

**FINAL BUDGET WORKSHOP  
FOR  
2013-2014**



**PREPARED FOR DeSOTO ISD  
BOARD OF TRUSTEES**

**June 8, 2013**

# Where Have We Been and Where are We Now



**General Fund\***  
**Comparative Summary**  
**Summary by Major Object and Function**

	*199 and 266	*199 and 266	*199 and 287	2012-2013	4 Year
	2009-10	2010-11	2011-12	Projected	Percentage
	Audited	Audited	Audited	Actuals	Increase/ Decrease
	Actual	Actuals	Actuals		
<b>Revenue Sources</b>					
5711 Current Taxes	\$ 22,040,079	\$ 21,221,836	\$ 21,034,373	\$ 20,978,770	-4.82%
5712-19 Taxes - Delinquent P&I	1,074,721	1,088,076	587,024	502,049	-53.29%
5739 Tuition	46,300	57,613	81,609	75,850	63.82%
5742 Investment earnings	59,070	20,080	19,026	18,026	-69.48%
5743-45 Facilities Rental/Gifts/Restitution	37,881	56,571	63,331	66,223	74.82%
5852 Athletics	127,370	122,838	119,432	270,749	112.57%
5761-69 Other Local Revenue	148,896	145,264	458,592	125,125	-15.96%
<b>Total Local Revenue</b>	<b>23,534,317</b>	<b>22,712,278</b>	<b>22,363,386</b>	<b>22,036,792</b>	<b>-6.36%</b>
5811 Available School Fund	921,388	2,827,733	2,161,459	3,752,791	307.30%
5812 Foundation School Fund	30,554,742	30,263,921	32,353,623	33,124,792	8.41%
5829 Misc. State Revenue	10,326	11,863	-	25,415	146.13%
5831 TRS On-behalf contribution	2,798,046	2,687,109	2,609,820	2,000,000	-28.52%
<b>Total State Revenue</b>	<b>34,284,502</b>	<b>35,790,627</b>	<b>37,124,902</b>	<b>38,902,998</b>	<b>13.47%</b>
5929 Misc. Federal Revenue	3,823,445	6,182,697	2,322,102	337,218	-91.18%
<b>TOTAL REVENUES</b>	<b>61,642,264</b>	<b>64,685,602</b>	<b>61,810,390</b>	<b>61,277,008</b>	<b>-0.59%</b>
<b>Expenditures</b>					
11 Instruction	39,012,096	38,473,834	36,752,952	33,544,010	-14.02%
12 Media Services	783,174	803,255	756,298	747,669	-4.53%
13 Curriculum & Staff Develop	1,205,995	729,260	693,021	688,010	-42.95%
21 Instructional Leadership	1,017,334	1,078,708	955,595	953,079	-6.32%
23 School Leadership	4,738,207	4,731,593	4,387,737	3,927,642	-17.11%
31 Guidance, counseling & eval	2,937,383	2,994,970	3,010,694	2,726,139	-7.19%
32 Social Work Services	240,744	319,109	369,424	302,206	25.53%
33 Health Services	847,375	810,909	797,439	778,158	-8.17%
34 Student Transportation	891,608	795,565	1,045,029	1,101,676	23.56%
35 Food Service	19,576	17,050	21,434	8,200	-58.11%
36 Cocurricular/extracurricular	1,785,490	2,107,771	2,031,514	1,906,255	6.76%
41 General Administration	2,776,257	2,708,318	2,660,109	2,056,225	-25.94%
51 Plant Maintenance & Oper	6,011,700	7,462,126	7,273,340	6,733,452	12.01%
52 Security & Monitoring	346,808	554,430	536,576	502,234	44.82%
53 Data Processing Services	918,200	943,040	1,030,653	907,815	-1.13%
61 Community Service	56,506	135,736	137,419	129,303	128.83%
71-73 Debt Service	-	-	-	-	
81 Facilities Acquisition	-	-	-	-	
93 Shared Service Arrangements	2,446,416	-	-	-	-100.00%
95 Payments to JJAEP	74,698	63,498	77,520	7,638	-89.77%
99 Other Intergovernmental Charges	-	-	120,404	119,430	
<b>TOTAL EXPENDITURES</b>	<b>66,109,567</b>	<b>64,729,172</b>	<b>62,657,158</b>	<b>57,139,141</b>	<b>-5.22%</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>(4,467,303)</b>	<b>(43,570)</b>	<b>(846,768)</b>	<b>4,137,867</b>	
7900 Other Revenue Sources	319,033	226,219	-	155,000	-100.00%
<b>Net Change in Fund Bal</b>	<b>(4,148,270)</b>	<b>182,649</b>	<b>(846,768)</b>	<b>4,292,867</b>	
<b>Fund Balance - Beginning</b>	<b>9,971,502</b>	<b>5,823,232</b>	<b>6,005,881</b>	<b>4,952,358</b>	
Prior Period Adjustments	-	-	(206,755)	-	
<b>Fund Balance - Ending</b>	<b>\$ 5,823,232</b>	<b>\$ 6,005,881</b>	<b>\$ 4,952,358</b>	<b>\$ 9,245,225</b>	<b>-14.96%</b>

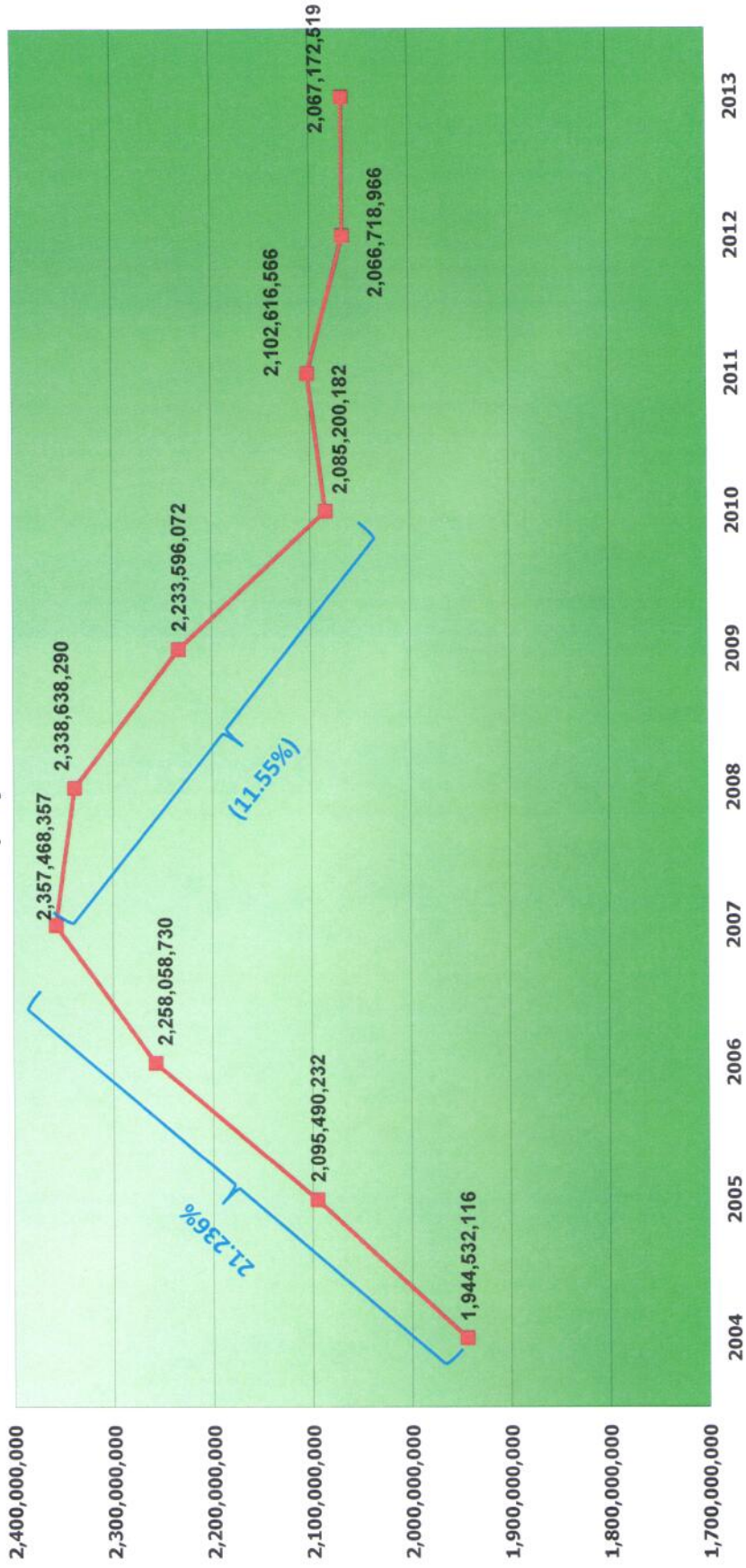
\*\* 2012-13 Projections amended to account for 10 month fiscal year

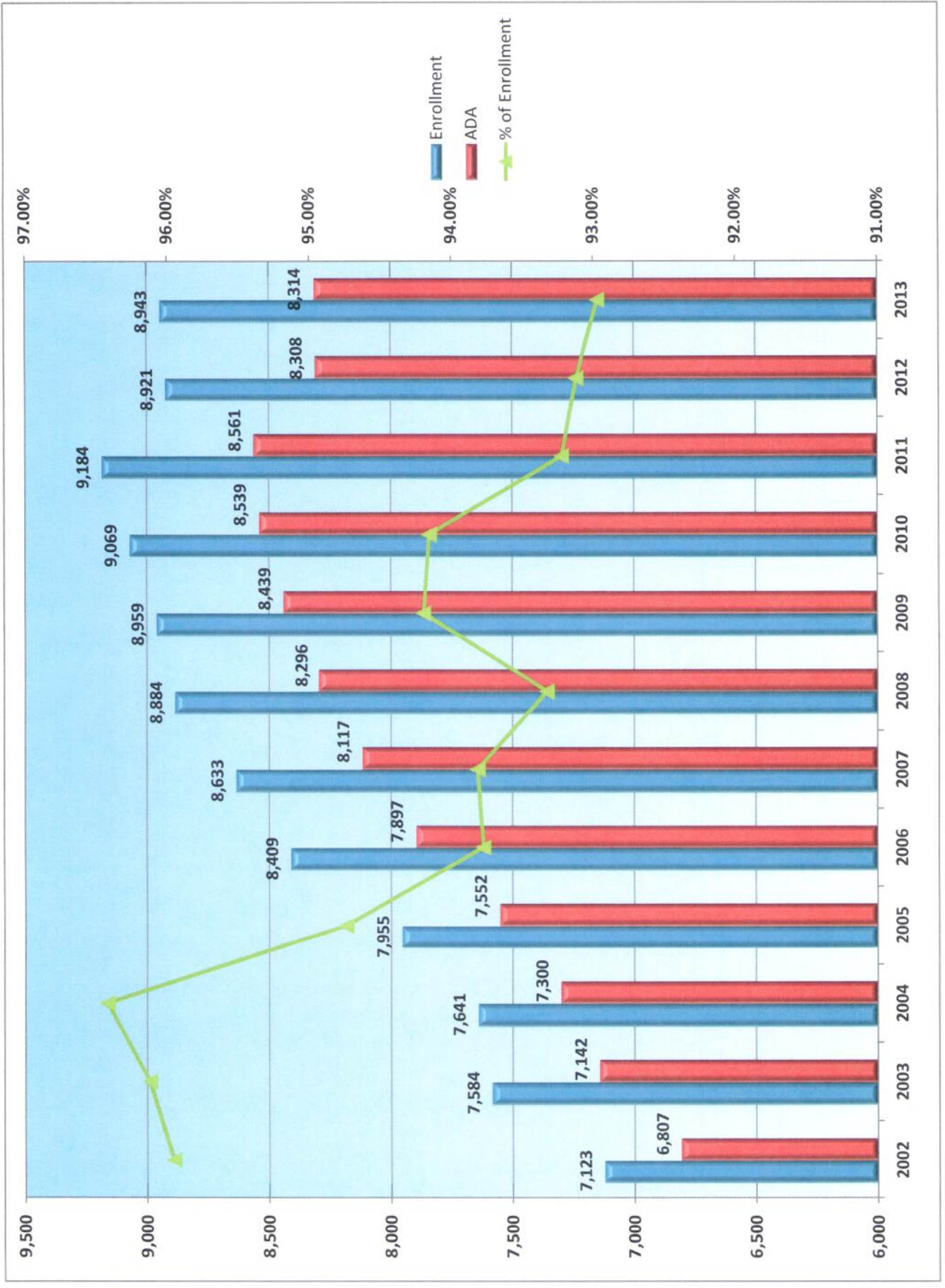


## 2012-2013 Combined Funds by Function (Budgeted)

	General Fund	Student Nutrition	Debt Service	Total
<b>REVENUE SOURCES</b>				
5700 Property Taxes	\$ 21,505,918		\$ 8,349,040	\$ 29,854,958
5700 Other Local Sources	220,746	1,424,231	-	1,644,977
5800 State Sources	39,265,058	120,850	2,998,274	42,384,182
5900 Federal Sources	543,000	3,575,150	-	4,118,150
<b>Combined Fund Revenue Total</b>	<b>\$ 61,534,722</b>	<b>\$ 5,120,231</b>	<b>\$ 11,347,314</b>	<b>\$ 78,002,267</b>
<b>EXPENDITURES</b>				
11 Instruction	34,144,040	\$ -	\$ -	\$ 34,144,040
12 Media Services	779,669	-	-	779,669
13 Curriculum & Staff Development	698,210	-	-	698,210
21 Instructional Leadership	1,075,277	-	-	1,075,277
23 School Leadership	4,087,352	-	-	4,087,352
31 Guidance & Counseling	2,946,139	-	-	2,946,139
32 Social Work Services	332,206	-	-	332,206
33 Health Services	788,158	-	-	788,158
34 Student Transportation	1,221,676	-	-	1,221,676
35 Student Nutrition	8,200	5,008,431	-	5,016,631
36 Co-curricular Activities	2,016,255	-	-	2,016,255
41 General Administration	2,176,225	-	-	2,176,225
51 Plant Maintenance & Operations	6,773,432	111,800	-	6,885,232
52 Security & Monitoring Services	522,234	-	-	522,234
53 Data Processing Services	1,047,815	-	-	1,047,815
61 Community Services	136,303	-	-	136,303
71 Debt Service	-	-	2,295,303	2,295,303
81 Capital Projects	-	-	-	-
93 Shared Service Arrangements	-	-	-	-
95 JJAEP Services	70,000	-	-	70,000
99 Other Intergovernmental Charges	119,500	-	-	119,500
<b>Combined Expenditure Total</b>	<b>\$ 58,942,691</b>	<b>\$ 5,120,231</b>	<b>\$ 2,295,303</b>	<b>\$ 66,238,225</b>
<b>Net Revenue Over (Under)</b>	<b>\$ 2,592,031</b>	<b>\$ -</b>	<b>\$ 9,052,011</b>	<b>\$ 11,763,542</b>
<b>Other Sources / Uses</b>				
7900 Other Resources	\$ 155,000	\$ -	\$ -	\$ 155,000
8900 Other Uses	-	-	-	-
<b>Net Sources Over (Under) Uses</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,747,031</b>	<b>\$ -</b>	<b>\$ 9,052,011</b>	<b>\$ 11,918,542</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,952,358</b>	<b>\$ 1,211,805</b>	<b>\$ 3,878,482</b>	<b>\$ 10,042,645</b>
<b>Ending Fund Balance</b>	<b>\$ 7,699,389</b>	<b>\$ 1,211,805</b>	<b>\$ 12,930,493</b>	<b>\$ 21,961,187</b>
<b>Fund Balance Target</b>	<b>\$ 8,841,404</b>	<b>\$ 1,280,058</b>	<b>\$ 1,087,967</b>	
<b>Difference</b>	<b>\$ (1,142,014)</b>	<b>\$ (68,253)</b>	<b>\$ 11,842,526</b>	

Certified Property Values 2003-2012







**DeSoto Independent School District**

**Enrollment and Attendance Data  
Last Ten Fiscal Years**

Fiscal Year Ended August 31:	Enrollment		Average Daily Attendance (ADA)		
	Amount	Percent of Increase	Amount	Percent of Increase	Percent of Enrollment
2002	7,094	11.79%	6,807	11.81%	95.95%
2003	7,430	4.74%	7,142	4.92%	96.12%
2004	7,571	1.90%	7,300	2.21%	96.42%
2005	7,971	5.28%	7,552	3.45%	94.74%
2006	8,421	5.65%	7,897	4.57%	93.78%
2007	8,652	2.74%	8,117	2.79%	93.82%
2008	8,889	2.74%	8,296	2.21%	93.33%
2009	8,959	0.79%	8,439	1.72%	94.20%
2010	9,069	1.23%	8,539	1.18%	94.16%
2011	9,184	1.27%	8,561	0.26%	93.22%
2012	8,908	-3.01%	8,308	-2.96%	93.26%
*2013	8,943	0.39%	8,314	0.07%	92.97%

\* Projected

Source of Information: Annual Superintendent's Report prepared for Texas Education Agency

DeSoto Independent School District

**Operating Statistics  
Last Ten Fiscal Years**

Fiscal Year Ended	Enrollment	Operating Expenditures General Fund	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio	Economically Disadvantaged	Limited English Proficient
2004	7,641	44,940,533	\$6,953	7.20%	517	14.80	2,813	316
2005	7,955	46,428,983	\$6,609	-4.95%	528	15.10	3,347	353
2006	8,409	49,159,370	\$5,846	-11.54%	518	16.23	4,031	473
2007	8,633	52,008,871	\$6,024	3.05%	530	16.29	4,183	515
2008	8,884	61,265,147	\$6,896	14.47%	586	15.16	4,695	527
2009	8,959	62,127,605	\$6,935	0.56%	607	14.76	5,188	509
2010	9,069	63,319,592	\$6,982	0.68%	614	14.77	5,285	493
2011	9,184	64,520,862	\$7,025	0.62%	622	14.77	6,065	589
2012	8,921	63,218,776	\$7,087	0.87%	606	14.72	6,123	562
2013*	8,943	61,396,923	\$6,865	-3.12%	606	14.76	6,155	585

**Source:** AEIS Reports, Superintendent's Annual Report, and District Records

\* Budgeted/Projected - Adjusted to 12 month fiscal year





# Calculating Revenue



## Student Variables

2012-2013

Projections

• Enrollment / ADA	8,999/8,549.05
• Special Education FTE's	324.72
• Compensatory Education	6,295
• Career & Technology	443.66
• Gifted and Talented	923
• Bilingual Education	472.48

## Other Revenue Information

• 2012 Certified Taxable Value	\$2,066,718,966
• % of Current Levy Collected	98%
• Delinquent Taxes Collected	\$ 275,000
• Total M&O Tax Rate	\$1.04
• Total I&S Payment	\$12,575,637
• Total I&S Collections	\$9,241,231

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<b>Funding Elements</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Students</b>	<b>Data Entry</b>	<b>Data Entry</b>
Refined ADA (PreK - 12)	8,313.110	8,549.050
High School Refined ADA (Grades 9 thru 12 only)	2,555.480	2,636.000
Special Education Instructional Arrangement FTEs:		
Homebound (Code 01)	0.352	0.192
Hospital Class (Code 02)	0.000	0.000
Speech Therapy (Code 00)	14.358	12.737
Resource Room (Code 41,42)	203.958	153.248
S/C Mild/Mod/Severe (Code 43, 44, & 45)	63.728	57.370
Off Home Campus (Codes 91-98)	0.408	0.289
VAC (Code 08)	0.000	0.000
State Schools (Code 30)	0.000	0.000
Nonpublic Contracts	0.000	0.000
Res Care & Treatment (Code 81-89)	41.915	32.323
Full-time Early Childhood (Code 45)	0.000	0.000
Mainstream ADA	131.724	223.413
Career & Technology FTEs	443.664	448.137
Advanced Career & Technology FTEs	145.000	145.000
Compensatory Ed Enrollment	6,294.830	6,321.000
FTEs of Pregnant Students	0.493	1.894
Bilingual ADA	472.478	520.159
G & T Enrollment	415.656	870.000
<b>Staff</b>	<b>2012-13</b>	<b>2013-14</b>
# of Full-time Employees (excluding admin & teachers, etc)	434	434
# of Part-time Employees (excluding administrators)	21	21
<b>Property Values</b>	<b>2011 TAX YEAR</b>	<b>2012 TAX YEAR</b>
State Certified Property Value ("T2" value)	2,085,200,182	2,066,506,027
State Certified Property Value ("T8" value)	2,085,200,182	2,066,506,027
<b>Tax Rates and Collections</b>	<b>2012-13</b>	<b>2013-14</b>
M&O Adopted Tax Rate	1.0400	1.0400
M&O Tax Collections @ Adopted M&O Rate	20,957,766	21,343,622
M&O Taxes Attributed to Change in Optional Homestead Exemption	0	0
I&S Adopted Tax Rate	0.4000	0.4500
I&S Tax Collections	8,060,679	9,241,231
Q. Was the least expensive Option chosen? (\$476,500 level)	y	y
Q. Was the least expensive Option chosen? (\$319,500 level)	y	y
<b>Effective M&amp;O Tax Rate / Notice Data</b>		<b>2013-14</b>
# of TRS Members		1,106.00
# of Full-time Employees Participating in Health Insurance Program		865.00
Projected Tax Collection Rate		0.9800
Certified Excess 2012 Debt Collections		0



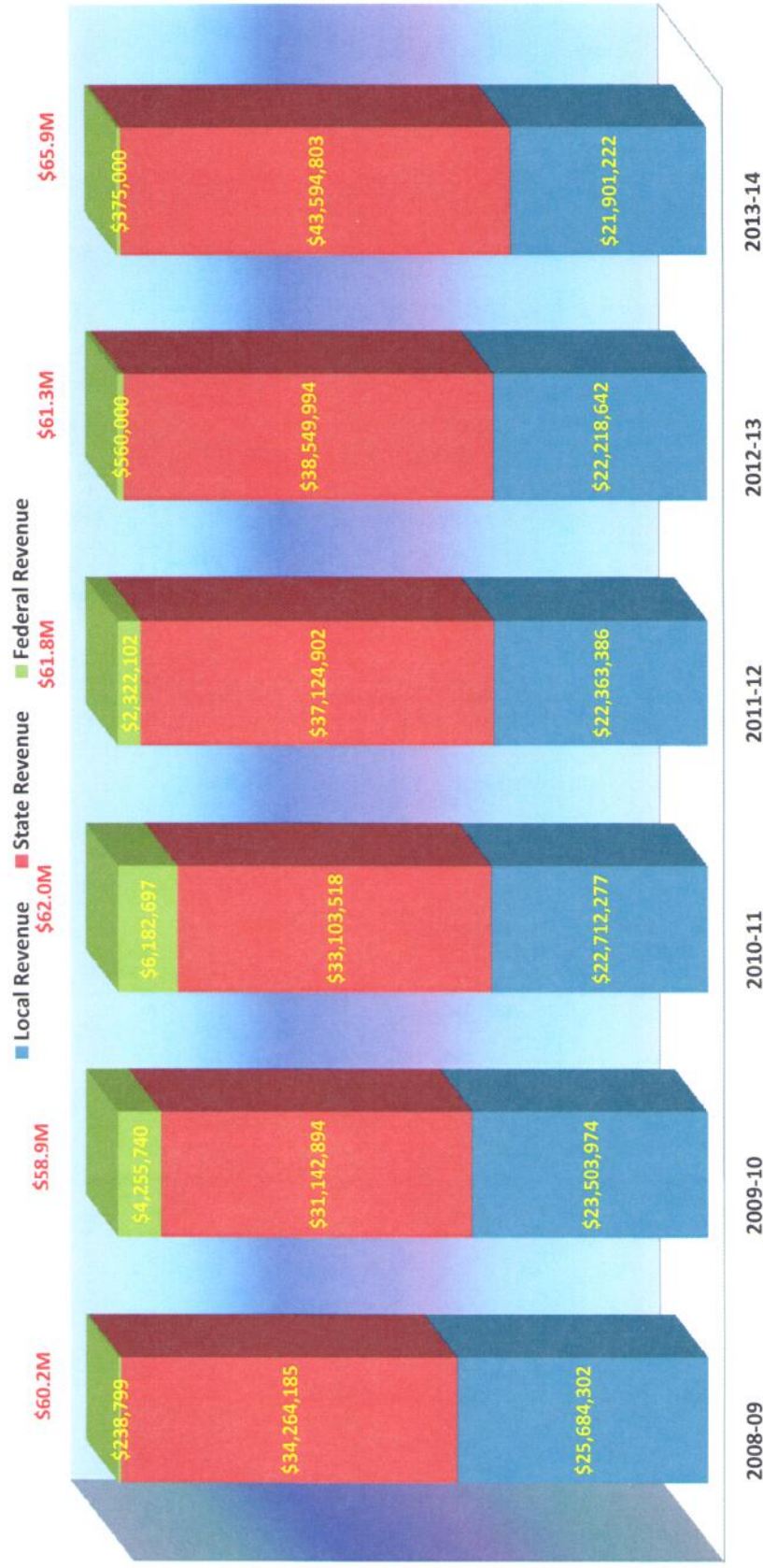
**REVENUE PROJECTIONS - STATE AND LOCAL TAXES**

<b>Fund / Revenue Code</b>		
199 / 5812	FOUNDATION SCHOOL FUND	\$38,708,351
199 / 5811	AVAILABLE SCHOOL FUND - STATE PORTION	\$2,385,863
599 / 5829	CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	\$2,701,782
199 / 599 / 5829	CHAPTER 46 IFA	\$485,939
	<b>TOTAL STATE AID - ALL FUNDS</b>	<b>\$44,281,935</b>

**SUMMARY OF TOTAL STATE M&O REVENUE:**

<b>Tier I State Aide</b>	<b>\$39,005,861</b>
<b>Tier II State Aide</b>	<b>\$1,914,749</b>
<b>ASATR</b>	<b>\$0</b>
<b>Other State Aid</b>	<b>\$173,604</b>
	<b>\$41,094,214</b>

## Revenue Sources Comparison



# 2012-2013 Expenditure Budget



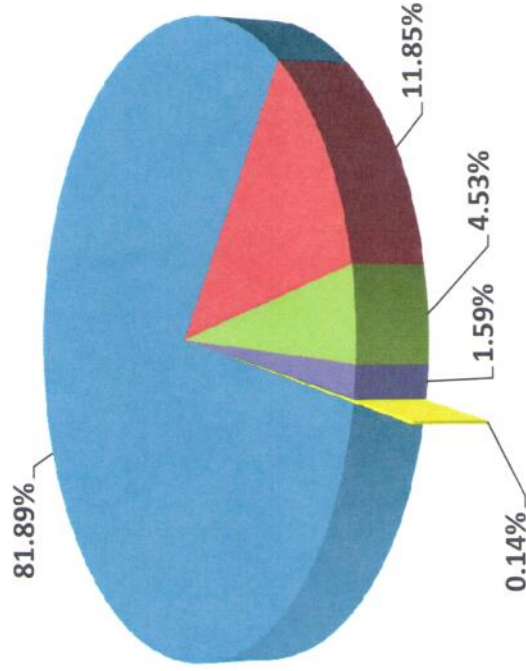


## Budget by Major Object Comparison

	2010-11	2011-12	2012-13	2013-14		
	Approved Budget	Approved Budget	Approved Budget (Original)	Proposed Budget	Change from 2010-11 to 2013-14	Change from 2012-13 to 2013-14
<b>199 &amp; 266</b>						
<b>Approved Budget</b>						
Payroll	\$55,481,646	\$52,131,046	\$50,350,744	\$53,167,608	(\$2,314,038)	\$ 2,816,864
Contracted Services	\$7,414,911	\$7,403,718	\$7,284,871	\$7,458,708	\$43,797	\$ 173,837
Supplies and Materials	\$2,961,197	\$2,896,613	\$2,783,602	\$3,251,575	\$290,378	\$ 467,973
Misc. Operating Expenses	\$1,108,125	\$987,856	\$977,706	\$1,069,101	(\$39,024)	\$ 91,395
Capital Outlay	\$79,544	\$51,411	\$86,713	\$924,033	\$844,489	\$ 837,320
<b>Total</b>	<b>\$67,045,423</b>	<b>\$63,470,644</b>	<b>\$61,483,636</b>	<b>\$65,871,025</b>	<b>(\$1,174,398)</b>	<b>\$ 4,387,389</b>
Local and State Revenue	\$55,720,187	\$58,855,677	\$58,390,441	\$63,077,032	\$7,356,845	\$ 4,686,591
TRS On-Behalf Revenue	\$2,801,460	\$2,418,993	\$2,378,195	\$2,418,993	(\$382,467)	\$ 40,798
Federal Program Revenue	\$350,000	\$655,000	\$560,000	\$375,000	\$25,000	\$ (185,000)
Other Resources	\$0	\$0	\$155,000	\$0	\$0	\$ (155,000)
Other Federal Revenue	\$5,311,040	\$1,540,974	\$0	\$0	(\$5,311,040)	\$ -
<b>Total</b>	<b>\$64,182,687</b>	<b>\$63,470,644</b>	<b>\$61,483,636</b>	<b>\$65,871,025</b>	<b>\$1,688,338</b>	<b>\$ 4,387,389</b>
<b>Budgeted Fund Balance Change</b>	<b>(\$2,862,736)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Actual Fund Balance Change</b>	<b>(\$416,946)</b>	<b>(\$846,743)</b>	<b>\$3,288,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Difference</b>	<b>\$2,445,790</b>	<b>(\$846,743)</b>	<b>\$3,288,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

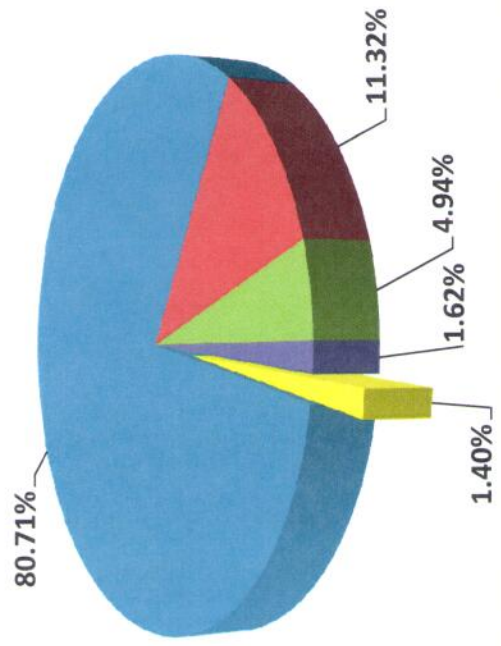
### Budget Comparison by Major Object 2012-2013

- Payroll
- Contracted Services
- Supplies and Materials
- Misc. Operating Expenses
- Capital Outlay



### Budget Comparison by Major Object 2013-2014

- Payroll
- Contracted Services
- Supplies and Materials
- Misc. Operating Expenses
- Capital Outlay



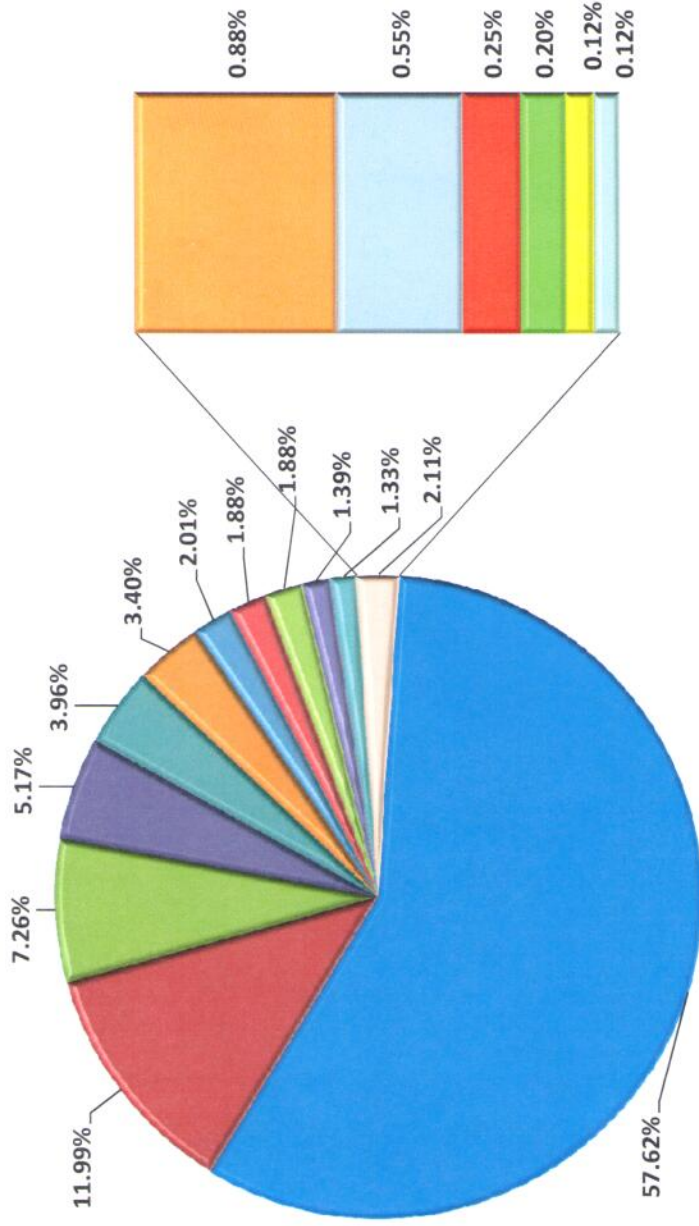
## Budget by Function Comparison

	2010-11		2011-12		2012-13		2013-14		Change from	
	Approved	199 & 266	Approved	199 & 287	Approved	199	Proposed	2010-11 to	2012-13 to	2013-14
	Budget	Appropriations	Budget	Appropriations	Budget	Appropriations	Budget	2013-14	2013-14	2013-14
	Appropriations	Appropriations	Appropriations	Appropriations	Appropriations	Appropriations	Appropriations	2013-14	2013-14	2013-14
<b>Instruction</b>	\$39,126,863	\$37,390,646	\$35,036,840	\$37,759,707	(\$1,367,156)	\$2,722,867				
<b>Instr. Resources &amp; Media Svcs.</b>	\$817,297	\$774,041	\$809,010	\$822,403	\$5,106	\$13,393				
<b>Curr. &amp; Staff Development</b>	\$1,328,413	\$1,010,285	\$739,167	\$712,397	(\$616,016)	(\$26,770)				
<b>Instructional Leadership</b>	\$1,284,446	\$845,236	\$1,145,720	\$1,340,004	\$55,558	\$194,284				
<b>Campus Administration</b>	\$4,676,032	\$4,425,920	\$4,413,122	\$4,638,281	(\$37,751)	\$225,159				
<b>Guidance &amp; Counseling</b>	\$3,196,512	\$3,088,774	\$3,146,726	\$3,268,160	\$71,648	\$121,434				
<b>Social Work Services</b>	\$352,000	\$333,500	\$332,206	\$321,040	(\$30,960)	(\$11,166)				
<b>Health Services</b>	\$812,010	\$805,118	\$845,437	\$861,992	\$49,982	\$16,555				
<b>Student Transportation</b>	\$884,020	\$1,041,520	\$1,221,676	\$1,325,020	\$441,000	\$103,344				
<b>Food Services</b>	\$19,406	\$14,897	\$8,200	\$14,700	(\$4,706)	\$6,500				
<b>Cocurricular / Extracurricular</b>	\$2,117,800	\$2,070,040	\$2,064,924	\$2,158,825	\$41,025	\$93,901				
<b>General Administration</b>	\$2,754,474	\$2,533,520	\$2,409,986	\$2,456,641	(\$297,833)	\$46,655				
<b>Plant Maintenance &amp; Utilities</b>	\$7,744,276	\$7,346,171	\$7,291,965	\$7,626,377	(\$117,899)	\$334,412				
<b>Security &amp; Monitoring Services</b>	\$590,240	\$531,534	\$534,620	\$581,262	(\$8,978)	\$46,642				
<b>Data Processing Services</b>	\$1,076,074	\$1,058,985	\$1,143,020	\$1,512,377	\$436,303	\$369,357				
<b>Community Services</b>	\$140,561	\$130,457	\$151,517	\$162,839	\$22,278	\$11,322				
<b>Facilities Acquisition &amp; Construct</b>				\$135,000	\$135,000	\$135,000				
<b>Payments to JJAEP</b>	\$125,000	\$70,000	\$70,000	\$55,000	(\$70,000)	(\$15,000)				
<b>Other Intergovernmental Charges</b>			\$119,500	\$119,000	\$119,000	(\$500)				
<b>Totals</b>	<b>\$67,045,423</b>	<b>\$63,470,644</b>	<b>\$61,483,636</b>	<b>\$65,871,025</b>	<b>(\$1,174,398)</b>	<b>\$4,387,389</b>				



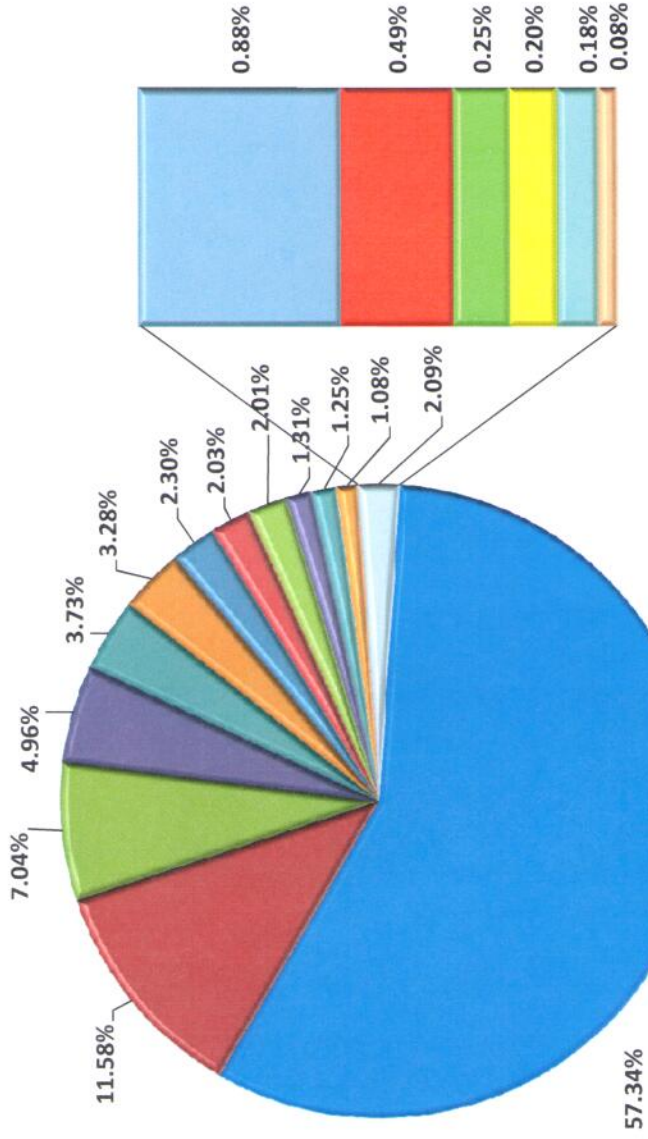
## 2012-2013 Budget Comparison by Function

- Instruction
- General Administration
- Data Processing Services
- Social Work Services
- Payments to JJAEP
- Plant Maintenance & Utilities
- Cocurricular / Extracurricular
- Health Services
- Community Services
- Campus Administration
- Student Transportation
- Instr. Resources & Media Svcs.
- Other Intergovernmental Charges
- Guidance & Counseling
- Instructional Leadership
- Security & Monitoring Services
- Curr. & Staff Development



## 2013-2014 Budget Comparison by Function

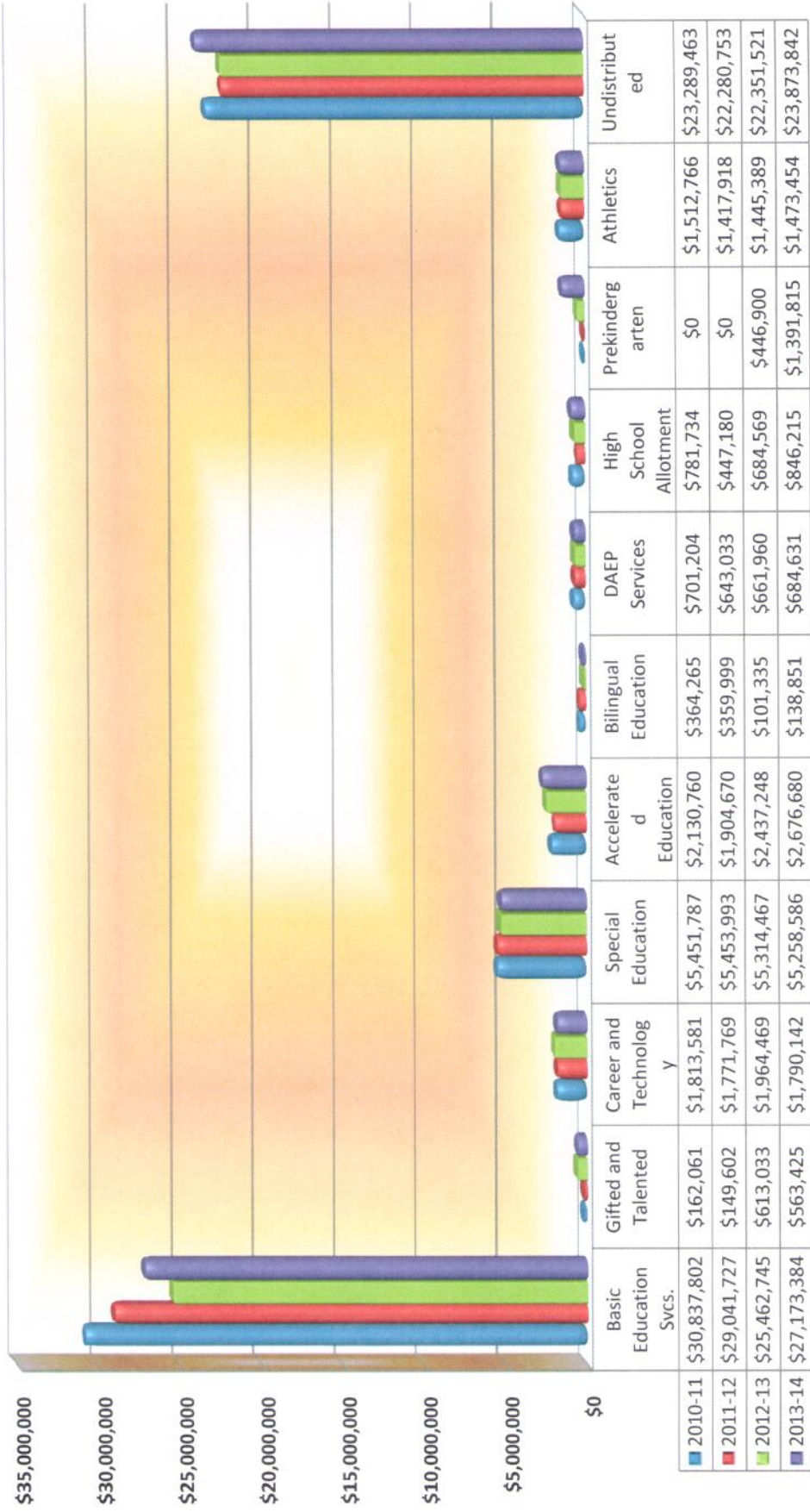
- Instruction
- General Administration
- Student Transportation
- Security & Monitoring Services
- Other Intergovernmental Charges
- Plant Maintenance & Utilities
- Cocurricular / Extracurricular
- Health Services
- Social Work Services
- Payments to JJAEF
- Campus Administration
- Data Processing Services
- Instr. Resources & Media Svcs.
- Community Services
- Guidance & Counseling
- Instructional Leadership
- Curr. & Staff Development
- Facilities Construction



	2010-11		2011-12		2012-13		2013-14		
	199 & 266	199 & 287	Approved Budget	199 Approved Budget	199 Proposed Budget	Change from 2010-11 to 2013-14	Change from 2012-13 to 2013-14	Change from 2011-12 to 2013-14	
	Appropriations	Appropriations	Appropriations	Appropriations	Appropriations	2013-14	2013-14	2013-14	14
Basic Education Svcs.	\$30,837,802	\$29,041,727	\$25,462,745	\$27,173,384	(\$3,664,418)	\$1,710,639			
Gifted and Talented	\$162,061	\$149,602	\$613,033	\$563,425	\$401,364	(\$49,608)			
Career and Technology	\$1,813,581	\$1,771,769	\$1,964,469	\$1,790,142	(\$23,439)	(\$174,327)			
Special Education	\$5,451,787	\$5,453,993	\$5,314,467	\$5,258,586	(\$193,201)	(\$55,881)			
Accelerated Education	\$2,130,760	\$1,904,670	\$2,437,248	\$2,676,680	\$545,920	\$239,432			
Bilingual Education	\$364,265	\$359,999	\$101,335	\$138,851	(\$225,414)	\$37,516			
DAEP Services	\$701,204	\$643,033	\$661,960	\$684,631	(\$16,572)	\$22,671			
High School Allotment	\$781,734	\$447,180	\$684,569	\$846,215	\$64,481	\$161,646			
Prekindergarten	\$0	\$0	\$446,900	\$1,073,382	\$1,073,382	\$626,482			
PreK - Special Ed	\$0	\$0	\$0	\$207,940	\$207,940	\$207,940			
PreK - Bilingual	\$0	\$0	\$0	\$110,493	\$110,493	\$110,493			
Athletics	\$1,512,766	\$1,417,918	\$1,445,389	\$1,473,454	(\$39,312)	\$28,066			
Undistributed	\$23,289,463	\$22,280,753	\$22,351,521	\$23,873,842	\$584,379	\$1,522,320			
Totals	\$67,045,423	\$63,470,644	\$61,483,636	\$65,871,025	(\$1,174,398)	\$4,387,389			



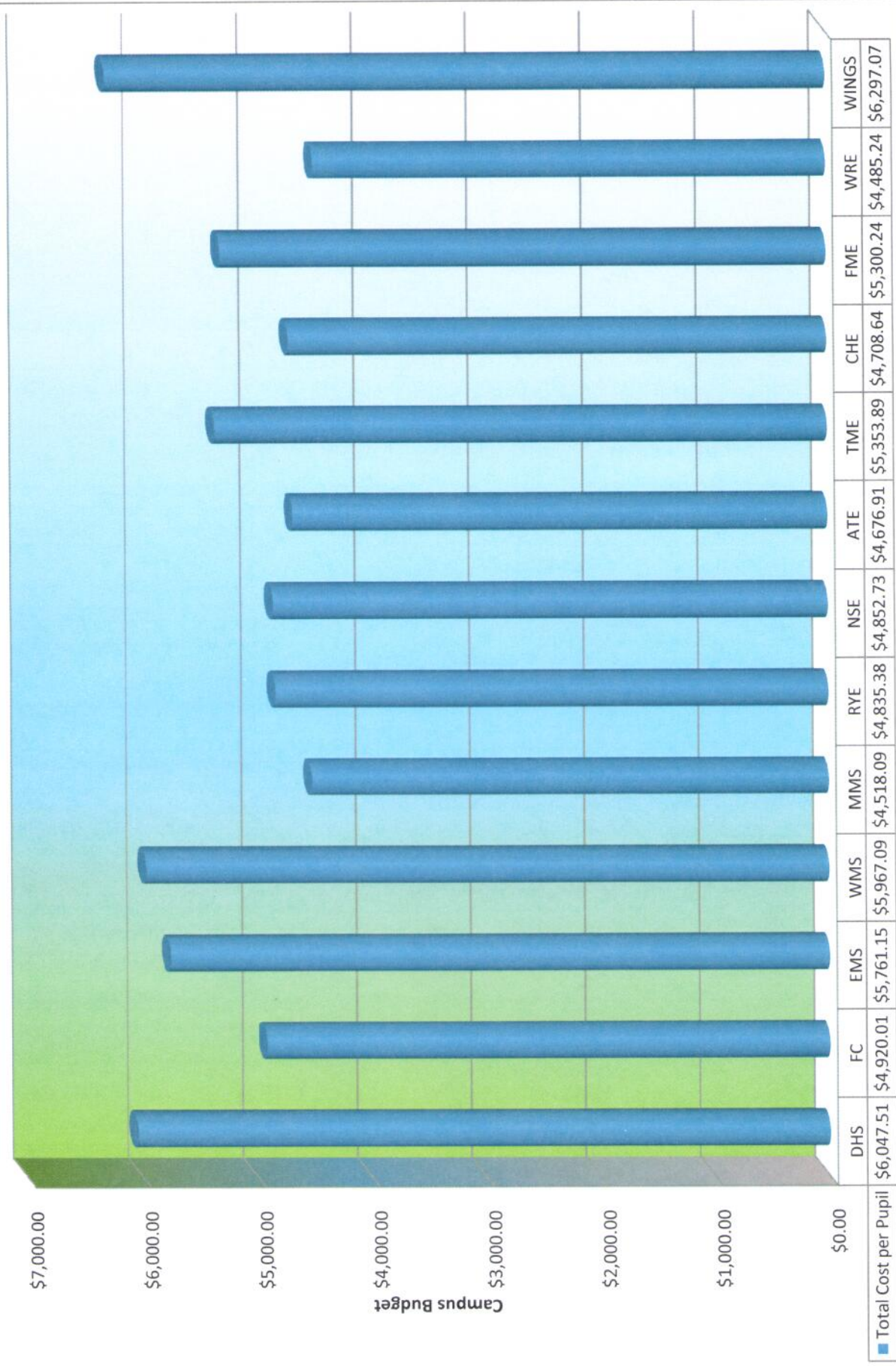
## Budget by Program 2008-09 through 2011-12



## Budget by Campus Comparison

	2012-13	2013-14	Difference	Projected Enrollment	Total Cost per Pupil
DHS	\$12,063,296	\$12,373,199	\$309,902	2,046	\$6,047.51
FC	\$3,852,216	\$3,758,888	(\$93,329)	764	\$4,920.01
EMS	\$3,380,657	\$3,376,035	(\$4,622)	586	\$5,761.15
WMS	\$3,753,779	\$3,795,071	\$41,292	636	\$5,967.09
MMS	\$4,251,588	\$4,296,700	\$45,113	951	\$4,518.09
RYE	\$2,553,920	\$2,630,448	\$76,528	544	\$4,835.38
NSE	\$2,034,064	\$2,387,542	\$353,478	492	\$4,852.73
ATE	\$2,698,416	\$3,007,253	\$308,837	643	\$4,676.91
TME	\$2,171,290	\$2,334,296	\$163,005	436	\$5,353.89
CHE	\$2,537,183	\$2,801,642	\$264,459	595	\$4,708.64
FME	\$2,782,944	\$3,042,335	\$259,391	574	\$5,300.24
WRE	\$2,724,814	\$2,991,655	\$266,841	667	\$4,485.24
WINGS	\$211,663	\$409,310	\$197,647	65	\$6,297.07
	<u>\$45,015,830</u>	<u>\$47,204,372</u>	<u>\$2,188,542</u>	<u>8,999</u>	<u>\$5,245.51</u>

# Budget by Organization





Function-Object "Crosswalk" - Fund 199  
2012-2013 Proposed Budget

Major Object	6100	6200	6300	6400	6600	Total	% by Function
	Payroll	Purch & Contr	Supp & Mat	Other Oper	Capital Outlay		
Function							
11- Instruction	\$35,411,612	\$569,531	\$1,407,958	\$99,606	\$271,000	\$37,759,707	57.32%
12- Inst. Res & Media	\$690,568	\$7,010	\$28,950	\$10,390	\$85,485	\$822,403	1.25%
13- Curr/Inst Staff Dev	\$499,138	\$74,400	\$79,652	\$59,207	\$0	\$712,397	1.08%
21- Inst Leadership	\$1,156,835	\$52,900	\$76,910	\$53,359	\$0	\$1,340,004	2.03%
23- Campus Admin	\$4,522,322	\$5,875	\$86,986	\$23,098	\$0	\$4,638,281	7.04%
31-Guid & Couns	\$3,130,176	\$15,000	\$117,824	\$5,160	\$0	\$3,268,160	4.96%
32- Social Wk. Svcs	\$0	\$315,000	\$3,500	\$2,540	\$0	\$321,040	0.49%
33-Health Services	\$799,416	\$1,200	\$43,276	\$18,100	\$0	\$861,992	1.31%
34-Stud. Trans	\$0	\$1,295,000	\$26,000	\$4,020	\$0	\$1,325,020	2.01%
35-Child Nut.	\$6,500	\$0	\$0	\$8,200	\$0	\$14,700	0.02%
36-Co/Extra Curr.	\$1,285,773	\$150,392	\$434,050	\$288,610	\$0	\$2,158,825	3.28%
41-General Admin	\$1,882,527	\$260,967	\$90,340	\$222,807	\$0	\$2,456,641	3.73%
51-Plant Maint & Oper	\$2,441,927	\$4,311,100	\$607,100	\$266,250	\$0	\$7,626,377	11.58%
52-Security & Monitor	\$504,480	\$64,800	\$11,482	\$500	\$0	\$581,262	0.88%
53-Data Process	\$710,446	\$139,533	\$224,850	\$5,000	\$432,548	\$1,512,377	2.30%
61-Comm Svcs	\$125,888	\$22,000	\$12,697	\$2,254	\$0	\$162,839	0.25%
81 - Construction	\$0	\$0	\$0	\$0	\$135,000	\$135,000	0.20%
95-JJAEP	\$0	\$55,000	\$0	\$0	\$0	\$55,000	0.08%
99 - Intergovernment	\$0	\$119,500	\$0	\$0	\$0	\$119,500	0.18%
<b>Total</b>	<b>\$53,167,608</b>	<b>\$7,459,208</b>	<b>\$3,251,575</b>	<b>\$1,069,101</b>	<b>\$924,033</b>	<b>\$65,871,525</b>	<b>100.00%</b>
<b>% by Major Object</b>	<b>80.71%</b>	<b>11.32%</b>	<b>4.94%</b>	<b>1.62%</b>	<b>1.40%</b>	<b>100.00%</b>	

## Function-Object Crosswalk - Percentage Change 2012-2013 to 2013-2014

Major Object	6100	6200	6300	6400	6600	Total
Function	Payroll	Purch & Contr	Supp & Mat	Other Oper	Capital Outlay	
11- Instruction	6.83%	-3.17%	17.26%	10.97%	2158.33%	7.77%
12- Inst. Res & Media	-0.40%	-21.59%	-0.04%	240.66%	14.42%	1.66%
13- Curr/Inst Staff Dev	-4.09%	-21.02%	-2.63%	38.46%		-3.62%
21- Inst Leadership	15.19%	8.18%	42.09%	39.07%		16.96%
23- Campus Admin	4.31%	-19.90%	77.72%	7.86%		5.10%
31-Guid & Couns	5.76%	-70.85%	-7.43%	-38.79%		3.86%
32- Social Wk. Svcs		-3.42%	-12.50%	24.51%		-3.36%
33-Health Services	2.04%	-46.67%	4.83%	-2.16%		1.96%
34-Stud. Trans		6.92%	246.67%	33.11%		8.46%
35-Child Nut.				0.00%		79.27%
36-Co/Extra Curr.	-2.62%	-5.78%	53.29%	-4.36%		4.55%
41-General Admin	1.66%	-3.73%	-14.72%	22.94%		1.94%
51-Plant Maint & Oper	1.77%	5.82%	6.86%	6.39%		4.59%
52-Security & Monitoring	6.70%	11.15%	228.06%			8.72%
53-Data Process	-4.61%	-18.70%	1.45%	0.00%		32.31%
61-Comm Svcs	5.87%	0.00%	89.51%	-42.28%		7.47%
81-Construction						
95-JJAEP		-21.43%				-21.43%
99-Intergovernmental		0.00%				0.00%
<b>Total</b>	<b>5.59%</b>	<b>2.39%</b>	<b>16.81%</b>	<b>9.35%</b>	<b>965.62%</b>	<b>7.14%</b>

**DeSoto Independent School District**  
**Detailed Revenue Analysis**  
**General Operating Fund**  
**2013-2014 Proposed Budget**

<b>Local and Intermediate Revenue Sources</b>		
2012-13 Original Budget		\$ 22,218,642
	Decrease in Current Year Tax Collections	\$ (49,378)
	Decrease in Delinquent Tax Collections	\$ (123,092)
	Decrease in Penalties and Interest	\$ (125,000)
	Decrease in Tuition	\$ (5,250)
	Increase in Athletic Receipts	\$ 30,000
	Decrease in Other Misc. Local Revenue	\$ (44,700)
	<u>Total Change in Local Revenue</u>	<u>\$ (317,420)</u>
<b>2013-14 Budgeted Amount</b>		<b>\$ 21,901,222</b>
<b>State Revenue Sources</b>		
2012-13 Original Budget		\$ 38,549,994
	Decrease in Per Capita Apportionment	\$ (1,123,197)
	Increase in Foundation Fund Salary & Oper.	\$ 6,130,612
	Decrease in Other State Revenue	\$ (85,000)
	Increase in TRS On-Behalf	\$ 122,394
	<u>Total Change in State Revenue</u>	<u>\$ 5,044,809</u>
<b>2013-14 Budgeted Amount</b>		<b>\$ 43,594,803</b>
<b>Federal Revenue Sources</b>		
2012-13 Original Budget		\$ 560,000
	Decrease in SHARS Medical Revenue	\$ (185,000)
	<u>Total Change in Federal Revenue</u>	<u>\$ (185,000)</u>
<b>2013-14 Budgeted Amount</b>		<b>\$ 375,000</b>
<b>Other Revenue Sources</b>		
2012-13 Original Budget		\$ 155,000
	Decrease in Sale of Real Property	\$ (155,000)
	<u>Total Change in Other Revenue</u>	<u>\$ (155,000)</u>
<b>2013-14 Budgeted Amount</b>		<b>\$ -</b>
	<b>Total Increase/(Decrease) in Revenues</b>	<b>\$ 4,387,389</b>
<b>2013-2014 Total Budgeted Revenue Amount</b>		<b>\$ 65,871,025</b>



**DeSoto Independent School District**  
**Detailed Appropriations Analysis**  
**General Operating Fund - by Function**  
**2013-2014 Proposed Budget**

**Function 11 - Instruction**  
**2012-2013 Original Budget**

\$ 35,036,740

**6100 Payroll**

Substitute Pay Projections	\$ 7,371
Extra Duty Pay	\$ 38,008
1% Service Incentive Bonus	\$ 150,000
Professional Salaries - WINGS	\$ 144,300
Stipends	\$ (13,794)
Teacher Salary Adjustments	\$ 1,407,918
Paraprofessional Salary Adjustment	\$ 300,341
All Other Benefits	\$ 231,259

**6200 Contracted Services**

Contracted Maintenance & Repair	\$ (11,430)
Rental / Operating Leases	\$ 1,220
Misc. Contracted Services	\$ (8,450)

**6300 Supplies & Materials**

Furniture & Equipment	\$ 159,293
Instructional Supplies	\$ 47,987

**-\$100K for Technology Lending**

**6400 Other Operating Expenses**

Staff Travel	\$ (1,925)
Student Travel	\$ 2,540
Leased Buses	\$ (715)
Membership Dues	\$ 360
Misc. Operating Costs	\$ 9,684

**6600 Capital Outlay**

Furniture & Equipment - iSTEAM	\$ 110,000
Furniture & Equipment - PreK	\$ 150,000
Distance Learning Software	\$ (1,000)

**Total Change in Function 11** **\$ 2,722,967**

**2013-2014 Total Function 11 Proposed Budget**

**\$ 37,759,707**

**Function 12 - Media Resources (Library)****2012-2013 Original Budget** \$ 809,010**6100 Payroll**

Stipends	\$ 1,200
1% Service Incentive Bonus	\$ 3,000
Librarian Salary	\$ (15,622)
All Other Benefits	\$ 8,645

**6200 Contracted Services**

Technical Support Fees	\$ (1,930)
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**6300 Supplies & Materials**

Reading Materials	\$ (1,831)
Furniture & Equipment	\$ (2,800)
Instructional Supplies	\$ 4,619

**6400 - Other Operating Expenses**

Staff Travel	\$ 7,400
Membership Dues	\$ 340
Misc. Operating Costs	\$ (400)

**6600 - Capital Outlay**

Software	\$ (19,338)
Library Books	\$ 30,110

**Total Change in Function 12** \$ 13,393**2013-2014 Total Function 12 Proposed Budget** \$ 822,403**Function 13 - Curriculum & Staff Development****2012-2013 Original Budget** \$ 739,167**6100 Payroll**

Substitute Pay Projections	\$ 35,700
Extra Duty Pay	\$ 2,394
Administrator Salaries	\$ (52,490)
All Other Benefits	\$ (6,873)

**6200 Contracted Services**

Region 10 Expenses	\$ (3,000)
Consulting Services	\$ (4,000)
Misc. Contracted Services	\$ (12,800)

**6300 Supplies & Materials**

Furniture and Equipment	\$ 500
Staff Development Supplies	\$ 2,500
General Supplies	\$ (5,148)

**6400 - Other Operating Expenses**

Staff Travel	\$	16,170
Membership Dues	\$	150
Misc. Operating Costs	\$	127

<b>Total Change in Function 13</b>	\$	<b>(26,770)</b>
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<b>2013-2014 Total Function 13 Proposed Budget</b>	\$	<b>712,397</b>
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**Function 21 - Instructional Administration**

<b>2012-2013 Original Budget</b>	\$	<b>1,145,720</b>
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**6100 Payroll**

Administrative Salary - WINGS	\$	32,712
Administrative Prof. Salaries	\$	70,791
1% Service Incentive Bonus	\$	6,500
Temp Employee Wages - WINGS	\$	14,596
Paraprofessional Salaries	\$	8,914
Other Benefits	\$	18,998

**6200 Contracted Services**

Consulting Services - Sp Ed	\$	5,000
Misc. Contracted Services	\$	(1,000)

**6300 Supplies & Materials**

Furniture and Equipment	\$	(934)
General Supplies	\$	23,717

**6400 - Other Operating Expenses**

Staff Travel	\$	12,350
Membership Dues	\$	1,090
Misc. Operating Costs	\$	1,550

<b>Total Change in Function 21</b>	\$	<b>194,284</b>
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<b>2013-2014 Total Function 21 Proposed Budget</b>	\$	<b>1,340,004</b>
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**Function 23- Campus Leadership**

<b>2012-2013 Original Budget</b>	\$	<b>4,413,072</b>
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**6100 Payroll**

1% Service Incentive Bonus	\$	20,000
Administrator Salaries	\$	44,354
Paraprofessional Salaries	\$	90,611
All Other Benefits	\$	31,931

**6200 Contracted Services**

Contracted Maintenance & Repair	\$	(1,175)
Rental / Operating Leases	\$	(285)



**6300 Supplies & Materials**

Reading Materials	\$	100
Furniture & Equipment	\$	12,996
General Supplies	\$	24,994

**6400 - Other Operating Expenses**

Staff Travel	\$	1,940
Membership Dues	\$	850
Misc. Operating Costs	\$	(1,107)

**Total Change in Function 23** \$ **225,209**

**2013-2014 Total Function 23 Proposed Budget** \$ **4,638,281**

**Function 31- Guidance and Counseling**

**2012-2013 Original Budget** \$ **3,146,726**

**6100 Payroll**

Extra Duty Pay	\$	1,157
1% Service Incentive Bonus	\$	9,000
Counselor Salary - WINGS	\$	48,631
Stipends - Special Ed	\$	(59,380)
Stipends - Curriculum	\$	(11,160)
Counselor Salaries	\$	(29,940)
Diagnostician Salaries	\$	168,339
Paraprofessional Salaries	\$	34,038
All Other Benefits	\$	9,882

**6200 Contracted Services**

Professional Services - Spec Ed	\$	(35,000)
Contracted Maintenance & Repair	\$	(700)
Misc. Contracted Services	\$	(700)

**6300 Supplies & Materials**

Furniture & Equipment	\$	(2,800)
General Supplies	\$	(6,663)

**6400 - Other Operating Expenses**

Staff Travel	\$	(3,250)
Membership Dues	\$	80
Misc. Operating Costs	\$	(100)

**Total Change in Function 31** \$ **121,434**

**2013-2014 Total Function 31 Proposed Budget** \$ **3,268,160**

**Function 32 - Social Work Services****2012-2013 Original Budget** **\$ 332,206****6200 Contracted Services**Contracted Services - SRO \$ (11,166)**6300 Supplies & Materials**Instructional Supplies - SRO \$ (500)**6400 - Other Operating Expenses**Non-Employee Travel \$ 500**Total Change in Function 32** **\$ (11,166)****2013-2014 Total Function 32 Proposed Budget** **\$ 321,040****Function 33 - Health Services****2012-2013 Original Budget** **\$ 845,437****6100 Payroll**Substitute Pay Projections \$ 1001% Service Incentive Bonus \$ 5,000Stipends \$ (8,510)Salary - Nurse \$ 10,972All Other Benefits \$ 8,451**6200 Contracted Services**Contracted Maintenance & Repair \$ (650)Rental / Operating Leases \$ (100)Misc. Contracted Services \$ (300)**6300 Supplies & Materials**Reading Materials \$ (50)Furniture & Equipment \$ (3,274)General Supplies \$ 5,316**6400 - Other Operating Expenses**Staff Travel \$ (500)Membership Dues \$ 100**Total Change in Function 33** **\$ 16,555****2013-2014 Total Function 33 Proposed Budget** **\$ 861,992**

**Function 34 - Student Transportation Services**

**2012-2013 Original Budget** **\$ 1,221,676**

**6200 Contracted Services**

Leased Transportation - Spec Ed \$ 9,500  
Dallas County Schools \$ 74,344

**6300 Supplies & Materials**

General Supplies \$ 18,500

**6400 - Other Operating Expenses**

Leased Transportation - Plant Svcs \$ 1,000

**Total Change in Function 34** **\$ 103,344**

**2013-2014 Total Function 34 Proposed Budget** **\$ 1,325,020**

**Function 35 - Child Nutrition Services**

**2012-2013 Original Budget** **\$ 8,200**

**6100 Payroll**

1% Service Incentive Bonus \$ 6,500

**Total Change in Function 35** **\$ 6,500**

**2013-2014 Total Function 35 Proposed Budget** **\$ 14,700**

**Function 36 - Cocurricular / Extracurricular Activities**

**2012-2013 Original Budget** **\$ 2,064,824**

**6100 Payroll**

1% Service Incentive Bonus \$ 1,000  
Stipends \$ (19,737)  
Adm/Professional Salaries \$ (12,146)  
Event Pay \$ 12,350  
All Other Benefits \$ (16,065)

**6200 Contracted Services**

Contracted Maint. & Repair - Band \$ 600  
Rental / Operating Leases \$ (10,008)  
Misc. Contracted Services \$ 175



**6300 Supplies & Materials**

Reading Material	\$	(50)
Furniture & Equipment - Football	\$	53,500
Furniture & Equipment	\$	(1,200)
General Supplies - Athletics	\$	(1,403)
Instructional Supplies	\$	(1,100)
Uniforms - Athletics	\$	(500)
General Supplies - Band	\$	6,550
Uniforms - Band	\$	66,000
General Supplies - All Other	\$	29,100

**6400 - Other Operating Expenses**

Staff Travel	\$	(8,822)
Student Travel	\$	3,620
Leased Bus	\$	2,470
Misc. Operating Costs	\$	(10,332)

**Total Change in Function 36** \$ **94,001**

**2013-2014 Total Function 36 Proposed Budget** \$ **2,158,825**

**Function 41 - District Administration**

**2012-2013 Original Budget** \$ **2,409,986**

**6100 Payroll**

1% Service Incentive Bonus	\$	1,000
Administrative Salaries	\$	(43,728)
Temp Wages	\$	(10,150)
Paraprofessional Salaries	\$	79,641
All Other Benefits	\$	4,015

**6200 Contracted Services**

Legal Services - Best SW Safety	\$	5,000
Region 10 Services	\$	160
Contracted Maintenance & Repair	\$	(665)
Rental / Operating Leases	\$	(11,500)
Misc. Contracted Services	\$	(3,100)

**6300 Supplies & Materials**

Reading Material	\$	50
Furniture & Equipment	\$	(4,150)
Seniors' Prom Expenses	\$	(5,750)
General Supplies	\$	(5,742)

**6400 - Other Operating Expenses**

Staff Travel	\$	14,706
Board Travel	\$	1,014
Insurance Costs	\$	1,059
Membership Dues	\$	5,117
Misc. Operating Costs	\$	19,678

**Total Change in Function 41** \$ **46,655**

**2013-2014 Total Function 41 Proposed Budget** \$ **2,456,641**

**Function 51 - Plant Maintenance**

**2012-2013 Original Budget** \$ **7,291,965**

**6100 Payroll**

1% Service Incentive Bonus	\$	4,000
Administrative Salaries	\$	14,493
Paraprofessional Salaries	\$	38,613
All Other Benefits	\$	(24,625)

**6200 Contracted Services**

Contracted Maintenance	\$	(32,000)
Utilities	\$	104,950
Contracted Custodial Services	\$	165,481
Misc. Contracted Services	\$	(1,500)

**6300 Supplies & Materials**

Vehicle Fuel	\$	(5,000)
Custodial Supplies	\$	(25,000)
General Maintenance Supplies	\$	69,000

**6400 - Other Operating Expenses**

Staff Travel	\$	1,000
Property/Casualty Insurance	\$	25,000

**Total Change in Function 51** \$ **334,412**

**2013-2014 Total Function 51 Proposed Budget** \$ **7,626,377**

**Function 52 - Security and Monitoring**

**2012-2013 Original Budget** \$ **534,620**

**6100 Payroll**

1% Service Incentive Bonus	\$	500
Overtime	\$	(300)
Security Salaries	\$	32,916
All Other Benefits	\$	(1,456)

**6200 Contracted Services**

Misc. Contracted Svcs. - DHS	\$	6,300
Misc. Contracted Svcs. - Graduation	\$	(800)
Misc. Contracted Svcs. - Security	\$	1,000

**6300 Supplies & Materials**

General Supplies	\$	7,982
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**6400 - Other Operating Expenses**

Staff Travel	\$	500
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**Total Change in Function 52** \$ **46,642**

**2013-2014 Total Function 52 Proposed Budget** \$ **581,262**

**Function 53 - Data Processing / Computer Services**

**2012-2013 Original Budget** \$ **1,143,020**

**6100 Payroll**

1% Service Incentive Bonus	\$	3,500
Stipends	\$	1,017
Administrative Salaries	\$	(46,113)
Paraprofessional Salaries	\$	9,183
All Other Benefits	\$	(1,911)

**6200 Contracted Services**

Data Processing Support	\$	4,466
Contracted Maintenance & Repair	\$	(35,000)
Misc. Contracted Services	\$	(1,550)

**6300 Supplies & Materials**

Furniture and Equipment	\$	8,500
General Supplies	\$	(5,283)

**6600 Capital Outlay**

Furniture and Equipment	\$	27,000
Capital Lease	\$	405,548

**Total Change in Function 53** \$ **369,357**

**2013-2014 Total Function 53 Proposed Budget** \$ **1,512,377**



**Function 61 - Community Services****2012-2013 Original Budget** **\$ 151,517****6100 Payroll**

Administrative Salaries	\$	1,078
Paraprofessional Salaries	\$	1,490
Stipend - Travel	\$	1,250
All Other Benefits	\$	3,159

**6300 Supplies & Materials**

Furniture and Equipment	\$	217
General Supplies	\$	5,780

**6400 - Other Operating Expenses**

Staff Travel	\$	(342)
Membership Dues	\$	(6)
Misc. Operating Costs	\$	(1,305)

**Total Change in Function 61** **\$ 11,321****2013-2014 Total Function 61 Proposed Budget** **\$ 162,838****Function 81 - Building Construction & Acquisition****2012-2013 Original Budget** **\$ -****6600 Capital Outlay**

iSTEAM3D Remodeling	\$	135,000
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**Total Change in Function 81** **\$ 135,000****2013-2014 Total Function 81 Proposed Budget** **\$ 135,000****Function 95 - Payments to JJAEP****2012-2013 Original Budget** **\$ 70,000****6200 Contracted Services**

JJAEP Program	\$	(15,000)
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**Total Change in Function 95** **\$ (15,000)****2013-2014 Total Function 81 Proposed Budget** **\$ 55,000**

<b>Function 99 - Other Intergovernmental Charges</b>		
<b>2012-2013 Original Budget</b>		<b>\$ 119,500</b>
	<b>6200 Contracted Services</b>	
	Tax Appraisal and Collection	\$ (500)
	<b>Total Change in Function 99</b>	<b>\$ (500)</b>
<b>2013-2014 Total Function 99 Proposed Budget</b>		<b>\$ 119,000</b>
	<b>TOTAL INCREASE/DECREASE</b>	<b>\$ 4,387,639</b>
<b>2013-2014 Request Appropriations Budget</b>		<b>\$ 65,871,025</b>

## Proposed Budgets All Funds

	Fund 199 General Fund	Fund 240 Food Svc	Fund 511 Debt Svc.
<b>Revenue</b>			
<b>Local Sources</b>			
571X - Tax Collections	21,518,622.00		9,341,231.00
5739 - Tuition	67,750.00		
5742 - Interest Earnings	15,000.00	3,425.00	9,000.00
574X - Rental Fees / Donations	39,000.00		
5751 - Breakfast / Lunch Revenue		1,621,124.00	
5752 - Athletic Activity Receipts	170,000.00		
576X - Other Local Revenue	25,850.00	1,850.00	
5769 - Summer School	65,000.00		
<b>Total Local Revenue</b>	<b>21,901,222.00</b>	<b>1,626,399.00</b>	<b>9,350,231.00</b>
<b>State Sources</b>			
5811 - Per Capita Apportionment	2,385,863.00		
5812 - Foundation School Fund	38,708,351.00		
5829 - Other State Revenue	0.00	45,850.00	3,187,721.00
5831 - TRS On-Behalf	2,500,589.00	90,000.00	
<b>Total State Revenue</b>	<b>43,594,803.00</b>	<b>135,850.00</b>	<b>3,187,721.00</b>
<b>Federal Sources</b>			
5921 - Nat'l School Breakfast Program		800,760.00	
5922 - Nat'l School Lunch Program		2,354,379.00	
5931 - SHARS Revenue	275,000.00		
5949 - Misc. Federal Revenue	100,000.00	242,560.00	
<b>Total Federal Revenue</b>	<b>375,000.00</b>	<b>3,397,699.00</b>	<b>0.00</b>
<b>TOTAL BUDGETED REVENUE</b>	<b>65,871,025.00</b>	<b>5,159,948.00</b>	<b>12,537,952.00</b>



	<b>Fund 199 General Fund</b>	<b>Fund 240 Food Svc</b>	<b>Fund 511 Debt Svc.</b>
<b>Expenditures</b>			
<b>Function</b>			
11 - Instruction	37,759,707.00		
12 - Instructional Media & Resources	822,403.00		
13 - Curriculum / Instr Staff Devel	712,397.00		
21 - Instructional Leadership	1,340,004.00		
23 - Campus Administration	4,638,281.00		
31 - Guidance & Counseling Services	3,268,160.00		
32 - Social Work Services	321,040.00		
33 - Health Services	861,992.00		
34 - Student / Pupil Transportation	1,325,020.00		
35 - Student Nutrition Services	14,700.00	5,034,948.00	
36 - Cocurricular / Extracurricular	2,158,825.00		
41 - General Administration	2,456,641.00		
51 - Plant Maintenance & Operations	7,626,377.00	125,000.00	
52 - Security & Monitoring Services	581,262.00		
53 - Data Processing Services	1,512,377.00		
61 - Community Services	162,839.00		
71 - Debt Service	0.00		12,575,637.00
81 - Facilities Acquisition & Constr	135,000.00		
95 - JJAEP Services	55,000.00		
99 - Other Intergovernmental Charges	119,000.00		
<b>Total Budgeted Expenditures</b>	<b>65,871,025.00</b>	<b>5,159,948.00</b>	<b>12,575,637.00</b>
<b>Change in Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>(37,685.00)</b>

**DeSoto ISD**  
**2013-2014 Proposed Budgets per Student**  
**General Fund, Food Service Fund, Debt Service Fund Combined**

	Proposed 2013-2014 Budget	Proposed 2013-2014 Budget per Student (8,999)	Approved 2012-2013 Budget	Approved 2012-2013 Expenditures per Student (8,921)	% Change
Instruction	\$ 39,294,507.00	\$ 4,366.54	\$ 36,585,017.00	\$ 4,101.00	6.48%
Instructional Support	12,588,302.00	1,398.86	11,948,135.00	1,339.33	4.44%
Central Administration	2,456,641.00	272.99	2,409,986.00	270.15	1.05%
District Operations	15,638,422.00	1,737.80	15,319,712.00	1,717.26	1.20%
Debt Service	12,575,637.00	1,397.45	13,058,106.00	1,463.75	-4.53%
Other Functions	336,839.00	37.43	341,017.00	38.23	-2.08%
	<b>\$ 82,890,348.00</b>	<b>\$ 8,972.76</b>	<b>\$ 79,661,973.00</b>	<b>\$ 8,674.00</b>	<b>3.44%</b>

Instruction

Instructional Support  
 Functions 11 (direct instruction), 12 (instructional resources and media services), and 13 (curriculum and staff development)  
 Functions 23 (school leadership), 31 (guidance and counseling), 36 (extracurricular activities), 21 (instructional leadership),  
 33 (health services), and 32 (social work)

Central Administration  
 Function 41 (general administration)

District Operations  
 Functions 51 (facilities maintenance and operations), 34 (transportation), 35 (food service), 53 (data processing),  
 52 (security and monitoring)

Debt Service  
 Function 71 (debt service)

Other Functions  
 Function 95(JJAEP), 61 (community services)



# QUESTIONS and COMMENTS

