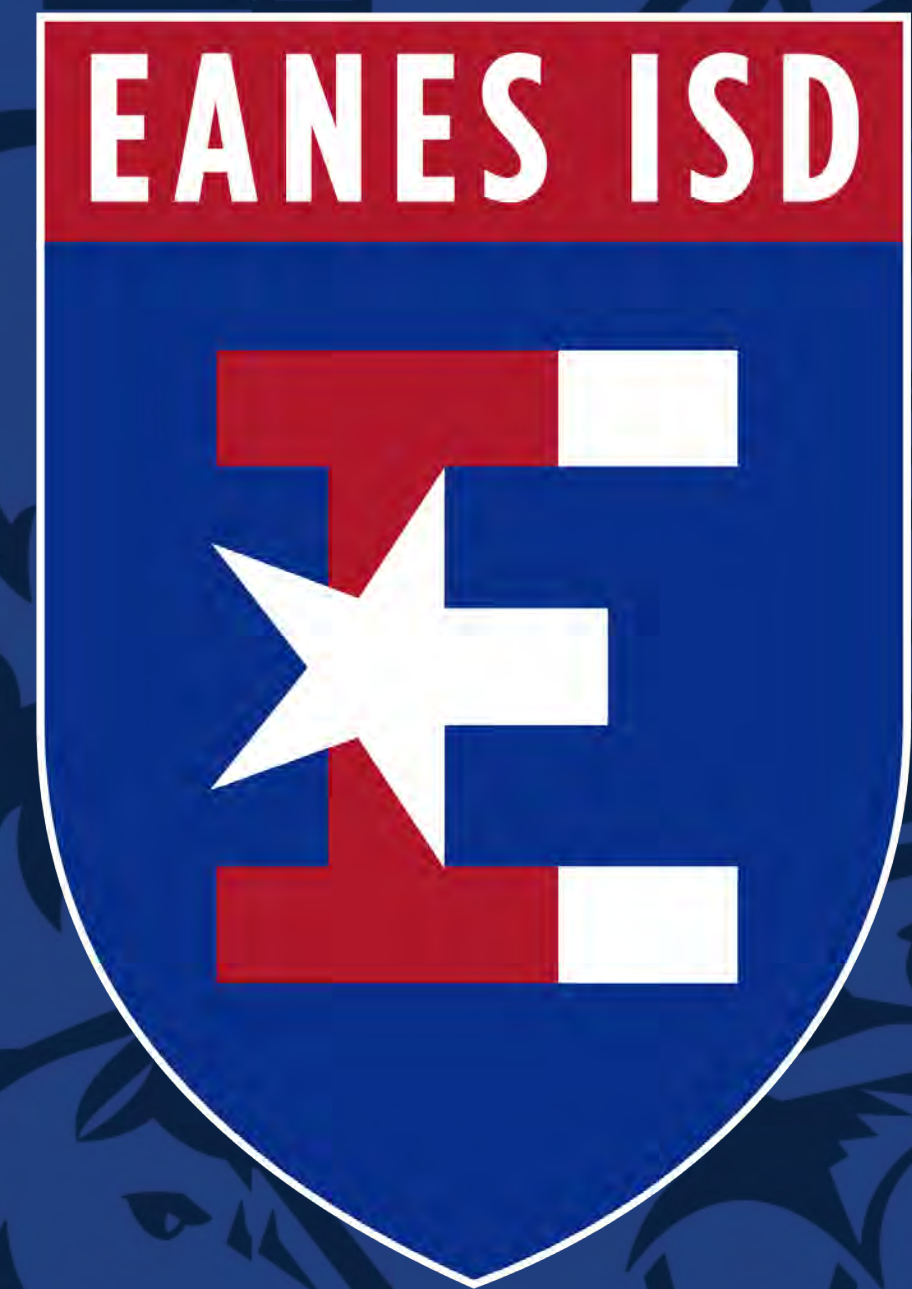


# BOARD BUDGET FOLLOW-UP



Dec. 10, 2024



## Finance, Facility and Asset Management

- 5.1 Efficient and optimal use of limited resources
- 5.2 Community resources leveraged and aligned to support the district's mission
- 5.3 Systematic and sustainable long-range facility plans

# SUGGESTED STANDARDS

- Propose options that net \$500K or more in savings
- To the extent possible, priority will be given to proposals that least impact student learning and staff retention
- Attain payroll savings via natural staff attrition
- Recognize time constraints for implementing proposals

5



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# PREVIOUSLY PRESENTED OPTIONS\*

- Adopt nine Copper Pennies (VATRE) - **\$4M** in new revenue
- Blend two elementary schools, reducing to five - **\$2M** in savings
- Eliminate Professional Learning Community periods (grades 6-12) - **\$2M** in savings
- Eliminate or modify Spanish Immersion program - up to **\$600K** in savings
- Staff reductions used to offset deficit after the above - **TBD** *IF needed*
- Freeze salaries / reduce stipends - **\$1.4M** in savings *IF needed*

*\*Savings may be approximate over a period of time*



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# OPTIONS AT OR BELOW \$500K\*

The administration is actively exploring options at or below the \$500K threshold that can be implemented next year, such as:

- Investigate naming rights for certain EISD facilities, per Board policy
- Explore increasing facility rental fees
- Explore increasing student participation and use fees

*\*Savings may be approximate over a period of time*

5



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# ADMINISTRATIVE QUESTIONS AND INPUT

- Which budget options require a Board vote?
- When does the administration believe a decision needs to be made for the various options?



## Finance, Facility and Asset Management

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# TIMELINE CONSIDERATIONS

- Adopt nine Copper Pennies - Optionally, adopt a non-binding resolution of intent on Jan. 14, 2025. **Final decision can be made as late as Jun. 24, 2025.**  
**Board action required.**
- Blend two elementary campuses, reducing to five - **Decision by Jan. 14, 2025.**  
**Board resolution required.**
- Eliminate PLC periods (grades 6-12) - **Decision by end of Jan. 14, 2025.**  
**Board direction requested, but no formal Board action required.**
- Eliminate or modify Spanish Immersion program - **Decision by Jan. 14, 2025.**  
**Board action required.**
- Staff reductions to offset deficit after the above (*IF needed*) - **Decision by Jan. 14, 2025.**  
**Board direction requested, but no Board action required.**
- Freeze salaries / reduce stipends (*IF needed*) - **Decision by May 20, 2025.**  
**Board action required.**

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# No-INTERVENTION PROJECTION

	2024-25	2025-26	2026-27	2027-28
<b>Tax Base Growth</b>	1.8%	5.6%	5.6%	5.6%
<b>Snapshot Enrollment</b>	7,595	7,454	7,308	7,197
<b>Projected M&amp;O Tax Rate</b>	\$0.7655	0.7453	0.7257	0.7067
<b>Salary / Benefits Change</b>	2.0%	2.0%	2.0%	2.0%
<b>Budgeted Surplus / (Deficit)</b>	(\$4.3M)	(\$7.3M)	(\$10.6M)	(\$12.0M)
<b>Projected Surplus / (Deficit)</b>	(\$3.3M)	(\$6.3M)	(\$9.6M)	(\$11.0M)
<b>Projected Fund Balance on June 30</b>	\$26.0M	\$19.7M	\$10.1M	(\$0.9M)
<b>Fund Balance % of Operating Expenses</b>	27.2%	20.2%	10.2%	-0.9%

## Finance, Facility and Asset Management

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# WITH THE BLEND, PLC PERIODS, FEE INCREASES

	2024-25	2025-26	2026-27	2027-28
<b>Tax Base Growth</b>	1.8%	5.6%	5.6%	5.6%
<b>Snapshot Enrollment</b>	7,595	7,454	7,308	7,197
<b>Projected M&amp;O Tax Rate</b>	\$0.7655	0.7453	0.7257	0.7067
<b>Salary / Benefits Change</b>	2.0%	2.0%	2.0%	2.0%
<b>Budgeted Surplus / (Deficit)</b>	(\$4.3M)	(\$4.1M)	(\$6.1M)	(\$7.5M)
<b>Projected Surplus / (Deficit)</b>	(\$3.3M)	(\$3.1M)	(\$5.1M)	(\$6.5M)
<b>Projected Fund Balance on June 30</b>	\$26.0M	\$22.9M	\$17.9M	\$11.4M
<b>Fund Balance % of Operating Expenses</b>	27.2%	24.2%	18.7%	11.7%

**\*Blend and PLC savings are shown 70% in year 1 with remainder in year 2**



## Finance, Facility and Asset Management

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# WITH ALL OTHER OPTIONS EXCEPT A VATRE

	2024-25	2025-26	2026-27	2027-28
<b>Tax Base Growth</b>	1.8%	5.6%	5.6%	5.6%
<b>Snapshot Enrollment</b>	7,595	7,454	7,308	7,197
<b>Projected M&amp;O Tax Rate</b>	\$0.7655	0.7453	0.7257	0.7067
<b>Salary / Benefits Change</b>	2.0%	0%	2.0%	2.0%
<b>Budgeted Surplus / (Deficit)</b>	(\$4.3M)	(\$2.0M)	(\$4.0M)	(\$5.3M)
<b>Projected Surplus / (Deficit)</b>	(\$3.3M)	(\$1.0M)	(\$3.0M)	(\$4.3M)
<b>Projected Fund Balance on June 30</b>	\$26.0M	\$25.0M	\$22.0M	\$17.7M
<b>Fund Balance % of Operating Expenses</b>	27.2%	27.0%	23.6%	18.5%

**\*Blend and PLC savings are shown 70% in year 1 with remainder in year 2**

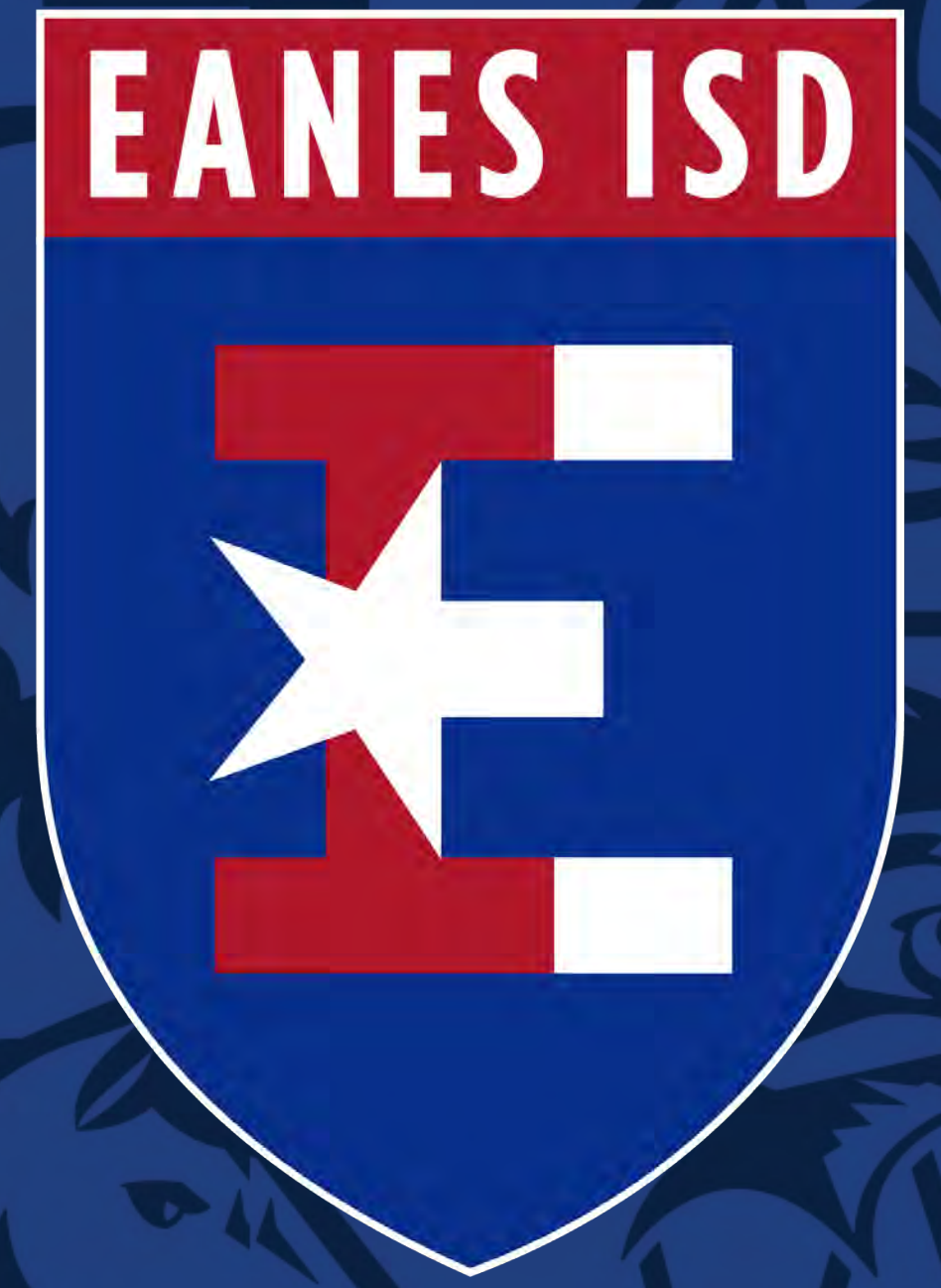
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# FURTHER CONSIDERATIONS

- What process will the Board follow for discussion and voting on budget reduction topics?
- What additional preparation or information is needed, if any, before the Board can vote?



# DISCUSSION AND DIRECTION



Dec. 10, 2024