



*Shemeka Millner-Williams
Acting Superintendent of Schools*

**Certified Notice of Posting and Agenda
of Lancaster ISD Board of Trustees**

*Lancaster ISD Administration Building, Board Auditorium
422 S. Centre Avenue
Lancaster, TX 75146
August 27, 2020 @ 6:00 PM*

1. Zoom Video Conference or Call-in Information

The public may access this meeting via Zoom video conference: <https://zoom.us/j/99042705432?pwd=NzMvNnFXdDFzV3QxdIIydmN6cjRRZz09>, by calling 1-346-248-7799, Meeting ID: 990 4270 5432, Passcode: 778695 or by calling toll-free 1-833-302-1536.

2. District Goals

- Goal 1 - (G1) Improve Student Performance
- Goal 2 - (G2) Fiscal Responsibility and Financial Transparency
- Goal 3 - (G3) Campus Safety
- Goal 4 - (G4) Improve Internal and External Communication

3. Call Meeting to Order

4. Citizens Communication on Posted Agenda Items

Should you wish to address the Board during public comment, please submit your name, address, and the agenda item you wish to address to info@lancasterisd.org by 5:00 p.m. on Wednesday, August 26, 2020. Please put the following in the subject line of the email: "Public Comment for August 27, 2020 Public Hearing."

5. Convene Public Hearing

- A. Lancaster Independent School District's 2020-21 Proposed Budget and Proposed Tax Rate - CE(LEGAL and LOCAL)-(G2)



Lancaster ISD Board Agenda

Meeting Type: Public Hearing

Meeting Date: August 27, 2020

Category: Action Item

Item Name: Discuss the Proposed 2020-21 Lancaster ISD Budget, Tax Rate and Salary Schedules.

Related Goals (District and/or Strategic): Goal 2: Financial Responsibility and Transparency

Currently Budgeted? Yes No No Budgetary Impact
(If Yes, description provided under Fiscal Implications.)

Attachments: Yes No

Primary Contact Person: Dr. Elijah Granger

Presenter: Shonna Pumphrey

Explanation: The Administration is presenting the following items for consideration **1. Proposed General Operating Budget, 2. Proposed Child Nutrition Budget, 3. Proposed Debt Service Budget 4. Proposed Tax Rate and FY20/21 salary schedules.**

Intended Audience: All District Stakeholders

Impact or Expected Outcome: Legal compliance and fiscal transparency.

Recommendation:

Fiscal Implications: Set the tax rate, legal limits for spending for General Operating Fund, Child Nutrition Fund and Debt Service Fund.

Frequency Monitored: Continuously

District Contact: Shonna Pumphrey

LANCASTER INDEPENDENT SCHOOL DISTRICT

**PUBLIC HEARING ON
PROPOSED 2020-2021 BUDGET
&
2020 TAX RATE**



FY21 Budget Assumptions



- Projected Enrollment of 7,105 students
- Projected Refined Average Daily Attendance (ADA) of 6,797
- 96% Property Tax Collection Rate
- Maintenance & Operations (M&O) Tax Rate of **\$1.0524**
- Interest & Sinking (I&O) Tax Rate of **\$.4475**
- **Total combined tax rate of \$1.4999**
- Projected State Comptroller T2 Value of \$2,954,791,890

FY21 Revenue Projection Challenges



❖ Use of CY Certified Comptroller Property Value Estimates

❖ **COVID-19 Impact**

- Dallas County Appraisal District Property Protest Hearings Delayed
- Food Service Revenues
- Transportation Allotment
- SHARS
- Athletic Gate Revenues
- Decline in State Sales Tax Revenue/State Aid
- Property Tax collection percentage
- Enrollment/ADA

Priority Considerations



- ❖ 1 piano teacher for Elsie Robertson middle school.
- ❖ 3 additional Early College high school teachers.
- ❖ 2 student health & wellness counselors.
- ❖ \$1M for capital / deferred maintenance projects.
- ❖ Purchase teacher laptops
- ❖ Employee retention stipends
- ❖ Teacher step increases
- ❖ Minimize job losses
- ❖ Increase fund balance in preparation of state legislative budget cuts

T2 Value Growth



Fiscal Year	Tax Year	State Comptroller T2 Value	% Increase
FY17	2015	\$ 1,718,318,880	5.24%
FY18	2016	\$ 2,014,991,847	17.27%
FY19	2017	\$ 2,240,771,970	11.21%
n/a-HB3	2018	\$ 2,581,163,351	15.19%
FY20	2019	\$ 3,061,718,529	18.62%
FY21	2020	\$ 2,954,791,890	-3.49%

The estimated FY21 State Comptroller T2 Value is based on the TEA FSP Local Property Value Survey. The final State Comptroller T2 value will not be known until January 2021.

Proposed 2020 Tax Rates



2020 Proposed Tax Rate Lancaster ISD - 057913

	<u>2019</u>	<u>2020</u>
Maintenance & Operations Tax (M&O)	\$ 1.0684	\$ 1.0524
Debt Service (I&S)	\$0.4600	\$0.4475
Total per \$100 of Assessed Valuation	<u>\$ 1.5284</u>	<u>\$ 1.4999</u>



GENERAL FUND

Proposed 2020-2021 General Fund Revenue Budget



	FY20 Projected Final Amended Budget	FY21 Proposed Budget
57XX Local Revenue	\$ 33,225,544	\$ 29,871,698
58XX State Revenue	39,417,229	43,648,409
59XX Federal Revenue	2,130,355	930,355
7XX Other Sources	46,682	-
Total Revenue	\$ 74,819,810	\$ 74,450,462

General Fund Expenditures



Expenditures		FY21 Adopted Budget	Proposed FY21 Budget	Inc/(Dec)	Change
11	Instruction	37,653,981	39,057,936 *	1,403,955	3.7%
12	Instructional Resources & Media Services	594,160	612,616	18,456	3.1%
13	Curriculum & Staff Development	1,198,150	1,100,741	(97,409)	-8.1%
21	Instructional Administration	1,482,262	1,075,350	(406,912)	-27.5%
23	School Administration	4,345,839	4,256,239	(89,600)	-2.1%
31	Guidance & Counseling Services	2,157,920	2,486,743 ***	328,823	15.2%
32	Attendance & Social Work Services	11,355	20,000	8,645	0.0%
33	Health Services	774,692	774,692	-	0.0%
34	Pupil Transportation	2,728,783	2,437,719	(291,064)	-10.7%
35	Food Services	-	10,340	10,340	0.0%
36	Co-Curricular Activities	2,069,039	1,913,592	(155,447)	-7.5%
41	General Administration	4,145,441	4,151,580	6,139	0.1%
51	Plant Maintenance	8,783,463	9,456,640 **	673,177	7.7%
52	Security & Monitoring Services	1,437,103	1,437,103	-	0.0%
53	Data Processing Services	1,938,042	1,843,164	(94,878)	-4.9%
61	Community Services	51,996	51,996	-	0.0%
71	Debt Services	749,724	713,300	(36,424)	-4.9%
81	Facilities Acquisition & Construction	-	-	-	0.0%
91	Contracted Instructional Svcs-Public Schools	-	-	-	0.0%
95	Payments to Juvenile Justice Alternative Educator	30,000	23,000	(7,000)	-23.3%
99	Other Intergovernmental Charges	129,000	153,900	24,900	19.3%
		<u>\$ 70,280,950</u>	<u>\$ 71,576,651</u>	<u>\$ 1,295,701</u>	

Expenditure increases since August 13th Budget Workshop

*Includes rollover of PO #25708 - \$915,405 for student chromebooks

**Includes rollover of PO #25460 - \$132,479 for Belt Line & Stadium Marquees

*** Includes increase of \$280,000 for Special Ed to cover anticipated IDEA B set asides for CCEIS & high cost student.

2020-2021 Proposed Budget General Fund Summary



Total Revenues	\$	74,450,462
Total Expenditures		71,576,651
Net Projected Change in Fund Balance	\$	<u>2,873,811</u>

Fund 520



DEBT SERVICE

Service Revenue Budget



	FY20 Projected Final Amended Budget	FY21 Proposed Budget
Local Revenue	\$ 13,939,767	\$ 12,362,472
State Revenue	297,555	239,815
Total Revenue	\$ 14,237,322	\$ 12,602,287

Service Expenditure Budget



	FY20 Projected Final Amended Budget	FY21 Proposed Budget
Principal	\$ 5,390,000	\$ 5,535,000
Interest	8,516,731	8,301,281
Other Debt Service Fees	9,000	8,500
Total Expenditures	\$ 13,915,731	\$ 13,844,781

2020-2021 Proposed Budget Debt Fund Summary



Total Revenues	\$	12,602,287
Total Expenditures		13,844,781
Net Projected Change in Fund Balance	\$	<u>(1,242,494)</u>

Fund 240



CHILD NUTRITION SERVICES

Proposed Child Nutrition Services Revenue Budget



	FY20 Projected Final Amended Budget	FY21 Proposed Budget
Local Revenue	\$ 268,100	\$ 33,000
State Revenue	26,000	20,000
Federal Revenue	3,570,754	3,500,540
Total Revenue	\$ 3,864,854	\$ 3,553,540

Services Expenditure Budget



	<u>FY20 Projected Final Amended Budget</u>	<u>FY21 Proposed Budget</u>
Food Services	\$ 3,486,525	\$ 3,200,000
Maintenance & Operations	220,152	100,000
Capital Outlay	559,848	-
Total Expenditures	<u>\$ 4,266,525</u>	<u>\$ 3,300,000</u>

2020-2021 Proposed Budget Child Nutrition Services Fund Summary



Total Revenues	\$	3,553,540
Total Expenditures		3,300,000
Net Projected Change in Fund Balance	\$	<u>253,540</u>

Proposed 2020-2021 Retention Payout Resolution & Compensation Plan



Lancaster Independent School District Fiscal 2020-2021

- Retention Payout Resolution
- Employee Compensation Schedules

Lancaster ISD 2020-2021 Employee Retention Payout



One time employee retention payout for all employees (excluding the Superintendent) with a start date on or before October 25, 2019 that remain employed with the District through October 1, 2020. The payout would occur no later than October 31, 2020 and be distributed as follows:

- Employees with a regular daily work schedule of 7.5 hours or more - \$500
- Employees with a regular daily work schedule less than 7.5 - \$250

Projected cost is approximately \$384K and is included in proposed General Fund Budget.

Lancaster ISD 2020-2021 Compensation Plan



District Teachers, Librarians and Nurses will be compensated according to the 2020-2021 Teacher, Librarian and Nurses (RN) Salary Schedule.

All other District employees will be placed and compensated according to the below listed Salary Schedules:

- Administrative/Professional Pay Plan
- Administrative Support Placement Scale
- Instructional Support Pay Plan
- Auxiliary Pay Plan
- Pay Scale for Bus Drivers and Monitors 180 Days
- Lancaster ISD Substitute Pay Schedule 2020-2021
- Lancaster ISD 2020-2021 Supplemental Earnings

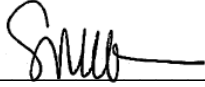


QUESTIONS????

6. Close Public Hearing

7. Adjournment

This notice was posted in compliance with the Texas Open Meetings Act on Monday, August 24, 2020 at 6:00 p.m.



**Shemeka Millner-Williams,
Acting Superintendent of Schools**



**Marion F. Hamilton, MBA-MHA
Board President**