

PINE TREE ISD
PROPOSED 2019/2020 BUDGET
JUNE 24, 2019



Steve Clugston, Superintendent

Salena Jackson, Assistant Superintendent of Business/Finance Operations

Dr. Valerie Baxter, Assistant Superintendent of Innovation & Academies

Dr. Eric Cederstrom, Assistant Superintendent of Curriculum/Instruction & HR

Tony Hollins, Assistant Superintendent of Facility and Planning

Nikki Benoit, Director of Business Operations

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Dr. Melanie Roudkovski

Aaron Klein

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Pine Tree Independent School District will hold a public meeting at 12:00 pm, June 24, 2019 in Pine Tree ISD Administration Building, Board Room, 1701 Pine Tree Road, Longview, 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 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	\$1.068400/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.355000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

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	6.71 % increase
Debt Service	0.08 % increase
Total expenditures	5.91 % increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$2,043,147,284	\$2,000,756,784
Total appraised value* of new property**	\$11,986,140	\$9,231,060
Total taxable value*** of all property	\$1,572,954,094	\$1,543,155,357
Total taxable value*** of new property**	\$10,251,710	\$8,231,255

*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* \$54,645,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.170000	\$0.355000*	\$1.525000	\$5,436	\$4,303
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.103830	\$0.397180*	\$1.501010	\$4,891	\$4,821
Proposed Rate	\$1.068400	\$0.355000*	\$1.423400	\$4,983	\$5,670

*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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$153,330	\$155,424
Average Taxable Value of Residences	\$98,217	\$100,000
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.525000	\$1.423400
Taxes Due on Average Residence	\$1,497.81	\$1,423.40
Increase (Decrease) in Taxes		\$-74.41

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 tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.531051. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.531051.

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)	\$10,263,287
Interest & Sinking Fund Balance(s)	\$7,574,014

Budget Summary Report for PINE TREE ISD

2018 - 19 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$18,975,283	\$4,216
12	Instructional Resources, Media Services	\$388,426	\$86
13	Curriculum Development & Staff Development	\$706,676	\$157
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$20,070,385	\$4,459
Instructional Support			
21	Instructional Leadership	\$727,011	\$162
23	School Leadership	\$2,580,510	\$573
31	Guidance & Counseling, Evaluation	\$1,083,683	\$241
32	Social Work Services	\$0	\$0
33	Health Services	\$350,022	\$78
36	Co-curricular/ Extra-curricular Activities	\$2,251,994	\$500
	Total	\$6,993,220	\$1,554
Central Administration			
41*	General Administration	\$1,994,215	\$443
District Operations			
51	Plant Maintenance & Operations	\$6,683,417	\$1,485
52	Security and Monitoring	\$658,559	\$146
53	Data Processing	\$1,113,259	\$247
34	Student Transportation	\$1,530,555	\$340
35	Food Services	\$2,519,307	\$560
	Total:	\$12,505,097	\$2,778
Debt Service			
71	Debt Service	\$5,968,712	\$1,326
Other			
61	Community Service Facilities	\$73,949	\$16
81	Acquisition and Construction	\$131,236	\$29
91	Contracted Instructional Services Between Public schools	\$0	\$0

2019 - 20 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$21,569,540	\$4,804
12	Instructional Resources, Media Services	\$408,455	\$91
13	Curriculum Development & Staff Development	\$583,752	\$130
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$22,561,747	\$5,025
Instructional Support			
21	Instructional Leadership	\$449,573	\$100
23	School Leadership	\$2,774,639	\$618
31	Guidance & Counseling, Evaluation	\$1,169,010	\$260
32	Social Work Services	\$0	\$0
33	Health Services	\$393,457	\$88
36	Co-curricular/ Extra-curricular Activities	\$2,257,717	\$503
	Total	\$7,044,396	\$1,569
Central Administration			
41*	General Administration	\$2,062,385	\$459
District Operations			
51	Plant Maintenance & Operations	\$5,500,242	\$1,225
52	Security and Monitoring	\$681,503	\$152
53	Data Processing	\$1,148,821	\$256
34	Student Transportation	\$1,753,591	\$391
35	Food Services	\$2,859,748	\$637
	Total:	\$11,943,905	\$2,660
Debt Service			
71	Debt Service	\$5,973,089	\$1,330
Other			
61	Community Service	\$81,967	\$18
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0

92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$48,381	\$11
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$335,000	\$74	99	Inter-government charges not Defined in Other codes	\$335,200	\$75
Total:		\$540,185	\$120	Total:		\$465,548	\$104
Object Code: 6491 is calculated in function code 41. (This is for reference only)	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,717	\$1	Object Code: 6491 is calculated in function code 41. (This is for reference only)	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,800	\$1

PINE TREE ISD
PROPOSED 2019-2020 BUDGETS
GENERAL, FOOD SERVICES, AND DEBT SERVICE FUNDS
June 24, 2019

Function Description	General Fund	Food Service Fund	Debt Service Fund	Total of Budgets
57xx Local Revenues	16,397,748	408,000	5,399,258	22,205,006
58xx State Revenues	25,666,270	71,896	28,349	25,766,515
59xx Federal Revenues	655,568	2,058,421	0	2,713,989
Total Revenues	42,719,586	2,538,317	5,427,607	50,685,510
11 Instruction	21,569,540			21,569,540
12 Instructional Resources & Media Services	408,455			408,455
13 Curriculum Development & Instructional Staff Development	583,752			583,752
21 Instructional Leadership	449,573			449,573
23 School Leadership	2,774,639			2,774,639
31 Guidance, Counseling & Evaluation Services	1,169,010			1,169,010
33 Health Services	393,457			393,457
34 Student Transportation	1,753,591			1,753,591
35 Food Services	360	2,859,388		2,859,748
36 Extracurricular Activities	2,257,717			2,257,717
41 General Administration	2,062,385			2,062,385
51 Facilities Maintenance & Operations	5,500,242			5,500,242
52 Security & Monitoring Services	681,503			681,503
53 Data Processing Services	1,148,821			1,148,821
61 Community Services	81,967			81,967
71 Debt Service	596,804		5,376,285	5,973,089
81 Facilities Acquisition & Construction	-			0
93 Payments to Fiscal Agent Districts for SSA	48,381			48,381
99 Other Intergovernmental Charges	335,200			335,200
Total Budget Expenditures	41,815,397	2,859,388	5,376,285	50,051,070
Net Revenues Over (Under) Expenditures	904,189	(321,071)	51,322	634,440
Estimated Beginning Fund Balance for 19-20	13,685,247	637,659	7,691,652	22,014,558
Estimated Ending Fund Balance for 19-20	14,589,436	316,588	7,742,974	22,648,998

	Proposed	Current
M&O Tax Rate	\$ 1.0684	\$ 1.1700
I&S Tax Rate	\$ 0.3550	\$ 0.3550
Total Tax Rate	\$ 1.4234	\$ 1.5250
Decrease in Tax Rate		\$ (0.1016)

For a \$250,000 home = \$178 decrease in taxes annually
For a \$100,000 home = \$56 decrease in taxes annually



PINE TREE ISD
2019-2020
SALARY SCHEDULE
(Based on 183 days worked)
Classroom Teacher
Full-Time Librarian
Full-Time Counselor
Full-Time RN

Years of Experience Credited	Current Annual Salary (10 month contract)
0	\$38,930
1	\$39,430
2	\$39,980
3	\$40,530
4	\$41,080
5	\$41,630
6	\$42,205
7	\$42,780
8	\$43,380
9	\$44,440
10	\$45,630
11	\$46,770
12	\$47,850
13	\$48,850
14	\$49,810
15	\$50,710
16	\$51,570
17	\$52,370
18	\$53,140
19	\$53,860
20	\$54,540
21	\$55,040
22	\$55,540
23	\$56,040
24	\$56,540
25	\$57,040
26	\$57,540
27	\$58,040



**PINE TREE ISD
2019-2020
SUBSTITUTE PAY SCHEDULE**

- Bus Drivers.....\$ 14.32 per hour
- Cafeteria.....\$9.28 per hour
- RN Nurses\$80 per day
- Non-RN Nurses\$70 per day
- Paraprofessionals.....\$60 per day
- Teachers (certified).....\$85 per day
- Teachers (non-certified).....\$75 per day

LONG TERM SUBSTITUTES Teachers, Librarians, Counselors and Registered Nurses

CERTIFIED:

- First 10 days (1-10) in the same assignment\$85 per day
- After 10 consecutive days (11-20) in the same assignment\$95 per day
- After 20 consecutive days (21st day) in same assignment\$130 per day

NON-CERTIFIED:

- First 10 days (1-10) in the same assignment\$75 per day
- After 10 consecutive days (11-20) in the same assignment\$85 per day
- After 20 consecutive days (21st day) in same assignment\$105 per day



PINE TREE ISD 2019-2020 TEMPORARY DUTY PAY SCHEDULE

- Certified Teachers.....\$ 25.00 per hour
 - After School Tutorials
 - Summer School
 - Extended EXCEL
 - Extended Library
 - STAAR/EOC Tutors

- Paraprofessionals.....\$15.00 per hour
- Special Education Paraprofessionals.....\$25.00 per hour
 - Summer School

- Paraprofessionals.....normal hourly pay
 - After Hour Duties Related to Position (overtime based on FSLA guidelines)
 - Extended EXCEL
 - Extended Library
 - STAAR/EOC Tutors

- Certified Teachers and Paraprofessionals.....\$ 10.00 per hour
 - After School Detention
 - Saturday School Detention

- Nurses/LVN's.....\$15.00 per hour
- Teachers.....\$15.00 per hour
- Temporary Employees.....\$ 10.00 per hour
(Office assignments/other assignments)

- Ballgame Workers-District Game.....\$15.00 per hour
- Ballgame Workers-Non District Game.....\$10.00 per hour

*Other duties/pay must have approval from Superintendent