



# Public Meeting to Discuss 2011-12 Proposed Budget & Tax Rate



August 29, 2011

**San Antonio Independent School District**



# Public Meeting to Discuss the 2011-12 Proposed Budget and Tax Rate



- **State law requires school districts to conduct a public hearing before adopting the annual budget and the tax rate necessary to support the budget**
- **Public comments are allowed after the presentation of the budget**
- **Prior to this meeting, a series of budget workshops have been conducted with the Board of Trustees to gather input for the budget preparation process**
- **The fiscal year for San Antonio ISD is September 1 to August 31; the budget must be approved by the Board of Trustees no later than August 31<sup>st</sup>**
- **The tax rate is adopted after the budget has been approved**



# Budget Development Factors



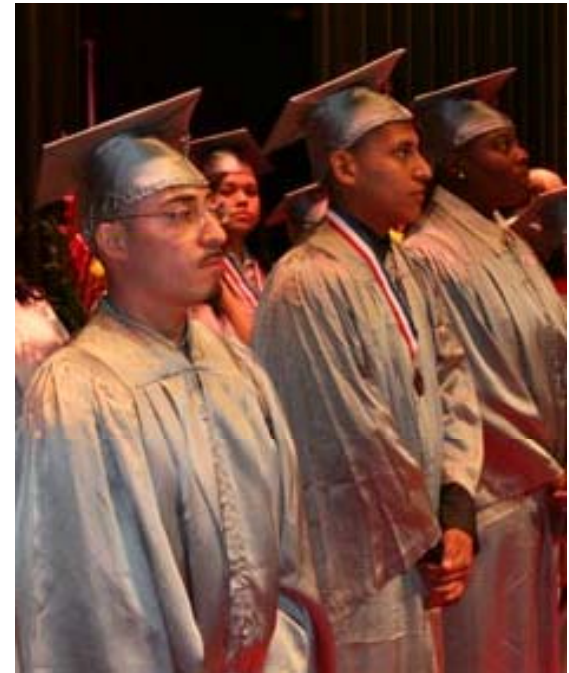
- **Student Enrollment and Average Daily Attendance (ADA) Projections**
- **Campus and Department Staffing Projections**
- **State Revenue Projections – Based on ADA and Subject to Legislative Changes**
- **Local Revenue Projections – Property Values, Tax Collection Rates, Interest Rates**
- **Campus and Department Enhancement Requests**
- **Budget Development is a Year-Round Process**



# Mission of the District & Current Goals

**SAISD Mission: To graduate all of our students  
and prepare them for success in higher education**

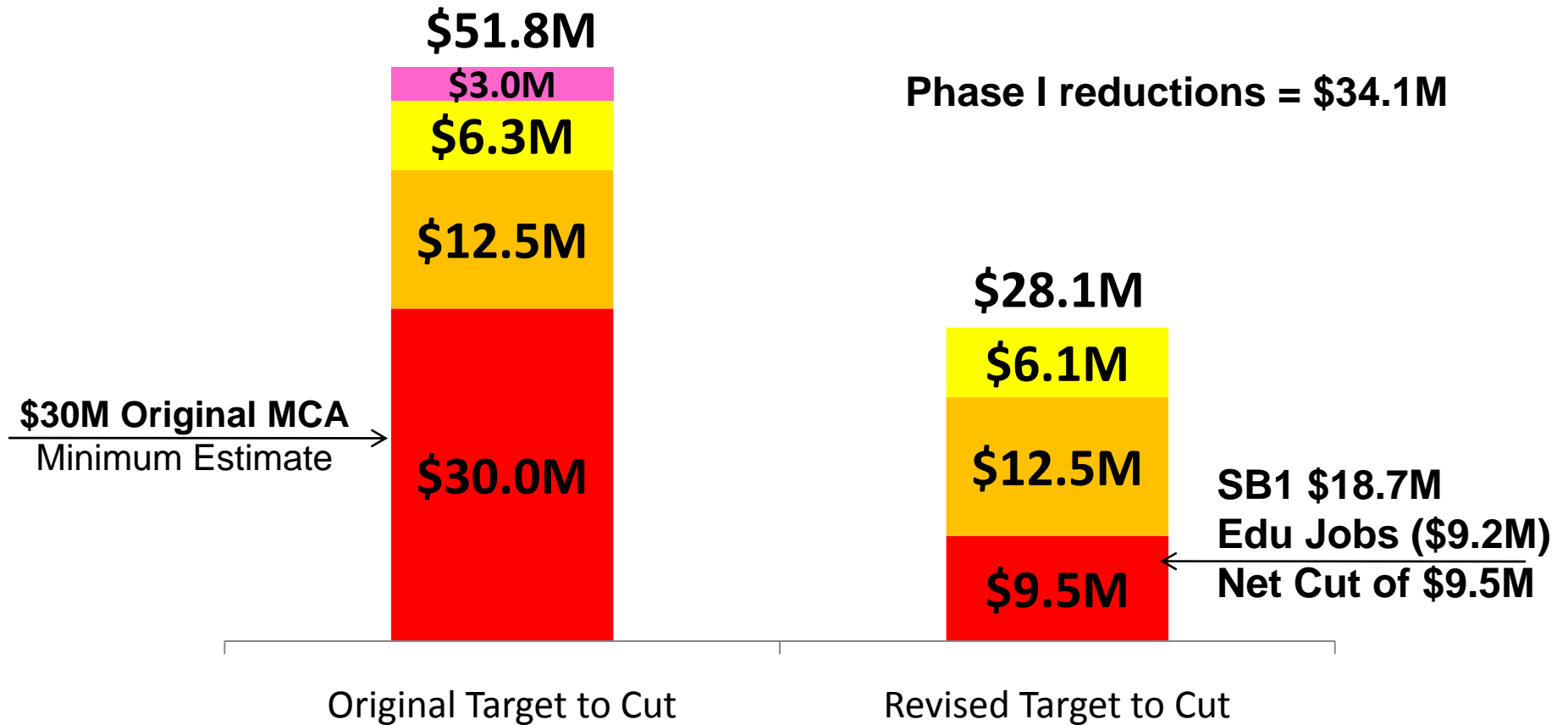
- 1. Improve Student Performance**
- 2. Balance the Budget**
- 3. Managing the 2010 Bond**





# Targets for SAISD Reduction: All Funds

■ General Fund ■ Title Funds ■ State Grants ■ Medicaid Revenue



Source: SAISD Finance & Moak Casey and Associates

History in the Making





# Closing the Gap

■ Health Premiums

**\$34.1M**

■ Library Assistants

**\$2.0M**

**\$2.4M**

■ Other Campus Reductions

**\$2.7M**

■ DATE Program

**\$3.7M**

■ Restructure Early Childhood

**\$4.8M**

■ Department Staff (\$4.1M) & Budget Reductions (\$7.1M)

**\$11.2M**

■ C&I Reorganization

**\$7.3M**

**PHASE I  
REDUCTIONS:  
Total \$34.1M**

## Closing the Gap

Source: SAISD Finance

History in the Making





# 2011-12 Financial Update & & Projections





# Historical & Projected Student Data

School Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12*
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<b>Average Daily Membership</b>	56,075	55,837	54,759	53,422	53,844	52,096	51,715	52,290
<b>Growth/(Decline)</b>	(189)	(238)	(1,078)	(1,337)	422	(1,748)	(381)	575
<b>% of ADM Growth/(Decline)</b>	-0.3%	-0.4%	-1.9%	-2.4%	0.8%	-3.2%	-0.7%	1.1%

<b>Membership (October PEIMS Snapshot)</b>	56,580	56,371	55,322	54,726	54,410	55,086	54,894	55,504
<b>Growth/(Decline)</b>	(232)	(209)	(1,049)	(596)	(316)	676	(192)	610
<b>% of Membership Growth/(Decline)</b>	-0.4%	-0.4%	-1.9%	-1.1%	-0.6%	1.2%	-0.3%	1.1%

\* Projection

Sources: CAFR, PEIMS, and Research & Evaluation Departments

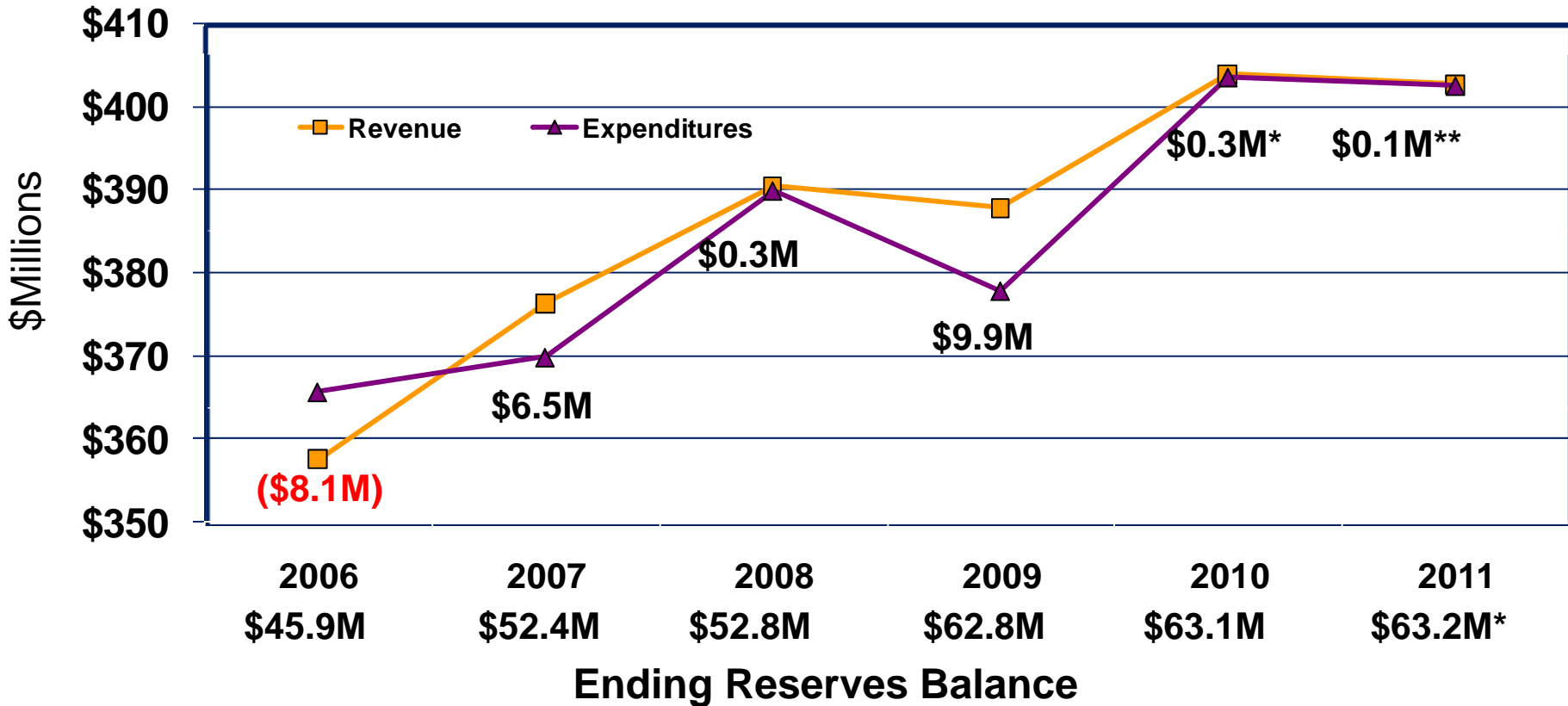




# Current Financial Situation

## 2006 through 2011

### Actual and Projected Results



\*\*2011 amounts are projections

\*\$63.2M is 1.9 months of expenditures;  
TEA recommends 2 months

Source: SAISD Finance





# Sources of Revenue

General Fund (\$000's)	2009-10 Actual		2010-11 Projection		2011-12 Projection*	
Local	129,410	32.1%	124,900	31.0%	126,228	32.2%
State	261,542	64.8%	263,524	65.4%	253,067	64.5%
Federal	12,625	3.1%	12,655	3.1%	13,042	3.3%
Other Sources	90	0.0%	1,557	0.4%	-	0.0%
<b>Total</b>	<b>403,667</b>	<b>100.0%</b>	<b>402,636</b>	<b>100.0%</b>	<b>392,337</b>	<b>100.0%</b>

\*12 Month View





# Expenditures by Object Code

(\$ in millions) Description	2010-11		2011-12	
	Projected Expenses	% of Total	Projected Expenses	% of Total
Salaries & Benefits	344.9	85.7%	344.0	87.8%
Contracted Services	25.8	6.4%	24.3	6.2%
Supplies	12.8	3.2%	12.4	3.2%
Other Operating Costs	2.3	0.6%	2.6	0.7%
Capital Outlay	6.8	1.7%	5.8	1.5%
Other Uses	9.9	2.5%	2.7	0.7%
<b>Total Expenditures</b>	<b>402.5</b>	<b>100.0%</b>	<b>391.9</b>	<b>100.0%</b>

\*12 Month View

Source: SAISD Financial Services





# Net Staff Reductions

## (Teachers, Para's & Classified, Professionals)

<b>AUTHORIZED POSITIONS-ALL FUNDS</b>	<b>Current 2010-11</b>	<b>Projection 2011-12</b>	<b>Position Change</b>	<b>Percentage Change*</b>	<b>\$ Value Savings</b>
<b>Teachers</b>	<b>3,507.7</b>	<b>3,464.5</b>	<b>(43.2)</b>	<b>-1.2%</b>	<b>\$2.6M</b>
<b>District Para-Professionals &amp; Classified</b>	<b>3,451.5</b>	<b>3,317.5</b>	<b>(134.0)</b>	<b>-3.9%</b>	<b>\$5.1M</b>
<b>District Professionals</b>	<b>1,143.9</b>	<b>1,048.6</b>	<b>(95.3)</b>	<b>-8.3%</b>	<b>\$7.5M</b>
<b>Total FTE's</b>	<b>8,103.1</b>	<b>7,830.6</b>	<b>(272.5)</b>	<b>-3.4%</b>	<b>\$15.2M</b>

ALL FUNDS – as of 8-2-11

\*% change compares '12 to '11

Source: SAISD Finance & Human Resources

History in the Making





# Staffing Allocations

<b>AUTHORIZED POSITIONS-ALL FUNDS</b>	<b>Actual 2007-08</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Current 2010-11</b>	<b>Projection 2011-12</b>
<b>Teachers</b>	<b>3,460.3</b>	<b>3,396.9</b>	<b>3,463.0</b>	<b>3,507.7</b>	<b>3,464.5</b>
<b>Other Campus Staff</b>	<b>2,550.3</b>	<b>2,404.0</b>	<b>2,483.7</b>	<b>2,481.3</b>	<b>2,225.1</b>
<b>Non Campus Staff</b>	<b>2,151.7</b>	<b>2,039.5</b>	<b>2,115.2</b>	<b>2,114.1</b>	<b>2,141.0</b>
<b>Total FTE's</b>	<b>8,162.3</b>	<b>7,840.4</b>	<b>8,061.9</b>	<b>8,103.1</b>	<b>7,830.6</b>

ALL FUNDS – as of 8-2-11

Source: SAISD Human Resources and Finance

History in the Making





# Expenditures by Function Code



Description / Function Codes <i>(\$ in millions)</i>	2010-11		2011-12	
	Projected Expenses *	% of Total	Proposed Expenses	% of Total
Instruction (11, 12, 13, 95)	247.5	61.5%	242.2	61.8%
Instructional Support (21, 23, 31, 32, 33, 36)	58.8	14.6%	60.2	15.4%
Central Administration (41)	12.5	3.1%	12.1	3.1%
District Operations (34, 35, 51, 52, 53)	70.6	17.5%	72.7	18.5%
Other (61, 81, 99)	3.3	0.8%	3.5	0.9%
	<b>392.6</b>	<b>97.5%</b>	<b>390.7</b>	<b>99.7%</b>
Other Uses - Transfers Out	9.9	2.5%	1.2	0.3%
<b>Total Expenditures</b>	<b>402.5</b>	<b>100.0%</b>	<b>391.9</b>	<b>100.0%</b>

\* Includes State Fiscal Stabilization Fund

Source: SAISD Finance





# Fund Balance Projection 2011-2013

Includes Level 1 & 2 Enhancements

	Actual (\$M)	Projection (\$M)	12 Month Budget (\$M) 2011-12	10 Month Budget (\$M) 2011-12	Projection (\$M) 2012-13
Revenue:	\$403.8	\$402.6	\$392.3	\$377.3	\$396.7
Expenditures:	\$403.5	\$402.5	\$391.9	\$360.7	\$391.5
Surplus (Deficit)	\$0.3	\$0.1	\$0.4	\$16.6	\$5.2
Beginning Fund Balance	\$62.8	\$63.1		\$63.2	\$79.8
Ending Fund Balance	\$63.1	\$63.2		\$79.8	\$85.0

*Budget data for 2012-13 is an early estimate.*

*Budget data for 2011-12 includes items from Level 1 & 2 Enhancements.*

*NOTE: Fund Balance does not equal Cash Balance.*

Source: SAISD Finance





# Expenditures Per Student, ADA & WADA General Fund



	2008-09	2009-10	2010-11 *	2011-12 **
<b>Expenditures: (\$000's)</b>	<b>377,857</b>	<b>381,430</b>	<b>402,636</b>	<b>392,337</b>
<b>Membership</b>	<b>54,410</b>	<b>55,086</b>	<b>54,894</b>	<b>55,504</b>
<b>Exp/Membership</b>	<b>\$6,945</b>	<b>\$6,924</b>	<b>\$7,335</b>	<b>\$7,069</b>
<b>% Change</b>		<b>-0.3%</b>	<b>5.9%</b>	<b>-3.6%</b>
<b>ADA</b>	<b>50,740</b>	<b>48,830</b>	<b>48,849</b>	<b>49,399</b>
<b>Exp/ADA</b>	<b>7,447</b>	<b>7,811</b>	<b>8,242</b>	<b>7,942</b>
<b>% Change</b>		<b>4.9%</b>	<b>5.5%</b>	<b>-3.6%</b>
<b>WADA***</b>	<b>69,246</b>	<b>68,796</b>	<b>68,782</b>	<b>65,206</b>
<b>Exp/WADA</b>	<b>5,457</b>	<b>5,544</b>	<b>5,854</b>	<b>6,017</b>
<b>% Change</b>		<b>1.6%</b>	<b>5.6%</b>	<b>2.8%</b>

\* 2010-11 Expenditures are Projected Amounts

\*\* 2011-12 Expenditures are Proposed Amounts

Source: SAISD Finance \*\*\* Per SB1, The WADA definition has changed



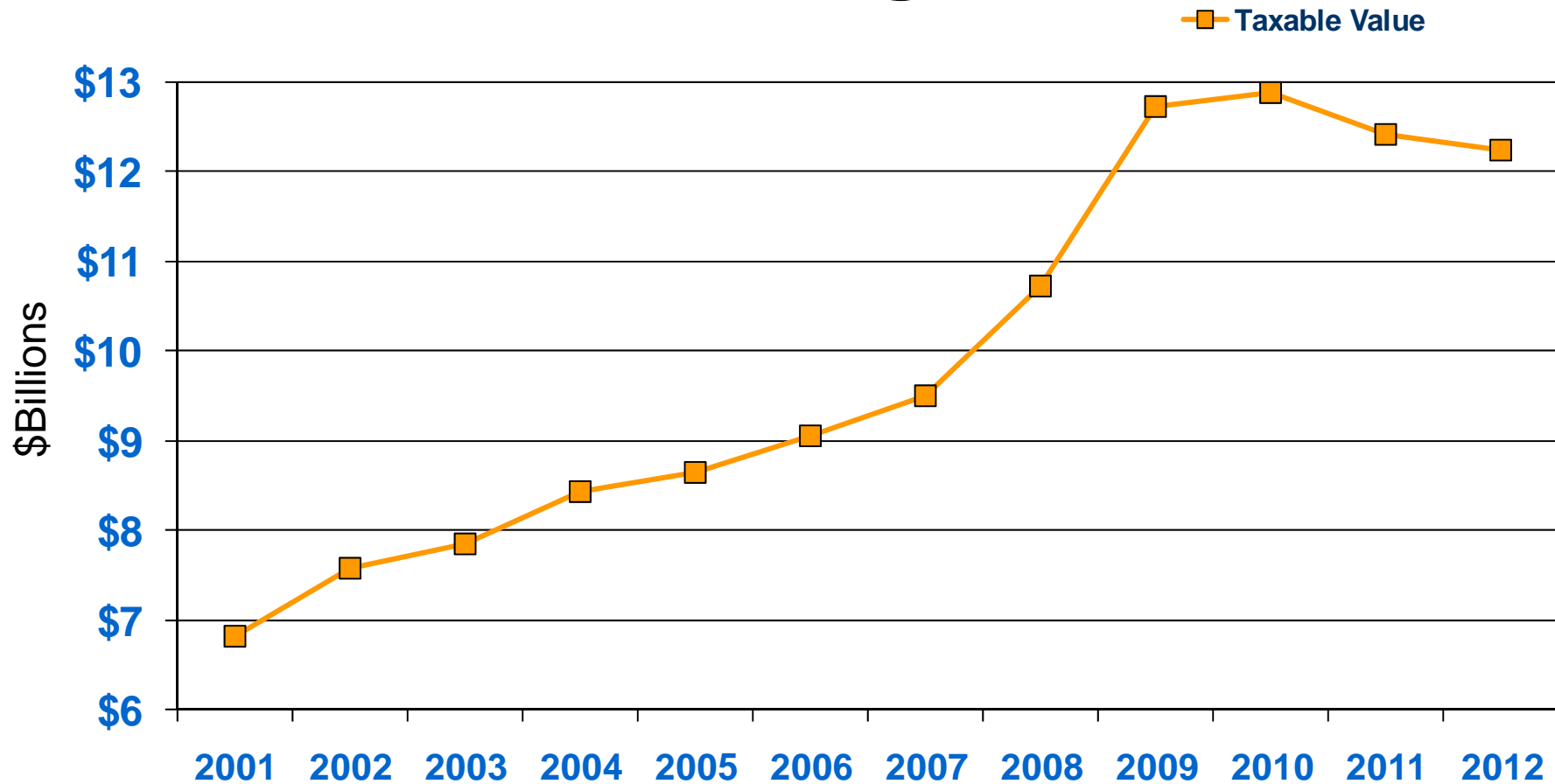


# Debt Service Budget, Tax Rates & Property Values





# Taxable Property Value 2001 through 2012\*



**PRELIMINARY**

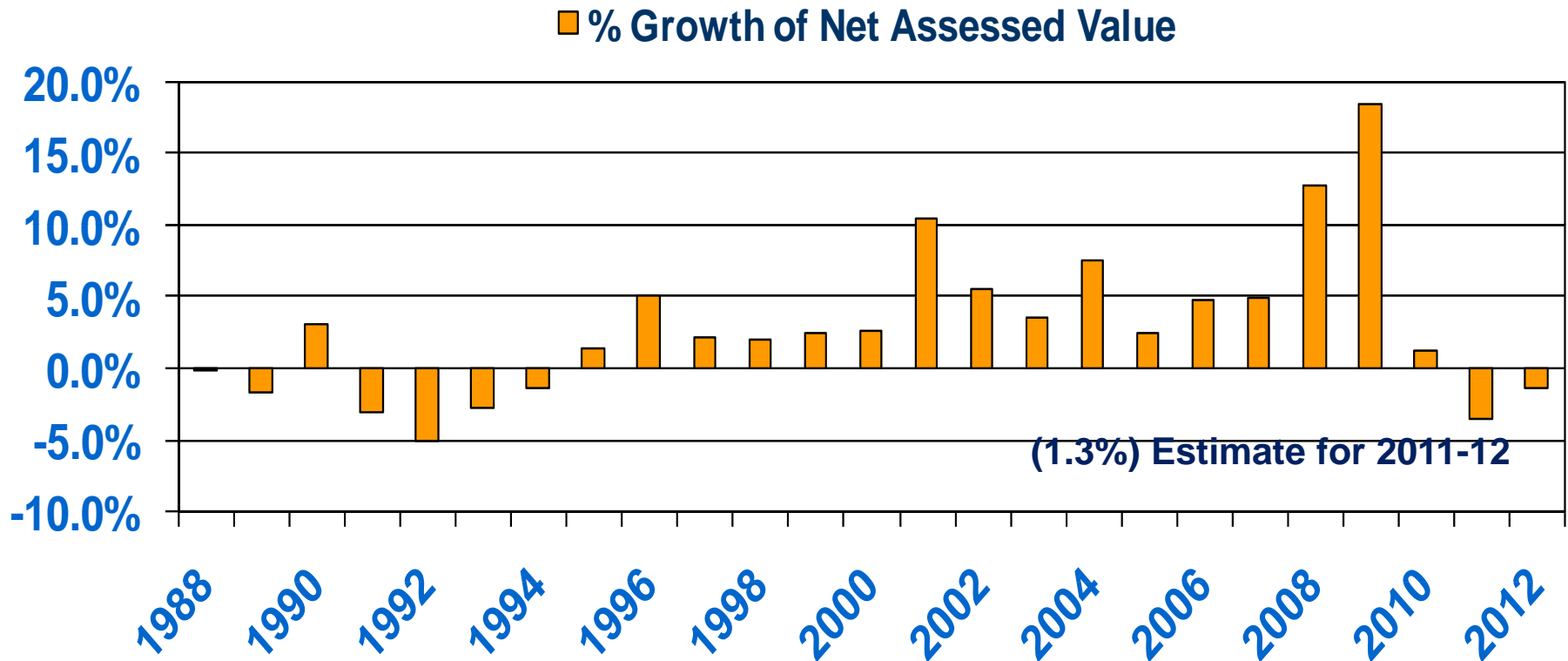
\* For school year 2011-2012

Source: SAISD CAFRs; Kavoussi & Associates





# Annual Growth Net Assessed Property Value



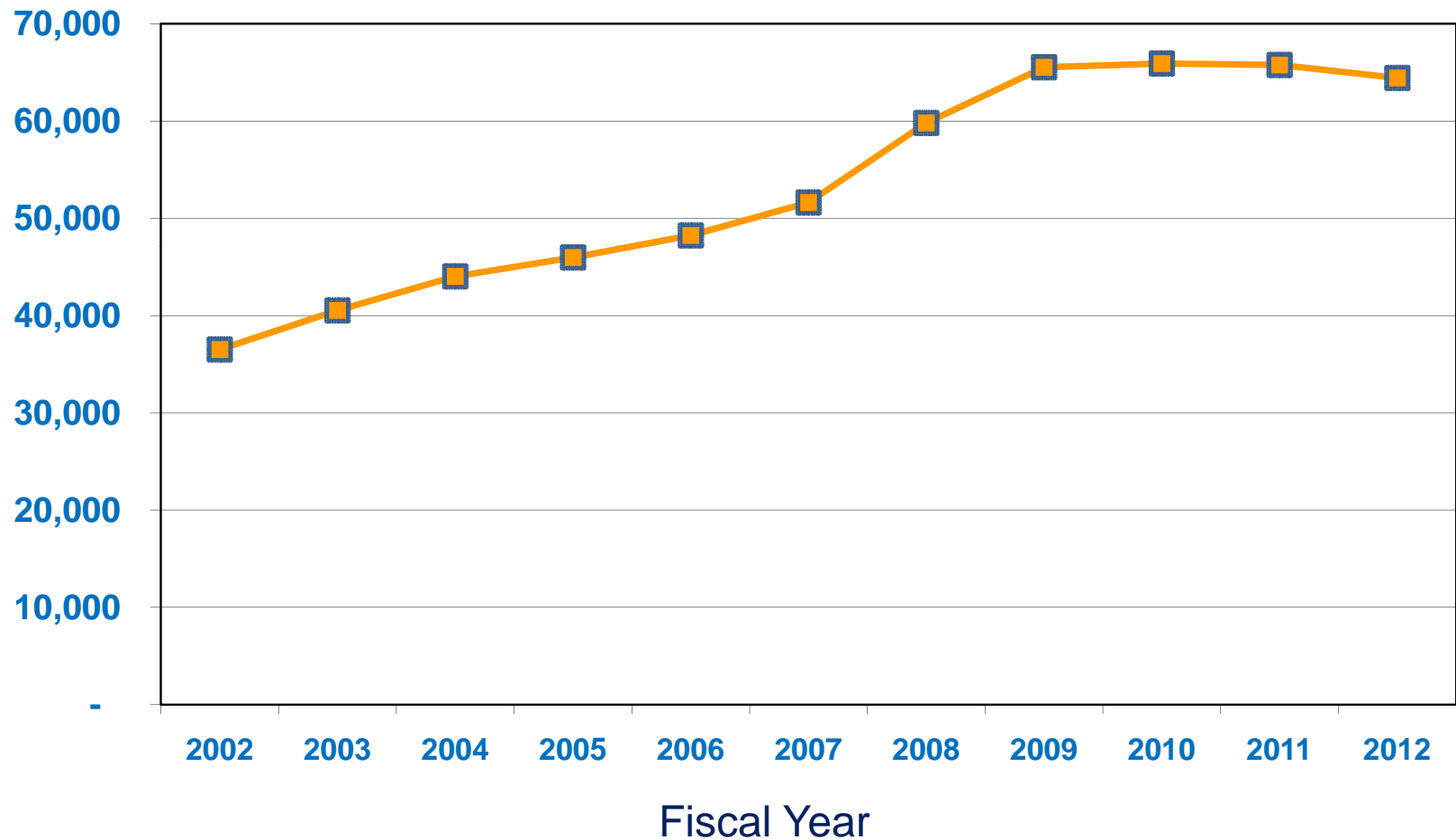
**PRELIMINARY**

Source: SAISD CAFRs, BCTAC, BCAD & Kavoussi & Associates





# Growth in Taxable Value of Average SAISD Home



Data Source: Kavoussi & Associates, Bexar County Appraisal District & SAISD Finance





# Debt Service Fund 2010-11 & 2011-12

(Assumes tax rate increase of \$0.0279 for 2011-12)

	Projected 2010-11	Projected 2011-12*
<b>Revenues:</b>		
<b>Local &amp; Other</b>	\$ 29,088	\$ 32,222
<b>State</b>	\$ 10,725	13,361
<b>Total Revenue</b>	\$ 39,813	\$ 45,583
<b>Appropriations</b>	\$ (38,613)	(44,102)
<b>Surplus (Deficit)</b>	\$ 1,200	\$ 1,480
<b>Beginning Fund Balance</b>	\$ 38,433	\$ 39,633
<b>Ending Fund Balance</b>	\$ 39,633	\$ 41,113

\* 2011-12 State Revenue Model Preliminary

(\$ in thousands)





# Proposed Tax Rate 2011-12

## \$0.0279 Tax Rate Increase (2011-12 Values Before Protest)

Comparison - Tax Levy on Average Residence	2010-2011	2011-2012
Average Market Value of Residences	\$82,558	\$80,100
Average Taxable Value of Residences	\$65,937	\$64,417
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.2797	\$1.3076
Taxes Due on Average Residence	\$843.80	\$842.32
Increase (Decrease) in Taxes		(\$1.48)

Data Source: Kavoussi & Associates, Bexar County Appraisal District, SAISD Finance & Sterne Agee





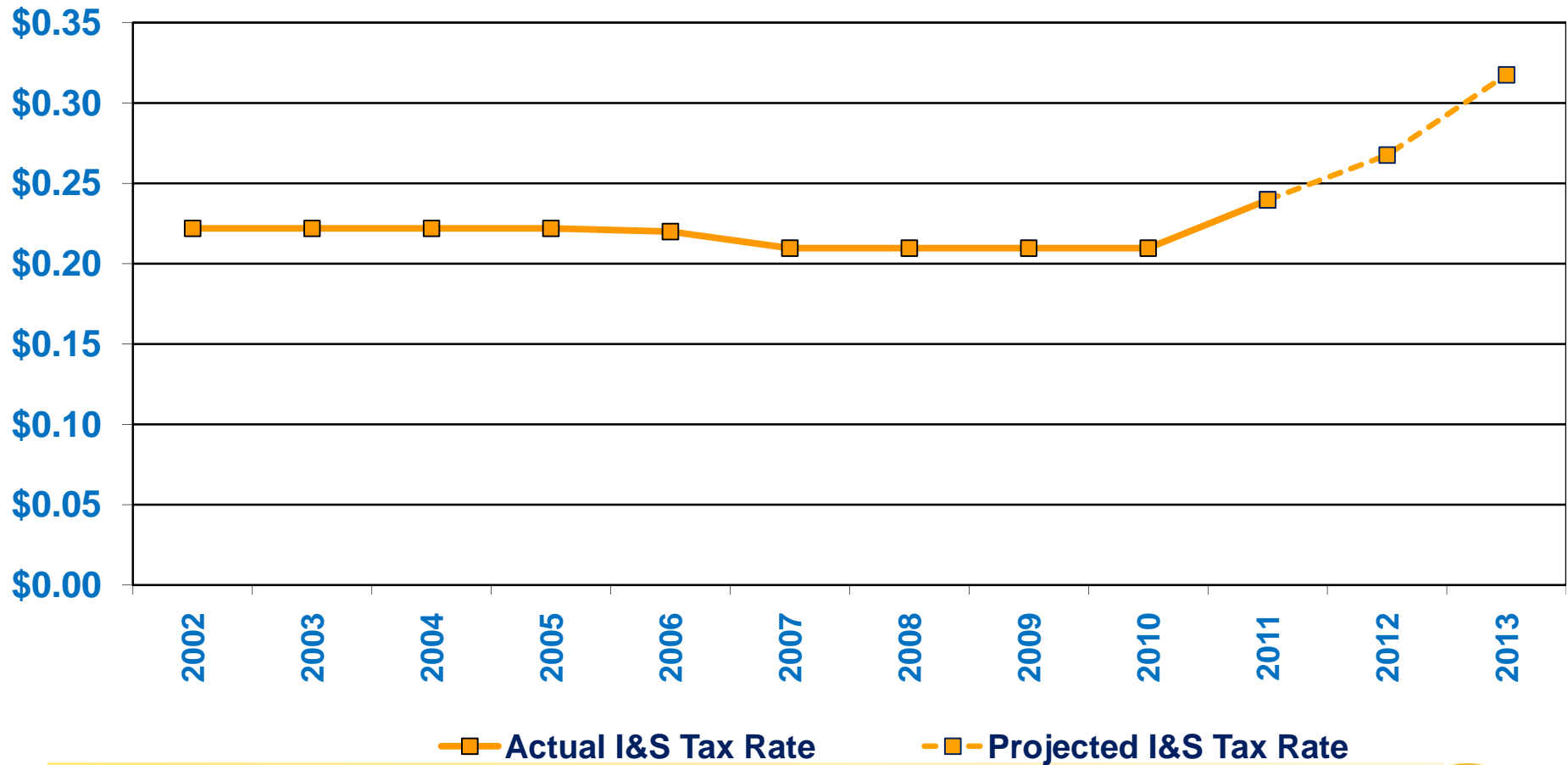
# Bexar County School Districts 2011 Proposed Tax Rates

District	2011 M&O Rate	2011 I&S Rate	2011 Total Rate	Change From Prior Yr
Harlandale ISD	\$1.17	\$0.3744	\$1.5444	(\$0.0604)
South San ISD	\$1.04	\$0.4149	\$1.4549	None
Judson ISD	\$1.04	\$0.3900	\$1.4300	(\$0.0330)
Edgewood ISD	\$1.17	\$0.2370	\$1.4070	(\$0.0130)
North East ISD	\$1.04	\$0.3629	\$1.4029	None
Northside ISD	\$1.04	\$0.3355	\$1.3755	\$0.0100
Southside ISD	\$1.17	\$0.1990	\$1.3690	None
<b>San Antonio ISD</b>	<b>\$1.04</b>	<b>\$0.2676</b>	<b>\$1.3076</b>	<b>\$0.0279</b>
Somerset ISD	\$1.04	\$0.2380	\$1.2780	(\$0.0110)
Southwest ISD	\$1.04	\$0.1826	\$1.2226	(\$0.0335)





# Interest & Sinking Fund Property Tax Rate

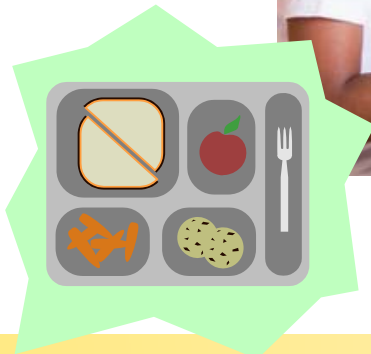


Data Source: Moak Casey, Bexar County Appraisal District, SAISD Finance & Sterne Agee





# School Nutrition Fund





# School Nutrition Revenue

<b>\$ (000's)</b> <b>Description</b>	<b>2010-11</b> <b>Projected</b> <b>Revenue</b>	<b>% of</b> <b>Total</b>	<b>2011-12</b> <b>Proposed</b> <b>Revenue</b>	<b>% of</b> <b>Total</b>
<b>Local</b>	<b>\$ 2,356</b>	<b>6.4%</b>	<b>\$ 2,289</b>	<b>6.2%</b>
<b>State</b>	<b>204</b>	<b>.6%</b>	<b>204</b>	<b>0.6%</b>
<b>Federal</b>	<b>34,007</b>	<b>92.2%</b>	<b>33,899</b>	<b>92.4%</b>
<b>Revenue Total</b>	<b>36,567</b>	<b>99.2%</b>	<b>36,392</b>	<b>99.2%</b>
<b>Other Sources</b>	<b>307</b>	<b>.8%</b>	<b>304</b>	<b>.8%</b>
<b>Total</b>	<b>\$ 36,874</b>	<b>100.0%</b>	<b>\$ 36,696</b>	<b>100.0%</b>

Source: SAISD Finance





# School Nutrition Expenses Object Code

<b>\$ (000's) Description</b>	<b>2010-11 Projected Expenses</b>	<b>% of Total</b>	<b>2011-12 Proposed Expenses</b>	<b>% of Total</b>
<b>Salaries &amp; Benefits</b>	<b>\$ 16,081</b>	<b>45.1%</b>	<b>\$ 16,431</b>	<b>46.0%</b>
<b>Contract Services</b>	<b>1,818</b>	<b>5.1%</b>	<b>1,682</b>	<b>4.7%</b>
<b>Food/Supplies</b>	<b>16,683</b>	<b>46.8%</b>	<b>17,363</b>	<b>48.6%</b>
<b>Other Operating</b>	<b>152</b>	<b>.4%</b>	<b>152</b>	<b>.42%</b>
<b>Capital Outlay</b>	<b>928</b>	<b>2.6%</b>	<b>100</b>	<b>.28%</b>
<b>Total</b>	<b>\$ 35,662</b>	<b>100.0%</b>	<b>\$ 35,728</b>	<b>100.0%</b>



# School Nutrition Budget Summary

<u>\$ (000's)</u>	<u>2010-11 Projected</u>	<u>2011-12 Proposed</u>
Revenues	\$ 36,874	\$ 36,696
Expenditures	<u>35,662</u>	<u>35,728</u>
Surplus / (Deficit)	<u>\$ 1,212</u>	<u>\$ 968</u>
Fund Balance	<u>\$ 7,714</u>	<u>\$ 8,682</u>

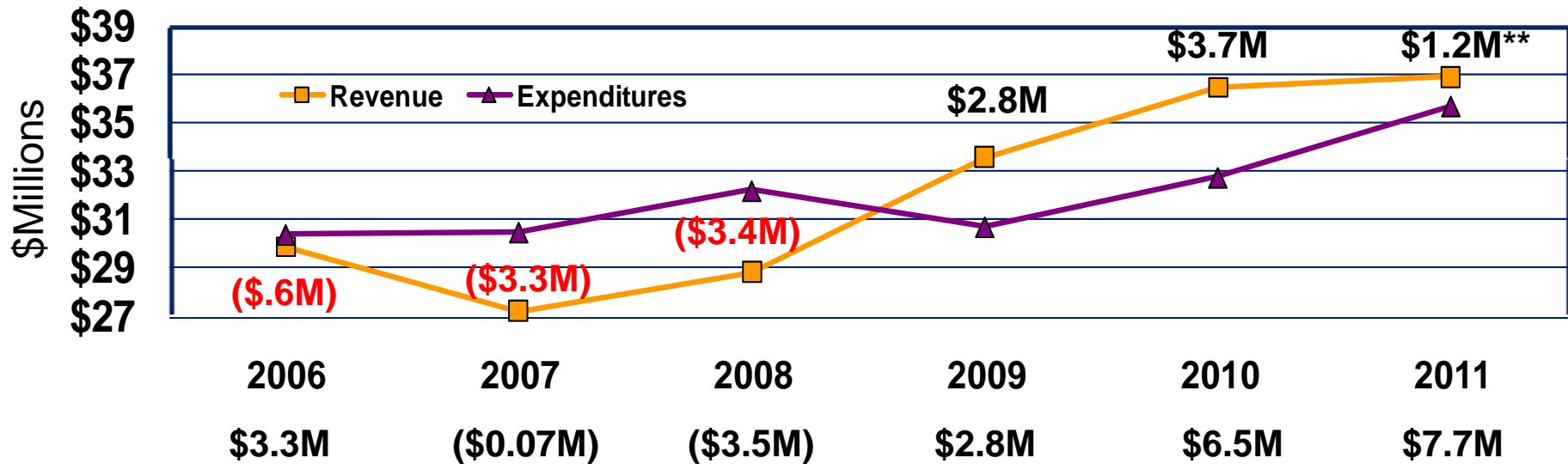


# FCNS Financial Status

## 2006 through 2011

### Actual and Projected Results

### Food & Child Nutrition Services



### Ending Reserves Balance

**\$7.7 M is 2.2 months of expenditures; TDA requires no more than 3 months**

**\*\*2011 amounts are projections**

Source: SAISD Finance





# Uncertainty Remains



- State funding model already on version 5
- Student counts 4,000 below projections
- Low-Income housing exemption
- Effect of QSCB issue on Debt Service Fund



# Budget Recommendation



## Administration Recommendation:

- Adopt Budgets as Presented
- Hold Budget Meeting in Late October
  - State Model
  - Student Counts
  - Attendance
  - Salary Roll
  - Refined Enhancement Requests



# Questions?

**Budget 2011-12 – Public Hearing  
August 29, 2011**

