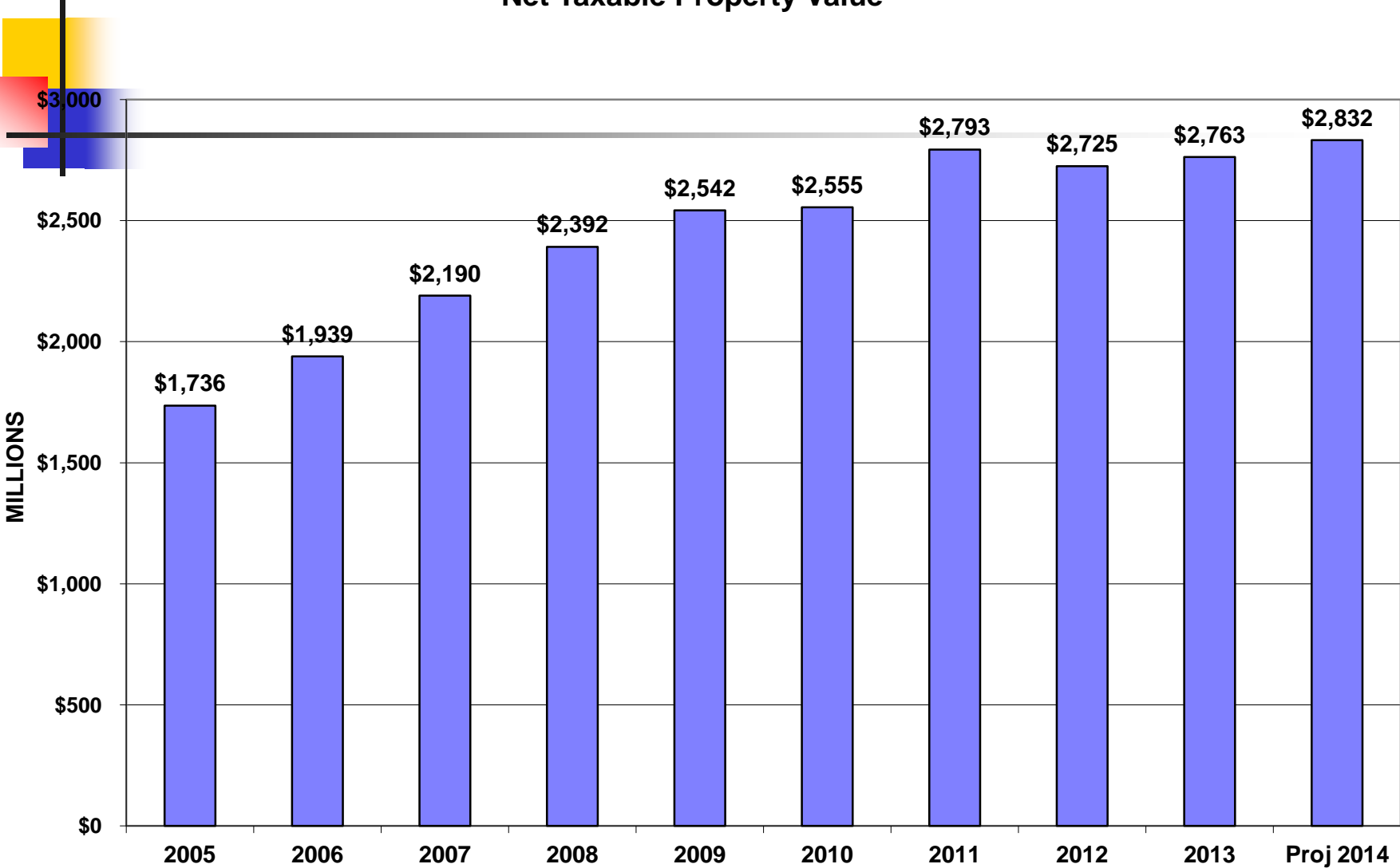


Seguin Independent School District

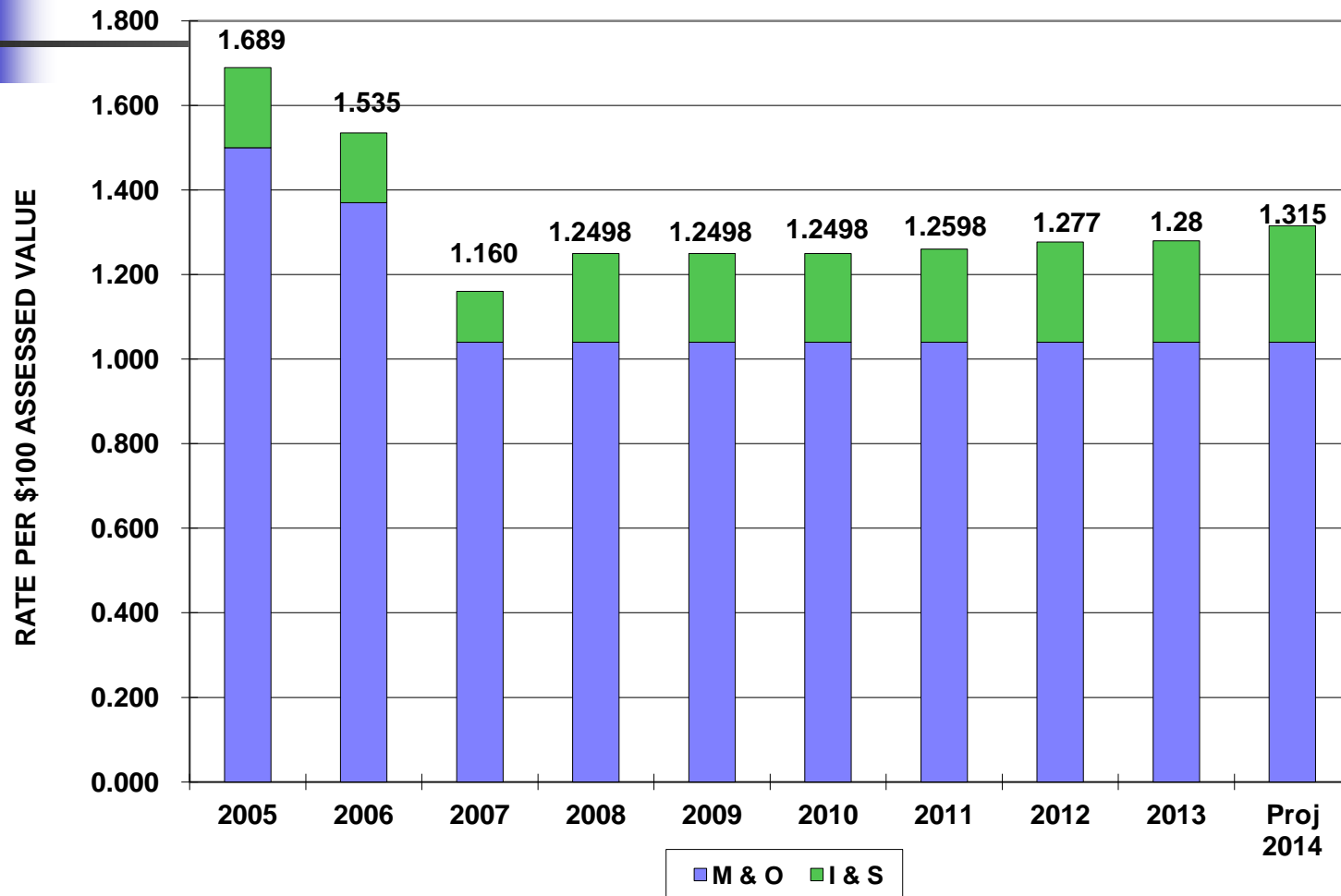
2014-15 Budget Workshop

May 27, 2014

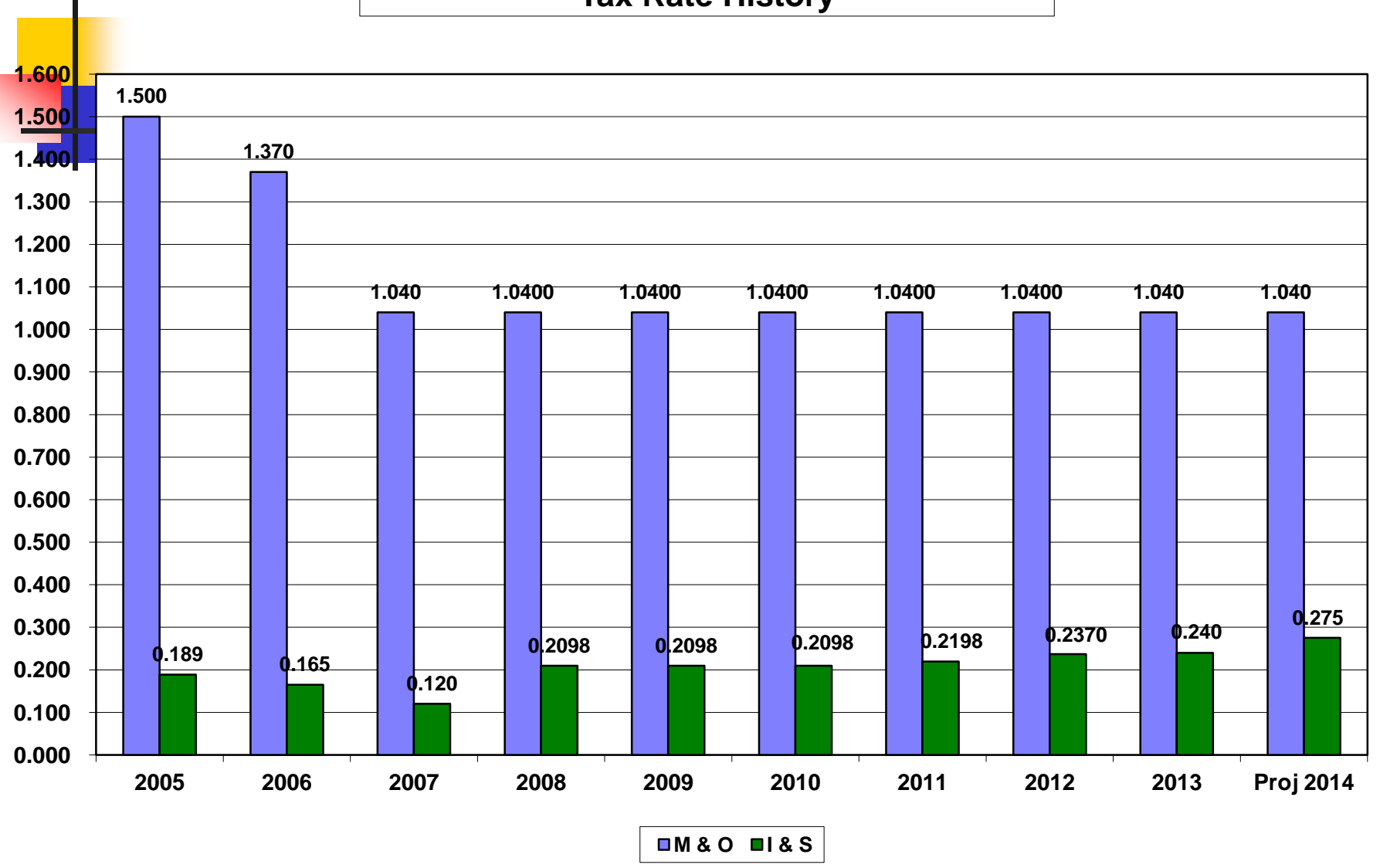
SEGUIN INDEPENDENT SCHOOL DISTRICT Net Taxable Property Value



SEGUIN INDEPENDENT SCHOOL DISTRICT TAX RATE HISTORY



SEGUIN INDEPENDENT SCHOOL DISTRICT Tax Rate History



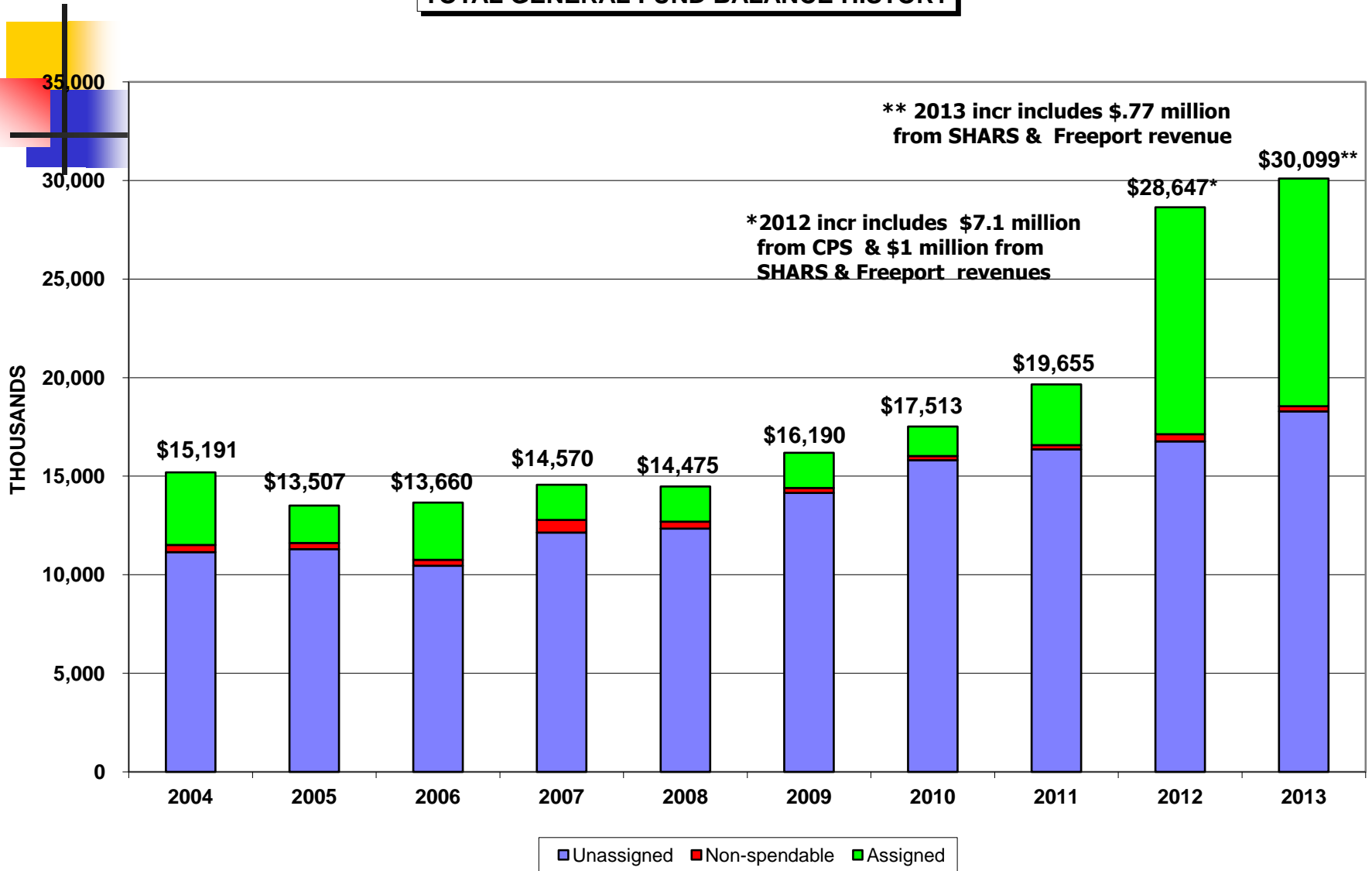


I&S Tax Rate Compared to Bond Projection

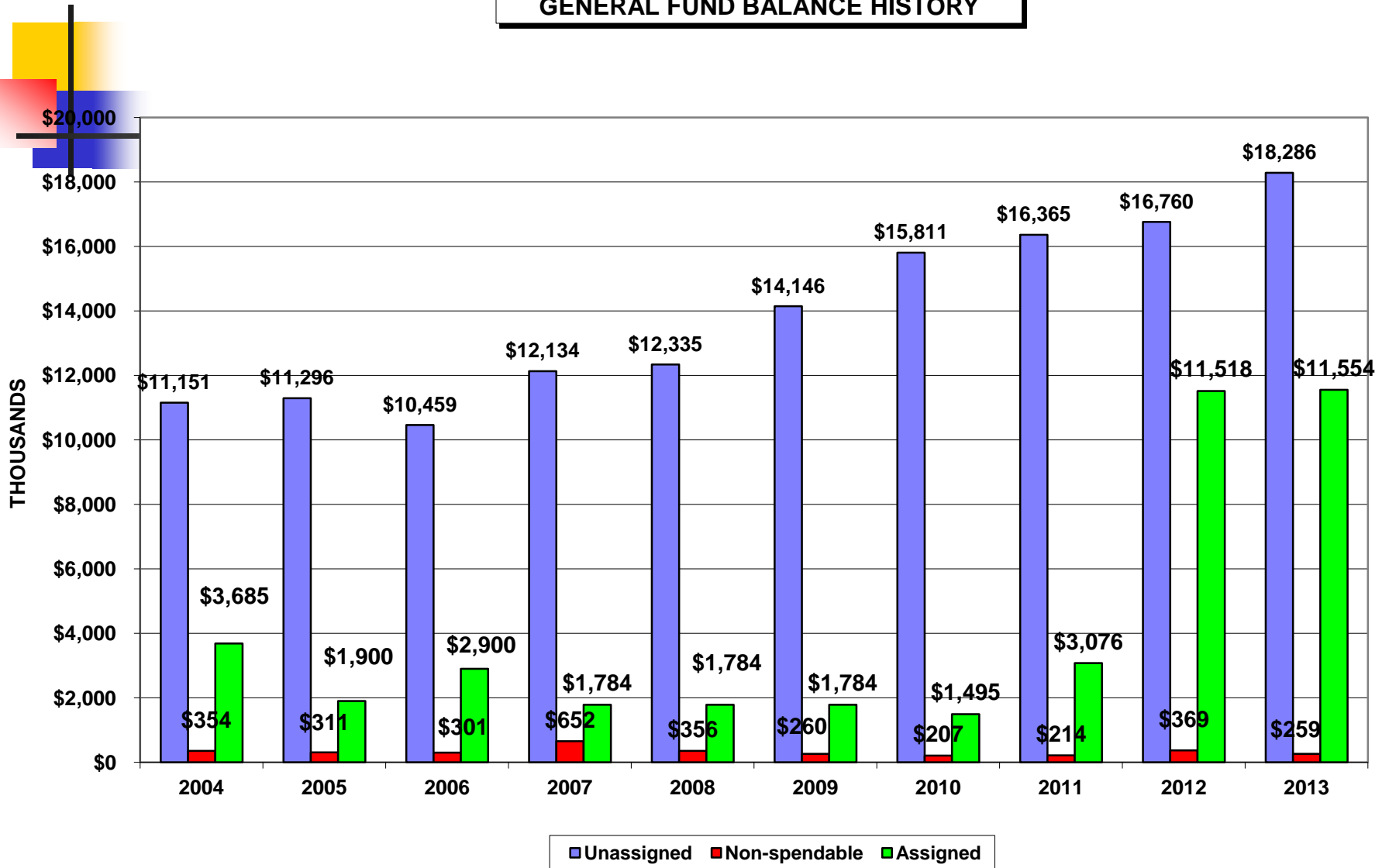
2013 Rate/\$100 valuation	\$.240
Estimated Incr for 2014	<u>.035</u>
2014 Projected Tax Rate*	\$.275
Projected 2014 Rate per Bond Inf	<u>\$.313</u>
Tax Rate Savings/\$100 valuation	(\$.038)

* Includes \$45 Million in bonds sold in February 2014. Five percent growth in property values, structuring of bonds, and interest rates on the bonds allowed for lower tax rate than originally anticipated.

SEGUIN INDEPENDENT SCHOOL DISTRICT TOTAL GENERAL FUND BALANCE HISTORY



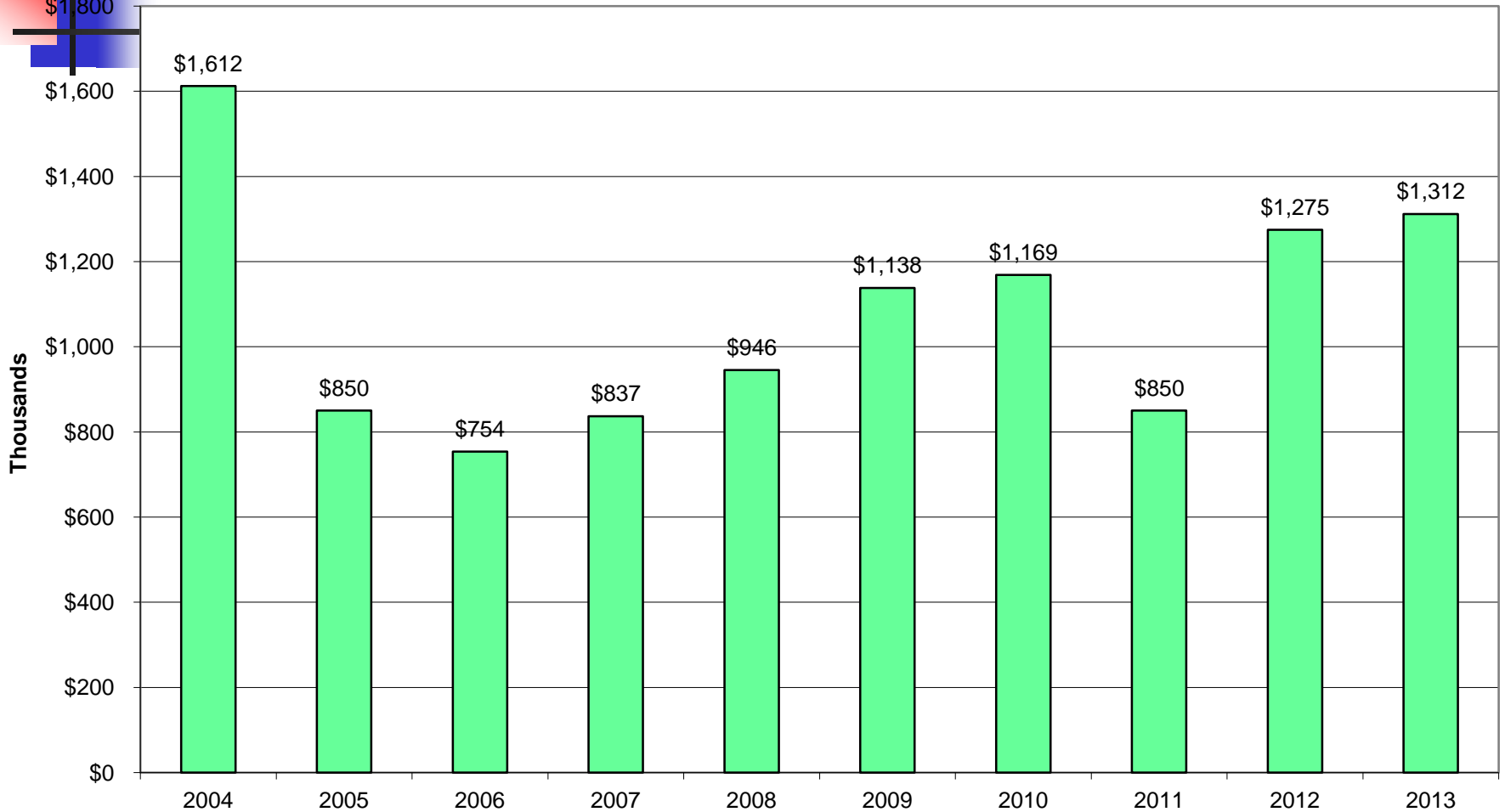
SEGUIN INDEPENDENT SCHOOL DISTRICT GENERAL FUND BALANCE HISTORY



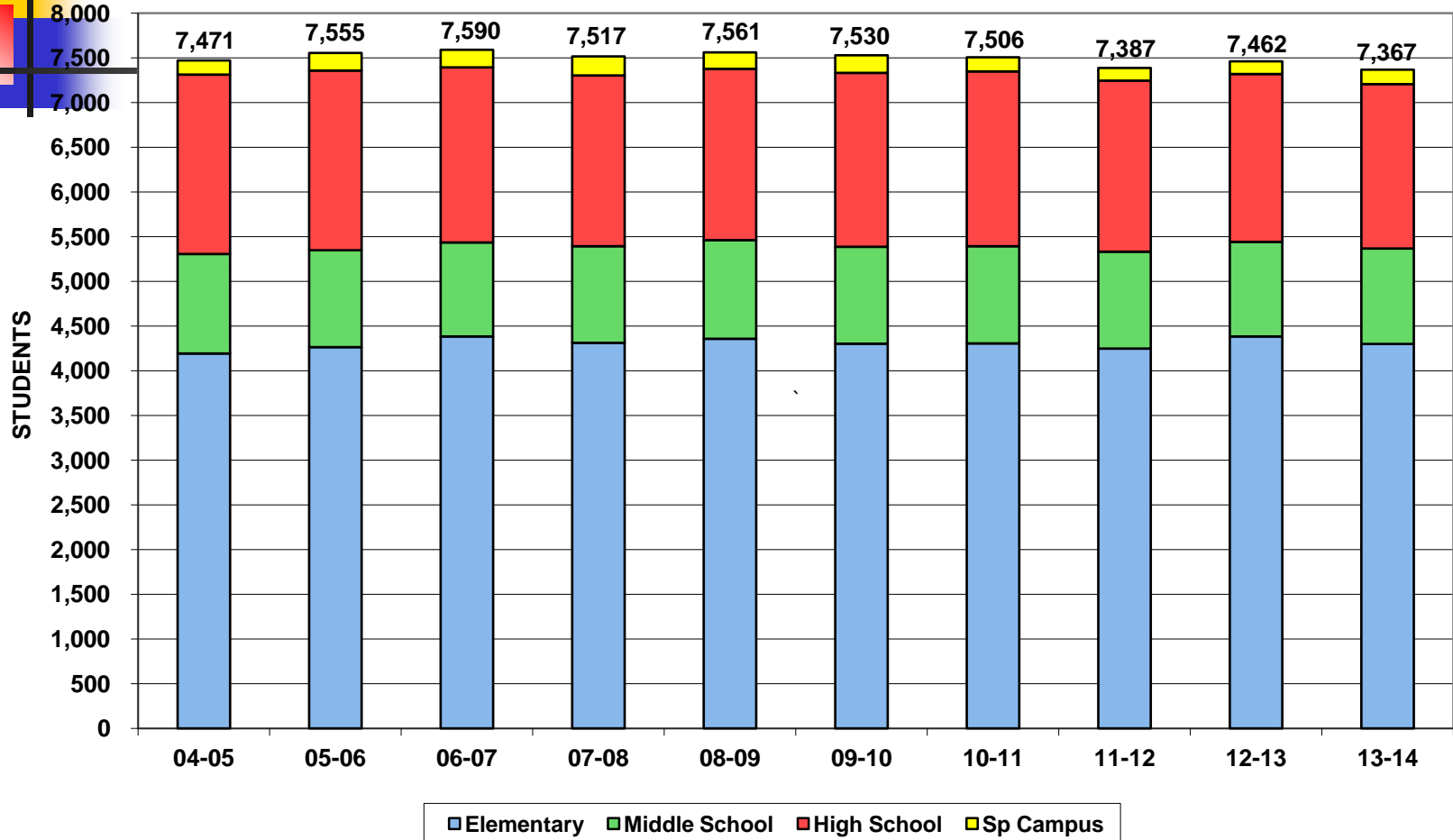
General Fund Assigned Fund Balances

	As of June 30, 2013	Projected 2013-14	Balance
Const, Improvements & Eq Budgeted Exp & Transf Out	\$2,014,359	(730,566)	\$2,014,359 <u>(730,566)</u>
Projected Const, Improvements & Eq Fund Bal			\$1,283,793
Freeport Revenue Budgeted Expenditures	\$941,769	(57,015)	\$941,769 <u>(57,015)</u>
Projected Freeport Fund Balance			\$884,754
SHARS Revenue Projected Revenue Budgeted Expenditures	\$1,474,894	750,000 (534,563)	\$1,474,894 750,000 <u>(534,563)</u>
Projected SHARS Fund Balance			\$1,690,331
CPS Settlement	\$7,122,971		\$7,122,971
	Original CPS Payment \$8,137,900		
	SEF Matching Grants (200,000)		
	Amount Deferred for lost taxes 2013-14 <u>(814,929)</u>		
	Assigned Fund Balance - CPS Settlement \$7,122,971		
Projected Caterpillar Value Limitation Revenue	\$0	936,390	\$936,390
Total of Assigned Fund Balances	\$11,553,993	\$364,246	\$11,918,239

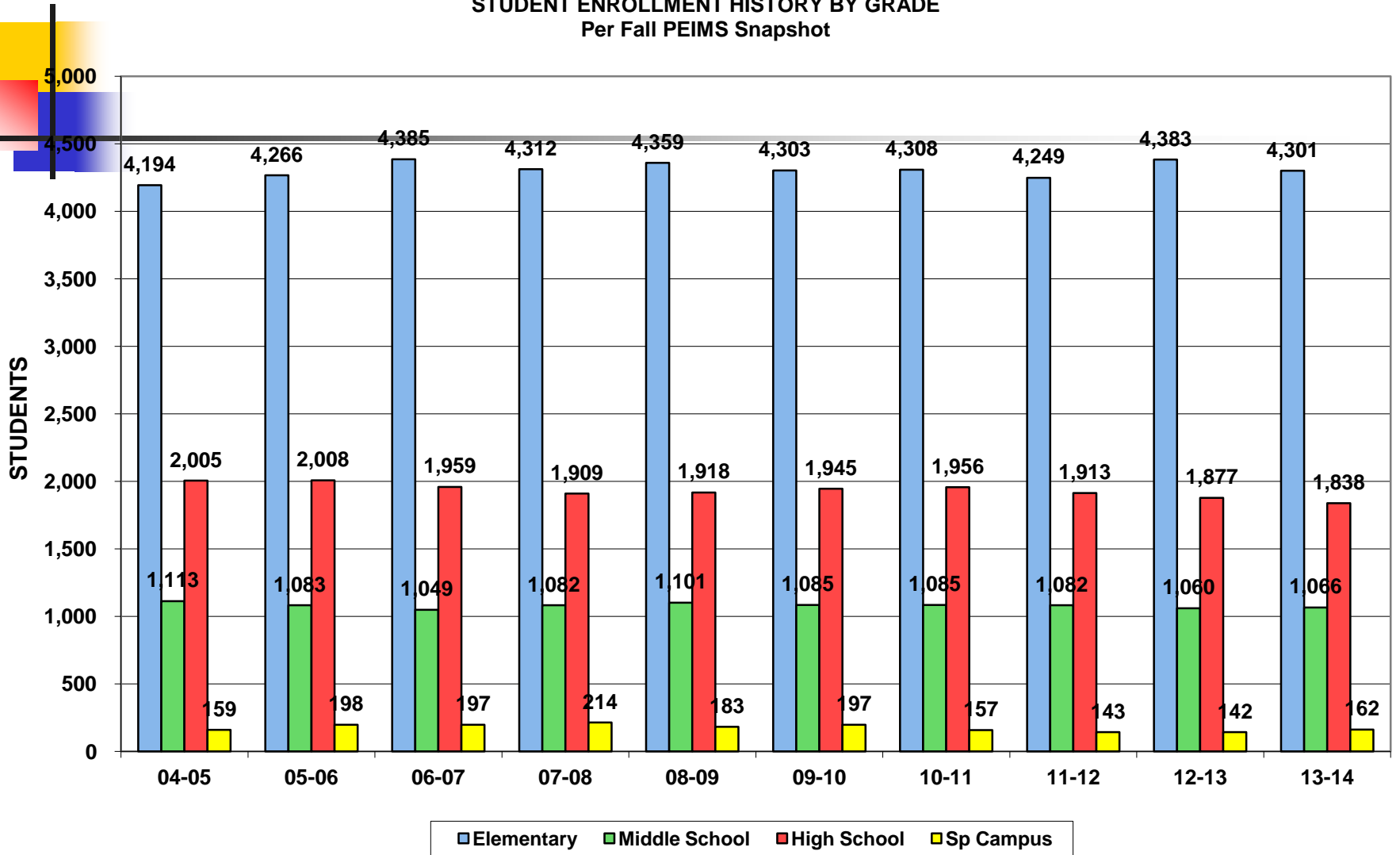
**SEGUIN INDEPENDENT SCHOOL DISTRICT
I&S FUND BALANCE
(after Aug & Oct Payments)**



SEGUIN INDEPENDENT SCHOOL DISTRICT STUDENT ENROLLMENT HISTORY Per Fall PEIMS Snapshot



**SEGUIN INDEPENDENT SCHOOL DISTRICT
STUDENT ENROLLMENT HISTORY BY GRADE
Per Fall PEIMS Snapshot**

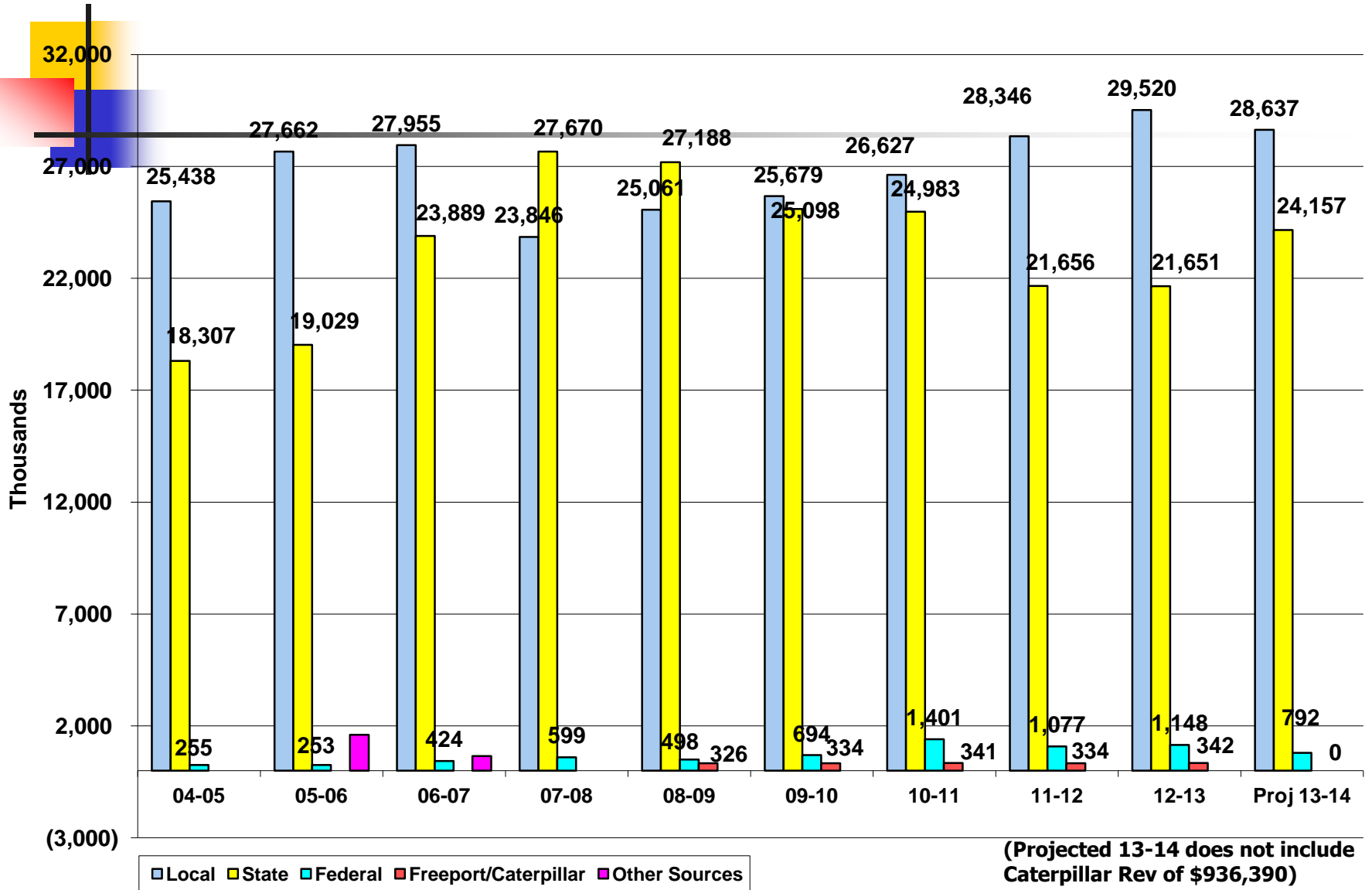


SEGUIN INDEPENDENT SCHOOL DISTRICT TOTAL BUDGETED REVENUE



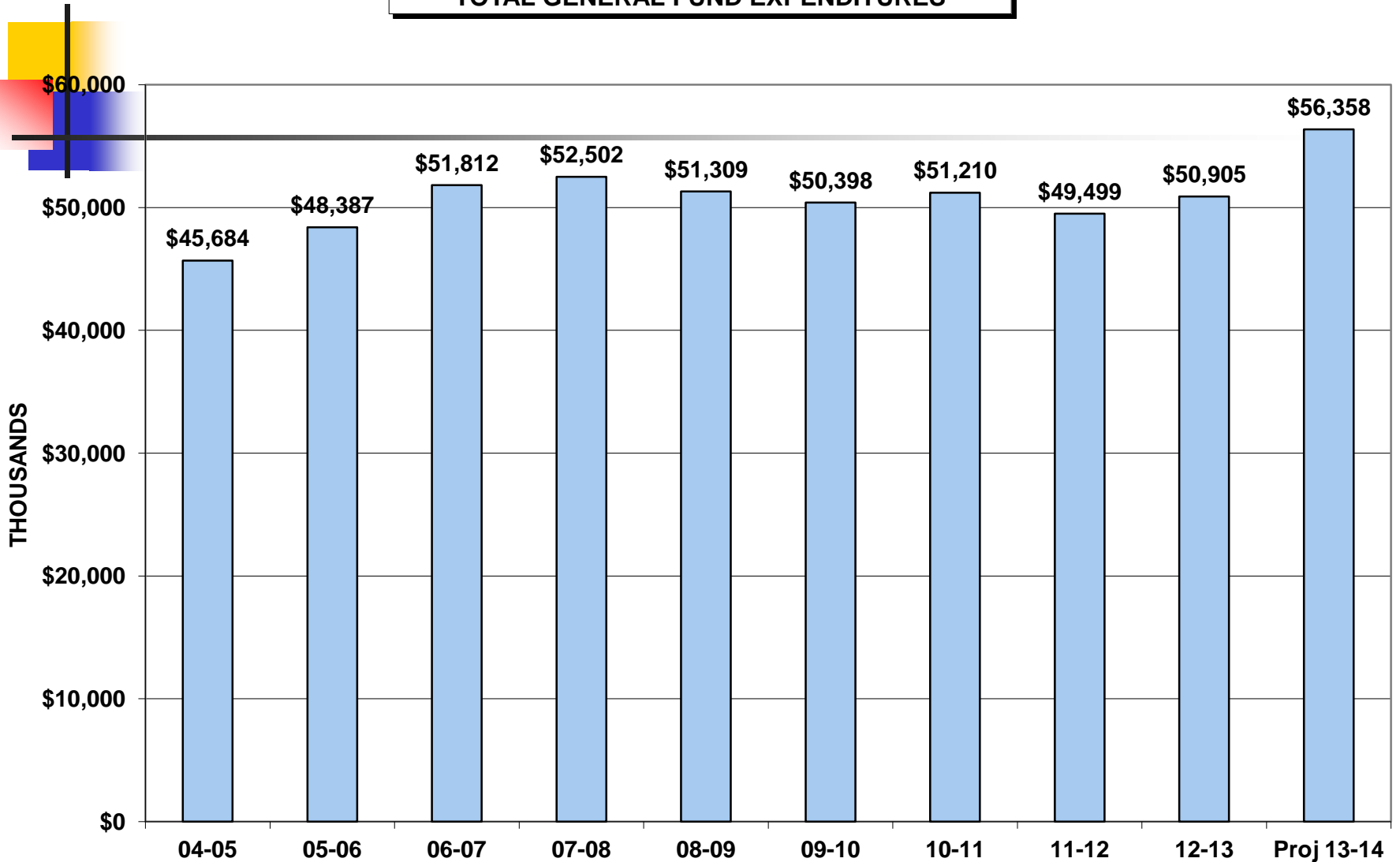
SEGUIN INDEPENDENT SCHOOL DISTRICT

General Fund Revenue by Year



(Projected 13-14 does not include Caterpillar Rev of \$936,390)

SEGUIN INDEPENDENT SCHOOL DISTRICT TOTAL GENERAL FUND EXPENDITURES





2014-15 General Fund Revenue Projections

	<u>2013-14</u>	<u>Change</u>	<u>Projected 2014-15</u>
Property Taxes	\$27,473,000	\$794,000	\$28,267,000
Payment for loss of Taxes			
CPS Exemption	814,929	(814,929)	0
Other Local Sources	348,946	(32,500)	316,446
State Revenue	24,157,550	1,797,430	25,954,980
Federal Revenue	<u>791,790</u>	<u>(191,790)</u>	<u>600,000</u>
TOTAL REVENUE	\$53,586,215	\$1,552,211	\$55,138,426

**SEGUIN INDEPENDENT SCHOOL DISTRICT
ESTIMATED TAX REVENUE
2014-15**

PRELIMINARY CERTIFIED VALUES

ADJUSTED NET PROPERTY VALUATION

	M & O Value	I & S Value
Preliminary 2014 Values as of April 30, 2014	\$3,814,108,834	\$3,814,108,834
Less Exemptions	(873,440,735)	(743,287,409)
Value lost to frozen levy @ \$1.28	(174,834,539)	(174,834,539)
Less estimated loss on appeals (1.25% of prelim values)	<u>(47,676,360)</u>	<u>(47,676,360)</u>
ADJ NET ASSESSED VALUATION PROJECTED 2014	\$2,718,157,200	\$2,848,310,526

SISD TAX REVENUE

	Maintenance & Operations	Debt Service	TOTAL
Proposed Tax Rate Per \$100	\$1.0400	\$0.2750	\$1.3150
Total Levy on net assessed valuation	\$28,268,835	\$7,832,854	\$36,101,689
PROJECTED TAX COLLECTIONS			
Current	96.00% \$27,137,500	\$7,519,000	\$34,656,500
Delinquent	2.50% 706,000	195,500	901,500
Penalty & Interest	<u>1.50%</u> <u>423,500</u>	<u>117,000</u>	<u>540,500</u>
TOTAL TAX REVENUE	100.00% \$28,267,000	\$7,831,500	\$36,098,500
NET TAX REVENUE	<u>\$28,267,000</u>	<u>\$7,831,500</u>	<u>\$36,098,500</u>

**SEGUIN INDEPENDENT SCHOOL DISTRICT
ESTIMATED TAX REVENUE
2014-15
PRELIMINARY CERTIFIED VALUES**

COMPARISON TO PRIOR YEAR	<u>2013-14</u>	<u>2014-15</u>	<u>Change</u>
Gross Property Value	\$3,661,707,607	\$3,814,108,834	\$152,401,227
Less Exemptions (Incl Caterpillar)	(818,621,953)	(873,440,735)	(54,818,782)
Value Lost to Frozen levy	(155,494,434)	(174,834,539)	(19,340,105)
Less est loss of 1.25% of prelim values	<u>(45,771,345)</u>	<u>(47,676,360)</u>	<u>(1,905,015)</u>
Change in M&O Values	\$2,641,819,875	\$2,718,157,200	\$76,337,325
Gross Property Value	\$3,661,707,607	\$3,814,108,834	\$152,401,227
Less Exemptions	(752,744,003)	(\$743,287,409)	9,456,594
Value Lost to Frozen levy	(155,494,434)	(\$174,834,539)	(19,340,105)
Less est loss of 1.25% of prelim values	<u>(45,771,345)</u>	<u>(\$47,676,360)</u>	<u>(1,905,015)</u>
Change in I&S Values	\$2,707,697,825	\$2,848,310,526	\$140,612,701
Maintenance & Operations Tax Rate	\$1.0400	\$1.0400	\$0.0000
Debt Service Tax Rate	<u>\$0.2400</u>	<u>\$0.2750</u>	<u>\$0.0350</u>
TOTAL TAX RATE	<u>\$1.2800</u>	<u>\$1.3150</u>	<u>\$0.0350</u>
Maintenance & Operations Tax Rev	\$27,048,000	\$28,267,000	\$1,219,000
Debt Service Tax Revenue	<u>\$6,553,500</u>	<u>\$7,831,500</u>	<u>\$1,278,000</u>
Total Tax Revenue	\$33,601,500	\$36,098,500	\$2,497,000

REVENUE FROM STATE SOURCES
2012-13, 2013-14 and 2014-15 PROJECTION

STATE REVENUE SUMMARY	ACTUAL <u>2012-13</u>	INCR (DECR)	BUDGET <u>2013-14</u>	INCR (DECR)	PROJECTED <u>2014-15</u>
TIER I COMPONENTS					
Basic Entitlement	\$31,060,960	1,666,700	\$32,727,660	731,140	\$33,458,800
Special Education	3,741,535	353,790	4,095,325	(48,890)	4,046,435
Vocational Education	2,569,070	101,840	2,670,910	46,100	2,717,010
Gifted and Talented Education	205,500	5,755	211,255	4,675	215,930
Compensatory Education	5,385,085	379,285	5,764,370	159,670	5,924,040
Bilingual Education	285,845	6,415	292,260	10,690	302,950
High School Allotment	500,500	0	500,500	(1,375)	499,125
Transportation Allotment	917,508	(45,008)	872,500	0	872,500
Less Local Share	<u>(26,742,245)</u>	<u>(39,735)</u>	<u>(26,781,980)</u>	<u>312,635</u>	<u>(26,469,345)</u>
TIER I ENTITLEMENT	17,923,758	2,429,042	20,352,800	1,214,645	21,567,445
TIER II ENTITLEMENT	1,041,675	8,895	1,050,570	151,325	1,201,895
OTHER FORMULA ITEMS					
Prior Yr Adjustments	(1,809)	1,809	0		
Support Staff Allotment	258,000	2,000	260,000	(24,500)	235,500
Rider 71 TRS Employer Contrib Assist	<u>0</u>	<u>0</u>	<u>0</u>	<u>455,960</u>	<u>455,960</u>
TOTAL STATE FORMULA AID	19,221,624	2,441,746	21,663,370	1,797,430	23,460,800
OTHER STATE SOURCES					
TRS On Behalf	<u>2,429,175</u>	<u>65,005</u>	<u>2,494,180</u>	<u>0</u>	<u>2,494,180</u>
TOTAL STATE FUNDING	<u>\$21,650,799</u>	<u>\$2,506,751</u>	<u>\$24,157,550</u>	<u>\$1,797,430</u>	<u>\$25,954,980</u>

REVENUE FROM STATE SOURCES
2012-13, 2013-14 and 2014-15 PROJECTION

The State revenue projections are based on the following assumptions:

	<u>2012-13</u>	<u>Change</u>	<u>2013-14</u>	<u>Change</u>	<u>2014-15</u>
Basic Allotment	\$4,765	\$185	\$4,950	\$90	\$5,040
Adjusted Basic Allotment	\$5,069	\$197	\$5,266	\$96	\$5,362
SB 1 Target Revenue per WADA	\$5,182		N/A		N/A
Cost of Education Index	1.090	0.000	1.090	0.000	1.090
CPTD Index Value 2011, 2012, 2013	\$2,674,224,312	\$3,973,735	\$2,678,198,047	(\$31,263,457)	\$2,646,934,590
District Wealth per ADA	\$395,958	\$2,287	\$398,245	(\$6,107)	\$392,138
District M&O Tax Rate	\$1.0400	\$0.0000	\$1.0400	\$0.0000	\$1.0400
District I&S Tax Rate	\$0.2370	\$0.0030	\$0.2400	\$0.0350	\$0.2750
Regular ADA	6,249.68	(34.78)	6,214.90	25.10	6,240.00
Special Education FTE's	129.07	6.03	135.10	(0.10)	135.00
Vocational Education FTE's	<u>375.06</u>	<u>(0.06)</u>	<u>375.00</u>	<u>0.00</u>	<u>375.00</u>
Total ADA	6,753.81	(28.81)	6,725.00	25.00	6,750.00
Gifted & Talented Operational Enrollment	337.84	(0.59)	337.25	0.00	337.25
Bilingual ADA	563.91	(8.91)	555.00	10.00	565.00
Compensatory Education Enrollment	5,227.00	198.00	5,425.00	75.00	5,500.00
Pregnant Students FTE's	1.73	2.27	4.00	(2.00)	2.00
Weighted ADA	8,804.02	169.66	8,973.68	13.43	8,987.11



Requirement for Accelerated Instruction

- ❑ Education Code, Section 29.081
 - ❑ Districts must offer additional accelerated instruction to each student who fails an end of course assessment required for graduation
 - ❑ Instruction must also be provided in response to each failed STAAR Test
 - ❑ Districts shall separately budget sufficient funds for that purpose
 - ❑ District may not budget funds under State Compensatory Education until it adopts a budget to support Accelerated Instruction
 - ❑ SHARS budgets for student support will meet this requirement



Other Legislation Impact

- CSSB 1458 – related to administration of and benefits payable to TRS
 - District Contribution 1.5% for all salaries below State Minimum Salary Schedule beginning September 2015
 - Applies to amount below state minimum for teachers, counselors, librarians and nurses
 - Applies to 100% of salaries for all other staff
 - Estimated cost - **\$460,500**
 - State Funding of \$455,960 for 2014-15 only



2013-14 One Time Expenditures & Expenditures from Assigned Fund Balances

One Time Salary Supplement	(\$807,000)
Buses	(527,412)
SHARS Special Budgets	(565,563)
Technology Upgrades	(525,000)
Educate Texas Contract	(100,000)
Encumbrances Carried Forward	(95,867)
Parking Lot & Fire Alarm Upgrades	(69,429)
Lockers & Goal Posts	(98,187)
Mariachi Start-up Costs	(44,100)
Other 2013-14 One Time Items	<u>(88,044)</u>
Total One Time Expenditures	(\$2,920,602)



2014-15 Preliminary General Fund Expenditure Reductions

Reductions

Reduce 2013-14 One Time Items (Listed on previous slide)	(\$2,920,602)
Change in Per Capita Allocations	(4,339)
Reduce Contracted Services – SHS	(35,000)
Reduce Benefits not used – PEP	(2,331)
Reductions in Special Ed Program	(18,000)
Reduce Munis software Implementation	(43,620)
Reduction in Transportation Program	<u>(41,533)</u>
Total Reductions	(\$3,065,425)



2014-15 Preliminary General Fund Expenditure Requests

Support for Elementary Trips to HEB Camp	\$17,500
Full Time Mariachi Teacher (1.0 FTE)	50,000
Incr Behavior Specialist to Full Time (.5 FTE)	25,000
Additional Teacher Training	33,107
Supplies for Choir and Mariachi Programs	13,520
Increase Band Contracted Sectionals	19,924
Increase Summer Camps Budget	15,580
Summer Bridge Program for ECHS Students	14,000
Middle School Soccer & Grounds Supplies	16,780
Technology Program Requests	10,200



2014-15 Preliminary General Fund Expenditure Requests - Continued

Avid Program Costs	111,797
EMT Program Costs	50,000
Incr Cost of Campus Security	20,000
Supplies for Parent Involvement Program	6,500
Maintenance Program Requests	35,070
New 1.5% TRS fee	<u>460,500</u>
Total Expenditure Requests	\$899,478



2014-15 Preliminary General Fund Projected Net Activity

Preliminary Projected Revenue	\$55,138,426
Beginning Expenditures	\$56,358,366
Projected Increases	899,478
Projected Reductions	<u>(\$3,065,425)</u>
Less Ending Preliminary Expenditures	<u>\$54,192,419</u>
Preliminary Projected Surplus	<u>\$946,007</u>



2014-15 Preliminary General Fund One Time Expenditure Requests

One Time Items

SHARS SHS Principal Support	65,000
SHARS Student Support	240,000
SHARS Full Time Deaf Interpreter Services	60,000
Freeport Funded Professional Staff	55,000
Value limitation Robotics Start-up Supplies	37,534
Middle School Soccer Goals Start-up	30,680
Repaint Track Markings	5,139
Additional Technology Service Vehicle	20,000
Small Equipment for Maintenance	8,090
Buses & Student Transportation Vehicle	<u>585,000</u>
Total One Time Items	\$1,106,443



Remaining Budget Considerations

- Salary Schedules & Increases
- Staffing Considerations



Future Budget Considerations

- Early College High School Costs
 - Staffing needs for dual credit courses
 - Books
 - Transportation
 - Summer bridge program
 - TSI testing
 - Avid Program support
 - St Philip's College tuition
 - Other student support
- Erskine Health Science Academy
 - Emergency Medical Tech Program needs



2014-15 Budget Adoption Calendar

- Tues, June 10 Board Action to call Public Meeting to Discuss Budget and Proposed Tax Rate
- Fri, June 13 Publish the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate
- Tues, June 24 Public meeting to discuss budget and proposed tax rate for 2014-15
Regular Board Meeting to Adopt the 2014-15 Budgets for General, Food Service, and Debt Service Funds

Debt Service Fund

	2013-14 BUDGET		DIFFERENCE		2014-15 PROPOSED BUDGET	
	<u>AMOUNT</u>	<u>%</u>	<u>(DECREASE)</u>	<u>% CHANGE</u>	<u>AMOUNT</u>	<u>%</u>
REVENUE						
Property Taxes @ \$.275/\$100	\$6,606,000	99.9%	\$1,225,500	18.6%	\$7,831,500	99.9%
Other Local Sources	<u>5,000</u>	0.1%	<u>0</u>	100.0%	<u>5,000</u>	0.1%
TOTAL REVENUE	\$6,611,000	100.0%	\$1,225,500	18.5%	\$7,836,500	100.0%
EXPENDITURES						
Debt Service	<u>\$6,097,058</u>	100.0%	<u>\$2,424,681</u>	39.8%	<u>\$8,521,739</u>	100.0%
TOTAL EXPENDITURES	\$6,097,058	100.0%	\$2,424,681	39.8%	\$8,521,739	100.0%
NET ACTIVITY FOR YEAR	<u>\$513,942</u>		<u>(\$1,199,181)</u>		<u>(\$685,239)</u>	

PROJECTED END OF YEAR FUND BALANCE

Projected Ending Fund Balance for 2013-14	\$7,439,494
Less Projected Net Activity for 2014-15	<u>(685,239)</u>
Projected Ending Fund Balance for 2014-15	<u>\$6,754,255</u>



Debt Service Fund (Cont)

Fund Balance Analysis

Projected Balance 06/30/15	\$6,754,255
Payment Aug 2015	(3,398,812)
Payment October 2015	<u>(112,032)</u>
Balance before 2015 Tax Collections	\$3,243,411

Food Service Fund

	2013-14 BUDGET		DIFFERENCE INCREASE % (DECREASE)		2014-15 PROPOSED BUDGET	
	<u>AMOUNT</u>	<u>%</u>	<u>E</u>	<u>CHANGE</u>	<u>AMOUNT</u>	<u>%</u>
REVENUE						
Other Local Sources	\$794,072	19.8%	\$35,696	4.5%	\$829,768	20.8%
State Sources	22,113	0.6%	6,607	100.0%	28,720	0.7%
Federal Sources	<u>3,188,358</u>	79.6%	<u>(51,130)</u>	-1.6%	<u>3,137,228</u>	78.5%
TOTAL REVENUE	\$4,004,543	100.0%	(\$8,827)	-0.2%	\$3,995,716	100.0%
EXPENDITURES						
Food Service	\$4,023,247	99.8%	(\$182,559)	-4.5%	\$3,840,688	99.8%
Plant Maintenance	6,306	0.2%	(206)	-3.3%	6,100	0.2%
Security Services	<u>245</u>	0.0%	<u>0</u>	0.0%	<u>245</u>	0.0%
TOTAL EXPENDITURES	\$4,029,798	100.0%	(\$182,765)	-4.5%	\$3,847,033	100.0%
NET ACTIVITY FOR YEAR	<u>(\$25,255)</u>		<u>\$173,938</u>		<u>\$148,683</u>	

PROJECTED END OF YEAR FUND BALANCE

Projected Ending Fund Balance for 2013-14	\$1,216,372
Less Projected Net Activity for 2014-15	<u>148,683</u>
Projected Ending Fund Balance for 2014-15	<u>\$1,365,055</u>



2013-14 Projected Resources from Federal/State Grants

Title I Part A – Basic Programs	\$1,800,000
Title I Part C – Migrant	84,000
Title I Part D – Neglected & Delinquent	80,000
IDEA B – Formula	1,488,000
IDEA B – Preschool	27,000
Career & Technology - Basic Grant	80,000
Title II – Teacher & Principal Training	469,000
Title III Part A – English Language Acquisition	100,000
Title III – Education for the Homeless	31,000
Governor’s Grant	<u>146,000</u>
PRELIMINARY TOTAL	\$4,305,000



TEXAS COMPTROLLER'S FAST RATING

- ❖ FAST – Financial Allocation Study for Texas
- ❖ House Bill 3 in 2009 charged the Texas Comptroller with “identifying potential areas for district and campus improvement”
- ❖ Each District and Campus receives a rating of 1 to 5 stars for student progress and for per pupil spending
- ❖ For the Spending Index, Districts and campuses are placed in groups of 40 “Peers” and ranked within the group
- ❖ Also, each district and campus in the group is ranked in its own separate peer group of 40
- ❖ There are 1,200 different district peer groups)

Seguin ISD Comparison Districts for Spending Index 2013 FAST Report (2012 School Year)

District-Low SES%	Students	District	Students	District	Students
United-73.9%	42,096	Northwest-23.2%	16,556	Texarkana-67.2%	7,076
Corpus Christi-68.5%	38,608	Rockwall-25.6%	14,213	Sherman-66.8%	6,900
Spring Branch-58.4%	33,599	Wylie-28.85	12,879	Boerne 20.2%	6,733
Leander-21.9%	33,179	Brazosport-58.35	12,498	Nacogdoches-78.8%	6,478
Keller-22.2%	33,017	Magnolia-41.3%	11,977	Lancaster-83.2%	6,160
Carrollton-FBranch-62.3%	26,340	Sharyland-60.8%	10,135	Canutillo-74.3%	5,995
Lamar Cons-52.2%	25,201	Belton-48.8%	9,509	Friendswood-8.2%	5,885
Denton-43.0%	24,738	Idea Public-83.5%	9,505	KIPP Charter -86.5%	5,826
McKinney-29.6%	24,572	Bastrop-67.9%	9,082	Corsicana-73.9%	5,782
Pflugerville-52.7%	22,987	Desoto-68.6%	8,921	Plainview-72.9%	5,777
Midland-76.0%	22,501	Longview -65.7%	8,558	Everman-86.5%	5,325
Hurst-Euless-Bedford- 53.1%	21,540	Copperas Cve 49.8%	8,237	Southside-80.3%	5,178
Alvin-51.6%	18,018	San Marcos-71.4%	7,461	San Elizario92.6%	4,137
Eagle Mt-Saginaw- 40.2%	17,108	Seguin -68.6%	7,391		



TEXAS COMPTROLLER'S FAST RATING (cont)

- ❖ Core Operating Cost is a **three-year average** calculated from audited information submitted to TEA through PEIMS
- ❖ It does not include transportation, food service, community services, debt service or facilities acquisition & construction functions
- ❖ Payroll and some contracted services costs are adjusted for geographic differences in wage costs using an index developed by the Comptroller from US Census Bureau comparable wage index data
- ❖ Student enrollment and staff counts are from PEIMS fall "snapshot" submission



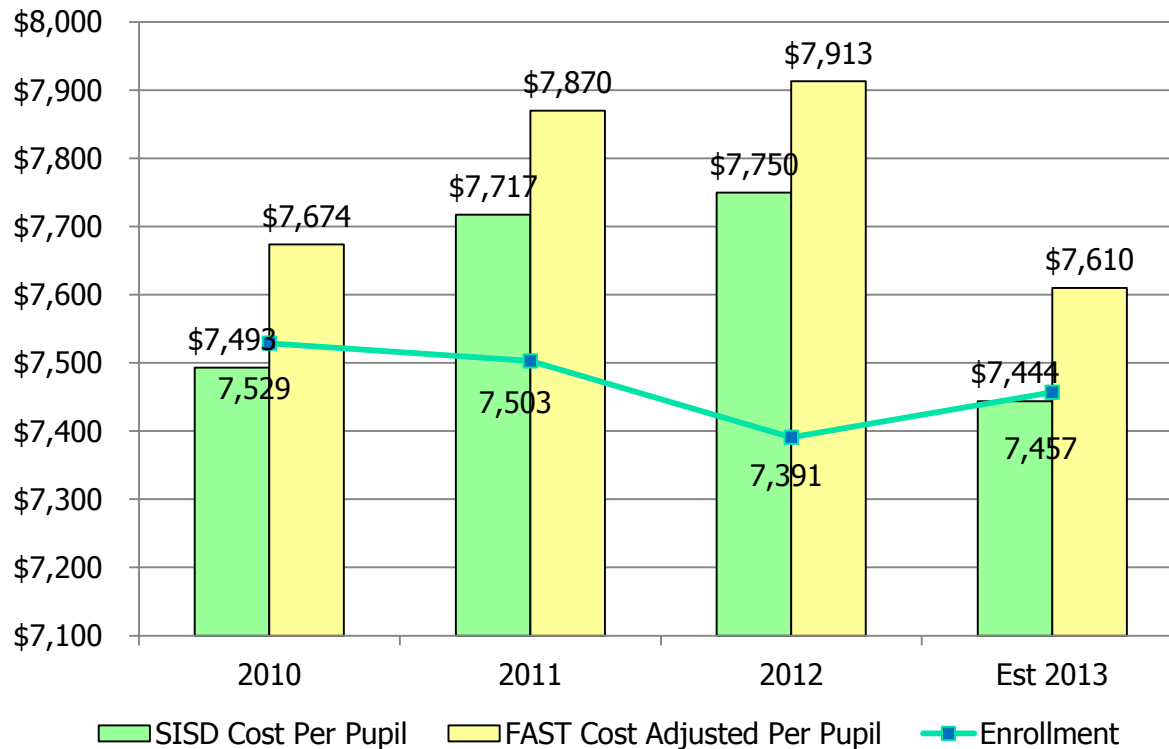
Spending Index Rating Information

- ❖ Five Stars – Very Low Spending
- ❖ Four Stars – Low Spending
- ❖ Three Stars – Average Spending
- ❖ Two Stars – High Spending
- ❖ One Star – Very High Spending

- ❖ SISD Rating – Two Stars – High Spending

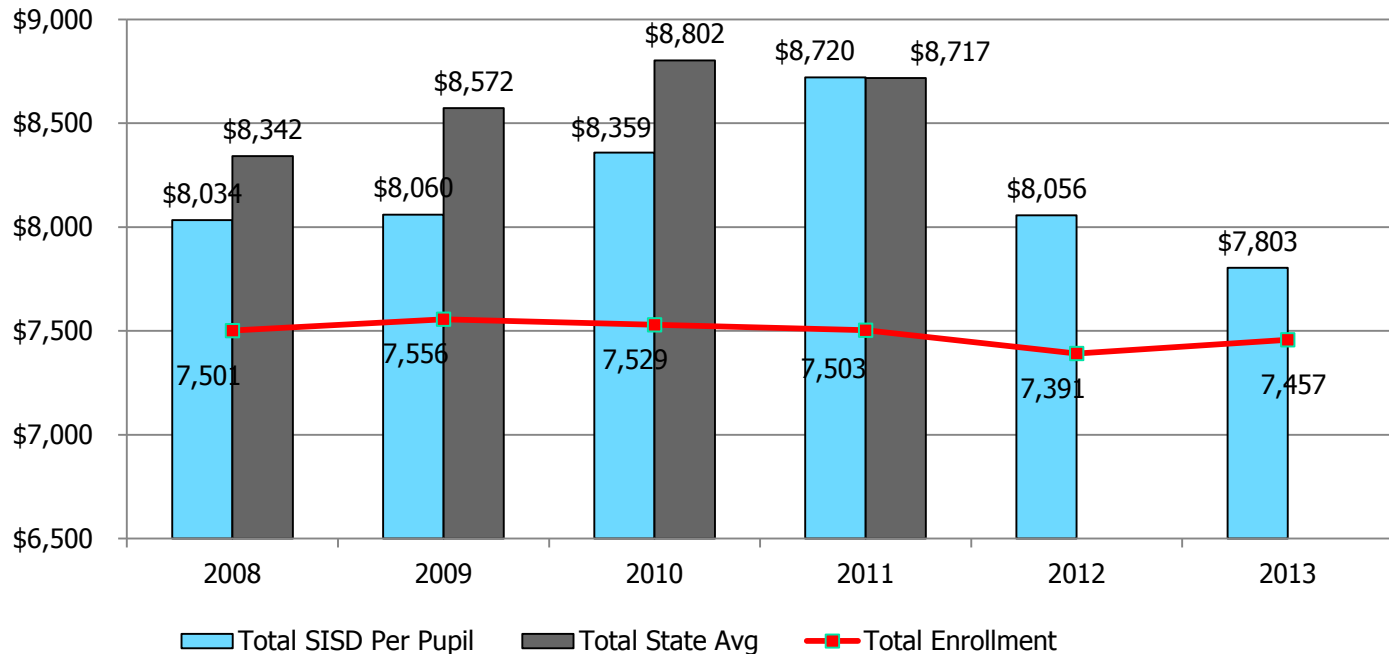
FAST - Core Operating Cost Per Student

- Includes all governmental funds
- Excludes functions for transportation, food service, community services, debt service, facilities acquisition and construction and other governmental charges
- Salary costs are increased by a Comptroller' comparable wage index factor



Total Operating Exp Per Student

- Includes all governmental funds
- Excludes functions for community services, debt service, and other governmental charges as well as all capital outlay (object code)



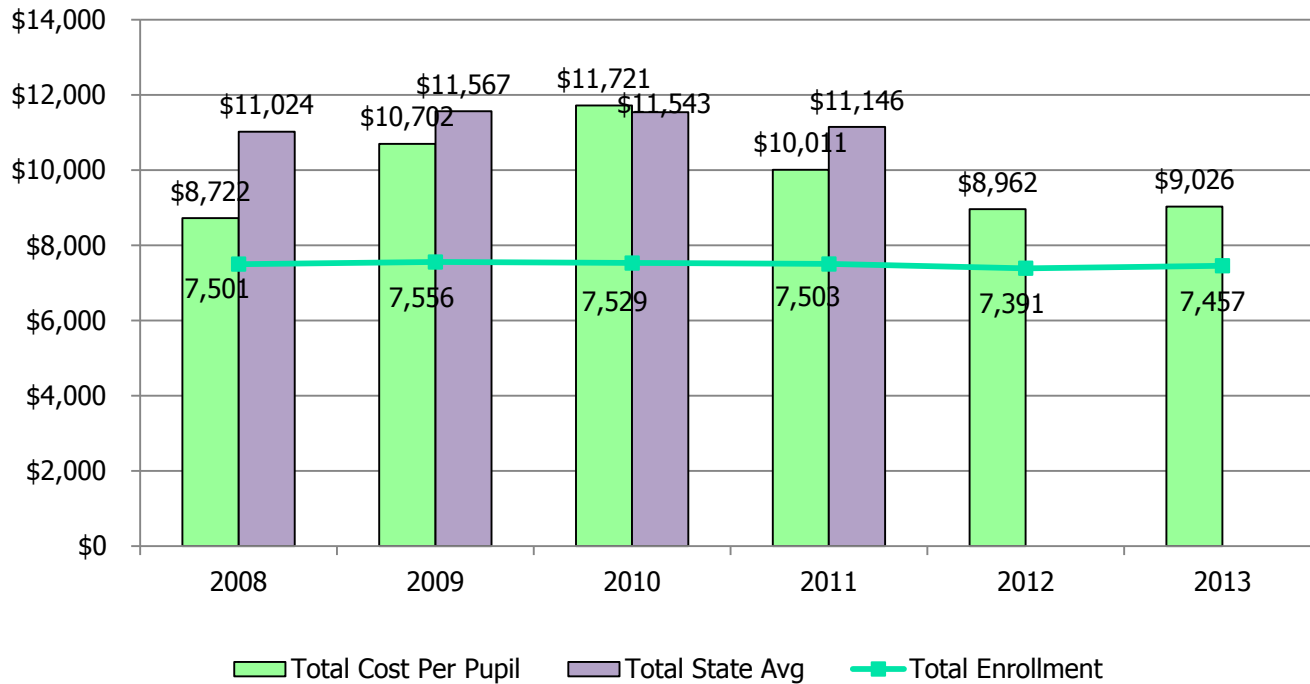
SISD Expenditures Note:

2010 includes per pupil exp of \$140 from ARRA Stimulus Grants

2011 includes per pupil exp of \$495 from ARRA Stimulus Grants

FAST – Total Expenditures Per Student

Includes all expenditures for all governmental funds



SISD Expenditures Note:

2009 includes per pupil exp of \$2,130 from 2008 Bond

2010 includes per pupil exp of \$2,627 from 2008 Bond and \$140 from ARRA Stimulus Grants

2011 includes per pupil exp of \$803 from 2008 Bond and \$495 from ARRA Stimulus Grants



Review of Data

- ❖ Review of data for “peer” districts showed the following for Seguin ISD
 - ❖ Number of students per teacher is very low
 - ❖ Number of educational aides is somewhat high as a percent of total staff
 - ❖ Number of auxiliary staff is high as a percent of total staff
 - ❖ Debt outstanding per student is low and debt outstanding per resident is very low



Board Considerations

86% of District operating expenditures are payroll related, so recommendations that reduce payroll costs could improve the District's rating.

The recommendations also reduce facilities operating cost

- Consider closing one elementary campus to increase remaining campus sizes to a more efficient level
- Consider moving 6th grade students to the middle schools
- Consider combining Burges DAEP at a common location with the MBLC Alternative School



Board Considerations (continued)

- Contract for a position/salary study to determine possible efficiencies in staffing levels
- Consider if staggered bell schedule may reduce the cost of transportation staff and equipment
- Consider a capital improvements plan for replacement of major equipment such as HVAC to reduce repair costs
 - Maintenance/repair costs are included in “Core Operating Costs” while Capital Outlay (new major equipment) expenses are not included



SMART PRACTICES

- ❖ Comptroller publishes “Smart Practice” ideas developed by contacting districts showing low spending relative to peers or strong academic performance
- ❖ SISD staff reviewed the “Smart Practices” and identified a number of practices currently used by the District



SMART PRACTICES USED BY SISD

- ❖ Use of Texas Virtual School Network to offer foreign language classes
- ❖ Web based staff training
- ❖ Distance learning for dual-credit classes
- ❖ Posting of handbooks and notices on District website and networking of workstations to high volume printers to reduce printing costs
- ❖ Staffing of food service operations to industry cost-effective meals per labor hour formula
- ❖ Virtual servers to decrease number of physical servers
- ❖ Four-day summer workweek to reduce utility costs



SMART PRACTICES USED BY SISD – cont.

- ❖ Administrative staff cost ratio of .0633 compared to TEA acceptable ratio of .125
- ❖ Self-funded worker's compensation program and close monitoring and verification of claims
- ❖ Close monitoring of interest rates to identify refinancing opportunities that would lower cost on bonds issued
- ❖ Use of cooperatives for purchasing which allows districts to combine resources to obtain better pricing
- ❖ Use of maintenance work order system to provide information regarding equipment and develop preventive maintenance schedules



Academic Progress Rating

- ❖ Academic Progress Measure is from Comptroller's methodology applied to state accountability results
- ❖ Data for all students in the state is used in the development of a Progress Measures in Math and Reading
- ❖ The Composite Progress Rating includes both academic measures
- ❖ Each District and Campus receives a rating of from 1 to 5 stars for the Composite Progress Rating



Student Composite Progress Rating Information

- ❖ Five Stars – 80-99 Percent
- ❖ Four Stars – 60-79 Percent
- ❖ Three Stars – 40-59 Percent
- ❖ Two Stars – 20-39 Percent
- ❖ One Star – < 20 Percent

- ❖ SISD Rating – One Star – 12th Percentile
 - ❖ Math – 27th Percentile
 - ❖ Reading – 9th Percentile



Student Progress Measures Recommendations

- Provide Common Instructional Framework that outlines expectations for best practices implementation of curriculum
- Develop common data analysis processes to target student interventions
- Provide professional development plan that is data driven and emphasizes Guided Reading and Balanced Literacy skills for ELA and new TEKS and small group instruction in Math
- Implement RtI intervention levels on all campuses



Student Progress Measures Recommendations - Continued

- Continue building teacher capacity through Planning Protocol Activities
- Review staffing patterns to allow for effective inclusion co-teaching in Special Ed and ELL classes
- Enhance implementation of PBIS behavior program to improve classroom culture and learning
- Continue Learning Walks to provide monitoring by and support from instructional administration staff



CPS Tax Exemption Settlement Agreement

Payment from CPS Energy		\$8,137,900
Set Aside for Innovative Programs		(200,000)
Deferred Revenue to be used 2013-14		
2013 Taxable Value Lost	\$75,483,588	
M&O Taxes Lost	(785,029)	
State Aide Lost	<u>(29,900)</u>	<u>(814,929)</u>
Current CPS Assigned Fund Balance		\$7,122,971