Agenda
Midlothian ISD
Board of Trustees Special Meeting

L.A. Mills Administration Building
100 Walter Stephenson Road
Midlothian, Texas 76065

June 1, 2021 – 5:30 PM

A Special Meeting of the Board of Trustees of Midlothian ISD will be held June 1, 2021, beginning at 5:30 PM.

The subjects to be discussed or considered, or upon which any formal action may be taken are listed on the agenda, which is attached to, and made a part of this Notice. Items do not have to be taken in the order shown on this meeting notice.

Members of the public may access this meeting in real time by clicking the video conference link and selecting the Board of Trustees Special Meeting for June 1, 2021.

The open portions of this meeting will be streamed live and recorded. The video will be made available to the public on the District's website.

PUBLIC COMMENT – Public comments related to this meeting will be accepted in person only in accordance with the Open Meetings Act and Local District Policy, BED(LOCAL). Members of the public wishing to address the Board during the public comment portion of this Special meeting shall be limited to the items on the agenda and five minutes, or less, should a change to the allotted time be necessary as determined by the presiding officer based on the meeting.

In-person participants must either sign up online by 4:00 pm the day of the meeting or sign in and complete a "Public Comment Participation Form" and present it to the Board President or designee 10 minutes prior to the start of the meeting. If a completed form for public comment is not received by the applicable deadline posted, the individual will not be able to participate in public comment at this meeting.

In accordance with the Texas Open Meetings Act, Board Members will listen to the comments. The Board, through the presiding officer or Superintendent, can offer factual information, cite Board policy, or direct the administration to investigate items and report back to the Board, but shall not engage in a two-way dialogue with patrons.

1. FIRST ORDER OF BUSINESS
   A. Announcement by the presiding officer that a quorum of Board members is present, that the meeting has been duly called, and that notice of the meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551
2. CLOSED SESSION as authorized by the Texas Open Meetings Act, Texas Government Code Chapter 551
   A. Discussion of Personnel, Texas Government Code 551.074, including Employee Resignations; Terminations and Non-renewals of Professional Employees; Employee Performance Concerns; Leaves of Absence; Other Personnel Issues
   B. Consider Purchase, Exchange, Lease, or Value of Real Property 551.072

C. Students, Texas Government Code 551.082, 551.0821
   1. Discipline
   2. Non-Discipline

3. RECONVENE INTO OPEN SESSION
4. PUBLIC COMMENT - Members of the public may address the Board during the public comment portion of the board meeting in accordance with Board policy BED (LOCAL). Individuals wishing to speak shall follow the procedures outlined above.
5. INFORMATION ITEMS
   A. Budget Workshop #3 4
   B. Advanced Academic 14
6. DISCUSSION/ACTION ITEMS
   A. Consider Summer Hours and Summer Wellness Program Resolution 15
   B. Action, if any, on Items Discussed in Closed Session
7. ADJOURNMENT OF MEETING

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed meeting or session of the Board of Trustees is required, then such closed meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:	
551.071	Private consultation with the board's attorney.
551.072	Discussing purchase, exchange, lease, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations.
551.074	Discussing personnel or to hear complaints against personnel.
551.075	To confer with employees of the school district to receive information or to ask questions.
551.076	Considering the deployment, specific occasions for, or implementation of, security personnel, or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Discussing personally identifiable information about a public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employees groups.
551.084	Excluding witnesses from a hearing.

Should any final action, final decision, or final vote be required in the opinion of the school Board with regard to any matter considered in such closed meeting or session, then the final action, final decision, or final vote shall be either:

(a) in the open meeting covered by the Notice upon the reconvening of the public meeting; or
(b) at a subsequent public meeting of the School Board upon notice thereof;

as the School Board shall determine.

Midlothian I.S.D. School Board Agenda Item Detail
L.A. Mills Administrative Complex Boardroom

Board Meeting Date:	**June 1, 2021**	
Item:	**Review of the 2021-2022 Budget – Update #3**	
Supporting Document(s):	Electronic: Yes ☒ No ☐	Hard Copy: Yes ☐ No ☒
Background Information	**Information Only This Month** **<u>2021-2022 Budget</u>** Beginning with the school board approval of the 2021-2022 Budget Calendar on November 16, 2020, the process to develop next year's budget has been underway for several months. The largest impact on the revenue side is the local appraisal roll and the local property taxes. The preliminary certified tax values were received on April 30. It appears that many appraisals are up again this year because they are based on market value on January 1, 2021. The very busy residential housing market in MISD remains a key driver as well as some commercial additions. On May 24, 2021, MISD received the preliminary taxable value of $6,687,800,801 to use in the budget process. This is an 14.23% increase from last year. However, the level of protests has risen to $1.4587,474,699 which is approximately 22% of the total roll. We have been using 12% in the models which seems a reasonable number. For this draft, we will increase the amount to 13% while holding in reserve some of the growth due to the protests. The tax rates will reduce by at least 1.51 cents if all the other numbers remain constant. State and federal funding has been calculated using the funding template furnished each year by Omar Garcia of BOK Financial Services. The inputs to calculate state funds come from our demographer's estimates, the latest tax reports from the ECAD, and the 2020-2021 information through the fourth six-weeks. With the 87th Texas Legislature in session, we are also monitoring any changes which might affect state funding in the future. At this time there are two bills we are watching. At least one item in the HB3 clean-up legislation would redefine the fast-growth school designation and calculations. This does not appear, at the present time, to be a problem for MISD. Another item in the clean-up legislation would restrict the use of at least part of the ESSER III funds until the 2024-2025 school year. On the other side of the ledger, 45 budget conferences were held during the weeks of February 15 – February 28 with the budget holders of each MISD campus and department presenting their various expenditure requests. It is believed that campus and departments budgets can be funded as requested and only a few adjustments were needed.	

	Campuses and departments were asked to hold their planned spending at a level equaling that of the current budget. A large piece of the budget process was resolved when the board approved at the May 17th meeting to increase staff compensation by a minimum of 2% to the midpoint and to increase health insurance for the MISD staff by $30 per month. The General Fund Budget is balanced at this time and the Interest & Sinking Fund show an amount above the current bond payment requirements. The Interest & Sinking Fund has approximately $5.0M available to repay debt early to reduce future interest payments. There is also a possibility of reducing the I&S tax rate if desired. The review for this meeting will discuss currently expected revenues and expenditures. This meeting will focus on the General Operating Fund and the Debt Service Fund. Both of these funds are affected by state funding and local tax values. The Child Nutrition Budget is not affected by state funding or local tax values but will be discussed as well. The report this month is for information and discussion only at the time and no board action is necessary. The intent is to have the budget ready for approval at the June 21st meeting. The only changes that would be made to the current version before that time would be due to large changes in the appraisal roll.
Fiscal Impact/Budget Function Code:	NA
Policy:	**CE (Legal), CE (Local)**
District Goal:	Facilitate budget process and building designs through allocated district resources that foster flexible and innovative learning spaces.
Administration Recommended Option:	NA – Information Only
Motion:	NA – Information Only
Presenter:	Jim Norris

MIDLOTHIAN INDEPENDENT SCHOOL DISTRICT
COMBINED SUMMARY - GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2021 THROUGH JUNE 30, 2022

		General Fund	Child Nutrition	Debt Service
Property Value Estimates		**$ 6,615,963,887**		**$ 6,615,963,887**
Tax Rate to Fund Operations		**$ 0.8747**		**$ 0.490**
Student ADA Actual/Estimates		**9,769.375**		**9,769.375**
Student WADA Actual/Estimates		**12,456.816**		**12,456.816**
REVENUES				
	Property Taxes	$ 48,724,899	$ -	$ 31,547,131
	Other Local Revenue	13,675,571	2,433,261	-
	State Program Revenues	43,162,918	11,668	298,824
	Federal Program Revenues	1,516,000	1,460,074	-
	Total Revenues	107,079,388	3,905,003	31,845,955
EXPENDITURES				
11	Instruction	58,375,478		
12	Instructional Resources & Media	1,124,511		
13	Staff Development	1,702,734		
21	Instructional Administration	1,033,426		
23	School Administration	5,137,572		
31	Guidance and Counseling	3,440,161		
32	Social Services	-		
33	Health Services	1,114,250		
34	Student Transportation	2,539,809		
35	Food Service	-	3,757,600	
36	Co-Curricular Activities	4,491,429		
41	General Administration	3,841,691		
51	Plant Maintenance & Operations	10,052,719	57,500	
52	Security	1,575,645	-	
53	Data Processing	2,065,393		
61	Community Service	-		
71	Debt Service	2,400,000		31,845,955
81	Capital Outlay	-		
95	Payments to JJAEP	75,000		
97	Tax Increment Financing	12,787,970		
99	Other Intergovernmental Charges	621,600		
	Total Expenditures	112,379,388	3,815,100	31,845,955
Increase / (Decrease) In Fund Balance		**(5,300,000)**	**89,903**	-
Other Resources / (Uses)				
Other Resources		5,300,000	-	-
Operating Transfers (Out)		-	-	-
Net Increase / (Decrease) In Fund Balance		-	**89,903**	-
Fund Balance - July 1 (Beginning)		29,787,943	628,337	16,864,732
Fund Balance - June 30 (Ending)		**$ 29,787,943**	**$ 718,240**	**$ 16,864,732**
Percent of Operating Expenditures		26.51%	18.83%	52.96%

MIDLOTHIAN INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of May 26, 2021 with Certified Values, changes in Homestead Exemptions and 5th Six Weeks Enrollment)	2021-22 Proposed Budget Based on 10,150 Enrollment	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
Property Value Estimates	**$ 5,190,466,772**	**$ 5,776,414,028**	**$ 5,881,737,435**	**$ 6,615,963,887**	**$ 734,226,452**	**12.48%**
Tax Rate to Fund Operations	**$ 0.9700**	**$ 0.8987**	**$ 0.8898**	**$ 0.8747**	**$ (0.0151)**	**-1.70%**
Student ADA Actual/Estimates	**9,446.938**	**9,689.280**	**9,814.447**	**9,769.375**	**(45)**	**-0.46%**
Student WADA Actual/Estimates	**11,793.369**	**12,167.106**	**12,198.402**	**12,456.816**	**258**	**2.12%**
REVENUES						
Local						
Property Taxes - Current	$ 43,415,632	$ 45,309,733	$ 44,108,550	$ 48,424,899	$ 4,316,349	9.79%
Property Taxes - Delinquent	222,341	200,000	355,000	300,000	(55,000)	-15.49%
Penalty and Interest	181,142	128,000	128,000	138,000	10,000	7.81%
TIRZ Tax Revenue	5,156,425	4,893,422	6,663,757	7,425,823	762,066	11.44%
Athletic Revenue	262,266	323,000	323,000	323,000	-	0.00%
Advertisng	48,600	50,000	8,000	50,000	42,000	525.00%
Tuition	23,573	10,000	10,000	10,000	-	0.00%
Rental of Facilities	129,581	111,961	81,961	81,961	-	0.00%
City Library Partnership	79,359	75,000	75,000	75,000	-	0.00%
Interest on Investments	472,689	400,000	35,000	80,000	45,000	128.57%
District TIRZ Money	1,753,937	2,031,762	2,457,896	2,781,919	324,023	13.18%
Other Local Revenue	558,451	339,000	384,245	2,709,868	2,325,623	605.24%
Total	52,303,996	53,871,878	54,630,409	62,400,470	7,770,061	14.22%
State						
Foundation/Per Capita	31,569,150	33,676,559	34,925,716	33,240,363	(1,685,353)	-4.83%
TRS On-Behalf	4,233,351	4,362,832	4,367,832	4,560,408	192,576	4.41%
Other State Revenues	2,935,218	3,307,150	4,758,838	5,362,147	603,309	12.68%
Total	38,737,719	41,346,541	44,052,386	43,162,918	(889,468)	-2.02%
Federal						
SHARS	962,732	1,065,000	1,065,000	1,500,000	435,000	40.85%
Other Federal Revenue	24,356	14,500	254,152	16,000	(238,152)	-93.70%
Total	987,088	1,079,500	1,319,152	1,516,000	196,848	14.92%
Operating Transfers In	-	-	-	5,300,000	5,300,000	
Total Revenues	**92,028,803**	**96,297,919**	**100,001,947**	**112,379,388**	**12,377,441**	**12.38%**
Total Expenditures and Uses	**91,753,449**	**96,297,919**	**102,382,890**	**112,379,388**	**$9,999,542**	**9.77%**
Revenues Over(Under) Expend. and (Uses)	**275,354**	**-**	**(2,380,943)**	**-**	**2,377,899**	**-99.87%**
Estimated Fund Balance (July 1)	**31,893,532**	**32,168,886**	**32,168,886**	**29,787,943**		
Prior Period Adjustment			-			
Other Items Anticipated from Fund Balance						
Estimated Ending Fund Balance (June 30)	**$ 32,168,886**	**$ 32,168,886**	**$ 29,787,943**	**$ 29,787,943**		
Percent of Operating Expenditures	**35.06%**	**33.41%**	**29.09%**	**26.51%**		

MIDLOTHIAN INDEPENDENT SCHOOL I
GENERAL FUND BUDGET - EXPENDITURES - SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of May 26, 2021)	2021-22 Preliminary Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
EXPENDITURES						
11 Instruction						
Payroll	44,280,914	48,009,003	48,976,934	50,291,085	$ 1,314,151	2.68%
Professional & Contracted S	687,205	760,272	1,046,971	712,235	(334,736)	-31.97%
Supplies and Materials	1,967,367	2,352,296	2,470,985	7,227,935	4,756,950	192.51%
Other Operating Costs	62,665	122,119	83,151	144,223	61,072	73.45%
Capital Outlay	10,624	-	22,823	-	(22,823)	-100.00%
Total	47,008,775	51,243,690	52,600,864	58,375,478	5,774,614	10.98%
12 Instructional Resources & Media						
Payroll	908,551	943,435	1,024,097	968,865	$ (55,232)	-5.39%
Professional & Contracted S	2,971	4,267	3,522	3,772	250	7.10%
Supplies and Materials	135,843	143,586	148,087	149,558	1,471	0.99%
Other Operating Costs	1,065	2,280	1,340	2,316	976	72.84%
Capital Outlay	-	-	-	-	-	0.00%
Total	1,048,430	1,093,568	1,177,046	1,124,511	(52,535)	-4.46%
13 Staff Development						
Payroll	1,052,454	905,048	1,145,170	1,347,257	$ 202,087	17.65%
Professional & Contracted S	103,434	95,350	97,846	100,950	3,104	3.17%
Supplies and Materials	159,005	37,466	43,497	32,650	(10,847)	-24.94%
Other Operating Costs	162,741	315,759	189,827	221,877	32,050	16.88%
Capital Outlay	-	-		-	-	0.00%
Total	1,477,634	1,353,623	1,476,340	1,702,734	226,394	15.33%
21 Instructional Administration						
Payroll	875,646	1,089,849	1,012,325	975,203	$ (37,122)	-3.67%
Professional & Contracted S	10,829	11,931	7,914	8,130	216	2.73%
Supplies and Materials	27,583	29,766	27,452	24,100	(3,352)	-12.21%
Other Operating Costs	12,913	30,380	15,100	25,993	10,893	72.14%
Capital Outlay		-	-		-	0.00%
Total	926,971	1,161,926	1,062,791	1,033,426	(29,365)	-2.76%
23 School Administration						
Payroll	4,519,061	4,643,329	5,005,856	5,021,967	$ 16,111	0.32%
Professional & Contracted S	18,643	22,900	9,213	6,350	(2,863)	-31.08%
Supplies and Materials	36,504	49,560	65,700	53,970	(11,730)	-17.85%
Other Operating Costs	38,202	60,180	23,211	55,285	32,074	138.18%
Capital Outlay		-	-	-	-	0.00%
Total	4,612,410	4,775,969	5,103,980	5,137,572	33,592	0.66%
31 Guidance and Counseling						
Payroll	2,951,890	3,152,456	3,299,832	3,367,582	$ 67,750	2.05%
Professional & Contracted S	1,200	1,500	2,054	1,500	(554)	-26.97%
Supplies and Materials	53,218	53,005	53,070	52,229	(841)	-1.58%
Other Operating Costs	9,525	22,160	15,981	18,850	2,869	17.95%
Capital Outlay		-			-	0.00%
Total	3,015,833	3,229,121	3,370,937	3,440,161	69,224	2.05%

MIDLOTHIAN INDEPENDENT SCHOOL I
GENERAL FUND BUDGET - EXPENDITURES - SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of May 26, 2021)	2021-22 Preliminary Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
32 Social Services						
Payroll	-	-	-	-	$ -	0.00%
Professional & Contracted S	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	-	-	-	-	0	0.00%
33 Health Services						
Payroll	825,445	1,032,911	1,047,510	1,023,012	$ (24,498)	-2.34%
Professional & Contracted S	-	41,035	1,915	41,085	39,170	2045.43%
Supplies and Materials	55,097	31,823	122,124	46,183	(75,941)	-62.18%
Other Operating Costs	1,360	4,160	1,200	3,970	2,771	230.97%
Capital Outlay		-		-	-	0.00%
Total	881,902	1,109,929	1,172,748	1,114,250	(58,498)	-4.99%
34 Student Transportation						
Payroll	2,109,199	2,059,632	2,178,621	2,150,233	$ (28,388)	-1.30%
Professional & Contracted S	167,385	122,500	120,700	146,500	25,800	21.38%
Supplies and Materials	404,057	589,001	432,201	518,501	86,300	19.97%
Other Operating Costs	(324,824)	(291,425)	(194,925)	(275,425)	(80,500)	41.30%
Capital Outlay	813,431	-	694,965	-	(694,965)	-100.00%
Total	3,169,249	2,479,708	3,231,562	2,539,809	(691,753)	-21.41%
35 Food Services						
Payroll	-	-	3,044	-	$ (3,044)	-100.00%
Total	-	-	3,044	-	(3,044)	-100.00%
36 Co-Curricular Activities						
Payroll	2,418,178	2,517,483	2,534,310	2,654,110	$ 119,800	4.73%
Professional & Contracted S	253,124	294,387	342,281	341,556	(725)	-0.21%
Supplies and Materials	465,979	504,093	514,384	479,176	(35,208)	-6.84%
Other Operating Costs	701,995	1,025,109	717,730	1,016,587	298,857	41.64%
Capital Outlay	54,248	-	265,947	-	(265,947)	-100.00%
Total	3,893,524	4,341,072	4,374,652	4,491,429	116,777	2.67%
41 General Administration						
Payroll	2,287,605	2,508,518	2,666,050	2,675,978	$ 9,928	0.37%
Professional & Contracted S	602,139	845,746	810,126	826,111	15,985	1.97%
Supplies and Materials	109,559	116,899	102,996	140,449	37,453	36.36%
Other Operating Costs	142,373	218,968	223,653	199,153	(24,500)	-10.95%
Capital Outlay		-	-	-	-	0.00%
Total	3,141,675	3,690,131	3,802,825	3,841,691	38,866	1.02%
51 Plant Maintenance & Operations						
Payroll	3,811,537	4,216,223	4,270,353	4,501,709	$ 231,356	5.42%
Professional & Contracted S	2,836,754	3,377,170	3,496,706	3,553,070	56,364	1.61%
Supplies and Materials	649,055	858,255	651,586	821,610	170,024	26.09%
Other Operating Costs	707,046	882,100	947,095	1,145,830	198,735	20.98%
Capital Outlay	210,266	-	146,419	30,500	(115,919)	-79.17%
Total	8,214,658	9,333,748	9,512,159	10,052,719	540,560	5.68%

MIDLOTHIAN INDEPENDENT SCHOOL I
GENERAL FUND BUDGET - EXPENDITURES - SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of May 26, 2021)	2021-22 Preliminary Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
52 Security						
Payroll	295,540	377,420	392,059	398,333	$ 6,274	1.60%
Professional & Contracted S	625,126	818,425	897,496	967,030	69,534	7.75%
Supplies and Materials	125,519	155,275	107,780	154,782	47,002	43.61%
Other Operating Costs	-	63,204	41,963	55,500	13,537	32.26%
Capital Outlay	-	-	-	-	-	0.00%
Total	1,046,184	1,414,324	1,439,298	1,575,645	136,347	9.47%
53 Data Processing						
Payroll	1,108,039	1,314,233	1,328,013	1,419,068	$ 91,055	6.86%
Professional & Contracted S	63,932	58,450	120,859	42,450	(78,409)	-64.88%
Supplies and Materials	702,375	588,718	513,116	588,840	75,724	14.76%
Other Operating Costs	12,313	20,035	11,161	15,035	3,874	34.71%
Capital Outlay	11,640	-	-	-	-	0.00%
Total	1,898,300	1,981,436	1,973,149	2,065,393	92,244	4.67%
61 Community Services						
Payroll	16,506	8,500	37,070	-	$ (37,070)	-100.00%
Professional & Contracted Services		-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Capital Outlay		-	-	-	-	0.00%
Total	16,506	8,500	37,070	-	(37,070)	-100.00%
71 Debt Service						
Debt Service	2,891,995	228,602	172,720	2,400,000	2,227,280	100.00%
Total	2,891,995	228,602	172,720	2,400,000	2,227,280	100.00%
81 Capital Outlay						
Capital Outlay	-	-	-	-	-	0.00%
Total	-	-	-	-	-	0.00%
95 Payments to JJAEP						
Professional & Contracted S	-	60,000	-	75,000	75,000	100.00%
Total	-	60,000	-	75,000	75,000	0.00%
97 Tax Increment Financing						
Other Operating Costs	7,973,853	8,200,572	11,279,705	12,787,970	1,508,265	13.37%
Total	7,973,853	8,200,572	11,279,705	12,787,970	1,508,265	13.37%
99 Other Intergovernmental Charges						
Professional & Contracted S	535,551	592,000	592,000	621,600	29,600	5.00%
Total	535,551	592,000	592,000	621,600	29,600	5.00%
00 Operating Transfers	-	-	-	-	-	
TOTAL EXPENDITURES	**91,753,449**	**96,297,919**	**102,382,890**	**112,379,388**	**9,996,498**	9.76%
All Functions						
Payroll	$67,460,564	$72,778,040	74,921,244	$76,794,402	$1,876,202	2.50%
Professional & Contracted S	5,908,293	7,105,933	7,549,603	7,447,339	(102,264)	-1.35%
Supplies and Materials	4,891,161	5,509,743	5,252,978	10,289,983	5,037,005	95.89%
Other Operating Costs	9,501,228	10,675,601	13,356,191	15,417,164	2,060,973	15.43%
Debt Service	2,891,995	228,602	172,720	2,400,000	2,227,280	1289.53%
Capital Outlay	1,100,208	-	1,130,154	30,500	(1,099,654)	-97.30%
Operating Transfers	-	-	-	-	-	0.00%
Totals	**$91,753,449**	**$96,297,919**	**$102,382,890**	**$112,379,388**	**$9,999,542**	**9.77%**
Totals less TIRZ	83,779,596	88,097,347	91,103,185	99,591,418	8,491,277	9.32%

MIDLOTHIAN INDEPENDENT SCHOOL I
GENERAL FUND BUDGET - EXPENDITURES - SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of May 26, 2021)	2021-22 Preliminary Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
All Functions						
Payroll	73.52%	75.58%	73.18%	68.33%		
Professional & Contracted S	6.44%	7.38%	7.37%	6.63%		
Supplies and Materials	5.33%	5.72%	5.13%	9.16%		
Other Operating Costs	10.36%	11.09%	13.05%	13.72%		
Debt Service	3.15%	0.24%	0.17%	2.14%		
Capital Outlay	1.20%	0.00%	1.10%	0.03%		
Operating Transfers	0.00%	0.00%	0.00%	0.00%		
	100.00%	100.00%	100.00%	100.00%		
Payroll % less TIRZ	80.52%	82.61%	82.24%	77.11%		

MIDLOTHIAN INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET-SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (As of 5/26/21)	2021-22 Proposed Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
REVENUES						
Local						
Meal Sales	$ 1,635,811	$ 2,426,261	$ 2,426,261	$ 2,430,261	$ 4,000	0.16%
Interest on Investments	9,363	12,000	8,000	3,000	(5,000)	100.00%
Other Revenue	7,401		19,000	-	(19,000)	100.00%
Total	1,652,575	2,438,261	2,453,261	2,433,261	(20,000)	-0.82%
State						
State Matching	14,614	11,668	11,668	11,668	-	0.00%
Total	14,614	11,668	11,668	11,668	-	0.00%
Federal						
Federal Breakfast Reimbursement	338,245	217,176	217,176	222,605	5,429	2.50%
Federal Lunch Reimbursement	999,105	1,046,311	1,046,311	1,072,469	26,158	2.50%
USDA Commodities	149,831	165,000	165,000	165,000	-	0.00%
Total	1,487,181	1,428,487	1,428,487	1,460,074	31,587	2.21%
Total Revenues	**$ 3,154,370**	**$ 3,878,416**	**$ 3,893,416**	**$ 3,905,003**	**$ 11,587**	0.30%
EXPENDITURES						
35 Food Service						
Payroll	26,725	24,000	81,500	85,000	3,500	0.00%
Contracted Services	2,606,487	3,385,583	3,337,262	3,458,100	120,838	3.62%
Supplies and Materials	194,577	220,000	276,667	211,000	(65,667)	-23.74%
Other Operating Costs	2,908	3,500	3,500	3,500	-	0.00%
Capital Outlay	-	-	75,154	-	(75,154)	0.00%
Total	**2,830,698**	**3,633,083**	**3,774,083**	**3,757,600**	**(16,483)**	**-0.44%**
51 Plant Maintenance & Operations						
Payroll Costs	3,335	7,100	6,100	6,500	400	6.56%
Professional & Contracted Services	39,557	50,000	51,000	51,000	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-		-			
Total	42,892	57,100	57,100	57,500	400	**0.70%**
52 Security	-	-	-	-	-	0.00%
	-	-	-	-	-	0.00%
TOTAL EXPENDITURES	**2,873,590**	**3,690,183**	**3,831,183**	**3,815,100**	**(16,083)**	**-0.42%**
Increase / (Decrease) In Fund Balance	280,780	188,233	62,233	89,903	27,670	44.46%
Fund Balance - July 1 (Beginning)	285,324	566,104	566,104	628,337	62,233	10.99%
Fund Balance - June 30 (Ending)	**$ 566,104**	**$ 754,337**	**$ 628,337**	**$ 718,240** *	**$ 89,903**	**14.31%**
Percent of Operating Expenditures		20.44%	16.40%	18.83%		

*Maximum Allowable Fund Balance
(three months Operating Expenditures) $ 953,775

MIDLOTHIAN INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET-SUPPLEMENTAL INFORMATION
2019-20 THROUGH 2021-22

	2019-20 Audited Financial Statements	2020-21 Adopted Budget	2020-21 Revised Budget (July 2020 Certified Values & Revised Budget as of 5/26/21)	2021-22 Proposed Budget	2021-22 Change to 21-22 Proposed Budget from 20-21 Revised Budget	Incr / (Decr)
Property Value Estimates	$ 5,190,466,772	$ 5,776,414,028	$ 5,881,737,435	$ 6,615,963,887	$ 734,226,452	12.48%
Tax Rate to Fund Operations	$ 0.5000	$ 0.5000	$ 0.4900	$ 0.490	$ -	0.00%
Student ADA Actual/Estimates	9,446.938	9,689.280	9,814.447	9,769.375	(45)	-0.46%
Student WADA Actual/Estimates	11,793.369	12,167.106	12,198.402	12,456.816	258	2.12%
REVENUES						
Local						
Property Taxes - Current	$ 25,024,451	$ 27,934,986	$ 27,934,986	$ 31,287,131	$ 3,352,145	12.00%
Property Taxes - Delinquent	104,930	75,000	175,000	150,000	(25,000)	100.00%
Penalty and Interest	89,201	60,000	60,000	60,000	-	0.00%
Interest on Investments	200,040	160,000	60,000	50,000	(10,000)	-16.67%
Other Revenue	-	-	-	-	-	0.00%
Total	25,418,623	28,229,986	28,229,986	31,547,131	3,317,145	11.75%
State						
EDA- Hold Harmless	361,791	407,464	407,464	298,824	(108,640)	-26.66%
Total	361,791	407,464	407,464	298,824	(108,640)	-26.66%
Operating Transfers & Other Resources						
Bond Premium/Discount	10,590,276	-	16,702,272	-	(16,702,272)	-100.00%
Operating Transfer In	85,360,000	-	136,180,000	-	(136,180,000)	0.00%
Total	95,950,276	-	152,882,272	-	(152,882,272)	-100.00%
Total Revenues, Operating Transfers & Other Resources	$ 121,730,690	$ 28,637,450	$ 181,519,722	$ 31,845,955	$ (149,673,767)	-82.46%
EXPENDITURES						
Debt Service						
Principal	57,582,645	7,378,729	41,528,729	15,364,246	(26,164,483)	-63.00%
Interest and Fiscal Charges	15,966,916	18,965,419	22,045,028	16,481,709	(5,563,319)	-25.24%
Total Expenditures	73,549,561	26,344,148	63,573,757	31,845,955	(31,727,802)	-49.91%
Other Uses						
Bond Ecrow Pay Down/Other Uses	47,090,361	2,293,302	118,962,545	-	(118,962,545)	-100.00%
Total	47,090,361	2,293,302	118,962,545	-	(118,962,545)	-100.00%
Total Expenditures and Other Uses	120,639,922	28,637,450	182,536,302	31,845,955	(150,690,347)	-82.55%
Increase / (Decrease) In Fund Balance	1,090,768	-	(1,016,580)	-	1,016,580	-100.00%
Fund Balance - July 1 (Beginning)	16,790,544	17,881,312	17,881,312	16,864,732	(1,016,580)	-5.69%
Fund Balance -June 30 (Ending) **	$ 17,881,312	$ 17,881,312	$ 16,864,732	$ 16,864,732	$ -	0.00%
Percent Total Expenditures and Uses	24.31%	67.88%	26.53%	52.96%		

****The August debt service payment is due after the new budget has been passed in June. Since the tax collections for the new year do not begin until October, the June 30 fund balance must be large enough to cover the August payment.**

August 2021 Debt Payment	8,005,854
Fund Balance -August 31, 2021	$ 8,858,878

.Midlothian I.S.D. School Board Agenda Item Detail
L.A. Mills Administrative Complex Boardroom

Board Meeting Date:	**June 1, 2021**	
Item:	**Update on Advanced Academics**	
Supporting Document(s):	Electronic: Yes ☒ No ☐	Hard Copy: Yes ☐ No ☒
Background Information:	1. Presentation to provide updates on advanced academic pathways and changes in district course naming conventions. 2. Data review on advanced academic progress on STAAR, AP, Dual Credit, SAT, ACT.	
Fiscal Impact/Budget Function Code:	N/A	
Policy:	N/A	
District Goal:	Design innovative learning environments while increasing academic rigor through aligned teaching and learning.	
Administration Recommended Option:	Information Only	
Motion:	N/A	
Presenter:	Aaron Williams	

Midlothian I.S.D. School Board Agenda Item Detail
L.A. Mills Administrative Complex Boardroom

Board Meeting Date:	**June 1, 2021**	
Item:	**Summer Hours and Summer Wellness Program Resolution**	
Supporting Document(s):	Electronic: Yes ☒ No ☐	Hard Copy: Yes ☐ No ☒
Background Information:	The District will operate on a four day work with departments closed on Friday. ● 40 hr. employee work week 7:00 - 5:30 with 30 min. lunch ● 37.5 hr employee work week 7:00 - 5:30 with 30 min. lunch* (*Employees have the flexibility to work 37.5 hrs Monday - Thursday between the hours 7:00 -5:30) District staff will return to the regular five-day and 37.5 to 40 hour work week on August 2, 2021. In addition, the District proposes introducing the workplace wellness initiative for one hour per day. All employees who work at least 226 days will have an hour during the day to participate in physical fitness or intellectual activities. The program will run through June 2, 2021, and end on July 30, 2021. All activities must take place within the District and no department or campus may be left understaffed.	
Fiscal Impact/Budget Function Code:	Allowing 226 employees to have a paid hour of non-duty work for physical fitness or intellectual activities.	
Policy:	N/A	
District Goal:	Goal 3: Provide a safe and secure learning environment that supports the social and emotional well-being of our school community.	
Administration Recommended Option:	Administration has included the resolution.	
Motion:	A motion might be, "I move to approve the summer work schedule and wellness plan resolution as presented."	
Presenter:	JoAnn Fey and KayLynn Day	