

**Seguin ISD
Public Meeting
2019 - 20**

2019-20 Budget

June 18, 2019

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The _____
(name of school district)

will hold a public meeting at _____
(time, date, year)

in _____
(name of room, building, physical location)

(city, state)

The purpose of this meeting is to discuss the school district's budget that will be adopted. Public participation in the discussion is invited.

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations _____ % increase or _____ % (decrease)

Debt service _____ % increase or _____ % (decrease)

Total expenditures _____ % increase or _____ % (decrease)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

**Seguin ISD
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Budget Committee Members:

Carl Jenkins – Vice President

Benito Amador – Secretary

Glenda Moreno - Trustee

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Budget Committee Meetings:

February 18, 2019

March 26, 2019

April 30, 2019

May 28, 2019

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**Public Meeting to Discuss
~~Budget and Tax Rate:~~**

June 18, 2019

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**School Board Meeting to Adopt
the Budget (state required):**

June 18, 2019

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**Three Separate Budgets to Be
Adopted by the School Board:**

- 1. General Operating Fund**
- 2. Child Nutrition Fund**
- 3. Debt Service Fund**

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**General
Operating
Fund**

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**Challenges to June Budget
Adoption:**

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**Challenges to June Budget
Adoption:**

**Certified property tax values
published in July**

**Legislative decisions (HB3) will affect
funding**

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**Budget to be adopted on June
18, 2019 does **NOT** include:**

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**Budget to be adopted on June
18, 2019 does **NOT** include:**

**Staff salary increases for the 2019-20
school year**

**Any additional funding requests from
campuses and departments**

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**These items will be addressed
once clarification and guidance is
provided by the Texas Education
Agency (TEA).**

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	General Operating Fund			
	2018-19 Original Budget	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
REVENUE				
Property Taxes	34,992,763	35,568,458		
Other Local Sources	911,000	996,000		
State Sources	23,289,371	23,047,914		
Federal Sources	1,697,000	1,697,000		
TOTAL REVENUE	60,890,134	61,309,372		

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		General Operating Fund		
		2018-19 Original Budget	2018-19 Current Budget	2019-20 PROPOSED Budget
		Increase (Decrease)		
REVENUE				
Property Taxes			330,487	35,898,945
Other Local Sources			275,000	1,271,000
State Sources			861,000	23,908,914
Federal Sources			(600,000)	1,097,000
TOTAL REVENUE			866,487	62,175,859

	General Operating Fund			
	2018-19 Original Budget	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
EXPENDITURES				
11 Instruction	33,355,547	34,529,256		
12 Instr Resources/Media Svcs	957,343	973,584		
13 Curr & Inst Staff Develop	985,487	990,871		
21 Instructional Leadership	1,590,631	1,574,623		
23 School Leadership	4,146,287	4,402,989		
31 Guidance & Counseling	2,265,258	2,275,415		
32 Social Work Services	495,830	511,441		
33 Health Services	548,209	586,797		
34 Student Transportation	2,883,209	2,910,185		
35 Food Services	-	-		
36 Extra-curricular Activities	2,028,711	2,060,709		
41 General Administration	2,035,061	2,280,684		
51 Plant Maintenance	6,335,089	6,831,212		
52 Security Services	432,917	472,298		
53 Data Processing Services	1,460,585	1,755,887		
61 Community Services	71,376	75,462		
71 Debt Service	-	665,000		
81 Facilities Constr/Improvements	-	765,000		
99 Other Governmental Charges	535,325	575,325		
TOTAL EXPENDITURES	60,126,865	64,236,738		

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	General Operating Fund		
	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
REVENUE			
TOTAL REVENUE	61,309,372		
EXPENDITURES			
TOTAL EXPENDITURES			64,236,738

Note: 2018 – 19 Current expenditure budget is greater than current year revenue due to the use of assigned fund balance for the following items: QZAB payment, Uniforms, Time-Clock system, Pre-construction costs for Matador Stadium, and Saegert Preparation for F.Y. 19-20 operations.

	General Operating Fund			
	2018-19 Original Budget	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
EXPENDITURES				
11 Instruction		34,529,256	64,439	34,593,695
12 Instr Resources/Media Svcs		973,584	(1,172)	972,412
13 Curr & Inst Staff Develop		990,871	(15,901)	974,970
21 Instructional Leadership		1,574,623	6,441	1,581,064
23 School Leadership		4,402,989	(14,294)	4,388,695
31 Guidance & Counseling		2,275,415	(17,174)	2,258,241
32 Social Work Services		511,441	-	511,441
33 Health Services		586,797	(15,000)	571,797
34 Student Transportation		2,910,185	500	2,910,685
35 Food Services		-	-	-
36 Extra-curricular Activities		2,060,709	(36,827)	2,023,882
41 General Administration		2,280,684	(55,305)	2,225,379
51 Plant Maintenance		6,831,212	(422,086)	6,409,126
52 Security Services		472,298	20,281	492,579
53 Data Processing Services		1,755,887	(162,281)	1,593,606
61 Community Services		75,462	(2,500)	72,962
71 Debt Service		665,000	(665,000)	-
81 Facilities Constr/Improvements		765,000	(765,000)	-
99 Other Governmental Charges		575,325	20,000	595,325
TOTAL EXPENDITURES		64,236,738	(2,060,879)	62,175,859

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	General Operating Fund		
	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
REVENUE			
TOTAL REVENUE	61,309,372	866,487	62,175,859
EXPENDITURES			
TOTAL EXPENDITURES	64,236,738	(2,060,879)	62,175,859

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	General Operating Fund		
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REVENUE			
TOTAL REVENUE	61,309,372	866,487	62,175,859
EXPENDITURES			
TOTAL EXPENDITURES	64,236,738	(2,060,879)	62,175,859

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**Child
Nutrition
Fund**

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Current Year (2018–19) Update:

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Current Year (2018–19) Update:

**The program is on pace to serve
1,600,000 meals this school year.**

**That is an increase of 200,000 meals
compared to the prior school year!!**

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	Child Nutrition Fund		
	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
REVENUE			
Other Local Sources	825,000	16,000	841,000
State Sources	70,000	-	70,000
Federal Sources	3,196,210	292,790	3,489,000
TOTAL REVENUE	4,091,210	308,790	4,400,000
EXPENDITURES			
35 Food Services	4,080,710	308,790	4,389,500
51 Plant Maintenance	10,000	-	10,000
52 Security Services	500	-	500
TOTAL EXPENDITURES	4,091,210	308,790	4,400,000

**Seguin ISD
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**Debt
Service
Fund**

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**Challenges to June Budget
Adoption:**

**Certified property tax values
published in July**

**Debt payment schedule for new
bonds not yet finalized**

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Basis for budgetary estimates:

**Preliminary property values and
historical data to project growth**

Limit tax increase to \$.025

**Use current bond market data for
payment projections**

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	Debt Service Fund		
	2018-19 Current Budget	Increase (Decrease)	2019-20 PROPOSED Budget
REVENUE			
Property Taxes	11,781,322	1,672,700	13,454,022
Other Local Sources	80,000	260,000	340,000
State Sources	240,000	(240,000)	-
TOTAL REVENUE	12,101,322	1,692,700	13,794,022
EXPENDITURES			
71 Debt Service	11,718,438	2,075,584	13,794,022
TOTAL EXPENDITURES	11,718,438	2,075,584	13,794,022

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2019-20

Proposed Budget

(formal layout)

SEGUIN INDEPENDENT SCHOOL DISTRICT

2019-20 PROPOSED BUDGET

June 18, 2019

	General Operating <u>Fund</u>	Food Service <u>Fund</u>	Debt Service <u>Fund</u>	Total All <u>Funds</u>
REVENUE				
Property Taxes	\$ 35,898,945	\$ -	\$ 13,454,022	\$ 49,352,967
Other Local Sources	1,271,000	841,000	340,000	2,452,000
State Sources	23,908,914	70,000	-	23,978,914
Federal Sources	<u>1,097,000</u>	<u>3,489,000</u>	<u>-</u>	<u>4,586,000</u>
TOTAL REVENUE	<u>\$ 62,175,859</u>	<u>\$ 4,400,000</u>	<u>\$ 13,794,022</u>	<u>\$ 80,369,881</u>
EXPENDITURES				
11 Instruction	\$ 34,593,695	\$ -	\$ -	\$ 34,593,695
12 Instr Resources/Media Svcs	972,412	-	-	972,412
13 Curr & Inst Staff Develop	974,970	-	-	974,970
21 Instructional Leadership	1,581,064	-	-	1,581,064
23 School Leadership	4,388,695	-	-	4,388,695
31 Guidance & Counseling	2,258,241	-	-	2,258,241
32 Social Work Services	511,441	-	-	511,441
33 Health Services	571,797	-	-	571,797
34 Student Transportation	2,910,685	-	-	2,910,685
35 Food Services	-	4,389,500	-	4,389,500
36 Extra-curricular Activities	2,023,882	-	-	2,023,882
41 General Administration	2,225,379	-	-	2,225,379
51 Plant Maintenance	6,409,126	10,000	-	6,419,126
52 Security Services	492,579	500	-	493,079
53 Data Processing Services	1,593,606	-	-	1,593,606
61 Community Services	72,962	-	-	72,962
71 Debt Service	-	-	13,794,022	13,794,022
81 Facilities Constr/Improvements	-	-	-	-
99 Other Governmental Charges	<u>595,325</u>	<u>-</u>	<u>-</u>	<u>595,325</u>
TOTAL EXPENDITURES	<u>\$ 62,175,859</u>	<u>\$ 4,400,000</u>	<u>\$ 13,794,022</u>	<u>\$ 80,369,881</u>

**Seguin ISD
Budget Committee
2019 - 20**

QUESTIONS ?

Sequim Independent School District
Proposed Budget Amendments and Financial Statements
General Operating Fund (Excluding QZAB)
April 2019

	Budget					Actual			Budget Remaining
	Adopted Budget	April 1, 2019	Proposed Amendment(s)		April 30, 2019	April 1, 2019	Current Month	April 30, 2019	
		Amended Budget	Programmatic Changes	Balance Neutral	Amended Budget	Year to Date	Activity	Year to Date	
REVENUE									
Local									
Property Taxes-Current	33,737,202	34,312,897	-	-	34,312,897	33,238,581	274,650	33,513,232	799,665
Property Taxes-Delinquent	922,604	922,604	-	-	922,604	923,634	36,923	960,557	-
Property Taxes-Penalty & Interest	332,957	332,957	-	-	332,957	346,021	44,316	390,337	-
Interest Income	275,000	360,000	-	-	360,000	520,300	76,233	596,533	-
Other Local Income	636,000	636,000	-	-	636,000	659,578	25,771	685,350	-
State	23,289,371	23,047,914	-	-	23,047,914	9,985,219	1,514,769	11,499,988	11,547,926
Federal	1,697,000	1,697,000	-	-	1,697,000	1,506,313	(20,840)	1,485,474	211,526
REVENUE	60,890,134	61,309,372	-	-	61,309,372	47,179,647	1,951,822	49,131,470	12,559,118
EXPENSE									
11 - Instruction	33,355,547	33,984,814	550,000	(5,558)	34,529,256	19,115,598	2,613,549	21,729,147	12,800,109
12 - Instructional Resources & Media Svcs	957,343	973,584	-	-	973,584	540,092	73,686	613,778	359,806
13 - Curr & Instructional Staff Development	985,487	977,065	-	13,806	990,871	559,766	66,988	626,753	364,118
21 - Instructional Leadership	1,590,631	1,573,119	-	1,504	1,574,623	1,043,952	108,559	1,152,511	422,112
23 - School Leadership	4,146,287	4,391,563	12,000	(574)	4,402,989	2,808,902	339,190	3,148,092	1,254,897
31 - Guidance & Counseling Services	2,265,258	2,278,366	-	(2,951)	2,275,415	1,341,136	158,783	1,499,918	775,497
32 - Social Work Services	495,830	511,441	-	-	511,441	333,007	36,191	369,199	142,242
33 - Health Services	548,209	586,797	-	-	586,797	328,363	43,529	371,892	214,905
34 - Student Transportation	2,883,209	2,910,685	-	(500)	2,910,185	1,937,657	218,007	2,155,664	754,521
35 - Food Service	-	-	-	-	-	-	-	-	-
36 - Co-curricular Activities	2,028,711	2,066,980	-	(6,271)	2,060,709	1,355,619	153,357	1,508,977	551,732
41 - General Administration	2,035,061	2,283,210	-	(2,526)	2,280,684	1,575,052	184,243	1,759,295	521,389
51 - Plant Maintenance & Operations	6,335,089	6,890,142	-	(58,930)	6,831,212	4,456,010	657,107	5,113,117	1,718,095
52 - Security & Monitoring Services	432,917	457,579	-	14,719	472,298	305,674	50,433	356,107	116,191
53 - Data Services	1,460,585	1,588,606	120,000	47,281	1,755,887	1,073,210	81,759	1,154,969	600,918
61 - Community Services	71,376	75,462	-	-	75,462	14,362	876	15,238	60,224
71 - Debt Services	-	665,000	-	-	665,000	665,000	-	665,000	-
81 - Facilities Acquisition & Construction	-	765,000	-	-	765,000	98,940	98,940	197,880	567,120
99 - Intergovernmental Charges (Appraisal Servs)	535,325	575,325	-	-	575,325	426,019	-	426,019	149,306
EXPENSE	60,126,865	63,554,738	682,000	-	64,236,738	37,978,359	4,885,196	42,863,555	21,373,183
REVENUE OVER/(UNDER) EXPENSE	\$ 763,269	\$ (2,245,366)	\$ (682,000)	\$ -	\$ (2,927,366)	9,201,289	(2,933,374)	6,267,915	\$ (8,814,065)
Other Sources	-	-	682,000	-	682,000	-	-	-	
Other Uses	-	-	-	-	-	-	-	-	
OTHER SOURCES AND USES	\$ -	\$ -	\$ 682,000	\$ -	\$ 682,000	\$ -	\$ -	\$ -	
RESULT OF ACTIVITIES	\$ 763,269	\$ (2,245,366)	\$ -	\$ -	\$ (2,245,366)	\$ 9,201,289	\$ (2,933,374)	\$ 6,267,915	

Additional Information to the Reader			
PRELIMINARY ESTIMATE - Fund Balance:		PRELIMINARY ESTIMATE - Fund Balance Test per Board Policy CE (LOCAL):	
18 - 19 Beginning Unassigned Fund Balance (Schedule C-1 (Audited))	\$ 25,905,913	Amended Budget Expense (official test will use actuals at year end)	64,236,738
18 - 19 Actual Year to Date Revenue Over/(Under) Expense	\$ 6,267,915	Less: Non-Operating Expenses	
18 - 19 Actual Year to Date Other Sources and Uses	\$ -	Reserved for Encumbrances from Prior Year	\$ -
18 - 19 Budget Remaining Revenue Over/(Under) Expense	\$ (8,814,065)	Assigned for 18-19 QZAB Payment	\$ (665,000)
		Assigned for Uniforms, Travel, Defibrillators	\$ (99,000)
		Assigned for Time clocks, Vehicles, Barnes Sidewalk	\$ (350,850)
		Assigned for Pre-Construction Costs, Matador Stadium	\$ (900,000)
		Assigned for Saegert Preparation for F.Y. 19-20 Operations	\$ (230,516)
18 - 19 Estimated Year End Result of Activities	\$ (2,546,151)	Total Non-Operating Expenses	\$ (2,245,366)
* 18 - 19 Estimated Ending Unassigned Fund Balance (Unaudited)	<u>\$ 23,359,762</u>	18 - 19 Budgeted Operating Expense (official test will use actuals at year end)	\$ 61,991,372
		25% Unassigned Fund Balance Criteria as per Board Policy CE (LOCAL)	25%
		18 - 19 Minimum Unassigned Fund Balance	\$ 15,497,843
		* 18 - 19 Estimated Ending Unassigned Fund Balance (Unaudited)	<u>\$ 23,359,762</u>
		Projected Unassigned Fund Balance Over/(Under) CE (LOCAL) Requirement	<u>\$ 7,861,919</u>