



Budget Book: Fiscal Year 2021-2022

Budget Workshop #1

Fiscal Year 2021-22

May 19, 2021

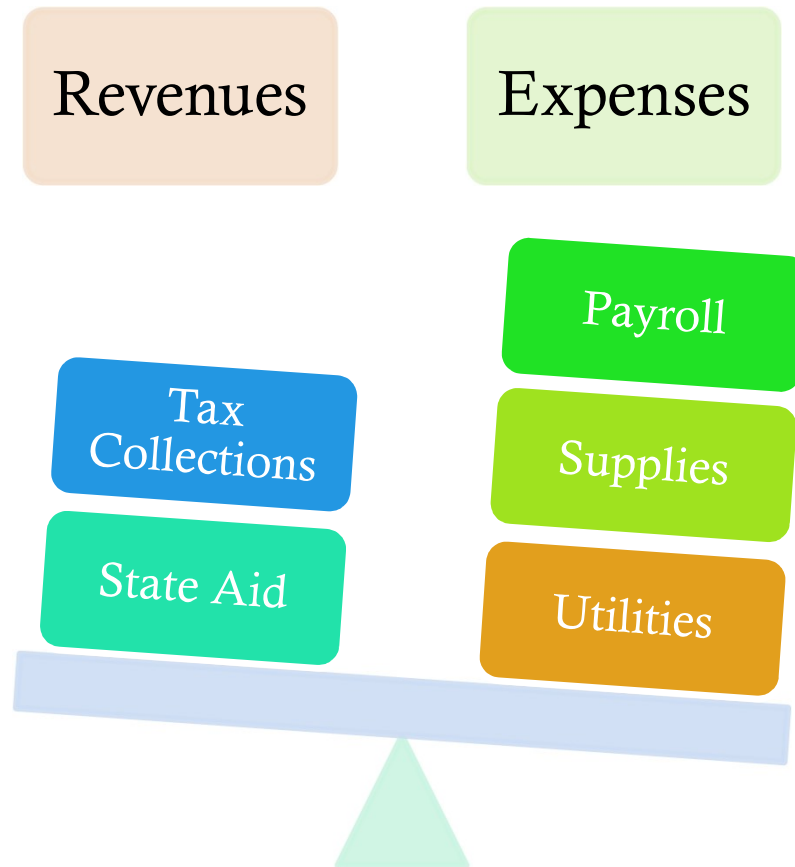


Budgeting & Goals

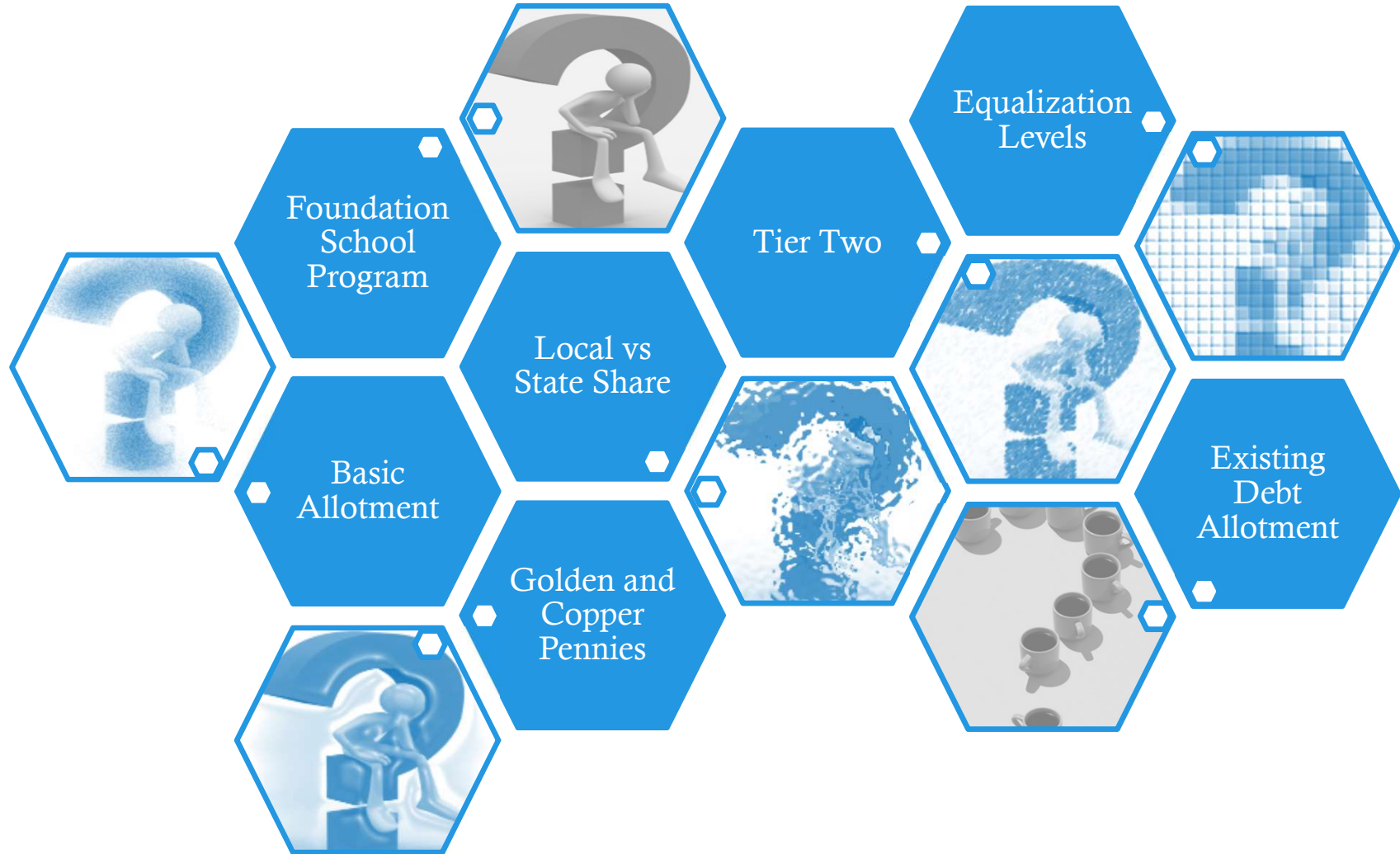
- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.
- ◆ Maintaining current tax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



Balancing a Budget



Public School Finance Overview



Foundation School Program

The Foundation School Program (FSP) is the state program that established the amount state and local funding due to school districts under Texas school finance law and provides the state share of this funding to districts. The program is administrated by the Texas Education Agency (TEA). The FSP is meant to ensure that all school districts, regardless of property wealth, receive “substantially equal access to similar revenue per student at similar tax effort, considering all state and local tax revenues of districts after acknowledging all legitimate student and district cost differences.”

- The FSP has two main components:
 - Operations Funding – assists school districts in financing their maintenance and operations (M&O) through two formulas
 - Tier One – provides funding with basic level of funding through allotments (ie. basic, SPED, CTE)
 - Tier Two – supplements Tier One funding by guaranteeing specific level of funding per student in weighted average daily attendance for each penny of tax effort above a school’s maximum Tier One rate
 - Facilities Funding – assists school districts for debt service related to funding school facilities through the following two programs
 - The Instructional Facilities Allotment (IFA) – provides funding for debt service payments for instructional facilities
 - The Existing Debt Allotment (EDA) – provides funding for debt service payments on eligible bonded debt for both instructional and non-instructional facilities

Basic Allotment

The basic allotment (BA) is the basis of funding for most of the allotments that make up a district's Tier One entitlement. The BA and the number of students in average daily attendance (ADA) are used to calculate a district's Tier One entitlement.

- Calculating Tier One Allotments
 - Regular Program Allotment – $BA \times \text{regular education ADA}$
 - Other Program Allotments – the BA is first weighted using a multiplier set in statute and then multiplied by the number of ADA, enrolled students or the number of full-time equivalent students (FTEs) participating in the program
 - The use of weighting provides for increased funding for the education of students in special populations, who may require more expensive, specialized services.
 - Example of Certain Weights
 - SPED – various and 1.15 for Mainstream
 - Compensatory Education – range of 0.225 through .0275
 - School Safety Allotment - \$9.72 per student in ADA
 - Early Education Allotment – 0.10 weight

Local vs State Share



A school district is responsible funding a portion of its Tier One entitlement which is the local fund assignment (local share). If a district's local share exceeds its Tier One entitlement, the district is said to have local revenue in excess of entitlement.

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)

SEISD 2019-20 Final Summary of Finances

Total Cost of Tier One	\$28,280,633
Local Share	\$2,241,524
State Share	\$26,039,109

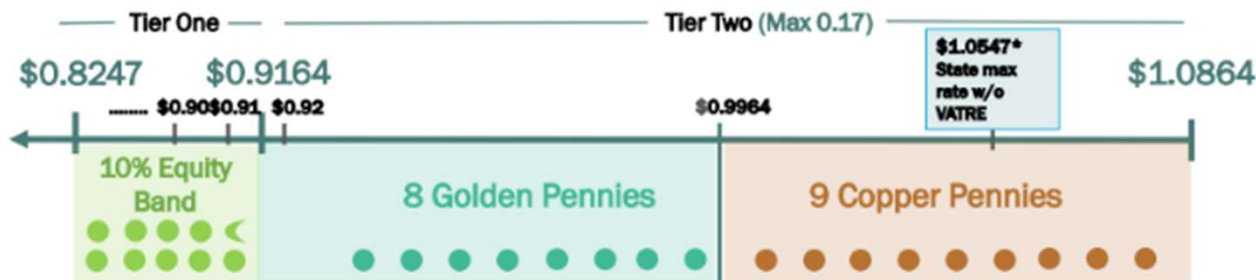
Golden & Copper Pennies



HB 3 Year Two: Max M&O Tax Rates Dropped to \$1.0864
(17 cents above state compression of \$0.9164)

HB 3 Year Two (FY2021)

1. Tier One State Compression moved from \$0.93 to \$0.9164
2. Tier One minimum MCR established at \$0.8247
3. Each district now has their own maximum total rate.
4. All districts would need a Voter Approval Tax Rate Election (VATRE) in order to exceed [MCR + \$0.1383].
5. *Tier One MCR of \$0.9164 + \$0.1383 = \$1.0547, which is the new state maximum M&O tax rate w/out VATRE).



2020-21	Statute	SEISD
MCR	\$0.9164	\$0.9164
Gold	\$0.0800	\$0.0800
Copper	\$0.0900	\$0.0187
Rate	\$1.0864	\$1.0151



* The specific tax rate where the golden and copper pennies begin will vary by district because each district can have different MCRs.

Tier Two

A district's Tier Two allotment provides funding which is intended to supplement the basic funding provided by Tier One funds. Tier Two focuses on taxpayer equity by ensuring that schools received a guaranteed amount of funding for each penny of tax effort up to \$0.17 above their MCR for each student in weighted average daily attendance.

Revenue generated by a penny of tax effort can vary greatly between districts

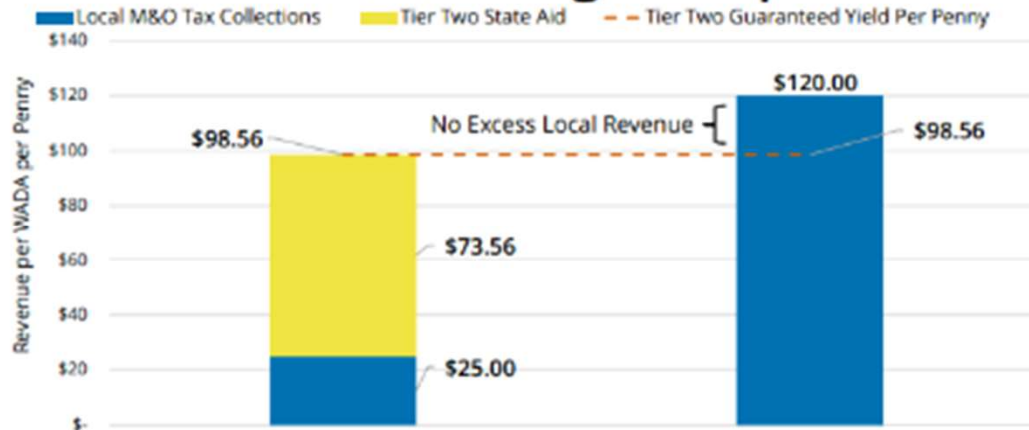


Disparities in local taxable property values directly affect how much a penny of M&O tax effort can generate at the local level.

Tier Two introduces the concept of the GUARANTEED YIELD (GY) formula on a "PER PENNY PER WADA" basis to help close the gap.

Equalization Levels

Districts are equalized up to 160% of the Basic Allotment for the golden pennies

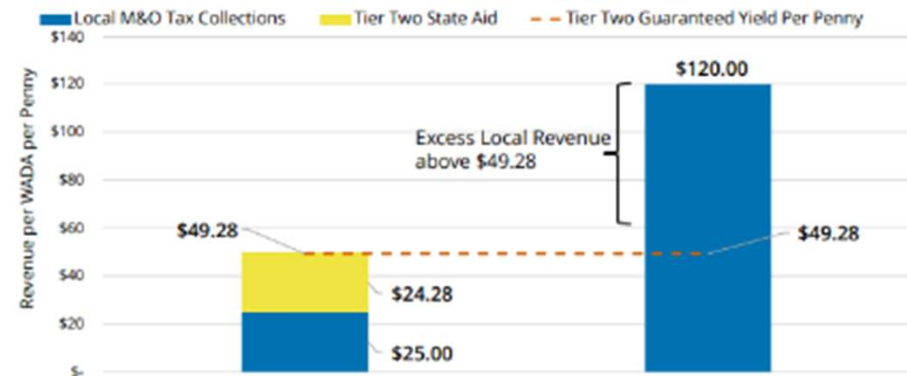


Golden Pennies equalized up to \$98.56 per penny of tax effort per WADA.

No excess local revenue from districts that have revenue greater than 160% of the Basic Allotment.

2019-20	Statute	SEISD
MCR	\$0.9300	\$0.9300
Gold	\$0.0800	\$0.0800
Copper	\$0.0900	\$0.0187
Rate	\$1.1000	\$1.0287

Districts are equalized up to 80% of the Basic Allotment for the copper pennies



Copper Pennies equalized up to \$49.28 per penny of tax effort per WADA.

No excess local revenue from districts that have revenue greater than 80% of the Basic Allotment.

SEISD 2019-20 Final SOF

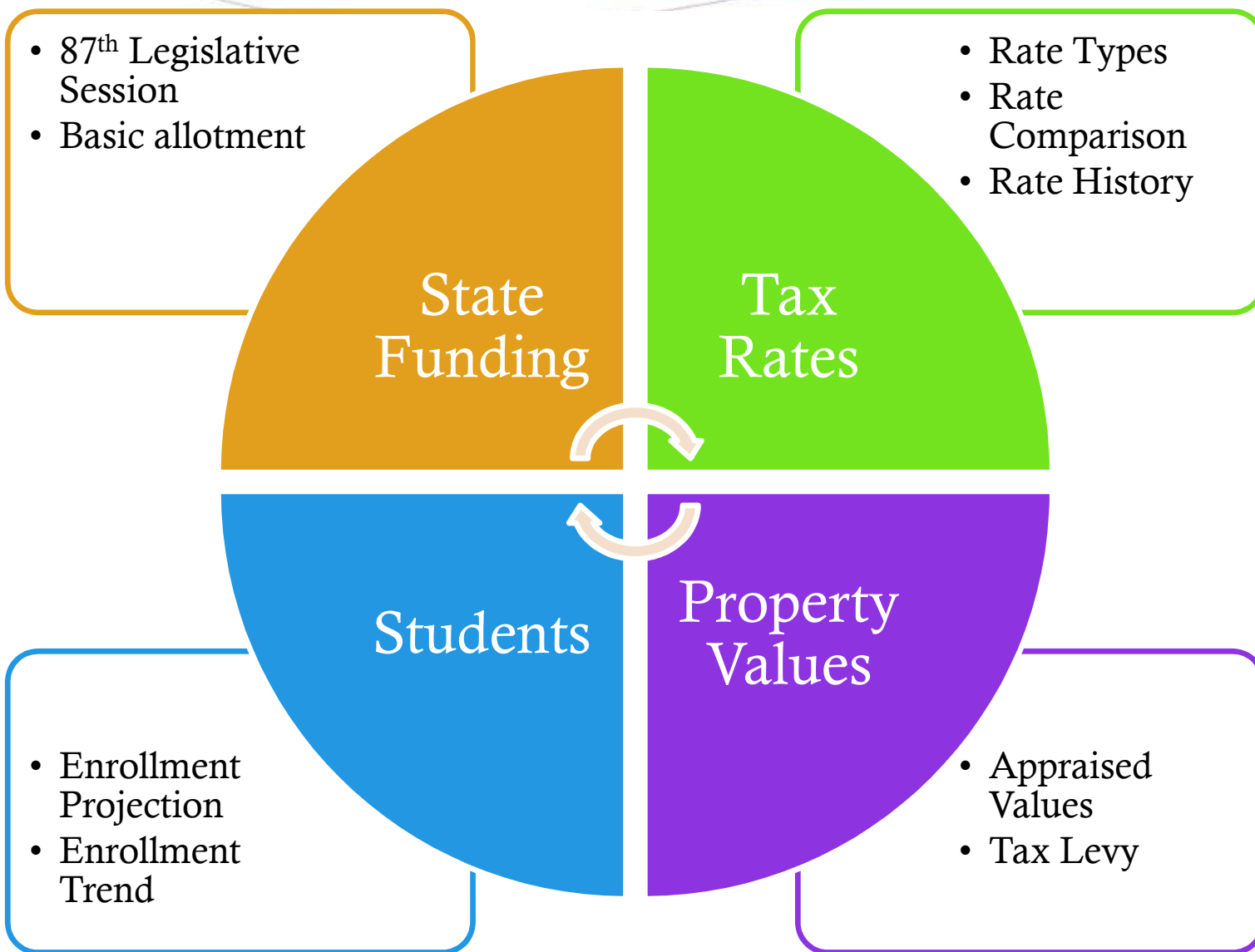
Guaranteed Yield L1	\$3,101,886
Guaranteed Yield L2	\$341,684
Tier Two State Aide	\$3,443,570

Existing Debt Allotment

- Provides funding for debt service payments for both instructional and non-instructional facilities.
- Provides a guaranteed yield per penny of tax effort per student based on ADA with a guaranteed yield of \$39 in the 2020-2021 school year and funding is limited to \$0.29 cents of tax effort.
- Since funding is based on ADA:
 - As the district's enrollment decreases and property wealth increases, the district becomes more property wealthy per student which requires a higher local share to offset the reduced state share
 - The payment obligation due on the outstanding bonds do not change
- Outstanding Bonds for the 2021-22 school year
 - Unlimited Tax School Building Bonds – Series 2015
 - Original Issue Amount: \$27,905,000
 - Outstanding Balance as of 6/30/21: \$25,755,000
 - Maturity Obligation through 6/30/45



Revenue Components



State Funding

87th Legislature's regular session runs from January 12 to May 31, 2021

- ◆ SB1 & HB2 – fully funds House Bill 3 reforms and the Foundation School Program
 - ◆ No change in the basic allotment
- ◆ SB 1536 / HB 1525 – clean up bills for HB3
 - ◆ Possible changes to small/mid-size adjustment & to CTE funding
- ◆ HB 3445 – fund balance bill
 - ◆ It requires districts to use unobligated fund balance in excess of 110 days to pay down debt, lower the M&O tax rate, provide employee compensation in excess of current compensation, or pay deferred maintenance.
 - ◆ Committee substitute changed it to 180 days to include committed and assigned fund balance categories.
- ◆ ESSER II and American Rescue Plan (ARP) Act funds
 - ◆ It appears as though they will be appropriated outside of the state's biennial budget



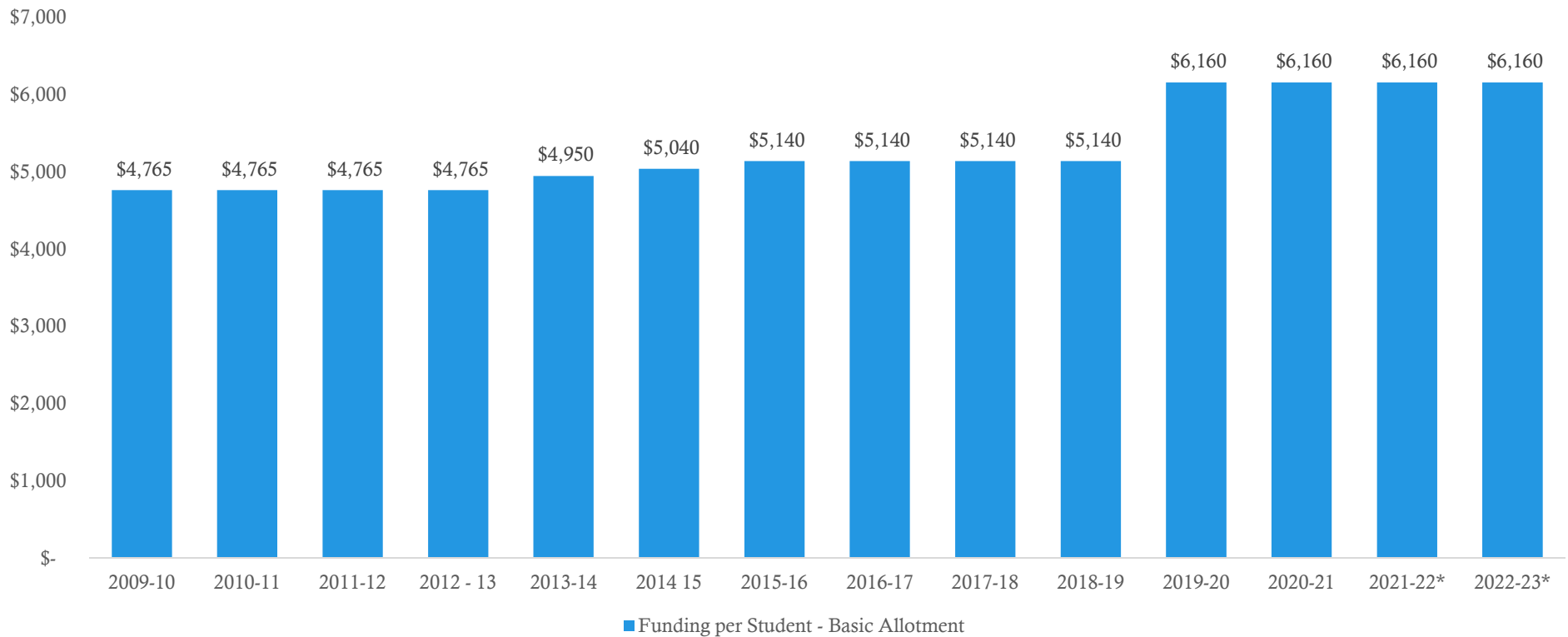
ARP

- ◆ American Rescue Plan (ARP) Act
 - ◆ Appropriated through the Elementary and Secondary School Emergency Relief III (ESSER III) Fund
 - ◆ \$11.2 billion appropriated to the State of Texas
 - ◆ Press release announcement made on 4/28/2021
 - ◆ Purpose of ARP ESSER III Funds is to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools
 - ◆ Total allocation amount for SEISD: \$15,635,846
 - ◆ Funding grant period will run through September 30, 2024
 - ◆ The May 17th SEISD Leadership meeting will be focused solely creating a needs assessment in planning for this grant
 - ◆ A tentative draft on the use of funds will be shared with the Board of Trustees at the next budget workshop

ARP

- ◆ American Rescue Plan (ARP) Act
 - ◆ Tentative draft budget provided to groups for May 17th Leadership meeting
 - ◆ 1) Loss of learning (est. budget \$4M)
 - ◆ 2) Technology integration (est. budget \$4M)
 - ◆ 3) Professional development (est. budget \$250K)
 - ◆ 4) Family/Community Engagement (est. budget \$250K)
 - ◆ 5) Safe to return in person and continuity of services (est. budget \$1.5M)
 - ◆ 6) Mental health and behavioral supports (est. budget \$500K)
 - ◆ 7) Grant administration (est. budget \$5.1M)

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
*enrollment as of 4.19.21 3 year average enrollment change from snapshot to end of year: negative 50									

Enrollment Change from End of Year to the Following Snapshot

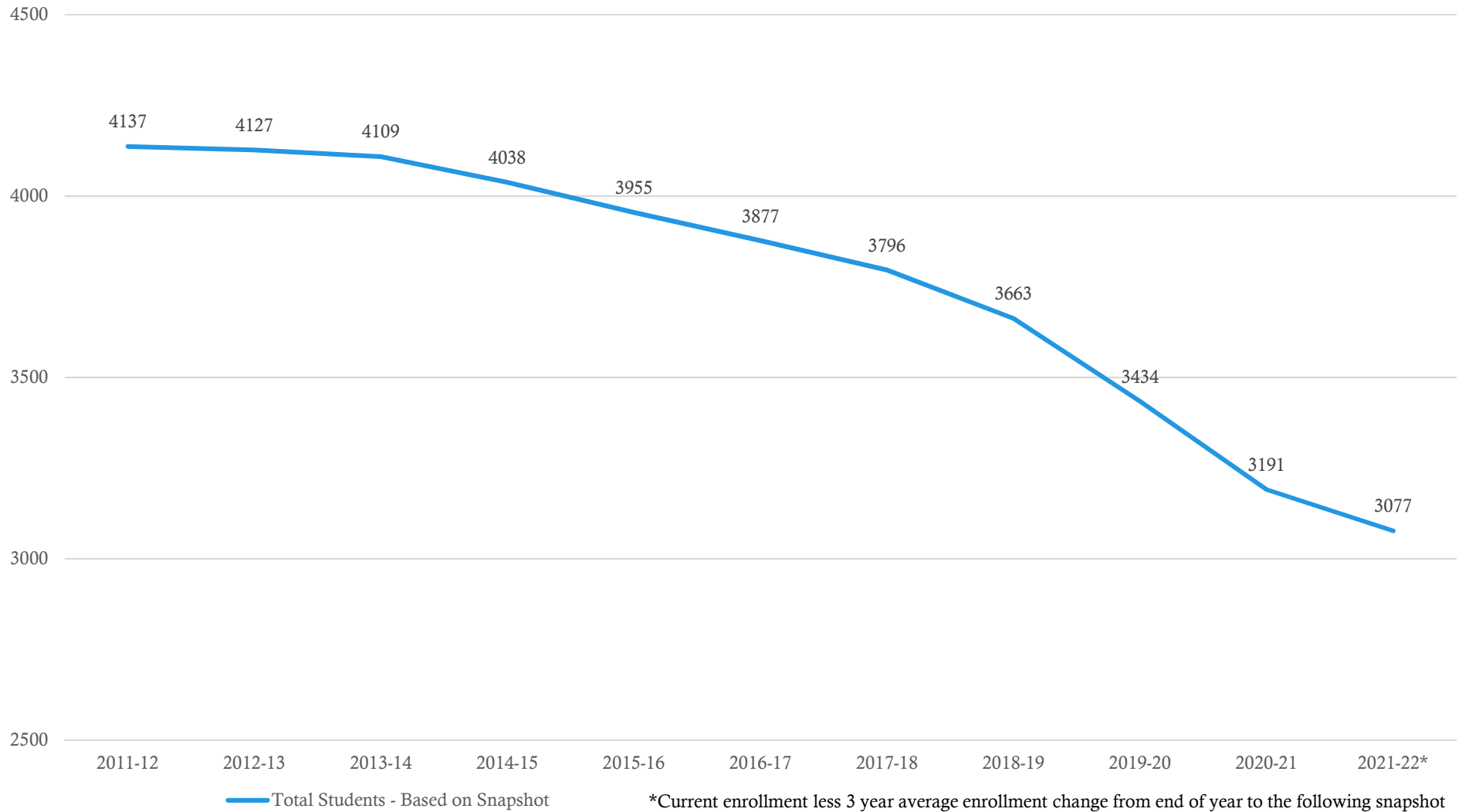
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Fall Snapshot (October)	4,127	4,109	4,038	3,955	3,877	3,796	3,663	3,434	3,191
End of Year (June)	4,081	4,090	3,921	3,880	3,871	3,723	3,554	3,383	3,201
Change – Positive(Negative)		28	(52)	34	(3)	(75)	(60)	(120)	(192)
3 year average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

Students

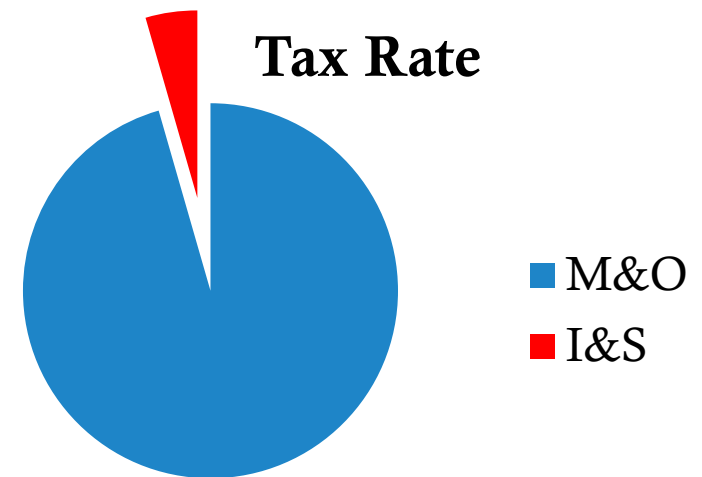
Enrollment Trend



Tax Rates

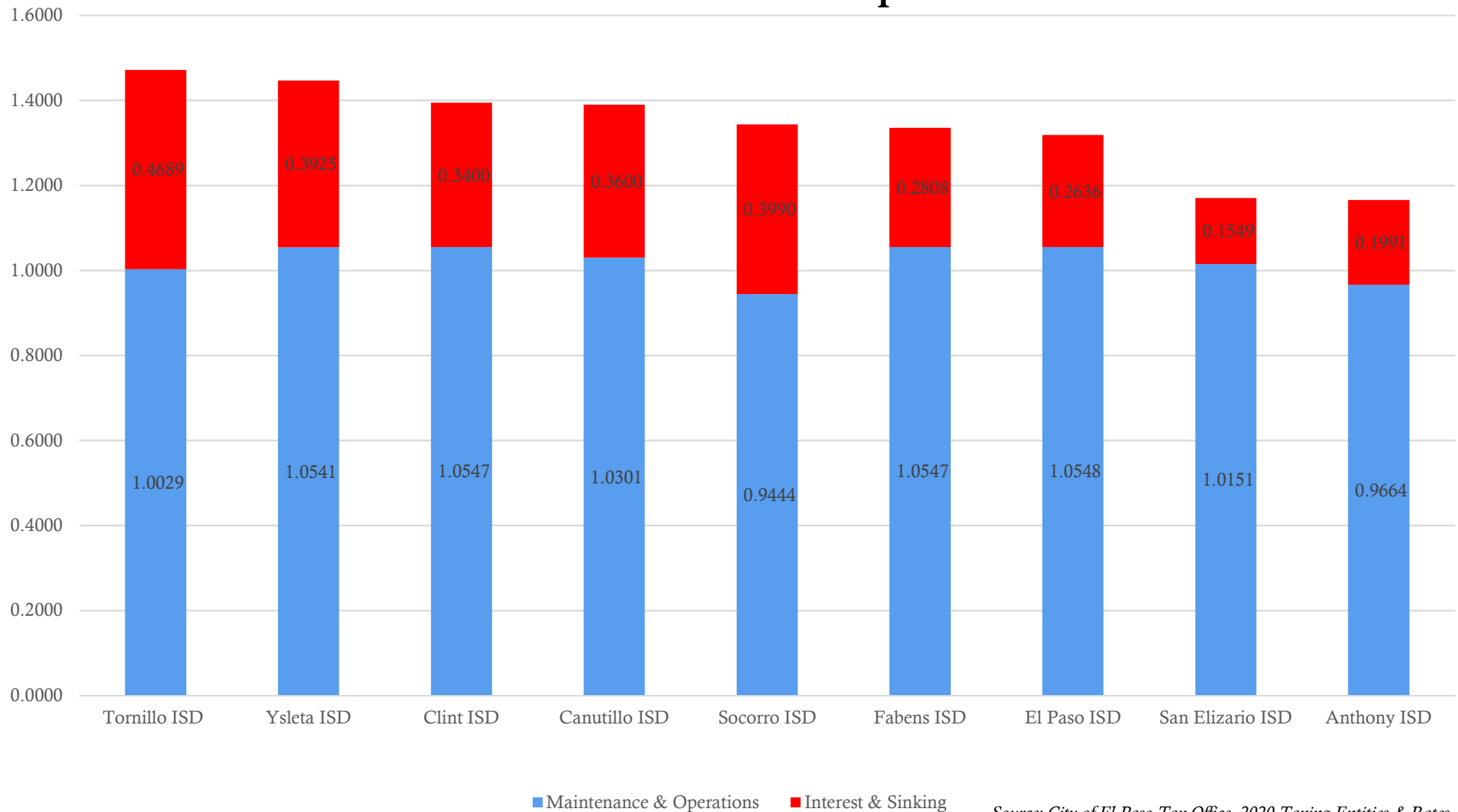
Rate Types

- ◆ 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

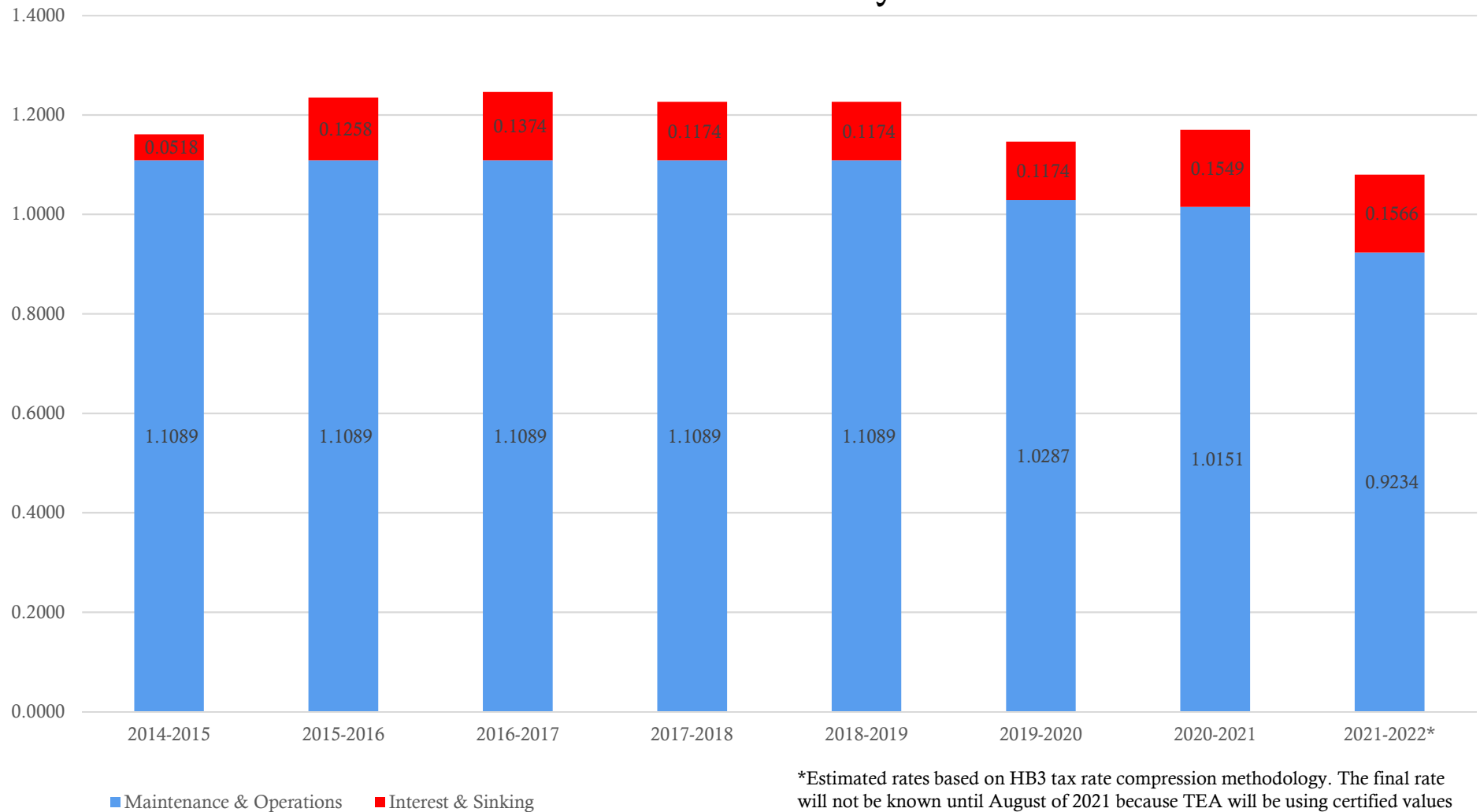
2020 Tax Rate Comparison



Source: City of El Paso Tax Office, 2020 Taxing Entities & Rates

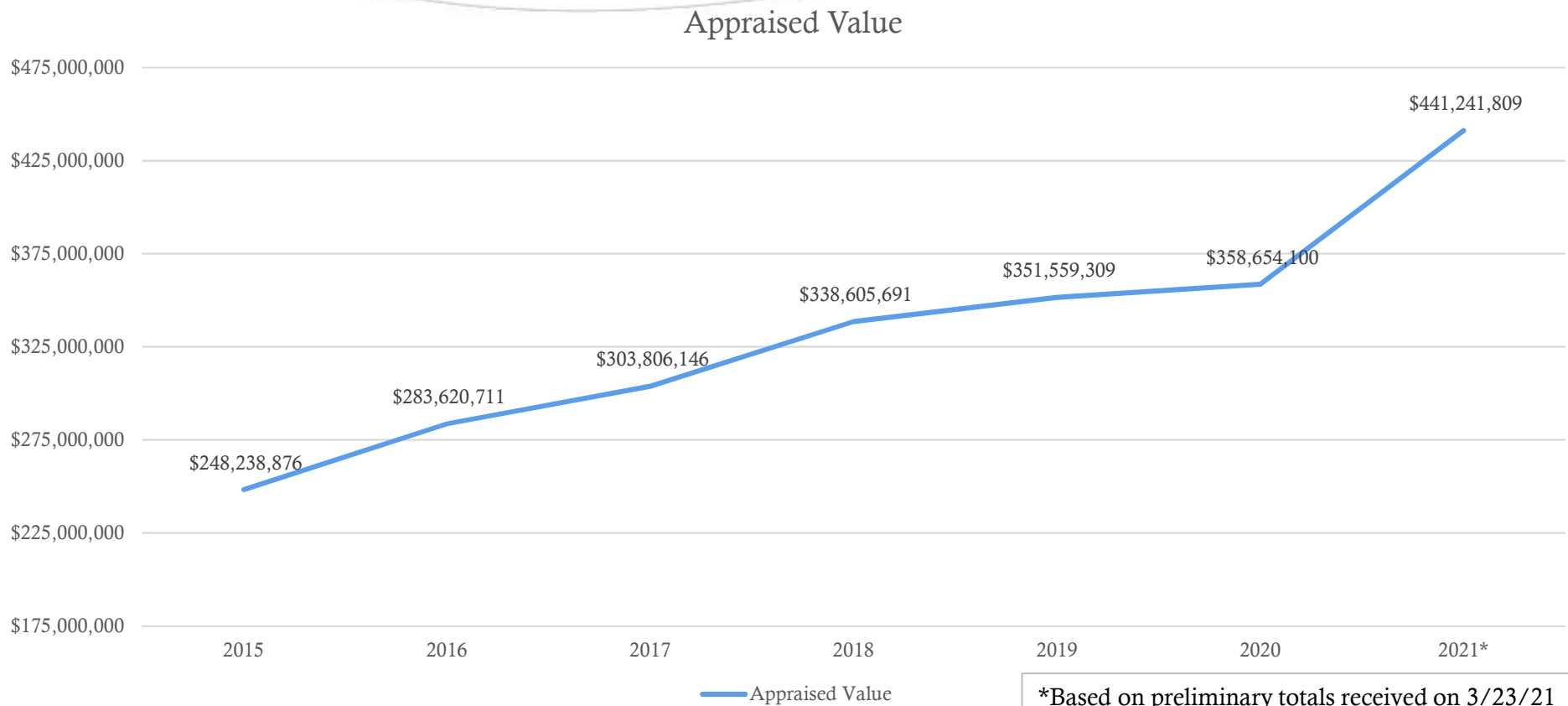
Tax Rates

Rate History



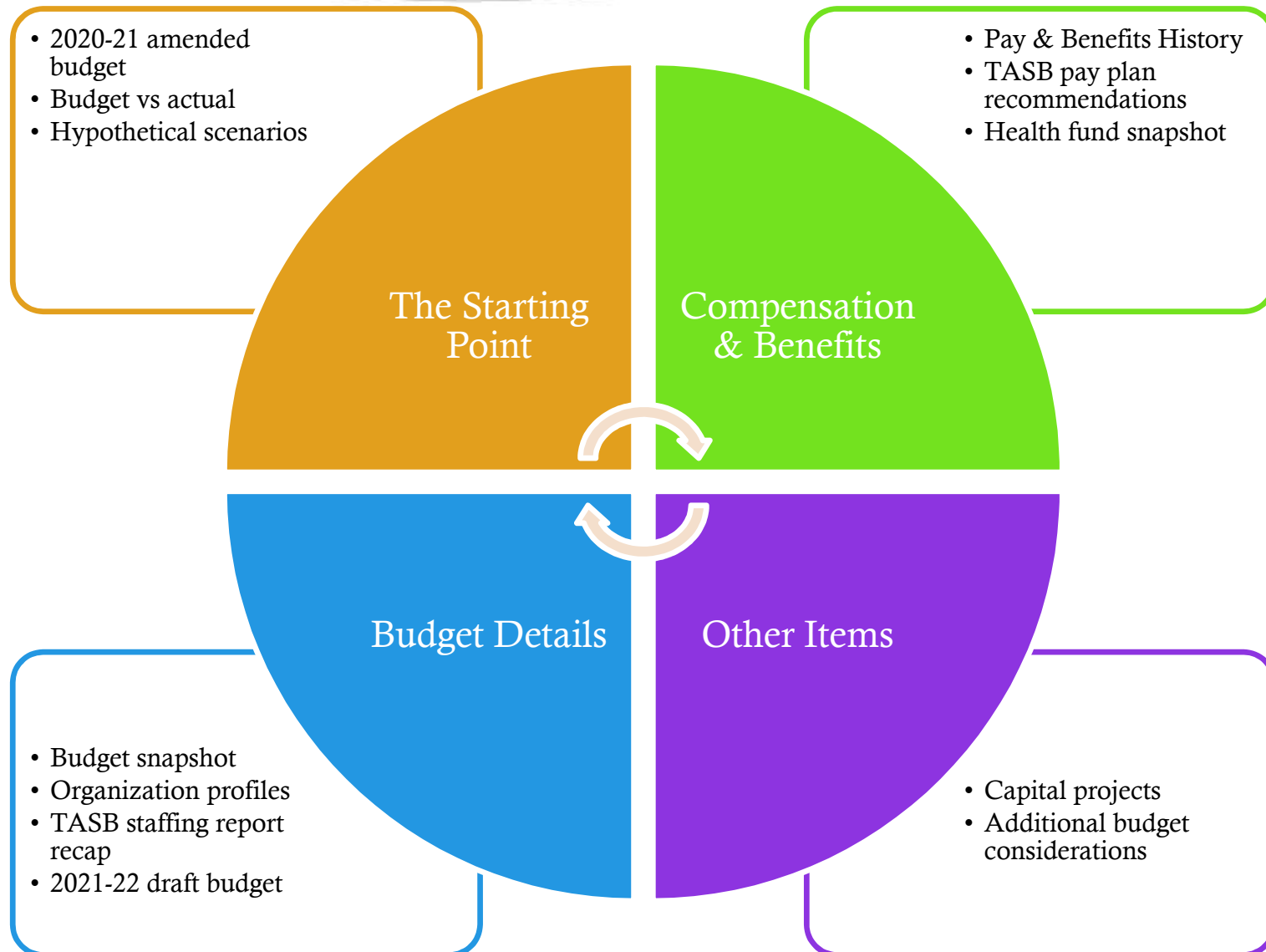
*Estimated rates based on HB3 tax rate compression methodology. The final rate will not be known until August of 2021 because TEA will be using certified values from Central Appraisal Districts which will not be available until 7/25/2021.

Property Values



Tax Levy by Year	2015	2016	2017	2018	2019	2020
Levy Billed on 10/01	\$2,342,307	\$2,677,186	\$2,691,030	\$2,895,377	\$2,778,341	\$2,935,786

Allocating Expenditures



The Starting Point

- 2020-21 amended budget
- Budget vs actual
- Hypothetical scenarios

The Starting Point

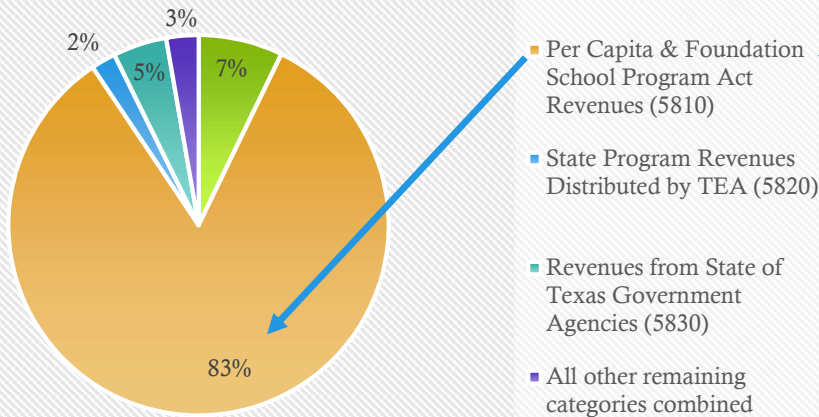
2020-21 Amended Budget

Revenue Category	Amount	%
Local Real & Personal Property Taxes (5710)	\$2,573,132	7%
Per Capita & Foundation School Program Act Revenues (5810)	\$29,872,066	83%
State Program Revenues Distributed by TEA (5820)	\$750,075	2%
Revenues from State of Texas Government Agencies (5830)	\$1,640,000	5%
All other remaining categories combined	\$974,224	3%
<i>Total Revenues</i>	\$35,809,497	100%

Expenditure Category	Amount	%
Payroll Costs (6100)	\$28,676,871	81%
Professional and Contracted Services (6200)	\$2,392,963	7%
Supplies and Materials (6300)	\$2,429,315	7%
Other Operating Expenditures (6400)	\$665,353	2%
Debt Service (6500)	\$836,000	2%
Capital Outlay – Land, Buildings, and Equipment (6600)	\$228,939	1%
<i>Total Expenditures</i>	\$35,229,441	100%

2020-21 Amended Budget

Revenues

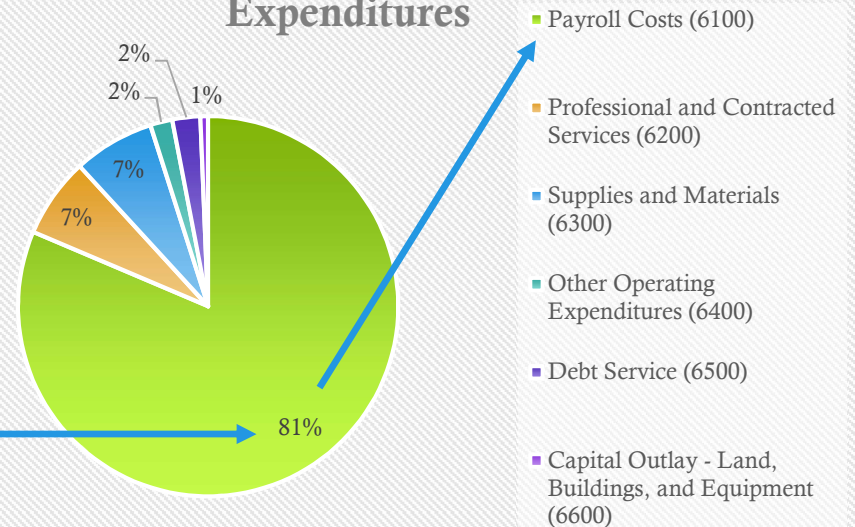


83% of all revenues in fund 199 are generated by students



81% of all expenditures in fund 199 are spent on employees

Expenditures



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.

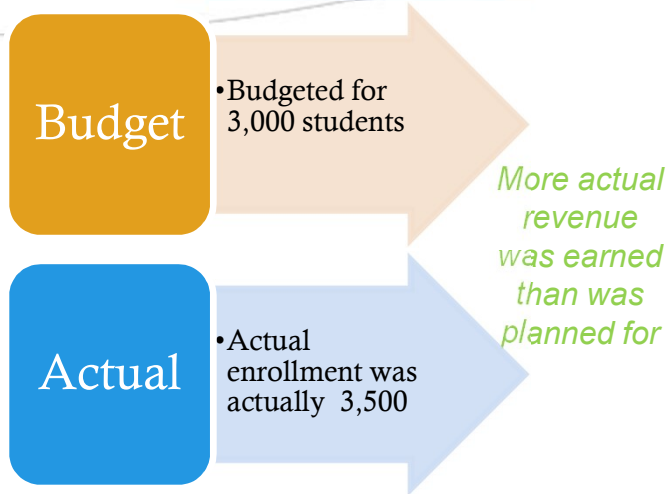
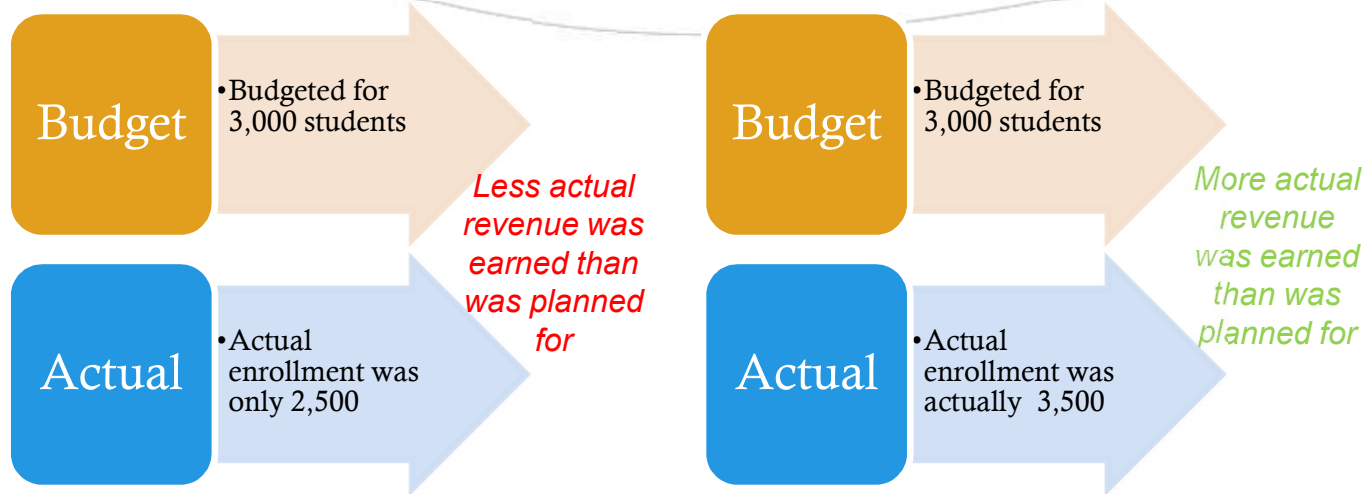
SAN ELIZARIO ISD
EXPENDITURES, AND CHANGES IN FUND BALANCE
UNAUDITED - GENERAL FUND - UNAUDITED
MONTHS ENDED MARCH 31, 2021

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

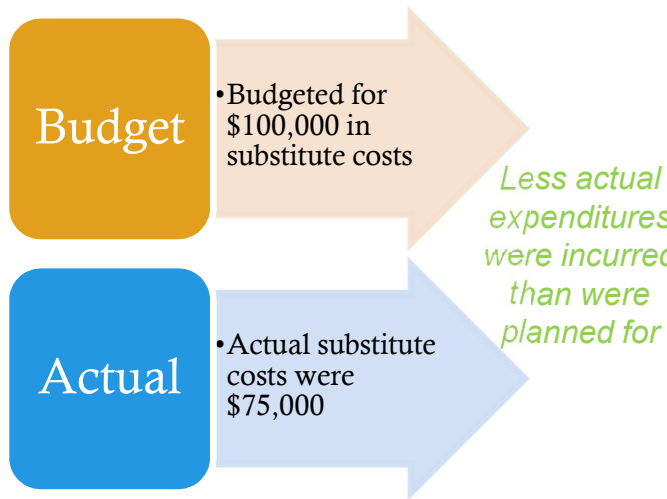
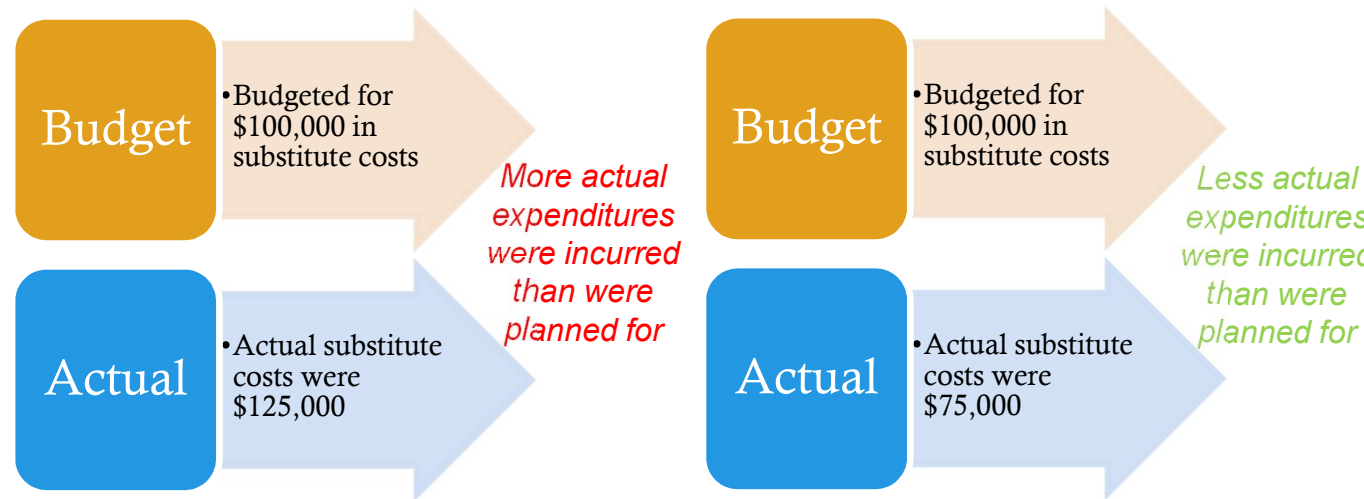


Budget vs Actual



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 a bigger savings.



Fund Balance Changes

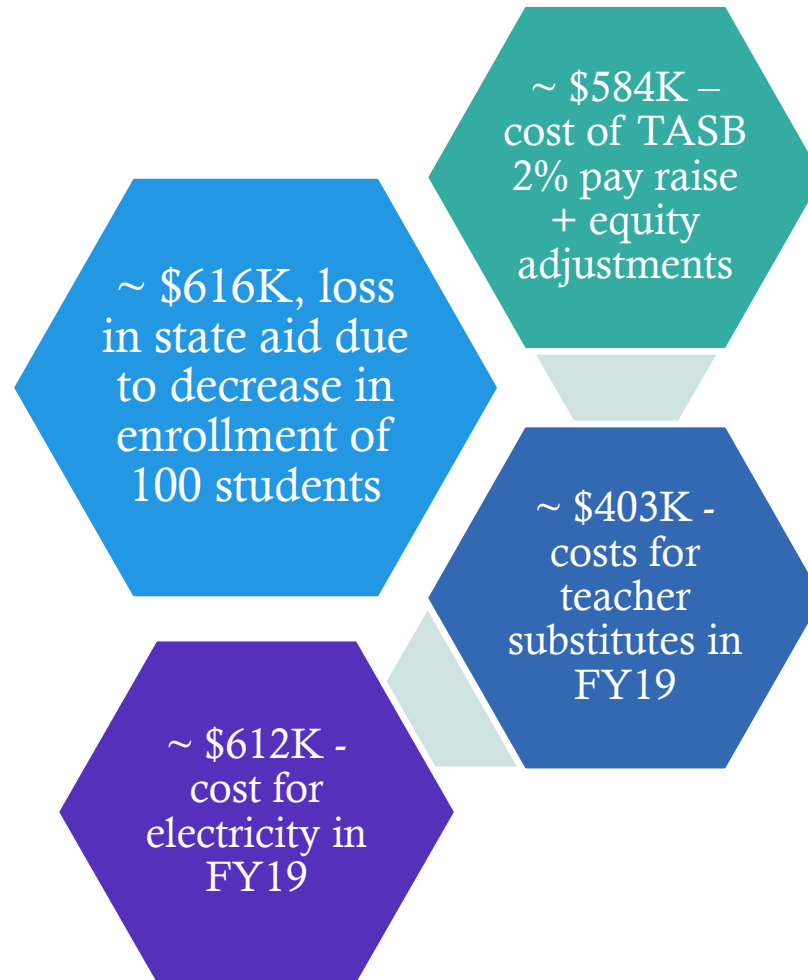
- Both budgeted revenues and budgeted expenditures include items that may result in savings and losses.
- These may be recurring, one-time, or a combination of both.
- The final result is the change in fund balance.

Budget vs Actual

Sight Numbers

Declining
enrollment

Decreases
funding



Budget vs Actual

Students drive funding

Declining
enrollment



Decreases
funding

Example 1			
# of Students	22	17	12
# of Classrooms	1	1	1
Funding per Student	\$ 6,160	\$ 6,160	\$ 6,160
Funding per Class	\$ 135,520	\$ 104,720	\$ 73,920
Funding per Class	\$ 135,520	\$ 104,720	\$ 73,920
Average Cost of 1 Teacher	\$ 69,425	\$ 69,425	\$ 69,425
Funds remaining for other uses*	\$ 66,095	\$ 35,295	\$ 4,495
Example 2			
# of Students	22	17	12
# of Classrooms	10	10	10
Funding per Student	\$ 6,160	\$ 6,160	\$ 6,160
Funding per Class	\$ 1,355,200	\$ 1,047,200	\$ 739,200
Funding per Class	\$ 1,355,200	\$ 1,047,200	\$ 739,200
Average Cost of 10 Teachers	\$ 694,250	\$ 694,250	\$ 694,250
Funds remaining for other uses*	\$ 660,950	\$ 352,950	\$ 44,950
*Other uses include supplies, materials, utilities, transportation, campus front office costs, custodial costs, athletic stipends and costs, central office costs such as costs for processing payroll and paying vendors, IT costs, counseling costs, library costs and any other cost incurred by the district that is not the salary cost for the classroom teacher or paid through a state allotment that is funded by a multiplier off of the basic allotment.			

Budget vs Actual

Students drive funding

Declining
enrollment

Declining
enrollment

Declining
enrollment

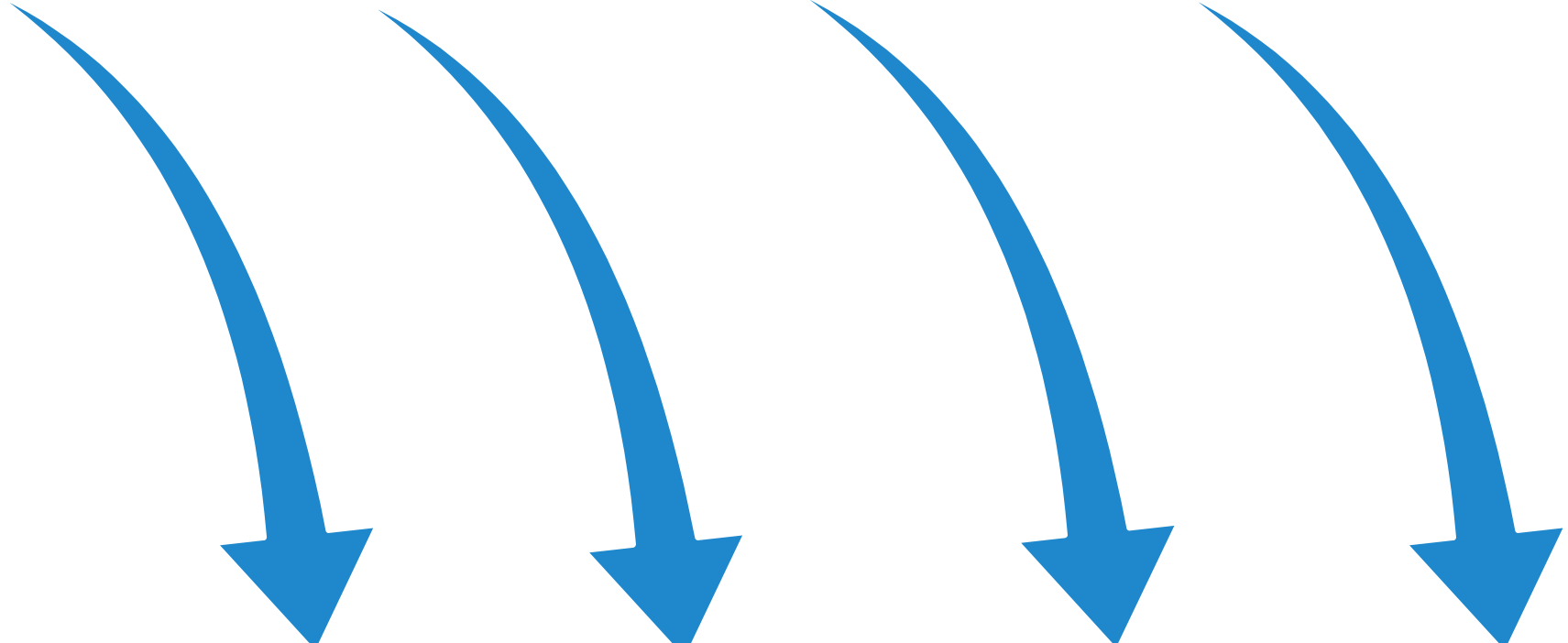
Declining
enrollment

Decreases
funding

Less
funding for
staffing

Less
funding for
supplies

Less
funding for
pay raises



Hypothetical Scenarios

Scenario - only losing enrollment

Revenue & Expenditure Categories	Amount	Effect	Revised
Local Real & Personal Property Taxes (5710)	\$ 2,573,132		\$ 2,573,132
Per Capita & Foundation School Program Act Revenues (5810)	\$ 29,872,066	\$ (616,000)	\$ 29,256,066
State Program Revenues Distributed by TEA (5820)	\$ 750,075		\$ 750,075
Revenues from State of Texas Government Agencies (5830)	\$ 1,640,000		\$ 1,640,000
All other remaining categories combined	\$ 978,589		\$ 978,589
Total Revenues	<u>\$ 35,813,862</u>		<u>\$ 35,197,862</u>
Payroll Costs (6100)	\$ 28,676,871		\$ 28,676,871
Professional and Contracted Services (6200)	\$ 2,392,963		\$ 2,392,963
Supplies and Materials (6300)	\$ 2,429,315		\$ 2,429,315
Other Operating Expenditures (6400)	\$ 665,353		\$ 665,353
Debt Service (6500)	\$ 836,000		\$ 836,000
Capital Outlay - Land, Buildings, and Equipment (6600)	\$ 228,939		\$ 228,939
Total Expenditures	<u>\$ 35,229,441</u>		<u>\$ 35,229,441</u>
Total Revenues Over(Under) Expenditures	<u>\$ 584,421</u>		<u>\$ (31,579)</u>

A decline in enrollment of 100 students x \$6,160 basic allotment

Hypothetical Scenarios

Scenario - only providing a pay raise

Revenue & Expenditure Categories	Amount	Effect	Revised
Local Real & Personal Property Taxes (5710)	\$ 2,573,132		\$ 2,573,132
Per Capita & Foundation School Program Act Revenues (5810)	\$ 29,872,066		\$ 29,872,066
State Program Revenues Distributed by TEA (5820)	\$ 750,075		\$ 750,075
Revenues from State of Texas Government Agencies (5830)	\$ 1,640,000		\$ 1,640,000
All other remaining categories combined	\$ 978,589		\$ 978,589
Total Revenues	<u>\$ 35,813,862</u>		<u>\$ 35,813,862</u>
Payroll Costs (6100)	\$ 28,676,871	\$ 584,199	\$ 29,261,070
Professional and Contracted Services (6200)	\$ 2,392,963		\$ 2,392,963
Supplies and Materials (6300)	\$ 2,429,315		\$ 2,429,315
Other Operating Expenditures (6400)	\$ 665,353		\$ 665,353
Debt Service (6500)	\$ 836,000		\$ 836,000
Capital Outlay - Land, Buildings, and Equipment (6600)	\$ 228,939		\$ 228,939
Total Expenditures	<u>\$ 35,229,441</u>		<u>\$ 35,813,640</u>
Total Revenues Over(Under) Expenditures	<u>\$ 584,421</u>		<u>\$ 222</u>

Cost for TASB Model 1 (2% pay raise plus equity adjustments)

Hypothetical Scenarios

Scenario - losing enrollment and providing a pay raise

Revenue & Expenditure Categories	Amount	Effect	Revised
Local Real & Personal Property Taxes (5710)	\$ 2,573,132		\$ 2,573,132
Per Capita & Foundation School Program Act Revenues (5810)	\$ 29,872,066	\$ (616,000)	\$ 29,256,066
State Program Revenues Distributed by TEA (5820)	\$ 750,075		\$ 750,075
Revenues from State of Texas Government Agencies (5830)	\$ 1,640,000		\$ 1,640,000
All other remaining categories combined	\$ 978,589		\$ 978,589
Total Revenues	<u>\$ 35,813,862</u>		<u>\$ 35,197,862</u>
Payroll Costs (6100)	\$ 28,676,871	\$ 584,199	\$ 29,261,070
Professional and Contracted Services (6200)	\$ 2,392,963		\$ 2,392,963
Supplies and Materials (6300)	\$ 2,429,315		\$ 2,429,315
Other Operating Expenditures (6400)	\$ 665,353		\$ 665,353
Debt Service (6500)	\$ 836,000		\$ 836,000
Capital Outlay - Land, Buildings, and Equipment (6600)	\$ 228,939		\$ 228,939
Total Expenditures	<u>\$ 35,229,441</u>		<u>\$ 35,813,640</u>
Total Revenues Over(Under) Expenditures	<u>\$ 584,421</u>		<u>\$ (615,778)</u>

A decline in enrollment of 100 students x \$6,160 basic allotment

Cost for TASB Model 1 pay raise

Hypothetical Scenarios

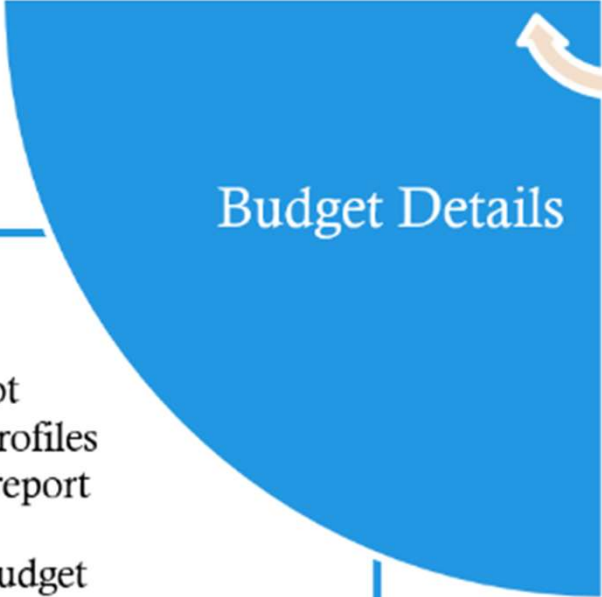
Scenario - losing enrollment and providing a pay raise 2 years in a row

Revenue & Expenditure Categories	Amount	Effect	Revised
Local Real & Personal Property Taxes (5710)	\$ 2,573,132		\$ 2,573,132
Per Capita & Foundation School Program Act Revenues (5810)	\$ 29,872,066	\$ (1,232,000)	\$ 28,640,066
State Program Revenues Distributed by TEA (5820)	\$ 750,075		\$ 750,075
Revenues from State of Texas Government Agencies (5830)	\$ 1,640,000		\$ 1,640,000
All other remaining categories combined	\$ 978,589		\$ 978,589
Total Revenues	<u>\$ 35,813,862</u>		<u>\$ 34,581,862</u>
Payroll Costs (6100)	\$ 28,676,871	\$ 1,168,398	\$ 29,845,269
Professional and Contracted Services (6200)	\$ 2,392,963		\$ 2,392,963
Supplies and Materials (6300)	\$ 2,429,315		\$ 2,429,315
Other Operating Expenditures (6400)	\$ 665,353		\$ 665,353
Debt Service (6500)	\$ 836,000		\$ 836,000
Capital Outlay - Land, Buildings, and Equipment (6600)	\$ 228,939		\$ 228,939
Total Expenditures	<u>\$ 35,229,441</u>		<u>\$ 36,397,839</u>
Total Revenues Over(Under) Expenditures	<u>\$ 584,421</u>		<u>\$ (1,815,977)</u>

A decline in enrollment of 100 students x \$6,160 basic allotment

Cost for TASB Model 1 pay raise

Budget Details



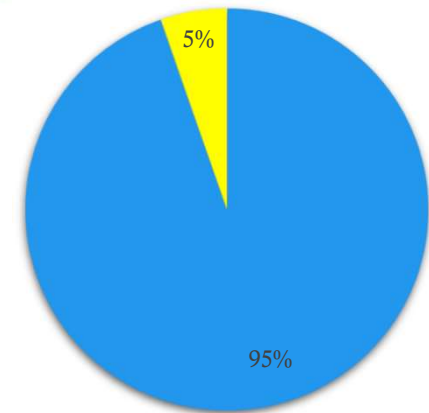
Budget Details

- Budget snapshot
- Organization profiles
- TASB staffing report recap
- 2021-22 draft budget

Budget Snapshot

Fiscal Year 2019-2020 Recap

- Actual State Aid earned: \$31,410,493
 - Hold harmless implemented for school closures
 - Hold harmless partially offset by ESSER I funding
- Earned State Aid funded with state funds: \$29,744,807
 - Recorded as revenue in fiscal year 2019-2020
- Earned State Aid funded with ESSER I funds: \$1,665,686
 - Recorded as revenue when expenditures are incurred through a grant with a grant period of 7/2/2020 through 9/30/2021
 - Pre-award costs allowed 3/13/2020 through 7/1/2020
 - Supplement, not supplant provision was not applicable to ESSER I
 - Summary of ESSER I fund uses
 - \$1.1M in recurring payroll costs
 - \$350K in one time costs (ie. computers, thermometers)
 - \$200K in indirect costs over 3 fiscal years



■ Funded with State funds
■ Funded with ESSER I funds

Budget Snapshot

	Fund 199	Plus / Minus	Estimated	
	2020-21 Amended Budget	Adjustments	Operating Budget	Notes for adjustments
REVENUES				
5700 Local and Intermediate Sources	\$2,651,721		\$2,651,721	
5800 State Sources	\$32,257,776		\$32,257,776	
5900 Federal Programs	\$900,000	\$(145,000)	\$755,000	Reduction in indirect costs charged to the general fund due to ESSER I grant expiration
<i>Total Revenues</i>	\$35,809,497		\$35,664,497	
EXPENDITURES				
6100 Payroll Costs	\$28,676,871	\$1,112,078	\$29,788,949	Increase in payroll costs currently charged to ESSER I grant
6200 Professional and Contracted Services	\$2,392,963	\$(70,524)	\$2,322,439	One-time costs to include TASB reviews, cybersecurity audit and telephone upgrade
6300 Supplies and Materials	\$2,429,315	\$(82,559)	\$2,346,756	One-time costs to include purchase of ERATE equipment
6400 Other Operating Expenses	\$665,353		\$665,353	
6500 Debt Service	\$836,000		\$836,000	
6600 Capital Outlay	\$228,939	\$(205,000)	\$23,939	One-time costs to include pathway of champions project
<i>Total Expenditures</i>	\$35,229,441		\$35,983,436	
REVENUES OVER (UNDER) EXPENDITURES	\$580,056		\$(318,939)	

Budget Snapshot

	Estimated	Minus Staffing	Current	
	Operating Budget	Adjustments	Operating Budget	Notes for staffing adjustments
REVENUES				
5700 Local and Intermediate Sources	\$2,651,721		\$2,651,721	
5800 State Sources	\$32,257,776		\$32,257,776	
5900 Federal Programs	\$755,000		\$755,000	
<i>Total Revenues</i>	\$35,664,497		\$35,664,497	
EXPENDITURES				
6100 Payroll Costs	\$29,788,949	(\$944,239)	\$28,844,710	Decrease in payroll costs due positions that became vacant during the school year and were not filled. These adjustments have not yet been reflected via a budget amendment in the 2020-21 budget. The amount of such an amendment would be less than the amount reflected here because the positions became vacant during the school year while here the entire pay amount is being reduced to reflect the current estimated operating budget as of right now without those vacant positions. The listing of these positions can be found two slides from here under Organization Profiles, payroll budgets.
6200 Professional and Contracted Services	\$2,322,439		\$2,322,439	
6300 Supplies and Materials	\$2,346,756		\$2,346,756	
6400 Other Operating Expenses	\$665,353		\$665,353	
6500 Debt Service	\$836,000		\$836,000	
6600 Capital Outlay	\$23,939		\$23,939	
<i>Total Expenditures</i>	\$35,983,436		\$35,039,197	
REVENUES OVER (UNDER) EXPENDITURES	\$(318,939)		\$625,300	

Organization Profiles

◆ General Fund Expenditures

◆ Campus funding increased by approximately \$40K

- ◆ The per-pupil funding for the basic allotment was reduced by \$10 per student at every school resulting in a reduction of approximately \$53K in general fund dollars.
- ◆ SCE budgets were increased because funding was changed from at-risk student counts to economically disadvantaged student counts to mirror the Title I funding mechanism and to ensure mandated spending thresholds which resulted in an increase of approximately \$86K in state allotment funds.
- ◆ There were small changes in the other state allotments due to changes in enrollment for those programs resulting in an increase of approximately \$7K.

◆ Department funding decreased by approximately \$29K

- ◆ An increase of \$23K to add the student health services module to our current student system should be noted; otherwise, the decrease in department budgets would have been larger.

◆ Funding for District level allocated budgets decreased by approximately \$146K

- ◆ The most significant decrease was due to the COPS grant that absorbed 75% of the cost for SRO through an inter-local agreement with the County.
- ◆ Other changes include slight increases in utility cost projections and decreases in one-time costs (ie. cybersecurity audit, TASB pay & staffing reviews)

Organization Profiles

- ◆ General Fund Expenditures continued
 - ◆ Payroll budgets decreased by approximately \$1.6M
 - ◆ Positions not filled include during the 2020-21 year
 - ◆ Principal position at Sambrano, 8 teacher positions, 2 teacher aide positions, 1 library aide, 2 attendance clerks, 1 receptionist, 1 RN nurse, 1 monitor and 1 crossguard – total savings \$944K
 - ◆ Positions projected not to be filled for the 2021-22 year
 - ◆ The ABC project continues to help as declining enrollment requires less teachers across less schools with the same grade spans. In addition, the DOI class size limit of 24 for K-4th grade also helps in requiring less teachers. A total of 10 teachers at the elementary level are being projected as surplus. Estimated savings \$695K
 - ◆ 3 of those are due to the DOI class size limit of 24. Class sizes exceeding 22:
 - ◆ 1st Mono – 3 sections at 24
 - ◆ 2nd Mono – 2 sections at 23
 - ◆ 2nd Bil – 4 sections at 24, 1 section at 23
 - ◆ These projections assume that all current students return for the 2021-22 school year. These projections also assume that only current PreK and K students enroll for the 2021-22 school year.

Organization Profiles

- ◆ General Fund Expenditures continued
 - ◆ Stipend budgets decreased by approximately \$31K
 - ◆ The decrease is primarily due to decrease in teacher staffing levels so the number of corresponding classroom teacher stipends (ie. bilingual, masters degree) given are less.
 - ◆ The budget does include a new stipend for mariachi for GEMS at \$1,500 and for \$2,000 for two elementary music teachers to support the mariachi program. Additional stipend changes include updates to the CTSO programs offered.

TASB Staffing Report Recap

TASB's Recommendations Summary

Alternative Staffing Models	Absorptions / Additions	Individual personnel cost	Cost increase / savings
Administrative/Professional Staff			
Absorption of 2 P & I professional staff	(2.0)	\$80,000	(\$160,000)
Absorption of 1 librarian	(1.0)	\$64,000	(\$64,000)
Clerical Staff			
Absorption of 1 campus clerical positions	(1.0)	\$25,000	(\$25,000)
Absorption of 7 non-campus clerical positions	(7.0)	\$30,000	(\$210,000)
Instructional Support Staff			
Absorption of 16 educational aides	(16.0)	\$18,000	(\$288,000)
Teachers			
Absorption of 9 elementary teachers	(9.0)	\$52,168	(\$469,512)
Absorption of 6 middle school teachers	(6.0)	\$52,168	(\$313,008)
Absorption of 9 high school teachers	(9.0)	\$52,168	(\$469,512)
Auxiliary Staff			
Addition of 2 custodians	2.0	\$20,000	\$40,000
Total Cost Increase / (Savings)			(\$1,959,032)

TASB Staffing Report Recap

Clerical Staff

TASB's Recommendation:

Administrative/Professional Staff

Absorption of 2 P&I Professional Staff

Absorption of 1 Librarian

Administrative/Professional Staff

Absorption of 2 P&I Professional Staff

Absorption of 1 Librarian



There were 6 librarians and 1 library aide. TASB recommended the absorption of librarian by moving the library aide to that librarian's location. An instructional aide position became open and the library aide was reassigned to the vacant instructional aide position instead.

TASB Staffing Report Recap

Clerical Staff

TASB's Recommendation:

Absorption of 1 Campus Clerical Positions 

Absorption of 7 Non-Campus Clerical Positions

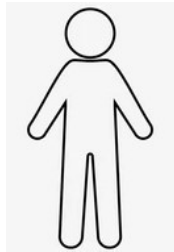
Prior to Report

- 2 Attendance Clerk Positions absorbed through attrition (Loya and Alarcon)

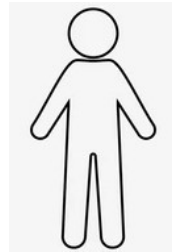
After Report

1 Attendance Clerk Position at HS became vacant and the Attendance Clerk at Borrego Elementary was transferred into the position. The Attendance clerk position at Borrego Elementary was absorbed.

Secretary



Registrar



Assumed duties of the Attendance Clerk

TASB Staffing Report Recap

Clerical Staff

TASB's Recommendation:

Absorption of 1 Campus Clerical Positions
Absorption of 7 Non-Campus Clerical Positions ★

Prior to TASB Report

- 1 P&I Secretary Position Absorbed
- 1 HR Secretary Position Absorbed

Secretary Finance



Assumed Athletic Clerical Duties

Secretary – P&I



Assumed additional P&I Clerical Duties

HR Assistant

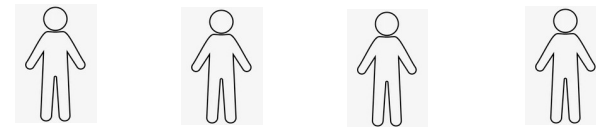


Assumed HR Secretary Duties

After TASB Report

1 P&I Secretary Position absorbed

Restructure: Receptionist reclassified to Department Secretary.



Reception area duties absorbed within administration department secretaries

TASB Staffing Report Recap

Instructional Support Staff
TASB's Recommendation:
Absorption of 16 Educational Aides

Prior to TASB Report

- 5 Instructional Aide Positions were absorbed through attrition in the span of two fiscal years (2020 & 2021):
 - 4 HB3 Aide Positions/ 1 P.E. Aide (GEMS)
 - 2 Reassigned to other Aide Vacancies
 - 1 Employee became a Teacher
 - 2 Resignations

After TASB Report

- 2 HB3 Instructional Aide Positions were absorbed through attrition.

Note: HB3 Funding is used to meet the 11:1 ratio at Loya Primary.
Each classroom is staffed with 1 teacher and one Instructional Aide.
In the absence of payroll costs, the funds would still need to be spent to meet HB3 spending thresholds.

TASB Staffing Report Recap

Teachers

TASB's Recommendation:

Absorption of 9 Elementary Teachers

Absorption of 6 Middle School Teachers

Absorption of 9 High School Teachers

Prior to TASB Report

- 19 Teacher positions were absorbed in the span of two fiscal years (2020 & 2021):
 - 4 – Alarcon
 - 7 – Loya
 - 3- Sambrano
 - 1- GEMS
 - 4 – High School

After TASB Report

- 4 Teacher positions absorbed
 - 1 – Alarcon
 - 1 – Loya
 - 2 – High School

TASB Staffing Report Recap

Auxiliary Staff

TASB's Recommendation:

Addition of 2 Custodians

The recommended addition of custodians was:

1 position – GEMS

1 position- Field House

Historically, the district staffs an average of one custodian per 20,000 CSF
TASB's recommendation assumes one custodian per 19,000 CSF

The recommendation is under review. The Support Services Director continues to assess the need for additional personnel in this area.

Please note: A part-time custodian was converted to a full-time position at Alarcon Elementary Since the date of the TASB report.

TASB Staffing Report Recap

Additional Information

- ◆ Prior to the TASB Report, other positions that have been absorbed through attrition include:
- ◆ Campus Instructional Specialist-Sambrano Elementary
- ◆ Monitor-Bus – Loya Primary
- ◆ Monitor-Crossguard – Sambrano Elementary
- ◆ Literacy Instructor

TASB Staffing Report Recap

Additional Information

After the TASB Report was presented, other positions that have been absorbed include:

- 💧 Nurse RN – Closed after RN from Sambrano applied for the District – RN position.
- 💧 Principal- Sambrano Elementary – Loya Primary Principal assumed the duties of Principal for both campuses.

TASB Staffing Report Recap

Under Evaluation/Consideration

- ◆ 3 Bus Driver-Part time Positions - Transportation
- ◆ 2 Security- Campus Security
- ◆ Guest Teacher Pay
- ◆ Dual Credit Stipend Amounts
- ◆ Mariachi Stipends – New Stipend

Note: Additional absorption of teaching positions will be determined based on attrition and student enrollment.

2021-22 Draft Budget

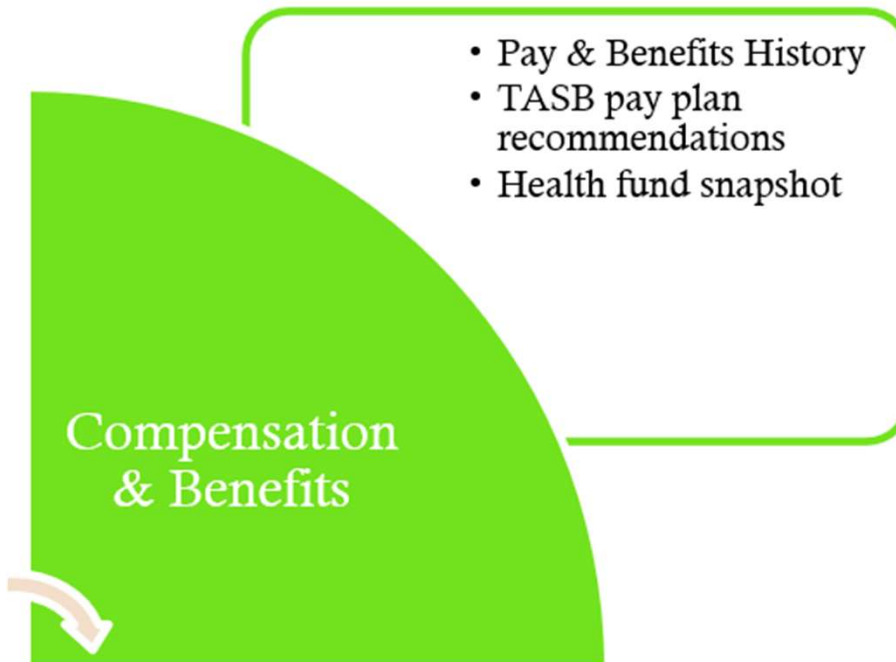
	Current Estimated	Fund 199	Difference
	Operating Budget	2021-22 Draft Budget	More(Less)
REVENUES			
5700 Local and Intermediate Sources	\$2,651,721	\$2,883,809	\$232,088
5800 State Sources	\$32,257,776	\$30,571,191	(\$1,686,585)
5900 Federal Programs	\$755,000	\$755,000	
<i>Total Revenues</i>	\$35,664,497	\$34,210,000	(\$1,454,497)
EXPENDITURES			
6100 Payroll Costs	\$28,844,710	\$28,357,246	(\$487,464)
6200 Professional and Contracted Services	\$2,322,439	\$2,326,803	\$4,364
6300 Supplies and Materials	\$2,346,756	\$2,107,030	(\$239,726)
6400 Other Operating Expenses	\$665,353	\$773,492	\$108,139
6500 Debt Service	\$836,000	\$0	(\$836,000)
6600 Capital Outlay	\$23,939	\$4,000	(\$19,939)
<i>Total Expenditures</i>	\$35,039,197	\$33,568,571	(\$1,470,626)
REVENUES OVER (UNDER) EXPENDITURES	\$625,300	\$641,429	

The 2021-22 draft budget excludes any adjustments due to the ESSER III grant such as costs to be supplanted and indirect costs that can be charged to that grant. It also excludes any costs for one-time costs requested during the budget process and for projects in progress that are not yet finalized such as the Pathway of Champions project that need to be budgeted in the 2021-22 fiscal year.

2021-22 Draft Budget

	Difference	Explanations for Changes by Category
REVENUES	More(Less)	
5700 Local and Intermediate Sources	\$232,088	The increase is primarily due to the large increase in appraised home values as noted on the property values slide
5800 State Sources	\$(1,686,585)	A major decrease in state aid due to a projected decrease of 174 students as noted on the slide comparing enrollment changes and a decrease in IFA funding due to the IFA lease revenue bond being paid off
5900 Federal Programs		
<i>Total Revenues</i>	\$(1,454,497)	
EXPENDITURES		
6100 Payroll Costs	\$(487,464)	This decrease is the net effect of the to 10 teaching positions projected not to be filled for the upcoming 2021-22 school year as noted on the staffing changes slide offset against a projected increase in the TRS on-behalf budget
6200 Professional and Contracted Services	\$4,364	This change is minimal
6300 Supplies and Materials	\$(239,726)	This is primarily due to a decrease in campus and department budgets and in one-time costs
6400 Other Operating Expenses	\$108,139	This increase is as a result of travel related costs that are projected to be higher than current amended budgeted figures as a result of the pandemic (ie. more athletic & student travel)
6500 Debt Service	\$(836,000)	This is due to the IFA lease revenue bond being paid off.
6600 Capital Outlay	\$(19,939)	This decrease is primarily due to the one-time costs for the Pathway of Champions, but is not final and will be revised at the time of the budget adoption to budget for any remaining costs from 7/1/21 and forward
<i>Total Expenditures</i>	\$(1,470,626)	

Compensation & Benefits



Pay & Benefits History

Fiscal Year	Changes to the Compensation Plan History
2013-14	2.5% general pay increase. Conversion to TASB min/mid/max pay table model.
2014-15	1% general pay increase. Equity adjustments.
2015-16	2% general pay increase.
2016-17	2% general pay increase.
2017-18	2% general pay increase. One time retention incentive for all employees (\$500 FT, \$250 PT). Equity adjustments.
2018-19	2% general pay increase. One time retention incentive for classroom teachers, librarians, campus instructional specialists (\$500). One-time lump sum payment to all employees (\$500 FT, \$250 PT). Equity adjustments.
2019-20	5% general pay increase for employees on the Teacher, Nurse, Librarian pay schedule. 3% general pay increase for employees on the Instructional Support, Operations Support and Administrative Technical pay schedules. 1% general pay increase for employees on the Administrative Professional pay schedule. \$500 stipend for teachers with more than 5 years. One time lump sum payment for all employees (\$500 FT, \$250 PT).
2020-21	4% general pay increase for employees on the Teacher, Nurse, Librarian pay schedule, plus any necessary equity adjustments depending on the revised hiring schedule. 3% general pay increase for employees on the Instructional Support, Operations Support and Administrative Technical pay schedules. 2% general pay increase for employees on the Administrative Professional pay schedule.

Pay & Benefits History

Fiscal Year	Health Insurance Plan - Employer Changes	Health Insurance Plan - Employee Changes
2013-14	• \$75 monthly increase in employer health insurance contribution	• No changes in premiums from prior year.
2014-15	• \$725,000 transfer in to health fund from general fund	• Increase in premiums from prior year.
2015-16	• NA	• No changes in premiums from prior year.
2016-17	• \$700,000 transfer in to health fund from general fund	• Buy Up Health Plan eliminated.
	• \$50 monthly increase in employer health insurance contribution	• No changes in premiums from prior year for Core & HDHP plans.
2017-18	• NA	• No changes in premiums from prior year.
		• Insurance carrier change from Aetna to CIGNA
2018-19	• \$1,500,000 transfer to the health fund	• No changes in premiums from prior year.
2019-20	• \$1,500,000 transfer to the health fund	• No changes in premiums from prior year.
	• Increase in the employer premium from \$448.69 per month to \$500 per month per employee.	
2020-21	• \$1,500,000 transfer to the health fund	• Increase in premiums from prior year.
	• Increase in the employer premium from \$500 per month to \$550 per month per employee.	• Implementation of \$300 employer contribution toward health savings account for employees on a consumer driven health plan.

TASB Pay Plan Recommendations

Model 1

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Teachers					
\$53,000 starting salary	238		\$295,608		\$13,617,046
^{2c} 2.0% general pay increase (\$1,130)		238	\$270,515	2.0%	
Adjustments to years 1-5		51	\$25,093	0.2%	
Administrative Professional	59		\$114,487		\$4,564,237
^{2c} 2.0% of pay range midpoint increase		58	\$96,119	2.1%	
2.0% increase to employees over range max		1	\$1,394	0.0%	
Adjustments to 1.0% above pay range minimum		2	\$7,303	0.2%	
Teacher pay equity adjustments		1	\$255	0.0%	
Market adj < 90%		11	\$9,416	0.2%	
Administrative Technical	45		\$57,984		\$1,568,036
^{2c} 2.0% of pay range midpoint increase		44	\$32,060	2.0%	
2.0% increase to employees over range max		1	\$1,012	0.1%	
Adjustments to 1.0% above pay range minimum		6	\$8,405	0.5%	
Placement scale adjustments		15	\$16,507	1.1%	
Instructional Support	67		\$36,915		\$1,377,915
^{2c} 2.0% of pay range midpoint increase		66	\$28,565	2.1%	
2.0% increase to employees over range max		1	\$410	0.0%	
Adjustments to 1.0% above pay range minimum		7	\$1,823	0.1%	
Placement scale adjustments		9	\$6,117	0.4%	
Operations Support	164		\$106,857		\$3,507,020
^{2c} 2.0% of pay range midpoint increase		147	\$63,243	1.8%	
2.0% increase to employees over range max		17	\$8,644	0.2%	
Adjustments to 1.0% above pay range minimum		11	\$5,165	0.1%	
Placement scale adjustments		57	\$23,805	0.7%	
Security guard night-shift differential		6	\$6,000	0.2%	
Subtotal - General Pay Increase	573	573	\$501,962	2.0%	
Subtotal - Implementation/Equity Adjustments		176	\$109,891	0.4%	
Total Cost Estimate			\$611,852	2.5%	\$24,634,254

Footnotes:

^{2c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

TASB Pay Plan Recommendations

Model 2

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Teachers					
\$52,250 starting salary	238		\$153,995		\$13,617,046
^{1c} 1.0% general pay increase (\$570)		238	\$136,445	1.0%	
Adjustments to years 5		20	\$17,551	0.1%	
Administrative Professional	59		\$72,627		\$4,564,237
^{1c} 1.0% of pay range midpoint increase		58	\$48,046	1.1%	
1.0% increase to employees over range max		1	\$698	0.0%	
Adjustments to 1.0% above pay range minimum		5	\$9,657	0.2%	
Teacher pay equity adjustments		4	\$1,750	0.0%	
Market adj < 90%		15	\$12,476	0.3%	
Administrative Technical	45		\$46,874		\$1,568,036
^{1c} 1.0% of pay range midpoint increase		44	\$16,018	1.0%	
1.0% increase to employees over range max		1	\$506	0.0%	
Adjustments to 1.0% above pay range minimum		10	\$11,151	0.7%	
Placement scale adjustments		16	\$19,199	1.2%	
Instructional Support	67		\$25,754		\$1,377,915
^{1c} 1.0% of pay range midpoint increase		66	\$14,239	1.0%	
1.0% increase to employees over range max		1	\$205	0.0%	
Adjustments to 1.0% above pay range minimum		8	\$3,436	0.2%	
Placement scale adjustments		16	\$7,874	0.6%	
Operations Support	164		\$83,786		\$3,507,020
^{1c} 1.0% of pay range midpoint increase		149	\$31,958	0.9%	
1.0% increase to employees over range max		15	\$4,147	0.1%	
Adjustments to 1.0% above pay range minimum		19	\$8,095	0.2%	
Placement scale adjustments		65	\$33,586	1.0%	
Security guard night-shift differential		6	\$6,000	0.2%	
Subtotal - General Pay Increase	573	573	\$252,262	1.0%	
Subtotal - Implementation/Equity Adjustments		184	\$130,774	0.5%	
Total Cost Estimate			\$383,036	1.6%	\$24,634,254

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

TASB Pay Plan Recommendations

Model 3

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Teachers					
\$53,000 starting salary	238		\$295,608		\$13,617,046
^{1c} 2.0% general pay increase (\$1,130)		238	\$270,515	2.0%	
Adjustments to years 1-5		51	\$25,093	0.2%	
Administrative Professional	59		\$75,203		\$4,564,237
^{1c} 1.0% of pay range midpoint increase		58	\$48,046	1.1%	
1.0% increase to employees over range max		1	\$698	0.0%	
Adjustments to 1.0% above pay range minimum		5	\$9,657	0.2%	
Teacher pay equity adjustments		4	\$4,326	0.1%	
Market adj < 90%		15	\$12,476	0.3%	
Administrative Technical	45		\$46,874		\$1,568,036
^{1c} 1.0% of pay range midpoint increase		44	\$16,018	1.0%	
1.0% increase to employees over range max		1	\$506	0.0%	
Adjustments to 1.0% above pay range minimum		10	\$11,151	0.7%	
Placement scale adjustments		16	\$19,199	1.2%	
Instructional Support	67		\$25,754		\$1,377,915
^{1c} 1.0% of pay range midpoint increase		66	\$14,239	1.0%	
1.0% increase to employees over range max		1	\$205	0.0%	
Adjustments to 1.0% above pay range minimum		8	\$3,436	0.2%	
Placement scale adjustments		16	\$7,874	0.6%	
Operations Support	164		\$83,786		\$3,507,020
^{1c} 1.0% of pay range midpoint increase		149	\$31,958	0.9%	
1.0% increase to employees over range max		15	\$4,147	0.1%	
Adjustments to 1.0% above pay range minimum		19	\$8,095	0.2%	
Placement scale adjustments		65	\$33,586	1.0%	
Security guard night-shift differential		6	\$6,000	0.2%	
Subtotal - General Pay Increase	573	573	\$386,332	1.6%	
Subtotal - Implementation/Equity Adjustments		215	\$140,893	0.6%	
Total Cost Estimate			\$527,225	2.1%	\$24,634,254

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

Health Fund Snapshot

Health Fund 2020-21 Activity	Amount
Beginning Net Position as of July 1, 2020	(\$1,215,823)
Transfer in from the General Fund	\$1,500,000
Revenues year to date as of April 2021	\$3,621,677
Expenditures year to date as of April 2021	(\$3,872,500)
Net Position as of April 2021	\$33,304

Health Fund Plan Comparison	Counts
Core Plan – April 2020	426
Consumer Driven Health Plan – April 2020	57
Total Enrolled – April 2020	483
Core Plan (ACO network) – April 2021	153
Core Plan (open access) – April 2021	182
Consumer Driven Health Plan (ACO network) – April 2021	69
Consumer Driven Health Plan (open access) – April 2021	36
Total Enrolled – April 2021	440

A change in employee and employer contributions rates is currently not being recommended by the District's health fund consultant for the upcoming 2021-22 plan year, but may be needed for the following 2022-23 plan year.

Other Items

Other Items

- Capital projects
- Additional budget considerations

Capital Projects

- Last year a list of projects were identified and prioritized for funding with remaining bond funds.
- \$334,000 worth of projects were canceled due to the NPBI purchase for all HVAC units due to the COVID-19 pandemic
- \$1,8775,000 worth of identified projects had no funding

Location	Project	Amount
HS Locker Rooms (Main Building)	HVAC conversions from evaporative to refrigeration	\$55,000
GEMS Aux Gym	HVAC conversions from evaporative to refrigeration	\$118,000
GEMS Music Room	Classroom update- fully functional (depending on the scope of work and cost, this one may be funded with existing general funds) sound control panels, flooring.	\$40,000
Sambrano	New computer labs	\$12,500
Alarcon	New computer labs	\$12,500
Borrego	New computer labs	\$12,500
Loya	New (2-5 year old compliant) playground equipment (1 area under canopy comparable to current size playground set) does not include removal of old playground equipment. Relocating current playground equipment (under both canopies) would cost about 50k. Due to the age and parts not readily available it would be cost effective to remove and discard. Discard could be done in house with rental of equipment (2K). Relocation of the newest play set is recommended (6k)	\$61,500
High School	Concrete for tennis courts drainage on west end to preserve foundation	\$9,000
GEMS	Fencing or code controlled gate to split up parking lot between visitors and staff parking (secure perimeter improvement)	\$13,000
GEMS	Fire Alarm replacement/upgrade	\$75,000
GEMS	Roof replacements; old asphalt roofing system - 400, Library, and auxiliary gym.	\$720,000
District wide	Parking lot improvements where parking lots are becoming aged and beginning to deteriorate, or are already beyond repair and areas need to be replaced	\$98,000
Campuses	Exterior painting of facilities	\$502,000
GEMS	Roof replacement; old asphalt roofing system - 500 South	\$105,000
Loya Gym	HVAC conversions from evaporative to refrigeration	\$45,000
Sambrano Gym	HVAC conversions from evaporative to refrigeration	\$45,000
Borrego Gym	HVAC conversions from evaporative to refrigeration	\$45,000
HS Concession Stand	Concession Stand (new construction within facility)	\$70,000
GEMS FB Field	Grading and leveling instead of just additional seeding	\$15,000
Alarcon	Cafeteria Roof replacement; old asphalt roofing system	\$157,500

Additional Budget Considerations

- As part of the budget process, budget authorities presented additional items for consideration which are presented on the following table:

PROJECT DESCRIPTION	EST. COST
Creation of Intellizum type area at Loya Primary	\$100,000
"Maps" software for Planning & Instruction department for teacher professional development as part of the Teacher Incentive Allotment	\$30,000
Router for technology to increase bandwidth to 5 gbs	\$10,400
Firewall update that includes hardware installation and support for 5 years to protect network for up to 5 gbs bandwidth connection	\$36,402
Webfilter update that includes control software to restrict content and ensure CIPA compliance for up to a 5 gbs bandwidth connection	\$78,899
A virtual host server, memory upgrades for existing server, and software for connecting remotely to devices outside of the district for technology	\$27,300
Upgrading of hardware and licensing for server plus core for technology	\$41,000
A battery backup generator for technology	\$62,100
A buffering device for electrical surges for the HS building as requested by the maintenance department	\$19,000
Costs for rehabilitation and improvement of the existing lift station	\$35,000
A new vehicle for the security department	\$25,000
A new tractor for the grounds department to maintain athletic fields and ponding areas districtwide	\$70,000
New mowers for the grounds department as two have reached end of life	\$25,000
A new battery and desktop for the walk behind carry machine and the arrival system	\$2,000
Upgrades to marquees at facilities districtwide	\$27,280
A management system software for the tracking of buses and creation of bus routes for the transportation department	\$23,800
Instruments for the new proposed mariachi group at GEMS	\$7,000
Laptops for 1:1 for incoming freshmen at SEHS	\$162,000
<i>Total estimated cost of items</i>	<i>\$782,181</i>

Some of these items may be eligible for funding under ESSER III and some of these in addition to the capital projects on the previous slide may be funded through the District's existing fund balance. The current amended budget is reflecting a surplus that may result in an actual higher amount than the amended budget reflects because of savings incurred as a result of the pandemic and because of savings incurred from positions not being filled; however, nothing is certain yet because the Legislative session is still ongoing, because ESSER II funds have not been released and because the current ESSER III information is preliminary and will more than likely be updated in the weeks ahead.

Budget Workshop #2

Fiscal Year 2021-22

June 16, 2021



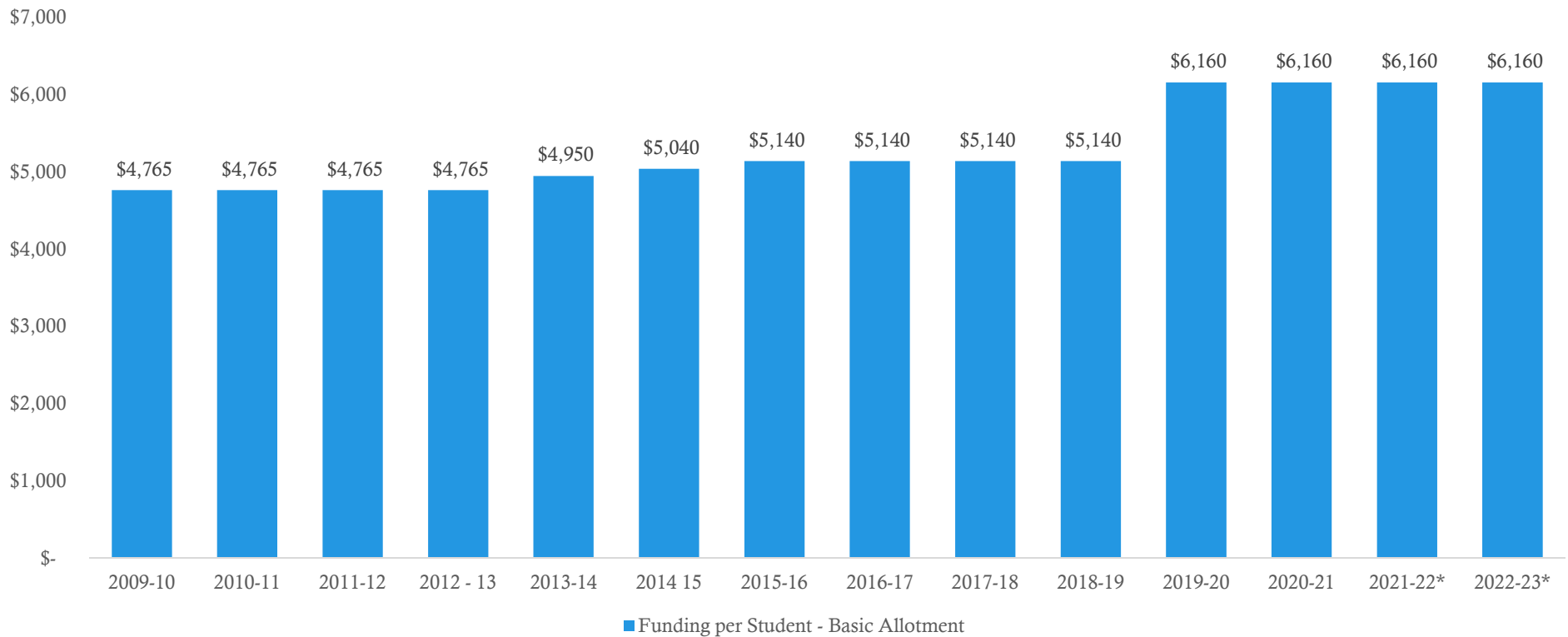
State Funding Update

87th Legislature's regular session runs from January 12 to May 31, 2021

- ◆ SB1 – fully funds House Bill 3 reforms and the Foundation School Program
 - ◆ No change in the basic allotment
- ◆ HB 1525 – clean up bill for HB3
 - ◆ Included several funding and non-funding changes
 - ◆ Funding changes applicable to SEISD:
 - ◆ Small/mid-size adjustment now used for CTE funding, changes to program weights
 - ◆ Return of GT allotment, funding limited to 5% of district ADA, and total state allotment limited to \$100 million
 - ◆ Restrictions on fund balance were not included



Basic Allotment

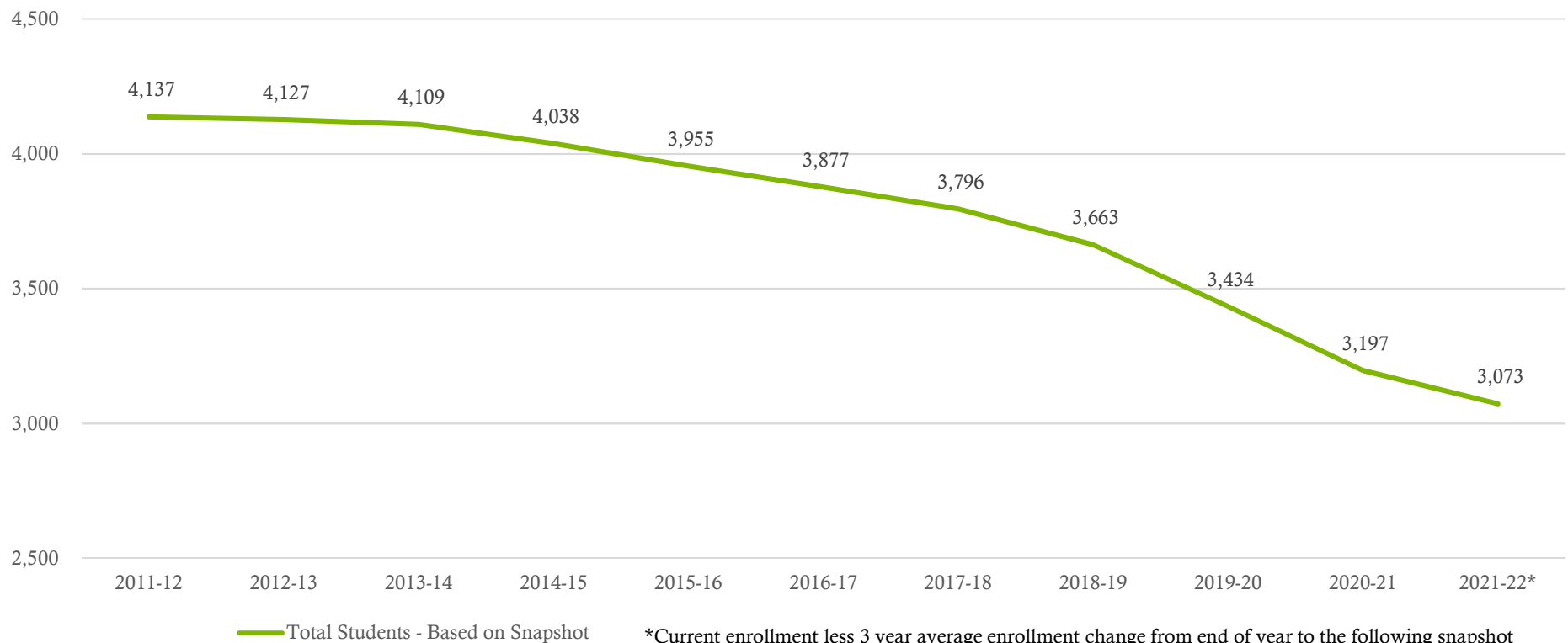


*The current legislative session kept the same level of funding for the upcoming biennium (fiscal years 2021-22 & 2022-23)

Enrollment

Estimated Enrollment Change from Current to End of 2021-22 Using 3 Year Average	Students
Enrollment at Year End (as of 6.3.21)	3,197
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	3,023

Enrollment Trend



ESSER Funds

- ◆ Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER I
 - ◆ Allocation (final): \$1,716,283
 - ◆ ADA hold harmless for 2019-20 school year was partially offset by funding
 - ◆ Grant application was made available in June of 2020
 - ◆ Grant End Date of 9/30/2022

- ◆ Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER II
 - ◆ Allocation: \$6,962,081
 - ◆ ADA hold harmless for 2020-21 school year will be partially offset by funding
 - ◆ Grant application available on June 4, 2021
 - ◆ Grant End Date of 9/30/2022

- ◆ American Rescue Plan (ARP) Act, ESSER III
 - ◆ Allocation: \$15,635,846
 - ◆ ADA hold harmless offset will not apply
 - ◆ Grant application available on April 29, 2021
 - ◆ Grant End Date of 9/20/2023

Updates

- ◆ Staffing update from previous budget workshop
 - ◆ Attendance clerk positions for Alarcon ES and Borrego ES were added back
 - ◆ Campus Principal position for Sambrano ES was added back
- ◆ ESSER II & III
 - ◆ Allow supplanting, but require compliance with maintenance of effort with ESSA and IDEA federal grant requirements
 - ◆ A budget amendment will be presented depending on what is allowed in these grants similar to the one presented in 2020-21 when the ESSER I grant was submitted and approved

Budget by Object

	2020-2021			2021-2022		Difference
	Amended Budget			Draft Budget		
REVENUES						
5700 Local and Intermediate Sources	\$ 2,841,721	7%	\$ 3,101,144	8%	\$ 259,423	
5800 State Program Revenues	\$ 32,339,141	82%	\$ 30,725,856	80%	\$ (1,613,285)	
5900 Federal Program Revenues	\$ 4,422,324	11%	\$ 4,668,000	12%	\$ 245,676	
Total Revenues	\$ 39,603,186		\$ 38,495,000		\$ (1,108,186)	
EXPENDITURES						
6100 Payroll Costs	\$ 30,359,767	78%	\$ 30,284,104	80%	\$ (75,663)	
6200 Professional and Contracted Services	\$ 2,520,027	6%	\$ 2,435,003	6%	\$ (85,024)	
6300 Supplies and Materials	\$ 4,392,106	11%	\$ 4,294,530	11%	\$ (97,576)	
6400 Other Operating Expenses	\$ 682,718	2%	\$ 784,792	2%	\$ 102,074	
6500 Debt Service	\$ 836,000	2%	\$ -	0%	\$ (836,000)	
6600 Capital Outlay	\$ 259,678	1%	\$ 239,000	1%	\$ (20,678)	
Total Expenditures	\$ 39,050,296		\$ 38,037,429		\$ (1,012,867)	
REVENUES OVER(UNDER) EXPENDITURES						
	\$ 552,890		\$ 457,571			

Changes in Budgets

2020-21 Amended Budget	6100	6200	6300	6400	6500	6600	Grand Total
Campus Budget	\$ 237,050	\$ 146,261	\$ 1,154,585	\$ 89,239	\$ -	\$ -	\$ 1,627,135
Department Budgets	\$ 27,814	\$ 2,277,191	\$ 1,241,072	\$ 582,179	\$ 836,000	\$ 234,678	\$ 5,198,935
Food Service	\$ 1,660,000	\$ 96,575	\$ 1,996,449	\$ 11,300	\$ -	\$ 25,000	\$ 3,789,324
TRS On Behalf	\$ 1,640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,640,000
Payroll	\$ 25,778,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,778,899
Stipends	\$ 1,016,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,016,003
Total Expenditures	\$ 30,359,767	\$ 2,520,027	\$ 4,392,106	\$ 682,718	\$ 836,000	\$ 259,678	\$ 39,050,296

2021-2022 Draft Budget	6100	6200	6300	6400	6500	6600	Grand Total
Campus Budget	\$ 197,568	\$ 112,813	\$ 1,248,157	\$ 146,657	\$ -	\$ -	\$ 1,705,195
Department Budgets	\$ 5,810	\$ 2,217,990	\$ 851,873	\$ 626,835	\$ -	\$ 209,000	\$ 3,911,508
Food Service	\$ 1,660,000	\$ 104,200	\$ 2,194,500	\$ 11,300	\$ -	\$ 30,000	\$ 4,000,000
TRS On Behalf	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
Payroll	\$ 25,550,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,550,039
Stipends	\$ 970,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 970,687
Total Expenditures	\$ 30,284,104	\$ 2,435,003	\$ 4,294,530	\$ 784,792	\$ -	\$ 239,000	\$ 38,037,429

Campus Budget Changes

2020-21 Amended Budget	6100	6200	6300	6400	6500	6600	Grand Total
Campus- Alarcon Elementary	\$ 44,178	\$ 10,637	\$ 124,933	\$ 10,793	\$ -	\$ -	\$ 190,540
Campus- Borrego Elementary	\$ 25,944	\$ 5,131	\$ 187,705	\$ 9,652	\$ -	\$ -	\$ 228,432
Campus- Garcia Enriquez MS	\$ 45,875	\$ 1,357	\$ 152,107	\$ 11,770	\$ -	\$ -	\$ 211,110
Campus- Loya Primary	\$ 20	\$ 3,926	\$ 102,542	\$ 1,712	\$ -	\$ -	\$ 108,200
Campus- Sambrano Elementary	\$ 1,150	\$ 19,269	\$ 262,600	\$ 1,457	\$ -	\$ -	\$ 284,476
Campus- San Elizario HS	\$ 119,883	\$ 105,941	\$ 324,698	\$ 53,855	\$ -	\$ -	\$ 604,377
Total Campus Expenditures	\$ 237,050	\$ 146,261	\$ 1,154,585	\$ 89,239	\$ -	\$ -	\$ 1,627,135

2021-2022 Draft Budget	6100	6200	6300	6400	6500	6600	Grand Total
Campus- Alarcon Elementary	\$ 35,409	\$ 15,500	\$ 114,311	\$ 19,400	\$ -	\$ -	\$ 184,620
Campus- Borrego Elementary	\$ 34,070	\$ 5,805	\$ 180,475	\$ 16,400	\$ -	\$ -	\$ 236,750
Campus- Garcia Enriquez MS	\$ 63,219	\$ 1,748	\$ 167,296	\$ 13,957	\$ -	\$ -	\$ 246,220
Campus- Loya Primary	\$ 700	\$ 2,410	\$ 78,995	\$ 1,200	\$ -	\$ -	\$ 83,305
Campus- Sambrano Elementary	\$ 4,000	\$ 9,050	\$ 300,260	\$ 8,100	\$ -	\$ -	\$ 321,410
Campus- San Elizario HS	\$ 60,170	\$ 78,300	\$ 406,820	\$ 87,600	\$ -	\$ -	\$ 632,890
Total Campus Expenditures	\$ 197,568	\$ 112,813	\$ 1,248,157	\$ 146,657	\$ -	\$ -	\$ 1,705,195

Department Budget Changes

2020-21 Amended Budget	6100	6200	6300	6400	6500	6600	Grand Total
Department - Athletics	\$ -	\$ 114,004	\$ 136,544	\$ 49,452	\$ -	\$ -	\$ 300,000
Department - Bilingual	\$ -	\$ 5,325	\$ 19,917	\$ 931	\$ -	\$ -	\$ 26,173
Department - Board of Trustees	\$ -	\$ 5,500	\$ 8,476	\$ 33,649	\$ -	\$ -	\$ 47,625
Department - CATE	\$ 1,059	\$ 950	\$ 425	\$ 1,920	\$ -	\$ -	\$ 4,354
Department - CIP Software	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Department - Communications	\$ -	\$ 3,943	\$ 3,592	\$ 9,944	\$ -	\$ -	\$ 17,479
Department - Copy Machines	\$ -	\$ 95,650	\$ 4,350	\$ -	\$ -	\$ -	\$ 100,000
Department - Debt Obligations	\$ -	\$ -	\$ -	\$ -	\$ 836,000	\$ -	\$ 836,000
Department - Districtwide Exp	\$ -	\$ 90,241	\$ 91,617	\$ 58,000	\$ -	\$ 6,484	\$ 246,342
Department - Dyslexia	\$ -	\$ 119	\$ 1,935	\$ -	\$ -	\$ -	\$ 2,054
Department - Dyslexia SPED	\$ 14,186	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ 14,351
Department - Finance	\$ -	\$ 65,639	\$ 3,970	\$ 5,282	\$ -	\$ -	\$ 74,891
Department - Fund Balance	\$ -	\$ 85,166	\$ -	\$ -	\$ -	\$ 205,000	\$ 290,166
Department - Grounds	\$ -	\$ 10,192	\$ 23,853	\$ 256	\$ -	\$ 6,499	\$ 40,800
Department - GT	\$ 1,683	\$ -	\$ 747	\$ 70	\$ -	\$ -	\$ 2,500
Department - Human Resources	\$ -	\$ 2,400	\$ 5,821	\$ 1,900	\$ -	\$ -	\$ 10,121
Department - Janitorial	\$ -	\$ 3,031	\$ 97,935	\$ -	\$ -	\$ -	\$ 100,966
Department - Maintenance	\$ -	\$ 116,165	\$ 129,023	\$ 2,712	\$ -	\$ -	\$ 247,900
Department - NCLB	\$ -	\$ 325	\$ 1,097	\$ 697	\$ -	\$ -	\$ 2,119
Department - Nursing	\$ -	\$ 1,370	\$ 13,299	\$ 200	\$ -	\$ -	\$ 14,869
Department - PEIMS	\$ -	\$ 1,109	\$ 5,645	\$ 50	\$ -	\$ -	\$ 6,804
Department - Planning & Instruction	\$ 10,186	\$ 30,551	\$ 20,593	\$ 8,277	\$ -	\$ -	\$ 69,607
Department - Postage	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Department - Rentals	\$ -	\$ 948	\$ -	\$ -	\$ -	\$ -	\$ 948
Department - Risk Management	\$ -	\$ -	\$ -	\$ 209,455	\$ -	\$ -	\$ 209,455
Department - Security	\$ -	\$ 5,929	\$ 3,851	\$ 425	\$ -	\$ -	\$ 10,205
Department - SPED	\$ 700	\$ 159,077	\$ 51,038	\$ 15,783	\$ -	\$ -	\$ 226,597
Department - Summer School	\$ -	\$ 1,190	\$ 30,800	\$ 10,010	\$ -	\$ -	\$ 42,000
Department - Superintendent	\$ -	\$ 89,957	\$ 4,935	\$ 12,005	\$ -	\$ -	\$ 106,897
Department - Tax Collections	\$ -	\$ 49,612	\$ 388	\$ -	\$ -	\$ -	\$ 50,000
Department - TEA PPE Allocation	\$ -	\$ -	\$ 117,902	\$ -	\$ -	\$ -	\$ 117,902
Department - Technology	\$ -	\$ 126,540	\$ 229,894	\$ 1,555	\$ -	\$ -	\$ 357,989
Department - Transportation	\$ -	\$ 117,370	\$ 181,995	\$ 1,281	\$ -	\$ -	\$ 300,646
Department - Trans. Expenditures	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Department - Utilities	\$ -	\$ 1,075,000	\$ -	\$ -	\$ -	\$ -	\$ 1,075,000
Department - Warehouse	\$ -	\$ 10,167	\$ 2,160	\$ 24	\$ -	\$ -	\$ 12,350
Budget Increases	\$ -	\$ 9,722	\$ 27,107	\$ 8,300	\$ -	\$ 16,695	\$ 61,825
Total Department Expenditures	\$ 27,814	\$ 2,277,191	\$ 1,241,072	\$ 582,179	\$ 836,000	\$ 234,678	\$ 5,198,935

Department Budget Changes

2021-2022 Draft Budget	6100	6200	6300	6400	6500	6600	Grand Total
Department - Athletics	\$ -	\$ 74,600	\$ 112,550	\$ 102,850	\$ -	\$ -	\$ 290,000
Department - Bilingual	\$ -	\$ 1,000	\$ 21,754	\$ 500	\$ -	\$ -	\$ 23,254
Department - Board of Trustees	\$ -	\$ 3,500	\$ 1,125	\$ 23,000	\$ -	\$ -	\$ 27,625
Department - CATE	\$ 1,000	\$ -	\$ 1,625	\$ 1,375	\$ -	\$ -	\$ 4,000
Department - CIP Software	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Department - Communications	\$ -	\$ 2,100	\$ 2,100	\$ 10,800	\$ -	\$ -	\$ 15,000
Department - Copy Machines	\$ -	\$ 95,650	\$ 4,350	\$ -	\$ -	\$ -	\$ 100,000
Department - Debt Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department - Districtwide Exp	\$ -	\$ 50,500	\$ 7,000	\$ 57,500	\$ -	\$ -	\$ 115,000
Department - Dyslexia	\$ -	\$ -	\$ 1,100	\$ 500	\$ -	\$ -	\$ 1,600
Department - Dyslexia SPED	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
Department - Finance	\$ -	\$ 66,005	\$ 2,390	\$ 4,605	\$ -	\$ -	\$ 73,000
Department - Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000	\$ 205,000
Department - Grounds	\$ -	\$ 8,250	\$ 29,350	\$ 400	\$ -	\$ -	\$ 38,000
Department - GT	\$ 510	\$ 525	\$ 895	\$ 70	\$ -	\$ -	\$ 2,000
Department - Human Resources	\$ -	\$ 1,500	\$ 3,690	\$ 3,810	\$ -	\$ -	\$ 9,000
Department - Janitorial	\$ -	\$ 3,750	\$ 93,250	\$ -	\$ -	\$ -	\$ 97,000
Department - Maintenance	\$ -	\$ 121,350	\$ 119,350	\$ 3,300	\$ -	\$ -	\$ 244,000
Department - NCLB	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
Department - Nursing	\$ 375	\$ 2,000	\$ 9,825	\$ 1,800	\$ -	\$ -	\$ 14,000
Department - PEIMS	\$ -	\$ 1,250	\$ 5,745	\$ -	\$ -	\$ -	\$ 6,995
Department - Planning & Instruction	\$ 3,425	\$ 40,900	\$ 10,535	\$ 5,390	\$ -	\$ -	\$ 60,250
Department - Postage	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Department - Rentals	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Department - Risk Management	\$ -	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ 215,000
Department - Security	\$ -	\$ 5,000	\$ 2,500	\$ 1,500	\$ -	\$ -	\$ 9,000
Department - SPED	\$ 500	\$ 158,090	\$ 41,225	\$ 20,185	\$ -	\$ -	\$ 220,000
Department - Summer School	\$ -	\$ -	\$ 35,800	\$ 200	\$ -	\$ -	\$ 36,000
Department - Superintendent	\$ -	\$ 72,350	\$ 3,320	\$ 14,630	\$ -	\$ -	\$ 90,300
Department - Tax Collections	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Department - TEA PPE Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department - Technology	\$ -	\$ 222,785	\$ 146,429	\$ 4,900	\$ -	\$ 4,000	\$ 378,114
Department - Transportation	\$ -	\$ 120,915	\$ 172,565	\$ 1,520	\$ -	\$ -	\$ 295,000
Department - Trans. Expenditures	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Department - Utilities	\$ -	\$ 1,104,870	\$ -	\$ -	\$ -	\$ -	\$ 1,104,870
Department - Warehouse	\$ -	\$ 10,100	\$ 900	\$ 1,000	\$ -	\$ -	\$ 12,000
Budget Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenditures	\$ 5,810	\$ 2,217,990	\$ 851,873	\$ 626,835	\$ -	\$ 209,000	\$ 3,911,508

Budget by Function

	2020-21 Fund 101	2020-21 Fund 199	2020-2021 Amended Budget	2021-22 Fund 101	2021-22 Fund 199	2021-22 Draft Budget	Difference
REVENUES							
5700 Total Local and Intermediate Sources	\$ 190,000	\$ 2,651,721	\$ 2,841,721	\$ 180,000	\$ 2,921,144	\$ 3,101,144	\$ 259,423
5800 State Program Revenues	\$ 81,365	\$ 32,257,776	\$ 32,339,141	\$ 77,000	\$ 30,648,856	\$ 30,725,856	\$ (1,613,285)
5900 Federal Programs	\$ 3,522,324	\$ 900,000	\$ 4,422,324	\$ 3,743,000	\$ 925,000	\$ 4,668,000	\$ 245,676
<i>Total Revenues</i>	<u>\$ 3,793,689</u>	<u>\$ 35,809,497</u>	<u>\$ 39,603,186</u>	<u>\$ 4,000,000</u>	<u>\$ 34,495,000</u>	<u>\$ 38,495,000</u>	<u>\$ (1,108,186)</u>
EXPENDITURES							
11 Instruction	\$ -	\$ 18,621,819	\$ 18,621,819	\$ -	\$ 18,523,748	\$ 18,523,748	\$ (98,071)
12 Instructional Resources and Media Services	\$ -	\$ 527,959	\$ 527,959	\$ -	\$ 502,276	\$ 502,276	\$ (25,683)
13 Curriculum and Instructional Staff Development	\$ -	\$ 193,200	\$ 193,200	\$ -	\$ 177,166	\$ 177,166	\$ (16,034)
21 Instructional Leadership	\$ -	\$ 722,426	\$ 722,426	\$ -	\$ 734,755	\$ 734,755	\$ 12,329
23 School Leadership	\$ -	\$ 2,079,033	\$ 2,079,033	\$ -	\$ 2,092,726	\$ 2,092,726	\$ 13,693
31 Guidance, Counseling and Evaluation Services	\$ -	\$ 1,211,786	\$ 1,211,786	\$ -	\$ 1,243,957	\$ 1,243,957	\$ 32,171
32 Social Work Services	\$ -	\$ 166,059	\$ 166,059	\$ -	\$ 189,364	\$ 189,364	\$ 23,305
33 Health Services	\$ -	\$ 465,185	\$ 465,185	\$ -	\$ 388,155	\$ 388,155	\$ (77,030)
34 Student (Pupil) Transportation	\$ -	\$ 1,358,356	\$ 1,358,356	\$ -	\$ 1,307,278	\$ 1,307,278	\$ (51,078)
35 Food Services	\$ 3,793,689	\$ -	\$ 3,793,689	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 206,311
36 Cocurricular/Extracurricular Activities	\$ -	\$ 1,067,531	\$ 1,067,531	\$ -	\$ 1,040,502	\$ 1,040,502	\$ (27,029)
41 General Administration	\$ -	\$ 1,658,961	\$ 1,658,961	\$ -	\$ 1,593,220	\$ 1,593,220	\$ (65,741)
51 Facilities Maintenance and Operations	\$ -	\$ 4,003,258	\$ 4,003,258	\$ -	\$ 4,038,208	\$ 4,038,208	\$ 34,950
52 Security and Monitoring Services	\$ -	\$ 926,178	\$ 926,178	\$ -	\$ 871,756	\$ 871,756	\$ (54,422)
53 Data Processing Services	\$ -	\$ 1,142,076	\$ 1,142,076	\$ -	\$ 1,058,671	\$ 1,058,671	\$ (83,405)
61 Community Services	\$ -	\$ 27,280	\$ 27,280	\$ -	\$ 26,147	\$ 26,147	\$ (1,133)
71 Debt Service - Principal on Long Term Debt	\$ -	\$ 836,000	\$ 836,000	\$ -	\$ -	\$ -	\$ (836,000)
81 Facilities Acquisition and Construction	\$ -	\$ 205,000	\$ 205,000	\$ -	\$ 205,000	\$ 205,000	\$ -
99 Other Intergovernmental Charges	\$ -	\$ 44,500	\$ 44,500	\$ -	\$ 44,500	\$ 44,500	\$ -
<i>Total Expenditures</i>	<u>\$ 3,793,689</u>	<u>\$ 35,256,607</u>	<u>\$ 39,050,296</u>	<u>\$ 4,000,000</u>	<u>\$ 34,037,429</u>	<u>\$ 38,037,429</u>	<u>\$ (1,012,867)</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 552,890</u>	<u>\$ 552,890</u>	<u>\$ -</u>	<u>\$ 457,571</u>	<u>\$ 457,571</u>	

Draft Budget

		2020-2021	2021-2022
		Amended Budget	Draft Budget
REVENUES			
	<i>Total Revenues</i>	<u>\$ 39,603,186</u>	<u>\$ 38,495,000</u>
EXPENDITURES			
	<i>Total Expenditures</i>	<u>\$ 39,050,296</u>	<u>\$ 38,037,429</u>
REVENUES OVER(UNDER) EXPENDITURES		<u>\$ 552,890</u>	<u>\$ 457,571</u>

	Current Position	\$ 457,571
Pathway of Champions Project (one-time cost funded by fund balance)		\$ 205,000
	Actual Estimated Position	<u>\$ 662,571</u>

Discussion on Proposed Budget and Proposed Tax Rate for 2021-22

June 23, 2021



West Texas County Courier 6/10/21

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 Wednesday, June 23, 2021 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.

Maintenance Tax	\$0.920700/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax	
Approved by Local Voters	\$0.189300/\$100 (Proposed rate to pay bonded indebtedness)

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	1.42%	Increase
Debt Service	33.22%	Decrease
Total Expenditures	0.72%	Decrease

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ 358,654,100	\$ 447,799,875
Total appraised value* of new property**	\$ 6,774,462	\$ 5,652,219
Total taxable value*** of all property	\$ 257,215,950	\$ 313,937,751
Total taxable value*** of new property**	\$ 6,728,351	\$ 5,363,314

* "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* \$25,755,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ 1.015100	\$ 0.154900*	\$ 1.170000	\$ 968	\$11,491
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 1.549840	\$ 0.225680*	\$ 1.775520	\$ 1,794	\$10,573
Proposed Rate	\$ 0.920700	\$ 0.189300*	\$ 1.110000	\$ 1,194	\$10,621

*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

	Last Year	This Year
Average Market Value of Residences	\$ 80,725	\$ 103,789
Average Taxable Value of Residences	\$ 50,175	\$ 63,416
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.170000	\$ 1.110000
Taxes Due on Average Residence	\$ 587.05	\$ 703.92
Increase (Decrease) in Taxes		\$ 116.87

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.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.110000. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.110000.

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:

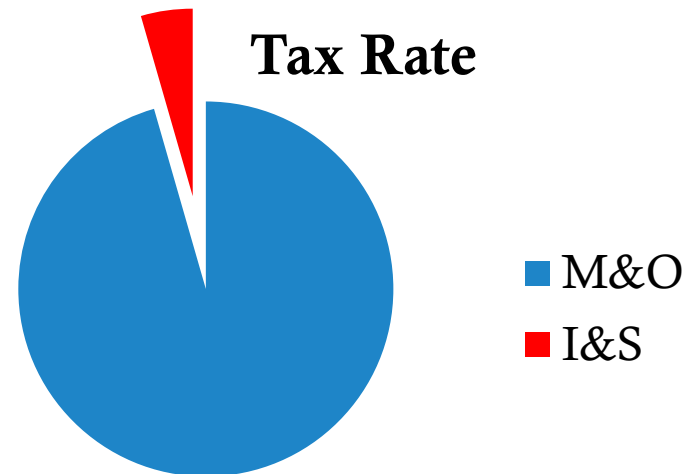
Maintenance and Operations Fund Balance(s)	\$ 10,653,774
Interest & Sinking Fund Balance(s)	\$ 164,274

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.

Tax Rates

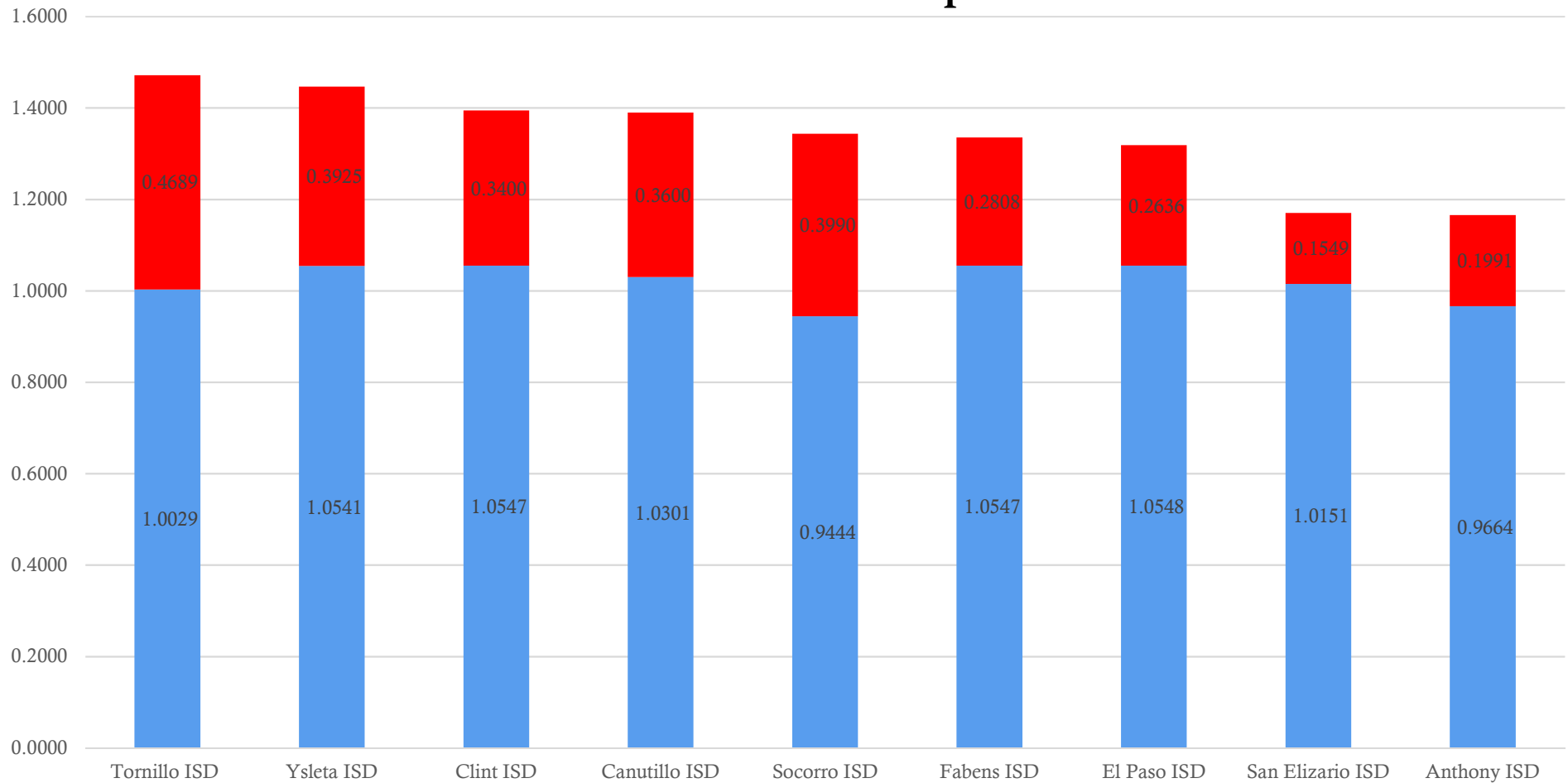
Rate Types

- ◆ 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

2020 Tax Rate Comparison

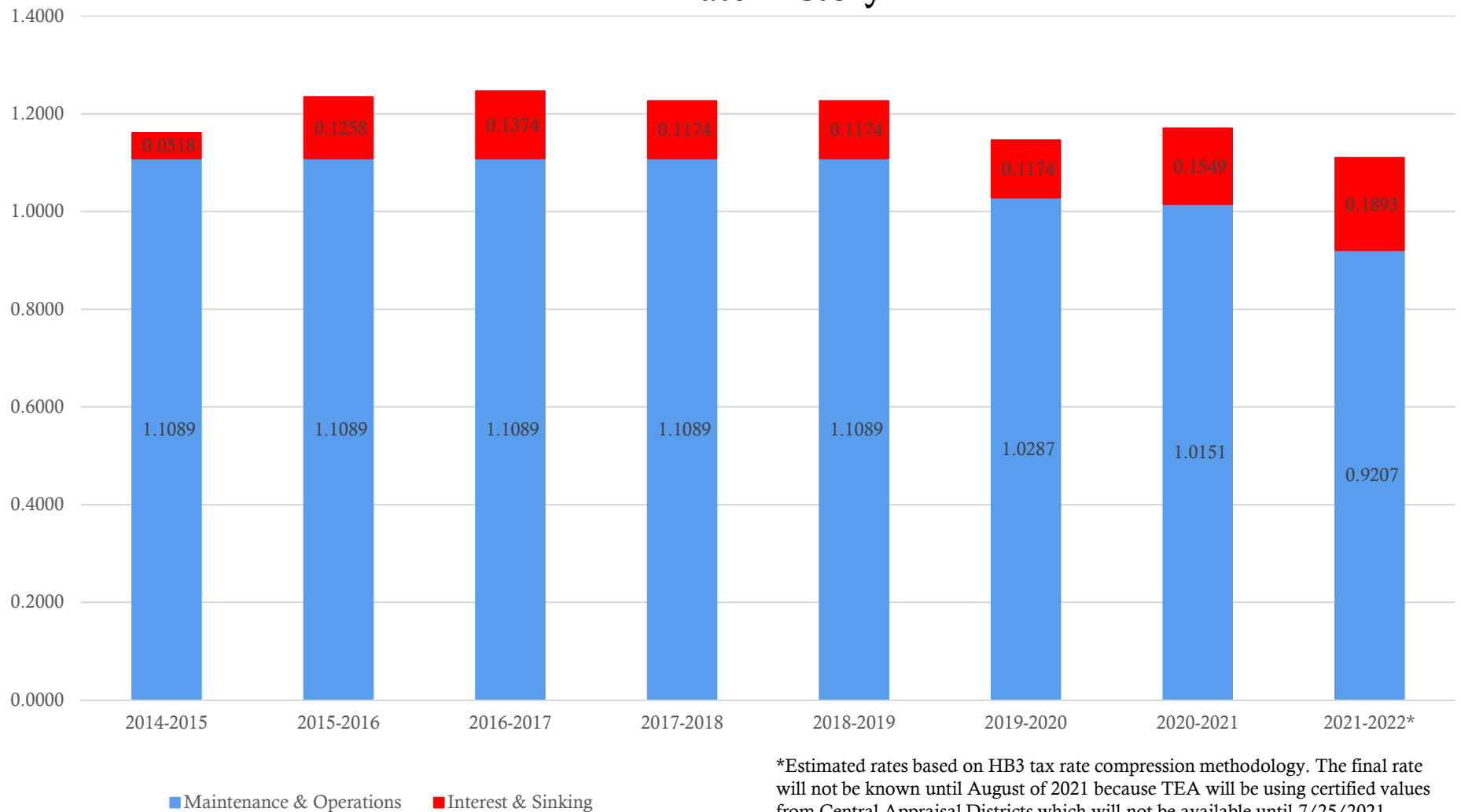


■ Maintenance & Operations ■ Interest & Sinking

Source: City of El Paso Tax Office, 2020 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 2021 because TEA will be using certified values from Central Appraisal Districts which will not be available until 7/25/2021.

Tax Rates

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Total appraised value* of new property**	\$ 6,774,462	\$ 5,652,219
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Average Taxable Value of Residences	\$ 50,175	\$ 63,416
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 1.170000	\$ 1.110000
Taxes Due on Average Residence	\$ 587.05	\$ 703.92
Increase (Decrease) in Taxes		\$ 116.87

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.

Enrollment Comparison

This summary table compares enrollment with surrounding Districts and calculates the financial exigency formula (based on enrollment change over a 5 year period) for five years. As seen below, all the surrounding Districts experienced a decrease in students for the 2020-21 school year while most districts have seen a continued decline in enrollment for several years in a row.

CDN	District	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
071901	Clint ISD	11,830	11,719	11,805	11,703	11,669	11,483	11,473	11,346	11,195	10,625
	Result for given year:						-2.01%	-2.81%	-3.05%	-4.06%	-7.47%
071902	El Paso ISD	63,794	62,884	61,290	60,556	59,772	59,246	58,178	57,178	55,112	50,540
	Result for given year:						-5.79%	-5.08%	-5.58%	-7.80%	-14.69%
071903	Fabens ISD	2,422	2,383	2,355	2,333	2,364	2,311	2,286	2,235	2,142	2,045
	Result for given year:						-3.02%	-2.93%	-4.20%	-9.39%	-11.51%
071904	San Elizario ISD	4,137	4,127	4,109	4,038	3,955	3,877	3,796	3,663	3,434	3,189
	Result for given year:						-6.06%	-7.62%	-9.29%	-13.17%	-17.75%
071905	Ysleta ISD	44,131	43,512	43,007	42,421	42,232	41,508	41,185	41,036	40,404	38,354
	Result for given year:						-4.61%	-4.24%	-3.26%	-4.33%	-7.60%
071906	Anthony ISD	844	855	813	872	838	867	835	841	843	786
	Result for given year:						1.40%	2.71%	-3.56%	0.60%	-9.34%
071907	Canutillo ISD	5,955	6,042	5,977	5,859	5,973	6,030	6,200	6,223	6,239	6,023
	Result for given year:						-0.20%	3.73%	6.21%	4.45%	-0.12%
071908	Tornillo ISD	1,354	1,350	1,336	1,264	1,192	1,129	1,111	1,021	1,000	913
	Result for given year:						-16.37%	-16.84%	-19.22%	-16.11%	-19.13%
071909	Socorro ISD	43,398	44,054	44,405	44,380	45,126	45,804	46,398	46,618	47,397	46,932
	Result for given year:						3.97%	4.49%	5.04%	5.03%	2.46%

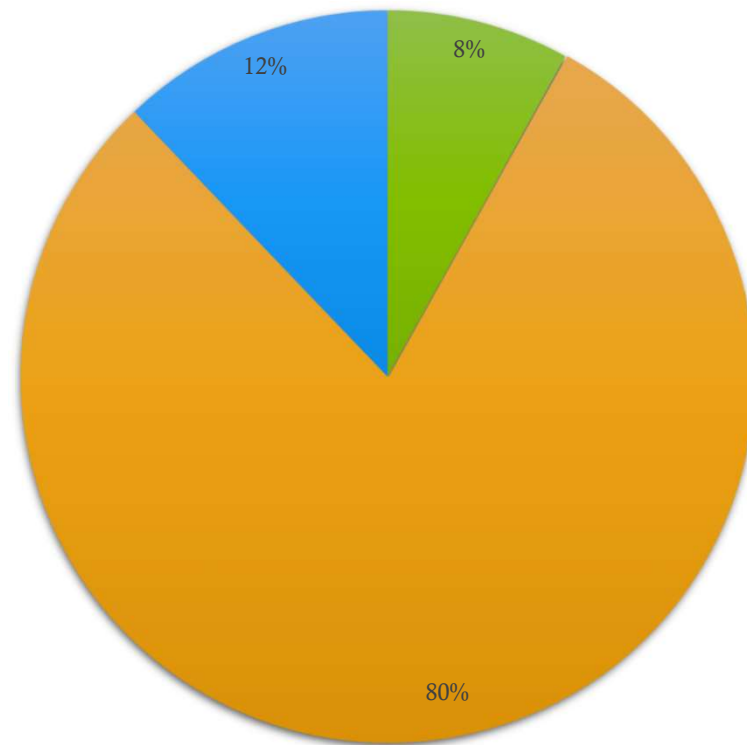
Data Source: TEA PEIMS District Financial Budget Reports

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

Operating Revenues

Revenue Category	Amount
Local (5700)	\$ 3,101,144
State (5800)	\$ 30,725,856
Federal (5900)	\$ 4,668,000
Total Revenues	\$ 38,495,000

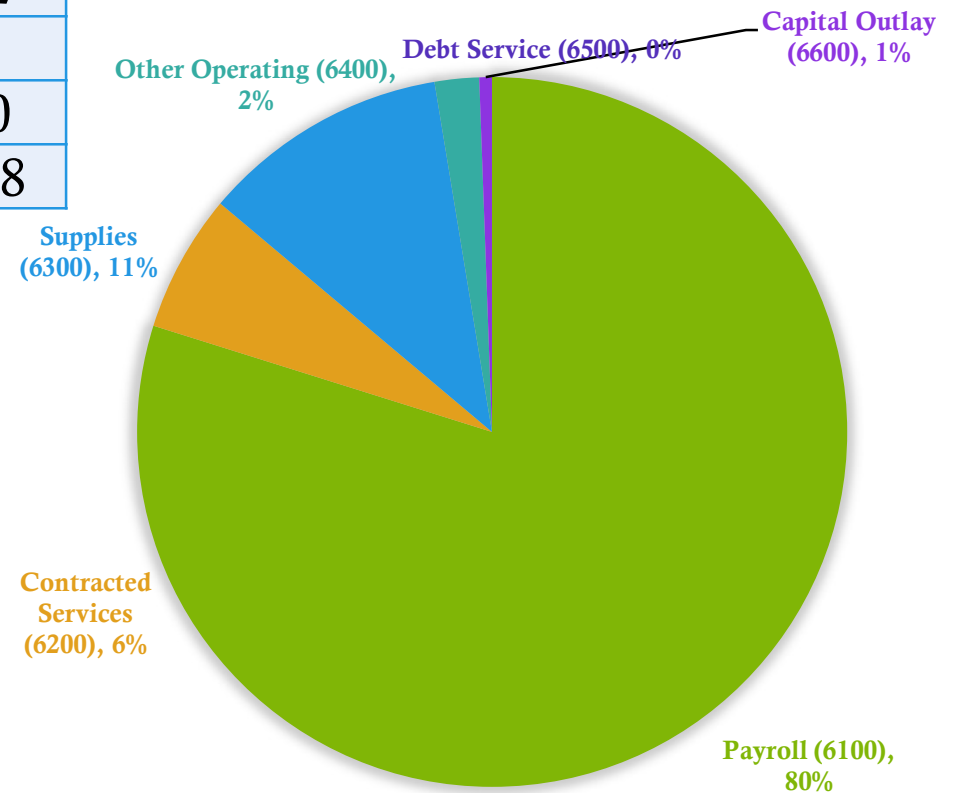
Sources of Revenues



■ Local (5700) ■ State (5800) ■ Federal (5900)

Operating Expenditures

Expenditure Category	Amount
Payroll (6100)	\$ 30,903,633
Contracted Services (6200)	\$ 2,435,003
Supplies (6300)	\$ 4,363,030
Other Operating (6400)	\$ 784,792
Debt Service (6500)	\$ -
Capital Outlay (6600)	\$ 224,000
Total Expenditures	\$ 38,710,458



Operating Budget

	2021-2022 Budget
REVENUES	
5700 Total Local and Intermediate Sources	\$ 3,101,144
5800 State Program Revenues	\$ 30,725,856
5900 Federal Programs	\$ 4,668,000
<i>Total Revenues</i>	<u>\$ 38,495,000</u>
EXPENDITURES	
11 Instruction	\$ 18,904,079
12 Instructional Resources and Media Services	\$ 509,500
13 Curriculum and Instructional Staff Development	\$ 177,166
21 Instructional Leadership	\$ 752,065
23 School Leadership	\$ 2,148,102
31 Guidance, Counseling and Evaluation Services	\$ 1,278,767
32 Social Work Services	\$ 191,778
33 Health Services	\$ 394,094
34 Student (Pupil) Transportation	\$ 1,326,403
35 Food Services	\$ 4,000,000
36 Cocurricular/Extracurricular Activities	\$ 1,047,623
41 General Administration	\$ 1,646,018
51 Facilities Maintenance and Operations	\$ 4,100,143
52 Security and Monitoring Services	\$ 896,658
53 Data Processing Services	\$ 1,077,417
61 Community Services	\$ 26,147
71 Debt Service - Principal on Long Term Debt	\$ -
81 Facilities Acquisition and Construction	\$ 190,000
99 Other Intergovernmental Charges	\$ 44,500
<i>Total Expenditures</i>	<u>\$ 38,710,460</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (215,460)</u>

Extra Projects

PROJECT DESCRIPTION (Bond Projects Previously Identified)	EST. COST	Status	In 199 Budget
Borrego, Excel, Central - HVAC Replacements	\$ 620,000	in progress	
HS FB Field - Concrete addition on inside perimeter to protect track and field, bleacher front walkways and concrete pad to old fieldhouse from field	\$ 120,000		
HS - Fire Alarm replacement/upgrade	\$ 100,000		
MS - Drainage improvements	\$ 73,169	in progress	
MS - Metal walkway canopies and gutters (will aid with drainage)	\$ 7,500		
HS Old Field House - Shingle roof, remove and replace	\$ 35,220	for approval	
HS - Kitchen floor replacement	\$ 91,610	for approval	
HS Aux Gym - HVAC conversions from evaporative to refrigeration	\$ 130,000		
HS Locker Rooms (main bldg) - HVAC conversions from evaporative to refrigeration	\$ 55,000		
MS Aux Gym - HVAC conversions from evaporative to refrigeration	\$ 118,000		
MS - Music Classroom update- fully functional (depending on the scope of work and cost, this one may be funded with existing general funds) sound control panels, flooring.	\$ 40,000		
Sambrano - New computer labs	\$ 12,500		
Alarcon - New computer labs	\$ 15,000	199 budgeted, fnc 11	\$ 15,000
Borrego - New computer labs	\$ 32,000	199 budgeted, fnc 11	\$ 32,000
Loya - New (2-5 year old compliant) playground equipment (1 area under canopy comparable to current size playground set) does not include removal of old playground equipment. Relocating current playground equipment (under both canopies) would cost about 50k. Due to the age and parts not readily available it would be cost effective to remove and discard. Discard could be done in house with rental of equipment (2K). Relocation of the newest play set is recommended (6k)	\$ 61,500		
HS - Concrete for tennis courts drainage on west end to preserve foundation	\$ 9,000		
MS - Fencing or code controlled gate to split up parking lot between visitors and staff parking (secure perimeter improvement)	\$ 13,000		
MS - Fire Alarm replacement/upgrade	\$ 75,000		
MS - Roof replacements; old asphalt roofing system - 400, Library, and auxiliary gym.	\$ 720,000		
Districtwide - Parking lot improvements where parking lots are becoming aged and beginning to deteriorate, or are already beyond repair and areas need to be replaced	\$ 98,000		
Districtwide - Exterior painting of facilities	\$ 502,000		
MS - Roof replacement; old asphalt roofing system - 500 South	\$ 105,000		
Loya Gym - HVAC conversions from evaporative to refrigeration	\$ 45,000		
Sambrano gym - HVAC conversions from evaporative to refrigeration	\$ 45,000		
Borrego gym - HVAC conversions from evaporative to refrigeration	\$ 45,000		
HS - Concession Stand (new construction within facility)	\$ 70,000	199 budgeted, fnc 51	\$ 70,000
MS FB Field - Grading and leveling instead of just additional seeding	\$ 15,000		
Alarcon - Cafeteria Roof replacement; old asphalt roofing system	\$ 157,500		
Total Estimated Costs for all Capital Projects:	\$ 3,410,999		
LEGEND			
Budgeted with remaining bond funds	\$ 1,177,499		
Projects canceled due to NPBI purchase for all HVAC units	\$ 356,000		
Other remaining projects that had no funding	\$ 1,877,500		
Total Estimated Costs for all Capital Projects:	\$ 3,410,999		
Group 5 - 2nd Playground Expansion at Alarcon (Phase 2, playground) still pending	\$ 266,235		

Extra Projects

PROJECT DESCRIPTION (Needs Identified During Budget)	EST. COST	Status	In 199 Budget
Creation of a Planetarium at Loya Primary	\$ 100,000		
Sandpit at HS for volleyball	\$ 30,000	199 budgeted, fnc 81	\$ 30,000
Creation of Intellizum type area at Loya Primary	\$ 100,000		
Harvard PD training cost	\$ 33,915	199 budgeted, fnc 21, 23, 41	\$ 33,915
"Maps" software for Planning & Instruction department for teacher professional development as part of the Teacher Incentive Allotment	\$ 30,000	ESSER 3	
Router for technology to increase bandwidth to 5 gbs	\$ 10,400	199 budgeted, fnc 53	\$ 10,400
Firewall update that includes hardware installation and support for 5 years to protect network for up to 5 gbs bandwidth connection	\$ 36,402	199 budgeted, fnc 53	\$ 36,402
Webfilter update that includes control software to restrict content and ensure CIPA compliance for up to a 5 gbs bandwidth connection	\$ 78,899	199 budgeted, fnc 53	\$ 78,899
A virtual host server, memory upgrades for existing server, and software for connecting remotely to devices outside of the district for technology	\$ 31,904	199 budgeted, fnc 53	\$ 31,904
Upgrading of hardware and licensing for server plus core for technology	\$ 41,000		
A battery backup generator for technology	\$ 62,100		
A buffering device for electrical surges for the HS building as requested by the maintenance department	\$ 19,000		
Costs for rehabilitation and improvement of the existing lift station	\$ 35,000		
Utilities - parking lot lights to LED	\$ -		
A new vehicle for the security department	\$ 25,000		
A new tractor for the grounds department to maintain athletic fields and ponding areas districtwide	\$ 70,000	199 budgeted, fnc 51	\$ 70,000
New mowers for the grounds department as two have reached end of life	\$ 25,000	encumbered	
A new battery and desktop for the walk behind carry machine and the arrival system	\$ 2,000	encumbered	
Upgrades to marquees at facilities districtwide	\$ 27,280	199 budgeted, fnc 51	\$ 27,280
A management system software for the tracking of buses and creation of bus routes for the transportation department	\$ 23,800		
Instruments for the new proposed mariachi group at GEMS	\$ 7,000	199 budgeted, fnc 11	\$ 7,000
2 new active panels for Borrego, chromebox	?	ESSER 3	
blinds for classroom doors at Alarcon	\$ 10,000	199 budgeted, fnc 51	\$ 10,000
Laptops for 1:1 for incoming freshmen at SEHS	\$ 162,000	ESSER 3	

Extra Projects

PROJECT DESCRIPTION (Needs Identified During ESSER III Planning Process)	EST. COST	Status	In 199 Budget
Digital thermometers for all teachers	\$ 40,000	199 budgeted, fnc 33	\$ 40,000
Increase in guest teacher costs due to additional PD	\$ 25,000	199 budgeted, fnc 11	\$ 25,000
Music Program equipment for Alarcon & Borrego	\$ 52,000	199 budgeted, fnc 11	\$ 52,000
Music Program - repairs for GEMS and SEHS	\$ 20,000	199 budgeted, fnc 11	\$ 20,000
Music Program - PD	\$ 5,600	199 budgeted, fnc 13	\$ 5,600
Music Program - Technology Integration	\$ 1,000	199 budgeted, fnc 11	\$ 1,000
Increase in electricity costs due to air scrubbers and air purification devices	\$ 100,000	199 budgeted, fnc 51	\$ 100,000
1 Communities in School Program for Loya and 1 for GEMS	\$ 60,000	199 budgeted, fnc 32	\$ 60,000
SPED Supplemental Funds	\$ 35,000	199 budgeted, fnc 11	\$ 35,000
CTE Supplemental Funds	\$ 35,000	199 budgeted, fnc 11	\$ 35,000
BIL Supplemental Funds	\$ 15,000	199 budgeted, fnc 11	\$ 15,000
<u>Additional IT Software Costs</u>			
Remote Desktop Support	\$ 12,285	199 budgeted, fnc 53	\$ 12,285
Software that manages devices	\$ 12,000	199 budgeted, fnc 53	\$ 12,000
Digital Citizenship Curriculum	\$ 2,250	199 budgeted, fnc 53	\$ 2,250
Keyboarding Curriculum	\$ 6,080	199 budgeted, fnc 53	\$ 6,080
Current iPad MDM Licenses	\$ 10,680	199 budgeted, fnc 53	\$ 10,680
<u>1:1 Wireless access points to classrooms</u>			
30 at Borrego	\$36,200	199 budgeted, fnc 53	\$ 36,200
50 at GEMS	\$60,400	199 budgeted, fnc 53	\$ 60,400
2 at SEHS	\$2,500	199 budgeted, fnc 53	\$ 2,500
Total Budgeted			\$ 983,795

Budget for Adoption

San Elizario Independent School District General Fund Budget - Fiscal Year 2021-2022

	2021-2022 Budget	Extra Expenditures	Plus ESSER 3 IDC Less ESSER 3 Supp	2021-2022 For Adoption	
REVENUES					
5700 Total Local and Intermediate Sources	\$ 3,101,144			\$ 3,101,144	7.93%
5800 State Program Revenues	\$ 30,725,856			\$ 30,725,856	78.59%
5900 Federal Programs	\$ 4,668,000		\$ 600,000	\$ 5,268,000	13.47%
<i>Total Revenues</i>	<u>\$ 38,495,000</u>			<u>\$ 39,095,000</u>	100.00%
EXPENDITURES					
11 Instruction	\$ 18,904,079	\$ 237,000	\$ (400,000)	\$ 18,741,079	47.69%
12 Instructional Resources and Media Services	\$ 509,500			\$ 509,500	1.30%
13 Curriculum and Instructional Staff Development	\$ 177,166	\$ 5,600		\$ 182,766	0.47%
21 Instructional Leadership	\$ 752,065	\$ 5,985		\$ 758,050	1.93%
23 School Leadership	\$ 2,148,102	\$ 23,940		\$ 2,172,042	5.53%
31 Guidance, Counseling and Evaluation Services	\$ 1,278,767			\$ 1,278,767	3.25%
32 Social Work Services	\$ 191,778	\$ 60,000		\$ 251,778	0.64%
33 Health Services	\$ 394,094	\$ 40,000		\$ 434,094	1.10%
34 Student (Pupil) Transportation	\$ 1,326,403			\$ 1,326,403	3.38%
35 Food Services	\$ 4,000,000			\$ 4,000,000	10.18%
36 Cocurricular/Extracurricular Activities	\$ 1,047,623			\$ 1,047,623	2.67%
41 General Administration	\$ 1,646,018	\$ 3,990		\$ 1,650,008	4.20%
51 Facilities Maintenance and Operations	\$ 4,100,143	\$ 277,280		\$ 4,377,423	11.14%
52 Security and Monitoring Services	\$ 896,658			\$ 896,658	2.28%
53 Data Processing Services	\$ 1,077,417	\$ 300,000		\$ 1,377,417	3.51%
61 Community Services	\$ 26,147			\$ 26,147	0.07%
71 Debt Service - Principal on Long Term Debt	\$ -			\$ -	0.00%
81 Facilities Acquisition and Construction	\$ 190,000	\$ 30,000		\$ 220,000	0.56%
99 Other Intergovernmental Charges	\$ 44,500			\$ 44,500	0.11%
<i>Total Expenditures</i>	<u>\$ 38,710,460</u>	<u>\$ 983,795</u>	<u>\$ (400,000)</u>	<u>\$ 39,294,255</u>	100.00%
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (215,460)</u>			<u>\$ (199,255)</u>	
OTHER FINANCING SOURCES (USES)					
Sale of Real and Personal Property	\$ 5,000			\$ 5,000	
Other Operating Transfer Out	\$ -			\$ -	
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 5,000</u>			<u>\$ 5,000</u>	
FUND BALANCE					
Net Change in Fund Balance	\$ (210,460)			\$ (194,255)	
Total Fund Balance - July 1 (Projected Beginning)	\$ 11,150,714			\$ 11,150,714	
Total Fund Balance - June 30 (Projected Ending)	<u>\$ 10,940,254</u>			<u>\$ 10,956,459</u>	

Budget for Adoption

San Elizario Independent School District Debt Service Fund - Fiscal Year 2021-2022

	2018-2019 Actual	2019-2020 Actual	2020-2021 Amended	2021-2022 Proposed
<i>I&S Rate:</i>	\$ 0.1174	\$ 0.1174	\$ 0.1549	\$ 0.1893
REVENUES				
5700 Total Local and Intermediate Sources	\$ 279,137	\$ 299,185	\$ 342,891	\$ 571,406
5800 State Program Revenues	\$ 1,368,695	\$ 1,137,394	\$ 1,048,684	\$ 1,054,766
<i>Total Revenues</i>	<u>\$ 1,647,832</u>	<u>\$ 1,436,579</u>	<u>\$ 1,391,575</u>	<u>\$ 1,626,172</u>
EXPENDITURES				
71 Principal on Long Term Debt	\$ 520,000	\$ 555,000	\$ 580,000	\$ 610,000
72 Interest on Long Term Debt	\$ 1,155,850	\$ 1,124,650	\$ 1,096,900	\$ 1,067,900
73 Bond Issuance Cost and Fees	\$ 400	\$ 400	\$ 1,000	\$ 1,000
<i>Total Expenditures</i>	<u>\$ 1,676,250</u>	<u>\$ 1,680,050</u>	<u>\$ 1,677,900</u>	<u>\$ 1,678,900</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (28,418)</u>	<u>\$ (243,471)</u>	<u>\$ (286,325)</u>	<u>\$ (52,728)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE				
Net Change in Fund Balance	\$ (28,418)	\$ (243,471)	\$ (286,325)	\$ (52,728)
Total Fund Balance - July 1 (Beginning)	\$ 722,487	\$ 694,069	\$ 450,598	\$ 164,273
Total Fund Balance - June 30 (Ending)	<u>\$ 694,069</u>	<u>\$ 450,598</u>	<u>\$ 164,273</u>	<u>\$ 111,545</u>