



# NEISD Finances



Where Does the Money  
Come From?

# School District Taxes

Maintenance and Operations Tax (M&O) General Fund	Interest and Sinking Tax (I&S) Debt Service Fund
To fund the day-to-day operations of the school district  Current M&O Tax Rate \$0.8822*	To pay for debt incurred for new construction, capital, technology  Current I&S Tax Rate \$0.30

**Total Tax Rate = \$1.1822\*\***

\*Changes year-to-year to ensure tax revenue grow is limited to 2.5%

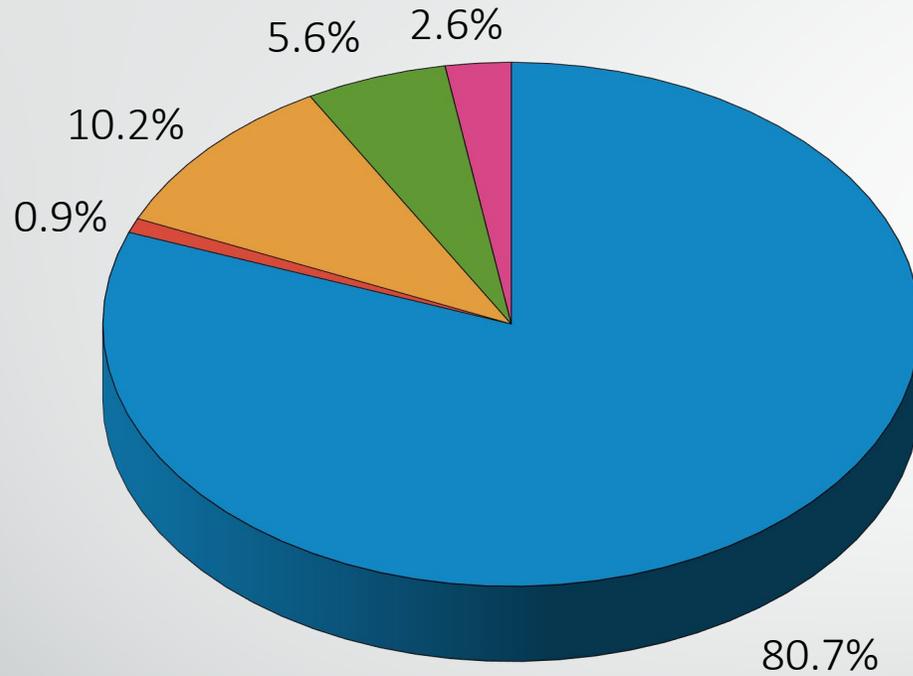
\*\*Sixth lowest rate of the Bexar County ISDs; 6.8¢ lower than the average of Bexar ISDs

# School District Taxes

	Total	Average NEISD Home
Net Taxable Value (after exemptions & freezes)	\$45.2B	\$256,600
÷ 100	\$452.5M	\$2,566
x \$0.8822 = Taxes for the General Fund	\$399.2M	\$2,264
+ x \$0.3000 = Taxes for the Debt Service Fund	\$135.7M	\$770
+ Taxes on Frozen Residences	\$63.1M	<i>see below</i>
<b>= TOTAL TAX LEVY</b>	<b>\$598.0M</b>	<b>\$3,034</b>

Of the approximate 119,000 homes in NEISD, more than 35,700 have their taxes "frozen."

# General Fund Revenue



- M&O Property Taxes
- State Foundation School Program
- Federal
- Other Local Revenue
- TRS On-Behalf Payments

Revenue Source	Amount
Property Taxes	\$437.6M
Other Local	4.8M
State Foundation Program	55.6M
TRS On-Behalf	30.2M
Federal	14.3M
<b>Total</b>	<b>\$542.5M</b>

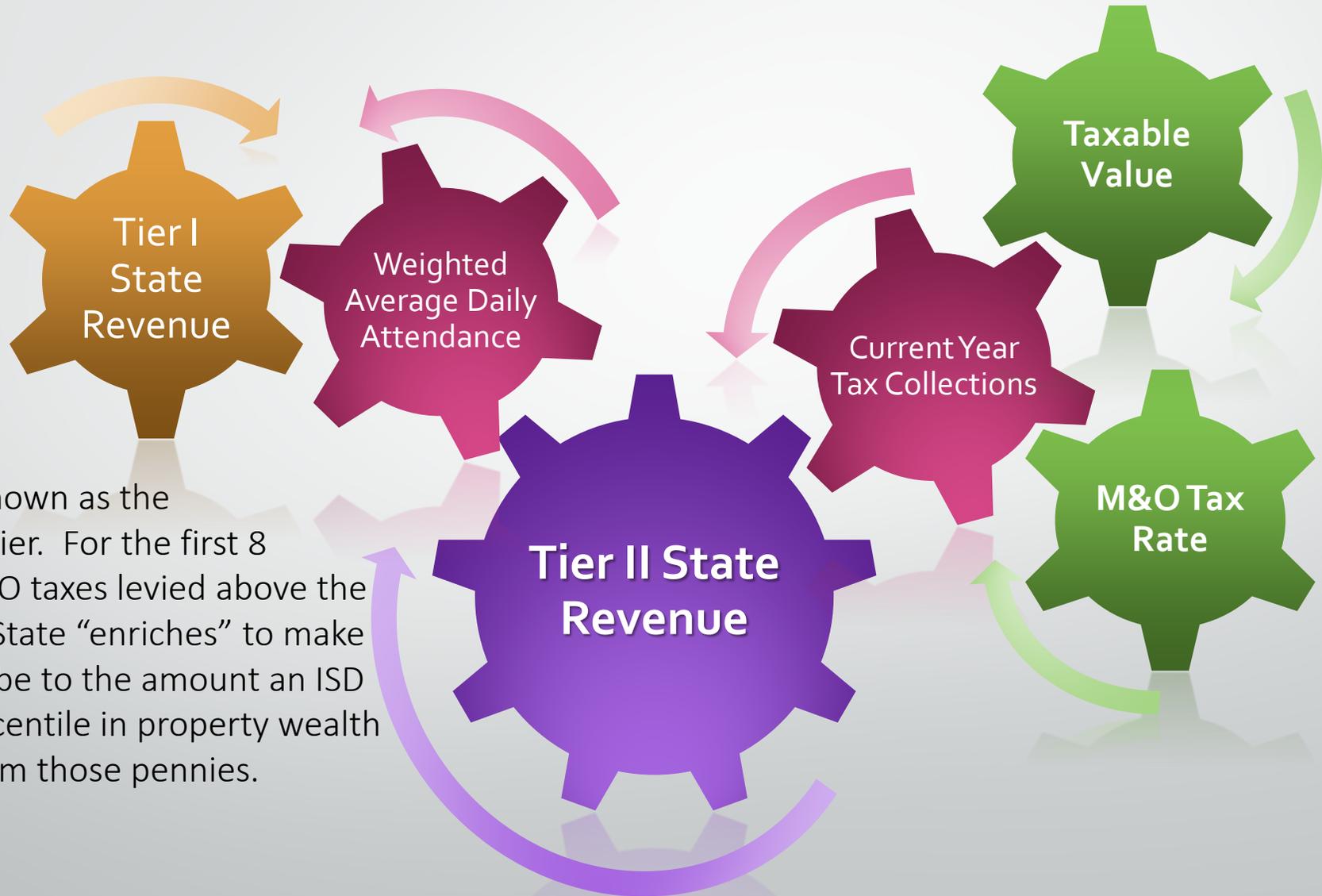
# State Funding

- Revenue formulas based on student Average Daily Attendance
  - Every student is allocated \$6,160
  - Additional funds are allocated based on student's economic status and for students who receive specialized services, such as:
    - Special Education
    - Career & Tech
    - Dyslexia
    - Bilingual
  - These factors combine to form "Tier 1" of the model
- In addition, for the first 8¢ a District taxes above the District's base rate, the State "enriches" the amount the District collects (Tier 2)
  - In essence, the State provides partial matching funds

# Tier I Revenue



# Tier II Revenue

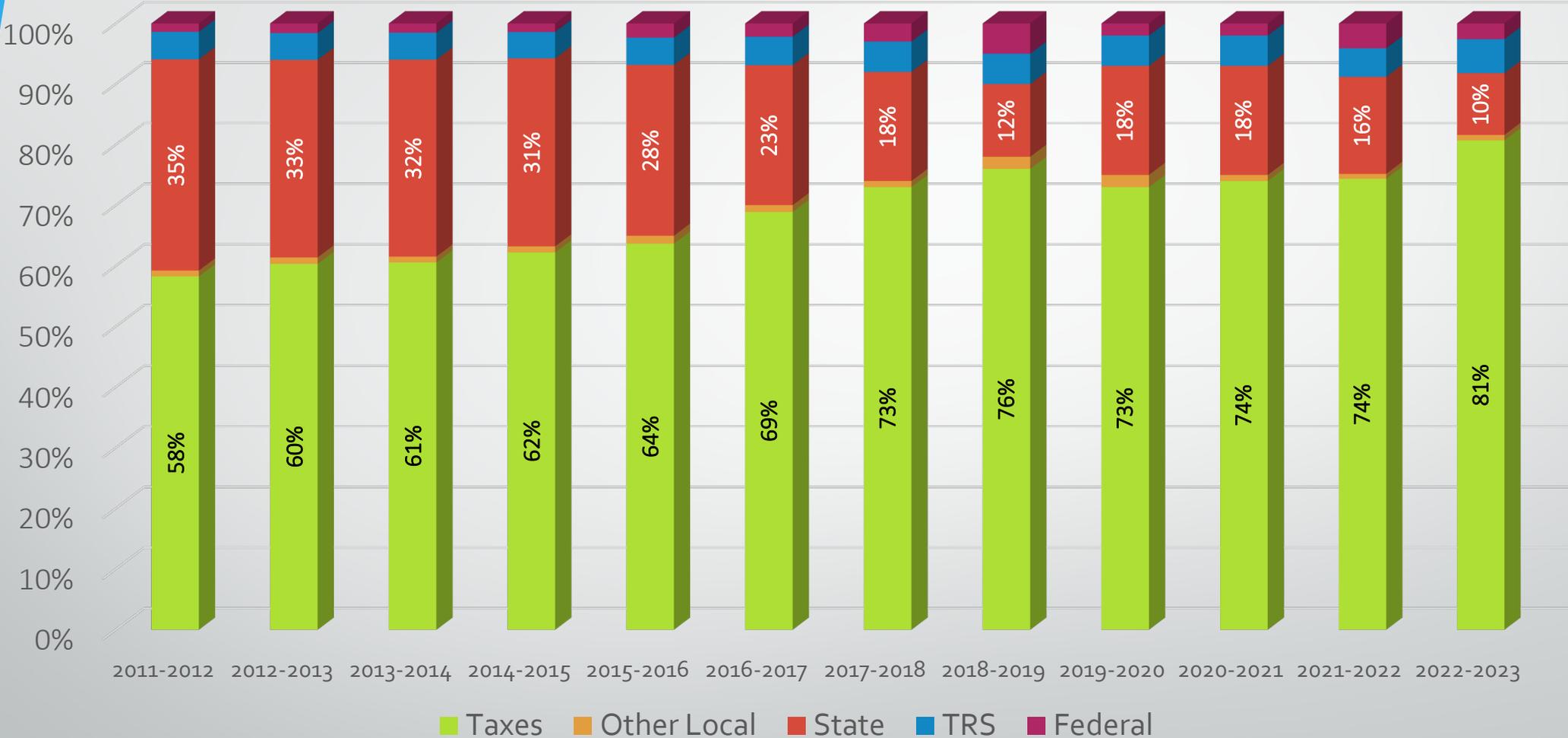


Tier II is also known as the “enrichment” tier. For the first 8 pennies of M&O taxes levied above the base rate, the State “enriches” to make those pennies be to the amount an ISD at the 96<sup>th</sup> percentile in property wealth would yield from those pennies.

# Let's Have a Drink

- The State determines the size of the cup
- The cup doesn't get bigger without legislative action
- Property taxes always fill the cup first
- If your property tax revenue is more than the cup can hold, the overflow is sent to the State
  - Recapture

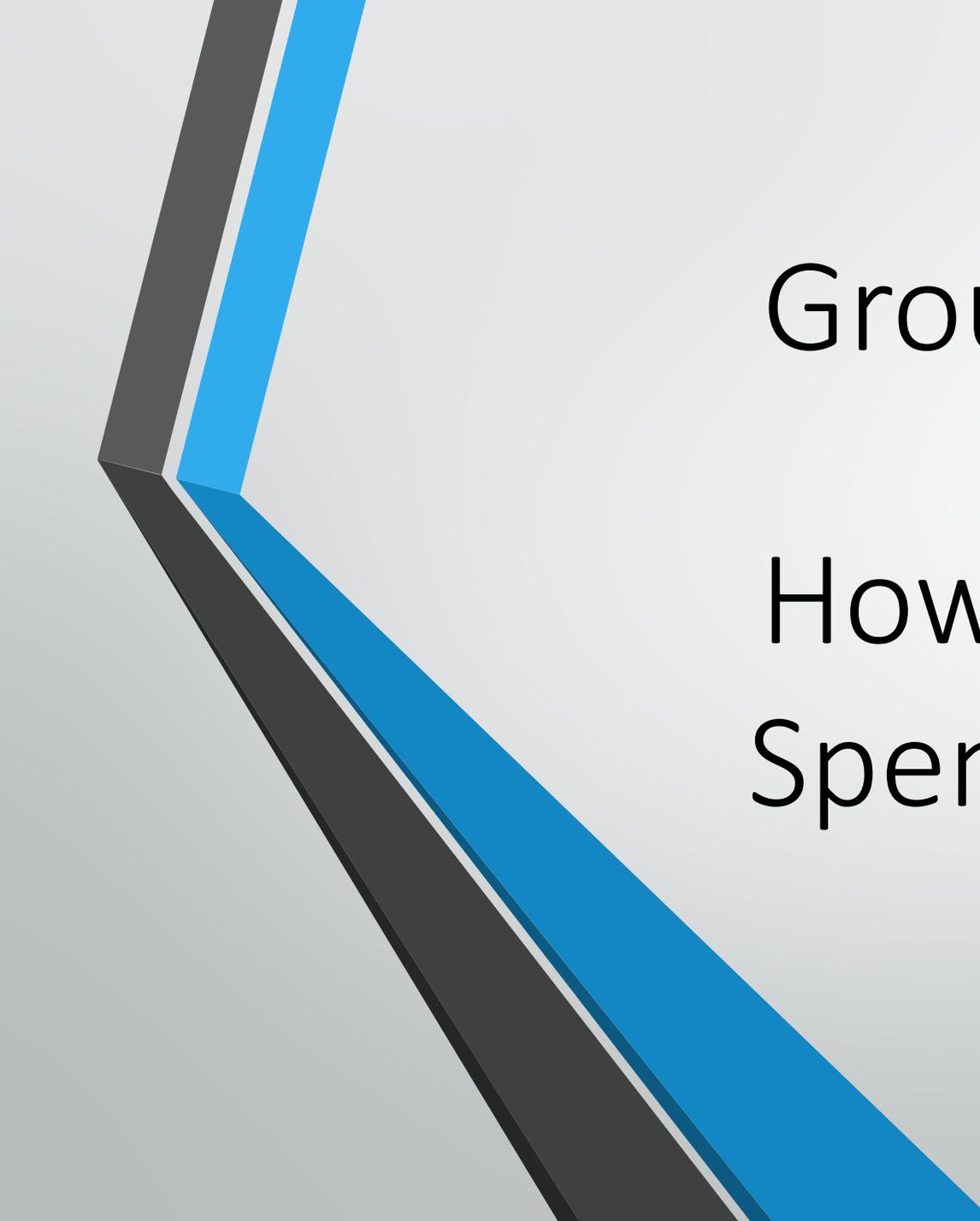
# General Fund Revenue Distribution



The vast majority of NEISD's funding is from property taxes, not from the State.

A decorative graphic in the top-left corner consisting of several overlapping lines. A thick blue line runs diagonally from the top-left towards the bottom-right. A thinner grey line runs parallel to it, slightly offset. Another grey line runs vertically from the top-left towards the bottom-left, intersecting the blue line.

Where Does the Money Go?



Group Exercise

How the Dollar  
Spends the Day

# How the Dollar Spends the Day

Transportation	3¢
Maintenance/Custodial	8¢
Utilities	3¢
Health & Security	2¢
Teachers	57¢
Instructional Support	6¢
Curriculum & Training	4¢
Library	2¢
Guidance Services	4¢
Campus Administration	6¢
Central Administration	3¢
Extra-curricular Activities	2¢
<b>Total</b>	<b>\$1.00</b>

# General Fund Expenditures

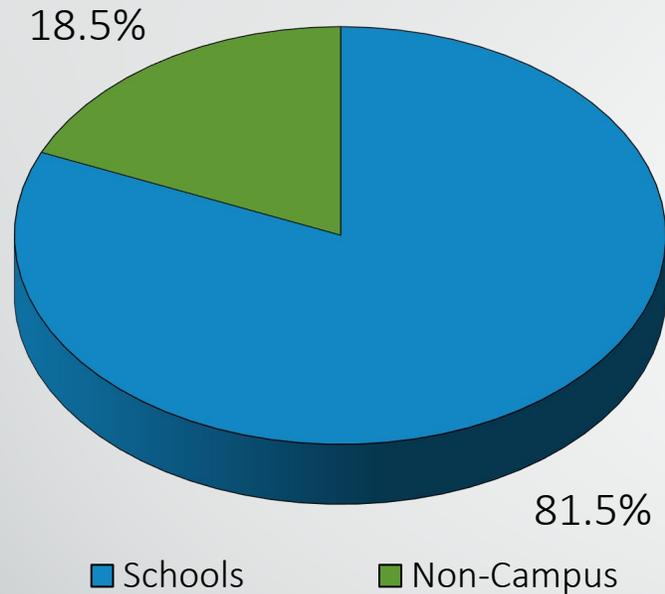
	Amount	% of Total
Salaries & Benefits	\$481,307,803	85.9%
Contracted Services	47,486,908	8.5%
Supplies & Materials	18,520,845	3.3%
Other Operating Costs	10,453,820	1.8%
Capital Outlay	429,250	0.1%
Other Uses	2,330,000	0.4%
<b>Total</b>	<b>\$560,528,626</b>	<b>100.0%</b>

# General Fund Expenditures

	Functional Category	Amount	% of Total
1X	Instruction & Instruction Related	\$364,836,808	65.1%
2X	Instruction & School Leadership	44,278,197	7.9%
3X	Student Support Services	60,661,468	10.8%
4X	Administrative Support	14,459,983	2.6%
5X	Non-Student Support	69,494,181	12.4%
All Other	Intergov't Charges & Other	6,797,989	1.2%
	<b>Total</b>	<b>\$560,528,626</b>	<b>100.0%</b>

The expenditure budgets the Board adopts must be by TEA Function Code. TEA defines a Function as a “general operational area.”

# General Fund Expenditures

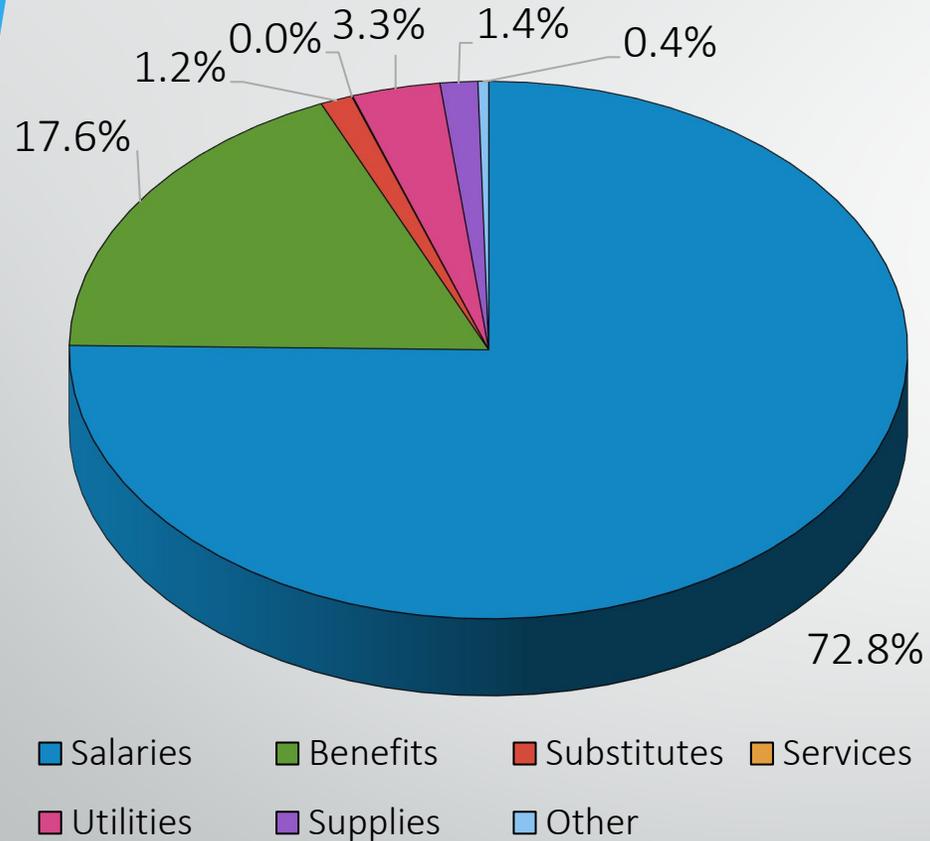


	Amount	% of Total
Schools	\$457,018,364	81.5%
Non-campus*	103,510,262	18.5%
<b>Total</b>	<b>\$560,528,626</b>	<b>100.0%</b>

\*Non-campus includes costs not specifically attributed to a campus:

Instruction & Curriculum Administration, Special Education Itinerants such as Speech Pathologists, Transportation, Maintenance, Athletics, Fine Arts, Human Resources, Finance, MIS, etc.

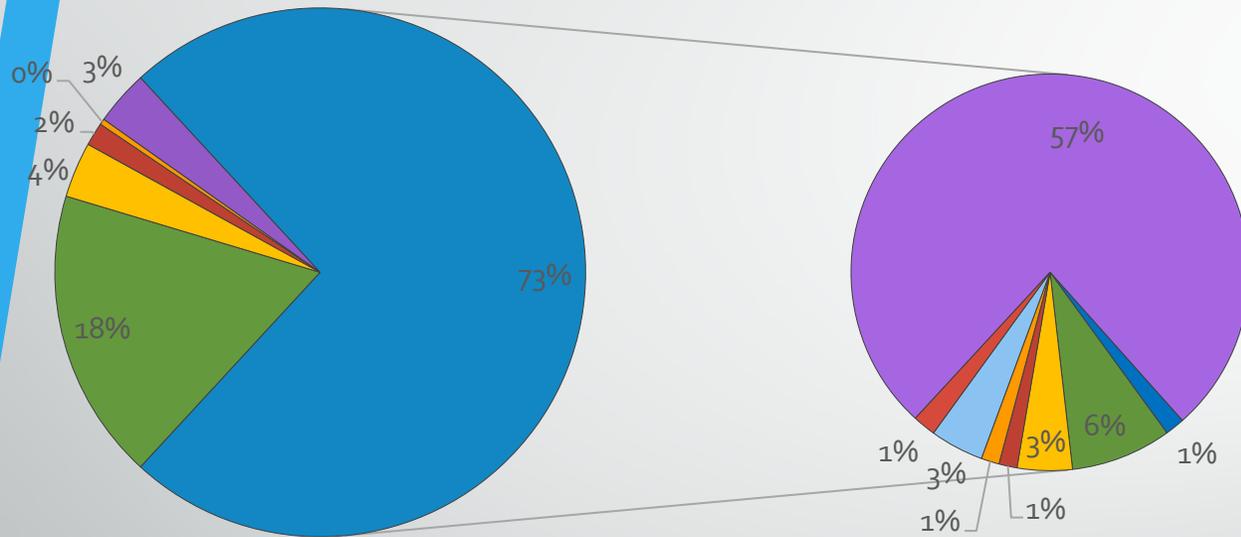
# General Fund Expenditures – Schools



Budget Breakout	Amount	% of Total
Salaries	\$332.6M	72.8%
Benefits	80.5M	17.6%
Substitutes	5.5M	1.2%
Services	15.3M	1.2%
Utilities	15.1M	3.3%
Supplies & Materials	6.4M	1.4%
Travel & Other	1.6M	0.4%
<b>Total</b>	<b>\$457.0M</b>	<b>100.0%</b>

# General Fund

## Salary Budget Breakdown – Schools



- Teachers & Aides
- Campus Admin
- Nurses & Assts
- Custodial Staff
- Librarians & Assts
- Counselors & Assts
- Extra-Curricular
- Other Support

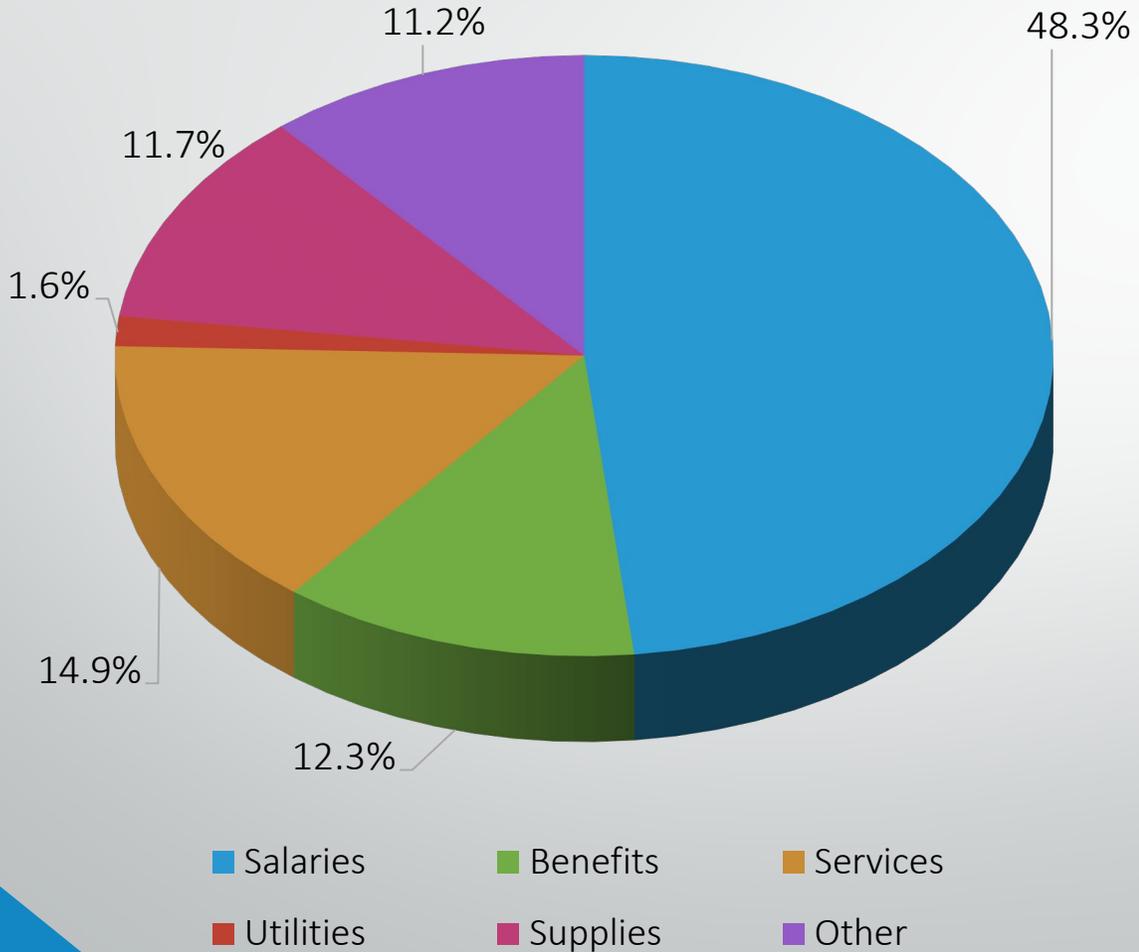
Employee Classification	Amount
Teachers & Aides	\$254.8M
Librarians & Assistants	5.3M
Campus Admin & Clerks	27.2M
Counselors & Assistants	14.9M
Nurses & Assistants	4.9M
Extra-Curricular	4.9M
Other Support Staff	6.2M
Custodial Staff	14.5M
Total	\$332.6M

# General Fund Expenditures – Non-Campus

Major Service Area	Amount	% of Non-Campus	% of Total
Transportation	\$18.0M	17.4%	3.2%
Maintenance	14.3M	13.8%	2.6%
Curriculum & Instruction	9.7M	9.4%	1.7%
Athletics/PE	5.2M	5.0%	0.9%
Technology & Library Svcs	5.2M	5.0%	0.9%
Risk Management	5.2M	5.0%	0.9%
Special Education	4.7M	4.5%	0.8%
Learning Support Services	4.6M	4.4%	0.8%
Finance & Accounting	3.9M	3.8%	0.7%
Human Resources	3.2M	3.0%	0.6%
Tax Appraisal & Collection	3.1M	2.9%	0.5%
Procurement	2.8M	2.7%	0.5%

Major Service Area	Amount	% of Non-Campus	% of Total
Pupil Personnel Services	\$2.7M	2.6%	0.5%
Fine Arts/Student Activities	2.5M	2.4%	0.4%
Executive Staff	2.5M	2.4%	0.4%
Communications	2.0M	2.0%	0.4%
Performance & Planning	1.8M	1.7%	0.3%
Utilities (non-campus)	1.7M	1.6%	0.3%
Engineering	1.4M	1.4%	0.2%
Health Services	1.2M	1.1%	0.2%
M.I.S.	1.0M	0.9%	0.2%
Campus Administration	0.9M	0.9%	0.2%
All Other	5.9M	6.1%	1.1%
<b>Total</b>	<b>\$103.5M</b>	<b>100.0%</b>	<b>18.5%</b>

# General Fund Expenditures – Non-Campus



Budget Breakout	Amount	% of Total
Salaries	\$49.8M	48.3%
Benefits	12.8M	12.3%
Services	15.4M	14.9%
Utilities	1.7M	1.6%
Supplies & Materials	12.1M	11.7%
Other	11.6M	11.2%
<b>Total</b>	<b>\$103.5M</b>	<b>100.0%</b>

Salary Breakout	Amount	% of Total
Professionals	\$25.6M	51.2%
Paraprofessionals	5.4M	10.9%
Auxiliary/Support	19.0M	37.9%
<b>Total Salary Budget</b>	<b>\$50.0M</b>	<b>100.0%</b>



Questions?