

2012-2013 Public Hearing on Budget and Tax Rate

August 30, 2012



Budget Process

- Campus/Division Allotments for Local, Title I & SCE (K-12)
- Cap of 90% of Categorical allotments may be used for staffing
- Basic School Model for locally funded positions; K-5 @21:1+1, 6-8@25:1, 9-12@22:1
- Bexar Appraisal District Certified Values on July 20, 2012.
- One-on-one budget assistance with campuses and departments
- Budget Input from the Budget Committee
- Budget Work Sessions with Board
- Evaluate Staffing Needs based on Student Growth
- Public Hearing on the Budget
- Final Budget approval
- Approval of Tax Rate for 2012



Budget Assumptions

- Average Daily Attendance of 11,761 (2.3% growth)
- M & O Taxable Property Value of \$1,515,827,299
- I & S Taxable Property Value of \$2,007,018,889
- Tax Collection Rate of 97%
- Raise of 2% for professionals and 3% for para-professionals and hourly
- M&O Tax Rate of \$1.04; I&S Tax Rate of \$0.2330
- \$411,000 in one time cafeteria fund improvement items
- \$2,923,358 in fund balance expenditures to balance budget

Budget HighLights

Budget includes the following Roll Over items for 2011-2012:

- \$233,000 to complete 1st year of 3 year plan to support fine arts/athletics

Budget includes the following one time items for 2012-2013:

- \$117,000 to support academic UIL and STEM clubs/competitions
- \$5,000 to support hosting MASBA Mariachi Regional and State Competitions
- \$1,850,000 for staff raises
- \$200,000 Contingency to be used for emergencies and initiatives with Board Approval
- \$100,000 for 2012 Fine Arts Academy
- \$200,000 to support technology initiative
- \$750,000 to support Pre-K, to be used if grant is not approved
- \$250,000 2nd year of 3 year plan to support fine arts/athletics
- \$150,000 to replace vehicles
- \$30,000 to place fire alarm and PA in portables at cross roads, and McA
- \$40,000 for possible upgrades at baseball and softball fields
- \$30,000 for possible upgrades to central office
- \$22,000 for upgrades at stadium
- \$166,000 for Summer school and testing

Food Service Budget includes the following one time items:

- \$75,000 for new ovens at BCE and McA
- \$36,000 for new steamers at SWHS, ECE, and KRE
- \$255,000 for new serving counters at BCE, ECE, and KRE
- \$45,000 for facility repair and Upgrade to Food Service Facility

State and Local Formula Revenue Review

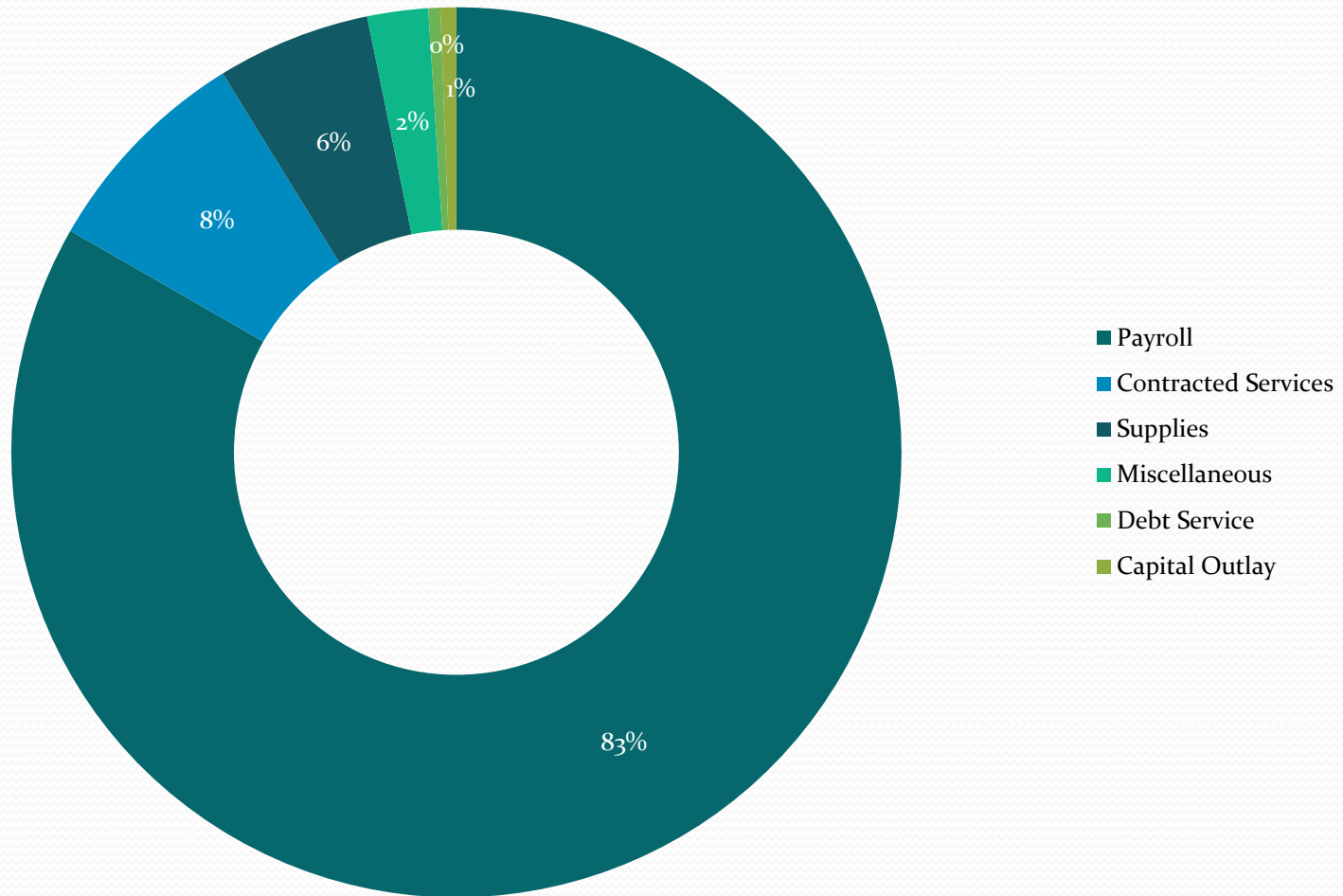
Source	Description	2011-2012	2012-2013	% Change
		Amount	Amount	
Tier I	Regular Block Grant	36,734,179	41,211,343	12.19%
	Special Education	6,903,082	6,284,425	-8.96%
	Career & Technology	3,914,925	3,555,549	-9.18%
	Gifted & Talented (GT)	357,194	362,665	1.53%
	Compensatory Education (SCE)	10,505,848	10,810,483	2.90%
	Bilingual	712,525	712,502	0.00%
	High School Allotment	815,622	826,375	1.32%
	Transportation	1,380,758	1,380,758	0.00%
Tier II@AISD	Level I (Equalized)	2,958,114	3,166,241	7.04%
Tier II@\$31.95	Level II (Equalized) (Rollback)	0	0	
State Aid for Tax Reduction	2006 HB 1 Legislation	4,221,221	0	-100.00%
Staff Allotment	2006 HB 1 Legislation	289,771	299,500	3.36%
State Formula Totals		68,793,239	68,609,841	-0.27%

Edu-Jobs	2,010,000	0	-100.00%
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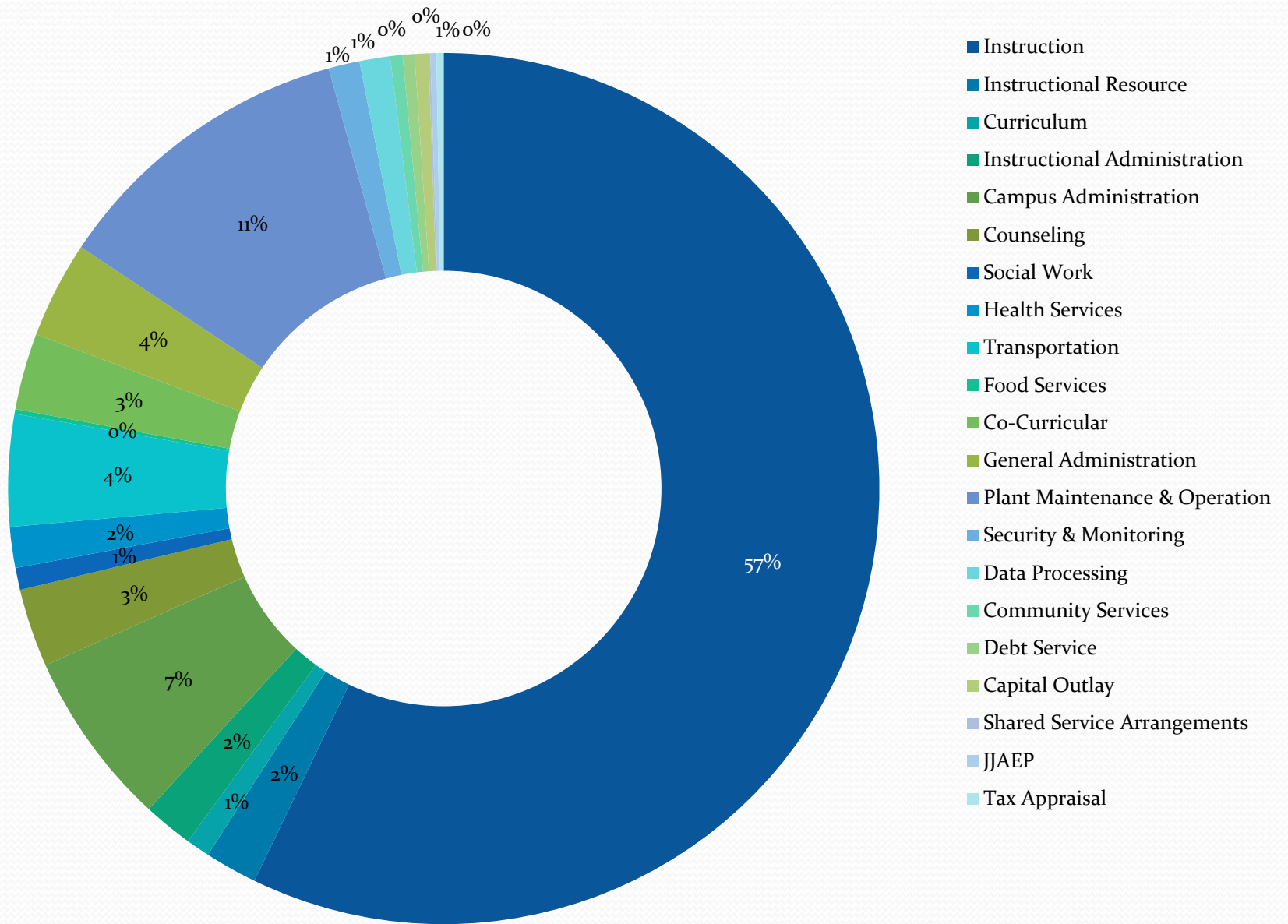
Local Taxes	14,767,770	14,748,555	-0.13%
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Formula Local and State	85,571,009	83,358,396	-2.59%
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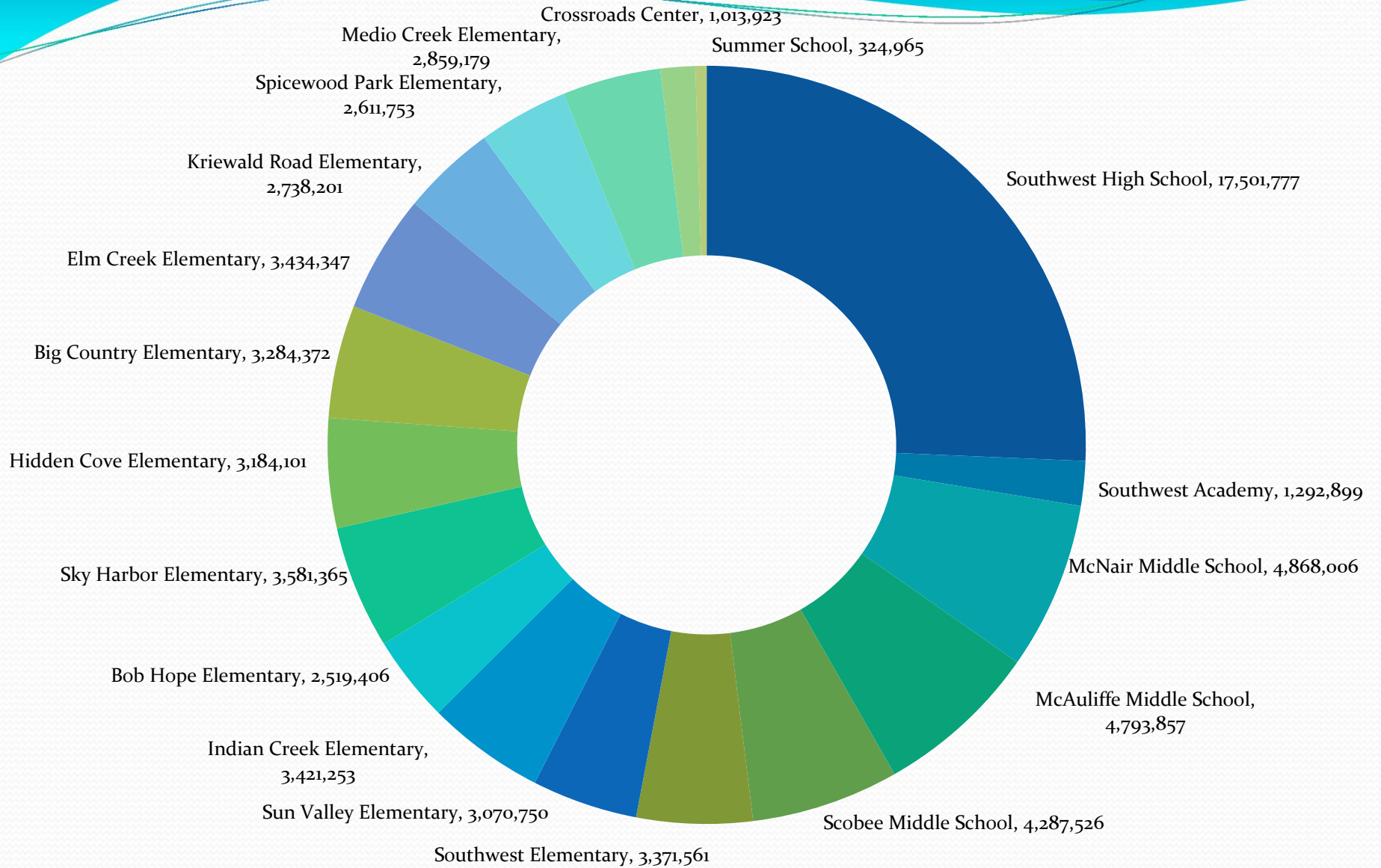
2012-2013 Budget by Object



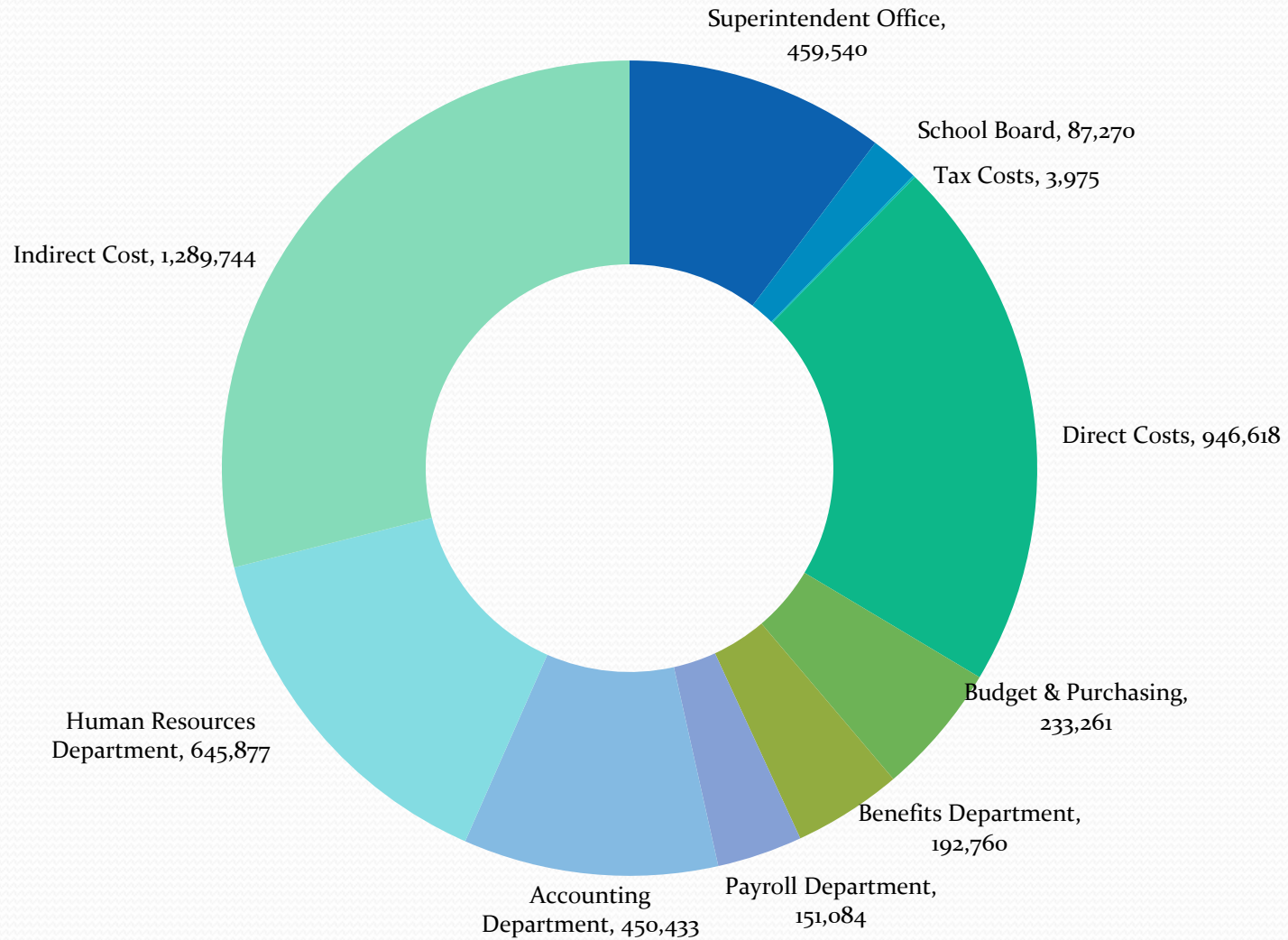
2012-2013 Budget by Function



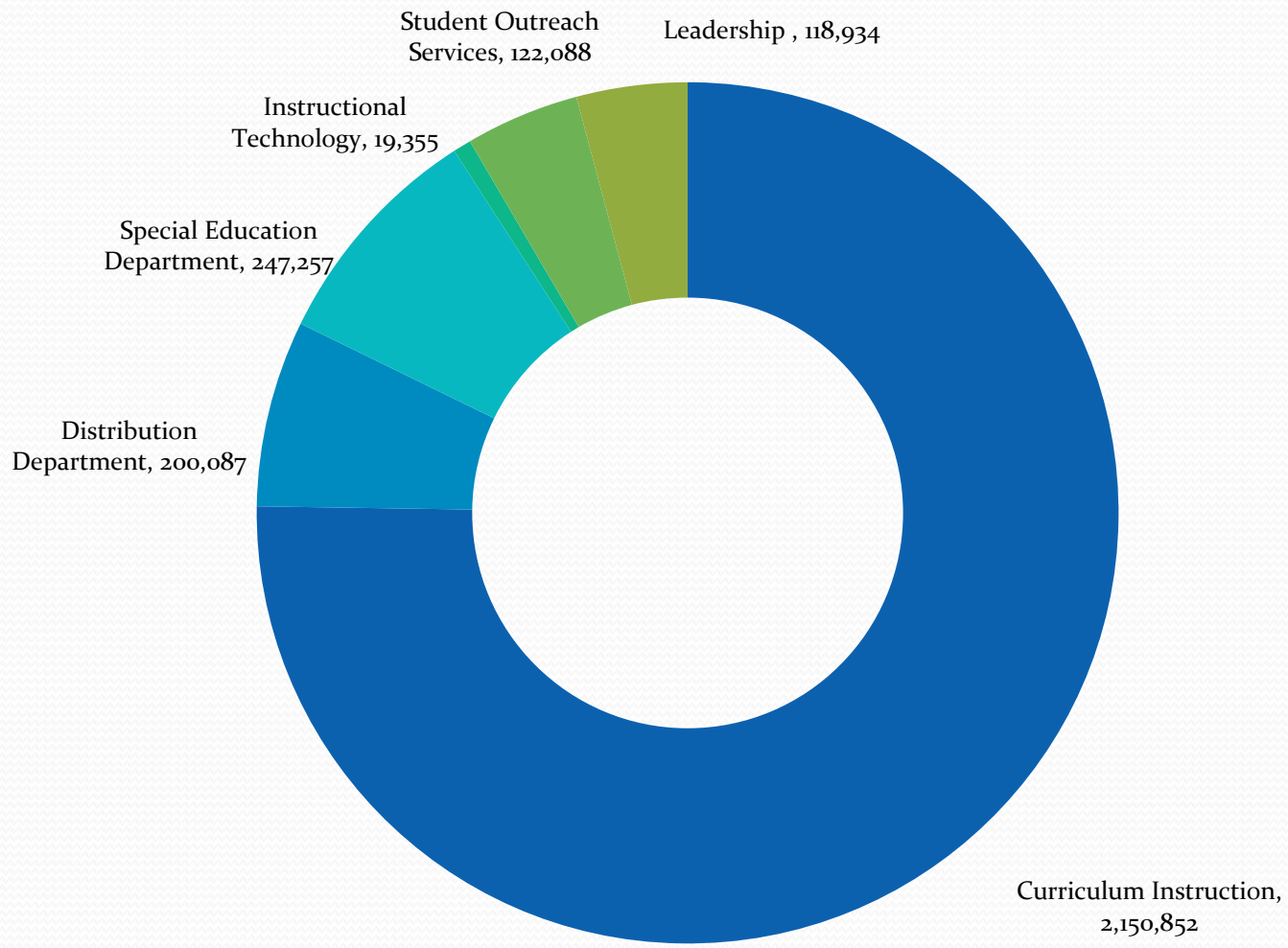
Campuses



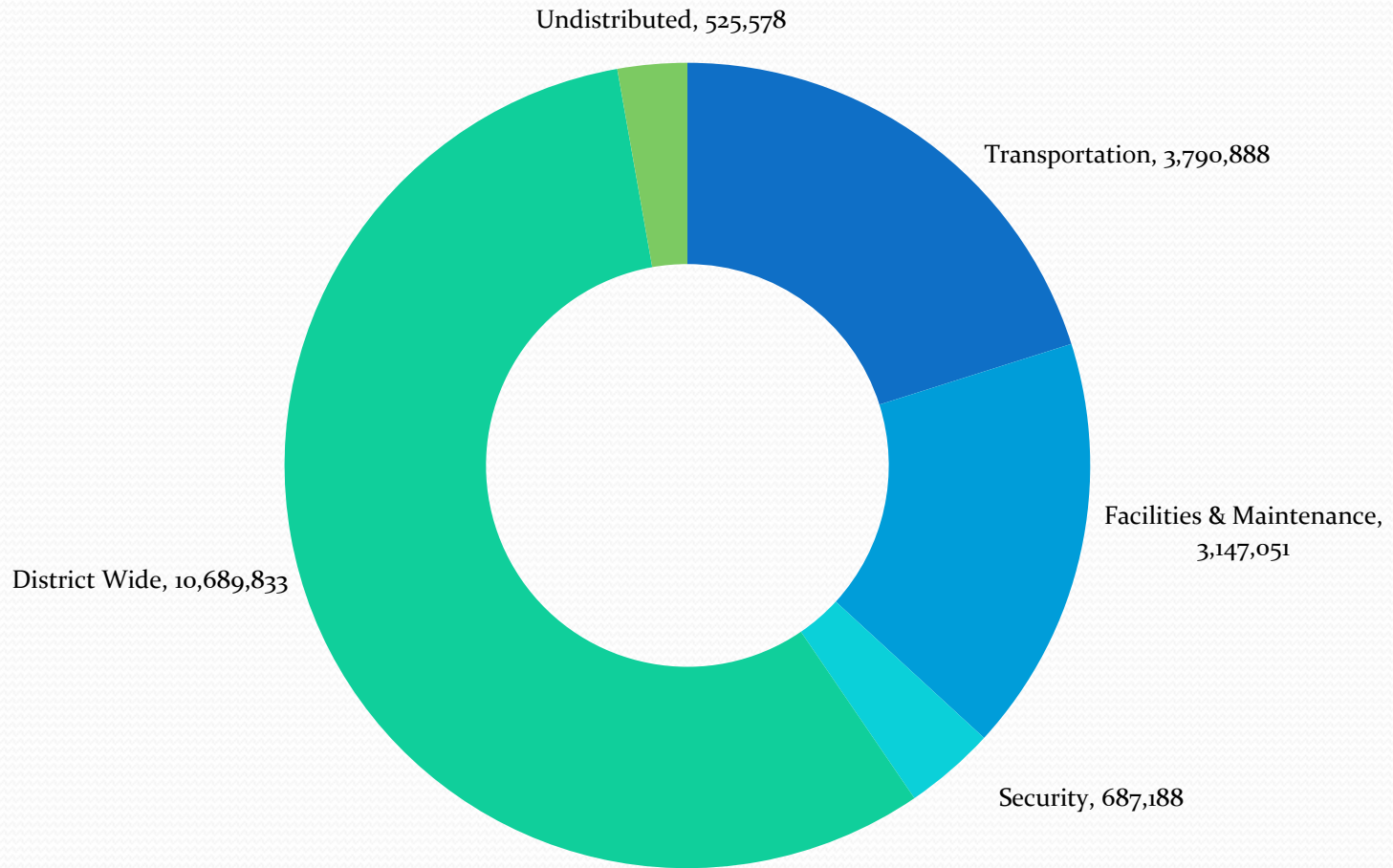
Central Administration



District Instructional Leadership



Trans., Maint., Security, District Wide



Budget Comparison

2011 - 12 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$52,653,090	\$4,226
12	Instructional Resources, Media Services	\$1,839,318	\$148
13	Curriculum Development & Staff Development	\$785,117	\$63
95	Payment to Juvenile Justice AEP	\$210,000	\$17
Total:		\$55,487,525	\$4,454
Instructional Support			
21	Instructional Leadership	\$1,645,172	\$132
23	School Leadership	\$5,927,729	\$476
31	Guidance & Counseling, Evaluation	\$2,614,045	\$210
32	Social Work Services	\$625,624	\$50
33	Health Services	\$1,171,305	\$94
36	Co-curricular/ Extra-curricular Activities	\$2,526,627	\$203
Total		\$14,510,502	\$1,165
Central Administration			
41	General Administration	\$3,539,363	\$284

2012 - 13 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$53,908,695	\$4,254
12	Instructional Resources, Media Services	\$1,837,835	\$145
13	Curriculum Development & Staff Development	\$824,969	\$65
95	Payment to Juvenile Justice AEP	\$210,000	\$17
Total:		\$56,781,499	\$4,481
Instructional Support			
21	Instructional Leadership	\$1,751,922	\$138
23	School Leadership	\$6,142,537	\$485
31	Guidance & Counseling, Evaluation	\$2,745,235	\$217
32	Social Work Services	\$770,754	\$61
33	Health Services	\$1,427,672	\$113
36	Co-curricular/ Extra-curricular Activities	\$2,679,868	\$211
Total		\$15,517,988	\$1,225
			\$0
Central Administration			
41	General Administration	\$3,381,223	\$267

Budget Comparison

District Operations			
51	Plant Maintenance & Operations	\$10,951,764	\$879
52	Security and Monitoring	\$883,553	\$71
53	Data Processing	\$915,801	\$74
34	Student Transportation	\$3,990,690	\$320
35	Food Services	\$8,353,424	\$670
	Total:	\$25,095,232	\$2,014
Debt Service			
71	Debt Service	\$413,377	\$33
Other			
61	Community Service	\$491,324	\$39
81	Facilities Acquisition and Construction	\$4,379,000	\$351
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	\$90,000	\$7
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$249,500	\$20
	Total:	\$5,209,824	\$418

District Operations			
51	Plant Maintenance & Operations	\$10,754,934	\$849
52	Security and Monitoring	\$1,089,022	\$86
53	Data Processing	\$1,067,226	\$84
34	Student Transportation	\$3,921,618	\$309
35	Food Services	\$8,611,965	\$680
	Total:	\$25,444,765	\$2,008
Debt Service			
71	Debt Service	\$413,377	\$33
Other			
61	Community Service	\$433,836	\$34
81	Facilities Acquisition and Construction	\$481,923	\$38
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	\$66,078	\$5
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$249,500	\$20
	Total:	\$1,231,337	\$97

2012-2013 Budget

		100	240	500		
		General	Food Svc	Debt Svc	Memorandum	
		Fund	Fund	Fund	Totals	Per Pupil
	ESTIMATED REVENUES					
5700	Local Revenues	\$ 18,739,858	\$ 1,184,150	\$ 4,754,169	\$ 24,678,177	\$ 1,479
5800	State Revenues	\$ 72,108,693	107,355	4,730,580	76,946,628	\$ 5,691
5900	Federal Revenues	\$ 500,000	7,171,770		7,671,770	\$ 39
5000	TOTAL ESTIMATED REVENUES	\$ 91,348,551	\$ 8,463,275	\$ 9,484,749	\$ 109,296,575	\$ 7,209
	ESTIMATED EXPENDITURES					
11	Instruction	\$ 53,908,395			\$ 53,908,395	\$ 4,254
12	Instructional Resources and Media Services	\$ 1,837,835			\$ 1,837,835	\$ 145
13	Curriculum Dev And Instructional/Staff Dev	\$ 824,969			\$ 824,969	\$ 65
21	Instructional Leadership	\$ 1,735,607			\$ 1,735,607	\$ 137
23	School Leadership	\$ 6,142,537			\$ 6,142,537	\$ 485
31	Guidance, Counseling and Evaluation Services	\$ 2,745,235			\$ 2,745,235	\$ 217
32	Social Work Services	\$ 770,754			\$ 770,754	\$ 61
33	Health Services	\$ 1,427,672			\$ 1,427,672	\$ 113
34	Student (Pupil) Transportation	\$ 3,921,618			\$ 3,921,618	\$ 309
35	Food Services	\$ 160,690	8,451,275		\$ 8,611,965	\$ 13
36	Cocurricular/Extracurricular Activities	\$ 2,674,868			\$ 2,674,868	\$ 211
41	General Administration	\$ 3,381,223			\$ 3,381,223	\$ 267
51	Plant Maintenance and Operation	\$ 10,754,934	423,000		\$ 11,177,934	\$ 849
52	Security and Monitoring Services	\$ 1,089,022			\$ 1,089,022	\$ 86
53	Data Processing Services	\$ 1,067,226			\$ 1,067,226	\$ 84
61	Community Services	\$ 433,836			\$ 433,836	\$ 34
71	Debt Service	\$ 413,377		9,484,749	\$ 9,898,126	\$ 33
81	Facilities Acquisition and Construction	\$ 481,923			\$ 481,923	\$ 38
93	Payment to Fiscal Agents	\$ 66,078			\$ 66,078	\$ 5
95	Payments to JJAEP	\$ 210,000			\$ 210,000	\$ 17
99	Tax Appraisal/Collection	\$ 249,500			\$ 249,500	\$ 20
6000	TOTAL ESTIMATED EXPENDITURES	\$ 94,297,299	\$ 8,874,275	\$ 9,484,749	\$ 112,656,323	\$ 7,442
1100	NET (Revenues-Expenditures)	\$ (2,948,748)	\$ (411,000)	\$ -	\$ (3,359,748)	\$ (233)
7000	Other Resources	52,300		-	52,300	\$ 4
8000	Other Uses	(52,300)			(52,300)	\$ (4)
9000	Net(Other Resources - Other Uses)	\$ -	\$ -	\$ -	\$ -	
1200	NET(1100+9000)	\$ (2,948,748)	\$ (411,000)	\$ -	\$ (3,359,748)	\$ (233)

Tax Rate Definitions

- M & O Rate
(Maintenance & Operations) -Tax rate that supports operational expenditures.
- I & S Rate -Tax rate that supports payments (Interest & Sinking) on bonded indebtedness.
- Maximum Possible M & O Rate -\$1.17
- Rollback Rate -Maximum total rate w/o election
- Effective Rate -Adjusted rate to maintain local revenue

Tax Rate

2012 Tax Rate						
	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Per Student	State Revenue Per Student	Total Revenue Per Student
Last Year's Rate	\$1.040000	\$0.182600	\$1.222600	\$1,548	\$6,357	\$7,905
Rate to Maintain Same Level	\$1.025100	\$0.230780	\$1.255880	\$1,702	\$6,129	\$7,831
Maximum Proposed Rate	\$1.040000	\$0.233000	\$1.273000	\$1,739	\$6,209	\$7,948
			Last Year		This Year	
Average Market Value of Residences			\$78,732		\$76,801	
Average Taxable Value of Residences			\$63,101		\$61,389	
Last Year's Rate Versus Proposed Rate per \$100 Value			\$1.222600		\$1.273000	
Taxes Due on Average Residence			\$771.47		\$781.48	
Increase (Decrease) in Taxes					\$10.01	

District Tax Rate Comparison

<u>District</u>	<u>Tax Rate</u>
Northside ISD	1.375500
North East ISD	1.425000
San Antonio ISD	1.357600
Judson ISD	1.425000
Harlandale ISD	1.538500
Edgewood ISD	1.398000
SCUC ISD	1.460000
Southwest ISD	1.273000
South San ISD	1.454900
East Central	1.296000



2013-2014 Issues

- 83rd Legislature will meet starting January 2013
- There will be a push to make more cuts to education by Governor
- Federal Funds Sequestration will take place unless federal legislation is passed
- If NCLB is not reauthorized AYP implications will impact current programs
- The Health Care bill will start to take place with regards to affordable plans



Questions? Comments.
Concerns!