



# SAN FELIPE DEL RIO CISD

## Executive Summary District Official Budget 2015-2016

Object	Description	2015-2016 General Fund 199	2015-2016 Debt Service Fund 511	2015-2016 Food Service Fund 240	2015-2016 District Budget Funds 199, 240, 511
<b>Revenue</b>					
5700	Local Revenue	16,938,566.12	1,941,087.00	1,188,952.75	20,068,605.87
5800	State Revenue	64,001,444.96	2,217,357.01	40,000.00	66,258,801.97
5900	Federal Revenue	1,245,000.00	-	5,699,643.02	6,944,643.02
	<b>Total Revenue</b>	<b>\$ 82,185,011.08</b>	<b>\$ 4,158,444.01</b>	<b>\$ 6,928,595.77</b>	<b>\$ 93,272,050.86</b>
<b>Expenditures</b>					
11	Instruction	46,496,854.63	-	-	46,496,854.63
12	Instructional Resources & Media Services	1,518,437.49	-	-	1,518,437.49
13	Curriculum Devel & Instruct Staff Devel	2,338,766.63	-	-	2,338,766.63
21	Instructional Leadership	1,334,288.90	-	-	1,334,288.90
23	School Leadership	4,185,782.97	-	-	4,185,782.97
31	Guidance, Counseling and Evaluation Services	2,934,282.70	-	-	2,934,282.70
32	Social Work Services	246,563.95	-	-	246,563.95
33	Health Services	890,201.54	-	-	890,201.54
34	Student Transportation	2,444,952.96	-	-	2,444,952.96
35	Food Services	22,766.93	-	6,404,026.31	6,426,793.24
36	Extracurricular Activities	3,564,281.88	-	-	3,564,281.88
41	General Administration	3,006,183.62	-	-	3,006,183.62
51	Plant Maintenance and Operations	8,931,709.90	-	424,350.00	9,356,059.90
52	Security and Monitoring Services	1,604,337.46	-	-	1,604,337.46
53	Data Processing Services	2,016,045.70	-	-	2,016,045.70
61	Community Services	99,553.82	-	-	99,553.82
71	Debt Service Principal	-	2,515,000.00	-	2,515,000.00
71	Debt Service Interest	-	1,619,273.76	-	1,619,273.76
71	Debt Service Fees	-	24,170.25	-	24,170.25
81	Facilities Acquisition and Construction	-	-	-	-
99	Other Intergovernmental Charges	550,000.00	-	-	550,000.00
	<b>Total Expenditures</b>	<b>\$ 82,185,011.08</b>	<b>\$ 4,158,444.01</b>	<b>\$ 6,828,376.31</b>	<b>\$ 93,171,831.40</b>
1100	<b>Excess/(Deficiency) of Revenue Over Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,219.46</b>	<b>\$ 100,219.46</b>
<b>3000 Estimated Unassigned Fund Balance As of 08-31-15</b>		<b>\$ 25,653,442.64</b>	<b>\$ 1,268,890.04</b>	<b>\$ 405,918.58</b>	<b>\$ 27,328,251.26</b>

Cecilia Martinez-Lozano, President of Board, August 20, 2015

Amy Haynes, Secretary of Board, August 20, 2015

# 2015–2016 Proposed Budget: General, Debt, Food Service Funds

August 20, 2015 – Public Hearing

Yanakany Valdez, Chief Financial Officer

# 2015–2016 Proposed Budget

- District Vision & Goals
- Budget Philosophy
- Budget Compliance
- Property Tax
- Average Daily Attendance
- Compensation Plans
- Proposed Budget
  - General Fund
  - Debt Service Fund
  - Food Service Fund
  - Executive Summary

# District Goals

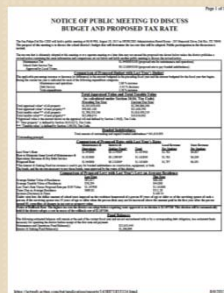
- The District shall maintain a safe environment, utilize quality curriculum and diverse instructional opportunities to ensure student achievement at the highest standards of excellence.
- The District shall be a good steward of the community's resources – financial, human, facilities – and explore new opportunities for organizational efficiency and effectiveness.
- The District shall provide meaningful and effective communication in a timely manner to all parents, students, staff and District Partners.

# Budget Philosophy

The district will strive to maintain financial stability in all programs and operations of the district. Financial stability depends on accurate enrollment projections, appropriate staffing to match enrollment, good fiscal planning and control, and maintaining an appropriate balance between expenditures and revenues at all levels.

# Budget Compliance

The Texas Education Code, Sections 44.001-44.006 contains procedures and requirements for adopting the budget and tax rate. In compliance with CE (Legal) and CCG (Legal), the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year... After the proposed budget has been prepared, the Board President shall call a Board meeting for the purpose of adopting a budget for the succeeding fiscal year... The Board President shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or biweekly newspaper published in the District. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing. Concurrently with the publication of the budget, the District shall post a summary of the proposed budget on the District website.

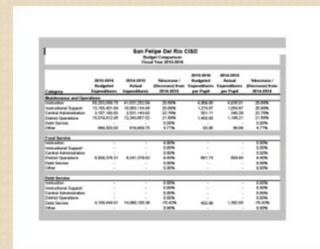


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**NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE**

The Board of Trustees of the San Felipe del Rio CISD will meet on **Monday, June 17, 2013, at 7:00 PM** in the Board Room, 1000 West 10th Street, San Felipe, Texas 79571. The meeting will be held in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. The meeting will be held in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. The meeting will be held in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code.

Item	2012-2013	2013-2014	2014-2015
Operating and Capital Expenditures	1,200,000	1,200,000	1,200,000
Operating Expenditures	1,000,000	1,000,000	1,000,000
Capital Expenditures	200,000	200,000	200,000
Operating Revenue	1,000,000	1,000,000	1,000,000
Capital Revenue	200,000	200,000	200,000
Operating Excess (Deficit)	200,000	200,000	200,000
Capital Excess (Deficit)	0	0	0
Total Excess (Deficit)	200,000	200,000	200,000



**San Felipe del Rio CISD**  
Budget Summary  
Fiscal Year 2013-2014

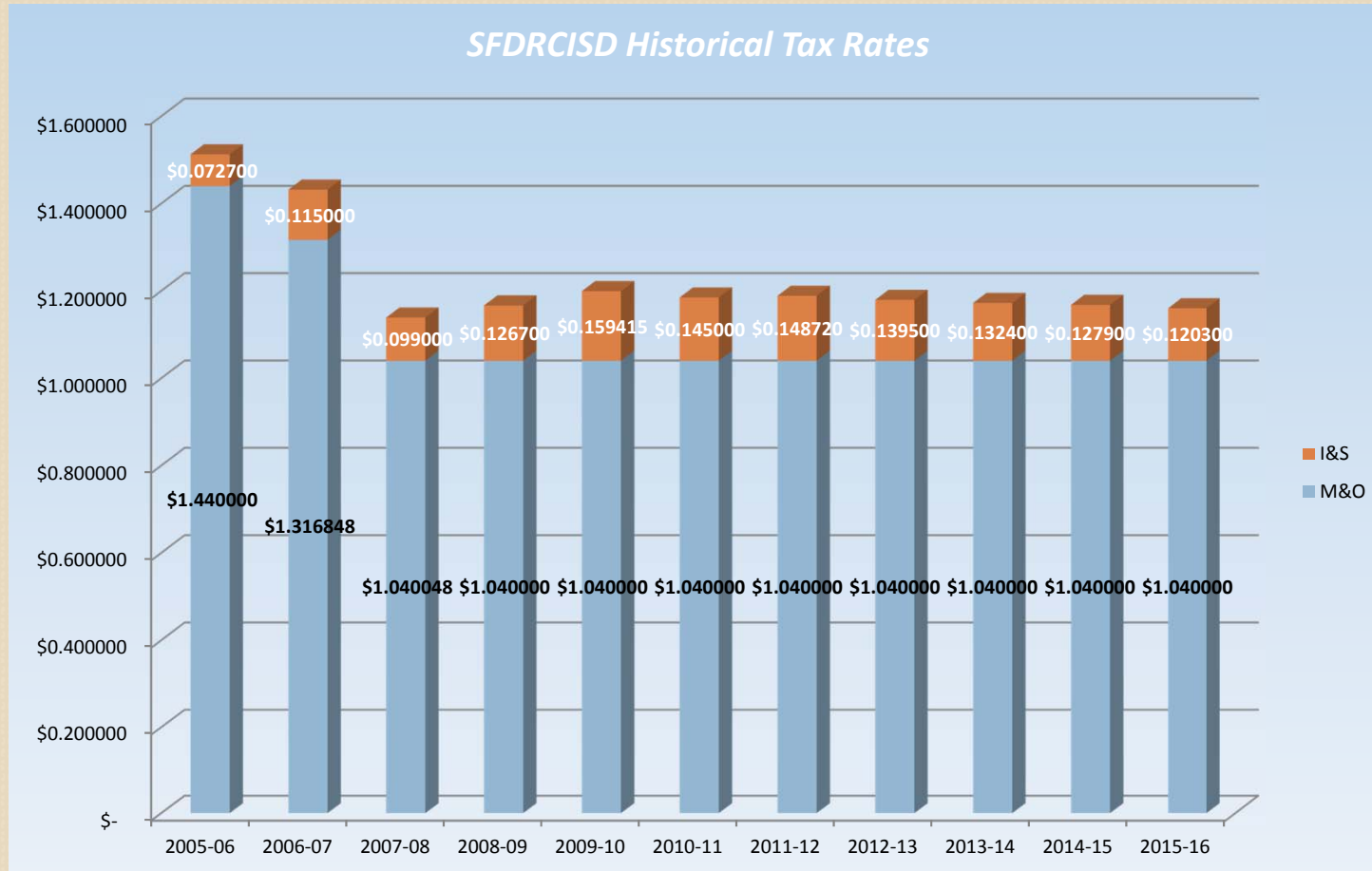
Item	2012-2013	2013-2014	2014-2015
Operating and Capital Expenditures	1,200,000	1,200,000	1,200,000
Operating Expenditures	1,000,000	1,000,000	1,000,000
Capital Expenditures	200,000	200,000	200,000
Operating Revenue	1,000,000	1,000,000	1,000,000
Capital Revenue	200,000	200,000	200,000
Operating Excess (Deficit)	200,000	200,000	200,000
Capital Excess (Deficit)	0	0	0
Total Excess (Deficit)	200,000	200,000	200,000

# Property Tax

Tax Code, Sec 26.04 (b), and CCG (Legal) Local Revenue Sources Ad Valorem Taxes

- The Board may levy, assess, and collect annual ad valorem taxes for the maintenance of the District's schools. Education Code 45.002
- By August 1 or as soon thereafter as practicable, the taxing unit's collector shall certify an estimate of the collection rate for the current year to the governing body. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year.

# Proposed Tax Rate





# 2015 Certified Property Values

**Market Value**                      **\$2,653,255,171**

- 2.90% increase to 2014 Certified Market Value
- Approx. 50% is categorized as Single/Multi Family residence and vacant lot

**Freeze Adj. Taxable Value \$1,478,858,799 – 55.74% of market value**

- 1.59% or \$23,210,089 increase to 2014 Certified Taxable Value including reduction from the increased state homestead exemption of \$10,000 or \$78,170,245

**SB 1 – Increased “State” homestead exemption**

The 84th legislature has passed legislation that will add \$10,000 to the “State” Homestead exemption, but also as part of this same legislation passed the following restriction on “Local” exemptions:

The bill (SB 1) would prohibit a school district, municipality or county that has adopted an optional percentage homestead exemption (LOHE) for the 2014 tax year under Section 11.13(n) Tax Code from reducing or repealing the exemption for a period extending through the end of tax year 2019.

- Hold harmless for lost M&O and existing debt
- Contingent on voter approval in November

## **Local tax collection**

- General Fund                              \$15,968,207 ~ \$220k increase
- Debt Service Fund                      \$ 1,884,787 ~ \$91.4k decrease

# Local Tax Collection

	Proposed 2015-16		Current Year 2014-2015		Change
		State \$10K			
<b>Tax Rate</b>	<b>Proposed</b>		<b>Adopted</b>		
General Fund (M&O)	\$ 1.040000		\$ 1.040000	\$ -	
Debt Service (I&S)	\$ 0.120300		\$ 0.127900	\$ (0.007600)	
<b>Total</b>	<b>\$ 1.160300</b>		<b>\$ 1.167900</b>	<b>\$ (0.007600)</b>	
	<b>Certified</b>	State \$10K	<b>Certified Property Values</b>		1.59%
<b>General Fund (M&amp;O)</b>			<b>April 2014</b>	<b>Change</b>	
Freeze Adjusted Taxable	\$ 1,478,858,799	\$ 1,557,029,044	\$ 1,455,648,710	\$ 23,210,089	
Tax Rate	\$ 0.010400	\$ 0.010400	\$ 0.010400	\$ -	
<b>Tax Levy Net of Freeze Adjusted</b>	<b>\$ 15,380,132</b>	<b>\$ 16,193,102</b>	<b>\$ 15,138,747</b>	<b>\$ 241,385</b>	
Gross Freeze A/Cs Levy	\$ 1,019,677	\$ 1,019,677	\$ 1,045,129	\$ (25,452)	
Percent of Total Tax Rate	0.89632	0.90084	0.89049	0.00583	
<b>Tax Levy of Freeze A/Cs</b>	<b>\$ 913,957</b>	<b>\$ 918,564</b>	<b>\$ 930,674</b>	<b>\$ (16,717)</b>	
Total Levy with Freeze A/Cs	\$ 16,294,089	\$ 17,111,667	\$ 16,069,421	\$ 224,668	
Anticipated Collection Rate	98%	98%	98%	-	
<b>Net Tax Collections</b>	<b>\$ 15,968,207</b>	<b>\$ 16,769,433</b>	<b>\$ 15,748,032</b>	<b>\$ 220,174</b>	
<b>Chg w/ State \$10k inc</b>	<b>\$ (801,226)</b>	<b>\$ 1,021,401</b>			
<b>Debt Service (I&amp;S)</b>			<b>April 2014</b>	<b>Change</b>	
Freeze Adjusted Taxable	\$ 1,478,858,799	\$ 1,557,029,044	\$ 1,455,648,710	\$ 23,210,089	
Tax Rate	\$ 0.001203	\$ 0.001145	\$ 0.001279	\$ (0.000076)	
<b>Tax Levy Net of Freeze Adjusted</b>	<b>\$ 1,779,067</b>	<b>\$ 1,782,487</b>	<b>\$ 1,861,775</b>	<b>\$ (82,708)</b>	
Gross Freeze A/Cs Levy	\$ 1,019,677	\$ 1,019,677	\$ 1,045,129	\$ (25,452)	
Percent of Total Tax Rate	0.10368	0.09916	0.10951	(0.00583)	
<b>Tax Levy of Freeze A/Cs</b>	<b>\$ 105,720</b>	<b>\$ 101,113</b>	<b>\$ 114,455</b>	<b>\$ (8,735)</b>	
Total Levy with Freeze A/Cs	\$ 1,884,787	\$ 1,883,600	\$ 1,976,230	\$ (91,442)	
Anticipated Collection Rate	100%	100%	100%	-	
<b>Net Tax Collections</b>	<b>1,884,787</b>	<b>1,883,600</b>	<b>1,976,230</b>	<b>\$ (91,442)</b>	

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**Notice of Adopted 2015 Tax Rate**  
 San Felipe Del Rio CSD ADOPTED A TAX RATE THAT WILL RAISE HOME TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.  
 THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.

<https://www.sanfelicedelrio.com/html/applications/impres/143> 8/18/2015

Page 1 of 1  
 (28.85%) of Property Tax Code  
 Steps Required for Adoption of Tax Rate  
 Public Notice - San Felipe Del Rio CSD  
 Language Required in the Motion Setting This Year's Tax Rate:  
 The year's proposed tax rate exceeds the effective tax rate. The vote on the ordinance, resolution, or order setting the tax rate shall be a record vote. A motion to adopt the ordinance, resolution, or order shall be made in the following form:  
 I move that the property tax rate be increased by the adoption of a tax rate of 1.160300, which is effectively a 7.82 percent increase in the tax rate.  
 Statements Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:  
 This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in a larger type than the type used in any other portion of the document.  
 THIS TAX RATE WILL RAISE HOME TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.  
 THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.  
 Statements That Must be Printed on the Motion Page of Any Motion Vehicle Operated by the Taxing Unit:  
 This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in a larger type than the type used in any other portion of the document.  
 San Felipe Del Rio CSD ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.  
 THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.

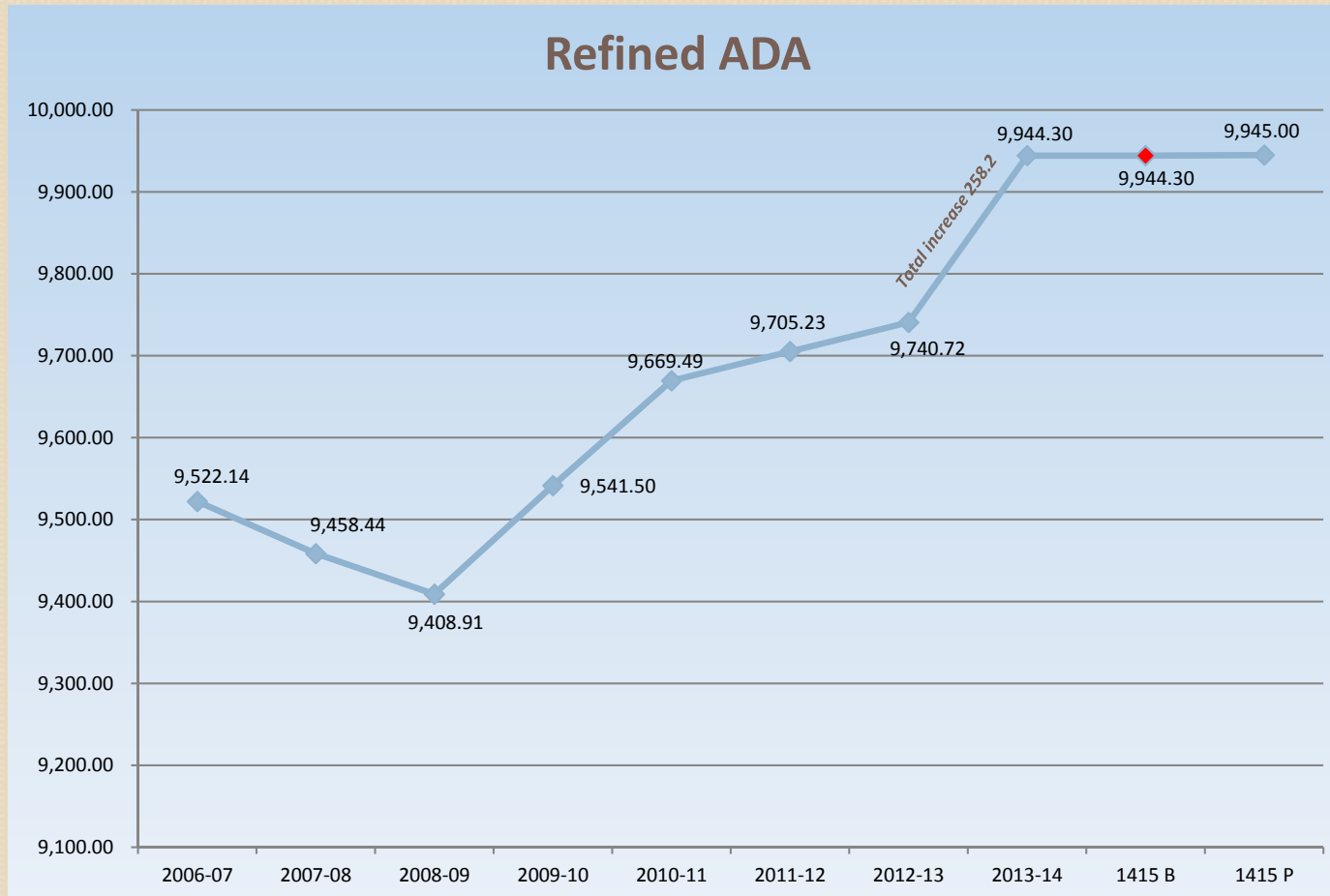
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# Average Daily Attendance (ADA)

## FEB (Legal) Attendance Accounting

- The District shall maintain records to reflect the average daily attendance (ADA), as required by the Commissioner. The Superintendent, principals, and teachers are responsible to the Board and the state to maintain accurate, current attendance records. 19 TAC 129.21(a)
- Average Daily Attendance (ADA) is a component of calculating the Foundation School Program (FSP). FSP is the state program that establishes the amount of state funding due to school districts under Texas school finance law and that provides the state share of this funding to districts. The program is administered by the Texas Education Agency (TEA).

# Historical ADA



# Special Population ADA

Program Name	Weight	2010-11	2011-12	2012-13	2013-14	2014-15 EOY	2015-16 PH
<b>I. Enrollment</b>		<b>10,227.79</b>	<b>10,212.99</b>	<b>10,073.37</b>	<b>10,308.62</b>	<b>10,319.16</b>	
<b>Average Daily Attendance</b>		<b>9,669.49</b>	<b>9,705.23</b>	<b>9,740.72</b>	<b>9,944.30</b>	<b>9,944.90</b>	<b>9,945.00</b>
<b>Special Education (Fund 173 PIC 23)</b>							
Homebound	5.0	2.63	2.23	1.96	1.56	1.08	1.08
Speech Therapy	5.0	13.11	11.77	10.95	11.43	11.92	11.92
Resource Room	3.0	169.57	138.14	110.13	80.98	69.97	69.97
Self-Contained Severe/Self-Contained M/M Reg. Campus	3.0	55.13	53.17	53.57	51.44	51.79	51.79
Vocational Adjustment Class	2.3	15.44	11.80	7.55	6.10	3.67	3.67
Residential Care and Treatment	4.0	0.21	0.87	-	-		-
Mainstream	1.1	271.36	241.28	265.52	313.83	326.16	326.16
<b>Career &amp; Technology (Fund 172 PIC 22)</b>							
Regular CATE Allotment	1.35	482.61	438.30	483.42	629.78	756.40	756.40
Advanced CATE Allotment	\$50	127.23	166.53	143.63	122.92	120.00	120.00
<b>Gifted &amp; Talented (Fund 171 PIC 21)</b>							
Regular Allotment	0.12	483.47	485.26	487.04	497.21	497.21	497.21
<b>Compensatory Education (Fund 174 PIC 24)</b>							
Regular Comp Ed Allotment	0.20	8,105.50	8,139.00	7,986.33	8,087.17	8,133.00	8,133.00
Pregnancy Related Allotment	2.41	6.26	7.23	2.90	4.43	4.16	4.16
<b>High School (Fund 188 PIC 31)</b>							
High School Allotment	\$275	2,562.12	2,598.30	2,626.55	2,686.64	2,773.00	2,773.00
<b>Bilingual Education (Fund 175 PIC 25)</b>							
Bilingual Allotment	0.10	1,320.60	1,314.14	1,351.30	1,408.26	1,576.83	1,576.83

# Compensation and Benefits

## **DEA (Local) Compensation and Benefits Wage and Hour Laws**

- The Superintendent shall recommend to the Board for approval compensation plans for all District employees. Compensation plans may include wage and salary structures, stipends, benefits, and incentives.

## **Compensation Plans**

- Teacher/Professional
- Administrative
- Paraprofessional
- Hourly
- Stipends
- Substitute/Extra Duty
- Benefits
- Day off comparison

# Scenario Comparison

<u>Compensation Plan</u>	<u>2014-15 Budget Scn 1.4F</u>	<u>Step Inc %</u>	<u>2015-16 Base Scn 1.0</u>	<u>2015-16 Step Scn 1.3</u>	<u>2015-16 Step Scn 1.4B</u>	<u>Step Inc %</u>
Administrative	\$ 6,204,517.41	2.17%	\$ 6,503,311.16	\$ 6,640,852.25	\$ 6,640,852.25	2.11%
Paraprofessional	\$ 8,164,017.87	2.45%	\$ 8,038,401.07	\$ 8,231,747.68	\$ 8,231,747.68	2.41%
Hourly	\$ 6,375,111.98	5.36%	\$ 6,406,917.62	\$ 6,529,907.53	\$ 6,529,907.53	1.92%
Professional	\$ 3,927,513.23	2.27%	\$ 3,934,969.42	\$ 4,017,488.42	\$ 4,157,167.32	5.65%
Teacher	\$ 33,602,649.34	5.33%	\$ 32,340,371.15	\$ 32,712,333.63	\$ 33,105,117.74	2.36%
Stipends	\$ 1,520,681.73		\$ 1,931,697.05	\$ 1,931,697.05	\$ 1,931,697.05	
<b>Total Wages</b>	<b>\$ 59,794,491.56</b>	<b>4.37%</b>	<b>\$ 59,155,667.47</b>	<b>\$ 60,064,026.56</b>	<b>\$ 60,573,414.57</b>	<b>2.40%</b>
Medicare	\$ 797,145.64		\$ 792,251.45	\$ 805,314.78	\$ 816,692.99	
Health/Life Insurance	\$ 6,977,621.60		\$ 6,938,253.04	\$ 6,938,253.04	\$ 7,573,044.54	
Worker's Compensation	\$ 455,079.12		\$ 453,645.69	\$ 462,204.51	\$ 468,554.79	
TRS On-Behalf	\$ 3,348,915.98		\$ 3,101,538.47	\$ 3,148,162.04	\$ 3,350,062.10	
Unemployment	\$ 78,644.66		\$ 77,721.36	\$ 78,990.72	\$ 35,099.06	
TRS	\$ 2,315,202.87		\$ 2,440,982.37	\$ 2,482,609.88	\$ 2,368,315.87	
<b>Total Benefits</b>	<b>\$ 13,972,609.87</b>		<b>\$ 13,804,392.38</b>	<b>\$ 13,915,534.97</b>	<b>\$ 14,611,769.35</b>	<b>5.85%</b>
<b>Total Salary</b>	<b>\$ 73,767,101.43</b>		<b>\$ 72,960,059.85</b>	<b>\$ 73,979,561.53</b>	<b>\$ 75,185,183.92</b>	<b>3.05%</b>

# Teacher Starting Pay Comparison

## Starting pay comparison

<u>District</u>	<u>Health Insurance</u>	<u>Starting Pay</u>	<u>% to SFDR</u>	<u>Annual Premium</u>	<u>District Contribution</u>	<u>Employee Contribution</u>	<u>Starting Pay less Employee Contribution</u>	<u>% to SFDR</u>
SFDR CISD	Self-Funded	\$ 40,500.00		\$ 5,091.50	\$ 5,091.50	100%	\$ -	\$ 40,500.00
Comstock ISD	TRS Active Care	\$ 34,125.00	84%	\$ 6,348.00	\$ 3,646.80	57%	\$ 2,701.20	\$ 31,423.80
San Angelo ISD	TRS Active Care	\$ 38,500.00	95%	\$ 6,348.00	\$ 4,200.00	66%	\$ 2,148.00	\$ 36,352.00
Uvalde ISD	TRS Active Care	\$ 41,615.00	103%	\$ 6,348.00	\$ 3,588.00	57%	\$ 2,760.00	\$ 38,855.00
Eagle Pass ISD	Self-Funded (Mullen Group)	\$ 39,000.00	96%	\$ 8,561.52	\$ 7,711.68	90%	\$ 849.84	\$ 38,150.16
Laredo ISD	Self-Funded	\$ 46,500.00	115%	\$ 4,701.00	\$ 4,032.00	86%	\$ 669.00	\$ 45,831.00
Seguin ISD	Fully Funded	\$ 45,000.00	111%	\$ 3,516.00	\$ 3,516.00	100%	\$ -	\$ 45,000.00
United ISD	Fully Funded	\$ 47,500.00	117%	\$ 4,578.12	\$ 4,263.72	93%	\$ 314.40	\$ 47,185.60
Edgewood ISD-Bexar ( Fully Funded - Humana		\$ 48,213.00	119%	\$ 3,763.08	\$ 3,120.00	83%	\$ 643.08	\$ 47,569.92
South San Antonio ISD Fully Funded - United		\$ 49,650.00	123%	\$ 4,487.52	\$ 3,850.68	86%	\$ 636.84	\$ 49,013.16
Harlandale ISD Fully Funded -Humana		\$ 50,000.00	123%	\$ 3,312.00	\$ 2,700.00	82%	\$ 612.00	\$ 49,388.00

2015-16 Phone Survey



# Compensation Plans

## Teacher/Professional

- \$550 increase to Teacher Matrix for a starting pay of \$40,550 – Approx. \$387,000 = 2.36% Step increase
- Transition plan for Physical Education Teachers, Gifted & Talented Teachers, and Librarians through attrition based on TASB Staffing Study
- Instructional Coaches converted to Interventionists (Comp Ed funding) and Bilingual/ESL Strategist (255 – Title II Part A & 263 Title III Part A ELA)
- Add Special Ed Co-Teach (3) & Instructional Support Teacher positions (8)
- \$2,000 increase to Professional Matrix – Approx. \$139,679 (66) = 5.8% Step increase

# Compensation Plans

## **Administrative**

- No Changes

## **Paraprofessional**

- Physical Education Aides & Library Aides (Transition Plan)
- Add Computer Technicians (3) approx.
- Reconcile Job Classification titles

## **Hourly**

- Year 3 of three year plan to adjust to TASB salary study

## **Stipends**

- Provide \$2,000 compensation for Bilingual Certified Teachers servicing Beginner and Intermediate Bilingual students – EEIP Fund
- ESL Stipend for Core Team Areas in Secondary – State Bilingual
- Elementary Choir \$500 – General Fund
- Add Asst. Swim Coach \$2,888 & Asst. Middle School Cross Country Coach \$1,444 – General Fund
- Remove High School Asst. Cross Country Coach \$1,444 – General Fund

## **Substitute/Extra Duty**

- No Changes

# Health Insurance Fund

CRD (Local): The Board annually shall determine the District's contribution to employee health insurance premiums as part of the budget development and adoption process. The District's Internal Service Fund (self-funded health insurance) ended with a Net Position of \$3,143,898.

The recommendation will be to maintain the deduction levels, change the network to United Choice+, prescription network to Optum Rx PBM, and provide an increase to the district contribution of \$31.30 per EE/M.

The annual contribution will increase to \$5,091.50 per EE

Employer Cost Share Program/Pay or Play Penalty:

- Employers with 100+ employees must meet 95% coverage.
- Full-time equivalent employee is someone who works on average 30 hours or more per week, or 130 hours per month, or 120 consecutive seasonal days per year;
- If one full-time equivalent employee obtains a subsidized coverage in a state Health Insurance Marketplaces the penalty is \$2,000 times total number of full-time equivalent employees > 30 employees.
- There are approximately 23 Full time Subs/Temps (CNAs, long terms subs and bus monitors) that would qualify for health insurance coverage; estimated cost \$110,000.

SFDR CISD offers 2 to 3.5 more “Day off” options when compared to the other districts.

Position Days	Personnel Type	Personal Illness Cumulative	New State Personal Cumulative	Personal Business Free Cumulative	Personal Business w/Dock Non-Cumulative	Vacation Non-Cumulative	Days Off Non-Cumulative
187	10M Teacher & Aides	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
193	10M Staff	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
193	10M CTE Teachers	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
202	11M District Personnel	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
202	11M Band Teachers	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
202	11 CTE Teachers	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
205	11M Assistant Principals	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
207	11M District Personnel	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
210	11M Personnel	3.5 days	5.0 days	2.0 days	3.0 days	N/A	N/A
220	12M Campus Personnel	4.0 days	5.0 days	2.0 days	3.0 days	N/A	N/A
220	12M District Personnel	4.0 days	5.0 days	2.0 days	3.0 days	N/A	16.0 days
226	12M District Personnel	4.0 days	5.0 days	2.0 days	3.0 days	N/A	10.0 days
241	12M Dennis & Art	4.0 days	5.0 days	2.0 days	3.0 days	N/A	10.0 days

	SFDR 10 Month 11 Month	SFDR 11M-Sec 12 Month	Eagle Pass 10 Month	Eagle Pass 11 Month	Eagle Pass 12 Month	Laredo 10 Month	Laredo 11 Month	Laredo 12 Month	San Angelo All Employees	Uvalde 10 Month	Uvalde 11 Month	Uvalde 12 Month
Personal Illness	3.50	4.00	5.00	6.00	7.00	5.00	6.00	7.00	5.00	5.00	6.00	7.00
New State Personal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Personal Business Free	2.00	2.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Business w/Dock	3.00	3.00	N/A	N/A	N/A	N/A	N/A	N/A	2.00	N/A	N/A	N/A
<b>Total</b>	<b>13.50</b>	<b>14.00</b>	<b>10.00</b>	<b>11.00</b>	<b>12.00</b>	<b>10.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>10.00</b>	<b>11.00</b>	<b>12.00</b>

# 2015–2016 Proposed Budget

- General Fund
- Debt Service Fund
- Child Nutrition Fund

# General Fund

The General Fund is the main operating fund of the school district. It is a governmental fund used to account for transactions from ongoing operations and activities and a variety of revenue sources.

The most significant sources of revenue for the General Fund are state funding and property tax receipts. Additional revenue sources include proceeds from the rental of school facilities, the extracurricular participation fee charged to secondary students, athletic gate receipts, federal sources, and interest earnings on investments.

The General Fund portion of the tax rate is \$1.040000 per \$100 of taxable property value. This proposed tax rate reflects no change from the tax rate set for 2014-2015.

# The 84th Texas Legislature and School Finance

## HB 1 – General Appropriations

- Formula Funding

	Projections		84th Leg		
	May 2015	2015-16	2016-17	2017-18	2018-19
<b>Basic Allotment</b>	\$ 5,040.00	\$ 5,140.00	\$ 5,140.00	\$ 5,140.00	\$ 5,140.00
<b>Level 2 Guaranteed Yield</b>	\$ 72.94	\$ 74.28	\$ 77.53	\$ 77.53	\$ 77.53
<b>Level 3 Guaranteed Yield</b>	\$ 31.95	\$ 31.95	\$ 31.95	\$ 31.95	\$ 31.95
<b>Level 1 Equalized Wealth Level</b>	\$ 504,000.00	\$ 514,000.00	\$ 514,000.00	\$ 514,000.00	\$ 514,000.00
<b>Level 2 Equalized Wealth Level</b>	\$ 319,500.00	\$ 319,500.00	\$ 319,500.00	\$ 319,500.00	\$ 319,500.00
<b>Per Capita Rate</b>	\$ 280.00	\$ 284.52	\$ 284.52	\$ 280.00	\$ 280.00

## Fractional Funding

- 2005-06 tax rate \$1.44 = Compressed tax rate of \$0.96 + \$0.06 Golden + \$0.02 Copper = \$1.04 M&O Tax Rate

### Fractional Funding Analysis:

	2015-16	2015-16	2015-16
	@ Current Compressed Rate	@ Adjusted Compressed Rate	Change
Compressed Rate	0.9600	0.9800	0.0200
Basic Allotment	4,934	5,037	
Total Cost of Tier I	69,915,258	71,340,211	1,424,953
Local Fund Assignment	15,228,407	15,545,666	317,258
Tier I State Aid	54,686,851	55,794,545	1,107,695
<b>Change Up to Compressed Rate</b>			<b>1,107,695</b>
# of Copper Pennies	2.00	0.00	(2.0000)
<b>State Revenue for Copper Pennies</b>	517,347	0	<b>(517,347)</b>
<b>Recapture on Copper Pennies</b>	0	0	<b>0</b>
<b>NET CHANGE FROM COPPER PENNY MOVEMENT</b>			<b>590,348</b>



**SAN FELIPE DEL RIO CISD**  
**2015-2016 Proposed Budget**

*Statement of Revenues*  
*General Fund, SFSF and EdJobs*

Object	Description	2011-2012 Audited 08-31-12	2012-2013 Audited 08-31-13	2013-2014 Audited 08-31-14	AMENDED 2014-2015 As June 30, 2015	Proposed 2015-2016 As of Aug 6, 2015	Proposed 2016-2017 As of Aug 6, 2015
<b>5700</b>	<b>Local Revenue</b>						
5711	Taxes - Current Year	13,365,698.54	13,666,565.93	14,630,645.14	15,073,047.68	15,248,600.99	15,530,705.60
5712	Taxes - Prior Year	854,620.93	733,743.79	690,636.03	674,984.32	719,806.48	733,123.16
5719	Taxes - Penalty & Interest	506,739.79	475,576.84	479,916.80	375,000.00	365,000.00	365,000.00
	<b>Total Property Tax Revenue</b>	<b>\$ 14,727,059.26</b>	<b>\$ 14,875,886.56</b>	<b>\$ 15,801,197.97</b>	<b>\$ 16,123,032.00</b>	<b>\$ 16,333,407.47</b>	<b>\$ 16,628,828.76</b>
5739	Tuition and Fees	52,107.50	46,945.00	54,105.00	48,000.00	48,000.00	48,000.00
5742	Interest Earnings	146,393.03	122,913.47	79,641.55	56,844.81	55,558.65	55,558.65
5743	Rent	56,745.50	22,800.38	22,505.61	20,000.00	20,000.00	20,000.00
5744	Donations	500.00	0.00	1,094.40	19,000.00	8,000.00	0.00
5745	Insurance Recovery	5,225.68	14,851.81	2,735.30	31,849.32	0.00	0.00
5749	Other Local Revenue	58,779.16	35,652.77	205,984.85	25,500.00	25,500.00	25,500.00
5752	Athletic Activities	144,040.35	136,051.18	111,891.55	117,686.00	118,100.00	118,100.00
5754	Interfund Service - Transportation	0.00	344,329.92	322,332.06	275,000.00	275,000.00	275,000.00
5769	Misc Revenue	61,328.44	59,933.01	67,735.32	55,000.00	55,000.00	55,000.00
	<b>Total Other Local Revenue</b>	<b>\$ 525,119.66</b>	<b>\$ 783,477.54</b>	<b>\$ 868,025.64</b>	<b>\$ 648,880.13</b>	<b>\$ 605,158.65</b>	<b>\$ 597,158.65</b>
	<b>Total Local Revenue</b>	<b>\$ 15,252,178.92</b>	<b>\$ 15,659,364.10</b>	<b>\$ 16,669,223.61</b>	<b>\$ 16,771,912.13</b>	<b>\$ 16,938,566.12</b>	<b>\$ 17,225,987.41</b>
<b>5800</b>	<b>State Revenue</b>						
5811	Per Capita	2,434,521.00	4,553,838.00	2,545,951.00	3,729,098.00	1,751,663.00	1,751,663.00
5812	FSP Formula Foundation	46,487,044.89	47,830,708.85	54,722,145.99	54,345,482.00	58,924,217.00	57,946,429.00
5812	FSP Formula Foundation Prior Year	1,373,589.00	92,883.00	31,707.51	30,000.00	0.00	0.00
5829	Other State Funding	0.00	0.00	0.00	672,684.00	0.00	0.00
5831	TRS On-Behalf Payments	2,685,398.05	2,868,992.28	3,295,967.46	3,387,534.63	3,325,564.96	3,325,564.96
	<b>Total State Revenue</b>	<b>\$ 52,980,552.94</b>	<b>\$ 55,346,422.13</b>	<b>\$ 60,595,771.96</b>	<b>\$ 62,164,798.63</b>	<b>\$ 64,001,444.96</b>	<b>\$ 63,023,656.96</b>
<b>5900</b>	<b>Federal Revenue</b>						
5929	Federal Grant Revenue	1,681,369.47	0.00	0.00	0.00	0.00	0.00
5929	Indirect Cost Revenue	200,707.93	214,555.39	216,131.73	200,000.00	200,000.00	200,000.00
5931	School Health & Related Services (SHARS)	692,134.74	836,728.51	750,702.02	800,000.00	800,000.00	800,000.00
5941	Impact Aid	409,087.38	203,023.77	22,725.36	25,000.00	25,000.00	25,000.00
5949	Misc Federal Revenue (JROTC & Erate)	316,446.14	330,230.64	249,733.86	235,000.00	220,000.00	220,000.00
	<b>Total Federal Revenue</b>	<b>\$ 3,299,745.66</b>	<b>\$ 1,584,538.31</b>	<b>\$ 1,239,292.97</b>	<b>\$ 1,260,000.00</b>	<b>\$ 1,245,000.00</b>	<b>\$ 1,245,000.00</b>
	<b>Total Revenue &amp; Resources</b>	<b>\$ 72,203,931.87</b>	<b>\$ 72,590,324.54</b>	<b>\$ 78,504,288.54</b>	<b>\$ 80,196,710.76</b>	<b>\$ 82,185,011.08</b>	<b>\$ 81,494,644.37</b>





**SAN FELIPE DEL RIO CISD**  
**2015-2016 Proposed Budget**

**GENERAL FUND CROSSWALK**  
**PROPOSED BUDGET 2015-2016**  
**BUDGET FUNCTION/OBJECT CROSSWALK**

Function	Major Object						Total	% by Function
	6100 Payroll	6200 Prof & Contract	6300 Sup. & Mat.	6400 Other Op.	6600 Cap. Outlay			
11 Instruction	41,248,146.07	1,294,145.04	3,206,843.36	622,720.16	125,000.00	46,496,854.63	56.58%	
12 Ins Res and Med	1,386,606.01	22,726.32	97,455.16	11,650.00		1,518,437.49	1.85%	
13 Curr/Inst Staff Dev	1,763,847.65	144,905.60	330,756.99	99,256.39	-	2,338,766.63	2.85%	
21 Inst Leadership	1,183,966.48	42,867.42	35,940.00	71,515.00		1,334,288.90	1.62%	
23 School Leadership	4,070,347.60	37,042.64	39,116.73	39,276.00		4,185,782.97	5.09%	
31 Guidance Counsel Eval	2,790,220.90	13,285.56	86,556.88	44,219.36		2,934,282.70	3.57%	
32 Social Work Services	224,597.41	7,113.04	11,148.50	3,705.00		246,563.95	0.30%	
33 Health Services	844,991.54	36,000.00	8,600.00	610.00		890,201.54	1.08%	
34 Student Transportation	1,631,408.97	50,008.79	717,355.00	46,180.20	-	2,444,952.96	2.97%	
35 Food Services	7,366.93		8,000.00	7,400.00	-	22,766.93	0.03%	
36 Extracurricular Activities	1,152,784.67	117,454.19	352,321.86	1,941,721.16	-	3,564,281.88	4.34%	
41 General Administration	2,174,491.97	487,417.97	88,252.36	256,021.32	-	3,006,183.62	3.66%	
51 Facil Maint and Oper	4,869,746.42	2,840,081.92	940,696.56	281,185.00	-	8,931,709.90	10.87%	
52 Sec and Monit Ser	1,342,124.42	103,538.04	139,763.00	18,912.00	-	1,604,337.46	1.95%	
53 Data Process	1,508,296.36	286,459.93	171,603.41	49,686.00	-	2,016,045.70	2.45%	
61 Comm Serv	90,223.82	800.00	1,425.00	7,105.00		99,553.82	0.12%	
81 Facil Acqu and Const		-	-		-	-	0.00%	
99 Other Inter Gov		550,000.00				550,000.00	0.67%	
<b>Total</b>	<b>66,289,167.22</b>	<b>6,033,846.46</b>	<b>6,235,834.81</b>	<b>3,501,162.59</b>	<b>125,000.00</b>	<b>82,185,011.08</b>	<b>100.00%</b>	
<b>% by Major Object</b>	<b>80.66%</b>	<b>7.34%</b>	<b>7.59%</b>	<b>4.26%</b>	<b>0.15%</b>	<b>100.00%</b>		

# General Fund Budget increase approx. \$2m

# Debt Service

The Debt Service Fund (also called the Interest and Sinking Fund) is a governmental fund that is used to account for the accumulation of property tax revenues for the payment of long-term debt principal and interest.

The Debt Service portion of the tax rate is forecasted at \$0.120300 per \$100 of taxable property value.



**SAN FELIPE DEL RIO CISD**  
**2015-2016 Public Hearing**

		DEBT SERVICE FUND, SB1				
		2015-2016 BUDGET				
		AUDITED 1112, 1213, 1314, AMENDED 1415 PROPOSED 1516				
		Preliminary Statement of Revenues, Expenditures, and Use of Designated Carryover and Reserves				
		Certified Values - \$0.120300 I & S Tax Rate Proposed				
		SCHOOL YEAR	SCHOOL YEAR	SCHOOL YEAR	AMENDED	PROPOSED
		2011-2012	2012-2013	2013-2014	SCHOOL YEAR	SCHOOL YEAR
		AUDITED 8-31-12	AUDITED 8-31-13	AUDITED 8-31-14	2014-2015	2015-2016
					As of June 30, 2015	As of Aug. 6, 2015
<b>REVENUE</b>						
5739-5769	Local/Intermediate Sources	\$ 3,467.12	\$ 2,957.92	\$ 1,086.35	\$ 1,000.00	\$ 1,300.00
5711-5712	Local Tax Collections -Template	\$ 2,016,579.40	\$ 1,932,776.30	\$ 1,971,538.35	\$ 1,976,230.00	\$ 1,884,787.00
5719	Tax Collections non-template	\$ 57,922.40	\$ 58,068.75	\$ 54,271.51	\$ 40,000.00	\$ 55,000.00
5829-5839	Other State Revenue	\$ 2,527,110.00	\$ 2,506,602.00	\$ 2,511,483.00	\$ 2,288,290.02	\$ 2,217,357.01
<b>5030</b>	<b>TOTAL REVENUES</b>	<b>\$ 4,605,078.92</b>	<b>\$ 4,500,404.97</b>	<b>\$ 4,538,379.21</b>	<b>\$ 4,305,520.02</b>	<b>\$ 4,158,444.01</b>
<b>EXPENDITURES</b>					<b>AMENDED</b>	<b>PROPOSED</b>
0071	Debt Service Principal	\$ 1,155,548.30	\$ 2,315,000.00	\$ 2,565,000.00	\$ 2,560,000.00	\$ 2,515,000.00
0071	Debt Service Interest	\$ 3,287,095.45	\$ 2,123,346.25	\$ 1,741,418.32	\$ 1,702,646.89	\$ 1,619,273.76
0071	Debt Service Fees	\$ 28,493.93	\$ 28,055.22	\$ 19,107,555.67	\$ 10,006,104.95	\$ 24,170.25
<b>6050</b>	<b>TOTAL EXP</b>	<b>\$ 4,471,137.68</b>	<b>\$ 4,466,401.47</b>	<b>\$ 23,413,973.99</b>	<b>\$ 14,268,751.84</b>	<b>\$ 4,158,444.01</b>
1100	Excess (Deficiency) of revenues over expenditures	\$ 133,941.24	\$ 34,003.50	\$ (18,875,594.78)	\$ (9,963,231.82)	\$ -
7911	Capital Related Debt Issue			\$ 17,430,000.00	\$ 9,055,000.00	
8900	Other uses (Transfer out)	\$ -	\$ -	\$ 1,648,553.00	\$ 913,004.95	\$ -
	Total other resources & uses	\$ -	\$ -	\$ 19,078,553.00	\$ 9,968,004.95	\$ -
1200	Excess (deficiency) of revenues and other resources over expenditures and other uses	\$ 133,941.24	\$ 34,003.50	\$ 202,958.22	\$ 4,773.13	\$ -
3000	Fund balance at beginning of year *	\$ 701,226.65	\$ 909,212.32	\$ 1,065,931.82	\$ 1,268,890.04	\$ 1,268,890.04
	Adjustments to fund balance	\$ 74,044.43	\$ 122,716.00	\$ -	\$ -	\$ -
<b>3000</b>	<b>Fund balance at end of year</b>	<b>\$ 909,212.32</b>	<b>\$ 1,065,931.82</b>	<b>\$ 1,268,890.04</b>	<b>\$ 1,273,663.17</b>	<b>\$ 1,268,890.04</b>

# Child Nutrition Fund

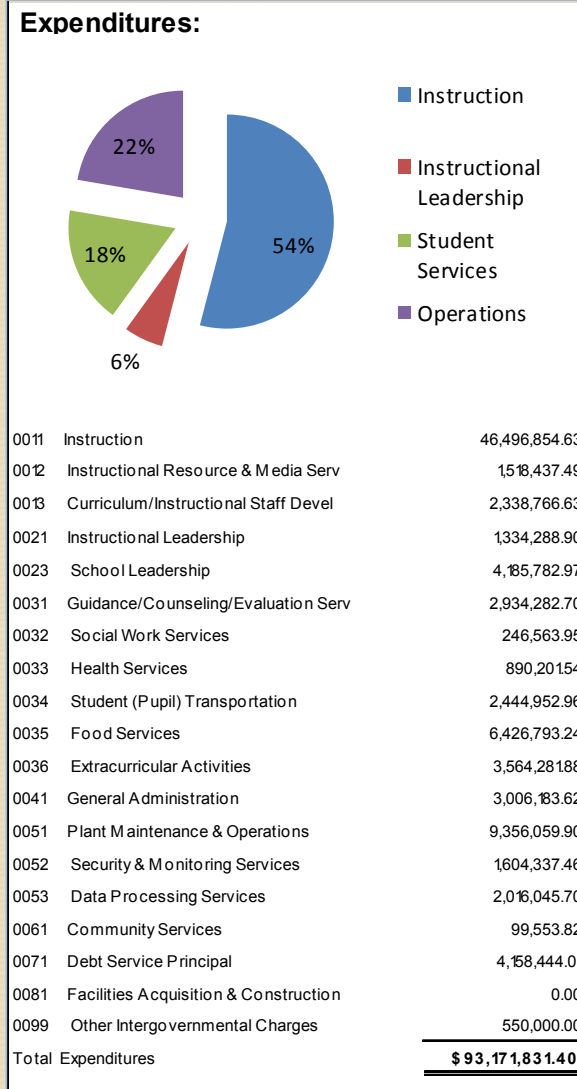
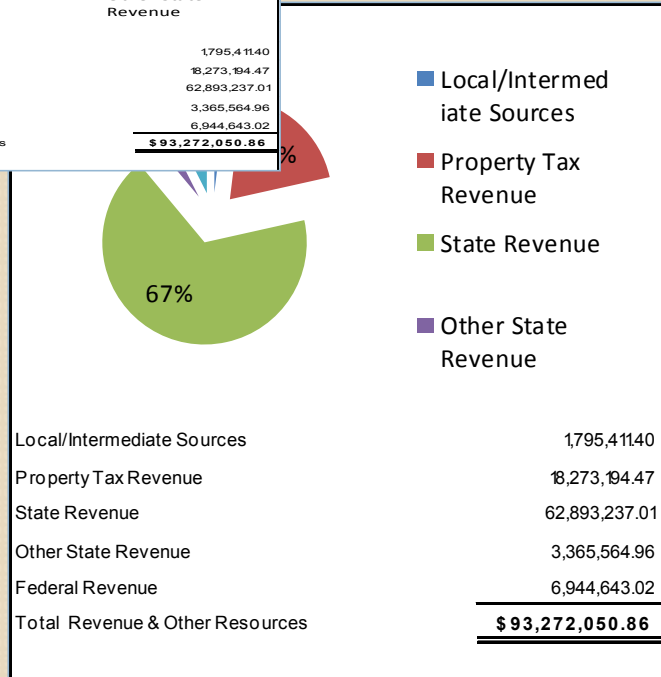
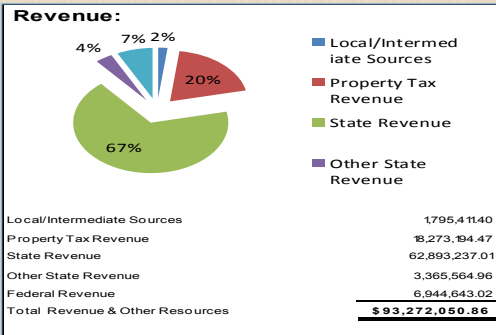
The Child Nutrition Fund is a governmental fund that is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).



**SAN FELIPE DEL RIO CISD**  
**2015-2016 Proposed Budget**

		FOOD SERVICE				
		2015-2016 SCENARIO 1.4B				
		AUDITED 1112, 1213, 1314 AMENDED 2015, PROPOSED 1516				
		Preliminary Statement of Revenues, Expenditures, and Use of Designated Carryover and Reserves				
		SCHOOL YEAR	SCHOOL YEAR	SCHOOL YEAR	AMENDED	PROPOSED
		2011-2012	2012-2013	2013-2014	SCHOOL YEAR	SCHOOL YEAR
		AUDITED 08-31-12	AUDITED 08-31-13	AUDITED 08-31-14	2014-2015	2015-2016
					As of 06-30-15	As of Aug 6, 2015
<b>REVENUE</b>						
5739-5769	Local/Intermediate Sources	\$ 832,253.17	\$ 896,727.24	\$ 888,545.81	\$ 956,638.28	\$ 1,188,952.75
5829-5839	Other State Revenue	\$ 36,167.48	\$ 34,726.36	\$ 36,693.68	\$ 40,000.00	\$ 40,000.00
5900	Federal Sources	\$ 4,650,674.23	\$ 5,292,662.17	\$ 5,673,081.19	\$ 5,581,740.27	\$ 5,699,643.02
<b>5030</b>	<b>TOTAL REVENUES</b>	<b>\$ 5,519,094.88</b>	<b>\$ 6,224,115.77</b>	<b>\$ 6,598,320.68</b>	<b>\$ 6,578,378.55</b>	<b>\$ 6,928,595.77</b>
<b>EXPENDITURES</b>						
0035	Food Services	\$ 4,789,805.90	\$ 5,853,328.61	\$ 6,364,015.80	\$ 6,161,659.12	\$ 6,404,026.31
0051	Plant Maintenance & Operations	\$ 562,275.87	\$ 406,331.40	\$ 402,152.98	\$ 416,719.43	\$ 424,350.00
<b>6050</b>	<b>TOTAL EXP</b>	<b>\$ 5,352,081.77</b>	<b>\$ 6,259,660.01</b>	<b>\$ 6,766,168.78</b>	<b>\$ 6,578,378.55</b>	<b>\$ 6,828,376.31</b>
1100	Excess (Deficiency) of revenues over expenditures	\$ 167,013.11	\$ (35,544.24)	\$ (167,848.10)	\$ -	\$ 100,219.46
3000	Fund balance at beginning of year *	\$ 860,374.81	\$ 1,027,387.92	\$ 991,843.68	\$ 823,995.58	\$ 405,918.58
	Adjustments to fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,027,387.92	\$ 991,843.68	\$ 823,995.58	\$ 823,995.58	\$ 506,138.04
	Warehouse	\$ -	\$ -	\$ -	\$ (418,077.00)	\$ -
<b>3000</b>	<b>Fund balance at end of year</b>	<b>\$ 1,027,387.92</b>	<b>\$ 991,843.68</b>	<b>\$ 823,995.58</b>	<b>\$ 405,918.58</b>	<b>\$ 506,138.04</b>

# Summary



In compliance with CE (Legal) on final approval of the budget by the Board, the District shall post on the District's website a copy of the adopted budget...shall maintain until the third anniversary of the date the budget was adopted.

2015-2016 Public Hearing  
QUESTIONS



## San Felipe Del Rio CISD

### Budget Comparison Fiscal Year 2015-2016

Category	2015-2016 Budgeted Expenditures	2014-2015 Actual Expenditures	%Increase / (Decrease) from 2014-2015	2015-2016 Budgeted Expenditures per Pupil	2014-2015 Actual Expenditures per Pupil	%Increase / (Decrease) from 2014-2015
<b>Maintenance and Operations</b>						
Instruction	50,253,058.75	41,637,252.89	20.69%	4,869.95	4,035.01	20.69%
Instructional Support	13,155,401.94	10,883,134.46	20.88%	1,274.87	1,054.67	20.88%
Central Administration	3,107,183.62	2,531,143.92	22.76%	301.11	245.29	22.76%
District Operations	15,019,812.95	12,343,657.52	21.68%	1,455.55	1,196.21	21.68%
Debt Service	-	-	0.00%	-	-	0.00%
Other	649,553.82	619,959.75	4.77%	62.95	60.08	4.77%
<b>Food Service</b>						
Instruction	-	-	0.00%	-	-	0.00%
Instructional Support	-	-	0.00%	-	-	0.00%
Central Administration	-	-	0.00%	-	-	0.00%
District Operations	6,828,376.31	6,241,376.42	9.40%	661.73	604.84	9.40%
Debt Service	-	-	0.00%	-	-	0.00%
Other	-	-	0.00%	-	-	0.00%
<b>Debt Service</b>						
Instruction	-	-	0.00%	-	-	0.00%
Instructional Support	-	-	0.00%	-	-	0.00%
Central Administration	-	-	0.00%	-	-	0.00%
District Operations	-	-	0.00%	-	-	0.00%
Debt Service	4,158,444.01	14,060,105.36	-70.42%	402.99	1,362.55	-70.42%
Other	-	-	0.00%	-	-	0.00%