

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

2021-2022 FISCAL YEAR  
PROPOSED BUDGET

SUBMITTED FOR CONSIDERATION:  
August 9, 2021

2021-2022 Board of Trustees

Dusty Autrey, President  
Clay Schoolfield, Vice President  
Melissa Starnater, Secretary  
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Dr. Jerry Hollingsworth, Superintendent Lone Finalist  
411 N Gibson St, Waxahachie, TX 75165

[www.wisd.org](http://www.wisd.org)



Waxahachie  
Independent School District

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August 3, 2021

Board of Trustees  
Waxahachie Independent School District  
Waxahachie, TX 75165

Dear Trustees,

I am pleased to submit the respective budgets that follow this letter for the Waxahachie Independent School District's upcoming fiscal year beginning September 1, 2021 and ending August 31, 2022. These budgets are presented in accordance with the requirements of Texas Education Code Chapter 44, section 44.002.

Annually, the Board of Trustees must review and approve the budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund at the fund and function level before the beginning of the fiscal year for which they were prepared to be in compliance with TEC §44.002 - §44.004. The following budgets presented for adoption meet the requirements established by Statute.

Through the hard work, dedication and collaboration of board members, district administrators and staff, the attached budgets for the General Fund, Debt Service Fund and Child Nutrition Fund have been prepared based upon the school finance provisions adopted by the 87<sup>th</sup> Legislature, Regular Session and all applicable grant provisions.

The 2021-2022 fiscal year is going to present a great opportunity to positively combat and overcome the learning challenges presented by COVID-19. The 2021-2022 fiscal year budgets were prepared with a conservative mindset with respect to student growth and a proportional increase in FTEs to address this growth. If additional students are enrolled, we will need significant modification to this spending plan.

We appreciate the support of the Board, the community, and the staff who all work together to ensure the best education for our students. It is because of this that Waxahachie ISD is an award-winning District with a reputation for "Excellence in Education".

Respectfully submitted,

Ryan Kahlden, RTSBA  
Assistant Superintendent of Business and Finance

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## **Executive Summary – General Fund**

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The main operating fund, or General Fund, is the primary source of funds to sustain the ongoing daily operations of Waxahachie ISD. The two primary sources of revenues for the general fund are local revenues and state revenues. Expenses from this fund cover most of the ongoing operations of the District, including athletics, fine arts, instruction, insurance, maintenance, professional development, salaries and benefits, supplies, technology and transportation.

The 2021-2022 budget was based on a projected enrollment of 10,673 students; 4,954 elementary students across 10 campuses and 5,719 secondary students across 6 campuses. This is an expected increase of 10.2% from our 2020-2021 snapshot enrollment total of 9,685 students, per our most recent demographic study.

Our expected average daily attendance (ADA) for the 2021-2022 school year is 10,043.298 students, an expected increase of 6.35% from our ending 2020-2021 ADA of 9,443.298.

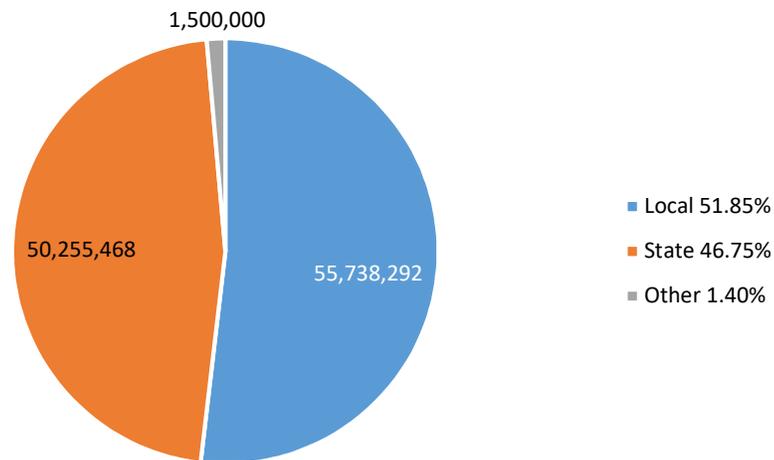
### **General Fund Revenues**

The two primary sources of General Fund revenues in Waxahachie ISD come from local revenues and state revenues. Local revenues include sources such as, property taxes, athletic revenues, insurance proceeds, proceeds from the sale of property, investment earnings, and other miscellaneous revenues. Local revenue sources account for approximately 51.85% of the total general fund revenues. State revenues are earned through student attendance (ADA) and make up approximately 46.75% of total general fund revenues. Approximately 1.40% of general fund revenues are earned from federal sources through the School Health and Related Services (SHARS) program.

The two main components of state funding are (1) students in attendance and (2) local property values. The students in attendance component is made up of various weights and averages based on the PEIMS information of each student and how often they are present for school. This information is an educated guess each year until actual attendance data is calculated at the end of the school year and submitted to the State.

The changes to the state funding formulas enacted by the 87<sup>th</sup> Legislative session were relatively minor compared with those from the 86<sup>th</sup> legislative session. At the time of the publishing of this book, we do not have official confirmation from TEA on our Tier I Maximum Compressed Tax Rate (MCR) which could effect our local revenues and state revenues once approved by TEA, but we anticipate our MCR for 2021 to be \$0.9603, a decrease of \$0.0212 from the 2020 MCR of \$0.9815.

## Budgeted General Fund Revenues \$107,493,760



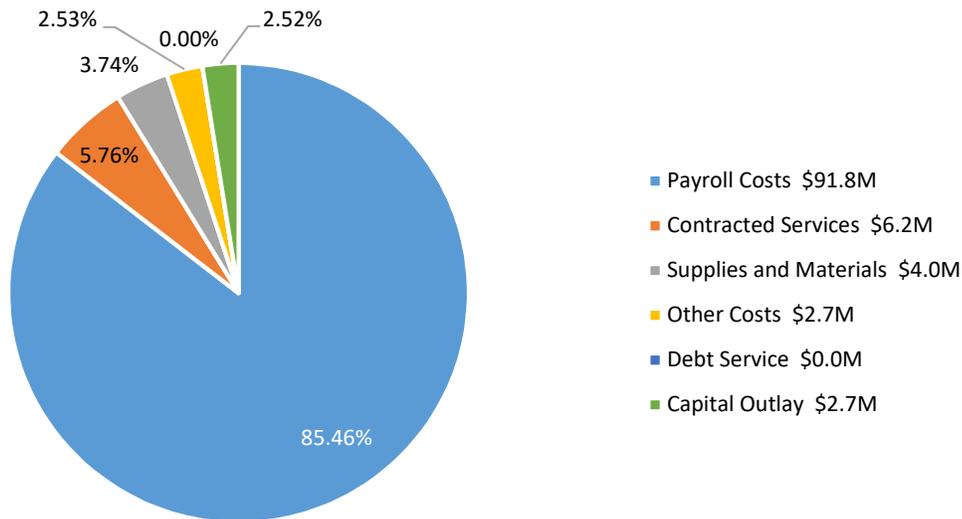
### General Fund Budgeted Revenue Highlights:

- Property taxes are budgeted at \$54.2MM, a \$4.4M, or 8.85% increase from the 2020-2021 fiscal year. Information from the Ellis County Appraisal District shows property values, including new additions, increasing approximately 13.53%, but with changes enacted by the 86<sup>th</sup> Texas Legislature, the District will be proposing a lower tax rate for the 2021-2022 fiscal year. This change in proposed rate will reduce the gain in revenues from property taxes expected to be realized by the District.
- State revenue is budgeted to be \$50.2M in the 2021-2022 fiscal year, a \$3.5M or 7.6% increase as a result of changes to the state funding formula enacted by the 86<sup>th</sup> Texas Legislature.

### General Fund Expenditures

The general fund expenditure budget for the 2021-2022 fiscal year is \$107,493,760. The state requires school districts to follow the Financial Accountability System Resource Guide when classifying these expenditures. The six major object categories are: payroll costs, professional and contracted services, supplies and materials, other operating costs, debt service costs, and capital outlay.

## General Fund Expenditures by Major Object



### PAYROLL COSTS (6100 – 6199)

Consistent with most districts in the State of Texas, the payroll and related benefits budget for Waxahachie ISD is greater than 80% of our budget. For the 2021-2022 school year, payroll costs are estimated to be approximately \$91.8M, which is approximately 85.46% of the 2021-2022 general fund budget. This percentage is a little high compared to the more accepted range of 80-85% of the budget and every effort should be made to reduce this to 80% in the coming fiscal years. The project payroll costs for the 2021-2022 fiscal year are approximately \$6.7M higher than the revised costs in the 2020-2021 fiscal year, which is approximately a 7.96% increase.

Certified teachers, librarians, and nurses are paid in accordance with the minimum salary requirements established by the Texas Legislature. All teachers, librarians, counselors, and nurses are paid on a fixed step schedule, as approved by the school board. As a result of the compensation review by TASB, the administration is proposing a starting pay of \$52,550 per year on the teaching pay scale. This is an increase of \$1,550 from the current starting pay of \$51,000. To adjust our salary to the identified market, targeted adjustments were made to the pay in years 1-5, but on average the increase to the teacher pay scale was \$643 with most teachers seeing an average pay increase of \$1,130 with the scale adjustments and their step increase.

Waxahachie ISD has three additional pay scales for employees; each scale having its own proposed pay increase. Administration is proposing a 5% pay increase for all employees on the auxiliary and paraprofessional pay scales for the 2021-2022 fiscal year. Administration is also proposing a 2% pay increase for all positions on the administrative and professional pay scale for the 2021-2022 fiscal year.

The Board of Trustees has approved numerous new positions to be utilized across the District for the 2021-2022 school year. These positions will have an impact on both elementary and secondary campuses, but the majority of these positions will be devoted to improving student outcomes across all campuses.

Looking forward to next year – The District will continue to utilize ESSER III funds to help address learning loss, but with increases in student populations forecasted, it is reasonably expected that additional staff positions will be requested for the 2022-2023 fiscal year.

### **PROFESSIONAL AND CONTRACTED SERVICES (6200 – 6399)**

After payroll costs, professional and contracted services make up the next most significant category of expenditures for Waxahachie ISD. At approximately 5.76% of all expenditures, professional and contracted services encompass a wide array of services that keep the district operating. These services include audit services, legal services, contracted professional services through Region 10 for occupational and physical therapies, audiological services, and most significantly utility services to each campus.

Currently, utility services comprise approximately 31.91% of the budget for all professional and contracted services – accounting for approximately 1.84% of the total expenditure budget within the general fund. During the 2020-2021 school year, the District executed an agreement on a lower electric rate that began in December 2020 which should provide savings of at least \$40,000 annually based on current consumption. Since the execution of this contract, the market rate for electricity has increased significantly further highlighting the importance of the proactive agreement executed the year before.

### **SUPPLIES AND MATERIALS (6300 – 6399)**

The next most significant expenditure category is supplies and materials, which account for approximately 3.74% of the total general fund expenditure budget. The supplies and materials category is used to equip our students and staff with the materials they need to be successful. From textbooks and classroom curriculum materials to vehicle fuels, this category includes testing supplies, reading intervention materials, office supplies, and maintenance and transportation supplies and materials.

## **OTHER OPERATING COSTS (6400 – 6499)**

The category of other operating costs includes the items that have not previously been described, property and casualty insurance, student and staff travel and meals, election worker costs, dues and fees, and other miscellaneous operating costs., which makes up approximately 2.53% of the overall general fund expenditures budget.

The most significant category within this group is property and casualty insurance, which accounts for approximately 40.0% of all other operating costs.

## **DEBT SERVICE (6500 – 6599)**

As a result of the Tax Ratification Election (TRE) approved by the taxpayers in September 2014, Waxahachie ISD uses surplus general fund assets (fund balance) to supplement annual debt service payments from the Debt Service Fund. These payments originally were budgeted to be \$3.9M annually but have been steadily reduced to approximately \$2.0M annually due to property value growth. This year, we anticipate the Interest and Sinking fund will be able to support all debt service requirements of the District.

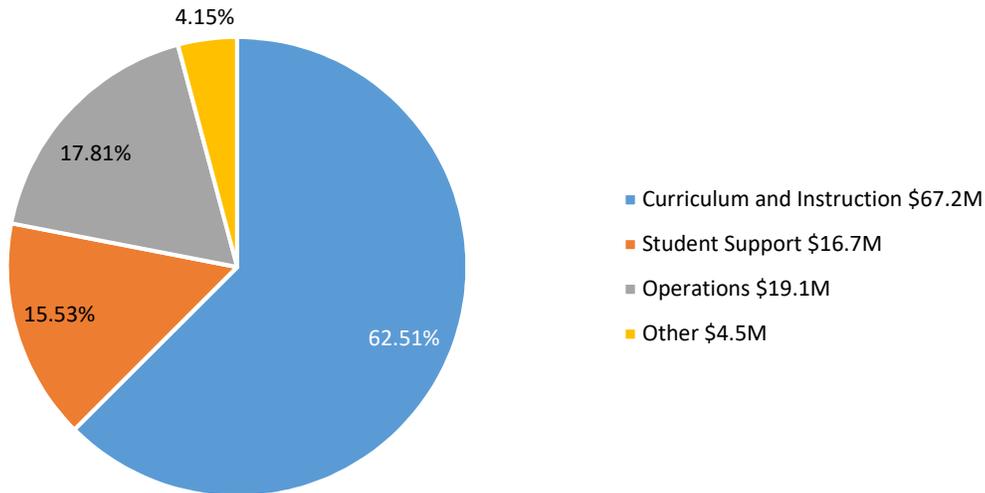
## **CAPITAL OUTLAY (6600 – 6699)**

The last major category of expenditures is capital outlay. These are funds that are used to purchase goods that have an individual value, or are combined with other items to have a combined value, greater than \$5,000 and a useful life over more than one year. Capital outlays cover many different types of purchases: land acquisition and improvements, building construction and improvements, furniture and fixtures, vehicles, and other equipment. Within the budget for capital outlays, there is \$500,000 that is set aside annually to renovate/refresh a campus. This is allocated on a rotational basis as needs arise. Other district initiatives within the capital outlay category are campus playground improvements, digital signage, and athletic field renovations and improvements. In total, the capital outlay budget for the 2021-2022 fiscal year is approximately \$2.7M, or 2.52% of general fund expenditures. Included in this amount is approximately \$1.5M budgeted for the purchase of land previously identified for future campus sites.

## **EXPENDITURES BY FUNCTION**

School districts are required to budget expenditures by function and the budget must be approved at the fund and function level, at a minimum.

## General Fund Expenditures by Functional Category



### SUMMARY OF EXPENDITURES

The main driver of all Waxahachie ISD expenditures is student success. The commitment to delivering quality instruction utilizing available technology and delivery methods is evident in not only payroll costs, but also in the amount of expenditures budgeted to instruction and student support.

Within a district that is growing at the pace that Waxahachie ISD is currently experiencing, there will always be the need for additional personnel. Between the cabinet members, we try to identify the most pressing needs to address related to personnel and bring only those needs to you for consideration. With the COVID-19 pandemic disrupting the traditional learning model and leaving behind learning gaps, sometimes significant learning gaps, there will be additional demands for intervention and strategies to address these deficiencies.

In addition to hiring new personnel, the human resources department works hard to ensure that all our employees feel valued through competitive salaries and benefit packages. The curriculum department strives to ensure the most current and relevant materials are available for our students, while the facilities and support service departments provide safe and clean learning environments and the transportation needed to experience these environments.

Waxahachie ISD has been recognized by the State of Texas with the Transparency Star Award for traditional finances. This award highlights our commitment to transparency and providing relevant information to the taxpayers.

## FUND BALANCE

Fund balance is the accumulation of unspent funds from previous fiscal years. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (i.e. revenue shortfalls, unanticipated expenditures, and emergency capital needs) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. Our current outstanding debt covenants recommend, at a minimum, Waxahachie ISD maintain unrestricted fund balance in their general fund of no less than three months of regular general fund operating revenues or regular general fund operating expenditures.

As of August 31, 2020 (the most recently completed external financial audit), Waxahachie ISD had \$26.5M of unassigned fund balance in the general fund. These funds generally, while significant in value, are utilized as a supplement to cash flow during the spring months after significant property tax collections have subsided.

Budgeted general fund expenditures for the 2021-2022 fiscal year are expected to be \$107.5M. Our current unassigned fund balance would equate to approximately 90.30 days, or 2.97 months, of fund balance on-hand. To help ensure solid financial position going forward, we should strive to maintain a reserve of at least three months operating expenditures in unassigned fund balance.

The budget being presented for next year starts with a balanced budget, revenues expected to cover expenditures, and any positive variances in student attendance, revenue generation/collection, or expenditure savings should help create a surplus to improve our fund balance.

## PROPERTY TAXES

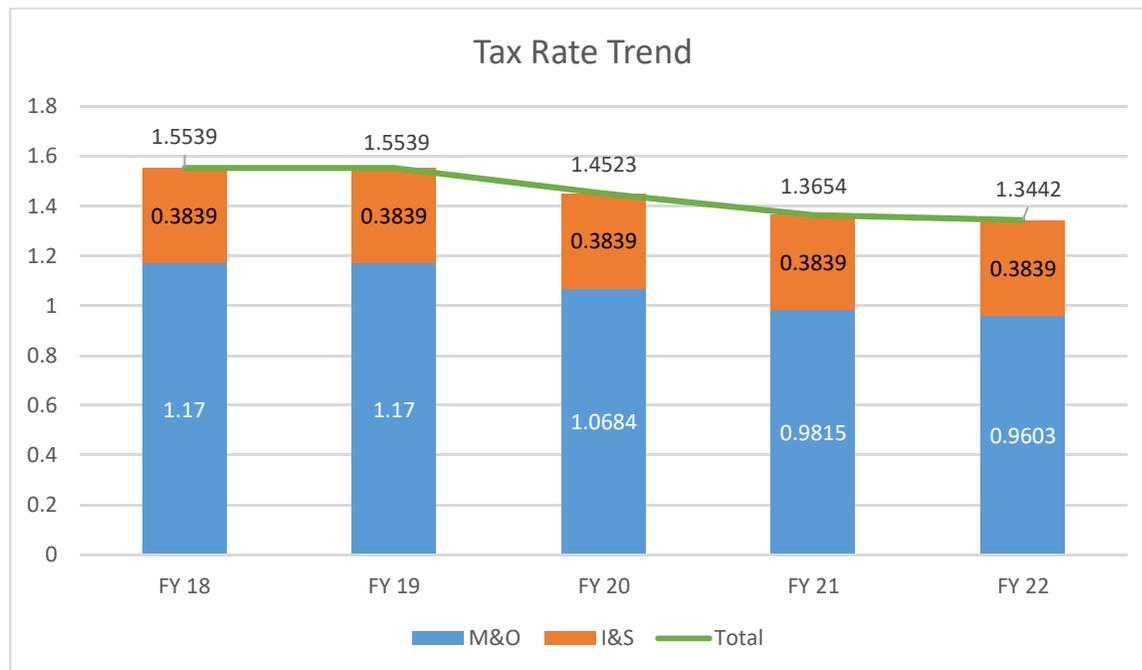
All residents of Waxahachie ISD contribute to the operations of the District through their payment of property taxes. The overall rate that is seen by property owners is actually made up of two different tax rates, Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate.

Waxahachie Independent School District 2021-2022 Tax Rate Analysis	
Maintenance and Operations Tax Rate	\$ 0.9603
Interest and Sinking Tax Rate	<u>0.3839</u>
Overall Waxahachie ISD Tax Rate	1.3442 / \$100 in valuation

The M&O tax rate is dedicated specifically to the maintenance and operations of the school district. Teacher salaries, utility costs, supplies and materials, and contracted services are just a few of the expenditures supported with the M&O taxes collected. Every school district has an M&O tax rate.

The I&S tax rate is completely dedicated to the outstanding supporting debts of the district. As the servicing requirements for outstanding debt changes over time, the I&S rate also changes to match these obligations. For districts without any outstanding debt, there is no I&S tax rate.

Overall, the proposed tax rate of \$1.3442, comprised of \$0.9603 for the M&O tax rate and \$0.3839 for the I&S tax rate, is approximately 1.5% lower than the 2020-2021 \$1.3654 total tax rate. Since the 2018-2019 fiscal year, the total Waxahachie ISD tax rate has been reduced approximately \$0.21 per \$100 in valuation, saving taxpayers an average of \$465 annually, based on an average taxable value of \$221,812.



### Executive Summary – Debt Service Fund

The Debt Service Fund is used to account for resources set aside to pay interest and principal on general long-term debt. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

The Debt Service Fund’s revenue budget for the 2021-2022 fiscal year is \$22,133,867. This represents an increase of \$2,194,432 over last year’s revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$22,133,867, an increase of \$2,016,504 from the prior year. The increase in available funds will be used to complete a refinancing of outstanding bonds to save taxpayers approximately \$7.0M in interest costs.

The debt service fund balance at the August 31, 2021 fiscal year end is projected to be approximately \$4.6M.

## **Executive Summary – Child Nutrition Fund**

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The Child Nutrition Fund is an enterprise fund that is used to account for all of the revenues and expenses of operating the food service program at each campus. As an enterprise fund, the resources available (revenues) of the fund are expected to meet the needs of the fund (expenses), without subsidization from the general fund, just like a regular business.

The revenue budget for the 2021-2022 fiscal year is \$4,866,435, \$242,334 more than the prior year based primarily on expected increased student participation due to all students eating for free. The expense budget of \$4,866,435, is \$242,334 more than the prior year. At the end of the August 31, 2021 fiscal year, the Child Nutrition Fund is anticipated to have a fund balance of \$250,000.

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

BUDGET FOR ADOPTION

## GENERAL FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 55,738,292
STATE PROGRAM REVENUES	50,255,468
FEDERAL PROGRAM REVENUES	<u>1,500,000</u>
TOTAL REVENUES	<u>107,493,760</u>

### EXPENDITURES

FUNCTION: 11 INSTRUCTION	64,146,507
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,384,097
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,663,054
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,656,151
FUNCTION: 23 SCHOOL LEADERSHIP	6,339,613
FUNCTION: 31 GUIDANCE AND COUNSELING	2,916,120
FUNCTION: 32 SOCIAL WORK SERVICES	-
FUNCTION: 33 HEALTH SERVICES	1,324,898
FUNCTION: 34 TRANSPORTATION	3,358,925
FUNCTION: 35 FOOD SERVICES	100,000
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,464,867
FUNCTION: 41 GENERAL ADMINISTRATION	3,372,267
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	9,306,874
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,769,305
FUNCTION: 53 DATA PROCESSING SERVICES	1,889,278
FUNCTION: 61 COMMUNITY SERVICE	261,804
FUNCTION: 71 DEBT SERVICE	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	1,940,000
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	15,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	<u>585,000</u>
TOTAL EXPENDITURES	<u>107,493,760</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>\$ -</u>
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# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

BUDGET FOR ADOPTION

## DEBT SERVICE FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	21,824,079
STATE PROGRAM REVENUES	209,788
FEDERAL PROGRAM REVENUES	100,000
TOTAL REVENUES	<u>22,133,867</u>

### EXPENDITURES

FUNCTION: 71 DEBT SERVICE	<u>22,346,477</u>
TOTAL EXPENDITURES	<u>22,346,477</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES \$ (212,610)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

BUDGET FOR ADOPTION

## CHILD NUTRITION FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 593,850
STATE PROGRAM REVENUES	174,821
FEDERAL PROGRAM REVENUES	4,097,764
TOTAL REVENUES	<u>4,866,435</u>

### EXPENDITURES

FUNCTION: 35 FOOD SERVICES	4,777,935
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	88,500
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	-
TOTAL EXPENDITURES	<u>4,866,435</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES

\$ -

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT**

FISCAL YEAR 2021-2022

**BUDGET FOR ADOPTION - ALL FUNDS**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Child Nutrition</u>
	Proposed	Proposed	Proposed
<b>REVENUES</b>			
5711 Current Property Taxes	\$ 54,291,292	\$ 21,704,079	\$ -
5712 Delinquent Property Taxes	300,000	90,000	-
5719 Other Tax Revenue	300,000	30,000	-
5729 Single Age Parent Education	50,000	-	-
5735 Out of District Tuition - CTE	50,000	-	-
5739 Miscellaneous Tuition Charges	14,000	-	-
5742 Investment Earnings	15,000	-	150
5743 Rent	20,000	-	-
5749 Local Source Revenue	520,500	-	5,000
5751 Food Service Sales	-	-	588,700
5752 Athletic Activity	177,500	-	-
5811 Per Capita Apportionment	1,888,660	-	-
5812 Foundation School Program	42,894,036	-	-
5828 Pre-K State Program	-	-	-
5829 Revenues from TEA	-	209,788	-
5831 Other State Revenues	5,472,772	-	174,821
5929 QSCB Interest Reimbursements	-	100,000	-
5931 SHARS Reimbursements from Medicaid	1,500,000	-	-
7952 School Breakfast Program	-	-	550,000
7953 National School Lunch Program	-	-	3,200,000
7954 USDA Commodities	-	-	347,764
<b>TOTAL REVENUES</b>	<u>107,493,760</u>	<u>22,133,867</u>	<u>4,866,435</u>
<b>EXPENDITURES</b>			
11 Instruction	64,146,507	-	-
12 Instructional Resources	1,384,097	-	-
13 Curriculum & Instructional Staff Development	1,663,054	-	-
21 Instructional Leadership	2,656,151	-	-
23 School Leadership	6,339,613	-	-
31 Guidance / Counseling	2,916,120	-	-
32 Social Work Services	-	-	-
33 Health Services	1,324,898	-	-
34 Student Transportation	3,358,925	-	-
35 Food Services	100,000	-	4,777,935
36 Extracurricular Activities	4,464,867	-	-
41 General Administration	3,372,267	-	-
51 Maintenance and Operations	9,306,874	-	88,500
52 Security and Monitoring	1,769,305	-	-
53 Data Processing Services	1,889,278	-	-
61 Community Services	261,804	-	-
71 Debt Service	-	22,346,477	-
81 Capital Outlay	1,940,000	-	-
95 Juvenile Justice Alternative Education Program	15,000	-	-
99 Other Governmental Charges	585,000	-	-
<b>TOTAL EXPENDITURES</b>	<u>107,493,760</u>	<u>22,346,477</u>	<u>4,866,435</u>
<b>BUDGET SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ (212,610)</u>	<u>\$ -</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2021-2022 BUDGETARY COMPARISON

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 55,738,292	\$ 51,518,443	\$ 4,219,849
STATE PROGRAM REVENUES	50,255,468	46,702,162	3,553,306
FEDERAL PROGRAM REVENUES	1,500,000	2,000,000	(500,000)
TOTAL REVENUES	<u>107,493,760</u>	<u>100,220,605</u>	<u>7,273,155</u>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	64,146,507	60,950,122	3,196,385
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,384,097	1,406,093	(21,996)
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,663,054	1,443,711	219,343
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,656,151	2,451,550	204,601
FUNCTION: 23 SCHOOL LEADERSHIP	6,339,613	5,901,609	438,004
FUNCTION: 31 GUIDANCE AND COUNSELING	2,916,120	2,909,696	6,424
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,324,898	1,316,282	8,616
FUNCTION: 34 TRANSPORTATION	3,358,925	3,168,028	190,897
FUNCTION: 35 FOOD SERVICES	100,000	-	100,000
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,464,867	3,976,505	488,362
FUNCTION: 41 GENERAL ADMINISTRATION	3,372,267	3,118,971	253,296
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	9,306,874	8,985,791	321,083
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,769,305	1,462,612	306,693
FUNCTION: 53 DATA PROCESSING SERVICES	1,889,278	2,590,864	(701,586)
FUNCTION: 61 COMMUNITY SERVICE	261,804	261,800	4
FUNCTION: 71 DEBT SERVICE	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	1,940,000	3,447,000	(1,507,000)
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	15,000	15,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	585,000	525,000	60,000
TOTAL EXPENDITURES	<u>107,493,760</u>	<u>103,930,634</u>	<u>3,563,126</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (3,710,029)</u>	<u>\$ 3,710,029</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2021-2022 BUDGETARY COMPARISON

### DEBT SERVICE

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 21,824,079	\$ 19,629,647	\$ 2,194,432
STATE PROGRAM REVENUES	209,788	387,716	(177,928)
FEDERAL PROGRAM REVENUES	100,000	100,000	-
TOTAL REVENUES	22,133,867	20,117,363	2,016,504
<b>EXPENDITURES</b>			
FUNCTION: 71 DEBT SERVICE	22,346,477	17,543,956	4,802,521
TOTAL EXPENDITURES	22,346,477	17,543,956	4,802,521
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (212,610)	\$ 2,573,407	\$ (2,786,017)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2021-2022 BUDGETARY COMPARISON

### CHILD NUTRITION

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 593,850	\$ 1,689,959	\$ (1,096,109)
STATE PROGRAM REVENUES	174,821	155,027	19,794
FEDERAL PROGRAM REVENUES	4,097,764	2,779,115	1,318,649
TOTAL REVENUES	4,866,435	4,624,101	242,334
<b>EXPENDITURES</b>			
FUNCTION: 35 FOOD SERVICE	4,777,935	4,535,601	242,334
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	88,500	88,500	-
FUNCTION: 81 CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,866,435	4,624,101	242,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 11 INSTRUCTION			
6100 PAYROLL COSTS	60,761,709	56,077,998	4,683,711
6200 CONTRACTED SERVICES	1,258,080	1,317,731	(59,651)
6300 SUPPLIES AND MATERIALS	1,699,731	3,277,164	(1,577,433)
6400 OTHER COSTS	410,488	162,330	248,158
6600 CAPITAL OUTLAY	16,499	114,899	(98,400)
TOTAL FOR FUNCTION 11	64,146,507	60,950,122	3,196,385
FUNCTION: 12 INSTRUCTIONAL RESOURCES			
6100 PAYROLL COSTS	1,234,897	1,264,893	(29,996)
6200 CONTRACTED SERVICES	24,100	17,429	6,671
6300 SUPPLIES AND MATERIALS	120,700	121,623	(923)
6400 OTHER COSTS	4,400	2,148	2,252
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 12	1,384,097	1,406,093	(21,996)
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT			
6100 PAYROLL COSTS	1,407,731	1,204,593	203,138
6200 CONTRACTED SERVICES	46,090	55,886	(9,796)
6300 SUPPLIES AND MATERIALS	53,090	58,444	(5,354)
6400 OTHER COSTS	156,143	124,788	31,355
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 13	1,663,054	1,443,711	219,343
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP			
6100 PAYROLL COSTS	2,567,293	2,380,464	186,829
6200 CONTRACTED SERVICES	4,800	4,800	-
6300 SUPPLIES AND MATERIALS	39,200	19,536	19,664
6400 OTHER COSTS	44,858	46,750	(1,892)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION 21	2,656,151	2,451,550	204,601

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 23 SCHOOL LEADERSHIP</b>			
6100 PAYROLL COSTS	6,156,256	5,773,766	382,490
6200 CONTRACTED SERVICES	6,000	6,000	-
6300 SUPPLIES AND MATERIALS	93,487	89,962	3,525
6400 OTHER COSTS	83,870	31,881	51,989
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 23</b>	<b>6,339,613</b>	<b>5,901,609</b>	<b>438,004</b>
<b>FUNCTION: 31 GUIDANCE AND COUNSELING</b>			
6100 PAYROLL COSTS	2,852,710	2,878,091	(25,381)
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	50,290	25,139	25,151
6400 OTHER COSTS	13,120	6,466	6,654
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 31</b>	<b>2,916,120</b>	<b>2,909,696</b>	<b>6,424</b>
<b>FUNCTION: 32 SOCIAL WORK SERVICES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 32</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>			
6100 PAYROLL COSTS	1,281,623	1,259,348	22,275
6200 CONTRACTED SERVICES	5,000	7,495	(2,495)
6300 SUPPLIES AND MATERIALS	31,425	42,609	(11,184)
6400 OTHER COSTS	6,850	6,830	20
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 33</b>	<b>1,324,898</b>	<b>1,316,282</b>	<b>8,616</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 TRANSPORTATION</b>			
6100 PAYROLL COSTS	2,472,358	2,250,461	221,897
6200 CONTRACTED SERVICES	110,200	199,451	(89,251)
6300 SUPPLIES AND MATERIALS	352,150	361,899	(9,749)
6400 OTHER COSTS	88,167	154,167	(66,000)
6600 CAPITAL OUTLAY	336,050	202,050	134,000
<b>TOTAL FOR FUNCTION 34</b>	<b>3,358,925</b>	<b>3,168,028</b>	<b>190,897</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	100,000	-	100,000
<b>TOTAL FOR FUNCTION 35</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>FUNCTION: 36 EXTRACURRICULAR ACTIVITIES</b>			
6100 PAYROLL COSTS	3,281,361	2,928,131	353,230
6200 CONTRACTED SERVICES	219,689	187,102	32,587
6300 SUPPLIES AND MATERIALS	300,232	409,107	(108,875)
6400 OTHER COSTS	663,585	452,165	211,420
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 36</b>	<b>4,464,867</b>	<b>3,976,505</b>	<b>488,362</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>			
6100 PAYROLL COSTS	2,392,297	2,374,671	17,626
6200 CONTRACTED SERVICES	460,878	422,159	38,719
6300 SUPPLIES AND MATERIALS	103,607	120,836	(17,229)
6400 OTHER COSTS	408,485	194,305	214,180
6600 CAPITAL OUTLAY	7,000	7,000	-
<b>TOTAL FOR FUNCTION 41</b>	<b>3,372,267</b>	<b>3,118,971</b>	<b>253,296</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	5,129,635	4,563,364	566,271
6200 CONTRACTED SERVICES	2,370,199	2,452,199	(82,000)
6300 SUPPLIES AND MATERIALS	737,068	854,456	(117,388)
6400 OTHER COSTS	808,000	903,000	(95,000)
6600 CAPITAL OUTLAY	261,972	212,772	49,200
<b>TOTAL FOR FUNCTION 51</b>	<b>9,306,874</b>	<b>8,985,791</b>	<b>321,083</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICES</b>			
6100 PAYROLL COSTS	1,209,497	944,504	264,993
6200 CONTRACTED SERVICES	527,643	464,198	63,445
6300 SUPPLIES AND MATERIALS	26,555	42,150	(15,595)
6400 OTHER COSTS	5,610	11,760	(6,150)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 52</b>	<b>1,769,305</b>	<b>1,462,612</b>	<b>306,693</b>
<b>FUNCTION: 53 DATA PROCESSING SERVICES</b>			
6100 PAYROLL COSTS	880,449	957,745	(77,296)
6200 CONTRACTED SERVICES	556,613	541,613	15,000
6300 SUPPLIES AND MATERIALS	392,383	403,483	(11,100)
6400 OTHER COSTS	14,833	17,738	(2,905)
6600 CAPITAL OUTLAY	45,000	670,285	(625,285)
<b>TOTAL FOR FUNCTION 53</b>	<b>1,889,278</b>	<b>2,590,864</b>	<b>(701,586)</b>
<b>FUNCTION: 61 COMMUNITY SERVICE</b>			
6100 PAYROLL COSTS	233,874	233,870	4
6200 CONTRACTED SERVICES	1,781	3,494	(1,713)
6300 SUPPLIES AND MATERIALS	15,241	13,528	1,713
6400 OTHER COSTS	10,908	10,908	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 61</b>	<b>261,804</b>	<b>261,800</b>	<b>4</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICE			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 71</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	1,940,000	3,447,000	(1,507,000)
<b>TOTAL FOR FUNCTION 81</b>	<b>1,940,000</b>	<b>3,447,000</b>	<b>(1,507,000)</b>
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	15,000	15,000	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 95</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	585,000	525,000	60,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 99</b>	<b>585,000</b>	<b>525,000</b>	<b>60,000</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>107,493,760</b>	<b>103,930,634</b>	<b>3,563,126</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	91,861,690	85,091,899	6,769,791
6200 CONTRACTED SERVICES	6,191,073	6,219,557	(28,484)
6300 SUPPLIES AND MATERIALS	4,015,159	5,839,936	(1,824,777)
6400 OTHER COSTS	2,719,317	2,125,236	594,081
6600 CAPITAL OUTLAY	2,706,521	4,654,006	(1,947,485)
TOTAL	<u>107,493,760</u>	<u>103,930,634</u>	<u>3,563,126</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### DEBT SERVICE FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICE			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	22,346,477	17,543,956	4,802,521
6600 CAPITAL OUTLAY	-	-	-
 TOTAL FOR FUNCTION 71	<u>22,346,477</u>	<u>17,543,956</u>	<u>4,802,521</u>
 TOTAL FOR DEBT SERVICE FUND	<u>22,346,477</u>	<u>17,543,956</u>	<u>4,802,521</u>
 TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	22,346,477	17,543,956	
6600 CAPITAL OUTLAY	-	-	-
 TOTAL	<u>22,346,477</u>	<u>17,543,956</u>	<u>4,802,521</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### CHILD NUTRITION FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	2,291,845	2,150,611	141,234
6200 CONTRACTED SERVICES	6,000	10,000	(4,000)
6300 SUPPLIES AND MATERIALS	2,426,090	2,339,201	86,889
6400 OTHER COSTS	4,000	7,000	(3,000)
6600 CAPITAL OUTLAY	50,000	28,789	21,211
<b>TOTAL FOR FUNCTION 35</b>	<b>4,777,935</b>	<b>4,535,601</b>	<b>242,334</b>
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	88,500	88,500	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 51</b>	<b>88,500</b>	<b>88,500</b>	<b>-</b>
<b>FUNCTION: 81 FACILITIES MAINTENANCE AND CONSTRUCTION</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 81</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FOR CHILD NUTRITION FUND</b>	<b>4,866,435</b>	<b>4,624,101</b>	<b>242,334</b>
<b>TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT</b>			
6100 PAYROLL COSTS	2,291,845	2,150,611	141,234
6200 CONTRACTED SERVICES	94,500	98,500	(4,000)
6300 SUPPLIES AND MATERIALS	2,426,090	2,339,201	86,889
6400 OTHER COSTS	4,000	7,000	(3,000)
6600 CAPITAL OUTLAY	50,000	28,789	21,211
<b>TOTAL</b>	<b>4,866,435</b>	<b>4,624,101</b>	<b>242,334</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

REVENUE BY SOURCE

## GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 54,291,292	\$ 49,879,443	\$ 4,411,849
5712 DELINQUENT TAXES	300,000	300,000	-
5719 PENALTY & INTEREST	300,000	300,000	-
5729 SINGLE AGE PARENT EDUCATION	50,000	89,000	(39,000)
5735 OUT OF DISTRICT TUITION - CTE	50,000	50,000	-
5739 MISCELLANEOUS TUITION	14,000	12,000	2,000
5742 INVESTMENT EARNINGS	15,000	100,000	(85,000)
5743 RENT	20,000	20,000	-
5749 OTHER REVENUE FROM LOCAL SOURCES	520,500	515,500	5,000
5752 ATHLETIC ACTIVITY	177,500	252,500	(75,000)
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>55,738,292</b>	<b>51,518,443</b>	<b>4,219,849</b>
<b>5800 STATE REVENUE PROGRAMS</b>			
5811 AVAILABLE SCHOOL FUND	1,888,660	4,246,797	(2,358,137)
5812 FOUNDATION SCHOOL FUND	42,894,036	37,335,897	5,558,139
5828 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER REVENUES FROM TEA	-	-	-
5831 TRS ON-BEHALF	5,472,772	5,119,468	353,304
<b>TOTAL FROM STATE REVENUE SOURCES</b>	<b>50,255,468</b>	<b>46,702,162</b>	<b>3,553,306</b>
<b>5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES</b>			
5931 SHARS REIMBURSEMENTS FROM MEDICAID	1,500,000	2,000,000	(500,000)
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 107,493,760</b>	<b>\$ 100,220,605</b>	<b>\$ 7,273,155</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

REVENUE BY SOURCE

## DEBT SERVICE

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 21,704,079	\$ 19,509,647	\$ 2,194,432
5712 DELINQUENT TAXES	90,000	90,000	-
5719 PENALTY & INTEREST	30,000	30,000	-
5742 INVESTMENT EARNINGS	-	-	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	21,824,079	19,629,647	2,194,432
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	209,788	387,716	(177,928)
TOTAL FROM STATE REVENUE SOURCES	209,788	387,716	(177,928)
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
5949 QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB) INTEREST REIMBURSEMENT	100,000	100,000	-
TOTAL FOR DEBT SERVICE	\$ 22,133,867	\$ 20,117,363	\$ 2,016,504

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

REVENUE BY SOURCE

## CHILD NUTRITION

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INVESTMENT EARNINGS	\$ 150	\$ 5,000	\$ (4,850)
5749 OTHER LOCAL REVENUE SOURCES	5,000	10,959	(5,959)
5751 CHARGES FOR SERVICE	588,700	1,674,000	(1,085,300)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	593,850	1,689,959	(1,096,109)
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	-	-	-
5831 TRS ON-BEHALF	174,821	155,027	19,794
TOTAL FROM STATE REVENUE SOURCES	174,821	155,027	19,794
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	550,000	570,000	(20,000)
7953 NATIONAL SCHOOL LUNCH PROGRAM	3,200,000	2,018,812	1,181,188
7954 USDA COMMODITIES PROGRAM	347,764	190,303	157,461
TOTAL FROM FEDERAL REVENUE SOURCES	4,097,764	2,779,115	1,318,649
TOTAL FOR CHILD NUTRITION	\$ 4,866,435	\$ 4,624,101	\$ 242,334

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2021-2022 5 YEAR BUDGET COMPARISON

### GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	2019-2020 ACTUAL BALANCES	2018-2019 ACTUAL BALANCES	2017-2018 ACTUAL BALANCES
LOCAL & INTERMEDIATE SOURCES	\$ 55,738,292	\$ 51,518,443	\$ 50,290,393	\$ 48,380,496	\$ 43,998,894
STATE PROGRAM REVENUES	50,255,468	46,702,162	44,445,965	35,976,947	32,852,979
FEDERAL PROGRAM REVENUES	1,500,000	2,000,000	1,849,316	3,153,019	1,428,893
TOTAL REVENUES	<u>107,493,760</u>	<u>100,220,605</u>	<u>96,585,674</u>	<u>87,510,462</u>	<u>78,280,766</u>
% GROWTH OVER PRIOR YEAR	7.26%	3.76%	10.37%	11.79%	17.98%
FUNCTION: 11 INSTRUCTION	64,146,507	60,950,122	54,984,220	48,921,125	44,134,421
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,384,097	1,406,093	1,262,223	1,204,742	1,084,659
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,663,054	1,443,711	1,287,511	856,933	812,900
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,656,151	2,451,550	2,012,167	1,449,415	1,371,626
FUNCTION: 23 SCHOOL LEADERSHIP	6,339,613	5,901,609	5,564,156	4,971,366	4,562,322
FUNCTION: 31 GUIDANCE AND COUNSELING	2,916,120	2,909,696	2,766,027	2,497,505	2,197,298
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,324,898	1,316,282	1,217,793	1,028,723	981,216
FUNCTION: 34 TRANSPORTATION	3,358,925	3,168,028	3,353,209	2,374,095	2,904,593
FUNCTION: 35 FOOD SERVICES	100,000	-	22,753	24,868	32,029
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,464,867	3,976,505	3,694,089	3,594,157	3,268,397
FUNCTION: 41 GENERAL ADMINISTRATION	3,372,267	3,118,971	3,102,880	2,499,327	2,489,084
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	9,306,874	8,985,791	8,696,568	7,696,036	6,958,845
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,769,305	1,462,612	1,391,311	1,345,647	1,352,649
FUNCTION: 53 DATA PROCESSING SERVICES	1,889,278	2,590,864	1,719,280	1,545,408	1,494,092
FUNCTION: 61 COMMUNITY SERVICE	261,804	261,800	256,380	251,906	249,754
FUNCTION: 71 DEBT SERVICE	-	-	-	1,841,158	1,809,600
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	1,940,000	3,447,000	5,869,152	4,264,732	2,525,154
FUNCTION: 91 CONTR INSTR BTWN PUBLIC SCHOOLS	-	-	-	97,796	-
FUNCTION: 95 JUVENILE JUSTICE ALT EDUC PROG	15,000	15,000	-	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	585,000	525,000	474,259	458,971	400,488
TOTAL EXPENDITURES	<u>107,493,760</u>	<u>103,930,634</u>	<u>97,673,978</u>	<u>86,923,910</u>	<u>78,629,127</u>
% GROWTH OVER PRIOR YEAR	3.43%	6.41%	12.37%	10.55%	10.88%

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	2018-2019 ACTUAL BALANCES	2017-2018 ACTUAL BALANCES	2016-2017 ACTUAL BALANCES
6100 PAYROLL COSTS	91,861,690	85,091,899	70,214,708	62,185,117	58,359,879
6200 CONTRACTED SERVICES	6,191,073	6,219,557	5,467,040	4,910,611	4,441,079
6300 SUPPLIES AND MATERIALS	4,015,159	5,839,936	3,414,114	4,585,220	3,643,186
6400 OTHER COSTS	2,719,317	2,125,236	1,543,709	1,383,893	1,223,475
6500 DEBT SERVICE	-	-	1,841,158	1,809,600	2,335,729
6600 CAPITAL OUTLAY	2,706,521	4,654,006	4,443,183	3,754,686	1,833,817
	<u>107,493,760</u>	<u>103,930,634</u>	<u>86,923,912</u>	<u>78,629,127</u>	<u>71,837,165</u>
MAINTENANCE & OPERATIONS TAX RATE	0.9603	0.9815	1.0684	1.1700	1.1700
INTERST & SINKING TAX RATE	0.3839	0.3839	0.3839	0.3839	0.3839
TOTAL TAX RATE	<u>1.3442</u>	<u>1.3654</u>	<u>1.4523</u>	<u>1.5539</u>	<u>1.5539</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

BUDGET STATISTICS

## GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	51.85%	51.41%
PERCENT OF REVENUE FROM STATE SOURCES	46.75%	46.60%
PERCENT OF REVENUE FROM FEDERAL SOURCES	1.40%	2.00%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
By Major Object Group:		
Salaries and Benefits	85.46%	81.87%
Professional and Contracted Services	5.76%	5.98%
Supplies and Materials	3.74%	5.62%
Other Operating Costs	2.53%	2.04%
Capital Outlay	2.52%	4.48%
 By Function:		
Instruction and Related Services	59.67%	58.65%
Plant Maintenance and Operations	8.66%	8.65%
School Leadership	5.90%	5.68%
Debt Service	0.00%	0.00%
Extracurricular and Co-curricular	4.15%	3.83%
General Administration	3.14%	3.00%
Transportation	3.12%	3.05%
Guidance and Counseling	2.71%	2.80%
Data Processing	1.76%	2.49%
Capital Outlay	1.80%	3.32%
Instructional Leadership	2.47%	2.36%
Instructional Resources	1.29%	2.36%
Health Services	1.23%	1.27%
Security	1.65%	1.41%
Curriculum & Staff Development	1.55%	1.39%
Other Charges	0.54%	0.51%
Community Service	0.24%	0.25%

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2021-2022

BUDGET CHANGE OF +/- 5%, BY FUNCTION

## GENERAL FUND

	2021-2022 PROPOSED BUDGET	2020-2021 REVISED BUDGET	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	COMMENTS
EXPENDITURES					
FUNCTION: 11 INSTRUCTION	64,146,507	60,950,122	3,196,385	5.24%	Increased teaching FTEs for student increase
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,663,054	1,443,711	219,343	15.19%	Effects of TASB salary survey and additional staff positions
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,656,151	2,451,550	204,601	8.35%	Increased staffing positions
FUNCTION: 23 SCHOOL LEADERSHIP	6,339,613	5,901,609	438,004	7.42%	Effects of TASB salary survey
FUNCTION: 34 TRANSPORTATION	3,358,925	3,168,028	190,897	6.03%	Plan to increase purchase additional new buses in FY 22
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,464,867	3,976,505	488,362	12.28%	Special allocation for Fine Arts
FUNCTION: 41 GENERAL ADMINISTRATION	3,372,267	3,118,971	253,296	8.12%	Increased costs with LRPC and bond election
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,769,305	1,462,612	306,693	20.97%	Effects of staff increase and SROs
FUNCTION: 53 DATA PROCESSING SERVICES	1,889,278	2,590,864	(701,586)	-27.08%	Operation Connectivity in FY 21
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	1,940,000	3,447,000	(1,507,000)	-43.72%	Completion of Ag project
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	585,000	525,000	60,000	11.43%	Increased costs from Ellis CAD

## **Compensation Plan for 2021-2022**

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The 2020-2021 fiscal year budget was prepared entering the uncertainty of a global pandemic and ahead of the 87<sup>th</sup> Legislative session of the Texas Legislature, in addition to local concerns about the expansion of payroll expenditures at an unsustainable place relative to student growth and changes enacted during the 86<sup>th</sup> legislative session to the state funding formula. As a result of these uncertainties, a general staff pay increase was not included in the budget and only certified teaching staff received a step increase.

During the 2019-2020 fiscal year, the district contracted with TASB to conduct a salary survey of all positions to help identify the positions that were not being compensated at fair market value. The resulting recommendation came with an approximately \$3.1M price tag to adjust compensation levels to market value, inclusive of a roughly 2% pay increase to keep salaries competitive with expected increases in the market. Due to a lack of funding, these recommendations were not adopted for the 2020-2021 fiscal year.

The District is experiencing hiring and retention difficulties with our auxiliary positions as we close the 2020-2021 fiscal year. To help address this issue, this budget has been prepared with a 5% pay increase for auxiliary positions (maintenance, grounds, custodial, child nutrition, transportation), a 5% increase of paraprofessional positions (aides, clerks, secretaries) and a 2% pay increase for all other positions in the district, which is essentially adopting the TASB recommendation.

In addition to the stated compensation offered to employees, the District maintains a deferred compensation program for all staff that provides a net \$200 payment around the first week of December. This payment is on-top of published salary schedules and is available for all staff who are employed and work at least one-day before September 1 of the current calendar year. For the 2021-2022 fiscal year, we are moving the eligibility date to November 15 to qualify for this payment which will be direct deposited into employees accounts around December 7.

For the 2021-2022 fiscal year, the District is expecting to have access to approximately \$8.9M of ESSER III funding. Plans for the use of these funds have previously been presented, but one component is a \$1,000 retention incentive for all staff that returns from the 2020-2021 school year. This payment is expected to be made via direct deposit as soon as we have the approved Notice of Grant Award from TEA.

In the event additional COVID related relief funding is made available, we are leaving open the possibility of an addition \$5,000 per employee incentive/payment, as funds are available. The Board will be asked to approve any additional compensation for staff before payments are made.