

WEST OSO INDEPENDENT SCHOOL DISTRICT

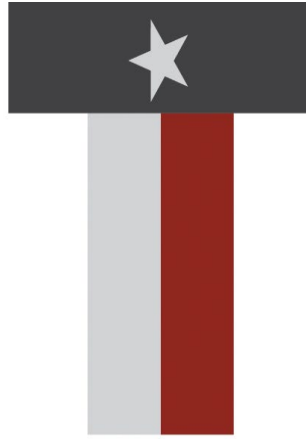


FINANCIAL UPDATE REGULAR BOARD MEETING MONDAY, OCTOBER 24, 2022

OLGA MENDEZ
BUSINESS MANAGER

KIMBERLY MOORE
EXECUTIVE DIRECTOR OF ACADEMICS

Personalization. Collaboration. Trust.



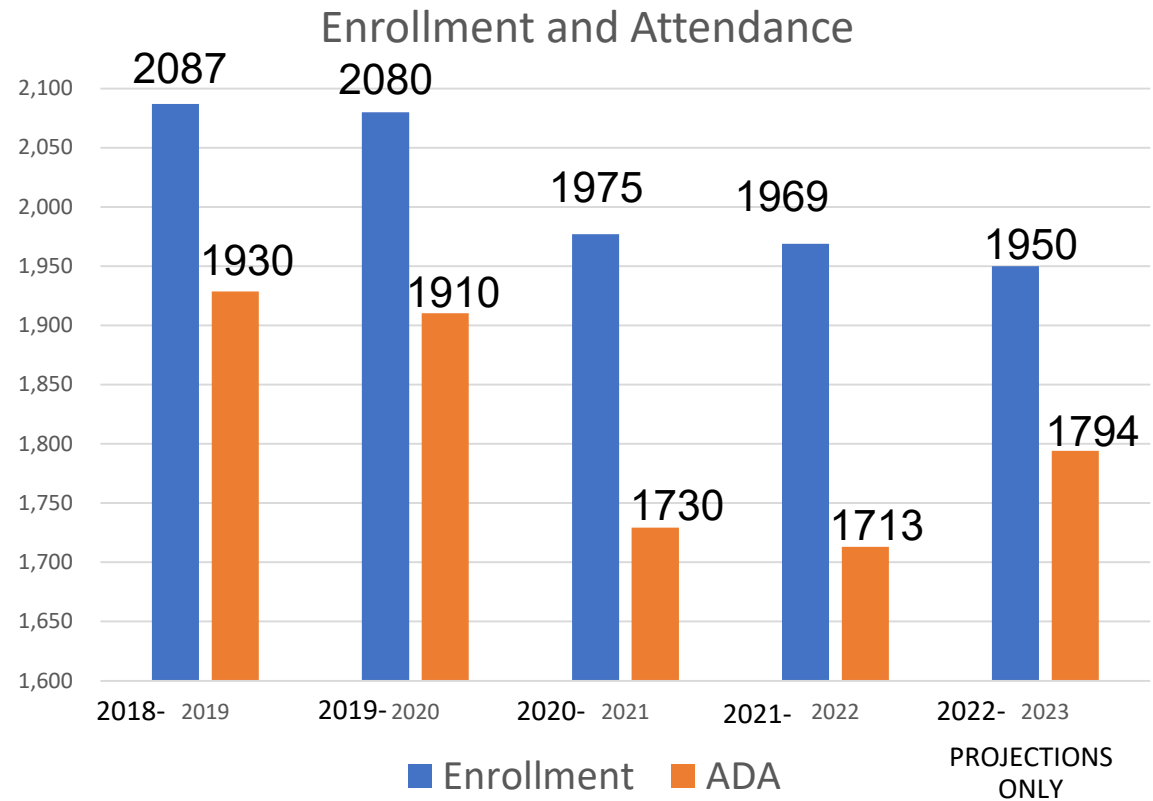
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TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

West Oso TASBO management review background

West Oso's Enrollment has been in decline

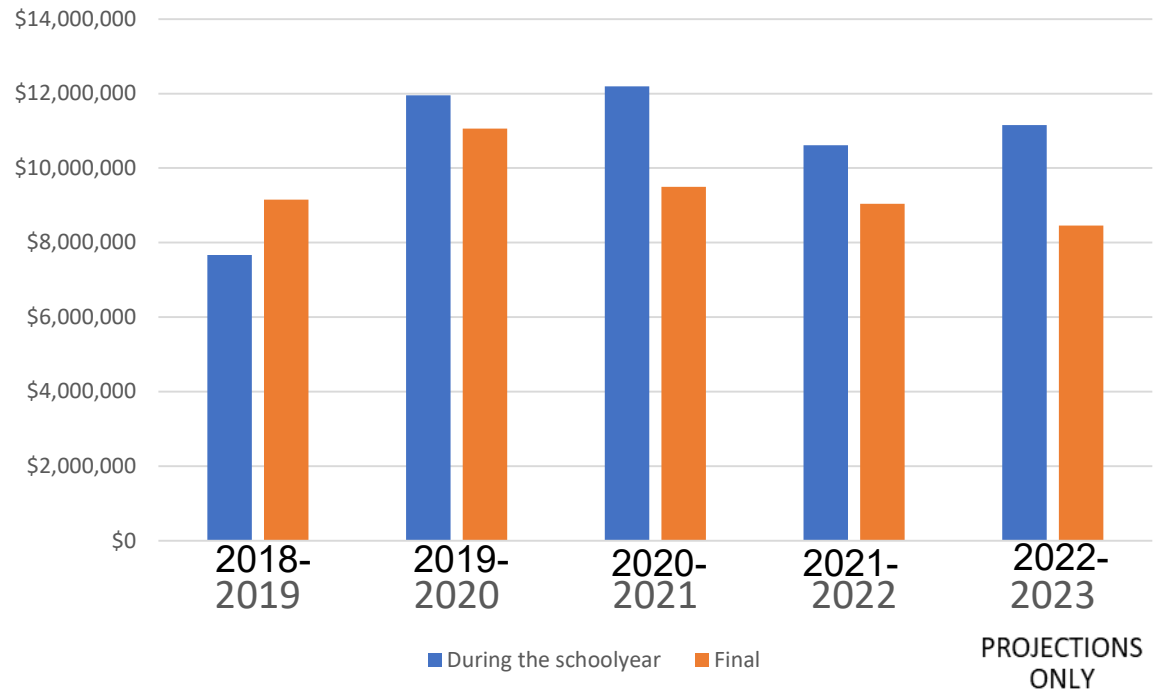
Attendance rates, which fell in the COVID pandemic declined even more



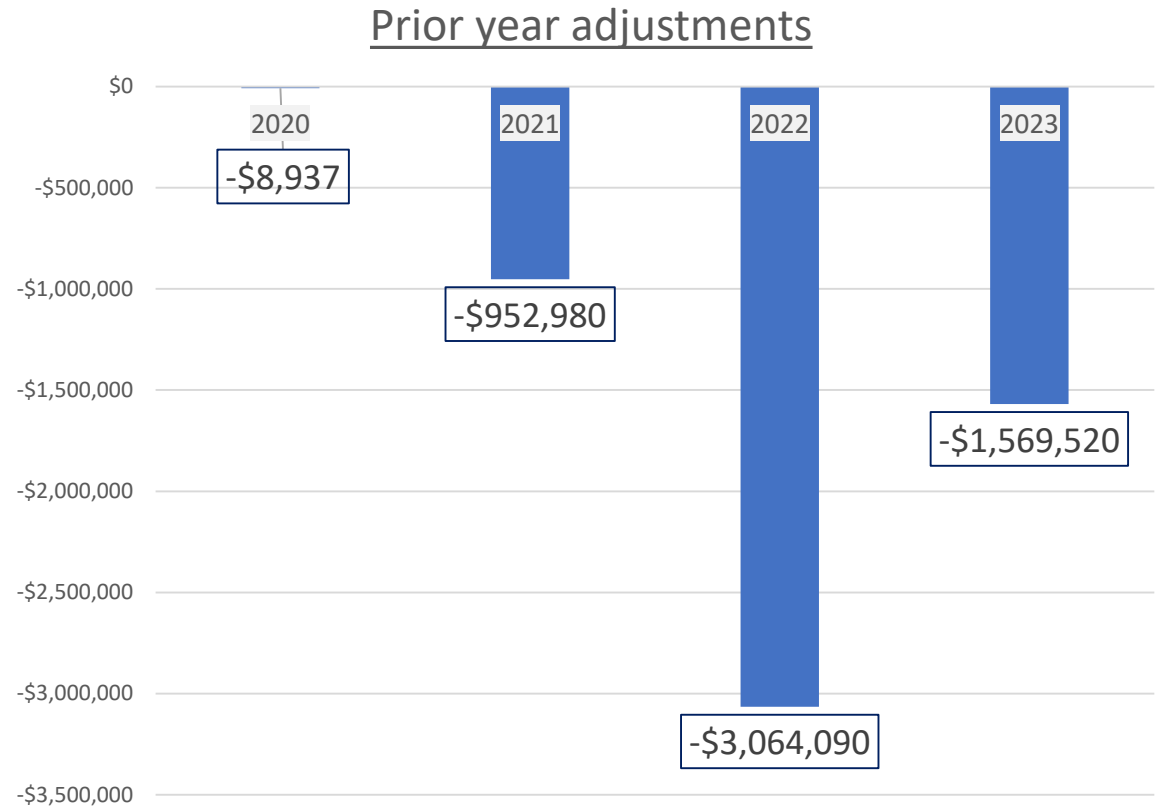
FSP payments received during the schoolyear have exceeded actual earnings since 2020

This causes negative adjustments which further impact subsequent years

FSP Funding coming up short at the end of the year

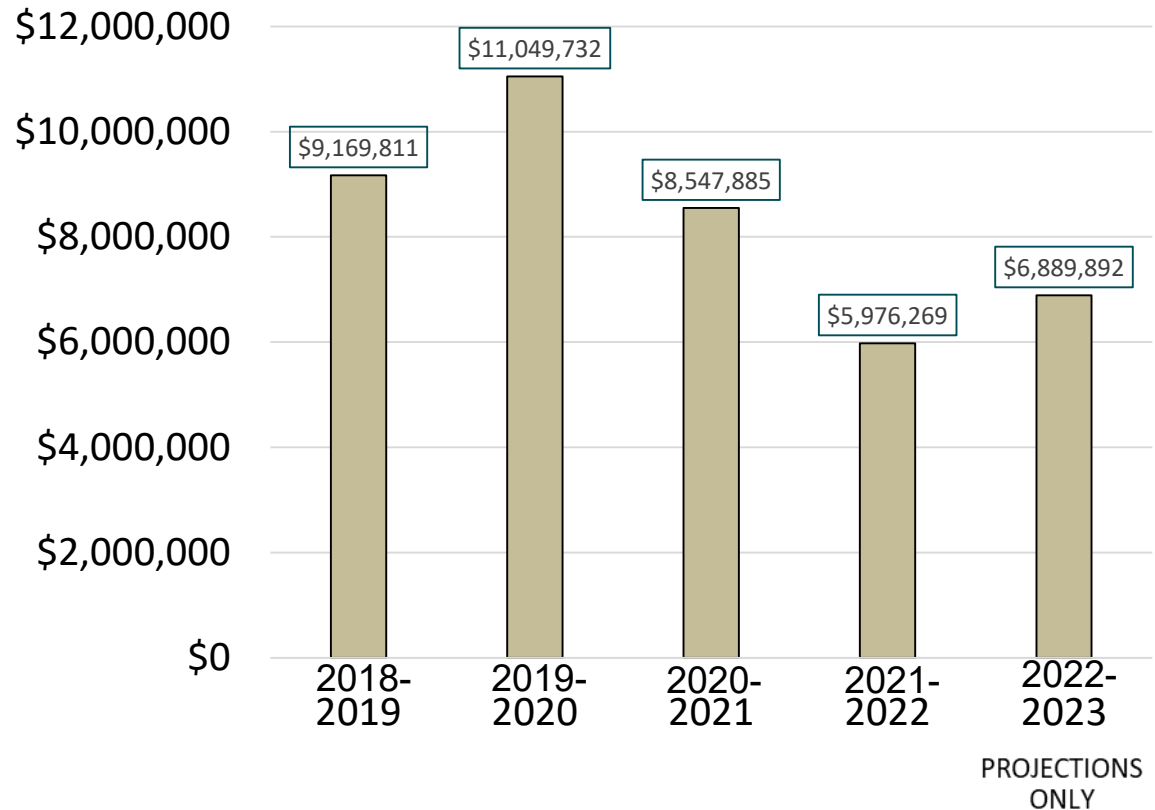


Overpayments during school year leads to large adjustments which exacerbate falling revenue



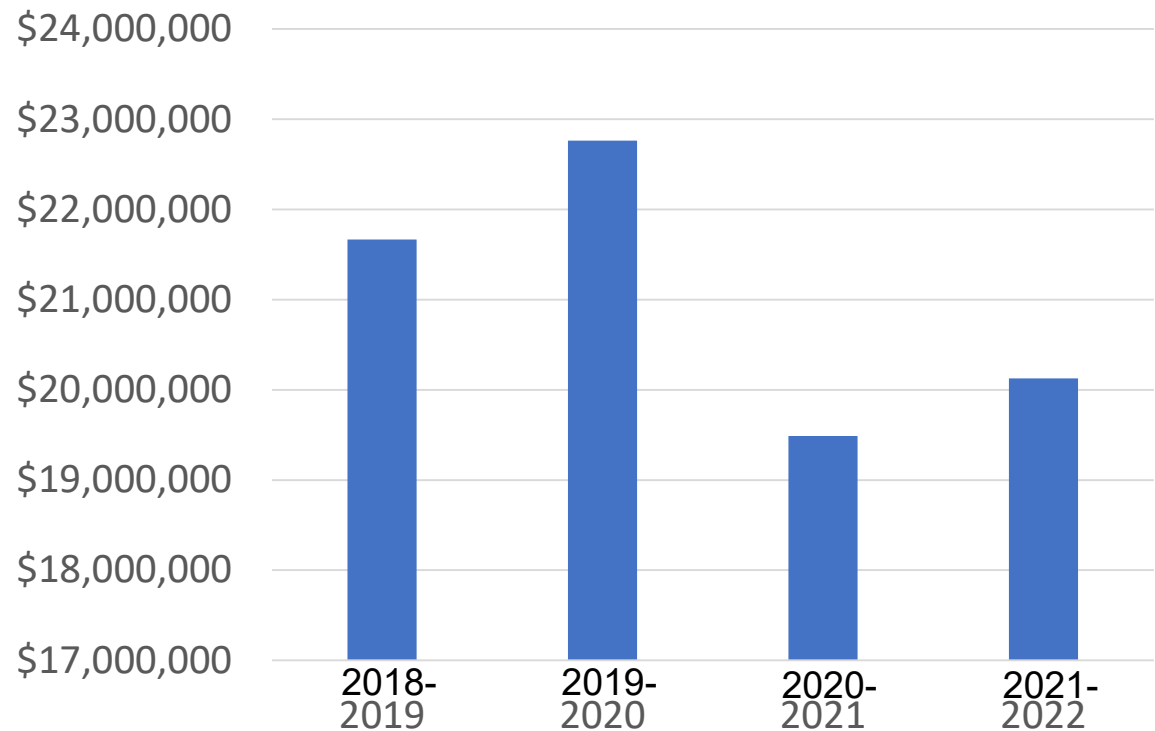
Net FSP
payments fell
from \$11
million in 2020
to just \$6
million in 2022

Net FSP payments after prior year adjustments

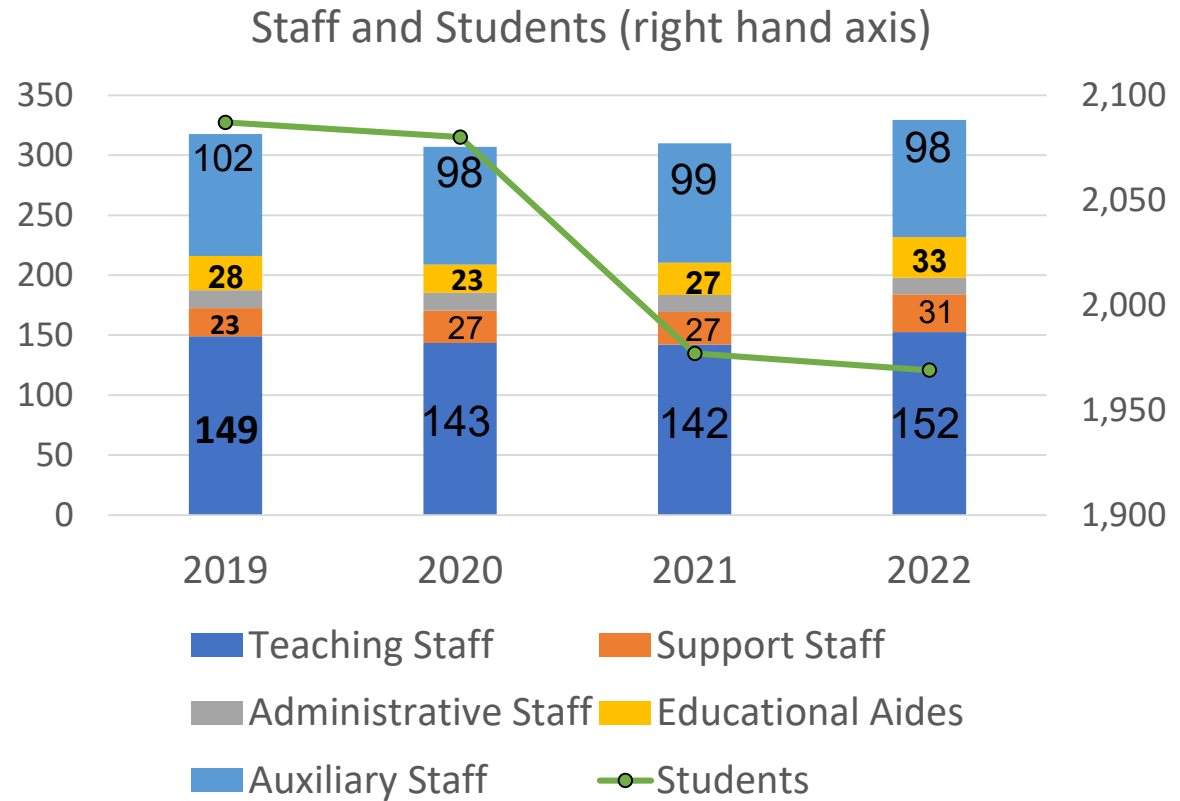


General Fund Revenues

Gen. Fund Revenues



Staffing has increased while the number of students funding them has fallen



8/21/2023

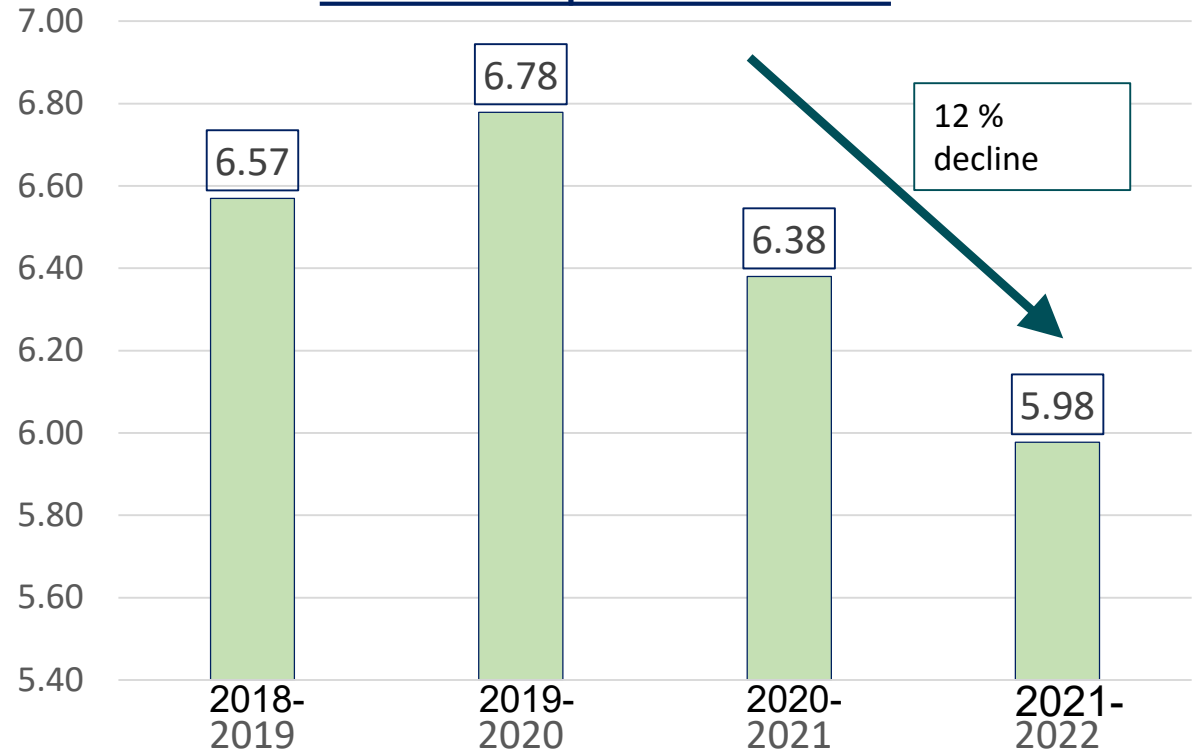
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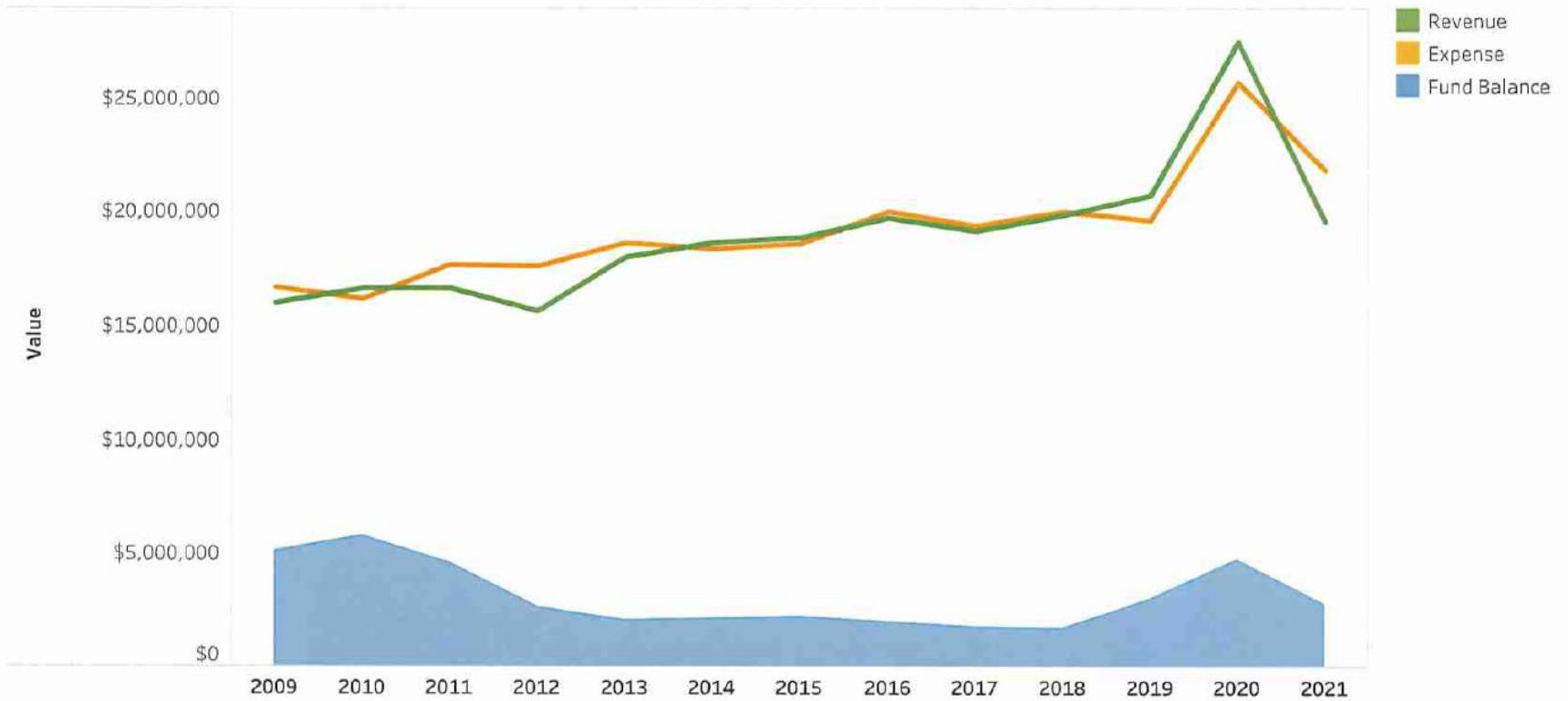
Administrative Staff- 15 total in 2018-2019, 2019-2020
14 total in 2020-2021, 2021-2022

Staffing has increased while the number of students funding them has fallen

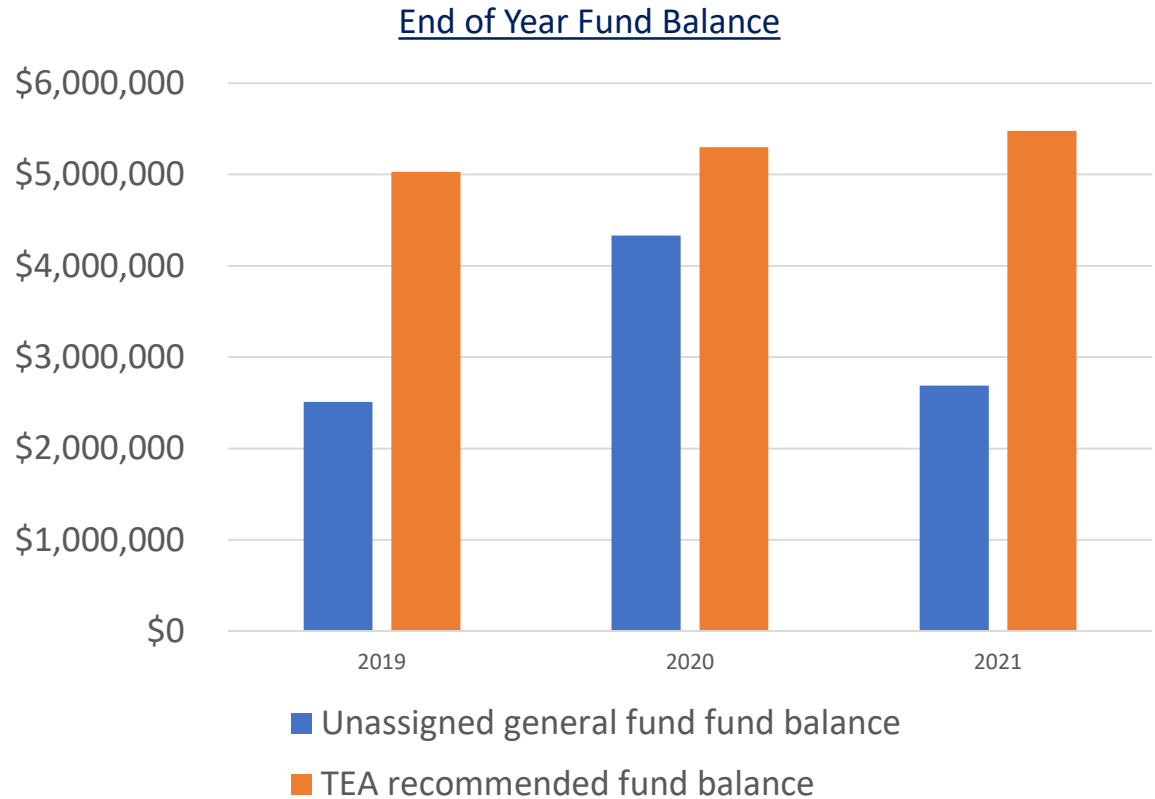
Students per Staff FTE



The graph below shows the change in **General Funds**.



Fund Balance remains at just two months of operating expenditures, TEA recommended is four



Focus on Attendance

- West Oso gets around \$9,800 in additional FSP money for each additional student in ADA
- A 1% increase in attendance would add 18 students and increase funding by \$176,400
- A 2% increase in attendance could pay for the salaries of 5.8 teacher FTEs



COVID RELATED EXPENSES



Health

- Masks
- Signage for social distancing
- Sanitation supplies
- Shields
- COVID leave

Learning and Socioemotional Needs*

- Reduced class sizes at JFK and JH
- Bear Center
- Tutors
- Extensive summer programming 2022

Inflation

The inflation rate for September 21-September 22 was 8.3% nationally and over 9% in Texas.

*The majority of the students in West Oso ISD were remote learners in Spring of 2019-2020 as well as in 2020-2021. The 2021-2022 school year had significant disruptions in learning due to the Delta and Omicron strains of the COVID-19 virus.



STAAR REDESIGN AND SECURITY EXPENSES



STAAR Redesign

- Training
- Technology to support online testing
- Summer Curriculum Writing
- High quality instructional materials aligned to test*
 - Eureka Math K-5 and Carnegie Math 6-8
 - STEMSCOPES K-12
 - Really Great Reading K-3 all students, 4-12 for intervention, Dyslexia, and SPED

Security

- Exterior Door Repair as required by TEA mandated Exterior Door Safety Audit
- Upgraded phone systems- all classrooms now have phones
- Significantly upgraded and increased number of security cameras
- Upgraded PA systems

- *The Instructional Materials Allotment was reduced from \$400,000 in 2019-2020 and 2020-2021 to \$120,000 in 2021-2023. The eight-year adoption of math and science materials ended in 21-22, but TEA didn't supply additional funds to purchase new materials.



ESSER MEETS NEEDS



Staff Financial Needs

- A total of \$1,350,000 was allocated for stipends (\$2,500 in 2021-2022 and \$2,000 in 2022-2023) to provide financial support for all staff members

Instructional Needs

- Chromebooks- one to one at all campuses except JFK
- Instructional Materials
 - Really Great Reading- explicit phonics instruction
 - Reduced class sizes at JFK and JH to address learning loss and additional socioemotional needs
 - Bear Center- staff, supplies
 - Tutors to address learning loss as required by HB4545

Safety Needs

- Upgraded phone systems- all classrooms now have phones
- Significantly upgraded and increased security cameras
- Upgraded PA systems



ESSER MEETS NEEDS



Health Needs

- Masks
- Signage for social distancing
- Sanitation supplies
- Shields
- COVID leave

Other Needs

- Busses
- Teacher laptops with docking station
- Science lab upgrade
- HVAC repairs



GRANTS & OTHER EXTERNAL FUNDING



Citgo: \$60,000

Coastal Bend Bays & Estuaries Outdoor Classroom Grant: \$14,000

COVID-19 Health Grant: \$76, 253

Driscoll Health Plan: \$11,800

Dyslexia Grant Award Program: \$230,000

Innovative Approaches to Literacy Grant Program: \$260,000

Lockheed Martin Cybersecurity Grant: \$10,000

Online Transition Infrastructure Matching Grant: \$11,191

Summer Career & Technology Internship Grant: \$50,000

Texas COVID Learning Acceleration Support (T-CLAS): Grow Your Own and Texas College Bridge: \$145,879

Workforce Commission Jobs and Education for Texas (JET) Grant: \$94,851

*Additional in-kind support from Texas A&M University-Corpus Christi, ESC-2, and other community partners



ESSER II BUDGET



Category		Cost per year/item	# of Years/items	Total Budgeted	Notes
Stipend	Spring 2022	\$1000	310	\$310,000	Spent Spring 2022
Personnel	Tutors-Retired teachers	\$60,000	2 years	\$120,000	
	Accelerated Learning Coordinator	\$75,000	2 years	\$150,000	
	Staff 21-22	\$70,000	2 teachers	\$140,000	
	Teachers 22-23	\$60,000	11 teachers	\$660,000	
	COVID Leave	\$50,000	1	\$50,000	Spent in 21-22
Maintenance	(HVAC Repairs)			\$20,000	Spent in 21-22
	Miscellaneous sanitation and health supplies			\$8,000	Spent in 21-22
Technology	Budgeted for 22-23		1	\$60,000	
	Laptops for all Teachers			\$240,000	Purchased 21-22
After School program and Summer Enrichment	Supplies 22-23	\$20,000	1	\$25,911	Budgeted 22-23
	Staffing 22-23	\$100,000	1	\$100,000	Budgeted 22-23
	Total costs 21-22			\$75,090	Spent in 21-22
Busses				\$475,581	Purchased 21-22
Total Allotment				\$2,434,582.00	

ESSER II funds need to be spent by August 31, 2023



ESSER III BUDGET REMAINING



Category		Cost per year	# of Years	Total	Notes
Retention stipend	Fall 2022 (\$2,000)	\$620,000	1	\$620,000	Budgeted 22-23
Personnel	JH Teachers (4)	\$240,000	2	\$480,000	Budgeted 22-23, 23-24
	JFK Teachers (3)	\$180,000	2	\$360,000	Budgeted 22-23, 23-24
	Tutors Retired 23-24	\$60,000	1	\$60,000	Budgeted 23-24
Maintenance	Upgrades to HVAC System	\$1,050,000	1	\$1,050,000	Budgeted 22-23
	Chiller repair WOHS, flooring, asbestos removal, plumbing at WOJH 21-22	\$351,868	1	\$351,868	Budgeted 22-23
Technology from 2021-2022	PA Systems	\$21,342	1	\$21,342	Part of 21-22 budget
Technology	CAD Lab	\$25,052	1	\$20,000	Budgeted 23-24
Technology	Supplies & Equipment	\$60,000	1	\$60,000	Budgeted 22-23
Instruction	Instruction Supplies	\$60,000	1	\$60,000	Budgeted 22-23
Bear Center	Staff 23-24	\$80,000	1	\$80,000	Budgeted 23-24
	Supplies 23-24	\$20,000	1	\$20,000	Budgeted 23-24
Total Budgeted				\$3,183,210	
Total Remaining Allocated Funds				\$3,983,842	
Difference				\$800,632	

ESSER III funds need to be spent by August 31, 2024



ESSER III BUDGET

Category		Cost per year	# of Years	Total	Notes
Retention Stipend	Fall 2021 (\$1,500)	\$465,000	1	\$465,000	Spent 21-22
Retention stipend	Fall & Spring 2022 (\$2,000)	\$620,000	1	\$620,000	Budgeted 22-23
Personnel	JH Teachers (4)	\$240,000	2	\$480,000	Budgeted 22-23, 23-24
	JH Teacher (3.5)	\$210,000	1	\$210,000	Spent 21-22
	JFK Teachers (3)	\$180,000	3	\$540,000	Budgeted 21-22, 22-23, 23-24
	Counselor 21-22	\$60,000	1	\$70,000	Spent 21-22
	Tutors Retired 23-24	\$60,000	1	\$60,000	Budgeted 23-24
Technology	Security Cameras and lighting Phones and PA systems	\$275,942	1	\$275,942	Spent 21-22
Technology	CAD Lab	\$25,052	1	\$25,052	Budgeted 23-24
Technology	Supplies & Equipment	\$60,000	1	\$60,000	Budgeted 22-23
Instruction	Instructional Supplies	\$11,941	1	\$11,941	Spent 21-22
Instruction	Instructional Supplies	\$60,000	1	\$60,000	Budgeted 22-23
Maintenance	Upgrades to HVAC System	\$1,050,000	1	\$1,050,000	Budgeted 22-23
	Chiller repair WOHS, flooring, asbestos removal, plumbing at WOJH 21-22	\$418,925	1	\$418,925	Spent 21-22
Bear Center	Staff 23-24	\$80,000	1	\$80,000	Budgeted 23-24
	Supplies 23-24	\$20,000	1	\$20,000	Budgeted 23-24
Total Costs including summer enrichment	21-22		1	\$222,000	Spent 21-22
Total Budgeted				\$4,668,860	
Total Allocation				\$5,469,492	
Difference				\$800,632	

ESSER II funds need to be spent by August 31, 2024



FINANCIAL RECOVERY ACTION PLAN



Attendance Monitoring

- Daily phone calls
- Weekly home visits
- Incentives

Personnel cuts have been made through:

- Attrition
- Reassignment

Reduction in local payroll costs

- Extremely limited overtime for hourly employees
- Reducing number of tutors
- Bear Center at WOE and JFK only
- Fourteen additional staff paid through Title I and ESSER II

Hiring freeze

TASBO study to provide recommendations on staffing



FINANCIAL RECOVERY ACTION PLAN NEXT STEPS



- Utilize TASBO's recommendation to make changes to staffing for 2023-2024
- Seek input from campus principal as well as central administration for reducing staff
- Develop specific staffing guidelines including increasing teacher-student ratio
- Begin budgeting process for 2023-2024
- Begin developing Master Schedule for all campuses for 2023-2024