

Pine Tree ISD  
Proposed 2024-2025 Budget

June 10, 2024

Executive Team

Steve Clugston, Superintendent  
Jonathan Eggerman, Deputy Superintendent  
Salena Jackson, Assistant Superintendent of Business/Finance Operations  
Dr. Valerie Baxter, Assistant Superintendent of Innovation & Academies  
Derrick Conley, Assistant Superintendent  
Dr. Lisa Mullins, Executive Director of Quality Education  
Todd Yohn, Executive Director of Facilities Services & Technology

Board of Trustees

Frank Richards, President  
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Cynthia Gabeheart  
Anthony Tanner  
Drew Seidel  
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 6:00 PM, June 10, 2024 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	\$0.755200/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.448400/\$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	-5.32 % decrease
Debt Service	71.53 % increase
Total Expenditures	0.96 % 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	\$2,994,766,607	\$3,004,948,475
Total appraised value* of new property**	\$21,020,000	\$23,073,171
Total taxable value*** of all property	\$1,925,226,266	\$1,971,864,343
Total taxable value*** of new property**	\$16,260,299	\$21,568,808

\*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\* \$90,200,000

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$0.757500	\$0.280000	\$1.037500	\$4,646	\$7,065
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$0.754600	\$0.455160	\$1.209760	\$5,705	\$6,871
<b>Proposed Rate</b>	\$0.755200	\$0.448400	\$1.203600	\$5,376	\$7,002

\*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	\$227,503	\$239,774
Average Taxable Value of Residences	\$61,538	\$76,523
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.037500	\$1.203600
Taxes Due on Average Residence	\$638.46	\$921.03
Increase (Decrease) in Taxes		\$282.57

**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 Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.248121. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.248121.**

### 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)	\$23,744,970
Interest & Sinking Fund Balance(s)	\$8,445,509

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

**Pine Tree ISD Budget Adoption Summary**  
**June 10, 2024**

**Revenues:**

**Local Revenues**

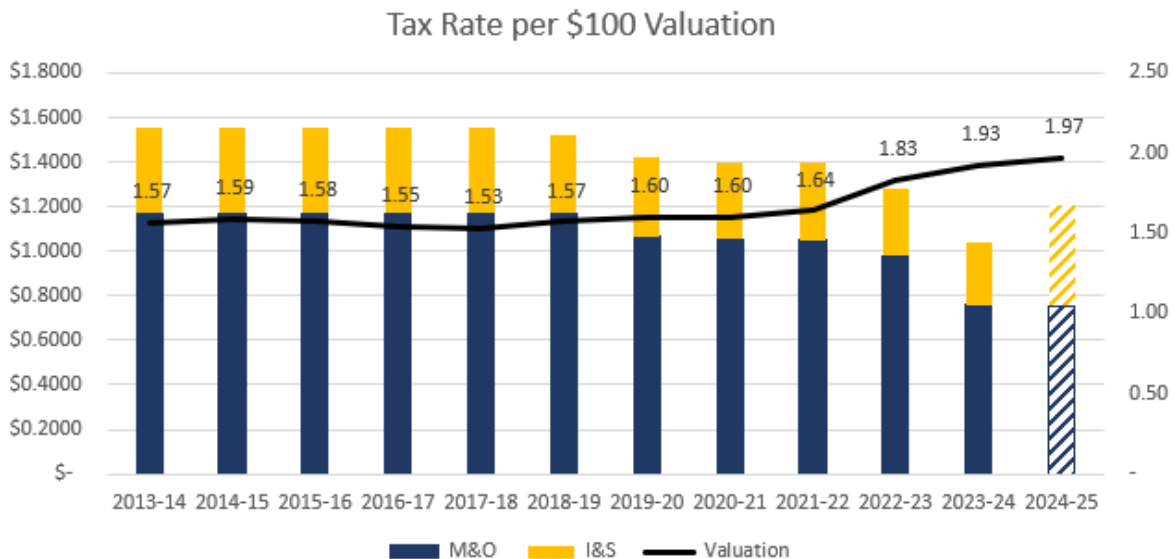
The district received estimated certified values totaling \$1,971,864,343 which was 2.4% higher than our certified values for 2023. All assumptions built into the 24-25 budget are based on estimated certified values with the \$100,000 state homestead exemption, 20% local homestead exemption and collecting at least 98%. The proposed M&O tax rate is \$0.7552 and the I&S tax rate is \$0.4484 for a total tax rate of \$1.2036. This is an increase of \$0.1661 from the current year related to the passing the bond in November 2023.

**State Revenues**

The district is budgeting an ADA for 2024-2025 of 4,150 resulting in almost a \$1 million-dollar shortage in revenue from prior year budget. This budgeted ADA is closer to what the district is actually seeing in ADA for 2023-2024.

**Federal Revenues**

Federal revenues have decreased \$750,000 for the 24-25 year related to the decreased reimbursement funding received for School Health and Related Services (SHARS) funding and lower indirect costs drawdowns from federally funded grants.



**Expenditures:**

**Raises & Benefits:**

The compensation plan consists of a step raise for anyone paid on the teacher salary scale. The district did not add an additional year to the teacher salary scale, so anyone with more than 32 years' experience would not receive a raise. The district has a lump sum payout of \$750 built in the budget to be paid out in August for all other employees not paid on teacher salary scale, excluding administrators. Administrators will not receive a raise or lump sum payout for the 24-25 school year. The total for raises and increase in benefits in the 2024-2025 school year is approximately \$677,000. The contract signing incentive/bonus is not budgeted in the 2024-2025 school year.

In 2024-2025 budget, the district has absorbed some positions to adjust for the lower enrollment experienced in the current year. The total amount absorbed in 2024-2025 is \$679,000 which offsets the proposed compensation plan. The district will look at further cuts in the following 2025-2026 school year.

**Positions Absorbed:** In the plan presented, the district has absorbed the following positions totaling approximately \$679,000:

- 3 Primary Teachers - \$153,000
- 2 Birch Teachers - \$127,000
- 2 Parkway Teachers - \$91,000
- 1 Middle School Instructional Coach - \$57,000
- 1 Junior High Instructional Coach - \$64,000
- 1 High School Secretary - \$20,000
- 1 Director at Central Office - \$79,000
- 1 Speech Language Pathologist Assistant (SLPA) - \$43,000
- 1 Facility Services Secretary - \$45,000

**Stipends:** There are no new stipends added in the proposed compensation plan, however there is a revamp to the ESL stipends. In an internal audit, the district noticed ESL stipends were not being paid equitably so we setup a revised pay structure for this stipend. This did create an \$84,000 increase in the budget, but this will be paid out of our Bilingual allotment provided by the state. Some stipends may be renamed or reallocated to different stipends (i.e. pay more per stipend and reduce the number of stipends).

**ESSER:** The district did utilize ESSER funds to pay half of a STAAR Tested/Tutoring stipend of \$3,000 to teachers who teach in a tested area. The district would like to continue that stipend totaling \$117,000, so the half that was paid with ESSER funding will now be moved over to the General Fund. Summer School was also paid for out of ESSER funds which costs the district about \$350,000 for one month of summer school. With budget constraints, the district has proposed to cutting summer school back to just the month of June adding a week of instruction and this has been moved back to the General Fund. One position, Parent Liaison, was funded out of ESSER and will be moving back to General Fund totaling \$60,000.

The district is proposing to adopt a deficit budget for the General Fund in the amount of \$3,455,858. The district is anticipated to end the 2023-2024 year with a fund balance of \$18,371,656. The total anticipated unassigned fund balance at the end of 2024-2025 is \$14,915,798. This will give the district approximately 74 days cash on hand in unassigned fund balance only. TEA looks at assigned and unassigned fund balance for compliance which would put us at 95.6 days cash on hand.

**Debt Service:** The debt service budget is built on the estimated certified values with 98% collection rate with a proposed I&S rate of \$0.4484. The expenditures in the debt service fund are based on our bond debt schedules and any bond service fees the district pays annually. This fund is set to collect more than is expended due to the Qualified School Construction Bonds (QSCB) that comes due in August of 2028. Remember any overcollection can only be used to pay down voter approved bond debt. The district is using some of this excess fund balance to buy down the tax rate for the bond which was planned in the bond program.

**Child Nutrition:** The district has allotted \$424,500 in capital outlay to implement new serving lines proposed by Walker Quality Services. There is a \$750 lump sum payout built into the compensation plan for the 24-25 year. The district is proposing a deficit budget of \$993,560; however, this is needed to get the Child Nutrition fund balance back into compliance.

**PINE TREE ISD**  
**PROPOSED 2024-2025 BUDGETS**  
**GENERAL, FOOD SERVICES, AND DEBT SERVICE FUNDS**  
**June 10, 2024**

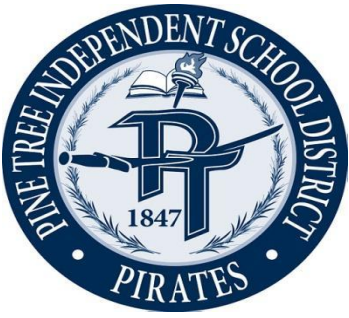
Function Description	General Fund	Food Service Fund	Debt Service Fund	Total of Budgets
57xx Local Revenues	\$ 15,022,317.00	\$ 227,000.00	\$ 8,564,086.00	\$ 23,813,403.00
58xx State Revenues	\$ 31,823,457.00	\$ 109,016.00	\$ 932,002.00	\$ 32,864,475.00
59xx Federal Revenues	\$ 670,000.00	\$ 3,539,889.00	\$ -	\$ 4,209,889.00
<b>Total Revenues</b>	<b>\$ 47,515,774.00</b>	<b>\$ 3,875,905.00</b>	<b>\$ 9,496,088.00</b>	<b>\$ 60,887,767.00</b>

11 Instruction	\$ 25,560,762.00			\$ 25,560,762.00
12 Instructional Resources & Media Services	\$ 420,791.00			\$ 420,791.00
13 Curriculum Development & Instructional Staff Development	\$ 876,784.00			\$ 876,784.00
21 Instructional Leadership	\$ 472,447.00			\$ 472,447.00
23 School Leadership	\$ 3,021,243.00			\$ 3,021,243.00
31 Guidance, Counseling & Evaluation Services	\$ 2,059,851.00			\$ 2,059,851.00
33 Health Services	\$ 462,884.00			\$ 462,884.00
34 Student Transportation	\$ 2,198,276.00			\$ 2,198,276.00
35 Food Services	\$ 448.00	\$ 4,873,919.00		\$ 4,874,367.00
36 Extracurricular Activities	\$ 3,391,162.00			\$ 3,391,162.00
41 General Administration	\$ 2,490,185.00			\$ 2,490,185.00
51 Facilities Maintenance & Operations	\$ 6,970,052.00			\$ 6,970,052.00
52 Security & Monitoring Services	\$ 852,403.00			\$ 852,403.00
53 Data Processing Services	\$ 1,321,278.00			\$ 1,321,278.00
61 Community Services	\$ 242,012.00			\$ 242,012.00
71 Debt Service	\$ 681,000.00		\$ 8,380,690.00	\$ 9,061,690.00
93 Payments to Fiscal Agent Districts for SSA	\$ 28,000.00			\$ 28,000.00
99 Other Intergovernmental Charges	\$ 420,000.00			\$ 420,000.00
<b>Total Budget Expenditures</b>	<b>\$ 51,469,578.00</b>	<b>\$ 4,873,919.00</b>	<b>\$ 8,380,690.00</b>	<b>\$ 64,724,187.00</b>
<b>Proceeds from Capital Leases (7913)</b>	<b>\$ 497,946.00</b>	<b>\$ 4,454.00</b>		
<b>Net Revenues Over (Under) Expenditures</b>	<b>\$ (3,455,858.00)</b>	<b>\$ (993,560.00)</b>	<b>\$ 1,115,398.00</b>	<b>\$ (3,836,420.00)</b>

<i>Estimated Beginning Fund Balance for 24-25</i>	18,371,656	1,635,310	9,646,496	29,653,462
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<i>Estimated Ending Fund Balance for 24-25</i>	14,915,798	641,750	10,761,894	25,817,042
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	Current	Proposed
M&O Tax Rate	\$ 0.7575	\$ 0.7552
I&S Tax Rate	\$ 0.2800	\$ 0.4484
<b>Total Tax Rate</b>	<b>\$ 1.0375</b>	<b>\$ 1.2036</b>
Increase in Tax Rate		\$ 0.1661

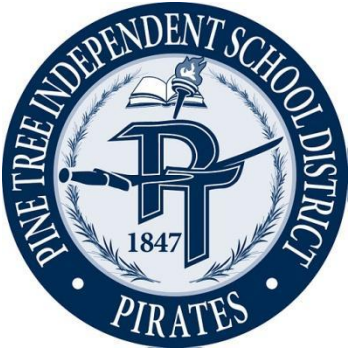


**PINE TREE ISD**  
**2024-2025**  
**SALARY SCHEDULE**  
 (Based on 183 days worked)  
***Classroom Teacher, Full-time Librarian,***  
***Counselor, RN***

<b>Years of Experience</b>	<b>Annual Salary (10 month contract)</b>
0	\$42,000
1	\$42,500
2	\$43,100
3	\$43,700
4	\$44,300
5	\$44,900
6	\$45,500
7	\$46,200
8	\$46,900
9	\$47,600
10	\$48,300
11	\$49,000
12	\$50,000
13	\$51,000
14	\$52,000
15	\$53,000
16	\$54,000
17	\$54,900
18	\$55,800
19	\$56,700
20	\$57,600
21	\$58,500
22	\$59,100
23	\$59,700
24	\$60,300
25	\$60,900
26	\$61,500
27	\$62,000
28	\$62,500
29	\$63,000
30	\$63,500
31	\$64,000
32	\$64,500

<b>Annual Stipends</b>	
Mathematics, ELAR, Science (Grades 5-6)	\$2,000
Mathematics, English, Science (Grades 7-12)	\$3,000
Foreign Language (Grades 5-12)	\$4,000
Bilingual Teacher (Grades K-6)	\$5,000
Bilingual Teacher (Grades 7-12)	\$2,000
Speech Therapist	\$4,000
Diagnostician	\$5,000
Life Skills (Grades PK-12)	\$1,500
Licensed Specialist in School Psychology (Grade PK-12)	\$5,000
Dual Language (Grade PK-12)	\$2,000

**Pine Tree ISD pays \$350 per month for all district employees' school sponsored health insurance premiums.**



# PINE TREE ISD 2024-2025 SUBSTITUTE PAY SCHEDULE

- Bus Drivers.....\$ 15.00 per hour
- Cafeteria.....\$10.00 per hour
- RN Nurses .....\$100 per day
- Non-RN Nurses .....\$80 per day
- Paraprofessionals.....\$65 per day
- Teachers (certified).....\$100 per day
- Teachers (non-certified).....\$85 per day
- Special Education Lifeskills paraprofessional..... \$85 per day

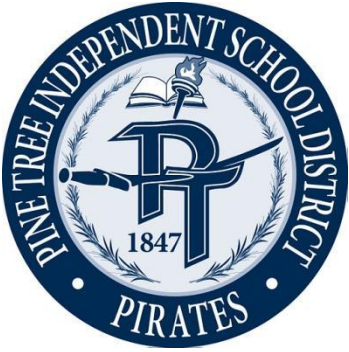
**LONG TERM SUBSTITUTES Teachers, Librarians, Counselors and Registered Nurses**

**CERTIFIED:**

- First 10 days (1-10) in the same assignment .....\$100 per day
- After 10 consecutive days in the same assignment .....\$125 per day

**NON-CERTIFIED:**

- First 10 days (1-10) in the same assignment .....\$85 per day
- After 10 consecutive days (11-20) in the same assignment .....\$100 per day



# PINE TREE ISD 2024-2025 TEMPORARY DUTY PAY SCHEDULE

- **Certified Teachers**
  - After School Tutorials (NON STAAR/EOC tested area).....\$25.00 per hour
  - Summer School/Summer STAAR/EOC Acceleration.....\$260.41 per day
  - Pre-K and Kindergarten Bilingual Summer School.....\$260.41 per day
  - Summer Testing Proctor Certified STARR/EOC .....\$30.00 per hour
  - Extended EXCEL.....\$25.00 per hour
  - Extended Library.....\$25.00 per hour
  - After School Detention.....\$25.00 per hour
  - Saturday School Detention.....\$25.00 per hour
  
- **Paraprofessionals**
  - Summer School .....\$15.00 per hour
  - After Hour Duties Related to Position (overtime based on FSLA guidelines)....normal hourly pay
  - Extended EXCEL.....normal hourly pay
  - Extended Library.....normal hourly pay
  - STAAR/EOC Tutors.....normal hourly pay
  - Summer STAAR/EOC.....\$15.00 per hour
  - After School Detention.....\$15.00 per hour
  - Saturday School Detention.....\$15.00 per hour
  - Special Education Paraprofessionals Summer School.....\$25.00 per hour
  - Bilingual Education Paraprofessionals Summer School .....\$25.00 per hour
  
- **Nurses/LVN's.....\$15.00 per hour**
- **Summer School Nurse (RN or LVN).....\$25.00 per hour**
  
- **Temporary Employees.....\$ 12.50 per hour  
(Office assignments/other assignments non Certified)**
  
- **Ballgame Workers.....\$15.00 per hour**

**\*Other duties/pay must have approval from Superintendent**

**Pine Tree ISD  
2024-2025**

**Supplement, Not Supplant Methodology**

**Purpose:**

The Supplement, Not Supplant (SNS) Methodology described in this document is used to ensure the fair and equitable distribution of State and local funds to all campuses operated by the LEA, so that each Title I campus receives all of the state and local funds that it would receive in the absence of Title I funds.

**Description of Methodology:** The basis on which the remaining balance of state and local funds is allocated is based on campus category. The type of methodology used to allocate state and local funds is per-pupil amount.

**Criteria used in methodology:** The district allocated State and local resources to each campus based on per-pupil amount. This calculation is done by taking the available Title I Part A amount and dividing this by our total number of students eligible for Title I to get a per-pupil amount of \$492.29. The district then took the # of eligible students per campus and allocated budgets based on the campus allocation amount.

**Mathematical calculation formula:** Below is an example for the 24-25 budget year.

Campus Name:	Grade Span	Total Campus Enrollment	Basis of Eligibility	Campus Low-Income %	Title I, Part A Campus Status	# Students served on TA Campus	# Title I Eligible Students	Per-Pupil Amount	Total Campus Allocation Amount
Pine Tree Primary	PK-K	487	EcoDis	77.41%	Yes	487	377	\$492.29	\$185,595
Pine Tree Parkway Elementary	1st - 4th	682	EcoDis	71.11%	Yes	682	485	\$492.29	\$238,762
Pine Tree Birch Elementary	1st - 4th	646	EcoDis	69.66%	Yes	646	450	\$492.29	\$221,532
Pine Tree Middle School	5th-6th	692	EcoDis	69.22%	Yes	692	479	\$492.29	\$235,808
Pine Tree Junior High	7th-8th	673	EcoDis	65.97%	Yes	673	444	\$492.29	\$218,578
Pine Tree High School	9th-12th	1,235	EcoDis	61.46%	Yes	1,235	759	\$492.29	\$373,651
Totals		4,415		67.81%		4,415	2,994		\$1,473,926
Total State and Local Funds allocated by methodology: \$1,473,926									
Total State and Local Funds budgeted for 24-25: \$2,391,314									

\_\_\_\_\_  
Steve Clugston  
Printed Name of Authorized Official

\_\_\_\_\_  
Superintendent  
Title

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Date

The LEA must maintain this completed Statement of Supplement Not Supplant Methodology on file, subject to request by an auditor or by TEA staff.