

Mesquite Independent School District
Proposed Budget Notice for 2022-23 Fiscal Year
July 1, 2022 - June 30, 2023
Budget Hearing Date - June 13, 2022
All Proposed Budgets

	General Fund	Debt Service Fund	Food Service Fund	2022-23 Budget Total for Major Fund Groups	Projected 2022-23 Amount Per Student	2021-22 Budgeted Revenues & Expenditures Major Fund Groups	Estimated 2021-22 Amount Per Student
Local Revenues	\$109,586,950	\$45,694,918	\$ 2,154,000	\$157,435,868	\$4,089.24	\$153,537,000	\$4,016.66
State Revenues	\$284,063,050	\$10,450,000	\$ 333,967	\$294,847,017	\$7,658.36	\$289,005,790	\$7,560.65
Federal Revenues	\$6,050,000	\$ -	\$ 21,109,369	\$27,159,369	\$705.44	\$21,915,000	\$573.32
Other Resources	\$400,000	\$ -	\$ 75,000	\$475,000	\$12.34	\$625,000	\$16.35
TOTAL REVENUES:	\$400,100,000	\$56,144,918	\$23,672,336	\$479,917,254	\$12,465.38	\$465,082,790	\$12,166.98
Instruction:							
Instruction (11)	\$245,799,053	\$ -	\$ -	\$245,799,053	\$6,384.39	\$244,738,283	\$6,402.57
Instructional Resources & Media (12)	\$6,529,110	\$ -	\$ -	\$6,529,110	\$169.59	\$6,051,440	\$158.31
Staff Development (13)	\$6,293,142	\$ -	\$ -	\$6,293,142	\$163.46	\$5,432,811	\$142.13
Total - Instructional Expenditures	\$258,621,305	\$ -	\$ -	\$258,621,305	\$6,717.44	\$256,222,534	\$6,703.01
Instructional Support							
Instructional Administration (21)	\$9,287,100	\$ -	\$ -	\$9,287,100	\$241.22	\$7,680,033	\$200.92
Campus Administration (23)	\$21,536,595	\$ -	\$ -	\$21,536,595	\$559.39	\$21,948,080	\$574.18
Guidance & Counseling (31)	\$19,416,350	\$ -	\$ -	\$19,416,350	\$504.32	\$18,731,150	\$490.02
Social Work Services (32)	\$364,800	\$ -	\$ -	\$364,800	\$9.48	\$259,100	\$6.78
Health Services (33)	\$4,514,852	\$ -	\$ -	\$4,514,852	\$117.27	\$4,521,650	\$118.29
Co-Curricular Activities (36)	\$9,761,060	\$ -	\$ -	\$9,761,060	\$253.53	\$9,026,500	\$236.14
Community Services (61)	\$249,050	\$ -	\$ -	\$249,050	\$6.47	\$254,650	\$6.66
Total - Instructional Support	\$65,129,807	\$ -	\$ -	\$65,129,807	\$1,691.68	\$62,421,163	\$1,632.99
Administrative							
General Administration (41)	\$11,611,250	\$ -	\$ -	\$11,611,250	\$301.59	\$10,636,900	\$278.27
Total - Administrative	\$11,611,250	\$ -	\$ -	\$11,611,250	\$301.59	\$10,636,900	\$278.27
Operations							
Student Transportation (34)	\$7,048,200	\$ -	\$ -	\$7,048,200	\$183.07	\$7,322,600	\$191.57
Food Service (35)	\$1,438,799	\$ -	\$ 25,909,328	\$27,348,127	\$710.34	\$18,335,098	\$479.66
Plant Maintenance & Operations (51)	\$42,222,180	\$ -	\$ 400,000	\$42,622,180	\$1,107.07	\$38,506,250	\$1,007.36
Security Services (52)	\$3,977,473	\$ -	\$ -	\$3,977,473	\$103.31	\$4,259,450	\$111.43
Data Processing (53)	\$15,546,300	\$ -	\$ -	\$15,546,300	\$403.80	\$12,988,350	\$339.79
Facility Acquisition & Construction (81)	\$2,584,400	\$ -	\$ -	\$2,584,400	\$67.13	\$4,940,950	\$129.26
Total - Operational Expenditures	\$72,817,352	\$ -	\$ 26,309,328	\$99,126,680	\$2,574.72	\$86,352,698	\$2,259.06
All Other Uses of Funds							
Debt Services (71)	\$ 903,800	\$ 56,144,918	\$ -	\$57,048,718	\$1,481.78	\$57,600,000	\$1,506.87
JJAEP (95)	\$ 100,000	\$ -	\$ -	\$100,000	\$2.60	\$130,000	\$3.40
Tax Increment Fund (97)	\$ -	\$ -	\$ -	\$0	\$0.00	\$0	\$0.00
Other Intergovernmental Charges (99)	\$ 450,000	\$ -	\$ -	\$450,000	\$11.69	\$420,000	\$10.99
Other Uses of Funds	\$ 1,000,000	\$ -	\$ -	\$1,000,000	\$25.97	\$1,000,000	\$26.16
Total - All Other Uses of funds	\$2,453,800	\$ 56,144,918	\$ -	\$58,598,718	\$1,522.04	\$59,150,000	\$1,547.42
TOTAL EXPENDITURES:	\$410,633,514	\$56,144,918	\$26,309,328	\$493,087,760	\$12,807.47	\$474,783,295	\$12,420.75
Impact on Fund Balance	(\$10,533,514)	\$0	(\$2,636,992)	(\$13,170,506)			
Est. Ending Fund Balance	\$126,251,400	\$29,162,228	\$4,131,235	\$159,544,863			
Estimated Enrollment - 2022-23		38,500	students				
Estimated Enrollment - 2021-22		38,225	students				

The Mesquite ISD Board of Trustees will conduct a public hearing on the budget on Monday, June 13, 2022 at 6:00 pm, in the Board Room at the Administration Building, 3819 Towne Center, Mesquite TX 75150. The budget will be presented to Trustees for possible adoption at the meeting immediately after the public hearing.

Budget Narrative

General Fund

The General Fund has budgeted revenues of \$10,035,514 less than budgeted expenditures. The ADA was adjusted to 36,960 (38,500 * 96%). The proposed M&O tax rate is 1.74 cents less than the adopted M&O tax rate in 2021/2022.

Debt Service Fund

The Debt Service Fund proposed tax rate is proposed to be \$0.3825. Bond payments are made in February and August each year, approximately \$10M in Existing Debt Allotment (EDA) and Instructional Facilities Allotment (IFA) in state subsidies will offset the cost of bonds and due to property value growth the proposed debt service tax rate is 5.75-cents lower than the debt service tax rate in 2021/22 fiscal year.

Child Nutrition Fund

The child nutrition fund revenues exceed expenditures. The Food Service department is reducing its fund balance to be in compliance with TDA. Of note, it is expected the Federal Government will increase student meal reimbursement rates over the summer for the upcoming year. No reimbursement rate increase is reflected in the budget.

Other Funds

The District operates a number of other funds that are not presented here. State law requires that the Board of Trustees approve the budget for the General Fund, the Debt Service Fund and the Child Nutrition Fund only. Results of operations of other funds may be found on our website in the monthly financial statements. Other funds include Capital Projects, student activity and federally funded, special revenue funds.

Pete D. Pape, CPA
Assistant Superintendent for Finance & Operations
June 13, 2022