



WILLIS
INDEPENDENT SCHOOL DISTRICT

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PUBLIC MEETING TO DISCUSS PROPOSED BUDGET AND TAX RATE FOR SCHOOL YEAR 2013-2014

AUGUST 14, 2013



**Willis I.S.D.
Public Meeting
On
Proposed Budget & Tax Rate
August 14, 2013**

- ✓ **Call Meeting to Order**
- ✓ **Verify Presence of a Quorum**
- ✓ **Board President Statement**
- IV. Presentation of Proposed Budget & Tax Rate**
- V. Public Comments****
- VI. Adjourn Meeting**

*****Anyone wishing to comment, needs to sign in on the sign-up sheet.***



Willis ISD Guiding Principles

Budget decisions are being made based upon these principles:

- 1. Fiduciary responsibility**
- 2. Present a balanced budget**
- 3. Provide raises for employees**
- 4. Position ourselves for future success**



Highlights of the 2013-2014 Budget

The Budget is based on 0% growth

**The Budget addresses raising the Teacher
starting salary to \$42,000**

**The Budget provides a 3% raise
for employees**

The Budget is balanced!

Components of the Willis ISD Tax Rate

There are two components in the Tax Rate: **M&O and I&S**

Maintenance & Operations (M&O) Rate

Along with state funding this portion of the tax rate is used to help fund the operations of the district.

Interest & Sinking (I&S) Rate

This portion of the tax rate is used to pay the annual debt payments associated with the voter approved bond sales.

Budget Process

- 1. Distribute allocation to campuses & departments for 6200-6400 and 6600.**
- 2. Campus Education Improvement Committees (CEIC) meet to discuss distribution of money for 6200-6400 and 6600.**
 - A. CEICs use priority ranking system**
 - B. Decisions tied to goals & objectives**
- 3. Generate projected revenues for the upcoming year based upon state funding, federal funding & local assessed valuation of property.**
- 4. Central Administrative Team (CAT) meets to discuss budget requests.**

- 5. Superintendent and Assistant Superintendent of Business & Finance meet to finalize budget requests.**
- 6. Present budget and proposed tax rate to board for discussion and modification, if necessary.**
- 7. Public meeting on budget and tax rate for community input.**
- 8. Adopt the budget and set the tax rate.**

M & O

Maintenance & Operations (M&O) Budget

2012-13 M&O Amended Budget	\$45,640,613
2013-14 M&O Budget	\$47,151,430
Change in dollars	\$1,510,817
Change in percentage	3.31%

Sources of M&O Revenue

State Funding	\$22,148,874
Delinquent Taxes (inc. P&I)	\$370,000
Other Sources	\$354,148
2013-14 Taxes @ \$1.04	\$24,278,408
TOTAL:	\$47,151,430

Willis ISD

Projected General Fund Revenues for 2013-2014 STATE TEMPLATE - VERSION 2 Dated 8/1/13

M & O Tax Rate \$1.04
August 14, 2013

REVENUE FROM LOCAL SOURCES	2013-14 Budget
Taxes, Current Year	\$24,278,408
Taxes, Prior Years	\$225,000
Penalty & Interest	\$145,000
Investment Earnings	\$30,000
Admin. Services - Child Nut.	\$120,000
Other Local Revenue	\$145,000
TOTAL FROM LOCAL REVENUE	\$24,943,408
REVENUE FROM STATE PROGRAMS	
Per Capita	\$1,698,015
Foundation	\$18,611,152
TRS On-Behalf	\$1,839,707
TOTAL STATE REVENUE	\$22,148,874
OTHER REVENUE	
Misc. Federal	\$5,000
ROTC	\$54,148
TOTAL OTHER REVENUE	\$59,148
TOTAL REV. FROM ALL SOURCES	\$ 47,151,430
BUDGET REQUESTS	
SALARIES/BENEFITS	\$38,618,617
6200-6600	\$8,532,813
TOTAL BUDGET	\$47,151,430
(SHORT FALL)/SURPLUS	\$0

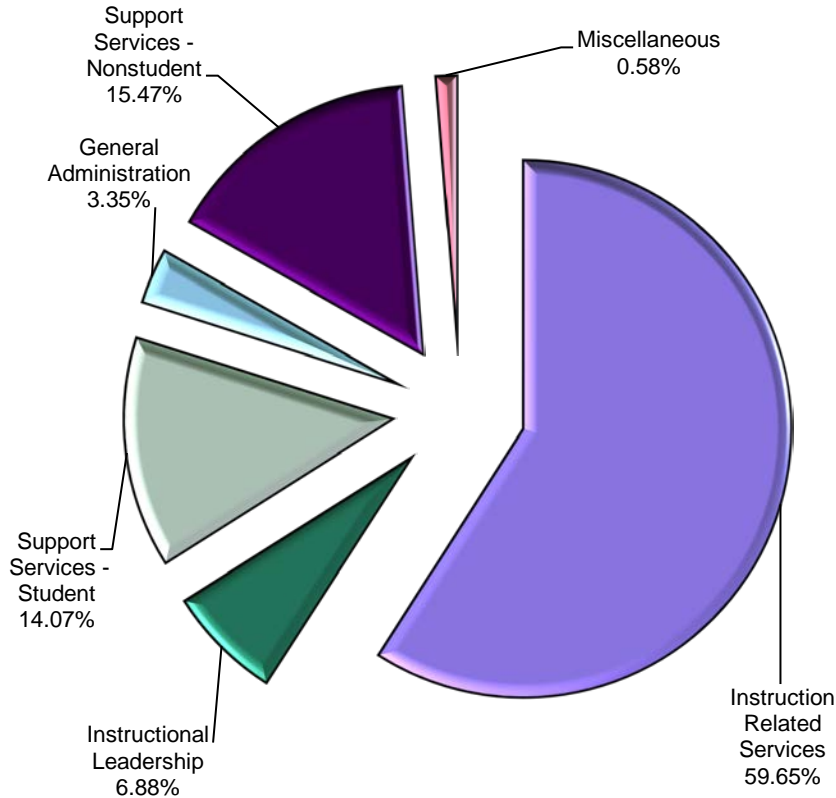
WILLIS ISD 2013-2014 GENERAL FUND BUDGET ANALYSIS

<u>EXPENDITURES BY FUNCTION:</u>	2012-13 AMENDED BUDGET	2013-14 BUDGET REQUESTS	13-14 BUDGET VS. 12-13 AMENDED INCR.\(DECR.)	
			\$	%
11 - INSTRUCTION	25,271,343	26,656,258	1,384,915	5.48%
12 - INSTRUCT RESOURCES & MED SVC	472,165	345,846	(126,319)	-26.75%
13 - CURRICULUM & INSTRUCT STAFF	667,490	738,773	71,283	10.68%
21 - INSTRUCTIONAL DEVELOPMENT	136,408	143,474	7,066	5.18%
23 - SCHOOL ADMINISTRATION	2,854,194	3,111,240	257,046	9.01%
31 - GUIDANCE & COUNSELING	1,575,989	1,665,862	89,873	5.70%
32 - SOCIAL WORK SERVICES	94,101	93,073	(1,028)	-1.09%
33 - HEALTH SERVICES	501,970	515,266	13,296	2.65%
34 - STUDENT (PUPIL) TRANSPORTATION	3,311,669	2,855,421	(456,248)	-13.78%
36 - CO-CURRICULAR/EXTRACURR ACTIVITY	1,354,634	1,388,577	33,943	2.51%
41 - GENERAL ADMINISTRATION	1,547,405	1,552,027	4,622	0.30%
51 - PLANT MAINTENANCE & OPERATION	6,544,712	6,657,297	112,585	1.72%
52 - SECURITY & MONITORING SERVICE	484,537	489,968	5,431	1.12%
53 - DATA PROCESSING SERVICES	264,996	344,348	79,352	29.94%
81 - CONSTRUCTION & RENOVATION	300,000	300,000	0	0.00%
95 - JUVENILE JUSTICE ALT. ED. PROG.	25,000	25,000	0	0.00%
99 - INTERGOVERNMENTAL CHARGES	234,000	269,000	35,000	14.96%
TOTAL EXPENDITURES	\$45,640,613	\$47,151,430	\$1,510,817	3.31%

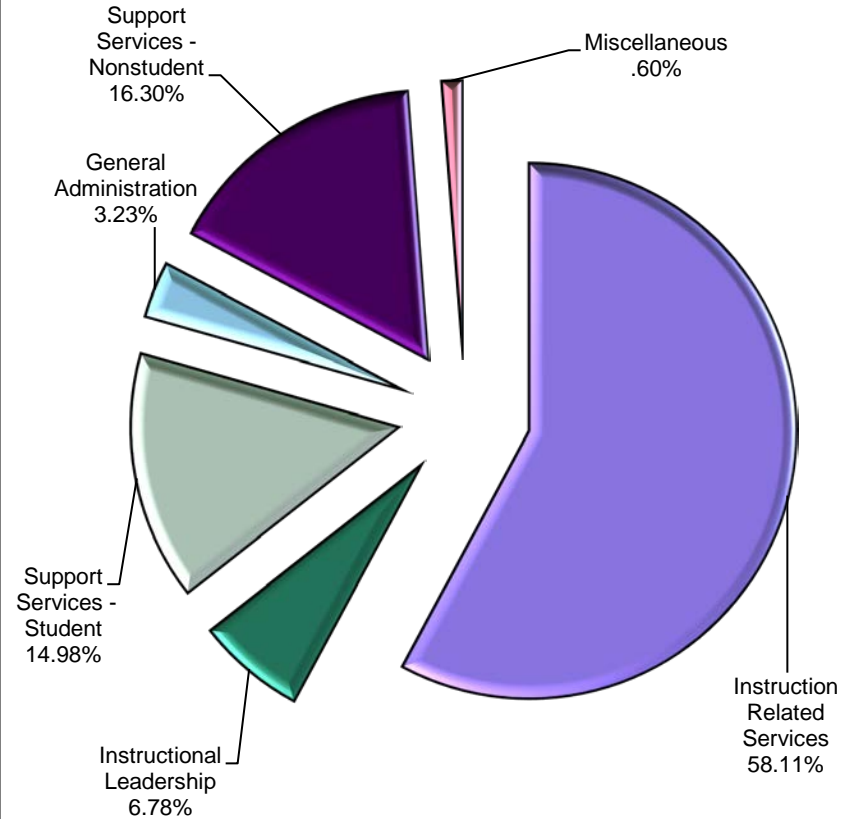
WILLIS ISD 2013-2014 GENERAL FUND BUDGET ANALYSIS

<u>EXPENDITURES BY OBJECT CODE:</u>	2012-13 AMENDED BUDGET	2013-14 BUDGET REQUESTS	13-14 BUDGET VS. 12-13 AMENDED INCR.\(DECR.)	
			\$	%
6100 - PAYROLL COSTS	36,572,952	38,618,617	2,045,665	5.59%
6200 - PURCHASED & CONTRACT SERVICES	4,488,777	4,668,765	179,988	4.01%
6300 - SUPPLIES & MATERIALS	2,308,646	2,278,556	(30,090)	-1.30%
6400 - OTHER OPERATING EXPENSES	828,056	880,148	52,092	6.29%
6600 - CAPITAL OUTLAY	1,442,182	705,344	(736,838)	-51.09%
TOTAL EXPENDITURES	\$45,640,613	\$47,151,430	\$1,510,817	3.31%

**Willis ISD 2013-14
General Fund Budget by Function**



**Willis ISD 2012-13
General Fund Budget by Function**



Instruction Related Services

- 11 - Instruction
- 12 - Instruct. Resources & Med. Svcs
- 13 - Curriculum & Instruction Staff



Support Services - Student

- 31 - Guidance & Counseling
- 32 - Social Work Services
- 33 - Health Services
- 34 - Student Transportation
- 36 - Co-Curricular / Extracurr. Activities



Support Services - Nonstudent

- 51 - Plant Maintenance & Operation
- 52 - Security & Monitoring Services
- 53 - Data Processing Services



Instructional Leadership

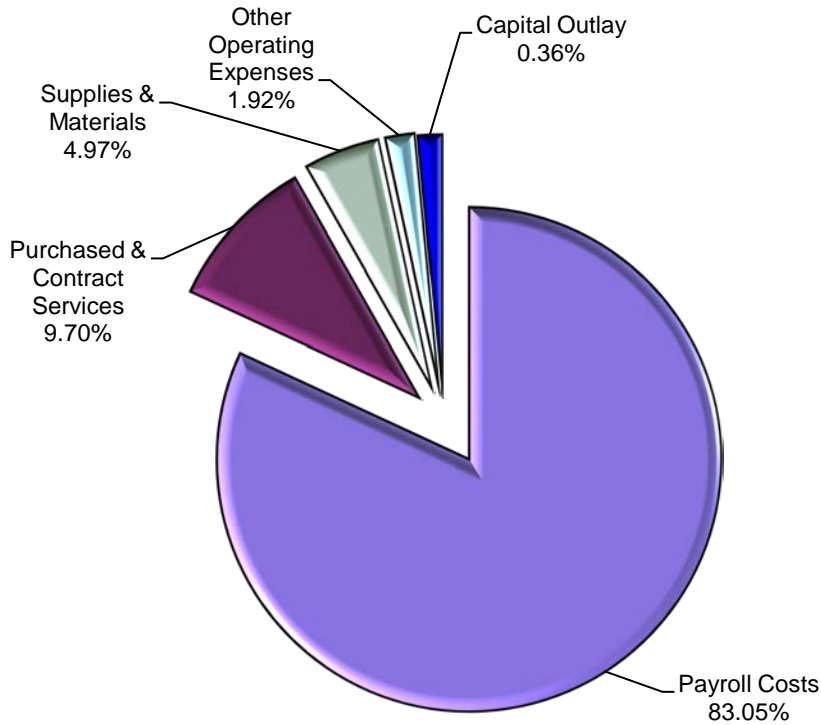
- 21 - Instructional Development
- 23 - School Administration



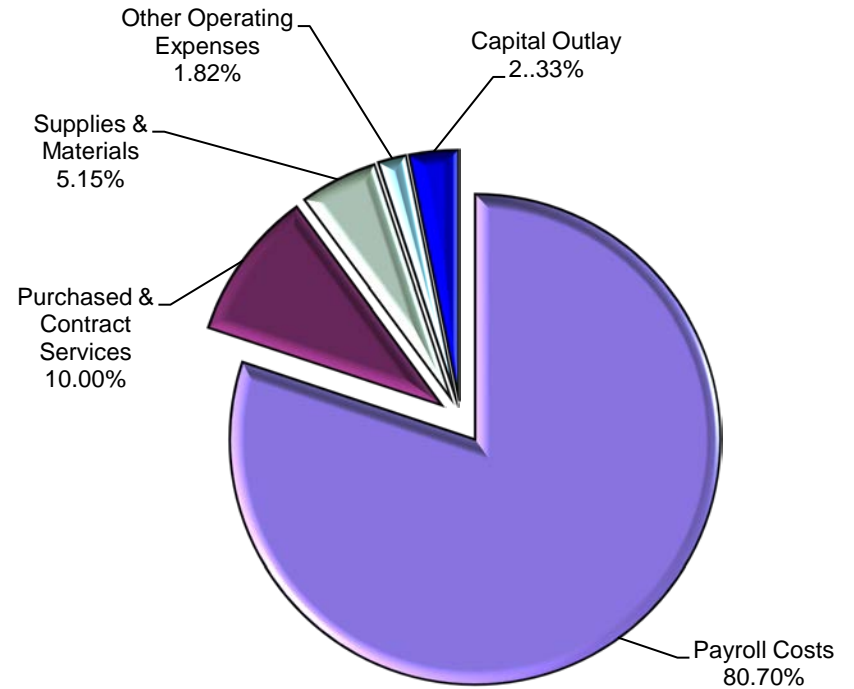
Miscellaneous

- 95 - Juvenile Justice Alt. Ed. Program
- 99 - Intergovernmental Charges

**Willis ISD 2013-14
General Fund Budget by Object**



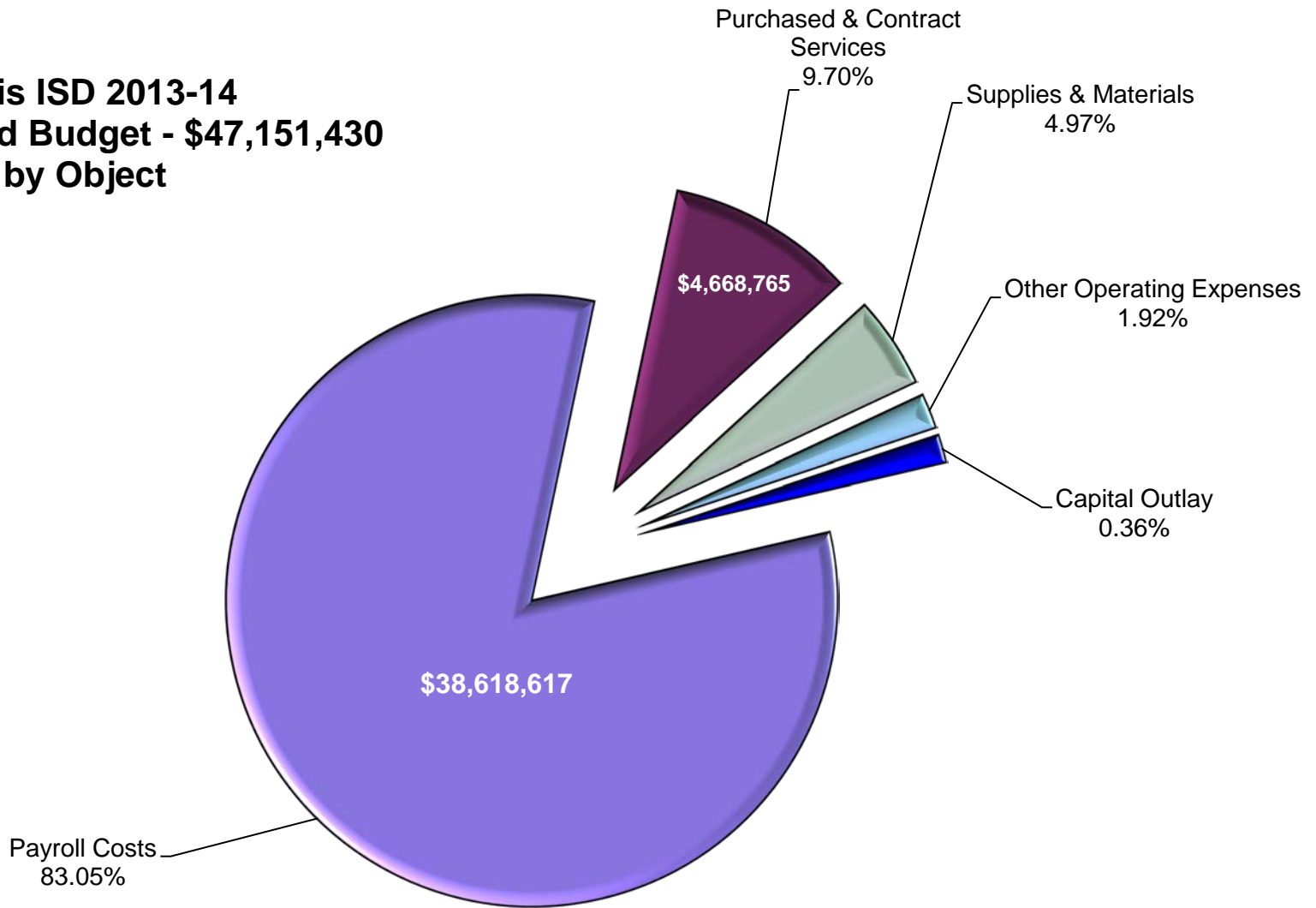
**Willis ISD 2012-13
General Fund Budget by Object**



- (6200)**
Purchased & Contracted Services
- Consultants
- Repairs
- Copier Costs
- Service Center Contracts
- Audit & Legal Expenses
- Athletic Officials
- Utilities

- (6400)**
Other Operating Expenses
- Travel - Student & Employee
- Entry Fees & Dues
- Insurance
- Contest Fees

**Willis ISD 2013-14
General Fund Budget - \$47,151,430
by Object**



Purchased & Contract Services

- Consultants
- Repairs
- Copier Costs
- Service Center Contracts
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- Utilities

Other Operating Expenses

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I & S

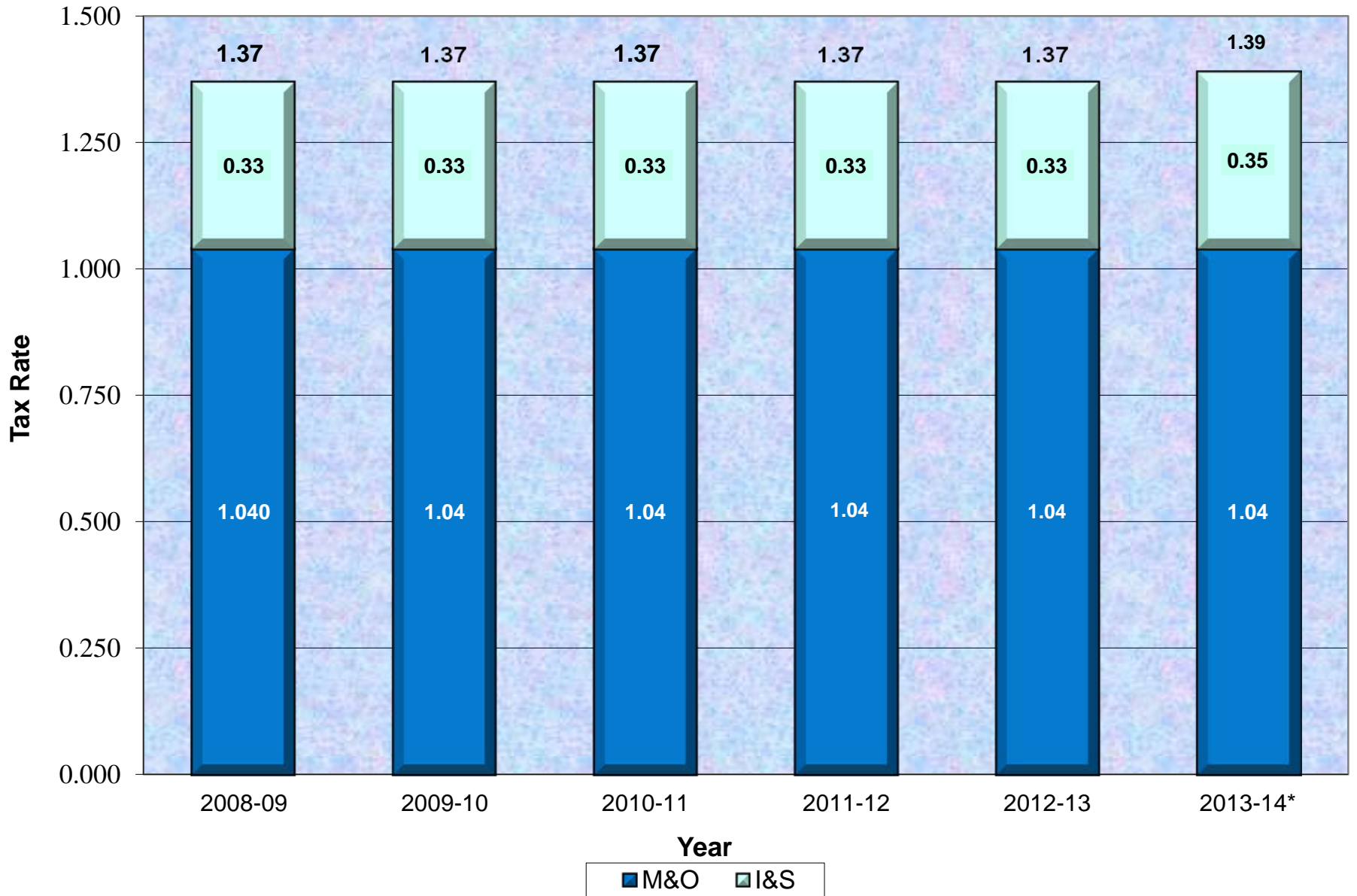
Interest & Sinking (I&S) Budget

2012-2013 I&S Final Budget	\$7,270,982
2013-2014 I&S Budget	\$8,459,399
Change in dollars	\$1,188,417
Change in percentage	16.34%

Sources of I&S Revenue

Delinquent Taxes (including P&I)	\$175,000
2013-2014 Taxes @ \$0.35	\$8,284,399
TOTAL	\$8,459,399

Willis I.S.D. Historical Tax Rates



*Proposed

Willis ISD Taxpayers Actual Taxes Comparison

	08-09	09-10	10-11	11-12	12-13	13-14	12/13 - 13/14
	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Current Change
<u>Home Value</u>	<u>\$1.370</u>	<u>\$1.370</u>	<u>\$1.370</u>	<u>\$1.370</u>	<u>\$1.370</u>	<u>\$1.390</u>	<u>Monthly Change</u>
\$60,000	\$616.50	\$616.50	\$616.50	\$616.50	\$616.50	\$625.50	\$0.75
\$80,000	\$890.50	\$890.50	\$890.50	\$890.50	\$890.50	\$903.50	\$1.08
\$100,000	\$1,164.50	\$1,164.50	\$1,164.50	\$1,164.50	\$1,164.50	\$1,181.50	\$1.42
\$120,000	\$1,438.50	\$1,438.50	\$1,438.50	\$1,438.50	\$1,438.50	\$1,459.50	\$1.75
\$140,000	\$1,712.50	\$1,712.50	\$1,712.50	\$1,712.50	\$1,712.50	\$1,737.50	\$2.08
\$160,000	\$1,986.50	\$1,986.50	\$1,986.50	\$1,986.50	\$1,986.50	\$2,015.50	\$2.42
\$180,000	\$2,260.50	\$2,260.50	\$2,260.50	\$2,260.50	\$2,260.50	\$2,293.50	\$2.75
\$200,000	\$2,534.50	\$2,534.50	\$2,534.50	\$2,534.50	\$2,534.50	\$2,571.50	\$3.08
\$220,000	\$2,808.50	\$2,808.50	\$2,808.50	\$2,808.50	\$2,808.50	\$2,849.50	\$3.42
\$240,000	\$3,082.50	\$3,082.50	\$3,082.50	\$3,082.50	\$3,082.50	\$3,127.50	\$3.75
\$260,000	\$3,356.50	\$3,356.50	\$3,356.50	\$3,356.50	\$3,356.50	\$3,405.50	\$4.08

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