

**Seguin ISD
Budget Development for the
2022-23 School Year**

**Public Meeting to Discuss Budget and
Proposed Tax Rate**

June 28, 2022

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Seguin Independent School District will hold a public meeting at 6:00 p.m., June 28, 2022 in Seguin ISD Board Room, 1221 E. Kingsbury St.

Seguin, Texas **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.89960 /\$100 (Proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ 0.38500 /\$100 (proposed rate to pay bonded indebtedness)

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	<u>0</u>	% increase	or	<u>0</u>	% (decrease)
Debt service	<u>7.853</u>	% increase	or	<u>0</u>	% (decrease)
Total expenditures	<u>7.853</u>	% increase	or	<u> </u>	% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>5,737,672,145</u>	\$ <u>7,424,759,297</u>
Total appraised value* of new property**	\$ <u>95,966,166</u>	\$ <u>198,008,753</u>
Total taxable value*** of all property	\$ <u>3,734,833,314</u>	\$ <u>4,725,651,661</u>
Total taxable value*** of new property**	\$ <u>85,226,422</u>	\$ <u>170,026,409</u>

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** "New property" is defined by Tax Code Section 26.012(17).

*** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 172,249,809

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.89960	\$ 0.38500 *	\$ 1.28460	\$ 8,265	\$ 3,566
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.69217	\$.19162 *	\$ 0.88379	\$ 7,213	\$ 3,713
Proposed Rate	\$ 0.89960	\$ 0.38500 *	\$ 1.28460	\$ 8,265	\$ 3,784

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 208,260	\$ 270,424
Average Taxable Value of Residences	\$ 171,278	\$ 189,719
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.28460	\$ 1.28460
Taxes Due on Average Residence	\$ 2,200.24	\$ 2,437.13
Increase (Decrease) in Taxes		\$ 236.89

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.28460. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.28460.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 28,905,920
Interest & Sinking Fund Balance(s)	\$ 12,864,467

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

**Seguin ISD
Budget Development for the
2022-23 School Year**

**GENERAL OPERATING
FUND**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- 1. GOF revenue projections are based on student enrollment of 6,830 (21-22 HH: 6,830, 19-20: 7,226).**
- 2. GOF budget includes funding for new starting teacher salary of \$54,000 (21-22: \$51,500)**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- 3. ESSER funds will supplement the GOF budget to fund wage increases IF NECESSARY as follows:**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- **Teachers, nurses, counselors, and librarians: 4.5% increase based on prior year Bachelor table amount.**
- **All other professional staff: 4.0% increase from prior year.**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- **Clerical/para-professional staff: 4.5% increase from prior year.**
- **Maintenance, custodial, and Child Nutrition staff: \$2.00 per hour increase from prior year.**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- **Transportation staff: \$3.00 per hour increase from prior year.**
- **NOTE: GOF budget will be revised after 21-22 TEA State Aid settle-up in late September.**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- 4. GOF budget is funded by M&O tax collections and state aid. M&O tax rate is mandated by the state after certified values are filed on July 25th.**
- 5. No increase to the prior year M&O tax rate \$0.89960**

**Seguin ISD
Budget Development for the
2022-23 School Year**

**DEBT SERVICE
FUND**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- 1. No increase to the prior year I&S tax rate \$0.385.**
- 2. Any excess collections associated with property value increase will be applied to existing bonded debt (defeasance).**

**Seguin ISD
Budget Development for the
2022-23 School Year**

**CHILD NUTRITION
FUND**

**Seguin ISD
Budget Development for the
2022-23 School Year**

- 1. Recommendation to be provided to include SHS in Community Eligibility Provision (CEP).**
- 2. All students will eat at no charge.**
- 3. USDA and TDA do not allow Districts to provide free meals to adult staff (some exceptions).**

**Seguin ISD
Budget Development for the
2022-23 School Year**

**Recommendations for
Budget Adoption**

	General Operating Fund (GOF)				Child Nutrition Fund				Debt Service Fund				Combined Total All Funds			
	2021-22 Current Budget	Per Pupil	2022-23 PROPOSED Budget	Per Pupil	2021-22 Current Budget	Per Pupil	2022-23 PROPOSED Budget	Per Pupil	2021-22 Current Budget	Per Pupil	2022-23 PROPOSED Budget	Per Pupil	2021-22 Current Budget	Per Pupil	2022-23 PROPOSED Budget	Per Pupil
REVENUE																
Property Taxes	38,079,812	5,575	38,079,812	5,575	-	-	-	-	15,316,320	2,243	15,536,682	2,275	53,396,132	7,818	53,616,494	7,850
Other Local Sources	326,000	48	326,000	48	791,000	116	591,000	87	-	-	-	-	1,117,000	164	917,000	134
State Sources	27,589,065	4,039	27,589,065	4,039	70,000	10	70,000	10	-	-	-	-	27,659,065	4,050	27,659,065	4,050
Federal Sources	1,247,000	183	1,247,000	183	3,914,000	573	4,489,000	657	-	-	-	-	5,161,000	756	5,736,000	840
TOTAL REVENUE	67,241,877	9,845	67,241,877	9,845	4,775,000	699	5,150,000	754	15,316,320	2,243	15,536,682	2,275	87,333,197	12,787	87,928,559	12,874
EXPENDITURES																
11 Instruction	37,743,289	5,526	37,553,166	5,498	-	-	-	-	-	-	-	-	37,743,289	5,526	37,553,166	5,498
12 Instr Resources/Media Svcs	1,018,932	149	1,023,887	150	-	-	-	-	-	-	-	-	1,018,932	149	1,023,887	150
13 Curr & Inst Staff Develop	650,635	95	651,794	95	-	-	-	-	-	-	-	-	650,635	95	651,794	95
21 Instructional Leadership	2,169,348	318	2,204,014	323	-	-	-	-	-	-	-	-	2,169,348	318	2,204,014	323
23 School Leadership	4,852,628	710	4,857,232	711	-	-	-	-	-	-	-	-	4,852,628	710	4,857,232	711
31 Guidance & Counseling	2,632,132	385	2,647,822	388	-	-	-	-	-	-	-	-	2,632,132	385	2,647,822	388
32 Social Work Services	516,152	76	515,652	75	-	-	-	-	-	-	-	-	516,152	76	515,652	75
33 Health Services	759,739	111	759,739	111	-	-	-	-	-	-	-	-	759,739	111	759,739	111
34 Student Transportation	2,626,695	385	2,703,871	396	-	-	-	-	-	-	-	-	2,626,695	385	2,703,871	396
35 Food Services	-	-	-	-	4,764,500	698	5,137,250	752	-	-	-	-	4,764,500	698	5,137,250	752
36 Extra-curricular Activities	2,042,575	299	2,041,009	299	-	-	-	-	-	-	-	-	2,042,575	299	2,041,009	299
41 General Administration	2,324,951	340	2,341,796	343	-	-	-	-	-	-	-	-	2,324,951	340	2,341,796	343
Statutorily Req - Public Notice	4,679	1	4,679	1	-	-	-	-	-	-	-	-	4,679	1	4,679	1
Statutorily Req - Lobbying	1,650	0	1,650	0	-	-	-	-	-	-	-	-	1,650	0	1,650	0
51 Plant Maintenance	6,675,332	977	6,712,126	983	10,000	1	12,000	2	-	-	-	-	6,685,332	979	6,724,126	984
52 Security Services	535,602	78	535,602	78	500	0	750	0	-	-	-	-	536,102	78	536,352	79
53 Data Processing Services	1,976,584	289	1,976,884	289	-	-	-	-	-	-	-	-	1,976,584	289	1,976,884	289
61 Community Services	75,270	11	75,270	11	-	-	-	-	-	-	-	-	75,270	11	75,270	11
71 Debt Service--Principal	-	-	-	-	-	-	-	-	9,405,000	1,377	10,000,000	1,464	9,405,000	1,377	10,000,000	1,464
Debt Service--Interest	-	-	-	-	-	-	-	-	5,898,020	864	5,522,682	809	5,898,020	864	5,522,682	809
Debt Service-Fees	-	-	-	-	-	-	-	-	13,300	2	14,000	2	13,300	2	14,000	2
81 Facilities Constr/Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99 Other Governmental Charges	635,684	93	635,684	93	-	-	-	-	-	-	-	-	635,684	93	635,684	93
TOTAL EXPENDITURES	67,241,877	9,845	67,241,877	9,845	4,775,000	699	5,150,000	754	15,316,320	2,243	15,536,682	2,275	87,333,197	12,787	87,928,559	12,874
BUDGETARY SURPLUS			-				-				-				-	
21-22 Enrollment (TEA Hold-Harmless):	6,830															
22-23 Projected Enrollment:	6,830															
* NOTE TO READER:	1. All expenses associated with fund balance assignments have been removed from the "Current Budget Amount(s)" as reflected above. 2. Allocations for special or supplemental instruction are included in the proposed GOF budget as follows: <i>Special Education</i> 3,577,955 <i>Dyslexia</i> 181,104 <i>State Compensatory Education</i> 3,930,533 <i>Bilingual Education</i> 237,076 <i>Career & Technology</i> 1,470,345 <i>Early Education</i> 842,840 <i>Gifted & Talented</i> 136,136 <i>Colleae, Career, or Military Readiness</i> 41,250															

*** NOTE TO READER:**

- 1. All expenses associated with fund balance assignments have been removed from the "Current Budget Amount(s)" as reflected above.*
- 2. Allocations for special or supplemental instruction are included in the proposed GOF budget as follows:*

<i>Special Education</i>	<i>3,577,955</i>
<i>Dyslexia</i>	<i>181,104</i>
<i>State Compensatory Education</i>	<i>3,930,533</i>
<i>Bilingual Education</i>	<i>237,076</i>
<i>Career & Technology</i>	<i>1,470,345</i>
<i>Early Education</i>	<i>842,840</i>
<i>Gifted & Talented</i>	<i>136,136</i>
<i>Colleae. Career. or Military Readiness</i>	<i>41,250</i>

ADDITIONAL DISCLOSURE:

As of HB3 from the 86th legislative session, state aid is calculated based on current year property tax collections. There is no “look-back” to the prior year to determine the amount of additional state aid necessary to achieve the District’s formula entitlement as determined by TEA.

PUBLIC NOTICE

FEDERAL GRANT APPLICATIONS

as of May 31, 2022

The following information is provided in accordance with Board Policy CB (LOCAL):

The District shall provide public notice of federal grant applications through an information item at a Board meeting and by publishing information on the District's website. The District shall make available opportunities for public input as required by law or the granting agency.

PENDING GRANT APPLICATIONS

Fund Code	Title	Purpose	Projected Allotment
284	IDEA-B Formula - ARP	Supplemental support to educational programs for children with disabilities in response to the COVID-19 pandemic	317,353
285	IDEA-B Preschool - ARP	Supplemental support to educational	15,390
289	COVID-19 School Health Support Grant	Support safe, in-person instruction, in response to the COVID-19 pandemic	266,017
<i>pending</i>	ARP II Federal Homeless Grant 2021-2024	Building staff capacity to better serve homeless students in Seguin ISD	80,006
<i>pending</i>	School Action Fund - Blended Learning Redesign	Supports redesign of Vogel Elementary to include a blended learning model, high quality instructional materials, extended learning opportunities, social emotional well being, and high dosage tutoring.	250,000
<i>pending</i>	Innovative Services for Students with Autism Grant Award Program	Increase capacity to appropriately serve students with autism	1,818,560

AWARDED GRANTS

Fund Code	Title	Purpose	Current Allotment (* estimate)	FTE's Funded	Other Notes
205	Head Start	Expand learning opportunities for students that qualify for Head Start services	220,242	4.6	Annual award, no roll-forward
206	2021-2022 Texas Education for Homeless Children & Youth	Supplemental services to homeless Texas youth	27,280	-	Annual award, no roll-forward
211	Title I, Part A-Improving Basic Programs	Supplemental support to at-risk students to meet state academic standards	1,830,430	29.8	Annual award, roll-forward allowed
212	Title I, Part C-Migrant	Supplemental support to students of migrant workers	48,388	0.3	Annual award, roll-forward allowed
224	IDEA-B Formula	Educational programs for children with disabilities	2,440,760	21.5	Annual award, roll-forward allowed
225	IDEA-B Preschool	Educational programs for preschool children with disabilities	30,272	0.5	Annual award, roll-forward allowed
240	Non-Cash Assistance-Food Distribution and Child and Adult Care Food Program	Nutritious, low-cost or free meals to qualifying individuals	600,740	-	Amount reflected is from the prior year. Actual current reimbursed will be based on participation.
242	COVID-19 National School Lunch and Summer Food Service Program for Children	Nutritious, low-cost or free meals to qualifying individuals	4,293,200	68.0	Amount reflected is from the prior year. Actual current reimbursed will be based on participation.
244	21-22 Perkins V: Strengthening CTE for 21st Century	Support to develop new or improve existing programs for CTE paid and unpaid employment opportunities	126,388	-	Annual award, no roll-forward
255	Title II, Part A-Supporting Effective Instruction	Support to improve student academic achievement by improving teacher & principal quality	344,197	2.3	Annual award, roll-forward allowed

AWARDED GRANTS

Fund Code	Title	Purpose	Current Allotment (* estimate)	FTE's Funded	Other Notes
263	Title III, Part A-ELA	Support to improve academic achievement of emergent bilingual students	160,979	2.4	Annual award, roll-forward allowed
265	2021-2022 Nita M. Lowey 21st CCLC Cycle 11 Year 1 (ACE)	Support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for students of high-poverty and low-performing schools	1,700,000	13.0	5-year grant \$1.7 million to be awarded annually.
266	ESSER Grant	Stimulus assistance in response to the COVID pandemic	1,457,375	-	One-time award ends 9/30/22.
278	ARP Homeless I-TEHCY Supplemental Grant	Support unique needs of homeless children and youth due to the impact of the COVID-19 pandemic	54,560	1.0	One-time award ends 8/31/24.
279	TCLAS-ESSER III	Support accelerated learning in the wake of the COVID pandemic	842,000	-	One-time award ends 8/31/24.
280	USDE School Climate Transition	Support to ensure a safe and positive learning environment	959,458	8.0	5-year grant \$750K awarded annually with roll-forward
281	CRRSA ESSER II	Support to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students	5,923,906	4.0	One-time award ends 9/30/22.
282	ARP ESSER III	Support to help safely reopen and sustain the safe operation of schools and address the impact of the COVID pandemic on students	13,308,549	38.0	One-time award ends 9/30/23.
282	TCLAS Decision 11	Support high quality after school instruction in response to the COVID-19 pandemic	792,500	-	One-time award ends 9/30/23.

AWARDED GRANTS

Fund Code	Title	Purpose	Current Allotment (* estimate)	FTE's Funded	Other Notes
282	TCLAS Decision 11	Support high quality after school instruction in response to the COVID-19 pandemic	792,500	-	One-time award ends 9/30/23.
288	Title I, Part D-Subpart 2-Delinquent Programs	Supplemental support to at-risk students in locally operated correctional facilities to meet state academic standards	76,681	1.0	Annual award, roll-forward allowed
289	Title IV, Part A, Subpart 1	Student support and academic enrichment through well-rounded educational opportunities, safe and healthy students and technology	221,792	-	Annual award, roll-forward allowed
385	State Supplemental Visually Impaired	Supplemental support for staff providing services to visually impaired students	9,773	-	Annual award, no roll-forward
397	Advanced Placement Incentives	Reimbursement of AP certified teacher training	14,992	-	Amount reflected is from the prior year. Actual current reimbursed will be based on participation.
410	State Instructional Materials Fund	State awarded funds for instructional materials	520,881	-	Two-year allotment with roll-forward
427	Ready to Read License Program	Public purchased license plate rebate program	-	-	Amount reflected is from the prior year. Actual current reimbursed will be based on participation.
428	Truancy Prevention Grant	Supplemental support to increase student attendance by reducing student truancy	159,087	2.0	Annual award, no roll-forward
429	School Safety and Security Grant	Support to increase school safety and security features	28,479	-	One-time award ends 5/31/22
429	TCLAS-GR	Support accelerated learning in the wake of the COVID pandemic	1,904,428	-	One-time award ends 5/31/24.

**Seguin ISD
Budget Development for the
2022-23 School Year**

QUESTIONS?