



2024-2025 General Fund Budget Update

Building the future, raising champions

89th Legislature Dates

- Bill Filing Began November 12
 - House bills initially filed- 1205
 - Senate bills initially filed - 345
 - Most of these won't pass!
 - In the 88th Legislature 8,046 bills were filed and only 1,246 were passed
- First Day of Regular Session: January 14
- Sine Die: June 2
- Special Session(s):????

Finance History of D'Ville - General Fund

	2020-21		21-2022		22-2023		23-2024	
	Original Budget	Actual*	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
Revenue	125,898,100	122,671,502	122,253,824	121,687,256	124,685,301	121,703,018	127,488,672	128,209,745
Expenses	125,899,230	125,992,218	126,410,594	122,658,081	124,685,301	119,947,251	132,737,108	121,421,561
Net Change	(1,130)	(3,320,716)	(4,156,770)	(970,825)	-	1,755,767	(5,248,436)	6,788,184

* Facilities and construction was increased in the amended budget and caused the deficit

- Historically outperformed original adopted budget
- Payroll saves have exceeded 5%, with allocations to ESSER in FY23 and FY24

2023-2024 Audited Financials- General Fund

GENERAL FUND BUDGET- TO-ACTUAL

- ❖ Actual revenues of \$128.2 million exceeded final budgeted amounts by \$0.7 million
- ❖ Actual expenditures of \$121.4 million were under final budgeted expenditures by \$24.6 million
- ❖ Net other financing sources exceeded final budget by \$0.6 million
- ❖ Fund balance increased by \$7.4 million
- ❖ Total ending fund balance for FY 2024 is \$71.8 million

Drivers of Texas School District Revenue

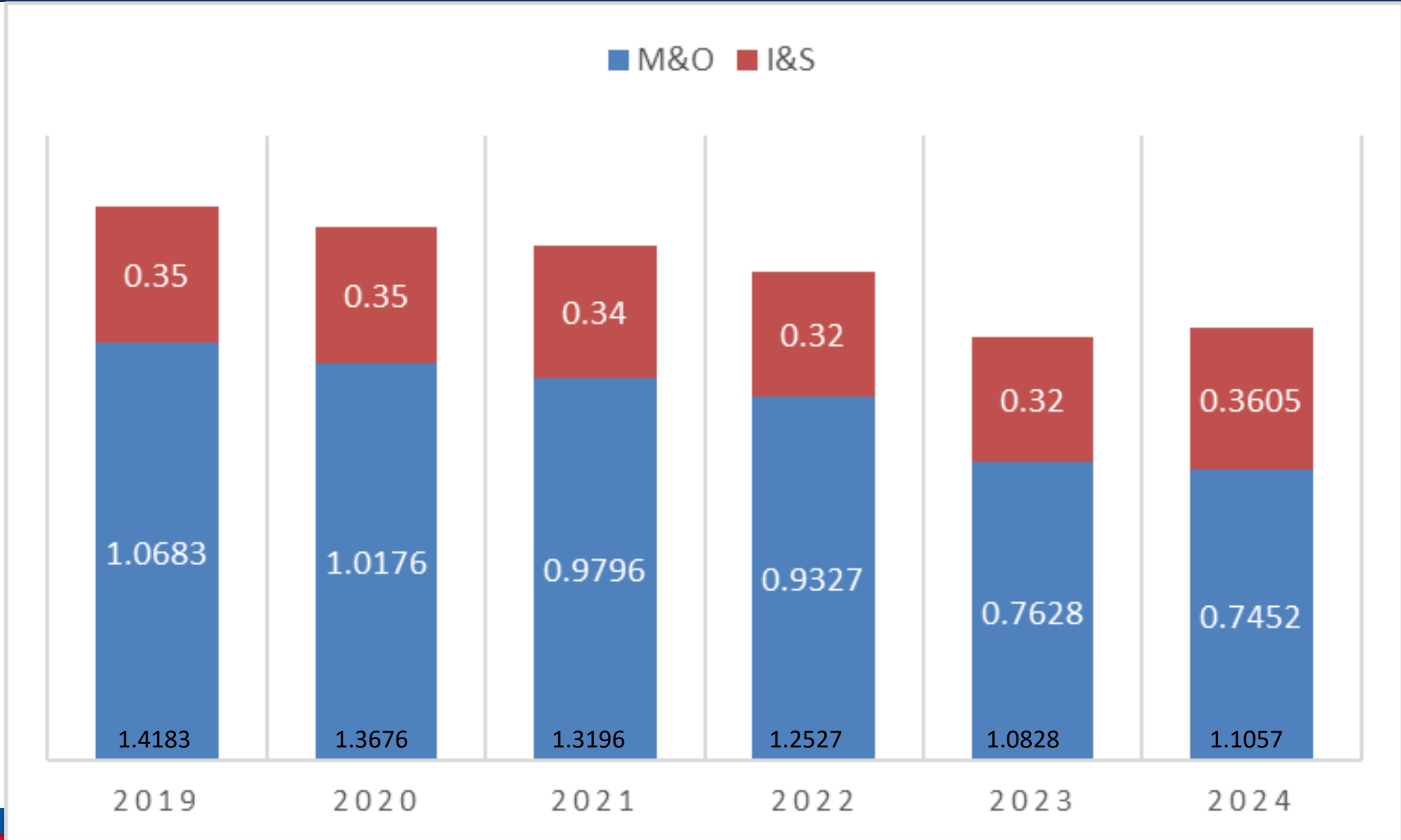
Local Tax Rate

A district's property tax rate consists of a maintenance and operations (M&O) tax rate and, if applicable, an interest and sinking (I&S) tax rate. The M&O tax rate provides funds for maintenance and operations. The I&S tax rate provides funds for payments on the debt that finances a district's facilities. The calculation of state funding for school districts is tied to tax effort.

Average Daily Attendance (ADA)

ADA is the number of students in average daily attendance, or the sum of attendance for each day of the minimum number of days of instruction as described under the TEC, §25.081(a), divided by the minimum number of days of instruction.

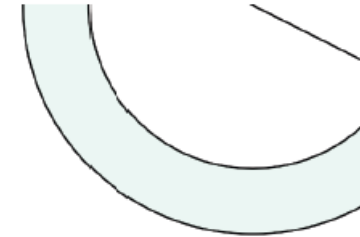
Tax Rate History



Demographics



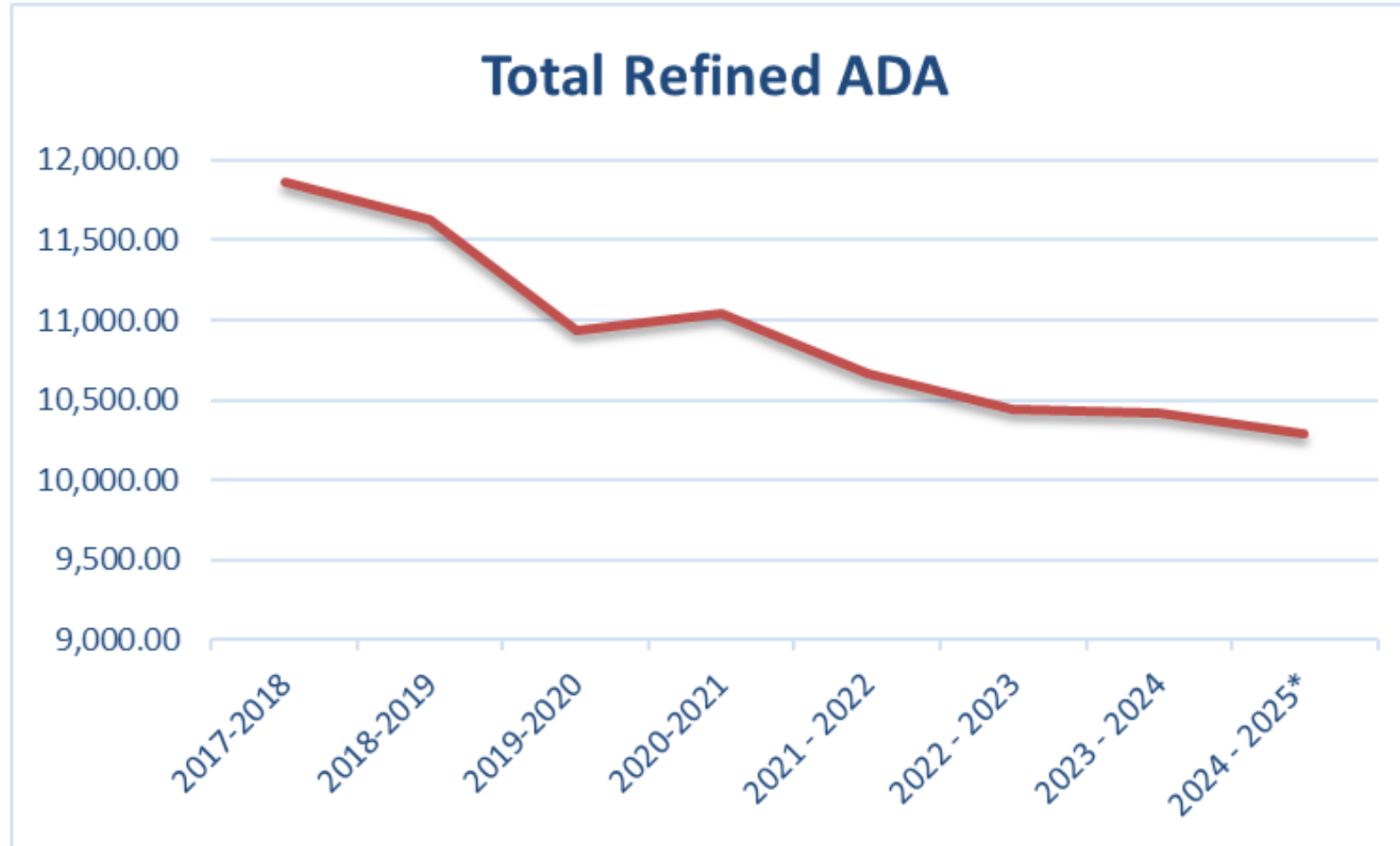
Ten Year Forecast by Grade Level



Year	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Total %
2019/20	45	404	638	664	715	738	794	872	931	1,029	1,071	1,265	1,116	1,108	1,036	12,426	-274	-2.2%
2020/21	28	286	576	632	652	696	701	759	894	928	1,029	1,219	1,201	1,085	1,062	11,748	-678	-5.5%
2021/22	38	486	577	665	660	696	719	708	805	975	980	1,424	1,084	1,106	1,023	11,946	198	1.7%
2022/23	36	603	584	631	699	679	712	720	785	893	1,025	1,257	1,232	1,071	1,024	11,951	5	0.0%
2023/24	41	625	601	624	633	712	691	664	733	834	909	1,290	1,207	1,174	1,032	11,770	-181	-1.5%
2024/25	41	610	607	652	628	644	718	685	643	851	873	1,151	1,249	1,157	1,126	11,634	-136	-1.2%
2025/26	41	613	608	655	662	634	650	658	667	786	890	1,108	1,116	1,206	1,093	11,387	-248	-2.1%
2026/27	41	613	614	658	660	673	637	654	642	802	818	1,126	1,072	1,072	1,150	11,230	-156	-1.4%
2027/28	41	621	621	667	663	668	679	616	635	767	837	1,037	1,090	1,033	1,021	10,996	-234	-2.1%
2028/29	41	627	629	675	674	672	672	650	598	767	803	1,061	1,005	1,051	981	10,906	-90	-0.8%
2029/30	41	629	631	686	683	685	676	665	632	750	800	1,018	1,027	990	1,001	10,914	8	0.1%
2030/31	41	634	644	687	697	701	703	675	655	769	785	1,014	986	1,007	942	10,940	26	0.2%
2031/32	41	638	652	703	697	713	714	693	667	802	804	995	983	982	970	11,054	114	1.0%
2032/33	41	646	670	719	726	718	726	716	687	821	838	1,019	965	988	938	11,218	164	1.5%
2033/34	41	653	687	735	747	747	733	727	670	839	858	1,062	987	959	945	11,392	174	1.5%

Yellow box = largest grade per year
Green box = second largest grade per year

Average Daily Attendance

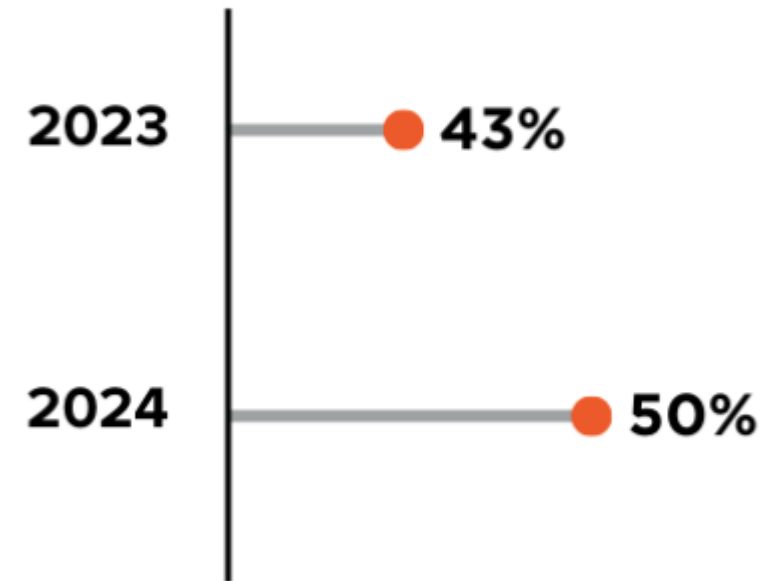


*2024-25 is estimated and subject to change

Current Challenges for Texas School Districts

- Current school funding system doesn't account for inflation, and since 2019, inflation has surged over 22%
- Unfunded and underfunded state mandates passed during the pandemic without adequate state support
- ESSER funds have now run out, and schools are struggling to find resources to continue the work
- Statewide declines in student enrollment, due to students leaving the District and chronic absenteeism

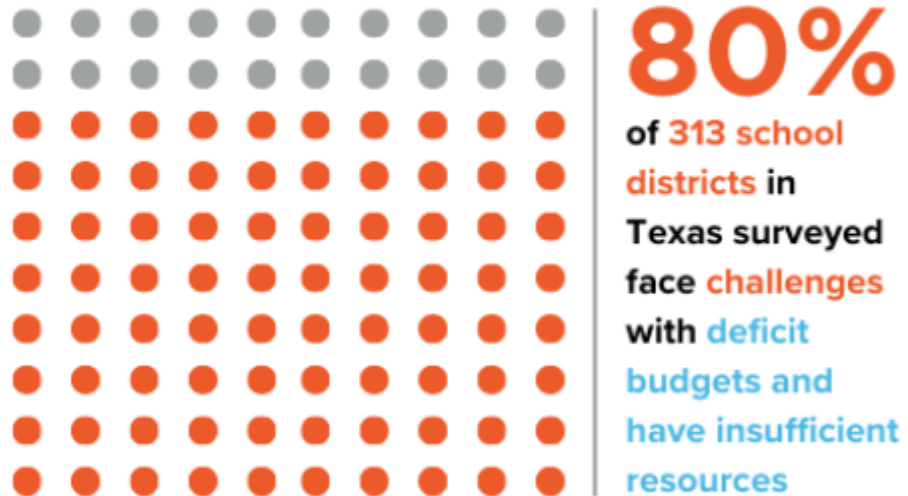
Texas School Deficit Budgets Continue to Increase



Texas Association of School Business Officials

Current Challenges for Texas School Districts

School Budget Deficits in Texas Continue into School Year 2024-25



Texas Association of School Business Officials

TASBO* identified measures that school districts are considering to alleviate current financial constraints, including:

- staff reallocation;
- staff reductions through attrition;
- curtailing custodial and travel services;
- eliminating contract services;
- reducing department budgets;
- revising staffing formulas; and,
- trimming online services/software.

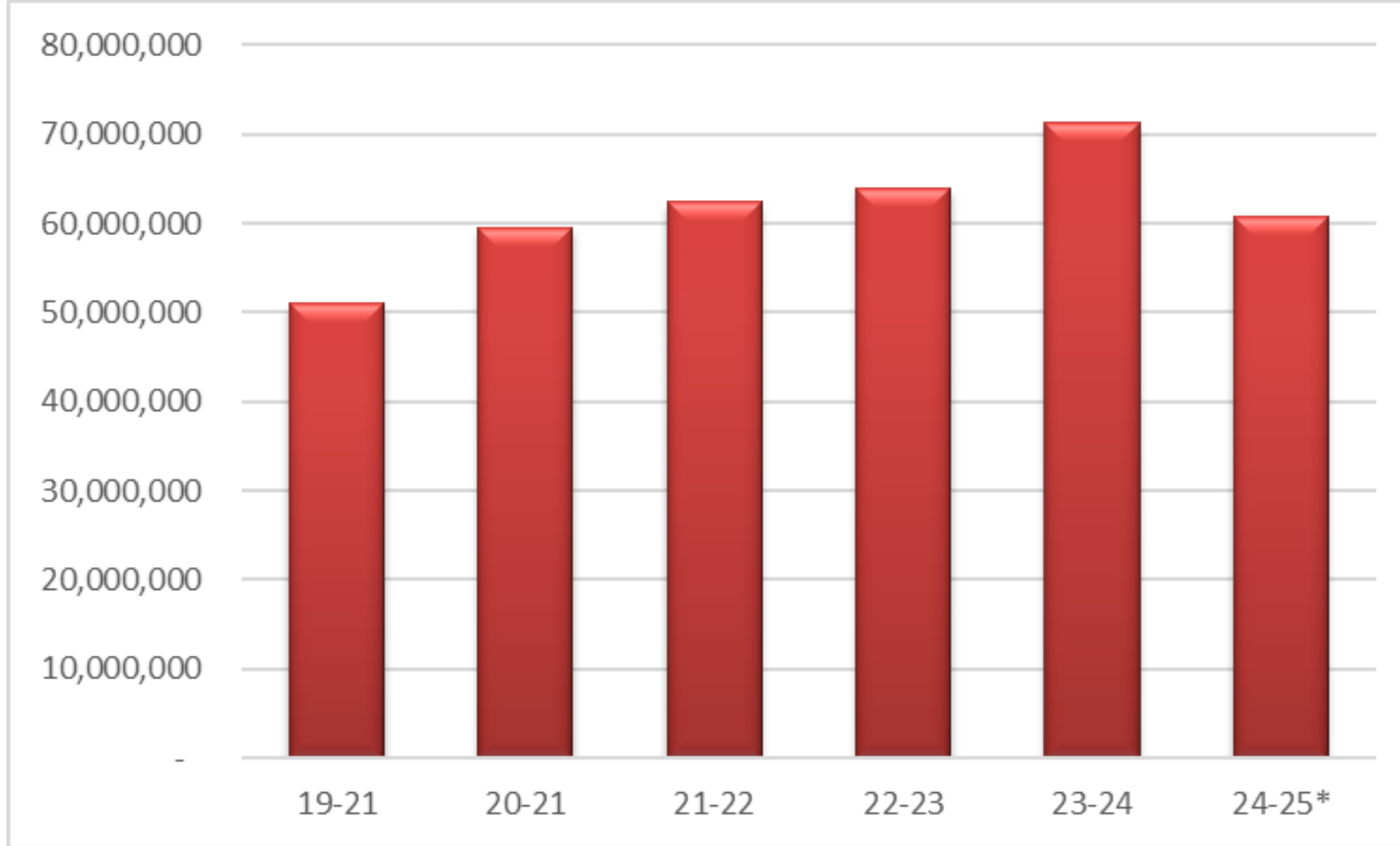
*Texas Association of School Business Officials

2024-2025 Budget Review- General Fund

Object Description	2023-2024		2024-2025	
	Original Budget	Audited Actuals	Original Budget	Amended Budget
Local Revenue				
5711 TAXES, CURRENT	\$60,500,000	\$45,725,224	\$53,600,000	\$53,600,000
5712 TAXES, PRIOR YEAR	180,450	(9,474)	180,000	180,000
5719 OTHER TAX REVENUE	353,500	395,144	353,500	353,500
5739 TUITION AND FEES	87,500	151,533	115,500	115,500
5742 TEMPORARY INVESTMENT	1,900,000	3,327,844	3,300,000	3,300,000
5743 RENT	67,100	28,651	40,000	40,000
5744 GIFTS & BEQUEST	75	7,545	100	100
5749 LOCAL SOURCES	1,599,320	517,339	310,700	310,700
5752 TICKET SALES	171,230	162,793	168,500	168,500
Total Local Revenue	\$64,859,175	\$50,306,598	\$58,068,300	\$58,068,300
State Revenue				
5811 PER CAPITA APPORT	\$4,245,000	\$5,232,376	\$4,100,000	\$4,100,000
5812 FOUNDATION SCHOOL PROG	47,600,000	64,204,352	55,000,000	55,000,000
5829 STATE PROGRAM	-	251,115	-	-
5831 TRS ON-BEHALF	7,239,497	7,195,840	7,975,756	7,975,756
Total State Revenue	\$59,084,497	\$76,883,683	\$67,075,756	\$67,075,756
Federal Revenue				
5929 FEDERAL REVE	\$0	\$1,427,128	\$0	\$0
5931 SHARS	1,500,000	673,540	700,000	700,000
5932 MEDICAID ADM	45,000	65,027	15,000	15,000
5936 FED REV OTHER THAN TEA	2,000,000	-	-	-
Total Federal Revenue	3,545,000	2,165,695	715,000	715,000
Total Revenue	\$127,488,672	\$129,355,976	\$125,859,056	\$125,859,056
Expenses				
6100 PAYROLL	\$120,652,035	\$98,836,691	\$123,179,966	\$122,371,575
6200 CONTRACTED SERVICES	8,303,926	12,569,583	10,802,120	11,332,936
6300 SUPPLIES AND MATERIALS	5,500,741	4,455,019	5,448,663	5,363,301
6400 OTHER OPERATING	4,449,004	4,792,708	4,648,987	4,996,522
6600 CAPITAL EXPENDITURES	337,400	768,623	323,461	736,637
Total Expenditures	139,243,106	121,422,624	144,403,197	144,800,972
TOTAL NET IMPACT	(\$11,754,434)	\$7,933,352	(\$18,544,141)	(\$18,941,916)

- Payroll vacancy saves estimated at approximately \$6,000,000
- Reclass Payroll to ESSER III \$400,000
- Nonpayroll saves approximately \$2,000,000

General Fund Balance



*Based on current budget FY25 estimated fund balance allows for 5 months of average expenses.

Cost Containment

- Currently investing in energy management initiatives through the bond program
- Planned investments in campus renovations will create cost savings for 2025-2026
- Continue with 10% reductions to district budgets to reduce overhead
- Evaluate staffing allocations and ratios to implement necessary adjustments for the 2025-26 school year
- Strategically reduce central office budgets to optimize resources and prioritize support for students and campuses

Next Steps

- Receive preliminary taxable values from Texas Comptroller for any revenue updates
- Continue discussions with the Cost Containment Committee on strategies and continued implementation of current initiatives
- Review FY26 budget development with a focus on return on investment and efficiency
- Continue strategic review of positions districtwide with a focus on student success
- Regularly update the board on status of current budget



Questions?