

LA VERNIA INDEPENDENT SCHOOL DISTRICT 2025-26 PROPOSED BUDGET											
2025-26 Budget Assumptions:											
Tier I (MCR):	\$0.5799	Enrollment:	3,548	Estimated Tax Collections:	\$11,267,896						
Tier II:	\$0.0500	Collection Rate:	96%	Delinquent Tax Collections:	\$80,000						
I & S (Debt Service):	\$0.3950	Attendance Rate:	94%	Estimated Taxable Value:	\$1,682,514,178						
Total Tax Rate/\$100:	\$1.0249	ADA:	3,333	Value Growth over Prior Yr:	2.10%						
2025-26 Proposed Revenue											
Fund 199- General Fund	Proposed 2025-26 Budget	JUNE 16TH BUDGET WORKSHOP	Notes:	Subject to Change Based on Current Law							
Current Tax Collections	\$11,217,896	\$11,187,896	Adjusted to CY Actuals Interest Earnings	Does not include: Additional \$40k homestead exemption (November 2025) Any proposed revenue from Voter Approved Tax Ratification Election Funds Includes Proposed Changes based on HB2 and Locally Funded Compensation increases for staff: Teachers with more than 5 years experience (\$8K) Teachers with more than 3-4 years experience (\$4K) Teachers with 0-2 years experience (8%) Health Services, Counselors, and Librarians (8%) Principals, Asst. Principals, Academic Dean (8%) All Other Salary Adjustment 5% Transportation Attendance Incentive							
Delinquent Tax Collections	\$50,000	\$80,000									
Other Local Revenue	\$729,055	\$0									
Foundation School Program	\$21,374,664	\$21,378,494									
Available School Fund	\$1,333,440	\$1,333,440									
TRS On-Behalf Payment	\$1,900,186	\$0	Recent Guidance from TASBO								
School Health and Related Services (SHARS)	\$45,000	\$0									
2024-25 Total Estimated Revenue	\$36,650,241	\$33,979,830									
2025-26 Proposed Expenditures											
PROPOSED CAMPUS BUDGETS											
	61xx Payroll (Including Subs)	62xx Contracted Services	63xx General Supplies	64xx Misc. Contracted Services	65xx Debt Service	66xx Capital	Grand Total:				
High School	\$7,689,883	\$125,103	\$329,500	\$225,850	\$0	\$0	\$8,370,336				
Junior High	\$5,227,185	\$37,963	\$67,200	\$57,293	\$0	\$0	\$5,389,641				
Intermediate	\$5,937,585	\$23,188	\$103,930	\$23,110	\$0	\$0	\$6,087,813				
Primary	\$5,786,467	\$23,748	\$105,770	\$8,750	\$0	\$0	\$5,924,735				
Campus Totals:	\$24,641,120	\$210,000	\$606,400	\$315,003	\$0	\$0	\$25,772,523				
PROPOSED DEPARTMENT BUDGETS											
Departments	61xx Payroll	62xx Contracted Services	63xx General Supplies	64xx Misc. Contracted Services	65xx Debt Service	66xx Capital	Grand Total:				
Summer School	\$1,451	\$0	\$1,000	\$0	\$0	\$0	\$2,451				
Superintendent Office	\$233,445	\$75,000	\$8,300	\$36,000	\$0	\$0	\$352,745				
Board of Trustees	\$0	\$13,400	\$500	\$44,500	\$0	\$0	\$58,400				
Tax Office	\$0	\$480,000	\$0	\$0	\$0	\$0	\$480,000				
Communications	\$74,288	\$0	\$3,000	\$4,095	\$0	\$0	\$81,383				
Human Resources	\$160,767	\$81,500	\$7,000	\$6,000	\$0	\$0	\$255,267				
Technology	\$435,431	\$133,900	\$141,000	\$1,500	\$0	\$0	\$711,831				
Business Office	\$401,916	\$129,000	\$19,000	\$24,000	\$0	\$0	\$573,916				
Curriculum and Instruction	\$415,493	\$143,350	\$120,850	\$8,400	\$0	\$0	\$688,093				
Maintenance/ Grounds	\$554,132	\$255,200	\$109,000	\$2,000	\$0	\$0	\$920,332				
Custodial	\$1,029,103	\$0	\$150,000	\$7,500	\$0	\$3,500	\$1,190,103				
Transportation	\$981,620	\$43,500	\$288,100	\$10,500	\$0	\$0	\$1,323,720				
Athletics	\$137,147	\$27,500	\$27,100	\$15,000	\$0	\$0	\$206,747				
Department Totals:	\$4,424,792	\$1,382,350	\$874,850	\$159,495	\$0	\$3,500	\$6,844,987				
PROPOSED STATE PROGRAM BUDGETS											
Org Code "999"	61xx Payroll	62xx Contracted Services	63xx General Supplies	64xx Misc. Contracted Services	65xx Debt Service	66xx Capital	Grand Total				
Gifted and Talented (21)	\$50,048	\$0	\$2,000	\$5,500	\$0	\$0	\$57,548				
Career and Technology (22)	\$89,917	\$15,000	\$6,000	\$5,250	\$0	\$54,000	\$170,167				
Special Ed (23)	\$712,307	\$137,800	\$60,323	\$15,400	\$0	\$1,500	\$927,330				
Compensatory Ed (24)	\$0	\$0	\$36,000	\$0	\$0	\$0	\$36,000				
Bilingual (25)	\$0	\$7,000	\$0	\$3,100	\$0	\$0	\$10,100				
Early Education (36)	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000				
Dyslexia (37)	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500				
College, Career, and Military Readiness (38)	\$0	\$7,500	\$25,000	\$2,500	\$0	\$0	\$35,000				
Total:	\$852,272	\$192,300	\$130,823	\$31,750	\$0	\$55,500	\$1,262,645				
DISTRICT ALLOCATED BUDGETS											
Org Code "999"	61xx Payroll	62xx Contracted Services	63xx General Supplies	64xx Misc. Contracted Services	65xx Debt Service	66xx Capital	Grand Total				
Teacher Incentive Allotment (TIA)	\$5,082	\$17,500	\$16,000	\$0	\$0	\$0	\$38,582				
Utilities (Water, Garbage, Propane, Electric, Telephone)	\$0	\$870,000	\$0	\$0	\$0	\$0	\$870,000				
Insurance (Property, Casualty, Auto, Employment)	\$0	\$0	\$0	\$559,000	\$0	\$0	\$559,000				
Safety and Security:	\$96,527	\$145,000	\$40,000	\$6,500	\$0	\$0	\$288,027				
Nurses:	\$477	\$2,500	\$2,000	\$1,000	\$0	\$0	\$5,977				
Region Commitments:	\$0	\$268,500	\$0	\$0	\$0	\$0	\$268,500				
Copiers	\$0	\$0	\$0	\$0	\$740,000	\$0	\$740,000				
Total District Allocated Budgets	\$102,086	\$1,303,500	\$58,000	\$566,500	\$740,000	\$0	\$2,770,086				
DISTRICT SUMMARY											
2025-26 PROPOSED REVENUE:							\$36,650,241				
2025-26 PROPOSED EXPENDITURES							\$36,650,241				
DIFFERENCE							\$0				