

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

2020-2021 FISCAL YEAR  
PROPOSED BUDGET

SUBMITTED FOR CONSIDERATION:  
August 10, 2020

2020-2021 Board of Trustees

Dusty Autrey, President  
Clay Schoolfield, Vice President  
Judd McCutchen, Secretary  
Debbie Timmermann

John Rodgers  
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Dr. Bonny Cain, Superintendent  
411 N Gibson St, Waxahachie, TX 75165  
[www.wisd.org](http://www.wisd.org)

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axahachie  
Independent School District

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July 31, 2020

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, 2020 and ending August 31, 2021. 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 86<sup>th</sup> Legislature, Regular Session and all applicable grant provisions.

The 2020-2021 fiscal year is going to contain a significant number of unknowns that could cause the actual results to vary significantly from the original budget. Shifting economic conditions, a looming legislative session, and uncertainty in a pandemic are all leading to a conservative approach when preparing this fiscal budget and should weigh heavily in all decisions when modifying this fiscal 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

## **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 2020-2021 budget was based on a projected enrollment of 9,981 students; 4,494 elementary students across 10 campuses and 5,493 secondary students across 6 campuses. This is an expected increase of 5.3% from our 2019-2020 snapshot enrollment total of 9,481 students, per our most recent demographic study.

Our expected average daily attendance (ADA) for the 2020-2021 school year is 9,309.439 students, an expected increase of 4.50% from our ending 2019-2020 ADA of 8,908.554.

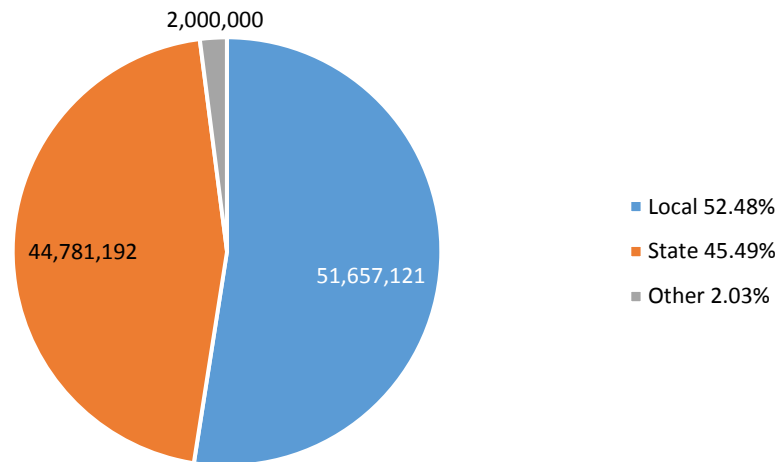
### **General Fund Revenues**

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 52.48% of the total general fund revenues. State revenues are earned through student attendance (ADA) and make up approximately 45.49% of total general fund revenues. Approximately 2.03% 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 86<sup>th</sup> Legislative session reach far and wide. Where the property values included in the funding formula use to be prior year values, the new models call for the use of current values. There were also many changes, additions, and deletions to special program funding beginning with the 2019-2020 school year. 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.

## Budgeted General Fund Revenues \$98,438,313



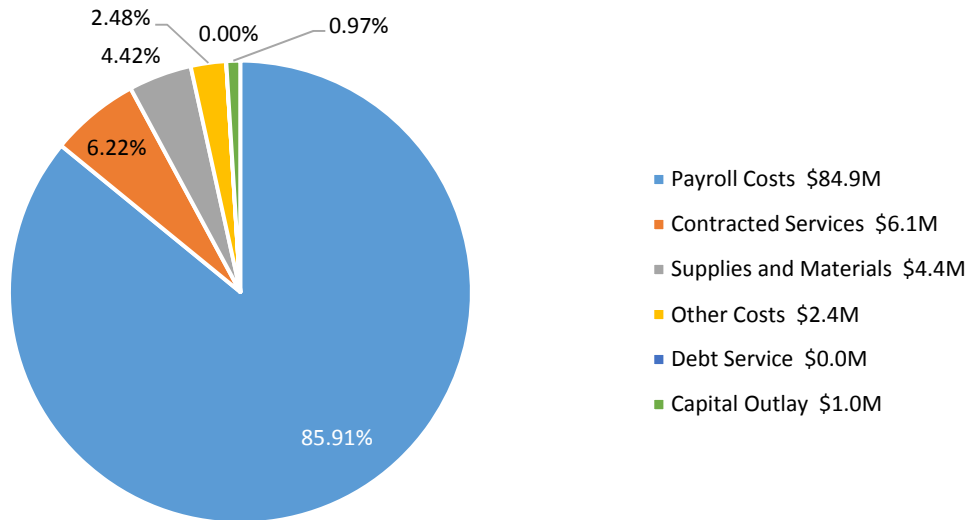
### General Fund Budgeted Revenue Highlights:

- Property taxes are budgeted at \$49.9MM, a \$1.1MM, or 2.25% increase from the 2019-2020 fiscal year. Information from the Ellis County Appraisal District shows property values, including new additions, increasing approximately 13.04%, but with changes enacted by the 86<sup>th</sup> Texas Legislature, the District will be proposing a lower tax rate for the 2020-2021 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 \$44.7MM in the 2020-2021 fiscal year, a \$1.0MM or 2.4% increase as a result of changes to the state funding formula enacted by the 86<sup>th</sup> Texas Legislature. Budgeted state revenue includes an intentional reduction of 5% to restrain spending before the next legislative session to begin in January 2021.

### General Fund Expenditures

The general fund expenditure budget for the 2020-2021 fiscal year is \$98,698,378. 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 2020-2021 school year, payroll costs are estimated to be approximately \$84.9MM, which is an 6.81% increase from 2019-2020 payroll costs. Currently, payroll costs are estimated to be approximately 86.08% of the 2020-2021 general fund budget. This percentage is a little high compared to the more accepted range of 80-85% of the budget and should every effort should be made to reduce this to 80% in the coming fiscal years. With the opening of Simpson Elementary in the 2020-2021 fiscal year, this percentage will be a little higher as the enrollment increases.

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. Last year, the administration proposed moving the starting pay on this scale to \$51,000 per year. In addition, the administration proposed a \$500 increase in pay for each step on the scale years 1-4, a \$1,500 increase to the step in year 5, and a \$600 increase in pay for each step beyond year 5. Employees on the teaching pay scale will be seeing a step increase this year with no additional adjustments to the scale being proposed.

Waxahachie ISD has three additional pay scales for employees; each scale having its own proposed pay increase. There are no proposed increases in pay or adjustments to the scales being proposed for the 2020-2021 fiscal year due to a lack of resources.

The Board of Trustees has approved 70 new positions to be utilized across the District for the 2020-2021 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 – While in the middle of the COVID-19 pandemic, the district used up all of the budgeted surplus in the 2019-2020 fiscal budget and also utilized available fund balance, to purchase technology devices for students to continue learning remotely while the physical buildings were ordered closed by the Governor. The budget being presented this year has a beginning deficit of approximately \$560,000 when accounting for all new staff positions, increased costs, and contingencies. Every attempt should be made to limit non-essential expenditures in the 2020-2021 fiscal year as local revenue constraints have been enacted by HB 3 from the 86<sup>th</sup> legislative session and there will be minimal opportunities to add to fund balance in the coming fiscal years without legislative changes.

### **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 6.24% 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 25.32% of the budget for all professional and contracted services – accounting for approximately 1.58% of the total expenditure budget within the general fund. During the 2019-2020 school year, the District executed an agreement on a lower electric rate that will begin in December 2020 which should provide savings of at least \$40,000 annually based on current consumption.

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

The next most significant expenditure category is supplies and materials, which account for approximately 4.42% 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.

The most significant category within this group is property and casualty insurance, which accounts for approximately 39.96% of all other operating costs. We are anticipating premium rate increases of approximately 17%.

## **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)**

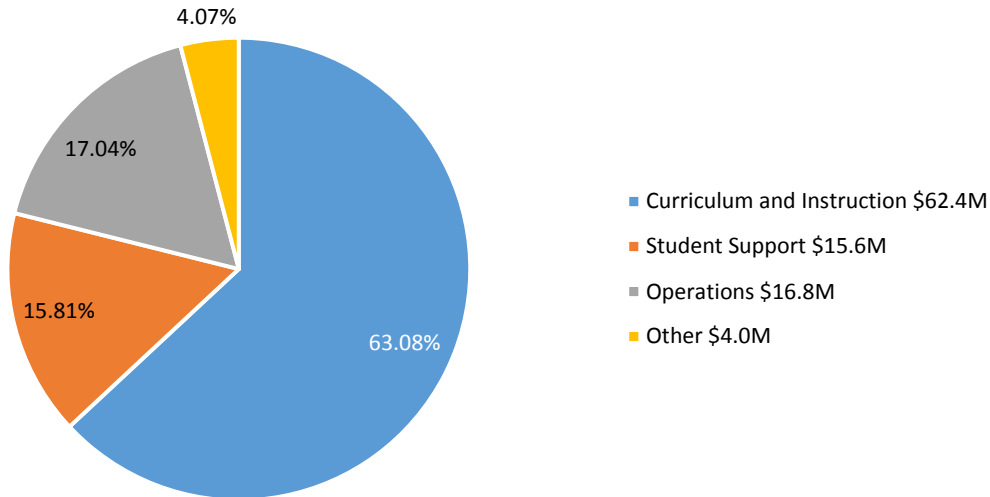
The last major category of expenditures is capital outlay. These are funds that are used to purchase goods that have an individual value, or are combined with other items to have a combined value, greater than \$5,000 and a useful life over more than one year. Capital outlays cover many different types 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.

## **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 human resources department and business office, we try to identify the most pressing needs to address related to personnel and bring only those needs to you for consideration. Fiscal year 2018-2019 saw the implementation of campus staffing formulas that should help to further streamline campus personnel requests in future years.

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, 2019 (the most recently completed external financial audit), Waxahachie ISD had \$23.2M of unassigned fund balance in the general fund. During the 2018-2019 fiscal year, Trustees committed \$4,888,868 for the agriscience facility project which is scheduled to be completed in fiscal year 2019-2020.

Budgeted general fund expenditures for the 2020-2021 fiscal year are expected to be \$98.6M. Our current unassigned fund balance would equate to approximately 85.94 days, or 2.83 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 slight deficit balance, revenues not expected to cover expenditures, and any positive variances in student attendance, revenue generation/collection, or expenditure savings should help to balance this deficit and/or produce a slight addition to fund balance.

## PROPERTY TAXES

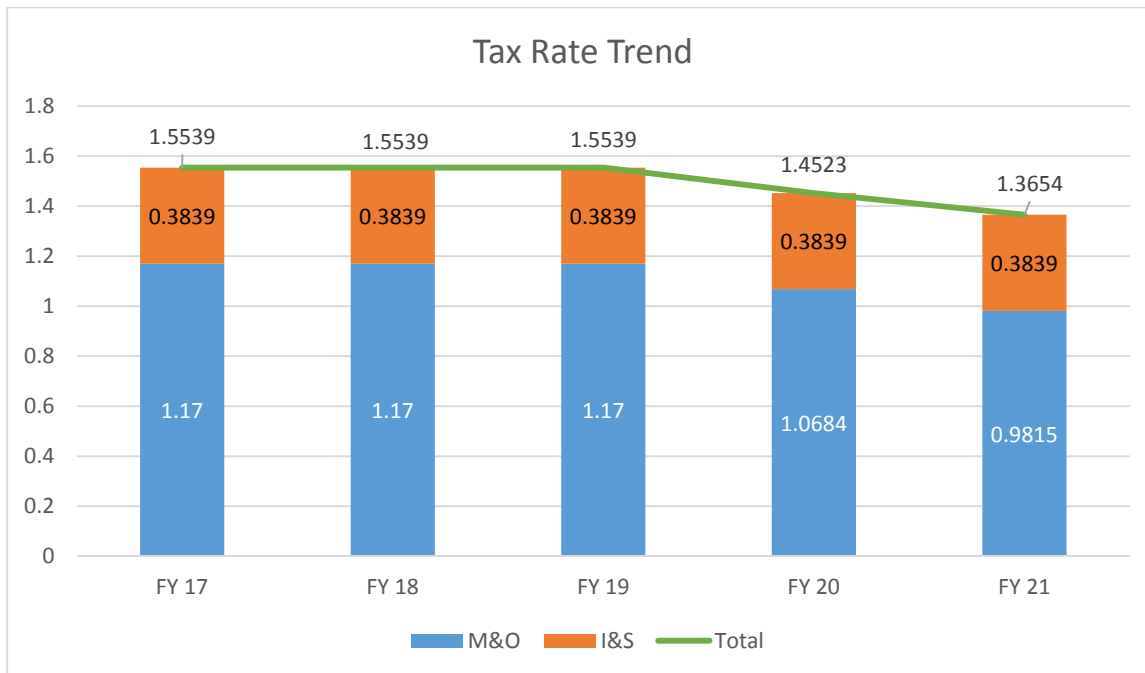
All residents of Waxahachie ISD contribute to the operations of the District through their payment of property taxes. The overall rate that is seen by property owners is actually made up of two different tax rates, Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate.

Waxahachie Independent School District 2020-2021 Tax Rate Analysis	
Maintenance and Operations Tax Rate	\$ 0.9815
Interest and Sinking Tax Rate	<u>0.3839</u>
Overall Waxahachie ISD Tax Rate	1.3654 / \$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 \$1.3654, comprised of \$0.9815 for the M&O tax rate and \$0.3839 for the I&S tax rate, is approximately 6.0% lower than the 2019-2020 \$1.4523 total tax rate.



### 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 2020-2021 fiscal year is \$20,117,363. This represents an increase of \$2,457,238 over last year’s revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$17,543,956, a decrease of \$116,169 from the prior year. The surplus of revenues will be added to fund balance to provide further stability to this fund in the event of an economic downturn.

The debt service fund balance at the August 31, 2020 fiscal year end is projected to be approximately \$3.1M.

## **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 2020-2021 fiscal year is \$4,624,101, \$475,901 more than the prior year based primarily on expected increased student participation and increased meal prices. The expense budget of \$4,624,101, is \$475,901 more than the prior year. At the end of the August 31, 2020 fiscal year, the Child Nutrition Fund is anticipated to have a fund balance of \$50,000.

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

BUDGET FOR ADOPTION

## GENERAL FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 51,657,121
STATE PROGRAM REVENUES	44,693,839
FEDERAL PROGRAM REVENUES	<u>2,000,000</u>
TOTAL REVENUES	<u>98,350,960</u>

### EXPENDITURES

FUNCTION: 11 INSTRUCTION	59,526,852
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,406,093
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,448,395
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,448,012
FUNCTION: 23 SCHOOL LEADERSHIP	5,906,327
FUNCTION: 31 GUIDANCE AND COUNSELING	2,913,128
FUNCTION: 32 SOCIAL WORK SERVICES	-
FUNCTION: 33 HEALTH SERVICES	1,302,573
FUNCTION: 34 TRANSPORTATION	3,068,028
FUNCTION: 35 FOOD SERVICES	-
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,025,017
FUNCTION: 41 GENERAL ADMINISTRATION	3,088,971
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	8,813,291
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,458,312
FUNCTION: 53 DATA PROCESSING SERVICES	2,066,579
FUNCTION: 61 COMMUNITY SERVICE	261,800
FUNCTION: 71 DEBT SERVICE	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	625,000
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	15,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	<u>525,000</u>
TOTAL EXPENDITURES	<u>98,898,378</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES \$ (547,418)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

BUDGET FOR ADOPTION

## DEBT SERVICE FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	19,629,647
STATE PROGRAM REVENUES	387,716
FEDERAL PROGRAM REVENUES	100,000
TOTAL REVENUES	<u>20,117,363</u>

### EXPENDITURES

FUNCTION: 71 DEBT SERVICE	<u>17,543,956</u>
TOTAL EXPENDITURES	<u>17,543,956</u>

EXCESS OF REVENUES OVER EXPENDITURES

\$ 2,573,407

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

BUDGET FOR ADOPTION

## CHILD NUTRITION FUND

### REVENUES

LOCAL & INTERMEDIATE SOURCES	\$ 1,689,959
STATE PROGRAM REVENUES	155,027
FEDERAL PROGRAM REVENUES	<u>2,779,115</u>
TOTAL REVENUES	<u>4,624,101</u>

### EXPENDITURES

FUNCTION: 35 FOOD SERVICES	4,535,601
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	88,500
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	<u>-</u>
TOTAL EXPENDITURES	<u>4,624,101</u>

DEFICIENCY OF REVENUES UNDER EXPENDITURES

\$ -

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT**

FISCAL YEAR 2020-2021

**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	\$ 49,879,443	\$ 19,509,647	\$ -
5712 Delinquent Property Taxes	300,000	90,000	-
5719 Other Tax Revenue	300,000	30,000	-
5729 Single Age Parent Education	89,000	-	-
5735 Out of District Tuition - CTE	50,000	-	-
5739 Miscellaneous Tuition Charges	12,000	-	-
5742 Investment Earnings	100,000	-	5,000
5743 Rent	55,000	-	-
5749 Local Source Revenue	619,178	-	10,959
5751 Food Service Sales	-	-	1,674,000
5752 Athletic Activity	252,500	-	-
5811 Per Capita Apportionment	4,246,797	-	-
5812 Foundation School Program	35,466,252	-	-
5828 Pre-K State Program	-	-	-
5829 Revenues from TEA	-	387,716	20,000
5831 Other State Revenues	4,980,790	-	135,027
5929 QSCB Interest Reimbursements	-	100,000	-
5931 SHARS Reimbursements from Medicaid	2,000,000	-	-
7952 School Breakfast Program	-	-	570,000
7953 National School Lunch Program	-	-	2,018,812
7954 USDA Commodities	-	-	190,303
<b>TOTAL REVENUES</b>	<u>98,350,960</u>	<u>20,117,363</u>	<u>4,624,101</u>
<b>EXPENDITURES</b>			
11 Instruction	59,526,852	-	-
12 Instructional Resources	1,406,093	-	-
13 Curriculum & Instructional Staff Development	1,448,395	-	-
21 Instructional Leadership	2,448,012	-	-
23 School Leadership	5,906,327	-	-
31 Guidance / Counseling	2,913,128	-	-
32 Social Work Services	-	-	-
33 Health Services	1,302,573	-	-
34 Student Transportation	3,068,028	-	-
35 Food Services	-	-	4,535,601
36 Extracurricular Activities	4,025,017	-	-
41 General Administration	3,088,971	-	-
51 Maintenance and Operations	8,813,291	-	88,500
52 Security and Monitoring	1,458,312	-	-
53 Data Processing Services	2,066,579	-	-
61 Community Services	261,800	-	-
71 Debt Service	-	17,543,956	-
81 Capital Outlay	625,000	-	-
95 Juvenile Justice Alternative Education Program	15,000	-	-
99 Other Governmental Charges	525,000	-	-
<b>TOTAL EXPENDITURES</b>	<u>98,898,378</u>	<u>17,543,956</u>	<u>4,624,101</u>
<b>BUDGET SURPLUS (DEFICIT)</b>	<u>\$ (547,418)</u>	<u>\$ 2,573,407</u>	<u>\$ -</u>



# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2020-2021 BUDGETARY COMPARISON

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 51,657,121	\$ 51,179,655	\$ 477,466
STATE PROGRAM REVENUES	44,693,839	43,750,284	943,555
FEDERAL PROGRAM REVENUES	2,000,000	2,000,000	-
TOTAL REVENUES	<u>98,350,960</u>	<u>96,929,939</u>	<u>1,421,021</u>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	59,526,852	56,841,927	2,684,925
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,406,093	1,354,514	51,579
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,448,395	1,335,357	113,038
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,448,012	2,027,385	420,627
FUNCTION: 23 SCHOOL LEADERSHIP	5,906,327	5,946,648	(40,321)
FUNCTION: 31 GUIDANCE AND COUNSELING	2,913,128	2,870,382	42,746
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,302,573	1,283,806	18,767
FUNCTION: 34 TRANSPORTATION	3,068,028	3,061,297	6,731
FUNCTION: 35 FOOD SERVICES	-	-	-
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,025,017	3,951,907	73,110
FUNCTION: 41 GENERAL ADMINISTRATION	3,088,971	3,038,832	50,139
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	8,813,291	8,163,418	649,873
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,458,312	1,596,008	(137,696)
FUNCTION: 53 DATA PROCESSING SERVICES	2,066,579	1,632,118	434,461
FUNCTION: 61 COMMUNITY SERVICE	261,800	265,230	(3,430)
FUNCTION: 71 DEBT SERVICE	-	-	-
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	625,000	5,882,349	(5,257,349)
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	15,000	-	15,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	525,000	500,000	25,000
TOTAL EXPENDITURES	<u>98,898,378</u>	<u>99,751,178</u>	<u>(852,800)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (547,418)</u>	<u>\$ (2,821,239)</u>	<u>\$ 2,273,821</u>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2020-2021 BUDGETARY COMPARISON

### DEBT SERVICE

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 19,629,647	\$ 17,260,125	\$ 2,369,522
STATE PROGRAM REVENUES	387,716	300,000	87,716
FEDERAL PROGRAM REVENUES	100,000	100,000	-
TOTAL REVENUES	20,117,363	17,660,125	2,457,238
<b>EXPENDITURES</b>			
FUNCTION: 71 DEBT SERVICE	17,543,956	17,660,125	(116,169)
TOTAL EXPENDITURES	17,543,956	17,660,125	(116,169)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,573,407	\$ -	\$ 2,573,407

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2020-2021 BUDGETARY COMPARISON

### CHILD NUTRITION

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 1,689,959	\$ 1,557,900	\$ 132,059
STATE PROGRAM REVENUES	155,027	148,896	6,131
FEDERAL PROGRAM REVENUES	2,779,115	2,441,404	337,711
TOTAL REVENUES	4,624,101	4,148,200	475,901
<b>EXPENDITURES</b>			
FUNCTION: 35 FOOD SERVICE	4,535,601	4,059,760	475,841
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	88,500	88,440	60
FUNCTION: 81 CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	4,624,101	4,148,200	475,901
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 11 INSTRUCTION</b>			
6100 PAYROLL COSTS	55,841,198	52,071,618	3,769,580
6200 CONTRACTED SERVICES	1,321,658	1,072,905	248,753
6300 SUPPLIES AND MATERIALS	1,981,165	3,273,863	(1,292,698)
6400 OTHER COSTS	370,831	406,142	(35,311)
6600 CAPITAL OUTLAY	12,000	17,400	(5,400)
<b>TOTAL FOR FUNCTION 11</b>	<b>59,526,852</b>	<b>56,841,927</b>	<b>2,684,925</b>
<b>FUNCTION: 12 INSTRUCTIONAL RESOURCES</b>			
6100 PAYROLL COSTS	1,264,893	1,184,014	80,879
6200 CONTRACTED SERVICES	16,000	16,750	(750)
6300 SUPPLIES AND MATERIALS	121,200	151,070	(29,870)
6400 OTHER COSTS	4,000	2,680	1,320
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 12</b>	<b>1,406,093</b>	<b>1,354,514</b>	<b>51,579</b>
<b>FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT</b>			
6100 PAYROLL COSTS	1,202,393	746,816	455,577
6200 CONTRACTED SERVICES	50,199	60,548	(10,349)
6300 SUPPLIES AND MATERIALS	57,285	409,021	(351,736)
6400 OTHER COSTS	138,518	118,972	19,546
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 13</b>	<b>1,448,395</b>	<b>1,335,357</b>	<b>113,038</b>
<b>FUNCTION: 21 INSTRUCTIONAL LEADERSHIP</b>			
6100 PAYROLL COSTS	2,380,464	1,960,987	419,477
6200 CONTRACTED SERVICES	4,500	6,700	(2,200)
6300 SUPPLIES AND MATERIALS	18,200	28,017	(9,817)
6400 OTHER COSTS	44,848	31,681	13,167
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 21</b>	<b>2,448,012</b>	<b>2,027,385</b>	<b>420,627</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 23 SCHOOL LEADERSHIP</b>			
6100 PAYROLL COSTS	5,743,766	5,783,242	(39,476)
6200 CONTRACTED SERVICES	6,000	25,737	(19,737)
6300 SUPPLIES AND MATERIALS	85,244	101,661	(16,417)
6400 OTHER COSTS	71,317	36,008	35,309
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 23</b>	<b>5,906,327</b>	<b>5,946,648</b>	<b>(40,321)</b>
<b>FUNCTION: 31 GUIDANCE AND COUNSELING</b>			
6100 PAYROLL COSTS	2,878,091	2,806,138	71,953
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	22,425	55,382	(32,957)
6400 OTHER COSTS	12,612	8,862	3,750
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 31</b>	<b>2,913,128</b>	<b>2,870,382</b>	<b>42,746</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	1,259,348	1,194,294	65,054
6200 CONTRACTED SERVICES	7,495	7,495	-
6300 SUPPLIES AND MATERIALS	28,900	75,187	(46,287)
6400 OTHER COSTS	6,830	6,830	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 33</b>	<b>1,302,573</b>	<b>1,283,806</b>	<b>18,767</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 TRANSPORTATION</b>			
6100 PAYROLL COSTS	2,271,461	2,019,530	251,931
6200 CONTRACTED SERVICES	165,400	129,700	35,700
6300 SUPPLIES AND MATERIALS	493,500	262,695	230,805
6400 OTHER COSTS	133,667	78,559	55,108
6600 CAPITAL OUTLAY	4,000	570,813	(566,813)
<b>TOTAL FOR FUNCTION 34</b>	<b>3,068,028</b>	<b>3,061,297</b>	<b>6,731</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNCTION: 36 EXTRACURRICULAR ACTIVITIES</b>			
6100 PAYROLL COSTS	2,928,131	2,914,823	13,308
6200 CONTRACTED SERVICES	179,689	174,738	4,951
6300 SUPPLIES AND MATERIALS	290,252	370,001	(79,749)
6400 OTHER COSTS	626,945	469,129	157,816
6600 CAPITAL OUTLAY	-	23,216	(23,216)
<b>TOTAL FOR FUNCTION 36</b>	<b>4,025,017</b>	<b>3,951,907</b>	<b>73,110</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>			
6100 PAYROLL COSTS	2,374,671	2,297,832	76,839
6200 CONTRACTED SERVICES	439,843	414,457	25,386
6300 SUPPLIES AND MATERIALS	81,590	131,930	(50,340)
6400 OTHER COSTS	185,867	184,063	1,804
6600 CAPITAL OUTLAY	7,000	10,550	(3,550)
<b>TOTAL FOR FUNCTION 41</b>	<b>3,088,971</b>	<b>3,038,832</b>	<b>50,139</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	4,651,052	4,386,403	264,649
6200 CONTRACTED SERVICES	2,370,199	2,368,726	1,473
6300 SUPPLIES AND MATERIALS	727,068	672,088	54,980
6400 OTHER COSTS	803,000	473,800	329,200
6600 CAPITAL OUTLAY	261,972	262,401	(429)
<b>TOTAL FOR FUNCTION 51</b>	<b>8,813,291</b>	<b>8,163,418</b>	<b>649,873</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICES</b>			
6100 PAYROLL COSTS	974,504	1,074,343	(99,839)
6200 CONTRACTED SERVICES	454,643	485,250	(30,607)
6300 SUPPLIES AND MATERIALS	25,300	32,550	(7,250)
6400 OTHER COSTS	3,865	3,865	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 52</b>	<b>1,458,312</b>	<b>1,596,008</b>	<b>(137,696)</b>
<b>FUNCTION: 53 DATA PROCESSING SERVICES</b>			
6100 PAYROLL COSTS	957,745	866,614	91,131
6200 CONTRACTED SERVICES	598,613	287,883	310,730
6300 SUPPLIES AND MATERIALS	421,232	439,518	(18,286)
6400 OTHER COSTS	38,989	13,103	25,886
6600 CAPITAL OUTLAY	50,000	25,000	25,000
<b>TOTAL FOR FUNCTION 53</b>	<b>2,066,579</b>	<b>1,632,118</b>	<b>434,461</b>
<b>FUNCTION: 61 COMMUNITY SERVICE</b>			
6100 PAYROLL COSTS	233,870	237,300	(3,430)
6200 CONTRACTED SERVICES	1,781	1,781	-
6300 SUPPLIES AND MATERIALS	15,241	15,241	-
6400 OTHER COSTS	10,908	10,908	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 61</b>	<b>261,800</b>	<b>265,230</b>	<b>(3,430)</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICE</b>			
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>
<b>FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	625,000	5,882,349	(5,257,349)
<b>TOTAL FOR FUNCTION 81</b>	<b>625,000</b>	<b>5,882,349</b>	<b>(5,257,349)</b>
<b>FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION</b>			
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>-</b>	<b>15,000</b>
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	525,000	500,000	25,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 99</b>	<b>525,000</b>	<b>500,000</b>	<b>25,000</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>98,898,378</b>	<b>99,751,178</b>	<b>(852,800)</b>



# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	84,961,587	79,543,954	5,417,633
6200 CONTRACTED SERVICES	6,156,020	5,552,670	603,350
6300 SUPPLIES AND MATERIALS	4,368,602	6,018,224	(1,649,622)
6400 OTHER COSTS	2,452,197	1,844,602	607,596
6600 CAPITAL OUTLAY	959,972	6,791,729	(5,831,757)
 TOTAL	 98,898,378	 99,751,178	 (852,800)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### DEBT SERVICE FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICE			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	17,543,956	17,660,125	(116,169)
6600 CAPITAL OUTLAY	-	-	-
 TOTAL FOR FUNCTION 71	 17,543,956	 17,660,125	 (116,169)
 TOTAL FOR DEBT SERVICE FUND	 17,543,956	 17,660,125	 (116,169)
 TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	17,543,956	17,660,125	
6600 CAPITAL OUTLAY	-	-	-
 TOTAL	 17,543,956	 17,660,125	 (116,169)

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### CHILD NUTRITION FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COSTS	2,150,611	2,078,060	72,551
6200 CONTRACTED SERVICES	10,000	13,200	(3,200)
6300 SUPPLIES AND MATERIALS	2,302,990	1,960,700	342,290
6400 OTHER COSTS	7,000	7,800	(800)
6600 CAPITAL OUTLAY	65,000	-	65,000
<b>TOTAL FOR FUNCTION 35</b>	<b>4,535,601</b>	<b>4,059,760</b>	<b>475,841</b>
<b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b>			
6100 PAYROLL COSTS	-	-	-
6200 CONTRACTED SERVICES	88,500	88,440	60
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION 51</b>	<b>88,500</b>	<b>88,440</b>	<b>60</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>4,624,101</b>	<b>4,148,200</b>	<b>475,901</b>
<b>TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT</b>			
6100 PAYROLL COSTS	2,150,611	2,078,060	72,551
6200 CONTRACTED SERVICES	98,500	101,640	(3,140)
6300 SUPPLIES AND MATERIALS	2,302,990	1,960,700	342,290
6400 OTHER COSTS	7,000	7,800	(800)
6600 CAPITAL OUTLAY	65,000	-	65,000
<b>TOTAL</b>	<b>4,624,101</b>	<b>4,148,200</b>	<b>475,901</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

REVENUE BY SOURCE

## GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 49,879,443	\$ 48,782,649	\$ 1,096,794
5712 DELINQUENT TAXES	300,000	300,000	-
5719 PENALTY & INTEREST	300,000	300,000	-
5729 SINGLE AGE PARENT EDUCATION	89,000	89,000	-
5735 OUT OF DISTRICT TUITION - CTE	50,000	50,000	-
5739 MISCELLANEOUS TUITION	12,000	12,000	-
5742 INVESTMENT EARNINGS	100,000	300,000	(200,000)
5743 RENT	55,000	55,000	-
5749 OTHER REVENUE FROM LOCAL SOURCES	619,178	1,038,506	(419,328)
5752 ATHLETIC ACTIVITY	252,500	252,500	-
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>51,657,121</b>	<b>51,179,655</b>	<b>477,466</b>
<b>5800 STATE REVENUE PROGRAMS</b>			
5811 AVAILABLE SCHOOL FUND	4,246,797	2,334,754	1,912,043
5812 FOUNDATION SCHOOL FUND	35,466,252	36,904,704	(1,438,452)
5828 PRE-K STATE PROGRAM REVENUE	-	-	-
5829 OTHER REVENUES FROM TEA	-	-	-
5831 TRS ON-BEHALF	4,980,790	4,510,826	469,964
<b>TOTAL FROM STATE REVENUE SOURCES</b>	<b>44,693,839</b>	<b>43,750,284</b>	<b>943,555</b>
<b>5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES</b>			
5931 SHARS REIMBURSEMENTS FROM MEDICAID	2,000,000	2,000,000	-
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 98,350,960</b>	<b>\$ 96,929,939</b>	<b>\$ 1,421,021</b>

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

REVENUE BY SOURCE

## DEBT SERVICE

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 19,509,647	\$ 17,140,125	\$ 2,369,522
5712 DELINQUENT TAXES	90,000	90,000	-
5719 PENALTY & INTEREST	30,000	30,000	-
5742 INVESTMENT EARNINGS	-	-	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	19,629,647	17,260,125	2,369,522
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	387,716	300,000	87,716
TOTAL FROM STATE REVENUE SOURCES	387,716	300,000	87,716
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
5949 QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB) INTEREST REIMBURSEMENT	100,000	100,000	-
TOTAL FOR DEBT SERVICE	\$ 20,117,363	\$ 17,660,125	\$ 2,457,238

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

REVENUE BY SOURCE

## CHILD NUTRITION

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5742 INVESTMENT EARNINGS	\$ 5,000	\$ 5,000	\$ -
5749 OTHER LOCAL REVENUE SOURCES	10,959	20,000	(9,041)
5751 CHARGES FOR SERVICE	1,674,000	1,532,900	141,100
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	1,689,959	1,557,900	132,059
5800 STATE REVENUE PROGRAMS			
5829 OTHER STATE REVENUE SOURCES	20,000	20,000	-
5831 TRS ON-BEHALF	135,027	128,896	6,131
TOTAL FROM STATE REVENUE SOURCES	155,027	148,896	6,131
5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	570,000	505,000	65,000
7953 NATIONAL SCHOOL LUNCH PROGRAM	2,018,812	1,746,101	272,711
7954 USDA COMMODITIES PROGRAM	190,303	190,303	-
TOTAL FOR CHILD NUTRITION	\$ 4,624,101	\$ 4,148,200	\$ 475,901

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2020-2021 5 YEAR BUDGET COMPARISON

### GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	2018-2019 ACTUAL BALANCES	2017-2018 ACTUAL BALANCES	2016-2017 ACTUAL BALANCES
LOCAL & INTERMEDIATE SOURCES	\$ 51,657,121	\$ 51,179,655	\$ 48,380,496	\$ 43,998,894	\$ 40,408,641
STATE PROGRAM REVENUES	44,693,839	43,750,284	35,976,947	32,852,979	33,109,628
FEDERAL PROGRAM REVENUES	2,000,000	2,000,000	3,153,019	1,428,893	1,815,447
TOTAL REVENUES	<u>98,350,960</u>	<u>96,929,939</u>	<u>87,510,462</u>	<u>78,280,766</u>	<u>75,333,716</u>
% GROWTH OVER PRIOR YEAR	1.47%	10.76%	11.79%	3.91%	13.53%
FUNCTION: 11 INSTRUCTION	59,526,852	56,841,927	48,921,125	44,134,421	40,829,313
FUNCTION: 12 INSTRUCTIONAL RESOURCES	1,406,093	1,354,514	1,204,742	1,084,659	960,891
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,448,395	1,335,357	856,933	812,900	750,526
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,448,012	2,027,385	1,449,415	1,371,626	1,332,131
FUNCTION: 23 SCHOOL LEADERSHIP	5,906,327	5,946,648	4,971,366	4,562,322	4,320,013
FUNCTION: 31 GUIDANCE AND COUNSELING	2,913,128	2,870,382	2,497,505	2,197,298	1,913,999
FUNCTION: 32 SOCIAL WORK SERVICES	-	-	-	-	-
FUNCTION: 33 HEALTH SERVICES	1,302,573	1,283,806	1,028,723	981,216	943,186
FUNCTION: 34 TRANSPORTATION	3,068,028	3,061,297	2,374,095	2,904,593	2,170,216
FUNCTION: 35 FOOD SERVICES	-	-	24,868	32,029	14,274
FUNCTION: 36 EXTRACURRICULAR ACTIVITIES	4,025,017	3,951,907	3,594,157	3,268,397	3,071,981
FUNCTION: 41 GENERAL ADMINISTRATION	3,088,971	3,038,832	2,499,327	2,489,084	2,228,011
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	8,813,291	8,163,418	7,696,036	6,958,845	6,666,027
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,458,312	1,596,008	1,345,647	1,352,649	901,707
FUNCTION: 53 DATA PROCESSING SERVICES	2,066,579	1,632,118	1,545,408	1,494,092	1,729,142
FUNCTION: 61 COMMUNITY SERVICE	261,800	265,230	251,906	249,754	265,891
FUNCTION: 71 DEBT SERVICE	-	-	1,841,158	1,809,600	2,335,729
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	625,000	5,882,349	4,264,732	2,525,154	999,766
FUNCTION: 91 CONTR INSTR BTWN PUBLIC SCHOOLS	-	-	97,796	-	-
FUNCTION: 95 JUVENILE JUSTICE ALT EDUC PROG	15,000	-	-	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	525,000	500,000	458,971	400,488	404,364
TOTAL EXPENDITURES	<u>98,898,378</u>	<u>99,751,178</u>	<u>86,923,910</u>	<u>78,629,127</u>	<u>71,837,167</u>
% GROWTH OVER PRIOR YEAR	-0.85%	14.76%	10.55%	9.45%	1.30%

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	2018-2019 ACTUAL BALANCES	2017-2018 ACTUAL BALANCES	2016-2017 ACTUAL BALANCES
6100 PAYROLL COSTS	84,961,587	79,543,954	70,214,708	62,185,117	58,359,879
6200 CONTRACTED SERVICES	6,156,020	5,552,670	5,467,040	4,910,611	4,441,079
6300 SUPPLIES AND MATERIALS	4,368,602	6,018,224	3,414,114	4,585,220	3,643,186
6400 OTHER COSTS	2,452,197	1,844,602	1,543,709	1,383,893	1,223,475
6500 DEBT SERVICE	-	-	1,841,158	1,809,600	2,335,729
6600 CAPITAL OUTLAY	959,972	6,791,729	4,443,183	3,754,686	1,833,817
	<u>98,898,378</u>	<u>99,751,178</u>	<u>86,923,912</u>	<u>78,629,127</u>	<u>71,837,165</u>
MAINTENANCE & OPERATIONS TAX RATE	0.9815	1.0684	1.1700	1.1700	1.1700
INTERST & SINKING TAX RATE	0.3839	0.3839	0.3839	0.3839	0.3839
TOTAL TAX RATE	<u>1.3654</u>	<u>1.4523</u>	<u>1.5539</u>	<u>1.5539</u>	<u>1.5539</u>



# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

BUDGET STATISTICS

## GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	52.52%	52.80%
PERCENT OF REVENUE FROM STATE SOURCES	45.44%	45.14%
PERCENT OF REVENUE FROM FEDERAL SOURCES	2.03%	2.06%
 AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
By Major Object Group:		
Salaries and Benefits	85.91%	79.74%
Professional and Contracted Services	6.22%	5.57%
Supplies and Materials	4.42%	6.03%
Other Operating Costs	2.48%	1.85%
Capital Outlay	0.97%	6.81%
 By Function:		
Instruction and Related Services	60.19%	56.98%
Plant Maintenance and Operations	8.91%	8.18%
School Leadership	5.97%	5.96%
Debt Service	0.00%	0.00%
Extracurricular and Co-curricular	4.07%	3.96%
General Administration	3.12%	3.05%
Transportation	3.10%	3.07%
Guidance and Counseling	2.95%	2.88%
Data Processing	2.09%	1.64%
Capital Outlay	0.63%	5.90%
Instructional Leadership	2.48%	2.03%
Instructional Resources	1.42%	2.03%
Health Services	1.32%	1.29%
Security	1.47%	1.60%
Curriculum & Staff Development	1.46%	1.34%
Other Charges	0.53%	0.50%
Community Service	0.26%	0.27%

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2020-2021

BUDGET CHANGE OF +/- 5%, BY FUNCTION

## GENERAL FUND

	2020-2021 PROPOSED BUDGET	2019-2020 REVISED BUDGET	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	COMMENTS
<b>EXPENDITURES</b>					
FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT	1,448,395	1,335,357	113,038	8.47%	Increased curriculum staff
FUNCTION: 21 INSTRUCTIONAL LEADERSHIP	2,448,012	2,027,385	420,627	20.75%	Increased curriculum staff
FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS	8,813,291	8,163,418	649,873	7.96%	Addition of Simpson and Ag
FUNCTION: 52 SECURITY AND MONITORING SERVICES	1,458,312	1,596,008	(137,696)	-8.63%	Reduced overtime
FUNCTION: 53 DATA PROCESSING SERVICES	2,066,579	1,632,118	434,461	26.62%	UCX contract and additional devices
FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION	625,000	5,882,349	(5,257,349)	-89.37%	Completion of Ag project
FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION	15,000	-	15,000		Anticipated start of JJAEP
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	525,000	500,000	25,000	5.00%	Increased costs from Ellis CAD