

# LAMAR CISD

A PROUD TRADITION | A BRIGHT FUTURE



## 2021-22 Budgets – Public Hearing

August 19, 2021

# Adoption of 2021-22 Budgets

- *Three budgets require official adoption by the Board of Trustees of Lamar CISD*
  - *General Fund (M&O)*
  - *Debt Service (I&S)*
  - *Child Nutrition*
- *Lamar CISD adopts the budget at the functional category level*
  - *Functional category, or “Function code”, refers to the TEA’s required uniform coding structure and describes the focus for the expenditure*
- *Amendments during the fiscal year that “cross” functions must have board approval*

# GENERAL/M&O FUND

# General/M&O Fund Revenues

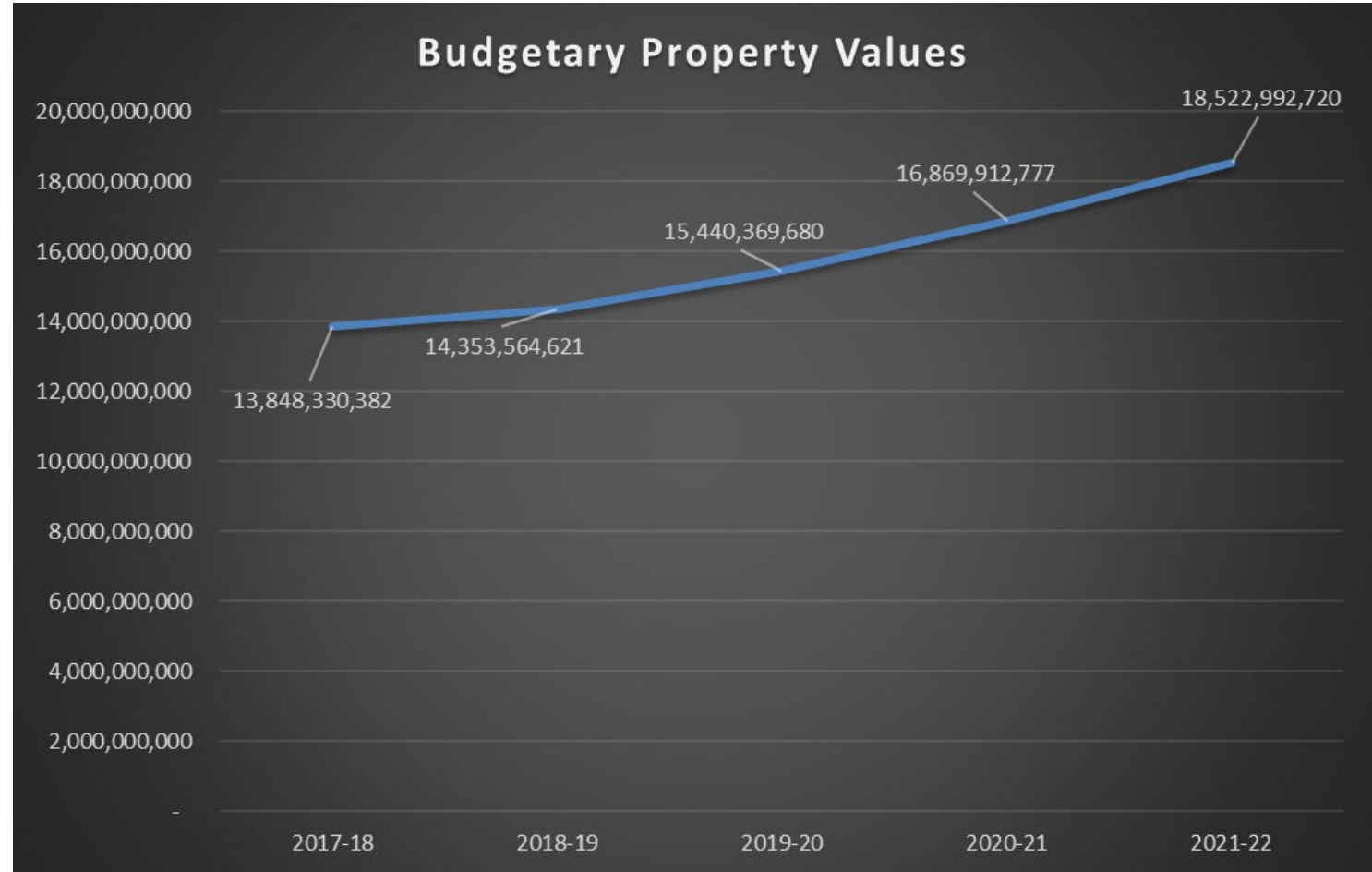
Description	2021-22 Proposed Budget
Property Taxes	182,611,048
Revenues From Services Rendered to Other Districts	25,000
Tuition and Fees	345,000
Other Local Revenues (including E-rate)	1,658,800
Athletic and Enterprising Activities	900,000
State Per Capita and FSP Entitlements	167,786,382
Miscellaneous State Program Revenues	25,000
TRS Care - On-Behalf Payments	18,000,000
Federal Revenues Distributed by TEA	100,000
Medicaid - SHARS and MAC	3,525,000
Federal Revenues Distributed by The Federal Govt.	300,000
<b>Total Revenues</b>	<b>375,276,230</b>

# 2021 Property Value Study

- *The Fort Bend County Tax Assessor-Collector officially submits property value information to Lamar CISD each year*
  - *Date of Certification: July 21, 2021*
  - *Certified Appraised Values*
    - *Appraised/Market Value of All Properties - \$26.783 billion*
    - *Freeze Adjusted Taxable Value of All Properties - \$18.327 billion*
  - *Chief Appraiser's Reasonable Estimate of Value for Property Under Review as of 2021 Appraisal (96% of total estimated value)*
    - *Appraised/Market Value of All Properties - \$254.188 million*
    - *Freeze Adjusted Taxable Value of All Properties - \$196.374 million*
  - *The proposed tax rate is applied to the sum of these values to estimate property tax revenue for the fiscal year*
- ***Combined Property Value used for budgeting: \$18.523 billion***

# 2021 Property Value Study

- 2016 Budgetary Value was \$13.125 billion
- Value growth rates
  - 2017 – 5.51%
  - 2018 – 3.65%
  - 2019 – 7.57%
  - 2020 – 9.26%
- 2021 growth rate of 9.80% for budgetary value of \$18.523 billion



# General/M&O Fund Expenditures by 2-digit Object Code

6100	Payroll Costs	318,187,347
6200	Professional & Contracted Costs	31,221,357
6300	Supplies and Materials	17,358,225
6400	Other Operating Costs	7,049,061
6600	Capital Outlay	1,460,240
	<b>Total Expenditures</b>	<b>375,276,230</b>

# 2021-22 Compensation Plan

- *Includes all positions authorized by the Board of Trustees for the 2021-22 fiscal year*
- *Also includes the rates of pay for supplemental duties and part-time employees*
- *Schedules included in the Compensation Plan*
  - *Teacher hiring schedule*
    - *Annual (10-month) Salary for Step 0 teachers - \$59,500*
  - *Pay grade tables*
    - *Administrative/Professional, Clerical/Paraprofessional, Technical, Manual Trades*
  - *Stipends*
  - *Athletic Events/Concessions*
  - *Fine Arts Events*
  - *Guest Instructors, Administrators, and Paraprofessionals*
  - *Part-time Employees*



# 2021-22 Compensation Plan

- *Includes the following raises and temporary stipends*
  - *Flat raise of \$1,950 for those employees paid according to the Teacher Hiring Schedule (equates to an average of 3%)*
  - *3% of midpoint raise for all non-teaching positions paid according to the Pay Grade Tables*
  - *Temporary pandemic-related incentive pay categories*
    - *Guest Instructional Teachers and Paraprofessionals – additional \$50/Day*
    - *Incentive rate for Remote Conference Instructors/Teachers - \$200/Day*
    - *HB 4545 Tutoring – rate for qualified services will be \$30/hr.*

# Other “Big Ticket” Expenditures

Salaries	\$262.187 million
Benefits	\$56.000 million
Utilities	\$10.113 million
Property and Liability Insurance	\$2.330 million
FB Central Appraisal District and Tax Collection Fees	\$2.140 million
Funds have been budgeted for accelerated instruction in compliance with HB5 and legislative advocacy in compliance with HB 1495	

# ESSER:

Elementary and Secondary School Emergency Relief Funds

# Funds to supplement the General Fund – ESSER I, II, and III (Parts 1 and 2)

- What is ESSER?
  - Sources of non-competitive funding made available by the federal government, passed through the State of Texas, to assist school districts with responding to the impact of the COVID-19 pandemic as well as the significant learning loss experienced by students.

ESSER I Total: \$3,545,267  
 Authorization: CARES Act  
 (9/30/2022)

- Supplanted regular state funding in the 2019-20 fiscal year

ESSER II Total: \$14,541,884  
 Authorization: CRRSA Act  
 (9/30/2023)

- Application due 10/15/2021
- Potential Uses: Virtual Instruction Program and to remediate learning loss

ESSER III Total: \$32,659,006  
 (Details of application to follow; can be amended)  
 Authorization: ARP Act  
 (9/30/2024)

- Application submitted for 2/3 of total that has been released by TEA – Part 1 = \$21,772,671
- Amendment to add additional amount to be processed when funds are released by TEA – Part 2 = \$10,886,335

# ESSER III Spending Plan — application filed for 2/3 portion

Set Aside to address learning loss (20%) – additional details follow	4,354,534
Allocation to address potential shortfall in 2020-21 (23%)	5,000,000
Other response to pandemic (20.5%)	4,463,137
Amount to address other needs (36.5%) – additional details follow	7,955,000
<b>Total Amount Released (2/3 of total)</b>	<b>21,772,671</b>

# ESSER III Spending Plan — application filed

20% Set Aside to address learning loss

Set Aside to address learning loss (20%)	4,354,534
Allocation to address potential shortfall in 2020-21 (23%)	5,000,000
Other response to pandemic (20.5%)	4,463,137
Amount to address other needs (36.5%)	7,955,000
<b>Total Amount Released (2/3 of total)</b>	<b>21,772,671</b>

	2021-22	2022-23	2023-24	Total
<b>Behavioral Supports for students with disabilities/Special Education (6, 9)</b>	150,000			<b>150,000</b>
<b>"Push-in" tutoring (2, 8)</b>	500,000	500,000	500,000	<b>1,500,000</b>
<b>Saturday/Afterschool tutoring (regular) (2, 8)</b>	275,756	275,756	275,756	<b>827,268</b>
<b>Summer School Programming (2, 8)</b>	275,756	275,755	275,755	<b>827,265</b>
<b>Social/Emotional Support Programming (10, 13, 14)</b>	250,000	150,000	150,000	<b>550,000</b>
<b>HGI Counselor Support - LCISD portion with grant assistance (10, 13)</b>		250,000	250,000	<b>500,000</b>
<b>Total</b>	<b>1,451,512</b>	<b>1,451,511</b>	<b>1,451,511</b>	<b>4,354,534</b>

# ESSER III Spending Plan – application filed

36.5% to address other needs

			2021-22	2022-23	2023-24	Total
Set Aside to address learning loss (20%)	4,354,534	Technology tool/Universal screener - assessments for reading, math, and science (MAP)	500,000	500,000	500,000	1,500,000
Allocation to address potential shortfall in 2020-21 (23%)	5,000,000	CANVAS Testing Module(s) - 2	125,000	125,000	125,000	375,000
Other response to pandemic (20.5%)	4,463,137	Differentiated Reading Books for Resource and Inclusion Classes/Special Education	75,000	-	-	75,000
Amount to address other needs (36.5%)	7,955,000	Technology supplies and materials - either tools/laptops/tablets, etc. or cleaning wipes for tech equipment	-	500,000	500,000	1,000,000
<b>Total Amount Released (2/3 of total)</b>	<b>21,772,671</b>	1621 Place Reorganization - hiring of additional staff	500,000	500,000	500,000	1,500,000
		Edgenuity - curriculum software/credit recovery, etc.	-	300,000	300,000	600,000
		Tx VSN - counselor or support staff	75,000	75,000	75,000	225,000
		Library Support - expand library inventory to closer match state standards	-	500,000	500,000	1,000,000
		Reading and Math Coaches at secondary level	-	840,000	840,000	1,680,000
		<b>Total</b>	<b>1,275,000</b>	<b>3,340,000</b>	<b>3,340,000</b>	<b>7,955,000</b>

# DEBT SERVICE/I&S FUND



# Debt Service/I&S Fund

	2021-22 Proposed Budget
Property Taxes	76,423,266
Penalties, Interest, and Delinquent Taxes	550,000
Investment Earnings - Debt Service and Capital Projects Funds	3,431,261
State Hold Harmless Funding for Debt Service/Facilities	<u>1,779,461</u>
<b>Total Revenues</b>	<b>82,183,988</b>
Bond Principal, Interest, and Fees	<u>82,183,988</u>
<b>Total Expenditures</b>	<b>82,183,988</b>

# CHILD NUTRITION FUND

# Child Nutrition Fund

- Self-sustaining fund
- Supported by:
  - Breakfast, lunch, and a la carte sales
  - Federal reimbursements
- Total Revenues are estimated at \$17.544 million
  - May be impacted by economic conditions

Object	Category	Amount
6100	Payroll and Benefit Costs	\$7,690,125
6200	Professional and Contracted Services	\$179,500
6300	Supplies and Materials	\$9,479,674
6400	Other Operating Costs	\$129,300
6600	Capital Outlay	\$65,000
<b>Total Expenditures</b>		<b>\$17,543,599</b>

# Expenditures by Function Code – format for adoption

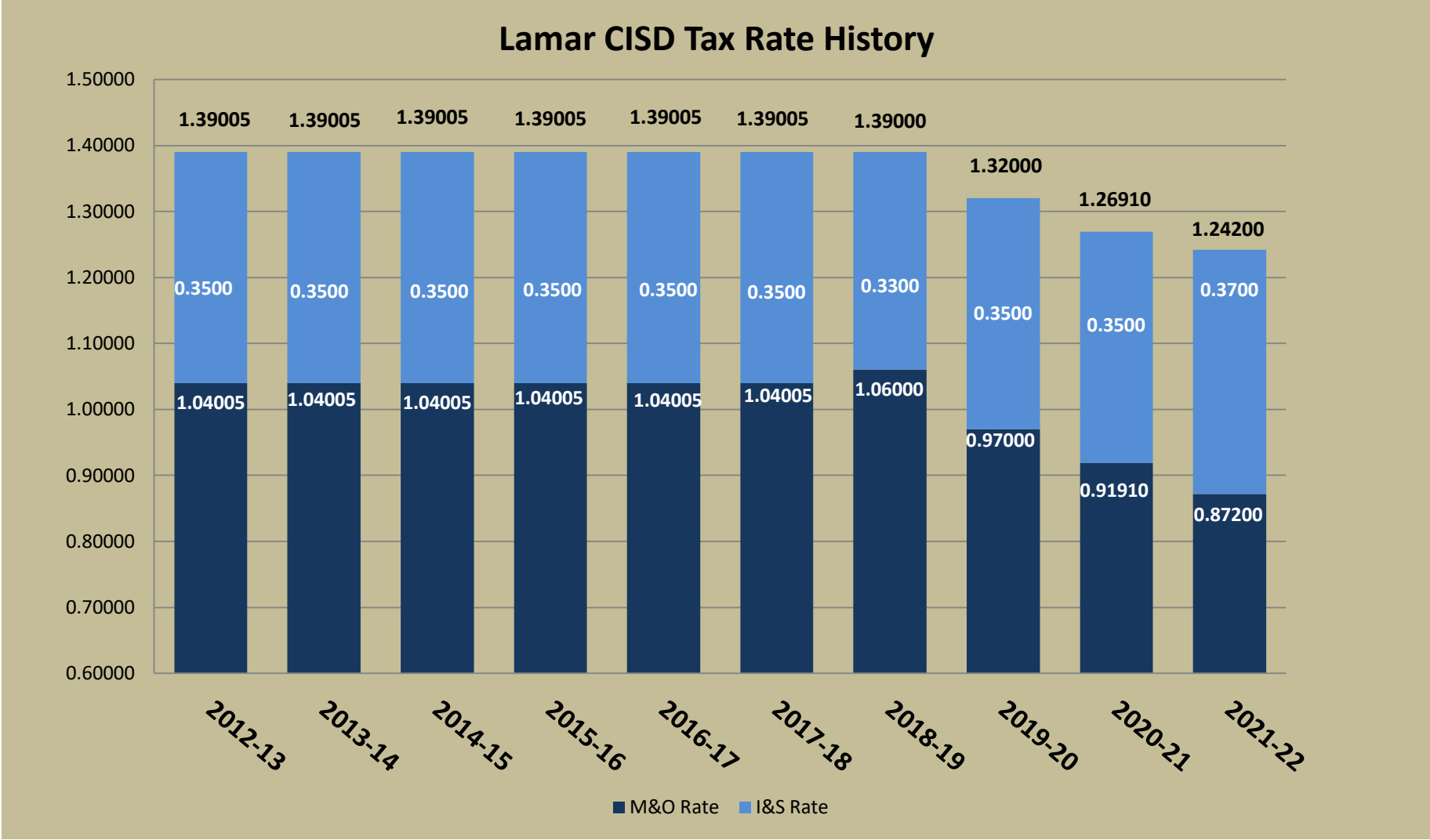
		General/M&O	Child Nutrition	Debt Service/I&S
	Function			
Instruction	11	\$ 241,923,085	\$ -	\$ -
Instructional Resources and Media Services	12	1,964,188	-	-
Curriculum and Instructional Staff Development	13	4,598,836	-	-
Instructional Leadership	21	4,020,730	-	-
School Leadership	23	21,795,804	-	-
Guidance, Counseling, and Evaluation Services	31	12,660,471	-	-
Social Work Services	32	683,370	-	-
Health Services	33	4,195,918	-	-
Student (Pupil) Transportation	34	11,060,963	-	-
Child Nutrition	35	5,500	17,543,599	-
Extra-Curricular Activities	36	10,481,105	-	-
General Administration	41	8,723,250	-	-
Facilities Maintenance and Operations	51	38,269,852	-	-
Security and Monitoring	52	5,057,840	-	-
Data Processing Services	53	7,371,024	-	-
Community Services	61	354,294	-	-
Debt Service	71	-	-	\$ 82,183,988
Facilities Acquisition and Construction	81	10,000.00	-	-
Other Intergovernmental Charges	99	2,100,000	-	-
<b>Total Estimated Expenditures</b>		<b>\$ 375,276,230</b>	<b>\$ 17,543,599</b>	<b>\$ 82,183,988</b>

# 2021 PROPOSED TAX RATE

# 2021 Tax Rate for 2021-22 School Year Budget

- Adopted by Ordinance
- Tax rate contains two components
  - M&O Rate, which funds the General/M&O Fund: \$0.8720
    - Maximum Compressed Rate: \$0.8220
    - Tier II Enrichment Pennies: \$0.0500
  - I&S Rate, which funds the Debt Service/I&S Fund: \$0.3700
- ***Total Tax Rate for 2021:*** ***\$1.2420***

# Tax Rate History



**QUESTIONS?**