

Budget Summary Report for SAN FELIPE-DEL RIO CONS ISD

2021 - 2022 Actual Budget				2022 - 2023 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$45,350,269	\$4,655	11	Instruction	\$51,988,998	\$5,332
12	Instructional Resources, Media Services	\$1,683,719	\$173	12	Instructional Resources, Media Services	\$1,746,986	\$179
13	Curriculum Development & Staff Development	\$1,400,291	\$144	13	Curriculum Development & Staff Development	\$1,637,442	\$168
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$48,434,279	\$4,972		Total:	\$55,373,426	\$5,679
Instructional Support				Instructional Support			
21	Instructional Leadership	\$1,771,356	\$182	21	Instructional Leadership	\$1,711,057	\$175
23	School Leadership	\$5,409,694	\$555	23	School Leadership	\$4,896,388	\$502
31	Guidance & Counseling, Evaluation	\$4,278,625	\$439	31	Guidance & Counseling, Evaluation	\$4,523,501	\$464
32	Social Work Services	\$291,603	\$30	32	Social Work Services	\$282,735	\$29
33	Health Services	\$1,405,333	\$144	33	Health Services	\$1,403,997	\$144
36	Co-curricular/ Extra-curricular Activities	\$3,589,740	\$368	36	Co-curricular/ Extra-curricular Activities	\$3,352,084	\$344
	Total	\$16,746,351	\$1,719		Total	\$16,169,762	\$1,658
							\$0
Central Administration				Central Administration			\$0
41	General Administration	\$4,212,326	\$432	41	General Administration	\$3,864,195	\$396
41	Publish Required Notices	\$18,145	\$2	41	Publish Required Notices	\$13,362	\$1
41	Lobbying	\$1,000	\$0	41	Lobbying	\$1,000	\$0
	Total:	\$4,231,471	\$434		Total:	\$3,878,557	\$398
District Operations				District Operations			
51	Plant Maintenance & Operations	\$14,676,929	\$1,507	51	Plant Maintenance & Operations	\$11,018,852	\$1,130
52	Security and Monitoring	\$2,256,364	\$232	52	Security and Monitoring	\$2,452,567	\$252
53	Data Processing	\$3,799,317	\$390	53	Data Processing	\$2,942,765	\$302
34	Student Transportation	\$4,156,889	\$427	34	Student Transportation	\$3,146,217	\$323
35	Food Services	\$264,670	\$27	35	Food Services	\$31,044	\$3
	Total:	\$25,154,169	\$2,582		Total:	\$19,591,445	\$2,009
Debt Service				Debt Service			
71	Debt Service	\$4,773,322	\$490	71	Debt Service	\$1,518,832	\$156
Other				Other			
61	Community Service	\$158,742	\$16	61	Community Service	\$156,722	\$16
81	Facilities Acquisition and Construction	\$10,678,659	\$1,096	81	Facilities Acquisition and Construction	\$4,570,000	\$469
91	Contracted Instructional Services Between Public Schools	\$0	\$0	91	Contracted Instructional Services Between Public Schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$567,645	\$58	99	Inter-government charges not Defined in Other codes	\$542,835	\$56
	Total:	\$11,405,046	\$1,171		Total:	\$5,269,557	\$540

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The San Felipe Del Rio CISD will hold a public meeting at 6:00 PM, June 20, 2022 in SFDR CISD Student Performance and Administration Building-315 Griner St., Del Rio, TX 78840. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

Maintenance Tax	\$0.975200/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.187700/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-4.60 % decrease
Debt Service	210.40 % increase
Total Expenditures	-1.38 % decrease

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$3,322,530,299	\$3,821,021,142
Total appraised value* of new property**	\$21,121,492	\$13,831,337
Total taxable value*** of all property	\$2,381,252,419	\$2,719,143,578
Total taxable value*** of new property**	\$18,953,888	\$13,072,582

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$38,574,993

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.992700	\$0.057000	\$1.049700	\$2,710	\$7,449
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.040320	\$0.190390	\$1.230710	\$3,299	\$7,240
Proposed Rate	\$0.975200	\$0.187700	\$1.162900	\$3,092	\$7,335

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$132,024	\$156,560
Average Taxable Value of Residences	\$79,179	\$98,214
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.049700	\$1.162900
Taxes Due on Average Residence	\$831.14	\$1,142.13
Increase (Decrease) in Taxes		\$310.99

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.161318. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.161318.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$28,696,591
Interest & Sinking Fund Balance(s)	\$668,749

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.