

# **2023-2024 Preliminary Budget**

## **April 4, 2023**

# Transparency and Financial Reporting Awards

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# General Fund Operating Expenditures by Function 2021-2022 Fiscal Year



General Fund Expenditures By Function	Conroe	Cy-Fair	Fort Bend	Humble	Katy	Klein	Spring Branch
Instruction (Function 11)	63.22%	67.61%	58.28%	61.89%	65.78%	62.74%	60.40%
Instructional Resources & Media Services (Function 12)	1.05%	0.77%	1.16%	0.84%	1.11%	0.95%	1.13%
Curriculum & Staff Development (Function 13)	1.56%	1.23%	1.94%	4.21%	1.37%	2.46%	2.13%
Instructional Leadership (Function 21)	1.06%	0.86%	2.54%	1.29%	0.82%	1.02%	2.22%
School Leadership (Function 23)	6.55%	5.29%	6.93%	6.09%	5.77%	6.95%	6.66%
Guidance Counseling Services (Function 31)	3.70%	3.24%	5.07%	5.26%	4.99%	5.69%	5.06%
Social Work Services (Function 32)	0.22%	0.05%	0.39%	0.05%	0.01%	0.12%	0.04%
Health Services (Function 33)	0.10%	1.22%	1.37%	1.14%	1.08%	1.27%	1.30%
Transportation (Function 34)	5.25%	4.34%	3.28%	2.57%	2.74%	3.43%	2.84%
Food Services (Function 35)	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.04%
Extracurricular (Function 36)	2.27%	2.24%	2.32%	2.14%	2.20%	2.06%	2.08%
General Administration (Function 41)	1.73%	1.90%	2.63%	2.46%	1.75%	2.54%	3.17%
Facilities Maintenance & Operations (Function 51)	10.45%	7.14%	10.07%	8.71%	9.19%	7.21%	8.31%
Security & Monitoring Services (Function 52)	1.48%	1.43%	1.42%	1.40%	1.29%	1.43%	1.79%
Data Processing Services (Function 53)	1.36%	1.85%	2.48%	1.67%	1.88%	2.05%	2.42%
Community Services (Function 61)	0.00%	0.83%	0.12%	0.21%	0.03%	0.09%	0.41%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Operating Expenditures Per Student	\$8,748	\$8,633	\$9,584	\$9,182	\$9,909	\$8,823	\$9,632
Maintenance & Operations Tax Rate	\$ 0.8546	\$ 0.8948	\$ 0.9201	\$ 0.9429	\$ 0.9617	\$ 0.8550	\$0.9643
Golden/Copper Pennies	\$ 0.0500	\$ 0.0800	\$ 0.1155	\$ 0.1383	\$ 0.1571	\$ 0.0500	\$0.0864

Source: [https://rptsrv1.tea.texas.gov/school.finance/forecasting/financial\\_reports/2122\\_FinActRep.html](https://rptsrv1.tea.texas.gov/school.finance/forecasting/financial_reports/2122_FinActRep.html)

# Legislative Update



# Legislative Update



## HB 1 Biennial State Budget

**\$17.3 billion for property tax relief**

**\$2.4 billion for increase in golden penny yield**

**\$5 billion for other school funding increases**

**\$1.75 billion for TRS Active Care**



## SB 1 Biennial State Budget

**\$16.5 billion for property tax relief**



**\$2.4 billion for increase in golden penny yield**

**\$5 billion for other school funding increases**

**\$1.2 billion for TRS Active Care**



# Legislative Update – Property Tax Relief

 House	 Senate
<b>Additional Tier 1 Tax Rate Compression (additional \$0.15 compression)</b>	<b>Additional Tier 1 Tax Rate Compression (additional \$0.07 compression possible)</b>
<b>5% Appraisal Cap on all Real Property</b>	<b>Increase Homestead Exemption to \$70K Increase Over-65 &amp; Disabled to \$30K</b>
<b>\$17.3 billion</b>	<b>\$16.5 billion</b>

# Legislative Update – Teacher Pay/Retention

## HB 100 by King

\$50 Increase in the Basic Allotment (50% designated for teacher raises, equates to a 1% raise for teachers only)  
Transportation Allotment – Increase rate to \$1.54 per mile (currently at \$1.00)

## HB 11 by Dutton

Creates teacher residency partnership program  
Expands pre-k eligibility to children of teachers  
Creates a grant program for TRS costs related to employing retired teachers  
Teacher Incentive Allotment enhancements

## HB 5170 by Dutton

Removes appropriations limit on fast growth allotment  
Increase Basic Allotment by \$50 and adds inflation factor

## SB 9 by Creighton

Salary increase for classroom teachers  
    \$2,000 for districts over 20,000 students  
    \$6,000 for districts under 20,000 students  
Funding mechanism uncertain  
Expands pre-k eligibility to children of teachers  
Teacher Incentive Allotment enhancements

# Legislative Update – School Safety

## **HJR 170 by King**

**Constitutional amendment creating the State School Safety Fund**

## **HB 4406 by King**

**Establish an annual school safety grant program funded through the State School Safety Fund**  
**Total grants may not exceed \$250 million per school year and grants awarded must be used to reimburse school districts for expenditures required to implement a school safety plan.**

## **HB 3 by Burrows**

**Requires an armed school security officer at each campus during regular school hours**  
**Provides funding for school safety of \$10 per ADA, plus \$15,000 per campus.**

## **HB 13 by King**

**Increases school safety allotment to \$100/ADA**



# 2023-2024 Budget Objectives

- **Meet the needs for the 2023-2024 school year.**  
(Opening Hines Elementary, Moorhead Jr. High, & Veterans Memorial Intermediate)
- **Provide a competitive compensation plan.**
- **Provide a safe learning environment for our students and staff.**
- **Provide targeted support for students and staff by absorbing ESSER positions into the General Fund budget.**

# Budget Challenges

- **Legislative year**
- **Unprecedented growth**
- **No funding mechanism in current formula to:**
  - **Provide a raise for employees**
  - **Address inflation**
- **ESSER funding cliff – 225 positions- \$16M**
- **No funding for employee retention stipend**

# Fund Balance Analysis

	20% Target
Projected Unassigned Fund Balance @ 8/31/23	\$ 176,139,721
Target	123,965,598
Available	52,174,123
Bond Contingency Fund (Approved November 2022 Board Meeting)	(18,800,000)
Land Purchases (Reimbursement Resolution 2023 Board Meeting)	(30,000,000)
Actual Capacity	\$ 3,374,123
2022-2023 Budget	\$ 619,827,991

Goal is to maintain an unassigned fund balance in the range of 20 to 25 percent of the budget

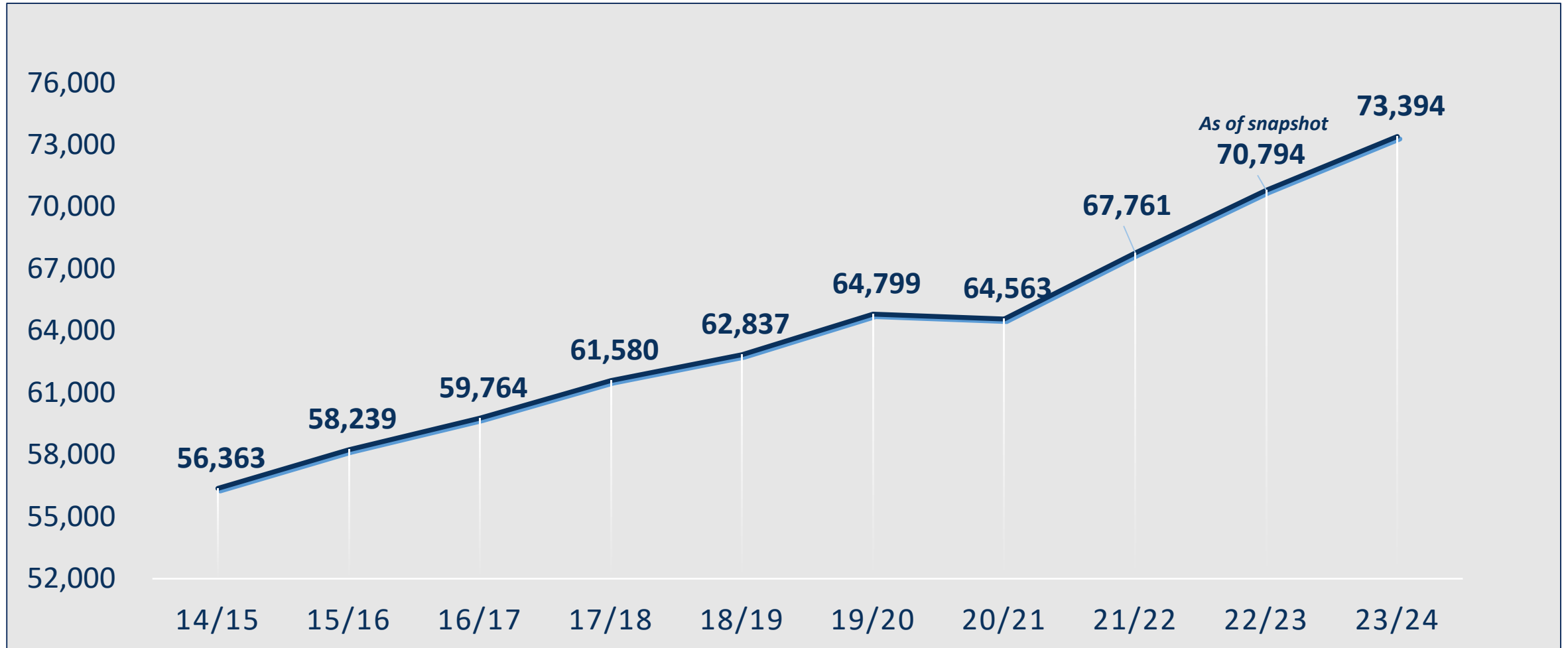
# Attendance Data

*Expenditure budgets are based on enrollment whereas state funding is provided based on average daily attendance (ADA)*



Year Ended 31-Aug	Enrollment			Average Daily Attendance		
	Actual	Total Yearly	ADA	Total Yearly	Percent	Percent of
	Enrollment	Change	Amount	Change	(Decrease)	Enrollment
2014	55,009	1075	51830	1365	2.7%	94.22%
2015	56,363	1,354	53,165	1,335	2.6%	94.33%
2016	58,239	1,876	55,147	1,982	3.7%	94.69%
2017	59,764	1,525	56,653	1,506	2.7%	94.79%
2018	61,580	1,816	58,001	1,348	2.4%	94.19%
2019	62,837	1,257	59,356	1,355	2.3%	94.46%
2020	64,799	1,962	60,983	1,627	2.7%	94.11%
2021	64,563	-236	61,007	24	0.0%	94.49%
2022	67,761	3,198	62,630	1,623	2.7%	92.43%
2023	70,794	3,033	65,332	2,702	4.3%	92.28%
2024 Proj	73,394	2,600	67,889	2,739	4.2%	92.50%
Ten Year Average		1,769		1,584	2.7%	93.84%

# Enrollment Trend



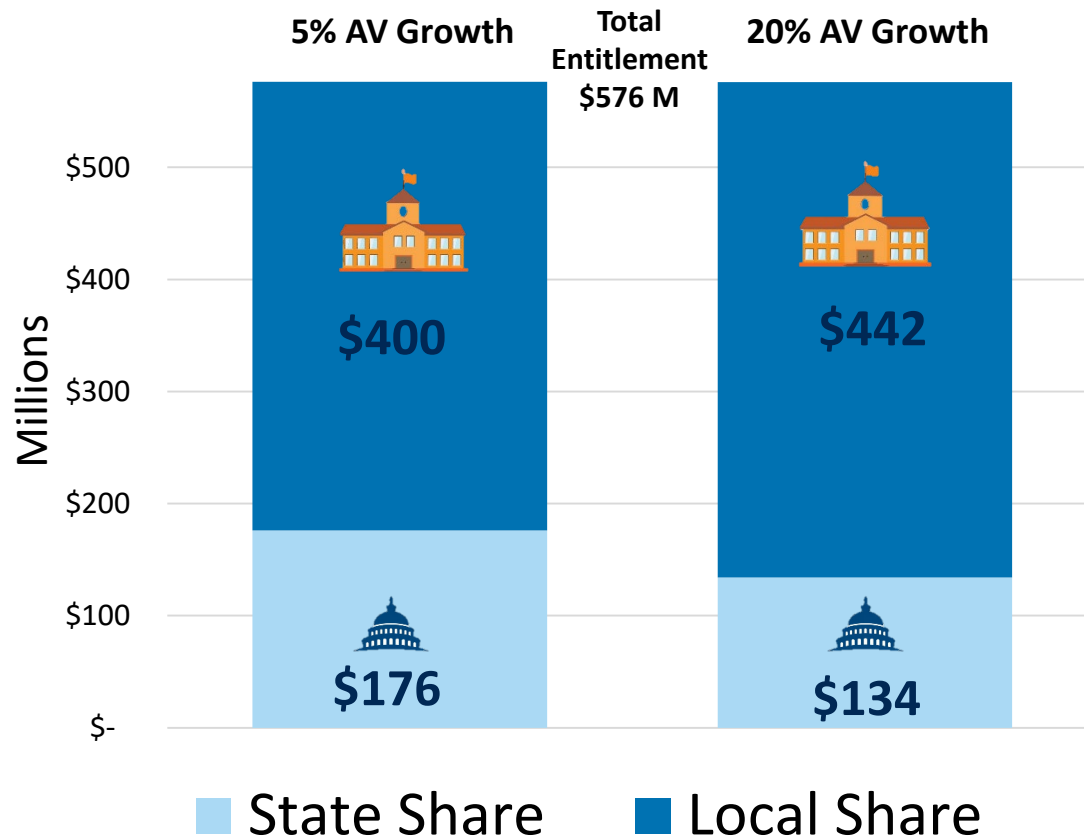
03/29/2023 Enrollment 71,419

# Certified Property Values

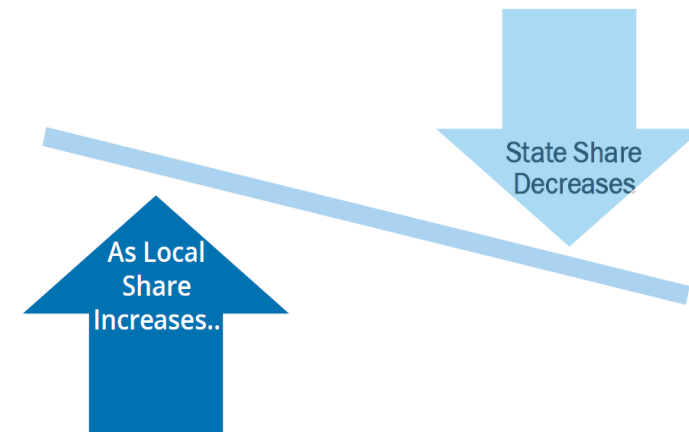
Tax Year	Certified Value	Change in Certified Value	
		\$	%
2023 est	\$ 57,348,238,287	\$ 5,213,476,208	10.00%
2022	\$ 52,134,762,079	\$ 9,019,328,455	20.92%
2021	\$ 43,115,433,624	\$ 2,994,783,377	7.46%
2020	\$ 40,120,650,247	\$ 2,025,755,895	5.32%
2019	\$ 38,094,894,352	\$ 2,357,351,036	6.60%
2018	\$ 35,737,543,316	\$ 1,937,650,491	5.73%
2017	\$ 33,799,892,825	\$ 1,376,594,502	4.25%
2016	\$ 32,423,298,323	\$ 2,582,889,266	8.66%
2015	\$ 29,840,409,057	\$ 2,911,859,001	10.81%
2014	\$ 26,928,550,056	\$ 3,019,678,901	12.63%
2013	\$ 23,908,871,155	\$ 1,831,798,239	8.30%



# State vs. Local Share

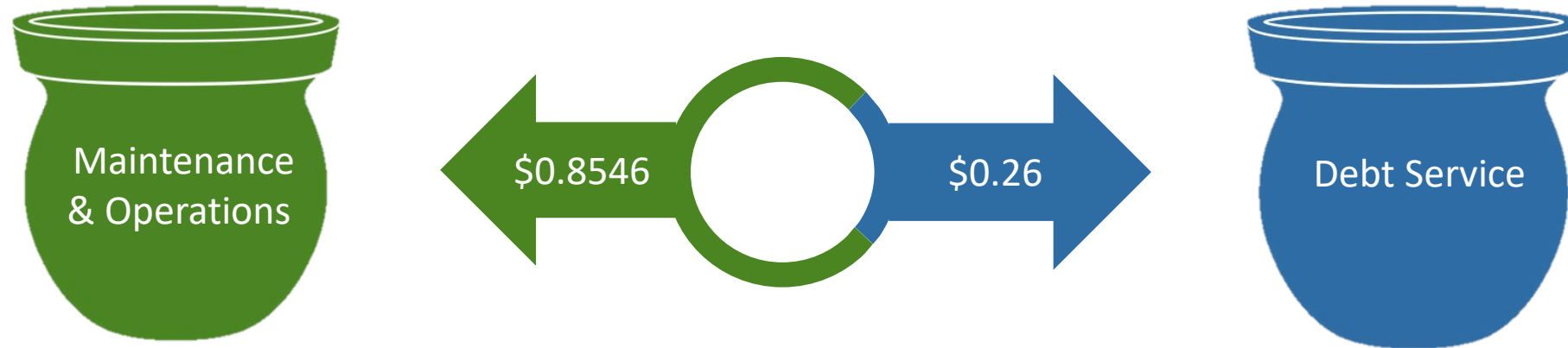


A balancing act:  
State Share vs. Local Share



# Tax Rate Components @ \$1.1146

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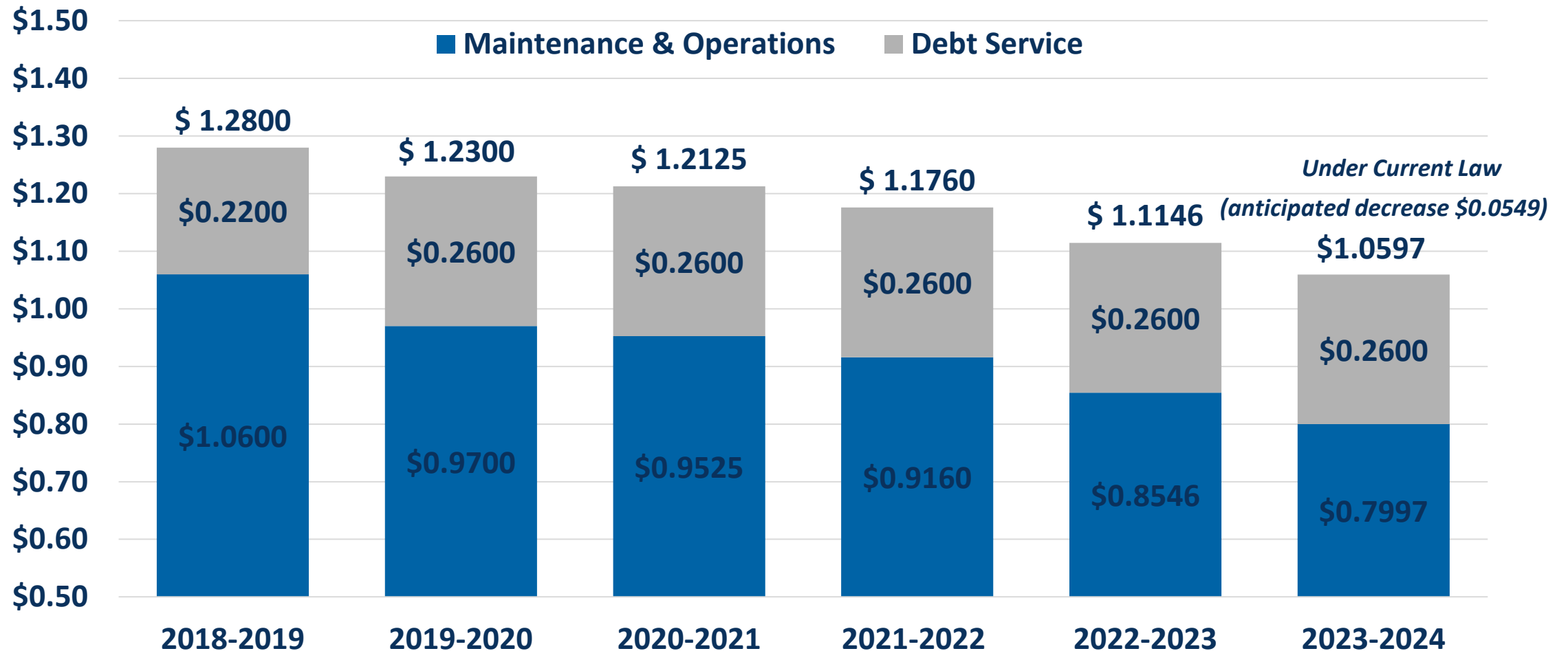


The maintenance & operations portion of the tax rate is used to fund the day-to-day operations of the district. (Salaries, benefits, supplies, utilities, fuel etc.)

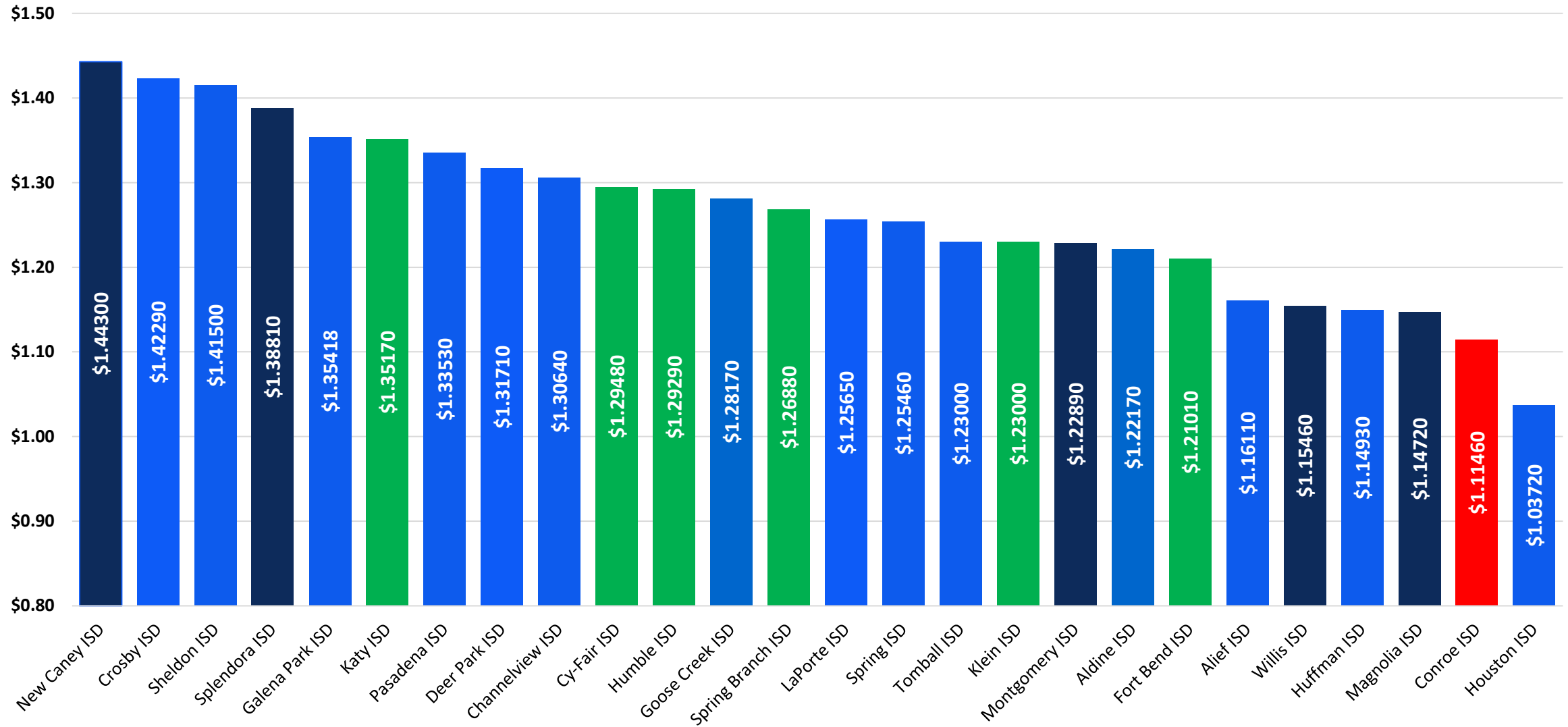
The debt service or I&S portion of the tax rate provides funding for principal and interest payments on debt the district issues to finance the building of new facilities and other capital expenditures.



# Tax Rate History



# 2022-2023 Houston Area Tax Rates



# 2023-2024 Funding Estimate

Local Revenue Limited 2.5% AV growth	\$ 13.10 M
State Funding Decrease - HB3	(13.10)
State Funding Increase	43.60
Interest Income	3.00
TRS on Behalf	1.75
<b>Total Estimated Funding Increase</b>	<b>\$ 48.35 M</b>

*Based on current law*

# Allocation Process

- Results of demographer/PASA study are used to determine total enrollment projection used for the upcoming budget year
- Individual campus enrollment projections are refined for all grade levels (General Ed and Bilingual)
- Enrollment projections are loaded into allocation spreadsheets
- Formulas are applied to enrollment projections to determine staffing necessary to support enrollment
- Allocations are further refined by Deputy Superintendent and grade level Assistant Superintendents based on individual campus needs

# 2023-2024 Staffing Formulas Elementary



Grades	Staffing Ratio
Pre K	19:1
K-4	22:1

Position	Number of Staff Members	Enrollment
Principal	1	NA
Assistant Principal	2	Up to 1,099
	3	1,100 or Above
Counselor	1	Up to 899
	2	900 and Above
Librarian	1	N/A
Instructional Coach	2	N/A
Nurse	1	N/A
Nurse's Aide	1	N/A
Principal's Secretary	1	N/A
Campus Secretary	1	N/A
Attendance Clerk	1	N/A
Clerical/Instructional Aides	3	Up to 649
	4	650 to 799
	5	800 to 999
	6	1,000 or Above
Bilingual Instructional Aides	1	Up to 199
	2	200 to 349
	3	350 or Above
Pre-K Instructional Aides	1	Up to 40 Pre-K
	2	40 or Above Pre-K
Art	1	Up to 849
	2	850 or Above
Physical Education	1	Up to 699
	2	700 to 1,149
	3	1,150 or Above
Music	1	NA
	1	849 to 1000
Additional Fine Arts	2	1000 or Above



# 2023-2024 Staffing Formulas K-6



Grades	Staffing Ratio
Pre K	19:1
K-4	22:1
5-6	25:1

Position	Number of Staff Members	Enrollment
Principal	1	N/A
Assistant Principal	2	Up to 1,099
	3	1,100 or Above
Counselor	2	Up to 949
	3	950 and Above
Librarian	1	N/A
Instructional Coach	2	N/A
Technology Teacher	1	N/A
Nurse	1	N/A
Nurse's Aide	1	N/A
Principal's Secretary	1	N/A
Campus Secretary	1	N/A
Attendance Clerk	1	N/A
Clerical/Instructional Aides	3	Up to 649
	4	650 to 799
	5	800 to 999
	6	1,000 or Above
Bilingual Instructional Aides	1	Up to 199
	2	200 to 349
	3	350 or Above
Pre-K Instructional Aides	1	Up to 40 Pre-K
	2	40 or Above Pre-K
Art	2	Up to 1,199
	3	1,200 or Above
Physical Education	2	Up to 1,149
	3	1,050 or Above
Music	1	NA
Band	1	Up to 199
	2	200 to 299
	3	300 to 599
	4	600 or Above
Orchestra	1	NA
Orchestra Aide	1	150 or Above
Additional Fine Arts	1	1,050 to 1,249
	2	1,250 or Above



# 2023-2024 Staffing Formulas Intermediate



Grades 5-6		Staffing Ratio 25:1	
Position	Number of Staff Members		Enrollment
Principal	1		N/A
Assistant Principals	2		Up to 1,099
	3		1,100 or Above
	2		Up to 1099
Counselors	3		1100 and Above
	1		N/A
Librarian	2		N/A
Instructional Coach	1		N/A
Technology Teacher	1		N/A
Student Success Manager	1		N/A
Nurse	1		N/A
Nurse's Aide	1		N/A
Principal's Secretary	1		N/A
Campus Secretary	1		N/A
Attendance Clerk	1		N/A
Clerical/Instructional Aides	3		Up to 649
	4		650 to 799
	5		800 to 999
	6		1,000 or Above
	1		Up to 199
Bilingual Instructional Aides	2		200 to 349
	3		350 or Above
	2		Up to 1,199
Art	3		1,200 or Above
	1		Up to 699
	2		700 to 1,149
Physical Education	3		1,050 or Above
	1		NA
	1		Up to 199
Music Band	2		200 to 299
	3		300 to 599
	4		600 or Above
	1		NA
Orchestra	1		150 or Above
Orchestra Aide	1		1,050 to 1,249
Additional Fine Arts	2		1,250 or Above



# 2023-2024 Staffing Formulas Junior High



Grades  
7-8

Staffing Ratio  
22:1

Position	Number of Staff Members	Enrollment
Principal	1	N/A
Associate Principal	1	N/A
Assistant Principals	2	up to 1200
	3	1200 to 1750
	4	1750 to 2500
Counselors	2	Up to 1,099
	3	1,100 to 1499
	4	1500 to 1999
Band Director	1	N/A
Assistant Band Director	1	100 to 199
	2	200 and Above
Choir Director	1	N/A
Orchestra	1	N/A
Librarian	1	N/A
Dyslexia Teacher/504	1	N/A
Nurse	1	N/A
Nurses Aide	1	N/A
Clerical Aides		
Principal's Secretary	1	N/A
A/P Secretary	1	N/A
Counselor's Secretary	1	N/A
Attendance Clerk	1	N/A
Receptionist	1	N/A
ISS Aide	1	N/A
Technology Tech	1	N/A
Add'l Aides(including Library Aide)	2	Up to 899
	4	900 to 1,099
	5	1,100 to 1,499
	6	1,500 to 1,999
	7	2,000 and above
Instructional Coach	2	N/A
Student Success Manager	1	N/A





# 2023-2024 Staffing Formulas 9<sup>th</sup> Grade Campus



Grade	Staffing Ratio	
9	22:1	
Position	Number of Staff Members	Enrollment
Principal	1	N/A
Associate Principal	1	N/A
Assistant Principals	1	Up to 999
	2	1,000 to 1,499
	3	1,500 and Above
Counselors	2	Up to 999
	3	1,000 to 1,499
	4	1,500 and Above
Choir	1	N/A
Dyslexia Teacher/504	0.5	N/A
ESL Teacher	1	N/A
ESL Aide	1	N/A
Athletic Trainer	1	N/A
Instructional Coach	2	N/A
Librarian	1	N/A
Nurse	1	N/A
Clinic Aide	1	N/A
Clerical Aides		
Principal's Secretary	1	N/A
A/P Secretary	1	N/A
Counselor's Secretary	1	N/A
Registrar	1	N/A
PEIMS	1	N/A
Receptionist	1	N/A
ISS Aide	1	N/A
Technology Tech	1	N/A
Additional Aides (Including Library Aide)	1	Up to 749
	2	750 to 999
	3	1,000 to 1,249
	4	1,250 or 1,499
	5	1,500 and Above



# 2023-2024 Staffing Formulas 10-12 Campus



Grades 10-12	Staffing Ratio 22:1	
Position	Number of Staff Members	Enrollment
Principal	1	N/A
Associate Principals	2	N/A
	3	3,500 and Above
Assistant Principals	2	Up to 999
	3	1,000 to 1,499
	4	1,500 to 1,999
	5	2,000 to 2,499
	6	2,500 to 2,999
	7	3,000 to 3,499
	8	3,500 to 3,999
	9	4,000 to 4,999
	10	5,000 and Above
Counselors	5	Up to 999
	6	1,000 to 1,499
	7	1,500 to 1,999
	8	2,000 to 2,499
	9	2,500 to 2,999
	10	3,000 to 3,499
	11	3,500 to 3,999
	12	4,000 to 4,999
	13	5,000 and Above
College and Career Counselor	1	N/A
Band Director	1	N/A
Assistant Band Director	1	N/A
	2	200-299 Band (9-12)
	3	300 Band and Above (9-12)
Orchestra	1	N/A
	2	150 Orchestra and Above
Choir	1 (In addition to one at Ninth)	N/A
Athletic Director	1	N/A
Athletic Trainers	2 (In addition to one at Ninth)	N/A
Librarian	1	N/A
	2	2,000 and Above
Library Aide	1	N/A
Dyslexia/504	1	N/A
Nurse	1	N/A
Clinic Aide	1	N/A
Instructional Coach	1	N/A
	2	3,000 and Above
ESL Teacher	1	Every 150 ESL students
ESL Aide	1	N/A
	2	Above 250 ESL students
Clerical Aides		
Principal's Secretary	1	N/A
Assoc & A/P Secretary	3	N/A
Counselor's Secretary	2	N/A
Athletic Secretary	1	N/A
Attendance Clerk	1	N/A
Budget Clerk	1	N/A
Activity Fund Secretary	1	N/A
PEIMS Clerk	1	N/A
Receptionist	1	N/A
Registrar	1	N/A
Textbook	1	N/A
ISS Aide	1	N/A
Copy Aide	1	N/A
Data Clerk	1	N/A
Technology Tech	1	N/A
Childcare Para	1	N/A
Additional Aides	5	Must have Childcare Program
	6	Up to 2,499
	7	2,500 to 2,999
	8	3,000 to 3,499
	9	3,500 to 3,999
		4,000 and Above



# 2023-2024 Staffing Formulas 9-12 Campus



Grades 9-12		Staffing Ratio 22:1	
Position	Number of Staff Members	Enrollment	
Principal	1	N/A	
Associate Principals	3	N/A	
Assistant Principals	2	Up to 999	
	3	1,000 to 1,499	
	4	1,500 to 1,999	
	5	2,000 to 2,499	
	6	2,500 to 2,999	
	7	3,000 to 3,499	
	8	3,500 to 3,999	
	9	4,000 to 4,999	
	10	5,000 and Above	
Counselors	5	Up to 999	
	6	1,000 to 1,499	
	7	1,500 to 1,999	
	8	2,000 to 2,499	
	9	2,500 to 2,999	
	10	3,000 to 3,499	
	11	3,500 to 3,999	
	12	4,000 to 4,999	
	13	5,000 and Above	
College and Career Counselor	1	N/A	
Band Director	1	N/A	
Assistant Band Director	1	N/A	
	2	200-299 Band	
	3	300 Band and Above	
Orchestra	1	N/A	
	2	150 Orchestra and Above	
Choir	1	N/A	
	2	150 Choir and Above	
Athletic Director	1	N/A	
Athletic Trainers	3	N/A	
Librarian	1	N/A	
	2	2,000 and Above	
Library Aide	1	N/A	
Dyslexia/504	1	N/A	
Nurse	1	N/A	
Clinic Aide	1	N/A	
Instructional Coach	2	N/A	
ESL Teacher	1	Every 150 ESL students	
ESL Aide	1	N/A	
	2	Above 250 ESL students	
Clerical Aides			
Principal's Secretary	1	N/A	
Assoc & A/P Secretary	3	N/A	
Counselor's Secretary	2	N/A	
Athletic Secretary	1	N/A	
Attendance Clerk	1	N/A	
Budget Clerk	1	N/A	
Activity Fund Secretary	1	N/A	
PEIMS Clerk	1	N/A	
Receptionist	1	N/A	
Registrar	1	N/A	
Textbook	1	N/A	
ISS Aide	1	N/A	
Copy Aide	1	N/A	
Data Clerk	1	N/A	
Technology Tech	1	N/A	
Childcare Para	1	Must have Childcare Program	
Additional Aides	5	Up to 2,499	
	6	2,500 to 2,999	
	7	3,000 to 3,499	
	8	3,500 to 3,999	
	9	4,000 and Above	

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# 2023-2024 Personnel Additions

CAMPUS POSITIONS	Elementary	Intermediate	K-6	Junior High	High School	Total FTE	Total Cost
Teachers	169.00	30.50	30.00	29.50	46.50	305.50	\$ 21,385,000
Other Professionals	7.00	5.00	2.00	1.00	7.00	22.00	1,735,000
Para-Professionals	48.00	12.00	2.00	(2.00)	14.80	74.80	1,880,000
Administrators	13.00	3.00	1.00	7.00	11.00	35.00	3,435,000
Total	237.00	50.50	35.00	35.50	79.30	437.30	\$ 28,435,000

DISTRICT SUPPORT	Operations	Administration	Total FTE	Total Cost	
Special Ed Support					
Dyslexia Teachers	-	4.00	4.00	\$ 280,000	
Behavior Specialist	-	1.00	1.00	70,000	
Special Ed Coordinator	-	2.00	2.00	190,000	
Teacher-District Level	-	1.00	1.00	70,000	
Speech Language Pathologist	-	4.00	4.00	280,000	
ARD Facilitators	-	10.00	10.00	700,000	
LSSP's	-	5.00	5.00	400,000	
Other District Professional Staff	-	24.00	24.00	2,020,000	
Para-Professional Staff	-	10.00	10.00	477,500	
Auxiliary	46.00	-	46.00	1,840,000	
Total	46.00	61.00	107.00	\$ 6,327,500	

Staffing Ratio Change 1-4 (22:1)  
 ESSER Positions  
 Special Ed Support  
 Additional Campus Support  
 Opening Two New Campuses

Total FTE Change	544.30		
Total Payroll Additions	\$ 34,762,500		



# Notable Staffing Changes 2023-2024

	Current 2022-2023	2023-2024	Estimated Cost
Grades 1- 4	23:1	22:1	\$3.0 M
Instructional Coaches (Reading & Math)	-	2/campus	\$4.5 M
Campus Administrators			\$3.2 M
Counselors			\$1.5 M
Special Education Support			\$5.0 M

# Projected Expenditure Budget Increase 2023-2024

Salary Increase	\$	- M
Additional Personnel for Growth 23-24		34.70
Reading Academy, Summer School, Teacher Pipeline		2.10
Inflation Adjustment		3.50
Portable Buildings		3.00
Increased Software Costs		1.00
Other Expenses (Utilities, Fuel, Insurance, Supplies)		2.30
TRS on Behalf		1.75
Total Estimated Expenditure Increase	\$	48.35 M

# Employee Raise Scenarios

Amount	Estimated Cost
2%	\$ 11,500,000
3%	\$ 15,800,000
4%	\$ 20,100,000
5%	\$ 24,400,000

# Retention Stipend

Amount	Estimated Cost
\$ 500	\$ 4,500,000
\$1,000	\$ 8,750,000
\$1,500	\$ 13,250,000



# 2023-2024 Preliminary Budget

*Based on current law*



<b>Beginning Revenue Budget-Amended</b>		<b>\$ 623.30</b>	<b>M</b>
<b>Estimated Revenue Change</b>			
Local Revenue Limited 2.5% AV growth	\$ 13.10		
State Funding Decrease Robin Hood -HB3	(13.10)		
State Funding Increase	43.60		
Interest Income	3.00		
TRS on Behalf	1.75		
Total Estimated Revenue Increase		<u>48.35</u>	
Estimated Total Revenue		<u>\$ 671.65</u>	<b>M</b>
<b>Beginning Expenditure Budget-Amended</b>		<b>\$ 623.30</b>	<b>M</b>
<b>Estimated Expenditure Increase</b>			
Salary Increase	\$ -		
Additional Personnel for Growth 23-24	34.70		
Reading Academy, Summer School, Teacher Pipeline	2.10		
Inflation Adjustment	3.50		
Portable Buildings	3.00		
Increased Software Costs	1.00		
Other Expenses (Utilities, Fuel, Insurance, Supplies)	2.30		
TRS on Behalf	1.75		
Total Estimated Expenditure Increase		<u>48.35</u>	
Estimated Total Expenditures		<u>\$ 671.65</u>	<b>M</b>
Balanced Budget		<u>\$ -</u>	<b>M</b>

# **2023-2024 Benefit Plan Design**

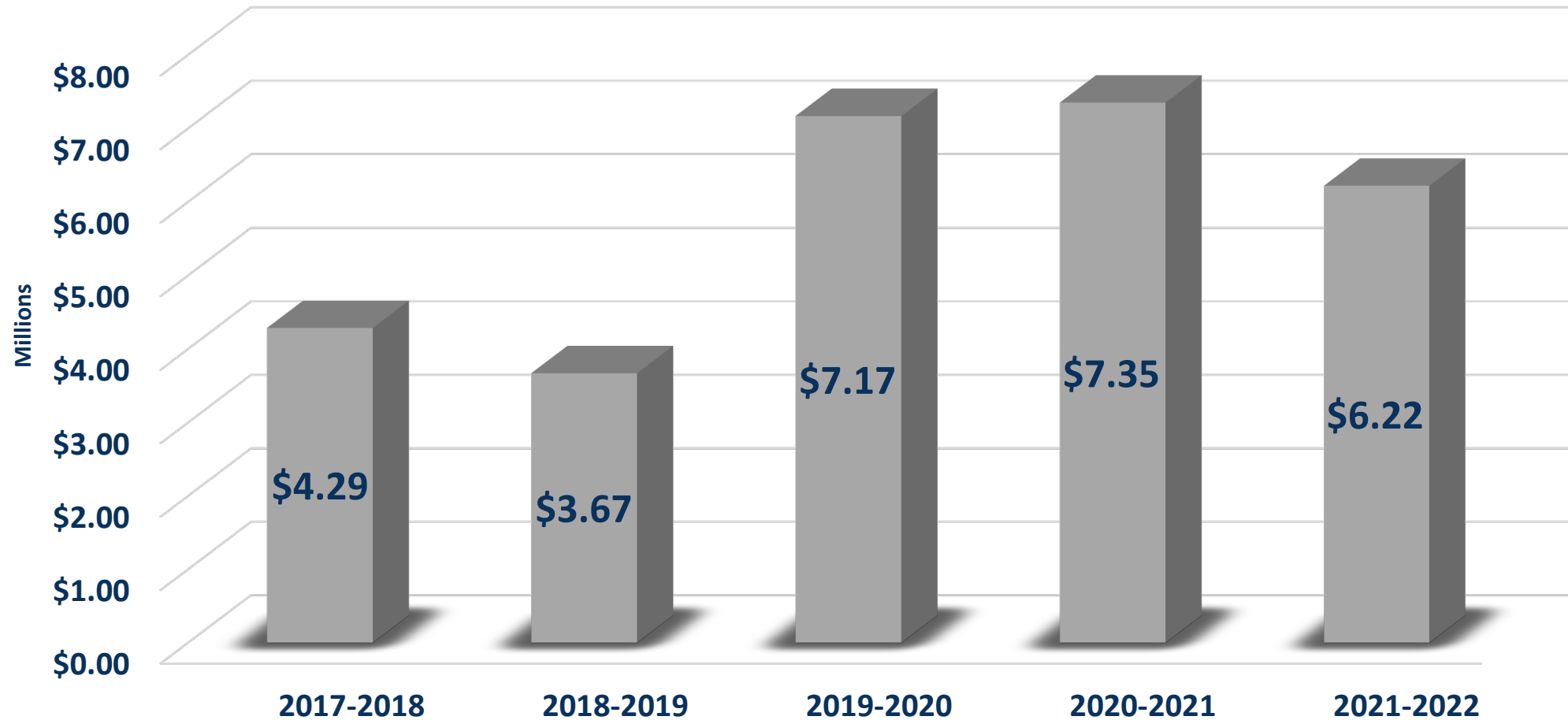
# Agenda

## **2022-2023 Current Plan Performance and Fund Balance**

## **BCBS Plan design**

**Blue Premier, Blue Essentials and Blue Choice**  
**Recommended 2023-2024 Benefit Plan Design**  
**2023-2024 Premium Calculations**

# Fund Balance



# Current Year Plan Performance

	<u>September 22</u>	<u>October 22</u>	<u>November 22</u>	<u>December 22</u>	<u>January 23</u>	<u>February 23</u>	<u>Total 2022-2023</u>	<u>Average 2022-2023</u>
<b>Revenues</b>								
<b>Premiums:</b>								
District	\$ 2,642,550	\$ 2,661,282	\$ 2,653,254	\$ 2,654,592	\$ 2,659,498	\$ 2,662,620	\$15,933,796	\$ 2,655,633
Employee	1,689,329	1,764,396	1,788,669	1,740,013	1,790,285	1,772,881	10,545,573	1,757,596
Interest	12,478	19,804	23,835	37,606	32,140	21,840	147,703	24,617
<b>Total Revenues</b>	<u>4,344,357</u>	<u>4,445,482</u>	<u>4,465,758</u>	<u>4,432,211</u>	<u>4,481,923</u>	<u>4,457,341</u>	<u>26,627,072</u>	<u>4,437,845</u>
<b>Expenses</b>								
Claims	4,205,435	3,410,320	4,916,556	3,874,243	6,943,275	3,379,337	26,729,166	\$ 4,454,861
Pharmacy Rebate/Stop Loss	(246,839)	(311,699)	(844,435)	(1,490,649)	(2,075,703)	(322,447)	(5,291,772)	(881,962)
Admin/Stop Loss /Clinic	635,283	471,823	472,298	517,081	563,921	726,450	3,386,856	564,476
<b>Total Expenses</b>	<u>4,593,879</u>	<u>3,570,444</u>	<u>4,544,419</u>	<u>2,900,675</u>	<u>5,431,493</u>	<u>3,783,340</u>	<u>24,824,249</u>	<u>4,137,375</u>
<b>Revenues Over</b>								
<b>(Under) Expenses</b>	\$ (249,521)	\$ 875,038	\$ (78,661)	\$ 1,531,536	\$ (949,570)	\$ 674,001	\$ 1,802,823	\$ 300,471

# 2023-2024 Benefits Plan Design

<b>Annual Deductible</b>
<i>Individual</i>
<i>Family</i>
<b>Office Visit Copay (PCP)</b>
<b>Specialist Copay</b>
<b>Co-Insurance</b>
<b>Emergency Room</b>
<b>Out-of- Pocket Maximum</b>
<i>Individual</i>
<i>Family</i>
<b>Lifetime Maximum</b>
<b>Prescriptions<sup>2</sup></b>
<i>Deductible (per person)</i>
<b>Retail</b>
<i>Generic</i>
<i>Brand copay</i>
<i>Brand copay npfd</i>
<i>Specialty<sup>3</sup></i>
<b>Mail Order</b>
<i>Generic</i>
<i>Brand copay</i>
<i>Brand copay npfd</i>

BCBS Blue Essentials (Kelsey) 22-23	BCBS Blue Essentials (Kelsey) 23-24
-------------------------------------	-------------------------------------

\$1,500	\$1,500
\$3,750	\$3,750
\$40	\$40
\$55	\$55
20% <sup>1</sup>	20% <sup>1</sup>
\$200+20% <sup>1</sup>	\$250+20% <sup>1</sup>

\$7,350	\$7,350
\$14,700	\$14,700
Unlimited	Unlimited

\$0 / \$200	\$0 / \$200
-------------	-------------

\$15	\$15
\$60	\$60
\$120	\$120
\$250	\$250

\$30	\$30
\$120	\$120
\$240	\$240

Blue Premier Memorial Herman 22-23	Blue Premier Memorial Herman 23-24
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\$1,200	\$1,200
\$3,000	\$3,000
\$35	\$35
\$50	\$50
20% <sup>1</sup>	20% <sup>1</sup>
\$250+20% <sup>1</sup>	\$250+20% <sup>1</sup>

\$6,250	\$6,250
\$12,500	\$12,500
Unlimited	Unlimited

\$0 / \$200	\$0 / \$200
-------------	-------------

\$15	\$15
\$60	\$60
\$120	\$120
\$250	\$250

\$30	\$30
\$120	\$120
\$240	\$240

CISD BCBS HDHP	
22-23	23-24

\$3.5K/\$6.9K	\$3.5K/\$6.9K
\$7K/\$13.8K	\$7K/\$13.8K
30% <sup>1</sup> /50% <sup>1</sup>	30% <sup>1</sup> /50% <sup>1</sup>
30% <sup>1</sup> /50% <sup>1</sup>	30% <sup>1</sup> /50% <sup>1</sup>
30% <sup>1</sup> /50% <sup>1</sup>	30% <sup>1</sup> /50% <sup>1</sup>
30% <sup>1</sup> W/\$150	30% <sup>1</sup> W/\$150

\$7.05K/Unlim	\$7.05K/Unlim
\$14.1K/Unlim	\$14.1K/Unlim
Unlimited	Unlimited

N/A	N/A
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30% <sup>1</sup>	30% <sup>1</sup>
30% <sup>1</sup>	30% <sup>1</sup>
30% <sup>1</sup>	30% <sup>1</sup>
30% <sup>1</sup>	30% <sup>1</sup>

30% <sup>1</sup>	30% <sup>1</sup>
30% <sup>1</sup>	30% <sup>1</sup>
30% <sup>1</sup>	30% <sup>1</sup>

<sup>1</sup>Member share after deductible is met

<sup>2</sup>Mandatory generic, precertification, and step therapy provisions apply. Also, the deductible is waived for Tier 1 medications.

<sup>3</sup>Specialty prescriptions dispensed in 30-day supply only. Mandatory use of BrivoRx specialty pharmacy for all specialty medications.

Note for HDHP: The two amounts represent in-network and out-of-network benefits.

# 2023-2024 Recommended Premiums

CISD Health Plan									
Monthly Premiums	Charter			Nexus			HDHP Nexus		
	22-23 BCBS Blue Essentials	Change	23-24 BCBS Blue Essentials	22-23 BCBS Blue Premier	Change	23-24 BCBS Blue Premier	22-23 CISD BCBS HDHP	Change	23-24 CISD BCBS HDHP
Employee Only	\$156	\$0	\$156	\$146	\$0	\$146	\$94	\$0	\$94
Employee & Spouse	\$1,008	\$0	\$1,008	\$998	\$0	\$998	\$756	\$0	\$756
Employee & Child(ren)	\$524	\$0	\$524	\$510	\$0	\$510	\$398	\$0	\$398
Employee & Family	\$1,134	\$0	\$1,134	\$1,076	\$0	\$1,076	\$942	\$0	\$942

Monthly Premiums	BCBS Blue Essentials	BCBS Blue Premier	CISD HDHP	CISD Contribution	Employee Contribution	Total Funding
Employee Only	2,526	863	746	\$22,130,520	\$7,082,136	\$29,212,656
Employee & Spouse	71	15	18	\$556,608	\$1,201,752	\$1,758,360
Employee & Child(ren)	1,049	176	191	\$7,578,432	\$8,585,448	\$16,163,880
Employee & Family	211	55	52	\$1,701,936	\$4,169,256	\$5,871,192
	3,857	1,109	1007	\$31,967,496	\$21,038,592	\$53,006,088

Current Funding Level:	\$53,006,088
Recommended CISD Funding Amount:	<b>\$53,006,088</b>
New Funding:	\$0
Required Funding per BCBS BOB	<b>\$53,371,722</b>
Difference:	<b>\$ (365,634)</b>
Percent Increase	<b>0.7%</b>

# What's Next

- **Finalize Revenue**
  - State Funding-Monitor the Legislative Session**
  - Tax Rate, Local Assessed Value**
- **Finalize Expenditures**
  - Additional Personnel**
  - TASB Compensation Recommendations**
  - Campus and Departmental Expenditure needs**
- **Board Meeting, Public Hearings and Budget Approval**
  - May 2, 2023 Board Workshop (if necessary)**
  - June 6, 2023 Board Workshop**
  - July 12, 2023 DLPDMC**
  - July 18, 2023 Board Meeting**
  - August 1, 2023 Public Hearing**
  - August 15, 2023 Public Hearing and Board Meeting**