



DEVINE ISD BUDGET TIMELINE FOR FISCAL YEAR 2025-2026

Presented by:
Shannon Ramirez
CFO

February 2025

Budget Workshops

- Begin in April rather than May
- Schedule workshops 1 & 2 separately from regular Board meeting to allow for more discussion time
- Preliminary Property Values are due at end of April
 - *Determines additional revenue*

- Budget Workshop 1 : Early to mid April
 - *District Budget Priorities for 2025-2026*
 - Balanced budget
 - Pay increases
 - Retention/Staffing
 - Bond Projects and use of fund balance

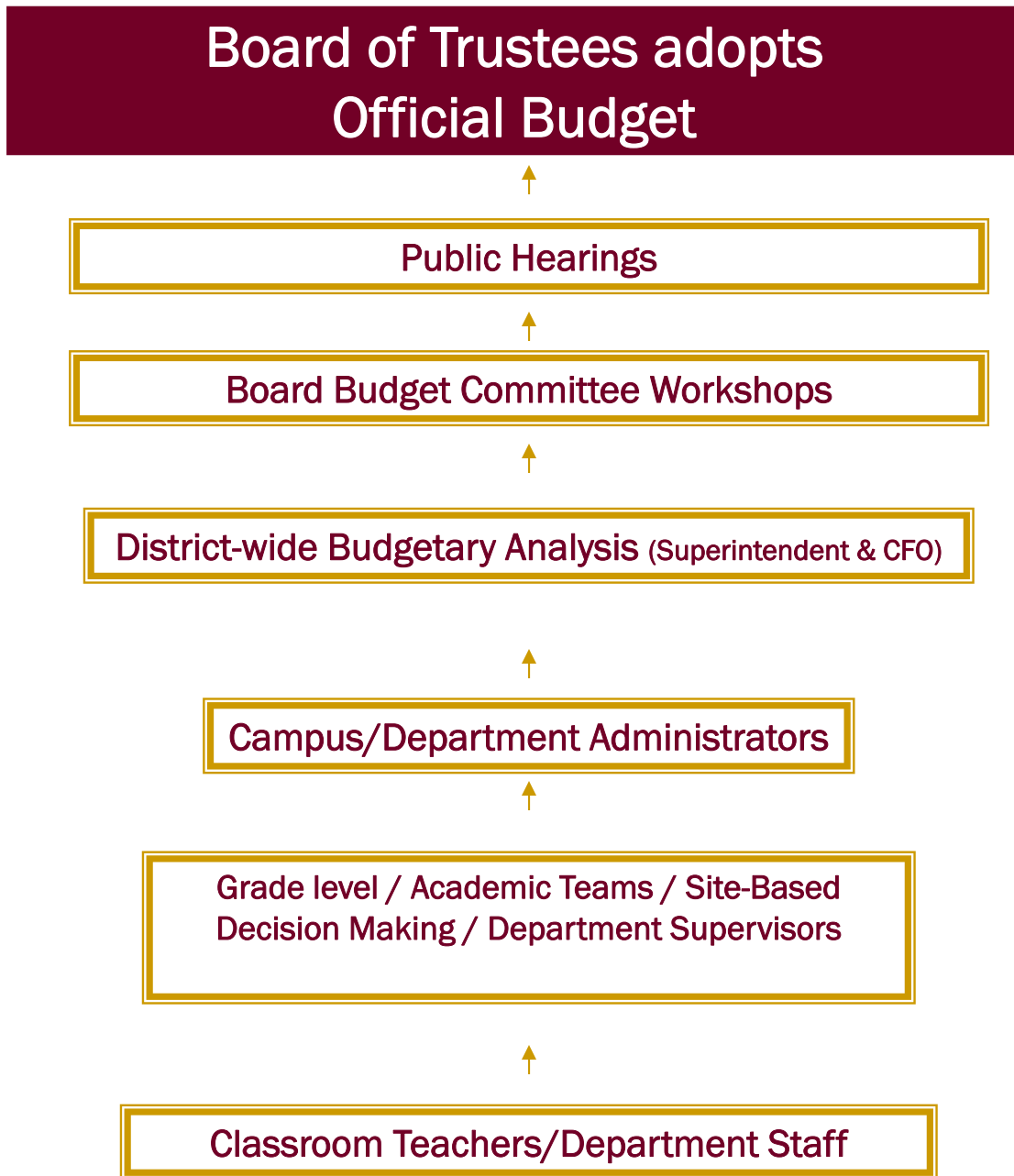
- Budget Workshop 2 : Early May
 - *TASB's salary report potentially completed with recommendations for pay increases*
 - *Prioritize capital projects*

- Budget Workshop 3: Early June

Budget Calendar for Fiscal Year 2025-2026

Target Date	Activity/Process	Responsibility
12/1/2024	Budget process outlined to Principals and Directors	CFO
1/1/2025	Campus and department allocations to be distributed	CFO
2/2025	Start the process for estimated enrollment	CFO
2/2025	Review TASB staffing report and DISD's staffing levels and funding	Principals, Directors, HR, Superintendent and CFO
2/2025-3/7/2025	Budget meetings with Principals and Directors	Principals, Directors, Superintendent and CFO
3/17/2025 – 3/28/2025	Budget preparation and entry	CFO
3/31-4/4/2025	First Budget Workshop-Set district fiscal priorities	CFO, Superintendent, School Board
4/12/2025	Beginning of Special Program and Support Service budget preparation	Special program and Support departments
4/31/2025	Receive Preliminary Values/Review of Budget	CFO and Superintendent
5/5-9/2025	Second Budget Workshop-Review and possibly adopt TASB's recommended compensation plan	CFO, Superintendent, School Board
5/23/2025	Final Review of Total Budget	CFO and Superintendent
5/28/2025	Publication of notice of budget & proposed tax rate	CFO
6/2/2025	Third Budget Workshop, if needed	CFO, Superintendent, School Board
6/16/2025	Official Public Budget Hearing, Official Budget Adoption	School Board

Budgeting a Plan Development Process Flowchart



Budgeting Procedures

- Classroom Teachers/Department Staff
- Budget meetings with classroom teachers and department staff begin in **January**. Teachers give input on their classroom and grade level needs.

- Grade Level/Academic Teams/Site-Based Decision making/Department Supervisors
- Review at the campus/department as a whole and categorize any needs:
 - *Facilities*
 - *Maintenance*
 - *Special Projects*

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- Review campus/department staffing:
 - *Is the campus/department over or under staffed?*
 - *Review student enrollment numbers and trends, including special populations.*
 - *Are there any new positions required?*
 - *Will open positions be filled or can be absolved?*

- Campus Principals/Department Administrators
- Review current budget:
 - *Were the required state allotment percentages spent?*
 - *What accounts were underspent?*
 - *What accounts were overspent?*
 - *Are new accounts needed?*

- Prepare a new budget “wish list” for budget meeting including:
 - *Estimated amounts for new requests and projects*
 - *Staffing requests*
 - *Budget amounts by line*

- Set up **February** budget meeting with CFO and Superintendent.

Budgeting Procedures continued

■ District-wide Budgetary Analysis

- The CFO and Superintendent meet to prioritize districtwide initiatives.
- The CFO presents salary increase scenarios to Superintendent by the end of **March**. Staffing is reviewed.
- The CFO runs the summary of finance template with estimated property value growth and ADA estimates.
- The CFO compiles the first budget run with all campus and department requests by the end of March.
- CFO and Superintendent review first budget run.
- CFO and Superintendent begin prioritizing campus and department needs.
- Preliminary property values are received by end of **May**. Revenue estimate is recalculated accordingly and budget reviewed and reprioritized.

■ Public Hearings

- First of three public budget workshops with the Board of Trustees is held. The budget is presented with a menu of options for the Board to prioritize with a goal of a balanced budget. The Board decides on projects and expenses being put in three categories:
 - *Remains in budget*
 - *Moved to a later date with a budget amendment and taken out of fund balance*
 - *Removal from current budget consideration*

Budgeting Procedures continued

- Budget is revised with Board recommendations including salary increases.
- CFO reviews budget to ensure financial legal requirements are met including:
 - - *FIRST indicators*
 - *State allotment spending requirements*
 - *Special Ed Maintenance of Effort*
 - *other*
- Second of three budget public budget hearings is held. Budget is presented with recommendations.
- Budget is revised and finalized. Third public budget meeting is held, if necessary.
- **Board of Trustees Officially Adopt the Budget**
- Budget is adopted by **June 19** at the function level.
- New funds are open the first week of July.
- Certified property values are received in August. The Board adopts the tax rate based off the values. Adjustments to budgeted revenue and expenses may be required.
- Budget reallocations within function can be requested via an expense reclassification form submitted to CFO.
- Budget reallocations outside of function must be taken to the Board for approval.

FUND

- The Fund identifier is the first sequence of numbers in the following sequence of numbers
 - 199-XX-XXXX-XX-XXX-X-XX-X-XX

ACCOUNT CODE

- The FUNCTION is the second field of the account sequence
 - XXX-11-XXXX-XX-XXX-X-XX-X-XX
- The list of Function's are:
 - 11 – *Instructional (for students)*
 - 12 – *Library & Media Services*
 - 13 – *Staff development*
 - 23 – *Campus Administration (office)*
 - 31 – *Counseling Services*
 - 33 – *Health Services*
 - 36 – *Co/Extra-curricular*
 - 61 – *Community Services*

ACCOUNT CODE

- The **OBJECT** is the third field of the account sequence
 - XXX-XX-**6239**-XX-XXX-X-XX-X-XX
- The list of Objects are:
 - 6100's - *Payroll*
 - 6200's - *Contracted Services*
 - 6219 - Professional Services
 - 6239 - ESC Services
 - 6249 - Repairs & Maintenance
 - 6291 - Consulting Services
 - 6300's - *Supplies*
 - 6329 - Reading Materials
 - 6395 - Tangible Supplies (per inventory procedures)
 - 6399 - General Instructional Supplies (not food)
 - 6400's - *Travel & Misc. Expenditures*
 - 6411 - Staff Travel (includes registration)
 - 6412 - Student Travel
 - 6499 - Miscellaneous Expenditures (food)
 - 6600's - *Equipment & Capital over \$5,000*

ACCOUNT CODE

- *To identify the different organizations you will look at the fifth field of the following sequence of numbers*
 - *XXX-XX-XXXX-XX-002-X-XX-X-XX*
- *The organization is your campus number that you have been given for budget as well as PEIMS.*

- *001 High School*
- *004 DAEP*
- *041 Middle School*
- *101 Elementary*
- *102 Intermediate*

ACCOUNT CODE

- *To identify the different program allocations you will utilize the program intent number which will be found in the seventh field of the following sequence of numbers*
 - *XXX-XX-XXXX-XX-XXX-X-21-X-XX*
- *The following are the program intent codes and the associated program*
 - 11 – Basic Educational Services
 - 21 – Gifted and Talented
 - 22 – Career and Technology
 - 23 – Special Education
 - 25 -- Bilingual
 - 30 – State Compensatory Education
 - 32 – Pre K
 - 33 – Pre K SPED
 - 36 – Early Education (K-3)
 - 37 -- Dyslexia
 - 38 – CCMR
 - 43 – Dyslexia SPED
 - These allotments having a minimum spending requirement.