



Agenda of Workshop Meeting

The Board of Trustees Belton Independent School District

A Workshop Meeting of the Board of Trustees of Belton Independent School District will be held February 20, 2023, beginning at 5:00 PM in the Bronco Room, 400 N. Wall Street, Belton, TX 76513. One or more trustees may participate via video conference.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on the meeting notice.

- 1. Call to Order**
- 2. Public Comments**
- 3. Board Workshop:**
 - A. Update on Goal 5 - Maximize our use of resources for both current priorities and plans for the future
 1. Budget and Staffing Process for 2023-24 School Year Planning 2
 - B. Legislative Update
- 4. Adjourn**

February 20, 2023 Board of Trustees' Workshop

GOAL 5: MAXIMIZING RESOURCES - BUDGET & STAFFING PROCESSES



	Year 5	Year 6
1,500.00	2,302.00	6,003.00
2,600.00	4,012.00	3,206.00
3,056.00	6,261.00	8,830.00
4,500.00	1,020.00	8,203.00
3,330.00	2,143.00	11,032.00
1,450.00	3,201.00	4,504.00
4,670.00	1,690.00	7,656.00
27,676.00	1,230.00	2,104.00
	1,500.00	6,204.00
	6,705.00	2,302.00
	5,263.00	1,705.00
	4,023.00	9,576.00
	3,032.00	3,029.00
	8,903.00	8,830.00
	34,527.00	8,903.00
	64,041.00	2,405.00
		55,085.00

Provide an update on budgeting and staffing processes to be implemented for the 2023-2024 school year.

MAXIMIZE OUR USE OF RESOURCES FOR BOTH CURRENT PRIORITIES AND PLANS FOR THE FUTURE

KEY PROGRESS MEASURES

- REFINED BUDGET AND STAFFING PROCESSES WILL BE IMPLEMENTED IN THE DEVELOPMENT OF THE 2023-24 SCHOOL YEAR BUDGET.

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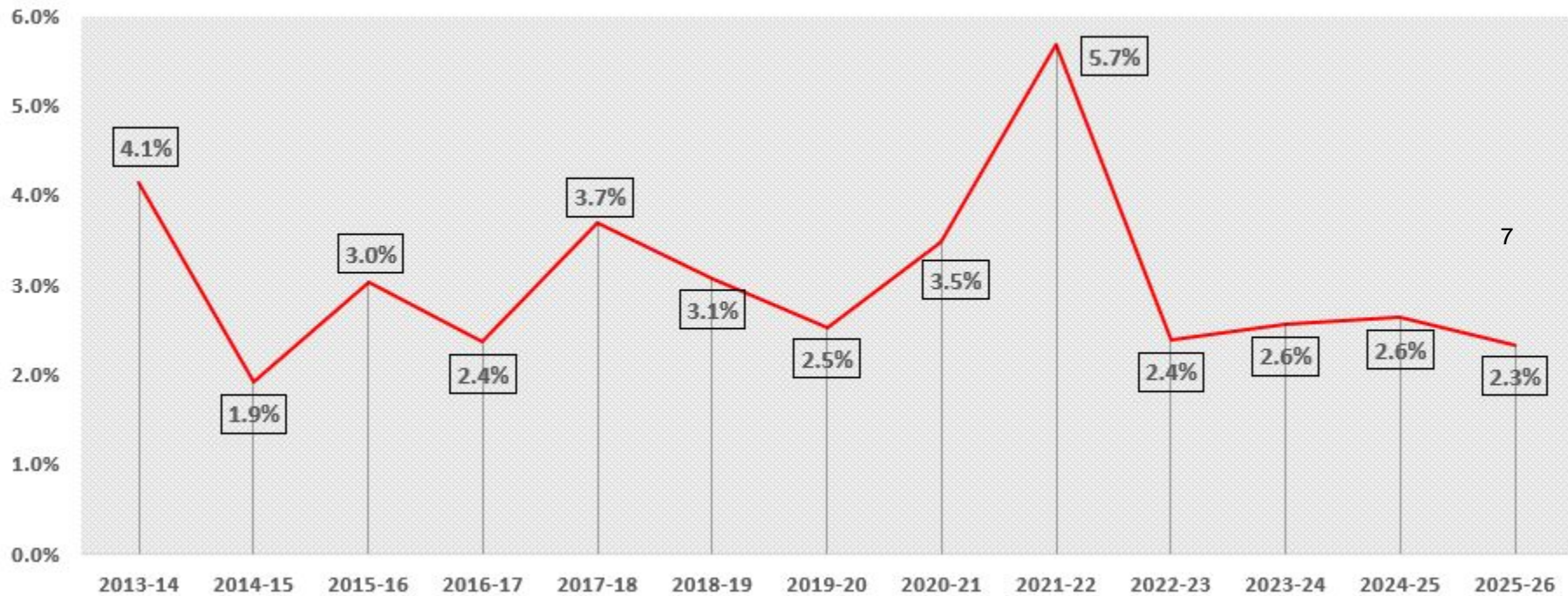
Budget Planning Calendar

Target Date	Activity/Process	Responsibility
December	<ul style="list-style-type: none"> • Discuss projected student enrollment • Review budget process 	<ul style="list-style-type: none"> • Cabinet and Demographer • Cabinet
January	<ul style="list-style-type: none"> • Review & develop personnel staffing formulas • Estimate revenues & develop preliminary working budget • Communicate budget process to leadership team 	<ul style="list-style-type: none"> • Asst. Supt. of Human Resources and CFO • CFO • CFO
February	<ul style="list-style-type: none"> • Discuss and develop budget assumptions/parameters • Budget Workshop • Board approves budget assumptions 	<ul style="list-style-type: none"> • Cabinet • Board of Trustees • Board of Trustees
March	<ul style="list-style-type: none"> • Review personnel staffing and proposed salary allocations • Communicate budget process to budget managers • Departments develop preliminary budgets • Develop and distribute preliminary campus allocations • Campuses develop preliminary budgets 	<ul style="list-style-type: none"> • Cabinet • CFO • Cabinet and Department Leaders • CFO • Exec. Directors of School Leadership and

Calendar

April	<ul style="list-style-type: none"> ● Review personnel staffing and proposed salary allocations ● Review preliminary estimate of property tax values from appraisal district ● Budget Workshop (tentative) 	<ul style="list-style-type: none"> ● Cabinet ● CFO ● Board of Trustees
May	<ul style="list-style-type: none"> ● Submit campus improvement/above allocation requests ● Review campus and departmental budgets ● Finalize campus improvement/above allocation requests ● Budget Workshop (tentative) 	<ul style="list-style-type: none"> ● Principals and Department Leaders ● Cabinet ● Cabinet ● Board of Trustees
June	<ul style="list-style-type: none"> ● Budget Workshop (tentative) 	<ul style="list-style-type: none"> ● Board of Trustees
July	<ul style="list-style-type: none"> ● Review certified property tax values ● Complete final budget draft ● Superintendent's final review of district budget ● Budget workshop 	<ul style="list-style-type: none"> ● CFO ● CFO ● Superintendent and CFO ● Board of Trustees
August	<ul style="list-style-type: none"> ● Publish notice of public hearing for budget ● Public hearing for budget ● Budget Adoption ● Tax rate adoption 	<ul style="list-style-type: none"> ● CFO ● Board of Trustees, Superintendent and CFO ● Board of Trustees ● Board of Trustees

Enrollment Growth Year to Year



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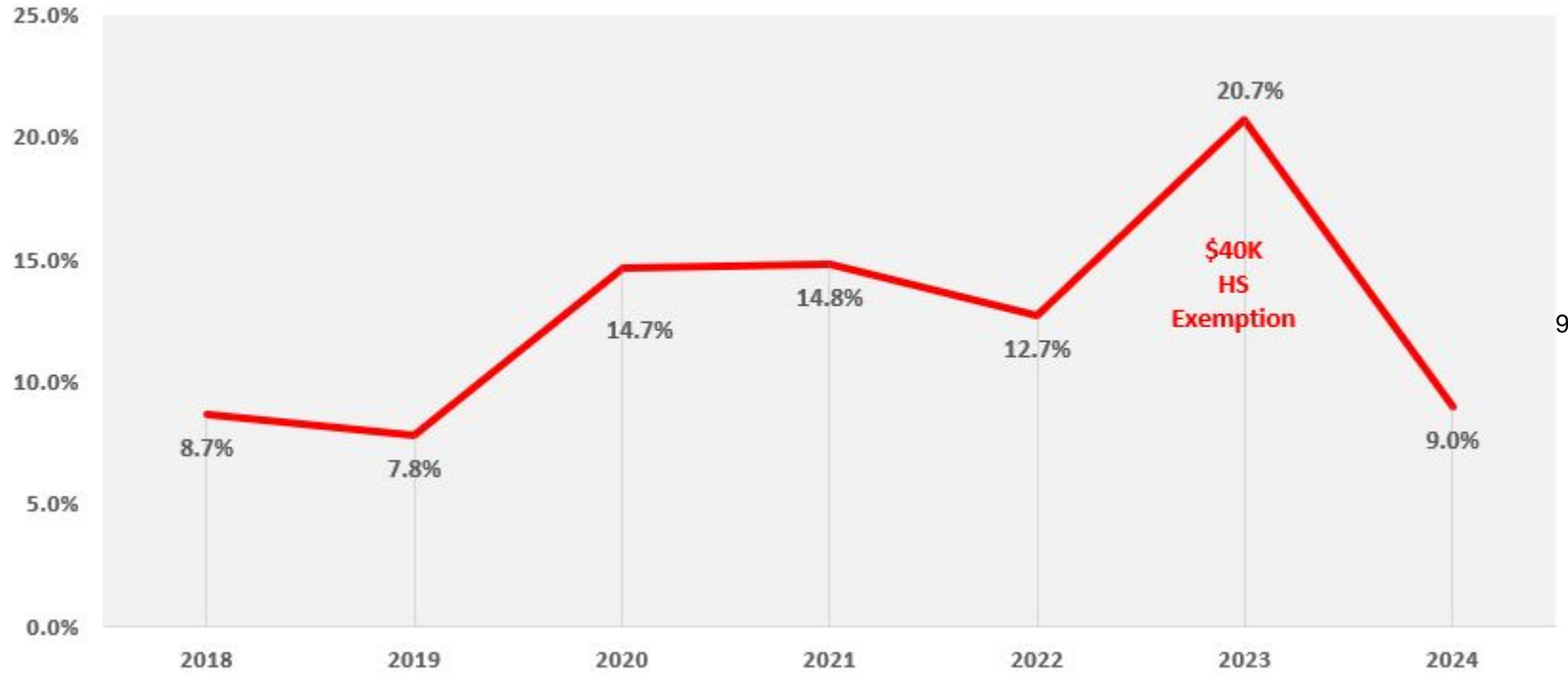
ADA % of Enrollment

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Enrollment	9,932	10,343	10,542	10,862	11,119	11,530	11,885	12,186	12,609	13,326	13,644	13,994	14,363	14,699
ADA	9,268	9,673	9,858	10,158	10,362	10,721	11,063	11,282	11,823	12,045	12,465	12,874	13,214	13,523
ADA as % of Enrollment	93.31%	93.52%	93.51%	93.52%	93.19%	92.99%	93.08%	92.58%	93.77%	90.39%	91.36%	92.00%	92.00%	92.00%

COVID Adjusted

Target Percentage Rate Adjusted ADA 12,336.14

Property Value Increases



Initial Assumptions

	2020-2021	2021-2022	2022-2023
Tax Base Growth	6.00%	6.00%	6.00%
M&O Tax Rate	\$ 1.0548	\$ 0.9683	\$ 0.9603
Property Tax Collection Rate	100%	100%	100%
Enrollment Growth Source	Fall report	Fall report	Fall report
Enrollment Growth %	3.4%	4.8%	6.0%
Health Insurance Contribution	\$ 400	\$ 400	\$ 400
Salary Increase (Growth)	6.5%	3.1%	6%
Salary Increase (Raises)	2%	2%	2%
Departmental Budget Increase	2.5%	1.5%	0.3%
NIFA (student count)	1,000	1,000	N/A
Surplus/(Deficit)	\$ (4,584,916)	\$ (3,512,514)	\$ (10,185,932)

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Final Assumptions

	2020-2021	2021-2022	2022-2023
Tax Base Growth	14.85%	12.67%	21.00%
M&O Tax Rate	\$ 0.9683	\$ 0.9603	\$ 0.9429
Property Tax Collection Rate	98%	100%	100%
Enrollment Growth Source	Spring report	Spring report	Spring report
Enrollment Growth %	0.98%	5.7%	6.0%
Health Insurance Contribution	\$ 400	\$ 400	\$ 400
Salary Increase (Growth)	9.8%	3.1%	5%
Salary Increase (Raises)	3%	2%	2%, 4%, 6%
Departmental Budget Increase	11.5%	1.1%	0.3%
NIFA (student count)	1,000	1,000	N/A
Surplus/(Deficit)	\$ (4,223,685)	\$ (5,252,410)	\$ (4,213,666)

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**BELTON INDEPENDENT SCHOOL DISTRICT
2023-24 BUDGET**

PRELIMINARY ASSUMPTIONS/PARAMETERS

DATA ELEMENT	ASSUMPTION/PARAMETER	Initial
Student Enrollment:	Demographer's growth projection	13,994
Average Daily Attendance Rate:	Based on student attendance for SY 2022 & 2023*	92.00%
Property Values:	Projected growth over prior year local net taxable values**	9%
Staff Pay Increase:	Pay increases to all staff (average) <i>(Increase is a conservative starting point - subject to change)</i>	2%
Other compensation increases:	New positions due to growth (based on staffing guidelines)	\$ 1,000,000
	Market adjustments (as needed)	\$ 350,000
Campus Allocations:	Per student allocation guidelines	\$ 1,800,000
Capital Projects	Set aside for facilities improvements	1%
New Programs	Start up costs for new programs (as needed)	\$ 100,000
Campus Improvement	Set aside for campus instructional improvement	\$ 100,000
Employee Benefits:	Contribution towards insurance premiums	\$400 per month
Tax Rate:	M&O rate (Additional compression under HB3 anticipated)	\$ 0.92850
	I&S rate	\$ 0.39420
		<u>\$ 1.32270</u>

* This is not a refined average daily attendance rate

** Assumes \$40K Homestead Exemptions

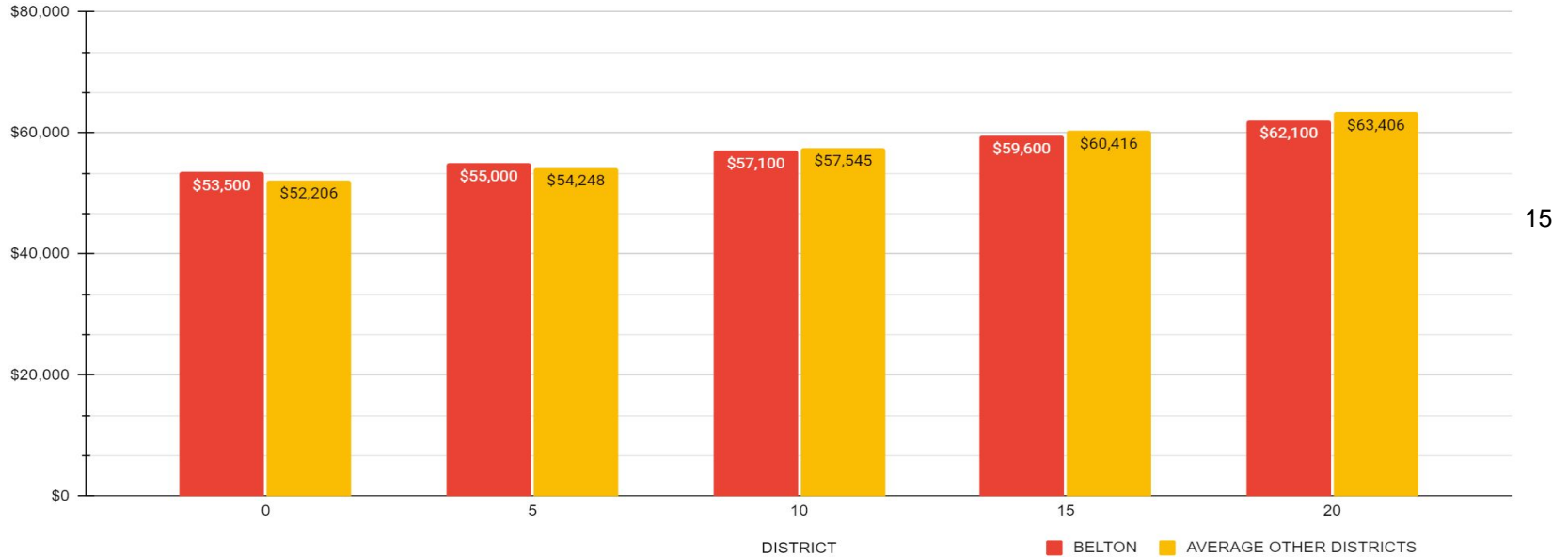
- **Revise projections as new information is available**
- **Monitor key legislation**
- **Maximize campus & departmental budgets**

- **Staffing committee**
- **Leadership input**
- **Developing refined staffing guidelines for 2023-2024 planning** ¹³

COMPENSATION SUMMARY

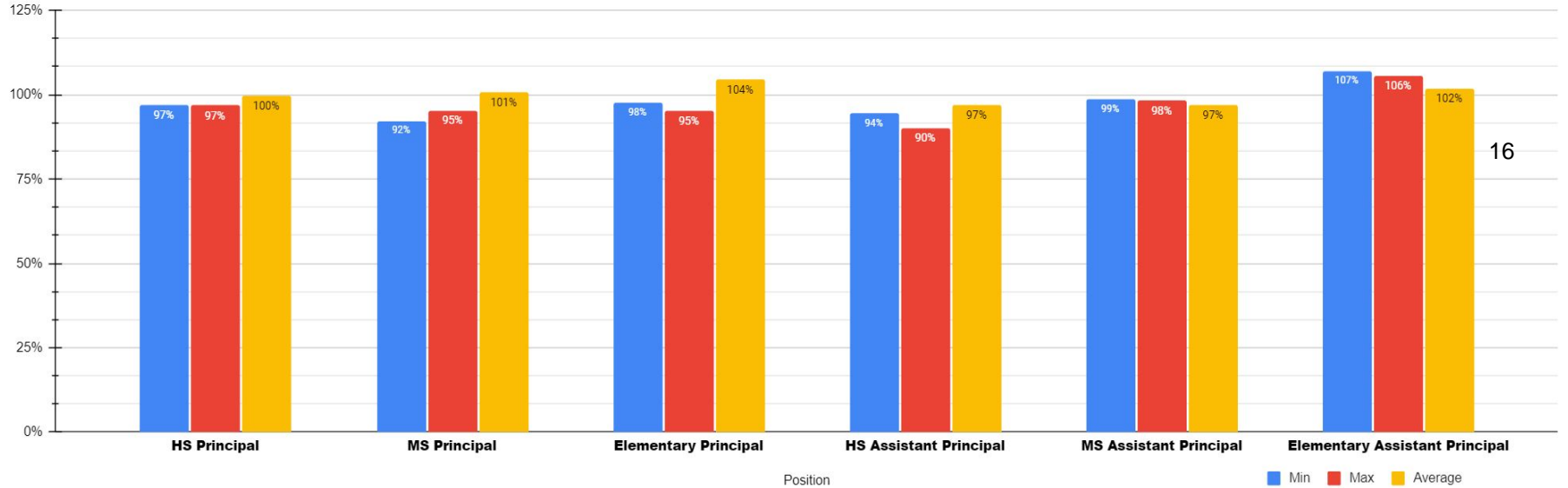
2022-2023

Teacher Comparison: Belton vs. Local Districts



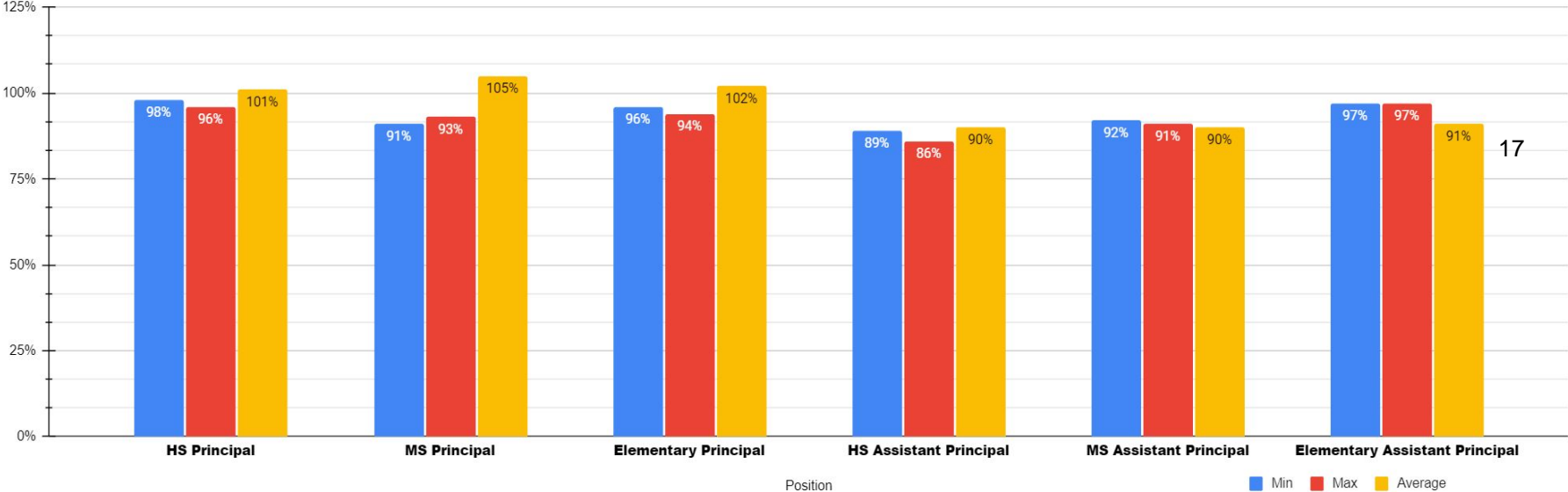
Campus Administrator Local Comparison

(Percent of Market Median)



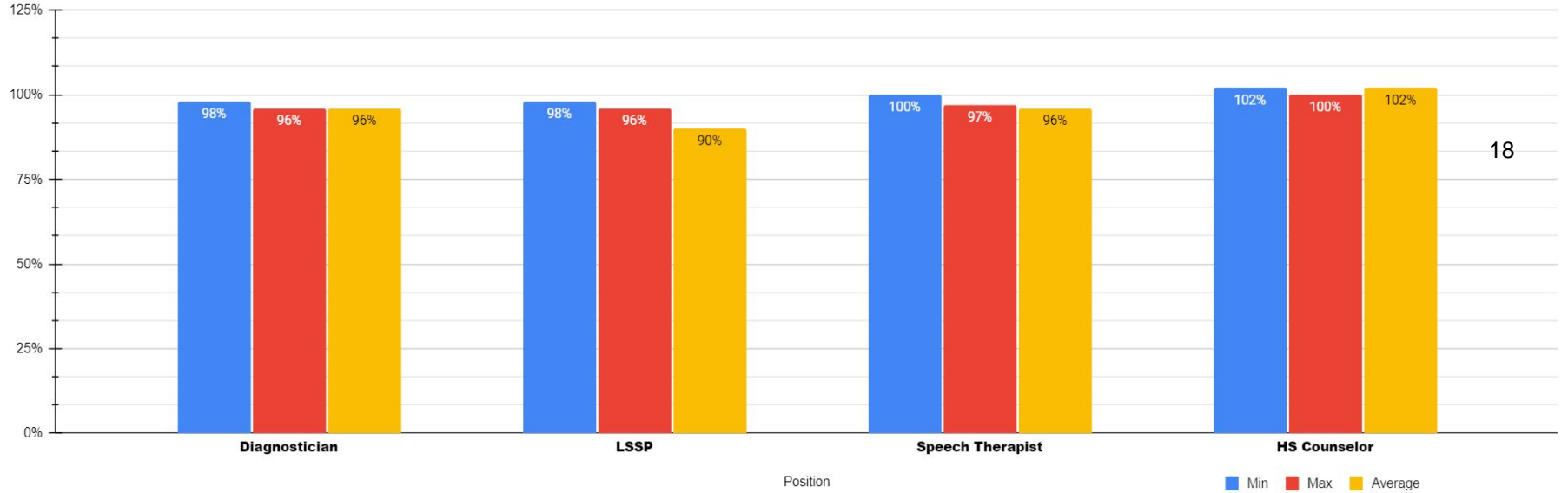
Campus Administrator 12,000 - 17,000 Comparison

(Percent of Market Median)



Professional Local Comparison

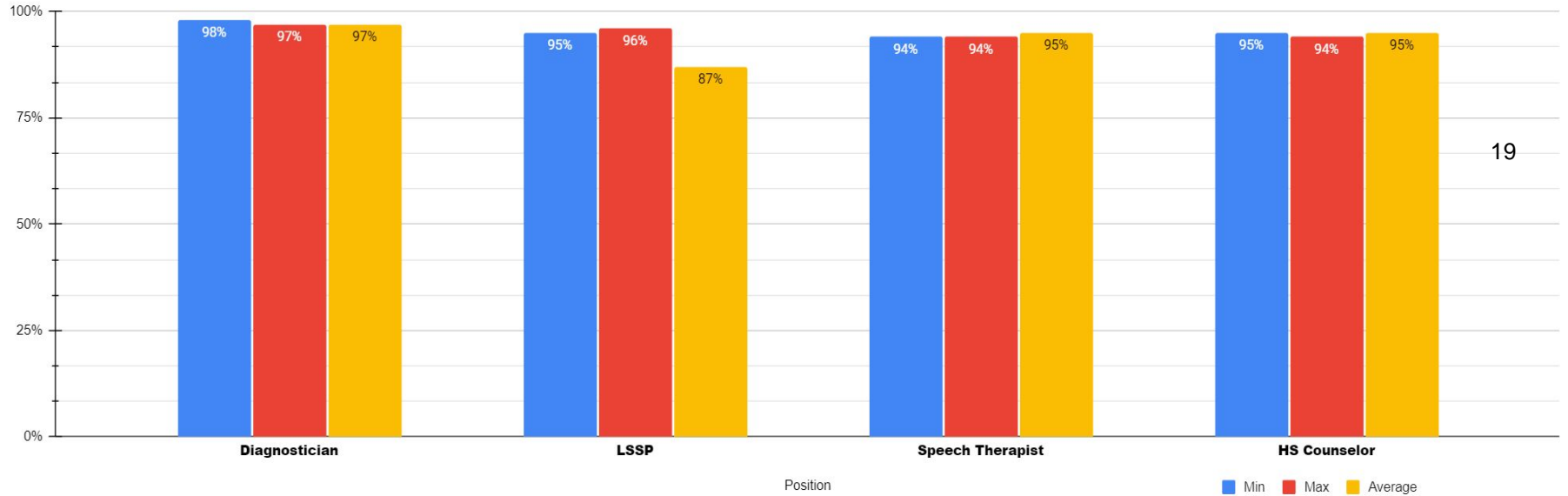
(Percent of Market Median)



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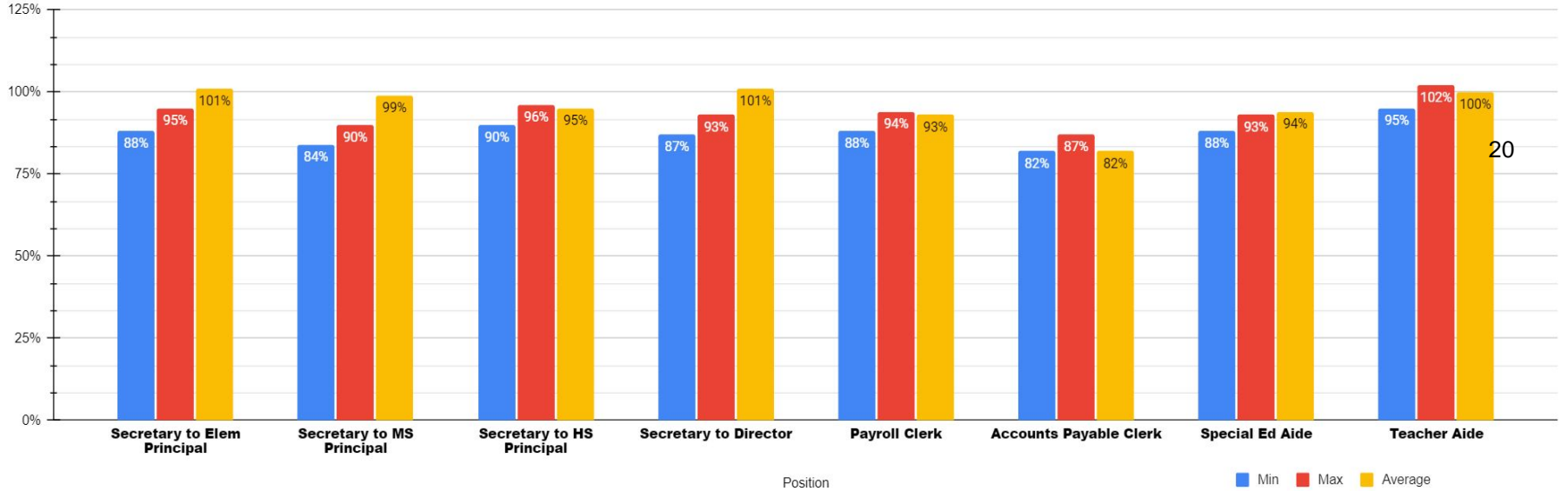
Professional 12,000 - 17,000 Comparison

(Percent of Market Median)



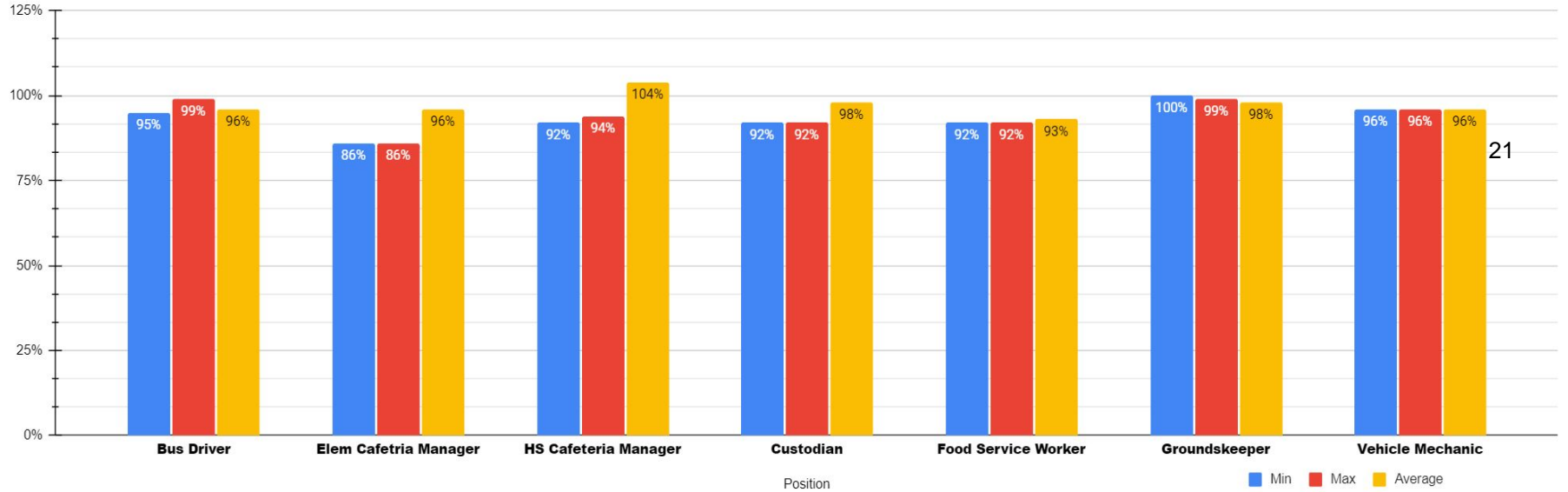
Paraprofessional Local Comparison

(Percent of Market Median)

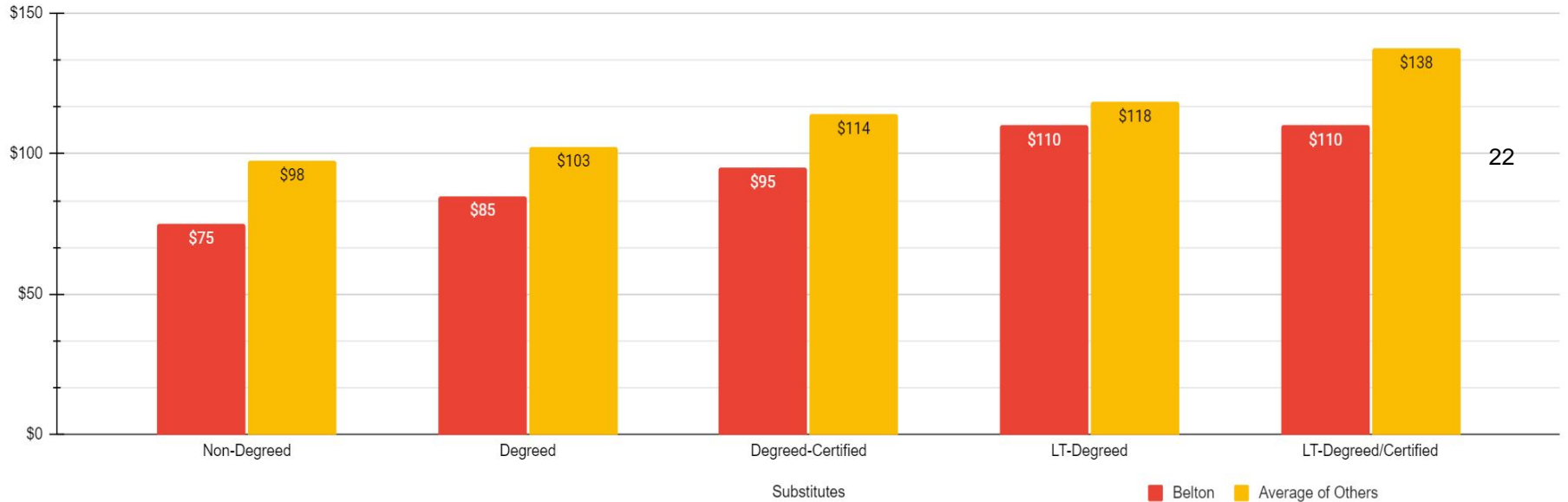


Auxiliary Local Comparison

(Percent of Market Median)



Substitute Average Pay Comparison: Belton vs. Local Districts



Questions?

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