

**Seguin ISD
Budget and Proposed Tax Rate
2020 - 21**

**Public Meeting
June 16, 2020**

**Seguin ISD
Budget and Proposed Tax Rate
2020 - 21**

Topics for this discussion:

- 1. Methodology and Assumptions**
- 2. General Operating Fund**
- 3. Debt Service Fund**
- 4. Child Nutrition Fund**
- 5. Budget and Proposed Tax Rate Summary**

Seguin ISD
Budget and Proposed Tax Rate
2020 - 21

Methodology and Assumptions:

1. Enrollment and ADA will likely be adversely affected by COVID-19 in 20-21.
2. TEA has provided some basis for determining 19-20 ADA.
3. SISD will use the most current 19-20 ADA counts (per TEA) for 20-21 projections.

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Methodology and Assumptions:

4. A 1% reduction in tax collections efforts (98% to 97%).
5. State will maintain the current funding structure.
6. Child Nutrition will maintain meal service comparable to prior years.

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Methodology and Assumptions:

7. Wage increases will not be presented with the budget adoption in June.
8. Balanced budgets calculated on these methodologies and assumptions covering only the most essential expenses for the start of 20-21.

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Methodology and Assumptions:

9. Wage increases and other budget considerations will take place once enrollment numbers and ADA guidance is available.

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General Operating Fund:

Revenue

- **HB-3 formula entitlement: based on student demographic and ADA**
- **State dictates tax rate (later) and supports local tax collection effort to achieve formula entitlement**

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General Operating Fund:

19 – 20 M&O: \$0.99

20 – 21 MCR M&O: \$0.9764

M&O Rate Reduction: \$0.0136

***** TEA action required...**

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General Operating Fund:

19 – 20 M&O cost to tax payer:

$\$150,000/100 \times \$0.99 = \$1,485$

20 – 21 M&O cost to tax payer:

$\$150,000/100 \times \$0.9764 = \$1,465$

Annual savings: \$20

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General Operating Fund:

Revenue (all sources):

\$62,920,387	Formula Entitlement
1,186,000	Interest & Misc. Local
3,112,000	TRS On-Behalf
967,000	Federal
<u>\$68,185,387</u>	Total GOF Revenue (20-21)

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General Operating Fund:

Total Revenue		\$68,185,387
Expense		
19-20 Continuation	\$66,153,785	
20-21 (Net) Staff Adjustments	(143,000) <i>(detail attached)</i>	
20-21 Recommendations	413,683 <i>(detail attached)</i>	
20-21 Teacher Step Increase	<u>353,986</u>	
Total Expense		<u>\$66,778,454</u>
Budget Surplus		<u>\$ 1,406,93</u>

Campus/Dept	Position Held	Action
AJB	AP/Reduced Admin FTE	replaced with teacher salary
Ball	moved to Principal/ AP Reduced Admin FTE	replaced with teacher salary
Barnes	AP/Reduced Admin FTE	replaced with teacher salary
Business	Assistant to the A/P Specialist	move to Child Nutrition
CI	Director of Elem/Secondary	did not replace
CI	Asst Supt	did not replace
CI	Director of PL	did not replace
CI	School Improvement Officer	did not replace
CI	Secretary to Director of Elem/Sec	did not replace
DAEP	Dean of Students at DAEP	did not replace
HR	Receptionist	did not replace
JDC	Coordinator	reduced to coordinator
SHS	SPED admin	did not replace
SHS	AP/Reduced Admin FTE	replaced with teacher salary
SHS	ECHS secretary	did not replace
Tech	Tech Aide	did not replace
Weinert	tech at Weinert	move to SHS/position at Weinert will be replaced with para

REQUEST DESCRIPTION	RECOMMENDED GOF AMOUNT
Peachjar subscription for digital flyer distribution	7,200
HB3 Reading Academies (or other ESC trainings)	9,008
St Philip's College instructional fees implemented	800
Theatre Arts program allocation (MS & SHS)	25,000
ICLE Yr 3 rigor/relevance contracted services (883)	70,375
Additional district AVID training	10,000
AVID district administrator training	2,000
Year 3 Implementation of Gomez & Gomez dual language model (885)	17,800
Contracted services for staff development-ASCD Empower & Kick-Up (886)	34,000
Increased inspection costs (SHS)	35,000
Increased custodial supply costs	35,000
Additional testing materials for increased referrals	2,500
Additional testing services for increased referrals	40,000
20 - 21 Behavior Unit stipends (\$5K TEACH, \$2.5 PARA)	65,000
Principal coaching contract	20,000
Replace campus administrators laptops	10,000
Add 1 mechanic for light duty, parts runner, camera repair	30,000
GRAND TOTAL	\$ 413,683

REQUEST DESCRIPTION	GOF BUDGET (pending requests)
Additional AVID tutors (1:7 required)	4,500
Alamo College tuition and fees for online courses (lack of instructor)	15,000
Additional funding - Choir travel - increased enrollment	1,152
Additional funding - Choir contracted services & piano tuning	5,200
Additional funding - Choir instructional supplies for MS	2,500
Additional funding - Band travel	1,337
Additional funding - Fuel	500
Additional funding - Band masterclasses & clinicians	16,500
Additional funding - Mariachi instrument repair	750
Additional funding - Mariachi masterclasses & clinicians	3,000
Additional funding - MS Mariachi travel - increased enrollment	356
Additional funding - FA Director-consultants	6,972
Additional funding - FA Director - additional supplies	2,705
Proposed Visual Arts program K-12	16,750
Employee Recognition program	2,000
Secondary substitute daily rate increase (fr 19-20) - REQUIRED!!!	53,100
ESL and bilingual waivers: training required	10,000
Increased training/travel for PLC implementation (883)	15,000
Secondary substitutes for new ELAR TEKS training pull-out days (882)	4,000
Springboard training for MS & textbook adoption training for SHS	9,100
Consultant for professional development on writing & lang arts	11,000
Elementary substitutes for training pull-out days (885)	20,000
TEKS resource training at Summer Symposium (886)	2,500
Increase supplies for staff development trainings (886)	10,000
Increased staff travel and membership dues	3,300
Increased miscellaneous operating expenses	1,350
Increased supplies and materials	11,547
Increase cost for campus security officers to 100% coverage	20,000
Reclass tech aide from Function 11 to 53	10,083
Add 4 additional drivers for overcrowded routes (SHS & MS)	100,000
Add 4 floating bus monitors to assist on routes	80,000
Add 1 clerical/secretary (non CDL)	25,000
GRAND TOTAL	\$ 465,202

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General Operating Fund:

Wage Increase

Options (estimated cost of various scenarios):

\$1,000T/\$1,000P/\$500N (one-time)	\$ 850,000
\$1,000T/\$500P/\$500N (one-time)	\$ 765,000
2.5%T/1.5%P/2.5%N	\$1,190,000
2.0%T/1.0%P/2.0%N	\$ 975,000
2.0%	\$1,050,000
1.0%	\$ 700,000

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Debt Service Fund:

- No state support for debt service
- All debt is funded by local tax collection effort
- COVID-19 impact
 - 97% collection rate
 - PV appraisals January 2020

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Debt Service Fund:

Revenue

2020 Preliminary Values	\$3,244,390,432
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2019 Preliminary Values	\$3,277,316,220
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GAD:

“This estimation uses a 5 – 7% downward change in values for the preliminary estimates of non-industrial properties. For Major Industrial properties and Minerals, the estimation of change was a positive 2.9%.”

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Debt Service Fund:

Revenue

- Additional bond sale of \$30 million not scheduled until spring of 2021
- New debt will not impact debt service fund until 21-22 school year
- No 20-21 increase to I&S tax rate...\$0.385

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Budget and Proposed Tax Rate

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Debt Service Fund:

Revenue

Projected Collections	\$13,512,498
<i>(includes penalty & interest)</i>	

Expense

Principal	\$7,035,000
Interest	6,467,498
Fees	<u>10,000</u>

Total Expense	<u>\$13,512,498</u>
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Budget Surplus/Deficit	\$ -
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Child Nutrition Fund:

Revenue

Local	\$ 791,000	
State	70,000	
Federal	<u>3,914,000</u>	
Total Revenue		\$4,775,000

Expense

Food Service	\$4,764,500	
Maintenance & Supply	<u>10,500</u>	
Total Expense		<u>\$4,775,000</u>
Budget Surplus/Deficit		\$ -

SEGUIN INDEPENDENT SCHOOL DISTRICT

2020-21

BUDGET SUMMARY REPORT

	General Operating Fund				Child Nutrition Fund				Debt Service Fund				Combined Total All Funds			
	2019-20		2020-21		2019-20		2020-21		2019-20		2020-21		2019-20		2020-21	
	Current Budget	Per Pupil	PROPOSED Budget	Per Pupil	Current Budget	Per Pupil	PROPOSED Budget	Per Pupil	Current Budget	Per Pupil	PROPOSED Budget	Per Pupil	Current Budget	Per Pupil	PROPOSED Budget	Per Pupil
REVENUE																
Property Taxes	35,916,392	4,820	35,732,840	4,795	-	-	-	-	13,454,022	1,805	13,512,498	1,813	49,370,414	6,625	49,245,338	6,608
Other Local Sources	1,351,000	181	1,186,000	159	841,000	113	791,000	106	340,000	46	-	-	2,532,000	340	1,977,000	265
State Sources	28,411,802	3,813	30,299,547	4,066	70,000	9	70,000	9	-	-	-	-	28,481,802	3,822	30,369,547	4,075
Federal Sources	1,097,000	147	967,000	130	3,664,000	492	3,914,000	525	-	-	-	-	4,761,000	639	4,881,000	655
TOTAL REVENUE	66,776,194	8,961	68,185,387	9,150	4,575,000	614	4,775,000	641	13,794,022	1,851	13,512,498	1,813	85,145,216	11,426	86,472,885	11,604
EXPENDITURES																
11 Instruction	38,279,609	5,137	37,185,280	4,990	-	-	-	-	-	-	-	-	38,279,609	5,137	37,185,280	4,990
12 Instr Resources/Media Svcs	1,237,962	166	1,052,175	141	-	-	-	-	-	-	-	-	1,237,962	166	1,052,175	141
13 Curr & Inst Staff Develop	1,064,651	143	1,044,285	140	-	-	-	-	-	-	-	-	1,064,651	143	1,044,285	140
21 Instructional Leadership	1,942,293	261	1,926,823	259	-	-	-	-	-	-	-	-	1,942,293	261	1,926,823	259
23 School Leadership	4,876,678	654	4,872,005	654	-	-	-	-	-	-	-	-	4,876,678	654	4,872,005	654
31 Guidance & Counseling	2,551,586	342	2,533,507	340	-	-	-	-	-	-	-	-	2,551,586	342	2,533,507	340
32 Social Work Services	561,791	75	526,791	71	-	-	-	-	-	-	-	-	561,791	75	526,791	71
33 Health Services	650,656	87	620,656	83	-	-	-	-	-	-	-	-	650,656	87	620,656	83
34 Student Transportation	3,025,981	406	3,053,895	410	-	-	-	-	-	-	-	-	3,025,981	406	3,053,895	410
35 Food Services	-	-	-	-	4,959,500	666	4,764,500	639	-	-	-	-	4,959,500	666	4,764,500	639
36 Extra-curricular Activities	2,131,505	286	2,071,617	278	-	-	-	-	-	-	-	-	2,131,505	286	2,071,617	278
41 General Administration	2,371,297	318	2,288,948	307	-	-	-	-	-	-	-	-	2,371,297	318	2,288,948	307
Statutorily Req. - Public Notice	4,565	1	3,579	0	-	-	-	-	-	-	-	-	4,565	1	3,579	0
Statutorily Req. - Lobbying	1,639	0	1,639	0	-	-	-	-	-	-	-	-	1,639	0	1,639	0
51 Plant Maintenance	7,098,858	953	6,714,399	901	10,000	1	10,000	1	-	-	-	-	7,108,858	954	6,724,399	902
52 Security Services	638,978	86	495,287	66	500	0	500	0	-	-	-	-	639,478	86	495,787	67
53 Data Processing Services	1,795,908	241	1,713,481	230	-	-	-	-	-	-	-	-	1,795,908	241	1,713,481	230
61 Community Services	78,762	11	78,762	11	-	-	-	-	-	-	-	-	78,762	11	78,762	11
71 Debt Service - Principal	665,000	89	-	-	-	-	-	-	7,670,000	1,029	7,035,000	944	8,335,000	1,118	7,035,000	944
Debt Service - Interest	-	-	-	-	-	-	-	-	6,114,022	820	6,467,498	868	6,114,022	820	6,467,498	868
Debt Service - Fees	-	-	-	-	-	-	-	-	10,000	1	10,000	1	10,000	1	10,000	1
81 Facilities Constr/Improvements	237,500	32	-	-	-	-	-	-	-	-	-	-	237,500	32	-	-
99 Other Governmental Charges	612,000	82	595,325	80	-	-	-	-	-	-	-	-	612,000	82	595,325	80
TOTAL EXPENDITURES	69,827,219	9,370	66,778,454	8,961	4,970,000	667	4,775,000	641	13,794,022	1,851	13,512,498	1,813	88,591,241	11,888	85,065,952	11,415
BUDGETARY SURPLUS			1,406,933				-				-				1,406,933	

19 - 20 Enrollment: 7,452
20 - 21 Projected Enrollment: 7,452

* Enrollment counts are based on Region XIII Summary of Finance template Release 16 as of 5/4/20

SEGUIN INDEPENDENT SCHOOL DISTRICT
2020-21 PROPOSED BUDGET
June 16, 2020

	General Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	Total All <u>Funds</u>
REVENUE				
Property Taxes	\$ 35,732,840	\$ -	\$ 13,512,498	\$ 49,245,338
Other Local Sources	1,186,000	791,000	-	1,977,000
State Sources	30,299,547	70,000	-	30,369,547
Federal Sources	<u>967,000</u>	<u>3,914,000</u>	<u>-</u>	<u>4,881,000</u>
 TOTAL REVENUE	 <u>\$ 68,185,387</u>	 <u>\$ 4,775,000</u>	 <u>\$ 13,512,498</u>	 <u>\$ 86,472,885</u>
EXPENDITURES				
11 Instruction	\$ 37,185,280	\$ -	\$ -	\$ 37,185,280
12 Instr Resources/Media Svcs	1,052,175	-	-	1,052,175
13 Curr & Inst Staff Develop	1,044,285	-	-	1,044,285
21 Instructional Leadership	1,926,823	-	-	1,926,823
23 School Leadership	4,872,005	-	-	4,872,005
31 Guidance & Counseling	2,533,507	-	-	2,533,507
32 Social Work Services	526,791	-	-	526,791
33 Health Services	620,656	-	-	620,656
34 Student Transportation	3,053,895	-	-	3,053,895
35 Food Services	-	4,764,500	-	4,764,500
36 Extra-curricular Activities	2,071,617	-	-	2,071,617
41 General Administration	2,294,166	-	-	2,294,166
51 Plant Maintenance	6,714,399	10,000	-	6,724,399
52 Security Services	495,287	500	-	495,787
53 Data Processing Services	1,713,481	-	-	1,713,481
61 Community Services	78,762	-	-	78,762
71 Debt Service	-	-	13,512,498	13,512,498
81 Facilities Constr/Improvements	-	-	-	-
99 Other Governmental Charges	<u>595,325</u>	<u>-</u>	<u>-</u>	<u>595,325</u>
 TOTAL EXPENDITURES	 <u>\$ 66,778,454</u>	 <u>\$ 4,775,000</u>	 <u>\$ 13,512,498</u>	 <u>\$ 85,065,952</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT
2020-21 PROPOSED TAX RATE
June 16, 2020

	Actual	Proposed
	19 - 20	20 - 21
Maintenance & Operations	\$ 0.9900	\$ 0.9764
Interest & Sinking	\$ 0.3850	\$ 0.3850
Total Tax Rate	\$ 1.3750	\$ 1.3614

* Net Tax Rate Reduction from Prior Year: \$ (0.0136)

**Seguin ISD
Budget Workshop
2020 - 21**

QUESTIONS?