



**WILLIS**  
**INDEPENDENT SCHOOL DISTRICT**

# **WILLIS INDEPENDENT SCHOOL DISTRICT**

## **PUBLIC MEETING TO DISCUSS PROPOSED BUDGET AND TAX RATE FOR SCHOOL YEAR 2015-2016**

**AUGUST 17, 2015**



**Willis I.S.D.  
Public Meeting  
On  
Proposed Budget & Tax Rate  
August 17, 2015**

- ✓ **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 2015 - 2016 Budget

**The Budget is based on 0% growth**

**The Budget addresses raising the Teacher  
starting salary to \$44,000**

**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

2014-15 M&O Amended Budget	\$57,861,620
2015-16 M&O Budget	\$52,524,914
Change in dollars	\$(5,336,706)
Change in percentage	(9.22%)

### Sources of M&O Revenue

State Funding	\$24,731,030
Delinquent Taxes (inc. P&I)	\$370,000
Other Sources	\$355,804
2015-16 Taxes @ \$1.04	\$27,068,080
TOTAL:	\$52,524,914

**Willis ISD**  
**Projected General Fund Revenues for 2015-2016**

**M & O Tax Rate \$1.04**  
**August 17, 2015**

**REVENUE FROM LOCAL SOURCES**

**0% Growth**  
**2015-2016 Budget**

Taxes, Current Year	\$27,068,080
Taxes, Prior Years	\$225,000
Penalty & Interest	\$145,000
Investment Earnings	\$30,000
Admin. Services - Child Nut.	\$120,000
Other Local Revenue	<u>\$145,000</u>
<b>TOTAL FROM LOCAL REVENUE</b>	<b>\$27,733,080</b>

**REVENUE FROM STATE PROGRAMS**

<b>Per Capita</b>	<b>\$1,832,480</b>
<b>Foundation</b>	<b>\$20,626,272</b>
TRS On Behalf Rev.	<u>\$2,272,278</u>
<b>TOTAL STATE REVENUE</b>	<b>\$24,731,030</b>

**OTHER REVENUE**

Misc. Federal	\$5,000
ROTC	<u>\$55,803</u>
<b>TOTAL OTHER REVENUE</b>	<b>\$60,803</b>

<b>TOTAL REV. FROM ALL SOURCES</b>	<b><u>\$ 52,524,914</u></b>
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**BUDGET REQUESTS**

SALARIES/BENEFITS	\$43,422,856
6200-6600	<u>\$9,102,058</u>
<b>TOTAL BUDGET</b>	<u><u>\$52,524,914</u></u>

<b>(SHORT FALL)/SURPLUS</b>	<b>(\$0)</b>
<b>FROM FUND BALANCE</b>	

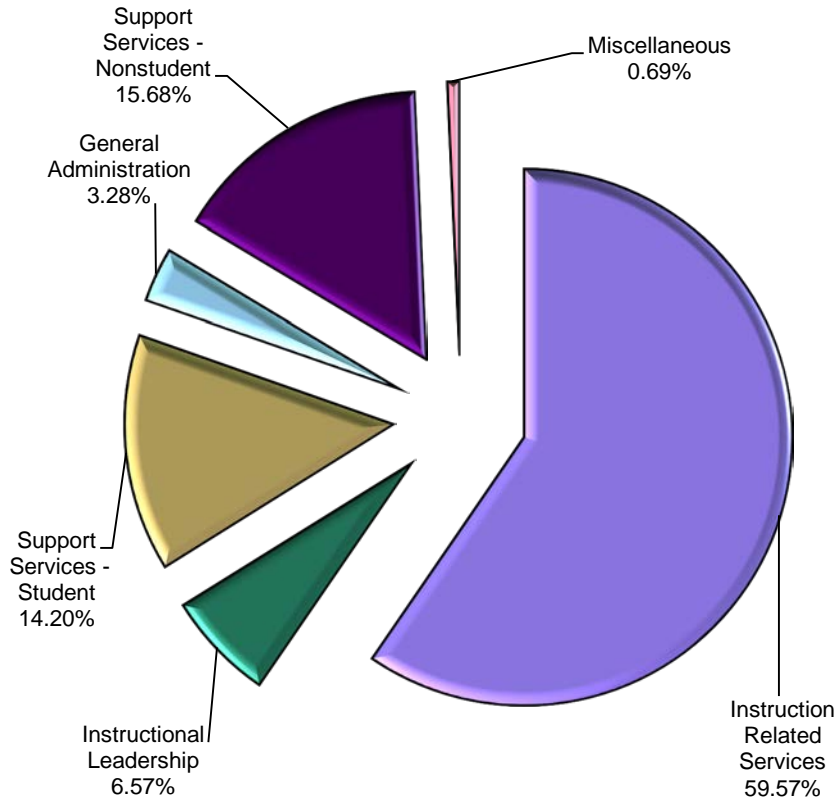
# WILLIS ISD 2015-2016 GENERAL FUND BUDGET ANALYSIS

<b><u>EXPENDITURES BY FUNCTION:</u></b>	<b>2014-15 AMENDED BUDGET</b>	<b>2015-16 BUDGET REQUESTS</b>	<b>15-16 BUDGET VS. 14-15 AMENDED INCR.\(DECR.)</b>	
			<b>\$</b>	<b>%</b>
11 - INSTRUCTION	28,666,080	29,955,270	1,289,190	4.50%
12 - INSTRUCT RESOURCES & MED SVC	381,853	244,628	(137,225)	-35.94%
13 - CURRICULUM & INSTRUCT STAFF	932,215	1,087,863	155,648	16.70%
21 - INSTRUCTIONAL DEVELOPMENT	145,593	157,324	11,731	8.06%
23 - SCHOOL ADMINISTRATION	3,203,596	3,295,501	91,905	2.87%
31 - GUIDANCE & COUNSELING	1,721,213	1,785,545	64,332	3.74%
32 - SOCIAL WORK SERVICES	135,765	229,272	93,507	68.87%
33 - HEALTH SERVICES	532,791	617,955	85,164	15.98%
34 - STUDENT (PUPIL) TRANSPORTATION	3,617,931	3,287,418	(330,513)	-9.14%
36 - CO-CURRICULAR/EXTRACURR ACTIVITY	1,452,681	1,540,570	87,889	6.05%
41 - GENERAL ADMINISTRATION	1,685,918	1,720,462	34,544	2.05%
51 - PLANT MAINTENANCE & OPERATION	7,868,261	7,250,990	(617,271)	-7.85%
52 - SECURITY & MONITORING SERVICE	585,536	611,674	26,138	4.46%
53 - DATA PROCESSING SERVICES	356,922	375,442	18,520	5.19%
81 - CONSTRUCTION & RENOVATION	6,229,265	0	(6,229,265)	-100%
95 - JUVENILE JUSTICE ALT. ED. PROG.	25,000	25,000	0	0.00%
99 - INTERGOVERNMENTAL CHARGES	321,000	340,000	19,000	5.92%
<b>TOTAL EXPENDITURES</b>	<b>\$57,861,620</b>	<b>\$52,524,914</b>	<b>(\$5,336,706)</b>	<b>-9.22%</b>

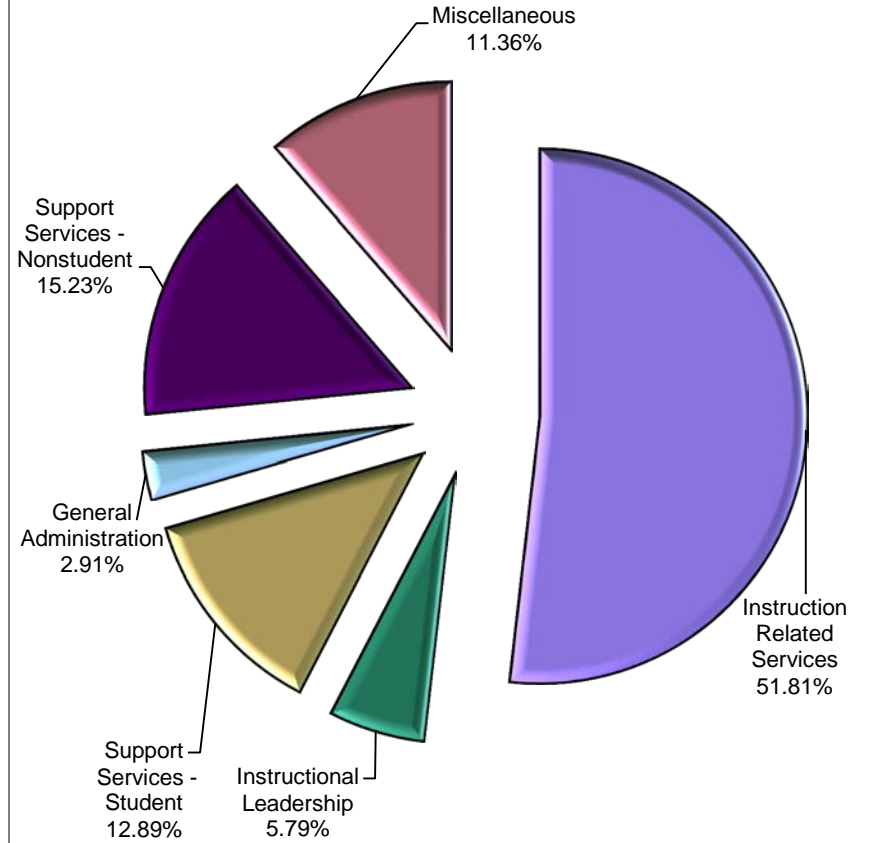
# WILLIS ISD 2015-2016 GENERAL FUND BUDGET ANALYSIS

<b><u>EXPENDITURES BY OBJECT CODE:</u></b>	<b>2014-15 AMENDED BUDGET</b>	<b>2015-16 BUDGET REQUESTS</b>	<b>15-16 BUDGET VS. 14-15 AMENDED INCR.\(DECR.)</b>	
			<b>\$</b>	<b>%</b>
6100 - PAYROLL COSTS	41,564,742	43,422,853	1,858,111	4.47%
6200 - PURCHASED & CONTRACT SERVICES	5,335,800	4,984,038	(351,762)	-6.59%
6300 - SUPPLIES & MATERIALS	2,450,691	2,479,101	28,410	1.16%
6400 - OTHER OPERATING EXPENSES	905,110	951,560	46,450	5.13%
6600 - CAPITAL OUTLAY	7,605,277	687,362	(6,917,915)	-90.96%
<b>TOTAL EXPENDITURES</b>	<b>\$57,861,620</b>	<b>\$52,524,914</b>	<b>(\$5,336,706)</b>	<b>-9.22%</b>

**Willis ISD 2015-16  
General Fund Budget by Function**



**Willis ISD 2014-15  
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**

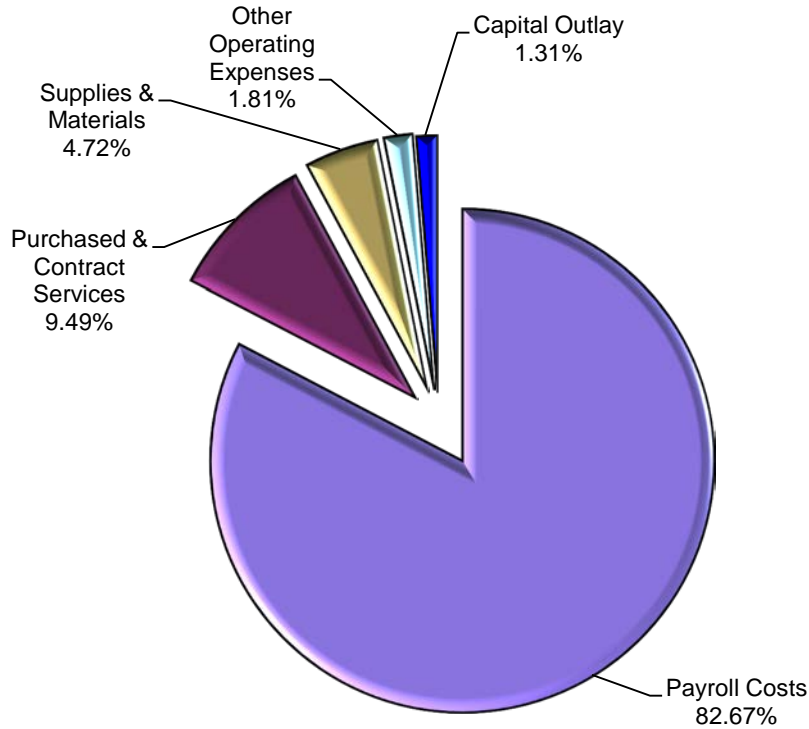
- 21 - Instructional Development
- 23 - School Administration



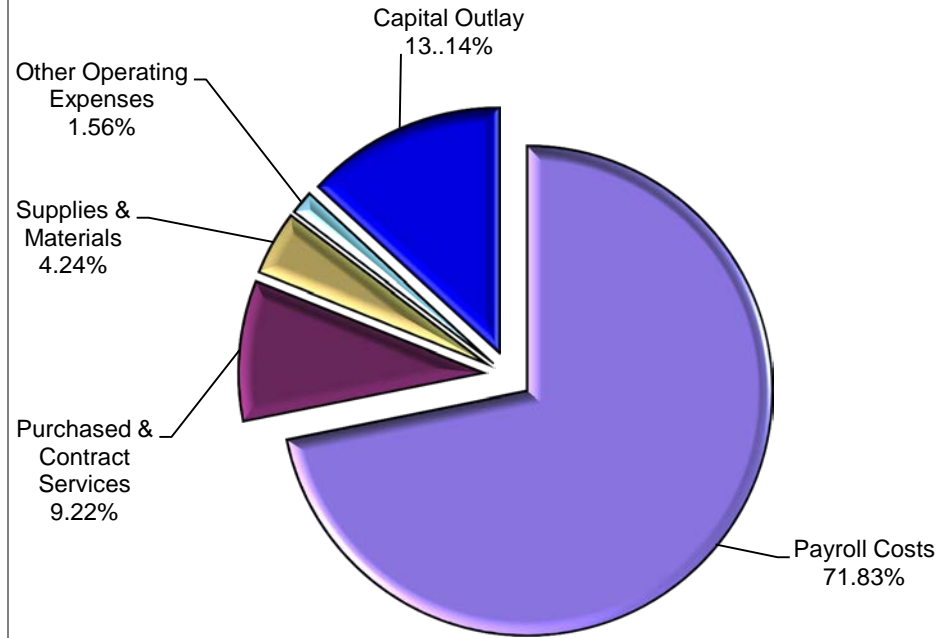
**Miscellaneous**

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

**Willis ISD 2015-16  
General Fund Budget by Object**



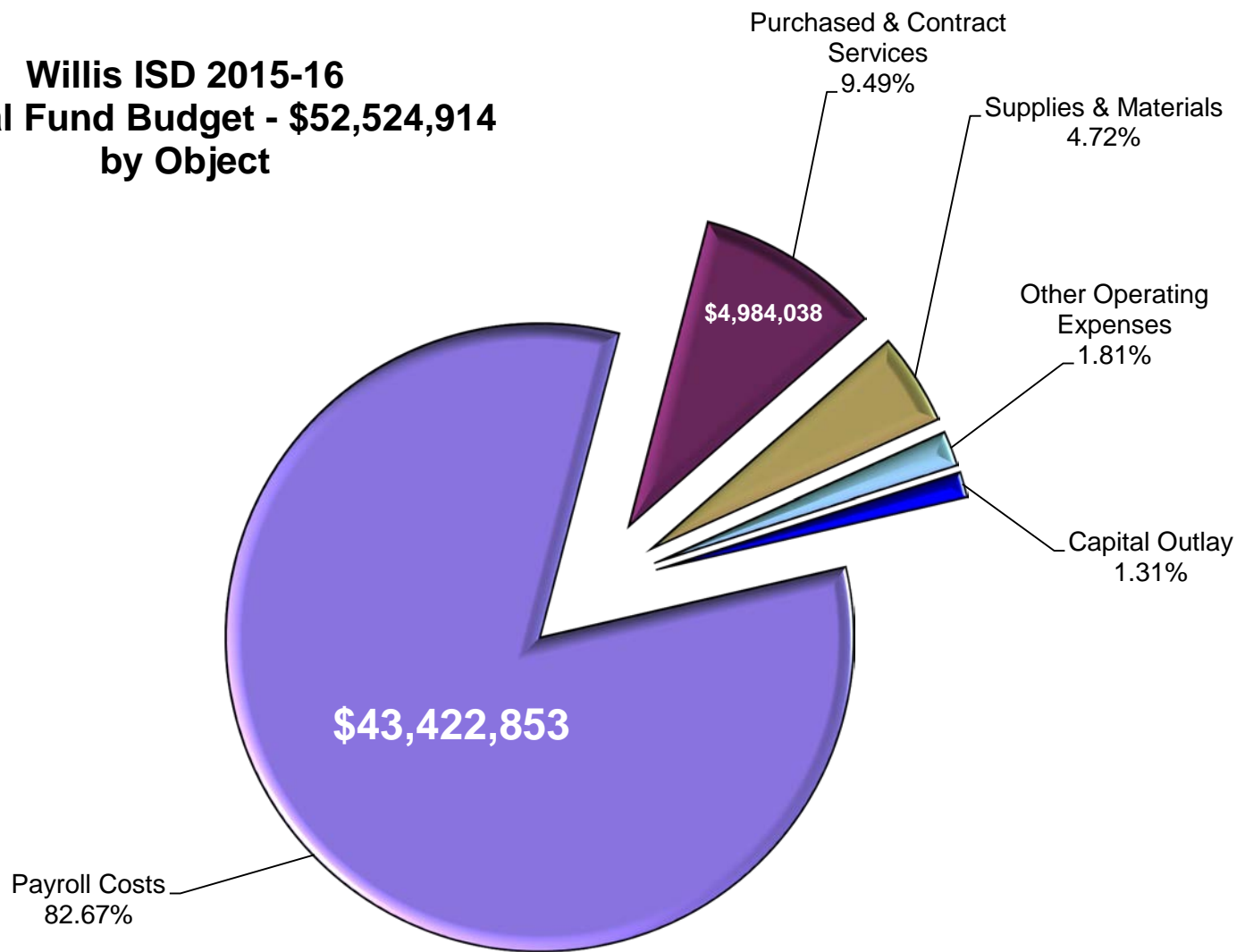
**Willis ISD 2014-15  
General Fund Budget by Object**



- (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 2015-16  
General Fund Budget - \$52,524,914  
by Object**



**Purchased & Contract Services**

- Consultants
- Repairs
- Copier Costs
- Service Center Contracts
- Audit & Legal Expenses
- Athletic Officials
- Utilities

**Other Operating Expenses**

- Travel - Student & Employee
- Entry Fees & Dues
- Insurance
- Contest Fees

## I & S

### Interest & Sinking (I&S) Budget

2014-2015 I&S Final Budget	\$8,467,627
2015-2016 I&S Budget	\$8,445,618
Change in dollars	-\$22,009
Change in percentage	-0.26%

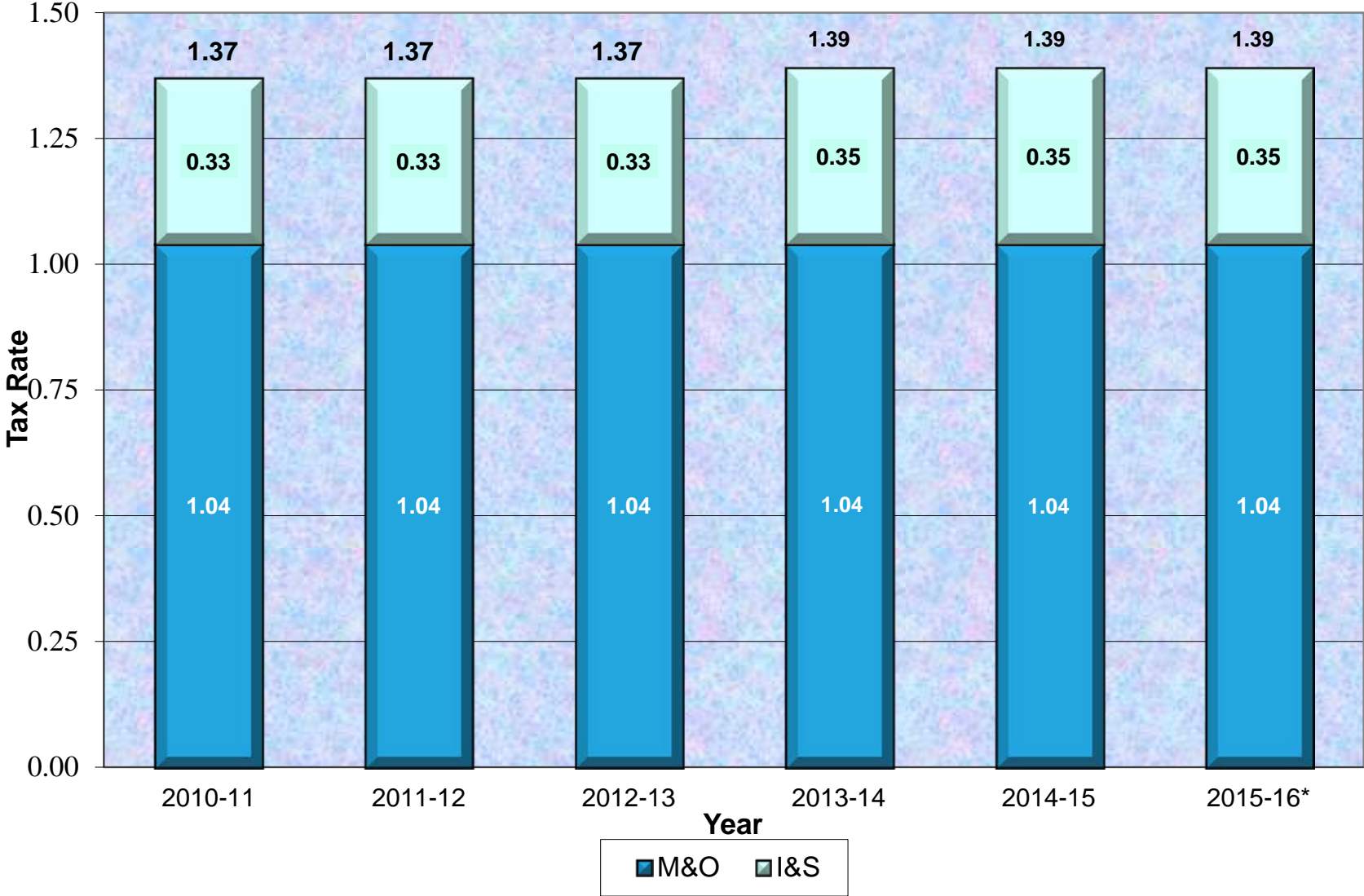
### Sources of I&S Revenue

Delinquent Taxes (including P&I)	\$101,500
2015-2016 Taxes @ \$0.35	\$8,344,118

TOTAL	\$8,445,618
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# Willis I.S.D. Historical Tax Rates



\*Proposed

## Willis ISD Taxpayers Actual Taxes Comparison

	<u>10-11</u> <u>Tax Rate</u>	<u>11-12</u> <u>Tax Rate</u>	<u>12-13</u> <u>Tax Rate</u>	<u>13-14</u> <u>Tax Rate</u>	<u>14-15</u> <u>Tax Rate</u>	<u>15-16</u> <u>Tax Rate</u>	<u>14/15 - 15/16</u> <u>Current Change</u>
<b>Home</b>							<b>Monthly</b>
<b><u>Value</u></b>	<b><u>\$1.370</u></b>	<b><u>\$1.370</u></b>	<b><u>\$1.370</u></b>	<b><u>\$1.390</u></b>	<b><u>\$1.390</u></b>	<b><u>\$1.390</u></b>	<b><u>Change</u></b>
<b>\$60,000</b>	\$616.50	\$616.50	\$616.50	\$625.50	\$625.50	\$625.50	<b>\$0.00</b>
<b>\$80,000</b>	\$890.50	\$890.50	\$890.50	\$903.50	\$903.50	\$903.50	<b>\$0.00</b>
<b>\$100,000</b>	\$1,164.50	\$1,164.50	\$1,164.50	\$1,181.50	\$1,181.50	\$1,181.50	<b>\$0.00</b>
<b>\$120,000</b>	\$1,438.50	\$1,438.50	\$1,438.50	\$1,459.50	\$1,459.50	\$1,459.50	<b>\$0.00</b>
<b>\$140,000</b>	\$1,712.50	\$1,712.50	\$1,712.50	\$1,737.50	\$1,737.50	\$1,737.50	<b>\$0.00</b>
<b>\$160,000</b>	\$1,986.50	\$1,986.50	\$1,986.50	\$2,015.50	\$2,015.50	\$2,015.50	<b>\$0.00</b>
<b>\$180,000</b>	\$2,260.50	\$2,260.50	\$2,260.50	\$2,293.50	\$2,293.50	\$2,293.50	<b>\$0.00</b>
<b>\$200,000</b>	\$2,534.50	\$2,534.50	\$2,534.50	\$2,571.50	\$2,571.50	\$2,571.50	<b>\$0.00</b>
<b>\$220,000</b>	\$2,808.50	\$2,808.50	\$2,808.50	\$2,849.50	\$2,849.50	\$2,849.50	<b>\$0.00</b>
<b>\$240,000</b>	\$3,082.50	\$3,082.50	\$3,082.50	\$3,127.50	\$3,127.50	\$3,127.50	<b>\$0.00</b>
<b>\$260,000</b>	\$3,356.50	\$3,356.50	\$3,356.50	\$3,405.50	\$3,405.50	\$3,405.50	<b>\$0.00</b>

**Willis I.S.D.  
Public Meeting  
On  
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- ✓ **Board President Statement**
- ✓ **Presentation of Proposed Budget & Tax Rate**
- V. Public Comments\*\***
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