



MESQUITE INDEPENDENT SCHOOL DISTRICT

2023-2024 OFFICIAL BUDGET

3819 TOWNE CROSSING BLVD. MESQUITE, TEXAS 75150 • DALLAS COUNTY
MESQUITEISD.ORG



DR. ÁNGEL RIVERA
SUPERINTENDENT

GILBERTO PRADO
FINANCE & OPERATIONS

EXCELLENCE ALWAYS



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

MESQUITE INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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Mesquite Independent School District



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Mesquite Independent School District

3819 Towne Crossing Blvd.
Mesquite, TX 75150

Board of Trustees

Elaine Hornsby, President
Robert Seward, Vice President
Kevin Carbó, Secretary
Teia Collier, Member
Eddie Rose, Member
Gary Bingham, Member
Greg Everett, Member

Administrative Officials

Dr. Ángel Rivera, Superintendent of Schools
Dr. Janine Fields, Deputy Superintendent
Gilberto Prado, Assistant Superintendent - Finance & Operations
Taylor Morris, Assistant Superintendent - Administrative Services
Dr. Jennifer Hammett, Assistant Superintendent - Teaching & Learning
Dr. Andrea Hensley, Assistant Superintendent - Personnel Services
Dr. Leslie Feinglas, Assistant Superintendent - Partnerships & Strategic Initiatives
Cara Jackson, Chief Technology Officer
Laura Jobe, Chief Information Officer



Mesquite Independent School District Consultants and Advisors

General Counsel	Scott Thomas Mesquite, TX
Auditors	Whitley Penn Dallas, Texas
Financial Advisor	Hilltop Securities, Inc. Dallas, Texas
Bond Counsel	Norton Rose Fulbright US LLP Dallas, Texas
Depository Bank	Prosperity Bank Balch Springs, Texas



Mesquite Independent School District Executive Summary

We are pleased to present the 2023-24 Budget Book for Mesquite Independent School District (MISD or the “District”). This budget represents the revenue and spending plan for the District for the 2023-24 fiscal year which begins July 1, 2023 and ends June 30, 2024. It has been prepared in accordance with state regulations and local policies. The budget includes the three major funds requiring Board approval for the fiscal year – General Fund, Student Nutrition Fund, and Debt Service Fund. Also included are the Capital Projects Funds and the Internal Service Funds, which do not require board adoption.

The budget is developed per the Board policies CE (Legal and Local) which stipulate that the “Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and expenditures of the District for the following fiscal year.” The Texas Education Agency, which exercises oversight of Texas School District financial affairs, requires a legally adopted budget for the General Fund, Food Services Fund, and the Debt Service Fund.

The 2023-24 budget presentation for Mesquite ISD is designed to provide quality, useful information to its citizens concerning the District’s financial plan for education programs and services for the coming 2023-24 fiscal year. It is prepared in a manner to help our citizens, staff, and Board of Trustees understand how resources are allocated and the goals the District desires to achieve.

The budget book is organized to present the information in a user-friendly format that meets the criteria set forth in the Meritorious Budget Award program administered by the Association of School Business Officials (ASBO) organization. The budget book contains the following sections:

- Executive Summary – reflects the key, important information within the budget book. This section gives the reader an insight to the remainder of the budget book. This section highlights and summarizes the key components within the budget book.
- Organizational Section – provides the framework for the budget development as well as the District’s organizational and financial structure. Contains detail information on the budget process and policies, account code structure, and District financial policies and procedures.



Executive Summary (cont.)

- Financial Section – presents the financial information and budgetary projections for the coming fiscal year. The schedules highlight the three governmental funds requiring legally-adopted budgets as well as capital project funds. These schedules reflect historical, current, and future financial data.
- Informational Section – provides additional financial, staffing, and student information. This section provides actual budget data, tax values information, enrollment data, and other schedules to highlight useful budget information for the District’s citizens.

Facts about Mesquite Independent School District

The Mesquite Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The Mesquite ISD Board of Trustees (“Board”) is the level of government which has oversight responsibility and control over all activities related to public school education within the District. The District receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental “reporting entity” as defined in generally accepted accounting principles.

Mesquite ISD encompasses Mesquite, Balch Springs, Garland and Dallas. The district has an enrollment of over 38,000 students and operates 34 elementary schools, 10 middle schools, and 6 high schools.



Mesquite Independent School District District Details

Excellence Always

Mesquite ISD's 5,800+ employees work in unison for Excellence Always. They seek new heights of achievement while ensuring the best educational experience for every student, preparing him or her for continued success beyond graduation. Each school day, over 38,000 students on 52 quality campuses are exposed to caring, highly qualified teachers and the most current technological learning innovations.

Five belief statements guide all daily decisions and interactions affecting students and their families:

- Each student holds unique value and infinite promise.
- Experiences that foster collaboration, communication, curiosity and contextual learning prepare students for a competitive workforce.
- Our democracy depends on educational experiences that develop responsible citizens.
- MISD employees form a passionate learning family committed to professional growth.
- A diverse and involved community positively impacts our students.

A Great Place to Work

MISD is a dynamic, diverse district with a family-like, close-knit atmosphere often associated with districts much smaller in size. MISD boasts a lower than average turnover rate. Mesquite ISD's Board of Trustees strives to keep salaries and benefits competitive so that the district can attract and retain the best educators and other staff members.

We also value our teachers who are called to make a difference. In 2016, Mesquite ISD launched a groundbreaking program that allows teachers to grow professionally and financially – all while staying in the classroom. Under the Excellence in Teaching Incentive Program, Mesquite ISD teachers can add up to \$12,000 to their annual salary in just six years by completing advanced training and other requirements. No other district in the country is making this type of investment in its staff.

Early Literacy Initiative

We know learning does not begin when students start school. A child's learning begins the moment he or she enters the world. For that reason, Mesquite ISD and our community are committed to creating bookworms from birth through an early literacy initiative we call ReadPlayTalk. Our families are



encouraged to read, play and talk with their children every single day. Our goal is for every student in Mesquite ISD to be reading on grade level by the third grade. Why? Because early literacy is the greatest single predictor of high school graduation and success into adulthood. Partnerships with local businesses, organizations and city services are helping to spread the message of ReadPlayTalk and making this simple model a part of our community's culture.

Rich Academic Offerings

A focus on college and career readiness is a hallmark of the district's academic programs. Last year, students earned 7,954 dual credit hours and Advanced Placement students earned 1,249 college credits. The district has also launched an elementary honors program designed to encourage elementary students to take higher level classes; the goal is to have 80 percent of 8th graders taking at least one Pre-AP or honors class.

In 2021, the district opened a choice career high school named Dr. David Vroonland Vanguard High School where students can streamline and focus their education toward their chosen careers in high-demand, high paying fields. In addition, the district will offer four-year academies at each of its traditional high schools, giving students the opportunity to attend a high school outside their attendance zone if they choose to enroll in an academy offered at a specific campus.

Career and Technical Education (CTE) in MISD provides a kaleidoscope of opportunities for students to explore and plan for future success. CTE courses offer opportunities for students to learn skills they may use in high school, in a career after graduation, or as a financial means to help pursue higher education. In high school, our students enjoy options to earn multiple professional certifications and advanced training in even more industries.

Mesquite ISD offers the AVID program on selected campuses. AVID (Advancement Via Individual Determination) is a rigorous program that transforms average students into high performers. This proven program uses mentoring and special learning opportunities to teach skills and instill attitudes that foster success in high school and college.

Programs to Address Different Needs

Mesquite Academy serves secondary students who are not on track to graduate from high school in four years. The Academy offers a flexible learning environment driven by the case-by-case needs of individual students. The Academy offers an efficient environment for acceleration by limiting class loads. Blended learning utilizes teacher-driven lessons accompanied by online curriculum, promoting a focused approach for course completion. Customized interventions and weekly meetings monitor students' individual progress for meeting the requirements for graduation. After catching up to their



cohort, students may choose to return to their home campus or to complete high school at the Academy.

Approximately 35 percent of Mesquite ISD students are identified as Emergent Bilinguals (EB). EB students are served at the elementary level by MISD's Dual Language One Way Immersion to our English as a Second Language Pull Out Programs. Emergent Bilingual students are offered to participate in an English as a Second Language (ESL) Program within a language-enriched sheltered instruction environment at the secondary level.

The MISD Gifted and Talented Program serves students in all grade levels. Gifted students have different needs, and their needs must be met through a differentiated curriculum. Teachers who have completed additional specialized training—enabling them to lead these classes in exciting, motivating ways—teach these programs. The district has also launched an advanced academics initiative designed to give all elementary students an honors program experience and ensure that 80% of eighth-graders will be enrolled in at least one pre-AP course.

Broad Extra-Curricular Options

MISD's numerous extra-curricular programs give students opportunities to develop relationships with peers through a team environment, an awareness of health and fitness, and the ability to sharpen leadership skills while working with others. Extra curricular programs include athletics, academic competitions, fine arts and a variety of clubs and organizations. Because students who are involved at school tend to stay in school, one of the district's objectives is to ensure that every student takes part in a school organization or extra-curricular program.

Studying the fine arts is a great way to get involved in a lifelong activity. Classes such as band, choir, orchestra, art and theater provide students the ability to realize their talents and the opportunity for individual and team recognition. On the elementary campuses, general music classes and fine arts field trips are part of the curriculum and expose students to a variety of cultural experiences. For ten consecutive years, MISD has been selected as one of the Best Communities for Music Education by the National Association of Music Merchants.

Safety First

School safety is a top priority for families and Mesquite ISD. Our campuses warmly welcome visitors while maintaining strict security standards. School Resource Officers are trusted role models and staff members at middle and high schools, building relationships that keep students on the right track and making good choices. The District added armed security guards at every elementary school. The District also implemented additional security and security enhancements above and beyond mandated state requirements by House Bill 3.



Mesquite Independent School District Mission Statement

The mission of Mesquite ISD is to develop an inspiring and innovative learning community that educates and empowers students to pursue excellence.

At MISD, we believe:

- Each student holds unique value and infinite promise.
- Experiences that foster collaboration, communication, curiosity, and contextual learning prepare students for a competitive workforce.
- Our democracy depends on educational experiences that develop responsible citizens.
- MISD employees form a passionate learning family committed to professional growth.
- A diverse and involved community positively impacts our students.

Our Vision: *Excellence Always*

Mesquite ISD is committed to creating a culture of dignity that leads to belonging for all of our students, staff and stakeholders.

By centering our attention on the strengths, resources and positive experiences of our youth through the Mesquite Promise, we will see:

- Increased participation in leadership and service opportunities
- Increased sense of school/community pride and belonging
- Improved academic motivation and performance
- Reduced engagement in negative behaviors

Mesquite ISD developed a five-year Strategic Plan in 2017. In 2021 Mesquite ISD developed a three-year 'Strategic Roadmap'. We have developed the budget to help implement each of these categories:

- Leading Through Ownership (LTO)
- Facility Upgrades
- AYO
- Accreditation
- The Leadership and Empowerment Team (LET)
- Literacy Lens
- Vanguard



Mesquite Independent School District Budget Process

The overall budget process has rules and laws that must be met as set by the State of Texas. The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development. Along with these legal requirements, the District also follows a standard process to develop each fiscal year's budget. The budgeting process is comprised of five major phases: planning, preparation, adoption, implementation, and evaluation. The budgetary process begins with sound planning. Planning defines the goals and objectives of the District and develops programs to attain those goals and objectives. Campuses are allocated budgetary resources based on their unique student demographics. Each campus uses a committee to allocate their resources to best adhere to their goals, which are laid out in the Campus Improvement Plan which is developed annually and submitted to the Texas Education Agency (TEA). The District's plan specifies the district goals and the resources allocated in the budget to help achieve these goals. Budgetary resource allocations are the preparation phase of budgeting. The allocations cannot be made until plans and programs have been established.

The adoption stage of the budget process occurs in the month of June each year, prior to the start of the fiscal year on July 1st. The Board of Trustees has the responsibility of adopting the budget before setting the tax rate to support the budget. A public hearing for the budget and the proposed tax rate must occur before official legal adoption by the Board of Trustees. After adoption, the implementation of the budget is performed by the Business Office, with the cooperation of other District administrators. Implementation also includes establishing controls over revenues and expenditures, budget amendments, and informational reporting on the budget.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. The evaluation culminates in the performance of the annual audit performed by an independent audit firm. The audit results must be reviewed and approved by the Board and sent to the State by November 27.

In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.



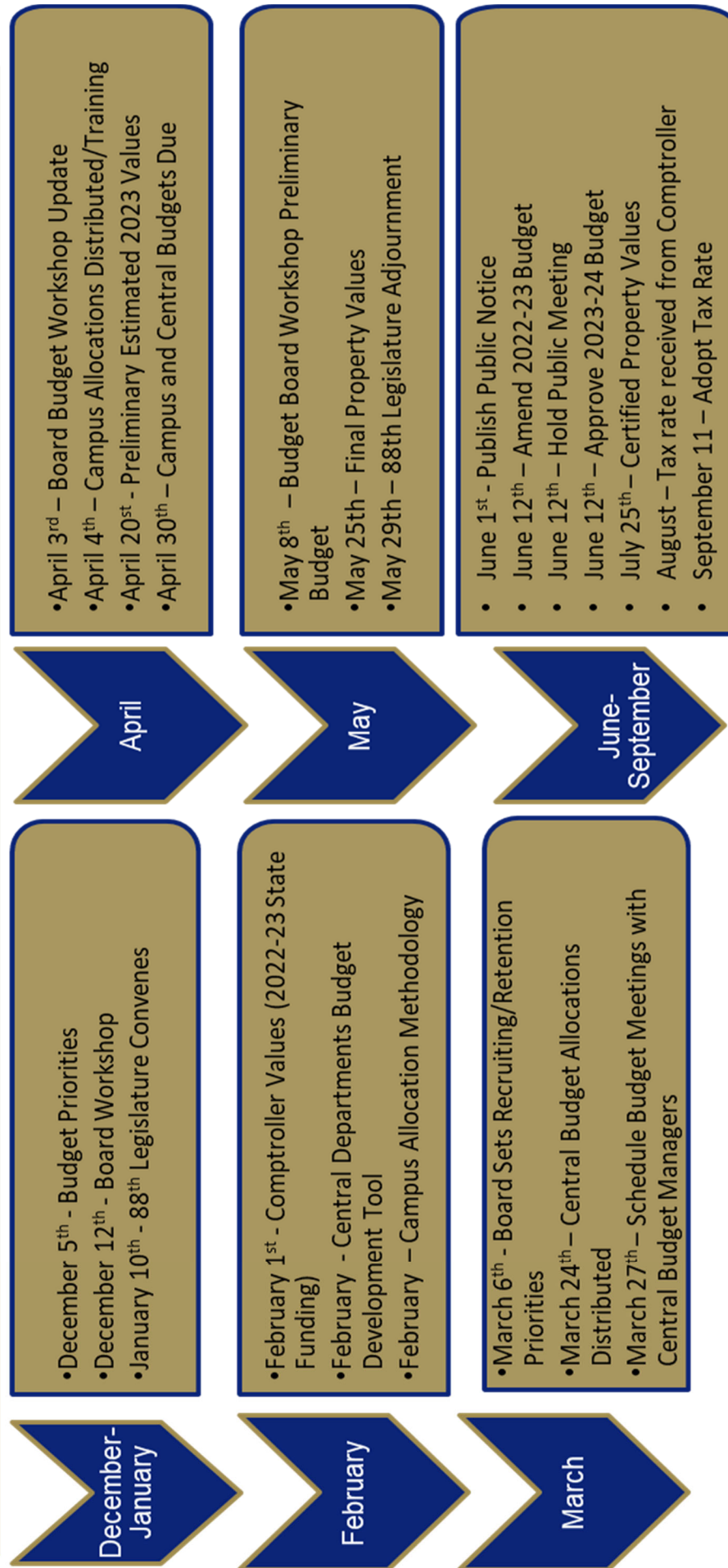
Budget Process (cont.)

The preparation, adoption and revision of the budget are the result of a process covering the entire year. The following is the budget calendar for the 2023-24 fiscal year.

- Budget Planning November-January
- Budget Preparation February-April
- Board Adoption June (includes Board of Trustee review in May & June)
- Budget Evaluation May-June
- Audited Financial Statements November

A comprehensive budget calendar is included in the Executive Summary and the Organizational Section.

2023-24 Budget Calendar



Each year the District Cabinet meets to discuss and set the budget priorities. A board workshop is held in November/December to discuss the national/state economic outlooks and review priorities. The Board's Administration discuss and set the priorities at the March workshop/board meeting. The Board is updated on the budget development in April or May. The fund budget is presented to the Board and adopted in June.



Mesquite Independent School District 2023-24 Budget Highlights

The Annual Budget was developed to align with the Districts' Strategic Roadmap. The items listed below are priorities the District considered when building the operating budget for 2023-24. The District gave a significant raise to campus professionals, doubling the increase that was received in 2022-23.

Investing in Priorities

Item Description	Estimated Expenditure Amount
Compensation Plan	\$17,000,000
Staff attendance incentive (Based on 50% pay rate on approximately 5,400 employees)	\$2,700,000
Stipend – Bilingual and Special Education	\$1,086,000
Special Education Program	\$1,200,000
Implementing music program at all elementary campuses	\$1,190,000
Expanding art program at elementary campuses	\$770,000
Additional physical education aide positions for elementary campuses to address planning time for teachers	\$621,000
Districtwide department staffing adjustments	\$1,300,000

Other:

Salary Increases

- Campus Professionals 6-8%
- Administrators 2%
- Other Staff 3%



Mesquite Independent School District General Fund

The General Fund is commonly referred to as the “Operating Fund” or “Local Maintenance Fund”. State aid and local tax revenue make up the bulk of the revenues received by this fund. This fund is used to pay general operating expenses such as salaries, utilities, supplies, and contracted services throughout the District. In 2023-24 the Board of Trustees approved a balanced budget.

The General Fund revenues for 2023-24 are anticipated to be around \$438M. This is an increase of \$38M when compared to 2022-23. MISD began charging indirect costs to its Federal Grants in 2022-23 which is anticipated to bring in an additional \$9M in federal revenue. In November 2022, the District’s taxpayers passed a VATRE which increased the tax rate by \$.03, due to this, MISD is projected to recognize an additional \$20M in local revenue when compared to 2022-23. State funding is projected to increase by about \$9M. MISD is budgeting based off a 95% average daily attendance. This is a 2% increase from the previous year. MISD is counting on attendance to return to the level it was at before Covid-19. MISD is also pursuing initiatives to motivate kids to return to the classroom.

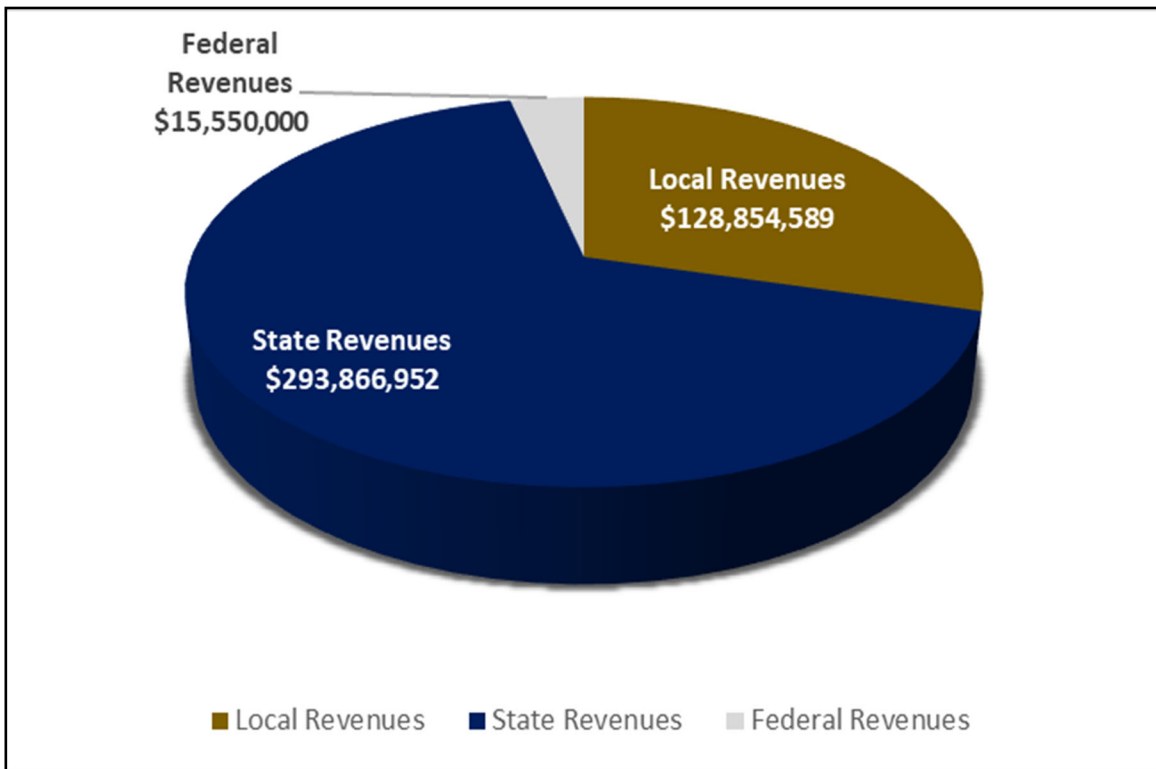
In 2022-23 the District moved \$29M in elementary teacher salaries and benefits to ESSER Funds. The motivation behind the move was to rebuild the fund balance after the District spent down the fund balance in previous years. The combination of this move along with teacher raises for the 2023-24 school year, shows a significant increase in function 11 expenses when comparing 2022-23 actuals with 2023-24 budgeted numbers. In 2022-23 the District’s Board of Trustees approved to set aside \$11M in four separate funds to go towards emergencies that may pop up during the year. MISD set aside \$4M for facilities and operations, \$3M for technology, \$2M for transportation and \$2M for other. The District has also set aside contingencies on each function to assist with needs that arise during the year that were not considered in the initial budget. The District anticipates recovering remaining ESSER Fund allocations in fiscal year 23-24 to offset some general operating expenses.



**Mesquite Independent School District
2023-24 General Fund
Estimated Revenues**

• Local Revenues	\$ 128,854,589
• State Revenues	\$ 293,866,952
• Federal Revenues	\$ 15,550,000
Total Estimated Revenues	\$ 438,271,541

Table 1



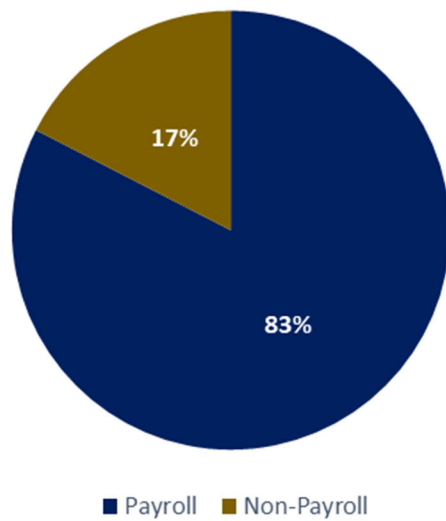
MISD Adopted Budget



Mesquite Independent School District 2023-24 General Fund Expenditures

Table 2

General Fund Expenditures



MISD Adopted Budget



Table 3
Mesquite Independent School District
General Fund

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Revenue					
57 - Local Revenue	\$ 96,941,792	\$ 101,051,634	\$ 103,270,214	\$ 120,185,487	\$ 128,854,589
58 - State Revenue	275,692,363	271,295,464	271,914,359	272,039,141	293,866,952
59 - Federal Revenue	3,974,706	2,563,359	10,866,810	19,798,800	15,550,000
79 - Other Sources	431,602	419,743	1,815,813	443,927	-
Total Revenue	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 412,467,356	\$ 438,271,541
Expenditures					
00 - General	\$ 7,010,724	\$ 1,227,460	\$ 43,881,503	\$ 16,693,233	\$ -
11 - Instruction	211,537,343	199,909,238	233,033,360	204,220,006	253,822,848
12 - Instr. Resources/Media	6,231,567	5,710,879	6,276,842	6,394,831	7,004,286
13 - Curriculum & Instr. Staff Dev.	3,829,566	3,387,228	4,665,646	4,461,911	4,932,895
21 - Instructional Leadership	6,889,245	6,493,162	8,957,899	8,796,755	9,334,526
23 - School Administration	19,744,667	16,858,513	22,125,006	22,385,515	24,003,437
31 - Guidance & Counseling	16,426,436	15,106,612	18,356,532	19,031,563	21,065,562
32 - Social Work Services	220,715	195,621	337,971	290,817	438,755
33 - Health Services	3,994,529	3,791,494	4,559,006	4,707,672	5,727,901
34 - Student Transportation	6,623,511	5,340,216	8,222,743	9,172,201	10,326,372
35 - Food Services	1,228,215	1,140,450	3,380,647	1,416,176	1,436,549
36 - Extra Curricular Activities	9,224,421	7,316,491	9,284,574	8,789,729	12,347,506
41 - General Administration	9,190,688	8,412,896	10,522,736	11,886,698	14,428,291
51 - Maintenance & Operating	35,540,863	33,099,076	41,095,903	44,474,278	47,543,856
52 - Security & Monitoring Services	4,166,518	3,543,564	4,292,625	6,272,774	5,938,882
53 - Data Processing Services	10,569,719	11,032,104	13,823,415	15,360,452	16,750,607
61 - Community Services	264,579	213,923	244,485	252,897	335,613
71 - Debt Administration - Principal	-	-	1,031,543	776,703	1,507,216
81 - Acquisition/Construction	13,871,132	1,679,203	8,157,450	1,450,282	706,439
95 - Juvenile Justice Alternative	23,484	25,488	3,456	13,146	100,000
97 - Tax Increment Fund	3,183,867	-	-	-	-
99 - Other Intergovernmental	419,493	436,161	437,750	469,054	520,000
Total Expenditures	\$ 370,191,281	\$ 324,919,782	\$ 447,119,920	\$ 387,316,692	\$ 438,271,541
Beginning Fund Balance	\$ 119,411,826	\$ 126,261,007	\$ 176,671,425	\$ 117,418,701	\$ 142,569,365
Ending Fund Balance	\$ 126,261,007	\$ 176,671,425	\$ 117,418,701	\$ 142,569,365	\$ 142,569,365



Table 4
Mesquite Independent School District
Student Nutrition Fund

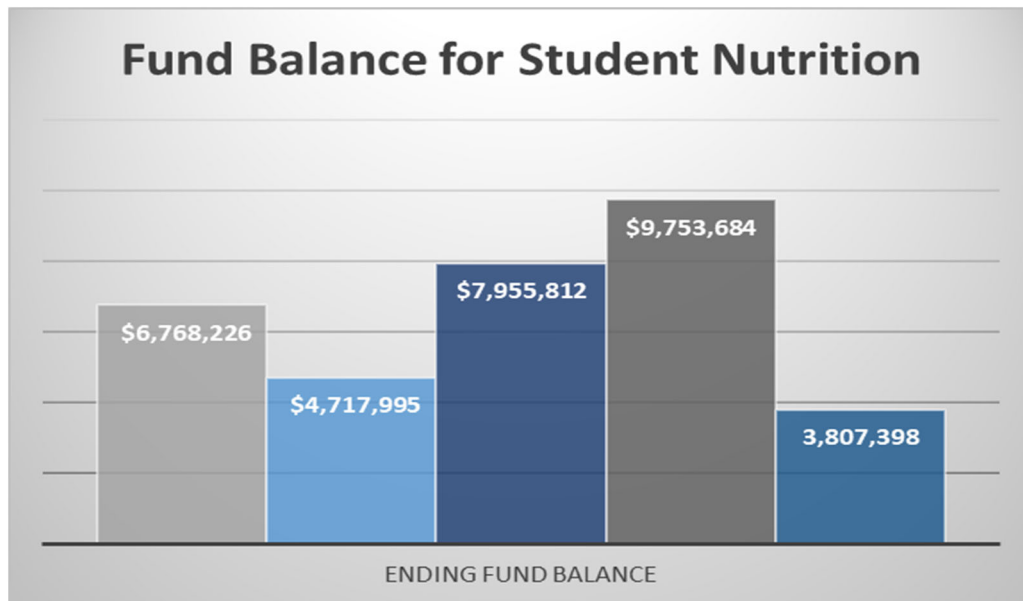
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Local Revenue					
5741 - Earnings From Investments	\$ 115,455	\$ 3,187	\$ 14,174	\$ 394,696	\$ 100,000
5744 - Gifts & Bequests	60,000	7,413	40,500	10,000	10,000
5749 - Misc/Fines, Wellness, & Etc.	53,689	15,818	19,821	29,280	35,000
5751 - Food Services Activity	2,126,072	1,083,954	436,732	667,228	930,015
5753 - Extra/Cocurricular Activity	-	-	-	-	-
5755 - Activity Fund	-	-	-	-	-
7915 - Transfer In	32,058	\$ 32,949	-	-	-
Grand Total	\$ 2,387,274	\$ 1,143,321	\$ 511,228	\$ 1,101,204	\$ 1,075,015
State Revenue					
5829 - Miscellaneous State Programs	\$ 121,564	\$ -	\$ 323,967	\$ -	\$ 103,955
5839 - Other State Agencies	1,728,776	66,431	5,950	22,415	-
Grand Total	\$ 1,850,340	\$ 66,431	\$ 329,917	\$ 22,415	\$ 103,955
Federal Revenue					
5921 - School Breakfast Program	\$ 3,075,166	\$ 1,663,869	\$ 3,750,655	\$ 4,361,590	\$ 3,675,831
5922 - National School Lunch	10,501,651	7,587,610	18,348,405	18,833,146	15,568,048
5923 - USDA Donated Commodities	1,699,613	1,841,360	2,417,719	1,856,449	2,102,390
5929 - Other Federal Revenues	-	1,168,121	-	-	(3,000,000)
5949 - Direct Federal Revenue	-	-	-	-	-
Grand Total	\$ 15,276,430	\$ 12,260,960	\$ 24,516,779	\$ 25,051,185	\$ 18,346,269



Table 4 (cont.)

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Expenditures					
61 - Payroll Costs	\$ 8,469,165	\$ 7,273,315	\$ 8,132,133	\$ 10,208,115	\$ 9,820,635
62 - Contracted Services	90,190	27,947	71,593	91,332	90,500
63 - Supplies & Materials	10,107,110	7,695,555	1,876,547	12,601,796	13,893,390
64 - Other Operating Cost	24,307	74,829	43,699	92,740	153,000
65 - Debt Service Fee	-	-	-	-	-
66 - Fixed Assets	918,259	58,098	1,309,251	1,382,950	1,514,000
89 - Other Uses	391,200	391,200	686,884	-	-
Grand Total	\$ 20,000,230	\$ 15,520,943	\$ 22,120,107	\$ 24,376,932	\$ 25,471,525
Beginning Fund Balance	\$ 7,254,412	\$ 6,768,226	\$ 4,717,995	\$ 7,955,811	\$ 9,753,683
Ending Fund Balance	\$ 6,768,226	\$ 4,717,995	\$ 7,955,812	\$ 9,753,684	\$ 3,807,398

Table 5



MISD 2022-23 Financial Unaudited



Table 6
Mesquite Independent School District
Debt Service Fund

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Local Revenue					
Taxes, Current Year Levy	\$ 42,681,897	\$ 45,985,189	\$ 47,398,097	\$ 45,619,918	\$ 53,989,097
Taxes Prior Year	485,163	412,061	58,999	-	-
Penalties, Interest & Other TA	460,346	506,989	521,499	-	256,199
Earnings From Investments	783,387	72,222	108,285	75,000	400,000
Grand Total	\$ 44,410,793	\$ 46,976,460	\$ 48,086,880	\$ 45,694,918	\$ 54,645,296
State Revenue					
Misc. State Programs	\$ 20,376,022	\$ 17,274,832	\$ 11,922,353	\$ 10,450,000	\$ 3,931,617
Grand Total	\$ 20,376,022	\$ 17,274,832	\$ 11,922,353	\$ 10,450,000	\$ 3,931,617
Expenditures					
Legal Services	\$ -	\$ -	\$ -	\$ 48,571	\$ -
Bond Principal	24,405,378	-	30,532,246	19,780,417	19,986,425
Interest on Bonds	35,627,559	16,445,815	31,290,695	34,634,225	35,015,893
Debt Service Fees	394,629	249,902	1,094,180	233,456	600,000
Grand Total	\$ 60,427,565	\$ 16,695,716	\$ 62,917,121	\$ 54,696,669	\$ 55,602,318
Other Financing Sources					
Refunding Bond Issuance	\$ (11,940,000)	\$ 14,780,000	\$ -	\$ -	\$ -
Sale of Bonds	-	-	(67,734,943)	-	-
Transfer In	-	-	-	-	-
Premium/Discount	(2,001,805)	(1,633,143)	(11,111,506)	-	-
Other Resources	-	-	-	-	-
Other Uses	14,137,135	16,484,388	78,498,647	-	-
Grand Total	\$ 195,330	\$ 71,246	\$ (830,543)	\$ -	\$ -
Beginning Fund Balance	\$ 24,500,543	\$ 28,664,464	\$ 76,148,795	\$ 73,588,709	\$ 75,036,958
Ending Fund Balance	\$ 28,664,464	\$ 76,148,795	\$ 73,588,709	\$ 75,036,958	\$ 78,011,553



Mesquite Independent School District General Obligation Debt

For the past decade and the foreseeable future, the District has and will continue to experience bond elections authorizing new bonds as a continual issuance of bonds. In the past, the District has received a primary bond rating of AAA through the State of Texas Permanent School Fund (PSF). The District's underlying rating from Fitch was an AA+ and S&P rating was AA.

The state funding formula provides for two types of debt service support—the Instructional Facility Allotment (IFA) and the Existing Debt Allotment (EDA). These allotments are both weighted to take into consideration the property wealth per student of the receiving districts.

The Legislature's practice of rolling forward new debt into EDA ensures that MISD's debt is equalized to the highest levels.

IFA funds target debt repayment for new construction, and due to limited funding at the state level, Mesquite ISD continues to receive funds from the IFA. The District expects to receive approximately \$2.1 million.

The EDA funding, created in 1999 supports the repayment of debt that is already outstanding. The District expects to receive \$9.8 million.

For 2023-24, the Debt Service Fund has budgeted revenues for \$58,576,913. The debt service tax rate is estimated to be \$0.40000.

The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District's financial advisor, Jason Hughes with Hilltop Securities, works with the District to effectively structure its debt capacity.



Mesquite Independent School District General Obligation Bonds

The primary type of bond debt instrument is the General Obligation Bond. This debt instrument requires voter approval. Mesquite ISD's rating as stated below by Fitch and Standard & Poor is due to excellent financial and administrative practices.

The following table depicts bonded debt facts:

Table 7

Outstanding Bonded Debt as of 6-30-23.	\$ 704,827,801.40
Bond Rate (Texas Permanent School Guaranteed)	AAA
Bond Rate (underlying)	AA+Fitch
	AAStandards & Poor
The District's AA+ rating from Fitch: "The district has demonstrated a strong commitment to supporting financial flexibility. Budgeting is conservative and typically includes capital projects and management has been proactive in maintaining operational balance throughout economic cycles"	
The Districts AA from S&P: "Sustained very strong finance with available reserves averaging slightly more than 30% of expenditures during the past four fiscal years."	

MISD Debt Book-Hilltop Securities

* The Bond Debt Service schedule is located in Table 41 on page 151.



Mesquite Independent School District Capital Projects

This governmental fund budgeted at \$75,384,616 for 2023-24 is established to account for proceeds on the modified accrual basis from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation as well as furnishing and equipping of major capital facilities.

The last bond package was approved in May 2018. The bond included Woolley Middle School, Cross Elementary School, Vroonland Vanguard High School, athletic updates, roofs, and expansions to several of our facilities, technology infrastructure updates, and additional school buses.



MISD Golf Center



Horn HS addition



Poteet HS practice pavilion

Internal Service Funds

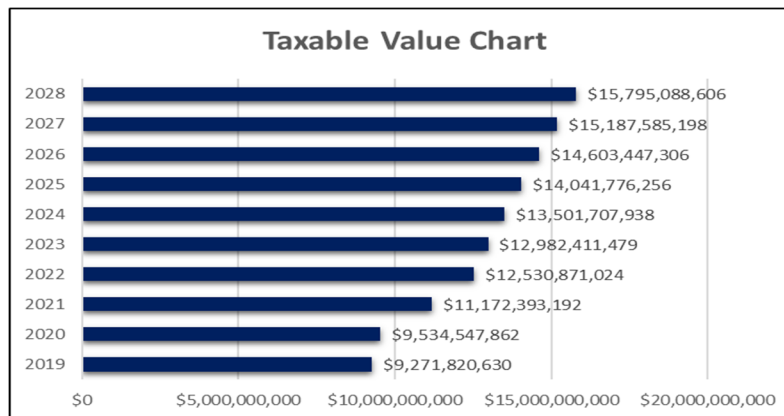
	Employee Health Center Fund				Workers Compensation Fund			
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED
Revenue								
Charges for services	\$ 3,654,953	\$ 3,148,559	\$ 3,812,944	\$ 4,843,503	\$ 1,100,000	\$ 1,329,148	\$ -	\$ 1,463,172
Earnings	\$ 1,447	\$ 37	\$ -		\$ 158	\$ 394	\$ 72	\$ -
Grand Total	\$ 3,656,400	\$ 3,148,596	\$ 3,812,944	\$ 4,843,503	\$ 1,100,158	\$ 1,329,542	\$ 72	\$ 1,463,172
Expenditures								
Personnel services	\$ 1,374,728	\$ 1,209,410	\$ 1,463,192	\$ 1,533,735	\$ 251,194	\$ 216,864	\$ 266,892	\$ 250,048
Professional and contractual services	\$ 61,791	\$ 45,400	\$ 55,032	\$ 64,304	\$ 13,913	\$ 14,040	\$ 23,087	\$ 22,310
Supplies and materials	\$ 2,728,529	\$ 2,336,941	\$ 185,011	\$ 295,797	\$ 9,694	\$ 5,169	\$ 3,835	\$ 2,685
Insurance claims and expenses	\$ 40,600	\$ 40,987	\$ -	\$ -	\$ 948,058	\$ 766,265	\$ -	\$ -
Other operating costs	\$ 3,409	\$ 900	\$ 2,659,665	\$ 3,412,559	\$ 12,930	\$ 10,165	\$ 1,356,343	\$ 1,018,330
Grand Total	\$ 4,209,057	\$ 3,633,638	\$ 4,362,900	\$ 5,306,395	\$ 1,235,789	\$ 1,012,503	\$ 1,650,157	\$ 1,293,373
Loss before transfers	\$ (552,657)	\$ (485,042)	\$ (549,956)	\$ (462,892)	\$ (135,631)	\$ 317,039	\$ (1,650,085)	\$ 169,799
Transfers in	\$ 311,998	\$ 588,573	\$ 252,055	\$ 293,233	\$ -	\$ -	\$ -	\$ -
Change in net position	\$ (240,659)	\$ 103,531	\$ (297,901)	\$ (169,659)	\$ (135,631)	\$ 317,039	\$ (1,650,085)	\$ 169,799
Net position-beginning	\$ 423,756	\$ 183,097	\$ 286,628	\$ (11,273)	\$ 1,251,781	\$ 1,116,150	\$ 1,433,189	\$ (216,896)
Net position -ending	\$ 183,097	\$ 286,628	\$ (11,273)	\$ (180,932)	\$ 1,116,150	\$ 1,433,189	\$ (216,896)	\$ (47,097)



Mesquite Independent School District Taxable Values and Tax Rate

The appraisal process is conducted by the Dallas County Appraisal District (DCAD). Properties are required to be appraised at 100% of market value as of January 1. A ten percent appraisal cap controls runaway property value growth. The DCAD submits preliminary values to the school district by May 1. These values are usually a conservative estimate of the final certified values that are provided by July 25th. The preliminary values are good estimates upon which to base the tax levies for the operating and debt service budgets. Once the certified values are received by the district, the tax rate adoption and budgeting process can be completed for the new fiscal year. The tax year 2023 value were used for the 2023-24 budget.

Table 8
Taxable Value Projections



Dallas County Appraisal District

For budget purposes, the tax levy is computed from the New Taxable Value at a 99% collection rate. The actual taxes to be collected on the Freeze Taxable Values are added back. The Freeze Taxable Value is the property values of citizens over 65 years old. When a taxpayer on a homesteaded property turns 65, the taxes are frozen and can only increase if the home is enlarged. The combination of the New Taxable Value levy on Frozen Values is the Total Levy for the year.

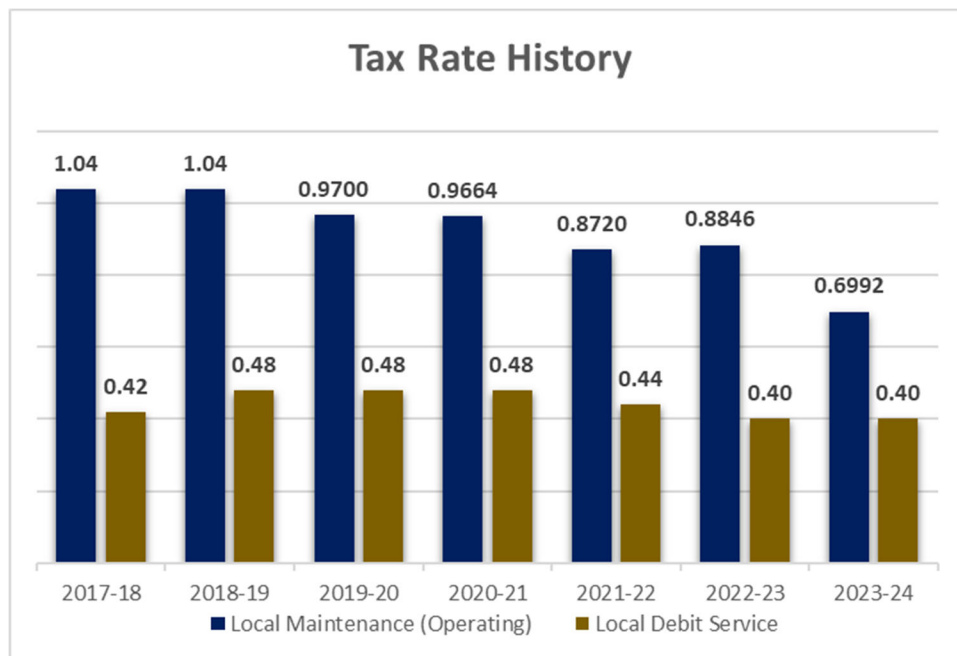
The Maintenance and Operations (M&O) tax rate supports the major educational and operational programs of the District for such expenses as staff salaries, utilities, supplies, materials, equipment, etc. The M&O rate for 2023-24 is \$0.69920.

This is a decrease of \$0.1854 from the previous year. The decrease is due to a significant local property value increase near 15% which led to a maximum compression rate of \$0.6192. The state taxpayers are also anticipated to pass a 100K homestead exemption which plays into the drop in MCR. Taxable Value listed includes the \$100K homestead exemption.



The Debt Service tax rate supports payments of principal and interest for the debt authorized by the voters. The total amount of debt service payable each year less any state aide is divided by the taxable property values to determine the rate. For the 2023-24, the debt service rate of \$0.40000.

Table 9





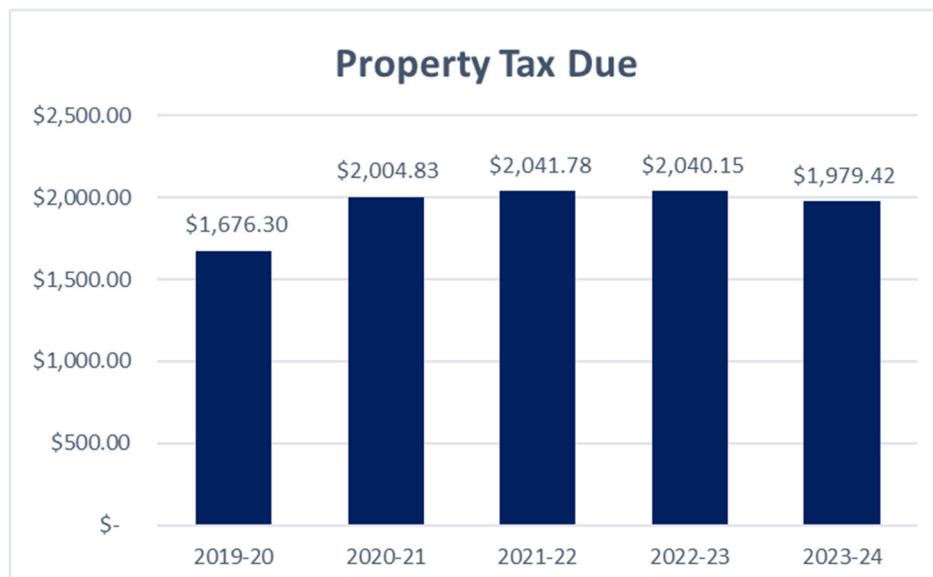
The yearly impact of the M&O tax rate and the Debt Service (Interest & Sinking or I&S) tax rate for the District's taxpayers is shown in Table 10. The numbers show the effect of the total tax rate along with the increases in property values over the past several years. The table uses the average home value in the District to reflect the tax increase trend.

Table 10
Tax Rate Impact to District's Taxpayers

	2019-20	2020-21	2021-22	2022-23	2023-24
Assessed/Market Value of a Home	\$ 147,608	\$ 169,135	\$ 189,655	\$ 206,284	\$ 226,682
Average Taxable Value	\$ 115,607	\$ 138,608	\$ 155,600	\$ 158,816	\$ 180,078
Total Property Tax Rate	\$ 1.4500	\$ 1.4464	\$ 1.3122	\$ 1.2846	\$ 1.0992
Property Tax Due	\$ 1,676.30	\$ 2,004.83	\$ 2,041.78	\$ 2,040.15	\$ 1,979.42
Increase in Taxes	\$ (45.76)	\$ 328.53	\$ 36.95	\$ (1.63)	\$ (60.73)
Property Tax Percent Increase from Prior Year	-2.7%	19.6%	1.8%	-0.1%	-3.0%

This schedule shows the trends in property values and tax rates. Each year the Dallas County Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The above schedules shows how market conditions have affected the assessed value through 2023-24 based on the overall appraisal value trends in the District. As shown above, the average value of a residence in the District continues to rise annually.

Table 11





Mesquite Independent School District Enrollment

The 2023-24 school year will see a minimal decrease in enrollment from the prior year. The total K-12 enrollment was 38,242 in 2022 to 38,086 in 2023. Enrollment numbers are as of a specific date data is pulled and fluctuates during the year.

The minimal decrease in enrollment along with a demographers estimate that the District will experience a slight decrease in enrollment over the next three years.



*First Day of School 2023-24
Vanguard High School*



*First Day of School 2023-24
Cross Elementary*

Table 12

Mesquite ISD Student Enrollment Summary

Campus Type	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
High Schools	12,029	12,105	12,279	12,513	12,578	12,733	12,747	12,645	12,443
Middle Schools	9,907	9,570	9,189	8,920	8,591	8,592	8,536	8,436	8,434
Elementary Schools	17,695	16,701	16,266	16,808	16,917	16,856	16,740	16,808	16,968
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP	7	5	1	1	0	4	4	4	4
Total Enrollment	39,638	38,381	37,735	38,242	38,086	38,185	38,027	37,893	37,849

* Student enrollment included in high school count.
Student Information System (as of October 18, 2023)

Table 13
Mesquite ISD Student Enrollment by Campus

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Mesquite High School	2,625	2,561	2,345	2,381	2,397	2,451	2,402	2,377	2,263
North Mesquite High School	2,522	2,415	2,169	2,083	2,097	2,066	2,034	1,950	1,893
West Mesquite High School	2,162	2,280	2,223	2,202	2,086	2,168	2,190	2,182	2,147
Poteet High School	1,822	1,750	1,651	1,600	1,535	1,504	1,491	1,496	1,488
Horn High School	2,898	3,099	3,089	3,065	2,871	2,921	2,834	2,751	2,702
Vanguard High School	0	0	802	1,182	1,592	1,623	1,796	1,889	1,950
Agnew Middle School	1,228	1,227	1,153	1,130	1,058	1,056	1,130	1,096	1,118
Vanston Middle School	923	847	856	825	772	785	730	729	695
Wilkinson Middle School	790	797	724	701	641	627	589	557	544
McDonald Middle School	908	923	840	786	779	745	765	776	770
New Middle School	935	831	797	724	689	697	663	666	661
Kimbrough Middle School	1,357	1,260	1,188	1,167	1,151	1,174	1,182	1,139	1,144
Berry Middle School	1,103	613	601	586	598	646	677	735	723
Terry Middle School	1,463	1,039	1,056	1,028	859	991	890	815	789
Fraiser Middle School	1,200	1,126	1,087	1,055	993	1,017	988	961	931
Woolley Middle School	0	907	887	918	1,051	854	922	962	1,059
Black Elementary School	656	626	634	618	624	623	591	584	581
Florence Elementary School	548	467	482	469	496	447	426	411	410
Galloway Elementary School	461	420	418	446	441	441	444	455	469
Hanby Elementary School	838	740	689	755	752	762	766	768	776
Hodges Elementary School	545	514	512	540	549	554	562	571	573
McWhorter Elementary School	633	549	496	517	539	510	505	518	532
Motley Elementary School	338	276	250	235	236	341	240	236	238
Range Elementary School	601	580	572	580	575	599	595	609	617
Rugel Elementary School	355	321	293	325	280	327	326	322	328
Rutherford Elementary School	659	648	657	703	738	724	715	732	725
Shands Elementary School	629	622	544	549	549	532	522	531	538
Tisinger Elementary School	660	631	648	637	627	644	645	670	683
Tosch Elementary School	594	617	585	603	615	605	617	600	594
Seabourn Elementary School	661	578	608	680	628	680	690	696	699
Lawrence Elementary School	334	283	261	254	254	257	272	262	257
Floyd Elementary School	604	455	428	446	486	441	430	426	429
Porter Elementary School	421	389	374	419	429	411	413	429	421

Table 13 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
McKenzie Elementary School	454	414	390	400	405	386	391	391	396
Beasley Elementary School	374	359	369	338	309	338	327	326	325
Price Elementary School	348	299	311	339	322	364	368	365	378
Shaw Elementary School	577	555	514	490	522	504	494	485	485
Kimball Elementary School	188	211	214	207	233	214	197	196	181
Pirrung Elementary School	392	396	388	446	436	443	434	442	450
Cannaday Elementary School	590	582	570	543	553	545	546	537	537
Austin Elementary School	390	343	323	325	282	319	324	316	315
Moss Elementary School	380	323	317	344	352	357	340	339	336
Thompson Elementary School	523	566	566	589	597	594	597	588	562
Gray Elementary School	450	431	412	426	425	406	413	399	401
Smith Elementary School	437	545	541	573	551	606	621	647	670
Gentry Elementary School	617	624	595	636	599	549	548	548	575
Mackey Elementary School	615	650	663	678	388	355	370	372	383
Achziger Elementary School	912	827	816	840	566	565	554	566	618
Henrie Elementary School	911	860	826	858	852	799	785	752	731
Cross Elementary School	0	0	0	0	707	614	672	719	755
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP	7	5	1	1	0	4	4	4	4
TOTAL	39,638	38,381	37,735	38,242	38,086	38,185	38,027	37,893	37,849

* Student enrollment included in high school count.

District Demographic Report - 2023-2024



Mesquite Independent School District Staffing

The data below shows the five-year history of the Districts staffing by employee group, student enrollment and teaching and total staff-to-student ratios. Starting in the 2019-20 school year there were increases in the professional support, school leadership, and central administration categories due to the following three factors: 1) the Texas state legislature passed HB-3 which increased funding for Texas school districts, 2) HB-3 added three new allotments (Dyslexia, Early Childhood, and College, Career and Military Readiness Allotments, and 3) MISD added teachers, professional supports, school leadership, and central administration positions to focus on building and enhancing leadership development throughout the district.

The teaching staff and total staff-to-student ratios have decreased over the past two years mainly due to a temporary drop in enrollment due to the COVID-19 pandemic in the 2020-21 school year, coupled with the additional positions which have been provided to help Mesquite ISD meet its goals as stated in the 'Strategic Roadmap'.

For the 2023-24 school year MISD has seen an increase in their total staff. A large portion of the increase is on the campus level. MISD was able to recruit teachers from outside the district with significant teacher raises which has led to less teaching vacancies. MISD also added additional paraprofessional positions for physical education aides and special education aides. Physical education aides were added to assist with the large class size on campuses. Special education aides were added due to an increase in students eligible for special education services. Currently, the District has a staffing overage on their secondary campuses. The District plans to address this over the next three years through attrition. As teachers leave MISD, not all positions will be filled. This will be monitored on a case-by-case basis prioritizing programmatic need. The District will also review the master schedule on each campus to ensure teaching resources are being maximized and schedules aren't being cloned year to year.



Table 14
Mesquite Independent School District
Staffing History

<u>School Years</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Teachers (Classroom, Interventionists, Special Programs)	2,751	2,789	2,870	2,865	2,885
Professional Support (Directors, Counselors, Librarians, Campus Office Staff, Central Office Staff)	566	585	591	635	650
School Leadership (Principals, Asst. Principals)	141	145	148	149	149
Central Administration (Superintendent, Asst. Superintendents, Cabinet-Level Positions)	28	30	32	34	40
Paraprofessional	810	837	842	848	976
Auxiliary	1,135	1,101	1,122	1,092	1,106
Total Staff	5,431	5,489	5,605	5,623	5,806
Student Enrollment (as of October 18, 2023**)	39,638	38,381	37,735	38,242	38,086
Staffing Ratios					
Mesquite ISD	5.1	14.7	NA	NA	NA
Teaching Staff	14.41	13.76	13.15	13.35	13.20
Total Staff	7.30	6.99	6.73	6.80	6.56
State	7.46	14.5	NA	NA	NA

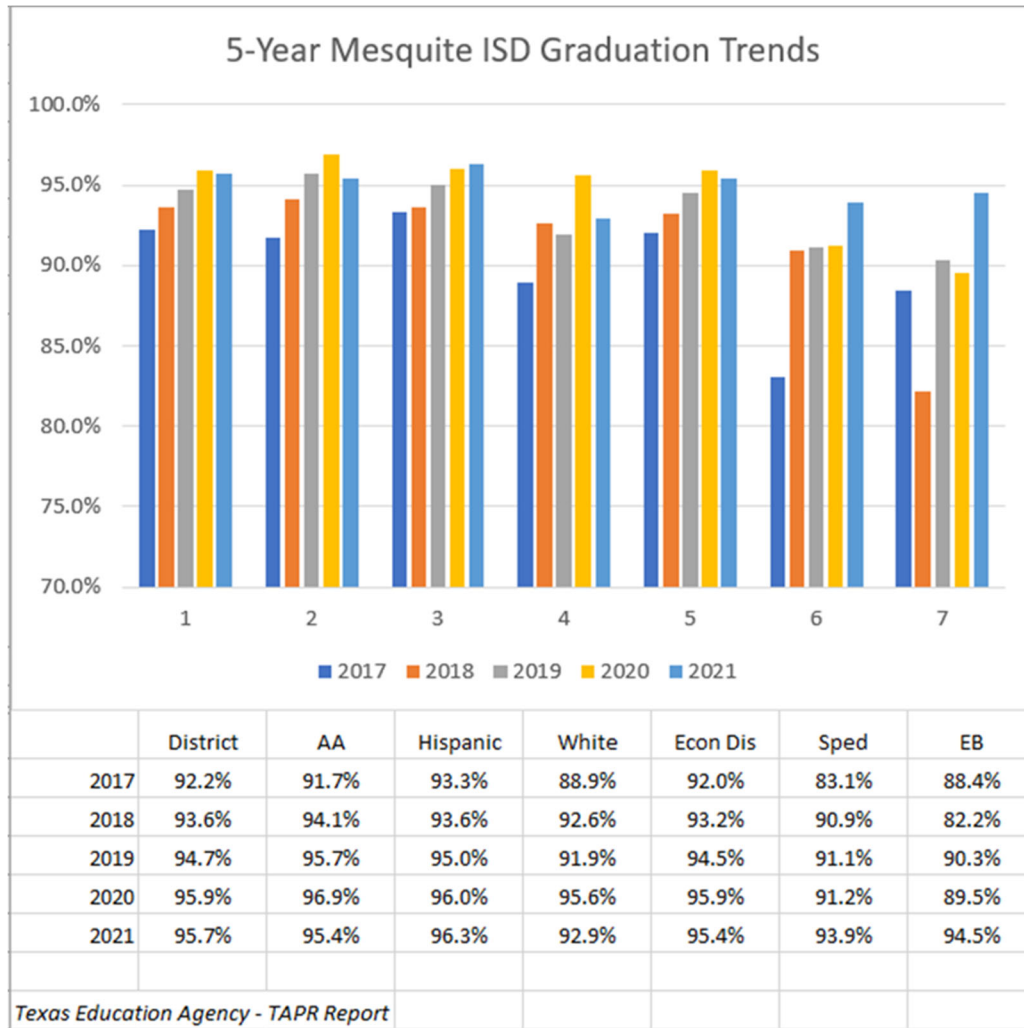
***For years 2017-18 through 2020-21 the enrollment was based on the District 'Snapshot Date' which is the last Friday of October. However, due to MISD changing its fiscal year from September 1 to July 1 the enrollment is as of October 18 for 2023-24.*

TAPR



Mesquite Independent School District Graduation Rates

Table 15



Even with the slight decline in the district's 5-year graduation rate from 2020 to 2021, Mesquite ISD maintains one of the highest graduation rates for districts that are similar in demographic makeup and size. Graduation rates remain consistently above the region and the state rates.



Mesquite Independent School District Accountability Ratings

The Texas Education Agency will not release the 2023 district ratings until sometime in mid-November, if at all. The state is recalculating the student growth measure, and that will affect overall ratings. The state may also decide to hold off on all ratings for the 2023 school year.

**Table 16
2022 Accountability Ratings**

CAMPUS	OVERALL PERFORMANCE GRADE	CAMPUS	OVERALL PERFORMANCE GRADE
Elementary Schools		Rutherford	B
Achziger	B	Seabourn	C
Austin	B	Shands	B
Beasley	B	Shaw	B
Black	B	Smith	C
Cannaday	B	Thompson	C
Florence	B	Tisinger	B
Floyd	C	Tosch	B
Galloway	B	Middle Schools	
Gentry	B	Agnew	B
Gray	A	Berry	B
Hanby	A	Frasier	B
Henrie	C	Kimbrough	B
Hodges	B	McDonald	B
Kimball	B	New	B
Lawrence	A	Terry	C
Mackey	C	Vanston	C
McKenzie	A	Wilkinson	B
McWhorter	B	Woolley	C
Moss	B	High Schools	
Motley	A	HHS	B
Pirrung	B	MHS	C
Porter	B	NMHS	B
Price	A	PHS	B
Range	B	WMHS	B
Rugel	B	Vanguard	B

Texas Education Agency-District TAPER Report



Financial Integrity Rating System of Texas (FIRST)

Senate Bill 218 of the 77th Legislature (2001) authorized the implementation of a financial accountability rating system, which is officially referred to as School FIRST. The primary goal of School FIRST is to improve the management of school district financial resources. School FIRST was developed in consultation with the Comptroller of Public Accounts, and its development also benefited from the many comments that were received from school district and regional education service center personnel. The School FIRST rating is based upon an analysis of staff and student data reported for the school year and actual financial data.

Mesquite ISD received a rating of Superior and a letter grade of A with a score of 98 for 2023.

Each school district must hold an announced public meeting to distribute the financial management report that explains the district's performance under each of the 20 indicators and the district's rating. Each district is encouraged to provide additional information in the financial management performance report that is beneficial to taxpayers by noting special circumstance.

Future Budget Years

Budgeted revenue for local taxes and state aid in 2023-24 are based on the funding laws enacted by the 86th Texas Legislature. All projections for future revenue are based on these laws staying in place.

Enrollment numbers reflect the projections shown by our demographer's report at the moderate growth rate. The attendance rate of 95% reflects the history of attendance in the district and is used to calculate the Average Daily Attendance (ADA). The ADA is the major driver in determining the amount of state funding for each fiscal year.

The Maintenance and Operations tax rate is decreasing from \$0.8846 to \$0.6992 per \$100 of taxable value due to the M&O tax rate being compressed down by .1854 cents. Budgeted revenue for local taxes and state aid in 2023-24 are based on the funding laws enacted by the 86th Texas Legislature. All projections for future revenue are based on these laws staying in place. The District has invested heavily in its people, giving out significant raises in 2023-24. However, this cannot continue if the State Legislature doesn't offer additional assistance. The student allocation sits at \$6,160 per student and hasn't increased since 2019, but expenditures have continued to rise and this cost has been absorbed by the District. If the Legislature doesn't raise the amount in the current session the District will have to be more strategic with the raises it offers to its staff.



Table 17
Mesquite Independent School District
Future Budget Years

General Fund	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Revenues	\$ 400,100,000	\$ 438,271,541	\$ 438,668,043	\$ 439,275,666	\$ 440,622,692	\$ 448,646,048
Expenditures	410,633,514	438,271,541	438,668,043	439,275,666	440,622,692	448,646,048
Net	\$ (10,533,514)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Ending Fund Balance	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Debt Service Fund						
Revenues	\$ 58,825,723	\$ 58,576,913	\$ 58,276,913	\$ 57,976,913	\$ 57,676,913	\$ 57,376,913
Expenditures	56,144,918	55,602,318	55,178,534	54,316,818	53,660,148	53,590,315
Net	\$ 2,680,805	\$ 2,974,595	\$ 3,098,379	\$ 3,660,095	\$ 4,016,765	\$ 3,786,598
Beginning Fund Balance	\$ 70,374,671	\$ 73,055,476	\$ 76,030,071	\$ 79,128,450	\$ 82,788,545	\$ 86,805,310
Ending Fund Balance	\$ 73,055,476	\$ 76,030,071	\$ 79,128,450	\$ 82,788,545	\$ 86,805,310	\$ 90,591,908
Student Nutrition Fund						
Revenues	\$ 23,672,336	\$ 19,525,239	\$ 23,500,000	\$ 24,700,000	\$ 25,000,000	\$ 25,500,000
Expenditures	26,309,328	25,471,525	23,500,000	24,700,000	25,000,000	25,500,000
Net	\$ (2,636,992)	\$ (5,946,286)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 10,113,391	\$ 7,476,399	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113
Ending Fund Balance	\$ 7,476,399	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113
Capital Projects Fund						
Revenues	\$ 4,580,004	\$ 1,437,000	\$ 100,000	\$ -	\$ -	\$ -
Expenditures	\$ 62,258,016	\$ 76,398,291	\$ 9,770,320	\$ -	\$ -	\$ -
Net	\$	\$ (74,961,291)	\$ (9,670,320)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 142,309,623	\$ 84,631,611	\$ 9,670,320	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 84,631,611	\$ 9,670,320	\$ -	\$ -	\$ -	\$ -

Est'd as of June 30, 2022

Table 18
Mesquite Independent School District
Revenue and Budget 5 Year Estimations

Property Growth Prediction										
	10%	4%	4%	4%	4%	9%	5%	5%	5%	5%
Student Enrollment										
Growth Factor Projected-Demographer (Low)	40,888	40,965	38,420	37,816	37,640	37,248	37,005	36,957	36,711	36,661
Growth Factor Projected-Demographer (Moderate)	41,053	41,249	41,401	38,152	38,293	38,185	38,027	37,893	37,849	38,637
Growth Factor Used for Revenue Planning	0	125	100	-268	141	-108	-158	-134	-44	788
Refined ADA-Formula	38,530	38,655	38,755	36,696	36,837	36,729	36,571	36,437	36,393	37,181
Summary of Total State/Local M&O Revenue	Audited Revenue	Audited Revenue	Audited Revenue	Audited Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue
State Revenue	\$260,207,642	\$275,692,362	\$271,295,464	\$271,914,359	\$284,063,050	\$293,866,952	\$292,602,802	\$291,530,674	\$291,178,632	\$297,483,382
Local Revenue	\$96,682,294	\$96,941,793	\$101,051,634	\$103,270,214	\$109,586,950	\$128,854,589	\$130,336,417	\$131,835,286	\$133,351,391	\$134,884,932
Federal Revenue	\$5,471,041	\$3,974,706	\$2,563,358	\$10,866,810	\$6,050,000	\$15,550,000	\$15,728,825	\$15,909,706	\$16,092,668	\$16,277,734
Other Sources	\$2,779,666	\$-	\$-	\$-	\$400,000	\$-	\$-	\$-	\$-	\$-
Total M&O Revenue	\$365,140,643	\$376,608,861	\$374,910,456	\$386,051,383	\$400,100,000	\$438,271,541	\$438,668,043	\$439,275,666	\$440,622,692	\$448,646,048
Expenditures	Audited Expenditures	Audited Expenditures	Audited Expenditures	Audited Expenditures	Budgeted Expenditures	Budgeted Expenditures	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue
General	\$-	\$6,579,122	\$807,717	\$42,056,975	\$1,000,000	\$-	\$-	\$-	\$-	\$-
Instruction	\$209,440,357	\$211,559,530	\$199,927,695	\$233,007,662	\$245,799,053	\$253,822,849	\$252,098,192	\$250,560,261	\$249,737,059	\$255,565,231
Instructional Resources	\$5,882,019	\$6,208,669	\$5,710,882	\$6,277,737	\$6,529,110	\$7,004,286	\$7,084,835	\$7,166,311	\$7,248,723	\$7,332,084
Staff Development	\$3,701,139	\$3,829,566	\$3,387,230	\$4,665,644	\$6,293,142	\$4,932,895	\$4,989,623	\$5,047,004	\$5,105,045	\$5,163,753
Instructional Leadership	\$6,677,436	\$6,889,245	\$6,493,165	\$8,945,220	\$9,287,100	\$9,334,526	\$9,441,873	\$9,550,455	\$9,660,285	\$9,771,378
School Administration	\$19,250,145	\$19,745,382	\$16,858,514	\$22,125,008	\$21,801,100	\$24,003,437	\$24,279,477	\$24,558,691	\$24,841,115	\$25,126,788
Guidance & Counseling Services	\$15,162,952	\$16,426,443	\$15,106,613	\$18,356,534	\$19,416,350	\$21,065,562	\$21,307,816	\$21,552,856	\$21,800,714	\$22,051,422
Social Work Services	\$215,053	\$220,715	\$195,621	\$312,938	\$364,800	\$438,755	\$443,801	\$448,904	\$454,067	\$459,289
Health Services	\$3,896,097	\$3,994,527	\$3,791,496	\$4,559,005	\$4,515,353	\$5,727,901	\$5,793,772	\$5,860,400	\$5,927,795	\$5,995,964
Transportation Services	\$6,599,519	\$6,623,511	\$5,326,288	\$8,222,742	\$7,048,200	\$10,326,372	\$10,445,125	\$10,565,244	\$10,686,745	\$10,809,642
Food Service	\$1,262,470	\$1,228,214	\$1,140,449	\$3,443,162	\$1,438,799	\$1,436,549	\$1,453,069	\$1,469,780	\$1,486,682	\$1,503,779
Extra Curricular Services	\$11,241,059	\$9,224,421	\$7,311,958	\$9,284,576	\$9,761,060	\$12,347,506	\$12,489,502	\$12,633,132	\$12,778,413	\$12,925,364
General Administration	\$8,481,425	\$9,190,689	\$8,412,896	\$10,522,738	\$11,611,250	\$14,428,291	\$14,594,216	\$14,762,050	\$14,931,813	\$15,103,529

Table 18 (cont.)

Maintenance	\$ 34,940,328	\$ 35,540,859	\$ 33,099,078	\$ 41,095,905	\$ 42,222,180	\$ 47,543,856	\$ 48,090,610	\$ 48,643,652	\$ 49,203,054	\$ 49,768,889
Security	\$ 3,786,216	\$ 4,166,516	\$ 3,543,565	\$ 4,292,626	\$ 3,977,473	\$ 5,938,882	\$ 6,007,179	\$ 6,076,262	\$ 6,146,139	\$ 6,216,819
Data Processing	\$ 8,220,692	\$ 10,569,718	\$ 11,032,104	\$ 13,823,413	\$ 15,546,300	\$ 16,750,606	\$ 16,943,238	\$ 17,138,085	\$ 17,335,173	\$ 17,534,528
Community Services	\$ 268,672	\$ 264,579	\$ 213,922	\$ 244,485	\$ 249,050	\$ 335,613	\$ 339,473	\$ 343,376	\$ 347,325	\$ 351,320
Juvenile Justice Alternative	\$ 15,325,998	\$ 13,871,130	\$ 25,488	\$ 3,456	\$ 100,000	\$ 100,000	\$ 101,150	\$ 102,313	\$ 103,490	\$ 104,680
Tax Increment Zones	\$ 50,424	\$ 23,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 1,031,543	\$ 903,800	\$ 1,507,216	\$ 1,524,549	\$ 1,542,081	\$ 1,559,815	\$ 1,577,753
FAC Acquisition/Construction	\$ 3,216,624	\$ 3,183,867	\$ 1,679,198	\$ 8,157,445	\$ 2,584,400	\$ 706,439	\$ 714,563	\$ 722,781	\$ 731,092	\$ 739,500
Intergovernmental Charges	\$ 406,205	\$ 419,493	\$ 436,161	\$ 437,750	\$ 450,000	\$ 520,000	\$ 525,980	\$ 532,028	\$ 538,147	\$ 544,336
TOTAL EXPENDITURES	\$358,024,830	\$369,759,680	\$324,500,040	\$440,866,564	\$ 410,633,514	\$ 438,271,541	\$438,668,043	\$439,275,666	\$440,622,692	\$ 448,646,048
Current Fund Balance	\$ 112,296,013	\$ 119,411,826	\$ 126,261,007	\$ 172,233,881	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Predicted Fund Balance	\$ 7,115,813	\$ 6,849,181	\$ 50,410,416	\$ (54,815,181)	\$ (10,533,514)	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0
	\$ 119,411,826	\$ 126,261,007	\$ 176,671,423	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Board Policy - 22% Fund Balance	\$ 80,330,941	\$ 82,853,949	\$ 82,480,300	\$ 84,931,304	\$ 88,022,000	\$ 96,419,739	\$ 96,506,970	\$ 96,640,647	\$ 96,936,992	\$ 98,702,131
<i>MISD Internal Data</i>										
<i>Black is audited and red is unaudited/forecast budget</i>										

MISD would like to continue approving balanced budgets for its operating fund. The projections above are increased annually by 1.15%.



Mesquite Independent School District Budget Contact

Individuals who have questions regarding this budget document should contact Gilberto Prado, Asst. Superintendent for Finance & Operations at 972-882-7409 or gprado@mesquiteisd.org. They may also contact Kimberlyee Chappell, Executive Director of Finance at 972-882-7319 or kchappeell@mesquiteisd.org.

Budgeting a school district's revenues and expenditures is a challenging process, especially in times of reduced funding from the state. However, we believe the budget document demonstrates reasonable and prudent effort to provide the needs of the students, families, and community members. It is our goal to provide the best possible education for our students, while being food stewards of the taxpayers' dollars.

We appreciate the support from the Mesquite Independent School Board of Trustees for developing, implementing, and maintaining an excellent education program for the children of our school district.

Dr. Ángel Rivera
Superintendent

Gilberto Prado
Assistant Superintendent
Finance & Operations

Mesquite Independent School District



Organizational Section

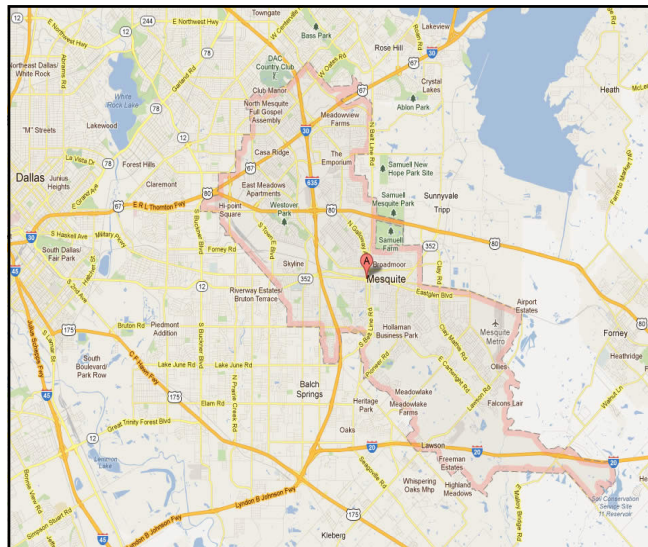
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Facts about Mesquite Independent School District

The District provides education services to all children within its designated boundaries. These services include qualifying infants through 12th grade. For the 2023-24 school year, the District is composed of 34 elementary schools, 10 middle schools, 6 high schools, 1 academy and 1 discipline alternative education program. We also offer a bilingual elementary school program for students who speak Spanish as their first language.

The enrollment as of October 18, 2023 is 38,086 for the 2023-24 school year and the projected enrollment for the 2023-24 budget is 38,185.

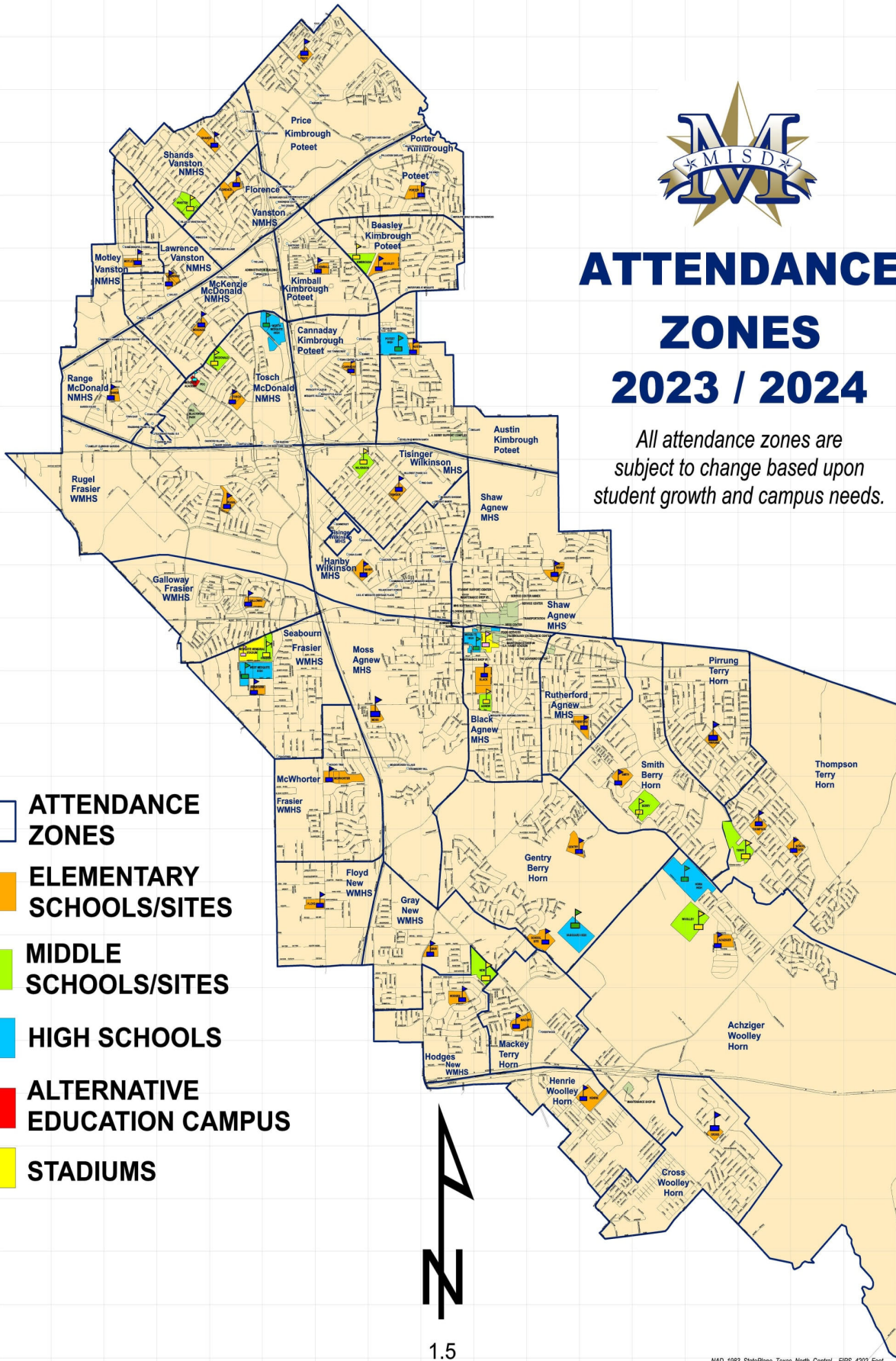




ATTENDANCE ZONES 2023 / 2024

*All attendance zones are
subject to change based upon
student growth and campus needs.*

-  **ATTENDANCE
ZONES**
-  **ELEMENTARY
SCHOOLS/SITES**
-  **MIDDLE
SCHOOLS/SITES**
-  **HIGH SCHOOLS**
-  **ALTERNATIVE
EDUCATION CAMPUS**
-  **STADIUMS**



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March 28 2023
Illustrated by School District Strategies



Mesquite Independent School District Enrollment

Student enrollment numbers for Mesquite Independent School District remain steady. Total K-12 enrollment was 38,242 in 2022-23 and enrollment for 2023-24 is 38,086 (as of 10/18/23). MISD uses the 'moderate scenario' from the demographer report and this enrollment number is in line with the demographer estimated enrollment for the 2023-24 school year (38,185). The District's enrollment is expected to decrease in four of the next five years followed by enrollment growth beginning in the 2028-29 school year and beyond.

Cross Elementary opened in August 2023. The District continues its emphasis on decreasing the use of portable buildings throughout the district. In 2015 the District used over 400 portables and at the start of the 2021-22 school year the District is using less than 100 portables with many of these being used for storage.



*Shands Elementary
Hispanic Heritage Month*

Table 19

Mesquite ISD Student Enrollment Summary

Campus Type	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
High Schools	12,029	12,105	12,279	12,513	12,578	12,733	12,747	12,645	12,443
Middle Schools	9,907	9,570	9,189	8,920	8,591	8,592	8,536	8,436	8,434
Elementary Schools	17,695	16,701	16,266	16,808	16,917	16,856	16,740	16,808	16,968
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP	7	5	1	1	0	4	4	4	4
Total Enrollment	39,638	38,381	37,735	38,242	38,086	38,185	38,027	37,893	37,849

* Student enrollment included in high school count.
Student Information System (as of October 18, 2023)

Table 20

Mesquite ISD Student Enrollment by Campus

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Mesquite High School	2,625	2,561	2,345	2381	2397	2,451	2,402	2,377	2,263
North Mesquite High School	2,522	2,415	2,169	2083	2097	2,066	2,034	1,950	1,893
West Mesquite High School	2,162	2,280	2,223	2202	2086	2,168	2,190	2,182	2,147
Poteet High School	1,822	1,750	1,651	1600	1535	1,504	1,491	1,496	1,488
Horn High School	2,898	3,099	3,089	3065	2871	2,921	2,834	2,751	2,702
Vanguard High School	0	0	802	1182	1592	1,623	1,796	1,889	1,950
Agnew Middle School	1,228	1,227	1,153	1130	1058	1,056	1,130	1,096	1,118
Vanston Middle School	923	847	856	825	772	785	730	729	695
Wilkinson Middle School	790	797	724	701	641	627	589	557	544
McDonald Middle School	908	923	840	786	779	745	765	776	770
New Middle School	935	831	797	724	689	697	663	666	661
Kimbrough Middle School	1,357	1,260	1,188	1167	1151	1,174	1,182	1,139	1,144
Berry Middle School	1,103	613	601	586	598	646	677	735	723
Terry Middle School	1,463	1,039	1,056	1028	859	991	890	815	789
Fraiser Middle School	1,200	1,126	1,087	1055	993	1,017	988	961	931
Woolley Middle School	0	907	887	918	1051	854	922	962	1,059
Black Elementary School	656	626	634	618	624	623	591	584	581
Florence Elementary School	548	467	482	469	496	447	426	411	410
Galloway Elementary School	461	420	418	446	441	441	444	455	469
Hanby Elementary School	838	740	689	755	752	762	766	768	776
Hodges Elementary School	545	514	512	540	549	554	562	571	573
McWhorter Elementary School	633	549	496	517	539	510	505	518	532
Motley Elementary School	338	276	250	235	236	341	240	236	238
Range Elementary School	601	580	572	580	575	599	595	609	617
Rugel Elementary School	355	321	293	325	280	327	326	322	328
Rutherford Elementary School	659	648	657	703	738	724	715	732	725
Shands Elementary School	629	622	544	549	549	532	522	531	538
Tisinger Elementary School	660	631	648	637	627	644	645	670	683
Tosch Elementary School	594	617	585	603	615	605	617	600	594
Seabourn Elementary School	661	578	608	680	628	680	690	696	699
Lawrence Elementary School	334	283	261	254	254	257	272	262	257
Floyd Elementary School	604	455	428	446	486	441	430	426	429
Porter Elementary School	421	389	374	419	429	411	413	429	421

Table 20 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
McKenzie Elementary School	454	414	390	400	405	386	391	391	396
Beasley Elementary School	374	359	369	338	309	338	327	326	325
Price Elementary School	348	299	311	339	322	364	368	365	378
Shaw Elementary School	577	555	514	490	522	504	494	485	485
Kimball Elementary School	188	211	214	207	233	214	197	196	181
Pirrung Elementary School	392	396	388	446	436	443	434	442	450
Cannaday Elementary School	590	582	570	543	553	545	546	537	537
Austin Elementary School	390	343	323	325	282	319	324	316	315
Moss Elementary School	380	323	317	344	352	357	340	339	336
Thompson Elementary School	523	566	566	589	597	594	597	588	562
Gray Elementary School	450	431	412	426	425	406	413	399	401
Smith Elementary School	437	545	541	573	551	606	621	647	670
Gentry Elementary School	617	624	595	636	599	549	548	548	575
Mackey Elementary School	615	650	663	678	388	355	370	372	383
Achziger Elementary School	912	827	816	840	566	565	554	566	618
Henrie Elementary School	911	860	826	858	852	799	785	752	731
Cross Elementary School	0	0	0	0	707	614	672	719	755
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP	7	5	1	1	0	4	4	4	4
TOTAL	39,638	38,381	37,735	38,242	38,086	38,185	38,027	37,893	37,849

* Student enrollment included in high school count.

Student Information System (as of October 18, 2023)



Table 21
Mesquite Independent School District
Student Ethnicity Percentages

Federal Race	2018-19	2019-20	2020-21	2021-22	2022-23
Hispanic/Latino	59.44	59.02	61.38	61.89	62.81
American Indian or Alaska Native	0.45	0.76	0.40	0.38	0.37
Asian	1.38	1.27	1.28	1.18	1.15
Native Hawaiian or Pacific Islander	0.08	0.07	0.0	0.09	0.08
Black or African American	24.54	24.67	24.48	25.07	25.06
White	12.08	12.07	10.26	9.16	8.23
Two or more races	2.03	2.14	2.13	2.23	2.30



Mesquite ISD Contact Information

Elementary Schools

Achziger Elementary 3300 Ridgeranch Road Mesquite, TX 75181 972-882-5020	Gentry Elementary 1901 Twin Oaks Dr. Mesquite, TX 75181 972-882-0320	McWhorter Elementary 1700 Hickory Tree Mesquite, TX 75149 972-882-7020	Seabourn Elementary 2249 Picadilly Blvd. Mesquite, TX 75149 972-882-7040
Austin Elementary 3020 Poteet Drive Mesquite, TX 75150 972-882-7220	Gray Elementary 3500 Pioneer Road Balch Springs, TX 75180 972-882-7280	Moss Elementary 1208 New Market Mesquite, TX 75149 972-882-7130	Shands Elementary 4836 Shands Mesquite, TX 75150 972-882-0400
Beasley Elementary 919 Green Canyon Mesquite, TX 75150 972-882-5160	Hanby Elementary 480 Gross Road Mesquite, TX 75149 972-882-5040	Motley Elementary 3719 Moon Drive Mesquite, TX 75150 972-882-5080	Shaw Elementary 707 Purple Sage Mesquite, TX 75149 972-882-7060
Black Elementary 328 E. Newsom Road Mesquite, TX 75149 972-882-7240	Henrie Elementary 253 West Lawson Road Dallas, TX 75253 972-882-0260	Pirrung Elementary 1500 Valley Creek Mesquite, TX 75181 972-882-7170	Smith Elementary 2300 Mesquite Valley Rd. Mesquite, TX 75149 972-882-7080
Cannaday Elementary 2701 Chisolm Trail Mesquite, TX 75150 972-882-5060	Hodges Elementary 14401 Spring Oaks Balch Springs, TX 75180 972-882-0200	Porter Elementary 517 Via Avenida Mesquite, TX 75150 972-882-0360	Thompson Elementary 2525 Helen Lane Mesquite, TX 75181 972-882-7190
Cross Elementary 6425 Park Vista Dr. Mesquite, TX 75181 972-882-0280	Kimball Elementary 4010 Coryell Mesquite, TX 75150 972-882-0340	Price Elementary 630 Stroud Lane Garland, TX 75043 972-882-0240	Tisinger Elementary 1701 Hillcrest Mesquite, TX 75149 972-882-5120
Florence Elementary 4600 Ashwood Drive Mesquite, TX 75150 972-882-0300	Lawrence Elementary 3811 Richman Mesquite, TX 75150 972-882-7000	Range Elementary 4060 Emerald Dr. Mesquite, TX 75150 972-882-5180	Tosch Elementary 2424 Larchmont Mesquite, TX 75150 972-882-5000
Floyd Elementary 3025 Hickory Tree Road Balch Springs, TX 75180 972-882-7100	Mackey Elementary 14900 N. Spring Ranch Balch Springs, TX 75180 972-882-0220	Rugel Elementary 2701 Sybil Mesquite, TX 75149 972-882-7260	
Galloway Elementary 200 Clary Drive Mesquite, TX 75149 972-882-5101	McKenzie Elementary 3535 Stephens Green Mesquite, TX 75150 972-882-5140	Rutherford Elementary 1100 Rutherford Drive Mesquite, TX 75149 972-882-0380	



Mesquite ISD Contact Information (cont.)

Middle Schools

Agnew Middle School
729 Wilkinson
Mesquite, TX 75149
972-882-5750

McDonald Middle School
2930 Town East
Mesquite, TX 75150
972-882-5700

Wilkinson Middle School
2100 Crest Park
Mesquite, TX 75149
972-882-5950

Berry Middle School
2675 Bear Dr.
Mesquite, TX 75181
972-882-5850

New Middle School
3700 South Beltline
Mesquite, TX 75181
972-882-5600

Woolley Middle School
3200 Blue Sky Road
Mesquite, TX 75181
972-882-0150

Fraiser Middle School
2250 W. Scyene Road
Mesquite, TX 75149
972-882-0100

Terry Middle School
2351 Edwards Church Road
Mesquite, TX 75181
972-882-5650

Kimbrough Middle School
3900 North Galloway
Mesquite, TX 75150
972-882-5900

Vanston Middle School
3230 Karla
Mesquite, TX 75150
972-882-5801

High Schools

Horn High School
3300 E. Cartwright Road
Mesquite, TX 75181
972-882-5200

Poteet High School
3300 Poteet Drive
Mesquite, TX 75150
972-882-5300

Mesquite Academy
2704 Motley
Mesquite, TX 75150
972-882-7570

Mesquite High School
300 East Davis
Mesquite, TX 75149
972-882-7800

Dr. David Vroonland Vanguard HS
4201 Faithon P. Lucas Sr. Blvd.
Mesquite, TX 75181
972-882-0000

North Mesquite High School
18201 LBJ Freeway
Mesquite, TX 75150
972-882-7900

West Mesquite High School
2500 Memorial Blvd.
Mesquite, TX 75149
972-882-7600



Mesquite ISD Contact Information (cont.)

Facilities

Administration Building
3819 Towne Crossing Blvd.
Mesquite, TX 75150
972-288-6411

Learning Center
2600 Motley
Mesquite, TX 75150
972-882-7150

Administration Annex
405 East Davis St.
Mesquite, TX 75149
972-882-7210

Linda Samples Technology Center
2600 Motley Dr.
Mesquite, TX 75150
972-882-5496

Athletic Department
329 East Davis Street
Mesquite, TX 75149
972-882-7400

Mesquite Employee Health Clinic
300 W. Kearney
Mesquite, TX 75149
972-882-7120

Florence Annex
105 Florence Street
Mesquite, TX 75149

Russell Planetarium
2501 Memorial
Mesquite, TX 75149
972-882-7750

Food & Nutrition Services Building
612 E. Davis Street
Mesquite, TX 75149
972-882-5500

Student Support Center
714 E. Kimbrough St.
Mesquite, TX 75149
972-882-7700

James E. Huckaby Service Center
800 East Kearney
Mesquite, TX 75149
972-882-5551

Teacher Center
200 Pioneer Road
Mesquite, TX 75149
972-882-7500

K. David Belt Professional Development Center
3819 Towne Crossing Blvd.
Mesquite, TX 75150
972-882-7393

L.A. Berry Support Complex
2133 North Belt Line Road
Mesquite, TX 75149
972-882-5402



MESQUITE INDEPENDENT SCHOOL DISTRICT 2023-2024 DISTRICT CALENDAR

Student/Staff Holiday
Professional Learning/PLC Planning Student Holiday
★ First Day of School
 Summer Hours/Closed Fridays

New Hire Camp Campus 187 Paraprofessional Workdays
Early Release All Schools
Classroom Workday
End of Grading Period
Bold Dates=A Days

JULY	AUGUST	SEPTEMBER	OCTOBER
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1	1 2 3 4 5	1 2	1 2 3 4 5 6 7
2 3 4 5 6 7 8	6 ★ 8 9 10 11 12	3 4 5 6 7 8 9	8 9 10* 11* 12* 13* 14
9 10 11 12 13 14 15	13 14 15 16 17 18 19	10 11 12 13 14 15 16	15 16 17 18 19 20 21
16 17 18 19 20 21 22	20 21 22 23 24 25 26	17 18 19 20 21 22 23	22 23 24 25 26 27 28
23 24 25 26 27 28 29	27 28 29 30 31	24 25 26 27 28 29 30	29 30 31
30 31			
NOVEMBER	DECEMBER	JANUARY	FEBRUARY
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2 3 4	1 2	1 2 3 4 5 6	1 2 3
5 6 7 8 9 10 11	3 4 5 6 7 8 9	7 8 9 10 11 12 13	4 5 6 7 8 9 10
12 13 14 15 16 17 18	10 11 12 13 14 15 16	14 15 16 17 18 19 20	11 12 13 14 15 16* 17
19 20* 21* 22 23 24 25	17 18 19 20 21 22* 23	21 22 23 24 25 26 27	18 19* 20 21 22 23 24
26 27 28 29 30	24 25 26 27 28 29 30 31	28 29 30 31	25 26 27 28 29
MARCH	APRIL	MAY	JUNE
S M T W T F S	S M T W T F S	S M T W T F S	S M T W T F S
1 2	1 2 3 4 5 6	1 2 3 4	1
3 4 5 6 7 8 9	7 8 9 10 11 12* 13	5 6 7 8 9 10 11	2 3 4 5 6 7 8
10 11 12 13 14 15 16	14 15* 16 17 18 19 20	12 13 14 15 16 17 18	9 10 11 12 13 14 15
17 18 19 20 21 22 23	21 22 23 24 25 26 27	19 20 21 22 23 24 25	16 17 18 19* 20 21 22
24 25 26 27 28 29 30	28 29 30	26 27 28 29 30 31	23 24 25 26 27 28 29
31			30

IMPORTANT DATES

Student & Staff Holidays

July 4 Independence Day
 September 4 Labor Day
 October 9-13 Fall Break
 November 20-24 Thanksgiving Break
 December 22-January 5 Winter Break
 January 15 MLK Jr. Holiday
 February 16 & 19 District Holidays
 March 11-15 Spring Break
 March 29 District Holiday
 April 12 & 15 District Holidays
 May 27 Memorial Day
 June 19 Juneteenth Holiday

Professional Learning Days (Student Holidays)

July 31-August 4
 (August 3=Classroom Workday)
 August 28 • September 25
 November 7 • December 4
 January 8 • February 5
 March 18 • April 22 • May 24

Early Release

December 21
 May 23

School Hours

Pre-K 3-year-olds 7:50 AM-11:05 AM or
 12:05 AM-3:20 PM
 Elementary & Pre-K 4 7:50 AM-3:20 PM
 Middle School 8:10 AM-3:40 PM
 High School 8:30 AM-4:00 PM

Early Release Times

Elementary 12:25 PM
 Middle School 12:45 PM
 High School 1:05 PM

Graduation

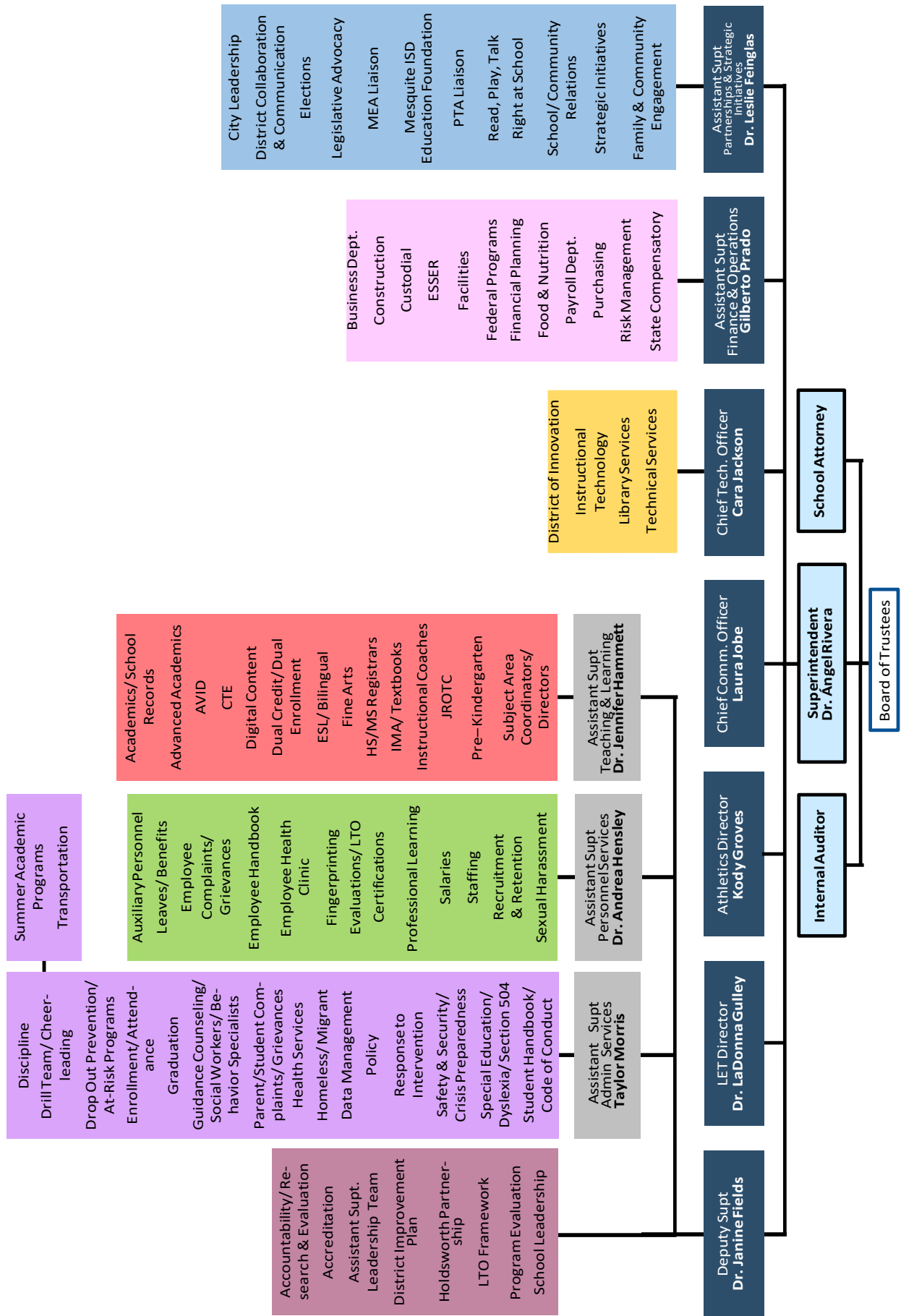
May 25 MHS, WMHS, PHS, VHS
 May 26 JHHS, NMHS



✱ Workdays for 226-Day Personnel

MesquiteISD.org

Mesquite Independent School District Organizational Chart





Board of Trustees 2023-2024

Elaine Hornsby, President - Place 6 - Elected to the Board in 2015. She is a 1964 Mesquite High School graduate and a graduate of Texas Tech University. She received her Master's degree from Texas A&M - Commerce and Mid-Management Certification from Texas Women's University. She retired in 2011 as an elementary principal after serving 38 years in education, with 37 in MISD. She is married to Larry and they have four daughters, Leslie, Kelly, Laura and Amanda and four grandchildren.



**Elected - 2015
Term Expires - 2024**

Robert Seward, Vice President – Place 5 - Elected to the board in 1993. A 1968 Mesquite High School graduate, Seward earned his bachelor's of Business Administration in accounting in 1976 from North Texas State University. He is retired from Luminant. Robert was elected as the 2008-09 Texas Association of School Boards (TASB) President. He and his wife Marjorie have two children, Craig and Christy and three grandchildren.



**Elected - 1993
Term Expires - 2026**

Kevin Carbó, Secretary– Place 7 – Elected to the Board in 1996 and served till 2014. He was re-elected in November of 2015. He graduated from “Colegio San Antonio” in Puerto Rico. Kevin earned his BBA – Finance from Dallas Baptist University in 1995 and received his MBA from University of Dallas in 1999. He is employed at City of Dallas in the Aviation Dept. as Business Operations Analysis. He and his wife Jossie have two children, Jessica and Kevin, Jr. and three grandchildren. Jessica and Kevin, Jr. attended Mesquite schools K-12, and graduated from Mesquite High School. His involvement with MISD started in the 80's as a member of several PTA's and he was 1st. Vice-President of the Mesquite Council of PTA's.



**Served - 1996-2014
Re-elected - 2015
Term Expires - 2024**



Board of Trustees 2023-2024

Teia Collier - Place 1 - Appointed to the Board in June of 2021 to complete the unexpired term of Archimedes Faulkner, who resigned due to illness. She is now the CEO/publisher at Teia Collier Brands but previously served as an educator at West Mesquite High School and Cesar Chavez Public Charter Schools. She also served as a corporate health coach for major insurance companies while becoming a lifestyle blogger and automotive journalist. In 2017, she re-launched the digital media site Dallas Single {Mom} Parents for families across the country. A graduate of North Mesquite High School and long-time resident of Mesquite, Collier is an education, historic preservation and quality of life advocate. She is the mother of three school-aged children: Zenora, 15; Solomon, 13; and Noah, 7.



Appointed - 6/14/21
Elected - 2022
Term Expires - 2025

Eddie Rose - Place 2 - Elected to the board in 2016. He graduated from Stephen F. Austin State University; he earned his BA degree (criminal justice) in 1991. He is the Arson Investigator with the Mesquite Fire Department and has been with them since 1985. Eddie is married to Misty, an Assistant Principal for Mesquite ISD; they have three children: Reed, who is a senior at Sam Houston State, Hayden, a freshman at Texas A&M, and Gracie, a fourth grader at Kimball Elementary.



Elected - 2016
Term Expires - 2025

Gary Bingham - Place 3 – Elected to the board in 1996. A 1975 Mesquite High School graduate; Gary earned his bachelor's of Business of Administration in 1979 from Stephen F. Austin. He owns Gary Bingham & Associates Insurance Agency. He and his wife Cecelia have two children, Samantha and Adam and two grandchildren.



Elected - 1996
Term Expires - 2026



Board of Trustees 2023-2024

Greg Everett, Member - Place 4 - He served on the board for an 18-year period, from 1991-2009, and was re-elected in May, 2014. He graduated from North Mesquite HS in 1974, and attended Eastfield College. He is department manager for Levy and Son in Dallas. He and his wife Ramona have three children, Matthew, Daniel and Emily and three grandchildren.



Served - 1991-2009
Re-elected - 2014
Term Expires - 2026



VISION: EXCELLENCE ALWAYS

MISSION:

THE MISSION OF MESQUITE ISD IS TO DEVELOP AN INSPIRING AND INNOVATIVE LEARNING COMMUNITY THAT EDUCATES AND EMPOWERS STUDENTS TO PURSUE EXCELLENCE.

"We are committed to creating a culture of dignity that leads to belonging and inclusivity."

OBJECTIVES:

1. **Teaching and Learning:** Every learning environment will be conducive to innovative instruction and meet the social, emotional and academic needs of our students and teachers.
2. **Early Literacy:** Every student will read on grade level by 3rd grade.
3. **Human Resources:** Create a culture of excellence by maximizing human capital.
4. **Funding & Finance:** Maximize financial resources to further the mission of MISD.
5. **Facilities:** Design, create and sustain innovative and adaptable space solutions that meet changing enrollment and learning needs.
6. **Community Engagement:** Promote community participation in every MISD campus.
7. **Communications:** Communications will be effectively fostered between the District and the community.

BELIEFS:

- Each student holds unique value and infinite promise.
- Experiences that foster collaboration, communication, curiosity, and contextual learning prepare students for a competitive workforce.
- Our democracy depends on educational experiences that develop responsible citizens.
- MISD employees form a passionate learning family committed to professional growth.
- A diverse and involved community positively impacts our students.

STRATEGIC ROADMAP:

1. **LTO:** Employees own their leadership development and build their skills over time to create a pipeline of future ready leaders for our campuses and district.
2. **Facility Upgrades:** Ensure MISD has facilities ready and able to accommodate future staff and student needs (technology refresh, roof repairs and renovations/ repurposing of buildings, if necessary).
3. **AYO:** Provide a tailored learning experience for each student by identifying his or her passions and aptitudes while promoting student ownership.
4. **Accreditation:** Implement a process for schools to report the success, needs and action plans to the public so that we emphasize local control and ensure campuses reach deeper and higher levels of excellence.
5. **LET:** Break cultural-, gender-, race- and ability-related barriers to create opportunities for students, staff, parents and community members.
6. **Literacy Lens:** Every student will read on grade level by 3rd grade.
7. **Vanguard High School:** Prepared students for life after graduation by providing specialized training in career choice options and offering the opportunity for college credit and industry-based certifications.



THE MESQUITE PROMISE



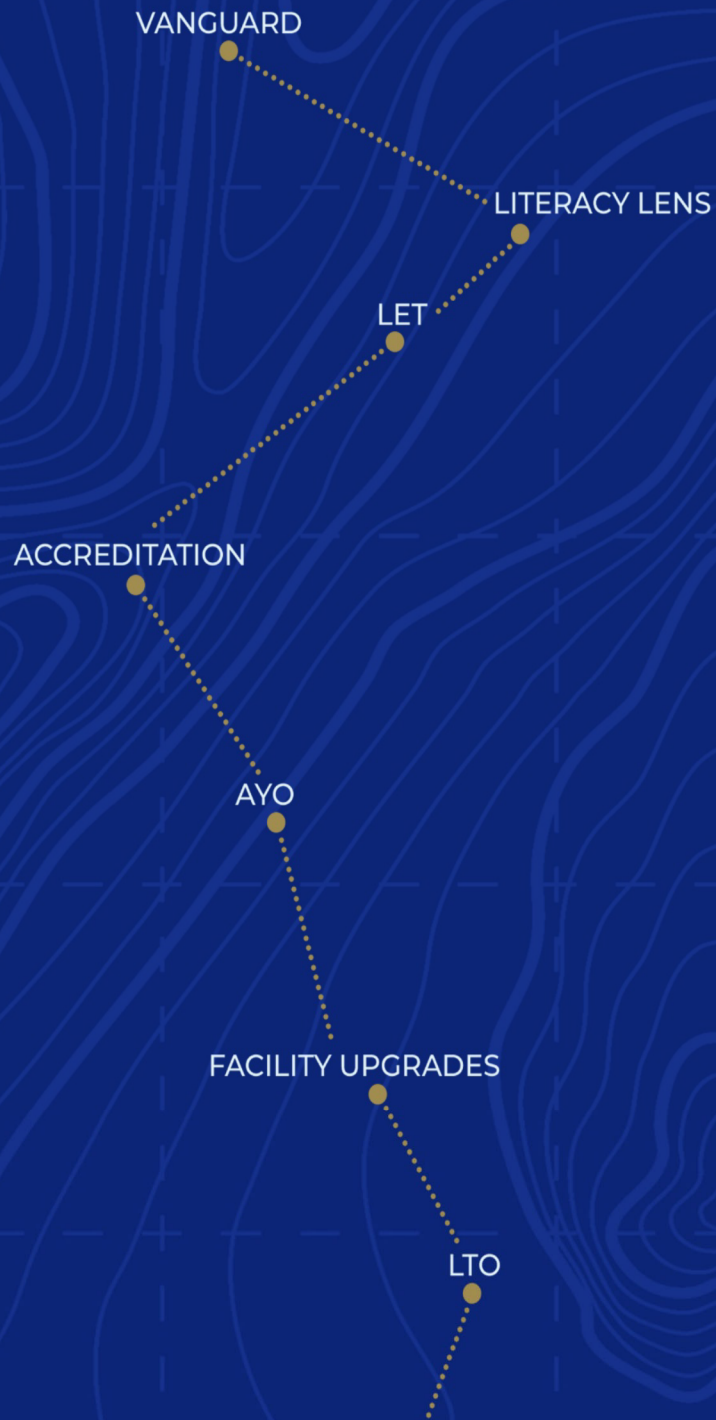
The Mesquite Promise outlines four principles and 16 habits for adults and young people to establish and nurture. We believe the promise will cultivate our collective goal of removing barriers and surrounding young people with the opportunities they need to grow up successfully.

Purpose of the Promise:

- Create a lens to view our shared commitment and a common understanding of the collective vision for youth success.
- Promote a framework to identify opportunities for adults to actively encourage and support positive habits in our young people.
- Provide simple strategies and resources for creating an environment that prioritized signify, belonging and the positive development of young people.



STRATEGIC ROADMAP



LTO

Employees own their leadership development and build their skills over time to create a pipeline of future ready leaders for our campuses and district.			
1. Build capacity by supporting a self-directed growth mindset through goal setting and mentoring/coaching individuals at all levels and areas of the organization.	Year 1	Year 2	Year 3
1a. Keep a focus on individual leadership development, intentionally and creatively, through various district mediums and campus processes.	•		
1b. Actively monitor and consistently celebrate leadership growth in staff (or individuals) privately and publicly among campus or district community.	•		
1c. Ensure systems and processes (appraisals, AYO, etc.) include goal setting and coaching opportunities for all staff members across MISD, as well as systems for tracking and monitoring leadership growth of staff.			•
2. Ensure individual growth, achievements, progress and potential within LTO are recognized, encouraged and rewarded regularly throughout all areas publicly and privately.	Year 1	Year 2	Year 3
2a. Utilize specific timelines for recognition of staff at all levels who demonstrate leadership attributes within and across roles.		•	
2b. Ensure processes are present at every level in the organization for goal setting and the implementation and tracking of individualized plans for leadership growth.			•
3. Create a firm and structured foundation to foster leadership opportunities for everyone through various support initiatives as well as diverse perspectives and experiences. Examples include cohorts, committees, teams, peer relationships, professional learning options and accountability partners.	Year 1	Year 2	Year 3
3a. Provide collaborative experiences between and across roles, cultures and backgrounds to ensure growth and development opportunities for all staff.		•	
3b. Develop and support systems for mentoring and coaching to provide opportunities for staff at all levels to learn from others within the organization.		•	

FACILITY UPGRADES

Ensure MISD has facilities ready and able to accommodate future staff and student needs (technology refresh, roof repairs and renovations/repurposing of buildings, if necessary).			
1. <i>Ensure students and teachers have untethered, easily accessible and flexible technology in the classroom.</i>	Year 1	Year 2	Year 3
1a. Survey campus teachers and administrators about classroom technology accessibility, including wants, needs and the ideal classroom. This may include, but is not limited to, untethered teacher workstations, mobile charging capabilities for student devices and upgraded Wi-Fi/network capabilities.	•		
1b. Design the model classroom around student and teacher needs at each level (elementary school, middle school and high school).		•	
1c. Prioritize the rollout based on specific campus needs and the current technology refresh plan.			•
2. <i>Upgrade all facilities using an equitable, specific prioritization qualification system to address issues such as beautification, safety and innovation.</i>	Year 1	Year 2	Year 3
2a. Organize a "fresh eyes team" potentially comprised of district and campus administrators, parents, Mesquite Police sergeants over SROs and personnel from the following departments: Facilities, Administrative Services, Risk Management, Instructional Technology and Library Services. These teams will score each campus based upon a created rubric.	•		
2b. Create a process to evaluate and address the need for upgrades in safety, innovation and beautification at the district level. (For example, one high school, two middle schools and six or seven elementary schools are refreshed annually, as needed.		•	
3. <i>Maximize land and facility usage to create multipurpose and extracurricular spaces.</i>	Year 1	Year 2	Year 3
3a. Evaluate current facilities, inside and outside the building, to determine whether expansion, addition, remodeling or innovative spaces are possible, enabling students to have the best learning experience.	•		
3b. Determine campus needs for classrooms or innovative spaces based upon enrollment or available space.		•	

AYO

Provide a tailored learning experience for each student by identifying his or her passions and aptitudes while promoting student ownership.			
1. Build stakeholder capacity of necessary skill sets and resources to encourage ownership of a tailored learning experience.	Year 1	Year 2	Year 3
1a. Teacher and/or campus assesses needs/readiness based on the AYO framework rubric.	•		
1b. Teacher and/or campus establishes goal(s) based on readiness assessment.	•		
1c. Select and align professional learning to the targeted area of focus.	•		
1d. Classroom practices demonstrate evidence of impact of the targeted goal.		•	
2. Provide effective and ongoing communication to all stakeholders ensuring knowledge of AYO, stakeholders' role in the process and security of the data.	Year 1	Year 2	Year 3
2a. District outlines best practices by role for each stakeholder to impact engagement.	•		
2b. Provide transparent, intentional communication around the protection and security of data throughout the development of AYO.	•		
2c. Each campus establishes a system for onboarding and orienting stakeholders to AYO.		•	
2d. Communications team devises a toolkit for principals to establish regular and consistent communication with their stakeholders.		•	
3. Ensure AYO enhances collaborative relationships of all stakeholders in the process of identifying students' passions and aptitudes.	Year 1	Year 2	Year 3
3a. District will create action steps to increase authentic engagement utilizing the AYO platform and framework.		•	
3b. Campus will survey stakeholders to measure AYO's impact on collaborative relationships.		•	
3c. District and campuses will identify classroom practices to ensure that AYO enhances collaborative relationships.		•	

ACCREDITATION

Implement a process for schools to report the success, needs and action plans to the public so that we emphasize local control and ensure campuses reach deeper and higher levels of excellence.			
1. Train all relevant stakeholders.	Year 1	Year 2	Year 3
1a. Identify all relevant stakeholders for the Accreditation process.	•		
1b. Support campus teams throughout Accreditation process.	•		
1c. Train campus teams on appropriate data to include in Accreditation portfolio.	•		
1d. Educate campus teams on how to use a collaborative and unified voice throughout all categories of the final portfolio.	•		
1e. Coach campus teams on the roles of the School Board, EDLDs, third-party consultants and Cabinet in the Accreditation process.	•		
2. Communicate Accreditation process to all stakeholders.	Year 1	Year 2	Year 3
2a. Communicate the Accreditation process to all district personnel.	•		
2b. Convey Accreditation process in English and Spanish to parents and community members through district (PR campaign) and campus platforms (face to face, PTA, social media, etc.).	•		
2c. Create an Accreditation graphic that illustrates the process from start to finish.	•		
3. Review and revise the Accreditation portfolio process.	Year 1	Year 2	Year 3
3a. After receiving final Board Accreditation status, provide a survey to relevant stakeholders for feedback on the Accreditation process.		•	
3b. District-level team reviews survey information and plans revisions as needed.		•	
3c. Communicate survey findings and the revisions to relevant stakeholders.			•

LET

Break cultural-, gender-, race- and ability-related barriers to create opportunities for students, staff, parents and community members.			
1. Foster self-awareness to create positive outcomes and change mindsets and beliefs to support marginalized groups.	Year 1	Year 2	Year 3
1a. Provide training, including but not limited to all-encompassing, research-based assessment tools, to promote equity.	•		
1b. Assess policies that foster negative outcomes for students, staff, parents and community members.	•		
1c. Reassess/review current behavioral and conversational norms that create obstacles and develop new relational norms that promote restorative opportunities and outcomes for all.		•	
2. Develop a culture that promotes safe, respectful spaces for honest conversations in our district.	Year 1	Year 2	Year 3
2a. Implement relational norms that encourage honest conversations and promote a culture of belonging and inclusivity.	•		
2b. Develop research-based, relevant content to guide safe and respectful conversations about diversity, equity and inclusion.		•	
2c. Create and sustain spaces for all stakeholders to discuss barriers to and opportunities for equitable outcomes for students and staff.		•	
3. Provide opportunities for students and staff to utilize the LTO and other resources to grow in equity and lead with empathy.	Year 1	Year 2	Year 3
3a. Integrate LTO resources and other applicable district resources into teaching and learning structures at every level.			•
3b. Provide spaces and opportunities for students and staff to practice (initiate, implement and evaluate) leading with equity and empathy to promote a culture of belonging and inclusivity.			•
3c. Engage parents and community members in opportunities to facilitate student learning around leadership using resources such as the LTO.			•

LITERACY LENS

Every student will read on grade level by 3rd grade.			
1. Make literacy resources available for all students and families.	Year 1	Year 2	Year 3
1a. Promote free resources, such as public library, digital library, Little Free Libraries, etc.	•		
1b. Provide books and resources to be sent home with students for use over summer.		•	
1c. Explore interactive virtual platforms to enhance literacy development.			•
2. Provide opportunities for families and community partners to engage in ReadPlayTalk.	Year 1	Year 2	Year 3
2a. Utilize the ReadPlayTalk bus for outreach at campus and community events.	•		
2b. Hold campus literacy events, such as Baby Book Clubs, literacy nights, read-aloud events, etc.	•		
2c. Continue with parent education by offering ReadPlayTalk opportunities and resources.		•	
3. Ensure student success through implementation of best practices in early literacy.	Year 1	Year 2	Year 3
3a. Implement quality Tier 1 instruction using research-based content as a resource.	•		
3b. Align curricular resources to the science of teaching reading.		•	
3c. Consistently monitor progress through a systemic data review by campus and individual teachers to inform instruction.			•

VANGUARD

Prepare students for life after graduation by providing specialized training in career choice options and offering the opportunity for college credit and industry-based certifications.			
1. Expand business partnerships, internships and job/career opportunities, providing a variety of experiences that benefit our students beyond graduation.	Year 1	Year 2	Year 3
1a. Host networking opportunities for students and businesses to interact and develop relationships.	•		
1b. Partner with local businesses to ensure quality internships/practicums are readily available to all students.		•	
1c. Utilize staff to recruit, maintain and evaluate business partnerships on an ongoing basis.			•
1d. Leverage business partnerships to have collaboration to maintain current job market standards.			•
2. Incorporate families, parents/guardians, community and all stakeholders.	Year 1	Year 2	Year 3
2a. Provide opportunities for students and families to interact with the facility and staff and learn about programs.	•		
2b. Use media outlets to showcase and highlight current happenings at Vanguard.	•		
2c. Provide businesses the opportunity to host events/trainings that engage all stakeholders.		•	
2d. Utilize staff to recruit community and stakeholder partners.			•



Mesquite Independent School District Cost of Strategic Roadmap Goals and Objectives

The Strategic Roadmap lists many goals and objectives, some are easy to calculate while others are harder to determine. The District has set aside \$1 million to assist with facility upgrade projects that need addressed during the school year. The District has invested \$10.5 million over the past 4.5 years to build the AYO learning tool. An application where students list their interests, and the application will help build a learning experience that fosters their interests. The District continues to invest in their Read Play Talk program, budgeting \$250,000 in 2023-24. The program's goal is to encourage parents to read, play and talk with their kids starting at a young age to help prepare them for the school learning environment. The Teaching and Learning department were given a \$5.5 million budget allocation to finance academic programs throughout the District. \$2.6 million of the Teaching and Learning budget designated for early childhood learning.



Mesquite Independent School District Financial Policies/Basis of Accounting

Financial and budgeting principles and policies adopted by the Texas Education Agency through the Financial Accountability Resource Guide (FASRG) are official rules and constitute minimum budgeting, accounting, auditing, and reporting requirements. The Agency's intent in prescribing these rules is to cause the budgeting and financial accounting and reporting system of independent school districts to conform with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for accounting treatments not specified in GASB pronouncements.

A summary of the state mandated principles and policies that Mesquite ISD follows are:

Generally Accepted Accounting Principles (GAAP) – The Mesquite ISD accounting system is kept in accordance with generally accepted accounting principles and presents fairly and with full disclosure the funds and activities and results of financial operations in such a manner to determine and demonstrate compliance with finance-related legal and contractual provisions. Whenever conflicts exist between legal requirements and generally accepted accounting principles, and additional schedules and/or narrative explanations are attached as necessary to satisfy or report legal compliance responsibilities and accountabilities.

Fund Accounting – The accounting system is organized and operated on a fund basis. All funds of Mesquite ISD are accounted for and included on the end-of-year combined balance sheet. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying in specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Account Groups – The accounting system provides account groups to account for general capital assets and general long-term debt of governmental funds. Capital assets and long-term debt of fiduciary funds are accounted for through those funds and are excluded from the account groups as detailed in the Account Code section.



Mesquite Independent School District Financial Policies (cont.)

Central Accounting – Accounting for funds of the Mesquite Independent School District are on an organization-wide basis covering all funds and account groups. Governmental and fiduciary fund types are the account responsibility of the District’s business office.

Capital Assets – Capital assets are accounted for at historical cost. Donated capital assets are recorded at the estimated fair value at the time received. Capital assets include land, buildings, improvements other than buildings, vehicles, machinery, infrastructure, works of art and historical treasures, furniture and equipment that:

- Are not consumed as a result of use.
- Have a useful life of at least one year and a per unit (or group of similar items) cost of \$5,000 or more.
- Can be controllable, identified by a permanent or assigned number or label, and be reasonably accounted for through a fiscal inventory system.
- Groups of like items may be included in the inventory system.

Depreciation - Depreciation of capital assets is over their estimated useful lives unless they are either inexhaustible or are infrastructure assets using the modified approach. Depreciation of capital assets should be reported in the government-wide statement of activities; and the statement of changes in fiduciary net assets.

Budgetary Basis of Accounting – The budgetary basis of accounting is consistently applied in budgeting, recording and reporting foundation school program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond 60 days are to be treated consistently for budgeting, recording, and reporting through PEIMS and for tax rollback rate calculation purposes.

Budgetary Control/Encumbrance Accounting – The official school District budget of Mesquite ISD, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are controlled in the accounting records and reported in the financial statements. By State law, only the General Fund, Debt Service Fund and Student Nutrition Fund must be included in the



Mesquite Independent School District Financial Policies (cont.)

official budget. To control budgeted fund commitments, the accounting system employs encumbrance accounting. Encumbrances are documented by contract, purchase orders, or other evidence showing binding commitments for goods or services.

Appropriations lapse at year end. At that time each outstanding encumbrance is evaluated. An adjustment is made to the fund balance for the value of the outstanding encumbrances in the current year and financial reports.

Uniform Classifications and Terminology – Mesquite ISD uses the fund codes, mandatory account classifications and terminology prescribed in the Texas Education Agency Financial Accounting Resource Guide. General ledger accounts prescribing a double entry system and distribution of related payroll expenses with payroll are uniformly used throughout the budgeting, accounting and financial reporting system.

Fund Equity and Other Credits – Fund equity is comprised of investments in capital assets (other credit); contributed capital; net assets; reserved fund balance; unreserved, designated fund balance; and unreserved, undesignated fund balance.

Type of Funds

The following types of funds are used by state and local governments, including Mesquite Independent School District.

- **Governmental Funds**
 - (1) The General Fund – to account for all financial resources except those required to be accounted for in another fund. The principal sources of revenue include local property taxes, interest on fund investments, and other operating revenue. Expenditures include all costs necessary for the daily operation of the school and the District.



Mesquite Independent School District Financial Policies (cont.)

- (2) Debt Service Funds – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payment maturing in future years. The primary source of revenue for this fund is local property taxes.

Budgeted funds are used in operation but not included in the legally approved budget by the Board of Trustees are listed below:

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specific purposes.

Capital Projects Funds – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.



Mesquite Independent School District Financial Policies (cont.)

- **Proprietary Funds**

- (1) Enterprise Funds – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met.
 - The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity.
 - Debt that is secured by a pledge of net revenue from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity.
 - Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
 - The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Internal Service Funds – to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

- (2) Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

- **Fiduciary Funds**

- (1) Trust and Agency Funds – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds. Trust and agency funds therefore cannot be used to support the government's own programs.



Mesquite Independent School District Financial Policies (cont.)

- (2) Proprietary fund statements net assets and revenues, expenses and changes in fund net assets are recognized on the accrual basis. Revenues are recognized in the account period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable; expenses are recognized in the period incurred, if measurable.
- (3) Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans.
- (4) Transfers are recognized in the account period in which the interfund receivable and payable arise.

Budgetary Control and Budgetary Reporting

An annual budget is adopted by Mesquite ISD Board of Trustees.

The accounting system provides the basis for appropriate budgetary control.

Budgetary comparison schedules are presented as required with supplementary information for the general fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule is prepared with both the original and the final appropriated budgets for the reporting period as well as actual inflows, outflows, and balances, stated on the government's budgetary basis.

The budget is considered to be balanced when the sum estimated revenues and other sources equals appropriations and other uses for each fund. Whenever circumstances require the District to adopt a budget that is not balanced, full disclosure of the circumstances surrounding the decision are reported to the Board of Trustees and in District budget documents.



Mesquite Independent School District Financial Policies (cont.)

Number of Funds

Mesquite ISD maintains the number of funds necessary to carry on its functions required by law or contract. Funds comply with the properly defined code structures as established by the Texas Education Agency.

Reporting Capital Assets

A clear distinction is made between general capital assets and capital assets of proprietary and fiduciary funds. Capital assets of proprietary funds should be reported in both the government-wide and fund financial statements. Capital assets of fiduciary funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in governmental funds but are reported in the governmental activities column in the government-wide statement of net assets.

Reporting of Long-Term Liabilities

A clear distinction is made between fund long-term liabilities and general long-term liabilities. Long-term liabilities directly related to and expected to be paid from proprietary funds are reported in the proprietary fund statement of net assets and in the government-wide statement of net assets.

Long-term liabilities directly related to and expected to be paid from fiduciary funds are reported in the statement of fiduciary net assets. All other un-matured general long-term liabilities of the governmental entity are not reported in governmental funds but should be reported in the governmental activities column in the government-wide statement of net assets.

Accrual Basis of Government Accounting

The modified accrual basis of accounting or accrual basis of accounting, as appropriate, is utilized in measuring financial position and operating results.

- (1) Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except of un-matured interest on general long-term debt, which is recognized when due.



Mesquite Independent School District Financial Policies (cont.)

Transfer, Revenue, Expenditure, and Expense Account Classification

Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.

- a) Proceeds of general long-term debt issues are classified separately from revenues and expenditures in the governmental fund financial statements.
- b) Governmental fund revenues are classified by fund and source. Expenditures are classified by fund and source. Expenditures are classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.
- c) Proprietary fund revenues are reported by major sources, and expenses are classified in essentially the same manner as those of similar business organizations, functions, or activities.
- d) The statement of activities presents governmental activities at least at the level of detail required in the governmental fund statement of revenues, expenditures, and changes in fund balance at a minimum by function.

FINANCIAL POLICIES AND PROCEDURES

The following financial policies and procedures of the District influence the development of the annual budget.

Cash Management

The District's cash management goals are safety, liquidity and yield.

Specifically:

- Ensure proper collateralization of deposits;
- Ensure adequate balances to cover cash disbursement needs;
- Maximize interest earning while, at the same time, maximizing safety and liquidity;
- Minimize bank charges.



Mesquite Independent School District Financial Policies (cont.)

Investment Policies

The Board of Trustees has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (and amended by the legislature in 1997). This policy authorizes the District to invest in obligations of the U. S. Treasury, the State of Texas, or certain U. S. Agencies, certificates of deposit, repurchase agreements, commercial paper, bankers' acceptances and public funds investment pools as permitted by Chapter 2256, Texas Government Code.

The main goal of the investment program is to ensure its safety, as well as to maximize financial returns within current market conditions in accordance with the District's investment policy. Assets of the District shall be invested in instruments whose maturities do not exceed one year from the time of purchase. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss.

A quarterly and annual investment report is prepared in accordance with the District's Investment Policies and submitted to the Board. The District's auditors perform a compliance audit of management controls on investments and adherence to the investment policy as well as a review of the monthly reports sent to the Board.

Debt Administration

Debt Service is a major area of cost due to the District's building program, which is primarily financed by the sale of general obligation bonds. Under state law, there is no explicit bonded indebtedness limitation, although a tax rate test effectively imposes a limit on the incurrence of debt.

Chapter 45 of the Texas Education Code, as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding "new debt" of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued.

In demonstrating the ability to pay debt service at a rate of \$0.50, a district may take into account State allotments which effectively reduce the district's local share of debt service. Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy an unlimited tax to pay debt service.



Mesquite Independent School District Financial Policies (cont.)

All principal and interest payments are due February 15th and August 15 of each year. On February 1st of each year, outstanding taxes become delinquent, which permits the collection of a large majority of taxes levied before the long term debt payments are due.

The District presently carries the highest rating of “AAA” with S&P and “AAA” with Fitch, Inc. However, these ratings are based upon the Permanent School Fund Guarantee provided by the State of Texas. The district’s current underlying ratings are “AA” by S&P and “AA+” by Fitch.

Fund Balance Levels

Policy CE Local states that the adopted budget shall maintain an annual fund balance in the general operating fund that is equal to at least 22 percent of total operating expenditures, unless the Board declares an emergency by resolution or other Board action.

Fund balance is the excess of assets over liabilities in a governmental fund. The District understands the importance of maintaining an adequate fund balance and strives to develop a balanced budget in each fiscal year. The District defines a balanced budget as one in which anticipated revenues equal or exceed anticipated expenditures thus creating no need to utilize the District’s “savings account,” or fund balance.

The reserved fund balance is that portion of fund balance that is not available for appropriation or that has been legally segregated for specific purposes. The unreserved fund balance is composed of assigned and unassigned portions. The unassigned portion represent that portion of fund balance that is available for budgeting in future periods. Assigned fund balances represent tentative plans for future use of financial resources.



Mesquite Independent School District Account Code Structure

Section 44.007 of the Texas Education Code (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAPP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

Basic System Expenditure Code Structure

Fund Code

It is a mandatory three digit code used for all financial transactions to identify the fund group and specific funds. Within the code, the first digit refers to the fund group and the second and third digits specify the fund.



Mesquite Independent School District Basic Expenditure Code Structure (cont.)

Function Code

It is a mandatory two digit code which identifies the purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specific function within the area.

Object Code

It is a mandatory four digit code identifying the nature and object of an account, a transaction, or a source. The first digit identifies the type of account or transaction, the second digit identifies the major area and the third and fourth digits provide further sub classifications.

Sub-Object Code

It is an optional code to provide special accountability for specific programs or areas.

Organization Code

It is a mandatory three digit code to identify the campus or facility.

Fiscal Year Code

It is a mandatory single digit code to identify the specific fiscal year of the transaction or the project year.

Program Intent Code

It is a mandatory two digit code to designate transactions or services to specific programs provided to students.



Mesquite Independent School District Function Codes

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

12 Instructional Resources & Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 Curriculum Development & Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:



Mesquite Independent School District Function Codes (cont.)

- Supervise all operations of the campus.
- Evaluate staff members of the campus.
- Assign duties to staff members maintaining the records of the students on the campus.
- Coordinate school instructional activities with those of the entire school district.

31 Guidance, Counseling & Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. The function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investing and diagnosing student social needs arising out of the home, school or community.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students for other staff members.
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies).

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.



Mesquite Independent School District Function Codes (cont.)

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option). Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology and Services to Student with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

36 Co-curricular/Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc. Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc. Activities are those that do not enhance the instructional program, including athletics, that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as pom squad and cheerleading) that exist because of athletics.

41 General Administration

This function is for expenditures that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.



Mesquite Independent School District Function Codes (cont.)

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

51 Plant Maintenance & Operations

This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here. For data processing expenditures associated with business office functions such as accounting and payroll, Organization Code 750 is to be used.

61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing



Mesquite Independent School District Function Codes (cont.)

resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable Current Year.

81 Facilities Acquisition & Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

99 Tax Appraisal and Collection

This function is used to report administrative functions not required to be reported in function 41. The fees for property appraisal are paid from this function.



Mesquite Independent School District Account Code Structure

Revenue Object Codes

Local

5711 Taxes, Current Year Levy
5712 Taxes, Prior Years
5719 Penalties, Interest and Other Tax Revenues
5722 SSA - Local Revenues from Member Districts
5735 Tuition & Fees
5736 Tuition - Regional Day School/Sunnyvale
5737 Summer School
5739 Tuition & Fees
5742 Earnings from Investments
5743 Rental from School Property
5744 Gifts & Bequests
5748 Net Receipts Clearing/Patrol
5749 Miscellaneous/Fines, Wellness & Etc.
5751 Food Services Activity
5752 Athletic Activity Revenue
5753 Extra/Cocurricular Activity
5754 Internal Service Fund
5755 Activity Fund

State

5811 Per Capita/Appportionment
5812 Foundation/Entitlements
5826 Supplemental Pre-K
5829 Misc. State Programs
5831 TRS On Behalf Benefit
5832 TRS Supplemental Compensation
5869 Other

Federal

5919 Federal Revenues Distributed Other than State or Federal Entities
5921 School Breakfast Program
5922 National School Lunch Program
5923 USDA Donated Commodities



Mesquite Independent School District Account Code Structure (cont.)

5929 Other Federal Revenue
5931 School Health and Related Service
5932 Medicaid ADM Claiming
5940 Federal Distributed Directly
5949 District Federal Revenues
5952 Federal Revenue from Fiscal AG

Expenditure Object Codes

6100 Payroll Costs

6112 Professional Substitutes
6116 Professional Extra Duty Pay
6117 Career Ladder
6118 Professional Stipends
6119 Professional Salary
6121 Extra Duty/Support
6122 Support Salaries - Sub
6125 Support Salaries
6126 Support Salaries/Hourly
6129 Paraprofessional Personnel
6131 Contract Buyouts
6134 Employee Allowances
6141 Social Security/Medicare
6142 Health & Life Insurance
6143 Workers' Compensation
6144 TRS On Behalf Benefit
6145 Unemployment Compensation
6146 Teacher Retirement/TRS Care
6147 Sick/Vacation Retirement
6148 Plan Behavior Health
6149 Employee Benefits
6199 Contingencies

6200 Professional & Contracted Services

6211 Legal Services



Mesquite Independent School District Account Code Structure (cont.)

6212 Audit Services
6213 Tax Appraisal & Collection
6217 Data Processing Service
6219 Professional Service
6221 Staff Tuition Fees
6223 Student Tuition
6239 Education Service Center
6244 Technology Maint/Repairs
6245 Audio Visual Maint/Repairs
6246 Building Maintenance/Repairs
6247 Vehicle Maintenance/Repairs
6249 Contracted Maintenance & Repair
6255 Water
6256 Telephone
6257 Electricity
6258 Gas
6259 Other Utilities
6264 Copier Rental
6265 Equip Rental
6266 Vehicle Rental
6277 Building Rental
6269 Other Rental
6291 Consulting Services
6299 Miscellaneous Contracted Services

6300 Supplies & Materials

6311 Vehicle Fuels
6315 Custodial Supplies
6316 Supplies Buildings
6319 Other Supplies
6321 Textbooks
6325 Reading Materials/Books
6326 Magazines
6329 Reading Material/Other
6334 Testing-Materials



Mesquite Independent School District Account Code Structure (cont.)

6341 Food/Food Service
6342 Non-Food/Food Service
6344 USDA Donated Commodities
6349 Food Service Supplies
6395 Electronics \$100-\$5000
6396 Computer Supplies
6397 Furniture Under \$5000
6398 Equipment \$300-\$5000
6399 General Supplies

6400 Other Operating Costs

6411 Travel/Employees
6412 Travel/Students
6413 Stipends/Non-Employee
6419 Travel/Non-Employee
6425 Property Insurance
6426 Liability Insurance
6427 Bonding Insurance
6428 Athletic Insurance
6429 Other Insurance Escrow
6434 Election Expenses
6494 Student Transportation - Buses
6495 Dues
6497 Awards - Graduation
6498 Resource Officer
6499 Misc. Operating Exp

6500 Debt Service

6511 Bond Principal
6512 Lease Principal
6521 Interest on Bonds
6522 Lease Interest
6599 Debt Service Fees



Mesquite Independent School District Account Code Structure (cont.)

6600 Capital Equipment

6614 Land Purchase

6624 Building Purchase/Construction

6626 Fees/Buildings

6631 Vehicles >\$5000

6635 Electronic Equip >\$5000

6637 Furniture >\$5000

6639 Equipment >\$5,000

6649 Other Equipment <\$5,000

6669 Library Books



Mesquite Independent School District Budget Policies

The State, the Texas Education Agency (TEA), and each local district formulate legal requirements for school district budgets.

Legal Requirements

Sections 44.002 through 44.006 of the *Texas Education Code* establish the legal basis for budget development in Texas school districts. The following items summarize the legal requirement from the code.

- The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared. TEA recommends an interactive approach between the board of trustees and the superintendent be taken to establish the budget process and define related roles and responsibilities.
- The district budget must be prepared by a date set by the State Board of Education, currently August 20.
- The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt supplementary emergency budgets to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles) and state guidelines. The budget is prepared on a modified accrual basis, which is the same basis of accounting used in the district's audited financial statements.
- The budget must be legally adopted before the adoption of the tax rate.

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31.



Mesquite Independent School District Budget Policies (cont.)

- Minutes from district board meetings will be used by TEA to record adoption of any amendments to the budget.
- Budgets for the General Fund, Student Nutrition Fund and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. A school district must amend the official budget before exceeding a functional expenditure category in the total district budget.
- The officially adopted budget must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object, fiscal year, and amount. Expenditures must be reported by fund, function, object, organization, fiscal year, program intent, and amount.
- The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budget and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the district files its Annual Financial and Compliance report.

LOCAL DISTRICT REQUIREMENTS

ANNUAL OPERATING BUDGET

CE (LEGAL)

Authorized Expenditures

The District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2nd 89 (Tex. Civ. App. – Houston [1st Dist.] 1976, no writ)*

The District shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall the District pay or authorize the payment of any claim against the District under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*



Mesquite Independent School District Budget Policies (cont.)

The state and county available funds disbursed to the District shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b).*

Local funds from District taxes, tuition fees, other sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools to be determined by the Board. *Education Code 45.105 (c).*

No public funds of the District may be spent in any manner other than as provided for in the budget adopted by the Board. *Education Code 44.006(a)*

Use of District Resources

Except as provided by *Education Code 45.109(a-1) and (a-w) [see CX]*, the Board shall not enter into an agreement authorizing the use of District employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the District. *Education Code 11.168*

The Board may not use state or local funds or other resources of the District to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

Commitment of Current Revenue

A contract for the acquisition, including lease, of real or personal property is a commitment of the District current revenue only, provided the contract contains either or both of the following provisions.

1. Retains to the Board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.



Mesquite Independent School District Budget Policies (cont.)

2. Is conditioned on a best efforts attempt by the Board to obtain and appropriate funds for payment of the contract. *Local Gov't Code 271.903*

Fund Balance

Policy CE Local states that the adopted budget shall maintain an annual fund balance in the general operating fund that is equal to at least 22 percent of total operating expenditures, unless the Board declares an emergency by resolution or other Board action.

Fiscal Year

The Board may determine if the District's fiscal year begins on July 1 or September 1 of each year.
Education Code 44.0011

Budget Preparation

The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year. *Education Code 44.002*

Deadlines

The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if the Districts uses a July 1 fiscal year start date). *Education Code 44.002 (a); 19 TAC 109.1(a), 109.41*

The adopted budget must be filed with the Texas Education Agency on or before the date established in the *Financial Accountability System Resource Guide*. *Education Code 44.005; 19 TAC 1091(a)*

Public Meeting

After the proposed budget has been prepared, the Board President shall call a Board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of the District may be present and participate in the meeting. *Education Code 44.004(a), (f)*

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov't Code 551.041, 551.043*



Mesquite Independent School District Budget Policies (cont.)

Published Notice

The Board President shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or bi-weekly newspaper published in the District. If no daily, weekly, or bi-weekly is published in the District, the President shall provide for publication of notice in at least one newspaper of general circulation in the county in which the District's central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

Form of Notice

The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.

The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

If the District has not complied with the published notice requirements in the PUBLISHED NOTICE or the FORM OF NOTICE described above, and the failure to comply was not in good faith, a person who owns taxable property in the District is entitled to an injunction restraining the collection of taxes by the District. An action to enjoin the collection of taxes must be filed before the date the District delivers substantially all of its tax bills. *Education Code 44.004(b) – (e)*

Publication of Notice

Concurrently with the publication of notice of the budget under Education Code 44.004, the District shall post a summary of the proposed budget on the District's Internet Web site or, if the District has no Internet Web site, in the District's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;



Mesquite Independent School District Budget Policies (cont.)

5. Debt service; and
6. Any other category designated by the Commissioner.

Education Code 44.0041

Budget Adoption

The Board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f) – (g)*

Publication of Adopted Budget

On final approval of the budget by the Board, the District shall post on the District's Internet Web site a copy of the budget adopted by the Board. The District's Web site must prominently display the electronic link to the adopted budget.

The District shall maintain the adopted budget on the District's Web site until the third anniversary of the date the budget was adopted.

Education Code 39.084

Budget Amendments

The Board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses.

Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules.

Education Code 44.006

Annual Operating Budget CE (Local)



Mesquite Independent School District Budget Policies (cont.)

Fiscal Year

The District shall operate on a fiscal year beginning July 1 and ending June 30.

Budget Planning

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District and campus level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

Budget Meeting

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

Authorized Expenditures

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.



Mesquite Independent School District Budget Policies (cont.)

Budget Amendments

The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

Objectives of Budgeting

The objectives of budgeting are outlined by the Texas Education Agency in the Financial Accountability System Resource Guide.

Performance evaluation allows citizens and taxpayers to hold policy makers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standards Board (GASB) recognizes its importance with these objectives in its GASB Concepts Statement No. 1 (Section 100.177):

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts have been mandated for state and local public sector budgets.

They include requirements that budget should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
- Provide a basis for the evaluation of a government's service efforts, costs and accomplishments.



Mesquite Independent School District Budget Policies (cont.)

Note: Although the objective of balanced budgets is generally applicable to all school districts to ensure long-term fiscal health, variations of this objective which are considered appropriate for some school districts over short-term periods are available. For example, the balanced budget objective may be met through the use of fund balance reserves to pay for current services during certain periods. Such uses of fund balance reserves must be in accordance with applicable state and local fund balance policies.

Budget Development Process

The budgeting process is comprised of five major phases: Planning, Preparation, Adoption, Implementation, and Evaluation.

The budgetary process begins with sound planning. Planning defines the goals and objectives of campuses; the school district develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the preparation phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

The budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives state during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.

The budget process emphasizes accountability. As a general rule, the designated campus employee who has been given the authority to initiate expenditure decisions is the one who should budget for the expenditure. The District's business office staff prepares preliminary revenue estimates by February of each year. Based on these revenue assumptions, the campuses receive allotments per student differentiated between secondary and elementary levels. These allotments are multiplied by the projected enrollments to generate a budget sum for each campus. The campus administrator prepares a detailed budget based on specific goals and objectives. The allotment is designed to cover non-payroll related expenses.



Mesquite Independent School District Budget Policies (cont.)

Staffing requests and salary and benefit increases are calculated at the central office level each year. The review process for net staff is contingent upon projected enrollment growth. Since payroll-related costs comprise approximately 80% of the District's operational budget, careful consideration is given to each request for both instructional and non-instructional positions.

Budgets for non-campus organizations are determined on a justified need basis. These budgets are reviewed by the respective pyramid head of each area. The Chief Financial Officer is responsible for compiling all pertinent budget data and projections. This includes estimates of state funding, taxable values, tax rates, and projected utility costs.

Capital improvements are budgeted on a project basis spanning multiple years. Bond proceeds and related interest are accounted for in separate funds for the construction and equipping of school facilities, to purchase school sites, and to renovate or repair existing facilities. The Board of Trustees does not formally adopt the capital project funds on an annual basis. The Table below shows the remaining Capital Projects and the anticipated completion of each project.

Projects	Remaining Balance	Estimated Completion
Horn High School Addition	\$32,969,519	Jul-24
Gentry Elementary	13,980,024	Jul-24
MEHC New Clinic	9,009,568	Nov-24
Shaw Elementary	6,861,944	Jul-24
Cross Elementary	5,015,467	Jul-23
Mesquite High School Welding	3,205,966	Aug-24
Academy Renovation and Gym	2,587,597	Aug-23
Linda Samples Technology Center	1,890,830	Jul-23
Scoreboards	1,260,240	Aug-23
Land Defeasement Legal Fees	100,000	Jun-24
	\$76,881,153	

Each major construction contract is approved based on existing availability of bond proceeds. However, the impact of capital project fund budgets must be considered during the annual budgets for all other funds. Future operating costs (staffing, utilities, custodial services, etc.) associated with capital improvements and new facilities must be projected and included in the general fund budget. Repayment of bonds issued for capital projects must be included in the debt service fund projections.



Mesquite Independent School District Budget Policies (cont.)

Early in the budget development process MISD began preparing to develop a budget focused on the following three areas: People, Programs, and Payroll. This became the theme for the 2023-24 budget. MISD invested in the following priorities for the 2023-24 budget totaling around \$31.1M.

- Compensation Increases - \$17M
- Attendance Incentive - \$2.7M
- Stay Pay (employees receive a retention bonus every five years of consecutive service) - \$2.5M
- Department Staffing Adjustments - \$1.3M
- Special Education Program (additional resources to assist with the increase in students qualifying for SPED services) - \$1.2M
- Elementary Music Program expansion - \$1.19M
- Bilingual and Special Education Stipends - \$1.086M
- Student Teacher Program (program created to recruit college seniors to student teach at MISD and hopefully begin their teaching career with the district) - \$1.05M
- Elementary Art Program expansion - \$770K
- Property Insurance Increase - \$750K
- Security Resource Officer Program - \$750K
- Additional Physical Education Aides - \$621K
- TRS Employer Rate Increase - \$250K

MISD strategic initiatives are local accountability, tailored learning, facility upgrades, and early literacy. MISD has developed its own accreditation system which is designed to emphasize local control and ensure campuses reach deeper and higher levels of excellence. MISD has developed a first-of-its-kind partnership between MISD, Google, and Softserve that will help customize each student's K-12 educational experience. MISD has budgeted approximately \$10.5M over the past 4-5 years to develop AYO and has budgeted \$4.3M in the 2023/24 budget for AYO. The district continues to budget approximately \$1M in the General Fund to upgrade district facilities. This is above the monies allocated for facility upgrades through bond funds. MISD is committed to ensuring students are reading on grade level by the 3rd grade. This includes full-day pre-K (\$5.7M) and supporting the Read/Play/Talk initiative (\$246,500).



Mesquite Independent School District Budget Policies (cont.)

Budget Amendments

Periodic budget amendments are necessary during the course of the fiscal year to ensure that functional categories maintain a positive balance. Budget amendments are initiated by the Asst. Supt of Finance & Operations. Board approval is required for budget amendments where funds are moved between functional categories.

Adopted Budget

The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

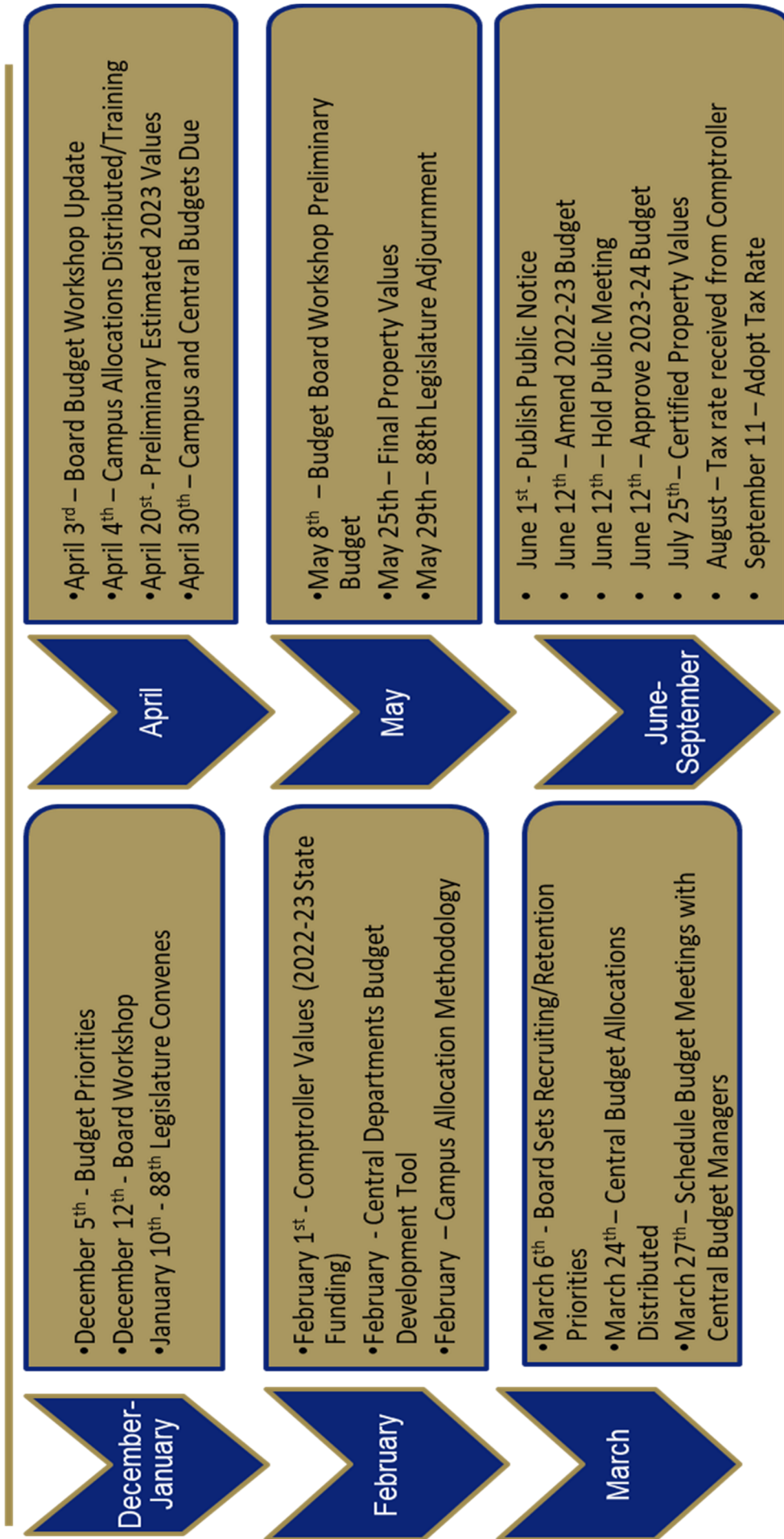
Monthly Reporting

The district's financial statements and investments are presented to the Board of Trustees on a monthly basis.

Annual Audit

The final state of the budget cycle is the approval by the Board of Trustees of the audited financial statements part of which includes budget to actual comparisons.

2023-24 Budget Calendar



Each year the District Cabinet meets to discuss and set the budget priorities. A board workshop is held in November/December to discuss the national/state economic outlooks and review priorities. The Board's Administration discuss and set the priorities at the March workshop/board meeting. The Board is updated on the budget development in April or May. The fund budget is presented to the Board and adopted in June.



Management Process and Encumbrance Control

Management Process

Typically, principals are responsible for campus budgets and program managers are responsible for district wide budgets.

Campus principals and program managers are authorized to submit Purchase Requisitions for the purchase of goods and services.

All activities involving payroll costs, salaries and employee benefits, are controlled through the Human Resources and Payroll departments.

All purchases of goods and services are processed through the financial management system with appropriate approval controls to ensure the legal purpose is met and the appropriate account charged.

Purchase Requisitions are initially entered at the campus or department level and are approved by the campus principal or program manager submitting the request. Purchase Requisitions for Special Revenue Funds, technology or expenditures exceeding \$5,000 also receive additional approval by the appropriate program manager.

The Purchasing Agent reviews the Purchase Requisition to verify that appropriate purchasing laws are being complied with and that the goods and services are being requested from a legally qualified vendor. Account codes are also checked at this level. The Purchase Requisition is then converted to a Purchase Order and forwarded to the vendor.

Upon receipt of the invoice, Accounts Payable verifies the receipt of the goods or services, cuts a check, and closes the Purchase Order.

Encumbrance Control

All purchases of goods and services are processed through the financial system with the appropriate encumbrance controls to ensure the availability of funds. An encumbrance is an obligation in the form of a Purchase Order charged to an appropriation which reserves a part of that budget line item.



Mesquite Independent School District

Other Local Revenue

The District recognizes a small amount of local revenue from three other sources. The District owns a conjoining building they rent out to a local community college. The space can also be rented for other celebrations or gatherings. In 2022-23 the District received 264,000 in revenue and has budgeted 275,000 for this year. The District also charges for Pre-K tuition and summer school classes (for students earning credits beyond their regular coursework). In 2022-23 the District received 341,200 and has budgeted 322,500 for this year. The District also charges students for device fees. Each student in the District gets their own computer device and pays a fee at the beginning of the school year. The fees are used for upkeep on the devices and for replacements. In 2022-23 the District received 420,500 in revenue and has budgeted 425,000 this school year. In total, the District received 1,025,700 in 2022-23 and budgeted for 1,022,500 in 2023-24.

Mesquite Independent School District



Financial Section

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Mesquite Independent School District Introduction

The Financial Section provides specific fiscal information regarding the various funds of the District. By law, the Board of Trustees must approve annual budgets for the General Fund, Student Nutrition Fund and the Debt Service Fund. These three funds are included in this section.

The Financial Section begins with the Combined Budget Summary of the General Fund, Student Nutrition Fund and Debt Service Fund. After the summary, the remaining section provides the reader with specific information about each of the three funds named above.

In addition to these funds, Capital Project Funds & Internal Service Funds are included as information only. The budget process for the Capital Projects Funds is established at the point in time that the Board approves the sale of authorized bonds for specific projects. The Capital Projects budgets are typically multi-year budgets encompassing the entire construction period of each separate project. Separate sub-funds are created to account for each respective bond sale and unique program codes are used to track specific projects within each sub-fund. The Internal Service Funds do not have budgets and are actual revenues and expenditures only.



Mesquite Independent School District Funding Public Education

Where does funding for public education come from?

Overtime, this has drastically changed and continues to change across the nation and within the state of Texas. A survey of state education agencies was conducted by the Editorial Project in Education Research Center that identified five major approaches to state educational funding:

1. Foundation formulas
2. Equalization methods
3. Local-effort equalization formulas
4. Flat grant funding
5. Full state funding

States may implement these fiscal mechanisms individually or in combination. For Mesquite ISD, funding is provided by foundation formulas and local-effort equalization efforts. For most districts across the nation, the foundation formula is the most common method of school funding, employed in 37 states and the District of Columbia. Under this approach, districts are guaranteed a minimum amount of funding and requires districts to raise a local portion of this amount through a state-mandated tax rate. The difference between the foundation amount and the district's contribution determines the amount of state aid needed.

The actual costs to provide educational services are not the same for all students and all schools. Particular categories or students may have extraordinary education needs that require more intensive or different (i.e. higher-cost) services. For example, a cognitively disabled student who requires specialized instruction, transportation, or other services might cost more to educate than the average general education student.

Because of this, Mesquite ISD receives weights and allotments with certain types of students. Across the nation, 46 states receive some sort of weight or adjustment as part of their core school finance formula and each state varies on their amounts.

On the following page is a table for weights Mesquite ISD receives based on student characteristics:



Table 22
Mesquite Independent School District
Funding Public Education (cont.)

Weights Given Based on Student Characteristics		
Program	Description	Weight
Special Education	Funding for students with learning disabilities based on the student placement.	1.15 - 5.0
Compensatory Education	Additional funding for low-performing students as determined through the federal free and reduced price lunch program.	0.225 to 0.275 2.41 for pregnant students
Bilingual Education	Additional funding to non-native English speakers	0.05—0.15
CTE	Additional funding based on career and vocational skills enrollment in grades 7-12	1.1—1.47
Early Education	Funds used to improve reading	0.1
Dyslexia	Funds to improve support for dyslexic students	0.1
GT	Gifted Talented	0.07
CCMR	College, Career, Military Readiness	5000 Economic Disadvantage 3000 Non-Economic Disadvantage 2000 Per SPED



Table 23
Mesquite Independent School District
Property Tax Levies & Collections

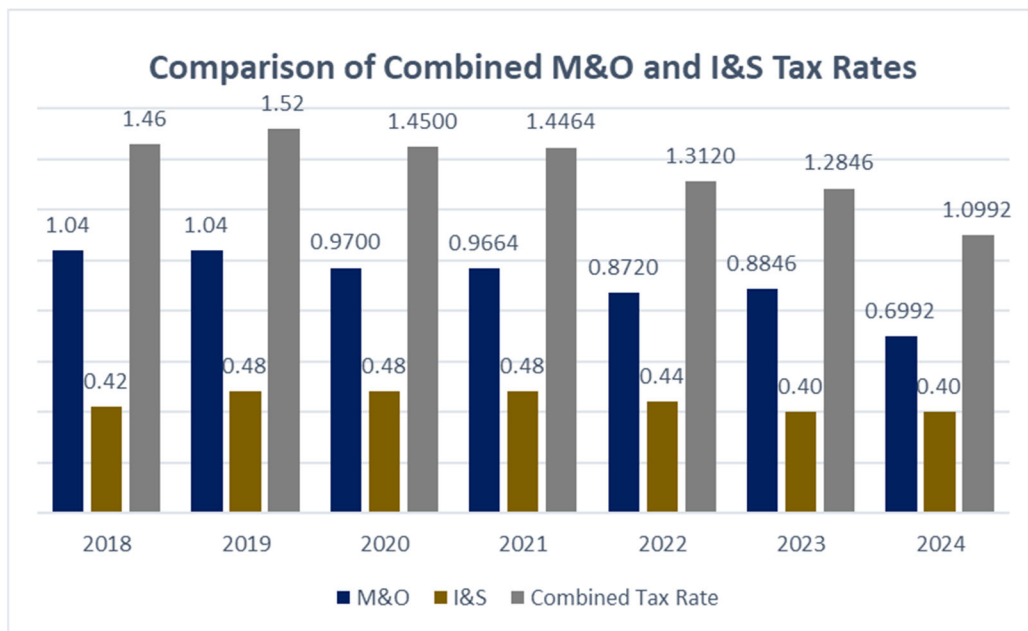
Tax Year	Fiscal Year	M&O Rate	I&S Rate	Total Tax Rate	Taxable Values	Total Levy	Total Collections	%
2010	2011	1.04	0.37	1.42	\$ 6,120,707,473	\$ 87,516,423	\$ 85,695,026	98.17
2011	2012	1.04	0.37	1.42	\$ 6,045,576,816	\$ 86,272,907	\$ 84,461,935	98.64
2012	2013	1.04	0.37	1.42	\$ 5,875,851,693	\$ 84,374,630	\$ 82,766,517	98.56
2013	2014	1.04	0.37	1.42	\$ 5,899,012,680	\$ 84,516,847	\$ 83,134,933	98.65
2014	2015	1.04	0.36	1.41	\$ 6,188,134,529	\$ 88,617,735	\$ 86,607,564	98.56
2015	2016	1.04	0.36	1.41	\$ 6,862,131,352	\$ 89,248,544	\$ 87,466,306	99.17
2016	2017	1.04	0.42	1.46	\$ 7,054,825,858	\$ 103,000,459	\$ 99,288,582	98.66
2017	2018	1.04	0.42	1.46	\$ 7,960,549,178	\$ 107,713,254	\$ 108,857,664	98.68
2018	2019	1.04	0.48	1.52	\$ 8,558,184,886	\$ 125,639,017	\$ 123,786,579	98.53
2019	2020	0.9700	0.4800	1.4500	\$ 9,271,820,630	\$ 135,901,606	\$ 129,188,293	95.06
2020	2021	0.9664	0.4800	1.4464	\$ 9,534,547,862	\$ 141,297,222	\$ 140,929,934	99.74
2021	2022	0.8720	0.4400	1.3120	\$ 11,172,393,192	\$ 149,936,416	\$ 141,133,331	94.13
2022	2023	0.8846	0.4000	1.2846	\$ 12,530,871,024	\$ 163,944,116	\$ 156,375,381	95.38
2023	2024	0.6992	0.4000	1.0992	\$ 12,982,411,479			



Mesquite Independent School District Comparison of Tax Rates

The tax rate for 2023-24 will be 1.0992. The tax rate is comprised of two component rates each having separate and state laws governing them—Maintenance and Operations (M&O) tax rate and Debt Service (I&S) tax rate.

Table 24





Mesquite Independent School District Long-Range Projection Assumptions

- Enrollment numbers reflect the projections shown in our demographer's report. The attendance rate of 95% is used to calculate the annual Average Daily Attendance (ADA) number. This number is a major driver in determining the amount of state funding for each fiscal year.
- The Maintenance and Operation (M&O) tax rate is the state compressed rate of 0.6192 plus 8 gold pennies for a total M&O rate of \$0.6992 per \$100 of taxable value. No current plans to hold a Tax Ratification Election (TRE) to increase the rate at this time.
- Budget projections are planned to include an effort to maintain a strong, healthy fund balance reserve of at least 22-25% of operating expenditures to preserve financial and cash flow stability.



Mesquite Independent School District Budget Administration & Management Process

Following the budget adoption, the process of administering and managing the budget begins. The process is ongoing throughout the fiscal year to ensure that accounts do not exceed authorized amounts and that they are used for the intended proper and legal uses.

Expenditure Control and Approval

Mesquite ISD uses a detailed account code called a line item. This code is segmented into fund, function, object, sub-object, organization, fiscal year, program intent and a local option use code. Organization codes are considered cost centers and have corresponding designated personnel assigned to each. There are exceptions to this rule. If a designated personnel has district-wide responsibility, some costs are allocated to line items with multiple organization codes.

Each designated personnel is authorized to approve expenditures for the funds within their budgets. The District uses the Munis Financial Management system to account for these funds. This system monitors line items to ensure that account balances are not exceeded. Designated personnel may amend their budgets with the same functional level. For instance, supply funds for various grade levels may be redistributed based on the designated personnel's approval since they are all under the same functional category.

Purchasing

The District's Purchasing Department is responsible for all formal sealed bids and competitive sealed proposals. All District contracts, except contracts for the purchase of produce valued at \$50,000 or more in the aggregate for each 12-month period, are made by the method that provides the best value for the District:

1. Competitive solicitations; quotes and bids.
2. Competitive sealed proposals.
3. A request for proposals for services other than construction services.
4. A catalog purchase as provided by Government Code Chapter 2157, Subchapter B.
5. An inter-local contract.
6. The reverse auction procedure as defined by Government Code 2155.062(d).

Requests for Qualifications, Competitive Sealed Proposals and Formal Sealed Bids are advertised per Local Govt. Code 271.025.



Mesquite Independent School District Budget Administration & Management Process (cont.)

Purchase orders are required for purchases of all tangible goods and services. A campus department representative enters a requisition into the accounting system. The account is automatically checked for availability of funds. If funds are available, the requisition is submitted for approval to the denied/re-routed by Purchasing Department personnel. Requisitions being denied are returned to the requestor for correction. These items may then be resubmitted for approval once revised. Requests for technology items, computers, peripherals or software are submitted through Eduphoria and reviewed by the Information Technology staff. If approved, a requisition is entered. Once approved, requisitions are batch updated in the financial software. The funds are encumbered and accounting is updated to provide necessary budget control during the batch update process. The requisition number changes to a valid purchase order number during this process. Each purchase order is printed at the requestor printer and then mailed, emailed or faxed to the appropriate vendor based on the vendor setup.

After the goods have been physically received, or services completed, the recipient enters the information acknowledging receipt into the financial accounting system. The Accounts Payable Department receives the invoice and matches it to the correct purchase order number and the correct vendor. The encumbrance is then liquidated at the time of payment.

Credit Cards

Currently, the Superintendent and Cabinet Members have a district level credit card. Departments and campuses can check out cards. A purchase order is required for payment of any charges on credit card statement, receipts are received in the accounting system. These bills are paid on a weekly basis.

Expense Reimbursements

Proper documentation and verification is necessary for expenses such as travel to be reimbursed. Verification includes such things as hotel, parking, cab, shuttle and airfare receipts, conference registration forms and mileage logs detailing dates of travel, destination and number of miles traveled. These transactions are submitted through a check requisition, signed by the requestor and principal or department head, and forwarded to the Business Office for approval and payment processing.



Mesquite Independent School District Budget Administration & Management Process (cont.)

Budget Amendments

Periodic budget amendments are necessary during the course of the fiscal year to ensure that functional categories maintain a positive balance. Budget amendments are initiated by the Asst. Supt of Finance & Operations. Board approval is required for budget amendments where funds are moved between functional categories.

Reporting to the Texas Education Agency

The District submits its annual budget, student attendance information and its end-of-year financial status through a system called Public Education Information Management System (PEIMS). Transmission dates are established by TEA. The PEIMS system provides TEA and districts across the state with a wealth of demographic and financial information.

Monthly Financial Report

At each regular monthly Board meeting, the District's accounting staff prepares a function by function report for informational purposes. This report is prepared showing the summary of revenues and expenditures both on a monthly and year-to-date basis. These reports also show a percentage of revenues collected and a percentage of budgets expended. In addition to these fund reports, information regarding investments are presented to the Board of Trustees on a quarterly basis.

General Fund Reserve Policy

The board has adopted a 22% to 25% of Budget for the General Fund Reserve.

Internal Controls

Cash Handling Regulation is part of the annual training for all secretaries, principals, club sponsors and anyone else who might handle cash. These requirements are maintained in the district Business Services Handbook.



Assumptions/Parameters for the 2023-24 Mesquite Independent School District

Assumptions form the framework of budget development. Four critical factors drive the budget revenue assumptions: the value of the property in the district, the tax rate, the number of students in the average daily attendance and state funding formulas.

Projected Fund Balance - \$105,548,840 (6/30/23)

Revenue Assumptions/Parameters 2023-24

Balanced Budget

- Submit a balanced budget for Board consideration

Student Enrollment Projection

- Demographer projections—to remain flat at 38,300

Average Daily Attendance

- Current trend is at 93.0%, average normal trend is 95.5%
- Budgeting at 95%

Guaranteed Yield

- 2022-23 \$98.56, 2023-24 \$126.21

Tax Rates

- Maintenance and Operations, current law rate, \$.8846 (will change depending on property values)
- Debt service, \$.40
- Total tax rate, \$1.2846
- 98.5% tax collection rate

Taxable Values

- Projected taxable appraised value (TAV), 9%
- Preliminary Estimated Values May 25, 2023 - Dallas Central Appraisal District (DCAD)



Assumptions/Parameters continued:

Expenditure Assumptions/Parameters 2023-24

Implement Priorities

- Security
- Compensation
- Programs

Campus Organizations Planning

- Review campus allocation methodology
- Refine allocation/new request mechanism
- Adjust allocations to maximize direct student impact
- Continue to train on state mandated coding adhering to the Financial Accountability System resource (FASRG) guide

Central Organizational Planning

- Schedule one on one department meetings to review expenditures
- Refine allocation/new request mechanism
- Budget and adjust all expenditures planned for the year

Budget spend rate at 98% of total budget



Mesquite Independent School District Financial Section Overview

This financial section provides fiscal information regarding the various funds of the District. The School Board of Trustees for Mesquite ISD approves annual expenditure budgets for the General fund, Student Nutrition Fund, and Debt Service Fund. These three funds make up the Governmental Funds. All other funds include proprietary funds, fiduciary funds, special revenue funds, and capital project funds.

In this section, a pyramid approach is presented by beginning with a Combined Statement of Revenues and Expenditures for all three Governmental funds together followed by schedules providing financial information for each of the funds.

The District's budget is organized into the following fund categories:

General Fund

Used to pay for salaries and benefits of District staff, classroom resources, utilities, maintenance, custodial work, grounds upkeep, transportation, etc. Mainly to pay for the general operations of the District's facilities and staff.

Student Nutrition Fund

Used for the operation of the District's program to provide meals to the District's students.

Debt Service Fund

Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and general maintenance projects.

Table 25
Mesquite Independent School District
2023-24 General/Debt Service/Student Nutrition Funds

Expenditures		Revenue	
<u>General Fund</u>	<u>Student Nutrition Fund</u>	<u>General Fund</u>	<u>Student Nutrition Fund</u>
\$ 438,271,541	\$ 25,471,525	\$ 438,271,541	\$ 19,525,239
			<u>Debt Service Fund</u>
			\$ 58,576,913

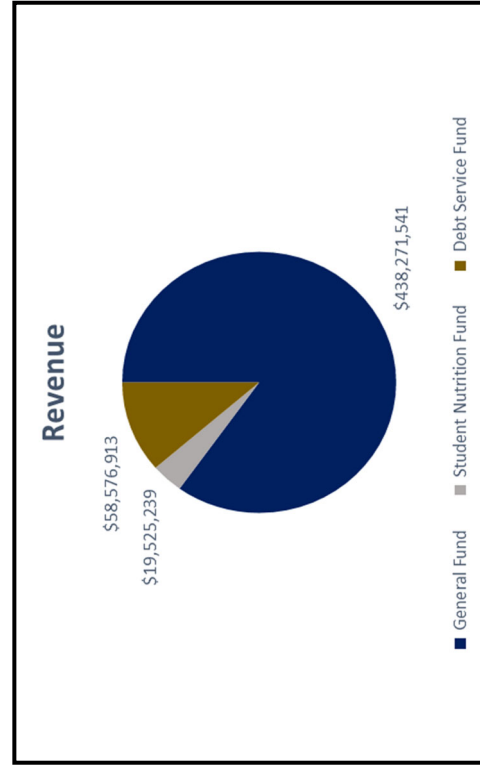
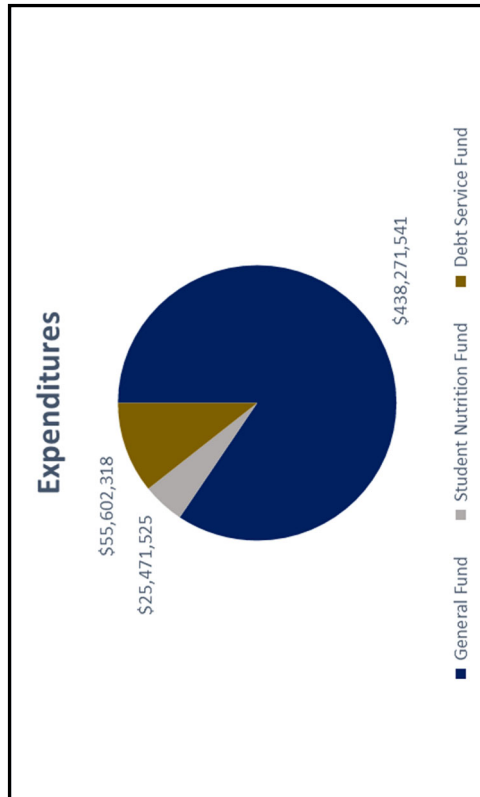


Table 26
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Revenues by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 99,225,646	\$ 108,823,339	\$ 123,658,383	\$ 128,935,084	\$ 139,138,711	\$ 141,341,377	\$ 153,227,612	\$ 172,943,686
5712 - TAXES PRIOR YEAR	1,045,083	948,834	658,793	1,623,761	1,311,724	1,227,442	1,256,455	1,000,000
5719 - PENALTIES, INTEREST & OTHER TA	1,167,492	1,206,083	1,426,439	1,450,802	1,184,580	1,581,813	1,177,687	1,656,199
5721 - LOCAL FROM SALE OF WADA	-	-	-	-	-	-	-	-
5735 - TUITION & FEES	183,180	184,212	191,535	128,915	132,450	154,133	154,105	152,500
5736 - TUITION-REG DAY SCHOOL/ SUNNYVA	-	-	-	5,725	93,769	106,000	122,625	120,000
5737 - SUMMER SCHOOL	100,298	70,274	64,780	83,166	58,487	50,819	48,192	25,000
5738 - OTHER STUDENT TUITION	-	-	-	405,248	143,097	435,646	420,537	425,000
5739 - TUITION AND FEES	17,901	18,275	17,418	13,595	16,405	14,708	17,465	25,000
5742 - EARNINGS FROM INVESTMENTS	1,737,829	4,040,644	5,161,422	4,098,805	183,987	1,053,076	5,693,445	3,500,000
5743 - RENTAL FROM SCHOOL PROPERTY	603,823	542,237	369,999	257,555	198,251	419,001	264,325	275,000
5744 - GIFTS & BEQUESTS	163,839	249,274	296,465	336,574	228,623	40,500	10,000	10,000
5745 - INSURANCE RECOVERY	1,896,755	522,484	726,244	161,719	1,433,759	1,149,415	766,668	785,000
5746 - TAX INCREMENT FUND	-	-	-	-	-	-	-	-
5748 - NET RECEIPTS CLEARING/PATROL	204,557	196,642	200,561	195,425	191,234	250,001	544	-
5749 - MISC/FINES, WELLNESS, & ETC.	1,219,885	2,495,331	1,099,132	966,460	1,725,309	2,843,152	2,234,204	1,936,550
5751 - FOOD SERVICES ACTIVITY	3,159,059	3,325,457	3,130,188	2,126,072	1,083,954	436,733	667,228	1,570,965
5752 - ATHLETIC ACTIVITY REVENUE	809,620	823,156	567,624	701,002	399,391	558,260	675,250	-
5753 - EXTRA/COCURRICULAR ACTIVITY	2,905,256	2,898,777	3,340,235	2,146,040	1,550,009	52,026	348	150,000
5755 - ACTIVITY FUND	120,199	125,260	131,039	71,853	64,726	154,222	245,039	-
5757 - TAXABLE ITEMS SALE	5	-	24,962	-	-	-	(120)	-
5761 - SUCCESSOR-IN-INTEREST CED	-	-	-	-	-	-	-	-
5769 - COUNTY AVAILABLE	-	-	-	-	-	-	-	-
5811 - PER CAPITA/APPORTIONMENT	5,120,812	8,011,935	18,653,252	12,090,407	18,062,754	18,816,878	22,323,137	13,887,600
5812 - FOUNDATION/ENTITLEMENTS	34,408,940	241,130,679	225,197,087	244,910,671	237,167,148	233,133,371	230,303,032	259,279,352
5819 - OTHER FOUNDATION SCHOOL PROGRA	-	-	432,819	-	323,716	-	-	-
5826 - SUPPLEMENTAL PRE-K	-	-	-	-	-	-	-	-
5827 - YEAR ROUND SCHOOL INCENTIVE	-	-	-	-	-	-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	22,132,382	24,754,034	24,169,444	20,909,551	17,294,763	12,246,320	10,450,000	24,735,572

Table 26 (cont.)
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Revenues by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5831 - TRS ON-BEHALF BENEFIT	14,852,191	15,364,250	15,917,167	18,279,319	15,721,915	19,964,110	19,412,972	-
5836 - REVENUE FROM OTHER TX GOVERNME	-	-	-	-	-	-	-	-
5839 - OTHER STATE AGENCIES	178,097	146,059	183,608	1,728,776	66,431	5,950	22,415	9,500,000
5921 - SCHOOL BREAKFAST PROGRAM	3,166,768	3,423,909	3,450,297	3,075,166	1,663,869	3,750,655	4,361,590	9,175,831
5922 - NATIONAL SCHOOL LUNCH	13,111,136	14,013,847	13,939,615	10,501,651	7,587,610	18,348,405	18,833,146	15,568,048
5923 - USDA DONATED COMMODITIES	1,692,845	1,717,639	1,675,144	1,699,613	1,841,360	2,417,719	1,856,449	2,652,390
5929 - OTHER FEDERAL REVENUES	-	-	-	-	1,527,447	-	14,946,411	(3,000,000)
5931 - SCHOOL HEALTH AND RELATED SERV	3,172,021	2,889,561	4,997,323	3,439,995	1,544,116	10,291,181	4,205,136	-
5932 - MEDICAID ADM CLAIMING	58,619	46,877	-	-	-	-	-	-
5949 - DIRECT FEDERAL REVENUE	541,995	576,200	473,718	534,711	659,916	575,629	647,253	-
7911 - SALE OF BONDS	-	-	-	-	-	303,813	443,927	-
7912 - SALE OF PROPERTY	34,051	172,334	3,131,150	40,402	28,543	-	-	-
7913 - LEASE-PURCHASE PROCEEDS	-	-	-	-	-	1,512,000	-	-
7915 - TRANSFER IN	440,115	391,200	423,258	423,258	424,149	-	-	-
7916 - PREMIUM/DISCOUNT	11,071,275	-	-	-	-	-	-	-
7949 - OTHER RESOURCES	-	-	-	-	-	-	-	-
7989 - OTHER/NON-REVENUE	40	-	-	-	-	-	-	-
7998 - GAIN/LOSS INVESTMENT	-	-	-	-	-	-	-	-
7999 - RESIDUAL EQUITY TRANSFERS IN	-	-	-	-	-	-	-	-
Grand Total	\$ 447,344,721	\$ 439,108,803	\$ 453,709,102	\$ 461,341,322	\$ 453,052,204	\$ 473,234,353	\$ 494,787,078	\$ 516,373,693

Table 27
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Expenditures by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6112 - PROFESSIONAL SUBSTITUTES	\$ 2,228,444	\$ 2,358,408	\$ 2,510,675	\$ 1,781,483	\$ 2,256,171	\$ 3,937,718	\$ 4,065,079	\$ 4,300,000
6116 - PROFESSIONAL EXTRA DUTY PAY	4,997,807	5,094,645	5,184,146	4,563,582	12,074,525	19,002,157	2,779,328	3,600,000
6117 - CAREER LADDER	112,113	85,757	74,222	66,000	43,750	54,000	37,500	36,000
6118 - PROFESSIONAL STIPENDS	2,937,504	3,031,402	2,968,796	3,379,983	3,032,026	4,322,153	3,857,122	7,021,708
6119 - PROFESSIONAL SALARY	179,375,942	190,892,700	190,097,267	193,458,903	175,121,028	208,687,442	188,083,917	224,726,046
6121 - EXTRA DUTY/SUPPORT	2,286,294	2,316,731	2,659,043	2,992,978	3,024,753	5,311,978	5,419,034	5,651,800
6122 - SUPPORT SALARIES - SUBS	768,560	678,453	617,855	522,442	427,473	316,361	515,248	517,000
6125 - SUPPORT SALARIES	39,503,679	41,005,061	41,126,703	42,968,691	38,905,733	44,938,477	51,838,928	58,419,550
6126 - SUPPORT SALARIES/HOURLY	1,375,573	1,386,551	1,411,899	1,532,309	1,400,733	1,574,081	1,778,218	2,394,081
6127 - LOCALLY DEFINED SALARIES/WAGES				-	-	15,000	2,790,000	6,450,000
6131 - CONTRACT BUYOUTS		-	-	-	-	-	-	-
6134 - EMPLOYEE ALLOWANCES	293,590	216,329	219,854	210,092	184,580	230,665	260,838	395,311
6141 - SOCIAL SECURITY/MEDICARE	3,197,258	3,277,439	3,366,460	3,543,774	3,158,534	3,991,758	4,055,354	4,830,202
6142 - HEALTH & LIFE INSURANCE	11,354,829	11,396,341	11,045,082	10,710,270	8,982,018	10,533,193	11,730,433	11,319,900
6143 - WORKERS' COMPENSATION	1,024,371	1,026,542	1,027,866	1,027,618	1,229,950	1,018,227	1,316,024	1,538,500
6144 - TRS ON-BEHALF BENEFIT	14,852,191	15,364,250	15,917,167	18,279,054	15,721,915	19,964,110	19,412,972	20,700,000
6145 - UNEMPLOYMENT COMPENSATION	74,864	101,948	41,489	362,497	174,730	9,140	3,920	10,000
6146 - TEACHER RETIREMENT/TRS CARE	7,795,915	8,797,244	8,936,002	9,828,513	8,700,657	11,120,450	13,024,564	11,000,000
6147 - SICK/VACATION RETIREMENT	344,559	485,003	322,716	323,326	303,534	767,071	929,397	1,540,836
6148 - PLAN BEHAVIOR HEALTH	114,011	114,805	114,919	112,252	95,338	122,777	105,709	100,000
6149 - EMPLOYEE BENEFITS	75,774	75,213	82,265	80,759	70,779	81,647	496,911	725,000
6199 - CONTINGENCIES			-	-				6,300,154
6211 - LEGAL SERVICE	176,022	167,753	211,835	330,152	182,011	266,744	189,241	73,000
6212 - AUDIT SERVICES	142,000	125,000	125,000	150,000	142,500	177,000	127,013	100,000
6213 - TAX COLLECTION	753,393	759,748	784,840	876,724	782,565	802,543	769,179	945,000
6214 - LOBBYING EXPENSE		-	-	7,228	6,370	7,741	8,176	9,000
6217 - DATA PROCESSING SERVICE	-	-	-	-	-	-	-	-
6219 - PROFESSIONAL SERVICE	40,000	40,000	-	-	-	-	5,000	-
				-	-	-	5,000	-

Table 27 (cont.)
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6221 - STAFF TUITION FEES	339,399	91,951	81,136	115,962	141,402	146,087	71,868	37,500
6223 - STUDENT TUITION-OTHER THAN PUB	604,557	766,211	65,576	171,400	189,445	200,204	39,146	300,000
6239 - EDUCATION SERVICE CENTER	122,370	168,327	126,452	318,623	231,409	240,459	180,441	282,700
6244 - TECHNOLOGY MAINT/REPAIRS	-	-	10,826	-	-	-	-	-
6245 - AUDIO VISUAL MAINT/REPAIRS	1,445	5,098	4,192	1,638	3,334	-	789	5,000
6246 - BUILDING MAINTENANCE/REPAIRS	1,944,157	2,656,746	2,628,119	3,938,831	4,728,655	5,361,592	5,562,226	4,669,120
6247 - VEHICLE MAINTENANCE/REPAIRS	84,030	123,927	84,290	48,821	26,246	66,143	180,992	319,700
6249 - CONTRACTED MAINT/REPAIR	2,398,239	2,266,326	2,905,579	3,839,001	2,445,916	2,974,755	1,357,116	2,139,115
6255 - WATER	2,149,571	2,464,137	2,271,897	2,924,901	2,255,903	3,314,507	4,105,964	3,766,000
6256 - TELEPHONE	472,419	450,956	333,964	321,590	193,496	676,783	444,740	507,500
6257 - ELECTRICITY	5,686,607	4,924,685	4,329,388	4,194,974	3,361,235	4,833,059	4,945,962	4,840,500
6258 - GAS	456,382	524,861	393,066	308,549	431,062	697,332	700,732	886,000
6259 - OTHER UTILITIES	445,496	273,578	269,237	90,048	1,109,017	379,296	150,035	200,000
6264 - COPIER RENTAL	1,215,868	1,369,324	1,483,529	1,479,472	994,519	662,122	1,086,740	1,003,000
6265 - EQUIP RENTAL	22,311	41,940	50,712	78,421	32,212	31,380	16,530	15,000
6266 - VEHICLE RENTAL	116,292	91,671	90,259	123,795	29,509	102,595	162,945	155,000
6267 - BUILDING RENTAL	937,434	938,159	938,209	234,359	-	(278)	17,629	35,000
6269 - OTHER RENTAL	4,624	4,132	25,884	19,991	5,885	729,748	767,594	102,000
6291 - CONSULTING SERVICES	50,000	259,183	648,979	571,602	879,924	9,859,850	7,740,489	12,759,318
6299 - MISC CONTRACTED SERVICE	5,416,949	4,963,073	6,175,102	5,723,588	4,960,348	1,040,551	1,459,180	1,594,517
6311 - VEHICLE FUELS	624,808	724,580	1,023,992	716,814	408,538	1,253,288	1,159,435	992,250
6315 - CUSTODIAL SUPPLIES	936,662	1,009,868	1,002,836	992,177	1,025,219	1,509,774	2,105,110	3,259,568
6316 - SUPPLIES BUILDINGS	1,451,942	1,360,573	1,524,932	1,228,887	1,324,133	-	-	-
6317 - COMPUTER SUPPLIES/M&O	-	-	-	-	-	-	-	-
6319 - OTHER SUPPLIES	980,473	892,302	1,517,055	1,827,115	1,840,574	1,242,458	976,243	1,192,527
6321 - TEXTBOOKS	173,186	132,097	5,072	538	10,362	3,737	141,633	254,000
6325 - READING MATERIALS/BOOKS	136,523	103,862	126,136	336,473	48,422	46,684	42,837	70,000
6326 - MAGAZINES	26,117	29,797	11,632	14,093	13,530	13,719	7,197	8,350
6327 - TEXTBOOK (STATE ADOPTED)	-	-	-	-	-	-	-	-
6329 - READING MATERIAL/OTHER	41,389	39,911	22,531	16,858	20,234	16,140	29,821	29,400

Table 27 (cont.)
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6334 - TESTING-MATERIALS	216,830	346,420	168,389	538,360	280,176	307,563	681,585	981,650
6341 - FOOD/FOOD SERVICE	8,632,745	8,469,470	8,718,811	7,497,940	5,134,062	9,019,071	9,835,105	180,000
6342 - NON-FOOD/FOOD SERVICE	876,757	930,796	902,475	775,172	551,803	846,740	833,701	15,500
6344 - USDA DONATED COMMODITIES	1,692,845	1,717,639	1,675,144	1,699,613	1,841,268	2,417,719	1,856,449	-
6349 - FOOD SERVICE SUPPLIES	118,367	62,458	22,543	62,704	25,844	52,905	26,084	1,000
6395 - ELECTRONICS \$100-\$5,000	592,104	723,539	653,354	697,924	556,541	419,442	366,920	489,500
6396 - COMPUTER SUPPLIES	1,544,036	1,557,766	1,251,710	929,661	1,159,704	1,140,405	1,472,976	1,773,659
6397 - FURNITURE UNDER \$5,000	245,112	293,350	379,285	446,873	188,282	165,506	106,455	10,750,776
6398 - EQUIPMENT \$300-\$5,000	466,725	894,555	549,680	726,791	229,676	257,986	231,734	1,213,500
6399 - GENERAL SUPPLIES	9,242,910	8,274,158	8,073,805	8,547,122	8,232,965	8,666,776	6,985,874	11,204,900
6411 - TRAVEL/EMPLOYEE	713,272	588,934	575,049	368,460	83,800	472,671	626,427	1,170,957
6412 - TRAVEL/STUDENTS	903,435	1,054,022	1,362,797	844,544	452,958	849,745	866,186	1,280,050
6413 - STIPENDS/NON-EMPLOYEE	-	-	-	-	-	-	-	-
6419 - TRAVEL/NON-EMPLOYEE	54,617	57,472	86,868	23,665	12,632	32,823	59,712	75,000
6425 - PROPERTY INSURANCE	781,873	950,176	1,349,493	1,555,794	1,646,987	2,156,704	2,100,846	2,962,000
6426 - LIABILITY INSURANCE	122,061	124,740	126,858	228,942	271,470	286,999	337,292	350,000
6427 - BONDING INSURANCE	2,627	1,562	2,272	3,479	1,349	2,990	3,550	500
6428 - ATHLETIC INSURANCE	197,539	197,539	202,539	190,885	-	202,539	198,539	212,700
6429 - OTHER INSURANCE ESCROW	-	-	-	-	-	-	-	-
6434 - ELECTION EXPENSES	-	60,720	11,700	-	222,852	-	266,696	260,000
6491 - REQUIRED PUBLIC NOTICES		1,833	5,920	4,433	1,449	5,643	8,575	16,200
6494 - STUDENT TRANSPORTATION-BUSES	1,155,078	1,336,540	1,198,775	904,803	457,286	1,041,561	(2,124)	1,478,700
6495 - DUES	195,075	181,901	207,765	274,370	176,597	229,241	192,532	352,175
6497 - AWARDS-GRADUATION	283,303	319,345	307,544	303,899	164,505	188,472	229,082	101,800
6498 - RESOURCE OFFICER	1,178,242	1,224,837	1,573,894	1,704,380	1,297,846	1,968,466	2,735,992	-
6499 - MISC OPERATING EXP	6,022,967	6,328,478	5,966,030	5,325,128	1,461,563	2,335,680	2,835,883	2,599,526

Table 27 (cont.)
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6511 - BOND PRINCIPAL	29,284,996	26,395,260	28,543,375	24,405,378	-	30,532,246	19,780,417	19,986,425
6512 - LEASE PRINCIPAL	-	-	-	-	-	755,096	776,703	1,110,000
6521 - INTEREST ON BONDS	19,582,868	25,708,508	34,011,863	35,627,559	16,445,815	31,290,695	34,634,725	35,015,893
6522 - LEASE INTEREST	-	-	-	-	-	276,447	-	300,000
6599 - DEBT SERVICE FEES	367,038	206,547	197,868	394,629	249,902	1,094,180	233,456	600,000
6614 - LAND PURCHASE	353,163	-	971,504	2,857	-	-	-	-
6624 - BUILDING PURCHASE/CONSTRUCTION	7,296,647	13,804,610	7,833,819	9,040,991	11,271	7,216,333	7,376	-
6625 - BUILDING IMPROVEMENT	992,392	9,259,374	4,445,070	2,091,188	75,472	170,177	1,278,596	710,000
6626 - FEES/BUILDING	993,534	470,324	919,979	396,193	31,484	-	44,232	70,000
6631 - VEHICLE>\$5,000	1,373,474	63,777	1,031,179	187,758	-	-	64,761	599,500
6635 - ELECTRONIC EQUIP>\$5,000	10,409,625	8,393,330	8,564,471	6,060,621	21,206	103,575	105,832	76,000
6637 - FURNITURE>\$5,000	1,673,972	808,588	327,646	317,965	7,506,543	3,453,105	4,954,964	4,189,000
6639 - EQUIPMENT>\$5,000	2,612,400	2,995,836	3,422,863	3,863,217	234,073	1,580,524	1,854,762	136,500
6644 - FURN<\$5,000	-	-	-	-	3,276,060	506,762	5,445,425	4,874,820
6645 - TECH EQUIP<\$5,000	-	-	-	-	-	-	-	-
6649 - OTHER EQUIP<\$5,000	-	-	-	-	-	-	-	-
6658 - SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	-	135,369	-
6659 - LEASE PURCHASE	-	-	-	-	-	-	-	-
6669 - LIBRARY BOOKS	378,777	401,131	429,825	426,707	482,137	458,728	472,148	467,000
7901 - Refunding Bond Issuance				-	-	-	-	-
7911 - Sale of Bonds				-	-	-	-	-
7916 - Premium/Discount				-	-	-	-	-
8911 - TRANSFERS OUT	1,157,811	1,205,456	1,133,884	7,042,490	1,373,422	43,586,604	16,693,233	100,000
8949 - OTHER USES	23,625,401	-	-	14,496,569	16,729,626	79,471,715	-	-
8989 - MISCELLANEOUS OTHER/NON-OPERAT	-	-	-	-	-	-	-	-
8999 - TRANSFERS OUT	-	-	-	-	-	-	-	50,000
				-	-	-	-	5,000
				-	-	-	-	1,459,000
Grand Total	\$ 436,004,561	\$ 440,885,590	\$ 444,202,727	\$ 464,756,211	\$ 373,620,829	\$ 610,655,795	\$ 466,390,293	\$ 519,345,384

Table 28
Mesquite Independent School District
Revenue and Budget 5 Year Estimations

Property Growth Prediction		10%	4%	4%	4%	4%	9%	5%	5%	5%	
Student Enrollment		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-25	2025-26	2026-27	2027-28
Growth Factor Projected-Demographer (Low)		40,888	40,965	38,420	37,816	37,640	37,248	37,005	36,957	36,711	36,661
	Growth Factor Projected-Demographer (Moderate)	41,053	41,249	41,401	38,152	38,293	38,185	38,027	37,893	37,849	38,637
	Growth Factor Used for Revenue Planning	0	125	100	-268	141	-108	-158	-134	-44	788
	Refined ADA-Formula	38,530	38,655	38,755	36,696	36,837	36,729	36,571	36,437	36,393	37,181
Summary of Total State/Local M&O Revenue		Audited Revenue	Audited Revenue	Audited Revenue	Audited Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue
2018-2019		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-25	2025-26	2026-27	2027-28	2027-28
State Revenue		\$260,207,642	\$275,692,362	\$271,295,464	\$271,914,359	\$284,063,050	\$293,866,952	\$292,602,802	\$291,530,674	\$291,178,632	\$297,483,382
Local Revenue		\$96,682,294	\$96,941,793	\$101,051,634	\$103,270,214	\$109,586,950	\$128,854,589	\$130,336,417	\$131,835,286	\$133,351,391	\$134,884,932
Federal Revenue		\$5,471,041	\$3,974,706	\$2,563,358	\$10,866,810	\$6,050,000	\$15,550,000	\$15,728,825	\$15,909,706	\$16,092,668	\$16,277,734
Other Sources		\$2,779,666	\$-	\$-	\$-	\$400,000	\$-	\$-	\$-	\$-	\$-
Total M&O Revenue		\$365,140,643	\$376,608,861	\$374,910,456	\$386,051,383	\$400,100,000	\$438,271,541	\$438,668,043	\$439,275,666	\$440,622,692	\$448,646,048
Expenditures		Audited Expenditures	Audited Expenditures	Audited Expenditures	Audited Expenditures	Budgeted Expenditures	Budgeted Expenditures	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue	Budgeted Revenue
2018-2019		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-25	2025-26	2026-27	2027-28	2027-28
General		\$6,579,122	\$807,717	\$42,056,975	\$1,000,000	\$-	\$-	\$-	\$-	\$-	\$-
Instruction		\$209,440,357	\$211,559,530	\$199,927,695	\$233,007,662	\$245,799,053	\$253,822,849	\$252,098,192	\$250,560,261	\$249,737,059	\$255,565,231
Instructional Resources		\$5,882,019	\$6,208,669	\$5,710,882	\$6,277,737	\$6,529,110	\$7,004,286	\$7,084,835	\$7,166,311	\$7,248,723	\$7,332,084
Staff Development		\$3,701,139	\$3,829,566	\$3,387,230	\$4,665,644	\$6,293,142	\$4,932,895	\$4,989,623	\$5,047,004	\$5,105,045	\$5,163,753
Instructional Leadership		\$6,677,436	\$6,889,245	\$6,493,165	\$8,945,220	\$9,287,100	\$9,334,526	\$9,441,873	\$9,550,455	\$9,660,285	\$9,771,378
School Administration		\$19,250,145	\$19,745,382	\$16,858,514	\$22,125,008	\$21,801,100	\$24,003,437	\$24,279,477	\$24,558,691	\$24,841,115	\$25,126,788
Guidance & Counseling Services		\$15,162,952	\$16,426,443	\$15,106,613	\$18,356,534	\$19,416,350	\$21,065,562	\$21,307,816	\$21,552,856	\$21,800,714	\$22,051,422
Social Work Services		\$215,053	\$220,715	\$195,621	\$312,938	\$364,800	\$438,755	\$443,801	\$448,904	\$454,067	\$459,289
Health Services		\$3,896,097	\$3,994,527	\$3,791,496	\$4,559,005	\$4,515,353	\$5,727,901	\$5,793,772	\$5,860,400	\$5,927,795	\$5,995,964
Transportation Services		\$6,599,519	\$6,623,511	\$5,326,288	\$8,222,742	\$7,048,200	\$10,326,372	\$10,445,125	\$10,565,244	\$10,686,745	\$10,809,642
Food Service		\$1,262,470	\$1,228,214	\$1,140,449	\$3,443,162	\$1,438,799	\$1,436,549	\$1,453,069	\$1,469,780	\$1,486,682	\$1,503,779
Extra Curricular Services		\$11,241,059	\$9,224,421	\$7,311,958	\$9,284,576	\$9,761,060	\$12,347,506	\$12,489,502	\$12,633,132	\$12,778,413	\$12,925,364
General Administration		\$8,481,425	\$9,190,689	\$8,412,896	\$10,522,738	\$11,611,250	\$14,428,291	\$14,594,216	\$14,762,050	\$14,931,813	\$15,103,529

Table 28 (cont.)

Maintenance	\$ 34,940,328	\$ 35,540,859	\$ 33,099,078	\$ 41,095,905	\$ 42,222,180	\$ 47,543,856	\$ 48,090,610	\$ 48,643,652	\$ 49,203,054	\$ 49,768,889
Security	\$ 3,786,216	\$ 4,166,516	\$ 3,543,565	\$ 4,292,626	\$ 3,977,473	\$ 5,938,882	\$ 6,007,179	\$ 6,076,262	\$ 6,146,139	\$ 6,216,819
Data Processing	\$ 8,220,692	\$ 10,569,718	\$ 11,032,104	\$ 13,823,413	\$ 15,546,300	\$ 16,750,606	\$ 16,943,238	\$ 17,138,085	\$ 17,335,173	\$ 17,534,528
Community Services	\$ 268,672	\$ 264,579	\$ 213,922	\$ 244,485	\$ 249,050	\$ 335,613	\$ 339,473	\$ 343,376	\$ 347,325	\$ 351,320
Juvenile Justice Alternative	\$ 15,325,998	\$ 13,871,130	\$ 25,488	\$ 3,456	\$ 100,000	\$ 100,000	\$ 101,150	\$ 102,313	\$ 103,490	\$ 104,680
Tax Increment Zones	\$ 50,424	\$ 23,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 1,031,543	\$ 903,800	\$ 1,507,216	\$ 1,524,549	\$ 1,542,081	\$ 1,559,815	\$ 1,577,753
FAC Acquisition/Construction	\$ 3,216,624	\$ 3,183,867	\$ 1,679,198	\$ 8,157,445	\$ 2,584,400	\$ 706,439	\$ 714,563	\$ 722,781	\$ 731,092	\$ 739,500
Intergovernmental Charges	\$ 406,205	\$ 419,493	\$ 436,161	\$ 437,750	\$ 450,000	\$ 520,000	\$ 525,980	\$ 532,028	\$ 538,147	\$ 544,336
TOTAL EXPENDITURES	\$358,024,830	\$369,759,680	\$324,500,040	\$440,866,564	\$ 410,633,514	\$ 438,271,541	\$438,668,043	\$439,275,666	\$440,622,692	\$ 448,646,048
Current Fund Balance	\$ 112,296,013	\$ 119,411,826	\$ 126,261,007	\$ 172,233,881	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Predicted Fund Balance	\$ 7,115,813	\$ 6,849,181	\$ 50,410,416	\$ (54,815,181)	\$ (10,533,514)	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0
	\$ 119,411,826	\$ 126,261,007	\$ 176,671,423	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Board Policy - 22% Fund Balance	\$ 80,330,941	\$ 82,853,949	\$ 82,480,300	\$ 84,931,304	\$ 88,022,000	\$ 96,419,739	\$ 96,506,970	\$ 96,640,647	\$ 96,936,992	\$ 98,702,131

MISD Internal Data
Black is audited and red is unaudited/forecast budget

* MISD would like to continue approving balanced budgets for its operating fund. The projections above are increased annually by 1.15%.



Table 29
Mesquite Independent School District
Future Budget Years

General Fund	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Revenues	\$ 400,100,000	\$ 438,271,541	\$ 438,668,043	\$ 439,275,666	\$ 440,622,692	\$ 448,646,048
Expenditures	410,633,514	438,271,541	438,668,043	439,275,666	440,622,692	448,646,048
Net	\$ (10,533,514)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 117,418,700	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Ending Fund Balance	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186	\$ 106,885,186
Debt Service Fund						
Revenues	\$ 58,825,723	\$ 58,576,913	\$ 58,276,913	\$ 57,976,913	\$ 57,676,913	\$ 57,376,913
Expenditures	56,144,918	55,602,318	55,178,534	54,316,818	53,660,148	53,590,315
Net	\$ 2,680,805	\$ 2,974,595	\$ 3,098,379	\$ 3,660,095	\$ 4,016,765	\$ 3,786,598
Beginning Fund Balance	\$ 70,374,671	\$ 73,055,476	\$ 76,030,071	\$ 79,128,450	\$ 82,788,545	\$ 86,805,310
Ending Fund Balance	\$ 73,055,476	\$ 76,030,071	\$ 79,128,450	\$ 82,788,545	\$ 86,805,310	\$ 90,591,908
Student Nutrition Fund						
Revenues	\$ 23,672,336	\$ 19,525,239	\$ 23,500,000	\$ 24,700,000	\$ 25,000,000	\$ 25,500,000
Expenditures	26,309,328	25,471,525	23,500,000	24,700,000	25,000,000	25,500,000
Net	\$ (2,636,992)	\$ (5,946,286)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 10,113,391	\$ 7,476,399	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113
Ending Fund Balance	\$ 7,476,399	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113	\$ 1,530,113
Capital Projects Fund						
Revenues	\$ 4,580,004	\$ 1,437,000	\$ 100,000	\$ -	\$ -	\$ -
Expenditures	\$ 62,258,016	\$ 76,398,291	\$ 9,770,320	\$ -	\$ -	\$ -
Net	(57,678,012)	\$ (74,961,291)	\$ (9,670,320)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 142,309,623	\$ 84,631,611	\$ 9,670,320	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 84,631,611	\$ 9,670,320	\$ -	\$ -	\$ -	\$ -

Est'd as of June 30, 2022



Mesquite Independent School District General Fund

Revenue

The General Fund revenues for 2023-24 are anticipated to be around \$438M. This is an increase of \$38M when compared to 2022-23. MISD began charging indirect costs to its Federal Grants in 2022-23 which is anticipated to bring in an additional \$9M in federal revenue. In November 2022 the District's taxpayers passed a VATRE which increased the tax rate by \$.03, due to this, MISD is projected to recognize an additional \$20M in local revenue when compared to 2022-23. State funding is projected to increase by about \$9M. State funding formulas guaranteed yield increased \$98.56 to \$126.21. MISD is budgeting based off a 95% average daily attendance. This is a 2% increase from the previous year. MISD is counting on attendance to return to the level it was at before Covid-19. MISD is also pursuing initiatives to motivate kids to return to the classroom.

Expenditures

Approximately 83% (361,755,453) of the annual operating budget is dedicated to staffing and the related salary and benefits cost. MISD provided a 6-8% salary increase to Teachers/Nurses/Librarians, a 2% increase to administrators, and a 3% increase to all other staff. The raises led to a \$17M increase in salaries. MISD implemented a Staff Attendance Incentive that would give employees the opportunity to receive a total of \$1,000 for the year for perfect attendance. \$250 would be paid out quarterly if an employee had 0 absences within the time period. Resetting each quarter ensures that employees with an unexpected absence will still be eligible in the next quarter. The anticipated cost to the district was \$2.7M. On the program side, an emphasis was placed on expanding art and music programs on elementary campuses totaling a \$2M cost the district.

Fund Balance

In 2021-22 the MISD Board of Trustees approved approximated \$42M to be pulled from fund balance for five multipurpose pavilions (\$27M), a natatorium (\$8.1M), wrestling building (\$4.6M) and alternate campus renovations. The \$42M budget amendment and expenditures being less than revenue resulted in a \$59M decrease in fund balance. The fund balance at the end of 2021-22 was \$117.4M. In 2022-23 MISD uncommitted \$7.5M that as previously set aside for technology infrastructure. MISD increased the reserve for self-insurance \$2.5M, increased the reserve for disaster recovery \$2.5M, and uncommitted \$2.5M to be added to the fund balance. MISD also pulled \$11M from the fund balance for needs for facilities and operations, fine arts, athletics, library and cafeteria furniture replacement, technology, and transportation needs. The funds will be used for special projects or unforeseen expenditures that may occur during the school year. The projected 2022-23 fund balance is \$142.5M.



Table 30
Mesquite Independent School District
General Fund - Revenues & Expenditures

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Revenue					
57 - Local Revenue	\$ 96,941,792	\$ 101,051,634	\$ 103,270,214	\$ 120,185,487	\$ 128,854,589
58 - State Revenue	275,692,363	271,295,464	271,914,359	272,039,141	293,866,952
59 - Federal Revenue	3,974,706	2,563,359	10,866,810	19,798,800	15,550,000
79 - Other Sources	431,602	419,743	1,815,813	443,927	-
Total Revenue	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 412,467,356	\$ 438,271,541
Expenditures					
00 - General	\$ 7,010,724	\$ 1,227,460	\$ 43,881,503	\$ 16,693,233	\$ -
11 - Instruction	211,537,343	199,909,238	233,033,360	204,220,006	253,822,848
12 - Instr. Resources/Media	6,231,567	5,710,879	6,276,842	6,394,831	7,004,286
13 - Curriculum & Instr. Staff Dev.	3,829,566	3,387,228	4,665,646	4,461,911	4,932,895
21 - Instructional Leadership	6,889,245	6,493,162	8,957,899	8,796,755	9,334,526
23 - School Administration	19,744,667	16,858,513	22,125,006	22,385,515	24,003,437
31 - Guidance & Counseling	16,426,436	15,106,612	18,356,532	19,031,563	21,065,562
32 - Social Work Services	220,715	195,621	337,971	290,817	438,755
33 - Health Services	3,994,529	3,791,494	4,559,006	4,707,672	5,727,901
34 - Student Transportation	6,623,511	5,340,216	8,222,743	9,172,201	10,326,372
35 - Food Services	1,228,215	1,140,450	3,380,647	1,416,176	1,436,549
36 - Extra Curricular Activities	9,224,421	7,316,491	9,284,574	8,789,729	12,347,506
41 - General Administration	9,190,688	8,412,896	10,522,736	11,886,698	14,428,291
51 - Maintenance & Operating	35,540,863	33,099,076	41,095,903	44,474,278	47,543,856
52 - Security & Monitoring Services	4,166,518	3,543,564	4,292,625	6,272,774	5,938,882
53 - Data Processing Services	10,569,719	11,032,104	13,823,415	15,360,452	16,750,607
61 - Community Services	264,579	213,923	244,485	252,897	335,613
71 - Debt Administration - Principal	-	-	1,031,543	776,703	1,507,216
81 - Acquisition/Construction	13,871,132	1,679,203	8,157,450	1,450,282	706,439
95 - Juvenile Justice Alternative	23,484	25,488	3,456	13,146	100,000
97 - Tax Increment Fund	3,183,867	-	-	-	-
99 - Other Intergovernmental	419,493	436,161	437,750	469,054	520,000
Total Expenditures	\$ 370,191,281	\$ 324,919,782	\$ 447,119,920	\$ 387,316,692	\$ 438,271,541
Beginning Fund Balance	\$ 119,411,826	\$ 126,261,007	\$ 176,671,425	\$ 117,418,701	\$ 142,569,365
Ending Fund Balance	\$ 126,261,007	\$ 176,671,425	\$ 117,418,701	\$ 142,569,365	\$ 142,569,365

Table 31
Mesquite Independent School District
General Fund Revenues & Expenditures

Revenue	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Local	\$ 81,681,577	\$ 90,177,275	\$ 96,682,292	\$ 96,941,792	\$ 101,051,634	\$ 103,270,214	\$ 120,185,487	\$ 128,854,589
State	264,460,611	264,513,649	260,207,642	275,692,363	271,295,464	271,914,359	272,039,141	293,866,952
Federal	3,720,967	3,448,413	5,471,042	3,974,706	2,563,359	10,866,810	19,798,800	15,550,000
Other Sources	425,291	563,534	3,522,350	431,602	419,743	1,815,813	443,927	-
Grand Total	\$ 350,288,446	\$ 358,702,871	\$ 365,883,325	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 412,467,356	\$ 438,271,541
Expenditures								
Payroll Costs	\$ 264,278,417	\$ 279,002,861	\$ 279,254,184	\$ 287,275,359	\$ 267,634,916	\$ 327,866,271	\$ 302,292,382	\$ 361,755,453
Contracted Services	23,475,978	23,321,836	23,910,371	25,779,480	23,105,016	31,458,067	28,490,869	33,146,453
Supplies & Materials	16,662,816	16,184,151	16,139,044	16,948,003	15,195,778	16,543,918	15,716,542	20,296,207
Other Operating Costs	11,594,810	12,390,259	12,948,780	11,708,475	6,176,465	9,729,835	10,366,447	10,774,108
Debt Service Fees	-	-	-	-	-	1,031,543	776,703	1,405,000
Fixed Assets	25,569,212	35,040,600	25,729,052	21,469,240	11,580,148	12,179,955	12,980,515	10,894,320
Other Uses	766,611	814,256	742,684	7,010,724	1,227,460	43,872,788	16,693,233	-
PPA						4,437,543		
Grand Total	\$ 342,347,844	\$ 366,753,962	\$ 358,724,115	\$ 370,191,281	\$ 324,919,782	\$ 447,119,920	\$ 387,316,692	\$ 438,271,541

Table 32
Mesquite Independent School District
General Fund - Revenues by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 70,681,304	\$ 77,518,020	\$ 84,608,426	\$ 93,153,523	\$ 93,943,280	\$ 93,942,697	\$ 107,607,694	\$ 118,954,589
5712 - TAXES PRIOR YEAR	771,877	690,850	485,765	1,138,598	899,664	1,168,443	1,256,455	1,000,000
5719 - PENALTIES, INTEREST & OTHER TA	836,505	858,335	973,508	990,456	677,592	1,060,315	1,177,687	1,400,000
5721 - LOCAL FROM SALE OF WADA							-	-
5735 - TUITION & FEES	183,180	184,212	191,535	128,915	132,450	154,133	154,105	152,500
5736 - TUITION-REG DAY SCHOOL/SUNNYVALE		-		5,725	93,769	106,000	122,625	120,000
5737 - SUMMER SCHOOL	100,298	70,274	64,780	83,166	58,487	50,819	48,192	25,000
5738 - OTHER STUDENT TUITION				405,248	143,097	435,646	420,537	425,000
5739 - TUITION AND FEES	17,901	18,275	17,418	13,595	16,405	14,708	17,465	25,000
5742 - EARNINGS FROM INVESTMENTS	1,278,643	3,053,432	3,631,536	3,199,963	108,578	930,616	5,223,749	3,000,000
5743 - RENTAL FROM SCHOOL PROPERTY	603,823	542,237	369,999	257,555	198,251	419,001	264,325	275,000
5744 - GIFTS & BEQUESTS	163,839	249,274	296,465	276,574	221,210	-	-	-
5745 - INSURANCE RECOVERY	1,896,755	522,484	726,244	161,719	1,433,759	1,149,415	766,668	785,000
5746 - TAX INCREMENT FUND	-	-	-	-	-	-	-	-
5748 - NET RECEIPTS CLEARING/PATROL	204,557	196,642	200,561	195,425	191,234	250,001	544	-
5749 - MISC/FINES, WELLNESS, & ETC.	1,107,815	2,426,047	1,052,656	912,771	1,709,491	2,823,331	2,204,923	1,901,550
5751 - FOOD SERVICES ACTIVITY							-	640,950
5752 - ATHLETIC ACTIVITY REVENUE	809,620	823,156	567,624	701,002		558,260	675,250	-
5753 - EXTRA/COCURRICULAR ACTIVITY	2,905,256	2,898,777	3,340,235	2,146,040	399,391	52,026	348	150,000
5755 - ACTIVITY FUND	120,199	125,260	130,578	71,853	1,550,009	154,222	245,039	-
5757 - TAXABLE ITEMS SALE	5	-	24,962	-	64,726	-	(120)	-
5761 - SUCCESSOR-IN-INTEREST CED					-	-	-	-
5769 - COUNTY AVAILABLE								-
5811 - PER CAPITA/APPORTIONMENT	15,120,812	8,011,935	18,653,252	12,090,407		18,816,878	22,323,137	13,887,600
5812 - FOUNDATION/ENTITLEMENTS	234,408,940	241,130,679	225,197,087	237,167,148	233,133,371	233,133,368	230,303,032	259,279,352
5819 - OTHER FOUNDATION SCHOOL PROGRA			432,819	-	241,570,816	-	-	-
5826 - SUPPLEMENTAL PRE-K					323,716	-	-	-
5827 - YEAR ROUND SCHOOL INCENTIVE	-					-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	78,668	6,785	7,317	411,965	19,931	-	-	20,700,000

Table 32 (cont.)
Mesquite Independent School District
General Fund - Revenues by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5831 - TRS ON-BEHALF BENEFIT	14,852,191	15,364,250	15,917,167	18,279,319	15,721,915	19,964,110	19,412,972	-
5836 - REVENUE FROM OTHER TX GOVERNME	-	-	-	-	-	-	-	-
5839 - OTHER STATE AGENCIES	-	-	-	-	-	-	-	-
5921 - SCHOOL BREAKFAST PROGRAM	-	-	-	-	-	-	-	-
5922 - NATIONAL SCHOOL LUNCH	-	-	-	-	-	-	-	-
5923 - USDA DONATED COMMODITIES	-	-	-	-	-	-	-	550,000
5929 - OTHER FEDERAL REVENUES	-	-	-	-	359,326	-	14,946,411	9,500,000
5931 - SCHOOL HEALTH AND RELATED SERV	3,172,021	2,889,561	4,997,323	3,439,995	1,544,116	10,291,181	4,205,136	5,500,000
5932 - MEDICAID ADM CLAIMING	58,619	46,877	-	-	-	-	-	-
5949 - DIRECT FEDERAL REVENUE	490,328	511,976	473,718	534,711	659,916	575,629	647,253	550,000
7912 - SALE OF PROPERTY	34,051	172,334	3,131,150	40,402	28,543	303,813	443,927	-
7913 - LEASE-PURCHASE PROCEEDS	-	-	-	-	-	-	-	-
7915 - TRANSFER IN	391,200	391,200	391,200	391,200	391,200	1,512,000	-	-
7989 - OTHER/NON-REVENUE	40	-	-	-	-	-	-	-
7998 - GAIN/LOSS INVESTMENT	-	-	-	-	-	-	-	-
7999 - RESIDUAL EQUITY TRANSFERS IN	-	-	-	-	-	-	-	-
Grand Total	\$ 350,288,446	\$ 358,702,871	\$ 365,883,325	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 412,467,356	\$ 438,271,541

Table 33

Mesquite Independent School District

General Fund - Expenditures by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 UNAUDITED	2023 BUDGET	2024 BUDGET
6112 - PROFESSIONAL SUBSTITUTES	2,228,444	2,358,408	2,510,675	1,781,483	2,256,171	3,937,718	4,065,079	4,300,000
6116 - PROFESSIONAL EXTRA DUTY PAY	4,784,307	4,883,145	4,978,146	4,375,582	11,474,525	19,002,157	2,805,664	3,600,000
6117 - CAREER LADDER	112,113	85,757	74,222	66,000	43,750	54,000	37,500	36,000
6118 - PROFESSIONAL STIPENDS	2,923,615	3,029,851	2,968,796	3,379,983	3,032,026	4,322,153	3,856,872	7,021,708
6119 - PROFESSIONAL SALARY	179,143,606	190,660,101	189,852,993	193,157,826	174,915,021	208,357,806	187,704,928	224,176,046
6121 - EXTRA DUTY/SUPPORT	2,141,399	2,236,833	2,513,799	2,799,810	2,939,936	4,972,689	5,210,089	5,286,800
6122 - SUPPORT SALARIES - SUBS	550,000	476,820	476,940	376,151	360,083	304,814	427,910	400,000
6125 - SUPPORT SALARIES	33,272,832	34,446,014	34,741,623	36,568,496	33,507,406	38,779,484	44,286,748	51,389,550
6126 - SUPPORT SALARIES/HOURLY	1,371,975	1,364,875	1,401,679	1,526,405	1,390,758	1,571,114	1,776,806	2,394,081
6127 -						15,000	2,657,500	6,450,000
6131 - CONTRACT BUYOUTS						-	-	-
6134 - EMPLOYEE ALLOWANCES	284,286	216,329	219,854	210,092	184,580	230,665	260,838	245,311
6141 - SOCIAL SECURITY/MEDICARE	3,103,122	3,184,129	3,273,745	3,448,252	3,085,264	3,894,758	3,924,533	4,678,802
6142 - HEALTH & LIFE INSURANCE	10,665,382	10,685,422	10,395,700	10,140,585	8,554,394	10,054,994	11,189,523	10,800,000
6143 - WORKERS' COMPENSATION	994,170	997,584	998,346	997,149	1,191,450	991,215	1,273,542	1,492,000
6144 - TRS ON-BEHALF BENEFIT	14,852,191	15,364,250	15,917,167	18,279,054	15,721,915	19,964,110	19,412,972	20,700,000
6145 - UNEMPLOYMENT COMPENSATION	74,864	101,948	41,489	362,497	174,730	9,140	3,920	10,000
6146 - TEACHER RETIREMENT/TRS CARE	7,241,769	8,236,374	8,411,825	9,328,603	8,342,365	10,439,964	12,144,557	11,000,000
6147 - SICK/VACATION RETIREMENT	344,559	485,003	320,001	284,381	294,422	760,066	684,282	650,001
6148 - PLAN BEHAVIOR HEALTH	114,011	114,805	114,919	112,252	95,338	122,777	105,709	100,000
6149 - EMPLOYEE BENEFITS	75,774	75,213	82,265	80,759	70,779	81,647	496,911	725,000
6211 - LEGAL SERVICE	176,022	167,753	211,835	330,152	182,011	266,744	140,670	73,000
6212 - AUDIT SERVICES	142,000	125,000	125,000	150,000	142,500	177,000	127,013	100,000
6213 - TAX COLLECTION	753,393	759,748	784,840	876,724	782,565	802,543	769,179	945,000
6214 - LOBBYING EXPENSE				7,228	6,370	7,741	8,176	9,000
6217 - DATA PROCESSING SERVICE	-	-	-	-	-	-	-	-
6219 - PROFESSIONAL SERVICE	40,000	40,000	-	-	-	-	5,000	-
6221 - STAFF TUITION FEES	339,399	91,951	81,136	115,962	141,402	146,087	71,868	37,500
6223 - STUDENT TUITION-OTHER THAN PUB	604,557	766,211	65,576	171,400	189,445	200,204	39,146	300,000
6239 - EDUCATION SERVICE CENTER	122,245	168,327	126,452	318,598	231,409	240,459	180,441	282,700
6244 - TECHNOLOGY MAINT/REPAIRS	-	-	10,826	-	-	-	-	-
6245 - AUDIO VISUAL MAINT/REPAIRS	1,445	5,098	4,192	1,638	3,334	-	789	5,000

Table 33 (cont.)
Mesquite Independent School District
General Fund - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6246 - BUILDING MAINTENANCE/REPAIRS	1,946,407	2,656,746	2,619,906	3,937,731	4,728,655	5,361,592	5,562,226	4,669,120
6247 - VEHICLE MAINTENANCE/REPAIRS	84,030	123,927	84,290	48,821	26,246	66,143	180,992	319,700
6249 - CONTRACTED MAINT/REPAIR	2,363,137	2,191,455	2,859,409	3,788,522	2,443,266	2,972,255	1,334,516	2,139,115
6255 - WATER	2,149,571	2,464,137	2,271,897	2,924,901	2,255,903	3,314,507	4,105,964	3,766,000
6256 - TELEPHONE	472,419	450,956	333,964	321,590	193,496	676,783	444,740	507,500
6257 - ELECTRICITY	5,686,607	4,924,685	4,329,388	4,194,974	3,361,235	4,833,059	4,945,962	4,840,500
6258 - GAS	456,382	524,861	393,066	308,549	431,062	697,332	700,732	886,000
6259 - OTHER UTILITIES	445,496	273,578	269,237	90,048	1,109,017	379,296	150,035	200,000
6264 - COPIER RENTAL	1,210,945	1,364,014	1,478,219	1,474,162	980,783	656,666	1,078,617	1,000,000
6265 - EQUIP RENTAL	22,311	41,940	50,712	78,421	32,212	31,380	16,530	15,000
6266 - VEHICLE RENTAL	116,292	91,671	90,259	123,795	29,509	102,595	162,945	155,000
6267 - BUILDING RENTAL	937,434	938,159	938,209	234,359	-	-	225	-
6269 - OTHER RENTAL	4,624	4,132	25,884	19,991	5,885	278	17,629	35,000
6291 - CONSULTING SERVICES	50,000	259,183	648,979	571,602	879,924	729,748	767,594	102,000
6299 - MISC CONTRACTED SERVICE	5,351,262	4,888,305	6,107,094	5,690,312	4,948,786	9,796,212	7,659,881	12,759,318
6311 - VEHICLE FUELS	622,875	722,907	1,022,707	716,546	408,430	1,040,353	1,458,776	1,594,517
6315 - CUSTODIAL SUPPLIES	936,662	1,009,868	1,002,836	992,177	1,025,219	1,253,288	1,159,435	992,250
6316 - SUPPLIES BUILDINGS	1,451,942	1,360,573	1,524,932	1,226,751	1,324,133	1,502,114	2,105,110	3,252,068
6317 - COMPUTER SUPPLIES/M&O	-	-	-	-	-	-	-	-
6319 - OTHER SUPPLIES	980,473	892,302	1,517,055	1,827,115	1,840,574	1,242,458	976,243	1,192,527
6321 - TEXTBOOKS	173,186	132,097	5,072	538	10,362	3,737	141,633	254,000
6325 - READING MATERIALS/BOOKS	136,523	103,862	126,136	336,473	48,422	46,684	42,837	70,000
6326 - MAGAZINES	26,117	29,797	11,632	14,093	13,530	13,719	7,197	8,350
6327 - TEXTBOOK (STATE ADOPTED)	-	-	-	-	-	-	-	-
6329 - READING MATERIAL/OTHER	41,389	39,911	22,531	16,858	20,234	16,140	29,821	29,400
6334 - TESTING-MATERIALS	216,830	346,420	168,389	538,360	280,176	307,563	681,585	981,650
6341 - FOOD/FOOD SERVICE	86,470	81,186	92,568	53,161	42,098	84,277	74,370	100,000
6342 - NON-FOOD/FOOD SERVICE	7,938	3,408	4,673	3,361	560	541,131	12,723	15,000
6349 - FOOD SERVICE SUPPLIES	4,247	459	339	383	185	4,726	-	1,000
6395 - ELECTRONICS \$100-\$5,000	588,092	715,795	650,630	690,472	508,198	398,578	359,373	489,500

Table 33 (cont.)
Mesquite Independent School District
General Fund - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6396 - COMPUTER SUPPLIES	1,538,969	1,553,439	1,249,680	926,733	1,156,522	1,134,396	1,471,314	1,773,659
6397 - FURNITURE UNDER \$5,000	243,288	293,350	319,986	445,648	188,006	164,299	106,455	235,776
6398 - EQUIPMENT \$300-\$5,000	433,351	794,971	435,136	689,442	159,529	159,801	173,797	204,000
6399 - GENERAL SUPPLIES	9,174,465	8,103,805	7,984,743	8,469,894	8,169,601	8,630,655	6,915,874	9,102,510
6411 - TRAVEL/EMPLOYEE	704,669	578,506	561,592	360,579	83,531	468,821	618,875	1,115,457
6412 - TRAVEL/STUDENTS	903,435	1,054,022	1,362,797	844,544	452,958	849,745	866,186	1,280,050
6413 - STIPENDS/NON-EMPLOYEE	-	-	-	-	-	-	-	-
6419 - TRAVEL/NON-EMPLOYEE	54,617	57,472	86,868	23,665	12,632	32,823	59,712	75,000
6425 - PROPERTY INSURANCE	781,873	950,176	1,349,493	1,555,794	1,646,987	2,156,704	2,100,846	2,962,000
6426 - LIABILITY INSURANCE	122,061	124,740	126,858	228,942	271,470	286,999	337,292	350,000
6427 - BONDING INSURANCE	2,627	1,562	2,272	3,479	1,349	2,990	3,550	500
6428 - ATHLETIC INSURANCE	197,539	197,539	202,539	190,885	-	202,539	198,539	212,700
6429 - OTHER INSURANCE ESCROW	-	-	-	-	-	-	-	-
6434 - ELECTION EXPENSES	-	60,720	11,700	-	222,852	-	266,696	260,000
6491 - REQUIRED PUBLIC NOTICES	-	1,833	5,920	4,433	1,449	5,643	8,575	16,200
6494 - STUDENT TRANSPORTATION-BUSES	1,155,078	1,336,540	1,198,775	904,803	457,286	1,041,561	(2,124)	1,478,700
6495 - DUES	193,855	180,831	205,603	271,410	176,327	225,899	188,987	327,175
6497 - AWARDS-GRADUATION	283,303	319,345	307,544	303,899	164,505	188,472	229,082	101,800
6498 - RESOURCE OFFICER	1,178,242	1,224,837	1,573,894	1,704,380	1,297,846	1,968,466	2,735,992	-
6499 - MISC OPERATING EXP	6,017,511	6,302,137	5,952,925	5,311,662	1,387,273	2,299,173	2,754,439	2,594,526
6512 - LEASE PRINCIPAL	-	-	-	-	-	-	776,703	903,800
6522 - LEASE INTEREST	-	-	-	-	-	-	-	-
6614 - LAND PURCHASE	353,163	-	971,504	2,857	-	-	-	-
6624 - BUILDING PURCHASE/CONSTRUCTION	7,296,647	13,804,610	7,833,819	9,040,991	11,271	7,216,333	7,376	-
6625 - BUILDING IMPROVEMENT	992,392	9,259,374	4,445,070	2,091,188	75,472	170,177	1,278,596	710,000
6626 - FEES/BUILDING	993,534	470,324	919,979	396,193	31,484	-	44,232	70,000
6631 - VEHICLE>\$5,000	1,373,474	34,603	1,031,179	187,758	-	-	20,282	500,000
6635 - ELECTRONIC EQUIP>\$5,000	10,409,625	8,364,356	8,523,007	5,886,317	-	103,575	99,353	-
6637 - FURNITURE>\$5,000	1,673,972	782,691	295,968	305,240	7,506,543	3,453,105	4,954,964	4,139,000
6639 - EQUIPMENT>\$5,000	2,097,626	1,923,510	1,278,700	3,131,987	197,181	271,273	522,770	133,500

Table 33 (cont.)
Mesquite Independent School District
General Fund - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6644 - FURN<\$5,000	-	-	-	-	3,276,060	506,762	5,445,425	4,874,820
6645 - TECH EQUIP<\$5,000	-	-	-	-	-	-	-	-
6649 - OTHER EQUIP<\$5,000	-	-	-	-	-	-	-	-
6658 - SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	-	135,369	-
6659 - LEASE PURCHASE	-	-	-	-	-	-	-	-
6669 - LIBRARY BOOKS	414,451	401,131	429,825	426,707	482,137	458,728	472,148	-
8911 - TRANSFERS OUT	341,802	814,256	742,684	6,651,290	982,222	42,899,720	16,693,233	-
8949 - OTHER USES				359,434	245,238	973,068	-	-
8989 - MISCELLANEOUS OTHER/NON-OPERAT	-	-	-	-	-	-	-	-
8999 - TRANSFERS OUT	-	-	-	-	-	-	-	-
PPA						4,437,543		
Grand Total	\$ 342,347,844	\$ 366,753,962	\$ 358,764,115	\$ 370,191,281	\$ 324,919,782	\$ 447,119,920	\$ 387,316,692	\$ 438,271,541



Mesquite Independent School District Student Nutrition Fund

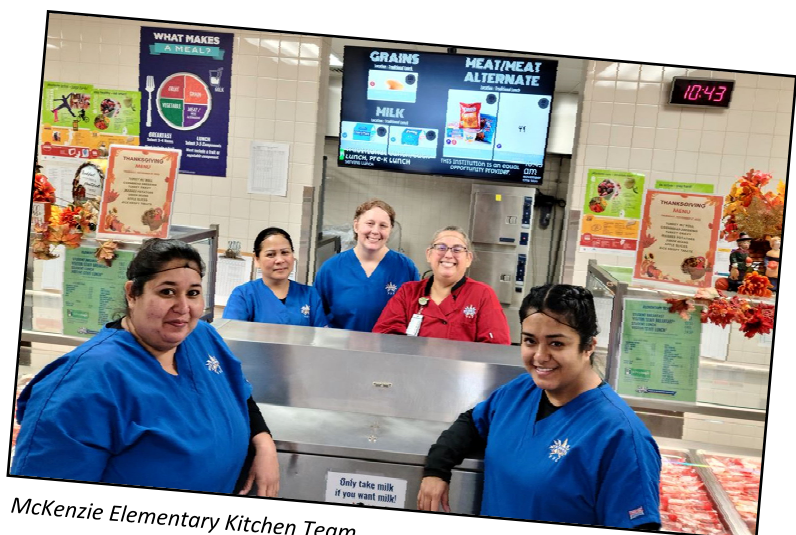
The emphasis of the Food Services program is to provide a nutritional meal program that follows the Federal Guidelines. Monthly monitoring of student participation and expenses will allow the operation to stay within the budget.

Revenue

Sales of meals, a' la carte items and federal reimbursements will provide the necessary funds to meet the budget developed.



Board Member, Robert Seward, having lunch with students at Shands Elementary.



McKenzie Elementary Kitchen Team



Table 34
Mesquite Independent School District
Student Nutrition Fund

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Local Revenue					
5741 - Earnings From Investments	\$ 115,455	\$ 3,187	\$ 14,174	\$ 394,696	\$ 100,000
5744 - Gifts & Bequests	60,000	7,413	40,500	10,000	10,000
5749 - Misc/Fines, Wellness, & Etc.	53,689	15,818	19,821	29,280	35,000
5751 - Food Services Activity	2,126,072	1,083,954	436,732	667,228	930,015
5753 - Extra/Cocurricular Activity	-	-	-	-	-
5755 - Activity Fund			-	-	-
7915 - Transfer In	32,058	\$ 32,949	-	-	-
Grand Total	\$ 2,387,274	\$ 1,143,321	\$ 511,228	\$ 1,101,204	\$ 1,075,015
State Revenue					
5829 - Miscellaneous State Programs	\$ 121,564	\$ -	\$ 323,967	\$ -	\$ 103,955
5839 - Other State Agencies	1,728,776	66,431	5,950	22,415	-
Grand Total	\$ 1,850,340	\$ 66,431	\$ 329,917	\$ 22,415	\$ 103,955
Federal Revenue					
5921 - School Breakfast Program	\$ 3,075,166	\$ 1,663,869	\$ 3,750,655	\$ 4,361,590	\$ 3,675,831
5922 - National School Lunch	10,501,651	7,587,610	18,348,405	18,833,146	15,568,048
5923 - USDA Donated Commodities	1,699,613	1,841,360	2,417,719	1,856,449	2,102,390
5929 - Other Federal Revenues	-	1,168,121	-	-	(3,000,000)
5949 - Direct Federal Revenue		-	-	-	-
Grand Total	\$ 15,276,430	\$ 12,260,960	\$ 24,516,779	\$ 25,051,185	\$ 18,346,269

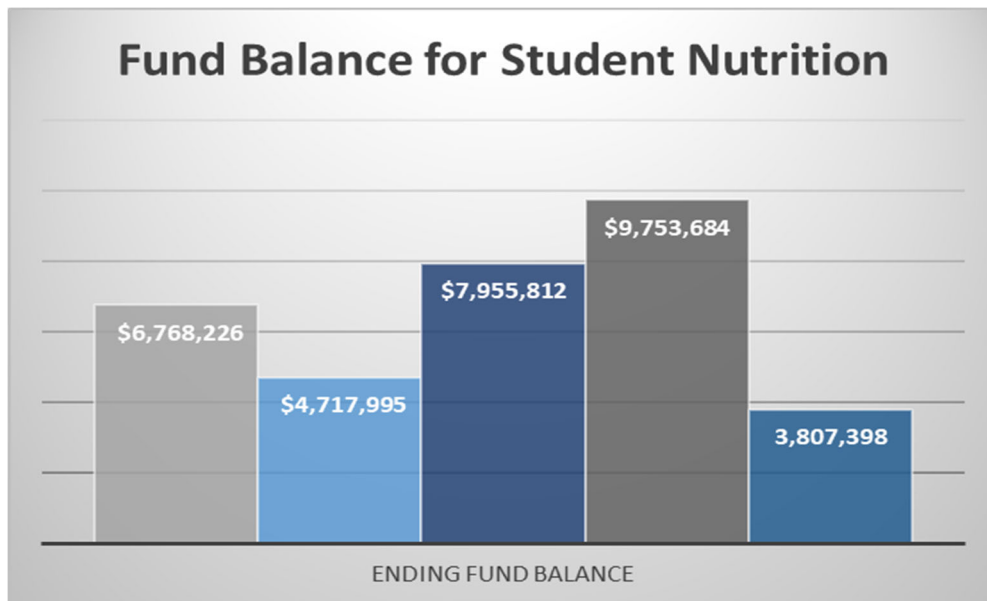
* 2024 Revenue accounts for indirect charges of 15.1%. Actual indirect charge will be approximately 4.2% for 23-24 and appropriate adjustments will be made during the year.



Table 34 (cont.)

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Expenditures					
61 - Payroll Costs	\$ 8,469,165	\$ 7,273,315	\$ 8,132,133	\$ 10,208,115	\$ 9,820,635
62 - Contracted Services	90,190	27,947	71,593	91,332	90,500
63 - Supplies & Materials	10,107,110	7,695,555	1,876,547	12,601,796	13,893,390
64 - Other Operating Cost	24,307	74,829	43,699	92,740	153,000
65 - Debt Service Fee	-	-	-	-	-
66 - Fixed Assets	918,259	58,098	1,309,251	1,382,950	1,514,000
89 - Other Uses	391,200	391,200	686,884	-	-
Grand Total	\$ 20,000,230	\$ 15,520,943	\$ 22,120,107	\$ 24,376,932	\$ 25,471,525
Beginning Fund Balance	\$ 7,254,412	\$ 6,768,226	\$ 4,717,995	\$ 7,955,811	\$ 9,753,683
Ending Fund Balance	\$ 6,768,226	\$ 4,717,995	\$ 7,955,812	\$ 9,753,684	\$ 3,807,398

Table 35



MISD 2022-23 Financial Unaudited

Table 36
Mesquite Independent School District
Student Nutrition - Revenues by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5742 - EARNINGS FROM INVESTMENTS	\$ 37,207	\$ 91,664	\$ 193,850	\$ 115,455	\$ 3,187	\$ 14,174	\$ 394,696	\$ 100,000
5744 - GIFTS & BEQUESTS	-	-	-	60,000	7,413	40,500	10,000	10,000
5749 - MISC/FINES, WELLNESS, & ETC.	112,067	69,285	46,476	53,689	15,818	19,821	29,280	35,000
5751 - FOOD SERVICES ACTIVITY	3,159,059	3,325,457	3,130,188	2,126,072	1,083,954	436,733	667,228	930,015
5753 - EXTRA/COCURRICULAR ACTIVITY	-	-	-	-	-	-	-	-
5755 - ACTIVITY FUND	-	-	462	-	-	-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	131,099	127,614	124,976	121,564	-	323,967	-	103,955
5839 - OTHER STATE AGENCIES	178,097	146,059	183,608	1,728,776	66,431	5,950	22,415	-
5921 - SCHOOL BREAKFAST PROGRAM	3,166,768	3,423,909	3,450,297	3,075,166	1,663,869	3,750,655	4,361,590	3,675,831
5922 - NATIONAL SCHOOL LUNCH	13,111,136	14,013,847	13,939,615	10,501,651	7,587,610	18,348,405	18,833,146	15,568,048
5923 - USDA DONATED COMMODITIES	1,692,845	1,717,639	1,675,144	1,699,613	1,841,360	2,417,719	1,856,449	2,102,390
5929 - OTHER FEDERAL REVENUES	-	-	-	-	1,168,121	-	-	(3,000,000)
5949 - DIRECT FEDERAL REVENUE	51,667	64,224	-	-	-	-	-	-
7915 - TRANSFER IN	48,915	-	32,058	32,058	32,949	-	-	-
7989 - OTHER/NON-REVENUE	-	-	-	-	-	-	-	-
Grand Total	\$ 21,688,860	\$ 22,979,699	\$ 22,776,673	\$ 19,514,044	\$ 13,470,712	\$ 25,357,924	\$ 26,174,804	\$ 19,525,239

Table 37

Mesquite Independent School District Student Nutrition - Expenditures by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6116 - PROFESSIONAL EXTRA DUTY PAY	\$ 213,500	\$ 211,500	\$ 206,000	\$ 188,000	\$ 600,000	\$ -	\$ -	\$ -
6118 - PROFESSIONAL STIPENDS	13,889	1,551	-	-	-	-	250	-
6119 - PROFESSIONAL SALARY	232,336	232,598	244,274	301,077	206,010	329,636	378,990	550,000
6121 - EXTRA DUTY/SUPPORT	144,895	79,898	145,243	193,168	84,817	339,289	216,109	365,000
6122 - SUPPORT SALARIES - SUBS	218,561	201,633	140,915	146,291	67,390	11,547	87,338	117,000
6125 - SUPPORT SALARIES	6,230,847	6,559,047	6,385,079	6,400,194	5,398,327	6,158,993	7,552,180	7,030,000
6126 - SUPPORT SALARIES/HOURLY	3,598	21,676	10,220	5,904	9,974	2,966	1,412	-
6127 - LOCAL DEFINED SALARIES/WAGES						-	132,500	-
6131 - CONTRACT BUYOUTS						-	-	-
6134 - EMPLOYEE ALLOWANCES	9,304		-	-	-	-	132,500	-
6141 - SOCIAL SECURITY/MEDICARE	94,136	93,310	92,715	95,522	73,270	-	-	150,000
6142 - HEALTH & LIFE INSURANCE	689,447	710,919	649,382	569,684	427,624	97,000	130,821	151,400
6143 - WORKERS' COMPENSATION	30,201	28,957	29,521	30,469	38,500	478,200	540,910	519,900
6144 - TRS ON-BEHALF BENEFIT	-	-	-	-	-	27,011	42,482	46,500
6145 - UNEMPLOYMENT COMPENSATION						-	-	-
6146 - TEACHER RETIREMENT/TRS CARE	554,146	560,871	524,177	499,909	358,292	680,485	880,007	-
6147 - SICK/VACATION RETIREMENT			2,715	38,945	9,112	7,005	245,115	890,835
6149 - EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-
6219 - PROFESSIONAL SERVICE	-	-	-	-	-	-	-	-
6239 - EDUCATION SERVICE CENTER	125			25.00				
6246 - BUILDING MAINTENANCE/REPAIRS	2,250		8,213	1,100				
6247 - VEHICLE MAINTENANCE/REPAIRS	-	-	-	-	-	-	-	-
6249 - CONTRACTED MAINT/REPAIR	35,102	74,871	46,170	50,479	2,650	2,500	2,600	3,000
6256 - TELEPHONE								
6264 - COPIER RENTAL	4,923	5,310	5,310	5,310	13,735	5,456	8,123	7,500
6266 - VEHICLE RENTAL	-	-	-	-	-	-	-	-
6299 - MISC CONTRACTED SERVICE	65,688	74,768	68,007	33,276	11,562	63,638	80,608	80,000
6311 - VEHICLE FUELS	1,934	1,672	1,285	268	108	199	404	500
6316 - SUPPLIES BUILDINGS	-	-	-	2,135	-	7,660	-	-
6319 - OTHER SUPPLIES	-	-	-	-	-	-	-	-
6325 - READING MATERIALS/BOOKS	-	-	-	-	-	-	-	-
6326 - MAGAZINES	-	-	-	-	-	-	-	-
6341 - FOOD/FOOD SERVICE	8,546,274	8,388,285	8,626,243	7,444,780	5,091,964	8,934,794	9,760,735	10,515,000

Table 37 (cont.)
Mesquite Independent School District
Student Nutrition - Expenditures by Object (cont.)

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
6342 - NON-FOOD/FOOD SERVICE	868,819	927,388	897,802	771,810	551,243	305,609	820,978	1,009,500
6344 - USDA DONATED COMMODITIES	1,692,845	1,717,639	1,675,144	1,699,613	1,841,268	2,417,719	1,856,449	2,102,390
6349 - FOOD SERVICE SUPPLIES	114,120	61,999	22,205	62,321	25,659	48,179	26,084	55,500
6395 - ELECTRONICS \$100-\$5,000	4,012	7,744	2,724	7,452	48,343	20,865	7,548	25,000
6396 - COMPUTER SUPPLIES	5,067	4,327	2,030	2,928	3,182	6,009	1,662	5,000
6397 - FURNITURE UNDER \$5,000	1,823		59,299	1,225	276	1,207	-	5000
6398 - EQUIPMENT \$300-\$5,000	33,374	99,585	114,544	37,349	70,147	98,185	57,937	100,050
6399 - GENERAL SUPPLIES	68,446	170,353	89,062	77,228	63,365	36,122	70,000	2,102,390
6411 - TRAVEL/EMPLOYEE	8,603	10,428	13,458	7,881	269	3,850	7,752	50,000
6495 - DUES	1,220	1,070	2,162	2,961	270	3,342	3,545	3,000
6499 - MISC OPERATING EXP	5,455	26,341	13,105	13,466	74,290	36,506	81,443	60,000
6512 - LEASE PRINCIPAL							-	-
6625 - BUILDING IMPROVEMENT					-			
6626 - FEES/BUILDING								
6631 - VEHICLE-\$5,000	-	29,174				-	44,478	50,000
6635 - ELECTRONIC EQUIP>\$5,000	-	28,974	41,464	174,304	21,206	-	6,479	5,000
6637 - FURNITURE>\$5,000	-	25,897	31,677	12,725	-	-	-	-
6639 - EQUIPMENT>\$5,000	514,774	1,072,326	2,144,162	731,230	36,892	1,309,251	1,331,993	1,458,450
6645 - TECH EQUIP<\$5,000					-			
6649 - OTHER EQUIP<\$5,000					-			
8911 - TRANSFERS OUT	391,200	391,200	391,200	391,200	391,200	686,883.70	-	-
Grand Total	\$ 20,796,414	\$ 21,821,313	\$ 22,685,506	\$ 20,000,230	\$ 15,520,943	\$ 22,120,107	\$ 24,376,932	\$ 25,471,525



Mesquite Independent School District Debt Service Fund

Over the past 10 years and in the near future, the District has and will continue to have a need to conduct bond sales. A school district is authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of a proposition submitted to the voters under Texas Education Code (TEX) 45.003 (b)(1). A debt service fund is a government fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund and a separate tax rate is assessed to fund the debt payments based on the scheduled maturities. The debt tax rate (or Interest and Sinking – I&S tax rate) is approved by the Board of Trustees annually and is calculated based on the scheduled debt requirements and the taxable property values certified by the DAC.

TEC 45.003(1), as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding “new debt” of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued.

Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy a tax to pay the annual debt service. Mesquite ISD is presently taxing at \$0.48 per \$100 of taxable value for the Interest and Sinking fund.

The District was rated by S & P Global with a rating of AA/Stable and by Fitch Ratings as AA+.

Revenue

The primary source of revenue for the debt service fund is an ad valorem tax raised from levying the Interest and Sinking (I&S) tax rate. The district is presently taxing at \$0.40 per \$100 of taxable value. The state laws governing debt tax rates limit a school district to a maximum tax rate of \$0.50, thus leaving the District with \$0.10 per \$100 taxable available for future bond sales.

Other sources of revenue are state funds provided as part of the Existing Debt Allotment (EDA) program and the Instructional Facilities (IFA) program, along with investment earnings from fund cash balances.

The EDA is provided for existing debt issued by school districts to produce a guaranteed yield in State and local revenue per student for each cent of debt service tax levy. In general, a district’s bonds are eligible for the allotment if, during the previous State biennium, the district (1) made payments on such bonds or (2) levied and collected taxes for the payment of principal and interest on such bonds.



The IFA guarantees each school district a specified dollar amount per student in state and local funds for each cent of tax effort to pay principal and interest on eligible bond used to construct, acquire, renovate, or improve instructional facilities. To receive an IFA, a school district must apply to the Commissioner of Education before issuing the bonds to be paid with State assistance. These funds are allocated to school districts based upon property wealth per student. Districts with the lowest amounts will receive funding first.

Expenditures

The expenditures from the Debt Service fund consist mainly of the semi-annual principal and interest requirements from existing bond debt. Currently, these payments total approximately \$55,602,318.

Current Debt Levels and legal Debt Limits

The State limits the District to issuing debt in an amount in which the levy of the I & S tax rate in a maximum amount of \$0.50, along with State IFA and/or EDA funds, is sufficient to cover maximum annual debt service at the time of issuance of the bonds.

Debt Levels on Current and Future Budgets

The current outstanding debt plus anticipated debt to be issued associated with the District's authorized but unissued voter authority is projected to be services with a maximum I & S tax rate of \$0.40.



Table 38
Mesquite Independent School District
Debt Service Fund

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Local Revenue					
Taxes, Current Year Levy	\$ 42,681,897	\$ 45,985,189	\$ 47,398,097	\$ 45,619,918	\$ 53,989,097
Taxes Prior Year	485,163	412,061	58,999	-	-
Penalties, Interest & Other TA	460,346	506,989	521,499	-	256,199
Earnings From Investments	783,387	72,222	108,285	75,000	400,000
Grand Total	\$ 44,410,793	\$ 46,976,460	\$ 48,086,880	\$ 45,694,918	\$ 54,645,296
State Revenue					
Misc. State Programs	\$ 20,376,022	\$ 17,274,832	\$ 11,922,353	\$ 10,450,000	\$ 3,931,617
Grand Total	\$ 20,376,022	\$ 17,274,832	\$ 11,922,353	\$ 10,450,000	\$ 3,931,617
Expenditures					
Legal Services	\$ -	\$ -	\$ -	\$ 48,571	\$ -
Bond Principal	24,405,378	-	30,532,246	19,780,417	19,986,425
Interest on Bonds	35,627,559	16,445,815	31,290,695	34,634,225	35,015,893
Debt Service Fees	394,629	249,902	1,094,180	233,456	600,000
Grand Total	\$ 60,427,565	\$ 16,695,716	\$ 62,917,121	\$ 54,696,669	\$ 55,602,318
Other Financing Sources					
Refunding Bond Issuance	\$ (11,940,000)	\$ (14,780,000)	\$ -	\$ -	\$ -
Sale of Bonds	-	-	(67,734,943)	-	-
Transfer In	-	-	-	-	-
Premium/Discount	(2,001,805)	(1,633,143)	(11,111,506)	-	-
Other Resources	-	-	-	-	-
Other Uses	14,137,135	16,484,388	78,488,647	-	-
Grand Total	\$ 195,330	\$ 71,246	\$ (830,543)	\$ -	\$ -
Beginning Fund Balance	\$ 24,500,543	\$ 28,664,464	\$ 76,148,795	\$ 73,588,709	\$ 75,036,958
Ending Fund Balance	\$ 28,664,464	\$ 76,148,795	\$ 73,588,709	\$ 75,036,958	\$ 78,011,553

Table 39
Mesquite Independent School District
Debt Service Fund - Revenues by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 28,544,340	\$ 31,305,319	\$ 39,049,957	\$ 42,681,897	\$ 45,985,189	\$ 47,398,097	\$ 45,619,918	\$ 53,989,097
5712 - TAXES PRIOR YEAR	273,206	257,984	173,028	485,163	412,061	58,999	-	-
5719 - PENALTIES, INTEREST & OTHER TA	330,987	347,748	452,931	460,346	506,989	521,499	-	256,199
5742 - EARNINGS FROM INVESTMENTS	421,979	895,547	1,336,037	783,387	72,222	108,285	75,000	400,000
5746 - TAX INCREMENT FUND	-	-	-	-	-	-	-	-
5749 - MISC/FINES, WELLNESS, & ETC.	3	-	-	-	-	-	-	-
5812 - FOUNDATION/ENTITLEMENTS	-	-	-	-	-	-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	21,922,615	24,619,635	24,037,151	20,376,022	17,274,832	11,922,353	10,450,000	3,931,617
7901 - REFUNDING BOND ISSUANCE	12,803,007	-	-	-	-	-	-	-
7911 - SALE OF BONDS	-	-	-	-	-	-	-	-
7915 - TRANSFER IN	-	-	-	-	-	-	-	-
7916 - PREMIUM/DISCOUNT	11,071,275	-	-	-	-	-	-	-
7949 - OTHER RESOURCES	-	-	-	-	-	-	-	-
Grand Total	\$ 75,367,415	\$ 57,426,233	\$ 65,049,104	\$ 64,786,815	\$ 64,251,292	\$ 60,009,233	\$ 56,144,918	\$ 58,576,913

Table 40
Mesquite Independent School District
Debt Service Fund - Expenditures by Object

	2017 AUDITED	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
6211 - LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,571.00	\$ -
6511 - BOND PRINCIPAL	29,284,996	26,395,260	28,543,375	24,405,378	-	30,532,246	19,780,417	19,986,425
6521 - INTEREST ON BONDS	19,582,868	25,708,508	34,011,863	35,627,559	16,445,815	31,290,695	34,634,225	35,015,893
6599 - DEBT SERVICE FEES	367,038	206,547	197,868	394,629	249,902	1,094,180	233,456	600,000
7901 - REFUNDING BOND ISSUANCE				(11,940,000)	(14,780,000)			
7911 - SALE OF BONDS						-		
7916 - PREMIUM/DISCOUNT				(2,001,805)	(1,633,143)	(11,111,506)		
8949 - OTHER USES	23,625,401	-	-	14,137,135	16,484,388	78,498,647	-	-
Grand Total	\$ 72,860,303	\$ 52,310,315	\$ 62,753,106	\$ 74,564,700	\$ 33,180,104	\$ 141,415,768	\$ 54,696,669	\$ 55,602,318



Table 41

Mesquite ISD
All Outstanding Debt
As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 19,986,424.40	\$ 28,407,315.21	\$ 6,608,575.60	\$ 55,002,315.21
6/30/2025	26,207,096.75	28,383,204.96	588,232.25	55,178,533.96
6/30/2026	27,348,878.55	26,351,817.58	616,121.45	54,316,817.58
6/30/2027	27,882,680.00	25,145,148.40	632,320.00	53,660,148.40
6/30/2028	28,075,493.95	23,970,315.05	1,544,506.05	53,590,315.05
6/30/2029	29,111,449.85	22,820,846.85	1,608,550.15	53,540,846.85
6/30/2030	28,843,810.60	21,656,668.35	1,031,189.40	51,531,668.35
6/30/2031	27,872,863.90	20,508,923.10	2,697,136.10	51,078,923.10
6/30/2032	28,829,014.00	19,374,995.60	3,600,986.00	51,804,995.60
6/30/2033	32,455,000.00	18,154,141.60	-	50,609,141.60
6/30/2034	28,395,089.40	16,895,162.60	4,469,910.60	49,760,162.60
6/30/2035	33,705,000.00	15,644,385.10	-	49,349,385.10
6/30/2036	34,985,000.00	14,316,778.10	-	49,301,778.10
6/30/2037	33,675,000.00	12,993,057.60	-	46,668,057.60
6/30/2038	34,940,000.00	11,701,654.10	-	46,641,654.10
6/30/2039	36,250,000.00	10,348,155.45	-	46,598,155.45
6/30/2040	37,645,000.00	8,931,046.70	-	46,576,046.70
6/30/2041	37,940,000.00	7,438,441.60	-	45,378,441.60
6/30/2042	37,635,000.00	5,890,032.05	-	43,525,032.05
6/30/2043	33,800,000.00	4,370,475.00	-	38,170,475.00
6/30/2044	19,725,000.00	3,201,125.00	-	22,926,125.00
6/30/2045	20,580,000.00	2,325,775.00	-	22,905,775.00
6/30/2046	14,280,000.00	1,555,850.00	-	15,835,850.00
6/30/2047	7,820,000.00	1,037,500.00	-	8,857,500.00
6/30/2048	8,215,000.00	636,625.00	-	8,851,625.00
6/30/2049	8,625,000.00	215,625.00	-	8,840,625.00
	<u>\$ 704,827,801.40</u>	<u>\$ 352,275,065.00</u>	<u>\$ 23,397,527.60</u>	<u>\$ 1,080,500,394.00</u>

Table 42

Mesquite ISD
Capital Improvement Program Impact on Tax Rate (Outstanding Debt Only)
As of June 30, 2023

Fiscal Year End	Taxable Assessed Valuation	Growth Rate	Principal	Interest	Total P+I	Less: Estimated IFA/ EDA	Net Debt Service	Estimated I&S Tax Rate
2024	\$ 12,982,411,479	2.0%	\$ 19,986,424	\$ 35,015,891	\$ 55,002,315	\$ 8,472,241	\$ 46,530,074	\$ 0.40
2025	13,242,059,709	2.0%	26,207,097	28,971,437	55,178,534	6,312,424	48,866,110	0.3766
2026	13,506,900,903	2.0%	27,348,879	26,967,939	54,316,818	5,252,436	49,064,381	0.3707
2027	13,777,038,921	2.0%	27,882,680	25,777,468	53,660,148	4,217,688	49,442,461	0.3662
2028	13,777,038,921	0.0%	28,075,494	25,514,821	53,590,315	3,226,137	50,364,178	0.3730
2029	13,777,038,921	0.0%	29,111,450	24,429,397	53,540,847	3,223,159	50,317,688	0.3727
2030	13,777,038,921	0.0%	28,843,811	22,687,858	51,531,668	3,102,206	48,429,462	0.3587
2031	13,777,038,921	0.0%	27,872,864	23,206,059	51,078,923	3,074,951	48,003,972	0.3555
2032	13,777,038,921	0.0%	28,829,014	22,975,982	51,804,996	3,118,661	48,686,335	0.3606
2033	13,777,038,921	0.0%	32,455,000	18,154,142	50,609,142	3,046,670	47,562,471	0.3523
2034	13,777,038,921	0.0%	28,395,089	21,365,073	49,760,163	2,995,562	46,764,601	0.3464
2035	13,777,038,921	0.0%	33,705,000	15,644,385	49,349,385	2,970,833	46,378,552	0.3435
2036	13,777,038,921	0.0%	34,985,000	14,316,778	49,301,778	2,967,967	46,333,811	0.3432
2037	13,777,038,921	0.0%	33,675,000	12,993,058	46,668,058	2,809,417	43,858,641	0.3248
2038	13,777,038,921	0.0%	34,940,000	11,701,654	46,641,654	2,807,828	43,833,827	0.3247
2039	13,777,038,921	0.0%	36,250,000	10,348,155	46,598,155	2,805,209	43,792,946	0.3244
2040	13,777,038,921	0.0%	37,645,000	8,931,047	46,576,047	2,803,878	43,772,169	0.3242
2041	13,777,038,921	0.0%	37,940,000	7,438,442	45,378,442	2,731,782	42,646,659	0.3159
2042	13,777,038,921	0.0%	37,635,000	5,890,032	43,525,032	2,620,207	40,904,825	0.3030
2043	13,777,038,921	0.0%	33,800,000	4,370,475	38,170,475	2,297,863	35,872,612	0.2657
2044	13,777,038,921	0.0%	19,725,000	3,201,125	22,926,125	1,380,153	21,545,972	0.1596
2045	13,777,038,921	0.0%	20,580,000	2,325,775	22,905,775	1,378,928	21,526,847	0.1594
2046	13,777,038,921	0.0%	14,280,000	1,555,850	15,835,850	953,318	14,882,532	0.1102
2047	13,777,038,921	0.0%	7,820,000	1,037,500	8,857,500	533,222	8,324,279	0.0617
2048	13,777,038,921	0.0%	8,215,000	636,625	8,851,625	532,868	8,318,757	0.0616
2049	13,777,038,921	0.0%	8,625,000	215,625	8,840,625	532,206	8,308,419	0.0615
			\$ 704,827,801	\$ 375,672,593	\$ 1,080,500,394	\$ 76,167,812	\$ 1,004,332,582	

NOTE: Taxable assessed valuations, IFA/EDA amounts, net debt service and I&S tax rates are projected and subject to change. "Interest" column includes interest plus compound interest on the capital appreciation bonds.



Mesquite Independent School District Capital Projects Fund Overview

Capital Projects Funds are used to account for the proceeds of General Obligation bonds, related interest earnings, expenditures of these fund for the construction and equipping of school facilities, to purchased school land sites, purchase school buses, purchase technology, purchase large equipment, purchase trucks and renovations or repair of existing facilities. Projects are determined and prioritized through School Board and staff review along with input from the community. Enrollment and program additions / changes are major considerations in identifying and prioritizing District needs. Once all high-priority projects are identified, a bond election is held to obtain the community's approval / authorization for the District to see bonds to fund the projects' construction.

Capital projects are defined as a project that is distinguishable from other tasks or work being performed, has a schedule with a definitive beginning and ending, does not occur routinely, and results in a capital improvement or acquisition.

The capital project budgets are prepared on a project basis. Each major construction contract is approved based on existing availability of bond proceeds and/or authorized but not yet sold bonds. However, the impact of the Capital Projects Fund's projects must be considered when developing the annual budgets for all other funds. Future operating costs (staffing, utilities, etc.) must be projected and included in future budgets.

Repayment of bonds issued to fund these capital projects must be included in the Debt Service Fund projections.

The bond authorization election was approved by voters in May 2015 for a new total of \$280,000,000. This bond package addressed enrollment growth with 4 new elementary schools, 1 new middle school, 5 new middle school additions, 3 high school additions, new roofs, athletic improvements, buses and new equipment.

The most recent bond authorization election was approved by voters in May 2018 for a new total of \$325,000,000. This bond package addressed the enrollment growth and the need to get rid of portables with 1 new elementary, 1 new middle school, 1 choice high school, several additions, new roofs, athletic improvements, buses and new technology infrastructure.



Table 43
Mesquite Independent School District
Capital Projects- Expenditures by Object

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
PAYROLL COSTS	\$ -	\$ -	\$ -	\$ 391,032	\$ -
CONTRACTED SERVICES	-	495	65,014	-	100,000
SUPPLIES & MATERIALS	326,549	703,882	2,057,664	605,309	2,000
OTHER OPERATING COST	-	-	-	-	-
DEBT SERVICE FEES	1,441,377	-	-	-	-
FIXED ASSETS	130,074,175	61,260,727	56,541,276	61,697,306	75,282,616
OTHER USES	-	-	-	-	-
Grand Total	\$ 131,842,101	\$ 61,965,105	\$ 58,663,954	\$ 62,693,648	\$ 75,384,616

Table 44
Mesquite ISD
2018 Bond Package

Bond Package 2018 \$325,000,000	Start Date	End Date	Item	Total Cost	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program
	4/2019	6/2023							
Price of Project			\$ 60,305,658.00						
Woolley Middle School	4/1/19	7/31/20	Architect/Engineer	\$ 3,472,279.00	\$ 2,140,279.00	\$ 1,323,000.00	\$ 72,000.00		
			GMP	\$ 48,917,079.00	\$ 16,305,500.00	\$ 32,611,380.00	\$ 4,000,000.00		
			Misc. Cost	\$ 4,247,520.00	\$ 4,000,000.00	\$ 247,520.00	-		
			MISD Furniture	\$ 3,668,781.00		\$ 3,668,781.00	-		
Price of Project			\$ 10,984,797.00						
Porter Elementary	6/11/19	8/6/20	Architect/Engineer	\$ 902,150.00	\$ 251,064.00	\$ 246,552.00	\$ 40,000.00		
			Construction Manager	\$ 9,404,426.00	\$ 1,850,000.00	\$ 6,269,616.00	\$ 1,436,000.00		
			Misc. Cost	\$ 208,000.00	\$ 50,000.00	\$ 104,000.00	-		
			MISD Furniture	\$ 470,220.00	-	\$ 470,220.00	-		
Price of Project			\$ 10,477,293.00						
Vanston MS Gym & Add	6/13/19	9/8/20	Architect/Engineer	\$ 668,247.00	\$ 429,408.00	\$ 184,392.00	\$ 36,000.00		
			GMP	\$ 8,997,660.00	\$ 2,538,460.00	\$ 5,998,440.00	\$ 1,205,200.00		
			Misc. Cost	\$ 136,561.00	\$ 25,000.00	\$ 102,420.00	-		
			MISD Furniture	\$ 674,825.00	-	\$ 674,825.00	-		
Price of Project			\$ 6,875,082.00						
Terry MS Gym	7/15/19	8/10/20	Architect/Engineer	\$ 524,985.00	\$ 204,600.00	\$ 349,992.00	\$ 24,000.00		
			GMP	\$ 5,907,065.00	\$ 99,999.00	\$ 4,725,660.00	\$ 1,796,000.00		
			Misc. Cost	\$ -	-	-	-		
			MISD Furniture	\$ 443,032.00	-	\$ 443,032.00	-		

**Table 44 (cont.)
Mesquite ISD
2018 Bond Package**

Bond Package 2018 \$325,000,000	Start Date	End Date	Item	Total Cost	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Price of Project			\$ 6,576,047.00						
Berry MS Gym	7/15/19	8/13/20	Architect/Engineer	\$ 496,958.00	\$ 204,600.00	\$ 331,308.00	\$ 22,200.00		
			GMP	\$ 5,654,965.00	\$ 99,999.00	\$ 4,523,976.00	\$ 1,652,000.00		
			Misc. Cost	\$ -	\$ -	\$ -	\$ -		
			MISD Furniture	\$ 424,124.00	\$ -	\$ 424,124.00	\$ -		
Price of Project			\$ 6,836,706.00						
Agnew MS Gym	7/15/19	7/16/19	Architect/Engineer	\$ 515,828.00	\$ 204,600.00	\$ 343,896.00	\$ 22,000.00		
			GMP	\$ 5,879,886.00	\$ 99,999.00	\$ 4,703,916.00	\$ 1,572,000.00		
			Misc. Cost	\$ -	\$ -	\$ -	\$ -		
			MISD Furniture	\$ 440,992.00	\$ -	\$ 440,992.00	\$ -		
Price of Project			\$ 89,751,081.00						
Vanguard HS	10/14/19	6/14/21	Architect/Engineer	\$ 4,437,961.00	\$ 1,937,500.00	\$ 1,976,064.00	\$ 695,000.00		
			GMP	\$ 70,577,600.00	\$ -	\$ 49,492,428.00	\$ 40,800,000.00		
			Misc. Cost	\$ 620,000.00	\$ -	\$ 73,155.00	\$ 528,000.00		
			MISD Furniture	\$ 14,115,520.00	\$ -	\$ -	\$ 14,115,520.00		
Price of Project			\$ 12,170,960.00						
A. C. New (Gym, Classrooms, Café)	4/17/20	9/30/21	Architect/Engineer	\$741,511.00	\$ -	\$ 593,208.00	\$ 216,000.00		
			GMP	\$10,487,860.00	\$ -	\$ 1,747,974.00	\$ 7,646,700.00		
			Misc. Cost	\$155,000.00	\$ -	\$ 116,250.00	\$ 38,750.00		
			MISD Furniture	\$786,590.00	\$ -	\$ -	\$ 788,588.00		

**Table 44 (cont.)
Mesquite ISD
2018 Bond Package**

Bond Package 2018 \$325,000,000	Start Date	End Date	Item	Total Cost	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program
					2018-2019	2019-2020	2020-2021	2021-2022	2018 Construction Bond Program
									2022-2023
Price of Project			\$ 7,277,136.00						
Wilkinson Gym	7/21/20	7/1/21	Architect/Engineer	\$ 459,056.00		\$ 306,000.00	\$ 192,000.00		
			GMP	\$ 6,142,400.00		\$ 1,083,951.00	\$ 4,800,000.00		
			Misc. Cost	\$ 215,000.00		\$ 107,500.00	\$ 107,500.00		
			MISD Furniture	\$ 460,680.00		\$ -	\$ 460,680.00		
Price of Project			\$ 7,277,136.00						
McDonald Gym	7/20/20	7/6/21	Architect/Engineer	\$459,056.00		\$ 306,000.00	\$ 192,000.00		
			GMP	\$6,142,400.00		\$ 10,839,951.00	\$ 4,800,000.00		
			Misc. Cost	\$215,000.00		\$ 107,500.00	\$ 107,500.00		
			MISD Furniture	\$460,680.00		\$ -	\$ 460,680.00		
Price of Project			\$ 7,277,136.00						
KMS Gym	6/29/20	6/28/21	Architect/Engineer	\$ 459,056.00		\$ 306,000.00	\$ 192,000.00		
			GMP	\$6,142,400.00		\$ 1,083,951.00	\$ 4,800,000.00		
			Misc. Cost	\$215,000.00		\$ 107,500.00	\$ 107,500.00		
			MISD Furniture	\$460,680.00		\$ -	\$ 460,680.00		
Price of Project			\$ 36,500,000.00						
Elementary 34	3/15/22	6/1/23	Architect/Engineer						
			GMP						
			Misc. Cost						
			MISD Furniture						

**Table 44 (cont.)
Mesquite ISD
2018 Bond Package**

Bond Package 2018 \$325,000,000	Start Date	End Date	Item	Total Cost	2018 Construction Bond Program	2018-2019	2019-2020	2020-2021	2021-2022	2018 Construction Bond Program
Price of Project			\$ 8,904,681.00							
Cannaday	5/14/20	9/30/21	Architect/Engineer	\$ 552,000.00			\$ 384,000.00	\$ 168,000.00		
			GMP	\$ 8,147,000.00			\$ 1,475,288.00	\$ 6,084,000.00		
			Misc. Cost	\$ 215,000.00			\$ 161,250.00	\$ 53,750.00		
			MISD Furniture	\$ 567,756.00			\$ -	\$ 567,756.00		
Price of Project			\$ 4,000,000.00							
H. S. Auditoriums	F-2020	F-2022	Architect/Engineer				\$ 3,000,000.00			
			GMP							
			Misc. Cost							
			MISD Furniture							
Price of Project			\$ 23,000,000.00							
Roofs	F-2018	F-2024	Architect/Engineer							
			GMP							
			Misc. Cost		\$ 1,848,200.00		\$ 3,542,078.00	\$ 2,219,544.00	\$ 3,667,878.00	\$ 5,371,067.00
			MISD Furniture							
Price of Project			\$ 17,500,000.00							
			Architect/Engineer							
			GMP							
Capital Projects	F-2018	F-2024								
HVAC, Buses, Trucks, Equipment			Misc. Cost		\$ 3,087,300.00		\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00
			MISD Furniture							

**Table 44 (cont.)
Mesquite ISD
2018 Bond Package**

Bond Package 2018 \$325,000,000	Start Date	End Date	Item	Total Cost	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program	2018 Construction Bond Program
					2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Price of Project			\$ 5,000,000.00						
Technology Infrastructure	F-2018	F-2024	Architect/Engineer						
			GMP						
			Misc. Cost		\$ 896,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
			MISD Furniture						
Price of Project			\$ 5,000,000.00						
Resurface Tracks & Tennis Courts Repairs to Athletics Facility Lighting on Tennis Courts	F-2018	F-2024	Architect/Engineer						
			GMP						
			Misc. Cost		\$ 886,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
			MISD Furniture						
Price of Project			\$ 3,000,000.00						
Turf Fields	F-2018	F-2020	Architect/Engineer						
			GMP						
			Misc. Cost		\$ 2,000,000.00	\$ 1,000,000.00			
			MISD Furniture						
Total			\$ 328,713,713.00		\$ 39,168,508.00	\$ 141,711,090.00	\$ 107,979,348.00	\$ 9,167,878.00	\$ 10,871,067.00

Internal Service Funds

	Employee Health Center Fund				Workers Compensation Fund			
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED
Revenue								
Charges for services	\$ 3,654,953	\$ 3,148,559	\$ 3,812,944	\$ 4,843,503	\$ 1,100,000	\$ 1,329,148	\$ -	\$ 1,463,172
Earnings	\$ 1,447	\$ 37	\$ -		\$ 158	\$ 394	\$ 72	\$ -
Grand Total	\$ 3,656,400	\$ 3,148,596	\$ 3,812,944	\$ 4,843,503	\$ 1,100,158	\$ 1,329,542	\$ 72	\$ 1,463,172
Expenditures								
Personnel services	\$ 1,374,728	\$ 1,209,410	\$ 1,463,192	\$ 1,533,735	\$ 251,194	\$ 216,864	\$ 266,892	\$ 250,048
Professional and contractual services	\$ 61,791	\$ 45,400	\$ 55,032	\$ 64,304	\$ 13,913	\$ 14,040	\$ 23,087	\$ 22,310
Supplies and materials	\$ 2,728,529	\$ 2,336,941	\$ 185,011	\$ 295,797	\$ 9,694	\$ 5,169	\$ 3,835	\$ 2,685
Insurance claims and expenses	\$ 40,600	\$ 40,987	\$ -	\$ -	\$ 948,058	\$ 766,265	\$ -	\$ -
Other operating costs	\$ 3,409	\$ 900	\$ 2,659,665	\$ 3,412,559	\$ 12,930	\$ 10,165	\$ 1,356,343	\$ 1,018,330
Grand Total	\$ 4,209,057	\$ 3,633,638	\$ 4,362,900	\$ 5,306,395	\$ 1,235,789	\$ 1,012,503	\$ 1,650,157	\$ 1,293,373
Loss before transfers	\$ (552,657)	\$ (485,042)	\$ (549,956)	\$ (462,892)	\$ (135,631)	\$ 317,039	\$ (1,650,085)	\$ 169,799
Transfers in	\$ 311,998	\$ 588,573	\$ 252,055	\$ 293,233	\$ -	\$ -	\$ -	\$ -
Change in net position	\$ (240,659)	\$ 103,531	\$ (297,901)	\$ (169,659)	\$ (135,631)	\$ 317,039	\$ (1,650,085)	\$ 169,799
Net position-beginning	\$ 423,756	\$ 183,097	\$ 286,628	\$ (11,273)	\$ 1,251,781	\$ 1,116,150	\$ 1,433,189	\$ (216,896)
Net position -ending	\$ 183,097	\$ 286,628	\$ (11,273)	\$ (180,932)	\$ 1,116,150	\$ 1,433,189	\$ (216,896)	\$ (47,097)

Table 45
Department Budgets

Non-Campus Dept.	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
699-Summer School	\$ 163,332	\$ 44,204	\$ 134,146	\$ 123,645	\$ 569,353
701-Superintendent Office	\$ 722,583	\$ 613,800	\$ 958,067	\$ 794,579	\$ 1,866,463
702-Board Members	\$ 127,815	\$ 320,580	\$ 138,575	\$ 433,966	\$ 451,210
703-Tax Costs	\$ 876,724	\$ 782,565	\$ 802,543	\$ 769,179	\$ 945,000
710-General Administration	\$ 1,212,208	\$ 882,736	\$ 811,947	\$ 1,038,689	\$ 84,000
711-Asst. Supt.-Plan & Innovation	\$ 342,995	\$ 288,151	\$ 266,110	\$ 290,239	\$ 583,500
712-Asst. Supt.-Admin Services	\$ 286,825	\$ 233,881	\$ 307,970	\$ 285,884	\$ 114,148
732-Governmental Affairs	\$ 2,520,821	\$ 888,745	\$ 825,603	\$ 662,460	\$ 1,008,603
733-Asst. Supt.-Business Services	\$ 2,062,073	\$ 1,898,708	\$ 2,651,244	\$ 2,829,799	\$ 2,995,931
734-Asst. Supt.-Personnel	\$ 2,018,539	\$ 1,703,788	\$ 1,908,503	\$ 2,428,719	\$ 2,470,873
735-Fixed Assets	\$ 159,140	\$ 136,587	\$ 177,729	\$ 171,461	\$ 241,779
736-Purchasing	\$ 340,384	\$ 325,831	\$ 369,632	\$ 569,585	\$ 704,751
740-Information Systems	\$ 1,739,766	\$ 1,706,581	\$ 1,854,750	\$ 1,695,845	\$ 1,978,861
741-Technical Services	\$ 11,319	\$ 8,125	\$ 5,330	\$ 2,298	\$ 1,000
743-Service Center	\$ 31,983	\$ 28,292	\$ 16,096	\$ 35,349	\$ 36,455
744-Instructional Technology	\$ -	\$ -	\$ -	\$ -	\$ -
746-Communications	\$ 768,036	\$ 698,349	\$ 1,056,935	\$ 1,005,675	\$ 1,157,940
800-General Administration	\$ 5,439,518	\$ 4,616,629	\$ -	\$ 7,000	\$ -
840-Middle School Game Workers	\$ 61,105	\$ 3,377	\$ 61,278	\$ 124,682	\$ 126,800
871-Special Education	\$ 8,250,072	\$ 6,784,229	\$ 10,290,875	\$ 13,251,634	\$ 15,648,533
872-Deaf Ed	\$ 914,468	\$ 806,944	\$ 1,089,135	\$ 1,295,634	\$ 2,006,556
885-Exec Dir-Leadership-Lloyd	\$ 1,001	\$ 2,128	\$ 4,819	\$ -	\$ -
886-Exec Dir-Leadership-Carpenter	\$ 4,315	\$ 2,461	\$ 1,931	\$ -	\$ -
887-Exec Dir-Leadership-Feinglas	\$ 5,367	\$ 1,910	\$ 3,370	\$ -	\$ -
888-Exec Dir-Leadership-Hammett	\$ 3,013	\$ 2,405	\$ 4,548	\$ -	\$ -
889-Exec Dir-Leadership-McAda	\$ 698,677	\$ 596,881	\$ 362,124	\$ 1,200,941	\$ 1,176,150
890-Deputy Superintendent	\$ 4,391,234	\$ 1,445,781	\$ 1,962,480	\$ 1,616,873	\$ 1,281,757
892-Title I Office	\$ 3,193,327	\$ 4,022,311	\$ 22,351,502	\$ 54,607,518	\$ 19,258,607
893-Asst. Supt-Instructional Serv	\$ 4,784,652	\$ 6,344,426	\$ 8,861,574	\$ 6,032,954	\$ 16,177,524
894-Advanced Academics Coord.	\$ 638,110	\$ 441,264	\$ 451,290	\$ 490,771	\$ 854,584
895-Fine Arts Director	\$ 552,034	\$ 373,583	\$ 504,245	\$ 900,393	\$ 1,499,268
896-ROTC Office	\$ 231,400	\$ 171,432	\$ 255,869	\$ 272,218	\$ 301,546
897-CTE Director	\$ 907,435	\$ 1,415,353	\$ 2,864,662	\$ 3,430,619	\$ 4,203,864
898-Student Services	\$ 5,698,321	\$ 6,310,804	\$ 7,020,622	\$ 9,748,786	\$ 7,654,487
900-General Administration	\$ 94,218,361	\$ 45,696,616	\$ (3,804,484)	\$ 81,722	\$ 17,068
905-Administration Bldg.	\$ 8,664,345	\$ 68,798	\$ 388,117	\$ 481,355	\$ 615,793
907-Athletic Office	\$ 640,334	\$ 513,657	\$ 1,044,971	\$ 1,375,674	\$ 1,461,360
909-Exec. Dir - Construction	\$ 518,628	\$ 1,914,317	\$ 1,977,376	\$ 1,533,566	\$ 540,739
910-Exec. Dir. - Facilities Mgmt.	\$ 13,359,419	\$ 12,474,799	\$ 19,854,142	\$ 22,818,078	\$ 27,668,387
912-Energy Management	\$ 15,910	\$ -	\$ -	\$ -	\$ -
915-Transportation	\$ 6,642,406	\$ 6,078,935	\$ 79,925,081	\$ 11,393,322	\$ 9,201,627
920-EMS	\$ 503,205	\$ 406,590	\$ 463,127	\$ 486,134	\$ 388,285
921-Planetarium	\$ 383,224	\$ 342,329	\$ 351,213	\$ 379,913	\$ 312,821
922-Radio Station	\$ 329,866	\$ 231,038	\$ 343,308	\$ 376,865	\$ 395,131
923-Tower	\$ 205,298	\$ 143,330	\$ 146,309	\$ 177,588	\$ 194,000
925-Library Services	\$ 1,007,358	\$ 891,142	\$ 1,031,539	\$ 1,015,999	\$ 1,108,890
931-LA Berry Support Complex	\$ 1,611,092	\$ 1,056,905	\$ 1,785,849	\$ 3,287,733	\$ 3,044,781
940-Student Support Center	\$ 120,516	\$ 113,272	\$ 108,215	\$ 86,425	\$ 99,800
944-Technology Excellence Center	\$ 153,283	\$ 137,767	\$ 89,945	\$ 99,798	\$ 110,389
948-Professional Dev. Ctr.	\$ 568,027	\$ 4,631	\$ 18,618	\$ 37,329	\$ 41,534
950-School Patrol	\$ 436,369	\$ 394,088	\$ 490,162	\$ 561,498	\$ 547,190
976-Catering	\$ 285,488	\$ 204,788	\$ 240,323	\$ 274,750	\$ 331,683
990-Stadiums	\$ 2,635,302	\$ 2,112,073	\$ 3,723,082	\$ 6,280,167	\$ 5,491,400
999-Print Shop	\$ 145,678	\$ 808,680	\$ 108,881,342	\$ 99,655,037	\$ 101,682,556



Mesquite Independent School District Budget Trends

There are many changes in store for the District over the next three years. The demographer projects a decline in enrollment over the next three years. A decline in enrollment combined with the cost of goods and services increasing could create a problem for the District. The District has set a goal to continue to present a balanced budget to the Board of Trustees. This could prove difficult if revenue declines while expenditures increase. The District has prepared for this potential scenario by increasing the fund balance in 2022-23. Moving the \$29 million in teacher salaries from operating funds to ESSER (a state grant issued to help school districts assist students that fell below grade level after COVID-19) should have a significant impact on the operating fund balance. An increased fund balance will be essential if the District needs to dip into it to cover increased expenditures.

The Student Nutrition Fund shows a consistent source of revenue except for the decrease experienced in 2019-20 due to schools being closed in March until the end of the school year due to COVID-19. As of August 2022, approximately 80% of students are identified as being at-risk. The fund balance will be used to replace aging equipment and cover losses due to the increase in the cost of supplies. The Food Service is now being charged Indirect Costs (as of 2022-23) by the District's operating fund. This is anticipated to continue moving forward and is anticipated to cause the fund balance to decrease for 2023-24.

The Debt Service fund will continue to pay the District's bonded indebtedness. The fund has a solid fund balance of approximately \$75 million which is over 100% of the annual debt payment.



Table 46
Mesquite Independent School District
Buildings

	<u>INITIAL YEARS OF SERVICE</u>	<u>BUILDING SQ.FT.</u>	<u>NUMBER OF PORTABLE CLASSROOM</u>	<u>PORTABLE SQ.FT.</u>	<u>TOTAL BUILDING/ PORTABLE SQ.FT.</u>
<u>ELEMENTARY CAMPUSES</u>					
Achziger	2009	87,545	3	2,688	90,233
Austin	1989	55,197	0	0	55,197
Beasley	1981	48,341	0	0	48,341
Black	1953	82,301	0	0	82,301
Cannaday	1988	72,912	0	0	72,912
Cross	2023	109,472	0	0	109,472
Florence	1965	96,415	0	0	96,415
Floyd	1972	87,993	0	0	87,993
Galloway	1963	80,361	0	0	80,361
Gentry	2003	79,000	3	2688	81,688
Gray	1999	67,350	3	2688	70,038
Hanby	1962	109,472	0	0	109,472
Henrie	2015	114,848	0	0	114,848
Hodges	1964	75,185	0	0	75,185
Kimball	1985	42,191	5	4,480	46,671
Lawrence	1967	45,329	3	2,304	47,633
Mackey	2004	79,000	0	0	79,000
McKenzie	1980	64,898	0	0	64,898
McWhorter	1960	84,000	0	0	84,000
Moss	1992	55,632	0	0	55,632
Motley	1962	42,395	5	4,352	46,747



Table 46 (cont.)

	INITIAL YEARS OF SERVICE	BUILDING SQ. FT.	NUMBER OF PORTABLE CLASSROOM	PORTABLE SQ. FT.	TOTAL BUILDING/ PORTABLE SQ. FT.
<u>ELEMENTARY CAMPUSES</u>					
Pirrung	1987	58,205	0	0	58,205
Porter	1979	57,367	0	0	57,367
Price	1981	49,675	0	0	49,675
Range	1962	96,115	0	0	96,115
Rugel	1965	62,209	0	0	62,209
Rutherford	1965	97,472	0	0	97,472
Seabourn	1966	92,115	0	0	92,115
Shands	1964	83,970	0	0	83,970
Shaw	1983	65,497	8	7168	72,665
Smith	1998	67,350	3	2688	70,038
Thompson	1995	69,600	1	896	70,496
Tisinger	1958	94,736	0	0	94,736
Tosch	1966	83,970	0	0	83,970
Total Elementary (34)		2,558,118	34	29,952	2,588,070
<u>SECONDARY CAMPUSES</u>					
Agnew Middle School	1958	203,979	0	0	203,979
Berry Middle School	1997	161,102	0	0	161,102
Frasier Middle School	2018	193,000	0	0	193,000
Kimbrough Middle School	1993	183,937	0	0	183,937
McDonald Middle School	1972	153,363	0	0	153,363



Table 46 (cont.)

	<u>INITIAL YEARS OF SERVICE</u>	<u>BUILDING SQ. FT.</u>	<u>NUMBER OF PORTABLE CLASSROOM</u>	<u>PORTABLE SQ. FT.</u>	<u>TOTAL BUILDING/ PORTABLE SQ. FT.</u>
<u>SECONDARY CAMPUSES</u>					
New Middle School	1987	154,835	0	0	154,835
Terry Middle School	2006	153,658	8	6,776	160,434
Vanston Middle School	1959	165,287	0	0	165,287
Wilkinson Middle School	1961	167,840	0	0	167,840
Woolley Middle School	2020	193,000	0	0	193,000
Horn High School	2000	450,374	4	3736	454,110
Mesquite High School	1963	364,026	12	10,353	374,379
Area Vocational School (MHS)		21,320	0	0	21,320
North Mesquite High School	1969	347,868	20	18,576	366,444
Industrial Technology Bldg (NMHS)		18,834	0	0	18,834
Poteet High School	1986	317,062	11	10,624	327,686
Vanguard High School	2021	261,178	0	0	261,178
West Mesquite High School	1976	355,296	1	768	356,064
Total Secondary (16)		3,865,959	56	50,833	3,916,792
<u>ALTERNATIVE CAMPUSES</u>					
Mesquite Academy	1995	53,332	0	0	53,332
Learning Center	2004	32,111	0	0	32,111
Total Alternative (2)		85,443	0	0	85,443
Total Instructional (51)		6,509,520	98	80,785	6,590,305



Table 46 (cont.)

	<u>INITIAL YEARS OF SERVICE</u>	<u>BUILDING SQ. FT.</u>	<u>NUMBER OF PORTABLE CLASSROOM</u>	<u>PORTABLE SQ. FT.</u>	<u>TOTAL BUILDING/ PORTABLE SQ. FT.</u>
<u>SUPPORT BUILDINGS</u>					
Administration & PDC	2016	110,662			110,662
Administration Annex	1972	16,700			16,700
Athletics	1967	5,651			5,651
Berry Support Complex	1977	65,915			65,915
Communications Tower	1992	2,211			2,211
Florence Annex	2005	2,000			2,000
Food Services	1961	6,308			6,308
Lawson Warehouse Maintenance #2	1970	12,000			12,000
Learning Center - Parent Engage- ment/Teacher Store/Clothes Closet	2004	6,000			6,000
Linda Samples Technology Center	2022	77,000			77,000
Maintenance #1 201 E. Lawson	1970	10,464			10,464
Maintenance #3 Carpenter Shop	1958	8,400			8,400
Maintenance #4 Grounds Bldg.	2012	3,814			3,814
MEHC Clinic	2007	4,400	1	704	5,104
Russell Planetarium	1977	7,588			7,588
Safe Landing		1,472			1,472
Service Center	1993	84,436	5	3,592	88,028
Service Center Annex	2005	9,100			9,100
Student Support Center	2000	28,600			28,600
Technology Excellence Center	2013	23,142			23,142
Transportation Center	1987	17,614	2	2,752	20,366
Total Support Buildings (21)		503,477	8	7,048	510,525
 Total District (73)		 7,012,997	 106	 87,833	 7,100,830



Mesquite Independent School District Defined Benefit Pension Plan

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas. TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported education institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 83rd Texas Legislature, General Appropriations Act established the employer contribution rates for fiscal years 2014 and 2015. The 84th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for Plan fiscal years 2015 and 2016



Mesquite Independent School District Defined Benefit Pension Plan (cont.)

Contribution Rates

2022

Member	8.0%
Non-Employer Contributing Agency	8.0%
Employers	8.0%

(Audit 2022)

2021-22 Employer Contributions	\$11,258,713
2021-22 Member Contributions	\$23,572,992
2021-22 NECE On-behalf Contributions	\$15,476,827

Retiree Health Plan

The MISD contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas. TRS-Care Retired Plan provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees the authority to establish and amend basic and optional group insurance coverage for participants.

Contribution requirements are not actuarially determined, but are legally established each biennium by the Texas Legislature. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature increased employee and employer contribution rates for fiscal years 2020-2025. The contribution rates for the current fiscal year are:

Members Retirement Contribution	8.25%
Member TRS Care Contribution	0.65%
Reporting Entity TRS—Care Contribution	0.75%
State Contribution	8.25%
Federal TRS - Care	1.25%



OPEB Liability

As of 8/31/20

The District reported a liability of \$116,140,721 for its proportionate share of the TRS net pension liability as of August 31, 2021. The Net OPEB Liability was measured as of August 31, 2020, and rolled forward to August 31, 2021. The total liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of the date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021 (annual Financial Report, 2022). The total portion of the net pension liability associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 116,140,721
State's proportionate share that is associated with District	<u>\$ 155,602,684</u>
Total	<u>\$ 271,743,405</u>

August 31, 2021 the employer's proportion of the collective net pension liability was .304% which was an increase of 0.0061% from its proportion measured as of August 2020 (Annual Financial Report, 2022).

For the year ended June 30, 2022, the District recognized negative OPEB expense of \$3,533,721. The District also recognized negative on-behalf OPEB expense and revenue of \$5,742,928 for support provided by the State (Annual Financial Report, 2022).

Mesquite Independent School District



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Taxable Value Information

On January 1 each year the property values are rendered for appraisal. The appraisal process is conducted by the Dallas Central Appraisal District (DCAD). Properties are required to be appraised at 100% market value. A 10% annual appraisal cap increase has been implemented by the Texas State Legislature.

The DCAD submits preliminary values to the school district by April 30. These values are usually a conservative estimate of the ultimate certified values that come by July 25. The preliminary values are good estimates upon which to base the tax levies for the operating and debt service budgets. Once the certified values are received by the District, the tax rate adoption and budgeting process can be completed for the new fiscal year. For example, the 2023 tax year is used to develop the 2023-24 budget.

The tables on the following pages depict the increasing growth rate of property values.



Table 47
Mesquite Independent School District
Assessed Value History
2007-2023

<i>Tax Year as of Jan. 1</i>	Total Assessed Value	Assessed Value of New Construction
2007-2008	\$ 6,758,783,540	\$ 170,066,000
2008-2009	\$ 6,821,420,639	\$ 106,366,000
2009-2010	\$ 6,467,873,468	\$ 50,469,000
2010-2011	\$ 6,120,707,473	\$ 38,998,000
2011-2012	\$ 6,045,576,816	\$ 43,939,772
2012-2013	\$ 5,875,851,693	\$ 28,938,000
2013-2014	\$ 5,899,012,680	\$ 26,744,000
2014-2015	\$ 6,188,134,529	\$ 23,848,000
2015-2016	\$ 6,862,131,352	\$ 27,863,177
2016-2017	\$ 7,054,825,858	\$ 51,746,880
2017-2018	\$ 7,719,709,248	\$ 106,967,087
2018-2019	\$ 8,558,184,886	\$ 94,176,575
2019-2020	\$ 9,271,820,630	\$ 142,419,254
2020-2021	\$ 9,534,547,862	\$ 85,672,202
2021-2022	\$ 11,172,393,192	\$ 214,763,752
2022-2023	\$ 12,530,871,024	\$ 183,116,927
2023	\$ 12,982,411,479	\$ 409,770,605

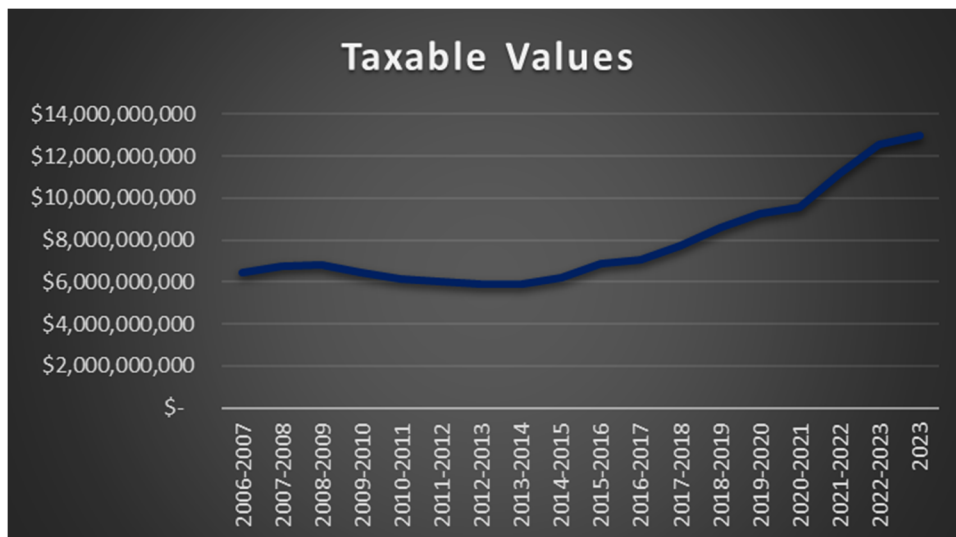
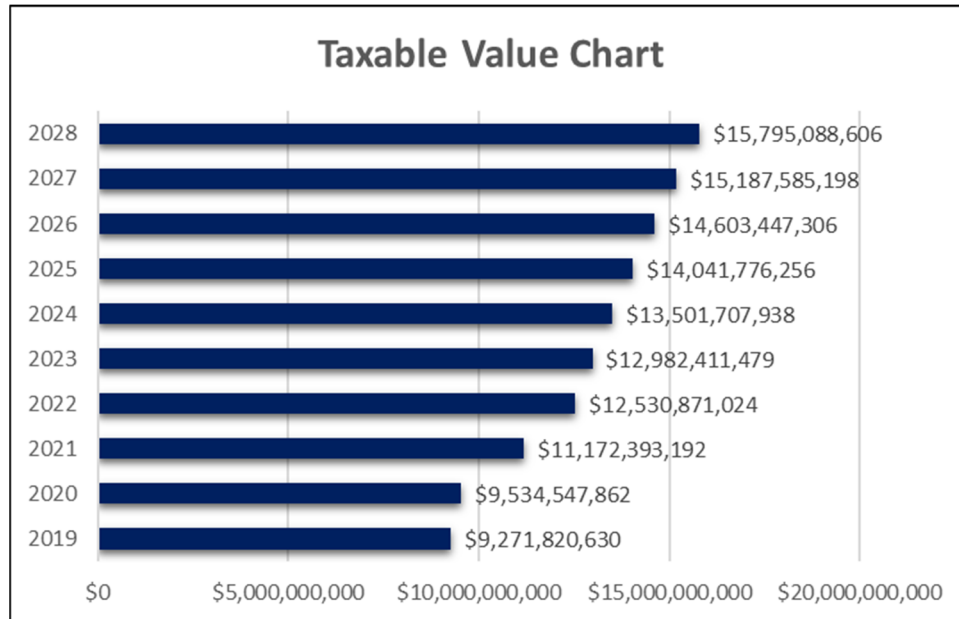




Table 48
Mesquite Independent School District
Taxable Value History and Future Projections



- Predictions are based on a 4% growth



Table 49
Mesquite Independent School District
Property Tax Levies & Collections

Tax Year	Fiscal Year	M&O Rate	I&S Rate	Total Tax Rate	Taxable Values	Total Levy	Total Collections	%
2010	2011	1.04	0.37	1.42	\$ 6,120,707,473	\$ 87,516,423	\$ 85,695,026	98.17
2011	2012	1.04	0.37	1.42	\$ 6,045,576,816	\$ 86,272,907	\$ 84,461,935	98.64
2012	2013	1.04	0.37	1.42	\$ 5,875,851,693	\$ 84,374,630	\$ 82,766,517	98.56
2013	2014	1.04	0.37	1.42	\$ 5,899,012,680	\$ 84,516,847	\$ 83,134,933	98.65
2014	2015	1.04	0.36	1.41	\$ 6,188,134,529	\$ 88,617,735	\$ 86,607,564	98.56
2015	2016	1.04	0.36	1.41	\$ 6,862,131,352	\$ 89,248,544	\$ 87,466,306	99.17
2016	2017	1.04	0.42	1.46	\$ 7,054,825,858	\$ 103,000,459	\$ 99,288,582	98.66
2017	2018	1.04	0.42	1.46	\$ 7,719,709,248	\$ 107,713,254	\$ 108,857,664	98.68
2018	2019	1.04	0.48	1.52	\$ 8,558,184,886	\$ 125,639,017	\$ 123,786,579	98.53
2019	2020	0.9700	0.4800	1.4500	\$ 9,271,820,630	\$ 135,901,606	\$ 129,188,293	95.06
2020	2021	0.9664	0.4800	1.4464	\$ 9,534,547,862	\$ 141,297,222	\$ 140,929,934	99.74
2021	2022	0.8720	0.4400	1.3120	\$ 11,172,393,192	\$ 149,936,416	\$ 141,133,331	94.13
2022	2023	0.8846	0.4000	1.2846	\$ 12,530,871,024	\$ 163,944,116	\$ 156,375,381	95.38
2023	2024	0.6992	0.4000	1.0992	\$ 12,982,411,479			

Property taxes are calculated on 100% of market values less appropriate exemptions. Taxes are calculated on each \$100 of taxable value.

It is important to note that taxes collected for the 2023-24 school year are taxes that are billed in October for tax year 2023. They are not due until February 1 without penalty.



Table 50
Mesquite Independent School District
2023 Top Ten Taxpayers

<u>Item</u>	<u>Principal Taxpayer</u>	<u>Type of Property</u>	<u>2023 Valuation</u>
1	Town East Mall	Shopping Mall	\$ 128,000,000
2	Oncor Electric Delivery	Utilities	\$ 74,785,990
3	Ashley Furniture Ind	Furniture Manufacturer	\$ 54,874,650
4	Frontage Apartments LLC	Apartment Complex	\$ 53,299,840
5	Obsidian The Place LLC	Apartment Complex	\$ 49,500,000
6	Miskin LLC	Apartment Complex	\$ 47,200,000
7	Tripp Fee Owner LLC	Apartment Complex	\$ 46,980,530
8	Bottling Group LLC	Bottling Company	\$ 43,480,150
9	ATMOS Energy	Gas Company	\$ 42,399,130
10	Westrock Container LLC	Paper & Packaging	\$ 42,208,849

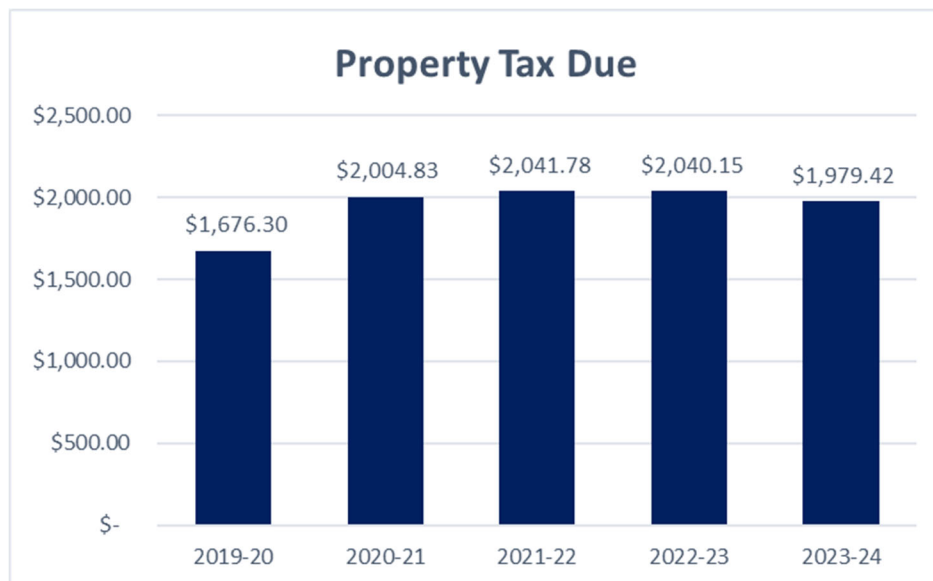


The yearly impact of the M&O tax rate and the Debt Service (Interest & Sinking or I&S) tax rate for the District's taxpayers is shown in Table 51. The numbers show the effect of the total tax rate along with the increases in property values over the past several years. The table uses the average home value in the District to reflect the tax increase trend.

Table 51
Tax Rate Impact to District's Taxpayers

	2019-20	2020-21	2021-22	2022-23	2023-24
Assessed/Market Value of a Home	\$ 147,608	\$ 169,135	\$ 189,655	\$ 206,284	\$ 226,682
Average Taxable Value	\$ 115,607	\$ 138,608	\$ 155,600	\$ 158,816	\$ 180,078
Total Property Tax Rate	\$ 1.4500	\$ 1.4464	\$ 1.3122	\$ 1.2846	\$ 1.0992
Property Tax Due	\$ 1,676.30	\$ 2,004.83	\$ 2,041.78	\$ 2,040.15	\$ 1,979.42
Increase in Taxes	\$ (45.76)	\$ 328.53	\$ 36.95	\$ (1.63)	\$ (60.73)
Property Tax Percent Increase from Prior Year	-2.7%	19.6%	1.8%	-0.1%	-3.0%

This schedule shows the trends in property values and tax rates. Each year the Dallas Central Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The above schedules shows how market conditions have affected the assessed value through 2023-24 based on the overall appraisal value trends in the District. As shown above, the average value of a residence in the District continues to rise annually.

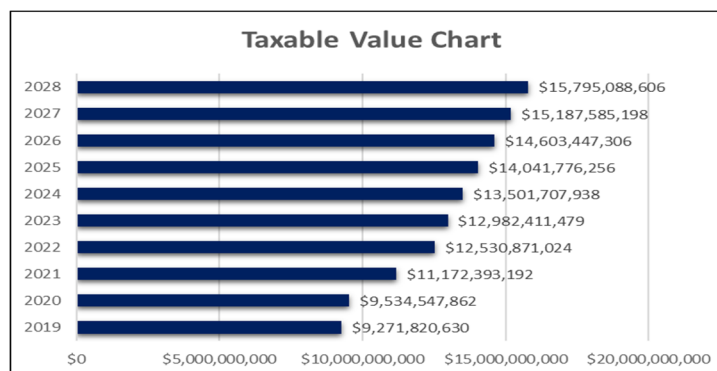




Mesquite Independent School District Taxable Values and Tax Rate

The appraisal process is conducted by the Dallas County Appraisal District (DCAD). Properties are required to be appraised at 100% of market value as of January 1. A ten percent appraisal cap controls runaway property value growth. The DCAD submits preliminary values to the school district by May 1. These values are usually a conservative estimate of the final certified values that are provided by July 25th. The preliminary values are good estimates upon which to base the tax levies for the operating and debt service budgets. Once the certified values are received by the district, the tax rate adoption and budgeting process can be completed for the new fiscal year. The tax year 2023 value were used for the 2023-24 budget.

Table 52
Taxable Value Projections



Dallas County Appraisal District

For budget purposes, the tax levy is computed from the New Taxable Value at a 99% collection rate. The actual taxes to be collected on the Freeze Taxable Values are added back. The Freeze Taxable Value is the property values of citizens over 65 years old. When a taxpayer on a homesteaded property turns 65, the taxes are frozen and can only increase if the home is enlarged. The combination of the New Taxable Value levy on Frozen Values is the Total Levy for the year.

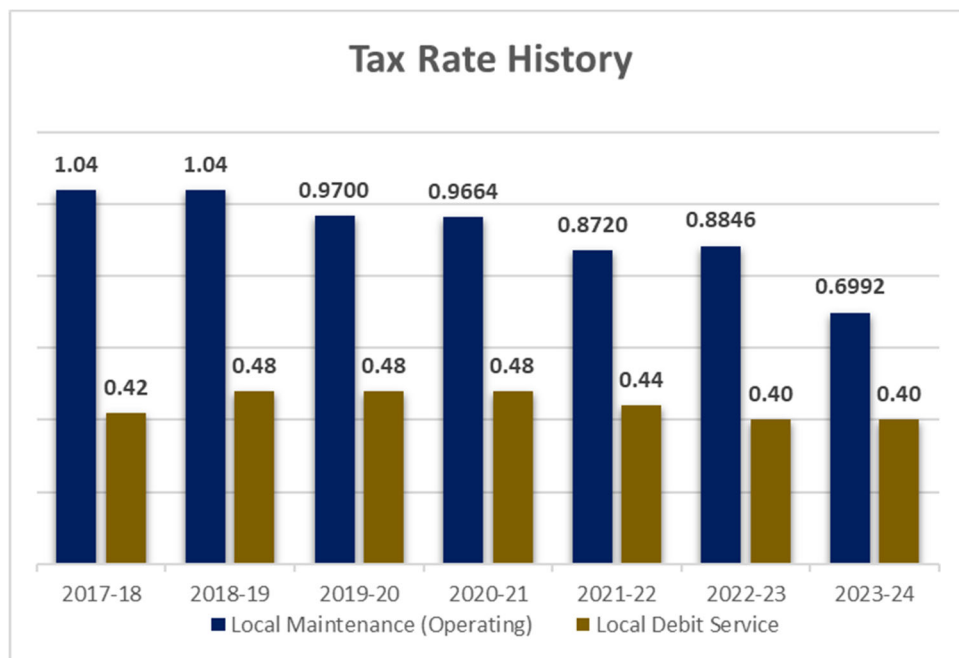
The Maintenance and Operations (M&O) tax rate supports the major educational and operational programs of the District for such expenses as staff salaries, utilities, supplies, materials, equipment, etc. The M&O rate for 2023-24 is \$0.69920.

This is a decrease of \$0.1854 from the previous year. The decrease is due to a significant local property value increase near 15% which led to a maximum compression rate of \$0.6192. The state taxpayers are also anticipated to pass a 100K homestead exemption which plays into the drop in MCR. Taxable Value listed includes the \$100K homestead exemption.



The Debt Service rate tax rate supports payments of principal and interest for the debt authorized by the voters. The total amount of debt service payable each year less any state aide is divided by the taxable property values to determine the rate. For the 2023-24, the debt service rate remains the same as the 2022-23 school year.

Table 53
Tax Rate History





Mesquite Independent School District Student & Enrollment By Campus

Over the years, Mesquite ISD has experienced increases in the student population. Total PK-12 enrollment rose from 37,205 in 2009-2010 to 41,016 in 2017-2018. Starting in school year 2016-2017 enrollment began stabilizing.

The District enrollment projections are produced using demographic data specific to Mesquite ISD. The district's demographer reviews overall population and household growth trends, the cohort survival rates for each grade level, and how the local birth rate relates to incoming kindergarten enrollment. Additionally, GIS analysis of enrolled student data and quarterly housing surveys are used to determine student yields per single-family home and apartment unit, the rate of new home construction per subdivision, and the impact that current and future residential developments will have on district enrollment. In 2021-22, the decrease in birthrate is reflected in Kindergarten through second grades, particularly Pre-K due to COVID. This caused a decrease in enrollment for those grades.

The minimal decrease in the 2023-24 enrollment along with a demographers estimate that the District will experience a slight decrease in enrollment over the next three years.



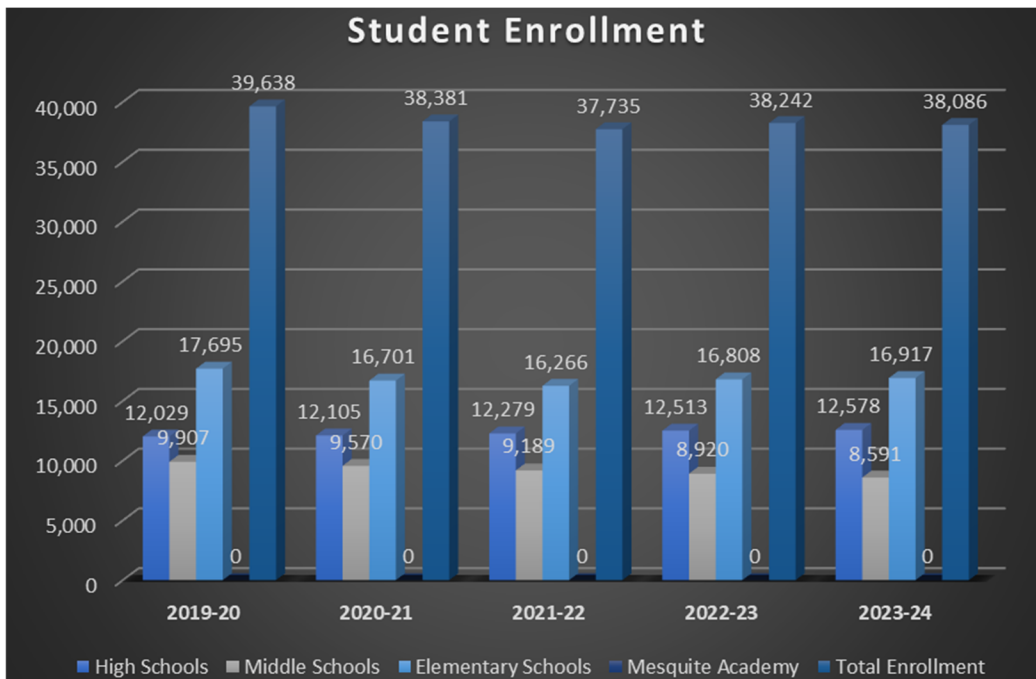
*First Day of School 2023-24
Tosch Elementary*



Mesquite Independent School District

Table 54

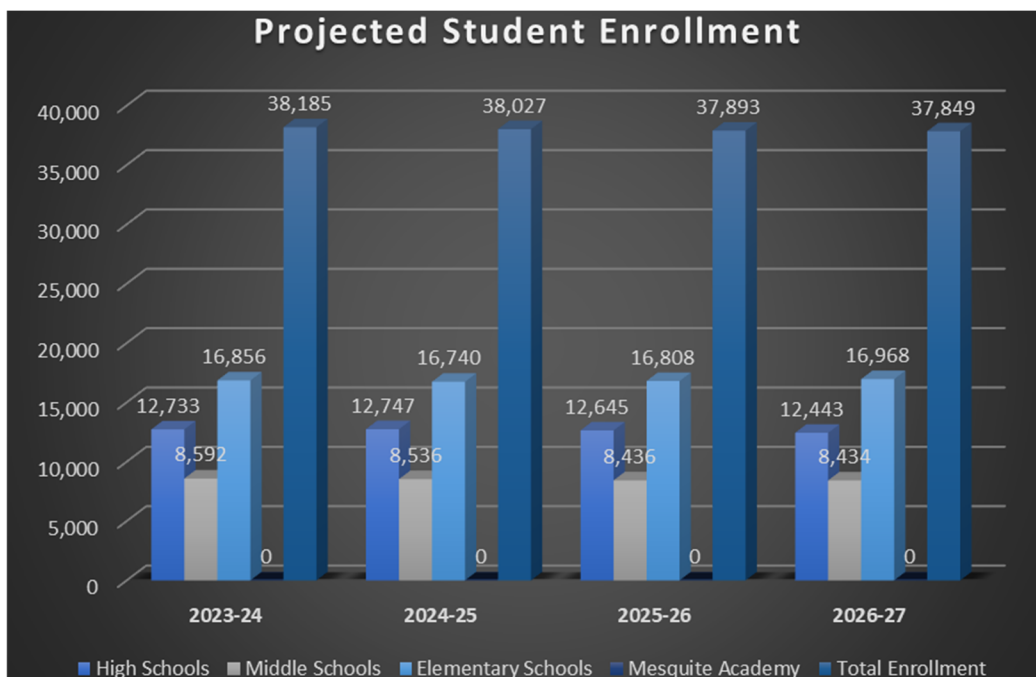
Student Enrollment



Student Information System (as of October 18, 2023)

Table 55

Projected Student Enrollment



District Demographic Report - 2023-24

Table 56

Mesquite ISD Student Enrollment by Campus

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Mesquite High School	2,625	2,561	2,345	2,381	2,397	2,451	2,402	2,377	2,263
North Mesquite High School	2,522	2,415	2,169	2,083	2,097	2,066	2,034	1,950	1,893
West Mesquite High School	2,162	2,280	2,223	2,202	2,086	2,168	2,190	2,182	2,147
Poteet High School	1,822	1,750	1,651	1,600	1,535	1,504	1,491	1,496	1,488
Horn High School	2,898	3,099	3,089	3,065	2,871	2,921	2,834	2,751	2,702
Vanguard High School	0	0	802	1,182	1,592	1,623	1,796	1,889	1,950
Agnew Middle School	1,228	1,227	1,153	1,130	1,058	1,056	1,130	1,096	1,118
Vanston Middle School	923	847	856	825	772	785	730	729	695
Wilkinson Middle School	790	797	724	701	641	627	589	557	544
McDonald Middle School	908	923	840	786	779	745	765	776	770
New Middle School	935	831	797	724	689	697	663	666	661
Kimbrough Middle School	1,357	1,260	1,188	1,167	1,151	1,174	1,182	1,139	1,144
Berry Middle School	1,103	613	601	586	598	646	677	735	723
Terry Middle School	1,463	1,039	1,056	1,028	859	991	890	815	789
Fraiser Middle School	1,200	1,126	1,087	1,055	993	1,017	988	961	931
Woolley Middle School	0	907	887	918	1,051	854	922	962	1,059
Black Elementary School	656	626	634	618	624	623	591	584	581
Florence Elementary School	548	467	482	469	496	447	426	411	410
Galloway Elementary School	461	420	418	446	441	441	444	455	469
Hanby Elementary School	838	740	689	755	752	762	766	768	776
Hodges Elementary School	545	514	512	540	549	554	562	571	573
McWhorter Elementary School	633	549	496	517	539	510	505	518	532
Motley Elementary School	338	276	250	235	236	341	240	236	238
Range Elementary School	601	580	572	580	575	599	595	609	617
Rugel Elementary School	355	321	293	325	280	327	326	322	328
Rutherford Elementary School	659	648	657	703	738	724	715	732	725
Shands Elementary School	629	622	544	549	549	532	522	531	538
Tisinger Elementary School	660	631	648	637	627	644	645	670	683
Tosch Elementary School	594	617	585	603	615	605	617	600	594
Seabourn Elementary School	661	578	608	680	628	680	690	696	699
Lawrence Elementary School	334	283	261	254	254	257	272	262	257
Floyd Elementary School	604	455	428	446	486	441	430	426	429
Porter Elementary School	421	389	374	419	429	411	413	429	421

Table 56 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Current Year 2023-24	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
McKenzie Elementary School	454	414	390	400	405	386	391	391	396
Beasley Elementary School	374	359	369	338	309	338	327	326	325
Price Elementary School	348	299	311	339	322	364	368	365	378
Shaw Elementary School	577	555	514	490	522	504	494	485	485
Kimball Elementary School	188	211	214	207	233	214	197	196	181
Pirrung Elementary School	392	396	388	446	436	443	434	442	450
Cannaday Elementary School	590	582	570	543	553	545	546	537	537
Austin Elementary School	390	343	323	325	282	319	324	316	315
Moss Elementary School	380	323	317	344	352	357	340	339	336
Thompson Elementary School	523	566	566	589	597	594	597	588	562
Gray Elementary School	450	431	412	426	425	406	413	399	401
Smith Elementary School	437	545	541	573	551	606	621	647	670
Gentry Elementary School	617	624	595	636	599	549	548	548	575
Mackey Elementary School	615	650	663	678	388	355	370	372	383
Achziger Elementary School	912	827	816	840	566	565	554	566	618
Henrie Elementary School	911	860	826	858	852	799	785	752	731
Cross Elementary School	0	0	0	0	707	614	672	719	755
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP	7	5	1	1	0	4	4	4	4
TOTAL	39,638	38,381	37,735	38,242	38,086	38,185	38,027	37,893	37,849

* Student enrollment included in high school count.

District Demographic Report - 2023-24



Table 57
Mesquite Independent School District
Enrollment

Campus	Enrollment 22-23	Enrollment 23-24
Achziger	840	566
Austin	325	282
Beasley	338	309
Black	618	624
Cannaday	543	553
Cross	-	707
Florence	469	496
Floyd	446	486
Galloway	446	441
Gentry	636	599
Gray	426	425
Hanby	755	752
Henrie	858	852
Hodges	540	549
Kimball	207	233
Lawrence	254	254
Mackey	678	388
McKenzie	400	405
McWhorter	517	539
Moss	344	352
Motley	235	236
Pirrung	446	436
Porter	419	429
Price	339	322
Range	580	575
Rugel	325	280
Rutherford	703	738

Campus	Enrollment 22-23	Enrollment 23-24
Seabourn	680	628
Shands	549	549
Shaw	490	522
Smith	573	551
Thompson	589	597
Tisinger	637	627
Tosch	603	615
Agnew MS	1130	1058
Berry MS	586	598
Fraiser MS	1055	993
Kimbrough MS	1167	1151
McDonald MS	786	779
New MS	724	689
Terry MS	1028	859
Vanston MS	825	772
Wilkinson MS	701	641
Woolley MS	918	1051
Horn HS	3065	2871
Mesquite HS	2381	2397
North Mesquite HS	2083	2097
Poteet HS	1600	1535
Vanguard HS	1182	1592
West Mesquite HS	2202	2086



Mesquite Independent School District Staffing

The data below shows the five-year history of the Districts staffing by employee group, student enrollment and teaching and total staff-to-student ratios. Starting in the 2019-20 school year there were increases in the professional support, school leadership, and central administration categories due to the following three factors: 1) the Texas state legislature passed HB-3 which increased funding for Texas school districts, 2) HB-3 added three new allotments (Dyslexia, Early Childhood, and College, Career and Military Readiness Allotments, and 3) MISD added teachers, professional supports, school leadership, and central administration positions to focus on building and enhancing leadership development throughout the district.

The teaching staff and total staff-to-student ratios have decreased over the past two years mainly due to a temporary drop in enrollment due to the COVID-19 pandemic in the 2020-21 school year, coupled with the additional positions which have been provided to help Mesquite ISD meet its goals as stated in the 'Strategic Roadmap'.

For the 2023-24 school year MISD has seen an increase in their total staff. A large portion of the increase is on the campus level. MISD was able to recruit teachers from outside the district with significant teacher raises which has led to less teaching vacancies. MISD also added additional paraprofessional positions for physical education aides and special education aides. Physical education aides were added to assist with the large class size on campuses. Special education aides were added due to an increase in students eligible for special education services. Currently, the District has a staffing overage on their secondary campuses. The District plans to address this over the next three years through attrition. As teachers leave MISD, not all positions will be filled. This will be monitored on a case-by-case basis prioritizing programmatic need. The District will also review the master schedule on each campus to ensure teaching resources are being maximized and schedules aren't being cloned year to year.



Table 58
Mesquite Independent School District
Staffing History

<u>School Years</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Teachers (Classroom, Interventionists, Special Programs)	2,751	2,789	2,870	2,865	2,885
Professional Support (Directors, Counselors, Librarians, Campus Office Staff, Central Office Staff)	566	585	591	635	650
School Leadership (Principals, Asst. Principals)	141	145	148	149	149
Central Administration (Superintendent, Asst. Superintendents, Cabinet-Level Positions)	28	30	32	34	40
Paraprofessional	810	837	842	848	976
Auxiliary	1,135	1,101	1,122	1,092	1,106
Total Staff	5,431	5,489	5,605	5,623	5,806
Student Enrollment (as of October 18, 2023**)	39,638	38,381	37,735	38,242	38,086
Staffing Ratios					
Mesquite ISD	5.1	14.7	NA	NA	NA
Teaching Staff	14.41	13.76	13.15	13.35	13.20
Total Staff	7.30	6.99	6.73	6.80	6.56
State	7.46	14.5	NA	NA	NA

***For years 2017-18 through 2020-21 the enrollment was based on the District 'Snapshot Date' which is the last Friday of October. However, due to MISD changing its fiscal year from September 1 to July 1 the enrollment is as of October 18 for 2023-24.*

TAPR



Mesquite Independent School District Debt Service Fund

Over the past 10 years and in the near future, the District has and will continue to have a need to conduct bond sales. A school district is authorized to issue bonds and levy taxes for payment of bonds subject to voter approval of a proposition submitted to the voters under Texas Education Code (TEX) 45.003 (b)(1). A debt service fund is a government fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund and a separate tax rate is assessed to fund the debt payments based on the scheduled maturities. The debt tax rate (or Interest and Sinking – I&S tax rate) is approved by the Board of Trustees annually and is calculated based on the scheduled debt requirements and the taxable property values certified by the DAC.

TEC 45.003(1), as amended, requires a district to demonstrate to the Texas Attorney General that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding “new debt” of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued.

Once the prospective ability to pay such tax has been shown and the bonds are issued, a district may levy a tax to pay the annual debt service. Mesquite ISD is presently taxing at \$0.40 per \$100 of taxable value for the Interest and Sinking fund.

The District was rated by S & P Global with a rating of AA/Stable and by Fitch Ratings as AA+.

Revenue

The primary source of revenue for the debt service fund is an ad valorem tax raised from levying the Interest and Sinking (I&S) tax rate. The district is presently taxing at \$0.40 per \$100 of taxable value. The state laws governing debt tax rates limit a school district to a maximum tax rate of \$0.50, thus leaving the District with \$0.02 per \$100 taxable available for future bond sales.

Other sources of revenue are state funds provided as part of the Existing Debt Allotment (EDA) program and the Instructional Facilities (IFA) program, along with investment earnings from fund cash balances.

The EDA is provided for existing debt issued by school districts to produce a guaranteed yield in State and local revenue per student for each cent of debt service tax levy. In general, a district’s bonds are eligible for the allotment if, during the previous State biennium, the district (1) made payments on such bonds or (2) levied and collected taxes for the payment of principal and interest on such bonds.



Debt Service Fund (cont.)

The IFA guarantees each school district a specified dollar amount per student in state and local funds for each cent of tax effort to pay principal and interest on eligible bond used to construct, acquire, renovate, or improve instructional facilities. To receive an IFA, a school district must apply to the Commissioner of Education before issuing the bonds to be paid with State assistance. These funds are allocated to school districts based upon property wealth per student. Districts with the lowest amounts will receive funding first.

Expenditures

The expenditures from the Debt Service fund consist mainly of the semi-annual principal and interest requirements from existing bond debt. Currently, these payments total approximately \$55,602,318.



Table 59
Mesquite Independent School District
Principal Outstanding as of June 30, 2022

PRINCIPAL OUTSTANDING

Mesquite ISD
All Outstanding Debt
As of FYE 6/30/2023

Series	Description	Principal Outstanding
Unlimited Tax Refunding Bonds, Taxable Series 2021A	Bond Refunding	\$ 25,669,597.00
Unlimited Tax Refunding Bonds, Taxable Series 2021B	Bond Refunding	41,438,636.10
Unlimited Tax School Building Bonds, Series 2020A	3rd Bond Sale for 2018 Bond	80,240,000.00
Unlimited Tax Refunding Bonds, Series 2020B	Bond Refunding	3,655,000.00
Unlimited Tax Refunding Bonds, Series 2020C	Bond Refunding	5,680,000.00
Unlimited Tax Refunding Bonds, Taxable Series 2020D	Bond Refunding	14,630,000.00
Unlimited Tax School Building Bonds, Series 2019	2nd 2018 Bond Sale	84,740,000.00
Unlimited Tax School Building Bonds, Series 2018	1st 2018 Bond Sale	108,005,000.00
Unlimited Tax Refunding Bonds, Series 2017A	Bond Refunding	11,927,264.20
Unlimited Tax School Building Bonds, Series 2017B	3rd Bond Sale for 2015 Bond	78,915,000.00
Unlimited Tax Refunding Bonds, Series 2016A	Bond Refunding	14,005,000.00
Unlimited Tax Refunding Bonds, Series 2016B	Bond Refunding	19,490,000.00
Unlimited Tax School Building Bonds, Series 2016C	2nd Bond Sale for 2015 Bond	86,135,000.00
Unlimited Tax School Building Bonds, Series 2015A	1st 2015 Bond Sale	4,855,000.00
Unlimited Tax Refunding Bonds, Series 2015B	Bond Refunding	14,065,000.00
Unlimited Tax Refunding Bonds, Series 2015C	Bond Refunding	26,293,045.00
Unlimited Tax Refunding Bonds, Series 2015D	Bond Refunding	16,120,000.00
Unlimited Tax School Building Bonds, Series 2015E	1st Bond Sale for 2015 Bond	23,685,000.00
Unlimited Tax School Building Bonds, Series 2014A	1st 2014 Bond Sale	6,440,000.00
Unlimited Tax Refunding Bonds, Series 2014B	Bond Refunding	5,295,000.00
Unlimited Tax Refunding Bonds, Series 2013	Bond Refunding	8,560,000.00
Unlimited Tax Refunding Bonds, Series 2012	Bond Refunding	6,334,259.10
Variable Rate School Building Unlimited Tax Bonds, Series 2003A		18,650,000.00
		<u>\$ 704,827,801.40</u>



Table 60

Mesquite ISD
All Outstanding Debt
As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 19,986,424.40	\$ 28,407,315.21	\$ 6,608,575.60	\$ 55,002,315.21
6/30/2025	26,207,096.75	28,383,204.96	588,232.25	55,178,533.96
6/30/2026	27,348,878.55	26,351,817.58	616,121.45	54,316,817.58
6/30/2027	27,882,680.00	25,145,148.40	632,320.00	53,660,148.40
6/30/2028	28,075,493.95	23,970,315.05	1,544,506.05	53,590,315.05
6/30/2029	29,111,449.85	22,820,846.85	1,608,550.15	53,540,846.85
6/30/2030	28,843,810.60	21,656,668.35	1,031,189.40	51,531,668.35
6/30/2031	27,872,863.90	20,508,923.10	2,697,136.10	51,078,923.10
6/30/2032	28,829,014.00	19,374,995.60	3,600,986.00	51,804,995.60
6/30/2033	32,455,000.00	18,154,141.60	-	50,609,141.60
6/30/2034	28,395,089.40	16,895,162.60	4,469,910.60	49,760,162.60
6/30/2035	33,705,000.00	15,644,385.10	-	49,349,385.10
6/30/2036	34,985,000.00	14,316,778.10	-	49,301,778.10
6/30/2037	33,675,000.00	12,993,057.60	-	46,668,057.60
6/30/2038	34,940,000.00	11,701,654.10	-	46,641,654.10
6/30/2039	36,250,000.00	10,348,155.45	-	46,598,155.45
6/30/2040	37,645,000.00	8,931,046.70	-	46,576,046.70
6/30/2041	37,940,000.00	7,438,441.60	-	45,378,441.60
6/30/2042	37,635,000.00	5,890,032.05	-	43,525,032.05
6/30/2043	33,800,000.00	4,370,475.00	-	38,170,475.00
6/30/2044	19,725,000.00	3,201,125.00	-	22,926,125.00
6/30/2045	20,580,000.00	2,325,775.00	-	22,905,775.00
6/30/2046	14,280,000.00	1,555,850.00	-	15,835,850.00
6/30/2047	7,820,000.00	1,037,500.00	-	8,857,500.00
6/30/2048	8,215,000.00	636,625.00	-	8,851,625.00
6/30/2049	8,625,000.00	215,625.00	-	8,840,625.00
	<u>\$ 704,827,801.40</u>	<u>\$ 352,275,065.00</u>	<u>\$ 23,397,527.60</u>	<u>\$ 1,080,500,394.00</u>

Table 61

Mesquite ISD

Capital Improvement Program Impact on Tax Rate (Outstanding Debt Only)

As of June 30, 2023

Fiscal Year End	Taxable Assessed Valuation	Growth Rate	Principal	Interest	Total P+I	Less:		Net Debt Service	Estimated I&S Tax Rate
						Estimated IFA/ EDA	EDA		
2024	\$ 12,982,411,479	2.0%	\$ 19,986,424	\$ 35,015,891	\$ 55,002,315	\$ 8,472,241	\$ 8,472,241	\$ 46,530,074	\$ 0.40
2025	13,242,059,709	2.0%	26,207,097	28,971,437	55,178,534	6,312,424	6,312,424	48,866,110	0.3766
2026	13,506,900,903	2.0%	27,348,879	26,967,939	54,316,818	5,252,436	5,252,436	49,064,381	0.3707
2027	13,777,038,921	2.0%	27,882,680	25,777,468	53,660,148	4,217,688	4,217,688	49,442,461	0.3662
2028	13,777,038,921	0.0%	28,075,494	25,514,821	53,590,315	3,226,137	3,226,137	50,364,178	0.3730
2029	13,777,038,921	0.0%	29,111,450	24,429,397	53,540,847	3,223,159	3,223,159	50,317,688	0.3727
2030	13,777,038,921	0.0%	28,843,811	22,687,858	51,531,668	3,102,206	3,102,206	48,429,462	0.3587
2031	13,777,038,921	0.0%	27,872,864	23,206,059	51,078,923	3,074,951	3,074,951	48,003,972	0.3555
2032	13,777,038,921	0.0%	28,829,014	22,975,982	51,804,996	3,118,661	3,118,661	48,686,335	0.3606
2033	13,777,038,921	0.0%	32,455,000	18,154,142	50,609,142	3,046,670	3,046,670	47,562,471	0.3523
2034	13,777,038,921	0.0%	28,395,089	21,365,073	49,760,163	2,995,562	2,995,562	46,764,601	0.3464
2035	13,777,038,921	0.0%	33,705,000	15,644,385	49,349,385	2,970,833	2,970,833	46,378,552	0.3435
2036	13,777,038,921	0.0%	34,985,000	14,316,778	49,301,778	2,967,967	2,967,967	46,333,811	0.3432
2037	13,777,038,921	0.0%	33,675,000	12,993,058	46,668,058	2,809,417	2,809,417	43,858,641	0.3248
2038	13,777,038,921	0.0%	34,940,000	11,701,654	46,641,654	2,807,828	2,807,828	43,833,827	0.3247
2039	13,777,038,921	0.0%	36,250,000	10,348,155	46,598,155	2,805,209	2,805,209	43,792,946	0.3244
2040	13,777,038,921	0.0%	37,645,000	8,931,047	46,576,047	2,803,878	2,803,878	43,772,169	0.3242
2041	13,777,038,921	0.0%	37,940,000	7,438,442	45,378,442	2,731,782	2,731,782	42,646,659	0.3159
2042	13,777,038,921	0.0%	37,635,000	5,890,032	43,525,032	2,620,207	2,620,207	40,904,825	0.3030
2043	13,777,038,921	0.0%	33,800,000	4,370,475	38,170,475	2,297,863	2,297,863	35,872,612	0.2657
2044	13,777,038,921	0.0%	19,725,000	3,201,125	22,926,125	1,380,153	1,380,153	21,545,972	0.1596
2045	13,777,038,921	0.0%	20,580,000	2,325,775	22,905,775	1,378,928	1,378,928	21,526,847	0.1594
2046	13,777,038,921	0.0%	14,280,000	1,555,850	15,835,850	953,318	953,318	14,882,532	0.1102
2047	13,777,038,921	0.0%	7,820,000	1,037,500	8,857,500	533,222	533,222	8,324,279	0.0617
2048	13,777,038,921	0.0%	8,215,000	636,625	8,851,625	532,868	532,868	8,318,757	0.0616
2049	13,777,038,921	0.0%	8,625,000	215,625	8,840,625	532,206	532,206	8,308,419	0.0615
			\$ 704,827,801	\$ 375,672,593	\$ 1,080,500,394	\$ 76,167,812	\$ 76,167,812	\$ 1,004,332,582	

NOTE: Taxable assessed valuations, IFA/EDA amounts, net debt service and I&S tax rates are projected and subject to change. "Interest" column includes interest plus compound interest on the capital appreciation bonds.



BOND DEBT SERVICE

Mesquite ISD

Series 2003A Variable Rate School Building Unlimited Tax Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 2,735,000.00	\$ 770,453.85	\$ -	\$ 3,505,453.85
6/30/2025	2,855,000.00	645,852.75	-	3,500,852.75
6/30/2026	2,980,000.00	515,790.60	-	3,495,790.60
6/30/2027	3,110,000.00	380,044.50	-	3,490,044.50
6/30/2028	3,250,000.00	238,280.10	-	3,488,280.10
6/30/2029	3,395,000.00	90,163.05	-	3,485,163.05
6/30/2030	325,000.00	7,244.25	-	332,244.25
6/30/2031	-	-	-	-
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 18,650,000.00</u>	<u>\$ 2,647,829.10</u>	<u>\$ -</u>	<u>\$ 21,297,829.10</u>



BOND DEBT SERVICE
Mesquite ISD
Series 2012 Unlimited Tax Refunding Bonds
As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ -	\$ -	\$ -	\$ -
6/30/2025	-	-	-	-
6/30/2026	-	-	-	-
6/30/2027	-	-	-	-
6/30/2028	1,387,396.35	-	907,603.65	2,295,000.00
6/30/2029	1,325,201.85	-	969,798.15	2,295,000.00
6/30/2030	1,263,810.60	-	1,031,189.40	2,295,000.00
6/30/2031	1,207,674.90	-	1,087,325.10	2,295,000.00
6/30/2032	1,150,175.40	-	1,139,824.60	2,290,000.00
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 6,334,259.10</u>	<u>\$ -</u>	<u>\$ 5,135,740.90</u>	<u>\$ 11,470,000.00</u>



BOND DEBT SERVICE
Mesquite ISD
Series 2013 Unlimited Tax Refunding Bonds
As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,680,000.00	\$ 235,800.00	\$ -	\$ 1,915,800.00
6/30/2025	2,225,000.00	173,025.00	-	2,398,025.00
6/30/2026	2,290,000.00	105,300.00	-	2,395,300.00
6/30/2027	2,365,000.00	35,475.00	-	2,400,475.00
6/30/2028	-	-	-	-
6/30/2029	-	-	-	-
6/30/2030	-	-	-	-
6/30/2031	-	-	-	-
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 8,560,000.00</u>	<u>\$ 549,600.00</u>	<u>\$ -</u>	<u>\$ 9,109,600.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2014A Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 920,000.00	\$ 210,400.00	\$ -	\$ 1,130,400.00
6/30/2025	950,000.00	182,350.00	-	1,132,350.00
6/30/2026	700,000.00	154,100.00	-	854,100.00
6/30/2027	725,000.00	129,225.00	-	854,225.00
6/30/2028	745,000.00	107,175.00	-	852,175.00
6/30/2029	770,000.00	80,600.00	-	850,600.00
6/30/2030	800,000.00	49,200.00	-	849,200.00
6/30/2031	830,000.00	16,600.00	-	846,600.00
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 6,440,000.00</u>	<u>\$ 929,650.00</u>	<u>\$ -</u>	<u>\$ 7,369,650.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2014B Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 810,000.00	\$ 167,200.00	\$ -	\$ 977,200.00
6/30/2025	580,000.00	146,350.00	-	726,350.00
6/30/2026	605,000.00	128,575.00	-	733,575.00
6/30/2027	615,000.00	110,275.00	-	725,275.00
6/30/2028	635,000.00	91,525.00	-	726,525.00
6/30/2029	655,000.00	68,900.00	-	723,900.00
6/30/2030	685,000.00	42,100.00	-	727,100.00
6/30/2031	710,000.00	14,200.00	-	724,200.00
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 5,295,000.00</u>	<u>\$ 769,125.00</u>	<u>\$ -</u>	<u>\$ 6,064,125.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2015A Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 195,000.00	\$ 212,850.00	\$ -	\$ 407,850.00
6/30/2025	200,000.00	208,900.00	-	408,900.00
6/30/2026	205,000.00	204,850.00	-	409,850.00
6/30/2027	995,000.00	182,900.00	-	1,177,900.00
6/30/2028	1,035,000.00	137,125.00	-	1,172,125.00
6/30/2029	1,085,000.00	84,125.00	-	1,169,125.00
6/30/2030	1,140,000.00	28,500.00	-	1,168,500.00
6/30/2031	-	-	-	-
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 4,855,000.00</u>	<u>\$ 1,059,250.00</u>	<u>\$ -</u>	<u>\$ 5,914,250.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2015B Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,340,000.00	\$ 469,875.00	\$ -	\$ 1,809,875.00
6/30/2025	1,390,000.00	415,275.00	-	1,805,275.00
6/30/2026	1,450,000.00	358,475.00	-	1,808,475.00
6/30/2027	1,505,000.00	299,375.00	-	1,804,375.00
6/30/2028	1,565,000.00	237,975.00	-	1,802,975.00
6/30/2029	1,630,000.00	182,225.00	-	1,812,225.00
6/30/2030	1,680,000.00	132,575.00	-	1,812,575.00
6/30/2031	1,725,000.00	81,500.00	-	1,806,500.00
6/30/2032	1,780,000.00	27,812.50	-	1,807,812.50
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 14,065,000.00</u>	<u>\$ 2,205,087.50</u>	<u>\$ -</u>	<u>\$ 16,270,087.50</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2015C Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 27,716.00	\$ 964,400.00	\$ 4,072,284.00	\$ 5,064,400.00
6/30/2025	3,180,329.00	1,884,071.00	-	5,064,400.00
6/30/2026	4,100,000.00	861,900.00	-	4,961,900.00
6/30/2027	2,405,000.00	711,300.00	-	3,116,300.00
6/30/2028	2,500,000.00	613,200.00	-	3,113,200.00
6/30/2029	2,600,000.00	511,200.00	-	3,111,200.00
6/30/2030	2,705,000.00	405,100.00	-	3,110,100.00
6/30/2031	2,810,000.00	294,800.00	-	3,104,800.00
6/30/2032	2,925,000.00	180,100.00	-	3,105,100.00
6/30/2033	3,040,000.00	60,800.00	-	3,100,800.00
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 26,293,045.00</u>	<u>\$ 6,486,871.00</u>	<u>\$ 4,072,284.00</u>	<u>\$ 36,852,200.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2015D Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,490,000.00	\$ 654,500.00	\$ -	\$ 2,144,500.00
6/30/2025	1,565,000.00	578,125.00	-	2,143,125.00
6/30/2026	1,640,000.00	498,000.00	-	2,138,000.00
6/30/2027	1,720,000.00	422,600.00	-	2,142,600.00
6/30/2028	1,795,000.00	352,300.00	-	2,147,300.00
6/30/2029	1,865,000.00	279,100.00	-	2,144,100.00
6/30/2030	1,940,000.00	203,000.00	-	2,143,000.00
6/30/2031	2,010,000.00	124,000.00	-	2,134,000.00
6/30/2032	2,095,000.00	41,900.00	-	2,136,900.00
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 16,120,000.00</u>	<u>\$ 3,153,525.00</u>	<u>\$ -</u>	<u>\$ 19,273,525.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2015E Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 885,000.00	\$ 1,019,175.00	\$ -	\$ 1,904,175.00
6/30/2025	925,000.00	973,925.00	-	1,898,925.00
6/30/2026	975,000.00	926,425.00	-	1,901,425.00
6/30/2027	1,020,000.00	876,550.00	-	1,896,550.00
6/30/2028	2,940,000.00	777,550.00	-	3,717,550.00
6/30/2029	3,085,000.00	626,925.00	-	3,711,925.00
6/30/2030	3,240,000.00	468,800.00	-	3,708,800.00
6/30/2031	3,400,000.00	319,800.00	-	3,719,800.00
6/30/2032	3,535,000.00	181,100.00	-	3,716,100.00
6/30/2033	3,680,000.00	55,200.00	-	3,735,200.00
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 23,685,000.00</u>	<u>\$ 6,225,450.00</u>	<u>\$ -</u>	<u>\$ 29,910,450.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2016A Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,005,000.00	\$ 578,475.00	\$ -	\$ 1,583,475.00
6/30/2025	1,060,000.00	526,850.00	-	1,586,850.00
6/30/2026	1,110,000.00	472,600.00	-	1,582,600.00
6/30/2027	1,165,000.00	415,725.00	-	1,580,725.00
6/30/2028	1,220,000.00	362,200.00	-	1,582,200.00
6/30/2029	1,275,000.00	312,300.00	-	1,587,300.00
6/30/2030	1,320,000.00	260,400.00	-	1,580,400.00
6/30/2031	1,375,000.00	206,500.00	-	1,581,500.00
6/30/2032	1,435,000.00	150,300.00	-	1,585,300.00
6/30/2033	1,490,000.00	91,800.00	-	1,581,800.00
6/30/2034	1,550,000.00	31,000.00	-	1,581,000.00
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 14,005,000.00</u>	<u>\$ 3,408,150.00</u>	<u>\$ -</u>	<u>\$ 17,413,150.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2016B Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,495,000.00	\$ 880,325.00	\$ -	\$ 2,375,325.00
6/30/2025	1,600,000.00	802,950.00	-	2,402,950.00
6/30/2026	1,650,000.00	721,700.00	-	2,371,700.00
6/30/2027	1,735,000.00	637,075.00	-	2,372,075.00
6/30/2028	1,820,000.00	557,300.00	-	2,377,300.00
6/30/2029	1,895,000.00	483,000.00	-	2,378,000.00
6/30/2030	1,965,000.00	405,800.00	-	2,370,800.00
6/30/2031	-	366,500.00	-	366,500.00
6/30/2032	-	366,500.00	-	366,500.00
6/30/2033	-	366,500.00	-	366,500.00
6/30/2034	2,325,000.00	308,375.00	-	2,633,375.00
6/30/2035	2,440,000.00	189,250.00	-	2,629,250.00
6/30/2036	2,565,000.00	64,125.00	-	2,629,125.00
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 19,490,000.00</u>	<u>\$ 6,149,400.00</u>	<u>\$ -</u>	<u>\$ 25,639,400.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2016C Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 890,000.00	\$ 3,461,550.00	\$ -	\$ 4,351,550.00
6/30/2025	935,000.00	3,415,925.00	-	4,350,925.00
6/30/2026	985,000.00	3,367,925.00	-	4,352,925.00
6/30/2027	1,030,000.00	3,317,550.00	-	4,347,550.00
6/30/2028	1,085,000.00	3,270,100.00	-	4,355,100.00
6/30/2029	-	3,248,400.00	-	3,248,400.00
6/30/2030	-	3,248,400.00	-	3,248,400.00
6/30/2031	-	3,248,400.00	-	3,248,400.00
6/30/2032	5,405,000.00	3,140,300.00	-	8,545,300.00
6/30/2033	5,620,000.00	2,919,800.00	-	8,539,800.00
6/30/2034	5,845,000.00	2,690,500.00	-	8,535,500.00
6/30/2035	6,080,000.00	2,452,000.00	-	8,532,000.00
6/30/2036	6,325,000.00	2,203,900.00	-	8,528,900.00
6/30/2037	6,575,000.00	1,945,900.00	-	8,520,900.00
6/30/2038	6,840,000.00	1,677,600.00	-	8,517,600.00
6/30/2039	7,110,000.00	1,398,600.00	-	8,508,600.00
6/30/2040	7,395,000.00	1,108,500.00	-	8,503,500.00
6/30/2041	7,695,000.00	806,700.00	-	8,501,700.00
6/30/2042	8,000,000.00	492,800.00	-	8,492,800.00
6/30/2043	8,320,000.00	166,400.00	-	8,486,400.00
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 86,135,000.00</u>	<u>\$ 47,581,250.00</u>	<u>\$ -</u>	<u>\$ 133,716,250.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2017A Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 12,264.20	\$ 595,750.00	\$ 1,767,735.80	\$ 2,375,750.00
6/30/2025	1,780,000.00	551,250.00	-	2,331,250.00
6/30/2026	1,870,000.00	460,000.00	-	2,330,000.00
6/30/2027	1,015,000.00	387,875.00	-	1,402,875.00
6/30/2028	1,065,000.00	335,875.00	-	1,400,875.00
6/30/2029	1,120,000.00	281,250.00	-	1,401,250.00
6/30/2030	1,175,000.00	223,875.00	-	1,398,875.00
6/30/2031	1,235,000.00	163,625.00	-	1,398,625.00
6/30/2032	1,295,000.00	100,375.00	-	1,395,375.00
6/30/2033	1,360,000.00	34,000.00	-	1,394,000.00
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 11,927,264.20</u>	<u>\$ 3,133,875.00</u>	<u>\$ 1,767,735.80</u>	<u>\$ 16,828,875.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2017B Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 925,000.00	\$ 3,922,625.00	\$ -	\$ 4,847,625.00
6/30/2025	-	3,899,500.00	-	3,899,500.00
6/30/2026	-	3,899,500.00	-	3,899,500.00
6/30/2027	1,585,000.00	3,859,875.00	-	5,444,875.00
6/30/2028	2,425,000.00	3,759,625.00	-	6,184,625.00
6/30/2029	3,840,000.00	3,603,000.00	-	7,443,000.00
6/30/2030	4,030,000.00	3,406,250.00	-	7,436,250.00
6/30/2031	4,230,000.00	3,199,750.00	-	7,429,750.00
6/30/2032	4,435,000.00	2,983,125.00	-	7,418,125.00
6/30/2033	4,045,000.00	2,771,125.00	-	6,816,125.00
6/30/2034	4,245,000.00	2,563,875.00	-	6,808,875.00
6/30/2035	4,460,000.00	2,346,250.00	-	6,806,250.00
6/30/2036	4,680,000.00	2,117,750.00	-	6,797,750.00
6/30/2037	4,915,000.00	1,877,875.00	-	6,792,875.00
6/30/2038	5,160,000.00	1,626,000.00	-	6,786,000.00
6/30/2039	5,420,000.00	1,361,500.00	-	6,781,500.00
6/30/2040	5,690,000.00	1,083,750.00	-	6,773,750.00
6/30/2041	5,975,000.00	792,125.00	-	6,767,125.00
6/30/2042	6,275,000.00	485,875.00	-	6,760,875.00
6/30/2043	6,580,000.00	164,500.00	-	6,744,500.00
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 78,915,000.00</u>	<u>\$ 49,723,875.00</u>	<u>\$ -</u>	<u>\$ 128,638,875.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2018 Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ -	\$ 5,400,250.00	\$ -	\$ 5,400,250.00
6/30/2025	700,000.00	5,382,750.00	-	6,082,750.00
6/30/2026	-	5,365,250.00	-	5,365,250.00
6/30/2027	-	5,365,250.00	-	5,365,250.00
6/30/2028	-	5,365,250.00	-	5,365,250.00
6/30/2029	-	5,365,250.00	-	5,365,250.00
6/30/2030	2,590,000.00	5,300,500.00	-	7,890,500.00
6/30/2031	2,620,000.00	5,170,250.00	-	7,790,250.00
6/30/2032	-	5,104,750.00	-	5,104,750.00
6/30/2033	3,950,000.00	5,006,000.00	-	8,956,000.00
6/30/2034	4,150,000.00	4,803,500.00	-	8,953,500.00
6/30/2035	4,355,000.00	4,590,875.00	-	8,945,875.00
6/30/2036	4,575,000.00	4,367,625.00	-	8,942,625.00
6/30/2037	4,800,000.00	4,133,250.00	-	8,933,250.00
6/30/2038	5,045,000.00	3,887,125.00	-	8,932,125.00
6/30/2039	5,295,000.00	3,628,625.00	-	8,923,625.00
6/30/2040	5,560,000.00	3,357,250.00	-	8,917,250.00
6/30/2041	5,840,000.00	3,072,250.00	-	8,912,250.00
6/30/2042	6,130,000.00	2,773,000.00	-	8,903,000.00
6/30/2043	6,435,000.00	2,458,875.00	-	8,893,875.00
6/30/2044	6,755,000.00	2,129,125.00	-	8,884,125.00
6/30/2045	7,095,000.00	1,782,875.00	-	8,877,875.00
6/30/2046	7,450,000.00	1,419,250.00	-	8,869,250.00
6/30/2047	7,820,000.00	1,037,500.00	-	8,857,500.00
6/30/2048	8,215,000.00	636,625.00	-	8,851,625.00
6/30/2049	8,625,000.00	215,625.00	-	8,840,625.00
	<u>\$ 108,005,000.00</u>	<u>\$ 97,118,875.00</u>	<u>\$ -</u>	<u>\$ 205,123,875.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2019 Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 465,000.00	\$ 3,395,475.00	\$ -	\$ 3,860,475.00
6/30/2025	2,220,000.00	3,328,350.00	-	5,548,350.00
6/30/2026	960,000.00	3,248,850.00	-	4,208,850.00
6/30/2027	1,815,000.00	3,179,475.00	-	4,994,475.00
6/30/2028	1,945,000.00	3,085,475.00	-	5,030,475.00
6/30/2029	1,815,000.00	2,991,475.00	-	4,806,475.00
6/30/2030	2,000,000.00	2,896,100.00	-	4,896,100.00
6/30/2031	2,300,000.00	2,788,600.00	-	5,088,600.00
6/30/2032	200,000.00	2,727,100.00	-	2,927,100.00
6/30/2033	3,645,000.00	2,650,200.00	-	6,295,200.00
6/30/2034	3,690,000.00	2,503,500.00	-	6,193,500.00
6/30/2035	4,765,000.00	2,334,400.00	-	7,099,400.00
6/30/2036	4,955,000.00	2,115,225.00	-	7,070,225.00
6/30/2037	5,205,000.00	1,887,250.00	-	7,092,250.00
6/30/2038	5,410,000.00	1,702,000.00	-	7,112,000.00
6/30/2039	5,575,000.00	1,537,225.00	-	7,112,225.00
6/30/2040	5,740,000.00	1,367,500.00	-	7,107,500.00
6/30/2041	5,915,000.00	1,163,100.00	-	7,078,100.00
6/30/2042	6,150,000.00	921,800.00	-	7,071,800.00
6/30/2043	6,395,000.00	670,900.00	-	7,065,900.00
6/30/2044	6,655,000.00	409,900.00	-	7,064,900.00
6/30/2045	6,920,000.00	138,400.00	-	7,058,400.00
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 84,740,000.00</u>	<u>\$ 47,042,300.00</u>	<u>\$ -</u>	<u>\$ 131,782,300.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2020A Unlimited Tax School Building Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,785,000.00	\$ 3,157,025.00	\$ -	\$ 4,942,025.00
6/30/2025	400,000.00	3,102,400.00	-	3,502,400.00
6/30/2026	2,070,000.00	3,040,650.00	-	5,110,650.00
6/30/2027	2,500,000.00	2,926,400.00	-	5,426,400.00
6/30/2028	-	2,863,900.00	-	2,863,900.00
6/30/2029	-	2,863,900.00	-	2,863,900.00
6/30/2030	-	2,863,900.00	-	2,863,900.00
6/30/2031	-	2,863,900.00	-	2,863,900.00
6/30/2032	2,000,000.00	2,813,900.00	-	4,813,900.00
6/30/2033	500,000.00	2,751,400.00	-	3,251,400.00
6/30/2034	4,065,000.00	2,637,275.00	-	6,702,275.00
6/30/2035	4,565,000.00	2,467,175.00	-	7,032,175.00
6/30/2036	4,705,000.00	2,328,125.00	-	7,033,125.00
6/30/2037	4,845,000.00	2,184,875.00	-	7,029,875.00
6/30/2038	4,990,000.00	2,012,400.00	-	7,002,400.00
6/30/2039	5,190,000.00	1,808,800.00	-	6,998,800.00
6/30/2040	5,395,000.00	1,597,100.00	-	6,992,100.00
6/30/2041	5,615,000.00	1,376,900.00	-	6,991,900.00
6/30/2042	5,835,000.00	1,147,900.00	-	6,982,900.00
6/30/2043	6,070,000.00	909,800.00	-	6,979,800.00
6/30/2044	6,315,000.00	662,100.00	-	6,977,100.00
6/30/2045	6,565,000.00	404,500.00	-	6,969,500.00
6/30/2046	6,830,000.00	136,600.00	-	6,966,600.00
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 80,240,000.00</u>	<u>\$ 48,920,925.00</u>	<u>\$ -</u>	<u>\$ 129,160,925.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2020B Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,175,000.00	\$ 122,700.00	\$ -	\$ 1,297,700.00
6/30/2025	1,220,000.00	74,800.00	-	1,294,800.00
6/30/2026	1,260,000.00	25,200.00	-	1,285,200.00
6/30/2027	-	-	-	-
6/30/2028	-	-	-	-
6/30/2029	-	-	-	-
6/30/2030	-	-	-	-
6/30/2031	-	-	-	-
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 3,655,000.00</u>	<u>\$ 222,700.00</u>	<u>\$ -</u>	<u>\$ 3,877,700.00</u>



BOND DEBT SERVICE

Mesquite ISD

Series 2020C Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ -	\$ 227,200.00	\$ -	\$ 227,200.00
6/30/2025	-	227,200.00	-	227,200.00
6/30/2026	-	227,200.00	-	227,200.00
6/30/2027	-	227,200.00	-	227,200.00
6/30/2028	-	227,200.00	-	227,200.00
6/30/2029	-	227,200.00	-	227,200.00
6/30/2030	-	227,200.00	-	227,200.00
6/30/2031	1,815,000.00	190,900.00	-	2,005,900.00
6/30/2032	1,895,000.00	116,700.00	-	2,011,700.00
6/30/2033	1,970,000.00	39,400.00	-	2,009,400.00
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 5,680,000.00</u>	<u>\$ 1,937,400.00</u>	<u>\$ -</u>	<u>\$ 7,617,400.00</u>



BOND DEBT SERVICE

Mesquite ISD

Taxable Series 2020D Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 1,895,000.00	\$ 470,029.00	\$ -	\$ 2,365,029.00
6/30/2025	1,985,000.00	373,029.00	-	2,358,029.00
6/30/2026	2,085,000.00	281,704.00	-	2,366,704.00
6/30/2027	2,170,000.00	196,604.00	-	2,366,604.00
6/30/2028	2,255,000.00	108,104.00	-	2,363,104.00
6/30/2029	2,350,000.00	46,671.50	-	2,396,671.50
6/30/2030	940,000.00	23,007.00	-	963,007.00
6/30/2031	950,000.00	7,837.50	-	957,837.50
6/30/2032	-	-	-	-
6/30/2033	-	-	-	-
6/30/2034	-	-	-	-
6/30/2035	-	-	-	-
6/30/2036	-	-	-	-
6/30/2037	-	-	-	-
6/30/2038	-	-	-	-
6/30/2039	-	-	-	-
6/30/2040	-	-	-	-
6/30/2041	-	-	-	-
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 14,630,000.00</u>	<u>\$ 1,506,986.00</u>	<u>\$ -</u>	<u>\$ 16,136,986.00</u>



BOND DEBT SERVICE

Mesquite ISD

Taxable Series 2021A Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 140,569.40	\$ 536,213.56	\$ 249,430.60	\$ 926,213.56
6/30/2025	390,000.00	535,283.41	-	925,283.41
6/30/2026	395,000.00	532,779.18	-	927,779.18
6/30/2027	400,000.00	529,331.10	-	929,331.10
6/30/2028	405,000.00	525,112.15	-	930,112.15
6/30/2029	405,000.00	520,118.50	-	925,118.50
6/30/2030	410,000.00	514,435.80	-	924,435.80
6/30/2031	10,189.00	511,401.80	1,609,811.00	2,131,401.80
6/30/2032	23,838.60	511,401.80	2,461,161.40	2,996,401.80
6/30/2033	2,485,000.00	489,782.30	-	2,974,782.30
6/30/2034	2,525,000.00	444,932.80	-	2,969,932.80
6/30/2035	2,570,000.00	396,259.80	-	2,966,259.80
6/30/2036	2,625,000.00	343,254.30	-	2,968,254.30
6/30/2037	2,685,000.00	285,888.30	-	2,970,888.30
6/30/2038	2,740,000.00	224,574.80	-	2,964,574.80
6/30/2039	2,795,000.00	156,897.50	-	2,951,897.50
6/30/2040	2,875,000.00	83,527.70	-	2,958,527.70
6/30/2041	1,790,000.00	23,162.60	-	1,813,162.60
6/30/2042	-	-	-	-
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 25,669,597.00</u>	<u>\$ 7,164,357.40</u>	<u>\$ 4,320,403.00</u>	<u>\$ 37,154,357.40</u>



BOND DEBT SERVICE

Mesquite ISD

Taxable Series 2021B Unlimited Tax Refunding Bonds

As of FYE 6/30/2023

Period Ending	Principal	Interest	Compounded Interest	Debt Service
6/30/2023				
6/30/2024	\$ 115,874.80	\$ 955,043.80	\$ 519,125.20	\$ 1,590,043.80
6/30/2025	46,767.75	955,043.80	588,232.25	1,590,043.80
6/30/2026	18,878.55	955,043.80	616,121.45	1,590,043.80
6/30/2027	7,680.00	955,043.80	632,320.00	1,595,043.80
6/30/2028	3,097.60	955,043.80	636,902.40	1,595,043.80
6/30/2029	1,248.00	955,043.80	638,752.00	1,595,043.80
6/30/2030	635,000.00	950,281.30	-	1,585,281.30
6/30/2031	645,000.00	940,358.80	-	1,585,358.80
6/30/2032	655,000.00	929,631.30	-	1,584,631.30
6/30/2033	670,000.00	918,134.30	-	1,588,134.30
6/30/2034	89.40	912,204.80	4,469,910.60	5,382,204.80
6/30/2035	4,470,000.00	868,175.30	-	5,338,175.30
6/30/2036	4,555,000.00	776,773.80	-	5,331,773.80
6/30/2037	4,650,000.00	678,019.30	-	5,328,019.30
6/30/2038	4,755,000.00	571,954.30	-	5,326,954.30
6/30/2039	4,865,000.00	456,507.95	-	5,321,507.95
6/30/2040	4,990,000.00	333,419.00	-	5,323,419.00
6/30/2041	5,110,000.00	204,204.00	-	5,314,204.00
6/30/2042	5,245,000.00	68,657.05	-	5,313,657.05
6/30/2043	-	-	-	-
6/30/2044	-	-	-	-
6/30/2045	-	-	-	-
6/30/2046	-	-	-	-
6/30/2047	-	-	-	-
6/30/2048	-	-	-	-
6/30/2049	-	-	-	-
	<u>\$ 41,438,636.10</u>	<u>\$ 14,338,584.00</u>	<u>\$ 8,101,363.90</u>	<u>\$ 63,878,584.00</u>



Table 62
Mesquite Independent School District
Dropout Rate

All Secondary: Grades 7-12					
School Year	State Annual Dropout Rate	District			
		Annual Dropout Rate	Total Dropouts	At-Risk Students	Non At-Risk Students
2020 - 2021	1.8%	1.0%	194	132	62
2019 - 2020	1.2%	0.6%	116	73	43
2018 - 2019	1.4%	0.8%	148	96	52
2017 - 2018	1.4%	1.1%	207	139	68
2016 - 2017	1.4%	1.2%	227	153	74
2015 - 2016	1.4%	1.4%	272	182	90
2014 - 2015	1.5%	1.5%	289	153	136
2013 - 2014	1.6%	1.3%	254	136	118
2012 - 2013	1.6%	1.2%	219	107	112

High School: Grade 9-12			
School Year	State Annual Dropout Rate	District	
		Annual Dropout Rate	Total Dropouts
2020 - 2021	2.4%	1.2%	156
2019 - 2020	1.6%	0.8%	105
2018 - 2019	1.9%	1.0%	125
2017 - 2018	1.9%	1.4%	181
2016 - 2017	1.9%	1.7%	Data not available
2015 - 2016	2.0%	2.0%	252
2014 - 2015	2.1%	2.1%	264
2013 - 2014	2.2%	1.9%	229
2012 - 2013	2.2%	1.6%	196

Middle School: Grades 7-8			
School Year	State Annual Dropout Rate	District	
		Annual Dropout Rate	Total Dropouts
2020 - 2021	0.9%	0.6%	38
2019 - 2020	0.5%	0.2%	11
2018 - 2019	0.4%	0.3%	23
2017 - 2018	0.4%	0.4%	26
2016 - 2017	0.3%	0.2%	Data not available
2015 - 2016	0.4%	0.3%	20
2014 - 2015	0.3%	0.4%	25
2013 - 2014	0.5%	0.4%	25
2012 - 2013	0.4%	0.4%	23
2018 - 2019	0.4%	0.3%	23



Mesquite Independent School District Accountability Ratings

TEA will not have campus or district ratings until sometime in mid-November, if at all. The state is recalculating the student growth measure, and that will affect overall ratings. The state may also decide to hold off on all ratings for the 2023 school year.

**Table 63
2022 Accountability Ratings**

CAMPUS	OVERALL PERFORMANCE GRADE
Elementary Schools	
Achziger	B
Austin	B
Beasley	B
Black	B
Cannaday	B
Florence	B
Floyd	C
Galloway	B
Gentry	B
Gray	A
Hanby	A
Henrie	C
Hodges	B
Kimball	B
Lawrence	A
Mackey	C
McKenzie	A
McWhorter	B
Moss	B
Motley	A
Pirrung	B
Porter	B
Price	A
Range	B
Rugel	B

CAMPUS	OVERALL PERFORMANCE GRADE
Rutherford	B
Seabourn	C
Shands	B
Shaw	B
Smith	C
Thompson	C
Tisinger	B
Tosch	B
Middle Schools	
Agnew	B
Berry	B
Frasier	B
Kimbrough	B
McDonald	B
New	B
Terry	C
Vanston	C
Wilkinson	B
Woolley	C
High Schools	
HHS	B
MHS	C
NMHS	B
PHS	B
WMHS	B
Vanguard	B



Mesquite Independent School District 2022-2023 Accomplishments

Fine Arts Accolades

- Mesquite ISD was named as one of the “Best Communities for Music Education” by the NAMM Foundation for the 10th consecutive year.
- Poteet HS and North Mesquite HS Bands advanced to the Finals of the UIL Area C Marching Contest.
- 11 HS Students advanced to Sate VASE Competition
- 27 MS Students place in Jr. VASE Competition
- MISD band, choir, & orchestras earned a combined 51 UIL Sweepstakes Awards
- Over 1000 students earned some sort of individual award or recognition (all city, all region, solo & ensemble, ...)
- 278 students earned a position in one of the TMEA All Region Ensembles
- MISD had 6 students earn a position in a Texas All-State Ensemble
- Over 500 students earned a first division rating at UIL Solo & Ensemble Contest
- North Mesquite HS & Poteet HS One Act Plays advanced to Bi-District



Mesquite Marching Festival



Career & Technical Education Excellence

- Career & Technical Education Students earned 2085 industry certifications and licenses in the 2022-2023 School year
- Started the planning process for the Made to Teach P-Tech for the 2024-2025 school year
- Researched and planned the new program of study, Veterinary Science to begin the 2023-2024 school year
- Began the process for Automotive Technology and Automotive Collision to become an ASE Accredited program
- Expanded Security Officer certification to include finger printing, criminal background check and creating Texas Department of Public Safety accounts
- Added a Certified Nurse Assistant (CNA) program to Horn HS
- Added Patient Care Technician (PCT) to the 5 traditional high schools
- Began the planning process for piloting Principles of Education at 2 middle schools, McDonald and Frasier for the 2023-2024 school year
- Our Dental program had a student passing rate of 100% that took the Registered Dental Assistant certification exam
- Partnered with Wylie Fire Department which allows our cadets to obtain required hours of field training at their training field
- Vanguard Fire Academy received the honored credential as one of less than five in the state of Texas approved by Commission of Fire Protection as a stand-alone training facility
- A major construction upgrade began in our welding program at Mesquite High School
- 282 of the 506 students that participated at the regional level of our Career & Technical Student Organizations (CTSOs), advanced to the state level
- CTE had 26 students competing in CTSOs selected to represent us nationally in TAFE, TSA, FCCLA, DECA, and HOSA



Made to Teach - Student Professional Learning Day



Mesquite Education Foundation

- The Education Foundation funded 13 Innovation Grants, 22 Campus Grants and 3 District Grants for LENA Start, totaling \$270,000. This is the highest amount in a single year in our Foundation's history.
- Since 2004 the Mesquite ISD Education Foundation has funded approximately 800 programs totaling \$3.75 million for educational programs that fall outside of the school budget.
- In the fall of 2022, the Amazing Santacolor 5K Presented by Credit Union of Texas netted \$60,000 with approximately 1,000 attendees.
- The annual Lone Star Legacy Gala and Concert featuring Cheap Trick as the headline entertainment and was held in February 2023. The event netted \$175,000 in proceeds.
- Employees in MISD contributed close to \$115,000 to the Education Foundation in 2022-2023 through monthly pledges and one-time gifts through our annual Employee Giving Campaign.



Lone Star Legacy Gala



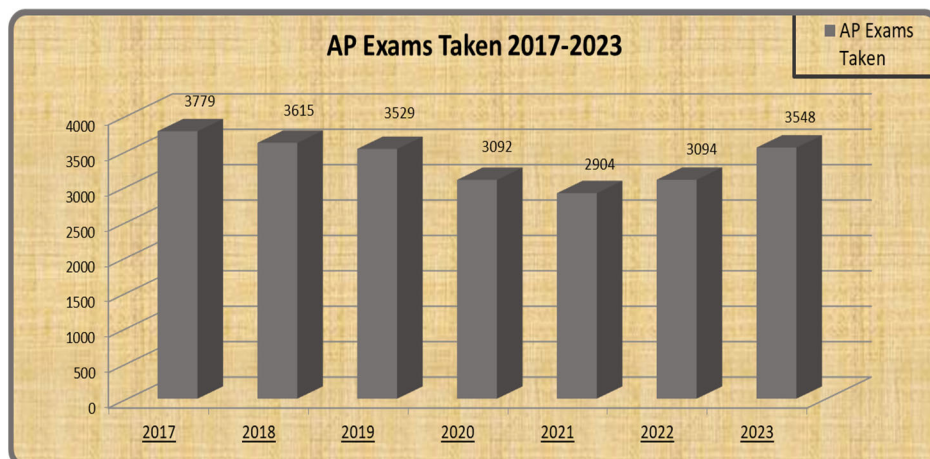
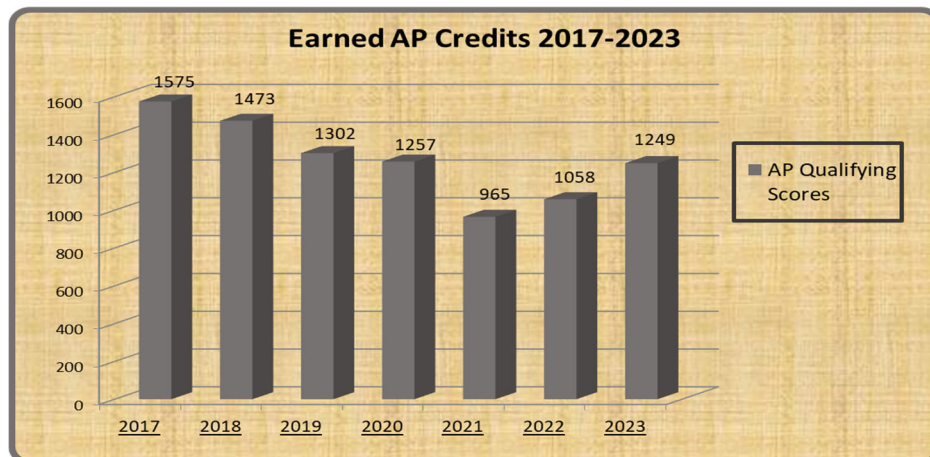
ReadPlayTalk

- ReadPlayTalk was able to offer several in-person events to the community this year. The fourth annual ReadPlayTalk Festival was held on Saturday, October 29, 2022 at Town East Mall. Local businesses along with representation from every Mesquite ISD high school provided games, activities, and/or crafts for attendees. Unfortunately, due to large amounts of rain leading up to the event, bounce houses were not available, which impacted the amount of funds raised for ReadPlayTalk. Over 1,000 people were in attendance, and over \$1,200 was raised for ReadPlayTalk. As done in years past, MISD employees donated bags of candy to be distributed at this event. The fifth annual ReadPlayTalk Fair was held on March 25, 2023 at Mesquite High School. The event drew over 1,000 people in attendance and had participation from over 40 local businesses and Mesquite ISD Departments. ReadPlayTalk received over \$1,000 in Scholastic credit from the sales of the Scholastic Book Fair held at the event. Credit Union of Texas was the presenting sponsor for this event, and each child in attendance received a ReadPlayTalk/Credit Union of Texas tote bag. ReadPlayTalk hosted smaller events throughout the year, including bi-weekly story times at Town East Mall and the ReadPlayTalk Summer Pop-Up Series with the ReadPlayTalk Bus. The story times attract attendees by providing different guest readers from local businesses/organizations and providing unique crafts and activities to compliment the stories and/or theme for that week. The ReadPlayTalk Bus made three pop-up stops this summer at the public libraries in Mesquite and Balch Springs. Attendees enjoyed either a story time or event provided by the library while ReadPlayTalk provided resources and books for families. ChildCareGroup and Mesquite Parks and Recreation partnered with ReadPlayTalk to ensure that the events provided other community resources to families.
- LENA Start saw significant growth during the 2022-2023 school year. In Fall 2022, three campuses were offering this free parent education program: Henrie, Porter, and Hodges. After success with this expansion, six additional campuses began offering the program in Spring 2023: Lawrence, Mackey, McKenzie, Seabourn, Tisinger, and Mesquite High School. Since the program began in February 2021, LENA Start has served 213 families. Based on data gathered from MISD LENA Start groups, families are reading with their child an average of 16 more minutes each day, have increased the number of adult words in their home between 24-31%, and have increased conversational turns in their home between 5-13%. Parents in the program are also reporting an increase of 26-27% in their child's language development from the beginning to the end of the ten-week program. Additional campuses will begin to offer LENA Start during the 2023-2024 school year.



Academic Achievements

- Mesquite ISD hosted our inaugural UIL A+ Academics Tournament: 10 elementary schools and 4 middle schools participated.
- 63 students in Mesquite ISD received National African-American Recognition, National Hispanic Recognition, and/or National Rural and Small Town Recognition based on PSAT/NMSQT and AP Scores.
- One student received National Merit Commended on PSAT/NMSQT.
- 13 students earned AP Capstone Diplomas.
- Four DI teams advanced to state competition.
- 25 elementary schools and nine middle schools participated in the district spelling bee. Two students advanced to the county bee.
- On-Ramps Dual Enrollment Credits saved our students \$378,584.





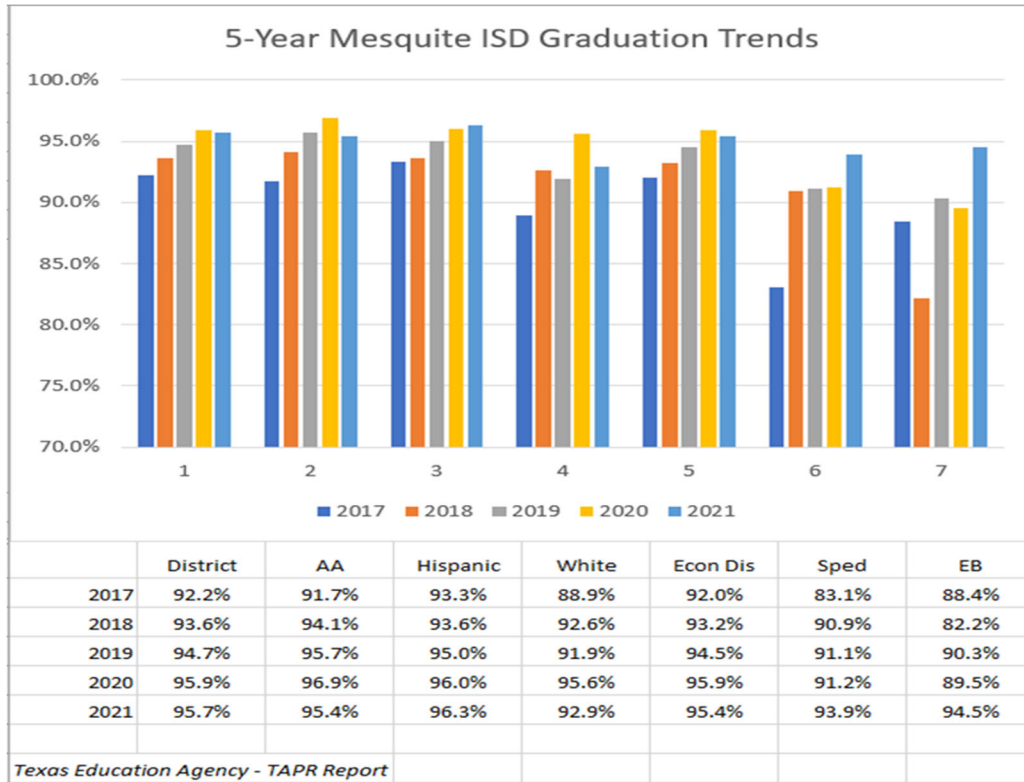
Athletics

- On Average 5,000- 5,500 students participate annually in MISD Athletics.
- MISD Athletics had 68 athletes receive scholarships last year for the 22-23 school year.
- MISD has over 300 Coaches and 17 Licensed Athletic Trainers serving MISD athletes.
- MISD has an athletic office staff of 6 Full Time and 5 Part Time employees serving our district.
- MISD Athletics is considered to be a leader in the development of student-athlete safety protocols (Concussion Return to Play Policy-Lightning Policy-Heat Policy-Drug Testing Policy)
- MISD Coaches are trained yearly with an 8-hour Coaches Staff Development Training and are required to comply with having over 10 trainings or certifications to meet district, state, and UIL requirements. In addition, Mesquite ISD provides multiple professional growth opportunities each year both internal and with outside organizations such as the THSCA.
- MISD is one of only a handful of school districts to employ a full time Athletic Director of Strength, Conditioning and Nutrition who is certified by the National Strength Coaches Association. MISD is also the first district to partner with Performance Course Strength and Conditioning district wide for all athletes in all sports.
- High School Athletics offers Football, Volleyball, Tennis, Cross Country, Basketball, Track, Golf, Baseball, Softball, Swim, Soccer, and Wrestling.
- Middle School Athletics offers Football, Volleyball, Tennis, Basketball, Track, Non-Competitive Golf and Soccer.
- MISD Athletics now offers 6th Grade Pre Athletics PE at several middle schools in order to introduce Athletics to 6th graders.
- MISD Athletics hosts over 400 Varsity Events alone District Wide in Mesquite.
- MISD Athletic Department hosts over 1,500 athletics events each year in Mesquite at over 25 different Venues within Mesquite. (7th Grade through Varsity)
- MISD has multiple former athletes playing professional sports.
- MISD Athletics had 65 Varsity athletes recognized as academic All State by the THSCA and TGCA.
- MISD Athletics had 15 Teams win district and several dozen athletes qualify for Regionals or State as individuals in a variety of sports.
- MISD Athletics aligns with the Districts Core Values by implementing community service and character development initiatives at each of our campuses athletic programs.



Mesquite Independent School District Graduation Rates

Table 64



Even with the slight decline in the district's 5-year graduation rate from 2020 to 2021, Mesquite ISD maintains one of the highest graduation rates for districts that are similar in demographic makeup and size. Graduation rates remain consistently above the region and the state rates.



Amira

Amira is a computer-based assessment that requires no teacher testing or manual scoring. Teachers monitor students as they test on the computer. Amira assesses oral reading fluency and analyzes errors to pinpoint strengths and weaknesses. Every time a student and Amira read together, Amira generates diagnostic reports. Amira recommends appropriately challenging stories, listens as a student reads aloud, and intervenes when helpful. Amira is available in both English and Spanish and is also able to screen students for dyslexia. Amira's dyslexia screener uses indicators that best flag the signs of language & reading disorders, such as Rapid Automatized Naming (RAN). Amira is a digital implementation of the TPRI, licensed to Amira by the University of Texas Health System. The TPRI is approved by the Texas Education Agency as a Commission-approved assessment and has been administered to millions of students over two decades.

During reading practice, Amira listens for mistakes. Based on the student's reading level, the word being read, and the kind of error made, Amira selects from a toolkit of over 25 "micro interventions" to build missing skills and accelerate growth.

Table 65
2022-2023 EOY District Amira - Change from MOY to EOY

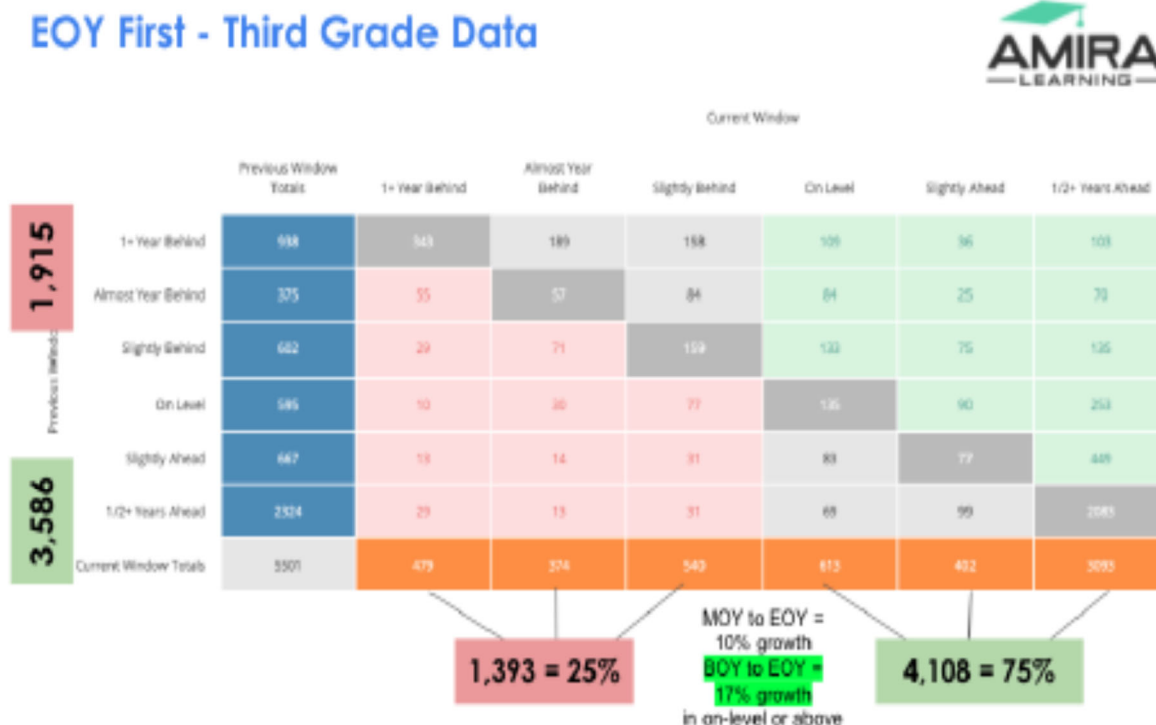




Table 66
Mesquite Independent School District
Free/Reduced Lunch Numbers

SY	Enrollment	Free	Reduced	Other	Total F&R	Percent
2012-2013	39,127	24,197	3,212	41	27,409	70.05%
2013-2014	39,912	24,784	3,255	98	28,039	70.25%
2014-2015	40,296	25,819	3,683	31	29,502	73.21%
2015-2016	40,827	26,848	3,716	67	30,564	74.86%
2016-2017	41,038	26,553	4,165	61	30,718	74.85%
2017-2018	41,029	26,195	4,320	61	30,515	74.37%
2018-2019	40,379	27,658	3,711	86	31,369	77.69%
2019-2020	39,856	26,657	4,363	77	31,020	77.83%
2020-2021	38,517	25,909	3,783	29	29,692	77.09%
2021-2022	38,378	26,658	3,865	46	30,523	79.53%

Don Achziger Elementary School

Robin Cathcart, Principal



Excellence Always

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	912	827	816	840	566
Student/Teacher Ratio	16.7	16.2	15.8	15.8	
Staff FTE's					
Professional	66.5	63.9	62.5	64.4	
Teachers	54.5	50.9	51.5	53.1	
Professional Support	9	10	9	8.3	
Campus Administration	3	3	2	3	
Support					
Educational Aides	17	16.8	14.4	18	
Total	83.5	80.7	77	82.4	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 5,076,098	\$ 4,305,497	\$ 5,034,655	\$ 4,899,390	\$ 5,099,422
Contracted Services	128,476	136,598	168,648	151,125	173,390
Supplies and Materials	350,963	260,689	428,121	432,372	376,040
Other Operating Costs	24,152	13,905	23,202	31,550	8,778
Fixed Assets	6,992	108,249	103,440	135,927	-
Grand Total	\$ 5,586,681	\$ 4,824,938	\$ 5,758,066	\$ 5,650,364	\$ 5,657,630

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDTIED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,536,875	\$ 1,959,199	\$ 2,797,813	\$ 2,511,801	\$ 2,888,057
Gifted	611	468	1,093	695	1,649
Special Education	764,533	683,418	601,185	787,757	889,243
Compensatory	160,428	178,061	177,569	202,039	9,315
Bilingual	70,023	56,195	9,905	5,384	6,499
SCE to Title I	302,266	253,806	311,113	608,266	448,025
Pre-Kindergarten	402	62,491	111,671	-	-
Pre-Kindergarten-Comp Ed	18,147	41,408	43,648	-	-
Pre-Kindergarten Bilingual Ed	102,392	85,293	7,331	-	-
Early Education Allotment	449,616	328,754	292,109	404	-
Dyslexia		62,545	28,148	461	1,800
Other Instructional Area	1,181,389	1,113,299	1,376,482	1,533,557	1,413,042
Grand Total	\$ 5,586,681	\$ 4,824,938	\$ 5,758,066	\$ 5,650,364	\$ 5,657,630

Per Student Cost	\$ 6,126	\$ 5,834	\$ 7,056	\$ 6,727	\$ 9,996
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	72%	72%	
Mathematics	NA	NA	71%	74%	
Writing	NA	NA	NA	NA	
Science	NA	NA	65%	62%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

J. C. Austin Elementary School

Dr. Jonathan Royle, Principal



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	390	343	323	325	282
Student/Teacher Ratio	15.4	12.8	12.0	14.4	
Staff FTE's					
Professional	31.8	34.2	35	30.2	
Teachers	25.4	26.9	27	22.6	
Professional Support	4.4	5.3	6	5.6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	5	5	5	5.7	
Total	36.8	39.2	40	35.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,625,887	\$ 2,351,227	\$ 2,729,824	\$ 2,295,221	\$ 2,664,456
Contracted Services	109,430	88,637	109,991	132,216	114,706
Supplies and Materials	127,137	125,457	157,651	150,302	187,867
Other Operating Costs	17,297	10,905	27,937	19,005	5,900
Fixed Assets	945,705	54,498	24,792	91,214	-
Grand Total	\$ 3,825,456	\$ 2,630,723	\$ 3,050,195	\$ 2,687,958	\$ 2,972,929

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,292,056	\$ 984,533	\$ 1,399,420	\$ 1,022,633	\$ 1,444,814
Gifted	-	-	657	407	925
Special Education	231,264	261,461	271,303	236,244	72,856
Compensatory	72,295	75,190	96,750	80,440	38,080
Bilingual	154,086	153,946	16,359	2,897	3,655
SCE to Support Title I	59,821	91,836	89,333	267,007	186,542
Pre-Kindergarten	64,160	32,220	38,465	-	-
Pre-Kindergarten-Comp Ed	17,837	17,247	24,128	-	-
Other Instructional Area	120,357	201,580	170,462	200	-
	1,813,580	812,709	943,318	1,078,129	1,026,057
Grand Total	\$ 3,825,456	\$ 2,630,723	\$ 3,050,195	\$ 2,687,958	\$ 2,972,929

Per Student Cost	\$ 9,809	\$ 7,670	\$ 9,443	\$ 8,271	\$ 10,542
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	73%	74%	
Mathematics	NA	NA	65%	77%	
Writing	NA	NA	NA	NA	
Science	NA	NA	64%	53%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

C.W. Beasley Elementary School

Kelly McCollom, Principal

Our Vision is "Beasley Pride: Creating students that embody positive attitude, responsibility, integrity, dedication and excellence in all they do!"



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	374	359	369	338	309
Student/Teacher Ratio	14.5	13.4	13.9	12.9	
Staff FTE's					
Professional	31.8	34.5	34.4	33.2	
Teachers	25.8	26.7	26.6	26.2	
Professional Support	4	5.8	5.8	5	
Campus Administration	2	2	2	2	
Support					
Educational Aides	7	7	7	8	
Total	38.8	41.5	41.4	41.2	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,709,949	\$ 2,579,378	\$ 2,958,724	\$ 2,542,106	\$ 2,964,607
Contracted Services	67,153	52,429	79,739	93,854	93,800
Supplies and Materials	149,227	139,491	195,317	160,538	170,879
Other Operating Costs	19,906	12,005	18,725	12,621	7,793
Fixed Assets	5,739	145,088	3,000	-	-
Grand Total	\$ 2,951,974	\$ 2,928,390	\$ 3,255,505	\$ 2,809,119	\$ 3,237,079

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,323,539	\$ 1,112,823	\$ 1,372,031	\$ 1,114,661	\$ 1,504,055
Gifted	-	-	255	497	876
Special Education	330,825	482,230	482,322	448,558	505,369
Compensatory	72,670	66,908	81,468	88,588	16,150
Bilingual	65,327	65,368	6,936	589	1,161
SCE to Support Title I	68,737	87,696	94,053	205,562	189,955
Pre-Kindergarten	-	-	75,988	-	-
Pre-kindergarten - Comp Ed	-	-	13,845	-	-
Early Education Allotment	206,059	197,017	197,017	(700)	-
Dyslexia	69,230	70,771	1,028	-	1,300
Other Instructional Area	815,587	845,576	930,564	951,365	1,018,213
Grand Total	\$ 2,951,974	\$ 2,928,390	\$ 3,255,505	\$ 2,809,119	\$ 3,237,079

Per Student Cost	\$ 7,893	\$ 8,157	\$ 8,823	\$ 8,311	\$ 10,476
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	76%	69%	
Mathematics	NA	NA	72%	68%	
Writing	NA	NA	NA	NA	
Science	NA	NA	76%	66%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Florence Black Elementary

Darla Franklin, Principal



The Tradition of Excellence Begins Here!
Dream It! Believe It! Achieve It!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	656	626	634	618	624
Student/Teacher Ratio	17.1	15.6	16.0	16.3	
Staff FTE's					
Professional	47	49.1	48.8	47	
Teachers	38.2	40.1	39.8	38	
Professional Support	6.8	7	7	7	
Campus Administration	2	2	2	2	
Support					
Educational Aides	9.7	11	12	14.8	
Total	56.7	60.1	60.8	61.8	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,716,350	\$ 3,449,224	\$ 3,977,273	\$ 3,643,727	\$ 4,203,396
Contracted Services	112,175	94,978	126,132	122,156	116,800
Supplies and Materials	243,947	248,836	306,103	280,893	289,058
Other Operating Costs	20,813	13,579	25,792	16,149	16,374
Fixed Assets	6,992	104,474	-	-	-
Grand Total	\$ 4,100,278	\$ 3,911,091	\$ 4,435,301	\$ 4,062,924	\$ 4,625,628

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,975,037	\$ 1,615,148	\$ 2,035,703	\$ 1,746,154	\$ 2,409,652
Gifted	-	-	-	641	1,702
Special Education	438,115	441,399	439,867	489,792	567,705
Compensatory	145,839	161,579	184,178	199,184	13,480
Bilingual	67,419	66,204	7,243	2,449	5,838
SCE to Support Title I	142,148	209,987	207,828	418,848	372,038
Pre-Kindergarten	69,087	35,385	41,971	-	-
Pre-Kindergarten - Comp Ed	19,939	38,420	40,852	-	-
Pre-Kindergarten - Bilingual Ed	-	30,620	4,404	-	-
Early Educational Allotment	194,923	296,107	289,680	435	-
Other Instructional Area	1,047,770	1,016,241	1,183,574	1,205,419	1,255,213
Grand Total	\$ 4,100,278	\$ 3,911,091	\$ 4,435,301	\$ 4,062,924	\$ 4,625,628

Per Student Cost	\$ 6,250	\$ 6,248	\$ 6,996	\$ 6,574	\$ 7,413
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	72%	70%	
Mathematics	NA	NA	72%	75%	
Writing	NA	NA	NA	NA	
Science	NA	NA	62%	64%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

J.C. Cannaday Elementary School

Chrissy Cormier, Principal



Add Value to Every Child Every Day

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	590	582	570	543	553
Student/Teacher Ratio	15.0	14.2	13.9	13.3	
Staff FTE's					
Professional	47.3	49.3	49.6	46.9	
Teachers	39.3	40.9	41.1	40.8	
Professional Support	6	6.4	5.5	4.1	
Campus Administration	2	2	3	2	
Support					
Educational Aides	12	14	13	13	
Total	59.3	63.3	62.6	60	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,787,070	\$ 3,515,169	\$ 3,885,342	\$ 3,577,403	\$ 4,171,240
Contracted Services	106,071	90,628	130,216	133,702	104,200
Supplies and Materials	270,385	254,929	386,169	266,149	271,067
Other Operating Costs	18,048	10,755	19,869	14,948	11,300
Fixed Assets	2,545,624	4,155,729	2,425,533	5,949	8,200
Grand Total	\$ 6,727,197	\$ 8,027,209	\$ 6,847,129	\$ 3,998,152	\$ 4,566,007

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,020,120	\$ 1,545,448	\$ 1,903,471	\$ 1,682,497	\$ 2,316,795
Gifted	-	-	372	596	1,637
Special Education	452,133	480,801	480,829	447,535	515,658
Compensatory	118,426	108,637	127,485	117,998	8,200
Bilingual	72,257	70,814	7,390	2,346	6,168
SCE to Support Title I	319,497	312,189	335,366	580,989	524,414
Pre-Kindergarten	-	31,278	37,165	-	-
Pre-Kindergarten - Comp Ed	-	39,422	42,134	-	-
Pre-Kindergarten - Bilingual Ed	-	34,993	4,605	-	-
Early Education Allotment	293,350	324,946	317,040	474	-
Dyslexia		60,110	64,857	68,149	72,899
Other Instructional Area	3,451,415	5,018,572	3,526,413	1,097,567	1,120,236
Grand Total	\$ 6,727,197	\$ 8,027,209	\$ 6,847,129	\$ 3,998,152	\$ 4,566,007

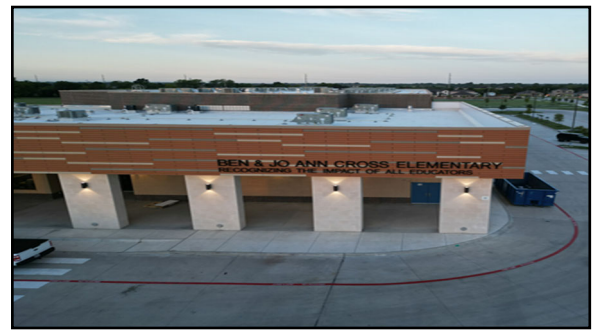
Per Student Cost	\$ 11,402	\$ 13,792	\$ 12,013	\$ 7,363	\$ 8,257
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	75%	71%	
Mathematics	NA	NA	59%	69%	
Writing	NA	NA	NA	NA	
Science	NA	NA	74%	53%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Cross Elementary School

Rashunda Price, Principal



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment					707
Student/Teacher Ratio					
Staff FTE's					
Professional					
Teachers					
Professional Support					
Campus Administration					
Support					
Educational Aides					
Total					

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs			\$ -	\$ 123,962	\$ 3,328,988
Contracted Services			-	-	50
Supplies and Materials			-	296,153	278,402
Other Operating Costs			-	3,584	25,387
Fixed Assets		\$ 286,950	12,261,180	24,868,198	1,552,734
Grand Total		\$ 286,950	\$ 12,261,180	\$ 25,291,896	\$ 5,185,562

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic			\$ -	\$ 27,826	\$ 2,115,401
Gifted			-	-	1,479
Special Education			-	-	349,957
Compensatory			-	-	-
Bilingual			-	-	7,723
SCE to Support Title I			-	6	206,050
Pre-Kindergarten			-	-	-
Pre-Kindergarten - Comp Ed			-	-	-
Pre-Kindergarten - Bilingual Ed			-	-	-
Early Education Allotment			-	-	-
Other Instructional Area		\$ 286,950	12,261,180	25,264,065	2,504,952
Grand Total		\$ 286,950	\$ 12,261,180	\$ 25,291,896	\$ 5,185,562

Per Student Cost \$ 7,335

Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading		NA	NA	NA	
Mathematics		NA	NA	NA	
Writing		NA	NA	NA	
Science		NA	NA	NA	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

J. H. Florence Elementary School

Maria Franco, Principal

"We are Florence STRONG: Not only do we teach for academic success, but our students are taught to be the best they can be every day by showing respect, understanding how to work as a team, being responsible, owning up when necessary, being able to negotiate resolutions, and giving back to their respective community."



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	548	467	482	469	496
Student/Teacher Ratio	14.0	12.7	13.2	12.5	
Staff FTE's					
Professional	51	47.8	48.4	46.7	
Teachers	39.2	36.9	36.5	37.4	
Professional Support	9.8	8.9	9.9	7.3	
Campus Administration	2	2	2	2	
Support					
Educational Aides	20.6	20.1	19.6	22.7	
Total	71.6	67.9	68.0	69.4	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,309,521	\$ 3,641,788	\$ 4,130,584	\$ 4,202,520	\$ 5,405,538
Contracted Services	104,830	85,867	142,736	141,772	101,700
Supplies and Materials	202,317	197,656	262,644	254,241	264,843
Other Operating Costs	28,487	13,760	29,289	24,091	13,730
Fixed Assets	22,074	133,044	-	4,005	4,500
Grand Total	\$ 4,667,229	\$ 4,072,115	\$ 4,565,254	\$ 4,626,630	\$ 5,790,311

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,604,713	\$ 995,405	\$ 1,554,008	\$ 1,279,866	\$ 1,978,869
Gifted	211,272	217,340	226,745	229,475	232,991
Special Education	1,220,486	1,283,429	1,168,666	1,462,140	2,071,217
Compensatory	143,988	116,197	122,265	143,917	19,510
Bilingual	64,971	64,955	7,406	2,845	5,949
SCE to Support Title I	168,143	139,839	147,242	346,387	300,858
Pre-Kindergarten	58,376	33,291	36,697	(1,172)	-
Prekindergarten-Comp Ed	46,352	38,528	42,008	-	-
Prekindergarten-Bilingual Ed	48,494	73,309	10,632	-	-
Early Education Allotment	65,105	100,339	145,170	467	-
Dyslexia	65,740	82,285	70,485	74,237	79,222
Other Instructional Area	969,590	927,198	1,033,929	1,088,468	1,101,695
Grand Total	\$ 4,667,229	\$ 4,072,115	\$ 4,565,254	\$ 4,626,630	\$ 5,790,311

Per Student Cost	\$ 8,517	\$ 8,720	\$ 9,471	\$ 9,865	\$ 11,674
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	67%	70%	
Mathematics	NA	NA	72%	72%	
Writing	NA	NA	NA	NA	
Science	NA	NA	63%	66%	

Walter E. Floyd Elementary School

Christina Alvarez, Principal



Every Child, Every Need, Every Day!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	604	455	428	446	486
Student/Teacher Ratio	16.4	12.7	13.5	14.2	
Staff FTE's					
Professional	44.3	44.9	39.3	39.5	
Teachers	36.8	35.9	31.7	31.3	
Professional Support	6	7	5.6	6.2	
Campus Administration	1.5	2	2	2	
Support					
Educational Aides	9	10	10	8	
Total	53.3	54.9	49.3	47.5	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,594,222	\$ 3,145,039	\$ 3,251,442	\$ 3,177,108	\$ 3,624,316
Contracted Services	120,169	94,449	132,959	107,678	103,175
Supplies and Materials	347,200	298,943	329,632	298,373	264,740
Other Operating Costs	34,072	23,267	35,175	16,603	16,418
Fixed Assets	103,253	129,494	104,102	54,971	-
Grand Total	\$ 4,198,915	\$ 3,691,192	\$ 3,853,310	\$ 3,654,733	\$ 4,008,649

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,687,287	\$ 1,370,622	\$ 1,734,159	\$ 1,501,688	\$ 2,099,974
Gifted	-	693	646	594	1,392
Special Education	301,511	300,901	308,050	322,149	359,403
Compensatory	198,593	243,556	155,609	195,649	-
Bilingual	67,944	68,888	11,105	6,267	8,959
SCE to Support Title I	253,468	235,119	234,814	452,695	389,458
Pre-Kindergarten	7,900	2,203	18,603	-	-
Pre-Kindergarten - Comp Ed	23,465	43,865	46,391	-	-
Pre-Kindergarten - Bilingual Ed	66,412	35,153	3,742	-	-
Early Education Allotment	478,070	390,666	144,675	327	-
Other Instructional Area	1,114,266	999,526	1,195,514	1,175,364	1,149,463
Grand Total	\$ 4,198,915	\$ 3,691,192	\$ 3,853,310	\$ 3,654,733	\$ 4,008,649

Per Student Cost	\$ 6,952	\$ 8,113	\$ 9,003	\$ 8,195	\$ 8,248
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	64%	66%	
Mathematics	NA	NA	65%	69%	
Writing	NA	NA	NA	NA	
Science	NA	NA	56%	56%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Bedford Galloway Elementary School

Courtney Cross, Principal



To provide every child the opportunity to achieve his/her fullest potential in a collaborative and nurturing learning environment.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	461	420	418	446	441
Student/Teacher Ratio	14	13.8	13.6	15.7	
Staff FTE's					
Professional	41	39.4	38.7	36.4	
Teachers	33	31.4	30.7	28.4	
Professional Support	6	6	6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8.8	10	8.9	9.6	
Total	49.8	49.4	47.6	46	

Expenditures

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,301,376	\$ 2,880,422	\$ 3,129,139	\$ 3,183,451	\$ 3,644,238
Contracted Services	93,993	103,220	109,475	112,628	111,000
Supplies and Materials	204,068	154,208	218,014	201,002	226,454
Other Operating Costs	19,836	13,639	21,356	24,404	12,649
Fixed Assets	149,782	83,530	151,325	-	3,000
Grand Total	\$ 3,769,055	\$ 3,235,020	\$ 3,629,310	\$ 3,521,485	\$ 3,997,341

Expenditures by Intent

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,669,502	\$ 1,269,023	\$ 1,644,931	\$ 1,650,373	\$ 2,178,443
Gifted	-	800	75	487	1,364
Special Education	417,138	420,638	334,587	358,637	413,229
Compensatory	121,184	100,704	107,470	131,575	19,430
Bilingual	70,791	71,470	8,129	3,348	7,260
SCE to Support Title I	187,924	152,416	151,565	395,665	329,487
Pre-Kindergarten	-	34,823	33,083	-	-
Prekindergarten-Comp Ed	22,918	40,897	39,362	-	-
Prekindergarten-Bilingual Ed	68,779	34,875	3,823	-	-
Early Education Allotment	190,757	239,415	232,223	434	-
Other Instructional Area	1,020,061	869,960	1,074,061	980,966	1,048,128
Grand Total	\$ 3,769,055	\$ 3,235,020	\$ 3,629,310	\$ 3,521,485	\$ 3,997,341

Per Student Cost	\$ 8,176	\$ 7,702	\$ 8,683	\$ 7,896	\$ 9,064
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	68%	70%	
Mathematics	NA	NA	70%	71%	
Writing	NA	NA	NA	NA	
Science	NA	NA	71%	60%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Bonnie L. Gentry Elementary

Michael Pierotti, Principal



Connect, Inspire, TEACH AND LEAD BIG!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	617	624	595	636	599
Student/Teacher Ratio	15.4	15.8	13.8	15.9	
Staff FTE's					
Professional	48	48.4	51.4	48.9	
Teachers	40	39.4	43.2	40.1	
Professional Support	6	7	6.2	6.8	
Campus Administration	2	2	2	2	
Support					
Educational Aides	11	14	14	13.7	
Total	59	62.4	65.4	62.6	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,004,371	\$ 3,545,461	\$ 4,413,085	\$ 3,837,633	\$ 4,466,208
Contracted Services	127,382	106,999	135,538	149,920	137,550
Supplies and Materials	244,689	224,189	309,790	294,782	284,744
Other Operating Costs	31,323	26,347	46,045	15,480	14,043
Fixed Assets	1,117,721	125,457	166,370	18,903	14,066,024
Grand Total	\$ 5,525,486	\$ 4,028,453	\$ 5,070,828	\$ 4,316,718	\$ 18,968,569

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2022 UNAUDITED	2024 BUDGET
Basic	\$ 2,110,800	\$ 1,675,355	\$ 2,340,875	\$ 1,815,165	\$ 2,531,389
Gifted	56	-	429	617	1,751
Special Education	502,416	523,491	611,932	560,797	652,755
Compensatory	115,286	113,018	115,218	167,180	2,670
Bilingual	68,037	68,368	7,917	1,960	4,408
SCE to Title I	115,744	144,017	201,602	453,368	372,060
Pre-Kindergarten	-	29,290	35,710	34	-
Pre-Kindergarten-Comp Ed	23,106	42,834	45,620	-	-
Pre-Kindergarten Bilingual Ed	70,902	60,466	7,944	-	-
Early Education Allotment	320,560	277,173	269,226	237	-
Dyslexia	70,054	71,129	74,007	77,879	82,194
Other Instructional Area	2,128,525	1,023,313	1,360,349	1,239,481	15,321,342
Grand Total	\$ 5,525,486	\$ 4,028,453	\$ 5,070,828	\$ 4,316,718	\$ 18,968,569

Per Student Cost	\$ 8,955	\$ 6,456	\$ 8,522	\$ 6,787	\$ 31,667
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	74%	71%	
Mathematics	NA	NA	74%	71%	
Writing	NA	NA	NA	NA	
Science	NA	NA	62%	65%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

W. O. Gray Elementary School

Alyce Quesenberry, Principal



Excellence for All

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	450	431	412	426	425
Student/Teacher Ratio	14.8	14.2	14.2	13.9	
Staff FTE's					
Professional	38.4	38.4	37.1	38.7	
Teachers	30.4	30.4	29.1	30.7	
Professional Support	6	6	6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	11	10.9	10	10.7	
Total	49.4	49.3	47.1	49.4	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,091,918	\$ 2,727,635	\$ 2,918,693	\$ 2,777,787	\$ 3,402,741
Contracted Services	95,916	69,139	122,120	108,203	88,100
Supplies and Materials	305,350	223,406	270,427	205,845	226,390
Other Operating Costs	22,324	15,725	32,644	31,392	13,700
Fixed Assets	88,804	75,898	11,473	4,005	4,000
Grand Total	\$ 3,604,312	\$ 3,111,803	\$ 3,355,357	\$ 3,127,232	\$ 3,734,931

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,507,929	\$ 1,137,288	\$ 1,478,504	\$ 1,249,530	\$ 2,035,424
Gifted	-	-	650	483	1,355
Special Education	353,880	411,960	373,696	332,035	382,625
Compensatory	128,889	107,031	125,065	136,461	21,620
Bilingual	64,065	65,906	9,875	2,891	5,992
SCE to Support Title I	217,329	176,359	148,794	399,185	283,675
Pre-Kindergarten	67,605	34,416	25,917	-	-
Pre-Kindergarten Comp Ed	38,365	37,778	42,783	-	-
Pre-Kindergarten Bilingual	41,588	33,570	4,086	(48)	-
Early Education Allotment	116,168	183,132	169,009	478	-
Other Instructional Area	1,068,493	924,364	976,978	1,006,217	1,004,240
Grand Total	\$ 3,604,312	\$ 3,111,803	\$ 3,355,357	\$ 3,127,232	\$ 3,734,931

Per Student Cost	\$ 8,010	\$ 7,220	\$ 8,144	\$ 7,341	\$ 8,788
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	75%	71%	
Mathematics	NA	NA	73%	73%	
Writing	NA	NA	NA	NA	
Science	NA	NA	58%	60%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

John L. Hanby Elementary School

Jessica Eaton, Principal



Excellence Always!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	838	740	689	755	752
Student/Teacher Ratio	16.8	14.7	14.4	15.9	
Staff FTE's					
Professional	58.3	59.3	57	56.7	
Teachers	49.8	50.3	48	47.5	
Professional Support	7	7	7	7.2	
Campus Administration	1.5	2	2	2	
Support					
Educational Aides	14.2	13.1	13.7	12.6	
Total	72.5	72.4	70.7	69.3	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,725,535	\$ 4,159,230	\$ 4,746,644	\$ 4,303,382	\$ 5,006,489
Contracted Services	161,505	98,906	131,018	161,141	124,200
Supplies and Materials	364,396	304,890	376,937	385,668	379,390
Other Operating Costs	32,533	22,888	45,717	23,282	14,934
Fixed Assets	42,724	109,930	-	4,005	4,000
Grand Total	\$ 5,326,694	\$ 4,695,844	\$ 5,300,315	\$ 4,877,477	\$ 5,529,013

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,529,645	\$ 1,999,655	\$ 2,504,902	\$ 2,258,458	\$ 2,960,220
Gifted	-	-	-	395	2,163
Special Education	586,674	498,515	468,209	401,099	483,089
Compensatory	209,155	199,917	213,914	194,574	42,730
Bilingual	69,668	70,529	9,803	4,730	8,950
SCE to Support Title I	274,286	293,904	319,268	628,930	592,461
Pre-Kindergarten	71,979	65,076	77,951	-	-
Prekindergarten-Comp Ed	45,489	56,918	69,601	-	-
Prekindergarten-Bilingual Ed	70,336	33,887	4,410	245	1,000
Early Education Allotment	259,915	328,664	314,778	676	-
Dyslexia		62,884	78,602	59,210	73,401
Other Instructional Area	1,209,547	1,085,895	1,238,877	1,329,160	1,364,999
Grand Total	\$ 5,326,694	\$ 4,695,844	\$ 5,300,315	\$ 4,877,477	\$ 5,529,013

Per Student Cost	\$ 6,356	\$ 6,346	\$ 7,693	\$ 6,460	\$ 7,352
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	75%	68%	
Mathematics	NA	NA	77%	80%	
Writing	NA	NA	NA	NA	
Science	NA	NA	77%	53%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Dr. Linda Henrie Elementary School

Jill Vincent, Principal

The faculty and staff of Henrie Elementary are committed to the development of the total child, not only through a strong academic program, but also with emphasis on the nurturing and building of each child's self-esteem.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	911	860	826	858	852
Student/Teacher Ratio	15.8	15.5	14.5	15.3	
Staff FTE's					
Professional	68.8	65	67	67.2	
Teachers	57.8	55.6	57	56.2	
Professional Support	8	6.4	7.5	8	
Campus Administration	3	3	2.1	3	
Support					
Educational Aides	14.3	17.8	18	19.7	
Total	83.1	82.8	84.6	86.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 5,249,649	\$ 4,395,058	\$ 5,313,026	\$ 5,345,095	\$ 5,982,086
Contracted Services	125,569	120,383	146,043	148,151	137,500
Supplies and Materials	532,678	439,585	541,846	478,308	480,083
Other Operating Costs	29,012	15,915	27,824	14,498	19,600
Fixed Assets	13,460	144,473	-	6,130	13,000
Grand Total	\$ 5,950,368	\$ 5,115,414	\$ 6,028,738	\$ 5,992,182	\$ 6,632,269

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,863,811	\$ 2,054,290	\$ 2,793,978	\$ 2,608,328	\$ 3,320,641
Gifted	251,457	253,185	263,676	259,622	269,366
Special Education	462,053	527,434	493,925	524,678	601,513
Compensatory	238,511	184,313	204,985	211,008	34,430
Bilingual	69,382	73,396	10,716	6,551	18,382
SCE to Support Title I	313,688	276,915	370,636	805,882	769,415
Pre-Kindergarten	-	10,567	60,546	-	-
Pre-Kindergarten-Comp Ed	36,664	74,967	88,885	250	-
Pre-Kindergarten-Bilingual Ed	141,036	139,826	11,537	-	-
Early Education Allotment	242,019	270,167	249,507	1,002	-
Other Instructional Area	1,331,746	1,250,356	1,480,347	1,574,861	1,618,522
Grand Total	\$ 5,950,368	\$ 5,115,414	\$ 6,028,738	\$ 5,992,182	\$ 6,632,269

Per Student Cost	\$ 6,532	\$ 5,948	\$ 7,299	\$ 6,984	\$ 7,784
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	63%	64%	
Mathematics	NA	NA	60%	67%	
Writing	NA	NA	NA	NA	
Science	NA	NA	60%	49%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Ed Hodges Elementary School

Dr. Kim Broadway, Principal

As a devoted and resolute community of lifelong learners, the mission of Hodges Elementary is to create an empowering, uplifting environment where life-changing experiences develop resilient and passionate students who grow into persons of integrity and are prepared to make choices, solve problems, take risks, and produce change in our world.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	545	514	512	540	549
Student/Teacher Ratio	14.6	14.3	13.5	14.1	
Staff FTE's					
Professional	46.3	45	45.9	46.2	
Teachers	37.3	36	37.9	38.2	
Professional Support	7	7	6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8	10	10	12	
Total	54.3	55	55.9	58.2	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,842,518	\$ 3,290,845	\$ 3,780,835	\$ 3,481,655	\$ 3,973,291
Contracted Services	101,499	89,120	130,308	138,416	119,500
Supplies and Materials	237,547	224,485	338,722	290,059	271,407
Other Operating Costs	33,409	22,015	39,563	34,802	14,575
Fixed Assets	101,075	87,733	151,661	12,245	-
Grand Total	\$ 4,316,048	\$ 3,714,198	\$ 4,441,089	\$ 3,957,176	\$ 4,378,773

Expenditures by Program Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,971,915	\$ 1,565,087	\$ 2,112,104	\$ 1,767,068	\$ 2,267,205
Gifted	-	-	-	574	1,609
Special Education	316,357	304,376	320,347	370,101	452,094
Compensatory	157,522	145,517	148,993	162,105	4,300
Bilingual	70,785	69,268	8,092	2,731	8,748
SCE to Support Title I	219,653	232,463	242,748	405,012	350,648
Pre-Kindergarten	-	30,504	35,017	-	-
Prekindergarten-Comp Ed	22,050	37,542	38,389	-	-
Prekindergarten-Bilingual Ed	67,779	62,878	4,300	-	-
Early Education Allotment	298,103	208,010	169,809	414	-
Dyslexia	72,209	73,658	76,003	80,767	85,396
Other Instructional Area	1,119,676	984,896	1,285,288	1,168,403	1,208,773
Grand Total	\$ 4,316,048	\$ 3,714,198	\$ 4,441,089	\$ 3,957,176	\$ 4,378,773

Per Student Cost \$ 7,919 \$ 7,226 \$ 8,674 \$ 7,328 \$ 7,976

Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	65%	64%	
Mathematics	NA	NA	59%	63%	
Writing	NA	NA	NA	NA	
Science	NA	NA	58%	57%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Georgia W. Kimball Elementary School

Bridget Mitchell, Principal

Georgia W. Kimball Elementary is a collaborative, driven and includible learning community where we inspire students to embrace challenges. Through our partnership with parents we develop productive, creative and responsible students who can demonstrate compassion toward others and become responsible citizens who are lifelong learners.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	188	211	214	207	233
Student/Teacher Ratio	11	12.1	11.7	11.2	
Staff FTE's					
Professional	21.9	22.4	23.3	23.7	
Teachers	17.1	17.4	18.3	18.5	
Professional Support	3.8	4	4	4.2	
Campus Administration	1	1	1	1	
Support					
Educational Aides	6	8	10	8.7	
Total	27.9	30.4	33.3	32.4	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 1,949,569	\$ 1,806,191	\$ 2,255,745	\$ 2,196,818	\$ 2,700,606
Contracted Services	63,922	54,521	76,846	84,441	82,250
Supplies and Materials	99,230	105,264	115,312	116,311	127,219
Other Operating Costs	13,539	8,874	17,667	8,407	8,631
Fixed Assets	5,739	57,946	-	18,205	5,000
Grand Total	\$ 2,131,999	\$ 2,032,795	\$ 2,465,570	\$ 2,424,183	\$ 2,923,706

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 771,219	\$ 561,364	\$ 888,992	\$ 695,383	\$ 1,154,089
Gifted	335	161	342	155	631
Special Education	402,637	481,913	533,693	545,427	633,488
Compensatory	32,462	34,710	47,147	59,704	27,880
Bilingual	65,956	66,951	6,351	305	1,240
SCE to Support Title I	29,065	26,941	50,304	180,566	112,409
Pre-Kindergarten	-	681	523	-	-
Pre-Kindergarten - Comp Ed	-	17,423	18,601	-	-
Early Education Allotment	85,577	56,478	56,478	-	-
Dyslexia	38,273	69,079	69,030	73,326	77,873
Other Instructional Area	706,475	717,095	794,108	869,316	916,096
Grand Total	\$ 2,131,999	\$ 2,032,795	\$ 2,465,570	\$ 2,424,183	\$ 2,923,706

Per Student Cost	\$ 11,340	\$ 9,634	\$ 11,521	\$ 11,711	\$ 12,548
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	81%	81%	
Mathematics	NA	NA	70%	73%	
Writing	NA	NA	NA	NA	
Science	NA	NA	69%	72%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

J. H. Lawrence Elementary School

Dr. RoShanda Jenkins, Principal



"Every Child, Every Day"

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	334	283	261	254	254
Student/Teacher Ratio	14	12.2	12.3	11.4	
Staff FTE's					
Professional	32.8	31.2	29.3	30	
Teachers	23.8	23.2	21.3	22.2	
Professional Support	7	6	6	5.8	
Campus Administration	2	2	2	2	
Support					
Educational Aides	12	9	7	5.9	
Total	44.8	40.2	36.3	35.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,818,628	\$ 2,302,901	\$ 2,549,488	\$ 2,501,726	\$ 2,734,640
Contracted Services	66,563	65,126	94,391	110,205	107,500
Supplies and Materials	131,103	105,819	132,871	127,697	131,331
Other Operating Costs	21,749	17,846	32,041	21,225	5,900
Fixed Assets	84,688	63,398	-	-	-
Grand Total	\$ 3,122,731	\$ 2,555,090	\$ 2,808,791	\$ 2,760,853	\$ 2,979,371

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,104,181	\$ 959,142	\$ 1,199,288	\$ 1,148,053	\$ 1,487,621
Gifted	-	-	-	679	814
Special Education	569,849	382,018	292,176	329,349	411,795
Compensatory	82,332	77,998	90,991	84,446	-
Bilingual	68,696	69,825	9,536	2,234	4,116
SCE to Support Title I	142,031	134,701	114,001	293,252	208,574
Pre-Kindergarten	-	-	70,325	-	-
Pre-Kindergarten Comp Ed	-	-	22,916	-	-
Early Education Allotment	177,963	114,533	114,533	-	-
Dyslexia	64,356	66,005	67,597	70,862	75,410
Other Instruction Area	913,324	750,869	827,429	831,977	791,041
Grand Total	\$ 3,122,731	\$ 2,555,090	\$ 2,808,791	\$ 2,760,853	\$ 2,979,371

Per Student Cost	\$ 9,349	\$ 9,029	\$ 10,762	\$ 10,870	\$ 11,730
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	78%	81%	
Mathematics	NA	NA	78%	78%	
Writing	NA	NA	NA	NA	
Science	NA	NA	72%	86%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Sue Ann Mackey Elementary School

Lynne Noe, Principal



Changing the world one child at a time.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	615	650	663	678	388
Student/Teacher Ratio	14.4	15.5	16.1	16.3	
Staff FTE's					
Professional	51.7	51	51.1	49.9	
Teachers	42.7	42	41.1	41.5	
Professional Support	7	7	8	6.4	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8	11	12.9	12.8	
Total	59.7	62	64	62.7	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,012,503	\$ 3,703,394	\$ 4,119,468	\$ 4,062,346	\$ 3,893,119
Contracted Services	137,212	109,035	157,466	153,261	136,900
Supplies and Materials	295,702	291,270	361,494	363,760	372,110
Other Operating Costs	21,631	15,115	34,994	21,866	15,000
Fixed Assets	20,949	89,530	42,924	26,668	103,000
Grand Total	\$ 4,487,998	\$ 4,208,344	\$ 4,716,346	\$ 4,627,901	\$ 4,520,129

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,214,849	\$ 1,963,018	\$ 2,307,983	\$ 2,127,558	\$ 2,090,556
Gifted	-	-	-	650	1,148
Special Education	314,804	333,356	350,227	434,849	501,690
Compensatory	150,312	144,480	179,318	179,874	51,850
Bilingual	64,608	70,684	9,748	3,171	5,579
SCE to Support Title I	235,432	229,800	274,188	516,515	412,795
Pre-Kindergarten	-	33,629	39,858	-	-
Pre-Kindergarten - Comp Ed	-	35,887	37,230	-	-
Pre-Kindergarten - Bilingual Ed	-	36,704	2,824	-	-
Early Education Allotment	395,850	253,197	244,582	398	-
Dyslexia	68,285	69,595	71,694	76,132	79,916
Other Instructional Area	1,043,857	1,037,994	1,198,693	1,288,755	1,376,595
Grand Total	\$ 4,487,998	\$ 4,208,344	\$ 4,716,346	\$ 4,627,901	\$ 4,520,129

Per Student Cost	\$ 7,298	\$ 6,474	\$ 7,114	\$ 6,826	\$ 11,650
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	66%	63%	
Mathematics	NA	NA	54%	58%	
Writing	NA	NA	NA	NA	
Science	NA	NA	47%	51%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

E. S. McKenzie Elementary School

Suzanne Hawk, Principal

Our Mission at McKenzie Elementary is to foster an inviting climate that involves students, families, staff, and the community as key contributors to educational success. Through innovative practices, we are on a quest to be constantly improving. Together we work to find success in EACH one, SOME way, EVERY day!



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	454	414	390	400	405
Student/Teacher Ratio	14.5	12.9	13.1	14.8	
Staff FTE's					
Professional	39	39.6	37.3	34	
Teachers	31.4	32	29.7	27	
Professional Support	5.6	5.6	5.6	5	
Campus Administration	2	2	2	2	
Support					
Educational Aides	7	9	9	9	
Total	46	48.6	46.3	43	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,236,110	\$ 2,920,625	\$ 3,172,494	\$ 2,924,855	\$ 3,414,371
Contracted Services	81,675	70,857	96,129	94,417	94,300
Supplies and Materials	185,278	169,475	225,045	198,019	206,702
Other Operating Costs	16,887	11,121	18,550	12,220	11,750
Fixed Assets	12,658	166,702	4,500	49,963	5,000
Grand Total	\$ 3,532,608	\$ 3,338,781	\$ 3,516,717	\$ 3,279,473	\$ 3,732,123

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,723,639	\$ 1,549,746	\$ 1,692,224	\$ 1,418,085	\$ 2,001,472
Gifted	-	-	-	424	1,154
Special Education	326,803	311,986	294,867	250,489	300,542
Compensatory	109,726	100,115	115,595	129,984	35,510
Bilingual	69,456	68,379	10,209	1,996	4,046
SCE to Support Title I	141,754	157,832	158,548	359,382	250,719
Pre-Kindergarten	-	8,920	41,372	-	-
Pre-Kindergarten - Comp Ed	-	19,919	20,832	-	-
Early Education Allotment	270,568	187,507	223,278	309	-
Bilingual	-	-	-	78,198	82,317
Other Instructional Area	890,662	934,377	959,792	1,040,607	1,056,363
Grand Total	\$ 3,532,608	\$ 3,338,781	\$ 3,516,717	\$ 3,279,473	\$ 3,732,123

Per Student Cost	\$ 7,781	\$ 8,065	\$ 9,017	\$ 8,199	\$ 9,215
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	81%	78%	
Mathematics	NA	NA	80%	82%	
Writing	NA	NA	NA	NA	
Science	NA	NA	83%	60%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Fred A. McWhorter Elementary School

Robyn Leslie, Principal



Going the distance for success!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	633	549	496	517	539
Student/Teacher Ratio	14.7	14.5	13.4	14.36	
Staff FTE's					
Professional	52.2	46.8	44.2	44.1	
Teachers	43.2	37.8	37.1	36	
Professional Support	7	7	5.1	6.1	
Campus Administration	2	2	2	2	
Support					
Educational Aides	11	12	11.6	12.4	
Total	63.2	58.8	55.8	56.5	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,044,495	\$ 3,383,547	\$ 3,883,605	\$ 3,835,596	\$ 4,394,795
Contracted Services	146,978	115,040	122,551	134,171	172,300
Supplies and Materials	268,548	242,415	330,980	324,988	333,459
Other Operating Costs	18,539	11,906	15,236	12,778	11,650
Fixed Assets	468,662	97,930	42,982	-	1,000
Grand Total	\$ 4,947,222	\$ 3,850,839	\$ 4,395,354	\$ 4,307,532	\$ 4,913,204

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,157,484	\$ 1,574,740	\$ 2,100,534	\$ 1,856,410	\$ 2,534,671
Gifted	307	-	607	-	1,581
Special Education	442,179	446,213	440,557	485,679	567,073
Compensatory	175,058	148,298	143,342	194,888	8,270
Bilingual	74,201	64,883	10,659	2,052	8,028
SCE to Support Title I	209,876	218,572	158,108	458,021	405,317
Pre-Kindergarten	66,096	35,615	45,360	-	-
Pre-Kindergarten-Comp Ed	43,606	43,942	41,298	-	-
Pre-Kindergarten-Bilingual Ed	67,183	34,279	4,559	-	-
Early Education Allotment	123,190	185,035	178,571	516	-
Dyslexia	74,749	68,263	70,212	74,358	78,340
Other Instructional Area	1,513,293	1,031,002	1,201,548	\$ 1,235,609	1,309,924
Grand Total	\$ 4,947,222	\$ 3,850,839	\$ 4,395,354	\$ 4,307,532	\$ 4,913,204

Per Student Cost	\$ 7,816	\$ 7,014	\$ 8,862	\$ 8,332	\$ 9,115
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	66%	65%	
Mathematics	NA	NA	72%	74%	
Writing	NA	NA	NA	NA	
Science	NA	NA	67%	62%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Mary L. Moss Elementary School

Mistie Stephens, Principal



All day, Every day, Moss PRIDE.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	380	323	317	344	352
Student/Teacher Ratio	14.7	12.7	12.1	15.6	
Staff FTE's					
Professional	33.8	34	33.6	29.1	
Teachers	25.8	25.5	26.1	22.1	
Professional Support	6	6.5	5.5	5	
Campus Administration	2	2	2	2	
Support					
Educational Aides	6.9	5.9	6.2	5.6	
Total	40.7	39.9	39.8	34.7	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,799,470	\$ 2,433,976	\$ 2,863,256	\$ 2,284,660	\$ 2,596,476
Contracted Services	153,974	81,399	150,740	98,671	102,700
Supplies and Materials	131,695	132,273	186,333	184,298	188,964
Other Operating Costs	14,485	13,256	18,053	12,189	7,601
Fixed Assets	12,671	83,384	-	4,005	-
Grand Total	\$ 3,112,296	\$ 2,744,288	\$ 3,218,381	\$ 2,583,823	\$ 2,895,741

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 UNAUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,195,513	\$ 1,156,671	\$ 1,343,643	\$ 908,286	\$ 1,341,388
Gifted	645	649	646	488	999
Special Education	346,889	371,781	478,036	249,052	249,014
Compensatory	79,386	74,321	84,611	91,606	1,900
Bilingual	68,690	68,699	7,146	1,127	2,330
SCE to Support Title I	93,685	97,179	117,104	288,884	200,227
Pre-Kindergarten	65,878	33,534	39,542	-	-
Pre-Kindergarten-Comp Ed	18,955	22,313	18,276	-	-
Early Education Allotment	251,726	89,531	141,615	174	-
Dyslexia	67,824	69,069	71,843	74,787	79,951
Other Instructional Area	923,106	760,540	915,918	969,419	1,019,932
Grand Total	\$ 3,112,296	\$ 2,744,288	\$ 3,218,381	\$ 2,583,823	\$ 2,895,741

Per Student Cost	\$ 8,190	\$ 8,496	\$ 10,153	\$ 7,511	\$ 8,227
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	71%	66%	
Mathematics	NA	NA	64%	55%	
Writing	NA	NA	NA	NA	
Science	NA	NA	52%	54%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Zach Motley Elementary School

Dr. Shawna Delamar, Principal

We will work hard to grow every student every day. At Motley we are a family dedicated and passionate about serving students and their families.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	338	276	250	235	236
Student/Teacher Ratio	15.7	12.6	11.7	11.7	
Staff FTE's					
Professional	28.9	29.3	28.8	28.1	
Teachers	21.5	21.9	21.4	20.1	
Professional Support	5.4	5.4	5.4	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8	7	7	6.8	
Total	36.9	36.3	35.8	34.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,451,377	\$ 2,246,911	\$ 2,555,628	\$ 2,449,898	\$ 2,812,768
Contracted Services	74,729	60,817	80,561	76,509	76,100
Supplies and Materials	138,983	131,666	159,066	132,716	148,161
Other Operating Costs	24,777	15,709	19,784	15,199	10,700
Fixed Assets	2,505	46,723	117,641	-	14,000
Grand Total	\$ 2,692,370	\$ 2,501,827	\$ 2,932,682	\$ 2,674,323	\$ 3,061,729

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 957,458	\$ 931,407	\$ 1,202,471	\$ 1,126,489	\$ 1,442,599
Gifted	655	649	292	491	681
Special Education	251,124	252,555	270,997	241,495	295,182
Compensatory	78,067	68,620	82,926	77,926	36,890
Bilingual	90,365	91,782	5,969	5,550	7,811
SCE to Support Title I	84,776	127,469	128,285	292,933	275,323
Pre-Kindergarten	67,252	34,531	65,289	-	-
Pre-Kindergarten-Comp Ed	35,320	35,571	40,563	-	-
Pre-Kindergarten-Bilingual Ed	64,119	32,677	2,337	-	-
Early Education Allotment	244,198	130,153	92,508	179	-
Dyslexia	70,296	71,531	73,150	70,703	78,040
Other Instructional Area	748,741	724,882	967,896	858,557	925,203
Grand Total	\$ 2,692,370	\$ 2,501,827	\$ 2,932,682	\$ 2,674,323	\$ 3,061,729

Per Student Cost	\$ 7,966	\$ 9,065	\$ 11,731	\$ 11,380	\$ 12,973
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	85%	81%	
Mathematics	NA	NA	85%	85%	
Writing	NA	NA	NA	NA	
Science	NA	NA	88%	86%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Dr. Joey Pirrung Elementary School

Tammi Froning, Principal

The mission of Pirrung Elementary is to empower students to excel and become confident, productive citizens as they discover their own purposes and transform the lives of others with integrity and kindness.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	392	396	388	446	436
Student/Teacher Ratio	15.5	15	13.6	16.8	
Staff FTE's					
Professional	32.3	35.4	36.5	33.7	
Teachers	25.3	26.4	28.5	26.5	
Professional Support	5	7	6	5.2	
Campus Administration	2	2	2	2	
Support					
Educational Aides	7	10	10.8	12.3	
Total	39.3	45.4	47.3	46	

Expenditures					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,602,140	\$ 2,553,107	\$ 3,007,134	\$ 2,649,932	\$ 3,437,556
Contracted Services	72,809	68,408	108,950	90,105	89,250
Supplies and Materials	167,784	159,432	227,938	211,955	241,039
Other Operating Costs	16,262	13,187	22,215	6,917	9,950
Fixed Assets	921,323	61,698	177,480	4,161	1,000
Grand Total	\$ 3,780,318	\$ 2,855,833	\$ 3,543,717	\$ 2,963,071	\$ 3,778,795

Expenditures by Intent					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,204,677	\$ 979,391	\$ 1,331,901	\$ 1,050,338	\$ 1,835,652
Gifted	-	648	-	267	1,346
Special Education	393,956	521,792	573,876	538,327	629,268
Compensatory	82,052	74,690	90,979	25,470	18,670
Bilingual	69,393	67,466	6,372	528	1,357
SCE to Support Title I	67,783	100,871	127,279	290,199	187,758
Pre-Kindergarten	-	33,985	41,996	-	-
Pre-Kindergarten - Comp Ed	-	17,392	16,938	-	-
Early Education Allotment	201,294	276,213	216,839	265	-
Dyslexia			-	68,047	71,709
Athletics			1,167	36	1,000
Other Instructional Area	1,761,164	783,384	1,136,371	989,594	1,032,035
Grand Total	\$ 3,780,318	\$ 2,855,833	\$ 3,543,717	\$ 2,963,071	\$ 3,778,795

Per Student Cost	\$ 9,644	\$ 7,212	\$ 9,133	\$ 6,644	\$ 8,667
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	68%	65%	
Mathematics	NA	NA	55%	52%	
Writing	NA	NA	NA	NA	
Science	NA	NA	61%	44%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

G.R. Porter Elementary School

LeeAnn Englert, Principal

Porter will be a unified campus with high expectations for critical thinking, creativity, and problem solving. Providing a nurturing, respectful environment based on supportive relationships between teachers, students and parents that encourage every child to be the best they can be.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	421	389	374	419	429
Student/Teacher Ratio	14.3	13.8	12.0	15.2	
Staff FTE's					
Professional	35.4	35.6	39.1	35.5	
Teachers	29.4	28.2	31.1	27.5	
Professional Support	4	5.4	6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	6	7	9	8	
Total	41.4	42.6	48.1	43.5	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,798,002	\$ 2,399,493	\$ 2,933,776	\$ 2,877,890	\$ 3,447,690
Contracted Services	85,471	67,991	78,296	131,779	90,900
Supplies and Materials	172,837	145,284	203,024	194,572	191,892
Other Operating Costs	20,276	12,063	22,438	16,942	12,000
Fixed Assets	7,145,250	1,404,756	-	15,364	4,000
Grand Total	\$ 10,221,837	\$ 4,029,588	\$ 3,237,535	\$ 3,236,546	\$ 3,746,482

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,536,827	\$ 1,338,061	\$ 1,648,423	\$ 1,495,448	\$ 2,056,460
Gifted	-	-	639	500	1,275
Special Education	138,456	135,760	248,524	317,729	365,529
Compensatory	83,802	76,582	91,080	98,383	28,290
Bilingual	74,272	74,214	7,237	5,964	7,428
SCE to Support Title I	112,398	164,797	168,479	315,421	267,702
Pre-Kindergarten	-	-	-	-	-
Pre-Kindergarten-Comp Ed	25,087	16,906	24,519	-	-
Pre-Kindergarten-Bilingual	64,409	32,814	2,625	-	-
Early Education Allotment	169,424	149,143	143,338	117	-
Dyslexia	69,737	-	-	76,799	80,928
Other Instructional Area	7,947,424	2,041,312	902,670	926,185	938,870
Grand Total	\$ 10,221,837	\$ 4,029,588	\$ 3,237,535	\$ 3,236,546	\$ 3,746,482

Per Student Cost	\$ 24,280	\$ 10,359	\$ 8,657	\$ 7,724	\$ 8,733
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	76%	75%	
Mathematics	NA	NA	80%	73%	
Writing	NA	NA	NA	NA	
Science	NA	NA	76%	58%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Vernon Price Elementary School

Ashley Goodwin, Principal



Excellence Always!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	348	299	311	339	322
Student/Teacher Ratio	16.1	13.7	12.7	14.6	
Staff FTE's					
Professional	29.6	29.8	32.5	30.2	
Teachers	21.6	21.8	24.5	23.2	
Professional Support	6	6	6	5	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8	8	8	9.6	
Total	37.6	37.8	40.5	39.8	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,416,021	\$ 2,179,192	\$ 2,607,046	\$ 2,361,422	\$ 3,039,822
Contracted Services	71,122	52,151	65,647	61,526	61,600
Supplies and Materials	121,869	116,066	165,690	181,559	224,581
Other Operating Costs	19,764	12,777	17,186	10,526	10,000
Fixed Assets	192,654	52,098	12,297	9,942	5,000
Grand Total	\$ 2,821,430	\$ 2,412,284	\$ 2,867,867	\$ 2,624,975	\$ 3,341,003

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,065,603	\$ 685,461	\$ 1,020,557	\$ 935,208	\$ 1,657,471
Gifted	-	-	-	494	1,083
Special Education	414,317	488,858	488,756	434,516	483,422
Compensatory	87,418	70,429	88,235	65,313	33,380
Bilingual	76,641	76,664	8,202	800	1,500
SCE to Support Title I	67,470	97,034	99,405	273,956	193,385
Pre-Kindergarten	65,525	32,753	41,385	-	-
Pre-Kindergarten - Comp Ed	21,631	18,341	20,595	-	-
Early Education Allotment	118,285	221,630	218,572	163	-
Other Instructional Area	904,539	721,114	882,161	914,525	970,762
Grand Total	\$ 2,821,430	\$ 2,412,284	\$ 2,867,867	\$ 2,624,975	\$ 3,341,003

Per Student Cost	\$ 8,108	\$ 8,068	\$ 9,221	\$ 7,743	\$ 10,376
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	72%	71%	
Mathematics	NA	NA	58%	66%	
Writing	NA	NA	NA	NA	
Science	NA	NA	67%	43%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

I. N. Range Elementary School

Kelly Locke, Principal



To develop and grow all students academically, socially, and emotionally in order to foster a life-long desire to learn.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	601	580	572	580	575
Student/Teacher Ratio	15.4	15.1	14.0	13.6	
Staff FTE's					
Professional	46.5	46.1	49.5	50.8	
Teachers	38.9	38.5	40.9	42.8	
Professional Support	5.6	5.6	6.6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	10	7	10	15.6	
Total	56.5	53.1	59.5	66.4	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,744,464	\$ 3,261,651	\$ 3,867,069	\$ 4,011,276	\$ 4,659,038
Contracted Services	243,114	82,707	119,196	105,674	103,400
Supplies and Materials	356,445	226,334	281,298	275,089	292,274
Other Operating Costs	31,058	25,345	35,179	30,093	17,661
Fixed Assets	23,372	90,730	-	13,815	-
Grand Total	\$ 4,398,453	\$ 3,686,767	\$ 4,302,741	\$ 4,435,947	\$ 5,072,373

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,133,982	\$ 1,726,718	\$ 2,217,529	\$ 1,954,682	\$ 2,636,103
Gifted	-	-	647	646	1,847
Special Education	401,464	200,115	289,144	669,889	796,273
Compensatory	154,914	147,577	168,520	185,126	2,300
Bilingual	68,446	68,057	10,400	4,653	8,531
SCE to Support Title I	158,612	229,323	255,151	484,942	392,135
Pre-Kindergarten	-	71,523	71,660	-	-
Pre-Kindergarten - Comp Ed	-	31,053	41,088	-	-
Pre-Kindergarten - Bilingual Ed	-	35,005	2,602	-	-
Early Education Allotment	273,985	218,666	228,446	654	-
Dyslexia	66,634	121,998	67,928	143,408	151,534
Other Instructional Area	1,140,416	836,733	949,627	991,946	1,083,650
Grand Total	\$ 4,398,453	\$ 3,686,767	\$ 4,302,741	\$ 4,435,947	\$ 5,072,373

Per Student Cost	\$ 7,319	\$ 6,356	\$ 7,522	\$ 7,648	\$ 8,822
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	73%	71%	
Mathematics	NA	NA	64%	70%	
Writing	NA	NA	NA	NA	
Science	NA	NA	66%	71%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

J. C. Rugel Elementary School

Selena Bastidas, Principal



Rugel All In.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	355	321	293	325	280
Student/Teacher Ratio	14	13.5	12.2	13.6	
Staff FTE's					
Professional	31.4	31.4	31.8	31.7	
Teachers	25.4	23.7	24.1	23.9	
Professional Support	4	5.7	5.7	5.8	
Campus Administration	2	2	2	2	
Support					
Educational Aides	9	8	8	8.8	
Total	40.4	39.4	39.8	40.5	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,650,644	\$ 2,376,014	\$ 2,742,233	\$ 2,545,277	\$ 3,084,605
Contracted Services	74,861	70,854	88,404	75,801	80,500
Supplies and Materials	151,193	140,853	178,550	170,654	180,578
Other Operating Costs	16,562	11,512	17,740	9,684	11,200
Fixed Assets	984,953	179,323	1,500	-	3,500
Grand Total	\$ 3,878,214	\$ 2,778,557	\$ 3,028,427	\$ 2,801,416	\$ 3,360,383

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,239,161	\$ 970,873	\$ 1,287,526	\$ 1,019,928	\$ 1,620,274
Gifted	201	-	633	498	931
Special Education	353,130	392,196	421,223	461,455	527,103
Compensatory	92,825	88,473	85,862	87,395	19,310
Bilingual	68,136	68,282	7,204	1,274	1,238
SCE to Support Title I	67,653	101,574	121,337	230,898	119,135
Pre-Kindergarten	-	167	-	-	-
Pre-Kindergarten - Comp Ed	-	1,794	-	-	-
Pre-Kindergarten—Bilingual Ed	-	-	-	-	-
Early Education Allotment	202,445	182,218	154,130	-	-
Dyslexia	80,630	82,373	83,789	86,003	91,013
Other Instructional Area	1,774,032	890,606	866,722	913,965	981,379
Grand Total	\$ 3,878,214	\$ 2,778,557	\$ 3,028,427	\$ 2,801,416	\$ 3,360,383

Per Student Cost	\$ 10,925	\$ 8,656	\$ 10,336	\$ 8,620	\$ 12,001
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	68%	72%	
Mathematics	NA	NA	67%	78%	
Writing	NA	NA	NA	NA	
Science	NA	NA	70%	62%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Sam Rutherford Elementary School

Casy Willburn, Principal



Where the Best Begins

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	659	648	657	703	738
Student/Teacher Ratio	15.3	14.6	14.4	15.6	
Staff FTE's					
Professional	50.3	53.5	53.6	54.4	
Teachers	43	44.5	45.6	45.2	
Professional Support	5.3	7	6	7.2	
Campus Administration	2	2	2	2	
Support					
Educational Aides	10	14.7	14.7	14.7	
Total	60.3	68.2	68.3	69.1	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 4,107,311	\$ 3,858,412	\$ 4,442,158	\$ 4,138,878	\$ 4,723,489
Contracted Services	117,032	111,258	148,576	133,602	129,375
Supplies and Materials	264,767	300,204	355,344	336,692	333,562
Other Operating Costs	23,803	13,382	44,977	30,751	15,000
Fixed Assets	26,204	93,730	5,390	-	3,000
Grand Total	\$ 4,539,117	\$ 4,376,986	\$ 4,996,445	\$ 4,639,924	\$ 5,204,426

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,337,610	\$ 1,889,174	\$ 2,444,640	\$ 2,051,514	\$ 2,669,520
Gifted	382	641	632	695	2,101
Special Education	359,469	533,689	574,421	599,415	664,580
Compensatory	192,870	223,674	207,889	192,636	21,500
Bilingual	74,419	71,149	5,324	4,239	8,368
SCE to Support Title I	151,124	240,246	235,038	499,236	458,896
Pre-Kindergarten	73,986	37,417	46,552	-	-
Pre-Kindergarten - Comp Ed	18,511	36,963	38,700	-	-
Pre-Kindergarten - Bilingual Ed	-	37,285	4,405	-	71,061
Early Education Allotment	263,352	247,033	240,173	458	-
Dyslexia	66,939	69,522	70,798	76,789	81,077
Other Instructional Area	1,000,452	990,194	1,127,873	1,214,943	1,227,323
Grand Total	\$ 4,539,117	\$ 4,376,986	\$ 4,996,445	\$ 4,639,924	\$ 5,204,426

Per Student Cost	\$ 6,888	\$ 6,755	\$ 7,605	\$ 6,600	\$ 7,052
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	82%	80%	
Mathematics	NA	NA	77%	81%	
Writing	NA	NA	NA	NA	
Science	NA	NA	77%	69%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

S.M. Seabourn Elementary School

Renea Kern, Principal



Seabourn PRIDE -
Excellence Always

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	661	578	608	680	628
Student/Teacher Ratio	17.8	14.8	15.8	18.0	
Staff FTE's					
Professional	46.2	48.4	48	46.9	
Teachers	37.2	39.1	38.6	37.7	
Professional Support	7	7.3	7.4	6.2	
Campus Administration	2	2	2	3	
Support					
Educational Aides	12	12	11.7	12	
Total	58.2	60.4	59.7	58.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,513,207	\$ 3,329,306	\$ 3,678,680	\$ 3,730,296	\$ 4,330,649
Contracted Services	130,717	86,532	106,701	121,374	87,100
Supplies and Materials	251,506	219,643	298,038	324,104	325,577
Other Operating Costs	24,513	16,499	26,089	26,339	12,568
Fixed Assets	3,758	96,821	5,390	-	4,000
Grand Total	\$ 3,923,701	\$ 3,748,801	\$ 4,114,899	\$ 4,202,114	\$ 4,759,894

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,598,273	\$ 1,488,558	\$ 1,840,995	\$ 1,870,659	\$ 2,424,730
Gifted	-	-	-	-	2,042
Special Education	416,059	448,453	443,188	487,182	572,006
Compensatory	152,369	162,342	172,862	133,096	16,390
Bilingual	66,796	67,327	4,825	3,120	10,890
SCE to Support Title I	158,494	211,803	199,492	389,596	395,699
Pre-Kindergarten	67,997	35,899	42,792	-	-
Pre-Kindergarten-Comp Ed	56,804	56,984	60,463	-	-
Pre-Kindergarten-Bilingual Ed	143,460	71,619	7,813	-	-
Early Education Allotment	239,895	224,699	237,970	559	-
Dyslexia	-	-	-	113,614	149,140
Other Instruction Area	1,023,553	981,116	1,104,499	1,204,288	1,188,997
Grand Total	\$ 3,923,701	\$ 3,748,801	\$ 4,114,899	\$ 4,202,114	\$ 4,759,894

Per Student Cost	\$ 5,936	\$ 6,486	\$ 6,768	\$ 6,180	\$ 7,579
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	76%	
Mathematics	NA	NA	67%	80%	
Writing	NA	NA	NA	NA	
Science	NA	NA	56%	69%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Elsie Shands Elementary School

Brandi Lewis, Principal



Expect Excellence

No Excuses

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	629	622	544	549	549
Student/Teacher Ratio	15.6	14.9	13.3	13.8	
Staff FTE's					
Professional	49.4	51.2	51.5	50.1	
Teachers	40.4	41.7	41	39.8	
Professional Support	7	7.5	8.5	8.3	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8.9	12.7	11.9	12	
Total	58.3	63.9	63.4	62.1	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,998,664	\$ 3,682,031	\$ 4,276,312	\$ 3,935,971	\$ 4,574,993
Contracted Services	106,540	88,498	113,431	100,863	101,455
Supplies and Materials	316,061	226,418	291,421	289,351	292,274
Other Operating Costs	25,593	12,090	25,955	16,281	12,204
Fixed Assets	24,418	84,730	108,484	66,928	51,000
Grand Total	\$ 4,471,275	\$ 4,093,767	\$ 4,815,603	\$ 4,409,394	\$ 5,031,926

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,135,531	\$ 1,935,328	\$ 2,415,201	\$ 1,996,509	\$ 2,690,838
Gifted	-	-	-	-	1,590
Career & Technology	-	-	-	-	-
Special Education	428,417	585,504	531,263	493,123	553,804
Compensatory	154,318	129,918	167,360	161,098	4,290
Bilingual	66,213	66,878	3,869	2,991	7,337
SCE to Support Title I	283,260	191,188	203,982	433,784	380,894
Pre-Kindergarten	-	-	-	-	-
Pre-Kindergarten - Comp Ed	-	39,416	47,615	-	-
Pre-Kindergarten - Bilingual Ed	-	-	-	-	-
Early Education Allotment	332,273	172,176	172,176	-	-
Dyslexia	-	-	-	58,944	75,709
Other Instructional Area	1,071,263	973,357	1,274,136	1,262,946	1,317,464
Grand Total	\$ 4,471,275	\$ 4,093,767	\$ 4,815,603	\$ 4,409,394	\$ 5,031,926

Per Student Cost	\$ 7,109	\$ 6,582	\$ 8,852	\$ 8,032	\$ 9,166
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	72%	69%	
Mathematics	NA	NA	70%	72%	
Writing	NA	NA	NA	NA	
Science	NA	NA	70%	45%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Ruby Shaw Elementary School

Dr. Israel Garcia, Principal



The Shaw Bulldog vision is to create and nurture a family of learners where every person is encouraged and empowered to become his or her best.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	577	555	514	490	522
Student/Teacher Ratio	15.8	14.2	13.6	13.5	
Staff FTE's					
Professional	45.6	48.1	46.8	44	
Teachers	36.6	39.1	37.8	36.2	
Professional Support	7	7	7	5.8	
Campus Administration	2	2	2	2	
Support					
Educational Aides	11	8	8.7	9	
Total	56.6	56.1	55.5	53.0	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,616,792	\$ 3,217,285	\$ 3,477,181	\$ 3,134,724	\$ 3,790,926
Contracted Services	128,578	86,774	113,060	112,628	109,300
Supplies and Materials	209,945	246,894	260,088	250,720	236,188
Other Operating Costs	27,355	17,692	47,283	34,500	16,557
Fixed Assets	5,456	134,544	-	61,942	14,000
Grand Total	\$ 3,988,126	\$ 3,703,188	\$ 3,897,613	\$ 3,594,514	\$ 4,166,971

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,735,634	\$ 1,572,509	\$ 1,754,949	\$ 1,542,155	\$ 2,227,417
Gifted	-	-	330	599	1,497
Special Education	521,399	415,057	412,010	395,608	427,600
Compensatory	106,206	115,904	133,896	137,768	44,040
Bilingual	76,482	76,967	7,556	2,455	4,518
SCE to Support Title I	256,189	183,746	198,525	316,784	301,639
Pre-Kindergarten	-	606	47,482	-	-
Pre-Kindergarten - Comp Ed	-	15,466	18,184	-	-
Early Education Allotment	254,449	230,625	230,625	-	-
Dyslexia	68,671	135,269	72,641	75,840	81,894
Other Instructional Area	969,097	957,040	1,021,414	1,123,305	1,078,366
Grand Total	\$ 3,988,126	\$ 3,703,188	\$ 3,897,613	\$ 3,594,514	\$ 4,166,971

Per Student Cost	\$ 6,912	\$ 6,672	\$ 7,583	\$ 7,336	\$ 7,983
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	71%	
Mathematics	NA	NA	61%	75%	
Writing	NA	NA	NA	NA	
Science	NA	NA	61%	50%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

B. J. Smith Elementary School

Stacy Bennett, Principal



A family that innovatively invests in their school and community.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	437	545	541	573	551
Student/Teacher Ratio	14.9	14.7	14.2	15.3	
Staff FTE's					
Professional	37.4	45.5	46	46.4	
Teachers	29.4	37.2	38	37.4	
Professional Support	6	6.3	6	7	
Campus Administration	2	2	2	2	
Support					
Educational Aides	10.8	12	11.3	12.8	
Total	48.2	57.5	57.3	59.2	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,926,460	\$ 3,070,389	\$ 3,498,758	\$ 3,269,173	\$ 3,953,849
Contracted Services	96,361	107,311	135,951	120,676	98,747
Supplies and Materials	187,097	192,045	303,223	248,953	279,152
Other Operating Costs	29,638	16,579	28,909	19,554	16,000
Fixed Assets	5,998	331,543	49,016	23,847	5,000
Grand Total	\$ 3,245,554	\$ 3,717,866	\$ 4,015,855	\$ 3,682,202	\$ 4,352,748

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,342,972	\$ 1,372,624	\$ 1,798,802	\$ 1,543,415	\$ 2,328,457
Gifted	-	411	622	597	1,825
Special Education	511,279	506,525	530,007	483,067	525,259
Compensatory	72,772	102,131	115,435	150,074	12,800
Bilingual	65,386	61,173	5,198	2,680	6,881
SCE to Support Title I	73,608	163,810	180,267	388,892	339,308
Pre-Kindergarten	69,049	35,214	42,251	-	-
Pre-Kindergarten-Comp Ed	18,434	43,766	40,291	-	-
Pre-Kindergarten-Bilingual Ed	-	30,707	5,771	-	-
Early Education Allotment	189,401	297,736	262,223	186	-
Dyslexia	65,995	-	-	83,233	77,730
Other Instructional Area	836,658	1,103,768	1,034,987	1,030,059	1,060,488
Grand Total	\$ 3,245,554	\$ 3,717,866	\$ 4,015,855	\$ 3,682,202	\$ 4,352,748

Per Student Cost	\$ 7,427	\$ 6,823	\$ 7,423	\$ 6,426	\$ 7,900
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	68%	69%	
Mathematics	NA	NA	59%	63%	
Writing	NA	NA	NA	NA	
Science	NA	NA	65%	61%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Jay R. Thompson Elementary School

Candice Griffin, Principal



Our mission is to ensure the academic and social-emotional growth of ALL students every day.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	523	566	566	589	597
Student/Teacher Ratio	16.9	16.4	15.8	16.2	
Staff FTE's					
Professional	38.9	41.5	43.9	44.4	
Teachers	30.9	34.5	35.9	36.4	
Professional Support	6	5	6	6	
Campus Administration	2	2	2	2	
Support					
Educational Aides	8	8	10.3	7.9	
Total	46.9	49.5	54.2	52.3	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,197,106	\$ 2,958,352	\$ 3,514,397	\$ 3,066,651	\$ 3,942,060
Contracted Services	109,170	108,683	126,767	135,118	118,800
Supplies and Materials	223,774	207,302	280,356	302,579	330,841
Other Operating Costs	23,608	16,044	35,284	17,217	8,142
Fixed Assets	623,964	77,743	-	16,891	2,300
Grand Total	\$ 4,177,622	\$ 3,368,123	\$ 3,956,804	\$ 3,538,456	\$ 4,402,143

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 1,622,984	\$ 1,345,381	\$ 1,724,843	\$ 1,484,766	\$ 2,395,763
Gifted	84	84	-	84	2,297
Special Education	399,373	448,449	412,162	288,052	400,063
Compensatory	95,544	94,368	118,816	145,004	6,380
Bilingual	65,298	68,423	4,494	598	1,156
SCE to Support Title I	100,214	83,180	187,862	415,558	335,365
Pre-Kindergarten	63,554	64,770	94,974	-	-
Pre-Kindergarten Comp Ed	17,415	37,616	35,400	-	-
Early Education Allotment	195,647	248,870	269,034	291	-
Dyslexia	68,810	70,073	72,907	76,734	\$ 81,594
Other Instructional Area	1,548,699	906,909	1,036,311	1,127,368	1,179,525
Grand Total	\$ 4,177,622	\$ 3,368,123	\$ 3,956,804	\$ 3,538,456	\$ 4,402,143

Per Student Cost	\$ 7,988	\$ 5,951	\$ 6,991	\$ 6,008	\$ 7,374
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	61%	57%	
Mathematics	NA	NA	52%	58%	
Writing	NA	NA	NA	NA	
Science	NA	NA	48%	36%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Ben Tisinger Elementary School

Amanda Relf, Principal



Where We Inspire A LOVE for Learning in ALL Students

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	660	631	648	637	627
Student/Teacher Ratio	15.9	15.4	15.1	16.0	
Staff FTE's					
Professional	50.5	50.9	52.4	49.7	
Teachers	41.5	41.1	42.8	39.7	
Professional Support	7	7.8	7.6	8	
Campus Administration	2	2	2	2	
Support					
Educational Aides	10.9	10.9	12.6	13	
Total	61.4	61.8	65.0	62.7	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 3,951,758	\$ 3,522,483	\$ 4,095,857	\$ 3,848,623	\$ 4,505,528
Contracted Services	134,506	88,624	148,761	152,542	109,800
Supplies and Materials	316,382	223,267	335,926	307,951	311,920
Other Operating Costs	21,834	17,523	23,873	33,418	14,300
Fixed Assets	1,294,503	101,298	122,844	15,908	7,000
Grand Total	\$ 5,718,983	\$ 3,953,194	\$ 4,727,260	\$ 4,358,441	\$ 4,948,548

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,117,750	\$ 1,644,722	\$ 2,215,552	\$ 1,885,734	\$ 2,712,743
Gifted	-	-	-	622	2,091
Special Education	397,951	452,669	470,836	520,200	560,615
Compensatory	197,062	163,379	186,889	231,871	8,340
Bilingual	34,153	34,023	6,264	1,337	7,004
SCE to Support Title I	256,574	272,148	220,162	513,656	439,217
Pre-Kindergarten	70,641	65,998	80,498	-	-
Pre-Kindergarten Comp Ed	27,690	46,970	64,621	-	-
Pre-Kindergarten Bilingual Ed	-	-	5,781	-	-
Early Education Allotment	272,719	304,483	297,209	454	-
Dyslexia	-	-	-	71,382	75,500
Other Instruction Area	2,344,444	968,802	1,179,448	1,133,183	1,143,038
Grand Total	\$ 5,718,983	\$ 3,953,194	\$ 4,727,260	\$ 4,358,441	\$ 4,948,548

Per Student Cost	\$ 8,665	\$ 6,265	\$ 7,295	\$ 6,842	\$ 7,892
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	70%	70%	
Mathematics	NA	NA	61%	68%	
Writing	NA	NA	NA	NA	
Science	NA	NA	78%	56%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Charles A. Tosch Elementary School

Mahlee Laird, Principal



Excellence Always

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	594	617	585	603	615
Student/Teacher Ratio	15.8	15.0	13.9	14.3	
Staff FTE's					
Professional	46.7	49.8	50.6	51.4	
Teachers	37.7	41.2	42	42.1	
Professional Support	7	6.6	6.6	7.3	
Campus Administration	2	2	2	2	
Support					
Educational Aides	13	14.9	14	14.9	
Total	59.7	64.7	64.6	66.3	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
Payroll Costs	\$ 3,636,522	\$ 3,542,419	\$ 4,122,169	\$ 4,054,301	\$ 4,533,240
Contracted Services	125,851	115,057	142,876	130,964	127,500
Supplies and Materials	262,889	260,282	317,589	307,784	297,866
Other Operating Costs	19,173	15,350	36,265	21,088	8,500
Fixed Assets	125,012	94,204	10,134	50,966	86,000
Grand Total	\$ 4,169,447	\$ 4,027,312	\$ 4,629,034	\$ 4,565,103	\$ 5,053,106

Expenditures by Program Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
Basic	\$ 1,995,502	\$ 1,598,614	\$ 2,134,768	\$ 1,972,407	\$ 2,606,373
Gifted	318	760	373	431	1,813
Special Education	353,861	493,547	519,553	456,481	528,854
Compensatory	162,901	144,159	168,430	198,403	1,770
Bilingual	169,027	168,499	20,934	4,954	7,601
SCE to Support Title I	178,401	164,641	225,180	544,578	457,499
Pre-Kindergarten	63,910	67,631	100,172	112	-
Pre-Kindergarten Comp Ed	22,421	65,630	69,837	-	-
Pre- Kindergarten-Bilingual Ed	886	58,148	5,007	-	-
Early Education Allotment	219,372	289,510	244,030	439	-
Dyslexia	-	-	-	148,135	156,787
Other Instruction Area	1,002,847	976,173	1,140,750	1,239,162	1,292,409
Grand Total	\$ 4,169,447	\$ 4,027,312	\$ 4,629,034	\$ 4,565,103	\$ 5,053,106

Per Student Cost	\$ 7,019	\$ 6,527	\$ 7,913	\$ 7,571	\$ 8,216
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	73%	69%	
Mathematics	NA	NA	61%	74%	
Writing	NA	NA	NA	NA	
Science	NA	NA	42%	57%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Frank B. Agnew Middle School

Bret Peterson, Principal



Our mission at Agnew Middle School is to cultivate an innovative learning experience while empowering our students to make their hope a reality.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1228	1227	1153	1130	1058
Student/Teacher Ratio	16.4	16.6	15.4	15.0	
Staff FTE's					
Professional	90.3	89.3	90.4	89.5	
Teachers	74.9	73.9	75	75.4	
Professional Support	11.4	11.4	11.4	10.1	
Campus Administration	4	4	4	4	
Support					
Educational Aides	6	5	7.6	9.8	
Total	96.3	94.3	98.0	99.3	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 6,790,689	\$ 5,826,215	\$ 6,935,957	\$ 6,255,196	\$ 7,466,608
Contracted Services	195,006	192,256	256,885	266,657	259,920
Supplies and Materials	518,378	428,636	556,229	468,032	493,091
Other Operating Costs	151,410	87,050	164,126	78,609	46,050
Fixed Assets	5,180,590	813,845	24,299	16,679	108,910
Grand Total	\$ 12,836,073	\$ 7,348,001	\$ 7,937,495	\$ 7,085,173	\$ 8,374,579

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 4,104,306	\$ 3,673,581	\$ 4,170,071	\$ 3,109,269	\$ 4,450,393
Gifted	66,305	58,279	21,676	41,511	37,574
Career & Technology	162,727	110,405	101,090	49,028	46,658
Special Education	801,323	685,586	778,704	922,477	1,002,420
Compensatory	257,128	243,994	287,680	297,795	6,930
Bilingual	-	2,901	-	172	10,981
SCE to Support Title 1	424,000	355,552	451,774	497,090	500,934
Athletics	122,742	106,499	125,728	110,149	111,700
Other Instructional Areas	6,897,542	2,111,205	2,000,772	2,057,682	2,206,989
Grand Total	\$ 12,836,073	\$ 7,348,001	\$ 7,937,495	\$ 7,085,173	\$ 8,374,579

Per Student Cost	\$ 10,453	\$ 5,989	\$ 6,884	\$ 6,270	\$ 7,915
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	69%	
Mathematics	NA	NA	67%	71%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	48%	40%	
Science	NA	NA	82%	71%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

The 2018 year a wing was added from 199. This is what added to the high expenditure per student.

Judge Frank Berry Middle School

Angela Wiggins, Principal



Love First: We believe in creating a loving culture of community and value built on positive relationships, servant leadership, and mutual respect.

Standards Focused: We believe that beginning with the end in mind includes: setting high expectations and achievable goals, getting to know our students through engaging and creative activities, delivering TEKS-focused, differentiated instruction, and preparing students to be lifelong learners.

Bear PRIDE: WE believe unity, consistency, and a culture of honor exemplifies Bear PRIDE.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1103	613	601	586	598
Student/Teacher Ratio	16.5	14.2	13.7	13.7	
Staff FTE's					
Professional	79	52	52.5	52.3	
Teachers	67	43.1	43.9	42.7	
Professional Support	8	5.9	5.6	6.6	
Campus Administration	4	3	3	3	
Support					
Educational Aides	7.9	5	6	6.9	
Total	86.9	57	58.5	59.2	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
Payroll Costs	\$ 5,985,404	\$ 3,573,725	\$ 4,456,219	\$ 4,153,537	\$ 4,738,640
Contracted Services	193,388	223,693	321,365	266,581	300,402
Supplies and Materials	440,192	268,134	351,621	326,226	339,640
Other Operating Costs	117,299	81,494	127,250	31,503	28,936
Fixed Assets	4,680,459	949,370	31,229	119,865	105,000
Grand Total	\$ 11,416,743	\$ 5,096,416	\$ 5,287,683	\$ 4,897,713	\$ 5,512,618

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 3,449,770	\$ 1,763,214	\$ 2,279,763	\$ 1,788,137	\$ 2,518,579
Gifted	169,745	147,895	82,197	58,048	48,853
Career & Technology	85,060	86,567	87,366	83,974	85,678
Special Education	868,279	513,094	621,136	566,916	592,877
Compensatory	144,698	124,532	125,177	163,966	2,970
Bilingual	61,435	-	-	-	3,671
SCE to Support Title 1	260,623	280,103	300,693	414,725	337,893
Athletics	126,914	101,701	128,390	97,427	94,300
Other Instructional Areas	6,250,220	2,079,310	1,662,960	1,724,520	1,827,797
Grand Total	\$ 11,416,743	\$ 5,096,416	\$ 5,287,683	\$ 4,897,713	\$ 5,512,618

Per Student Cost	\$ 10,351	\$ 8,314	\$ 8,798	\$ 8,358	\$ 9,218
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	72%	69%	
Mathematics	NA	NA	74%	74%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	54%	38%	
Science	NA	NA	76%	69%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Lanny Frasier Middle School

Tracy Curtis, Principal



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1200	1126	1087	1055	993
Student/Teacher Ratio	16.4	15.4	15.5	14.9	
Staff FTE's					
Professional	88.8	88.8	86.9	84	
Teachers	73.1	73	70	70.9	
Professional Support	11.7	11.5	12.9	10.1	
Campus Administration	4	4	4	3	
Support					
Educational Aides	7.8	9	8.9	10.9	
Total	96.6	97.5	95.8	94.9	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 6,643,783	\$ 5,949,028	\$ 6,984,850	\$ 6,044,495	\$ 7,230,576
Contracted Services	217,493	146,914	228,071	236,282	232,310
Supplies and Materials	469,113	348,716	528,109	485,080	536,250
Other Operating Costs	118,007	87,620	147,873	59,107	43,168
Fixed Assets	45,627	152,054	19,224	10,939	16,000
Grand Total	\$ 7,494,023	\$ 6,684,332	\$ 7,908,127	\$ 6,835,903	\$ 8,058,304

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 3,849,302	\$ 3,298,934	\$ 3,964,186	\$ 2,894,852	\$ 4,151,783
Gifted	-	-	-	1,036	2,401
Career & Technology	109,611	89,138	102,737	130,494	126,869
Special Education	1,010,015	1,038,396	1,063,009	1,010,857	1,257,637
Compensatory	258,670	242,738	270,423	307,167	54,490
Bilingual	65,336	65,077	7,754	526	14,319
SCE to Support Title 1	321,273	352,704	429,165	537,371	497,009
Athletics	123,299	111,288	146,365	116,692	104,600
Other Instructional Areas	1,756,518	1,486,057	1,924,489	1,836,909	1,849,196
Grand Total	\$ 7,494,023	\$ 6,684,332	\$ 7,908,127	\$ 6,835,903	\$ 8,058,304

Per Student Cost	\$ 6.245	\$ 5,936	\$ 7,275	\$ 6,480	\$ 8,115
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	71%	73%	
Mathematics	NA	NA	68%	72%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	45%	51%	
Science	NA	NA	72%	72%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

R.B. Kimbrough Middle School

Chris Brott, Principal



EVERY student EVERY day

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1357	1260	1188	1167	1151
Student/Teacher Ratio	17.3	16.3	15.3	15.4	
Staff FTE's					
Professional	94.6	92.4	92.8	91.5	
Teachers	78.6	77.4	77.9	75.6	
Professional Support	12	11	10.9	11.9	
Campus Administration	4	4	4	4	
Support					
Educational Aides	8	9.7	10.7	7.7	
Total	102.6	102.1	103.5	99.2	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 7,156,254	\$ 6,051,364	\$ 7,195,109	\$ 6,446,584	\$ 7,437,883
Contracted Services	220,777	174,446	237,338	258,573	211,405
Supplies and Materials	492,433	416,657	570,402	572,727	579,346
Other Operating Costs	121,888	92,368	157,429	80,516	47,020
Fixed Assets	1,596,526	4,290,025	937,741	4,005	107,602
Grand Total	\$ 9,587,879	\$ 11,024,861	\$ 9,098,018	\$ 7,362,405	\$ 8,383,256

Expenditures by Program Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 4,106,141	\$ 3,530,408	\$ 4,105,576	\$ 3,081,735	\$ 4,187,015
Gifted	191,010	255,417	168,034	182,374	187,230
Career & Technology	71,432	96,082	89,363	89,178	153,361
Special Education	1,020,911	980,444	1,091,474	1,077,822	1,162,805
Compensatory	238,966	203,163	269,360	266,026	5,400
Bilingual	61,738	61,629	6,662	902	10,124
SCE to Support Title 1	376,502	316,830	325,482	429,092	376,508
Athletics	127,892	110,566	143,412	112,111	109,300
Other Instructional Areas	3,393,288	5,470,321	2,898,657	2,123,165	2,191,513
Grand Total	\$ 9,587,879	\$ 11,024,861	\$ 9,098,018	\$ 7,362,405	\$ 8,383,256

Per Student Cost	\$ 7,065	\$ 8,750	\$ 7,658	\$ 6,309	\$ 7,283
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	75%	76%	
Mathematics	NA	NA	76%	79%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	57%	56%	
Science	NA	NA	79%	76%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting
The 2018 school year 199 funds were used to build a wing.

T. H. McDonald Middle School

Te'Nesha Jackson, Principal



Believe in all students

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	908	923	840	786	779
Student/Teacher Ratio	16.6	16.2	15.1	14.6	
Staff FTE's					
Professional	68.1	70.2	68.5	66.5	
Teachers	54.8	56.9	55.7	53.7	
Professional Support	10.3	10.2	9.8	9.8	
Campus Administration	3	3.1	3	3	
Support					
Educational Aides	5	9	7	8	
Total	73.1	79.2	75.5	74.5	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 5,288,919	\$ 4,806,086	\$ 5,548,741	\$ 5,221,051	\$ 5,695,992
Contracted Services	173,627	165,035	231,435	231,824	220,535
Supplies and Materials	439,151	333,940	328,507	340,714	353,638
Other Operating Costs	123,766	80,183	155,381	80,732	41,630
Fixed Assets	622,287	4,455,889	1,221,219	8,515	15,000
Grand Total	\$ 6,647,750	\$ 9,841,133	\$ 7,485,284	\$ 5,882,836	\$ 6,326,795

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 3,072,329	\$ 2,657,124	\$ 3,168,155	\$ 2,418,672	\$ 3,128,709
Gifted	45,159	43,581	39,431	37,424	39,995
Career & Technology	118,304	91,795	92,508	125,788	114,791
Special Education	634,866	804,205	784,486	955,501	984,215
Compensatory	222,061	205,988	265,890	296,402	38,500
Bilingual	86	-	-	-	10,926
SCE to Support Title I	263,775	261,743	325,733	308,376	271,056
Athletics	114,675	108,895	142,266	110,809	100,200
Other Instructional	2,176,496	5,667,801	2,666,815	1,629,865	1,638,403
Grand Total	\$ 6,647,750	\$ 9,841,133	\$ 7,485,284	\$ 5,882,836	\$ 6,326,795

Per Student Cost	\$ 7,321	\$ 10,662	\$ 8,911	\$ 7,485	\$ 8,122
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	70%	
Mathematics	NA	NA	67%	75%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	43%	40%	
Science	NA	NA	68%	65%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

A.C. New Middle School

Regina Jackson, Principal



Knights boldly learn and work together to grow as a family!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	935	831	797	724	689
Student/Teacher Ratio	15.7	14.1	13.6	13.0	
Staff FTE's					
Professional	70.2	69.6	69	68	
Teachers	59.5	59.1	58.5	55.9	
Professional Support	7.7	7.5	7.5	9.1	
Campus Administration	3	3	3	3	
Support					
Educational Aides	7	7	7	8	
Total	77.2	76.6	76	76	

Expenditures By Character					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 5,447,790	\$ 4,754,118	\$ 5,316,994	\$ 4,741,144	\$ 5,529,889
Contracted Services	201,348	150,372	224,244	225,656	215,275
Supplies and Materials	471,008	378,582	458,050	414,841	427,493
Other Operating Costs	102,223	87,793	171,487	74,848	29,388
Fixed Assets	2,171,318	6,719,676	1,859,702	139,337	114,000
Grand Total	\$ 8,393,686	\$ 12,090,541	\$ 8,030,478	\$ 5,595,826	\$ 6,316,045

Expenditures by Program Intent					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 3,248,520	\$ 2,521,666	\$ 2,964,432	\$ 2,402,290	\$ 3,210,289
Gifted	44,766	11,384	10,221	2,862	3,343
Career & Technology	95,244	110,471	89,113	93,499	104,099
Special Education	630,190	629,638	640,162	651,674	658,846
Compensatory	238,959	246,748	207,801	254,352	41,280
Bilingual	71,877	70,410	11,085	710	12,369
SCE to Support Title I	311,778	337,411	291,927	235,078	351,337
Dyslexia		68,614	69,606	1,842	7,700
Athletics	121,010	102,336	133,117	111,989	95,000
Other Instructional	3,631,343	7,991,862	3,613,014	1,841,530	1,831,782
Grand Total	\$ 8,393,686	\$ 12,090,541	\$ 8,030,478	\$ 5,595,826	\$ 6,316,045

Per Student Cost	\$ 8,977	\$ 14,549	\$ 10,076	\$ 7,729	\$ 9,167
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	68%	
Mathematics	NA	NA	74%	76%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	33%	49%	
Science	NA	NA	71%	66%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Dr. James P. Terry Middle School

Irena Mayson, Principal

At Terry M.S. we believe in a respectful, collaborative, and student-centered environment where teachers build relationships with students and peers, and students are empowered to think independently. Their accomplishments are celebrated all while promoting a culture of positive behavior.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1463	1039	1056	1028	859
Student/Teacher Ratio	17.5	15.4	15.8	16.2	
Staff FTE's					
Professional	98.1	81	79.4	75	
Teachers	83.5	67.5	67	63.5	
Professional Support	10.6	9.5	9.4	8.5	
Campus Administration	4	4	3	3	
Support					
Educational Aides	8.9	7.8	7.6	7	
Total	107	88.8	87	82	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 7,481,649	\$ 5,633,095	\$ 6,368,061	\$ 5,584,066	\$ 6,124,235
Contracted Services	381,041	191,452	325,391	325,922	378,500
Supplies and Materials	545,618	303,752	495,321	454,587	519,445
Other Operating Costs	124,928	93,678	164,460	74,305	47,681
Fixed Assets	5,100,300	1,058,889	85,522	134,620	105,210
Grand Total	\$ 13,633,536	\$ 7,280,867	\$ 7,438,755	\$ 6,573,501	\$ 7,175,071

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 4,715,333	\$ 3,149,900	\$ 3,641,378	\$ 2,747,101	\$ 3,395,030
Gifted	55,181	44,144	28,650	34,298	38,038
Career & Technology	112,665	87,924	86,744	101,246	106,350
Special Education	1,039,482	886,193	931,325	847,253	903,350
Compensatory	197,475	241,375	246,627	289,824	63,710
Bilingual	123,213	66,476	527	-	6,880
SCE to Support Title 1	368,924	337,739	404,291	331,635	374,936
Dyslexia		72,973	73,759	1,570	7,800
Athletics	127,883	105,223	149,055	95,718	98,700
Other Instructional Areas	6,893,380	2,288,920	1,876,399	2,124,858	2,180,277
Grand Total	\$ 13,633,536	\$ 7,280,867	\$ 7,438,755	\$ 6,573,501	\$ 7,175,071

Per Student Cost	\$ 9,319	\$ 7,008	\$ 7,044	\$ 6,394	\$ 8,353
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	64%	63%	
Mathematics	NA	NA	63%	59%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	53%	42%	
Science	NA	NA	74%	70%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Ed F. Vanston Middle School

Melissa Smith, Principal

To establish an educational environment that produces productive members of society who are creative, innovative, and global thinkers. To utilize strategies that promote innovation through problem solving, collaboration and critical thinking. To provide a positive learning environment that empowers our students to succeed academically, as well as acquiring skills necessary to succeed in the 21st century.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	923	847	856	825	772
Student/Teacher Ratio	15.0	14.1	14.5	13.5	
Staff FTE's					
Professional	73.2	73.2	72.9	76.2	
Teachers	61.7	60.2	59.2	61.0	
Professional Support	8.5	10	10.7	12.2	
Campus Administration	3	3	3	3.0	
Support					
Educational Aides	10	9.6	12.2	14.6	
Total	83.2	82.8	85.1	90.8	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
Payroll Costs	\$ 5,707,980	\$ 5,170,388	\$ 6,089,425	\$ 6,006,241	\$ 6,790,349
Contracted Services	191,740	175,217	191,860	259,560	236,735
Supplies and Materials	411,929	292,406	383,406	393,539	433,679
Other Operating Costs	124,302	79,154	146,494	56,338	39,650
Fixed Assets	7,627,926	731,421	13,712	-	120,000
Grand Total	\$ 14,063,877	\$ 6,448,587	\$ 6,824,897	\$ 6,715,678	\$ 7,620,413

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2023 BUDGET
Basic	\$ 3,226,623	\$ 2,568,923	\$ 3,156,669	\$ 2,552,907	\$ 3,365,607
Gifted	56,999	46,604	41,761	45,969	39,157
Career & Technology	96,504	90,867	83,051	90,586	91,140
Special Education	1,031,335	1,074,253	1,237,491	1,466,967	1,772,311
Compensatory	215,552	220,894	197,218	310,390	51,240
Bilingual	68,261	71,414	7,325	507	13,977
SCE to Support Title I	242,207	276,208	310,074	289,304	215,915
Dyslexia	-	-	-	73,568	77,761
Athletics	126,761	102,327	142,693	104,055	99,250
Other Instructional	8,999,636	1,997,097	1,648,614	1,781,424	1,894,055
Grand Total	\$ 14,063,877	\$ 6,448,587	\$ 6,824,897	\$ 6,715,678	\$ 7,620,413

Per Student Cost	\$ 15,237	\$ 7,613	\$ 7,973	\$ 8,140	\$ 9,871
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	65%	67%	
Mathematics	NA	NA	68%	70%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	47%	42%	
Science	NA	NA	75%	66%	

Walter L. Wilkinson Middle School

DeMark'o Grant, Principal



Wilkinson Vision-Catch Greatness

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	790	797	724	701	641
Student/Teacher Ratio	14	13.7	14.0	14.0	
Staff FTE's					
Professional	66.9	68.2	64.4	61.5	
Teachers	56.6	58.3	51.6	50.1	
Professional Support	7.3	6.9	9.8	8.4	
Campus Administration	3	3	3	3	
Support					
Educational Aides	9.6	8.7	5.7	8.9	
Total	76.5	76.9	70.1	70.4	

Expenditures By Character					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 5,358,565	\$ 4,697,382	\$ 5,165,771	\$ 4,692,858	\$ 5,358,803
Contracted Services	222,485	171,296	260,320	258,955	232,230
Supplies and Materials	390,927	267,901	378,203	374,800	373,315
Other Operating Costs	122,129	93,139	153,223	45,343	30,345
Fixed Assets	894,110	4,430,650	1,186,138	92,484	2,000
Grand Total	\$ 6,988,216	\$ 9,660,368	\$ 7,143,656	\$ 5,464,441	\$ 5,996,693

Expenditures by Program Intent					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 2,981,934	\$ 2,373,966	\$ 2,861,943	\$ 2,396,208	\$ 3,079,717
Gifted	84,230	57,278	50,227	39,209	34,450
Career & Technology	99,385	87,255	72,646	72,837	83,363
Special Education	825,921	888,013	605,595	535,278	609,354
Compensatory	190,901	202,783	205,793	206,410	32,730
Bilingual	105,659	82,628	8,923	659	9,572
SCE to Support Title I	249,457	246,853	305,614	334,015	367,573
Athletics	120,914	101,349	128,653	91,651	98,490
Other Instructional	2,329,814	5,620,243	2,904,262	1,788,175	1,681,444
Grand Total	\$ 6,988,216	\$ 9,660,368	\$ 7,143,656	\$ 5,464,441	\$ 5,996,693

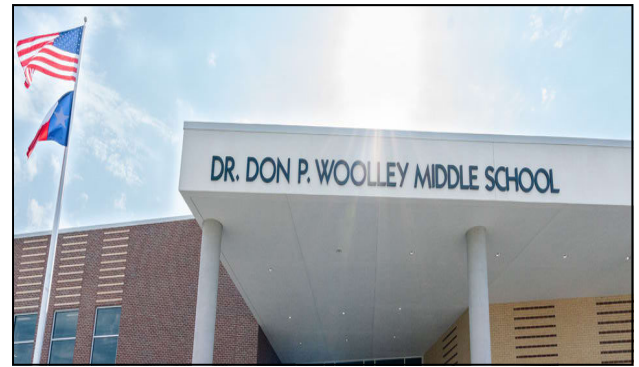
Per Student Cost	\$ 8,846	\$ 12,121	\$ 9,867	\$ 7,795	\$ 9,355
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	69%	73%	
Mathematics	NA	NA	64%	70%	
Writing	NA	NA	NA	NA	
Social Studies	NA	NA	54%	45%	
Science	NA	NA	84%	82%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Woolley Middle School

Kristy Morse, Principal



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	NA	907	887	918	1051
Student/Teacher Ratio		18.1	17.2	18.0	
Staff FTE's					
Professional		62.8	62.4	63.6	
Teachers		50.2	51.5	51.2	
Professional Support		9.6	7.9	9.3	
Campus Administration		3	3	3.1	
Support					
Educational Aides		7	8.7	10.7	
Total		69.8	71.1	74.3	

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 135,101	\$ 4,764,922	\$ 5,153,553	\$ 4,962,801	\$ 5,950,362
Contracted Services	2,530	131,354	255,293	257,850	271,865
Supplies and Materials	655,635	318,795	454,757	428,952	465,646
Other Operating Costs	5,403	68,149	165,522	82,097	59,004
Fixed Assets	34,836,218	3,711,342	3,325	9,205	-
Grand Total	\$ 35,634,888	\$ 8,994,561	\$ 6,032,450	\$ 5,740,904	\$ 6,746,877

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 17,280	\$ 2,704,111	\$ 2,969,945	\$ 2,286,531	\$ 3,395,994
Gifted	-	-	-	998	2,259
Career & Technology	2,105	110,015	56,492	80,011	78,410
Special Education	-	576,267	589,494	849,860	905,179
Compensatory	-	178,890	175,460	269,647	6,520
Bilingual	-	64,432	4,897	326	15,843
SCE to Support Title 1	1,813	266,854	339,034	326,755	339,488
Athletics	1,435	92,016	134,796	105,475	102,400
Other Instructional Areas	35,612,255	5,001,977	1,762,333	1,821,302	1,900,784
Grand Total	\$ 35,634,888	\$ 8,994,561	\$ 6,032,450	\$ 5,740,904	\$ 6,746,877

Per Student Cost	\$	\$	9,917	\$	6,801	\$	6,254	\$	6,419
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading		NA	66%	68%	
Mathematics		NA	61%	67%	
Writing		NA	NA	NA	
Social Studies		NA	47%	62%	
Science		NA	69%	78%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Dr. John D. Horn High School

Deedra Brown, Principal

Our mission is to enable all students at Dr. John D. Horn High to become lifelong learners and to acquire the attitudes, values, and ethics needed to be cooperative and productive citizens of a free society. We will strive to create a school community of empowerment, leadership, and continuous learning that offers success for all students.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	2898	3099	3089	3065	2871
Student/Teacher Ratio	16.9	16.6	17.2	17.1	
Staff FTE's					
Professional	201.2	218.5	212.5	213.5	
Teachers	171.1	186.8	179.6	179.4	
Professional Support	21.4	23.2	23.7	23.7	
Campus Administration	8.7	8.5	9.2	10.4	
Support					
Educational Aides	14.7	16	16.5	14.0	
Total	215.9	234.5	229	227.5	

Expenditures By Character					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 16,695,571	\$ 15,280,176	\$ 18,171,834	\$ 17,263,743	\$ 18,266,661
Contracted Services	615,569	470,617	683,612	697,304	592,330
Supplies and Materials	1,345,113	883,755	1,020,651	1,022,276	1,152,647
Other Operating Costs	752,207	450,839	949,960	642,620	318,817
Fixed Assets	4,033,224	711,527	1,510,278	17,838,517	33,469,519
Grand Total	\$ 23,441,683	\$ 17,796,914	\$ 22,336,334	\$ 37,464,461	\$ 53,799,974

Expenditures by Program Intent					
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 9,403,162	\$ 8,277,319	\$ 10,087,663	\$ 8,537,399	\$ 10,038,070
Gifted	217,850	207,773	207,872	159,159	172,211
Career & Technology	2,514,579	2,198,828	2,038,887	2,112,017	2,055,002
Special Education	1,778,873	1,882,270	1,801,129	1,707,182	1,729,266
Compensatory	430,450	439,495	451,104	736,399	2,000
Bilingual	-	688	-	-	23,129
SCE to Support Title I	327,737	264,500	385,544	554,325	635,317
High School Allotment	-	1,085	35,745	-	-
College Career & Mil Readiness	137,177	52,346	132,024	90,320	87,374
Athletics	974,632	836,919	1,023,260	879,847	815,728
Other Instructional	7,657,222	3,635,691	6,173,107	22,687,812	38,241,877
Grand Total	\$ 23,441,683	\$ 17,796,914	\$ 22,336,334	\$ 37,464,461	\$ 53,799,974

Per Student Cost	\$ 8,089	\$ 5,743	\$ 7,231	\$ 12,223	\$ 18,739
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	61%	63%	
Mathematics	NA	NA	76%	83%	
Social Studies	NA	NA	84%	88%	
Science	NA	NA	83%	87%	

Serves Grades 9th-12th

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Mesquite High School

Jeff Johnson, Principal

The Skeeter community invests in the growth of our students, empowering them to reach their full potential and impact the future.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	2625	2561	2345	2381	2397
Student/Teacher Ratio	13.9	13.8	13.0	13.9	
Staff FTE's					
Professional	223.7	219.9	211.9	206.1	
Teachers	188.9	186.3	179.8	171.5	
Professional Support	25.3	24.5	24.0	26.5	
Campus Administration	9.5	9.1	8.1	8.1	
Support					
Educational Aides	19.4	20.6	15.0	13	
Total	243.1	240.5	226.9	219.2	

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 17,074,143	\$ 14,347,575	\$ 16,281,611	\$ 15,652,568	\$ 16,788,632
Contracted Services	849,683	672,174	792,129	898,977	898,675
Supplies and Materials	1,578,414	951,502	1,071,786	893,507	946,700
Other Operating Costs	650,331	378,164	743,291	450,495	285,500
Fixed Assets	571,453	1,006,978	1,245,761	2,756,646	15,000
Grand Total	\$ 20,724,025	\$ 17,356,392	\$ 20,134,578	\$ 20,652,192	\$ 18,934,507

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 8,584,748	\$ 7,124,228	\$ 8,612,755	\$ 7,195,295	\$ 8,474,433
Gifted	37,324	-	77,119	87,073	94,213
Career & Technology	3,274,405	2,770,922	2,084,217	2,257,987	2,349,023
Special Education	1,945,727	1,806,540	1,837,616	1,808,836	1,894,297
Compensatory	503,211	506,172	418,302	587,013	-
Bilingual	86,444	47	-	-	21,093
SCE to Support Title I	623,601	533,407	507,160	603,402	635,286
High School Allotment	-	2,172	(3,672)	-	-
College Career & Mil Readiness	53,418	66,213	66,266	80,547	73,762
Athletics	970,539	690,079	1,001,399	852,388	826,990
Other Instructional	4,644,609	3,856,612	5,533,417	7,179,650	4,565,410
Grand Total	\$ 20,724,025	\$ 17,356,392	\$ 20,134,578	\$ 20,652,192	\$ 18,934,507

Per Student Cost	\$ 7.895	\$ 6,777	\$ 8,586	\$ 8,674	\$ 7,899
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	57%	63%	
Mathematics	NA	NA	76%	78%	
Social Studies	NA	NA	84%	91%	
Science	NA	NA	81%	91%	

Serves Grades 9th-12th

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

North Mesquite High School

TJ Reed, Principal



Dream...Believe...Achieve!

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	2522	2415	2169	2083	2097
Student/Teacher Ratio	14.7	14.5	14.1	13.7	
Staff FTE's					
Professional	202.5	200.8	182.6	182.4	
Teachers	171.2	166.4	153.6	152.2	
Professional Support	22	25.2	21.7	22.8	
Campus Administration	9.3	9.2	7.3	7.4	
Support					
Educational Aides	21	18.7	19.8	20.7	
Total	223.5	219.5	202.4	203.1	

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 16,701,423	\$ 14,154,244	\$ 15,730,733	\$ 15,698,534	\$ 16,458,304
Contracted Services	689,565	565,857	690,633	680,938	705,375
Supplies and Materials	1,363,422	866,238	1,023,371	910,689	931,556
Other Operating Costs	746,290	433,223	857,597	398,721	260,974
Fixed Assets	2,475,355	760,275	1,184,936	1,419,878	1,116,006
Grand Total	\$ 21,976,055	\$ 16,779,837	\$ 19,487,270	\$ 19,108,759	\$ 19,472,215

	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 8,761,751	\$ 7,210,898	\$ 8,735,571	\$ 7,851,215	\$ 8,504,249
Gifted	185,941	213,765	182,650	188,586	160,136
Career & Technology	2,275,021	1,928,728	1,589,403	1,556,903	1,627,686
Special Education	2,190,406	1,904,615	1,858,298	2,189,109	2,449,196
Compensatory	470,442	442,000	456,117	594,601	2,000
Bilingual	115,942	112,636	13,031	639	22,396
SCE to Support Title I	437,157	409,479	557,504	430,105	402,440
High School Allotment	-	4,664	471	352	1,000
College Career & Mil Readiness	91,810	58,908	72,300	69,899	77,220
Athletics	850,755	766,013	881,516	733,536	859,097
Other Instructional	6,596,830	3,728,131	5,140,409	5,493,815	5,366,795
Grand Total	\$ 21,976,055	\$ 16,779,837	\$ 19,487,270	\$ 19,108,759	\$ 19,472,215

Per Student Cost	\$ 8,713	\$ 6,948	\$ 8,984	\$ 9,174	\$ 9,286
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	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Assessment Results					
Reading	NA	NA	57%	65%	
Mathematics	NA	NA	80%	82%	
Social Studies	NA	NA	86%	92%	
Science	NA	NA	87%	92%	

Serves Grades 9th-12th

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Ralph H. Poteet High School

Kelly Long, Principal



Respect the past, Honor the future, and take Pride in today.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	1822	1750	1651	1600	1535
Student/Teacher Ratio	16	15.3	14.8	14.5	
Staff FTE's					
Professional	133.1	133.2	132.1	132.6	
Teachers	114	114.1	111.5	110.4	
Professional Support	12.8	11.8	13.3	14.9	
Campus Administration	6.3	7.3	7.3	7.3	
Support					
Educational Aides	11	10	11	9.9	
Total	144.1	143.2	143.1	142.5	

Expenditures	2020 ACTUAL	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 11,108,150	\$ 9,400,409	\$ 11,379,780	\$ 11,529,281	\$ 12,402,844
Contracted Services	570,051	461,928	591,131	552,639	504,430
Supplies and Materials	1,182,019	815,353	955,454	831,551	712,212
Other Operating Costs	810,576	381,263	955,660	510,496	273,431
Fixed Assets	1,636,974	732,197	2,387,616	2,653,356	203,741
Grand Total	\$ 15,307,770	\$ 11,791,150	\$ 16,269,641	\$ 16,077,323	\$ 14,096,658

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ 6,046,914	\$ 4,681,590	\$ 6,107,732	\$ 5,812,374	\$ 6,488,039
Gifted	224,289	198,285	129,705	89,501	133,011
Career & Technology	1,789,698	1,681,321	1,403,980	1,429,735	1,459,330
Special Education	1,259,429	1,206,213	1,223,841	1,268,899	1,340,275
Compensatory	187,905	271,461	317,269	364,288	2,000
Bilingual	-	-	-	-	8,183
SCE to Support Title I	289,387	211,703	236,215	350,729	319,581
High School Allotment	-	1,745	-	-	-
College Career & Mil Readiness	62,302	69,239	84,077	81,174	88,733
Athletics	992,697	762,490	1,052,087	839,633	799,156
Other Instructional	4,455,149	2,707,103	5,714,734	5,840,990	3,458,350
Grand Total	\$ 15,307,770	\$ 11,791,150	\$ 16,269,641	\$ 16,077,323	\$ 14,096,658

Per Student Cost	\$ 8,402	\$ 6,738	\$ 9,854	\$ 10,048	\$ 9,183
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	67%	74%	
Mathematics	NA	NA	81%	76%	
Social Studies	NA	NA	90%	92%	
Science	NA	NA	91%	93%	

Serves Grades 9th-12th

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Clinton Elasser, Principal

Designed to engage students more deeply in chosen areas for either technology, engineering, health science or construction science, Vanguard High School will afford students time to engage in more project-based work.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment			802	1182	1592
Student/Teacher Ratio			15.5	15.3	
Staff FTE's					
Professional			61.4	95.3	
Teachers			51.6	77.1	
Professional Support			5.8	13.2	
Campus Administration			4.0	5.0	
Support					
Educational Aides			10.8	1.0	
Total			72.2	96.3	

Expenditures By Character	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 23,280	\$ 198,512	\$ 5,921,085	\$ 7,495,272	\$ 8,841,634
Contracted Services	-	17,847	422,904	384,474	468,000
Supplies and Materials	-	351,569	694,180	446,847	527,216
Other Operating Costs	-	517	109,693	116,305	75,174
Fixed Assets	41,596,403	24,970,524	12,053,341	224,305	10,000
Grand Total	\$ 41,619,683	\$ 25,538,969	\$ 19,201,202	\$ 8,667,202	\$ 9,922,024

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ -	\$ 186	\$ 2,319,375	\$ 2,657,034	\$ 3,955,364
Gifted	-	-	-	-	1,955
Career & Technology	-	-	2,267,271	2,669,538	2,657,560
Special Education	-	-	107,492	160,125	176,036
Compensatory	-	-	-	203,455	48,000
Bilingual	-	-	-	213	13,541
SCE to Support Title I	-	-	180,932	248,003	320,562
College Career & Mil Readiness	-	-	-	58,026	74,204
Other Instructional	41,619,683	25,538,783	14,326,133	2,670,809	2,674,802
Grand Total	\$ 41,619,683	\$ 25,538,969	\$ 19,201,202	\$ 8,667,202	\$ 9,922,024

Per Student Cost	\$	23,942	\$	7,333	\$	6,232
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading		NA	81%	83%	
Mathematics		NA	91%	95%	
Social Studies		NA	96%	98%	
Science		NA	97%	99%	

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

West Mesquite High School

Jordan Simmons, Principal

The mission of West Mesquite High School is to educate and empower our students by providing them an innovative learning environment which will prepare them to become contributing members of a global society.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Enrollment	2162	2280	2223	2202	2086
Student/Teacher Ratio	15.2	15.2	14.7	14.8	
Staff FTE's					
Professional	165.8	177.7	181.2	178.2	
Teachers	141.9	150.2	151.5	148.4	
Professional Support	16.8	20.4	22.5	23.1	
Campus Administration	7.1	7.1	7.2	6.7	
Support					
Educational Aides	11	11.9	11.7	9.9	
Total	176.8	189.6	192.9	188.1	

Expenditures By Character						
	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET	
Payroll Costs	\$ 13,822,630	\$ 12,351,800	\$ 15,138,060	\$ 14,625,643	\$ 15,315,882	
Contracted Services	596,167	431,203	477,118	437,849	576,220	
Supplies and Materials	1,566,130	879,458	984,077	1,004,393	990,950	
Other Operating Costs	583,189	403,847	795,207	372,550	268,200	
Fixed Assets	508,850	508,445	1,368,723	3,919,531	503,741	
Grand Total	\$ 17,076,965	\$ 14,574,753	\$ 18,763,185	\$ 20,359,967	\$ 17,654,993	

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 UNAUDITED	2023 BUDGET	2024 BUDGET	
Basic	\$ 7,427,684	\$ 6,774,497	\$ 8,644,011	\$ 7,754,031	\$ 8,268,940	
Gifted	80,459	80,011	79,119	49,609	52,581	
Career & Technology	2,574,409	1,986,654	1,823,128	1,892,286	1,951,860	
Special Education	1,524,846	1,354,993	1,382,096	1,424,916	1,589,801	
Compensatory	433,424	462,849	455,869	624,157	68,311	
Bilingual	43	59	2,431	-	24,129	
SCE to Support Title I	414,125	368,043	447,144	424,267	477,530	
High School Allotment	-	54,266	277	-	-	
College Career & Mil Readiness	147,418	39,790	72,910	75,052	83,469	
Athletics	849,617	691,501	876,110	704,865	873,529	
Other Instructional	3,624,941	2,762,090	4,980,091	7,410,783	4,264,843	
Grand Total	\$ 17,076,965	\$ 14,574,753	\$ 18,763,185	\$ 20,359,967	\$ 17,654,993	

Per Student Cost	\$ 7,899	\$ 6,392	\$ 8,440	\$ 9,246	\$ 8,464	
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	NA	57%	62%	
Mathematics	NA	NA	81%	76%	
Social Studies	NA	NA	87%	92%	
Science	NA	NA	84%	91%	

Serves Grades 9th-12th

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Mesquite Academy

Terrance Williams, Principal

DREAM IT!
BELIEVE IT!
Excellence Always!
Graduate!



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Included in Campus Count	Included in Campus Count	Included in Campus Count	Included in Campus Count	Included in Campus Count
Enrollment					
Student/Teacher Ratio					
Staff FTE's					
Professional					
Teachers					
Professional Support					
Campus Administration					
Support					
Educational Aides					
Total					

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,715,671	\$ 2,285,170	\$ 2,584,209	\$ 2,522,420	\$ 2,708,882
Contracted Services	62,157	45,904	110,767	92,680	117,100
Supplies and Materials	76,876	90,014	70,778	28,009	65,290
Other Operating Costs	112,766	61,279	91,250	12,698	26,750
Fixed Assets	58,095	90,419	2,863,417	8,797,994	4,988,151
Grand Total	\$ 3,025,565	\$ 2,572,786	\$ 5,720,420	\$ 11,453,800	\$ 7,906,173

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ -	\$ -	\$ 25,292	\$ 1,870	\$ -
Career & Technology	-	74	-	575	2,000
Special Education	168,065	192,811	197,148	91,434	95,185
Bilingual	269	12	-	-	250
Nondisciplinary AEP Basic	2,611,386	2,121,118	2,325,538	2,259,262	2,434,608
Nondisciplinary AEP Supplies	-	-	-	-	-
Disciplinary AEP Basic	-	-	-	-	-
SCE to Support Title 1	-	-	4,368	-	-
Other Instruction Area	245,846	258,772	3,168,075	9,100,660	5,374,130
Grand Total	\$ 3,025,565	\$ 2,572,786	\$ 5,720,420	\$ 11,453,800	\$ 7,906,173

Per Student Cost	\$ -	\$ -	\$ -	\$ -	\$ -
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Assessment Results	2020 STAAR	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading					
Mathematics					
Writing					
Science					
Social Studies					

**Information obtained from the TEA PEIMS Standard Report and Munis Accounting

The Learning Center

Dr. Valerie Nelson, Principal



Safety-Relationships-Engagement

Expenditures	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 2,349,398	\$ 2,094,205	\$ 2,231,014	\$ 2,408,609	\$ 2,455,384
Contracted Services	49,283	49,103	55,732	97,929	93,300
Supplies and Materials	74,939	30,950	111,709	96,214	129,470
Other Operating Costs	72,517	53,917	80,801	3,934	8,500
Fixed Assets	749,191	171,338	12,796,407	5,209,602	2,127,083
Grand Total	\$ 3,295,328	\$ 2,399,515	\$ 15,275,662	\$ 7,816,288	\$ 4,813,737

Expenditures by Intent	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Basic	\$ -	\$ -	\$ -	\$ -	\$ 16,100
Career & Technology	-	-	18,592	8,641	-
Special Education	636	82	-	-	437,165
Compensatory	339,621	321,072	370,167	348,329	-
Bilingual	-	-	-	-	-
Nondisplinary AEP Basic	-	-	-	-	-
Disciplinary AEP Basic	2,016,276	1,794,936	1,782,531	1,908,378	1,861,991
SCE to Support Title 1	\$ -	-	-	-	-
Other Instruction Area	938,795	283,424	13,104,373	5,550,940	2,498,481
Grand Total	\$ 3,295,328	\$ 2,399,515	\$ 15,275,662	\$ 7,816,288	\$ 4,813,737

**Disciplinary Placements

Athletics

Kody Groves, Athletic Director



	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET
Payroll Costs	\$ 594,063	\$ 419,113	\$ 796,719	\$ 1,187,962	\$ 1,396,260
Contracted Services	10,694	9,097	7,482	3,597	18,100
Supplies & Materials	23,385	38,204	23,301	34,817	29,500
Other Operating Cost	12,192	4,295	18,002	23,759	17,500
Fixed Assets	-	42,949	199,467	125,539	-
Total	\$ 640,334	\$ 513,657	\$ 1,044,971	\$ 1,375,674	\$ 1,461,360



GLOSSARY

This glossary contains definitions of terms used in this guide and such additional terms as seems necessary to common understanding concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting.

Account – A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accounting System – The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis – The basis of accounting, under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also Estimated Revenue and Expenditures.

Accrue – To record revenues when earned or when levies are made, and to record expenditures as soon they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenue earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. Also see Estimated Revenues and Expenditures.

ACT – represents American College Testing.

ADA – Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate days attendance is divided by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

Administration – Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Ad Valorem Tax – The primary source of local funding for school districts levied against the local tax base. Ad Valorem means according to the value.



AEIS – represents Academic Excellence Indicator System. A system of indicators established by the Legislature and adopted by the State Board of Education to help determine the quality of learning on a campus and in a school district. The indicators include passing rates on the state assessment tests, attendance, graduation rates, dropout rates, and scores on college entrance exams. The state will assess district and school performance compared with state-level standards. AEIS is the foundation for a school district’s accountability rating.

Allocation – A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

AP - represents Advanced Program. AP courses allow students to take college-level courses and exams, and to earn college credit while still in high school.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation – A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

Audit – A comprehensive review of the manner in which the government’s resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements for where necessary.

AVID - represents Advancement Via Individual Determination. An in-school academic support program for grades seven through twelve. The purpose of the program is to prepare students for college eligibility and success.

Board of Education (School Board of Trustees) – The elected or appointed body which has been created according to State law and vested with responsibilities for school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond – A written promise, generally under seal, to pay a specific sum of money called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.



Bonded Debt – The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called “Funded Debt”.

Bonds Authorized and Unissued – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization. Bonds Issued – Bond sold.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years’ actual revenues and expenditures and other data used in making the estimates.

Budgetary Control – The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

Capital Outlays – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund – A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instructional, School Leadership, Nursing.

Classification, Object – As applied to expenditures, this term has reference to an article or service received, for example, payroll costs, purchased and contracted service, materials, and supplies.



CPA – represents Certified Public Accountant.

Coding – A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

CTE - represents Career & Technical Education. CTE classes combine high-quality, rigorous instruction with real-life experiences to prepare students for the future.

CTSO - represents Career and Technical Student Organizations. CTSOs work as an integral component of the classroom curriculum and instruction, building upon employability and career skills and concepts through the application and engagement of students in hands-on demonstrations.

Debt Limit – The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund – A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. See also Current Loans.

Encumbrance Accounting – A System or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Encumbrance – Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the District. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

Equipment – Moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building, are considered as part of the building.)

ESSER - represents Elementary and Secondary School Emergency Relief. Provides resources for: critical one-time investments; time-limited programming to respond to the pandemic; and innovation that can redefine student learning, acerbation, and development.



Estimated Revenue – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it will be collected during the period.

ETIP - represents Excellence in Teaching Incentive Program.

Existing Debt Allotment (EDA) Program – In 1999, the Legislature added Subchapter B to Chapter 46 of the Texas Education Code (TEC) to create the Existing Debt Allotment (EDA) program. The EDA provides tax rate equalization for local debt service taxes, operates without applications, and has no award cycles. Each school district is guaranteed a specified amount per student in state and local funds for each cent of tax effort to pay the principal of and interest on eligible bonds. Only general obligation bonds are eligible for the program. Payments demonstrating eligibility for the EDA must appear on the debt service schedule contained in the final official statement or bond order.

Expenditures – This grouping includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

Expense – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expense charges whose benefits extend over future periods.

Fiscal Period – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year – A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is September 1 through August 31.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.



Foundation School Program (FSP) – A program for the financial support of a basic instructional program for all Texas schoolchildren. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes. The state establishes a foundation level and sets, for each district, a calculated contribution level called the local fund assignment (LFA). The greater a district's property wealth, the higher the LFA. State aid makes up the difference between the LFA and the foundation level. (See also "Local Fund Assignment") Currently, the FSP described in the Texas Education Code consists of three parts or tiers. The first provides funding for a basic program. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program. The third tier equalizes debt service requirements for existing facilities debt.

FTE – Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four other provide one hour, together they represent one FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations of the period during the fiscal year prior to closing.

Gift – Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of specified function (for example, job training), but it is sometimes also for general purposes.

Guarantee Yield – A school finance plan in which the state specifies a revenue yield that it will guarantee in terms of revenue per student per penny of local tax effort. The districts adopt tax rates and levy taxes. The state makes up the difference between what each district levies locally per student and the guarantee yield per student. High wealth districts may raise all of their guaranteed-yield revenue from local tax sources. In Texas, this is commonly known as Tier Two in the Foundation School Program.



Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Independent School District (ISD) – The Texas Constitution permits the state Legislature to create school districts. Each district operates its schools and taxes property within the district to support, in part, the schools. The term independent refers to the fact that the school district is not a part of city or county government and has independent budgeting and taxing authority. ISD's are governed by locally elected boards of trustees.

Individuals with Disabilities Education Act (IDEA) – The purpose of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians are protected; (3) assist States, localities, educational service agencies and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities.

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

Instructional Facilities Allotment (IFA) – Granted by House Bill 4 in 1997, this program provides a guaranteed level (\$35) of state and local funds per student per penny of tax effort applicable to debt service on eligible bonds. However, there is a limit on funding for each biennium so the District must apply for funding. The applications are ranked based on relative property wealth and funds are awarded up to the dollar limit available.

Inventory – A detailed list of record showing quantities, descriptions, values, units of measure, and unit prices of property on hand.

Levy – To impose taxes or special assessments. (Noun) The total of taxes special assessments imposed by governmental unit.

Liability – An obligation, based on a past transaction, to convey assets or perform services in the future.

M&O Tax Rate – The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.



Modified Accrual Accounting – A basis of accounting in which expenditures are accrued when incurred and revenues are accounted for when they become measurable and available.

National School Lunch Program (NSLP) – A federally-assisted meal program operation in more than 101,000 public and non-profit private schools across the nation. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

PEIMS - represents Public Education Information Management System.

Personnel, Administration – Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools, business manager and accountant.

Personnel, Full-Time – School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

Program Budget – A budget wherein expenditures are based primarily on program on work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, the performance budget on the other.

RAN - represents Rapid Automatized Naming.

Refined ADA – Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the re-fined average daily attendance. See also ADA.

Refunding Bonds – Bonds issued to pay off bonds already outstanding.



Revenue – The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue is recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See Receipts, Revenues.

Rollback Tax Rate – A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

Salary – The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered as salary.

SAT – represents Standardized Achievement Tests.

School – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School, Elementary – A school classified as elementary by State and local practice and composed of any span of grades not above grade five. In this District this term includes kindergartens and pre-kindergartens if they are under the control of the local board of education.

School, Middle – A separately organized secondary school intermediate between elementary, intermediate, and senior high school. In this District middle schools include grades six through eight.

School Secondary – A secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with grade 12, including middle schools, the different types of high schools, and alternative high schools.

SPED - represents Special Education Department.



Special Revenue Funds – A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects, that are legally restricted to expenditures for specified purposes.

Tax Base – The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Taxes – Compulsory charges levied by a governmental unit of the purpose of financing service performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

Tax Rate – Total tax rate is set by the Board of Trustees and is made up of two components: maintenance and operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

Tax Roll – The official list showing the amount of taxes levied against each taxpayer of property.

TEA – represents Texas Education Agency. It is the administrative and regulatory unit for the Texas public education system managed by the commissioner of education. TEA is responsible for implementing public education policies as established by the Legislature, State board of Education, and commissioner of education.

Teacher Retirement System (TRS) – TRS delivers retirement and related benefits authorized by law for members and their beneficiaries.

Unassigned Fund Balance – For budget purposes, the unassigned fund balance is that portion of fund equity that is currently available for allocation.

WADA – To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.