



Board of Trustees
Agenda of {{MeetingTitle}}
Wednesday, August 3, 2022, 6:00 PM
WISD Administration Building, 951 FM 2325,
Wimberley, TX 78676

{{INote}}

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

The Presiding Officer will:

Call the meeting to order, determine a quorum, pledge of allegiance, invocation, welcome

Read the Vision Statement

Empowering and inspiring ALL students to achieve their FULL Potential!

Read the Mission Statement

Wimberley I.S.D. is dedicated to excellence in education that fosters a culture of kindness and respect, creates life-long learners and empowers students to make a positive impact in their community.

We Believe That:

- Everything that we do should help ensure the success of ALL of our students.
- As educators, we maximize class time in an engaging and challenging way.
- Our teachers are personally invested in our students.
- Students in Wimberley are committed to community service and the community supports students in return.
- A quality, public Wimberley I.S.D. education drives the future of a successful Texas.
- As a district, we strive to meet the needs of the “whole child”: academically, emotionally and socially.
- Wimberley I.S.D. provides the foundation to create engaged citizens who will become life-long learners.
- All our children, parents, faculty and staff should be treated with kindness and respect.
- We are committed to excellence in all we do.

Read WISD Goals

- Achieve excellence in education
- Foster a culture of kindness and respect
- Create life-long learners
- Make a positive community impact

1. **Call the meeting to order and determine a quorum - Presiding Officer -**

2. **PUBLIC FORUM - Presiding Officer -** Before we begin, I will remind the audience of the Board of Trustees' Public Comment rules:

- Persons who wish to present public comments must sign in prior to meeting start on the day of the meeting and list his/her name; name of the group that he/she represents; and agenda item.
- Each speaker's submitted comments will be allowed three minutes for presentation to the Board, with six minutes granted to a person with a translator. A group of five persons or more shall appoint one speaker who will be allowed 3 minutes for public comments.

- The same rules will be observed for public comments on non-agenda items with the following exceptions, 1) public comments on non-agenda items will only be scheduled for regular meetings of the Board and 2) the total time that will be allowed on non-agenda public comments will be 30 minutes.
- Please keep your comments or criticisms civil and courteous.
- Please also avoid using profanity and refrain from making personal attacks on others.
- Except for the speaker's student, no other student's name or identity should be discussed.
- If you have a concern that you would like heard and resolved, please present your concern through the District's grievance policies. Grievance forms can be obtained at the Central Administration Office or on the District's website.
- Trustees are not permitted by law to respond or discuss public comments. However, the Board President may direct a speaker to the appropriate administrator for further discussion.

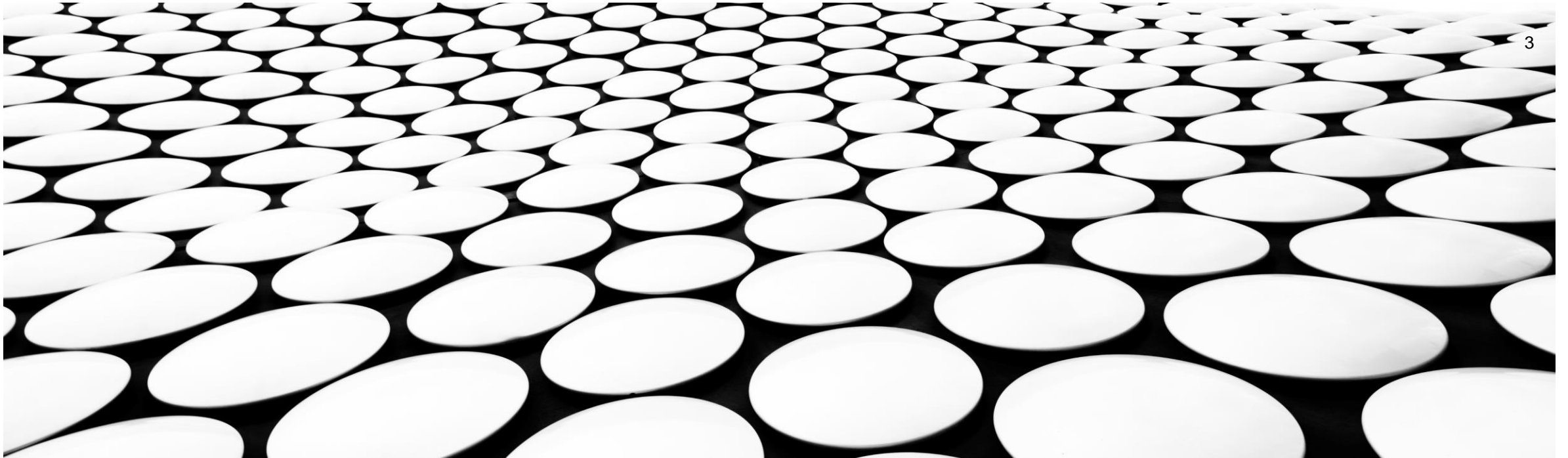
3. **2022-2023 Budget Workshop -** **3**
4. **Discussion and Possible Action regarding employment of additional SROs. -**
5. **Discussion and Possible Action regarding the publishing of a Call for Quality Schools Partnership in accordance with Senate Bill 1882 -**
6. **Discussion and Possible Action to Reschedule the Regular August Board Meeting from 15 to August 22 -**
7. **Closed Session - Presiding Officer** - The Board may adjourn into closed session pursuant to Texas Government Code Section: 551.071 *et seq.* The Board may then re-enter into Open Session for further discussion and necessary action.
 - A. Deliberation Regarding Security Devices or Security Audits. *Texas Gov't Code §551.076 and §551.089 -*
 - B. Personnel Matters. *Texas Gov't Code §551.074 -*
 - 1) New hires/terminations/employee discipline -
 - 2) Discuss the Superintendent's recommendation for the appointment of an administrator to serve as Wimberley High School Principal effective in January 2023 -
 - C. Deliberation Regarding Real Property. *Texas Gov't Code §551.072 -*
 - D. Consultation with Attorney. *Texas Gov't Code §551.071 -*
8. **The Board will reconvene and take possible action on items discussed in executive session - Presiding Officer -**
9. **Adjourn - Presiding Officer -**



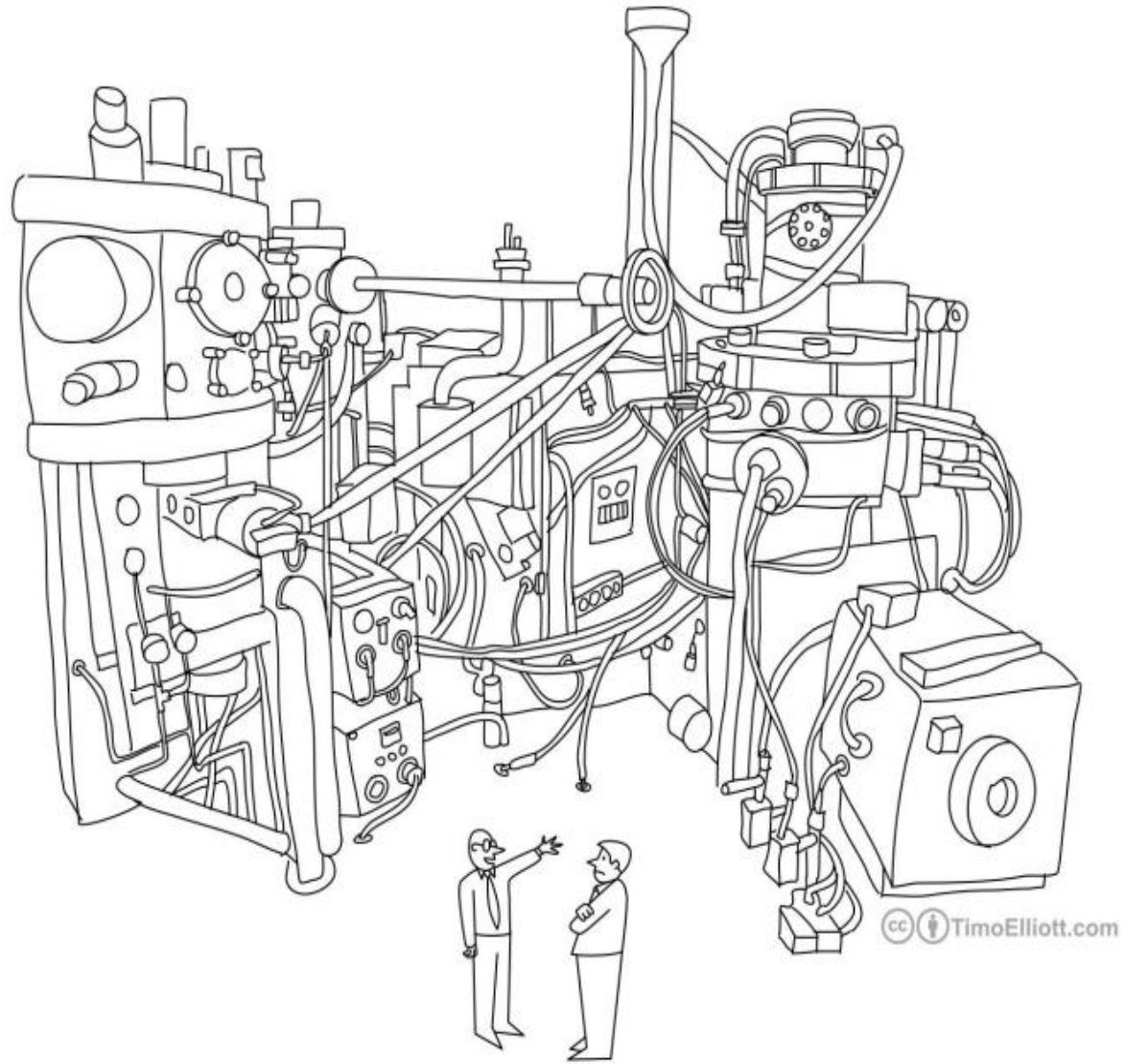
Wimberley ISD
Strength. Innovation. Excellence.

GENERAL OPERATING BUDGET WORKSHOP

FISCAL YEAR 2022-2023



Overview of the Current System



“Well, sure, it looks complicated...”



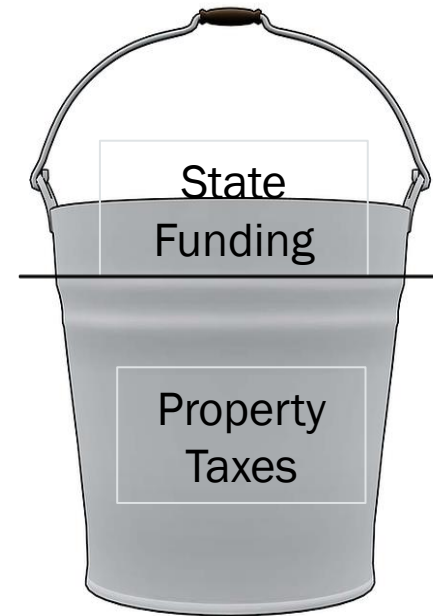
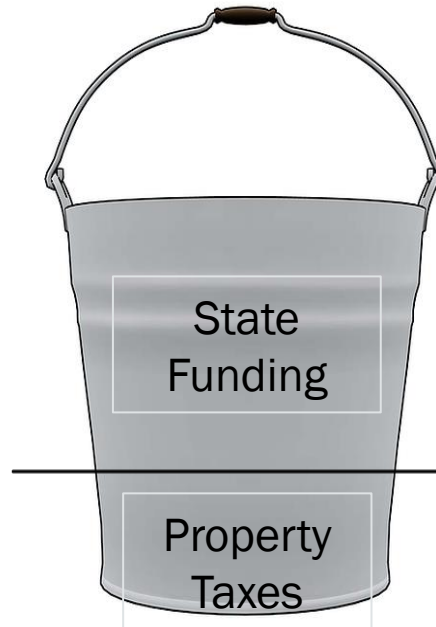
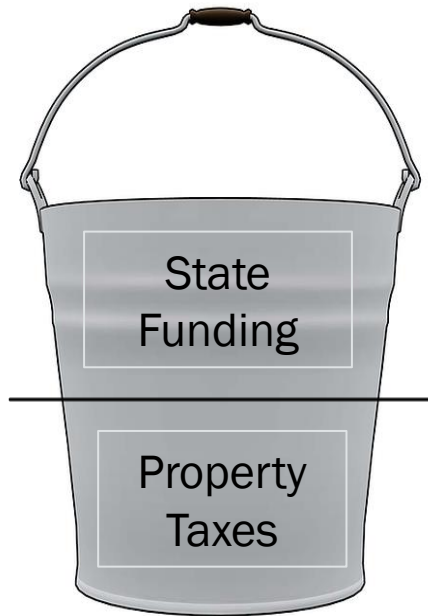
FUNDING OF TEXAS PUBLIC SCHOOLS

- Local School District Property Taxes (ad valorem)
- State Funds (Foundation School Fund; Permanent School Fund)
- Federal Funds / State Grants (Title, ESSA, ESSER, etc.)

- Wimberley ISD will also have local revenues from sporting event ticket sales, interest earned on bank accounts, rental fees, donations, etc.

FSP – FOUNDATION SCHOOL PROGRAM

- HB 3 (2019) increased the Basic Allotment = \$6,160





ESTIMATES

- Student Enrollment
- Student Attendance (Average Daily Attendance = ADA)
- Student Weights (Weighted Average Daily Attendance = WADA)



TAX COMPRESSION

- Tier One
- Maximum Compressed Tax Rate (MCR) = the M&O tax rate necessary to generate 100% of the basic allotment
- Tier Two
- Golden Pennies = Up to eight pennies above the maximum Tier One tax rate
- Copper Pennies = Up to nine pennies above the eight golden pennies until each district's statutory maximum (17 pennies above the maximum Tier One tax rate)



MORE ON MAXIMUM COMPRESSED RATES (MCR)

- HB 3 intended to reduce the tax burden of property owners by reducing the local M & O tax rates as property values increased
 - Shifted from use of prior year property valuations to current year valuations
- The State promised to make up the loss in revenues with the state's share of funding
- At the TIER I funding level, T.E.A. calculates the MCR using the certified property values for the District.



BUDGET DEVELOPMENT

- Begins each January
 - Wimberley ISD Goals
 - Campus / Department NEEDS ASSESSMENTS
 - Preliminary Planning Amounts
 - Site-Based Decision Making Process to allocate funds
 - Submission of budget requests due to Business Office in April



FUND AND FUNCTIONS

- Wimberley ISD Board of Trustees to approve (3) budgets:
 - Fund 199 (General Maintenance & Operation)
 - Fund 240 (Food Service / Child Nutrition)
 - Fund 599 (Debt Service)

FUNDS & FUNCTIONS

- Wimberley ISD Board to approve Fund budgets at the Function Level
 - Function 11 = Instruction
 - Function 12 = Library & Media
 - Function 13 = Professional Development
 - Function 21 = Instructional Leadership
 - Function 23 = School Leadership
 - Function 31 = Guidance, Counseling, Evaluation Services
 - Function 32 = Social Work Services
 - Function 33 = Health Services
 - Function 34 = Transportation



FUNDS & FUNCTIONS

- Function 35 = Food Service
- Function 36 = Extra-Curricular
- Function 41 = District Administration
- Function 51 = Plant Maintenance
- Function 52 = Security & Monitoring Services
- Function 53 = Data Processing Services
- Function 81 = Facilities Acquisition & Construction
- Function 99 = Payments to Tax Appraisal & Collection



BUDGET APPROVAL PROCESS

First Meeting in August:

- Most reliable estimate of available funding
- Proposed Budget
- Proposed Tax Rate
 - M & O
 - I & S
- Public hearing is advertised to review proposed budget and proposed tax rate



BUDGET APPROVAL PROCESS

Second Meeting in August:

- Board holds public hearing to discuss proposed budget and proposed tax rate
- Board Adopts Budget
- Board Adopts Tax Rate

SEPTEMBER 1

- Budget Opens for 2022-2023
- Requisitions
- Purchase Orders
- Review of Budget Status monthly – Board Reports
- Calculation of Funding after each six-weeks (Student Attendance Data)



COMPTROLLER PROPERTY VALUE STUDY (PVS) AND THE T2 VALUE

The screenshot shows the Texas Comptroller's website. At the top, the logo reads "COMPTROLLER.TEXAS.GOV" and the name "Glenn Hegar, Texas Comptroller of Public Accounts" is displayed. A navigation menu includes links for HOME, TAXES (highlighted), TRANSPARENCY, ECONOMY, PURCHASING, PROGRAMS, and ABOUT. A search bar is present with the text "Find Enter a search term". Below the search bar, a breadcrumb trail reads "home » taxes » property tax » pvs". The main heading is "% Taxes Property Tax Assistance". The primary section is titled "SCHOOL DISTRICT PROPERTY VALUE STUDY". The text explains that the purpose of the PVS is to ensure equitable distribution of state funding for public education, as required by Government Code Section 403.302. It details the process where the Comptroller's Property Tax Assistance Division (PTAD) estimates taxable property values and certifies them to the commissioner of education. The commissioner then uses these results to ensure equitable distribution of education funds. A "Resources" section lists several links: "School District Property Value Study Protest Forms", "Reports on Property Value Forms", "Property Tax Classification Guide (PDF)", "School District Property Value Study Flyer (PDF)", "School District PVS Protest Process Flyer (PDF)", and "The School District Property Value Study and How to Protest (PDF)". At the bottom, a footer contains icons for Contact, Share/Connect, Subscribe, Policies, and Careers.

<https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>

- The primary purpose of the PVS is to help ensure equitable distribution of state funding for public education by calculating an ISD's T2 value.
- The study is an independent estimate of value calculated by¹⁷ adjusting the school district's appraisal roll values to market value.
- The results of the PVS can affect a school district's state funding.
- The 2022 PVS will be released on January 31, 2023.
- The 2022 T2 values will be used to calculate the 2022-23 state's share of funding.

STATE WIDE VALUE GROWTH RATE FROM PRIOR YEARS

**10 Year
Average –
5.92%**

**5 Year
Average –
7.34%**

Year	Value Growth Rate
2021	6.37%
2020	5.95%
2019	9.79%
2018	7.62%
2017	7.05%
2016	4.95%
2015	4.34%
2014	8.73%
2013	5.83%
2012	4.61%
2011	0.00%

- The average growth rate over the last four years is 7.43%
- TEA uses the Comptroller’s growth assumption of 4.36% for state funding purposes
- Year 2016 was the last year value increased by an average of 4%
- According to the Texas Association of ¹⁸ Appraisal District (TAAD), property value growth in 2022 has been between 20-50% across the state
- It is expected that a great majority of ISDs will not pass the 2022 Property Value Study.
- Valid/Invalid study results
 - Grace Period – 2 consecutive valid studies
 - No grace (State assigns value)

HISTORICAL LOCAL CERTIFIED ESTIMATE & STATE T2 VALUES

Local Property Value							
Tax Year	Preliminary (April)	Change in Value	% (+/-)		Certified (July)	Change in Value	% (+/-)
2016	1,414,457,618				1,377,680,136		
2017	1,451,924,817	37,467,199	2.6%		1,461,242,610	83,562,474	6.1%
2018	1,603,590,354	151,665,537	10.4%		1,597,899,421	136,656,811	9.4%
2019	1,778,123,259	174,532,905	10.9%		1,767,454,240	169,554,819	10.6%
2020	1,907,587,937	129,464,678	7.3%		1,935,701,775	168,247,535	9.5%
2021	2,068,569,015	160,981,078	8.4%		2,225,187,079	289,485,304	15.0%
2022	2,797,398,702	728,829,687	35.2%		2,843,913,616	618,726,537	27.8%

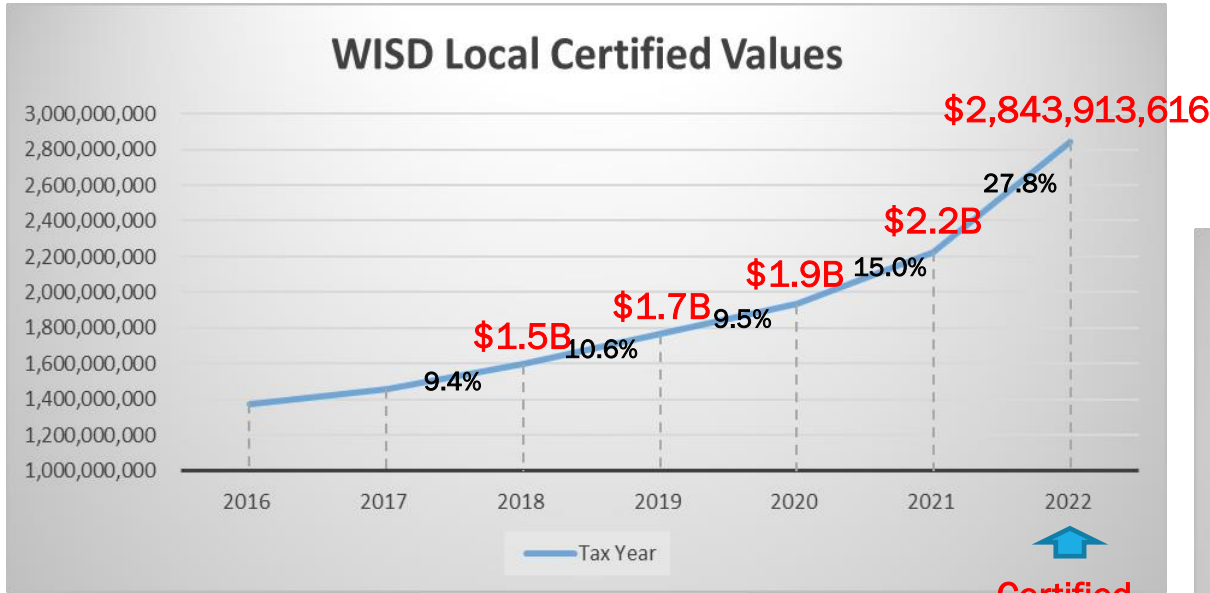


- 2022 Local Certified Estimated Value(CEV) increased by 27.8%.
- 2022 State T2 Value increased by 24.2% as calculated by the new PBFM T2 Model.

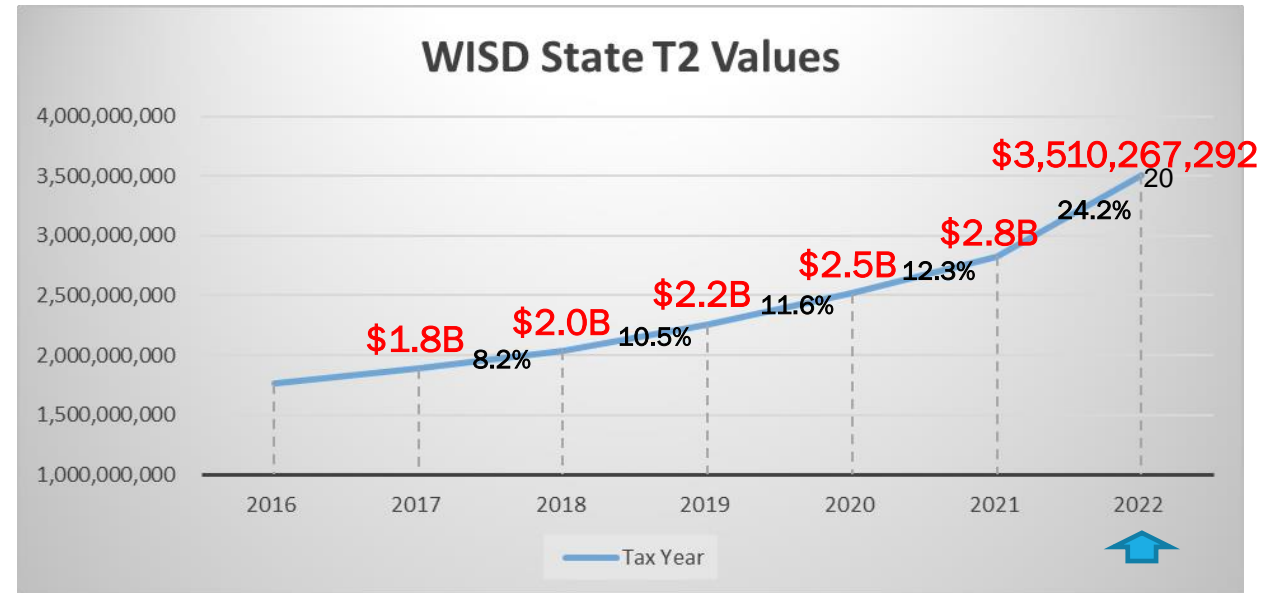
State Property Value							
Tax Year	Preliminary State Value	Change in Value	% (+/-)		State Certified Value	Change in Value	% (+/-)
2016	1,763,165,859				1,763,165,859		
2017	1,886,260,197	123,094,338	7.0%		1,866,260,197	103,094,338	5.8%
2018	2,040,893,846	154,633,649	8.2%		2,040,893,846	174,633,649	9.4%
2019	2,255,949,926	215,056,080	10.5%		2,255,949,926	215,056,080	10.5%
2020	2,516,725,023	260,775,097	11.6%		2,516,725,023	260,775,097	11.6%
2021	2,827,388,361	310,663,338	12.3%		2,827,388,361	310,663,338	12.3%
2022	3,613,560,556	786,172,195	27.8%		3,510,267,292	682,878,931	24.2%



HISTORICAL LOCAL CERTIFIED ESTIMATE & STATE T2 VALUES



Certified
Estimated
Value



Projected
T2 Value

- 2022 Local CEV increased by 27.8%
- Average Value increase over the last 4 years is 15.7%
- 2022 State T2 Value projected increase is 24.2%
- Average Value increase over the last 4 years is 14.6%

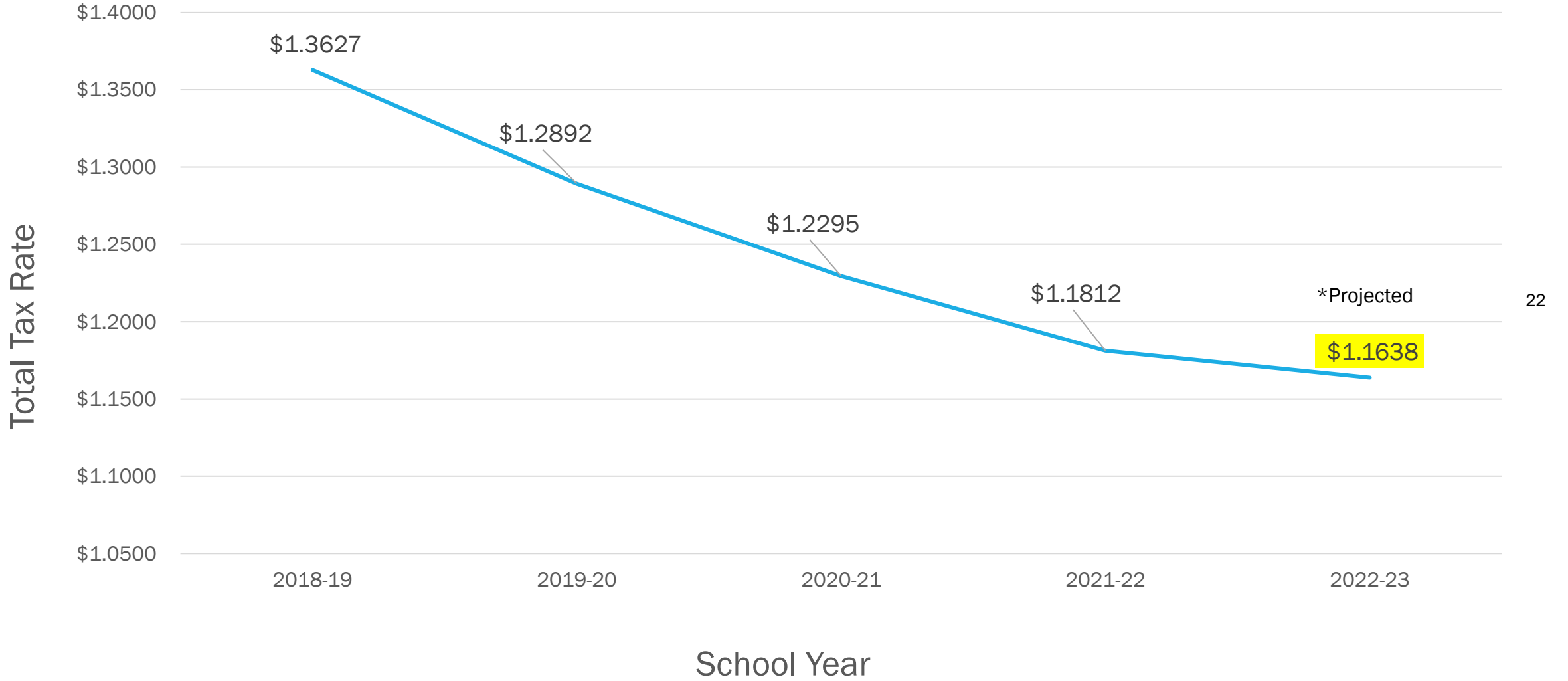
PROPOSED 2022 MCR AND PROPERTY TAX RATE

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	CERTIFIED ESTIMATE <u>2022-23</u>
Maximum Compressed Rate	1.0000	0.9300	0.8703	0.8220	0.8046
Tier II Golden/Copper Pennies	0.0600	0.0865	0.0400	0.0400	0.0400
			0.0100	0.0100	0.0100
	0.0300		0.0365	0.0365	0.0365
Total M&O Tax Rate	1.0900	1.0165	0.9568	0.9085	0.8911
Total I&S Tax Rate	0.2727	0.2727	0.2727	0.2727	0.2727
Total Tax Rate	1.3627	1.2892	1.2295	1.1812	1.1638
Difference		-0.0735	-0.0597	-0.0483	-0.0174



- 2022 TEA Certified Maximum Compress Rate (MCR) is \$0.8046 (Certified on 07/28/2022)
- 2022 MCR decreased by \$0.0174
- 2022 Proposed M&O Rate is \$0.8911
- 2022 Proposed I&S Rate is \$0.2727
- 2022 Total Proposed Tax Rate is \$1.1638 (Decrease of \$0.0174)

WISD Total Tax Rate



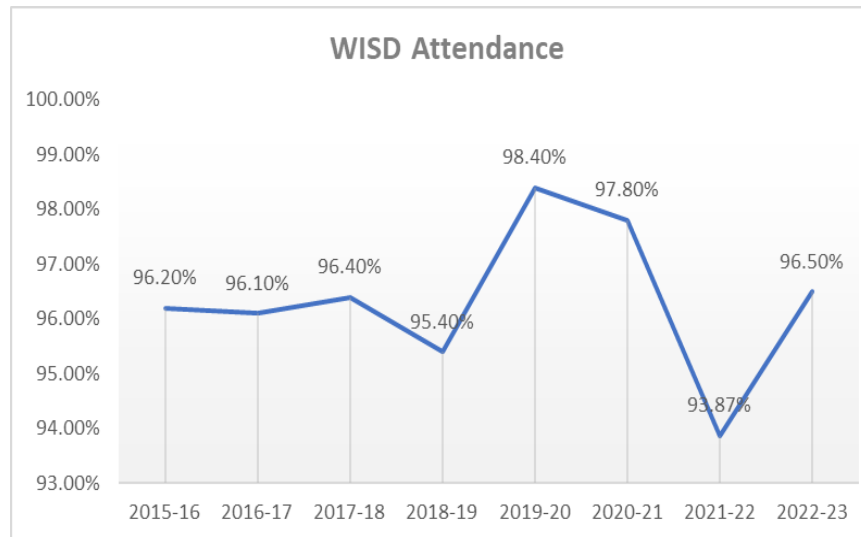
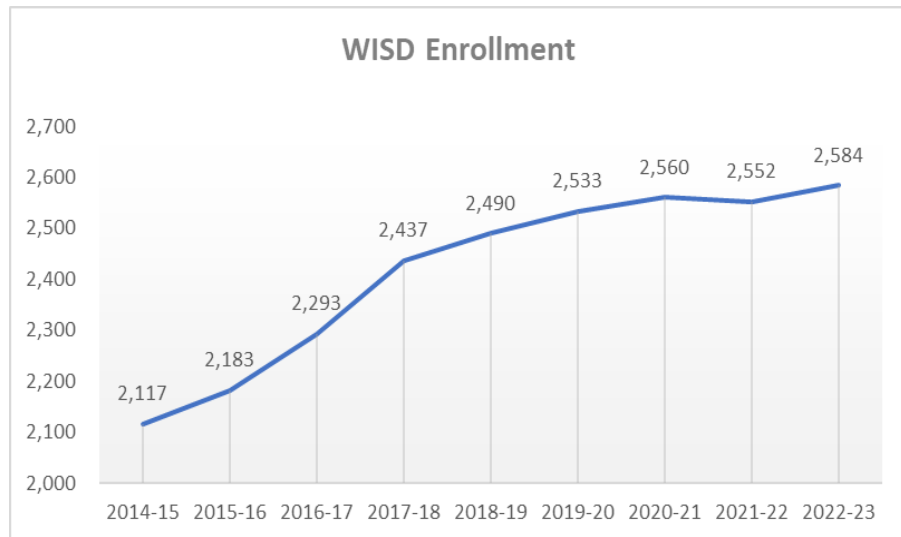
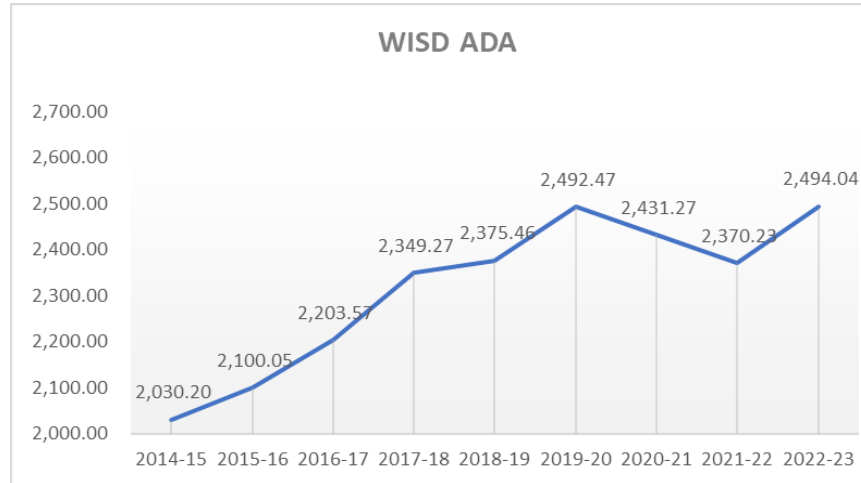
PROPOSED 2022 PROPERTY TAX REVENUES



	2021 TAX YEAR	2022 HAYS COUNTY ESTIMATED CERTIFIED	2022 COMAL COUNTY CERTIFIED	TOTAL WISD 2022	Difference	% (+/-)
Net Taxable Value All Property (Before Freeze)	\$3,080,094,399	\$3,779,136,260	\$2,028,994	\$3,781,165,254	\$701,070,855	22.8%
Taxable Value of Over 65 with Frozen Values	(\$851,294,148)	(\$936,305,576)	(\$4,511)	(\$936,310,087)	(\$85,015,939)	10.0%
Transfer Adjustment	(\$3,613,172)	(\$941,551)	\$0	(\$941,551)	\$2,671,621	-73.9%
Net Taxable Value	\$2,225,187,079	\$2,841,889,133	\$2,024,483	\$2,843,913,616	\$618,726,537	27.8%
Actual Tax on Frozen (Per CAD)	\$7,086,785	\$7,530,039	\$0	\$7,530,039	\$443,254	6.3%
Number of Properties	13,841	13,802	7	13,809	(32)	-0.2%
Tax Collection Rate	100.0%			100.0%	0.0%	0.0%
M&O Tax Rate	\$0.9085			\$0.8911	(\$0.0174)	-1.9%
M&O Tax Estimated Revenues	\$25,666,271			\$31,107,865	\$5,441,594	21.2%
I&S Tax Rate	\$0.2727			\$0.2727	\$0.0000	0.0%
I&S Tax Estimated Revenues	\$7,704,424			\$9,519,641	\$1,815,217	23.6%
Total Tax Rate	\$1.1812			\$1.1638	(\$0.0174)	-1.5%
Total Tax Estimated Revenue	\$33,370,695			\$40,627,506	\$7,256,811	21.7%

HISTORICAL ENROLLMENT, ADA, AND ATTENDANCE

	<u>WISD Enrollment</u>	<u>(-/+)</u>	<u>ADA</u>	<u>(-/+)</u>	<u>Attendance</u>
2014-15	2,117		2,030.20		
2015-16	2,183	66.00	2,100.05	69.9	96.20%
2016-17	2,293	110.00	2,203.57	103.5	96.10%
2017-18	2,437	144.00	2,349.27	145.7	96.40%
2018-19	2,490	53.00	2,375.46	26.2	95.40%
2019-20	2,533	43.00	2,492.47	117.0	98.40%
2020-21	2,560	27.00	2,431.27	(61.2)	97.80%
2021-22	2,552	(8.00)	2,370.23	(61.0)	93.87%
2022-23	2,584	32.00	2,494.04	123.8	96.50%



- Total Student Enrollment during 2022 was 2637,
- 85 Tuition-Based Students,
- The Average Attendance Rate was 93.87%, and
- The Average Daily Attendance (ADA) was 2,370.2 during 2022.
- Projected student enrollment based on Cohort Survival is 2,584 for 2023; and
- The Projected ADA is 2,494.04 at a 96.5% attendance rate.



ACTIVE CARE PLAN RATES FOR 2022-23

- TRS implemented regional pricing during 2022-23, which reflect the cost of health care in different regions of Texas.
- Health Insurance premiums will decrease between 9.4% and 16.4%.
- Most employees participate in Active Care HD and Primary Plans.
- Potential annual savings to employees will range between \$636 and \$1,164.
- The District contributes \$300 of the monthly premium.
- Annual cost to District is approximately \$1.01M.

	Proposed FY2022 Premium	Amount Change	Proposed FY2023 Premium	Percent Change
TRS-Active Care - HD				
Employee Only	\$ 429	\$ (53)	\$ 376	-12.4%
Employee & Spouse	\$ 1,209	\$ (151)	\$ 1,058	-12.5%
Employee & Children	\$ 772	\$ (97)	\$ 675	-12.6%
Employee & Family	\$ 1,445	\$ (180)	\$ 1,265	-12.5%
TRS-Active Care Primary +				
Employee Only	\$ 542	\$ (85)	\$ 457	-15.7%
Employee & Spouse	\$ 1,334	\$ (217)	\$ 1,117	-16.3%
Employee & Children	\$ 879	\$ (144)	\$ 735	-16.4%
Employee & Family	\$ 1,675	\$ (270)	\$ 1,405	-16.1%
TRS-Active Care Primary 25				
Employee Only	\$ 417	\$ (53)	\$ 364	-12.7%
Employee & Spouse	\$ 1,176	\$ (150)	\$ 1,026	-12.8%
Employee & Children	\$ 751	\$ (97)	\$ 654	-12.9%
Employee & Family	\$ 1,405	\$ (177)	\$ 1,228	-12.6%
TRS-Active Care-2				
Employee Only	\$ 1,013	\$ -	\$ 1,013	0.0%
Employee & Spouse	\$ 2,402	\$ -	\$ 2,402	0.0%
Employee & Children	\$ 1,507	\$ -	\$ 1,507	0.0%
Employee & Family	\$ 2,841	\$ -	\$ 2,841	0.0%
TRS-HMO (Scott & White)				
Employee Only	\$ 542.48	\$ (51)	\$ 491.55	-9.4%
Employee & Spouse	\$ 1,382.06	\$ (149)	\$ 1,232.58	-10.8%
Employee & Children	\$ 883.50	\$ (94)	\$ 789.39	-10.7%
Employee & Family	\$ 1,478.56	\$ (60)	\$ 1,418.42	-4.1%
AVERAGE	\$ 1,204		\$ 1,103	-10.0%

FY2022-23 MAJOR BUDGET CHALLENGES

Description	Budget 2021-22	Proposed 2022-23	Increased	% Change
1 Increase to curriculum subscription renewals due to decreased IMAT funding	0	84,426	84,426	N/A
2 Increase utilities cost	995,434	1,035,600	40,166	4.0%
3 New HB1505 PEC Pole Lease Fee	0	5,500	5,500	N/A
4 Increase fuel cost (Diesel/Gasoline)	110,850	158,200	47,350	42.7%
5 Increase in maintenance and custodial budget	770,250	812,800	42,550	5.5%
6 Increase Hays County traffic control services	180,000	295,500	115,500	64.2%
7 Increase Property Casualty Insurance expense	222,803	232,321	9,518	4.3%
8 Estimated increase to Tax Appraisal/Collection	247,169	280,000	32,831	13.3%
Total	2,526,506	3,282,189	2,904,347	29.9%
Estimated increase to Chap 49 Recapture payment	4,662,755	8,393,430	3,730,675	80.0%
Grand Total	7,189,261	11,675,619	6,635,022	62.4%

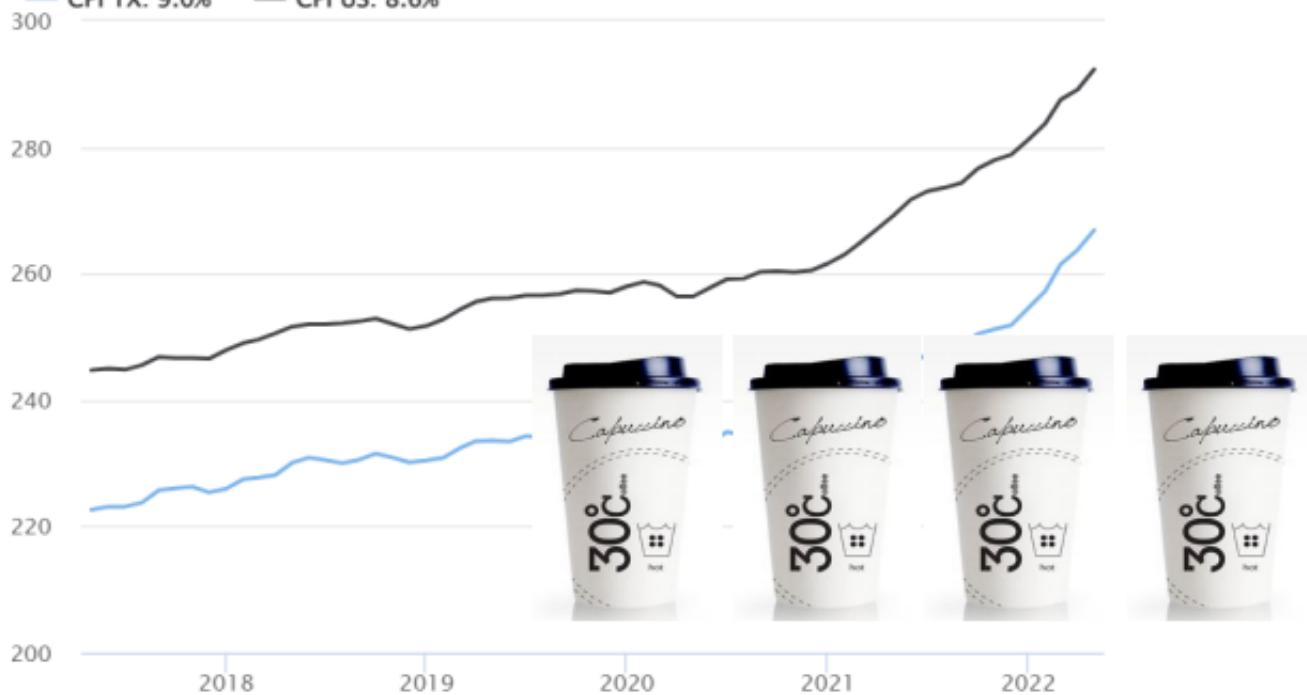
- Nearly 60% IMAT funding was decreased during the 2021-23 biennial.
- Average price of diesel has increased by 52.5% since Sept 2021.
- Cost of supplies and materials increased the maintenance & custodial budget by 5.5%.
- Property & Casualty Insurance deductible increased by \$100k to \$500k.
- Chap 49 Recapture payment increased 80% due to property value growth and declining attendance.
- The budget increased by 62.3% in these major categories.

FSP Big Picture Concepts: Cost Burden

- Increased cost due to general inflation is borne by the district (unless formulas are changed)

Legend/Change from previous year:

— CPI TX: 9.0% — CPI US: 8.6%



Texas
Inflation up
12.4%
since
September
2019

27

*Excluding food and energy

Source: US Bureau of Labor Statistics and Texas Comptroller of Public Accounts

Formula Transition Grant

Feature of HB3 (2019)

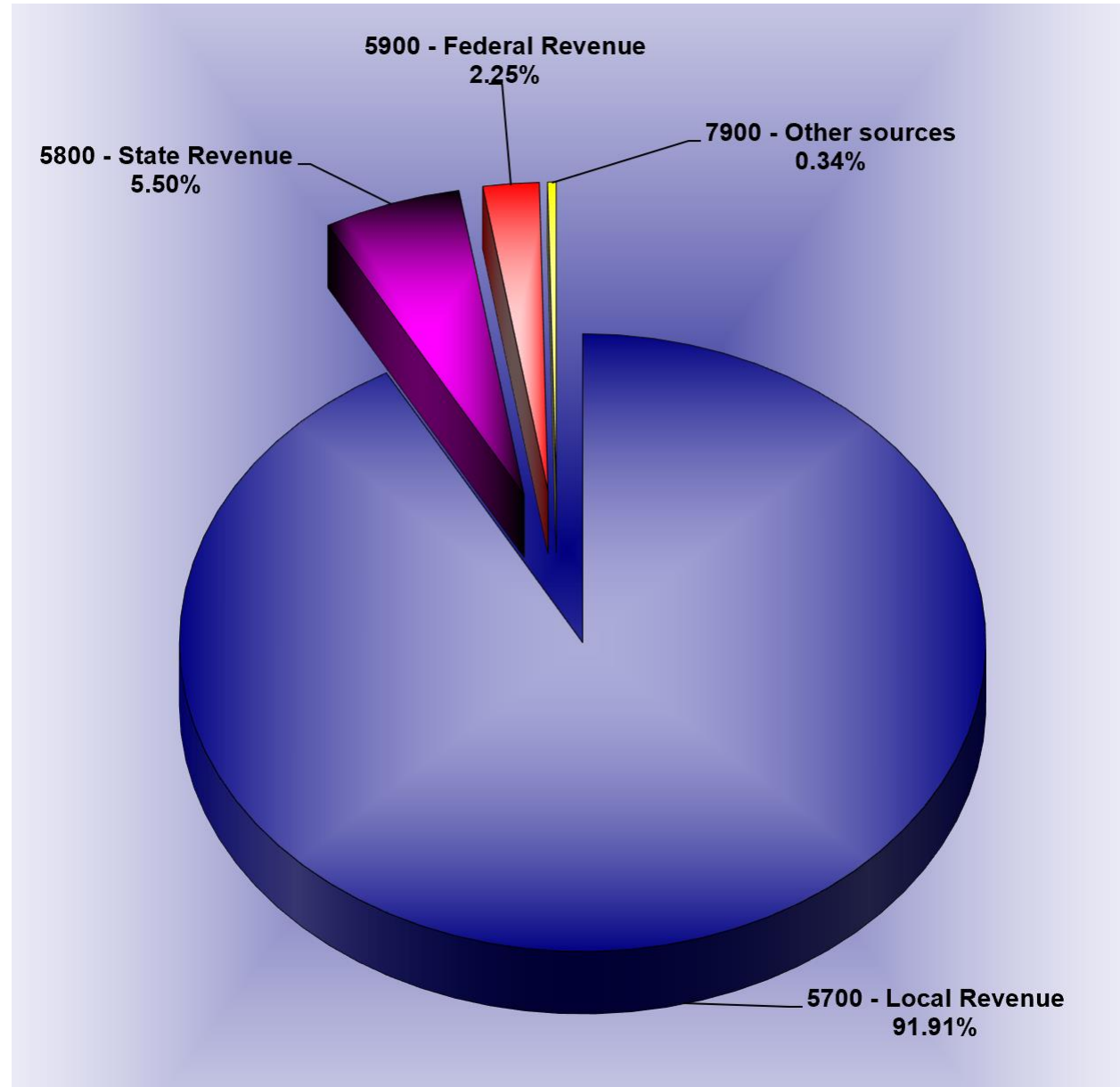
- Guarantees minimum funding per student based on pre-HB 3 law
- Limited to \$400 million annually
- Applies to roughly 180 districts
- Expires after 2023-2024

28

FY2022-23 PROPOSED OPERATING REVENUE BUDGET

	2022-2023 Proposed General Fund Budget	2022-2023 Proposed Food Service Budget	2022-2023 Proposed Debt Service Budget	2022-2023 Proposed Total Annual Budget
<u>ESTIMATED REVENUES:</u>				
5700 - Local Revenue	\$ 31,638,315	\$ 325,900	\$ 9,603,341	\$ 41,567,556 ²⁹
5800 - State Revenue	\$ 2,423,663	\$ 15,135	\$ 50,000	\$ 2,488,798
5900 - Federal Revenue	\$ 195,000	\$ 821,500	\$ -	\$ 1,016,500
7900 - Other sources	\$ 155,832	\$ -	\$ -	\$ 155,832
Total Revenue	\$ 34,412,810	\$ 1,162,535	\$ 9,653,341	\$ 45,228,686

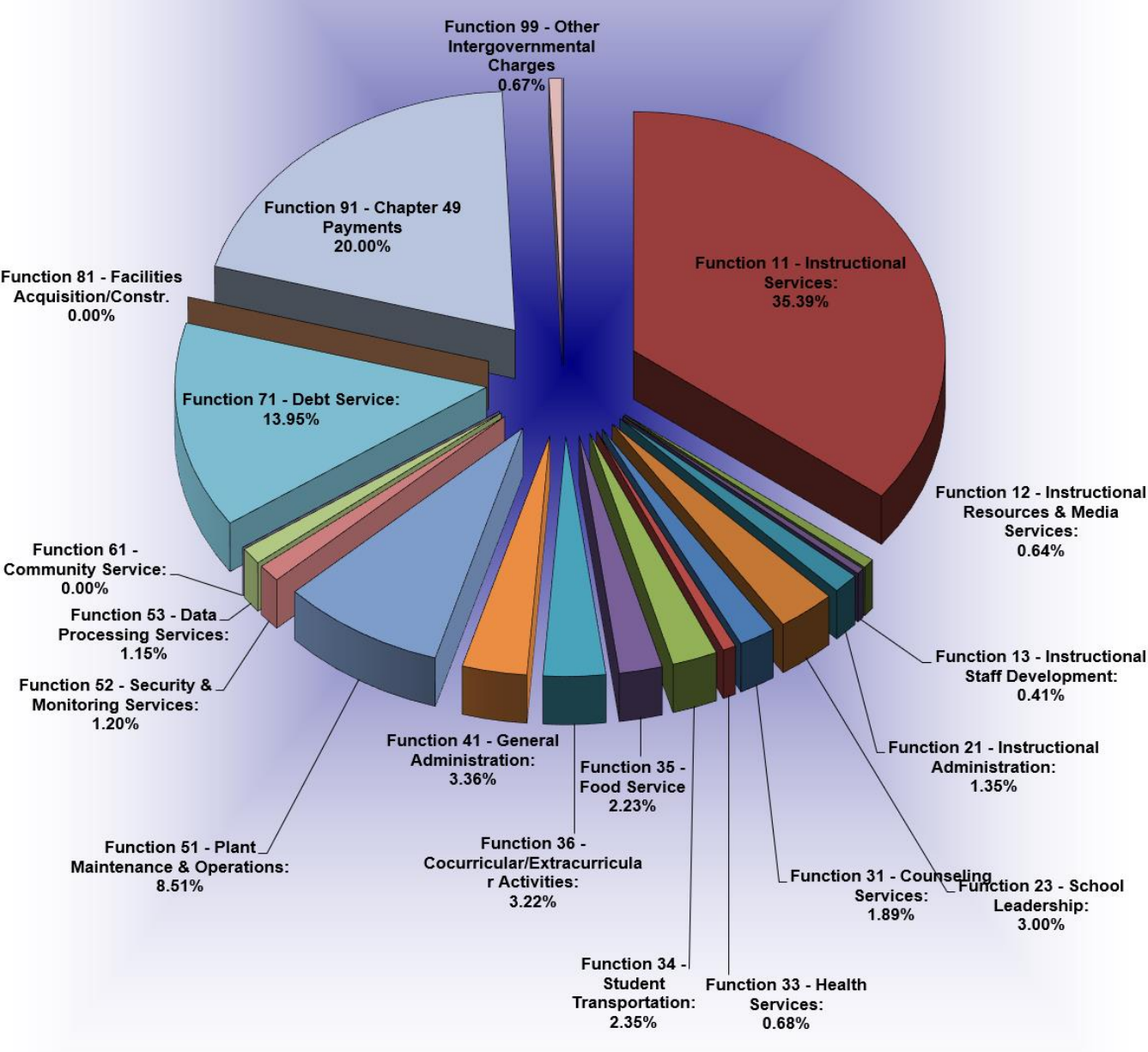
FY2022-23 PROPOSED OPERATING REVENUES



FY2022-23 PROPOSED OPERATING EXPENDITURE BUDGET

	2022-2023 Proposed General Fund Budget	2022-2023 Proposed Food Service Budget	2022-2023 Proposed Debt Service Budget	2022-2023 Proposed Total Annual Budget
EXPENDITURES:				
Function 00 - Other Uses(Operating Transfers Out):	\$ -	\$ -	\$ -	\$ -
Function 11 - Instructional Services:	\$ 14,850,390	\$ -	\$ -	\$ 14,850,390
Function 12 - Instructional Resources & Media Services:	\$ 266,641	\$ -	\$ -	\$ 266,641
Function 13 - Instructional Staff Development:	\$ 173,230	\$ -	\$ -	\$ 173,230
Function 21 - Instructional Administration:	\$ 564,756	\$ -	\$ -	\$ 564,756
Function 23 - School Leadership:	\$ 1,259,132	\$ -	\$ -	\$ 1,259,132
Function 31 - Counseling Services:	\$ 793,769	\$ -	\$ -	\$ 793,769
Function 33 - Health Services:	\$ 284,406	\$ -	\$ -	\$ 284,406
Function 34 - Student Transportation:	\$ 987,904	\$ -	\$ -	\$ 987,904
Function 35 - Food Service	\$ -	\$ 936,948	\$ -	\$ 936,948
Function 36 - Cocurricular/Extracurricular Activities:	\$ 1,352,945	\$ -	\$ -	\$ 1,352,945
Function 41 - General Administration:	\$ 1,408,690	\$ -	\$ -	\$ 1,408,690
Function 51 - Plant Maintenance & Operations:	\$ 3,571,163	\$ -	\$ -	\$ 3,571,163
Function 52 - Security & Monitoring Services:	\$ 501,657	\$ -	\$ -	\$ 501,657
Function 53 - Data Processing Services:	\$ 481,053	\$ -	\$ -	\$ 481,053
Function 61 - Community Service:	\$ 390	\$ -	\$ -	\$ 390
Function 71 - Debt Service:	\$ -	\$ -	\$ 5,855,280	\$ 5,855,280
Function 81 - Facilities Acquisition/Constr.	\$ -	\$ -	\$ -	\$ -
Function 91 - Chapter 49 Payments	\$ 8,393,430	\$ -	\$ -	\$ 8,393,430
Function 99 - Other Intergovernmental Charges	\$ 280,000	\$ -	\$ -	\$ 280,000
Total Expenditures	\$ 35,169,556	\$ 936,948	\$ 5,855,280	\$ 41,961,784
NET CHANGES IN FUND BALANCE	\$ (756,746)	\$ 225,587	\$ 3,798,061	\$ 3,266,902

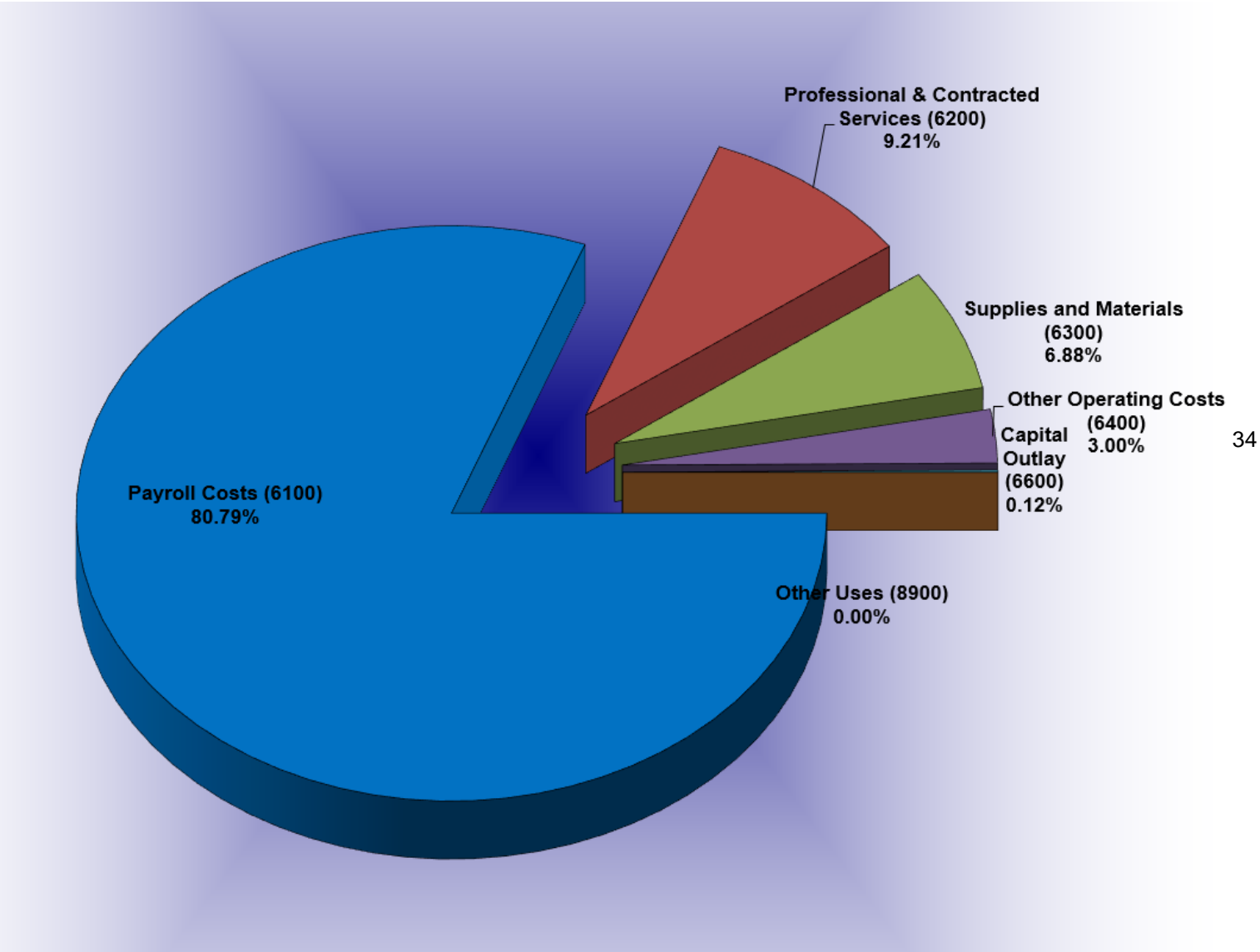
FY2022-23 PROPOSED OPERATING EXPENDITURE BUDGET BY FUNCTION



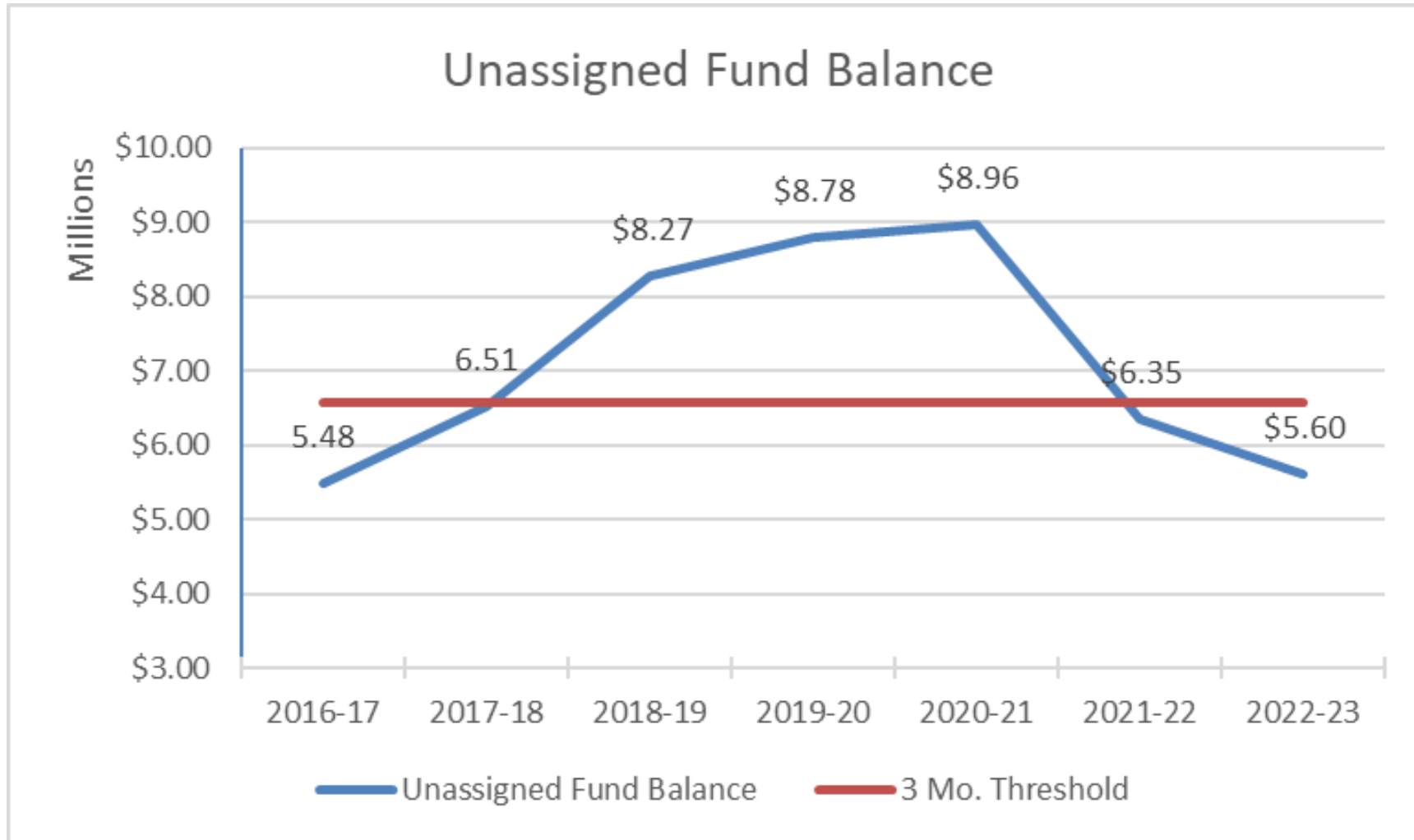
FY2022-23 PROPOSED OPERATING EXPENDITURE BUDGET BY OBJECT CODE

	6100	6200	6300	6400	6500	6600	8900	
	Payroll	Professional	Supplies &	Other	Debt	Capital	Operating	
	Costs	& Contracted	Materials	Operating	Service	Outlay	Transfer	Total
		Services		Costs			Out	
APPROPRIATIONS(Expenditures):								
11 - Instructional Services:	\$ 13,835,267	\$ 88,200	\$ 866,726	\$ 58,697	\$ -	\$ -	\$ -	\$ 14,848,890
12 - Instructional Resources & Media Services:	\$ 198,590	\$ 1,500	\$ 63,476	\$ 3,075	\$ -	\$ -	\$ -	\$ 266,641
13 - Instructional Staff Development:	\$ 101,569	\$ 21,550	\$ 2,300	\$ 61,811	\$ -	\$ -	\$ -	\$ 187,230
21 - Instructional Administration:	\$ 527,406	\$ 16,435	\$ 26,500	\$ 18,700	\$ -	\$ -	\$ -	\$ 589,041
23 - School Leadership:	\$ 1,214,702	\$ 11,750	\$ 11,250	\$ 21,430	\$ -	\$ -	\$ -	\$ 1,259,132
31 - Counseling Services:	\$ 771,569	\$ 3,000	\$ 14,900	\$ 5,300	\$ -	\$ -	\$ -	\$ 794,769
33 - Health Services:	\$ 274,281	\$ 1,200	\$ 6,825	\$ 2,100	\$ -	\$ -	\$ -	\$ 284,406
34 - Student Transportation:	\$ 749,166	\$ 47,050	\$ 167,050	\$ 24,638	\$ -	\$ -	\$ -	\$ 987,904
36 - Cocurricular/Extracurricular Activities:	\$ 859,610	\$ 120,685	\$ 125,600	\$ 247,050	\$ -	\$ -	\$ -	\$ 1,352,945
41 - General Administration:	\$ 1,028,587	\$ 166,300	\$ 53,650	\$ 123,368	\$ -	\$ -	\$ -	\$ 1,371,905
51 - Plant Maintenance & Operations:	\$ 1,676,348	\$ 1,367,200	\$ 268,450	\$ 228,165	\$ -	\$ 31,000	\$ -	\$ 3,571,163
52 - Security & Monitoring Services:	\$ 95,707	\$ 333,750	\$ 64,200	\$ 7,000	\$ -	\$ -	\$ -	\$ 500,657
53 - Data Processing Services:	\$ 299,803	\$ 8,250	\$ 170,500	\$ 2,500	\$ -	\$ -	\$ -	\$ 481,053
61 - Community Service:	\$ -	\$ -	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ 390
81 - Facilities Acquisition/Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 - Chapter 49 Payments	\$ -	\$ 8,393,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,393,430
99 - Other Intergovernmental Charges	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Total General Fund Expenditures	\$ 21,632,605	\$ 10,860,300	\$ 1,841,427	\$ 804,224	\$ -	\$ 31,000	\$ -	\$ 35,169,556

FY2022-23 PROPOSED OPERATING EXPENDITURE BUDGET BY OBJECT CODE



WISD UNASSIGNED FUND BALANCE



PROPOSED ESSER RETENTION STIPEND

	Employee Count	Stipend Layered Amount	Stipend Cost
Teachers	183	\$1,200	\$219,600
Counseling	7	\$1,200	\$8,400
Nurses	4	\$1,200	\$4,800
Professionals	35	\$1,200	\$42,000
Para-Professionals	81	\$1,200	\$97,200
Technology	6	\$1,200	\$7,200
Transportation	19	\$1,200	\$22,800
Maintenance/Custodial	35	\$1,200	\$42,000
Child Nutrition Program	16	\$1,200	\$19,200
Totals	386		\$463,200

- Retention stipend would apply to any WISD full time staff who were employed with the district on or before May 31, 2022.
- The stipend would be paid in two \$600 payments to occur in October 2022 and January 2023.



NEXT STEPS:

- Prepare the Truth & Taxation Tax Rate Public Notices
- Prepare and adopt the 2022-23 Personnel Compensation Plan
- Prepare and adopt the final budget amendment for FY2021-22
- Hold the Tax Public Hearing prior to adopting the new tax rate
- Prepare and adopt the FY2022-23 Tax Rate and Operating Budget