

Budget Workshop

July 29, 2021



Dr. Marc Puig, School Superintendent
Tony Kingman, Chief Financial Officer
Scott Stephens, Executive Director of Business and Finance
Clarita Trevino, Controller

Vision: Together, Igniting Action, Inspiring Growth
Mission: Think Big, Think Positive, Think Forward

Agenda



- 2021-22 Budget Highlights and Fiscal Strategies
- 2021-22 Proposed Budget
- District Priorities
- 2021-22 Debt Service Fund
- Health Insurance Update
- ESSER Funds Update



2021-22 Highlights & Fiscal Strategies



Fiscal Strategies

- **Fiscal Strategy #1 – Allocation:** The allocation of limited resources through a system of activities to outperform the competition
- **Fiscal Strategy #2 – Trade-Off:** The action of giving up something we like or want, in order to get something else we like or want



2021-22 Budget Highlights

- Board Unanimously Approved \$3,000 Retention/Recruitment Payment
- Board Unanimously Approved \$4M Tax Note, Series 2021
- Expects to receive the \$1M withheld IFA funding from TEA for Debt Service Fund
- A decrease in total tax rate of **-\$0.0064**
- Health Care plan starting November 2021



2021-22 Proposed Budget



Planning Calendar – Budget 2021-22

Board/Financial Committee Meetings

~~Financial Committee Meeting~~

June 15, 2020

~~Financial Committee Meeting~~

June 28, 2021

~~Budget Workshop #1~~

July 15, 2021

~~Budget Workshop #2~~

July 29, 2021

Finance Committee Meeting

August 5, 2021

Public Hearing on Budget and Proposed Tax Rate

August 18, 2021

Board Actions

Adoption of 2021-22 Compensation Plan

August 18, 2021

Adoption of 2020-21 Final Budget Amendment

August 18, 2021

Adoption of Tax Rates for 2021-22 Fiscal Year

August 18, 2021

Adoption of 2021-22 Budget

August 18, 2021

Financial Services Tasks

~~Issue Budget Materials to Campuses & Departments~~

~~March, 2020~~

~~Campuses & Departments Submission of Budgets~~

~~May, 2021~~

~~Receipt of Certified Value from Bexar CAD~~

~~July 25, 2021~~

~~Update State Funding Projections based on Certified Estimates~~

~~July, 2021~~

Publish Budget and Tax Rate Notice in Newspaper

August 06, 2021

Post a Summary of the proposed budget

August 06, 2021

2021-22 Proposed Budget



Categories	2020-21 Budget	2021-22 Proposed Budget
Maintenance & Operation (M&O)	\$ 0.9112	\$ 0.8948
Interest & Sinking (I&S)	\$ 0.4800	\$ 0.4900
Total	\$ 1.3912	\$ 1.3848
Student Membership	8,267	8,258
Assumed Average Daily Attendance (ADA)	7,311.055	7,267.000
Certified Property Value	\$ 2,187,276,795	\$ 2,285,412,228
Preliminary Comptroller School District Value	\$ 2,060,333,018	\$ 2,152,772,929

Assumption:

- *M&O Tax Rate – General Fund: July 25 Certified Property Tax Value, 98% collection rate and no change in Average Daily Attendance Rate - 88%. Decrease in student population by 9 students*
- *I&S Tax Rate – Debt Service Fund: July 25 Certified Property Tax Value, 98% collection rate, \$950,000 tax subsidy, and an additional \$1M in IFA State Aid Payment*

2021-22 Proposed General Fund Budget



Categories	Projected 2020-21 EOY Budget	2021-22 Proposed Budget	Projected Change
Revenue			
Ad Valorem Taxes	\$ 17,413,727	\$ 17,914,601	\$ 500,874
Other Local Revenue	367,524	367,000	-524
State Revenue	55,336,923	54,581,939	-754,984
Federal Revenue	1,783,955	2,947,175	1,163,220
Other Resources	5,951,122	-	-5,951,122
TOTAL REVENUE	80,853,251	75,810,715	-5,042,536
Expenditure			
Salaries and Benefits	67,856,462	63,333,037	-4,523,425
Contracted Services	6,040,577	6,993,095	952,518
Supplies	5,871,868	3,727,547	-2,144,321
Other Operation Cost	1,280,470	1,453,281	172,811
Debt Service Fees	74,420	48,006	-26,414
Capital Outlay	1,603,473	255,748	-1,347,725
TOTAL EXPENDITURE	82,727,270	75,810,714	-6,916,556
Excess /Deficiency	\$ -1,874,019	\$ -	



District Priorities



2020-21 and 2021-22 District Priorities

Item	Priority	Amount	2020-21 Budget	2021-22 Budget
A	West Campus High School Projects	\$ 2,800,000	✓	✓
B	Veterans Memorial Project	\$ 250,000		✓
C	Furniture and Equipment Improvement	\$ 200,000		
E	Facilities Repair and Maintenance	\$ 300,000		
F	Replacement of the District's White Fleet	\$ 700,000		
I	Technology Infrastructure	\$ 1,000,000		
J	West Camus High School Facilities - Athletics Center	\$ 2,500,000		
	TOTAL	\$ 7,750,000		

- The Series 2021 Tax Note available balance is \$ 3,939,300
- The Series 2020 Tax Note available balance is \$ 317,932

2021-22 Proposed Food Services Fund Budget



Categories	Projected 2020-21 EOY Budget	2021-22 Proposed Budget	Projected Change
Revenue			
Other Local Revenue	\$ 40,602	\$ 97,000	\$ 56,398
State Revenue	30,670	-	-30,670
Federal Revenue	4,997,760	7,219,308	2,221,548
TOTAL REVENUE	5,069,032	7,316,308	2,247,276
Expenditure			
Salaries and Benefits	3,360,807	3,196,883	-163,924
Contracted Services	358,526	471,180	112,654
Supplies	1,672,700	2,936,700	1,264,000
Other Operation Cost	7,008	4,700	-2,308
Capital Outlay	-	-	-
TOTAL EXPENDITURE	5,399,041	6,609,463	1,210,422
Excess /Deficiency	\$ -330,009	\$ 706,845	

2021-22 Proposed Debt Service Fund Budget



Categories	Projected 2020-21 EOY Budget	2021-22 Proposed Budget	Projected Change
Revenue			
Ad Valorem Taxes	\$ 9,103,527	\$ 9,710,186	\$ 606,659
Other Local Revenues	93,667	80,000	-13,667
State Revenue	2,415,501	2,040,316	-375,185
Federal Revenue	950,000	950,000	-
Other Resources	-	1,000,000	1,000,000
TOTAL REVENUE	12,562,695	13,780,502	1,217,807
Expenditure			
Debt Service Payment	13,214,158	13,420,645	206,487
TOTAL EXPENDITURE	13,214,158	13,420,645	206,487
Excess /Deficiency	\$ -651,463	\$ 359,857	

- Proposed I&S Tax Rate \$0.490



Health Insurance Update

- Total Health Insurance Fund Analysis
 - Revenue: July Actual \$7M which include \$1.0M transfer in from Workmen Comp. Fund
 - Expenditure: June Actual \$7.5M
- Estimated total Health Insurance Fund deficit without the transfer in is \$1.5M
- 6 Major Providers Submitted Bids: Cigna, Humana, Aetna, United Health Care, Blue Cross Blue Shield and Health Care Highways
 - Presentation from South San ISD Health Care advisor firm - SWBC

ESSER Plan Update



- Primary Purpose: Emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services.
- Payment Method: Qualified Expense Reimbursement
- ESSER I Status: Completed
- ESSER III Status: Submitted – July 27, 2021
 - Estimated Expenditures for 2021-22 Fiscal Year: \$10,221,772 with \$1,803,529 in “In Direct Cost”
- ESSER II Status: Planning in Progress – Submission Deadline September 02, 2021

ESSER II Update



Primary Purpose: The intent and purpose of the CRRSA Act of 2021, ESSER II funding is to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students.

- Prevent, prepare for, and respond to coronavirus
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population
- Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools
- Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency
- Purchasing educational technology (hardware, software, and connectivity) for students that aids in regular/substantive educational interaction between students and instructors, including low-income students and students with disabilities (SWD), which may include assistive technology or adaptive equipment



ESSER II Update (Cont.)

- Providing mental health services and supports, including through implementation of evidence based full-service community schools
- Addressing learning loss among LEA students, including low-income students, SWD, English learners, racial & ethnic minorities, students experiencing homelessness, and children in foster care
- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from CDC for the reopening and operation of school facilities
- Any other allowable activity under ESSER I or ESSER II, per USDE uses of funds guidance

Thank you



Additional Link

<https://www.southsanisd.net/Finance>



Question?

Please ask question



Discussion

Wrap-up Discussion

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