

Comal Independent School District

August 10, 2010 Budget Workshop

Background

- Revenue levels for Texas school districts frozen at 2005/2006 levels with passage of HB1 in June 2006. Costs continue to rise and student population continues to grow.
- Changes in property values only impact the I & S fund. They have no effect on the M & O fund.
- In 09/10, 50% of school districts in Texas adopted deficit budgets.

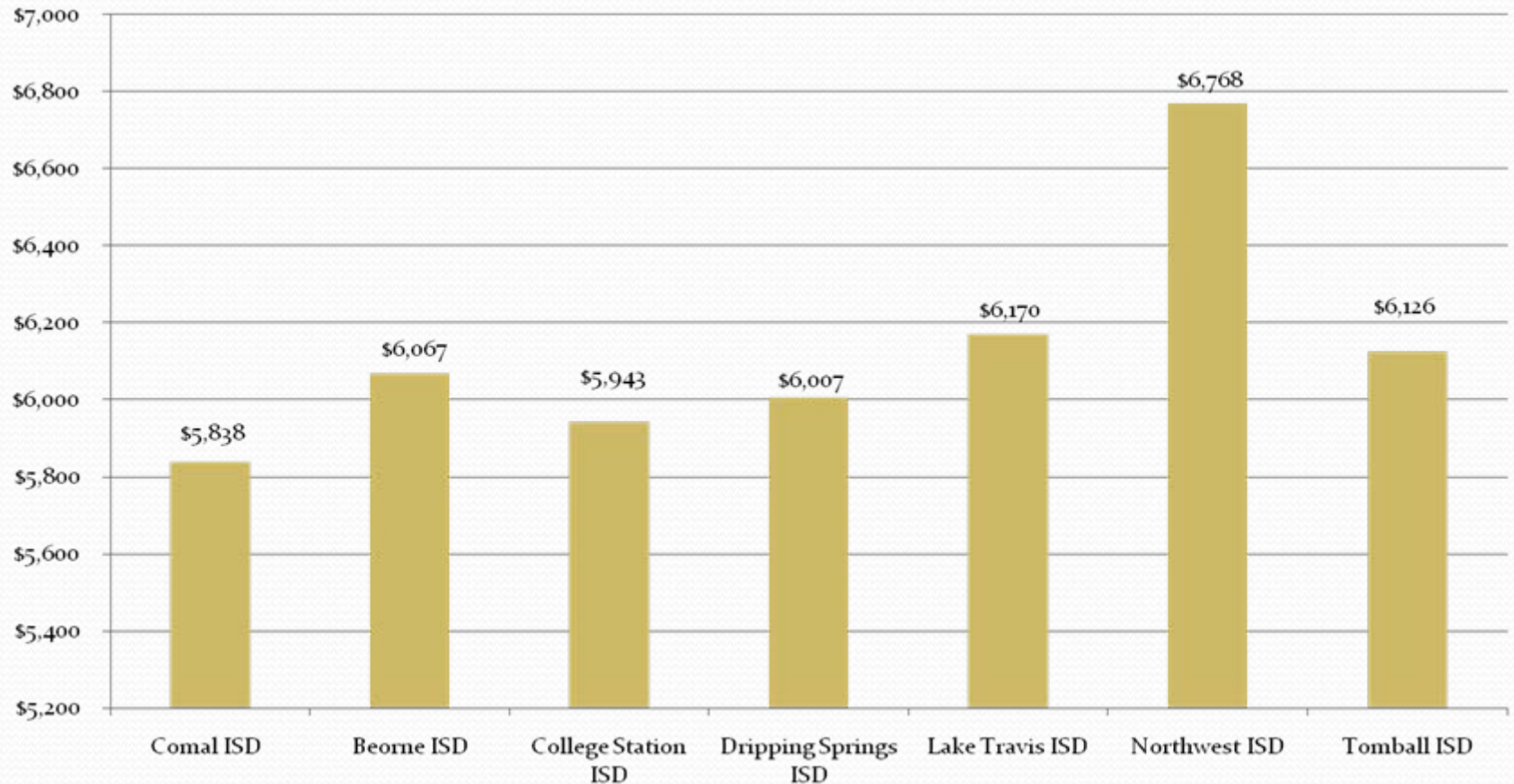
Revenue Projection Assumptions

- 2010 Property Values decrease 1% - directly impacts the I & S tax rate

Projected Decrease in Property Values			
2009-2010	\$	9,371,747,834	
2010-2011	\$	9,293,102,181	\$ (78,645,653) -1%

- State Funding:
 Estimated Enrollment 17,050
 (increase of 483 – 2.9%)
 Attendance Rate – 95.7%
- Ch. 41 status is irrelevant – it is part of target revenue per WADA
 Ch.41 property value threshold for 10/11 - \$476,500
 CISD property value per WADA for 10/11 - \$530,779 (Ch. 41 based on prior year values)

09/10 Target Revenue Peer Districts



Stimulus Funds Received in General Fund

- We will receive \$4.6m in Stimulus funds from the federal government which are being used to pay for the \$2,500 teacher pay raise mandated by the state in 2009.
- If the state does not change funding formulas in the 2011 legislative session to cover the \$2,500 state mandated teacher pay raise, there will be a direct hit to the district's general fund budget of \$4.6m in 2011/2012.

What's Different in the Proposed 2010/2011 Budget?

- 483 new students
- 1 new school (Clear Spring Elementary)
- Increase in Technology budget for computer rotation
- Increase in Transportation budget for buses
- (14.5) net decrease in teaching positions
 - 34 net increase in other campus positions
 - (7) net decrease in department positions
 - 12.5 Overall net increase in positions
- Step Increase for Teachers

Changes to Personnel Costs

2009/2010 Personnel Budget	\$104,654,664	\$6,317/student
New Staffing (Campus & Dept.)	\$ 451,707	
Step Increase - Teachers	\$ 777,590	
Reduction in State Program Staff	<u>\$ 270,243 -</u>	
Increase to Personnel Budget	\$ 959,054	
2010/2011 Personnel Budget	\$105,613,718	\$6,194/student
		-\$123/student

Changes to Department Non-Payroll Costs

2009/2010 Department Budgets	\$ 8,092,320	\$488/student
Appraisal District Fees Increase	\$ 20,000	
Increase Supt. Contingency Fund	\$ 125,000	
Demographic Services	\$ 35,000	
C & I Budgets Increase	\$ 9,126-	
Warehouse Budget Decrease (Vehicle budget removed)	\$ 17,100-	
Maintenance & Custodial- supplies & materials for Clear Spring Elem. and escalating cost of materials	\$ 239,996	
Transportation - Buses	\$ 582,020	
Technology - Computers	\$ 802,321	
2010/2011 Department Budgets	\$ 9,870,431	\$579/student \$91/student

Changes to State Programs Non-Payroll Costs

2009/2010 State Programs
Non-Payroll Budgets \$956,447 \$58/student

Early College High School
Instructional Initiatives \$ 57,031

2010/2011 State Programs
Non-Payroll Budgets \$1,013,478 \$59/student
\$1/student

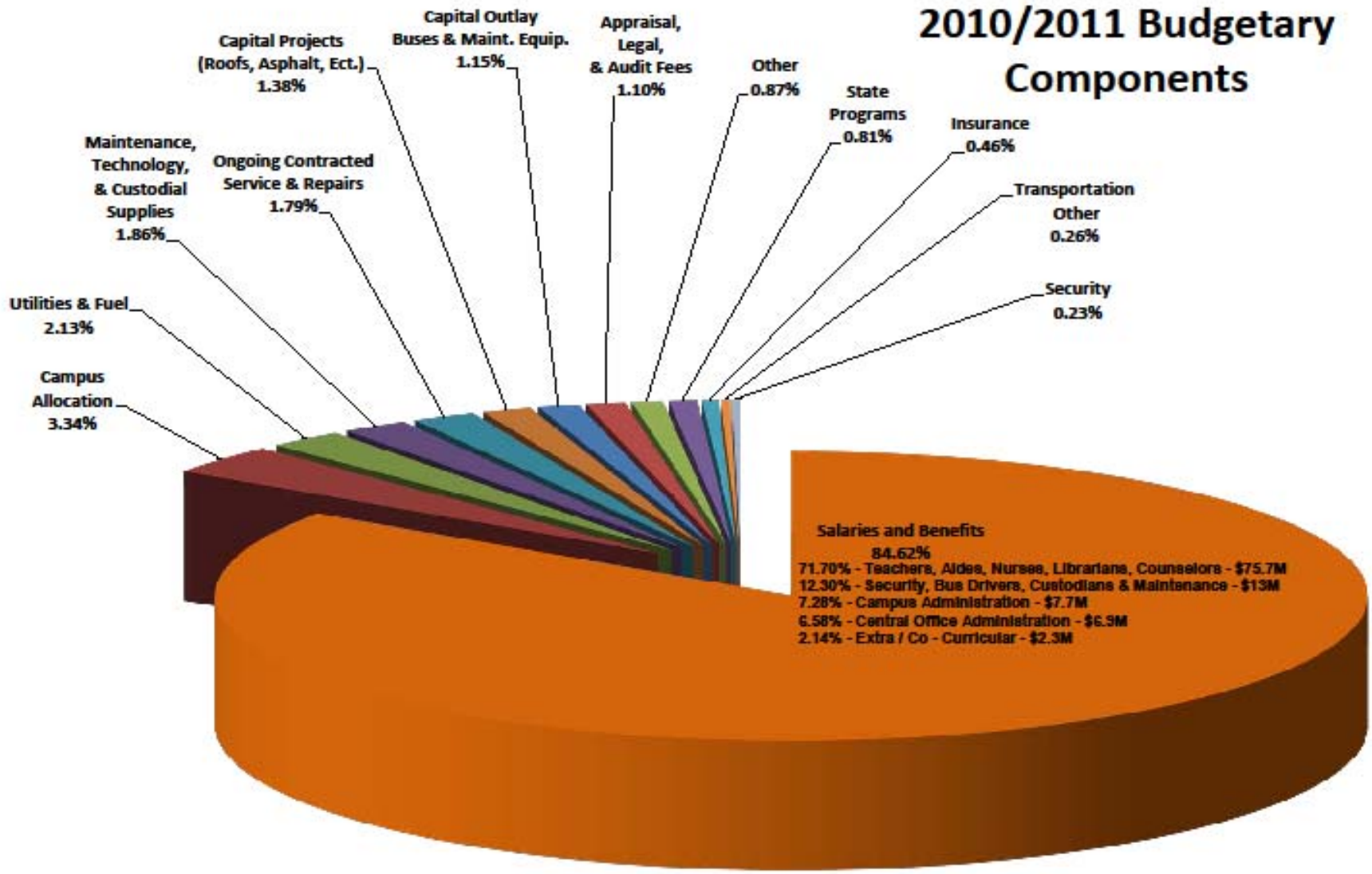
Changes to District Allocated Non-Payroll Costs

2009/2010 District Allocated Non-Payroll Budget	\$5,015,125	\$303/student
Communities in Schools (State program funded)	\$ 77,250	-
Interest Expense (end of Apple lease)	\$ 54,638	-
Campus Staff Health Program	\$ 192,000	-
Capital Projects	\$ 92,650	-
Insurance	\$ 35,845	
Security	\$ 12,853	
Graduation	\$ 21,150	
Other	\$ 1,525	-
2010/2011 District Allocated Non-Payroll Budget	\$4,666,910	\$274/student -\$29/student

Proposed 2010/2011 M&O Budget (Net of Ch. 41) Compared to Current Budget

	AMENDED 2009/2010		PROPOSED 2010/2011	
Student Enrollment		16,567		17,050 2.92%
REVENUE				
Budgeted State Aid & Local Rev.(net of Adj. Ch. 41)	\$	121,860,557	\$	124,811,712 2.42%
Budgeted State Aid & Local Rev. (net of Adj. Ch. 41) per Student	\$	7,356	\$	7,320 -0.48% - \$36/Student
EXPENDITURES				
Budget (less Ch. 41)	\$	122,473,295	\$	124,811,712 1.91%
Budget (less Ch. 41)/Student				
Personnel Costs/Student	\$	6,317 85.45%	\$	6,194 84.62%
Operating Costs/Student	\$	1,076 14.55%	\$	1,126 15.38%
General Oper. Budget (Net of Ch. 41)/Student	\$	7,393 100.00%	\$	7,320 100.00% - \$73/Student -0.98%

2010/2011 Budgetary Components



Salaries and Benefits
 84.62%
 71.70% - Teachers, Aides, Nurses, Librarians, Counselors - \$75.7M
 12.30% - Security, Bus Drivers, Custodians & Maintenance - \$13M
 7.28% - Campus Administration - \$7.7M
 6.58% - Central Office Administration - \$6.9M
 2.14% - Extra / Co - Curricular - \$2.3M

Tax Ratification Elections (TRE's)

- 09/10 M & O Rates
 - >\$1.04 – 289 districts
 - = \$1.04 – 618 districts
 - <\$1.04 – 118 districts
- 306 TRE's to date – 61% successful
 - 56 districts with upcoming TRE's

Optional Homestead Exemption

- Elimination of the 20% optional homestead exemption would reduce I & S rate 3.5 – 4.5 cents
- 218 out of 1,029 districts offer an optional homestead exemption that ranges from 1% - 20%
 - 1% - 9
 - 5% - 4
 - 10% - 24
 - 15% - 7
 - 20% - 174

I & S Tax Rate Increase Affect on Average Taxpayer

Taxable Value 09/10 \$ 171,682
Projected Taxable Value 10/11 \$ 169,815
Change in Property Value -1.00%

	09/10	2010/2011 - I & S Rate					
	I & S Rate	27 cents	28 cents	29 cents	30 cents	31 cents	32 cents
Tax Rate	\$ 0.27	\$ 0.27	\$ 0.28	\$ 0.29	\$ 0.30	\$ 0.31	\$ 0.32
Annual Levy	\$ 463.54	\$ 458.50	\$ 475.48	\$ 492.46	\$ 509.44	\$ 526.43	\$ 543.41
Annual Change		\$ (5.04)	\$ 11.94	\$ 28.92	\$ 45.90	\$ 62.89	\$ 79.87
Monthly Change		\$ (0.42)	\$ 0.99	\$ 2.41	\$ 3.83	\$ 5.24	\$ 6.66

	2010/11 - I & S Rate						
	33 cents	34 cents	35 cents	36 cents	37 cents	38 cents	39 cents
Tax Rate	\$ 0.33	\$ 0.34	0.35	0.36	0.37	0.38	0.39
Annual Levy	\$ 560.39	\$ 577.37	\$ 594.35	\$ 611.33	\$ 628.31	\$ 645.30	\$ 662.28
Annual Change	\$ 96.85	\$ 113.83	\$ 130.81	\$ 147.79	\$ 164.77	\$ 181.75	\$ 198.74
Monthly Change	\$ 8.07	\$ 9.49	\$ 10.90	\$ 12.32	\$ 13.73	\$ 15.15	\$ 16.56