

Devine Independent School District

# 2025-2026 BUDGET ADOPTION

Shannon Ramirez, CFO



# Tax Rates



Texas Tax Code 26.04(e-5) requires an appendix to budget with the tax rate calculation forms for no-new-revenue tax rate and voter-approval tax rate. The budget will be amended in August to append the calculation forms before adopting the tax rate.

## M&O

- 2019 - 2020 \$ 1.0683
- 2020 - 2021 \$ 1.0272
- 2021 - 2022 \$ 0.8790
- 2022 - 2023 \$ 0.8546
- 2023 - 2024 \$ 0.7270 (.05 golden pennies + TRE for .03)
- 2024 - 2025 \$ 0.7115 (.05 golden pennies + TRE for .03)
- **2025 - 2026 \$ 0.7122 (.05 golden pennies + TRE for .03)**

## I&S

- 2019 - 2020 \$ 0.1600
- 2020 - 2021 \$ 0.2000 (cash defeasance)
- 2021 - 2022 \$ 0.2400 (cash defeasance)
- 2022 - 2023 \$ 0.2400 (cash defeasance)
- 2023 - 2024 \$ 0.2400 (cash defeasance)
- 2024 - 2025 \$ 0.2400 (voter approved bond)
- **2025 - 2026 \$ 0.2100 (cover current bond payments)**

# Devine Child Nutrition Department

- Devine ISD will be Self-Operating in 2025-2026.
- Staff is in place to begin July 1.
- We will continue to operate under NSLP (National School Lunch Program).
- We will continue BIC (Breakfast in the Classroom) for Kinder, 1st grade, & 2nd grade.
- Breakfast and lunch rates will be approved once TDA releases calculation tool for upcoming school year.



# District Initiatives

## Employee Retention:

Hybrid Calendar  
TASB Salary Survey  
Match HB2

## Facilities Maintenance and Improvements:

2023 Bond Projects  
Tennis Courts  
Softball Field Upgrades



# Federally Funded Grants

## \$1,730,905

- **HeadStart**

2.5 Teachers

- **IDEA B**

SPED Teachers

SPED Aides

- **Title I**

1 Intermediate Teacher

6 Elementary and Intermediate “Specials” Aides

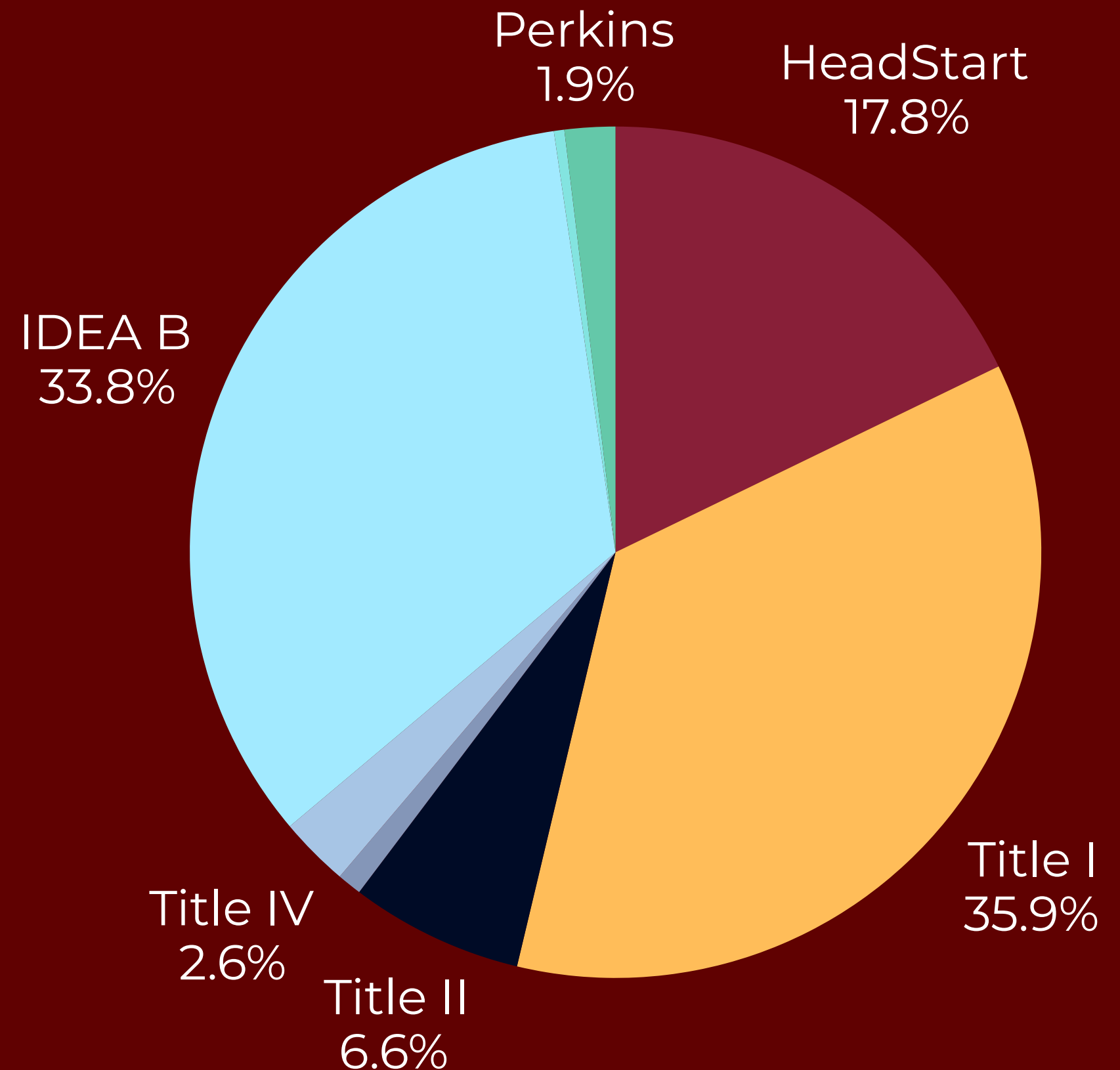
Elementary and Intermediate Instructional Specialists

- **Title II and IV**

1 MS and .5 HS Instructional Specialists

- **Perkins**

CTE Coordinator Stipend



# Payroll Considerations



## Hybrid Calendar

District approved a hybrid calendar with 10 less teaching days in the academic calendar. Staff was told annual salary would stay the same (pending any Board approved annual pay increases) and daily rate would increase and in some cases new stipends created to offset traditional “extra days”.

## TASB Salary Review

TASB reviewed our tables and made recommendations and adjustments. Additional revenue generated by increase in property values funds most of this additional costs. However, SB4 increased homestead exemptions which lowers our tax collections.

## HB2

89th Legislature approved HB2 which includes significant classroom teacher pay increases. Created an allotment in the FSP formula to fund.

# Included In The Budget



## Transportation

SUV  
Technology Van  
Chromebooks

## Additional Positions

MS ELAR Teacher  
HS Nurse Assistant  
PT Cosmetology Teacher

## Postions Changing

LSSP Intern to LSSP  
ARD Facilitator to  
Diagnostician  
PT PK LS Teacher to FT  
2 PT PK LS Aides to FT

## Unfilled Positions

Athletic Director  
AD Secretary  
High School Principal  
MS Assistant Principal  
Elementary Principal  
Elementary Counselor

# Staff Salary Increases



## Teacher Table

\$4,000 or \$8,000  
per HB2

GPI 3% of market  
median salary  
(\$58,772) per  
TASB \$1,750-3,150

10 less days with  
“same pay”

## Administrative/Professional Table

\$4,000 or \$8,000  
per HB2 funded  
locally

GPI 3% of pay grade  
midpoint per TASB

10 less days with  
“same pay”

## Clerical/Paraprofessional Table

GPI 4.1% of pay grade  
midpoint per TASB

10-16 less days with  
“same pay”

## Auxiliary Table

GPI 4.3% of pay grade  
midpoint per TASB

Additional adjustments  
on placement scales  
(245's did not take 10  
less days)

0-10 less days with  
“same pay”

# Budget Summary



Fund	Revenues	Appropriations	Surplus/Deficit
General Fund	\$ 23,429,191	\$23,429,191	\$0.00
Child Nutrition Fund	\$ 1,050,000	\$ 1,050,000	\$0.00
Debt Service Fund	\$ 1,621,029	\$ 1,423,132	\$ 197,897
Total Surplus/Deficit	<b>\$ 26,100,220</b>	<b>\$ 25,902,323</b>	<b>\$ 197,897</b>

# Projected General Fund Revenue

- **Local Revenue**

Includes:

Tax Collections

Athletic Revenue

Transfer Fees

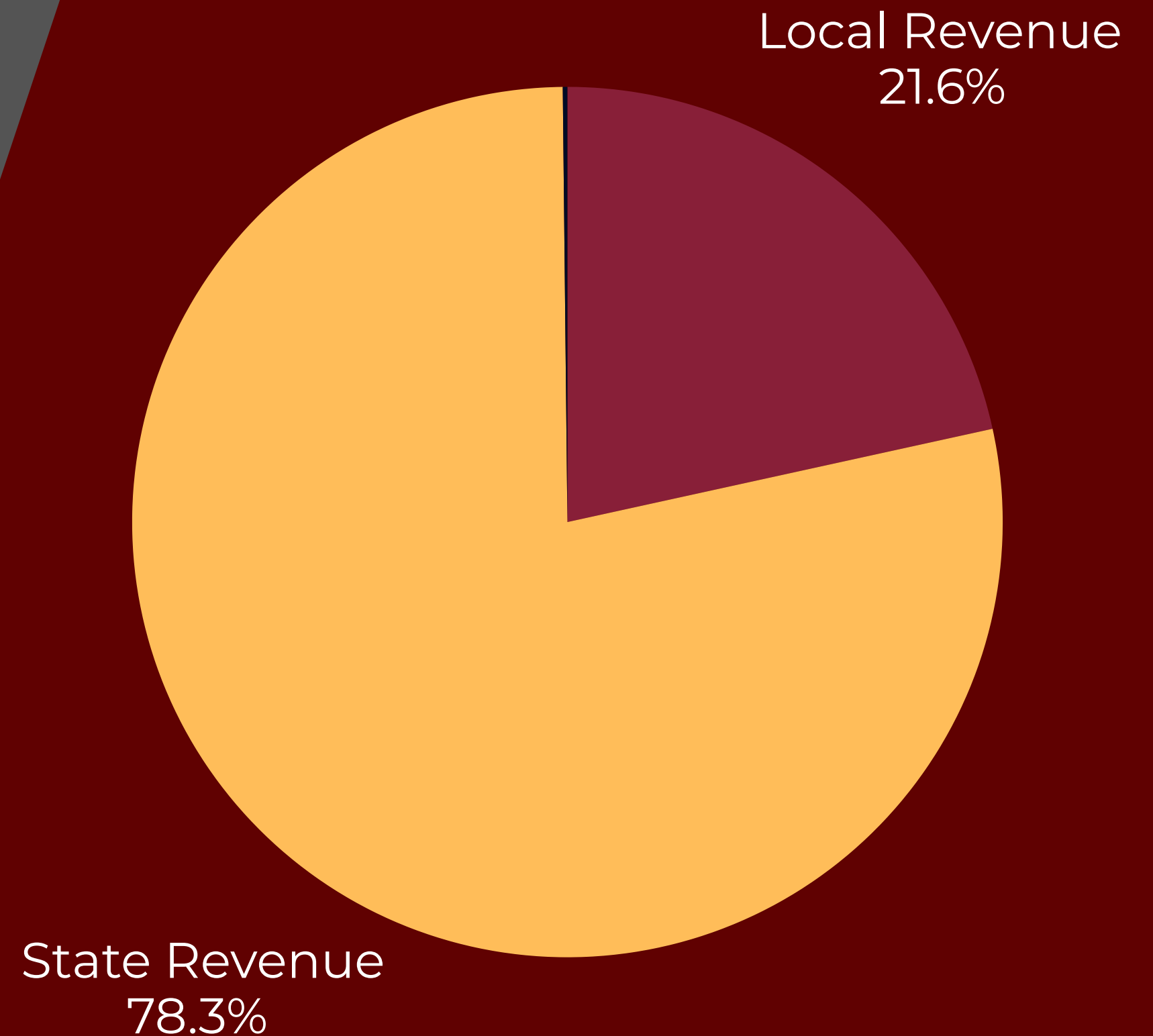
- **State Revenue**

Includes:

FSP (Foundation School Payment)

TRS On Behalf

Bus Reimbursement



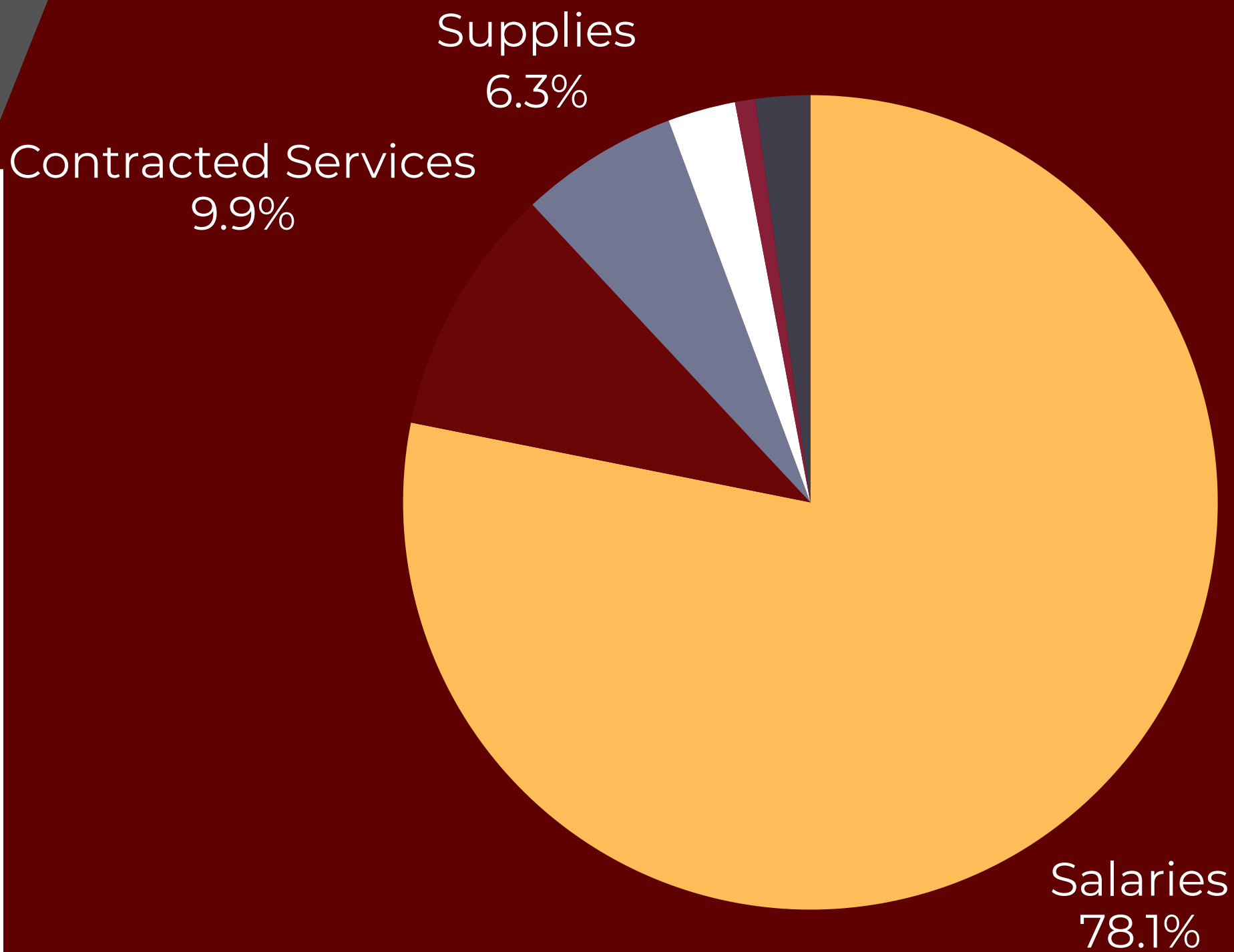
# Budget is Adopted by Function

Any reallocations outside of functions comes to the Board for approval.

Description	2025-2026 Proposed Budget	2024-2025 Approved Budget	CY to PY Variance
Total Revenue	\$ 23,429,191.00	\$ 20,458,949.00	\$ 2,970,242.00
11-Instruction	\$ 12,716,991.00	\$ 11,246,754.00	\$ 1,470,237.00
12-Instruct Media	\$ 244,994.00	\$ 225,917.00	\$ 19,077.00
13-Staff Develop	\$ 375,413.00	\$ 434,034.00	\$ (58,621.00)
21-Instructional Leadership	\$ 230,082.00	\$ 368,215.00	\$ (138,133.00)
23-School Leader.	\$ 1,260,540.00	\$ 1,257,865.00	\$ 2,675.00
31-Counseling	\$ 1,164,763.00	\$ 1,137,446.00	\$ 27,317.00
33-Health Services	\$ 258,592.00	\$ 219,437.00	\$ 39,155.00
34-Transportation	\$ 891,901.00	\$ 552,424.00	\$ 339,477.00
35- Food Services TRS On Behalf			
36-Co-Curricular	\$ 1,309,303.00	\$ 1,226,785.00	\$ 82,518.00
41-Administration	\$ 1,017,957.00	\$ 962,611.00	\$ 55,346.00
51-Physical Plant	\$ 2,751,658.00	\$ 2,732,876.00	\$ 18,782.00
52-Security	\$ 213,564.00	\$ 218,500.00	\$ (4,936.00)
53-Data Processing	\$ 601,667.00	\$ 564,688.00	\$ 36,979.00
61-Community Service	\$ 36,150.00	\$ 30,000.00	\$ 6,150.00
71-Debt Service	\$ 188,116.00	\$ 189,450.00	\$ (1,334.00)
81-Construction	\$ -	\$ 1,398,988.00	\$ (1,398,988.00)
95-Alternative Education	\$ 7,500.00	\$ 7,000.00	\$ 500.00
99-Other Govern.	\$ 160,000.00	\$ 155,000.00	\$ 5,000.00
Total Expenditures	\$ 23,429,191.00	\$ 22,927,990.00	\$ 501,201.00
Surplus/Deficit	\$ -	\$ (2,469,041.00)	\$ 2,469,041.00

# Budget By Object

61XX	Salaries	\$18,307,451
62XX	Contracted Services	\$2,321,249
63XX	Supplies	\$1,474,950
64XX	Dues and Fees, Travel	\$630,425
65XX	Long Term Debt (Not Bonds) and Leasesd	\$188,116
66XX	Equipment	\$507,000



# Child Nutrition Fund



## Self Operating

BIC

NSLP

Catering

Goal: Break Even

Purpose: No child is hungry

Revenue	\$1,050,000
Expenses	\$1,050,000
Net	\$0.00

# Debt Service Fund



## Bond Projects

High School Offices

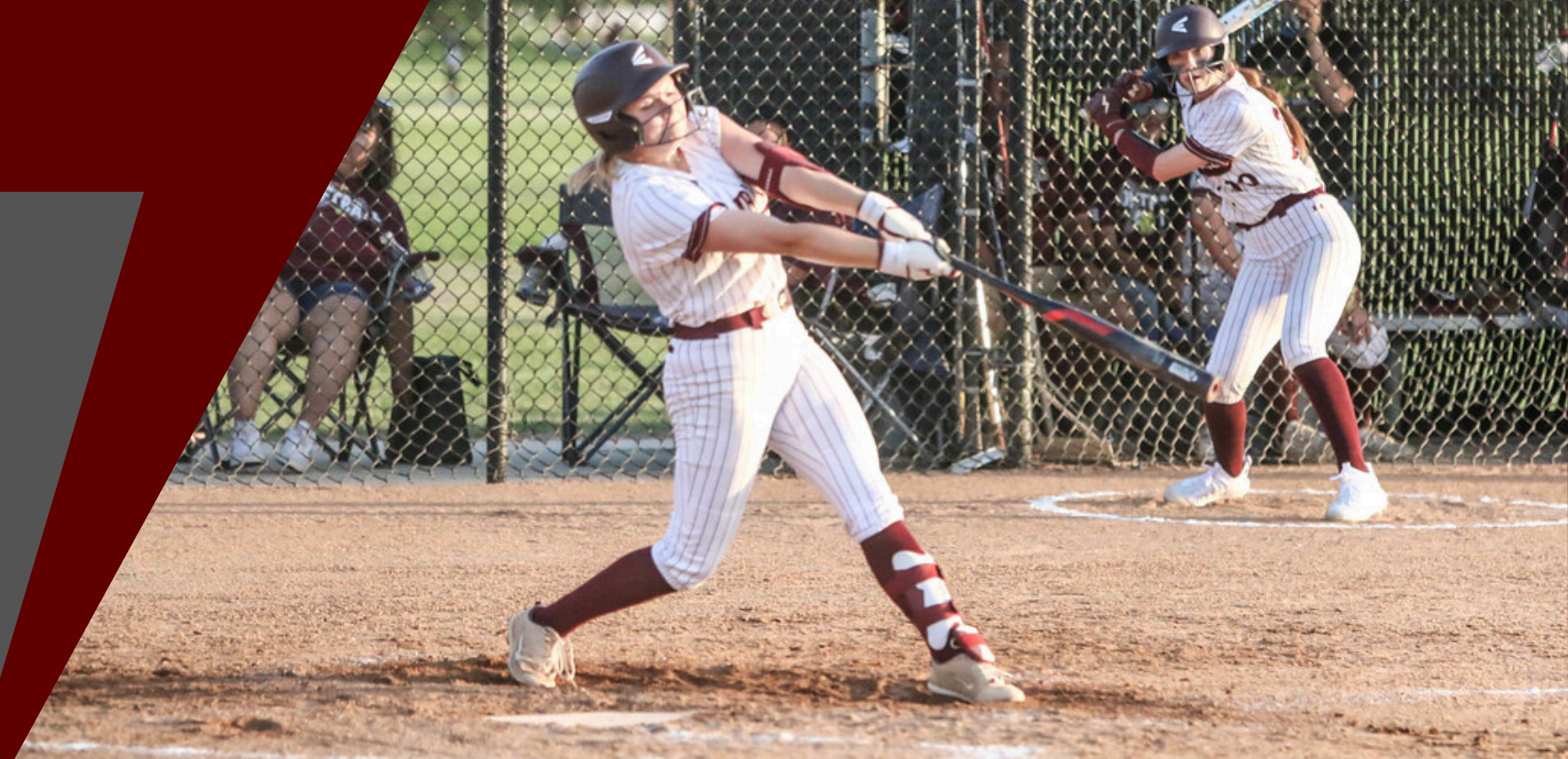
Middle School Locker  
Room Addition

Intermediate School  
Vestibule

Elementary School  
Offices

Revenue	\$1,621,029
Expenses	\$1,423,132
Net	\$197,879

# Capital Projects Out of Fund Balance



Additional bond

Projects

\$2,500,000

Tennis

Courts

\$1,190,432

4-8 additional courts

Softball Field

Upgrades

\$450,568

Renovate:  
Dug outs  
Back Stop  
Outfield fencing

5-Year Financial Outlook as of 6.11.2025						
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<i>Bond Packages (Approved, Proposed, Potential)</i>		Bond 2023	Bond 2023	Bond 2023	Bond 2023 & Bond 2026	Bond 2023 & Bond 2026
General Fund (199)						
Revenue Assumptions						
	2022-2023 Ending Fund Balance	2023-2024 Ending Fund Balance	2024-2025 Projected Fund Balance	2025-2026 Projected Fund Balance	2026-2027 Projected Fund Balance	2027-2028 Projected Fund Balance
Forecasted Adopted Budget		\$ (171,468)	\$ (2,469,041)	\$ -	\$ -	\$ -
Forecasted Capital Project Expenditures	\$ -	\$ (911,789)	\$ (1,600,258)	\$ (4,141,000)	\$ -	\$ -
End of Fiscal Year	\$ 2,800,541	\$ 1,572,552	\$ (2,924,797)	\$ -	\$ -	\$ -
<b>End of year Fund Balance</b>	<b>\$13,968,331</b>	<b>\$ 15,540,883</b>	<b>\$ 12,616,086</b>	<b>\$ 8,475,086</b>	<b>\$ 8,475,086</b>	<b>\$ 8,475,086</b>
<b>FIRST 75 Days Requirement/3 Months Operating</b>	<b>\$ 5,700,000</b>	<b>\$ 5,800,000</b>	<b>\$ 5,900,000</b>	<b>\$ 6,500,000</b>	<b>\$ 6,600,000</b>	<b>\$ 6,700,000</b>
<b>Remaining Fund Balance after Required</b>	<b>\$ 8,268,331</b>	<b>\$ 9,740,883</b>	<b>\$ 6,716,086</b>	<b>\$ 1,975,086</b>	<b>\$ 1,875,086</b>	<b>\$ 1,775,086</b>
Forecasted Expenditures						
BUSES		\$ 353,130	\$ 301,270	\$ -		
HIGH SCHOOL STAIRS		\$ 195,529	\$ (100,000)			
2024 HeadStart Building		\$ 279,631	\$ 576,886			\$ -
Track Runway Repairs		\$ 62,299				
Track Resurfacing		\$ 21,200	\$ 822,102			
Softball Field Upgrades			\$ -	\$ 450,568		
Tennis Courts				\$ 1,190,432		
Weight Room Updates (turf, bench mats)						
Additional Bond Projects				\$ 2,500,000		
<b>TOTAL FORECASTED EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 911,789</b>	<b>\$ 1,600,258</b>	<b>\$ 4,141,000</b>	<b>\$ -</b>	<b>\$ -</b>

Devine ISD Business Office

# Questions



+830-851-0795



[shannon.ramirez@devineisd.org](mailto:shannon.ramirez@devineisd.org)



[www.devineisd.org](http://www.devineisd.org)

