



Always Innovating

**South
Texas ISD**

RIO GRANDE VALLEY | GRADES 6-12

7001 E. EXPRESSWAY 83, MERCEDES, TX 78570

P: 956.565.2454

STISD.NET

RESOLUTION BUDGET ADOPTION

WHEREAS, school districts are required under TEC 44.002, to prepare a budget in accordance with generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Directors; and,

WHEREAS, the Texas Education Agency requires that the General Fund, Food Service (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund), Shared Services, and the Federal Fund (ESSA) be included in the official district budget; and,

WHEREAS, rules adopted by the State Board of Education require that school district budgets be approved by fund and function to comply with the state's legal level of control mandates; and,


WHEREAS, the Board of Trustees of the South Texas Independent School District has local authority to approve budgets for South Texas ISD;

THEREFORE, BE IT RESOLVED, that WE, the Board of Directors of the South Texas Independent School District, adopt an Official District Budget which includes the following funds: General Fund, Food Service, and the Debt Service Funds for the fiscal year 2024-2025 as attached; and,

BE IT RESOLVED, that this Resolution shall become effective September 1, 2023 upon its adoption by the Board of Directors.

ADOPTED AND APPROVED by the Board of Directors of South Texas Independent School District on this the 27th day of August, A.D. 2024.

BY:  Henry LeVrier, President

ATTEST:  Israel G. Quintanilla, Secretary

MARCO ANTONIO LARA, JR., ED.D.
Superintendent

MARLA R. KNAUB
Assistant Superintendent for Finance & Operations

EFRAIN GARZA
Deputy Superintendent

LISSA FRAUSTO, MBA, SPHR
Assistant Superintendent for Human Resources



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Board Agenda Report South Texas Independent School District

Meeting Date:	August 27, 2024
Subject/ Agenda Item Language:	General Fund, Child Nutrition, Title I Part A (211), Title I Part C (212), Title II Part A (255), Title III Part A ELA (263), and Title IV Part A (289) for the 2024-2025 School year
Reference:	Finance & Operations Committee

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

Each year by August 31st, South Texas ISD must approve the operating budget for the upcoming fiscal year. The official date for the Fiscal Year 2025 is September 1, 2024.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Attached are the budgets for General Fund (199), Child Nutrition (240), Title I Part A (211), Title I Part C (212), Title II Part A (255), Title III Part A ELA (263), Title IV Part A (289), and Special Ed Coop (437).

LEGAL REVIEW:

None needed

BUDGETARY CONSIDERATIONS:

Operating budgets for the Fiscal Year 2024.

RECOMMENDED BOARD ACTION:

Approval of the General Fund (199), Child Nutrition (240), Title I Part A (211), Title I Part C (212), Title II Part A (255), Title III Part A ELA (263), Title IV Part A (289) budgets, Special Ed Coop (437) and the corresponding resolution.

Approved for presentation to the Board of Directors

Submitted by: Marla Knaub, Assistant Superintendent for Finance & Operations

MARCO ANTONIO LARA, JR., ED.D.
Superintendent

MARLA R. KNAUB
Assistant Superintendent for Finance & Operations

EFRAIN GARZA
Deputy Superintendent

LISSA FRAUSTO, MBA, SPHR
Assistant Superintendent for Human Resources

SOUTH TEXAS ISD
2024-2025 General Fund Budget

	2023-2024	2024-2025	
	Est. Revenue	Est. Revenue	% Change
5700 Local/Intermediate/Out of State	41,755,800	48,131,800	15%
5800 State Programs Revenues	49,451,500	50,196,788	2%
5900 Federal Programs Revenues	450,000	150,000	-67%
7900 Other Resources Accounts	500,000	-	
Total Revenues & Other Resources	92,157,300	98,478,588	7%
EXPENDITURES BY FUNCTION			
	2023-2024	2024-2025	
00 Operating Transfers Out	753,275	11,316	-98%
11 Instruction	42,037,608	44,469,330	6%
12 Inst. Resources Media Service	1,612,882	1,414,200	-12%
13 Curriculum & Personnel	741,485	989,038	33%
21 Instructional Administration	2,423,700	2,632,200	9%
23 School Administration	4,548,750	4,280,890	-6%
31 Guidance and Counseling	3,802,045	4,464,590	17%
32 Attend. & Social Work Services	348,113	386,863	11%
33 Health Services	635,050	645,079	2%
34 Student (Pupil) Transportation	8,562,747	9,244,800	8%
35 Cafeteria	-	75,000	100%
36 Co-Curricular/Extracurricular Activities	2,279,598	2,260,928	-1%
41 General Administration	5,286,000	6,292,900	19%
51 Maintenance and Operations	13,434,298	15,117,870	13%
52 Security & Monitoring Service	1,830,720	2,771,600	51%
53 Data Processing Services	1,945,726	2,930,936	51%
71 Debt Service	250,000	250,000	0%
81 Capital Improvements	1,040,303	23,086,000	2119%
93 Payments to SSA Member	-	345,365	100%
95 Juvenile Justice Alt Plmnt	-	-	
99 County Tax Services	625,000	560,500	-10%
Grand Total	92,157,300	122,229,405	32.63%
Difference in Revenue/Expenditure	-	(23,750,817)	
OTHER SOURCES			
	-	-	
Appropriated Fund Balance for 2024-2025 Budget	-	24,000,000	0%
Grand Total			
TOTAL SURPLUS/DEFICIT	-	249,183	100%
EXPENDITURES BY OBJECT			
	2023-2024	2024-2025	% Change
6100 Salary Expenses	65,256,051	69,579,369	7%
6200 Purchased & Contracted Services	12,070,865	14,673,570	22%
6300 Supplies & Materials	6,105,546	6,033,777	-1%
6400 Other Operating Expenses	5,398,518	7,014,277	30%
6500 Debt Service	250,000	250,000	100%
6600 Capital Outlay	2,323,045	24,667,096	962%
8900 Operating Transfers Out	753,275	11,316	-98%
Grand Total	92,157,300	122,229,405	33%

SOUTH TEXAS ISD
2024-2025 General Fund Budget

	EXPENDITURES BY LOCATION	2023-2024	2024-2025	% Change
	000 Operating Transfers	753,275	11,316	-98%
	001 World Scholars	8,879,702	8,843,253	0%
	003 Medical Academy	13,764,215	16,637,390	21%
	004 Health Professions	12,261,105	13,821,335	13%
	005 Science Academy	13,121,261	14,184,416	8%
	009 Virtual Academy	2,314,572	2,674,225	16%
	041 Preparatory Academy	11,111,919	11,856,107	7%
	042 Rising Scholars	9,820,098	26,741,482	172%
	999 District Wide	20,131,153	27,459,881	36%
	Grand Total	92,157,300	122,229,405	33%

SOUTH TEXAS ISD
2024-2025 CHILD NUTRITION (240) BUDGET

		2023-2024	2024-2025	
	REVENUES & OTHER RESOURCES	Est. Revenue	Est. Revenue	
	5700 Local/Intermediate/Out of State	775,000	532,000	-46%
	5800 State Programs Revenues	612,000	10,000	-6020%
	5900 Federal Programs Revenues	1,575,571	2,418,600	35%
	Total Reveues & Other Resources	2,962,571	2,960,600	
		2023-2024	2024-2025	
	EXPENDITURES BY FUNCTION	Requests	Requests	
	35 Food Service	2,962,571	2,960,600	0%
	TOTAL	2,962,571	2,960,600	0%
		2023-2024	2024-2025	
	EXPENDITURES BY OBJECT	Requests	Requests	
	6100 Salary Expense	1,182,271	1,076,200	-10%
	6200 Purchased & Contracted Services	31,300	43,800	29%
	6300 Supplies & Materials	1,706,500	1,728,500	1%
	6400 Other Operating Expenses	27,500	28,500	4%
	6600 Capital Outlay	15,000	83,600	82%
	TOTAL	2,962,571	2,960,600	0%
		2023-2024	2024-2025	
	EXPENDITURES BY LOCATION	Requests	Requests	
	001 World Scholars	418,265	394,950	-6%
	003 Medical Professions	569,761	526,750	-8%
	004 Health Professions	477,165	472,850	-1%
	005 Science Academy	434,522	405,350	-7%
	041 Preparatory Academy	371,583	333,250	-12%
	042 Rising Scholars	449,475	482,550	7%
	999 District Wide	241,800	344,900	30%
	TOTAL	2,962,571	2,960,600	0%

SOUTH TEXAS ISD
2024-2025 TITLE I PART A (211) BUDGET

		2023-2024	2024-2025	
		Est. Revenue	Est. Revenue	
	5900 Title I Part A Revenues	1,427,412	1,663,932	14%
	Total Revenues & Other Resources	1,427,412	1,663,932	14%
	EXPENDITURES BY FUNCTION	2023-2024	2024-2025	
	11 Instruction	1,409,912	1,540,032	8%
	13 Staff Development Training	3,500	2,650	-32%
	21 Instructional Administration	0	82,800	100%
	61 Parental Involvement	14,000	38,450	64%
	Grand Total	1,427,412	1,663,932	14%
	EXPENDITURES BY OBJECT	2023-2024	2024-2025	
	6100 Salary Expenses	529,000	278,800	-90%
	6200 Purchased & Contracted Services	227,898	318,591	28%
	6300 Supplies & Materials	505,014	882,291	43%
	6400 Other Operating Expenses	165,500	184,250	10%
	Grand Total	1,427,412	1,663,932	14%
	EXPENDITURES BY LOCATION	2023-2024	2024-2025	
	001 South Texas ISD World Scholars	191,220	172,692	-11%
	003 South Texas ISD Medical Professions	393,473	366,631	-7%
	004 South Texas ISD Health Professions	242,090	302,348	20%
	005 South Texas ISD Science Academy	195,511	248,416	21%
	009 South Texas ISD Virtual Academy	63,740	65,917	3%
	041 South Texas ISD Preparatory Academy	162,415	195,028	17%
	042 South Texas ISD Rising Scholars	178,963	230,100	22%
	999 District Wide		82,800	100%
	Grand Total	1,427,412	1,581,132	10%
	Difference in Revenue/Expenditure	-	-	

SOUTH TEXAS ISD
2024-2025 TITLE I PART C MIGRANT (212) BUDGET

		2023-2024	2024-2025	
		Est. Revenue	Est. Revenue	
	5900 Title I Part C Revenues	17,563	16,670	-5%
	Total Revenues & Other Resources	17,563	16,670	-5%
	EXPENDITURES BY FUNCTION	2023-2024	2024-2025	
	11 Instruction	17,563	16,670	-5%
	Grand Total	17,563	16,670	-5%
	EXPENDITURES BY OBJECT	2023-2024	2024-2025	
	6100 Salary Expenses	-	-	
	6200 Purchased & Contracted Services	1,000	1,000	0%
	6300 Supplies & Materials	16,563	15,670	-6%
	6400 Other Operating Expenses	-	-	
	Grand Total	17,563	16,670	-5%
	EXPENDITURES BY LOCATION	2023-2024	2024-2025	
	001 South Texas ISD World Scholars	1,033	2,406	57%
	003 South Texas ISD Medical Professions	4,132	3,208	-29%
	004 South Texas ISD Health Professions	6,200	5,442	-14%
	005 South Texas ISD Science Academy	3,099	2,406	-29%
	009 South Texas ISD Virtual Academy	1,033	-	-100%
	041 South Texas ISD Preparatory Academ	2,066	1,604	-29%
	042 South Texas ISD Rising Scholars	-	1,604	100%
	Grand Total	17,563	16,670	-5%
	Difference in Revenue/Expenditure	-	-	

SOUTH TEXAS ISD
 2024-2025 TITLE II PART A (255) BUDGET
 Teacher, Principal Training and Recruitment

		2023-2024	2024-2025	
		Est. Revenue	Est. Revenue	
	5900 Title II Part A Revenues	193,388	213,046	9%
	Total Revenues & Other Resources	193,388	213,046	9%
	EXPENDITURES BY FUNCTION	2023-2024	2024-2025	
	13 Staff Development Training	189,616	203,937	7%
	23 School Leadership	3,772	9,109	59%
	Grand Total	193,388	213,046	9%
	EXPENDITURES BY OBJECT	2023-2024	2024-2025	
	6100 Salary Expenses	-	-	
	6200 Purchased & Contracted Services	182,501	197,241	7%
	6300 Supplies & Materials	1,115	2,346	52%
	6400 Other Operating Expenses	9,772	13,459	27%
	Grand Total	193,388	213,046	9%
	EXPENDITURES BY LOCATION	2023-2024	2024-2025	
	001 South Texas ISD World Scholars	23,763	23,296	-2%
	003 South Texas ISD Medical Professions	48,272	49,459	2%
	004 South Texas ISD Health Professions	36,615	40,787	10%
	005 South Texas ISD Science Academy	27,275	33,511	19%
	009 South Texas ISD Virtual Academy	9,490	8,892	-7%
	041 South Texas ISD Preparatory Academy	21,371	26,309	19%
	042 South Texas ISD Rising Scholars	26,602	30,792	14%
	Grand Total	193,388	213,046	9%
	Difference in Revenue/Expenditure	-	-	

SOUTH TEXAS ISD
2024-2025 TITLE III PART A ELA (263) BUDGET
ENGLISH LANGUAGE ACQUISITION

		2023-2024	2024-2025	
		Est. Revenue	Est. Revenue	
	5900 Title III Part A ELA Revenues	57,913	65,767	12%
	Total Revenues & Other Resources	57,913	65,767	12%
	EXPENDITURES BY FUNCTION	2023-2024	2024-2025	
	11 Instruction	21,863	32,117	32%
	13 Staff Development Training	35,000	30,500	-15%
	61 Community Services (Parental Involvement)	1,050	3,150	67%
	Grand Total	57,913	65,767	12%
	EXPENDITURES BY OBJECT	2023-2024	2024-2025	
	6100 Salary Expenses	-	-	
	6200 Purchased & Contracted Services	41,050	37,650	-9%
	6300 Supplies & Materials	16,863	28,117	40%
	6400 Other Operating Expenses	-	-	
	Grand Total	57,913	65,767	12%
	EXPENDITURES BY LOCATION	2023-2024	2024-2025	
	001 South Texas ISD World Scholars	6,009	4,956	-21%
	003 South Texas ISD Medical Professions	11,757	13,688	14%
	004 South Texas ISD Health Professions	11,844	12,351	4%
	005 South Texas ISD Science Academy	5,485	6,846	20%
	009 South Texas ISD Virtual Academy	2,526	2,045	-24%
	041 South Texas ISD Preparatory Academy	10,712	13,373	20%
	042 South Texas ISD Rising Scholars	9,580	12,508	23%
	Grand Total	57,913	65,767	12%
	Difference in Revenue/Expenditure	-	-	

SOUTH TEXAS ISD
 2024-2025 TITLE IV PART A (289) BUDGET
 Student Support and Academic Enrichment

		2023-2024	2024-2025	
		Est. Revenue	Est. Revenue	
	5900 Title IV Part A Revenues	112,612	280,461	60%
	Total Revenues & Other Resources	112,612	280,461	60%
	EXPENDITURES BY FUNCTION	2023-2024	2024-2025	
	11 Instruction	109,512	108,361	-1%
	13 Professional Development	3,100	3,100	0%
	21 Instructional Administration	0	1,000	100%
	31 Guidance and Counseling	0	114,000	100%
	32 Attend. & Social Work Services	0	54,000	100%
	Grand Total	112,612	280,461	60%
	EXPENDITURES BY OBJECT	2023-2024	2024-2025	
	6100 Salary Expenses	0	69,000	100%
	6200 Purchased & Contracted Services	44,600	146,600	70%
	6300 Supplies & Materials	68,012	64,861	-5%
	6400 Other Operating Expenses	-	-	
	Grand Total	112,612	280,461	60%
	EXPENDITURES BY LOCATION	2023-2024	2024-2025	
	001 South Texas ISD World Scholars	13,837	37,182	63%
	003 South Texas ISD Medical Professions	28,109	25,863	-9%
	004 South Texas ISD Health Professions	21,321	37,994	44%
	005 South Texas ISD Science Academy	15,882	34,245	54%
	009 South Texas ISD Virtual Academy	5,526	21,317	74%
	041 South Texas ISD Preparatory Academy	12,446	38,758	68%
	042 South Texas ISD Rising Scholars	15,491	16,102	4%
	999 District Wide	0	69,000	100%
	Grand Total	112,612	280,461	60%
	Difference in Revenue/Expenditure	-	-	

SOUTH TEXAS ISD
2024-2025 Special Education Cooperative (437) BUDGET

			2024-2025
			Est. Revenue
		5700 Local Revenue	908,902
		Total Revenues & Other Resources	908,902
		EXPENDITURES BY FUNCTION	2024-2025
		11 Instruction	47,400
		21 Instructional Administration	367,352
		31 Guidance and Counseling	376,150
		41 General Administration	118,000
		Grand Total	908,902
		EXPENDITURES BY OBJECT	2024-2025
		6100 Salary Expenses	782,002
		6200 Purchased & Contracted Services	18,400
		6300 Supplies & Materials	70,500
		6400 Other Operating Expenses	38,000
		Grand Total	908,902
		EXPENDITURES BY LOCATION	2024-2025
		751 Shared Services	908,902
		Grand Total	908,902
		Difference in Revenue/Expenditure	-

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

SOUTH TEXAS ISD will hold a public meeting on August 27, 2024 at 7:00 PM in South Texas I.S.D., Administration Building, 7001 E. Expressway 83, Mercedes, TX 78570. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

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

Maintenance Tax	\$0.0492/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.0000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	-0.35 % Increase
Debt Service	0.00 % Increase
Total expenditures	-0.03 % Increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ 99,171,021,805	\$ 106,665,195,533
Total appraised value* of new property**	\$ 2,329,398,364	\$ 1,930,015,704
Total taxable value*** of all property	\$ 80,044,726,785	\$ 85,558,076,913
Total taxable value*** of new property**	\$ 2,251,412,053	\$ 2,068,071,371

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

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

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$0.00

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.0492	\$0.0000*	\$0.0492	\$11,730	\$9,869
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.0500	\$0.0000*	\$0.0500	\$10,508	\$9,879
Proposed Rate	\$0.0492	\$0.0000*	\$0.0492	\$10,108	\$9,879

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$178,013	\$189,261
Average Taxable Value of Residences	\$137,676	\$152,442
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.0492	\$0.0492
Taxes Due on Average Residence	\$67.74	\$75.00
Increase (Decrease) in Taxes		\$7.26

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

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.05. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$0.05

Fund Balances

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

Maintenance and Operations Fund Balance(s)	\$40,644,590
Interest & Sinking Fund Balance(s)	\$0.00