



Budget Book: Fiscal Year 2022-2023

Budget Workshop #1

Fiscal Year 2022-23

May 25, 2022

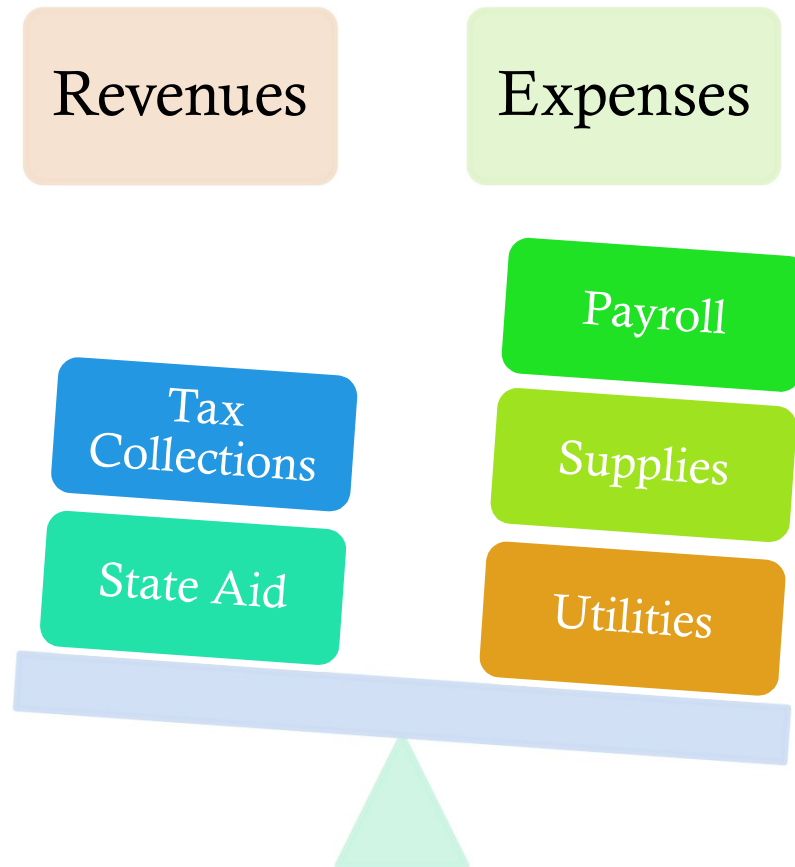


Budgeting & Goals

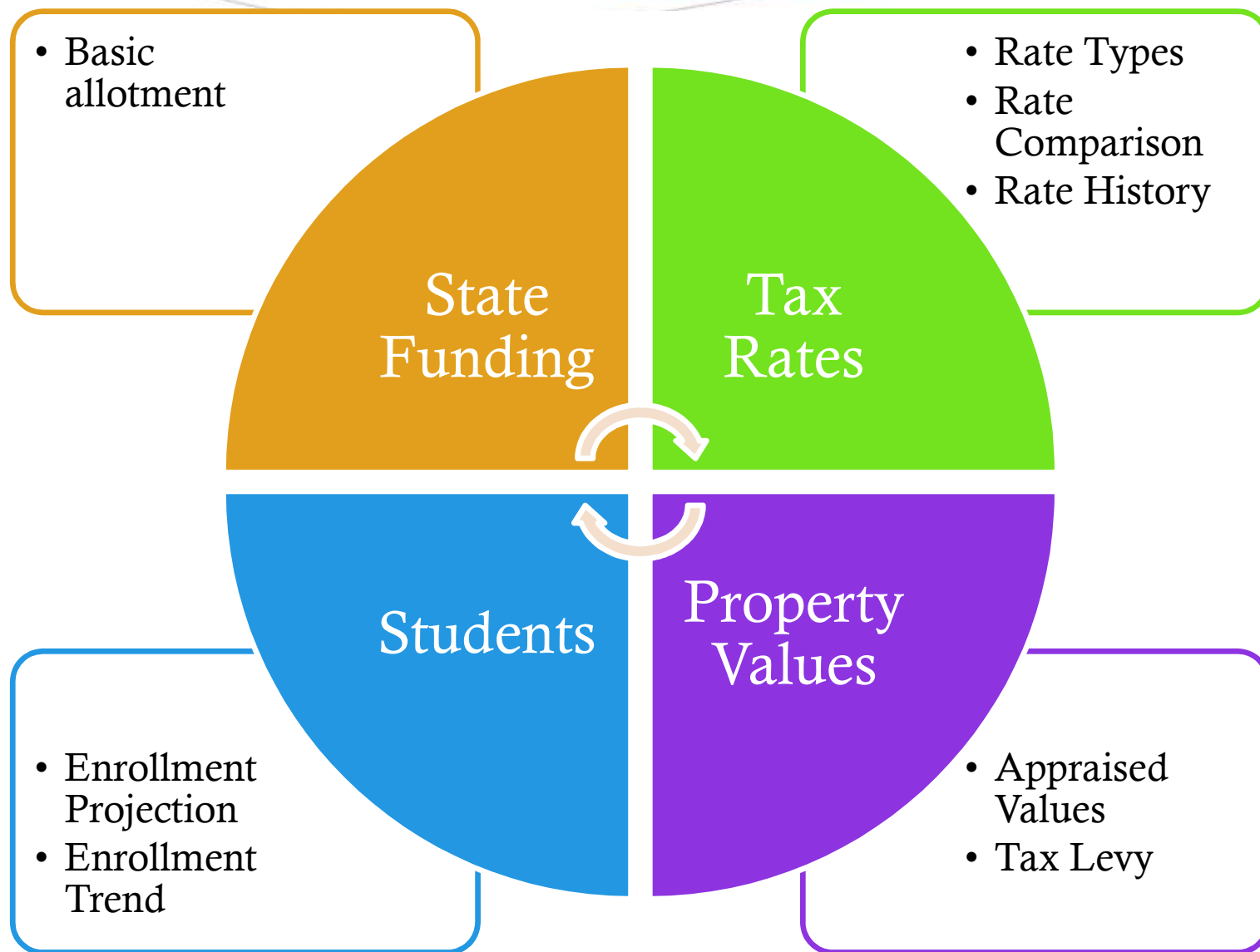
- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.
- ◆ Maintaining current tax rate
- ◆ Avoiding a reduction in force (RIF)
- ◆ Creating a balanced budget
- ◆ Providing a pay raise



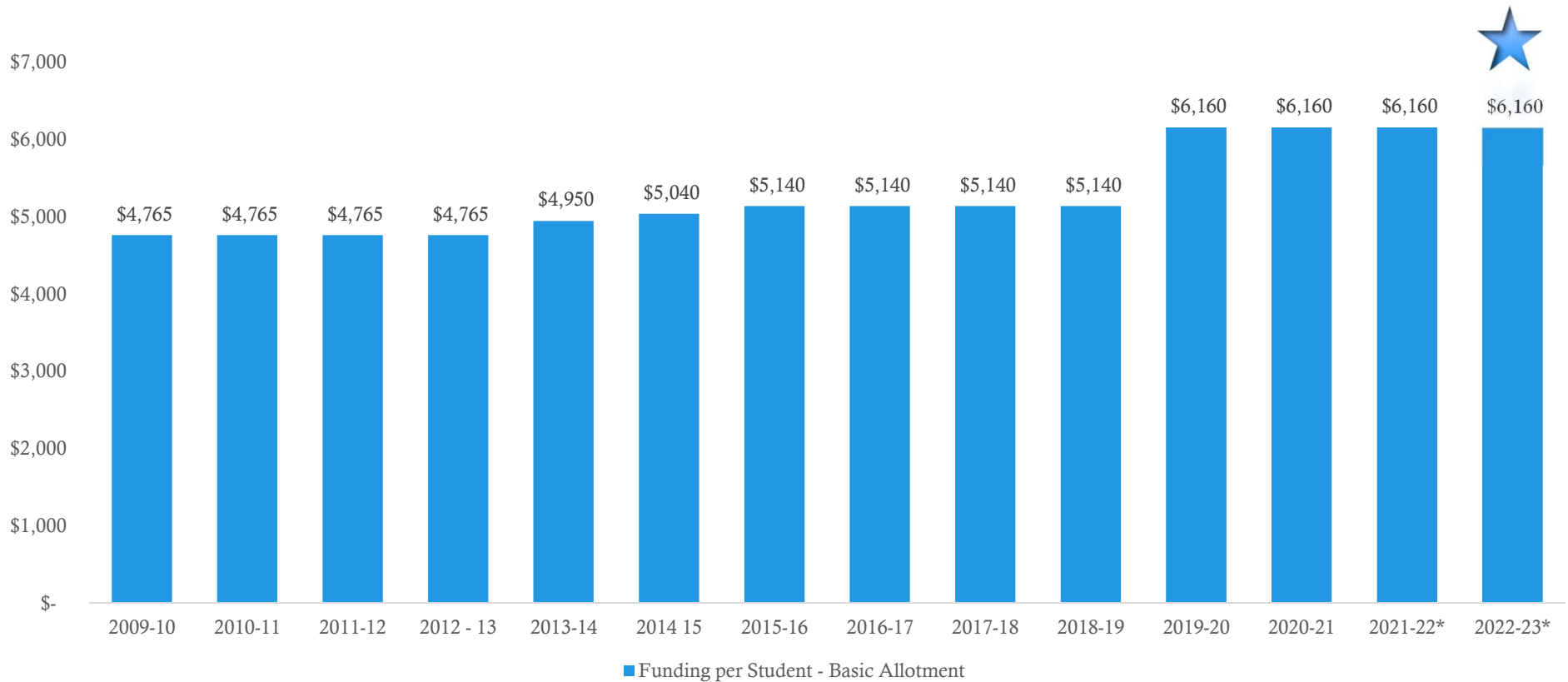
Balancing a Budget



Revenue Components



State Funding



*The current legislative session in progress will provide funding for the upcoming biennium (fiscal years 2021-22 & 2022-23)

Students

Enrollment Change from Snapshot to End of Year

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Fall Snapshot (October)	4,127	4,109	4,038	3,955	3,877	3,796	3,663	3,434	3,191
End of Year (June)	4,081	4,090	3,921	3,880	3,871	3,723	3,554	3,383	3,201
Change – Positive(Negative)	(46)	(19)	(117)	(75)	(6)	(73)	(109)	(51)	10
<i>*enrollment as of 4.19.21</i> 3 year average enrollment change from snapshot to end of year: negative 50									

Enrollment Change from End of Year to the Following Snapshot

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Fall Snapshot (October)	4,127	4,109	4,038	3,955	3,877	3,796	3,663	3,434	3,191
End of Year (June)	4,081	4,090	3,921	3,880	3,871	3,723	3,554	3,383	3,201
Change – Positive(Negative)		28	(52)	34	(3)	(75)	(60)	(120)	(192)
3 year average enrollment change from end of year to the following snapshot: negative 124									

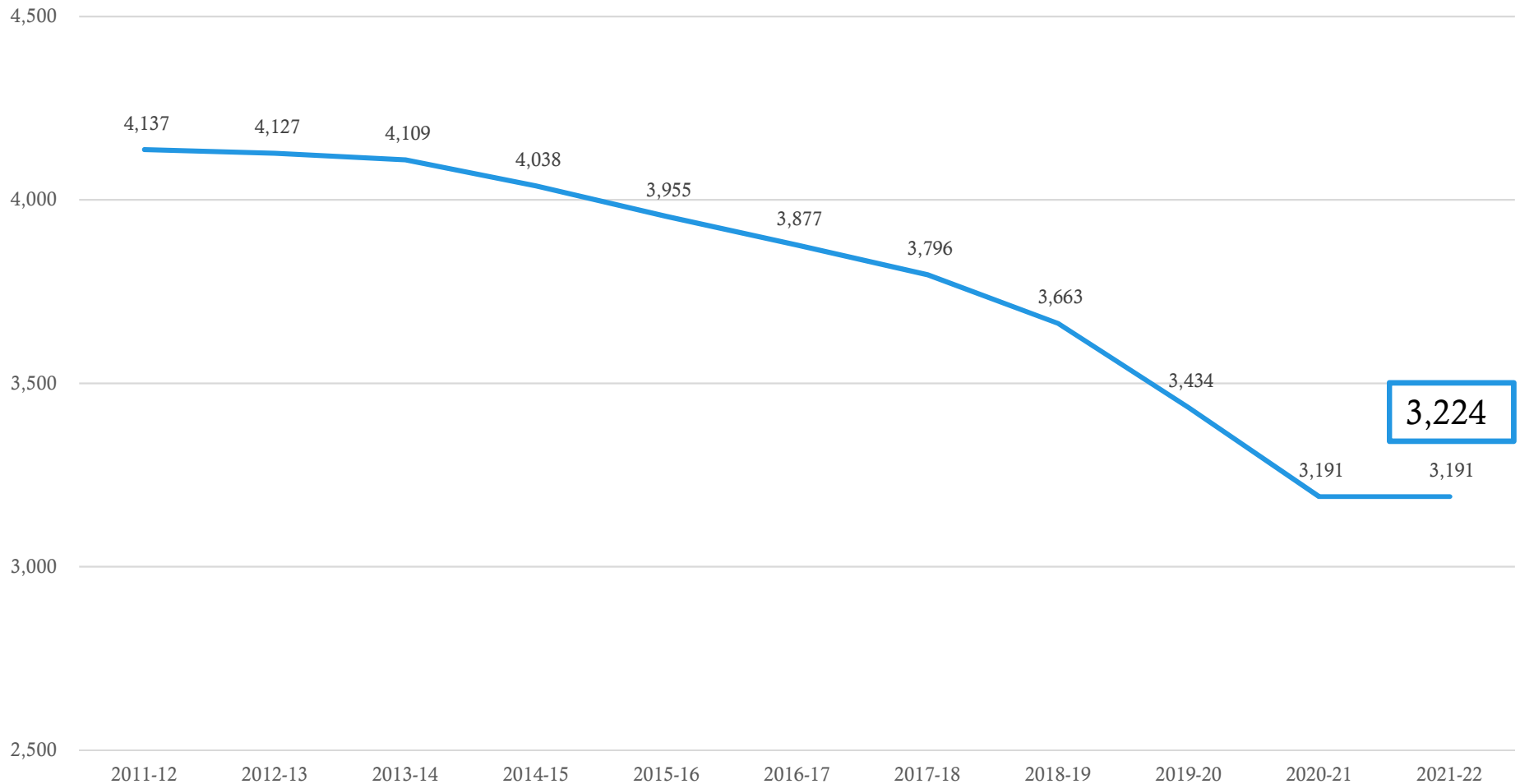
Estimated Enrollment Change from Current to End of 2021-22 Using 3 Year Average

Description	Students
Current Enrollment (as of 4.19.21)	3,201
Less 3 year average enrollment change from end of year to the following snapshot	- 124
Less 3 year average enrollment change from snapshot to the end of year	- 50
Estimated ending enrollment for 2021-22 using 3 year average	3,027

Prior budget year projection based on historical data

Students

Enrollment based on Snapshot

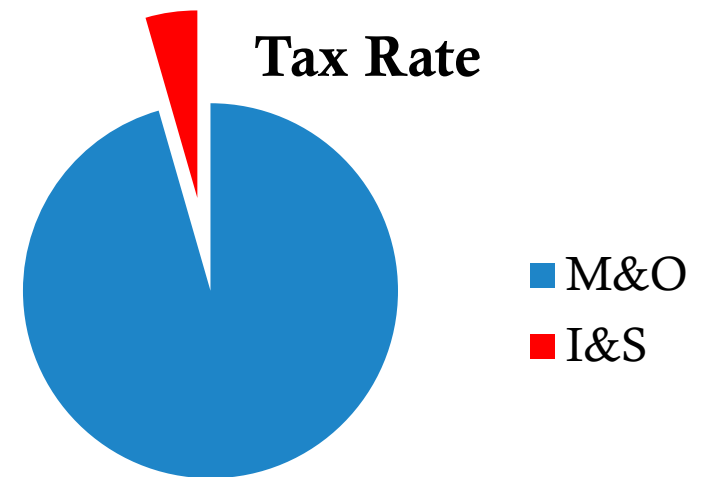


Enrollment as of 5.17.22

Tax Rates

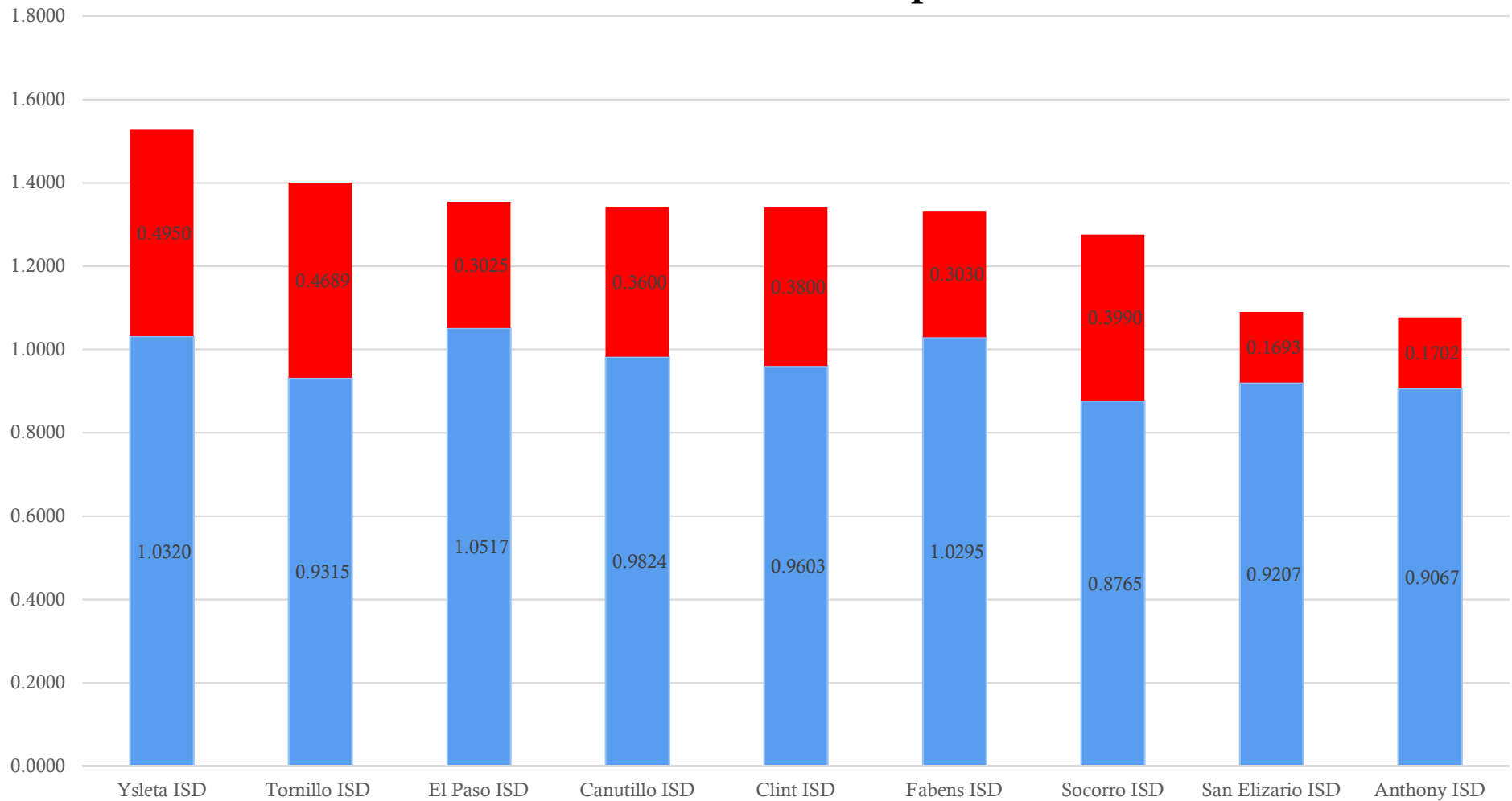
Rate Types

- ◆ What are property taxes?
 - ◆ Property taxes are local taxes that pay for schools, streets, police, fire protection and many other services depending on the governmental entity levying the tax.
- ◆ What is the District's tax rate comprised of?
 - ◆ Maintenance & Operations (M&O)
 - ◆ Teachers/Support Staff Salaries
 - ◆ Supplies, Materials, & Equipment
 - ◆ Transportation & Utilities
 - ◆ Interest & Sinking (I&S)
 - ◆ Construction Projects
 - ◆ School Buildings
 - ◆ Bond proposition approved on November 4, 2014



Tax Rates

2021 Tax Rate Comparison

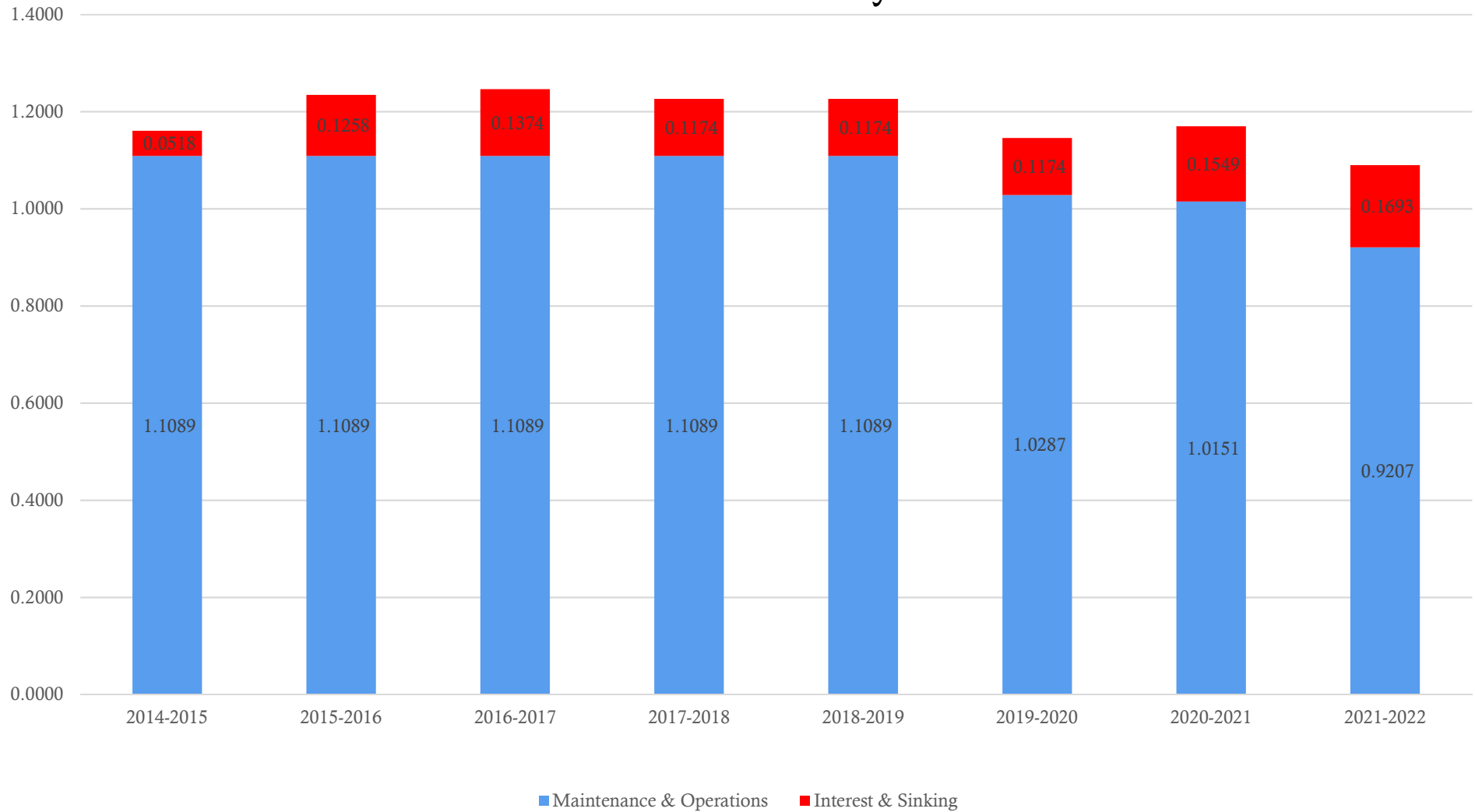


■ Maintenance & Operations ■ Interest & Sinking

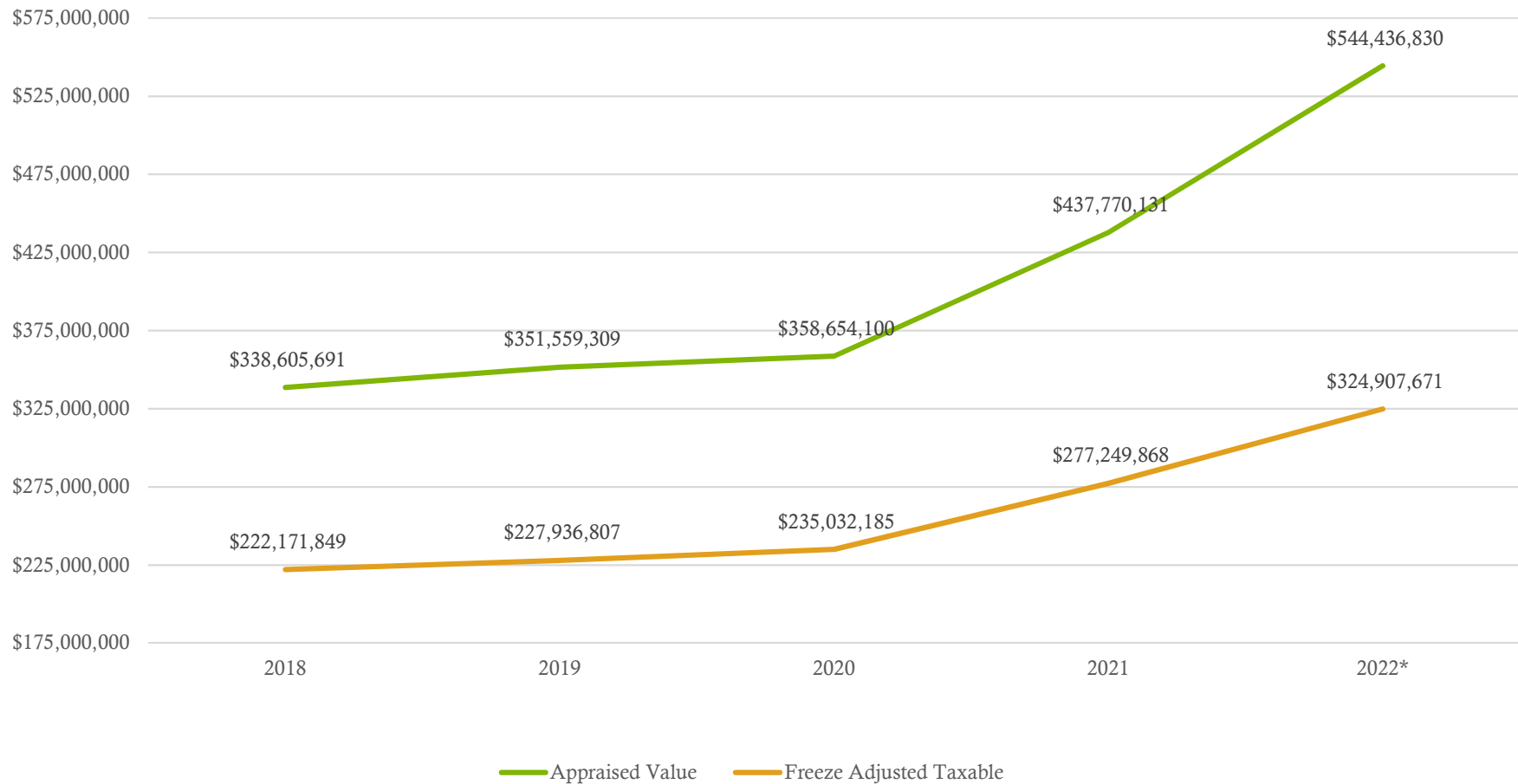
Source: City of El Paso, 2021 Taxing Entities & Rates

Tax Rates

Rate History



Property Values



*Based on certified preliminary totals received on 4/29/2022 and based on \$40K homestead exemption

Local vs State Share

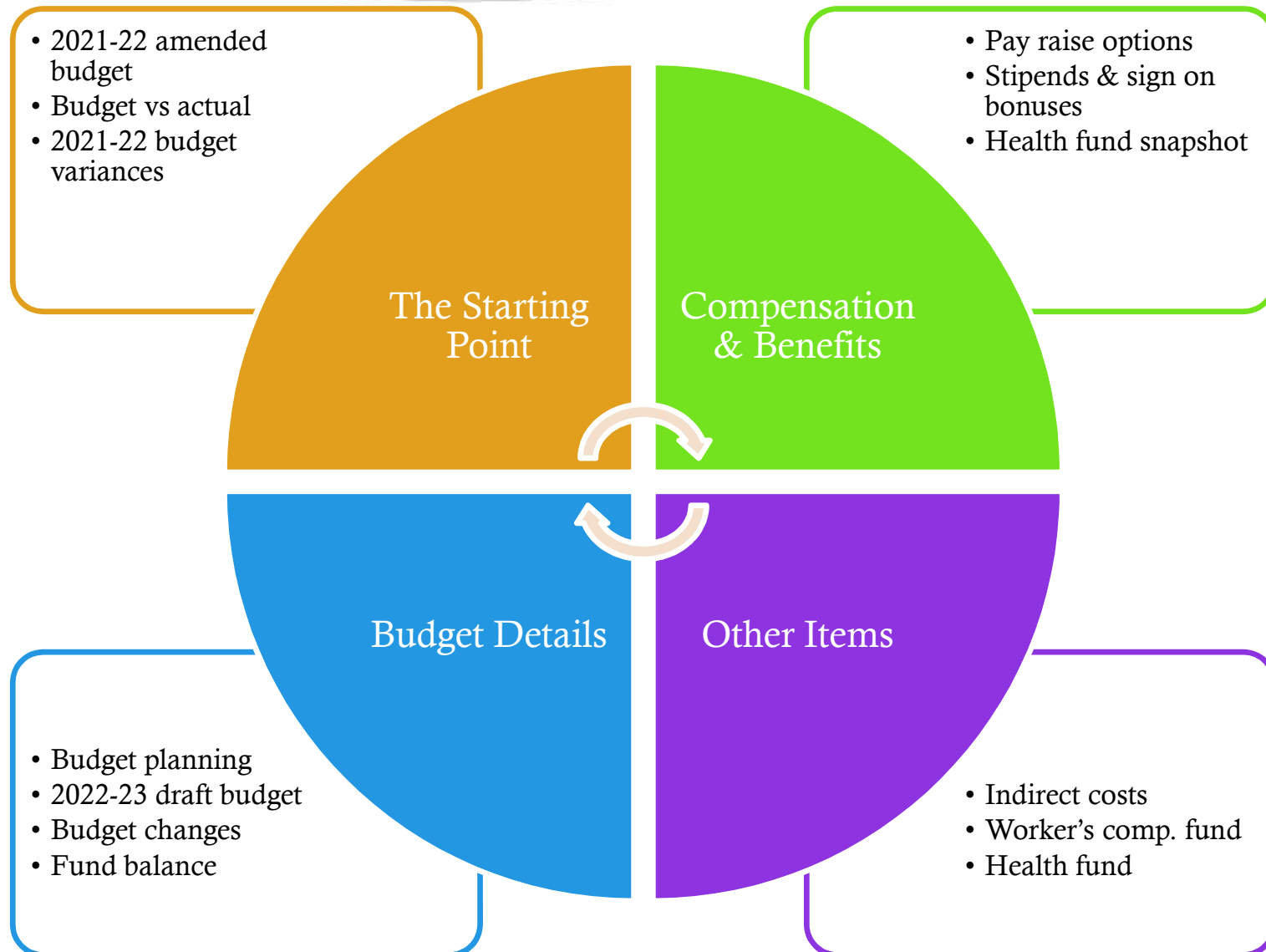


Tier One: Calculation of State Share and Excess Local Revenue

CHAPTER 48 DISTRICT RECEIVING STATE AID		CHAPTER 48 DISTRICT WITH LOCAL REVENUE IN EXCESS OF ENTITLEMENT	
Tier One Total Cost	\$12,000,000	Tier One Total Cost	\$12,000,000
Current Tax Year District Property Value	\$700,000,000	Current Tax Year District Property Value	\$1,400,000,000
Local Share at \$0.9164 MCR	\$6,414,800	Local Share at \$0.9164 MCR	\$12,829,600
State Share of Tier One	\$5,585,200	Excess Local Revenue	(\$829,600)

Tier One tax compression does not impact the overall level of funding a district is entitled to. Rather, tax compression only impacts the balance of state and local share of a school district's total Tier One entitlement.

Allocating Expenditures



2021-22 Amended Budget

Revenue Category	Amount	%
Local Real & Personal Property Taxes (5710)	\$2,844,282	8%
Per Capita & Foundation School Program Act Revenues (5810)	\$28,776,515	81%
Revenues from State of Texas Government Agencies (5830)	\$1,900,000	5%
All other remaining categories combined	\$1,980,874	6%
<i>Total Revenues</i>	\$35,501,671	100%

Expenditure Category	Amount	%
Payroll Costs (6100)	\$28,597,518	80%
Professional and Contracted Services (6200)	\$2,794,331	8%
Supplies and Materials (6300)	\$2,806,058	8%
Other Operating Expenditures (6400)	\$996,731	3%
Debt Service (6500)	\$0	0%
Capital Outlay – Land, Buildings, and Equipment (6600)	\$468,702	1%
<i>Total Expenditures</i>	\$35,663,341	100%

Budget vs Actual

EXHIBIT G-1

Exhibit G-1 tracks the original (adopted) budget with the final (amended) budget and compares against the actual incurred amounts presenting the difference as the variance.

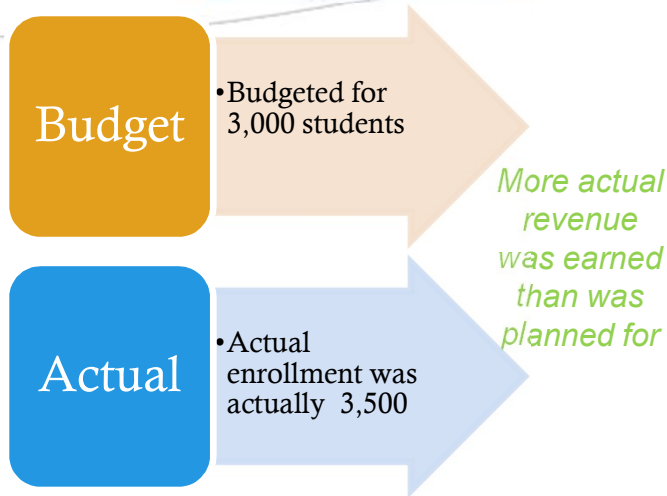
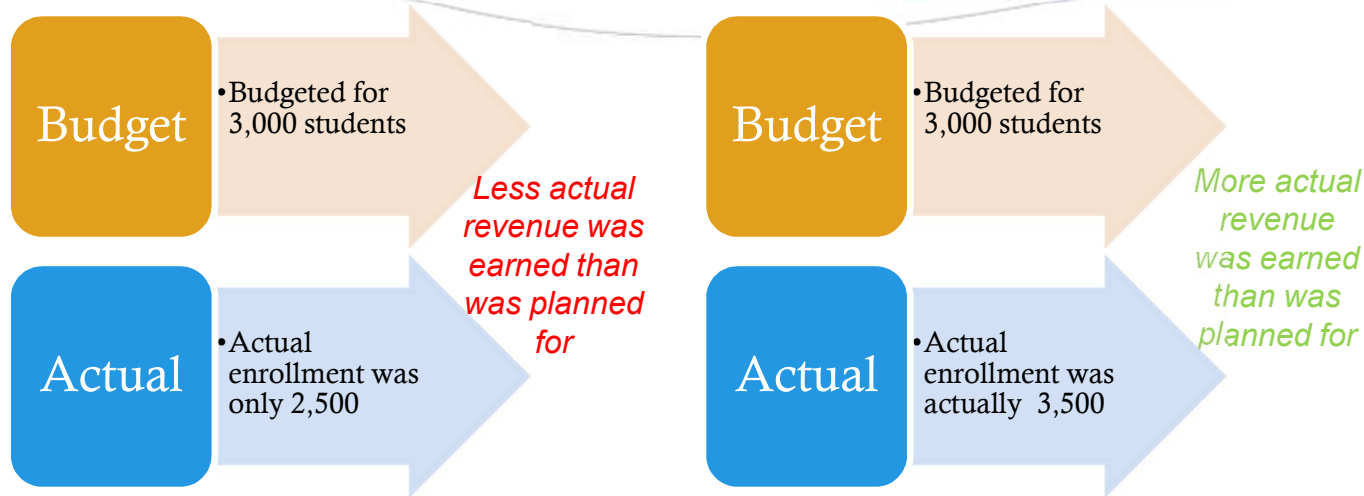
SAN ELIZARIO ISD
EXPENDITURES, AND CHANGES IN FUND BALANCE
UNAUDITED - GENERAL FUND - UNAUDITED
MONTHS ENDED MARCH 31, 2021

Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
Original	Final		

- Budgeted amounts are what is planned for
- Actual amounts are what actually happened
- The final actual amounts are what ultimately affects a district's fund balance

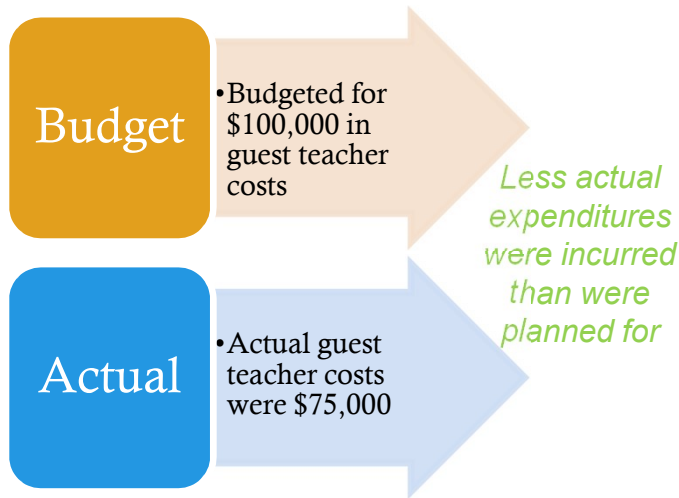
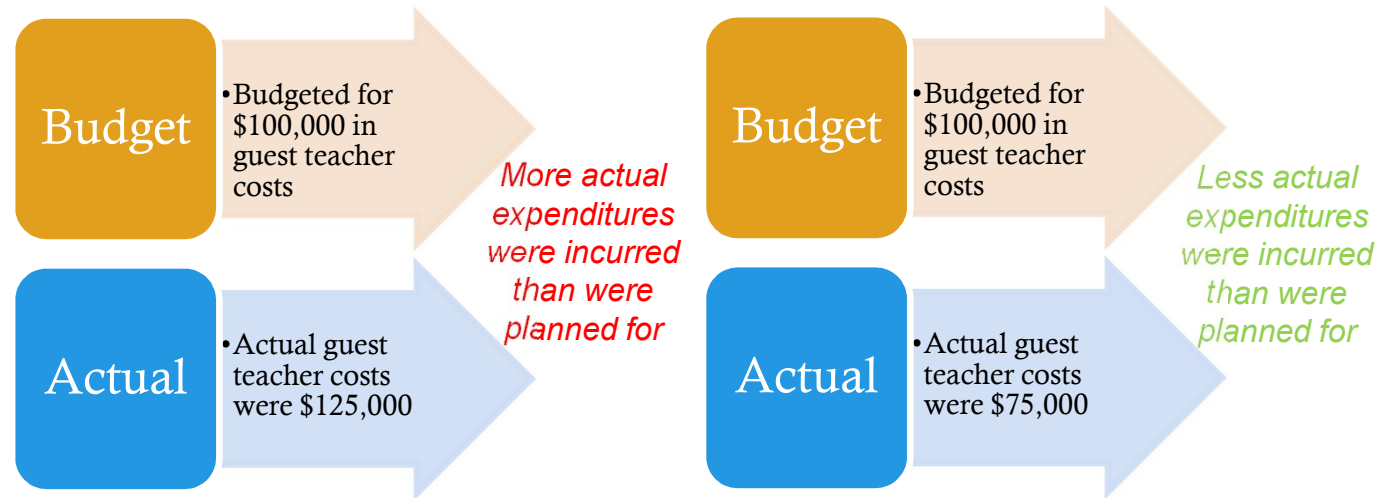
\$

Budget vs Actual



Revenues & Expenditures Together

- More actual expenditures may be offset by more actual expenditures.
- Less actual expenditures may be offset by less actual revenues.
- More actual expenditures and less actual revenues may create a bigger loss.
- Less actual expenditures and more actual revenues may create bigger savings.



Fund Balance Changes

- Both budgeted revenues and budgeted expenditures include items that may result in savings and losses.
- These may be recurring, one-time, or a combination of both.
- The final result is the change in fund balance.

2021-22 Budget Variances

- ◆ General fund budget revenue notes include
 - ◆ Budgeted refined ADA of 2,806, but actual refined ADA was closer to 2,758
 - ◆ ADA hold harmless (SW1-SW4) announced on March 29, 2022
 - ◆ Actual attendance rate (SW1-SW4) 90.31%
 - ◆ Hold harmless attendance rate (SW1-SW4) 95.30%
 - ◆ Hold harmless ADA at higher enrollment is projected refined ADA of 2,859
 - ◆ Available school fund + foundation school program revenues:
 - ◆ Budgeted: \$28,748,856
 - ◆ Estimated actuals before hold harmless: \$28,039,623
 - ◆ Estimated actuals with hold harmless: \$28,819,146
 - ◆ Significant decrease in CTE funding due to high teacher turnover in programs
 - ◆ 2020-21 CTE allotment \$2,686,617 with 323 FTEs (from TEA near final SOF report)
 - ◆ 2021-22 CTE allotment \$2,741,488 with 326 FTEs (amount from adopted budget)
 - ◆ 2021-22 CTE allotment \$2,097,911 with 242 FTEs (est. actuals with hold harmless)
 - ◆ *Note: The CTE allotment is part of the available school fund + foundation school program revenues*

2021-22 Budget Variances

- ◆ Significant general fund budget variances include
 - ◆ Instructional summer school costs to be paid through ESSER III
 - ◆ 6100 expenditure object code category: \$150,000 (savings)
 - ◆ Instructional guest teacher costs due to vacancies
 - ◆ 6100 expenditure object code category: \$75,000 (additional costs)
 - ◆ Base pay across all functions due to position vacancies
 - ◆ 6100 expenditure object code category: \$600,000 (savings)
 - ◆ Employer portion of health fund due to position vacancies, employees opting out
 - ◆ 6100 expenditure object code category: \$200,000 (savings)
 - ◆ Current (as of 5/17/22) remaining balances
 - ◆ 6200 professional and contracted services: \$547,000
 - ◆ 6300 supplies and materials: \$273,000
 - ◆ 6400 other operating expenditures: \$282,000
 - ◆ 6600 capital outlay: \$107,000
 - ◆ All of these are not expected to be depleted by FYE 6/30/22

Budget Planning Events

- ◆ Meetings with Principals to discuss budget balances and additional needs (CFO & ESSER Prgm Coord)
 - ◆ December 6th – 8th 2021
 - ◆ February 9th – 11th 2022 and February 16, 2022
- ◆ Meetings with Department Heads to discuss ESSER balances and additional needs (CFO & ESSER Prgm Coord)
 - ◆ February 15, 2022
- ◆ Budget Meetings with Principals and Department Heads (Superintendent, Associate Superintendent, CFO, Director of HR)
 - ◆ April 4th – April 7th 2022
- ◆ Needs Assessment meeting with Athletic Coaches (Superintendent, Associate Superintendent, CFO, Director of HR, Director of Athletics)
 - ◆ April 18, 2022
- ◆ Needs Assessment meeting with Fine Art Teachers (Superintendent, Associate Superintendent, CFO, Director of HR)
 - ◆ April 19, 2022

2022-23 Draft Budget

Revenue Category	Amount	%
Local Real & Personal Property Taxes (5710)	\$3,178,953	9%
Per Capita & Foundation School Program Act Revenues (5810)	\$28,770,706	83%
Revenues from State of Texas Government Agencies (5830)	\$1,900,000	5%
All other remaining categories combined	\$1,044,824	3%
<i>Total Revenues</i>	\$34,894,483	100%

Expenditure Category	Amount	%
Payroll Costs (6100)	\$28,285,750	83%
Professional and Contracted Services (6200)	\$2,381,684	7%
Supplies and Materials (6300)	\$2,211,677	7%
Other Operating Expenditures (6400)	\$1,056,091	3%
Debt Service (6500)	\$0	0%
Capital Outlay – Land, Buildings, and Equipment (6600)	\$0	0%
<i>Total Expenditures</i>	\$33,935,203	100%

2022-23 Draft Budget

Summary	Amount
Total Revenues	\$34,894,483
Total Expenditures	\$33,935,203
Revenues Over (Under) Expenditures	\$959,280
+ Sale of Real and Personal Property	\$50,000
= <i>Current estimated amount available for compensation changes</i>	\$1,009,280

Disclaimer: ESSER supplanted costs of approximately \$550,000 (\$400K for at-risk teachers and \$150K for summer school) will need to be reabsorbed in the general fund in FY 2024-25 after ESSER funding ends on September 30, 2024)

Disclaimer: State revenues are being estimated using current enrollment numbers with the current refined ADA figure, but with a CTE FTE count of 274 instead of the current count of 242.

Payroll Changes

- General Fund Staffing & Payroll Changes

- Library

- Current 1 librarian at each school (total of 6 FTEs)
- Proposed 1 librarian at SEHS, 1 librarian at GEMS, 1 librarian overseeing 4 library aides at elementary schools (total of 7 FTEs)
 - 2 librarians cover the cost of 4 aides

- Loya Primary

- 1 new aide for the SPED collaborative class
- 1 new aide for the Eagles Learning Center
 - 1 librarian covers the cost of 2 aides

- Teaching positions

- 2 projected elementary school surplus teachers cut
 - Savings of approximately \$130,000

- DAEP

- 1 teacher replaced with 2 aides

- Worker compensation rate decreased from 1% to 0.5%,

- Savings of approximately \$109,000

Budget Changes

- ◆ Campus budget allocations:

- ◆ 2021-22 amount: \$1,579,245 2022-23 amount: \$1,715,300
- ◆ Per pupil funding rates remained the same, but enrollment is higher
- ◆ Maintenance of equity constraint via ESSER funding disallows budget cuts

- ◆ Department budget allocations:

- ◆ 2021-22 amount: \$1,955,384 2022-23 amount: \$2,196,526
- ◆ Fuel accounts for almost \$100,000 of the increase

- ◆ District level (i.e., utilities, insurance) budget allocations:

- ◆ 2021-22 amount: \$1,823,870 2022-23 amount: \$1,857,523
- ◆ \$75,000 in ERATE reimbursements is being budgeted as a credit

Budget Changes

- Payroll allocations:

- 2021-22 amount: \$24,138,095 2022-23 amount: \$23,733,182
- Due to decrease in staffing levels, decrease in the worker's compensation rate being charged and decrease in the number of employees being covered for health insurance

- State compensatory education allocations:

- 2021-22 amount: \$1,704,542 2022-23 amount: \$1,555,487
- Due to instructional summer school costs being charged to ESSER III

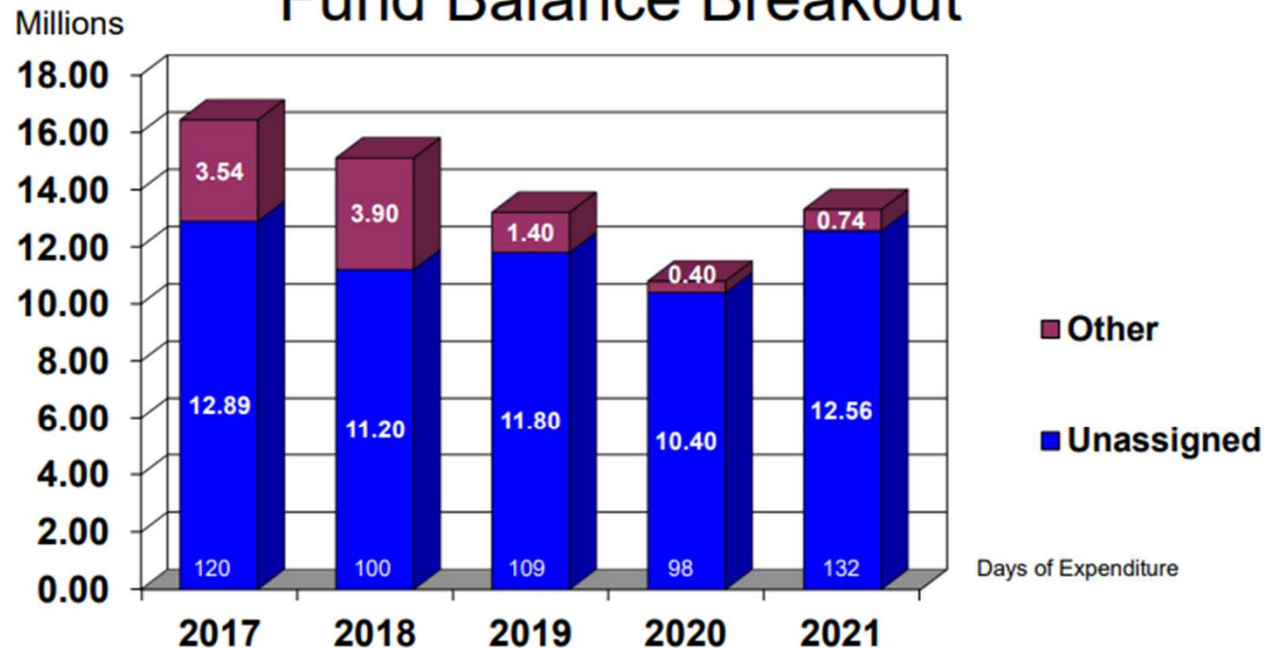
- Stipend allocations:

- 2021-22 amount: \$977,081 2022-23 amount: \$977,081
- No changes yet, considerations found in this presentation further ahead

Fund Balance



San Elizario Independent School District General Fund Fund Balance Breakout



Reserves can be used to fund one time costs such as the Pathway of Champions Plaza and one-time sign on bonuses.

This information is based on extracts from the annual reports and is not intended to present complete financial information.

Indirect Cost Flowchart

Federal Grant 2xx

Expenditure Category	Amount
Payroll Costs (6100)	\$1,000,000
Professional and Contracted Services (6200)	\$10,000
Supplies and Materials (6300)	\$900,000
Other Operating Expenditures (6400)	\$90,000
Total Direct Costs	\$2,000,000

Expenditure Category	Amount
Direct Costs	\$2,000,000
Indirect Costs	\$100,000
Total Grant Budget	\$2,100,000

These \$100,000 are then recorded as revenues in the general fund under the 5900 category



The indirect costs are reimbursed using a TEA specified percentage based on direct expenditures paid for the reporting period

ESSER Indirect Costs

- ◆ Approximately \$870,000 was used for one-time costs based on indirect costs charged to the ESSER grants
 - ◆ Listing of projects completed for 2021-22
 - ◆ SEHS: HS logo on exterior (\$39K), interior painting for ECHS (\$27K), concession stand (\$52K),
 - ◆ GEMS: CIS (\$30K)
 - ◆ Sambrano: wiring for new computer labs (\$31K)
 - ◆ Loya: CIS (\$30K)
 - ◆ Support Services: bus management software Phase 1 (\$15K), tractor (\$58K), marque renovations districtwide (\$45K)
 - ◆ Technology: CIPA filtering (\$11K), firewall & web filter updates (\$115K), 1:1 wireless access point per classroom (\$100K), hardware and software (\$85K)
 - ◆ Nursing: digital thermometers (\$17K), AEDs (\$6K), pediatric couches (\$2K)
 - ◆ Special Education: increase in supply budgets (\$35K)
 - ◆ Central Office: training costs for instructional leaders through Harvard (\$34K)
 - ◆ Fine Arts: new instruments (\$38K), instrument repairs (\$6K), travel for music instructors (\$4K), theater stage light replacement (\$24K), mariachi instruments (\$7K)
 - ◆ Athletics: volleyball sandpit court (\$28K), baseball field canopy replacement (\$31K),

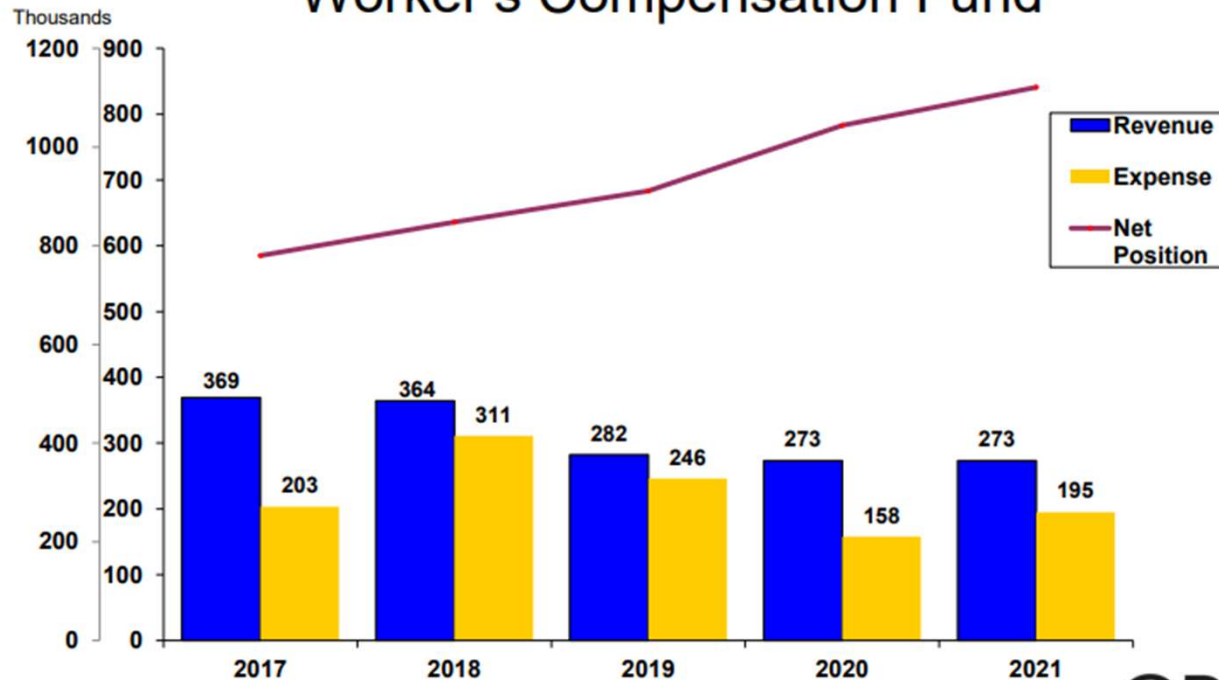
ESSER Indirect Costs

- ◆ Approximately \$1,000,000 is available for one-time costs based on indirect costs charged to the ESSER grants not yet included on draft budget
 - ◆ Listing of projects being explored for 2022-23
 - ◆ SEHS: see baseball/softball field improvements listing on athletics below
 - ◆ GEMS: renovation of gym to include new motorized bleachers (quote range depending on scope \$150K-\$275K)
 - ◆ Alarcon: expansion to front office reception area, addition of restroom in 200 wing (not yet quoted)
 - ◆ Student drop off expansion project recently awarded with bond funds
 - ◆ Borrego: addition of a shade canopy for front of school (quoted cost of \$116K)
 - ◆ Sambrano: creation of a 2nd playground (quoted cost of \$227K)
 - ◆ Loya: replacement of 2 playgrounds (quoted cost of \$125K)
 - ◆ Support Services: GPS for buses (plus tablet & parent tracking app) and GPS for white fleet (quoted \$135K for year 1 and \$39K annual recurring cost afterwards)
 - ◆ Technology: 15% of cost for ERATE category 2 (estimated \$80K) plus additional software and hardware needs (quoted \$55K)
 - ◆ Other: furniture for reception areas and meeting rooms at Central, chairs for campus teachers and furniture for nursing areas (currently being quoted)
 - ◆ Fine Arts: supplies (\$15K), equipment (chairs/stands/desks \$45K), equipment (instruments \$400K), new curtains for theater (not yet quoted) *[ESSER funding can cover some of this]*
 - ◆ Athletics: see attachment for full listing of supplies, equipment and improvements

Worker's Compensation Fund



San Elizario Independent School District Worker's Compensation Fund



This information is based on extracts from the annual reports and is not intended to present complete financial information.

GRP
GIBSON RUDDOCK PATTERSON LLC
certified public accountants

*As of April 2022,
revenues are exceeding
expenditures in this fund
by approximately \$23K.*

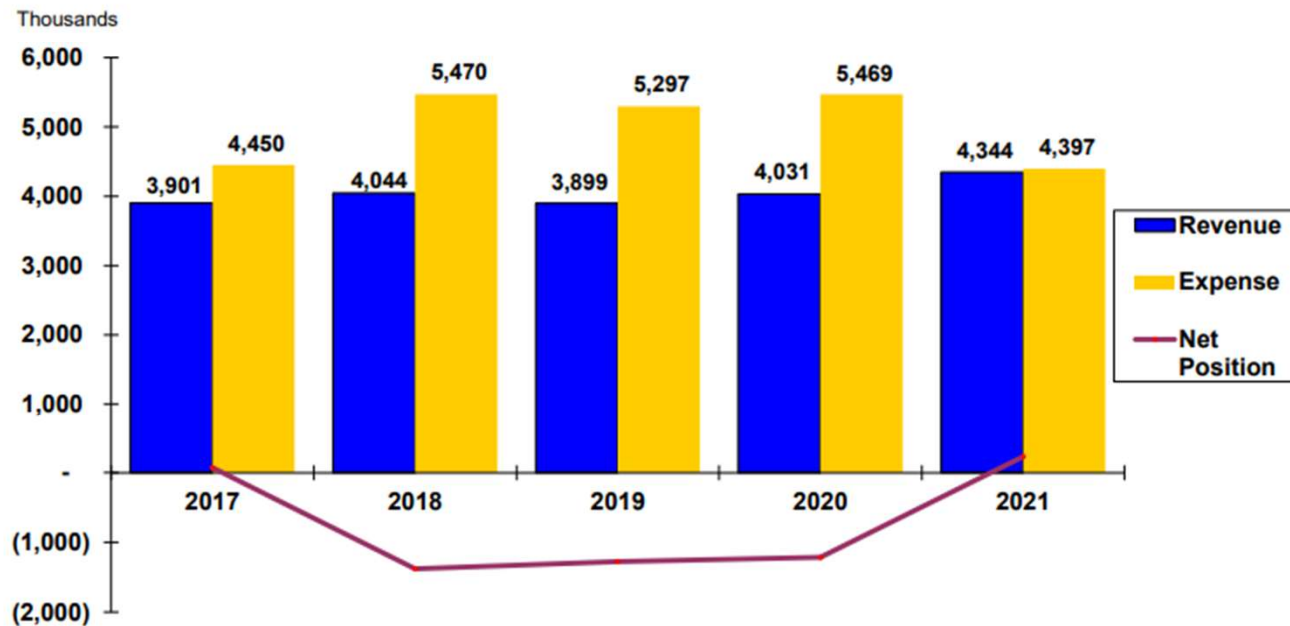
*Decreasing the rate charged
from 1% to 0.5% will
decrease revenues generated
in half, but the net position
is significantly high and
can be used to sustain the
loss for some years.*

Health Fund



San Elizario Independent School District Health Insurance Fund

As of April 2022, expenditures are exceeding revenues in this fund by approximately \$798K bringing the current net position for this fund to a negative \$566K balance.



An adjustment to the employee and/or employer rate will be needed for the upcoming year in addition to a transfer to cover the deficit net position.

This information is based on extracts from the annual reports and is not intended to present complete financial information.

Budget Workshop #2

Fiscal Year 2022-23

June 8, 2022



Budget Meeting Progression

Budget by Function
Codes

Comparisons

Summaries

Revenues

Expenditures

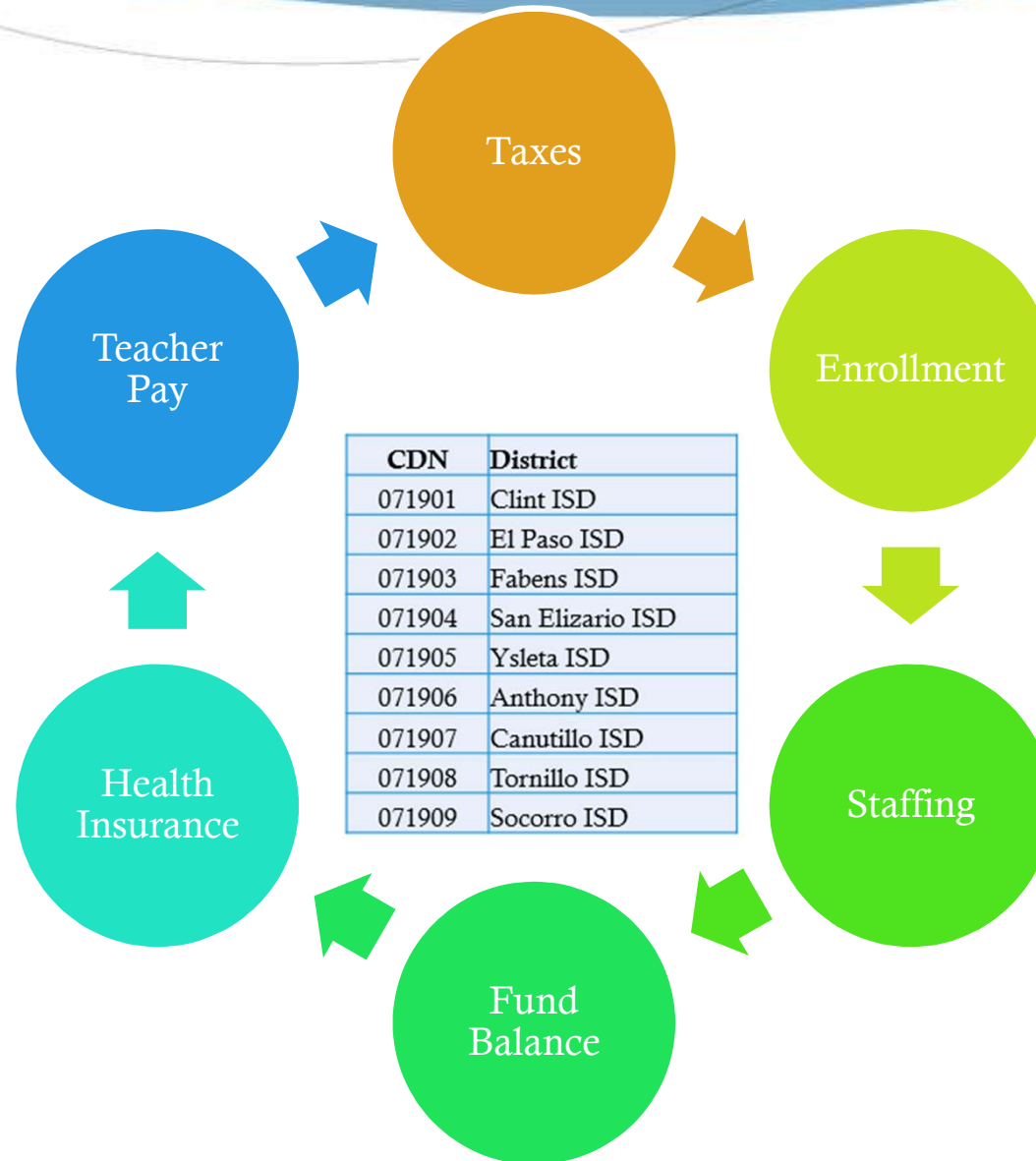
Other Items
&
Assumptions

Adoption

Workshop#2

Workshop#1

Comparisons



Tax Rate Comparison (M&O)

- ◆ This summary table compares the maintenance and operations portion of the tax rate with surrounding districts.

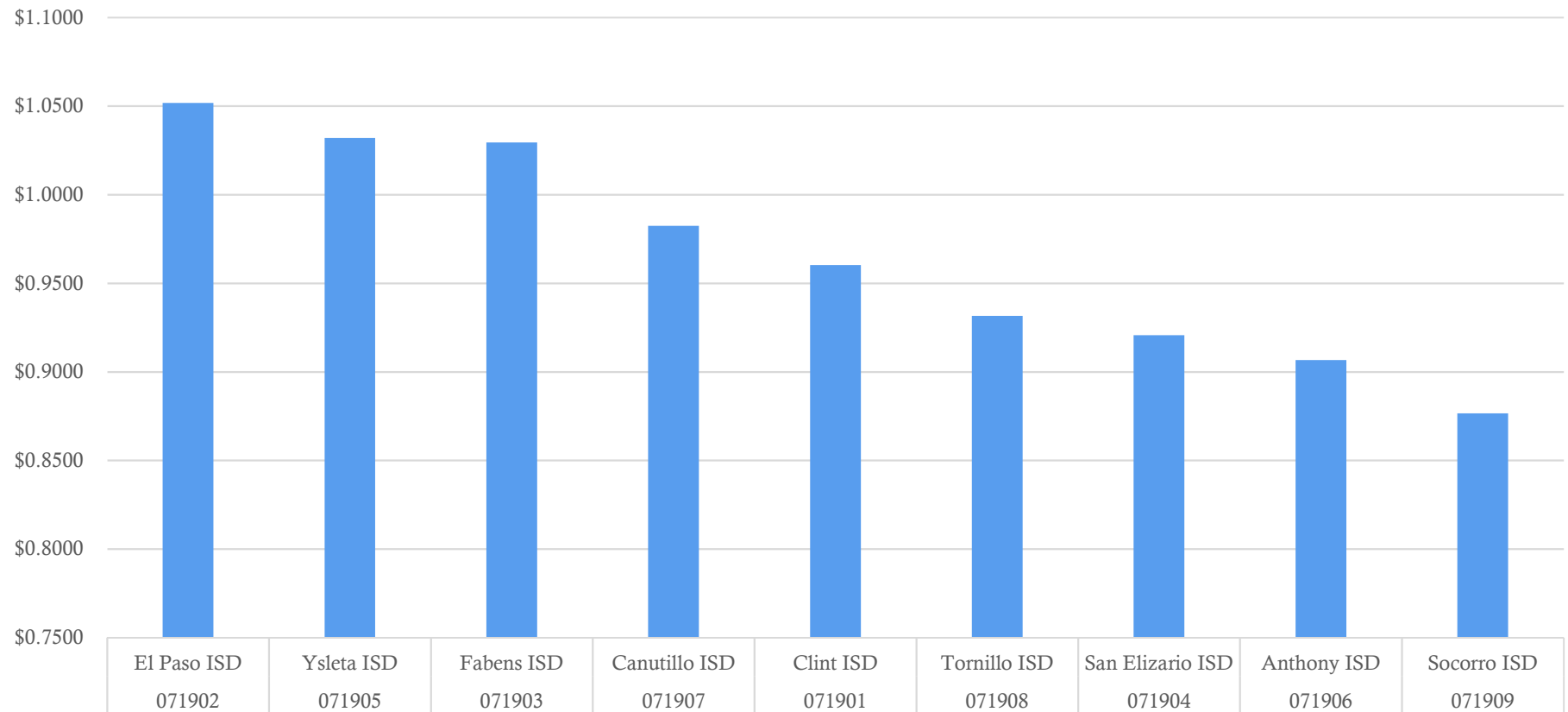
CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
071901	Clint ISD	\$ 1.0401	\$ 1.0401	\$ 1.1700	\$ 1.0684	\$ 1.0547	\$ 0.9603
071902	El Paso ISD	\$ 1.0700	\$ 1.0700	\$ 1.1700	\$ 1.0684	\$ 1.0548	\$ 1.0517
071903	Fabens ISD	\$ 1.0400	\$ 1.0400	\$ 1.1700	\$ 1.0683	\$ 1.0547	\$ 1.0295
071904	San Elizario ISD	\$ 1.1089	\$ 1.1089	\$ 1.1089	\$ 1.0287	\$ 1.0151	\$ 0.9207
071905	Ysleta ISD	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.0683	\$ 1.0541	\$ 1.0320
071906	Anthony ISD	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 0.9700	\$ 0.9664	\$ 0.9067
071907	Canutillo ISD	\$ 1.1700	\$ 1.1700	\$ 1.1700	\$ 1.0684	\$ 1.0301	\$ 0.9824
071908	Tornillo ISD	\$ 1.0901	\$ 1.0901	\$ 1.0901	\$ 1.0165	\$ 1.0029	\$ 0.9315
071909	Socorro ISD	\$ 0.9761	\$ 0.9816	\$ 0.9816	\$ 0.9700	\$ 0.9444	\$ 0.8765

Data Source: City of El Paso, Tax Entities & Rates

Maintenance & Operations Tax Rate Only

Tax Rate Comparison (M&O)

2021-22 comparison



Enrollment Comparison

- This summary table compares enrollment with surrounding districts and calculates the financial exigency formula (10% or more decrease in enrollment over a 5 year period).

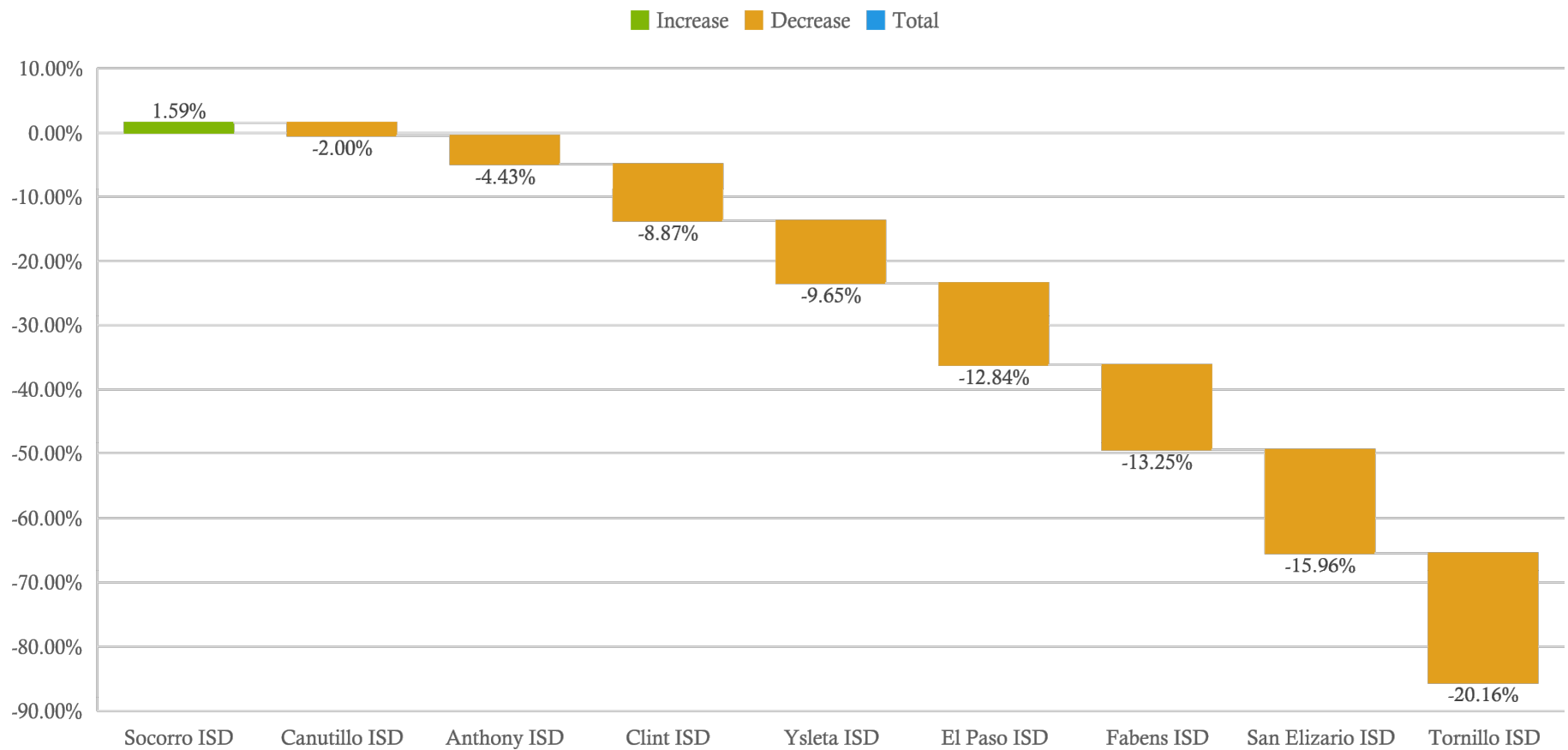
CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
071901	Clint ISD	11,483	11,473	11,346	11,195	10,625	10,455
	Result for given year:	-2.01%	-2.81%	-3.05%	-4.06%	-7.47%	-8.87%
071902	El Paso ISD	59,246	58,178	57,178	55,112	50,540	50,709
	Result for given year:	-5.79%	-5.08%	-5.58%	-7.80%	-14.69%	-12.84%
071903	Fabens ISD	2,311	2,286	2,235	2,142	2,045	1,983
	Result for given year:	-3.02%	-2.93%	-4.20%	-9.39%	-11.51%	-13.25%
071904	San Elizario ISD	3,877	3,796	3,663	3,434	3,189	3,190
	Result for given year:	-6.06%	-7.62%	-9.29%	-13.17%	-17.75%	-15.96%
071905	Ysleta ISD	41,508	41,185	41,036	40,404	38,354	37,211
	Result for given year:	-4.61%	-4.24%	-3.26%	-4.33%	-7.60%	-9.65%
071906	Anthony ISD	867	835	841	843	786	798
	Result for given year:	1.40%	2.71%	-3.56%	0.60%	-9.34%	-4.43%
071907	Canutillo ISD	6,030	6,200	6,223	6,239	6,023	6,076
	Result for given year:	-0.20%	3.73%	6.21%	4.45%	-0.12%	-2.00%
071908	Tornillo ISD	1,129	1,111	1,021	1,000	913	887
	Result for given year:	-16.37%	-16.84%	-19.22%	-16.11%	-19.13%	-20.16%
071909	Socorro ISD	45,804	46,398	46,618	47,397	46,932	47,137
	Result for given year:	3.97%	4.49%	5.04%	5.03%	2.46%	1.59%

Data Source: TEA PEIMS District Financial Budget Reports

Example: the calculation for the 2020-21 year would be: (2020-21 less 2016-17) / 2016-17

Enrollment Comparison

2021-22 comparison



Staffing Comparison

- ◆ This summary table compares teachers per student and total staff per student with surrounding districts. Approximately 83% of our budget is under the payroll category (6100).

CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21
071901	Clint ISD					
	Enrollment	11,483	11,473	11,346	11,195	10,625
	Number of Students per Teacher	16.9	17.2	17.3	16.0	15.4
	Number of Students per Staff	7.7	7.9	7.8	7.4	6.9
071902	El Paso ISD					
	Enrollment	59,246	58,178	57,178	55,112	50,540
	Number of Students per Teacher	14.9	14.4	14.7	14.4	13.5
	Number of Students per Staff	7.4	7.2	7.3	7.1	6.5
071903	Fabens ISD					
	Enrollment	2,311	2,286	2,235	2,142	2,045
	Number of Students per Teacher	13.4	13.4	13.5	13.8	13.6
	Number of Students per Staff	6.2	6.3	6.3	6.2	6.1
071904	San Elizario ISD					
	Enrollment	3,877	3,796	3,663	3,434	3,189
	Number of Students per Teacher	15.8	15.3	15.2	14.7	14.6
	Number of Students per Staff	6.6	6.4	6.3	6.0	5.8

Staffing Comparison

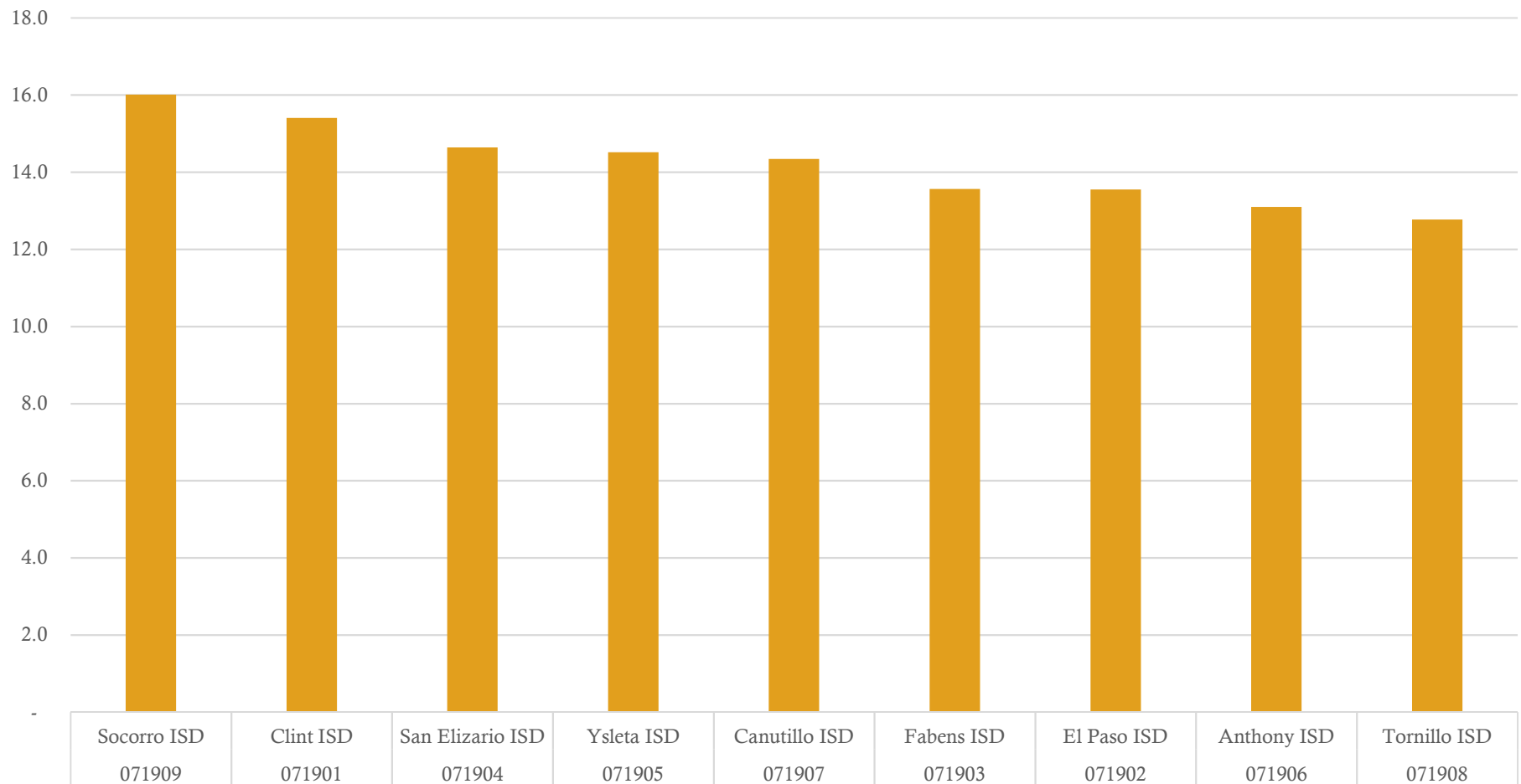
Table continued

CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21
071905	Ysleta ISD					
	Enrollment	41,508	41,185	41,036	40,404	38,354
	Number of Students per Teacher	15.3	15.2	14.9	15.0	14.5
	Number of Students per Staff	6.6	6.5	6.5	6.5	6.3
071906	Anthony ISD					
	Enrollment	867	835	841	843	786
	Number of Students per Teacher	15.9	15.1	14.6	14.5	13.1
	Number of Students per Staff	6.8	6.3	6.6	6.2	5.3
071907	Canutillo ISD					
	Enrollment	6,030	6,200	6,223	6,239	6,023
	Number of Students per Teacher	15.5	15.4	15.0	15.1	14.3
	Number of Students per Staff	6.8	7.1	6.8	6.7	6.5
071908	Tornillo ISD					
	Enrollment	1,129	1,111	1,021	1,000	913
	Number of Students per Teacher	13.6	14.0	13.9	14.3	12.8
	Number of Students per Staff	5.8	5.8	5.7	5.5	5.2
071909	Socorro ISD					
	Enrollment	45,804	46,398	46,618	47,397	46,932
	Number of Students per Teacher	17.7	17.2	16.6	16.7	16.0
	Number of Students per Staff	8.3	8.0	8.2	8.4	7.8

Data Source: TEA Texas Academic Performance Report

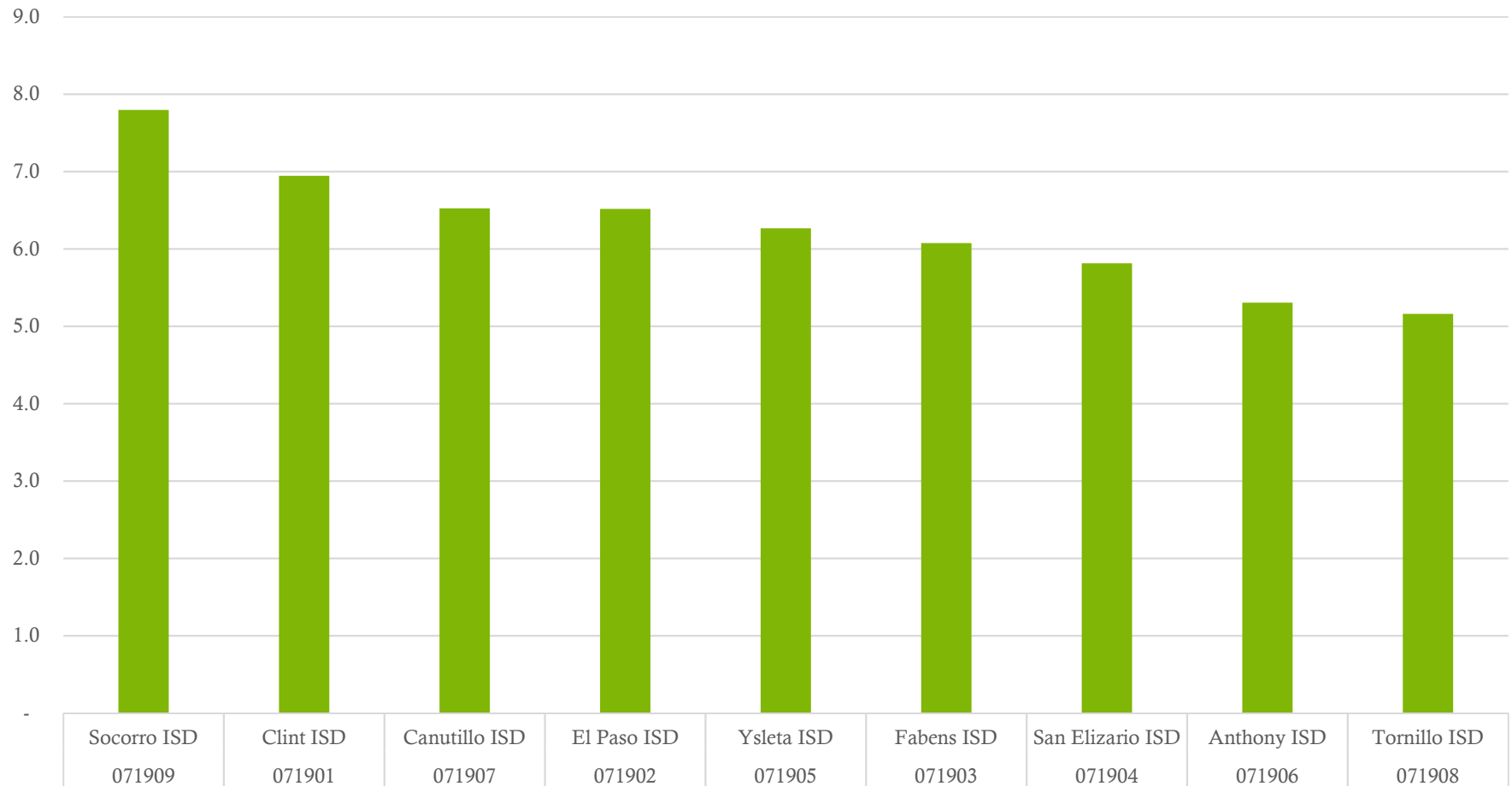
Staffing Comparison

2020-21 Number of Students per Teacher



Staffing Comparison

2020-21 Number of Students per Staff



Fund Balance Comparison

- This summary table compares the days of expenditure per unassigned fund balance with surrounding districts.

CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21
071901	Clint ISD					
	Unassigned Fund Balance	\$ 31,654,523	\$ 30,872,588	\$ 42,788,863	\$ 46,069,198	\$ 54,130,958
	Total General Fund Expenditures	\$ 100,383,629	\$ 111,640,231	\$ 114,876,589	\$ 122,609,676	\$ 109,562,916
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 275,024	\$ 305,864	\$ 314,730	\$ 335,917	\$ 300,172
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	115.10	100.94	135.95	137.14	180.33
071902	El Paso ISD					
	Unassigned Fund Balance	\$ 100,512,255	\$ 83,378,812	\$ 104,979,723	\$ 103,904,121	\$ 98,120,993
	Total General Fund Expenditures	\$ 502,493,449	\$ 509,455,585	\$ 510,542,830	\$ 530,098,064	\$ 531,599,677
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,376,694	\$ 1,395,769	\$ 1,398,747	\$ 1,452,323	\$ 1,456,437
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	73.01	59.74	75.05	71.54	67.37
071903	Fabens ISD					
	Unassigned Fund Balance	\$ 717,096	\$ 245,106	\$ 3,266,503	\$ 5,205,061	\$ 8,167,626
	Total General Fund Expenditures	\$ 22,792,225	\$ 23,011,392	\$ 22,684,292	\$ 20,639,058	\$ 22,762,950
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 62,444	\$ 63,045	\$ 62,149	\$ 56,545	\$ 62,364
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	11.48	3.89	52.56	92.05	130.97

Fund Balance Comparison

Table continued

CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21
071904	San Elizario ISD					
	Unassigned Fund Balance	\$ 12,892,814	\$ 11,213,819	\$ 11,767,208	\$ 10,358,436	\$ 12,554,947
	Total General Fund Expenditures	\$ 39,176,078	\$ 40,860,790	\$ 39,503,592	\$ 38,732,804	\$ 34,664,504
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 107,332	\$ 111,947	\$ 108,229	\$ 106,117	\$ 94,971
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	120.12	100.17	108.73	97.61	132.20
071905	Ysleta ISD					
	Unassigned Fund Balance	\$ 69,389,510	\$ 63,974,795	\$ 78,180,145	\$ 74,225,817	\$ 78,911,554
	Total General Fund Expenditures	\$ 365,355,099	\$ 386,218,282	\$ 387,688,280	\$ 407,530,464	\$ 398,784,308
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,000,973	\$ 1,058,132	\$ 1,062,160	\$ 1,116,522	\$ 1,092,560
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	69.32	60.46	73.60	66.48	72.23
071906	Anthony ISD					
	Unassigned Fund Balance	\$ 3,279,013	\$ 3,721,790	\$ 3,274,151	\$ 3,496,484	\$ 3,481,836
	Total General Fund Expenditures	\$ 8,743,718	\$ 8,803,600	\$ 9,830,036	\$ 10,738,543	\$ 10,450,301
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 23,955	\$ 24,119	\$ 26,932	\$ 29,421	\$ 28,631
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	136.88	154.31	121.57	118.84	121.61

Fund Balance Comparison

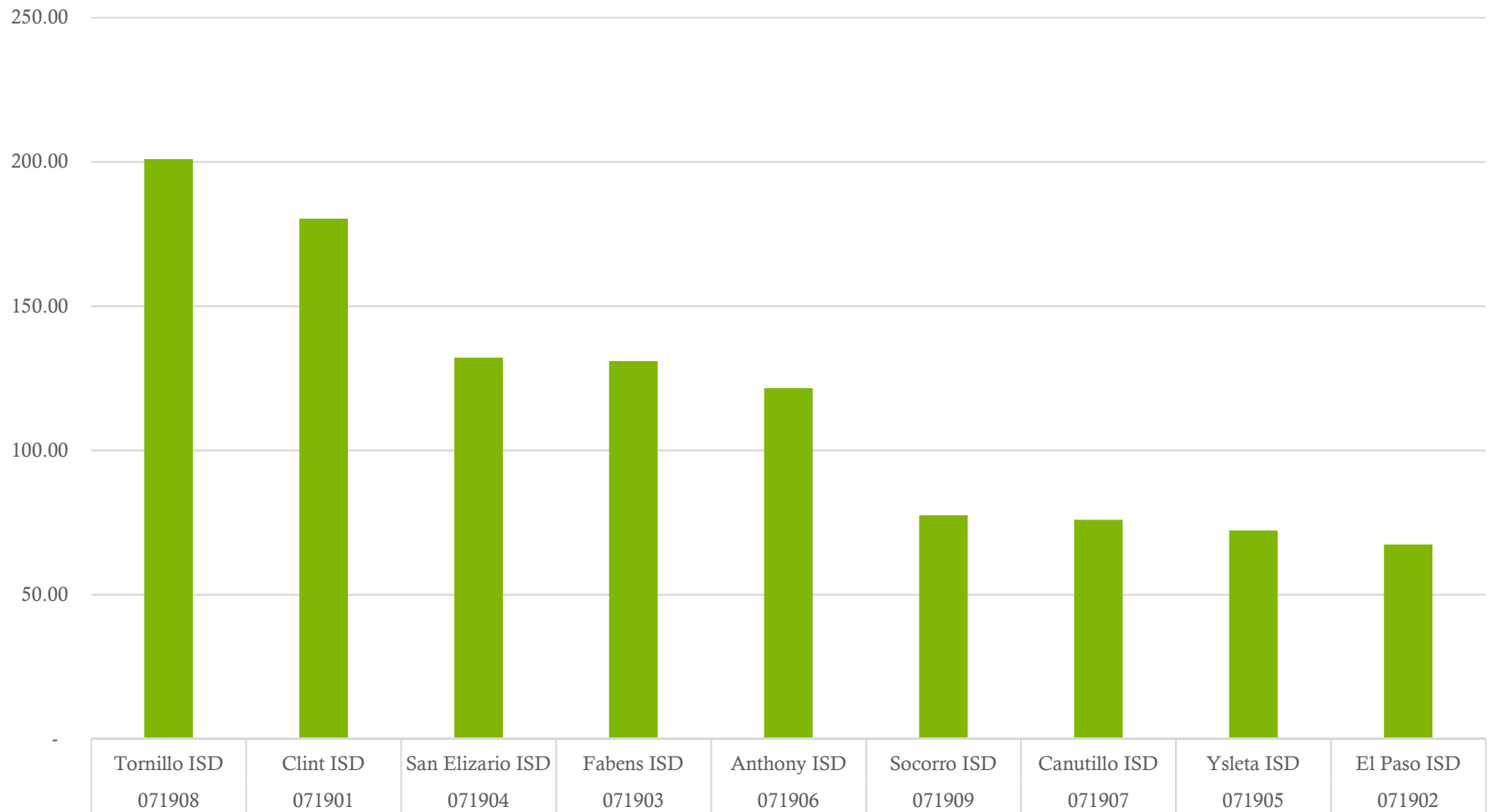
Table continued

CDN	District	2016-17	2017-18	2018-19	2019-20	2020-21
071907	Canutillo ISD					
	Unassigned Fund Balance	\$ 11,417,169	\$ 14,017,009	\$ 14,520,457	\$ 17,441,429	\$ 15,925,829
	Total General Fund Expenditures	\$ 59,958,436	\$ 60,169,157	\$ 63,507,542	\$ 66,629,531	\$ 76,529,564
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 164,270	\$ 164,847	\$ 173,993	\$ 182,547	\$ 209,670
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	69.50	85.03	83.45	95.55	75.96
071908	Tornillo ISD					
	Unassigned Fund Balance	\$ 6,614,150	\$ 7,480,148	\$ 7,067,153	\$ 7,285,066	\$ 6,515,442
	Total General Fund Expenditures	\$ 11,559,743	\$ 12,767,677	\$ 12,493,706	\$ 13,154,390	\$ 11,832,923
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 31,671	\$ 34,980	\$ 34,229	\$ 36,039	\$ 32,419
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	208.84	213.84	206.46	202.14	200.98
071909	Socorro ISD					
	Unassigned Fund Balance	\$ 104,228,513	\$ 104,603,944	\$ 103,042,887	\$ 90,585,945	\$ 93,802,400
	Total General Fund Expenditures	\$ 359,430,825	\$ 377,062,780	\$ 387,281,600	\$ 412,107,669	\$ 441,625,468
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 984,742	\$ 1,033,049	\$ 1,061,045	\$ 1,129,062	\$ 1,209,933
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	105.84	101.26	97.11	80.23	77.53

Data Source: Annual Financial Report, Statements C-1 and C-3

Fund Balance Comparison

2021-22 comparison



Health Insurance Comparison

- ◆ This table compares the employer's contribution towards the health plan of the district per employee per month for the given year.

CDN	District	2021-22	Type of Plan
071901	Clint ISD	\$ 321.00	State Plan
071902	El Paso ISD	\$ 551.00	State Plan & Self-Funded
071903	Fabens ISD	\$ 225.00	State Plan
071904	San Elizario ISD	\$ 550.00	Self-Funded
071905	Ysleta ISD	\$ 512.91	Self-Funded
071906	Anthony ISD	\$ 340.00	State Plan
071907	Canutillo ISD	\$ 623.00	Self-Funded
071908	Tornillo ISD	\$ 275.00	State Plan
071909	Socorro ISD	\$ 575.00	Self-Funded

- ◆ The difference in the employer rate between Clint and San Elizario is \$229 per employee per month. There are approximately 354 employees covered under the district's plan in the general fund. If San Elizario paid \$321 instead of \$550 per month, we would save \$972,792 (\$229 x 12 months x 354 employees) this fiscal year.

Teacher Pay Comparison

- ◆ This table compares the current year teacher pay tables.

Current Year - TASB Information

Organization	0-Year	Organization	5-Year	Organization	10-Year	Organization	15-Year	Organization	20-Year
Clint ISD	\$55,000	Clint ISD	\$56,010	Clint ISD	\$58,485	Anthony ISD	\$60,570	Anthony ISD	\$63,570
Ysleta ISD	\$54,985	Socorro ISD	\$55,869	Socorro ISD	\$58,338	Clint ISD	\$60,105	Clint ISD	\$62,303
Socorro ISD	\$54,244	Canutillo ISD	\$55,330	Anthony ISD	\$57,570	Socorro ISD	\$59,963	Socorro ISD	\$61,588
Canutillo ISD	\$54,150	Ysleta ISD	\$55,235	Canutillo ISD	\$56,630	Ysleta ISD	\$58,940	Ysleta ISD	\$61,440
Anthony ISD	\$53,650	Anthony ISD	\$55,170	Fabens ISD	\$56,445	Fabens ISD	\$58,677	Tornillo ISD	\$60,875
El Paso ISD	\$53,125	Fabens ISD	\$54,439	Ysleta ISD	\$56,440	Tomillo ISD	\$58,154	Canutillo ISD	\$60,730
San Elizario ISD	\$53,000	San Elizario ISD	\$54,300	San Elizario ISD	\$56,027	Canutillo ISD	\$58,730	San Elizario ISD	\$60,535
Tomillo ISD	\$51,905	El Paso ISD	\$53,925	Tomillo ISD	\$55,552	San Elizario ISD	\$58,072	Fabens ISD	\$60,301
Fabens ISD	\$51,900	Tomillo ISD	\$53,555	El Paso ISD	\$55,225	El Paso ISD	\$57,350	El Paso ISD	\$60,020
Fort Hancock ISD	\$48,880	Fort Hancock ISD	\$52,258	Fort Hancock ISD	\$54,060	Fort Hancock ISD	\$56,710	Fort Hancock ISD	\$58,830

5 % Pay Raise Scenario

Midpoint	Annual Raise	Estimated Cost - Base	Estimated Cost - Equity	Total Estimated Cost
\$57,226.00	\$2,861.30	\$ 549,828.63	\$ 23,860.53	\$ 573,689.17

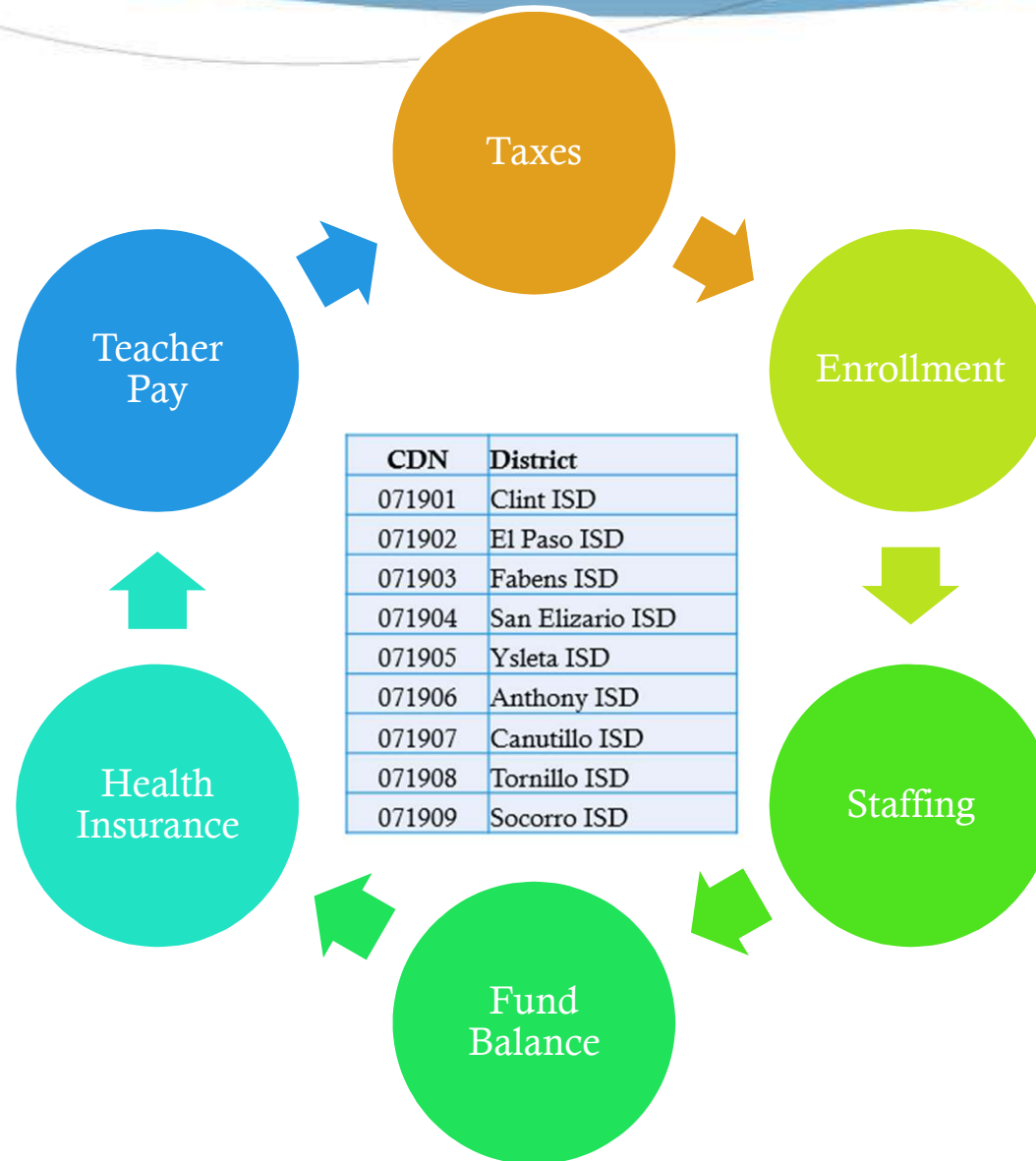
Available Budget for all payraises	\$ 1,000,000.00
Available for other pay raises after raise	\$ 426,310.83

- A 5% pay raise for teachers has an estimated cost of \$573,689 which would put us above Clint at 0, 5, 10, and 15 years of experience.

- If the district contributed the same \$321 per employee per month as Clint as noted in the previous slide, then San Elizario would be able to afford this; however, employee contributions would then need to be increased significantly to offset the decrease in contributions from the employer.

Proposed Teacher Pay Scale			Current Pay Scale	
	5%		Amount	Difference
0	\$ 299.47	\$ 56,000.00	\$ 53,000	\$ 3,000.00
1	\$ 300.06	\$ 56,111.30	\$ 53,250	\$ 2,861.30
2	\$ 300.47	\$ 56,187.89	\$ 53,500	\$ 2,687.89
3	\$ 301.40	\$ 56,361.80	\$ 53,750	\$ 2,611.80
4	\$ 302.73	\$ 56,610.51	\$ 54,000	\$ 2,610.51
5	\$ 304.07	\$ 56,861.09	\$ 54,300	\$ 2,561.09
6	\$ 305.67	\$ 57,160.29	\$ 54,615	\$ 2,545.29
7	\$ 309.77	\$ 57,926.99	\$ 54,968	\$ 2,958.99
8	\$ 310.85	\$ 58,128.95	\$ 55,321	\$ 2,807.95
9	\$ 312.19	\$ 58,379.53	\$ 55,674	\$ 2,705.53
10	\$ 315.73	\$ 59,041.51	\$ 56,027	\$ 3,014.51
11	\$ 316.79	\$ 59,239.73	\$ 56,380	\$ 2,859.73
12	\$ 319.06	\$ 59,664.30	\$ 56,803	\$ 2,861.30
13	\$ 321.32	\$ 60,087.30	\$ 57,226	\$ 2,861.30
14	\$ 323.58	\$ 60,510.30	\$ 57,649	\$ 2,861.30
15	\$ 325.85	\$ 60,933.30	\$ 58,072	\$ 2,861.30
16	\$ 328.11	\$ 61,356.30	\$ 58,495	\$ 2,861.30
17	\$ 329.00	\$ 61,523.00	\$ 59,005	\$ 2,518.00
18	\$ 332.00	\$ 62,084.00	\$ 59,515	\$ 2,569.00
19	\$ 335.00	\$ 62,645.00	\$ 60,025	\$ 2,620.00
20	\$ 337.00	\$ 63,019.00	\$ 60,535	\$ 2,484.00

Comparisons

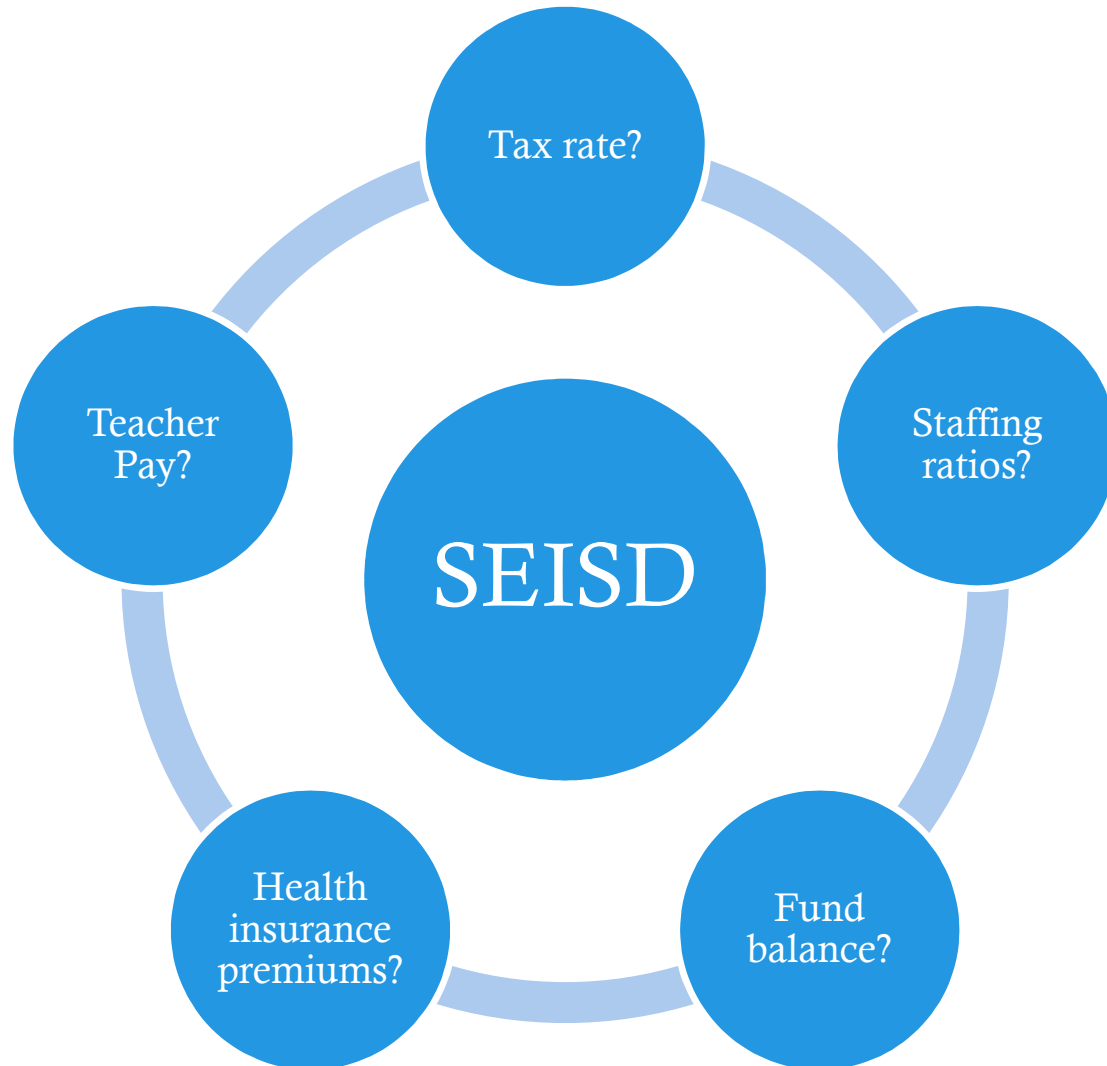


Low or High?

- Students drive funding

Declining enrollment

Decreases funding



Refined ADA vs Average Enrollment

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21
Refined ADA	3,540	3,421	3,295	2,859	2,918
Enrollment Average	3,879	3,763	3,624	3,403	3,194
Refined ADA/Enrollment	91%	91%	91%	84%	91%

2019-20: COVID shutdown

School Year 2021-2022	SW1	SW2	SW3	SW4	SW5	SW6
Refined ADA	2728.78	2841.59	2736.1	2667.61	2813.28	
Enrollment	3188	3191	3195	3196	3217	
Refined ADA/Enrollment	86%	89%	86%	83%	87%	

Actuals

School Year 2021-2022	SW1	SW2	SW3	SW4	SW5	SW6
Refined ADA	2895.63	2895.63	2895.63	2895.63	2813.28	
Enrollment	3188	3191	3195	3196	3217	
Refined ADA/Enrollment	91%	91%	91%	91%	87%	

TPAR (hold harmless SW1-SW4)

Current refined ADA average
2879 (SW1-SW5)

3,207	Enrollment as of 6.2.22
(10)	3 year average change (snapshot to end of year)
(106)	3 year average change (end of year to snapshot)
3,091	Projected ending enrollment June of 2023
3,149	Average Enrollment (3,207+3,091 / 2)

Refined ADA	2,812.81	2,865.59	2,918.37
Enrollment	3,091	3,149	3,207
Refined ADA/Enrollment	91%	91%	91%



Refined ADA of 2,865 is being used

2022-23 Draft Budget

Revenue Category	Amount	%
Local and Intermediate Sources (5700)	\$3,290,627	9.4%
State Program Revenues (5800)	\$30,860,811	87.9%
Federal Program Revenues (5900)	\$952,038	2.7%
<i>Total Revenues</i>	\$35,103,476	100%
Expenditure Category	Amount	%
Payroll Costs (6100)	\$28,435,435	83.3%
Professional and Contracted Services (6200)	\$2,430,684	7.1%
Supplies and Materials (6300)	\$2,216,477	6.5%
Other Operating Expenditures (6400)	\$1,059,091	3.1%
Debt Service (6500)	\$0	0%
Capital Outlay – Land, Buildings, and Equipment (6600)	\$0	0%
<i>Total Expenditures</i>	\$34,141,688	100%

Disclaimer: Revenues include 2020-2021 CTE student FTE counts. Payroll costs include a \$75 per employee per month employer contribution increase to the health insurance fund and 354 employees covered under the general fund for next year which is the current amount of employees covered this year.

2022-23 Draft Budget

Summary	Amount
Total Revenues	\$35,103,476
Total Expenditures	\$34,141,688
Revenues Over (Under) Expenditures	\$961,788
+ Sale of Real and Personal Property	\$50,000
= <i>Current estimated amount available for compensation changes</i>	\$1,011,788

Disclaimer: ESSER supplanted costs of approximately \$550,000 (\$400K for at-risk teachers and \$150K for summer school) will need to be reabsorbed in the general fund in FY 2024-25 after ESSER funding ends on September 30, 2024)

Discussion on Proposed Budget and Proposed Tax Rate for 2022-23

June 20, 2022



Budget Meeting Progression

Budget by Function
Codes

Comparisons

Summaries

Revenues

Expenditures

Other Items
&
Assumptions

Adoption

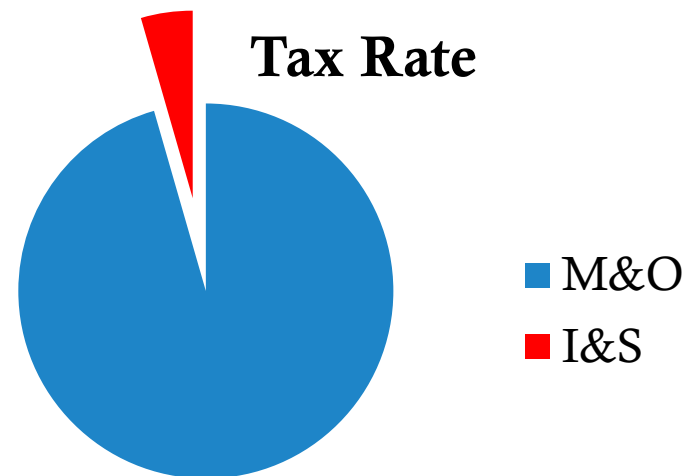
Workshop#2

Workshop#1

Tax Rates

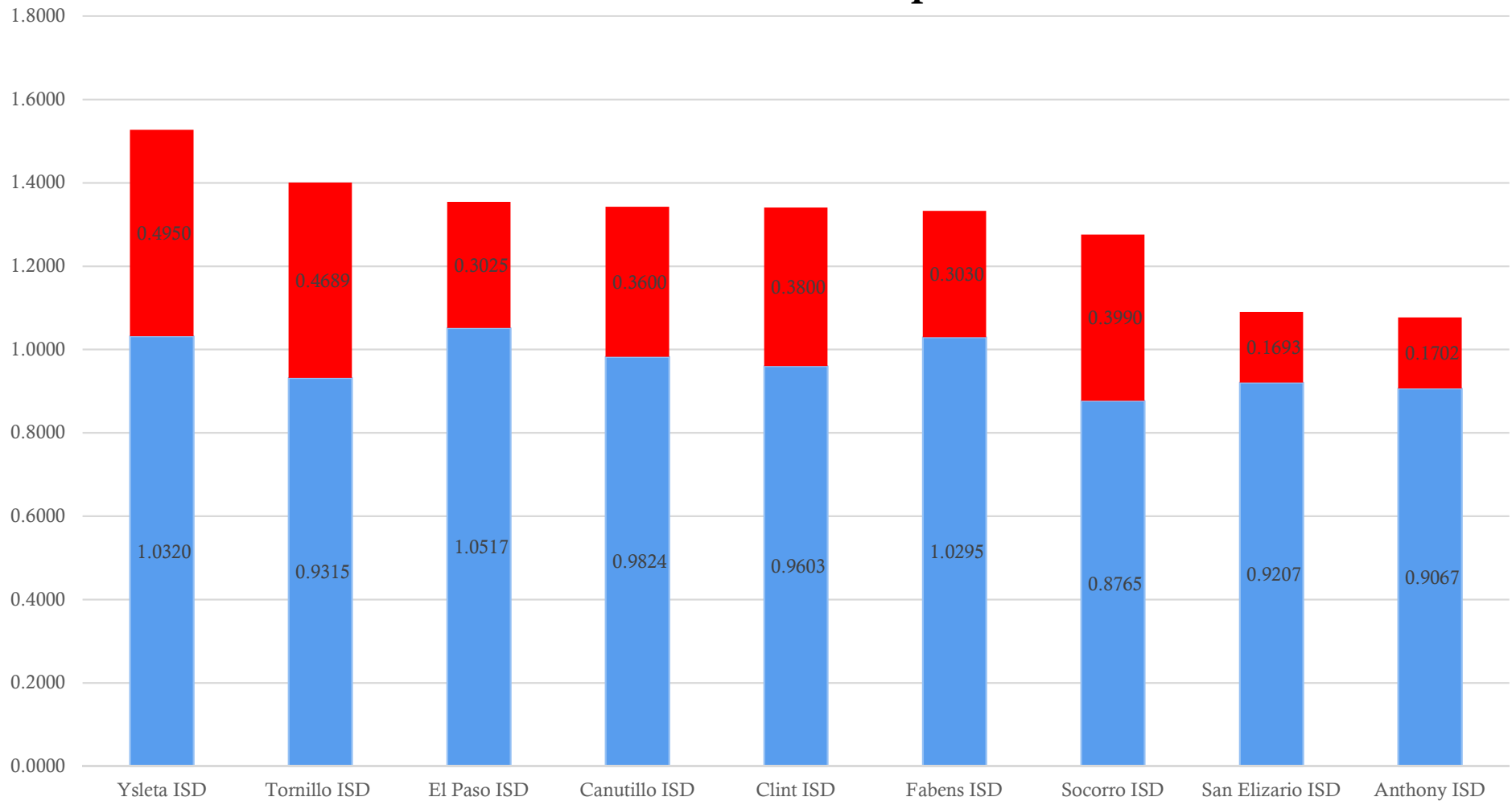
Rate Types

- ◆ What are property taxes?
 - ◆ Property taxes are local taxes that pay for schools, streets, police, fire protection and many other services depending on the governmental entity levying the tax.
- ◆ What is the District's tax rate comprised of?
 - ◆ Maintenance & Operations (M&O)
 - ◆ Teachers/Support Staff Salaries
 - ◆ Supplies, Materials, & Equipment
 - ◆ Transportation & Utilities
 - ◆ Interest & Sinking (I&S)
 - ◆ Construction Projects
 - ◆ School Buildings
 - ◆ Bond proposition approved on November 4, 2014



Tax Rates

2021 Tax Rate Comparison

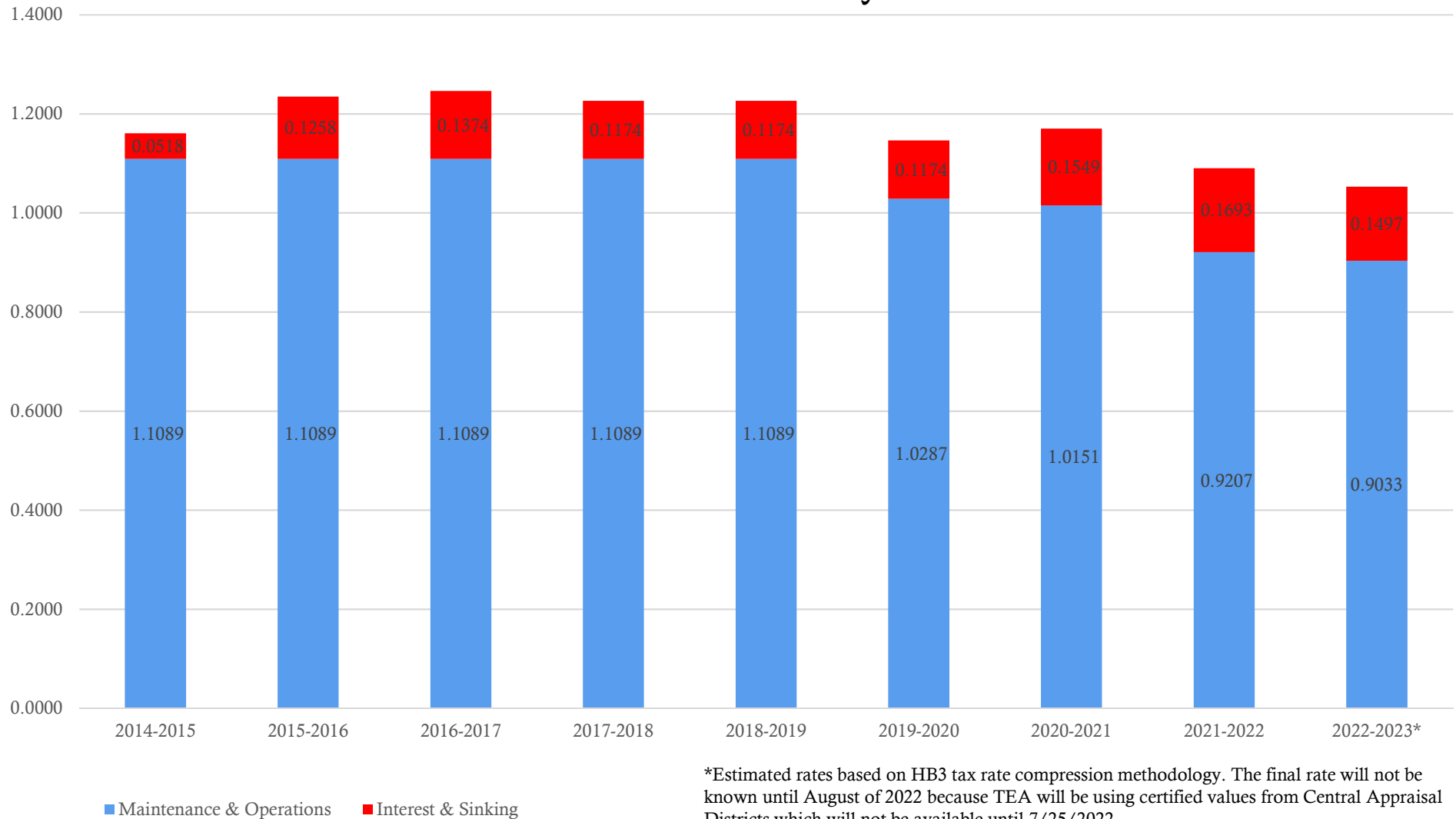


■ Maintenance & Operations ■ Interest & Sinking

Source: City of El Paso, 2021 Taxing Entities & Rates

Tax Rates

Rate History



*Estimated rates based on HB3 tax rate compression methodology. The final rate will not be known until August of 2022 because TEA will be using certified values from Central Appraisal Districts which will not be available until 7/25/2022.

West Texas County Courier 6/9/22

Page 4

West Texas County Courier

June 9, 2022

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The San Elizario Independent School District will hold a public meeting at 5:30 P.M. on Monday, June 20, 2022 in the SEISD Administrative Office, 1050 Chicken Ranch Rd., San Elizario, Texas. 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 tax 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](https://www.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	\$0.903300/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax	
Approved by Local Voters	\$0.149700/\$100 (Proposed rate to pay bonded indebtedness)

Strange BUT TRUE

By Lucie Winborne

- Until 1937, it was illegal for men to be topless in the U.S., even on beaches.
- Is there a "junk drawer" in your house? If so, you're in good company, as a whopping 80% of Americans have at least one, but the average household actually boasts three. The most

Moments in time

THE HISTORY CHANNEL

- On June 6, 1683, the Ashmolean, the world's first university museum, opens in Oxford, England. Today, the collection at the Ashmolean Museum of Art and Archaeology ranges in time from the earliest implements of man, made about 500,000 years ago, to 20th century works of art.

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

	Last Year	This Year
Average Market Value of Residences	\$ 101,850	\$ 129,024
Average Taxable Value of Residences	\$ 61,887	\$ 63,606
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 1.090000	\$ 1.053000
Taxes Due on Average Residence	\$ 674.57	\$ 669.77
Increase (Decrease) in Taxes		\$ (4.80)

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 the tax rate or property value.

San Elizario Independent School District
General Fund Budget - Fiscal Year 2022-2023

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Actual		Actual		Actual		Amended		Proposed	
REVENUES										
5700 Total Local and Intermediate Sources	\$ 3,010,303	8%	\$ 2,875,437	8%	\$ 2,742,353	7%	\$ 3,101,144	8%	\$ 3,463,733	9%
5800 State Program Revenues	\$ 32,092,568	82%	\$ 32,344,736	85%	\$ 32,885,569	88%	\$ 30,753,515	78%	\$ 30,719,267	76%
5900 Federal Programs	\$ 3,968,627	10%	\$ 2,798,845	7%	\$ 1,722,739	5%	\$ 5,647,012	14%	\$ 6,178,882	15%
Total Revenues	\$ 39,071,498	100%	\$ 38,019,018	100%	\$ 37,350,661	100%	\$ 39,501,671	100%	\$ 40,361,882	100%
EXPENDITURES										
11 Instruction	\$ 18,989,252	48%	\$ 19,987,530	52%	\$ 17,785,083	51%	\$ 18,688,079	47%	\$ 18,841,137	46%
12 Instructional Resources and Media Services	\$ 520,490	1%	\$ 502,912	1%	\$ 525,381	2%	\$ 509,500	1%	\$ 397,879	1%
13 Curriculum and Instructional Staff Development	\$ 129,385	0%	\$ 169,232	0%	\$ 158,849	0%	\$ 232,766	1%	\$ 217,512	1%
21 Instructional Leadership	\$ 818,436	2%	\$ 731,385	2%	\$ 710,960	2%	\$ 761,065	2%	\$ 807,052	2%
23 School Leadership	\$ 2,231,505	6%	\$ 2,227,246	6%	\$ 1,911,879	6%	\$ 2,172,042	5%	\$ 2,273,514	6%
31 Guidance, Counseling and Evaluation Services	\$ 1,253,917	3%	\$ 1,275,694	3%	\$ 1,207,170	3%	\$ 1,286,767	3%	\$ 1,350,300	3%
32 Social Work Services	\$ 176,675	0%	\$ 183,338	0%	\$ 172,740	0%	\$ 251,778	1%	\$ 204,238	1%
33 Health Services	\$ 489,983	1%	\$ 422,328	1%	\$ 437,247	1%	\$ 463,106	1%	\$ 423,014	1%
34 Student (Pupil) Transportation	\$ 1,227,265	3%	\$ 1,190,266	3%	\$ 1,017,592	3%	\$ 1,350,203	3%	\$ 1,435,155	4%
35 Food Services	\$ 3,294,944	8%	\$ 2,774,862	7%	\$ 1,790,341	5%	\$ 4,000,000	10%	\$ 4,411,882	11%
36 Cocurricular/Extracurricular Activities	\$ 1,040,223	3%	\$ 951,268	2%	\$ 823,649	2%	\$ 1,097,489	3%	\$ 1,265,633	3%
41 General Administration	\$ 1,676,301	4%	\$ 1,584,997	4%	\$ 1,575,066	5%	\$ 1,653,023	4%	\$ 1,746,111	4%
51 Facilities Maintenance and Operations	\$ 4,337,244	11%	\$ 3,778,716	10%	\$ 3,603,268	10%	\$ 4,518,423	11%	\$ 4,566,073	11%
52 Security and Monitoring Services	\$ 1,161,013	3%	\$ 1,002,714	3%	\$ 823,222	2%	\$ 1,064,036	3%	\$ 917,760	2%
53 Data Processing Services	\$ 1,041,748	3%	\$ 1,041,954	3%	\$ 1,131,913	3%	\$ 1,377,417	3%	\$ 1,271,777	3%
61 Community Services	\$ 50,815	0%	\$ 38,326	0%	\$ 22,428	0%	\$ 38,147	0%	\$ 34,090	0%
71 Debt Service - Principal on Long Term Debt	\$ 998,573	3%	\$ 839,112	2%	\$ 835,432	2%	\$ -	0%	\$ 95,000	0%
81 Facilities Acquisition and Construction	\$ 31,864	0%	\$ -	0%	\$ 100,155	0%	\$ 155,000	0%	\$ 492,331	1%
99 Other Intergovernmental Charges	\$ 33,959	0%	\$ 30,924	0%	\$ 32,129	0%	\$ 44,500	0%	\$ 44,500	0%
Total Expenditures	\$ 39,503,592	100%	\$ 38,732,804	100%	\$ 34,664,504	100%	\$ 39,663,341	100%	\$ 40,794,958	100%
REVENUES OVER(UNDER) EXPENDITURES	\$ (432,094)		\$ (713,786)		\$ 2,686,157		\$ (161,670)		\$ (433,076)	
OTHER FINANCING SOURCES (USES)										
Sale of Real and Personal Property	\$ 10,745		\$ 14,145		\$ 4,322		\$ 5,000		\$ 50,000	
Operating Transfer In	\$ -		\$ -		\$ 1,300,000		\$ -		\$ -	
Operating Transfer Out	\$ (1,500,000)		\$ (1,667,338)		\$ (1,500,000)		\$ -		\$ -	
Total Other Financing Sources (Uses)	\$ (1,489,255)		\$ (1,653,193)		\$ (195,678)		\$ 5,000		\$ 50,000	
FUND BALANCE										
Net Change in Fund Balance	\$ (1,921,349)		\$ (2,366,979)		\$ 2,490,479		\$ (156,670)		\$ (383,076)	
Total Fund Balance - July 1 (Beginning)	\$ 15,093,529		\$ 13,172,180		\$ 10,805,201		\$ 13,295,680		\$ 13,139,010	
Total Fund Balance - June 30 (Ending)	\$ 13,172,180		\$ 10,805,201		\$ 13,295,680		\$ 13,139,010		\$ 12,755,934	

San Elizario Independent School District
General Fund Budget - Fiscal Year 2022-2023

	2022-2023 Fund 101	2022-2023 Fund 199	2022-2023 General Fund	Carryover Expenditures	Extra Expenditures	ESSER IDC One Time Costs	2022-2023 For Adoption	
REVENUES								
5700 Total Local and Intermediate Sources	\$ 176,000	\$ 3,287,733	\$ 3,463,733	\$ -	\$ -	\$ -	\$ 3,463,733	9%
5800 State Program Revenues	\$ 77,000	\$ 30,642,267	\$ 30,719,267	\$ -	\$ -	\$ -	\$ 30,719,267	76%
5900 Federal Programs	\$ 4,158,882	\$ 970,000	\$ 5,128,882	\$ -	\$ -	\$ 1,050,000	\$ 6,178,882	15%
Total Revenues	\$ 4,411,882	\$ 34,900,000	\$ 39,311,882	\$ -	\$ -	\$ 1,050,000	\$ 40,361,882	100%
EXPENDITURES								
11 Instruction	\$ -	\$ 18,656,137	\$ 18,656,137	\$ -	\$ 50,000	\$ 135,000	\$ 18,841,137	46%
12 Instructional Resources and Media Services	\$ -	\$ 397,879	\$ 397,879	\$ -	\$ -	\$ -	\$ 397,879	1%
13 Curriculum and Instructional Staff Development	\$ -	\$ 217,512	\$ 217,512	\$ -	\$ -	\$ -	\$ 217,512	1%
21 Instructional Leadership	\$ -	\$ 807,052	\$ 807,052	\$ -	\$ -	\$ -	\$ 807,052	2%
23 School Leadership	\$ -	\$ 2,273,514	\$ 2,273,514	\$ -	\$ -	\$ -	\$ 2,273,514	6%
31 Guidance, Counseling and Evaluation Services	\$ -	\$ 1,350,300	\$ 1,350,300	\$ -	\$ -	\$ -	\$ 1,350,300	3%
32 Social Work Services	\$ -	\$ 204,238	\$ 204,238	\$ -	\$ -	\$ -	\$ 204,238	1%
33 Health Services	\$ -	\$ 416,535	\$ 416,535	\$ 6,479	\$ -	\$ -	\$ 423,014	1%
34 Student (Pupil) Transportation	\$ -	\$ 1,332,155	\$ 1,332,155	\$ -	\$ -	\$ 103,000	\$ 1,435,155	4%
35 Food Services	\$ 4,411,882	\$ -	\$ 4,411,882	\$ -	\$ -	\$ -	\$ 4,411,882	11%
36 Cocurricular/Extracurricular Activities	\$ -	\$ 1,145,173	\$ 1,145,173	\$ 15,460	\$ -	\$ 105,000	\$ 1,265,633	3%
41 General Administration	\$ -	\$ 1,746,111	\$ 1,746,111	\$ -	\$ -	\$ -	\$ 1,746,111	4%
51 Facilities Maintenance and Operations	\$ -	\$ 4,282,922	\$ 4,282,922	\$ 44,151	\$ -	\$ 239,000	\$ 4,566,073	11%
52 Security and Monitoring Services	\$ -	\$ 914,460	\$ 914,460	\$ 3,300	\$ -	\$ -	\$ 917,760	2%
53 Data Processing Services	\$ -	\$ 1,176,777	\$ 1,176,777	\$ -	\$ -	\$ 95,000	\$ 1,271,777	3%
61 Community Services	\$ -	\$ 34,090	\$ 34,090	\$ -	\$ -	\$ -	\$ 34,090	0%
71 Debt Service - Principal on Long Term Debt	\$ -	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000	0%
81 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 7,450	\$ 111,881	\$ 373,000	\$ 492,331	1%
99 Other Intergovernmental Charges	\$ -	\$ 44,500	\$ 44,500	\$ -	\$ -	\$ -	\$ 44,500	0%
Total Expenditures	\$ 4,411,882	\$ 35,094,355	\$ 39,506,237	\$ 76,840	\$ 161,881	\$ 1,050,000	\$ 40,794,958	100%
REVENUES OVER(UNDER) EXPENDITURES	\$ -	\$ (194,355)	\$ (194,355)				\$ (433,076)	
OTHER FINANCING SOURCES (USES)								
Sale of Real and Personal Property	\$ -	\$ 50,000	\$ 50,000				\$ 50,000	
Other Operating Transfer Out	\$ -	\$ -	\$ -				\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ 50,000	\$ 50,000				\$ 50,000	
FUND BALANCE								
Net Change in Fund Balance	\$ -	\$ (144,355)	\$ (144,355)				\$ (383,076)	
Total Fund Balance - July 1 (Projected Beginning)	\$ 435,840	\$ 12,703,170	\$ 13,139,010				\$ 13,139,010	
Total Fund Balance - June 30 (Projected Ending)	\$ 435,840	\$ 12,558,815	\$ 12,994,655				\$ 12,755,934	

A = Includes a \$75 increase per employee per month in the employer's contribution to the health insurance plan. Excludes \$150,000 in summer school expenditures and \$400,000 for at-risk teachers currently supplanted under ESSER III.

B = Includes the hybrid option (6% for teachers, 5% for all others) and also includes an additional equity adjustment for bus drivers not previously presented with an approximate cost of \$45K.

C = Includes estimated encumbrances for projects in progress such as BB field bleacher installation, the SEHS logo, the concession stand and the new POC monument. The FY23 budget will be amended based on final cost and the year it is incurred in.

D = Includes an estimate for sign on bonuses to be paid from the fund balance and the estimated costs to be incurred in the general fund for architect fees (architect fees can be charged to the bond fund if and when the bond proposition is successful).

E = Includes one time project costs such as a canopy for Borrego, new playgrounds for Loya & Sambrano, GPS devices for the fleet, chairs for teachers, canopies for the softball field, golf start up costs and additional funding for fine arts, athletics and technology.

San Elizario Independent School District
Debt Service Fund - Fiscal Year 2022-2023

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Actual	Amended	Proposed
<i>I&S Rate:</i>	\$ 0.1174	\$ 0.1174	\$ 0.1549	\$ 0.1693	\$ 0.1497
REVENUES					
5700 Total Local and Intermediate Sources	\$ 279,137	\$ 299,185	\$ 398,329	\$ 571,406	\$ 505,106
5800 State Program Revenues	\$ 1,368,695	\$ 1,137,394	\$ 1,067,722	\$ 1,054,766	\$ 1,129,516
<i>Total Revenues</i>	<u>\$ 1,647,832</u>	<u>\$ 1,436,579</u>	<u>\$ 1,466,051</u>	<u>\$ 1,626,172</u>	<u>\$ 1,634,622</u>
EXPENDITURES					
71 Principal on Long Term Debt	\$ 520,000	\$ 555,000	\$ 580,000	\$ 610,000	\$ 705,000
72 Interest on Long Term Debt	\$ 1,155,850	\$ 1,124,650	\$ 1,096,900	\$ 1,067,900	\$ 916,368
73 Bond Issuance Cost and Fees	\$ 400	\$ 400	\$ 400	\$ 1,000	\$ 1,500
<i>Total Expenditures</i>	<u>\$ 1,676,250</u>	<u>\$ 1,680,050</u>	<u>\$ 1,677,300</u>	<u>\$ 1,678,900</u>	<u>\$ 1,622,868</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (28,418)</u>	<u>\$ (243,471)</u>	<u>\$ (211,249)</u>	<u>\$ (52,728)</u>	<u>\$ 11,754</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Net Change in Fund Balance	\$ (28,418)	\$ (243,471)	\$ (211,249)	\$ (52,728)	\$ 11,754
Total Fund Balance - July 1 (Beginning)	\$ 722,487	\$ 694,069	\$ 450,598	\$ 239,349	\$ 186,621
Total Fund Balance - June 30 (Ending)	<u>\$ 694,069</u>	<u>\$ 450,598</u>	<u>\$ 239,349</u>	<u>\$ 186,621</u>	<u>\$ 198,375</u>