

Garland Independent School District

Board of Trustees

Working Meeting

Tuesday, April 25, 2023

Agenda

3:00 PM

I. Call to Order and Determination of a Quorum

II. Public Forum: Members of the public who wish to make comments may complete a Public Comment Participation Request in person at Harris Hill Administration Building prior to the start of the meeting indicated in the posted notice. Comments must be limited to issues that can be presented in a public forum and are directly related to the posted and noticed agenda items. Complaints about student discipline, specific student issues or personnel must be addressed through appropriate administrative channels, in accordance with the Texas Open Meetings Act and Board policy. For more information about public comment procedures, please review the Board Policy for Public Comment accessible at the following link: <https://pol.tasb.org/Policy/Code/364?filter=BED>.

III. Information Items

A. Budget Workshop

1. Receive 2023-2024 Budget Workshop Update - **Brandy Mayo and Dr. Gradyne Brown**

a. Receive Pay Raise Recommendations for GISD

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Employees for 2023-2024 School Year - **Brandy Mayo and Dr. Gradyne Brown**

IV. Executive Session: Executive session will be held for purposes permitted by Texas Open Meetings Act, Texas Government Code Section 551.001 et seq.

A. Pursuant to Texas Government Code Section 551.071, private consultation with the Board's attorney, in person or by phone, when the Board seeks the advice of its attorney about: 1) pending or contemplated litigation; 2) a settlement offer; or 3) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

B. Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee:

V. Reconvene from Executive Session for any possible action relative to items considered during Executive Session

VI. Adjournment



Garland Independent School District Board of Trustees

Date of Meeting: April 25, 2023

Agenda Item: Receive Pay Raise Recommendations for GISD Employees for 2023-2024 School Year

Agenda Section: Information Item

Administrator Responsible: Mrs. Brandy Mayo
Interim Chief Financial Officer

Dr. Gradyne Brown
Assistant Superintendent of Human Resources

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #4 – Educational Leadership

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Shown are the pay raise scenarios for GISD employees for the 2023-2024 school year.

Administrative Recommendations:

Provided for your information.



Budget Workshop

General Fund

Student Nutrition Fund

Debt Service Fund

Legislative Updates-88th

- HB2-Property tax relief package, lower school district tax rates
- HB100- Increase basic allotment, raise minimum salary scale, funding formula changes, \$5 billion earmarked for House school finance bills this session
- SB8-Parent's rights and education savings accounts, no enrollment protections for districts with greater than 20,000 students
- SB9-Provides one time pay increases to teachers. \$2k to districts with more than 20,000 students

2023-2024 General Fund (GF) Budget Assumptions

- Fiscal Year: July 1, 2023 to June 30, 2024
- Taxable Assessed Value Growth: 3% - could change with DCAD information (Unknown at this time)
 - **Total Tax Rate: \$1.2346 (Contingent On Taxable Value Changes)**
 - M&O Tax Rate: \$0.8506, could change with DCAD updates
 - I&S Tax Rate: \$0.3840, based on successful bond election
- Average Daily Attendance 47,000 (decrease of 883 from 2022-23)
- Under Current Legislation
- 98% Tax Collection Rate

2023-2024 General Fund (GF) Budget Assumptions

- Unknowns:
 - Tax rates are unknown, estimates are being used based on current data
 - Property values are estimated with current law and data
 - Current funding formulas are subject change
 - Basic allotment is subject to change with legislative priorities
 - Other legislative mandates
 - Gibson Cost Savings Audit
 - TRS-ActiveCare Rates for Employees
 - Raise Scenarios

2023-24 General Fund Budget Recommendations

Recommendation		
1-Time (only in 2023-24 Fiscal Year)	Amount	Board Update
HR Consultant Continuing Contract	230,000	April-23
IB Film Computer Upgrade for Garland High School	35,000	April-23
Total One Time Add	230,000	

Recommendation		
Ongoing (2023-24 & Future Fiscal Years)	Amount	Board Update
1:1 Sustainability District Wide	10,500,000	March-22
SRO Contract Increase, 3% increase in pay and lockdown drills	164,220	March-23
Frontline Absence and Substitute Management Software Increase	5,000	April-23
Yearly Required Payment to Region 10 from 6010 All District	5,000	April-23
Transfinder Routing Program and Parent App Software	149,060	April-23
DCAD Annual Increase	74,046	April-23
TRS Employer Contribution Increases	450,000	March-23
Additional Bus Drivers- College for All, Increased Field Trips, Decrease outsourcing	732,360	April-23
4 Assistant Band Directors and Lyles MS Counselor	468,437	April-23
College for All Program Increase	617,060	April-23
Magnet Program Increases for IB	62,950	April-23
Mesa Cloud software for Counselor Case Management	46,800	April-23
Student Buses for Planetarium, JA Biztown, Student Fees and Staff Training	1,197,500	April-23
Curriculum, Instruction and Assessment CAO Membership Fees, Staff Development	46,000	April-23
Total Ongoing Add	14,518,433	

Total Ongoing & 1-Time Adds for Fiscal Year 2023-24	14,748,433
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GISD Raise History

- Total ongoing M&O adds for raise increases since FY 16-17 (excludes new positions) = **\$88,823,721**

RAISE PERCENT AND DOLLAR IMPACT BY FISCAL YEAR

FY 16-17		
	Raise %	Budget impact
Midpoint	2.25%	\$ 8,410,465
Total:		\$ 8,410,465
FY 17-18		
	Raise %	Budget impact
Teachers	2.00%	
Paraprofessionals and Support	2.50%	
Administrative	1.75%	
Total:		\$ 7,500,000
FY 18-19		
	Raise %	Budget impact
Midpoint	1.5%	\$ 5,800,000
Equity adjustment	1.5%	\$ 1,200,000
Total:		\$ 7,000,000
FY 19-20		
	Raise %	Budget impact
Teacher, Librarian, Counselor, Nurse 0-5	3.00%	\$ 2,182,932
Teacher, Librarian, Counselor, Nurse 6-15	3.25%	\$ 3,532,747
Teacher, Librarian, Counselor, Nurse 16+	3.50%	\$ 3,344,183
Non-Exempt (Exclude Bus Drivers)	4.00%	\$ 2,058,183
All other Exempt Employees	3.00%	\$ 1,698,186
Bus Drivers pay increase		\$ 1,993,564
Total:		\$ 12,816,231
FY 20-21		
	Raise %	Budget impact
One time payment		\$ 3,658,513
Midpoint	1%	\$ 5,812,301
Total:		\$ 9,470,814
FY 21-22		
	Raise %	Budget impact
One time payment -- ESSER		\$ 14,000,000
Midpoint	2%	\$ 8,385,393
Total:		\$ 22,385,393
FY 22-23		
	Raise %	Budget impact
Teachers @60K plus equity	5%	\$ 13,929,000
Exempt - midpoint plus equity	4%	\$ 4,181,533
Non exempt - midpoint plus equity	4%	\$ 2,890,285
Additional pay raise for counselors, nurses and librarians		\$ 240,000
Total:		\$ 21,240,818

Raise Scenarios- Breakdown Components

1% General Pay Increase Teachers, starting pay \$61,000	\$2,775,241
Teacher Scale Decompression enhanced for years 15-25	\$1,071,557
1% General Pay Increase Counselors, Librarians, Nurses	\$273,103
1% General Pay Increase for all other pay grades	\$1,615,037
\$15 Starting Rate (Admin Support, Instruct Support and Aux)	\$3,934,984

Raise Scenarios- Requested

Garland ISD

Summary of Cost Estimates, 2023-2024

\$61,000 starting, 1.51% 0-7 years/3% 8-14 years/4.5% 15+ years

Model

1.5%/3.0%/4.5% GPI

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2022-2023 Current Costs
Teachers					
\$61,000 starting salary	3,656		\$9,221,489		\$235,572,728
^{1c} 1.51% general pay increase (\$1,140 for years 1-7)		3,654	\$9,010,819	3.8%	
3.0% general pay increase (\$2,270 for years 8+)					
4.5% (\$3,410 years 15+)					
Full increase to employees paid over range maximum		2	\$1,435	0.0%	
Adjustments to years 1-7		1,418	\$209,235	0.1%	
Subtotal - General Pay Increase	3,975	3,656	\$9,012,254	3.8%	
Subtotal - Implementation/Equity Adjustments		1,418	\$209,235	0.1%	
Total Cost Estimate			\$9,221,489	3.9%	\$235,572,728

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.



Garland ISD						
Model 4: \$61,000 starting, 1.51% GPI (1-7 years), 3.00% GPI (8+ years)						
2022-2023 Years of Exp	2022-2023 New Hire Salary	General Pay Increase	Additional Adjustment	=	2023-2024 Years of Exp	2023-2024 Proposed New Hire Salary

					0	→ \$61,000
0	→ \$60,000	+ \$1,140	+ \$120	=	1	\$61,260
1	\$60,275	+ \$1,140	+ \$145	=	2	\$61,560
2	\$60,539	+ \$1,140	+ \$181	=	3	\$61,860
3	\$60,846	+ \$1,140	+ \$174	=	4	\$62,160
4	\$61,194	+ \$1,140	+ \$126	=	5	\$62,460
5	\$61,570	+ \$1,140	+ \$100	=	6	\$62,810
6	\$61,821	+ \$1,140	+ \$199	=	7	\$63,160
7	\$62,439	+ \$2,270		=	8	\$64,709
8	\$62,808	+ \$2,270		=	9	\$65,078
9	\$63,158	+ \$2,270		=	10	\$65,428
10	\$63,458	+ \$2,270		=	11	\$65,728
11	\$63,758	+ \$2,270		=	12	\$66,028
12	\$64,058	+ \$2,270		=	13	\$66,328
13	\$64,358	+ \$2,270		=	14	\$66,628
14	\$64,708	+ \$3,410		=	15	\$68,118
15	\$65,008	+ \$3,410		=	16	\$68,418
16	\$65,434	+ \$3,410		=	17	\$68,844
17	\$65,733	+ \$3,410		=	18	\$69,143
18	\$66,029	+ \$3,410		=	19	\$69,439
19	\$66,329	+ \$3,410		=	20	\$69,739
20	\$66,728	+ \$3,410		=	21	\$70,138
21	\$67,128	+ \$3,410		=	22	\$70,538
22	\$67,428	+ \$3,410		=	23	\$70,838
23	\$67,728	+ \$3,410		=	24	\$71,138
24	\$68,028	+ \$3,410		=	25+	\$71,438
25+	\$68,328					

General pay increase is applied to the midpoint of the salary range (\$75,700).

Pay Range Minimum	\$61,000	Pay Range Maximum	\$90,400
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Raise Scenarios- Requested

2% General Pay Increase Teachers, Counselors, Librarians, Nurses \$61,000 Teacher starting pay, no decompression for higher years	\$6,096,688
2.5% Administrative Support with \$15 starting rate	\$619,441
2.5% Instructional Support with \$15 starting rate	\$1,072,009
2.5% Auxiliary Staff with \$15 starting rate	\$2,991,801
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Total	\$10,779,939

Proposed 1% Increase

Proposed Teacher Scale:

- Increase starting pay to \$61,000
- 1.25% General Pay Increase (GPI) for teachers
- Includes decompression for more experienced teachers

All Others:

- 1% All Other Pay Grades
- \$15.00 starting rate (Administrative Support, Instructional Support, Auxiliary)
- Equity Adjustments

Total Cost Estimate \$10,349,270

**AP 113-115 No Increase saves \$21,108
Assistant Supt and above- 8 Staff Members**

Total Cost Estimate \$10,328,162



Provided by TASB Pay Study

Teachers Salary Plan Development						
Garland ISD						
Model 3: \$61,000 starting, 1.25% GPI						
2022-2023 Years of Exp	2022-2023 New Hire Salary	1.25% General Pay Increase	Additional Adjustment	=	2023-2024 Years of Exp	2023-2024 Proposed New Hire Salary

					0	\$61,000
0	\$60,000	+	\$935	+	\$265	= 1 \$61,200
1	\$60,275	+	\$935	+	\$190	= 2 \$61,400
2	\$60,539	+	\$935	+	\$126	= 3 \$61,600
3	\$60,846	+	\$935	+	\$69	= 4 \$61,850
4	\$61,194	+	\$935	+		= 5 \$62,129
5	\$61,570	+	\$935	+		= 6 \$62,505
6	\$61,821	+	\$935	+		= 7 \$62,756
7	\$62,439	+	\$935	+		= 8 \$63,374
8	\$62,808	+	\$935	+		= 9 \$63,743
9	\$63,158	+	\$935	+		= 10 \$64,093
10	\$63,458	+	\$935	+		= 11 \$64,393
11	\$63,758	+	\$935	+		= 12 \$64,693
12	\$64,058	+	\$935	+		= 13 \$64,993
13	\$64,358	+	\$935	+		= 14 \$65,293
14	\$64,708	+	\$935	+	\$200	= 15 \$65,843
15	\$65,008	+	\$935	+	\$200	= 16 \$66,143
16	\$65,434	+	\$935	+	\$174	= 17 \$66,543
17	\$65,733	+	\$935	+	\$275	= 18 \$66,943
18	\$66,029	+	\$935	+	\$379	= 19 \$67,343
19	\$66,329	+	\$935	+	\$579	= 20 \$67,843
20	\$66,728	+	\$935	+	\$680	= 21 \$68,343
21	\$67,128	+	\$935	+	\$780	= 22 \$68,843
22	\$67,428	+	\$935	+	\$980	= 23 \$69,343
23	\$67,728	+	\$935	+	\$1,180	= 24 \$69,843
24	\$68,028	+	\$935	+	\$2,037	= 25+ \$71,000
25+	\$68,328					

General pay increase is applied to the midpoint of the salary range (\$75,050).

Pay Range Minimum	\$61,000	Pay Range Maximum	\$89,100
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2023-24 General Fund Revenue Estimates

	2022-23	2023-24	2024-25	2025-26
	Amended	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
	No ADA Change 47,883	Loss of 883 ADA 47,000	Loss of 463 46,537	Loss of 438 46,099
REVENUE SUMMARY				
TOTAL LOCAL REVENUE	240,599,584	249,900,950	249,428,536	249,676,770
5711 - Taxes, Current Levy	227,261,644	236,850,950	238,378,536	238,626,770
5712 - Taxes, Prior Year Levy	850,000	850,000	850,000	850,000
5719 - Penalties on Delinq. Taxes	1,070,000	1,070,000	1,070,000	1,070,000
5739 - Tuition and Fees Other	100,000	100,000	100,000	100,000
5741 - Rentals	500,000	500,000	500,000	500,000
5742 - Interest Income	8,229,999	8,000,000	6,000,000	6,000,000
5743 - Rent of Other School Facilities	550,000	550,000	550,000	550,000
5745 - Insurance Recovery	34,202			
5749 - Miscellaneous Revenue	1,200,000	1,200,000	1,200,000	1,200,000
5752 - Ticket Sales	780,000	780,000	780,000	780,000
TOTAL STATE REVENUE	255,915,193	248,304,767	244,695,422	231,337,877
5811-Available School Fund	21,982,871	19,070,376	21,149,550	18,614,800
5812-Foundation Program	205,332,322	201,234,391	195,545,872	184,723,077
Teacher Incentive Allotment	600,000			
5831-TRS On-behalf	28,000,000	28,000,000	28,000,000	28,000,000
TOTAL FEDERAL REVENUE	11,000,000	11,000,000	11,000,000	11,000,000
5929-Federal Revenues from TEA	9,000,000	9,000,000	9,000,000	9,000,000
5931-SHARS	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUE SUMMARY	507,514,777	509,205,717	505,123,958	492,014,647

2023-26 General Fund Expenditure Estimate

2022-23	2023-24	2024-25	2025-26
Amended	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
No ADA Change 47,883	Loss of 883 ADA 47,000	Loss of 463 46,537	Loss of 438 46,099

EXPENDITURE SUMMARY

PAYROLL	475,802,727	476,853,524	476,853,524	476,853,524
Recommendations		1,200,797		
TRS FY24 Increases		450,000		
Teacher Incentive Allotment		(600,000)		
NON-PAYROLL	86,836,600	99,394,831	100,655,753	102,165,589
1:1 Sustainability		10,500,000		
Other Non Payroll Increases		2,597,636		
Reductions		(539,405)	(230,000)	
1.5% Non Payroll Increase		-	1,490,922	1,509,836
TOTAL EXPENDITURE SUMMARY	562,639,327	576,248,355	577,509,277	579,019,113
Revenue in Excess (Short of) Expenditures	(55,124,550)	(67,042,638)	(72,385,319)	(87,004,466)

2023-2024 Student Nutrition Services Fund

	2023-24 Proposed Student Nutrition Budget
57 Local Revenue	\$ 7,035,000
58 State Revenue	170,000
59 Federal Revenue	28,957,408
Total Revenues	\$ 36,162,408
35 Food Service	44,051,701
Total Expenditures	\$ 44,051,701
Net Change in Fund Balance	\$ (7,889,293)

Assumptions

- Raises are not included
- Fund balance spend down is included
 - Cafeteria Technology Upgrade
 - Meal Vending, Food bus & Servery Graphic
 - Menu & Nutrition Enhancement
 - Equipment & Maintenance

2023-2024 Debt Service Fund

	2023-24 Amended Debt Service Budget
57 Local Revenue	\$ 107,225,423
58 State Revenue	-
59 Federal Revenue	1,415,094
Total Revenues	\$ 108,640,517
71 Debt Service - Principal on Long-Term Debt	49,080,000
72 Debt Service Interest on Long-Term Debt	25,427,045
73 Bond Issuance Cost and Fees	1,000,000
Total Expenditures	\$ 75,507,045
Net Change in Fund Balance	<u>\$ 33,133,472</u>

Assumptions

- Bond Election May 2023
- I&S Rate: \$0.3840
- Includes payments for new debt that may result from the May 2023 election

Next Steps

May 2023

Revenue estimates revised based on preliminary values from DCAD

Discuss District Property Values

Benefits, payroll, and revenue estimates are updated

Align revenues and expenditures

Modify the budget as necessary to reflect the 88th legislative mandates or adjustments

All funds are finalized for the 2023-24 budget adoption

Present preliminary final budget to Board

June 2023

General Fund, Food Service and Debt Service budgets are finalized for Fiscal Year 2022-23

Board considers adopting proposed 2023-24 budgets

2023-24 budget upload to the General Ledger