



SAN FELIPE DEL RIO CISD

Executive Summary District Official Budget 2016-2017

Object	Description	2016-2017 General Fund	2016-2017 Debt Service Fund	2016-2017 Food Service Fund 240	2016-2017 District Budget Funds
Revenue					
5700	Local Revenue	18,290,919.00	2,009,053.00	1,238,380.50	21,538,352.50
5800	State Revenue	62,692,713.17	2,109,467.00	35,000.00	64,837,180.17
5900	Federal Revenue	1,593,500.00		4,597,040.00	6,190,540.00
	Total Revenue	\$ 82,577,132.17	\$ 4,118,520.00	\$ 5,870,420.50	\$ 92,566,072.67
Expenditures					
11	Instruction	46,582,850.67			46,582,850.67
12	Instructional Resources & Media Services	1,509,337.86			1,509,337.86
13	Curriculum Devel & Instruct Staff Devel	1,918,266.03			1,918,266.03
21	Instructional Leadership	1,238,374.46			1,238,374.46
23	School Leadership	4,174,577.58			4,174,577.58
31	Guidance, Counseling and Evaluation Services	3,001,528.69			3,001,528.69
32	Social Work Services	224,517.83			224,517.83
33	Health Services	945,649.05			945,649.05
34	Student Transportation	2,805,113.50			2,805,113.50
35	Food Services	14,354.79		5,893,053.06	5,907,407.85
36	Extracurricular Activities	3,368,641.42			3,368,641.42
41	General Administration	2,905,272.73			2,905,272.73
51	Plant Maintenance and Operations	9,680,350.70		215,408.67	9,895,759.37
52	Security and Monitoring Services	1,575,560.31			1,575,560.31
53	Data Processing Services	2,002,587.90			2,002,587.90
61	Community Services	131,584.94			131,584.94
71	Debt Service Principal		2,640,000.00		2,640,000.00
71	Debt Service Interest		1,444,420.00		1,444,420.00
71	Debt Service Fees		34,100.00		34,100.00
81	Facilities Acquisition and Construction				-
99	Other Intergovernmental Charges	498,563.72			498,563.72
	Total Expenditures	\$ 82,577,132.17	\$ 4,118,520.00	\$ 6,108,461.73	\$ 92,804,113.90
1100	Excess/(Deficiency) of Revenue Over Expenditure	\$ -	\$ -	\$ (238,041.23)	\$ (238,041.23)
3000 Estimated Unassigned Fund Balance As of 08-31-16		\$ 27,637,562.30	\$ 1,275,056.12	\$ 385,320.74	\$ 29,297,939.16

Cecilia Martinez-Lozano, President of Board, August 25, 2016

Amy Haynes, Secretary of Board, August 25, 2016

San Felipe Del Rio

Consolidated Independent School District

Public Hearing



Fiscal Year September 1, 2016 – August 31, 2017

Public Hearing

- District Goals
- Budget Compliance
- 2016-2017 Financial Plan
 - Property Tax
 - General Fund
 - Debt Service Fund
 - Child Nutrition Fund
 - Executive Summary
- Questions

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.



Property Tax

➤ **Total Tax Rate \$1.159800** (per \$100 of taxable property value)

➤ M&O \$1.040000

➤ I&S \$ 0.119800

➤ Rollback Tax Rate \$1.165858

➤ **Freeze Adj. Taxable Value \$1,596,296,079**

– 7.94% increase to 2015 Certified Taxable Value

– Local tax collection revenue:

- General Fund \$17,266,454
- Debt Service Fund \$ 2,009,053

– Top 10 tax levies

- Electric Transmission \$44,615,420
- Plains Pipeline \$37,102,250
- AEP Texas Central \$23,085,130
- GEO Group Inc \$21,888,540
- Union Pacific RR \$17,748,990
- Plaza-AL LLC \$12,364,940
- USGP Del Rio CH LP \$ 9,539,370
- San Antonio Shoe Inc \$ 9,212,240
- Wal Mart Real Estate \$ 8,863,300
- Wal Mart Stores \$ 8,149,660

General Fund

The General Fund is the main operating fund of the school district. The most significant sources of revenue for the General Fund are state funding and property tax receipts. The General Fund portion of the tax rate is \$1.040000 per \$100 of taxable property value.

2016-2017 Budget

Revenues	\$82,577,132
Expenditures	\$82,577,132
Projected Fund Balance	\$27,637,562 (7/31/2016)

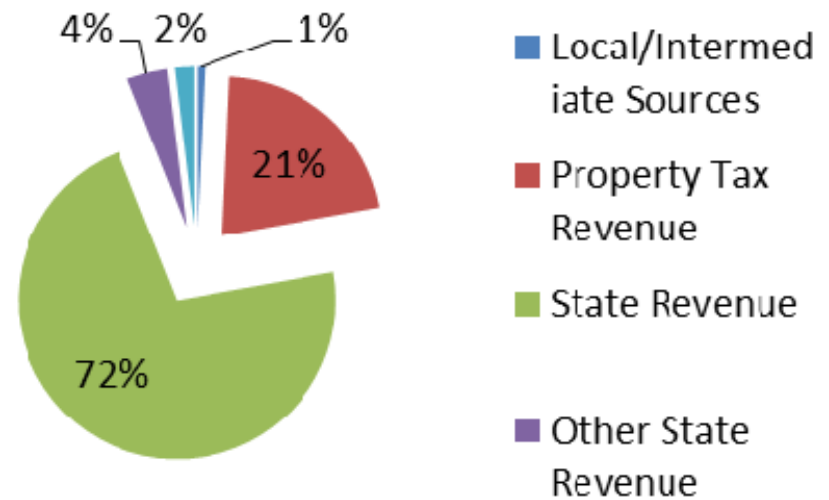
*Minimum 1617 Fund balance equivalent to 3 months of expenditures = \$20,644,283

General Fund Revenue

2016-2017 Budget Revenue

\$82,577,132

Local Property Tax	\$17,676,669	21%
Local Sources	\$ 614,250	1%
State Funding	\$59,315,974	72%
Other State Funding	\$ 3,376,739	4%
Federal Sources	\$ 1,593,500	2%

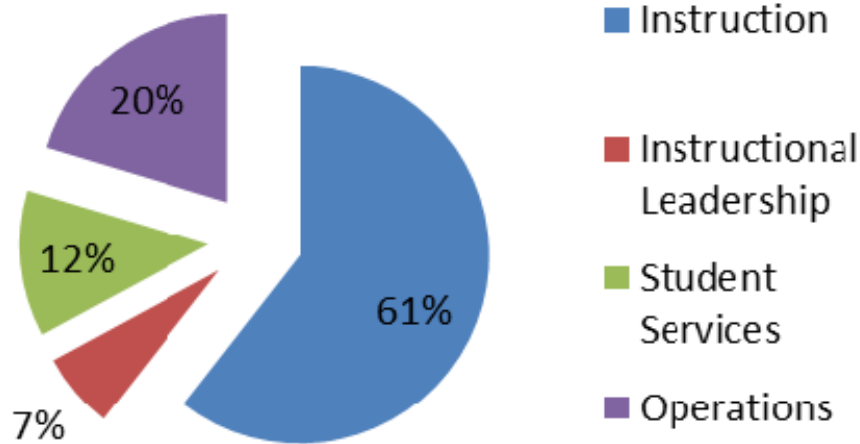


The 2016-2017 proposed revenue budget represents an increase of \$42,264 from the 2015-2016 amended budget. The minimal change in revenue is due to an increase in local tax collections offset by a decrease in State revenue.

General Fund Expenditure

2016-2017 Budget Expenditure

\$82,577,132



Function	Total
11 Instruction	46,582,851
12 Ins Res and Med	1,509,338
13 Curr/Inst Staff Dev	1,918,266
21 Inst Leadership	1,238,374
23 School Leadership	4,174,578
31 Guidance Counsel Eval	3,001,529
32 Social Work Services	224,518
33 Health Services	945,649
34 Student Transportation	2,805,114
35 Food Services	14,355
36 Extracurricular Activities	3,368,641
41 General Administration	2,905,273
51 Facil Maint and Oper	9,680,351
52 Sec and Monit Ser	1,575,560
53 Data Process	2,002,588
61 Comm Serv	131,585
99 Other Inter Gov	498,564
Total	82,577,132

The portion of 2016-2017 expenditure budget dedicated to wages is 82.37% which includes a step increase and an increase to the health insurance contribution. To provide a balanced budget with *no reductions to campus allocations* the non-salary budgets were reduced based on current year forecasted spending.

General Fund Commitments

In an attempt to provide for the 2016-2017 budget shortfall, administration will recommend the favorable budget to be dedicated to the following programs.

Project	Amount
Technology Infrastructure & computers for Early College High School	\$ 200,000
Staff development District Initiatives (Block Scheduling, Planning Protocol, Power Hour)	\$ 150,000
<i>Reduction to Athletic Budget</i>	<i>\$ 130,000</i>
Medixsoft for website & 3rd phase of project	\$ 116,000
E-Rate - Network Upgrades	\$ 110,000
Increase to Laughlin Magnet School	\$ 125,505
<i>Legal (reduced for campus allocations)</i>	<i>\$ 91,879</i>
Furniture for future construction (Laughlin & ECHS)	\$ 90,000
MedAirVac Insurance \$72	\$ 72,000
Secondary Teacher Positions	\$ 96,000
Increase allocation to Retirement budget	\$ 50,000
Landscaping for CTE facility	\$ 45,000
Hanover Research	\$ 42,000
Network Storage for Special Education compliance	\$ 38,333
<i>Reduction to Fine Arts Budget</i>	<i>\$ 46,948</i>
Landscaping for Buena Vista Elementary	\$ 30,000
Strategic Planning	\$ 25,000
Campus equipment (Fax/Printer/Copier/ Laminating Machine)	\$ 20,000
PSI equipment for Transportation Department	\$ 13,150
Charter Buses for UIL activity	\$ 12,000
DRMS computer stations	\$ 9,600
Total Commitment request	\$ 1,513,415

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).

2016-2017 Budget

Revenues:

Local Sources	\$1,238,381
State Revenue	\$ 35,000
Federal	<u>\$4,597,040</u>
<i>Total Revenue</i>	<i>\$5,870,421</i>

Expenditures:

35 Food Service	\$5,893,053
51 Maint. & Operations	<u>\$ 215,409</u>
<i>Total Expenditures</i>	<i>\$6,108,462</i>

Revenue less expenditures ***(\$ 238,041)***

Debt Service Fund

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 \$0.119800 per \$100 of taxable property value.

2016-2017 Budget

Revenues:

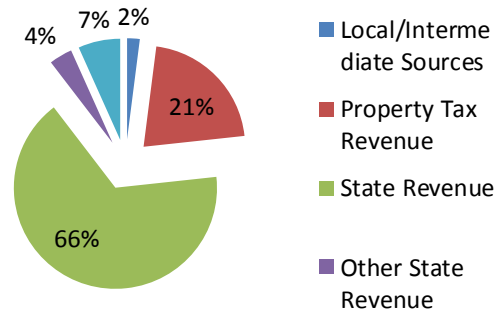
Local Tax Collections	\$2,009,053
State Revenue	<u>\$2,109,467</u>
<i>Total Revenue</i>	<i>\$4,118,520</i>

Expenditures:

Principal	\$2,640,000
Interest	\$1,444,420
Fees	<u>\$ 34,100</u>
<i>Total Expenditures</i>	<i>\$4,118,520</i>

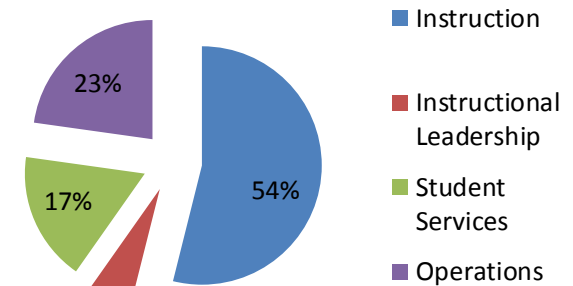
2016-2017 District Budget

Revenue:



Local/Intermediate Sources	1,852,630.50
Property Tax Revenue	19,685,722.00
State Revenue	61,425,441.00
Other State Revenue	3,411,739.17
Federal Revenue	6,190,540.00
Total Revenue & Other Resources	\$92,566,072.67

Expenditures:



0011	Instruction	46,582,850.67
0012	Instructional Resource & Media Serv	1,509,337.86
0018	Curriculum/Instructional Staff Devel	1,918,266.03
0021	Instructional Leadership	1,238,374.46
0023	School Leadership	4,174,577.58
0031	Guidance/Counseling/Evaluation Serv	3,001,528.69
0032	Social Work Services	224,517.83
0033	Health Services	945,649.05
0034	Student (Pupil) Transportation	2,805,113.50
0035	Food Services	5,907,407.85
0036	Extracurricular Activities	3,368,641.42
0041	General Administration	2,905,272.73
0051	Plant Maintenance & Operations	9,895,759.37
0052	Security & Monitoring Services	1,575,560.31
0053	Data Processing Services	2,002,587.90
0061	Community Services	131,584.94
0071	Debt Service Principal	4,118,520.00
0081	Facilities Acquisition & Construction	0.00
0099	Other Intergovernmental Charges	498,563.72
Total Expenditures		\$92,804,113.90
Revenue Less Expenditures		(\$238,041.23)

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Consolidated Independent School District

Public Comments?



Fiscal Year September 1, 2016 – August 31, 2017