

	2024-2025 AMENDED BUDGET Apr-25	2025-2026 DRAFT	Increase (Decrease)
GENERAL FUND			
REVENUE			
Tax Revenues & Other Local Revenues	35,500,000	34,517,640	(982,360)
State Revenues	27,300,000	32,400,000	5,100,000
Federal Revenues	1,500,000	1,250,000	(250,000)
Other Resources			
TOTAL REVENUE	64,300,000	68,167,640	3,867,640
EXPENDITURES			
11 Instruction	30,457,334	30,729,287	271,953
12 Library	234,508	271,349	36,841
13 Staff Development	262,175	1,139,494	877,319
21 Instructional Leadership	2,219,936	2,553,957	334,021
23 School Leadership	4,195,502	3,934,902	(260,600)
31 Guidance & Counseling	1,523,129	1,229,417	(293,712)
32 Social Work Service	71,341	74,341	3,000
33 Health Services	750,000	514,590	(235,410)
34 Transportation	3,615,000	3,615,000	0
35 Child Nutrition			
36 Co-curricular/Extra-curricular	1,805,207	1,827,738	22,531
41 General Administration	3,544,456	3,713,759	169,303
51 Maintenance & Operations	8,793,000	8,792,129	(871)
52 Security	1,662,933	1,652,893	(10,040)
53 Data Processing	2,392,123	2,393,123	1,000
61 Community Services	66,939	107,990	41,051
71 Debt Service	1,435,000	1,435,000	0
81 Facilities Acquisition & Construction	200,000	0	(200,000)
91 Recapture Payments	850,000	1,975,000	1,125,000
93 Shared Services	10,712	10,712	0
95 Payments to JJAEP	25,000	25,000	0
99 Other Governmental Charges	171,959	171,959	0
TOTAL EXPENDITURES	64,286,254	66,167,640	1,881,386
Net Operating Results	13,746	2,000,000	1,986,254
Beginning Fund Balance	5,106,393	5,120,139	13,746
Ending Fund Balance	5,120,139	7,120,139	2,000,000

Budget Summary Report for DESOTO ISD

2024 - 2025 Actual Budget				2025 - 2026 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$30,457,334	\$5,306	11	Instruction	\$30,729,287	\$5,587
12	Instructional Resources, Media Services	\$234,508	\$41	12	Instructional Resources, Media Services	\$271,349	\$49
13	Curriculum Development & Staff Development	\$262,175	\$46	13	Curriculum Development & Staff Development	\$1,139,494	\$207
95	Payment to Juvenile Justice AEP	\$25,000	\$4	95	Payment to Juvenile Justice AEP	\$25,000	\$5
	Total:	\$30,979,017	\$5,397		Total:	\$32,165,130	\$5,848
Instructional Support				Instructional Support			
21	Instructional Leadership	\$2,219,936	\$387	21	Instructional Leadership	\$2,553,957	\$464
23	School Leadership	\$4,195,502	\$731	23	School Leadership	\$3,934,902	\$715
31	Guidance & Counseling, Evaluation	\$1,523,129	\$265	31	Guidance & Counseling, Evaluation	\$1,229,417	\$224
32	Social Work Services	\$71,341	\$12	32	Social Work Services	\$71,341	\$13
33	Health Services	\$750,000	\$131	33	Health Services	\$514,590	\$94
36	Co-curricular/ Extra-curricular Activities	\$1,805,207	\$314	36	Co-curricular/ Extra-curricular Activities	\$0	\$0
	Total	\$10,565,115	\$1,841		Total	\$8,304,207	\$1,510
							\$0
Central Administration				Central Administration			\$0
41	General Administration	\$3,541,956	\$617	41	General Administration	\$3,711,259	\$675
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,500	\$0	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,500	\$0
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$3,544,456	\$618		Total:	\$3,713,759	\$675
District Operations				District Operations			
51	Plant Maintenance & Operations	\$8,793,000	\$1,532	51	Plant Maintenance & Operations	\$8,792,129	\$1,599
52	Security and Monitoring	\$1,662,933	\$290	52	Security and Monitoring	\$1,652,893	\$301
53	Data Processing	\$2,392,123	\$417	53	Data Processing	\$2,393,123	\$435
34	Student Transportation	\$3,615,000	\$630	34	Student Transportation	\$3,615,000	\$657
35	Food Services	\$4,600,000	\$801	35	Food Services	\$4,300,000	\$782
	Total:	\$21,063,056	\$3,670		Total:	\$20,753,145	\$3,773
Debt Service				Debt Service			
71	Debt Service	\$21,935,000	\$3,821	71	Debt Service	\$27,135,000	\$4,934
Other				Other			
61	Community Service	\$66,939	\$12	61	Community Service	\$107,990	\$20
81	Facilities Acquisition and Construction	\$200,000	\$35	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$850,000	\$148	91	Contracted Instructional Services Between Public schools	\$1,975,000	\$359
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$10,712	\$2	93	Payments to Fiscal Agents for Shared Service Arrangements	\$10,712	\$2
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$171,959	\$30	99	Inter-government charges not Defined in Other codes	\$171,959	\$31
	Total:	\$1,299,610	\$226		Total:	\$2,265,661	\$412
	Grand Total:	\$89,386,254			Grand Total:	\$94,336,902	

Difference \$4,950,648
Percent Change 5.54%

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The _____ will hold a public meeting at _____ in _____.

_____. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$_____/ \$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters \$_____/ \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	_____ % increase	or	_____ % (decrease)
Debt service	_____ % increase	or	_____ % (decrease)
Total expenditures	_____ % increase	or	_____ % (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** "New property" is defined by Tax Code Section 26.012(17).

*** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ _____

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$	\$ *	\$	\$	\$
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$	\$ *	\$	\$	\$
Proposed Rate	\$	\$ *	\$	\$	\$

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is _____. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of _____.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$
Interest & Sinking Fund Balance(s)	\$

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.