.45
Increase (Decrease) in Taxes		\$159.86

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.28690. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.28690.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$3,005,000
Interest & Sinking Fund Balance(s)	\$4,465,766

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.



Tax Rates

Godley Independent School District Historical Tax Rates, Levy, Valuation, and Debt

Fiscal Year Ending 8/31	Taxable Assessed Valuation	Growth Rate	M&O Tax Rate	I&S Rate	Total Tax Rate
2010	\$ 1,444,020,980	33.6%	0.921500	0.149981	1.071481
2011	\$ 1,336,233,840	-7.5%	0.941500	0.180890	1.122390
2012	\$ 1,227,121,688	-8.2%	0.941500	0.195590	1.137090
2013	\$ 1,209,597,590	-1.4%	0.941500	0.187200	1.128700
2014	\$ 1,039,392,670	-14.1%	0.941500	0.231252	1.172752
2015	\$ 1,013,320,594	-2.5%	0.973200	0.274460	1.247660
2016	\$ 774,057,450	-23.6%	1.040000	0.500000	1.540000
2017	\$ 780,970,570	0.9%	1.040000	0.500000	1.540000
2018	\$ 899,371,786	15.2%	1.040000	0.500000	1.540000
2019	\$ 984,445,737	9.5%	0.970000	0.500000	1.470000
2020	\$ 1,021,786,843	3.8%	0.966400	0.500000	1.466400
2021	\$ 1,175,595,269	15.1%	0.992000	0.500000	1.492000
2022	\$ 1,479,109,139	25.8%	0.974600	0.500000	1.474600
2023	\$ 1,765,921,999	19.4%	0.789200	0.500000	1.289200
2024	\$ 1,919,880,001	8.7%	0.786900	0.500000	1.286900

PROPOSED

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GODLEY ISD!**



Tax Rates

Godley Independent School District Historical Tax Rates, Levy, Valuation, and Debt

Fiscal Year Ending 8/31	Taxable Assessed Valuation	Tax Supported Debt	Total Tax Rate	Local Maintenance Rate	Debt Service Rate	Tax Levy
2010	\$ 1,444,020,980	\$ 34,719,988	1.071481	0.921500	0.149981	\$ 15,472,396
2011	\$ 1,336,233,840	\$ 34,234,988	1.122390	0.941500	0.180890	\$ 14,997,755
2012	\$ 1,227,121,688	\$ 33,734,988	1.137090	0.941500	0.195590	\$ 13,953,478
2013	\$ 1,209,597,590	\$ 33,176,396	1.128700	0.941500	0.187200	\$ 13,652,728
2014	\$ 1,039,392,670	\$ 32,546,787	1.172752	0.941500	0.231252	\$ 12,189,498
2015	\$ 1,013,320,594	\$ 31,268,193	1.247660	0.973200	0.274460	\$ 12,642,796
2016	\$ 774,057,450	\$ 62,480,244	1.540000	1.040000	0.500000	\$ 11,920,485
2017	\$ 780,970,570	\$ 61,262,499	1.540000	1.040000	0.500000	\$ 12,026,947
2018	\$ 899,371,786	\$ 60,660,000	1.540000	1.040000	0.500000	\$ 13,850,326
2019	\$ 984,445,737	\$ 72,500,000	1.470000	0.970000	0.500000	\$ 14,395,674
2020	\$ 1,022,468,858	\$ 72,500,000	1.466400	0.966400	0.500000	\$ 14,993,483
2021	\$ 1,175,595,269	\$ 163,285,000	1.492000	0.992000	0.500000	\$ 17,539,881
2022	\$ 1,424,103,373	\$ 211,875,000	1.474600	0.974600	0.500000	\$ 20,999,828
2023	\$ 1,765,921,999	\$ 227,350,000	1.289200	0.789200	0.500000	\$ 22,766,266
2024	\$ 1,919,880,001	\$ 227,349,900	1.286900	0.786900	0.500000	\$ 23,729,689

PROPOSED



Tax Rates

Godley Independent School District Hill College - Godley ISD Historical Tax Rates

Fiscal Year Ending 8/31	M&O Tax Rate	I&S Rate	Total Tax Rate
2016	0.022349	-	0.022349
2017	0.022671	-	0.022671
2018	0.022252	-	0.022252
2019	0.022252	-	0.022252
2020	0.025422	-	0.025422
2021	0.026092	-	0.026092
2022	0.024210	-	0.024210
2023	0.023605	-	0.023605
2024	0.023218	-	0.023218 PROPOSED

NNR = 0.021355



Tax Rates

Tax Collection Estimates for the 2024-2025 School Year

Total Net Tax Revenue

M&O	\$14,479,827
I&S	\$9,200,551
Total Net Tax Revenue	\$23,680,378

Estimated Collection % 99%

Budgeted Revenue

M&O	\$14,335,029	199-5711
I&S	\$9,108,546	511-5711
Total Budgeted Revenue	\$23,443,574	

\$1,919,880,001 Total 2024 Net Certified

Budgeted Delinquent Revenue

M&O	\$177,326	199-5712
I&S	\$108,789	511-5712
Total Budgeted Delinquent Revenue	\$286,115	

Budgeted P&I Revenue

M&O	\$45,000	199-5719
I&S	\$28,000	511-5719
Total Budgeted P&I Revenue	\$73,000	



Tax Rates

General Fund		No LOHE		10% LOHE		20% LOHE
SOF Estimated Revenues:						
Local Taxes	\$	14,512,355	\$	13,731,677	\$	12,959,366
State Revenue	\$	17,309,651	\$	17,165,075	\$	17,017,128
Total Estimated Revenue	\$	31,822,006	\$	30,896,752	\$	29,976,494
Gain or (Loss) in Revenue	\$	-	\$	(925,254)	\$	(1,845,512)

Debt Service Fund		No LOHE		10% LOHE		20% LOHE
SOF Estimated Revenues:						
Local Taxes	\$	9,217,334	\$	8,721,288	\$	8,230,557
State Revenue	\$	1,002,408	\$	956,911	\$	911,902
Total Estimated Revenue	\$	10,219,742	\$	9,678,199	\$	9,142,459
Gain or (Loss) in Revenue	\$	-	\$	(541,543)	\$	(1,077,283)

Total Gain or (Loss) in Revenue	\$	-	\$	(1,466,797)	\$	(2,922,795)
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2024-2025 Proposed Budget

Function Code	Object Code	General Fund %	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
Estimated Fund Balance 08/31/2024			\$ 3,005,000	\$ 164,000	\$ -	\$ 4,465,766	\$ 18,500,000	\$ 26,134,766	
Estimated Revenues:									
Local Taxes	5710	42%	\$ 14,557,355			\$ 9,225,000		\$ 23,782,355	49.85%
Other Local Revenue	5700	2%	\$ 626,006	\$ 610,000	\$ -	\$ 250,000	\$ 300,000	\$ 1,786,006	3.74%
State Revenue	5800	55%	\$ 19,129,163	\$ 46,000	\$ -	\$ 1,000,000		\$ 20,175,163	42.29%
Federal Revenue	5900	1%	\$ 460,000	\$ 1,073,520	\$ 427,553			\$ 1,961,073	4.11%
Total Estimated Revenue		100.00%	\$ 34,772,524	\$ 1,729,520	\$ 427,553	\$ 10,475,000	\$ 300,000	\$ 47,704,597	100%
Estimated Expenditures:									
6100 Payroll Costs	6100	77.78%	\$ 28,433,334	\$ 877,437	\$ 305,000			\$ 29,615,771	49.05%
6200 Contracted Services	6200	11.87%	\$ 4,340,563	\$ 12,600	\$ 25,000			\$ 4,378,163	7.25%
6300 Supplies & Materials	6300	4.20%	\$ 1,533,730	\$ 929,000	\$ 97,553		\$ 3,000,000	\$ 5,560,283	9.21%
6400 Other Operating Costs	6400	5.71%	\$ 2,085,708	\$ 7,500	\$ -			\$ 2,093,208	3.47%
6500 Debt Service	6500	0.45%	\$ 165,000	\$ -	\$ -	\$ 10,557,267		\$ 10,722,267	17.76%
6600 Capital Outlay	6600	0.00%	\$ -	\$ 12,000	\$ -		\$ 8,000,000	\$ 8,012,000	13.27%
Total Estimated Expenditures		100.00%	\$ 36,558,335	\$ 1,838,537	\$ 427,553	\$ 10,557,267	\$ 11,000,000	\$ 60,381,692	100%
Other Revenue	7900		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Expenses	8900		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Add/(Use) of Revenue over Expenditures			\$ (1,785,811)	\$ (109,017)	\$ -	\$ (82,267)	\$ (10,700,000)	\$ (12,677,095)	
Estimated Fund Balance 06/30/2025			\$ 1,219,189	\$ 54,983	\$ -	\$ 4,383,499	\$ 7,800,000	\$ 5,657,671	



2024-2025 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
11 Instruction								
Payroll Costs	6100	\$ 17,039,216		\$ 275,000			\$ 17,314,216	
Contracted Services	6200	\$ 175,893		\$ 20,000			\$ 195,893	
Supplies & Materials	6300	\$ 456,279		\$ 67,553			\$ 523,832	
Other Operating Costs	6400	\$ 357,501		\$ -			\$ 357,501	
Debt Service	6500	\$ -		\$ -			\$ -	
Capital Outlay	6600	\$ -		\$ -			\$ -	
Total	49.32%	\$ 18,028,889		\$ 362,553			\$ 18,391,442	36.90%
12 Library & Media								
Payroll Costs	6100	\$ 429,082					\$ 429,082	
Contracted Services	6200	\$ 2,500					\$ 2,500	
Supplies & Materials	6300	\$ 84,688					\$ 84,688	
Other Operating Costs	6400	\$ 9,990					\$ 9,990	
Debt Service	6500	\$ -					\$ -	
Capital Outlay	6600	\$ -					\$ -	
Total	1.44%	\$ 526,260					\$ 526,260	1.06%
13 Curriculum Development								
Payroll Costs	6100	\$ 652,112		\$ 30,000			\$ 682,112	
Contracted Services	6200	\$ 106,576		\$ 5,000			\$ 111,576	
Supplies & Materials	6300	\$ 9,500		\$ 30,000			\$ 39,500	
Other Operating Costs	6400	\$ 7,750		\$ -			\$ 7,750	
Debt Service	6500	\$ -		\$ -			\$ -	
Capital Outlay	6600	\$ -		\$ -			\$ -	
Total	2.12%	\$ 775,938		\$ 65,000			\$ 840,938	1.69%



2024-2025 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
21	Instructional Leadership							
	Payroll Costs 6100	\$ 273,534		\$ -			\$ 273,534	
	Contracted Services 6200	\$ -		\$ -			\$ -	
	Supplies & Materials 6300	\$ -		\$ -			\$ -	
	Other Operating Costs 6400	\$ 5,000		\$ -			\$ 5,000	
	Debt Service 6500	\$ -		\$ -			\$ -	
	Capital Outlay 6600	\$ -		\$ -			\$ -	
	Total	0.76% \$ 278,534		\$ -			\$ 278,534	0.56%
23	School Leadership							
	Payroll Costs 6100	\$ 1,966,589		\$ -			\$ 1,966,589	
	Contracted Services 6200	\$ -		\$ -			\$ -	
	Supplies & Materials 6300	\$ 2,991		\$ -			\$ 2,991	
	Other Operating Costs 6400	\$ 8,840		\$ -			\$ 8,840	
	Debt Service 6500	\$ -		\$ -			\$ -	
	Capital Outlay 6600	\$ -		\$ -			\$ -	
	Total	5.41% \$ 1,978,420		\$ -			\$ 1,978,420	3.97%
31	Guidance & Counseling							
	Payroll Costs 6100	\$ 805,085		\$ -			\$ 805,085	
	Contracted Services 6200	\$ 100		\$ -			\$ 100	
	Supplies & Materials 6300	\$ 9,250		\$ -			\$ 9,250	
	Other Operating Costs 6400	\$ 2,150		\$ -			\$ 2,150	
	Debt Service 6500	\$ -		\$ -			\$ -	
	Capital Outlay 6600	\$ -		\$ -			\$ -	
	Total	2.23% \$ 816,585		\$ -			\$ 816,585	1.64%



2024-2025 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
32 Social Work Services								
Payroll Costs	6100	\$ 120,285					\$ 120,285	
Contracted Services	6200	\$ -					\$ -	
Supplies & Materials	6300	\$ 25,000					\$ 25,000	
Other Operating Costs	6400	\$ -					\$ -	
Debt Service	6500	\$ -					\$ -	
Capital Outlay	6600	\$ -					\$ -	
Total	0.40%	\$ 145,285					\$ 145,285	0.29%
33 Health Services								
Payroll Costs	6100	\$ 347,835		\$ -			\$ 347,835	
Contracted Services	6200	\$ 12,000		\$ -			\$ 12,000	
Supplies & Materials	6300	\$ 20,640		\$ -			\$ 20,640	
Other Operating Costs	6400	\$ 7,600		\$ -			\$ 7,600	
Debt Service	6500	\$ -		\$ -			\$ -	
Capital Outlay	6600	\$ -		\$ -			\$ -	
Total	1.06%	\$ 388,075		\$ -			\$ 388,075	0.78%
34 Transportation Services								
Payroll Costs	6100	\$ 1,451,347					\$ 1,451,347	
Contracted Services	6200	\$ 33,500					\$ 33,500	
Supplies & Materials	6300	\$ 198,500					\$ 198,500	
Other Operating Costs	6400	\$ 65,000					\$ 65,000	
Debt Service	6500	\$ -					\$ -	
Capital Outlay	6600	\$ -					\$ -	
Total	4.78%	\$ 1,748,347					\$ 1,748,347	3.51%



2024-2025 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:		General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
35 Food Services									
Payroll Costs	6100		\$	877,437				\$ 877,437	
Contracted Services	6200		\$	12,600				\$ 12,600	
Supplies & Materials	6300		\$	929,000				\$ 929,000	
Other Operating Costs	6400		\$	7,500				\$ 7,500	
Debt Service	6500		\$	-				\$ -	
Capital Outlay	6600		\$	12,000				\$ 12,000	
Total Food Services		0.00%	\$	1,838,537				\$ 1,838,537	3.69%
36 Co/Extra-Curricular Activities									
Payroll Costs	6100		\$	743,951				\$ 743,951	
Contracted Services	6200		\$	62,746				\$ 62,746	
Supplies & Materials	6300		\$	64,472				\$ 64,472	
Other Operating Costs	6400		\$	146,192				\$ 146,192	
Debt Service	6500		\$	-				\$ -	
Capital Outlay	6600		\$	-				\$ -	
Total		2.78%	\$	1,017,361				\$ 1,017,361	2.04%
41 General Administration									
Payroll Costs	6100		\$	1,295,573				\$ 1,295,573	
Contracted Services	6200		\$	94,529				\$ 94,529	
Supplies & Materials	6300		\$	32,000				\$ 32,000	
Other Operating Costs	6400		\$	249,685				\$ 249,685	
Debt Service	6500		\$	-				\$ -	
Capital Outlay	6600		\$	-				\$ -	
Total		4.57%	\$	1,671,787				\$ 1,671,787	3.35%



2024-2025 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:		General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
51 Maintenance & Operation									
Payroll Costs	6100	\$	2,354,203					\$ 2,354,203	
Contracted Services	6200	\$	1,370,000					\$ 1,370,000	
Supplies & Materials	6300	\$	125,250					\$ 125,250	
Other Operating Costs	6400	\$	1,177,500					\$ 1,177,500	
Debt Service	6500	\$	-					\$ -	
Capital Outlay	6600	\$	-					\$ -	
Total			13.75%	\$ 5,026,953				\$ 5,026,953	10.08%
52 Safety & Security									
Payroll Costs	6100	\$	292,831					\$ 292,831	
Contracted Services	6200	\$	51,100		\$ 20,000			\$ 71,100	
Supplies & Materials	6300	\$	38,050		\$ 2,000			\$ 40,050	
Other Operating Costs	6400	\$	26,500					\$ 26,500	
Debt Service	6500	\$	-					\$ -	
Capital Outlay	6600	\$	-					\$ -	
Total			1.12%	\$ 408,481	\$ 22,000			\$ 430,481	0.86%
53 Data Processing Services									
Payroll Costs	6100	\$	661,691					\$ 661,691	
Contracted Services	6200	\$	23,445					\$ 23,445	
Supplies & Materials	6300	\$	467,110					\$ 467,110	
Other Operating Costs	6400	\$	22,000					\$ 22,000	
Debt Service	6500	\$	-					\$ -	
Capital Outlay	6600	\$	-					\$ -	
Total			3.21%	\$ 1,174,246				\$ 1,174,246	2.36%



2024-2025 Proposed Budget

Function Code	Object Code	General Fund %	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
71 Debt Service									
Payroll Costs	6100	\$	-					\$	-
Contracted Services	6200	\$	-					\$	-
Supplies & Materials	6300	\$	-					\$	-
Other Operating Costs	6400	\$	-			\$ 6,000		\$	6,000
Debt Service	6500	\$	165,000			\$ 10,557,267		\$	10,722,267
Capital Outlay	6600	\$	-					\$	-
Total		0.45%	\$ 165,000			\$ 10,563,267		\$ 10,728,267	0.33%
81 Facilities & Construction									
Payroll Costs	6100	\$	-					\$	-
Contracted Services	6200	\$	-					\$	-
Supplies & Materials	6300	\$	-				\$ 3,000,000	\$	3,000,000
Other Operating Costs	6400	\$	-					\$	-
Debt Service	6500	\$	-					\$	-
Capital Outlay	6600	\$	-				\$ 8,000,000	\$	8,000,000
Total		\$	-				\$ 11,000,000	\$ 11,000,000	
93 Shared Service Arrangements									
Payroll Costs	6100	\$	-					\$	-
Contracted Services	6200	\$	2,128,174					\$	2,128,174
Supplies & Materials	6300	\$	-					\$	-
Other Operating Costs	6400	\$	-					\$	-
Debt Service	6500	\$	-					\$	-
Capital Outlay	6600	\$	-					\$	-
Total		5.82%	\$ 2,128,174					\$ 2,128,174	4.27%



2024-2025 Proposed Budget

Function Code	Object Code	General Fund %	General Fund	Food Service	Federal Grant Funds	Debt Service Funds	Construction Funds	Total All Funds	Total All Funds
99 Tax Collection									
Payroll Costs	6100		\$ -					\$ -	
Contracted Services	6200		\$ 280,000					\$ 280,000	
Supplies & Materials	6300		\$ -					\$ -	
Other Operating Costs	6400		\$ -					\$ -	
Debt Service	6500		\$ -					\$ -	
Capital Outlay	6600		\$ -					\$ -	
Total		0.77%	\$ 280,000					\$ 280,000	0.56%
<hr/>									
Total Expenditures		100%	\$ 36,558,335	\$ 1,838,537	\$ 449,553	\$ 10,563,267	\$ 11,000,000	\$ 60,409,692	78%



2024-2025 Proposed Budget

General Fund Only

		Budget Withheld for Transition			
		6400	337,596		
Full Year General Fund		Total	337,596		
Estimated Fund Balance					
Beginning	3,005,000	Combined Full Year		Combined Transition Year	
Change	(1,795,362)	6200	4,410,563	6200	4,410,563
Ending	1,209,638	6300	1,541,675	6300	1,541,675
	3.31%	6400	2,017,314	6400	1,679,718
		6500	165,000	6500	165,000
Transition Year General Fund		Total	8,134,552	Total	7,796,956
Estimated Fund Balance					
Beginning	3,005,000	Combined Full Year		Combined Transition Year	
Change	1,676,359 *	6100	28,433,334	6100	23,436,541
Ending	4,681,359	6200	4,410,563	6200	4,410,563
	12.80%	6300	1,541,675	6300	1,541,675
		6400	2,017,314	6400	1,679,718
		6500	165,000	6500	165,000
* \$134k more insurance, adj. for transfer to JCSSA of around \$350k.		Total	36,567,886	Total	31,233,497



2024-2025 Proposed Budget

Budget Summary Report for GODLEY ISD

2023 - 2024 Actual Budget				2024 - 2025 "Proposed" Budget			
		Aggregate	Per Pupil			Aggregate	Per Pupil
Instruction				Instruction			
11	Instruction	\$18,215,154	\$6,133	11	Instruction	\$18,028,886	\$5,788
12	Instructional	\$715,697	\$241	12	Instructional	\$526,260	\$169
13	Curriculum	\$674,732	\$227	13	Curriculum	\$775,938	\$249
95	Payment to Juvenile	\$0	\$0	95	Payment to Juvenile	\$0	\$0
	Total:	\$19,605,583	\$6,601		Total:	\$19,331,084	\$6,206
Instructional				Instructional			
21	Instructional	\$282,053	\$95	21	Instructional	\$278,534	\$89
23	School Leadership	\$2,025,025	\$682	23	School Leadership	\$1,978,420	\$635
31	Guidance &	\$923,578	\$311	31	Guidance &	\$816,585	\$262
32	Social Work Services	\$156,029	\$53	32	Social Work Services	\$145,285	\$47
33	Health Services	\$403,006	\$136	33	Health Services	\$388,075	\$125
36	Co-curricular/ Extra-	\$1,121,024	\$377	36	Co-curricular/ Extra-	\$1,017,361	\$327
	Total	\$4,910,715	\$1,653		Total	\$4,624,260	\$1,485
							\$0
Central				Central			
41	General	\$1,555,670	\$524	41	General	\$1,671,223	\$537
41	Publish Required Notices	\$3,700	\$1	41	Publish Required Notices	\$4,000	\$1



2024-2025 Proposed Budget

Budget Summary Report for GODLEY ISD

2023 - 2024 Actual Budget				2024 - 2025 "Proposed" Budget			
		Aggregate	Per Pupil			Aggregate	Per Pupil
41 Lobbying	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$1,106	\$0	41 Lobbying	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$1,700	\$1
	Total:	\$1,560,476	\$525		Total:	\$1,676,923	\$538
District				District			
51	Plant Maintenance &	\$4,024,238	\$1,355	51	Plant Maintenance &	\$5,026,953	\$1,614
52	Security and	\$405,987	\$137	52	Security and	\$408,481	\$131
53	Data Processing	\$691,664	\$233	53	Data Processing	\$1,174,249	\$377
34	Student	\$1,683,939	\$567	34	Student	\$1,748,347	\$561
35	Food Services	\$1,814,355	\$611	35	Food Services	\$1,838,537	\$590
	Total:	\$8,620,183	\$2,902		Total:	\$10,196,567	\$3,273



2024-2025 Proposed Budget

Budget Summary Report for GODLEY ISD

2023 - 2024 Actual Budget			
		Aggregate	Per Pupil
Debt Service			
71	Debt Service	\$140,270	\$47
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition	\$0	\$0
91	Contracted	\$0	\$0
92	Incremental Cost	\$0	\$0
93	Payments to Fiscal	\$2,190,989	\$738
97	Payments to Tax	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$269,940	\$91
	Total:	\$2,460,929	\$829

2024 - 2025 "Proposed" Budget			
		Aggregate	Per Pupil
Debt Service			
71	Debt Service	\$165,000	\$53
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition	\$0	\$0
91	Contracted	\$0	\$0
92	Incremental Cost	\$0	\$0
93	Payments to Fiscal	\$2,128,174	\$683
97	Payments to Tax	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$280,000	\$90
	Total:	\$2,408,174	\$773

\$37,298,156

\$38,402,008



Hill College Tax Rate Review

Two rates are calculated by the county tax assessor:

1. No-new-revenue rate = \$0.021355/\$100
2. Voter-approval rate = \$0.023218/\$100

Hill College is requesting the GISD School Board publish a proposed rate of \$0.023218, the voter-approval rate.



Hill College Tax Rate Review

Small Taxing Unit Notice

The Hill College - Godley ISD will hold a meeting at 6:00 pm on September 23, 2024 at Godley High School, CLI, 9501 N Hwy 171 Godley, TX 76044 to consider adopting a proposed tax rate for tax year 2024. The proposed tax rate is \$0.023218 per \$100 of value.

The proposed tax rate would increase total taxes in Hill College - Godley ISD by 8.72%.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Next Steps

2024-2025 School Year

- August 13, 2024: Publish Preliminary 24/25 Budget online
- August 26, 2024: Consider and adopt the 24/25 Budget
Consider and adopt the 2024 GISD Tax Rates
Consider and approve the 23/24 Final Budget
Consider and propose Hill County Tax Rate
- Sept. 23, 2024: Consider and adopt the Hill County Tax Rate

Questions and Comments