

2014-2015 Public Hearing on Budget and Tax Rate

August 27, 2014

Budget Process

- Evaluation of Needs
- Basic School Model for locally funded positions;
K-5 @21:1+1 reg., 18:1 biling., dual language;
6-8@21:1; 9-12@23.5:1+2
- Bexar Appraisal District Certified Values on July 19, 2014.
- Budget Work Sessions with Board
- Public Hearing on the Budget
- Final Budget approval
- Approval of Tax Rate for 2014

Budget Assumptions

- Balanced General Fund Operational budget
- Average Daily Attendance of 12,800 (3.2% growth)
- 2% raise
- M & O Taxable Property Value of \$1,997,636,747
- I & S Taxable Property Value of \$2,509,004,737
- Tax Collection Rate of 98%
- M&O Tax Rate of \$1.04; I&S Tax Rate of \$0.425000
- \$303,099 in one time cafeteria fund items
- \$3,595,000 in one time fund balance expenditures for 14-15 non-bond projects
- \$1,141,572 in 13-14 approved expenditures that will be carried over to 14-15

State and Tax Revenue Breakdown

		2013-2014	2014-2015	
Source	Description	Amount	Amount	% Change
Tier I	Regular Block Grant	46,415,821	47,949,266	3.30%
	Special Education	6,762,451	6,839,225	1.14%
	Career & Technology	4,627,595	4,538,391	-1.93%
	Gifted & Talented (GT)	394,979	398,544	0.90%
	Compensatory Education (SCE)	11,825,156	12,422,174	5.05%
	Bilingual	847,852	808,422	-4.65%
	High School Allotment	873,249	889,625	1.88%
	Transportation	1,353,263	1,353,263	0.00%
Tier II@AISD	Level I (Equalized)	3,865,301	4,153,051	7.44%
Tier II@\$31.95	Level II (Equalized) (Rollback)	0	0	
State Aid for Tax Reduction	2006 HB 1 Legislation	0	0	
Staff Allotment	2006 HB 1 Legislation	300,000	325,000	8.33%
State Formula Totals		77,265,667	79,676,961	3.12%
Local Taxes		17,950,000	20,992,565	16.95%
Formula Local and State		95,215,667	100,669,526	5.73%

PO's Rolling Over Into 14-15

69,142	Graphing Calculators
24,378	Projector and Sound KRE
72,323	SHE Project
16,981	Surveillance Cameras Ag and McA
68,598	Fueling Station
223,306	Medical Portable
40,020	McA Bleachers
32,099	SWE Re-Roof
296,044	Building 700 and 201 Re-Roof
13,384	Construction Testing Services
130,063	Ag Building
123,965	Tennis Courts
31,270	Msc Items

1,141,572

General Fund Capital Projects

40,000	McA Roof Flashings
70,000	McNair Marquee
40,000	ICE Marquee
40,000	BCE Marquee
140,000	SWHS Auditorium Sound Board
25,000	Entrance Carpets SVE
40,000	Stair Treads at Scobee
100,000	Easement and Acreage from Pyle
125,000	Staff Development Portable
500,000	McAuliffe Technology Wiring Project
850,000	Spring Sports Complex Parking Lot
150,000	Security Entrance at McNair
150,000	Security Entrance at Scobee
750,000	McA Interior Upgrades
525,000	Macdona Pre-K Renovation
50,000	McA Security Cameras

3,595,000

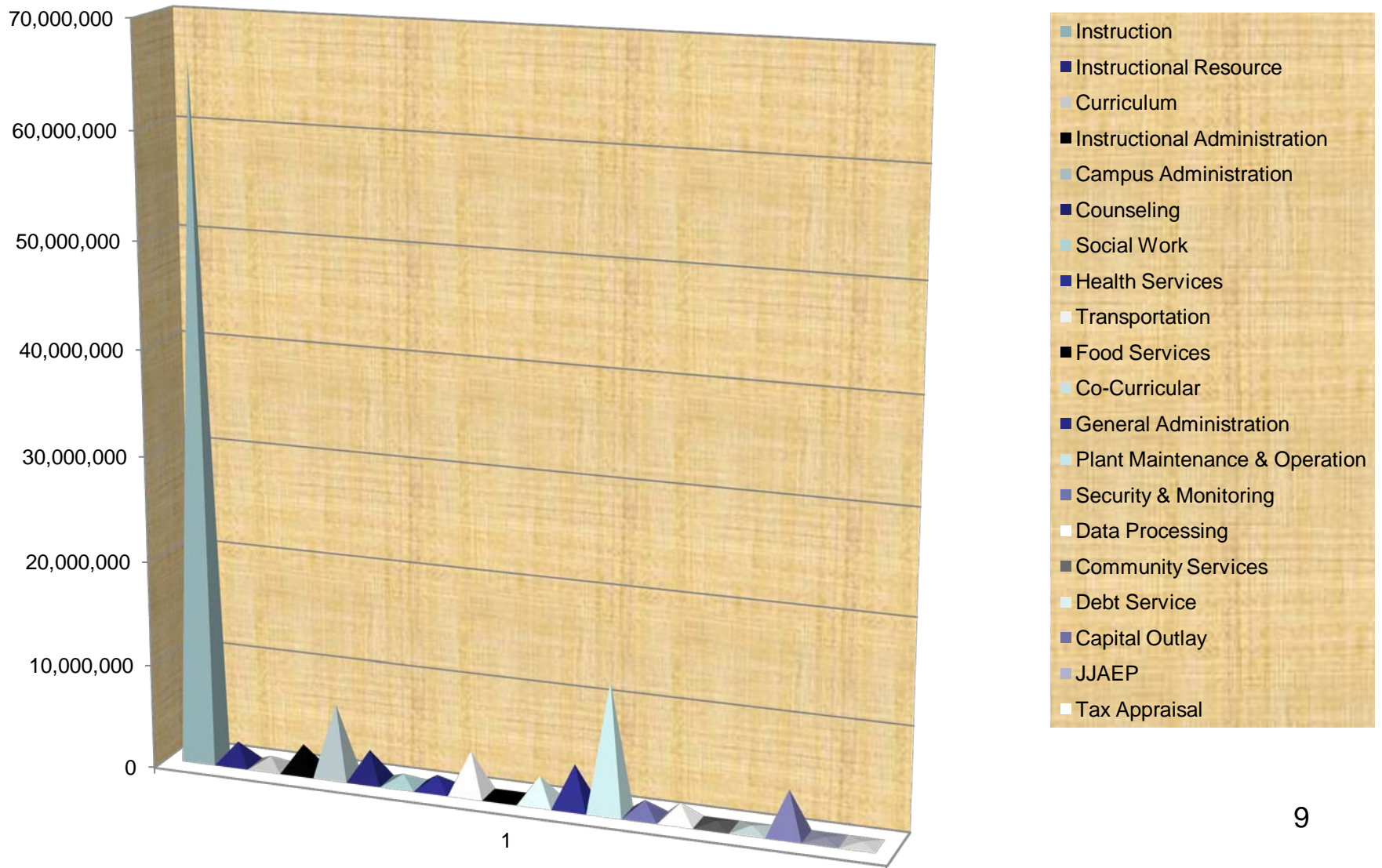
General Fund Proposed Budget

Operating Budget	110,467,582
Roll Over PO's	1,141,572
Capital Projects	<u>3,595,000</u>
	115,204,154

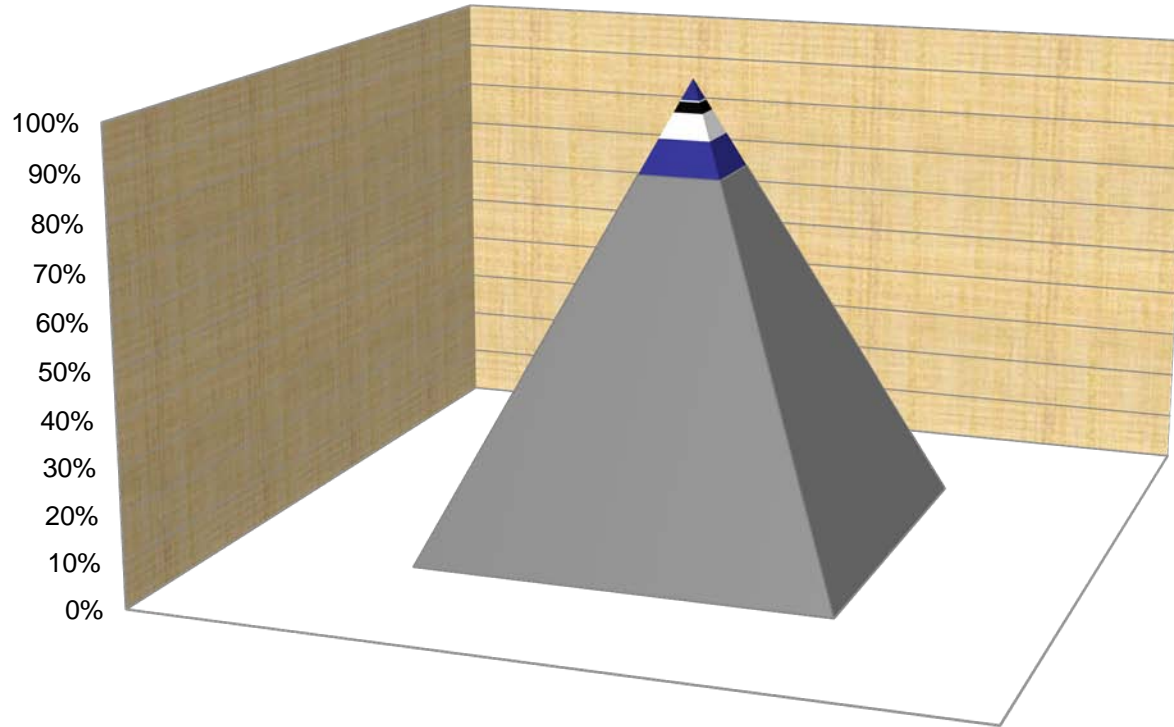
Child Nutrition Capital Projects

Serving Counter	\$133,970.00	McA
Reach In-Warmer 2 door	\$8,360.00	McA
Reach In-Warmer 2 door	\$8,360.00	McA
Reach In-Fridge 1 door	\$7,177.00	McA
Reach In-Fridge 1 door	\$7,177.00	McA
VCM	\$13,673.00	McA
Braisser, Modular Tilting 40 gal	\$17,425.00	McA
Stove	\$6,451.00	McA
Mixer	\$6,341.00	McA
Milk Cooler	\$4,987.00	McA
Milk Cooler	\$4,987.00	McA
Milk Cooler	\$4,987.00	McA
Milk Cooler	\$4,987.00	McA
Disposal	\$3,300.00	McA
Hand Sink	\$1,000.00	McA
Pot Wash Sink	\$4,000.00	McA
Service Faucet	\$250.00	McA
Chemical Shelf	\$800.00	McA
WM Pot rack & Drying Shelf	\$1,300.00	McA
Work Table	\$2,000.00	McA
Mop Broom Rack	\$100.00	McA
Guide Rails	\$1,200.00	McA
Trash Can	\$100.00	McA
SS Wall Panels	\$3,000.00	McA
Installation	\$6,300.00	McA
Reach In-Warmer 2 door	\$16,818.00	SCO
Reach In-Warmer 2 door	\$16,818.00	SCO
Reach in Warmer 1 door	\$8,024.00	SWA
Reach in Fridge 1 door	\$9,207.00	SWA
	\$303,099.00	

2014-2015 Budget by Function

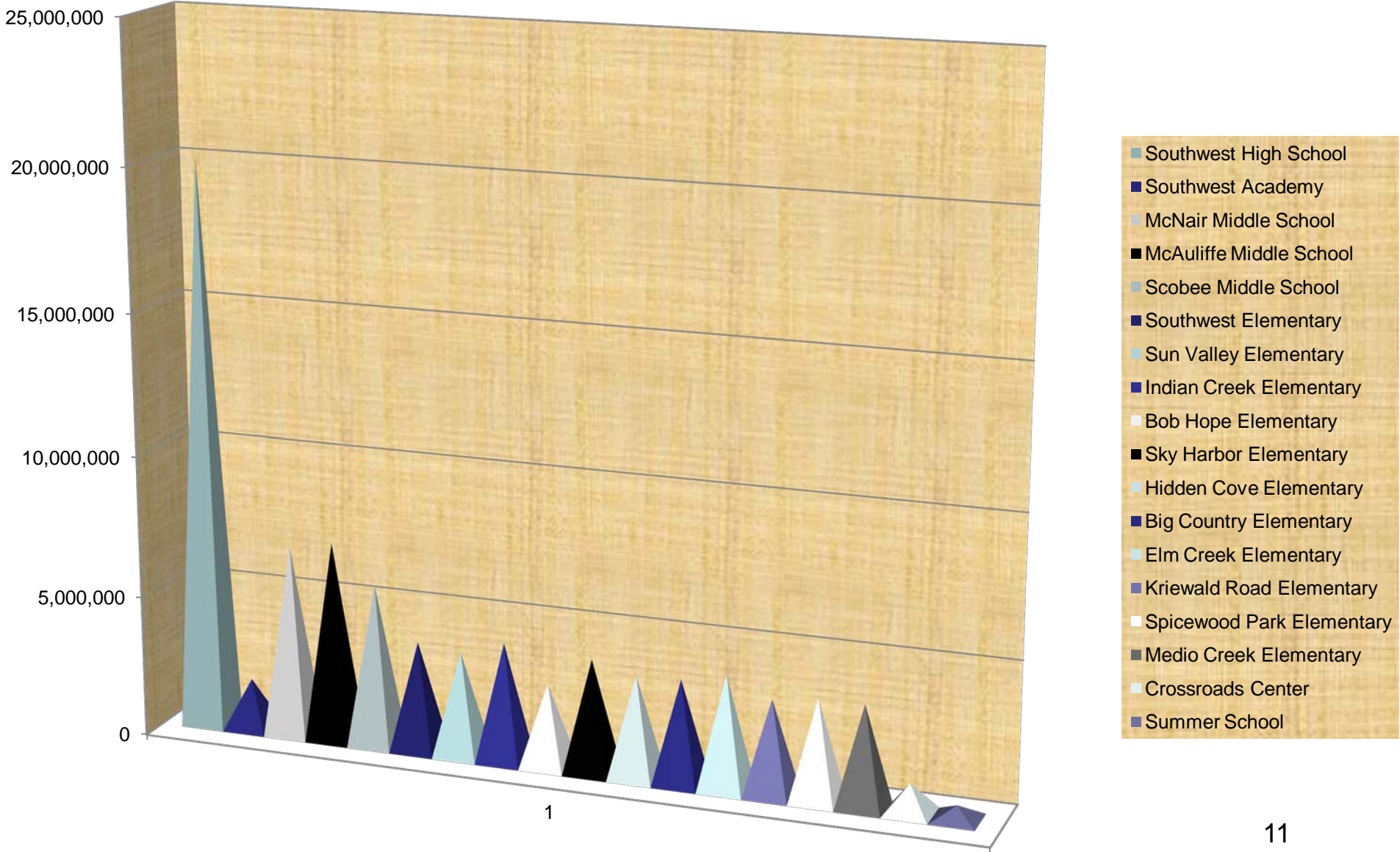


2014-2015 Budget by Object

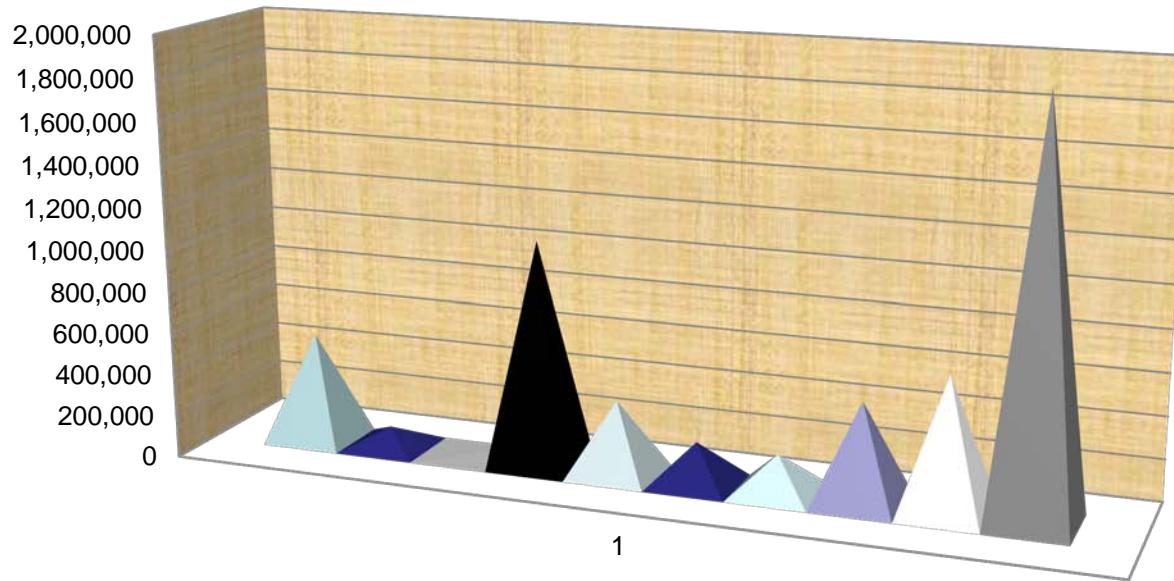


	1
■ Capital Outlay	5,094,874
■ Debt Service	413,377
■ Miscellaneous	2,534,406
■ Supplies	6,178,001
■ Contracted Services	8,648,427
■ Payroll	92,335,069

Campuses

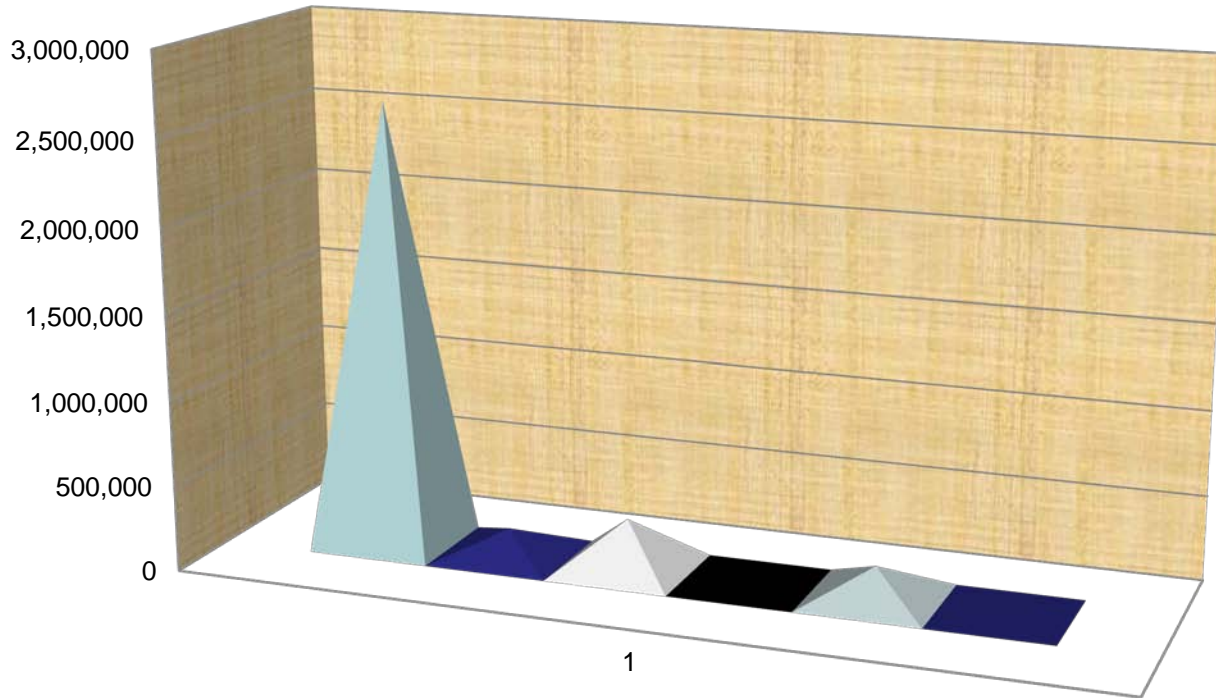


Central Administration



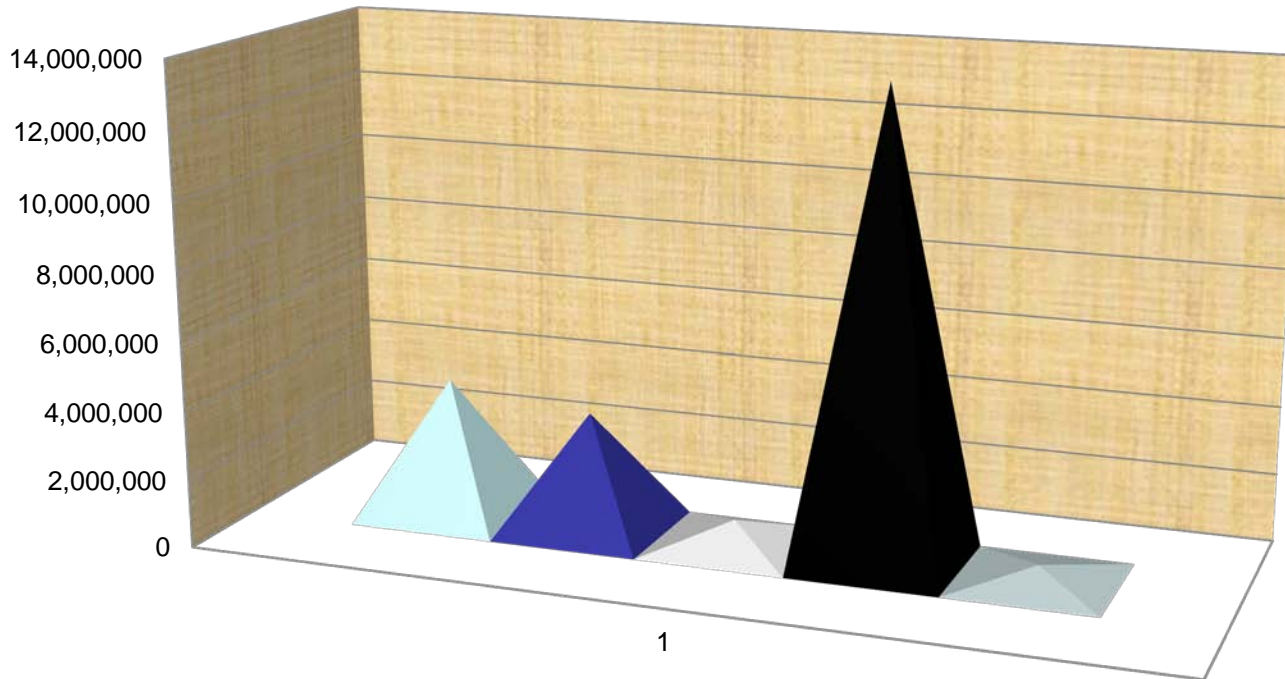
	1
Superintendent Office	516,332
School Board	96,770
Tax Costs	3,975
Direct Costs	1,070,965
Purchasing	352,954
Benefits	198,117
Payroll Department	186,410
Accounting Department	478,484
Human Resources Department	642,391
Indirect Cost	1,919,634

District Instructional Leadership



	1
■ Curriculum Instruction	2,623,718
■ Distribution Department	153,974
■ Special Education Department	294,731
■ Instructional Technology	124,663
■ Student Outreach Services	190,321
■ Leadership	9,600

Trans., Maint., Security, District Wide



	1
■ Transportation	4,026,141
■ Facilities & Maintenance	3,446,801
■ Security	729,690
■ District Wide	13,596,049
■ Undistributed	459,500

Budget Summary Report for District:

2013-14 Actual Budget				2014-15 "Proposed" Budget			
		Aggr Expend	Per Pupil Expend			Aggr Expend	Per Pupil Expend
Instruction				Instruction			
11	Instruction	\$60,754,705	\$4,654	11	Instruction	\$65,877,613	\$5,211
12	Instructional Resources, Media Services	\$1,950,064	\$149	12	Instructional Resources, Media Services	\$2,006,500	\$159
13	Curriculum Development & Staff Development	\$1,027,047	\$79	13	Curriculum Development & Staff Development	\$993,567	\$79
95	Payment to Juvenile Justice AEP	\$210,000	\$16	95	Payment to Juvenile Justice AEP	\$210,000	\$17
	Total:	\$63,941,816	\$4,898		Total:	\$69,087,680	\$5,466

Instructional Support			
21	Instructional Leadership	\$2,626,221	\$201
23	School Leadership	\$6,400,082	\$490
31	Guidance & Counseling, Evaluation	\$2,907,216	\$223
32	Social Work Services	\$790,269	\$61
33	Health Services	\$1,263,583	\$97
36	Co-curricular/ Extra-curricular Activities	\$2,731,091	\$209
	Total	\$16,718,462	\$1,281

Instructional Support			
21	Instructional Leadership	\$2,576,099	\$204
23	School Leadership	\$6,920,032	\$547
31	Guidance & Counseling, Evaluation	\$2,862,438	\$226
32	Social Work Services	\$950,379	\$75
33	Health Services	\$1,268,717	\$100
36	Co-curricular/ Extra-curricular Activities	\$2,488,141	\$197
	Total	\$17,065,806	\$1,349

Central Admin			
41	General Administration	\$3,507,950	\$269
District Operations			
51	Plant Maintenance & Operations	\$12,434,488	\$953
52	Security and Monitoring	\$1,427,671	\$109
53	Data Processing	\$1,492,760	\$114
34	Student Transportation	\$4,687,904	\$359
35	Food Services	\$9,197,562	\$727
	Total:	\$29,240,385	\$2,262
Debt Service			
71	Debt Service	\$13,593,377	\$1,075

Central Admin			
41	General Administration	\$4,028,651	\$319
District Operations			
51	Plant Maintenance & Operations	\$12,152,809	\$961
52	Security and Monitoring	\$1,456,987	\$115
53	Data Processing	\$1,655,981	\$131
34	Student Transportation	\$4,025,260	\$318
35	Food Services	\$10,218,500	\$808
	Total:	\$29,509,537	\$2,333
Debt Service			
71	Debt Service	\$13,589,535	\$1,075

Other			
61	Community Service	\$390,871	\$30
81	Facilities Acquisition and Construction	\$8,550,678	\$655
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$169,500	\$16
	Total:	\$9,111,049	\$701

Other			
61	Community Service	\$387,454	\$31
81	Facilities Acquisition and Construction	\$3,330,000	\$263
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$249,500	\$20
	Total:	\$3,966,954	\$314

NEXT YEAR APPROVED

	100 - 199 General Fund	200 - 499 Special Revenue	500 Debt Service Fund	600 Capital Projects Fund	800 Governmental Exp Trust Fund	Totals
Revenues:						
5700 - REVENUE-LOCAL & INTERMED	24,554,248.00	1,440,350.00	8,576,155.00	.00	.00	34,570,753.00
5800 - STATE PROGRAM REVENUES	85,113,334.00	133,112.00	4,600,000.00	.00	.00	89,846,446.00
5900 - FEDL PROG REV & NONREV RCPTS	800,000.00	8,147,862.00	.00	.00	.00	8,947,862.00
Total Revenues	110,467,582.00	9,721,324.00	13,176,155.00	.00	.00	133,365,061.00
Expenditures:						
11 - INSTRUCTION	65,951,584.00	.00	.00	.00	.00	65,951,584.00
12 - INST RESOURCES & MEDIA SERVICE	2,006,500.00	.00	.00	.00	.00	2,006,500.00
13 - CURR. & INST.STAFF DEVELOPMENT	993,567.00	.00	.00	.00	.00	993,567.00
10 Total:	68,951,651.00	.00	.00	.00	.00	68,951,651.00
21 - INSTRUCTIONAL ADMINISTRATION	2,576,099.00	.00	.00	.00	.00	2,576,099.00
23 - SCHOOL ADMINISTRATION	6,920,032.00	.00	.00	.00	.00	6,920,032.00
20 Total:	9,496,131.00	.00	.00	.00	.00	9,496,131.00
31 - GUIDANCE AND COUNSELING SVS	2,862,438.00	.00	.00	.00	.00	2,862,438.00
32 - SOCIAL WORK SERVICES	950,379.00	.00	.00	.00	.00	950,379.00
33 - HEALTH SERVICES	1,268,717.00	.00	.00	.00	.00	1,268,717.00
34 - PUPIL TRANSPORTATION	4,025,260.00	.00	.00	.00	.00	4,025,260.00
35 - FOOD SERVICES	194,077.00	9,673,423.00	.00	.00	.00	9,867,500.00
36 - CO-CURRICULAR ACTIVITIES	2,490,006.00	.00	.00	.00	.00	2,490,006.00
30 Total:	11,790,877.00	9,673,423.00	.00	.00	.00	21,464,300.00
41 - GENERAL ADMINISTRATION	4,028,651.00	.00	.00	.00	.00	4,028,651.00
40 Total:	4,028,651.00	.00	.00	.00	.00	4,028,651.00
51 - PLANT MAINTENANCE & OPERATION	12,306,065.00	351,000.00	.00	.00	.00	12,657,065.00
52 - SECURITY & MONITORING SERVICES	1,473,969.00	.00	.00	.00	.00	1,473,969.00
53 - DATA PROCESSING SERVICES	1,655,981.00	.00	.00	.00	.00	1,655,981.00
50 Total:	15,436,015.00	351,000.00	.00	.00	.00	15,787,015.00
61 - COMMUNITY SERVICES	387,454.00	.00	.00	.00	.00	387,454.00
60 Total:	387,454.00	.00	.00	.00	.00	387,454.00
71 - DEBT SERVICES	413,377.00	.00	13,176,155.00	.00	.00	13,589,532.00
70 Total:	413,377.00	.00	13,176,155.00	.00	.00	13,589,532.00
81 - FACILITIES ACQUISITION & CONST	4,240,498.00	.00	.00	.00	.00	4,240,498.00
80 Total:	4,240,498.00	.00	.00	.00	.00	4,240,498.00
95 - JUVENILE JUSTICE ALTERNATIVE	210,000.00	.00	.00	.00	.00	210,000.00
99 - TAX APPRAISAL	249,500.00	.00	.00	.00	.00	249,500.00
90 Total:	459,500.00	.00	.00	.00	.00	459,500.00
Total Expenditures	115,204,154.00	10,024,423.00	13,176,155.00	.00	.00	138,404,732.00

	100 - 199 General Fund	200 - 499 Special Revenue	500 Debt Service Fund	600 Capital Projects Fund	800 Governmental Exp Trust Fund	Totals
1100 - Excess (Deficiency) of Revenues over Expenditures	(4,736,572.00)	(303,099.00)	.00	.00	.00	(5,039,671.00)
7010 - Other Resources (transfer in)	43,250.00	.00	.00	.00	.00	43,250.00
8010 - Other Uses (transfer out)	(43,250.00)	.00	.00	.00	.00	(43,250.00)
3000 - Estimated Fund Balance Last Year Closing:	-----	-----	-----	-----	-----	-----
1300 - Increase (Decrease) in Fund Balance:	(4,736,572.00)	(303,099.00)	.00	.00	.00	(5,039,671.00)
3000 - Estimated Fund Balance Next Year Closing:	-----	-----	-----	-----	-----	-----

End of Report

Tax Rate Definitions

- M&O (Maintenance & Operations) Tax - supports operational expenditures.
- I&S (Interest and Sinking) Tax - supports payments on bonded indebtedness.
- Rollback Rate - maximum total tax rate without having election
- Effective Rate - adjusted tax rate to maintain local revenue year to year

2014 Tax Rate

	M&O	I&S	Total	Local Revenue Per Student	State Revenue Per Student	Total Revenue Per Student
Last Year's Rate	\$1.040000	\$0.361622	\$1.401622	\$2,093	\$6,632	\$8,725
Rate to Maintain Same Level	\$1.035950	\$0.425282	\$1.461232	\$2,439	\$6,508	\$8,947
Proposed Rate	\$1.040000	\$0.425000	\$1.465000	\$2,471	\$6,550	\$9,021
			<u>Last Year</u>	<u>This Year</u>		
Avg Market Value of Homes			\$76,381	\$83,035		
Avg Taxable Value of Homes			\$60,940	\$67,160		
Tax Rate Comparison/\$100 Value			\$1.401622	\$1.465000		
Taxes on Avg Home			\$854.15	\$983.89		
Increase (Decrease) in Taxes				\$129.74		

District Tax Rate Comparison

East Central	\$1.2750
Edgewood	\$1.3627
Harlandale	\$1.5288
Judson	\$1.4250
North East	\$1.4406
Nothside	\$1.3755
San Antonio	\$1.3826
SCUC	\$1.4900
South San	\$1.4515
Southwest	\$1.4650

2014-2015 Issues

- District will start paying the 1.0% TRS fee (funded by State in first year)
- Unclear at this time if District will pay penalty for those employees not insured?
- If NCLB is not reauthorized AYP implications will impact current programs
- Will need to look at impact of equipping and staffing new schools for the next year.

Questions? Comments.
Concerns!