

Agenda of Special Meeting

The Board of Trustees Canutillo ISD

A Special meeting of the Board of Trustees of Canutillo ISD will be held June 26, 2023, beginning at 6:00 PM in the Canutillo ISD Administration Office, 7965 Artcraft, El Paso, TX 79932.

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

1. **GENERAL FUNCTIONS-OTHER**

- A. Call to Order
- B. Roll Call

2. **OPEN FORUM-OTHER**

Any person wishing to address the Board during the period reserved for public comment at a Board meeting must sign up to be heard, in accordance with District policy BED(LOCAL):

Each participant will be limited to **THREE MINUTES** to make comments to the Board. The Board is **NOT** permitted to discuss or act upon any issues that are not posted on the agenda for tonight's meeting.

For further information on those policies, contact the Superintendent's Administrative Assistant.

3. **PUBLIC HEARING**

- A. Public Hearing Regarding the Proposed 2023-24 Annual Budget. The public is invited to attend and provide public comment. 2

Presenter: M. Piekarski / C. Pulley

4. **BOARD OF TRUSTEE BUSINESS**

- A. Discuss and Take Possible Action Regarding the Approval of the 2023-24 Annual Budget

Presenter: M. Piekarski / C. Pulley

5. **ADJOURNMENT**

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.



Budget Adoption Fiscal Year 23-24

~~June 19, 2023~~

June 26, 2023

Fiscal Year 2024 Unknowns

- Tax Collections
- Tax Values
- Tax Compression Rate
- State Funding Formula
- Enrollment
- Attendance Rates
- New Legislation

Fiscal Year 2024 “Knowns”

- Deficit – Alligator Budget
- Recurring Expenditures - Salaries
- Non-sustainable
- FIRST Rating - Accreditation
- Enrollment Decline
- Attendance Rates
- New Legislation – Special Session

PROJECTED REVENUES LESS EXPENDITURES FOR FY 2023-2024
GENERAL FUND
(EXCLUDING CHILD NUTRITION AND **NO NEW EXPENDITURES**)

**Presented:
March 28, 2023**

	FY23 Estimated Actual	FY24 Proposed Budget
Local Revenues	\$ 30,280,286	\$ 32,160,217
State Revenues	29,222,751	28,835,887
Federal Revenues	2,296,623	1,270,000
Other Sources (Land Sales)	<u>1,600,000</u>	<u>-0-</u>
Total Estimated Revenues	63,399,660	62,266,104
Preliminary Expenditures Before Adding Budget Priorities	<u>(66,770,389)</u>	<u>(68,601,400)</u>
Estimated Revenues Over/(Under) Expenditures	\$ <u>(3,370,729)</u>	\$ <u>(6,335,296)</u>
Expenditures Budgeted from Fund Balance	\$ 5,233,287	
<i>FY23: \$2.4M Prior Year Carryover Items</i> <i>\$1.2M Maintenance Tax Note Payment</i> <i>\$1.7M New Instructional FTE's</i>		

Optimum Unassigned Fund Balance for FY24 = \$16,767,468 (90 Days)
FY24 Projected Ending Unassigned Fund Balance = \$9,724,614 (52 Days)

BUDGET ITEMS TO BE CONSIDERED FOR A BALANCED BUDGET

Loss of ESSER Indirect Cost Revenue	\$1.3M
Temporary ESSER Positions Originally Funded by General Fund	\$2.2M
Additional Instructional FTE's - FB	\$1.7M
Maintenance Tax Note Payment	\$1.2M
Total	\$6.4M

Budget Development

❖ Budget Cuts

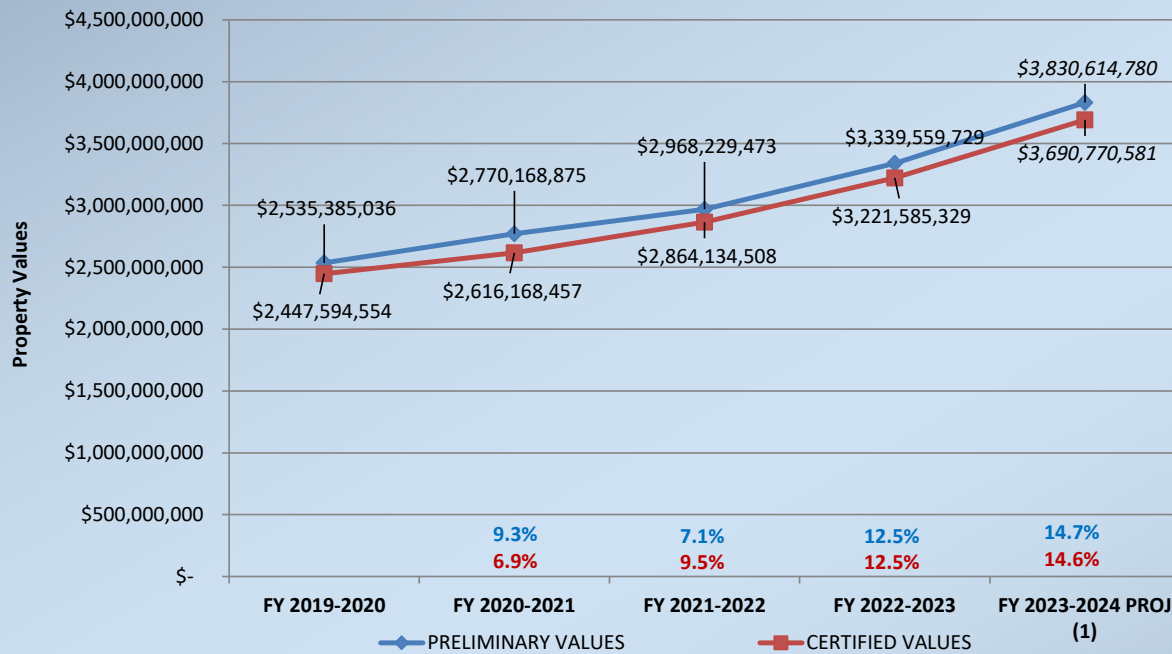
- Departments = \$1,055,310
 - 50% Reduction of FY23 Adopted Travel/Professional Development Registration Fees
 - 50% Reduction of FY23 Adopted Miscellaneous Costs
 - 100% Reduction of FY23 Adopted Controlled Assets (Technology, Furniture and Equipment)
 - 100% Reduction of discretionary/emergency funds used to cover unexpected items as they come up during school year
- Campuses = \$67,680
 - Average FY23 Attendance rate applied to per capita campus allotments

Budget Development

❖ Additional Considerations

- ESSER III remaining = \$742,000
 - 19 Kinder Aides reduced to 6
 - 5 Pre-K Aides
 - Campus receptionist
 - TBD????????
- Safety Allotment increase = \$????
 - Current allocation = \$60,000
 - Increased to \$15,000/campus = \$150,000
 - Also \$10/Average Daily Attendance
- Unknown breakdown of approved compensation plan market/equity adjustments \$1.3M – Detailed information is not made available to Finance during budget development

Property Tax Value Trends



(1) Projected values calculated at an estimated 3.7% decrease from the 2023 preliminary values as of April 22, 2023

Fiscal Year 2024 Estimated M&O Tax Rate

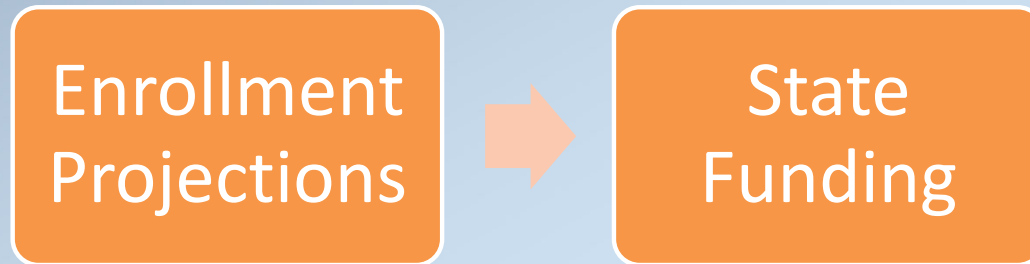
	2022 Tax Year FY2023 Revenue	2023 Tax Year FY2024 Revenue
Tier 1	\$0.8046	\$0.7556*
Tier 2 (Golden Pennies)	\$0.0800	\$0.0800
Tier 3 (Copper Pennies)	\$0.0583	\$0.0583
Tax Rate	\$0.9429	\$0.8939

*Estimated - TEA will calculate and certify a Tier 1 tax rate by August 5th for adoption in September

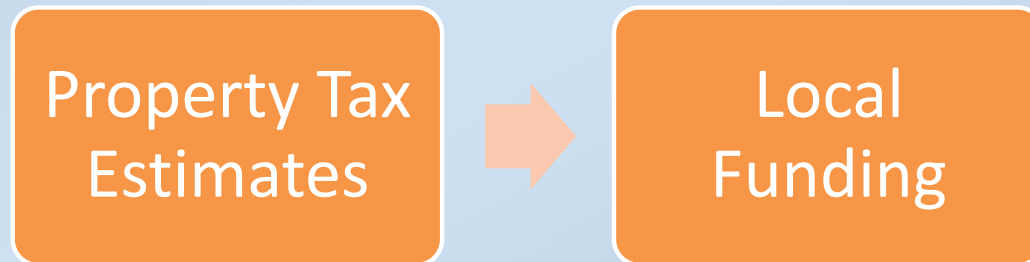
Projected Property Tax Revenues Fiscal Year 2024

	FY23	FY24
PROPERTY TAX RATES:		
MAINTENANCE & OPERATIONS (M&O)	\$0.9429	\$0.8939
INTEREST & SINKING (I&S)	\$0.3600	\$0.3600
TOTAL TAX RATE	\$1.3029	\$1.2539
FY24 PROJECTED PROPERTY VALUES, AT A 3.7% DECREASE OF THE 2023 PRELIMINARY TAX LEVY VALUE OF \$3,773,602,118 AS OF APRIL 22, 2023	\$3,285,629,979	\$ 3,633,978,840
FY 24 PROJECTED M&O REVENUE = PAV/\$100 x \$0.8939 x 98.5% COLLECTION RATE	\$29,617,586	\$ 31,996,875
FY24 PROJECTED I & S REVENUE = PAV/\$100 X \$0.36 X 98.5% COLLECTION RATE	\$11,308,019	\$ 12,886,089
ESTIMATED TOTAL TAX COLLECTIONS	\$40,925,605	\$ 44,882,964

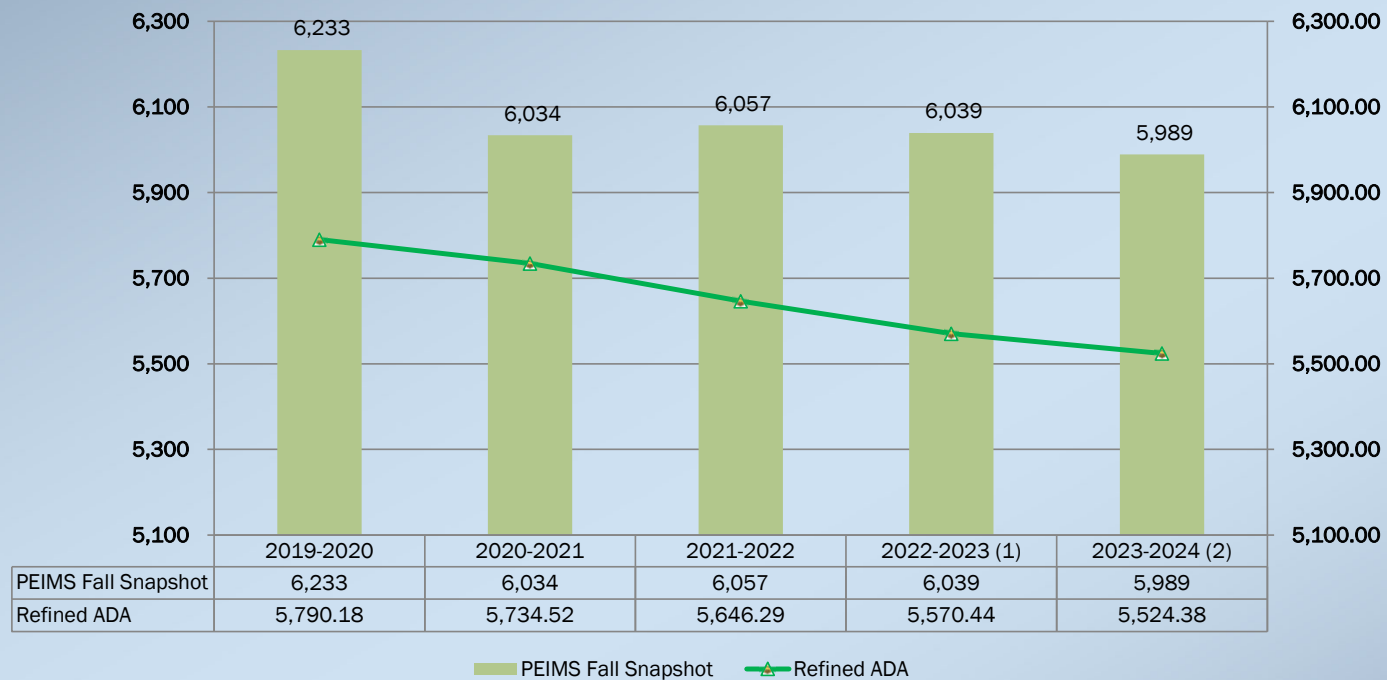
Estimating Revenues



As property tax revenue grows, state funding decreases and the opposite effect applies as well.



Historical Enrollment/ADA



- (1) ADA is projected at 94% of enrollment and on October 2022 snapshot
- (2) 2024 enrollment is based on the 2023 rollover for grades K-12 and prior years enrollment for grades EE-PK and 94% attendance rate

Preliminary 2024 Enrollment Projections

CAMPUS	2023 ENROLLMENT AT SNAPSHOT	2024 PRELIMINARY ENROLLMENT	CHANGE
CANUTILLO HIGH SCHOOL	1,624	1,597	(27)
NORTHWEST EARLY COLLEGE HIGH SCHOOL	361	406	45
CANUTILLO MIDDLE SCHOOL	700	705	5
ALDERETE MIDDLE SCHOOL	596	625	29
CANUTILLO ELEMENTARY	519	502	(17)
DAVENPORT ELEMENTARY	302	294	(8)
DAMIAN ELEMENTARY	512	504	(8)
CHILDRESS ELEMENTARY	398	388	(10)
GARCIA ELEMENTARY	461	431	(30)
REYES ELEMENTARY	566	537	(29)
TOTAL	6,039	5,989	(50)

Enrollment projections for 2024 are based on the rollup by grade level from the 2023 snapshot, enrollment grades EE – K remained constant

FY24 Revenue Projections

Attendance Rate	Original Projection	Updated Projection
	94%	96%
State Revenue	\$25,585,887	\$26,474,175
Variance		\$888,288

*FY 22-23 Average as of May 5, 2023 = 93.91%

New Projection - 97% additional \$441,000

Budget Scenarios

Presented:
May 23, 2023

	No Raise	3%/4% Raise	3%/5% Raise
Revenues <i>(96% Attendance Rate)</i>	\$63,762,550	\$63,762,550	\$63,762,550
*Expenditures	\$66,349,190	\$68,169,330	\$68,703,023
Net Surplus (Deficit)	\$(2,586,640)	\$(4,406,781)	\$(4,940,473)

* Expenditure amounts do not include any budget request or additional needs identified for FY24

Projected Fund Balance

FY23 Beginning Fund Balance		\$	21,186,376
Estimated Revenues	65,600,621		
Estimated Expenditures	<u>(69,372,356)</u>		
Net Revenues over Expenditures			(3,771,735)
Health Care Fund Infusion			<u>(1,000,000)</u>
FY23 Ending Fund Balance		\$	<u>16,414,641</u>
Nonspendable (Inventory/Prepaid Items)		\$	605,737
Restricted (Maintenance Tax Notes)			524,535
Assigned (Technology Refresh Plan)			1,750,000
Unassigned			<u>13,534,369</u>
FY23 Ending Fund Balance		\$	<u>16,414,641</u>
1 Day Fund Balance		\$	190,061
Optimum Fund Balance (90 Days)		\$	17,105,512
Actual Days			71

Updated

Projected Fund Balance

FY23 Beginning Fund Balance		\$	21,186,376
Estimated Revenues	65,600,621		
Estimated Expenditures	<u>(69,372,356)</u>		
Net Revenues over Expenditures			(3,771,735)
Health Care Fund Infusion			<u>(1,000,000)</u>
FY23 Ending Fund Balance		\$	<u>16,414,641</u>
Nonspendable (Inventory/Prepaid Items)		\$	605,737
Restricted (Maintenance Tax Notes)			524,535
* Assigned (Technology Refresh Plan)			1,000,000
Unassigned			<u>14,284,369</u>
FY23 Ending Fund Balance		\$	<u>16,414,641</u>
1 Day Fund Balance		\$	190,061
Optimum Fund Balance (90 Days)		\$	17,105,512
Actual Days			75

*Assigned Fund Balance was adjusted by \$750,000 to reflect the delay for one year of the Technology Refresh Plan

Presented:
May 23, 2023
Did not include
additional positions

Fund Balance Projections

	No Raise	3%/4% Raise	3%/5% Raise
Projected Ending FY23 Unassigned Fund Balance	\$13,534,369	\$13,534,369	\$13,534,369
Net Surplus (Deficit)	\$(2,586,640)	\$(4,406,781)	\$(4,940,473)
Projected Ending FY24 Unassigned Fund Balance	\$10,947,729	\$9,127,588	\$8,593,896
Days of Fund Balance*	60	49	46

*Optimum Fund Balance = 90 Days

Budget Development

❖ Additional Reductions after Compensation Plan \$1,480,000

- Additional reductions to ~~employee~~ Department (including Board of Trustees) travel, furniture, controlled assets
- Removed hospitality, shirts, appreciations, awards, refreshments
- Postponed Apple refresh \$750,000 2 years, requesting E-rate funds
- Delayed new bus \$130,000
- Not included – FMP, Convocation, Employee Gala, Bond Election

FY24 Budget Priorities

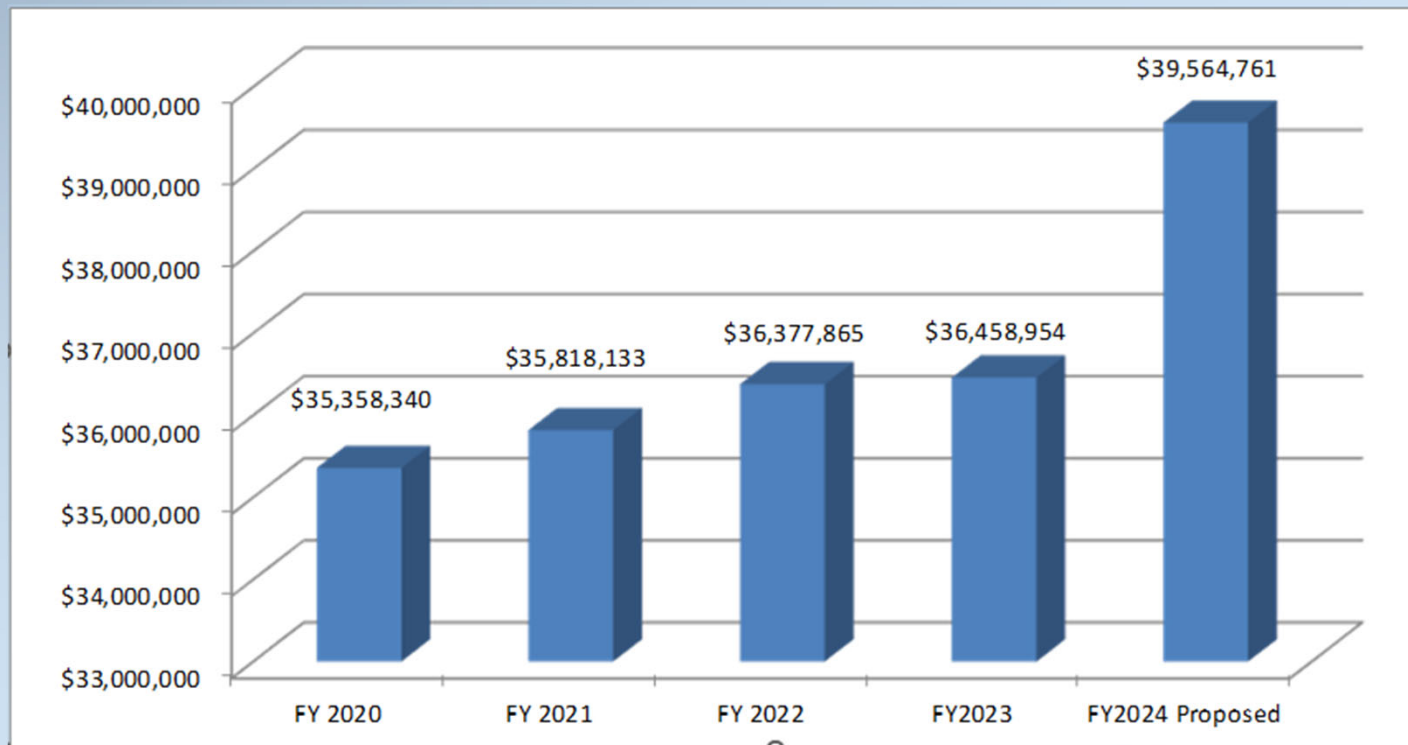
- Maintenance Tax Notes Payoff \$8.2M (\$1.2M Annual Payment)
- 3% & 5% Compensation Package
- ~~Facilities Maintenance Requests~~
- ~~Health Care Fund Reserve – \$1.3M?~~
- ~~Apple Refresh \$750,000 (8-Year Plan)~~
- ~~Balanced Budget: Revenues – Expenditures?~~

**Note: Land sales are not considered
Central Office move not budgeted**

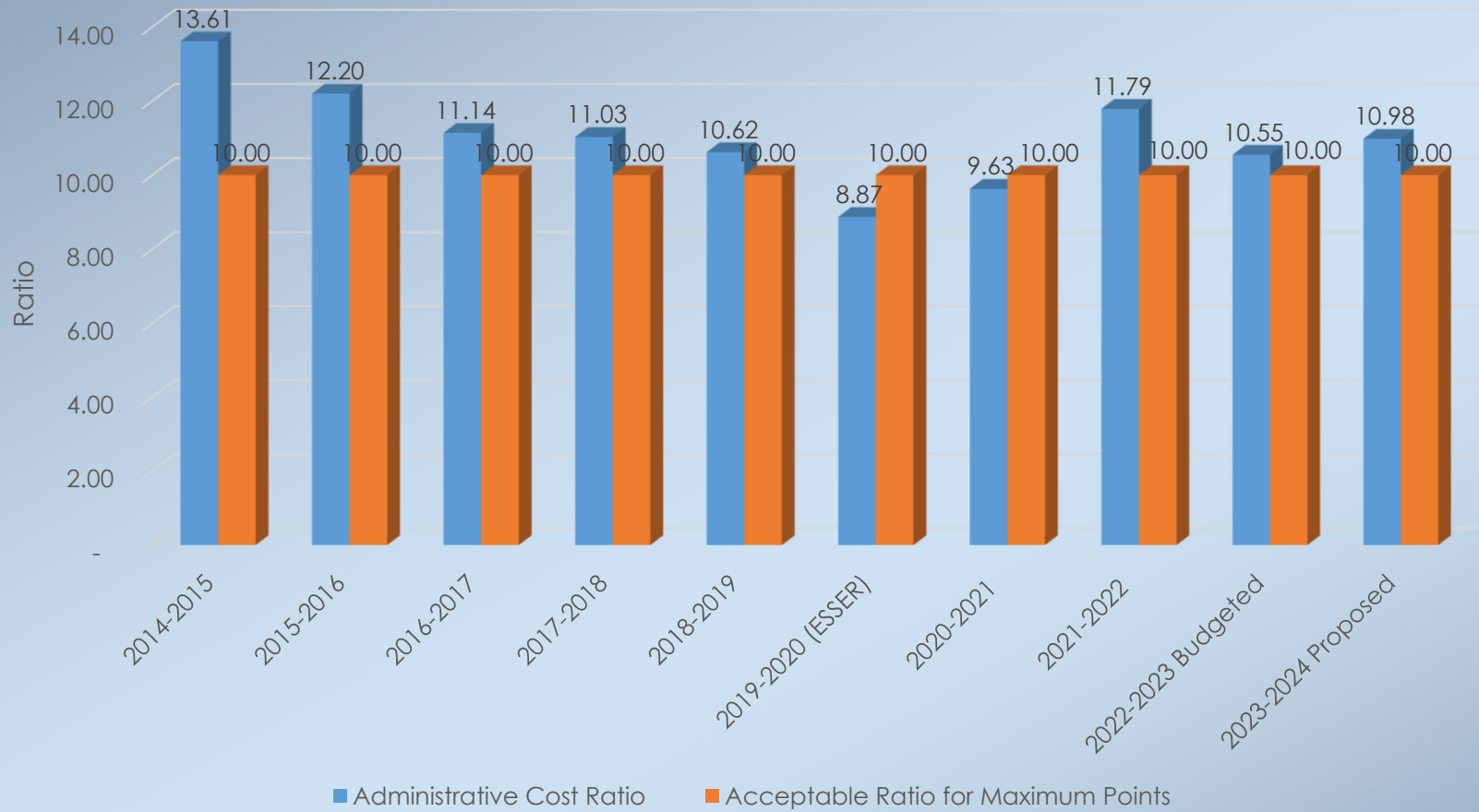
FY 2024 Proposed Budget Allocation by Campus- 3/5% Raise

Organization Name	Organization	2022 - 2023 Adopted Personnel	2022 -2023 Adopted Operation	2022-2023 Adopted Budget	2023 - 2024 Proposed Personnel	2023 -2024 Proposed Operation	2023-2024 Proposed Budget	Increase (Decrease)
Canutillo High School	001	10,077,629	357,941	10,435,570	11,030,760	509,447	11,540,207	1,104,637
Northwest Early College H.S	003	2,384,534	329,604	2,714,138	2,659,156	328,303	2,987,459	273,321
Canutillo Middle School	041	4,365,798	186,842	4,552,640	4,902,300	190,208	5,092,508	539,868
Alderete Middle School	042	4,282,364	165,141	4,447,505	4,704,041	130,210	4,834,251	386,746
Canutillo Elementary	101	3,488,458	88,090	3,576,548	3,799,350	76,448	3,875,798	299,250
Davenport Elementary	102	2,361,169	52,668	2,413,837	2,468,640	58,165	2,526,805	112,968
Damian Elementary	103	3,365,642	70,853	3,436,495	3,960,828	66,463	4,027,291	590,796
Childress Elementary	104	3,169,230	77,419	3,246,649	3,413,648	52,809	3,466,457	219,808
Garcia Elementary	105	2,854,549	58,586	2,913,135	3,465,558	77,952	3,543,510	630,375
Reyes Elementary	106	3,616,212	134,246	3,750,458	3,712,771	128,664	3,841,435	90,977
Summer School/Additional Enrollment	699	-	-	-	-	-	-	0
Total Campuses		\$39,965,585	\$ 1,521,390	\$41,486,975	\$ 44,117,052	\$ 1,618,669	\$45,735,721	\$ 4,248,746
		96%	4%		96%	4%	Net Average:	10.24%

Adopted Budget by Fiscal Year Function 11 - Instruction



Fiscal 2024 Administrative Cost Ratio



Instructional Leadership (21) + General Administration (41)

Instruction (11) + Library (12) + Curriculum/Staff Dev (13) + Guidance/Counseling (31)

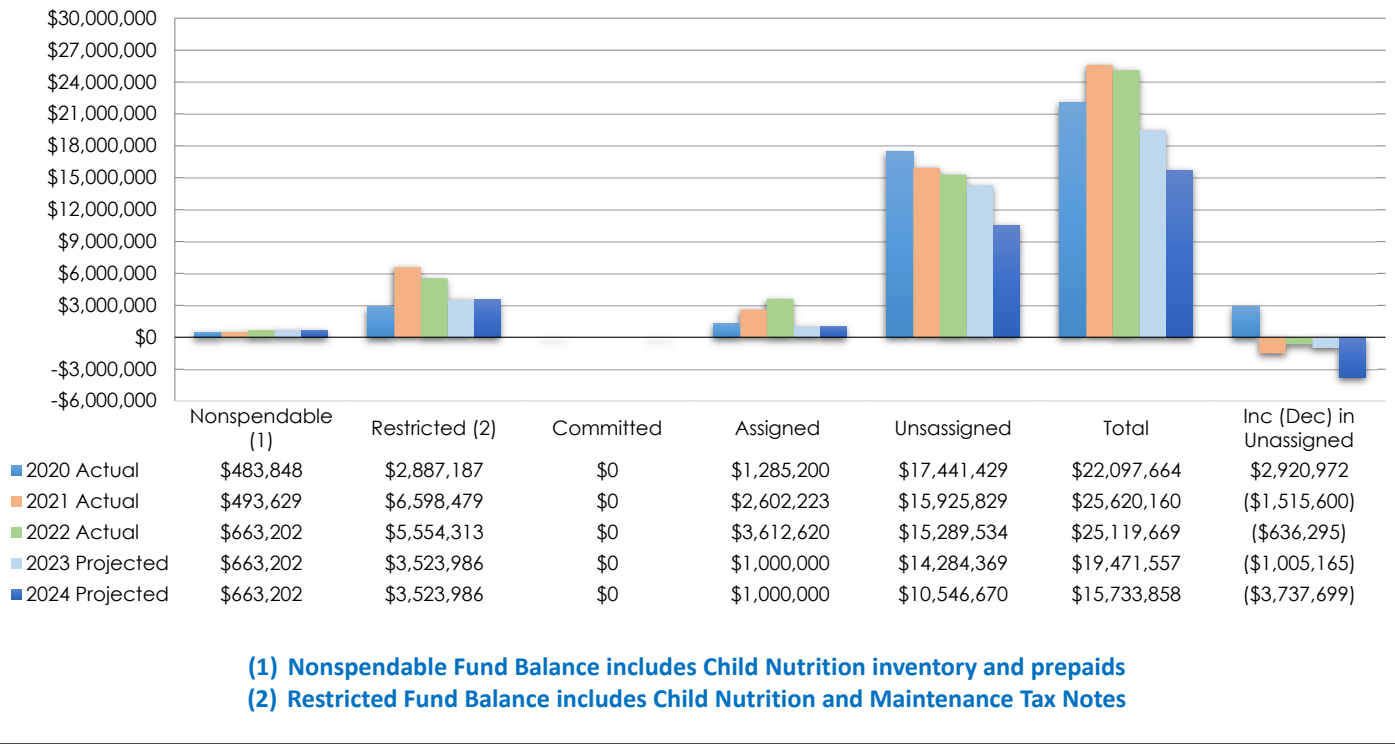
PROJECTED REVENUES LESS EXPENDITURES FOR FY 2023-2024 GENERAL FUND (EXCLUDING CHILD NUTRITION)

	FY23 Estimated Actual	FY24 Proposed Budget
Local Revenues	\$ 31,519,636	\$ 32,768,375
State Revenues	29,795,141	29,724,175
Federal Revenues	2,610,474	1,270,000
Other Sources (Land Sales)	<u>1,675,370</u>	<u>-0-</u>
Total Estimated Revenues	65,600,621	63,762,550
Preliminary Expenditures Before Adding Budget Priorities	<u>(69,372,356)</u>	<u>(69,700,663)</u>
Estimated Revenues Over/(Under) Expenditures	<u>\$ (3,771,735)</u>	<u>\$ (5,938,117)</u>
Expenditures Budgeted from Fund Balance	\$ 5,233,287	
<i>FY23: \$2.4M Prior Year Carryover Items</i> <i>\$1.2M Maintenance Tax Note Payment</i> <i>\$1.7M New Instructional FTE's</i>		

Optimum Unassigned Fund Balance for FY24 = \$17,186,465 (90 Days)
FY24 Projected Ending Unassigned Fund Balance = \$7,475,901 (40 Days)

Updated

GENERAL FUND–FUND BALANCES (INCLUDES CHILD NUTRITION)



(1) Nonspendable Fund Balance includes Child Nutrition inventory and prepaids
(2) Restricted Fund Balance includes Child Nutrition and Maintenance Tax Notes

Optimum Fund Balance (3 Months Average Expenditures) = \$16,752,723

Planning For Funding Shortage FY 2023 - 2024

- No additional raises for this biennium
- Newly approved personnel will be cut
- Programming cuts
- Reduction in Force (RIF)
- Lack of bond funds will result in addressing facility needs versus additional personnel and raises
- Maintenance Tax Notes will continue to be paid from M&O until refinanced by the successful passage of a bond
- Cash flow shortage - sell short-term bonds for 120-day loan

Projected Revenue Less Expenditures for 2023-2024 Child Nutrition Fund Only

	FY23 Projected Actual	FY24 Proposed Budget
Local Revenues	\$ 84,313	\$ 88,000
State Revenues	45,203	-0-
Federal Revenues	<u>5,850,000</u>	<u>5,259,957</u>
Total Estimated Revenues	5,979,516	5,347,957
Preliminary Expenditures	<u>(6,855,893)</u>	<u>(5,347,957)</u>
Estimated Revenues Over (Under) Expenditures	\$ <u>(876,377)</u>	\$ <u>-0-</u>

Note: The Food Service Fund is self-sustaining and has a spending plan to adjust Fund Balance below the maximum

Maximum Fund Balance for FY24 = \$1,318,674 (90 Days)
FY24 Projected Ending Fund Balance (Excluding Inventory) = \$2,999,451 (205 Days)

Projected Revenue Less Expenditures for 2023-2024 Debt Service Fund Only

	FY23 Projected Actual	FY24 Proposed Budget
Local Revenues	\$ 11,611,141	\$ 13,206,089
State Revenues	386,757	172,927
Other Sources (Refunding)	<u>-0-</u>	<u>-0-</u>
Total Estimated Revenues & Other Sources	<u>11,997,898</u>	<u>13,379,016</u>
Preliminary Expenditures	(6,458,805)	(13,379,016)
Other Uses (Defeasance)	<u>(2,929,516)</u>	<u>-0-</u>
Total Estimated Expenditures and Other Uses	<u>(9,388,321)</u>	<u>(13,379,016)</u>
Estimated Revenues Over (Under) Expenditures	\$ <u>2,609,577</u>	\$ <u>-0-</u>
Note: The Debt Service Fund is self-sustaining		

Maximum Fund Balance for FY24 = \$6,316,429 (Current Year's Debt Service P&I and Fees)
 FY24 Projected Ending Fund Balance = \$15,583,203

PROJECTED REVENUES LESS EXPENDITURES FOR FY 2023-2024 GENERAL FUND (EXCLUDING CHILD NUTRITION)

Updated

	FY23 Estimated Actual	FY24 Proposed Budget
Local Revenues	\$ 31,519,636	\$ 33,209,722
State Revenues	29,795,141	29,724,175
Federal Revenues	2,610,474	1,270,000
Other Sources (Land Sales)	<u>1,675,370</u>	<u>-0-</u>
Total Estimated Revenues	65,600,621	64,203,897
Preliminary Expenditures Before Adding Budget Priorities	<u>(69,372,356)</u>	<u>(67,941,596)</u>
Estimated Revenues Over/(Under) Expenditures	\$ <u>(3,771,735)</u>	\$ <u>(3,737,699)</u>
Expenditures Budgeted from Fund Balance <i>FY23: \$2.4M Prior Year Carryover Items</i> <i>\$1.2M Maintenance Tax Note Payment</i> <i>\$1.7M New Instructional FTE's</i>	\$ 5,233,287	

- Deficit was reduced by \$2,200,418 (Revenue up \$441K, Personnel down \$1.172M, ESSER up \$587K)
- Assigned Fund Balance was reduced by \$750K for delayed funding of Apple Refresh
- Resulted in a positive impact of \$2.9M on Unassigned Fund Balance

Optimum Unassigned Fund Balance for FY24 = \$16,752,723 (90 Days)
FY24 Projected Ending Unassigned Fund Balance = \$10,546,670 (56.7 Days)

Planning For Funding Shortage FY 2023 - 2024

- Attendance target has been set at 97%
- Some newly approved personnel have been cut
- Object code 64xx will be restricted (awards, hospitality, travel...) to include Board and staff travel
- A more liberal inter-district transfer policy will be instituted
- Class size reductions to be determined in August
- All software programs will be reviewed before renewal
- Possible programming cuts – Kids Excel?
- Possible hiring freeze?
- Possible reduction in days on duty?
- Possible reduction in Force (RIF)?

Updated

Budget Allocation by Function

FUNCTION	DESCRIPTION OF FUNCTION	2022-2023 ADOPTED BUDGET	2023-2024 PROPOSED BUDGET	INCREASE (DECREASE)	PER STUDENT AT PROJECTED ENROLLMENT OF 5,989
11	Instruction	36,458,954	38,316,367	1,857,413	6,398
12	Instructional Resources & Media Svcs	807,047	821,137	14,090	137
13	Curriculum & Staff Development	679,330	1,009,169	329,839	169
21	Instructional Leadership	551,263	1,192,027	640,764	199
23	School Leadership	4,301,593	4,143,773	(157,820)	692
31	Guidance, Counseling, & Evaluation Svc	2,292,739	2,600,543	307,804	434
32	Social Work Services	232,710	274,736	42,026	46
33	Health Services	1,034,331	1,078,193	43,862	180
34	Student Transportation	2,085,193	1,907,450	(177,743)	318
36	Extracurricular Activities	1,734,047	1,697,932	(36,115)	284
41	General Administration	3,729,956	3,424,219	(305,737)	572
51	Facilities Maintenance and Operations	5,384,230	7,054,146	1,669,916	1,178
52	Security and Monitoring Services	1,173,486	1,274,155	100,669	213
53	Data Processing Services	1,963,037	2,215,686	252,649	370
61	Community Services	28,754	17,333	(11,421)	3
71	Debt Service	428,534	428,534	0	72
81	Facilities Acquisition and Construction	30,000	0	(30,000)	0
99	Other Intergovernmental Charges	486,196	486,196	0	81
M&O BUDGET TOTALS		\$63,401,400	\$67,941,596	\$4,540,196	\$11,346
35	Child Nutrition	5,461,473	4,881,349	(580,124)	815
51	Facilities Maintenance and Operations	480,527	466,608	(13,919)	78
CHILD NUTRITION BUDGET TOTALS		\$5,942,000	\$5,347,957	(\$594,043)	\$893
71	Debt Service	11,536,505	13,379,016	1,842,511	2,234
I&S BUDGET TOTALS		\$11,536,505	\$13,379,016	\$1,842,511	\$2,234

Questions

Public Comment

Updated

MOTION: TO APPROVE THE 2023-24 PROPOSED DEFICIT BUDGET (\$3.738 million)

FUNCTION	DESCRIPTION OF FUNCTION	2023-2024 GENERAL FUND	2023-2024 FOOD SERVICE FUND	2023-2024 DEBT SERVICE FUND	2023-2024 TOTAL
11	INSTRUCTION	38,316,367			38,316,367
12	INSTRUCTIONAL RESOURCES & MEDIA	821,137			821,137
13	STAFF/CURRICULUM DEVELOPMENT	1,009,169			1,009,169
21	INSTRUCTIONAL ADMINISTRATION	1,192,027			1,192,027
23	SCHOOL LEADERSHIP	4,143,773			4,143,773
31	GUIDANCE & COUNSELING SERVICES	2,600,543			2,600,543
32	SOCIAL WORK SERVICES	274,736			274,736
33	HEALTH SERVICES	1,078,193			1,078,193
34	STUDENT TRANSPORTATION	1,907,450			1,907,450
35	FOOD SERVICE		4,881,349		4,881,349
36	COCURRICULAR ACTIVITIES	1,697,932			1,697,932
41	GENERAL ADMINISTRATION	3,424,219			3,424,219
51	PLANT MAINTENANCE & OPERATIONS	7,054,146	466,608		7,520,754
52	SECURITY & MONITORING SERVICES	1,274,155			1,274,155
53	DATA PROCESSING SERVICES	2,215,686			2,215,686
61	COMMUNITY SERVICES	17,333			17,333
71	DEBT SERVICE	428,534		13,379,016	13,807,550
81	FACILITIES ACQUISITION/CONSTRUCTION	0			0
99	OTHER INTER-GOVERNMENTAL CHARGES	486,196			486,196
BUDGET TOTALS		\$67,941,596	\$5,347,957	\$13,379,016	\$86,668,569

Updated

MOTION: TO APPROVE THE 2023-24 PROPOSED DEFICIT BUDGET (\$3 million)

FUNCTION	DESCRIPTION OF FUNCTION	2023-2024 GENERAL FUND	2023-2024 FOOD SERVICE FUND	2023-2024 DEBT SERVICE FUND	2023-2024 TOTAL
11	INSTRUCTION	37,858,789			37,858,789
12	INSTRUCTIONAL RESOURCES & MEDIA	811,695			811,695
13	STAFF/CURRICULUM DEVELOPMENT	998,017			998,017
21	INSTRUCTIONAL ADMINISTRATION	1,177,915			1,177,915
23	SCHOOL LEADERSHIP	4,094,011			4,094,011
31	GUIDANCE & COUNSELING SERVICES	2,569,057			2,569,057
32	SOCIAL WORK SERVICES	272,329			272,329
33	HEALTH SERVICES	1,065,024			1,065,024
34	STUDENT TRANSPORTATION	1,888,560			1,888,560
35	FOOD SERVICE		4,881,349		4,881,349
36	COCURRICULAR ACTIVITIES	1,684,176			1,684,176
41	GENERAL ADMINISTRATION	3,389,437			3,389,437
51	PLANT MAINTENANCE & OPERATIONS	7,002,390	466,608		7,468,998
52	SECURITY & MONITORING SERVICES	1,259,813			1,259,813
53	DATA PROCESSING SERVICES	2,200,621			2,200,621
61	COMMUNITY SERVICES	17,333			17,333
71	DEBT SERVICE	428,534		13,379,016	13,807,550
81	FACILITIES ACQUISITION/CONSTRUCTION	0			0
99	OTHER INTER-GOVERNMENTAL CHARGES	486,196			486,196
BUDGET TOTALS		\$67,203,897	\$5,347,957	\$13,379,016	\$85,930,870

Canutillo Independent School District 2023-2024 Budget Calendar

Activity Description	Month	Owner
Notice to discuss and adopt the budget and the proposed tax rate	June	FS
Fund balance/GASB 54 resolution	June	FS
Publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate in newspaper	June	FS
Board Meeting Approval of District Budget	June	BOT
Board Meeting Approval of the District's Tax Rate - Based upon certified property values provided by the Central Appraisal District	September	BOT