



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: April 18, 2018

Purpose: ☒ Presentation/Report ☐ Recognition ☐ Discussion/ Possible Action
☐ Work Session ☐ Discussion Only ☐ Consent

From: Juan C Zamora, Chief Financial Officer

Item Title: Presentation #2 on 2018-2019 Budget Preparations

Description:

Presentation of the 2018-2019 Preliminary Budget.

Recommendation:

NA

District Goal/Strategy:

Strategy 5 We will prioritize district revenues to guide student future choices.

Funding Budget Code and Amount:

CFO Approval

NA

APPROVED BY:

SIGNATURE

DATE

Chief Officer:

Superintendent:

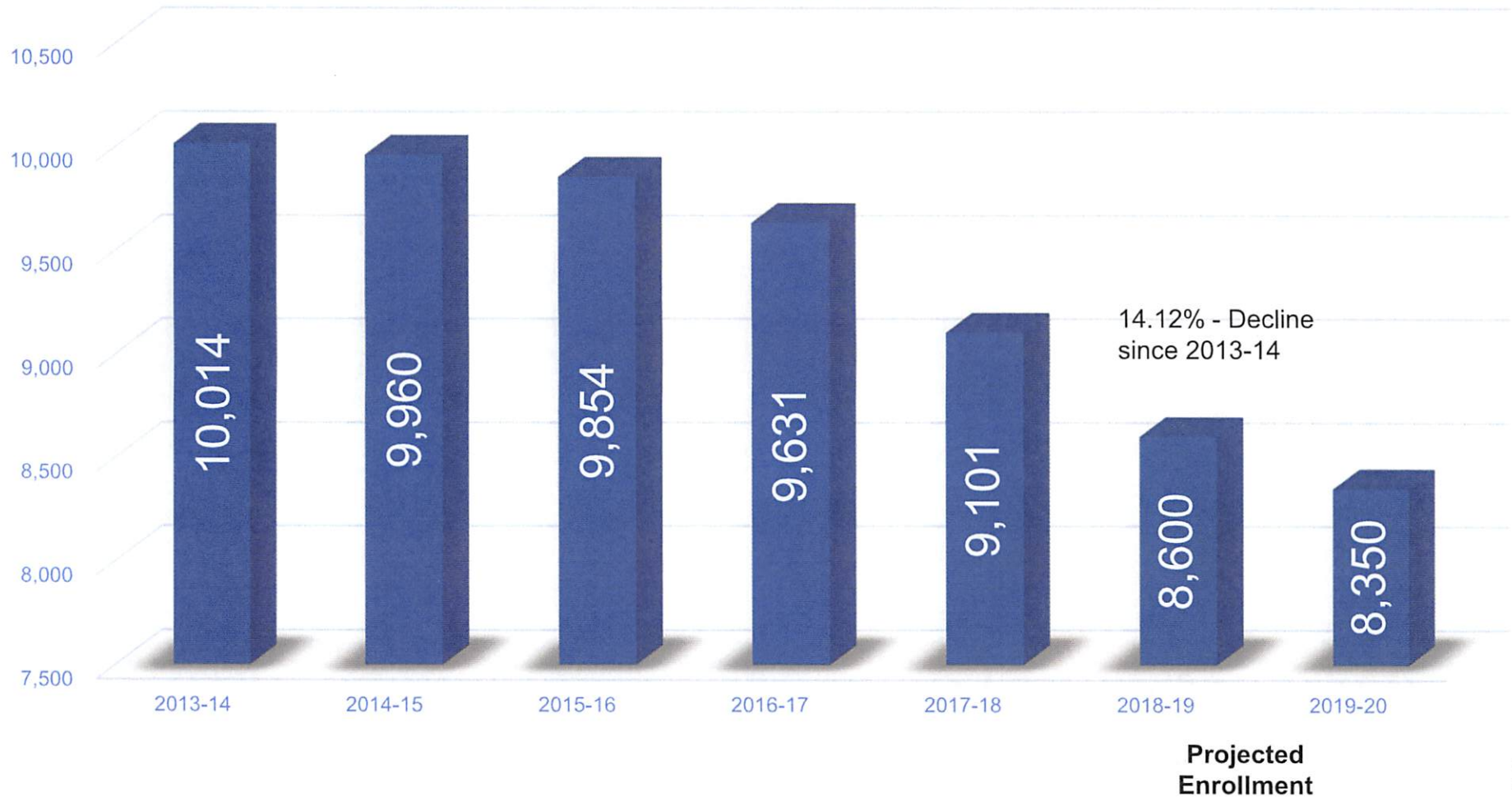
JCS
Abelardo Saavedra *4/6/18*
4/13/18



South San Antonio Independent School District

Board Workshop # 2
April 18, 2018

Student Enrollment Trend



South San ISD M&O Budget

	2015-2016	2016-2017	2017-2018 *	2018-2019 *	2019-2020 *
Enrollment	9,854	9,631	9,101	8,600	8,350
Revenues	\$81,140,878	\$81,323,438	\$74,995,559	\$71,266,764	\$69,065,250
<u>Expenditures</u>	<u>\$80,850,766</u>	<u>\$78,562,218</u>	<u>\$76,515,032</u>	<u>\$77,882,062</u>	<u>\$77,882,062</u>
Surplus/Loss	\$ 290,112	\$ 2,761,220	\$ (1,519,473)	\$ (6,615,298)	\$ (8,816,812)

* Projections

South San ISD M&O Budget with a TRE

	2015-2016	2016-2017	2017-2018 *	2018-2019 *	2019-2020 *
Enrollment	9,854	9,631	9,101	8,600	8,350
Revenues	\$81,140,878	\$81,323,438	\$74,995,559	\$77,614,900	\$75,204,085
<u>Expenditures</u>	<u>\$80,850,766</u>	<u>\$78,562,218</u>	<u>\$76,515,032</u>	<u>\$77,882,062</u>	<u>\$77,882,062</u>
Surplus/Loss	\$ 290,112	\$ 2,761,220	\$ (1,519,473)	\$ (267,162)	\$ (2,677,977)
Increase in Revenue				\$ 6,348,136	\$ 6,138,835

* Projections

South San 2018-2019 Deficit

2018-2019 Projected Budget			
	<u>Without TRE</u>	<u>With TRE</u>	<u>Increase in Revenue</u>
Revenues	\$ 71,266,764	\$ 77,614,900	\$ 6,348,136
2017-2018 Budgeted Appropriations	\$ 76,207,201	\$ 76,207,201	
2018-2019 New Programs Costs	\$ 1,674,861	\$ 1,674,861	
<u>Total 2018-2019 Appropriations</u>	<u>\$ 77,882,062</u>	<u>\$ 77,882,062</u>	
Surplus/Loss	\$ (6,615,298)	\$ (267,162)	\$ 6,348,136

Summary of Identified Reductions

Identified Areas for Possible Reduction	Original		4/18/2018	
	FTE	Salary Amount	FTE	Salary Amount
<u>Central Administrative Staffing:</u>				
Administrator/Professional	6	\$ 445,353.0	8	\$ 528,387
Clerical Staff	11	\$ 433,874.0	8	\$ 346,699
<u>Operations Staffing:</u>				
Administrator/Supervisor	2	\$ 166,950.0	2	\$ 166,950
General Maintenance	2	\$ 55,000.0	8	\$ 218,856
Clerical	1	\$ 47,970.0	1	\$ 47,970
<u>Campus Staffing:</u>				
Assistant Principal	2	\$ 143,000.0	2	\$ 143,000
Counselor	5	\$ 302,500.0	5	\$ 302,500
Teacher	24	\$ 1,596,000.0	19	\$ 1,254,000
Teacher Aides	8	\$ 172,533.0	8	\$ 172,533
Totals w/ Benefits	61	\$ 3,363,180.0	61	\$ 3,180,895
<u>Other Areas of Reduction:</u>				
		<u>Amount</u>		<u>Amount</u>
Contracted Services (6200s)		\$ 833,864		\$ 723,908
Supplies and Materials (6300s)		\$ 233,408		\$ 233,408
Miscellaneous (6400s)		\$ 118,244		\$ 118,244
Capital Improvements (6600s)		\$ 450,000		\$ 450,000
Closure of Central Office Cafe		\$ 50,000		\$ 50,000
Reduction of Police Services		\$ 864,267		\$ 554,771
Campus Based Program Changes		\$ 1,492,313		\$ 1,340,987
Total Other Reductions		\$ 4,042,096		\$ 3,471,318
Total District Reductions		\$ 7,405,276		\$ 6,652,213
Change in Reductions				\$ 753,063

Budget Reductions by Function Comparison

<u>Function</u>	<u>2017-2018 Budget</u>	<u>2018-2019 Budget</u>	<u>Variance</u>
11 INSTRUCTION	\$ 43,154,764	\$ 42,349,831	\$ (804,933)
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES	\$ 977,643	\$ 593,141	\$ (384,502)
13 CURRICULUM AND STAFF DEVELOPMENT	\$ 608,343	\$ 608,343	\$ -
21 INSTRUCTIONAL LEADERSHIP	\$ 1,615,864	\$ 1,223,943	\$ (391,921)
23 SCHOOL LEADERSHIP	\$ 4,619,801	\$ 4,476,801	\$ (143,000)
31 GUIDANCE COUNSELING EVALUATION SERVICES	\$ 2,617,199	\$ 2,314,699	\$ (302,500)
32 SOCIAL WORK SERVICES	\$ 315,426	\$ 315,426	\$ -
33 HEALTH SERVICES	\$ 1,467,081	\$ 1,163,996	\$ (303,085)
34 STUDENT (PUPIL) TRANSPORTATION	\$ 1,741,126	\$ 1,755,987	\$ 14,861
36 EXTRACURRICULAR ACTIVITIES	\$ 2,165,018	\$ 2,077,018	\$ (88,000)
41 GENERAL ADMINISTRATION	\$ 3,219,846	\$ 2,824,681	\$ (395,165)
51 FACILITY MAINT./OPERATIONS	\$ 8,868,573	\$ 8,434,797	\$ (433,776)
52 SECURITY AND MONITORING SERVICES	\$ 1,442,596	\$ 887,825	\$ (554,771)
53 DATA PROCESSING SERVICES	\$ 2,284,071	\$ 2,284,071	\$ -
61 COMMUNITY SERVICES	\$ 78,221	\$ 78,221	\$ -
81 FACILITY REPAIRS & IMPROVEMENTS	\$ 898,400	\$ 448,400	\$ (450,000)
95 PAYMENTS TO JJAEPS	\$ 20,309	\$ 20,309	\$ -
99 OTHER INTERGOVERNMENTAL CHARGE	\$ 112,920	\$ 112,920	\$ -
<u>REDUCTIONS TO VARIOUS FUNCTIONS</u>	<u>\$ -</u>	<u>\$ (740,560)</u>	<u>\$ (740,560)</u>
Total Appropriations	\$ 76,207,201	\$ 71,229,849	\$ (4,977,352)

2018-2019 Projected Budget with Reductions

<u>PROJECTED REVENUE</u>	<u>GENERAL FUND</u>
5700 LOCAL REVENUE	\$17,669,760
5800 STATE REVENUE	\$50,851,438
5900 FEDERAL REVENUE	\$1,845,566
<u>SUBSIDY</u>	<u>\$900,000</u>
TOTAL PROJECTED REVENUE	\$71,266,764
<u>APPROPRIATIONS</u>	
11 INSTRUCTION	\$42,349,831
12 INSTRUCT RESOURCES/MEDIA SERVICES	\$593,141
13 CURRICULUM AND STAFF DEVELOPMENT	\$608,343
21 INSTRUCTIONAL LEADERSHIP	\$1,223,943
23 SCHOOL LEADERSHIP	\$4,476,801
31 GUIDANCE COUNSELING SERVICES	\$2,314,699
32 SOCIAL WORK SERVICES	\$315,426
33 HEALTH SERVICES	\$1,163,996
34 STUDENT TRANSPORTATION	\$1,755,987
36 EXTRACURRICULAR ACTIVITIES	\$2,077,018
41 GENERAL ADMINISTRATION	\$2,824,681
51 FACILITY MAINT./OPERATIONS	\$8,434,797
52 SECURITY/MONITORING SERVICES	\$887,825
53 DATA PROCESSING SERVICES	\$2,284,071
61 COMMUNITY SERVICES	\$78,221
81 FACILITY REPAIRS & IMPROVEMENTS	\$448,400
95 PAYMENTS TO JJAEPS	\$20,309
99 OTHER INTERGOVERNMENTAL	\$112,920
<u>OTHER BUDGET REDUCTIONS</u>	<u>(\$740,560)</u>
PROJECTED APPROPRIATIONS (REDUCED)	\$71,229,849
PROJECTED SURPLUS	\$36,915

Revenue Category Projections

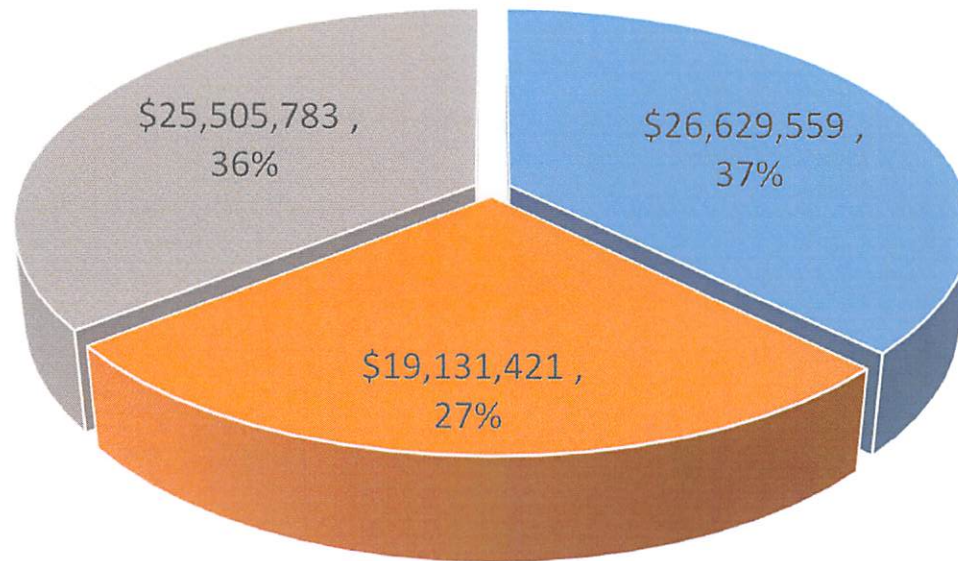
<u>Revenue Category</u>	<u>2017-18</u>	<u>2018-19</u>
Basic Instruction	\$ 41,903,227	\$ 39,312,910
GT	\$ 185,141	\$ 143,525
CTE	\$ 2,763,264	\$ 2,818,073
Special Education	\$ 5,715,625	\$ 5,715,625
Bilingual	\$ 481,619	\$ 354,205
State Compensation	\$ 5,035,637	\$ 4,846,037
High School Allotment	\$ 574,068	\$ 630,934
Pre-K	\$ 851,409	\$ 851,409
Pre-K Special Ed	\$ 96,710	\$ 96,710
Athletics	\$ 1,845,369	\$ 1,845,369
Discretionary	\$ 13,103,060	\$ 10,977,063
<u>TRS</u>	<u>\$ 3,674,903</u>	<u>\$ 3,674,903</u>
	\$ 76,230,032	\$ 71,266,763
NONDISCRETIONARY	\$ 19,378,376	\$ 19,131,421
DISCRETIONARY	\$ 56,851,656	\$ 52,135,342

Estimated Discretionary after Teacher Wages

Description	2017-2018	2018-2019
Discretionary Funds	\$ 56,851,656	\$ 52,135,342
<u>Instructional Wages/Benefits</u>	<u>\$ 27,915,716</u>	<u>\$ 25,505,783</u>
Remaining Discretionary Funds	\$ 28,935,940	\$ 26,629,559

2018-2019

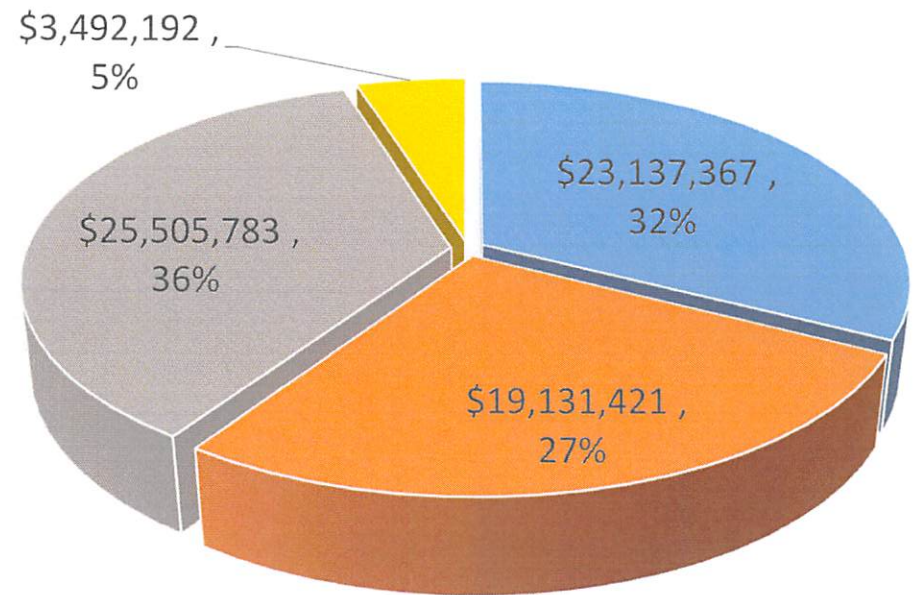
Estimated Discretionary vs. Non-Discretionary



■ DISCRETIONARY ■ NON-DISCRETIONARY ■ TEACHER WAGES

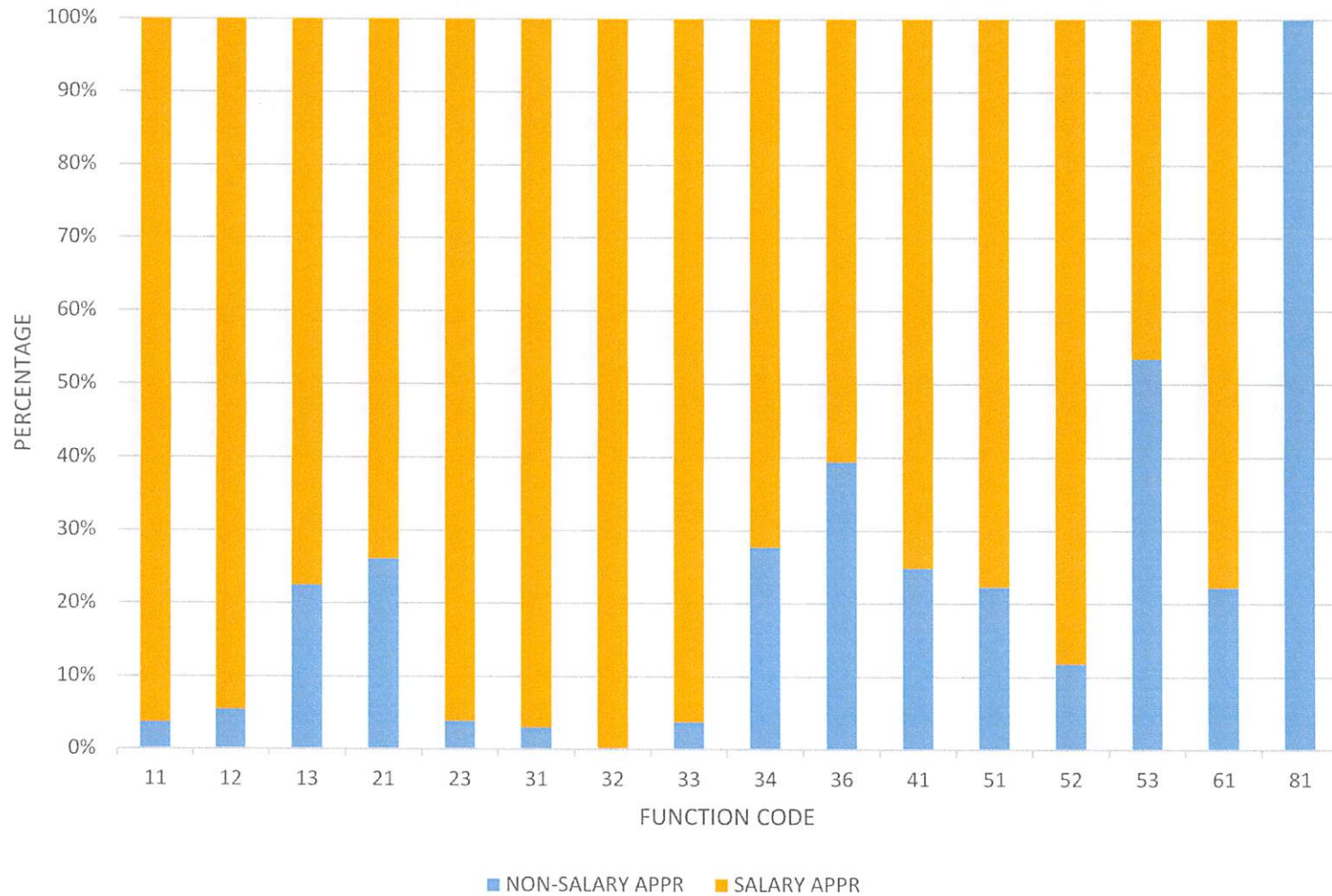
2018-2019

Estimated Discretionary vs. Non-Discretionary



■ DISCRETIONARY	■ NON-DISCRETIONARY
■ TEACHER WAGES	■ OTHER FIXED COSTS

2017-2018 Wages vs. Other Appropriations



2017-2018 School Consolidations

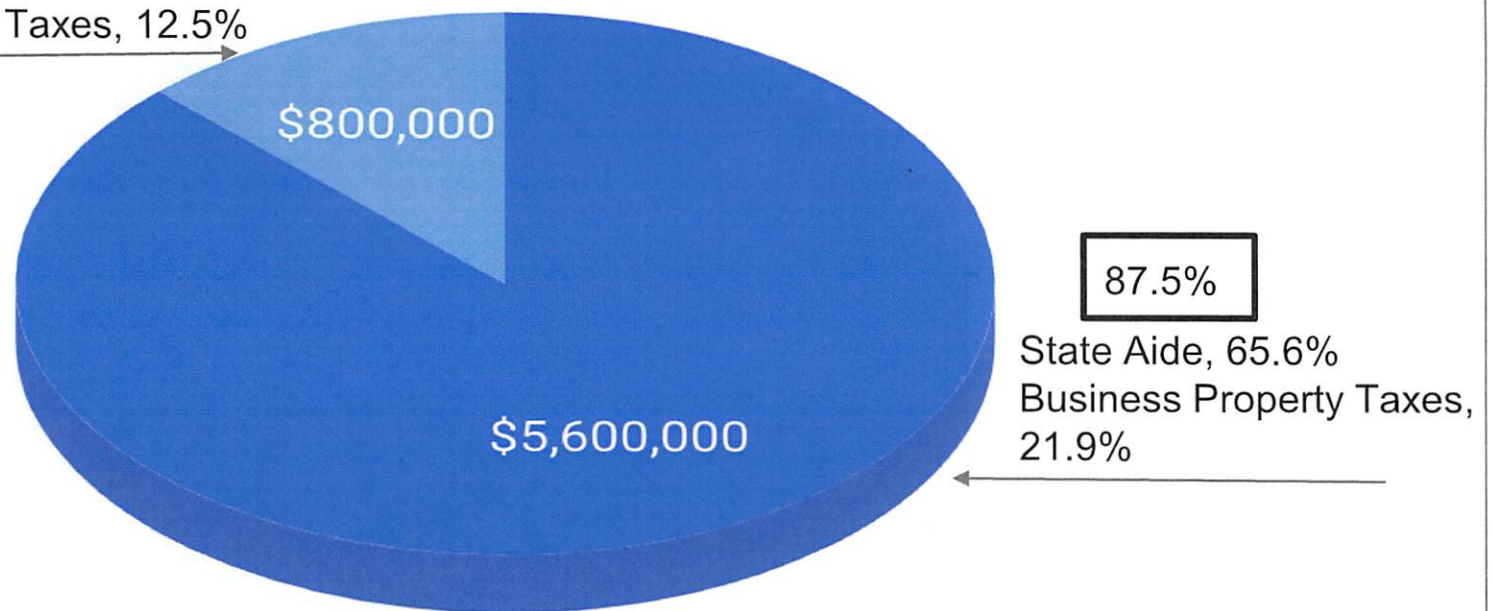
Allocation of Funds	
<u>Initiative</u>	<u>Cost</u>
3% Salary Increase & Stipends	\$ 2,182,000
Early College (3rd year) & Dual Credit	\$ 467,000
Facility Improvements	\$ 950,000
<u>Special Education Services</u>	<u>\$ 347,000</u>
Total	\$ 3,946,000

South San Tax Ratification Election (TRE)

\$.13 Tax Rate increase  \$6.4 Million in new revenue

Revenue Generated (estimated)

Homeowner's Property Taxes, 12.5%



Current Tax Rates of Surrounding San Antonio ISDs

District	M&O Tax Rate	# of Low Performing Schools (3 Year Total)	% Campus in District Earning One or More Distinctions
South San Antonio	\$1.04	0	73%
Edgewood	\$1.17	3	33%
Southwest	\$1.17	1	69%
Harlandale	\$1.17	4	70%
Southside	\$1.17	3	43%
San Antonio	\$1.17	46	33%

South San Tax Ratification Election

\$.13 Tax Rate increase will cost a homeowner:

Home
Value



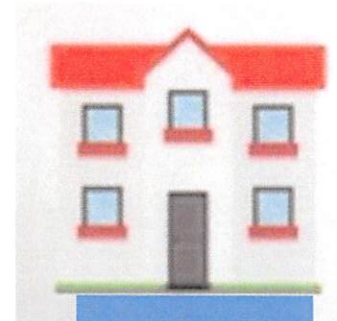
\$25,000



\$50,000

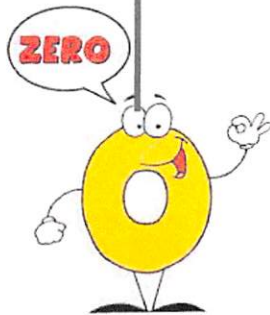


\$75,000



\$100,000

Cost
Per
Month



\$0



\$2.71



\$5.42



\$8.13

NOT Impacted by a Tax Ratification Election (TRE)

PROPERTY TAX EXEMPTION



Age 65 or Older
Exemption

QUESTIONS?