



MESQUITE INDEPENDENT SCHOOL DISTRICT

2024-2025 OFFICIAL BUDGET

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



DR. ÁNGEL RIVERA
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GILBERT PRADO
ASST. SUPERINTENDENT - 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 2023–2024.

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




John W. Hutchison
President


James M. Rowan, CAE, SFO
CEO/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

Robert Seward, President
Kevin Carbó, Vice President
Eddie Rose, Secretary
Teia Collier, Member
Gary Bingham, Member
Greg Everett, Member
Elaine Hornsby, 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. Karen Morris, Assistant Superintendent - Teaching & Learning
Dr. Andrea Hensley, Assistant Superintendent - Personnel Services
Dr. Leslie Feinglas, Assistant Superintendent - Partnerships & Strategic Initiatives
Cara Jackson, Chief Technology Officer
Scott Thomas, District Counsel/Attorney
Sabreana Smith, Chief Communications 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 2024-25 Budget Book for Mesquite Independent School District (MISD or the “District”). This budget represents the revenue and spending plan for the District for the 2024-25 fiscal year which begins July 1, 2024 and ends June 30, 2025. 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 2024-25 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 2024-25 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 37,000 students and operates 34 elementary schools, 10 middle schools, and 6 high schools.



Mesquite Independent School District District Details

Excellence Always

Mesquite ISD's 5,900+ 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 37,000 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 1,765 dual credit hours and Advanced Placement students earned 1,397 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 37 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 - A name rooted in a Yoruban word meaning "great joy".
- 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.



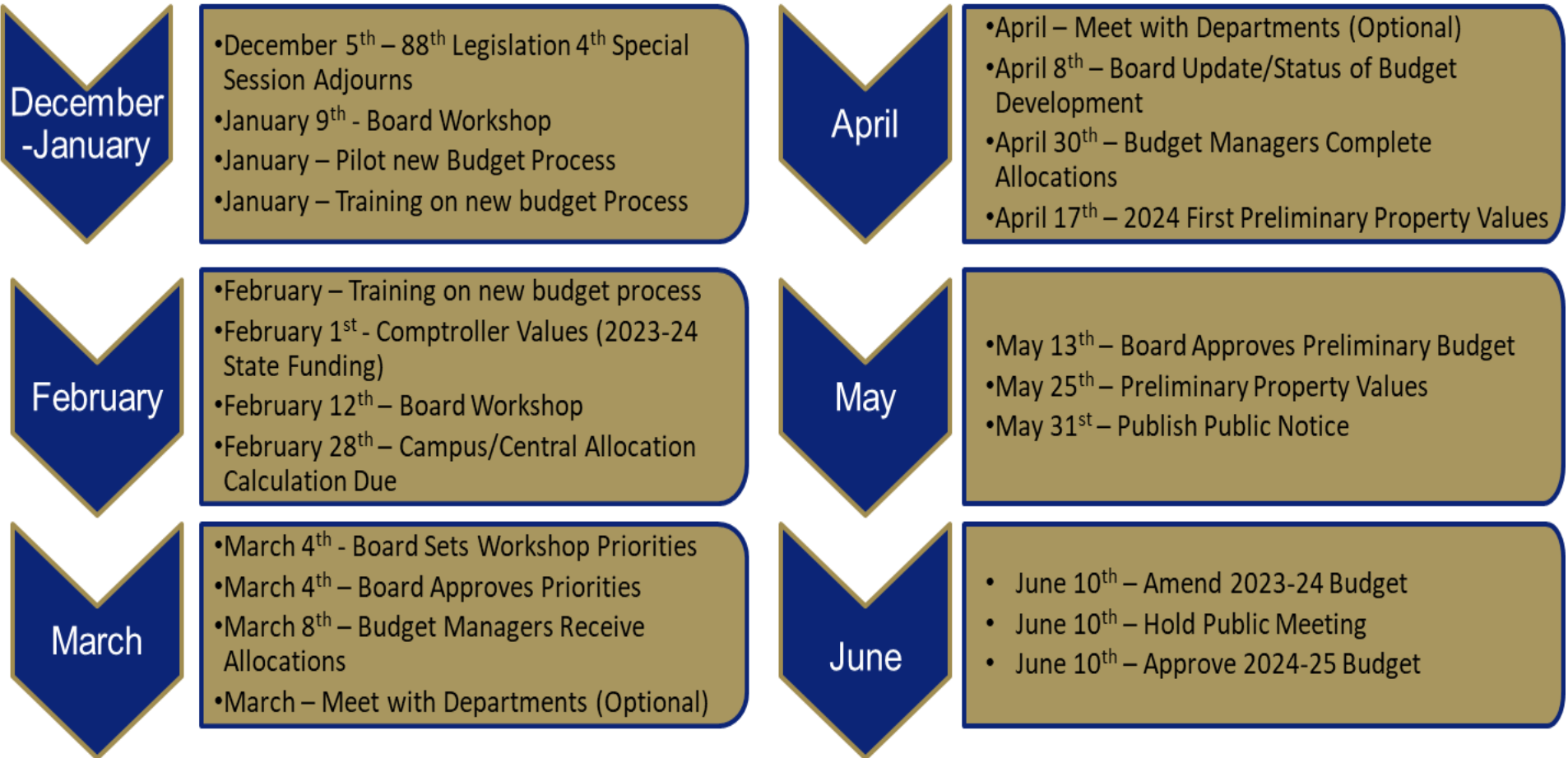
Budget Process (cont.)

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 2024-25 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.

2024-25 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 2024-25 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 2024-25.

Proposed Increases: Investing in Priorities

Expenditure Description	Anticipated Increase
Compensation Plan/Salary Equity Adjustment	8,000,000
TRS on Behalf (Pass Through – Revenue)	2,300,000
SPED Personnel Requests	2,300,000
Personnel Requests	1,600,000
Pre-K Expansion	1,540,000
Insurance Increase (Property & Auto)	850,000
Summer School (moving from ESSER)	600,000
Excellence in Teacher Incentive Program (ETIP)	529,500
Department Requests	471,500
Custodial Supplies	400,000
Paying New Teachers for New Hire Training	285,000
Total	\$18,876,000

Proposed Decreases: Paying for Priorities

Expenditure Description	Expenditure Amount
PO Roll Forward (One-Time Costs)	4,848,311
Positions – Staffing (19 FTE's) @ \$70K	1,330,000
Attendance Incentive	2,700,000
Total	\$8,878,311



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 2024-25, the Board of Trustees approved a deficit budget.

General Fund revenues for 2024-25 are budgeted at \$429M. This is a year-over-year decrease of \$9M. The decrease is due to a couple factors. 2023-24 was the final year for ESSER (Elementary and Secondary School Emergency Relief) funding. ESSER funding was a federal grant that provided Districts with funding to assist with learning loss that took place during COVID. The MISD General Fund received Indirect Cost revenue for ESSER funding. This revenue stream has gone away with the conclusion of the ESSER Grant. SHARS funding also came in below the targeted amount due to changes in SHARS reimbursement requirements. In the last Legislative Session (2023) school Districts were not given an increase in the per pupil allotment. The allotment has remained at \$6,160 since 2020. The lack of increase combined with a slight decline in enrollment leaves the state and local revenue stagnant. Additionally, In the last Legislative Session (2023) the state of Texas increased the Homestead Exemption from 40K to 100K. The increase resulted in additional tax compression which has reduced the tax rate for the District. The state holds Districts harmless by making up the difference, but the District does not see the benefit of rising property taxes.

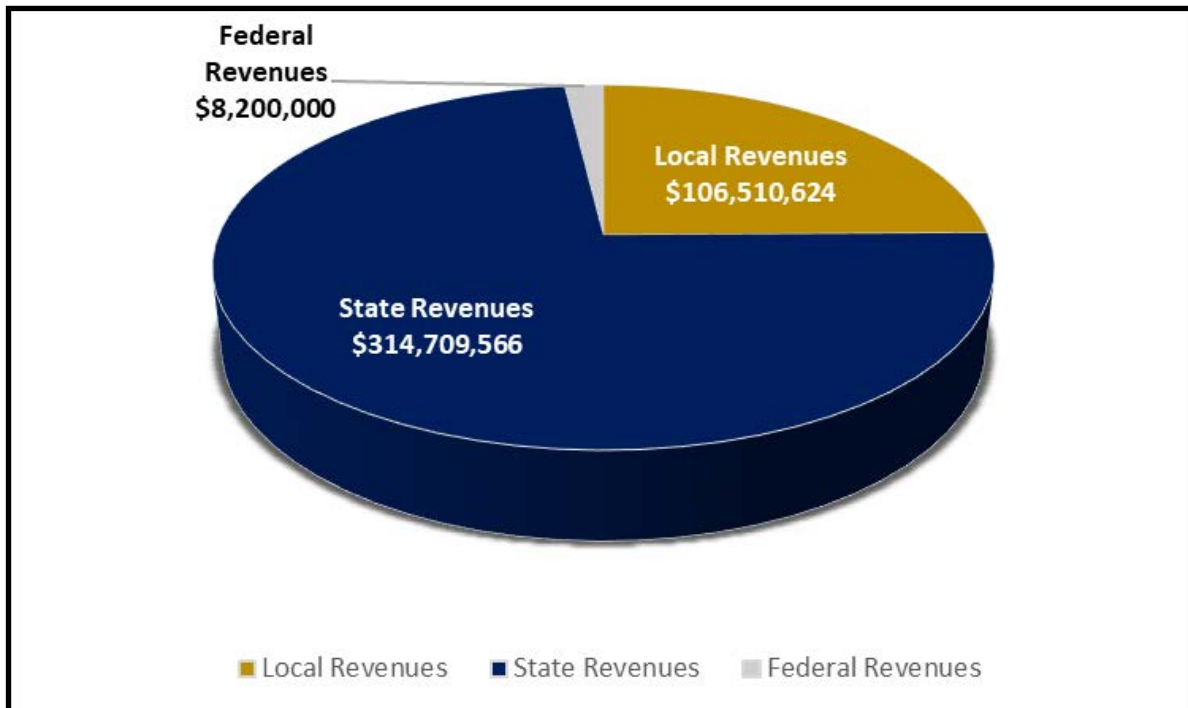
General Fund expenditures for 2024-25 are budgeted at \$457M, significantly outpacing budgeted revenue. This is a \$19M increase in year-over-year expenditures. The District participated in a salary study to identify positions that were significantly under market. These positions were brought closer to market value to assist with employee retention and ensuring the District is competitive. This initiative cost the District \$8M along with an additional \$2.3M for new positions for the Special Education Department. A full list of budget increases can be found on the previous page. The District has continued to set aside contingencies to assist with unplanned expenditures during the year, but due to the deficit budget, the District had to scale back the amount that was built into the contingency. At the end of 2022-23 the District set aside \$11M in economic stabilization funds to assist with unplanned expenditures during the year. The District was not able to add to the funds for the 2023-24 school year and would like to keep the fund balances for large unplanned expenditures, for example, if a server goes down and needs to be replaced.



**Mesquite Independent School District
2024-25 General Fund
Estimated Revenues**

• Local Revenues	\$ 106,510,624
• State Revenues	\$ 314,709,566
• Federal Revenues	\$ 8,200,000
Total Estimated Revenues	\$ 429,420,190

Table 1

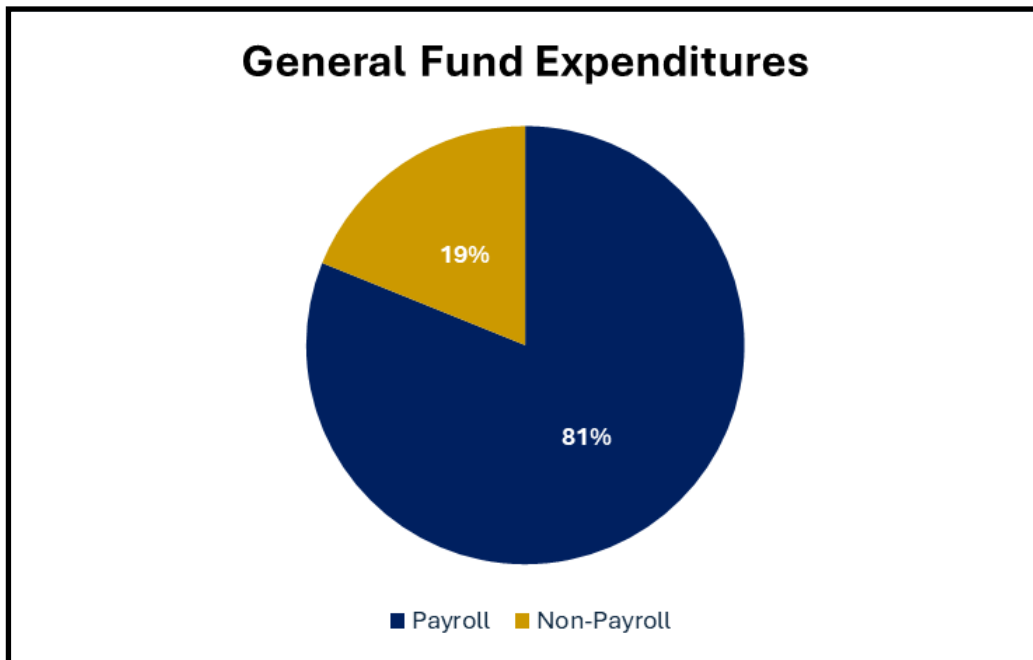


MISD Adopted Budget



**Mesquite Independent School District
2024-25 General Fund Expenditures**

Table 2



MISD Adopted Budget



Table 3
Mesquite Independent School District
General Fund

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Local Revenue	\$ 101,051,634	\$ 103,270,214	\$ 118,394,429	\$ 99,292,276	\$ 106,510,624
State Revenue	271,295,464	271,914,359	272,473,967	326,413,392	314,709,566
Federal Revenue	2,563,359	10,866,810	18,741,790	11,762,371	8,200,000
Other Sources	419,743	1,815,813	443,927	1,521,898	-
Total Revenue	\$ 375,330,200	\$ 387,867,196	\$ 410,054,113	\$ 438,989,936	\$ 429,420,190

Expenditures

Transfers Out	\$ 1,227,460	\$ 48,310,330	\$ 16,978,151	\$ 10,464,884	\$ -
Instruction	199,909,238	233,007,662	203,525,726	253,688,658	270,617,620
Instructional Resources/Media	5,710,879	6,277,737	6,383,782	6,717,496	7,018,905
Curriculum & Instr Staff Dev.	3,387,228	4,665,644	4,467,499	3,530,224	4,850,882
Instructional Leadership	6,493,162	8,945,220	8,814,537	9,738,803	10,627,727
School Administration	16,858,513	22,125,008	22,432,233	23,552,019	24,842,467
Guidance, Counseling, Evaluation	15,106,612	18,356,534	19,070,605	17,963,032	19,212,260
Social Work Services	195,621	312,938	291,437	363,490	393,028
Health Services	3,791,494	4,559,005	4,717,409	5,036,365	5,279,857
Student Transportation	5,340,216	8,222,742	9,187,949	11,257,203	11,918,500
Food Services	1,140,450	3,443,162	1,418,882	1,585,116	1,427,170
Extracurricular Activities	7,316,491	9,284,576	8,792,710	10,773,228	12,501,133
General Administration	8,412,896	10,522,738	11,788,730	11,644,673	14,924,981
Maintenance & Operating	33,099,081	41,095,905	44,538,605	47,172,776	46,013,784
Security & Monitoring Services	3,543,564	4,292,626	6,277,658	6,224,804	7,086,496
Data Processing Services	11,032,104	13,823,413	15,367,710	16,102,572	16,816,908
Community Services	213,923	244,485	253,415	339,314	622,100
Debt Administration - Principal	-	755,096	2,047,205	522,863	2,297,360
Debt - Interest		276,447	53,864		
Acquisition/Construction	1,679,203	8,157,445	1,456,777	975,152	552,500
Juvenile Justice AEP	25,488	3,456	13,146	7,332	100,000
Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	436,161	437,750	469,054	521,177	545,000
Total Expenditures	\$ 324,919,784	\$ 447,119,919	\$ 388,347,084	\$ 438,181,181	\$ 457,648,678

Beginning Fund Balance	\$ 126,261,009	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,934,484
Ending Fund Balance	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,934,484	\$ 111,705,996



Table 4
Mesquite Independent School District
Student Nutrition Fund

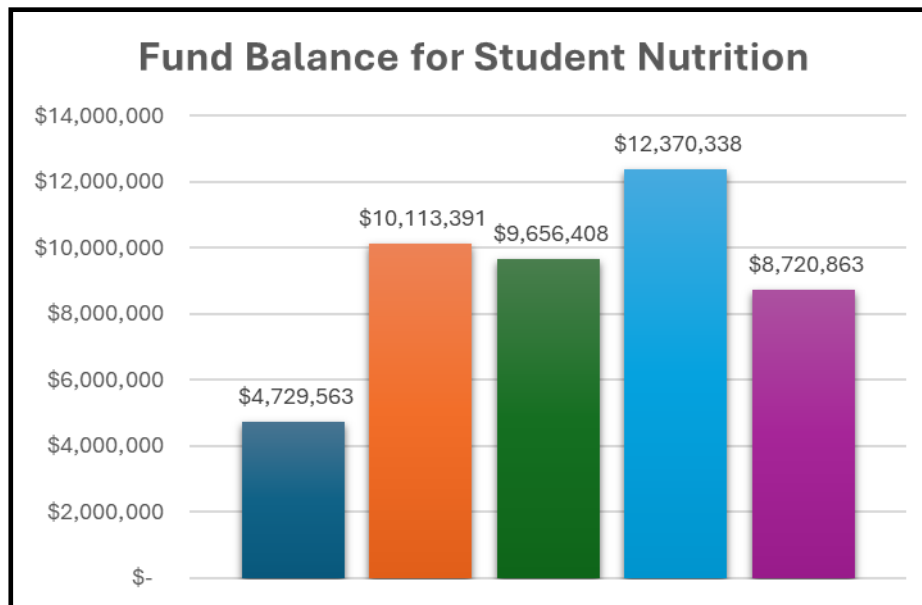
Local Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5741 - Earnings From Investments	\$ 3,187	\$ 14,174	\$ 394,697	\$ 457,940	\$ 400,000
5744 - Gifts & Bequests	7,413	40,500	13,500	-	-
5749 - Misc/Fines, Wellness, & Etc.	15,818	19,821	29,280	40,657	40,000
5751 - Food Services Activity	1,083,954	434,785	665,862	653,461	621,250
5753 - Extra/Cocurricular Activity	-	-	-	-	-
5755 - Activity Fund	-	-	-	-	-
Grand Total	\$ 1,110,372	\$ 509,280	\$ 1,103,339	\$ 1,152,058	\$ 1,061,250
State Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5829 - Miscellaneous State Programs	\$ -	\$ 323,967	\$ 49,072	\$ 114,656	\$ 114,656
5839 - Other State Agencies	66,431	5,950	-	84,486	-
Grand Total	\$ 66,431	\$ 329,917	\$ 49,072	\$ 199,143	\$ 114,656
Federal Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5921 - School Breakfast Program	\$ 1,663,869	\$ 3,750,655	\$ 4,361,590	\$ 4,794,024	\$ 4,809,681
5922 - National School Lunch	7,587,610	18,049,328	18,609,257	19,525,955	19,236,568
5923 - USDA Donated Commodities	1,841,360	2,417,719	2,068,701	1,954,341	1,687,500
5929 - Other Federal Revenues	1,168,121	-	-3,443,144	-	(2,600,000)
5939 - Summer Feeding Program	-	1,368,916	1,019,713	1,700,960	-
5949 - Direct Federal Revenue	-	-	-	-	-
7915 - Transfer in	32,949	-	-	-	3,000
Grand Total	\$ 12,293,909	\$ 25,586,618	\$ 22,616,117	\$ 27,975,280	\$ 23,136,749



Table 4 (cont.)

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Expenditures					
61 - Payroll Costs	\$ 7,273,315	\$ 8,132,133	\$ 10,208,115	\$ 10,573,285	\$ 10,248,455
62 - Contracted Services	27,947	71,593	91,332	37,750	87,000
63 - Supplies & Materials	7,695,555	11,876,547	12,621,064	13,686,734	14,171,675
64 - Other Operating Cost	74,829	43,699	92,740	85,921	105,000
65 - Debt Service Fee	-	-	-	-	3,350,000
66 - Fixed Assets	58,098	231,131	1,212,260	1,479,463	
89 - Other Uses	391,200	686,884	-	749,398	
Grand Total	\$ 15,520,944	\$ 21,041,987	\$ 24,225,511	\$ 26,612,551	\$ 27,962,130
Beginning Fund Balance	\$ 6,779,795	\$ 4,729,563	\$ 10,113,391	\$ 9,656,408	\$ 12,370,338
Ending Fund Balance	\$ 4,729,563	\$ 10,113,391	\$ 9,656,408	\$ 12,370,338	\$ 8,720,863

Table 5



MISD 2023-24 Financial Unaudited



Mesquite Independent School District Student Nutrition Fund

Student Nutrition Fund revenues for 2024-25 are budgeted at \$24.3M. This is a year-over-year increase of \$4.8M. The increase can be attributed to a couple factors. Claim Rates for NSLP (Lunch and Breakfast Meals) increased by approximately 4%. Secondly, student lunch participation has increased dramatically over the previous two years (61% in August 2022 vs 70.5% in August 2024). The recent participation increase is directly related to the district's participation in USDA's Community Eligibility Provision (CEP) which allows Mesquite ISD to offer breakfast and lunch meals to all enrolled students at no cost. CEP aims to provide increased access to nutritional school meals and reduce the administrative burden of participation in NSLP.

Student Nutrition Fund expenditures for 2024-2025 are budgeted at \$27.9M. This is a year-over-year increase of \$2.8M. This increase in expenditures includes a formal spend down plan documented with the Texas Department of Agriculture to utilize approximately \$3M excessive carryover funds from the prior year. The district is prioritizing upgrading kitchen equipment and food quality with the increased expenditures including updating cafeteria tables and bringing security cameras up to date at several locations. The Food and Nutrition Services department anticipates spending an additional \$500,000 on food items due to increased quantities and quality during the school year.



Table 6
Mesquite Independent School District
Debt Service Fund

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Local Revenue					
Taxes, Current Year Levy	\$ 45,985,189	\$ 47,398,097	\$ 48,658,238	\$ 48,458,246	\$ 54,962,878
Taxes Prior Year	412,061	541,740	592,407	449,837	-
Penalties, Interest & Other TA	506,989	521,499	1,029,114	625,540	256,199
Earnings From Investments	72,222	-110,204	1,380,637	2,412,577	400,000
Misc/Fines, Wellness, & Etc.		\$ 4,095	\$ (25)		
Grand Total	\$ 46,976,460	\$ 48,355,227	\$ 51,660,372	\$ 51,946,200	\$ 55,619,077
State Revenue					
Misc. State Programs	\$ 17,274,832	\$ 7,942,205	\$ 4,489,120	\$ 7,421,188	\$ 7,857,964
Grand Total	\$ 17,274,832	\$ 7,942,205	\$ 4,489,120	\$ 7,421,188	\$ 7,857,964
Expenditures					
Legal Service	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Principal	-	30,532,246	19,780,417	19,986,424	25,517,097
Interest on Bonds	16,445,815	31,290,694	34,867,681	34,668,729	28,870,120
Debt Service Fees	249,902	1,094,180	48,571	4,861,420	600,000
Grand Total	\$ 16,695,716	\$ 62,917,120	\$ 54,696,669	\$ 59,516,573	\$ 54,987,217
Other Financing Sources					
Refunding Bond Issuance	\$ (14,780,000)	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	-	(67,734,943)	-	(11,940,000)	-
Transfer In	-	-	-	-	-
Premium/Discount	(1,633,143)	(11,111,506)	-	(719,218)	-
Other Resources	-	-	-	-	-
Other Uses	16,484,388	78,498,647	-	12,439,334	-
Grand Total	\$ 71,246	\$ (347,801)	\$ -	\$ (219,884)	\$ -
Beginning Fund Balance	\$ 28,664,464	\$ 76,646,558	\$ 70,374,671	\$ 71,827,498	\$ 71,898,197
Ending Fund Balance	\$ 76,148,795	\$ 70,374,671	\$ 71,827,498	\$ 71,898,197	\$ 80,388,021



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.

In February 2024, District issued \$11,940,000 of Series 2024 Unlimited Tax Refunding Bonds. The proceeds from the sale of bonds will be used to refund the Series 2003-A Variable Rate School Building Unlimited Tax Bonds and pay costs associated with the issuance of the bonds. In addition, the District will contribute \$3,765,523 of the Debt Service fund balance to pay down the 2003-A bonds. Gross savings on this refunding totaled \$5,005,952.

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 Legislatures' 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. The District will receive IFA funding (amount not yet determined) for the 2nd year for a new instructional facility for Cross Elementary which was completed in 2022.

The EDA funding, created in 1999 supports the repayment of debt that is already outstanding. The District expects to receive \$4,600,000.

The 2024-25 Debt Service Fund has budgeted revenues at \$63,477,041. The Debt Service tax rate is \$0.4000. 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 6/30/24.	\$ 680,866,377.00
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 153.



Mesquite Independent School District Capital Projects

This governmental fund budgeted at \$23.3M for 2024-25 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.



Gentry Elementary Addition



Mesquite Employee Health Clinic (MEHC)



Mesquite HS Welding Lab

Internal Service Funds

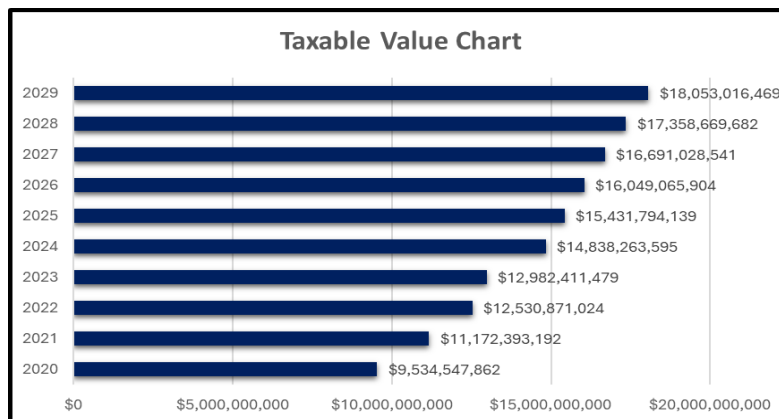
	Employee Health Center Fund				Workers Compensation Fund			
	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED
Revenue								
Charges for Services	\$ 3,148,559	\$ 3,812,944	\$ 4,843,504	\$ 5,318,549	\$ 1,329,148	\$ -	\$ 1,463,172	\$ 2,818,457
Earnings	37	-	-	-	394	72	193	-
Revenue Total	\$ 3,148,596	\$ 3,812,944	\$ 4,843,504	\$ 5,318,549	\$ 1,329,542	\$ 72	\$ 1,463,365	\$ 2,818,457
Expenditures								
Personnel Services	\$ 1,209,410	\$ 1,463,192	\$ 1,533,735	\$ 1,515,015	\$ 216,864	\$ 266,892	\$ 250,047	\$ 268,183
Contractual Services	45,400	55,032	64,306	59,410	14,040	23,087	22,310	11,674
Supplies & Materials	2,336,941	185,011	295,797	311,649	5,169	3,835	2,686	1,500
Insurance Claims & Expenses	40,987	-	-	-	766,265	-	-	-
Other Operating	900	2,659,665	3,412,558	4,557,087	10,165	1,356,343	576,437	2,381,212
Expenditure Total	\$ 3,633,638	\$ 4,362,900	\$ 5,306,396	\$ 6,443,161	\$ 1,012,503	\$ 1,650,157	\$ 851,480	\$ 2,662,569
 Profit or Loss	 \$ (485,042)	 \$ (549,956)	 \$ (462,892)	 \$ (1,124,612)	 \$ 317,039	 \$ 1,650,085)	 \$ 611,885	 \$ 155,888
 Transfers In	 \$ 588,573	 \$ 252,055	 \$ 474,165	 \$ 1,224,583	 \$ -	 \$ -	 \$ -	 \$ -
 Change in Net Position	 \$ 103,531	 \$ (297,901)	 \$ 11,273	 \$ 99,971	 \$ 317,039	 \$ 1,650,085)	 \$ 611,885	 \$ 155,888
Net Position Beginning	\$ 183,097	\$ 286,628	\$ (11,273)	\$ -	\$ 1,116,150	\$ 1,433,189	\$ (216,896)	\$ 394,989
Net Position Ending	\$ 286,628	\$ (11,273)	\$ -	\$ 99,971	\$ 1,433,189	\$ (216,896)	\$ 394,989	\$ 550,877



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 2024 value were used for the 2024-25 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.

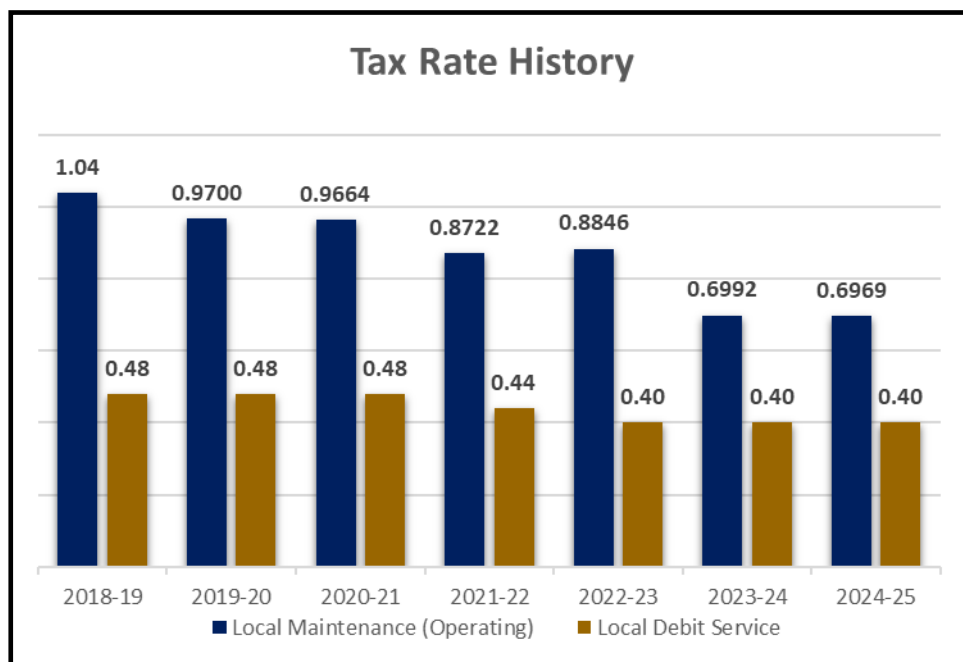
The Maintenance and Operations (M&O) tax rate supports the major educational and operational programs of the District for such expenses as staff salaries, utilities, supplies, materials, equipment, etc. The M&O rate for 2024-25 is \$0.6969.

This is a decrease of \$0.0023 from the previous year. The decrease is due to a significant local property value increase which led to a maximum compression rate of \$0.6192. The state taxpayers passed an increase to the Homestead Exemption, raising it to \$100K. This also played into the drop in the maximum compression rate.



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 2024-25, the debt service rate of \$0.40000.

Table 9





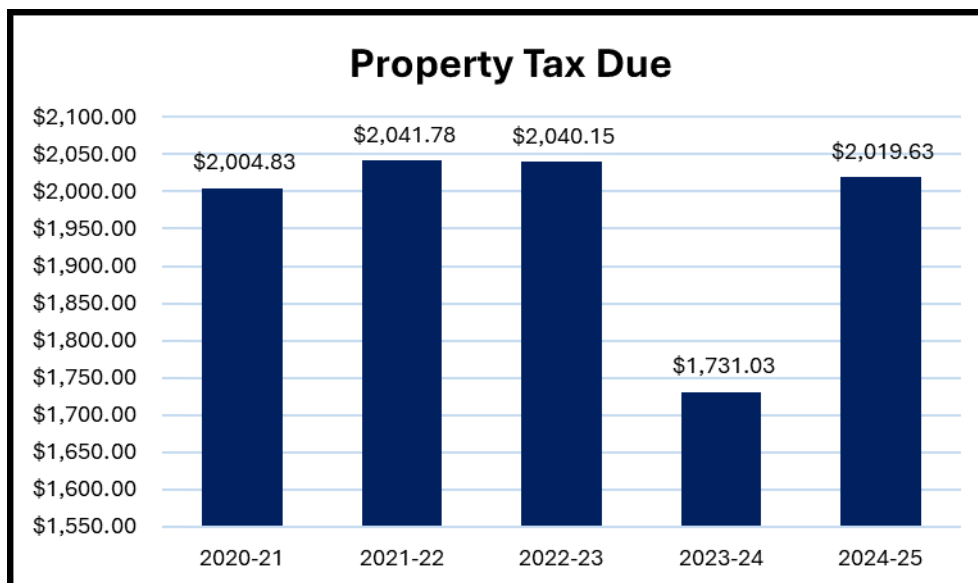
The yearly impact of the M&O tax rate and the Debt Service (Interest & Sinking or I&S) tax rate for the District's taxpayers is shown in Table 10. The numbers show the effect of the total tax rate along with the increases in property values over the past several years. The table uses the average home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

Table 10
Tax Rate Impact to District's Taxpayers

	2020-21	2021-22	2022-23	2023-24	2024-25
Assessed/Market Value of a Home	\$ 169,135	\$ 189,655	\$ 206,284	\$ 246,721	\$ 277,618
Average Taxable Value	\$ 138,608	\$ 155,600	\$ 158,816	\$ 157,481	\$ 184,122
Total Property Tax Rate	\$ 1.4464	\$ 1.3122	\$ 1.2846	\$ 1.099200	\$ 1.09690
Property Tax Due	\$ 2,004.83	\$ 2,041.78	\$ 2,040.15	\$ 1,731.03	\$ 2,019.63
Increase in Taxes	\$ 328.53	\$ 36.95	\$ (1.63)	\$ (309.12)	\$ 288.60
Property Tax Percent Increase from Prior Year	19.6%	1.8%	-0.1%	-15.2%	16.7%

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 2024-25 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 2024-25 school year will see a minimal decrease in enrollment from the prior year. The total K-12 enrollment was 38,086 in 2024 to 37,799 in 2025. Enrollment numbers are as of a specific date data is pulled and fluctuates during the year. The most recent demographers estimate (Summer 2024) projects a slight increase in enrollment over the next three years.



*First Day of School 2024-25
Shands Elementary*



*First Day of School 2024-25
Vanguard High School*

Table 12

Mesquite ISD Student Enrollment Summary

Campus Type	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-2024	Current Year 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
High Schools	12,105	12,279	12,513	12,578	12,265	12,741	12,883	12,726	12,482
Middle Schools	9,570	9,189	8,920	8,591	8,414	8,472	8,372	8,430	8,758
Elementary Schools	16,701	16,266	16,808	16,917	17,120	17,126	17,195	17,224	17,102
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP/CHILD/PASS	5	1	1	0	0	56	56	56	56
Total Enrollment	38,381	37,735	38,242	38,086	37,799	38,385	38,506	38,436	38,398

* Student enrollment included in high school count.

Student Information System (as of October 25, 2024)

Table 13**Mesquite ISD Student Enrollment by Campus**

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Mesquite High School	2,561	2,345	2381	2397	2292	2,380	2,353	2,285	2,235
North Mesquite High School	2,415	2,169	2083	2097	2093	2,097	2,072	2,017	1,863
West Mesquite High School	2,280	2,223	2202	2086	1995	2,049	2,061	1,986	1,915
Poteet High School	1,750	1,651	1600	1535	1524	1,528	1,533	1,488	1,496
Horn High School	3,099	3,089	3065	2871	2756	2,939	2,979	3,009	2,993
Vanguard High School	0	802	1182	1592	1605	1,748	1,885	1,941	1,980
Agnew Middle School	1,227	1,153	1130	1058	1071	1,102	1,053	1,073	1,085
Vanston Middle School	847	856	825	772	727	720	720	686	729
Wilkinson Middle School	797	724	701	641	656	640	635	638	645
McDonald Middle School	923	840	786	779	789	771	759	735	806
New Middle School	831	797	724	689	670	672	689	695	744
Kimbrough Middle School	1,260	1,188	1167	1151	1120	1,110	1,087	1,133	1,180
Berry Middle School	613	601	586	598	600	607	625	637	668
Terry Middle School	1,039	1,056	1028	859	783	823	826	845	845
Fraiser Middle School	1,126	1,087	1055	993	960	966	939	922	921
Woolley Middle School	907	887	918	1051	1038	1,061	1,039	1,066	1,135
Black Elementary School	626	634	618	624	585	606	606	604	603
Florence Elementary School	467	482	469	496	491	495	491	503	486
Galloway Elementary School	420	418	446	441	438	443	450	458	444
Hanby Elementary School	740	689	755	752	765	762	774	781	783
Hodges Elementary School	514	512	540	549	568	554	556	559	552
McWhorter Elementary School	549	496	517	539	504	528	523	517	508
Motley Elementary School	276	250	235	236	244	236	236	242	243
Range Elementary School	580	572	580	575	578	587	602	610	607
Rugel Elementary School	321	293	325	280	272	272	257	245	245
Rutherford Elementary School	648	657	703	738	790	743	760	755	728
Shands Elementary School	622	544	549	549	554	543	545	551	529
Tisinger Elementary School	631	648	637	627	741	627	622	595	567
Tosch Elementary School	617	585	603	615	620	643	650	667	641
Seabourn Elementary School	578	608	680	628	571	649	667	668	683
Lawrence Elementary School	283	261	254	254	284	269	265	265	269
Floyd Elementary School	455	428	446	486	538	489	484	493	469
Porter Elementary School	389	374	419	429	445	437	444	418	421

Table 13 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
McKenzie Elementary School	414	390	400	405	405	416	415	409	398
Beasley Elementary School	359	369	338	309	306	328	320	312	305
Price Elementary School	299	311	339	322	297	315	306	308	294
Shaw Elementary School	555	514	490	522	482	515	521	525	518
Kimball Elementary School	211	214	207	233	207	239	252	248	244
Pirrung Elementary School	396	388	446	436	403	410	399	392	379
Cannaday Elementary School	582	570	543	553	616	560	547	550	544
Austin Elementary School	343	323	325	282	304	288	273	265	264
Moss Elementary School	323	317	344	352	338	354	355	356	352
Thompson Elementary School	566	566	589	597	538	603	592	568	566
Gray Elementary School	431	412	426	425	407	438	424	417	416
Smith Elementary School	545	541	573	551	530	549	549	531	535
Gentry Elementary School	624	595	636	599	607	626	643	673	702
Mackey Elementary School	650	663	678	388	477	391	377	368	363
Achziger Elementary School	827	816	840	566	526	586	619	665	735
Henrie Elementary School	860	826	858	852	888	864	866	859	836
Cross Elementary School	0	0	0	707	801	761	805	847	873
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP/CHILD/PASS	5	1	1	0	0	56	56	56	56
TOTAL	38,381	37,735	38,242	38,086	37,799	38,395	38,506	38,436	38,398

* Student enrollment included in high school count.

District Demographic Report - 2024-25



Mesquite Independent School District Staffing

The data on Table 14 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 2024-25 school year MISD experienced a slight increase in their total staff. MISD planned on eliminating teaching positions for the 2024-25 school year. In researching campus master schedules and enrollment reductions, the District was able to eliminate 19 positions through attrition. Master schedules were being copied year over year which led to positions that weren't being maximized. However, the number of kids requiring Special Education services continues to increase and with the increase in student population comes an increase in Special Education staff members. MISD added 14 additional Special Education teachers and 24 paraprofessionals, totaling 28 additional FTEs. MISD also added a compensation team to assist its Personnel department. The new staff will take over the compensation duties that were spread across multiple team members. Creating the team will free up work for the incumbent team members while helping the department improve processes around District compensation. MISD has a lower vacancy rate than previous years, sitting at 2.3% on the campus level. This has led to a staff total that has increased by 135 when compared to the previous year. There is added emphasis this year to determine where position creep has occurred. MISD can't sustain continuing to add positions when student enrollment remains stagnant.

Because Texas lawmakers have not passed increased funding for schools, MISD will continue monitoring its teacher to student ratios and master schedules to optimize its teacher staff members. Any teaching positions that are eliminated will be done through attrition when teachers leave at the end of the school year. MISD is partnering with a company to review its master schedule to determine where efficiencies can be identified.



Table 14
Mesquite Independent School District
Staffing History

<u>School Years</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Teachers (Classroom, Interventionists, Special Programs)	2,789	2,870	2,865	2,885	2,883
Professional Support (Directors, Counselors, Librarians, Campus Office Staff, Central Office Staff)	585	591	635	650	669
School Leadership (Principals, Asst. Principals)	145	148	149	149	150
Central Administration (Superintendent, Asst. Superintendents, Cabinet-Level Positions)	30	32	34	40	41
Paraprofessional	837	842	848	976	1,072
Auxiliary	1,101	1,122	1,092	1,106	1,125
Total Staff *	5,489	5,605	5,623	5,806	5,940
Student Enrollment (<i>As of October 25, 2024 - Fall Snapshot</i>)	38,381	37,735	38,242	38,086	37,799
Staffing Ratios					
Mesquite ISD	5.1	14.7	NA	NA	NA
Teaching Staff	13.76	13.15	13.35	13.20	13.11
Total Staff	6.99	6.73	6.80	6.56	6.36
State	14.5	NA	NA	NA	NA

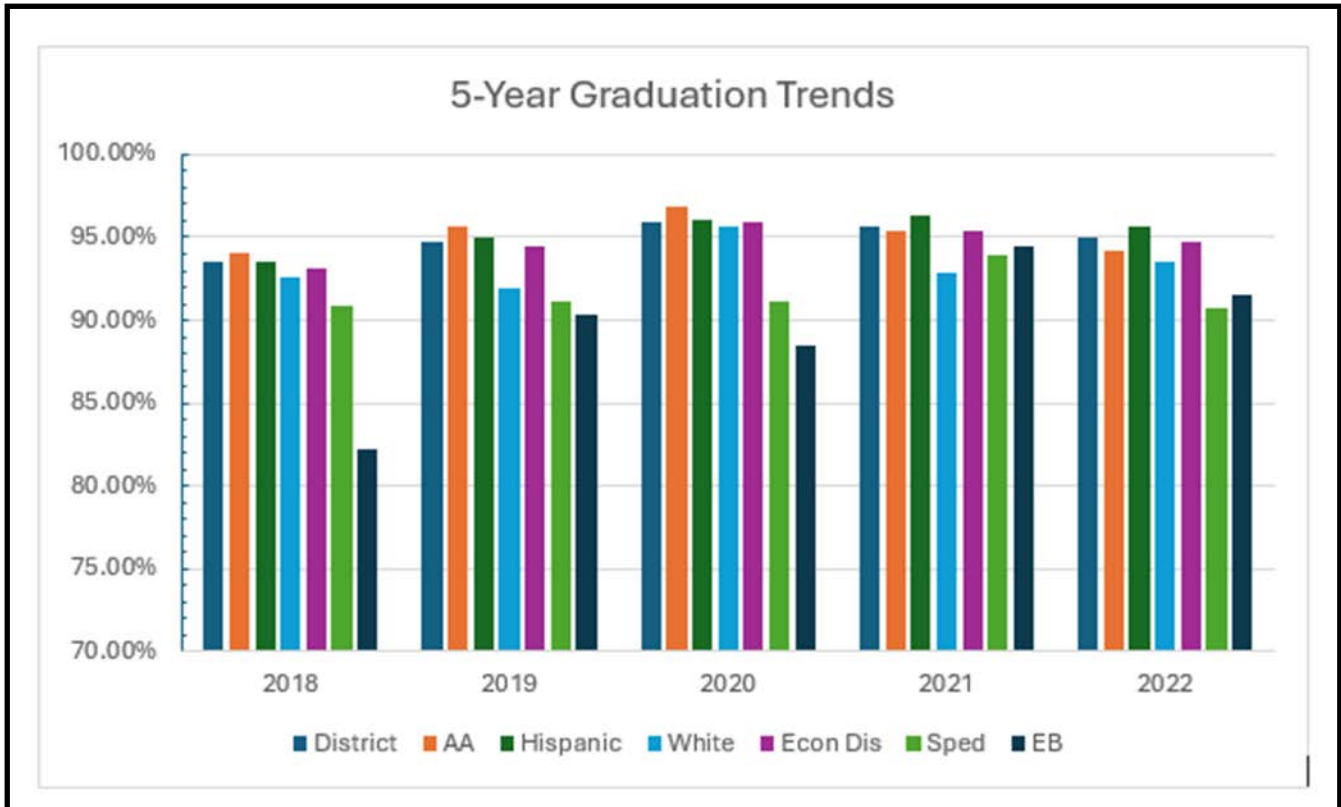
TAPR

* For comparison purposes total staff includes substitutes. However, subs will be managed by an external company starting in fiscal year 24-25.



Mesquite Independent School District Graduation Rates

Table 15



	District	AA	Hispanic	White	Econ Dis	Sped	EB
2018	93.60%	94.10%	93.60%	92.60%	93.20%	90.90%	82.20%
2019	94.70%	95.70%	95.00%	91.90%	94.50%	91.10%	90.30%
2020	95.90%	96.90%	96.00%	95.60%	95.90%	91.20%	88.50%
2021	95.70%	95.40%	96.30%	92.90%	95.40%	93.90%	94.50%
2022	95.00%	94.20%	95.60%	93.60%	94.70%	90.70%	91.50%

Even with the slight decline in the district's 5-year graduation rate from 2021 to 2022, 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 issuance of 2023 and 2024 A-F Ratings remains pending and subject to change based on judicial rulings.

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 2024.

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 2024-25 are based on the funding laws enacted by the 87th 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 \$0.6992 to \$0.6969 per \$100 of taxable value due to the M&O tax rate being compressed down by \$0.0023 cents. Budgeted revenue for local taxes and state aid in 2024-25 are based on funding laws enacted by the 87th Texas Legislature. All projections for future revenue are based on these laws staying in place. The 2024-25 budget is the first deficit budget the School Board has approved in many, many years. Due to legislative inactivity, additional revenue will be hard to come by without an increase in ADA. MISD can sustain a \$28M deficit for 2024-25 but will not be able to take a significant hit to its Fund Balance for two consecutive years. Budget development for 2025-26 will be important in assuring the District's financial future.



Future Budget Years continued:

MISD has set a target of reducing its 2025-26 expenditure budget by \$20M. Achieving the reduction will be attacked in three different phases. First, MISD will look at Districtwide reductions. This could be anything from a 10% reduction in 6300 (supplies & materials) and 6400 (miscellaneous) expenditures to a restriction on travel expenditures. MISD will not be able to reduce non-negotiables, security or utilities being a few examples. Next, we will look at strategic abandonment. Each department will be tasked with identifying contracted services that are not essential. Financial services have already identified a few contracts that when cancelled, will still allow the department to service its customers. If the \$20M hasn't been reached after the first two steps MISD will turn to the third, reviewing positions and payroll. We will start with extra duty and overtime, before moving to reviewing staffing across the District.



Table 17
Mesquite Independent School District
Future Budget Years

General Fund	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-29
Revenues	\$ 430,383,818	\$ 429,420,190	\$ 429,420,190	\$ 429,420,190	\$ 429,920,190	\$ 430,420,190
Expenditures	\$ 439,904,279	\$ 457,648,678	\$ 437,648,678	\$ 442,680,488	\$ 447,770,164	\$ 452,918,371
Net	\$ (9,520,461)	\$ (28,228,488)	\$ (8,228,488)	\$ (13,260,298)	\$ (17,849,974)	\$ (22,498,181)
Beginning Fund Balance*	\$ 139,125,729	\$ 129,605,268	\$ 101,376,780	\$ 93,148,292	\$ 79,887,993	\$ 62,038,019
Ending Fund Balance	\$ 129,605,268	\$ 101,376,780	\$ 93,148,292	\$ 79,887,993	\$ 62,038,019	\$ 39,539,839
Debt Service Fund						
Revenues	\$ 62,284,268	\$ 63,477,041	\$ 63,700,000	\$ 63,900,000	\$ 64,100,000	\$ 64,100,000
Expenditures	\$ 60,128,840	\$ 54,987,217	\$ 53,523,027	\$ 52,865,854	\$ 52,795,785	\$ 52,795,785
Net	\$ 2,155,428	\$ 8,489,824	\$ 10,176,973	\$ 11,034,146	\$ 11,304,215	\$ 11,304,215
Beginning Fund Balance*	\$ 71,827,498	\$ 73,982,926	\$ 82,472,750	\$ 92,649,723	\$ 103,683,869	\$ 114,988,084
Ending Fund Balance	\$ 73,982,926	\$ 82,472,750	\$ 92,649,723	\$ 103,683,869	\$ 114,988,084	\$ 126,292,299
Student Nutrition Fund						
Revenues	\$ 27,897,735	\$ 24,312,655	\$ 25,300,000	\$ 25,700,000	\$ 26,500,000	\$ 27,000,000
Expenditures	\$ 25,932,852	\$ 27,962,130	\$ 28,400,000	\$ 26,500,000	\$ 26,500,000	\$ 27,000,000
Net	\$ 1,964,883	\$ (3,649,475)	\$ (3,100,000)	\$ (800,000)	\$ -	\$ -
Beginning Fund Balance*	\$ 9,656,408	\$ 11,621,291	\$ 7,971,816	\$ 4,871,816	\$ 4,071,816	\$ 4,071,816
Ending Fund Balance	\$ 11,621,291	\$ 7,971,816	\$ 4,871,816	\$ 4,071,816	\$ 4,071,816	\$ 4,071,816
Capital Projects Fund						
Revenues	\$ 4,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 70,509,988	\$ 24,791,681	\$ -	\$ -	\$ -	\$ -
Net	\$ (66,509,988)	\$ (23,291,681)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance*	\$ 89,801,669	\$ 23,291,681	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 23,291,681	\$ -	\$ -	\$ -	\$ -	\$ -

Est'd as of June 30, 2023

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

Property Growth Prediction	10%	4%	4%	4%	4%	17%	10%	7%	5%	5%	5%
Student Enrollment	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Growth Factor Projected-Demographer (Low)	40,888	40,965	38,420	37,816	37,640	37,992	37,832	37,525	37,264	37,281	37,250
Growth Factor Projected-Demographer (Moderate)	41,053	41,249	41,401	38,152	38,293	38,392	38,504	38,438	38,400	38,687	38,927
Growth Factor Used for Revenue Planning	0	125	100	-268	141	99	112	-66	-38	287	240
Refined ADA-Formula	38,530	38,655	38,755	36,696	36,837	35,800	35,271	35,205	35,167	35,454	35,694
Summary of Total State/Local M&O Revenue	Audited Revenue 2018-2019	Audited Revenue 2019-2020	Audited Revenue 2020-2021	Audited Revenue 2021-2022	Audited Revenue 2022-23	Budgeted Revenue 2023-24	Budgeted Revenue 2024-25	Budgeted Revenue 2025-26	Budgeted Revenue 2026-27	Budgeted Revenue 2027-28	Budgeted Revenue 2028-29
State Revenue	\$260,207,642	\$275,692,362	\$ 271,295,464	\$ 271,914,359	\$ 118,394,429	\$ 98,065,042	\$ 106,510,624	\$ 106,510,624	\$ 106,510,624	\$ 106,760,624	\$ 107,010,624
Local Revenue	\$ 96,682,294	\$ 96,941,793	\$ 101,051,634	\$ 103,270,214	\$272,473,967	\$ 318,768,776	\$ 314,709,566	\$ 314,709,566	\$ 314,709,566	\$ 314,959,566	\$ 315,209,566
Federal Revenue	\$ 5,471,041	\$ 3,974,706	\$ 2,563,358	\$ 10,866,810	\$ 18,741,790	\$ 13,550,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000
Other Sources	\$ 2,779,666	\$ -	\$ -	\$ -	\$ 443,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total M&O Revenue	\$ 365,140,643	\$ 376,608,861	\$ 374,910,456	\$ 386,051,383	\$ 410,054,113	\$ 430,383,818	\$ 429,420,190	\$ 429,420,190	\$ 429,420,190	\$ 429,920,190	\$ 430,420,190
Expenditures	Audited Expenditures 2018-2019	Audited Expenditures 2019-2020	Audited Expenditures 2020-2021	Audited Expenditures 2021-2022	Audited Expenditures 2022-23	Budgeted Expenditures 2023-24	Budgeted Revenue 2024-25	Budgeted Revenue 2025-26	Budgeted Revenue 2026-27	Budgeted Revenue 2027-28	Budgeted Revenue 2028-29
General		\$ 6,579,122	\$ 807,717	\$ 42,056,975	\$ 16,978,151	\$ 10,455,253	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	\$209,440,357	\$ 211,559,530	\$ 199,927,695	\$233,007,662	\$203,525,726	\$ 249,817,002	\$ 270,617,620	\$263,205,268	\$ 266,232,128	\$269,293,798	\$272,390,676
Instructional Resources	\$ 5,882,019	\$ 6,208,669	\$ 5,710,882	\$ 6,277,737	\$ 6,383,782	\$ 6,854,286	\$ 7,018,905	\$ 6,878,527	\$ 6,957,630	\$ 7,037,643	\$ 7,118,576
Staff Development	\$ 3,701,139	\$ 3,829,566	\$ 3,387,230	\$ 4,665,644	\$ 4,467,499	\$ 3,782,895	\$ 4,850,882	\$ 4,753,864	\$ 4,808,534	\$ 4,863,832	\$ 4,919,766
Instructional Leadership	\$ 6,677,436	\$ 6,889,245	\$ 6,493,165	\$ 8,945,220	\$ 8,814,537	\$ 9,734,526	\$ 10,627,727	\$ 10,333,221	\$ 10,452,054	\$ 10,572,252	\$ 10,693,833
School Administration	\$ 19,250,145	\$ 19,745,382	\$ 16,858,514	\$ 22,125,008	\$ 22,432,233	\$ 23,753,437	\$ 24,842,467	\$ 23,345,618	\$ 23,614,092	\$ 23,885,654	\$ 24,160,339
Guidance & Counseling Services	\$ 15,162,952	\$ 16,426,443	\$ 15,106,613	\$ 18,356,534	\$ 19,070,605	\$ 17,065,562	\$ 19,212,260	\$ 18,828,015	\$ 19,044,537	\$ 19,263,549	\$ 19,485,080
Social Work Services	\$ 215,053	\$ 220,715	\$ 195,621	\$ 312,938	\$ 291,437	\$ 438,755	\$ 393,028	\$ 385,167	\$ 389,597	\$ 394,077	\$ 398,609
Health Services	\$ 3,896,097	\$ 3,994,527	\$ 3,791,496	\$ 4,559,005	\$ 4,717,409	\$ 5,477,901	\$ 5,279,857	\$ 5,174,260	\$ 5,233,764	\$ 5,293,952	\$ 5,354,833
Transportation Services	\$ 6,599,519	\$ 6,623,511	\$ 5,326,288	\$ 8,222,742	\$ 9,187,949	\$ 11,626,372	\$ 11,918,500	\$ 11,680,130	\$ 11,814,451	\$ 11,950,318	\$ 12,087,746
Food Service	\$ 1,262,470	\$ 1,228,214	\$ 1,140,449	\$ 3,443,162	\$ 1,418,882	\$ 1,536,549	\$ 1,427,170	\$ 1,398,627	\$ 1,414,711	\$ 1,430,980	\$ 1,447,436
Extra Curricular Services	\$ 11,241,059	\$ 9,224,421	\$ 7,311,958	\$ 9,284,576	\$ 8,792,710	\$ 10,847,506	\$ 12,501,133	\$ 12,251,110	\$ 12,391,998	\$ 12,534,506	\$ 12,678,653
General Administration	\$ 8,481,425	\$ 9,190,689	\$ 8,412,896	\$ 10,522,738	\$ 11,788,730	\$ 12,728,291	\$ 14,924,981	\$ 13,126,481	\$ 13,277,436	\$ 13,430,126	\$ 13,584,573

Table 18 (cont.)

Maintenance	\$ 34,940,328	\$ 35,540,859	\$ 33,099,078	\$ 41,095,905	\$ 44,538,605	\$ 44,538,605	\$ 47,115,992	\$ 46,013,784	\$ 39,093,508	\$ 39,543,084	\$ 39,997,829	\$ 40,457,804
Security	\$ 3,786,216	\$ 4,166,516	\$ 3,543,565	\$ 4,292,626	\$ 6,277,658	\$ 6,277,658	\$ 8,141,077	\$ 7,086,496	\$ 6,944,766	\$ 7,024,631	\$ 7,105,414	\$ 7,187,126
Data Processing	\$ 8,220,692	\$ 10,569,718	\$ 11,032,104	\$ 13,823,413	\$ 15,367,710	\$ 15,367,710	\$ 16,014,606	\$ 16,816,908	\$ 16,480,570	\$ 16,670,096	\$ 16,861,803	\$ 17,055,713
Community Services	\$ 268,672	\$ 264,579	\$ 213,922	\$ 244,485	\$ 253,415	\$ 253,415	\$ 355,613	\$ 622,100	\$ 609,658	\$ 616,669	\$ 623,761	\$ 630,934
Juvenile Justice Alternative	\$ 15,325,998	\$ 13,871,130	\$ 25,488	\$ 3,456	\$ 13,146	\$ 13,146	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Tax Increment Zones	\$ 50,424	\$ 23,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 1,031,543	\$ 2,101,069	\$ 2,101,069	\$ 2,707,216	\$ 2,297,360	\$ 1,951,413	\$ 1,973,854	\$ 1,996,553	\$ 2,019,514
FAC Acquisition/Construction	\$ 3,216,624	\$ 3,183,867	\$ 1,679,198	\$ 8,157,445	\$ 1,456,777	\$ 1,456,777	\$ 826,439	\$ 552,500	\$ 558,025	\$ 564,442	\$ 570,933	\$ 577,499
Intergovernmental Charges	\$ 406,205	\$ 419,493	\$ 436,161	\$ 437,750	\$ 469,054	\$ 469,054	\$ 525,000	\$ 545,000	\$ 550,450	\$ 556,780	\$ 563,183	\$ 569,660
TOTAL EXPENDITURES	\$358,024,830	\$369,759,680	\$324,500,040	\$440,866,564	\$388,347,084	\$388,347,084	\$439,904,278	\$457,648,678	\$437,648,678	\$442,680,488	\$ 447,770,164	\$ 452,918,371
Current Fund Balance	\$ 112,296,013	\$ 119,411,826	\$ 126,261,007	\$ 172,233,881	\$ 117,418,700	\$ 117,418,700	\$ 139,125,729	\$ 129,605,269	\$ 101,376,781	\$ 93,148,293	\$ 79,887,994	\$ 62,038,020
	\$ 7,115,813	\$ 6,849,181	\$ 50,410,416	\$ (54,815,181)	\$ 21,707,029	\$ 21,707,029	\$ (9,520,460)	\$ (28,228,488)	\$ (8,228,488)	\$ (13,260,298)	\$ (17,849,974)	\$ (22,498,181)
Predicted Fund Balance	\$ 119,411,826	\$ 126,261,007	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,125,729	\$ 129,605,269	\$ 101,376,781	\$ 93,148,293	\$ 79,887,994	\$ 62,038,020	\$ 39,539,840
Board Policy - 22% Fund Balance	\$ 80,330,941	\$ 82,853,949	\$ 82,480,300	\$ 84,931,304	\$ 85,436,358	\$ 85,436,358	\$ 96,778,941	\$ 100,682,709	\$ 96,282,709	\$ 97,389,707	\$ 98,509,436	\$ 99,642,042

MISD Internal Data

Black is audited and red is unaudited/forecast budget



Mesquite Independent School District Budget Contact

Individuals who have questions regarding this budget document should contact Gilberto Prado, Assistant 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 good 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

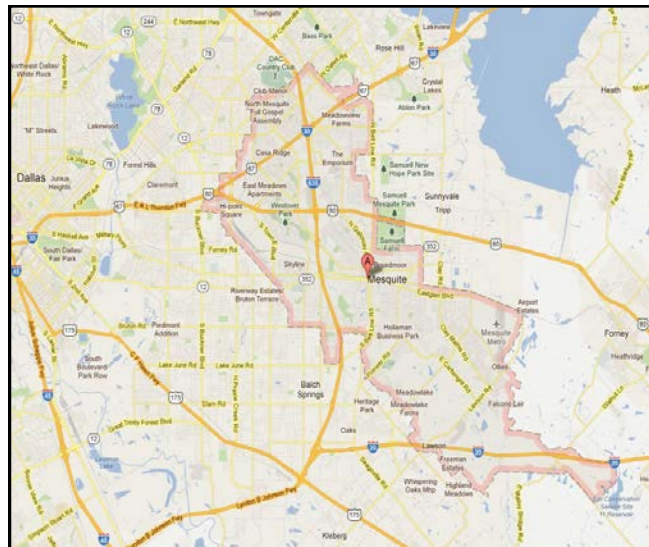
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Facts about Mesquite Independent School District

The District provides education services to all children within its designated boundaries. These services include qualifying infants through 12th grade. For the 2024-25 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 25, 2024 is 37,799 for the 2024-25 school year and the projected enrollment for the 2024-25 budget is 38,395.

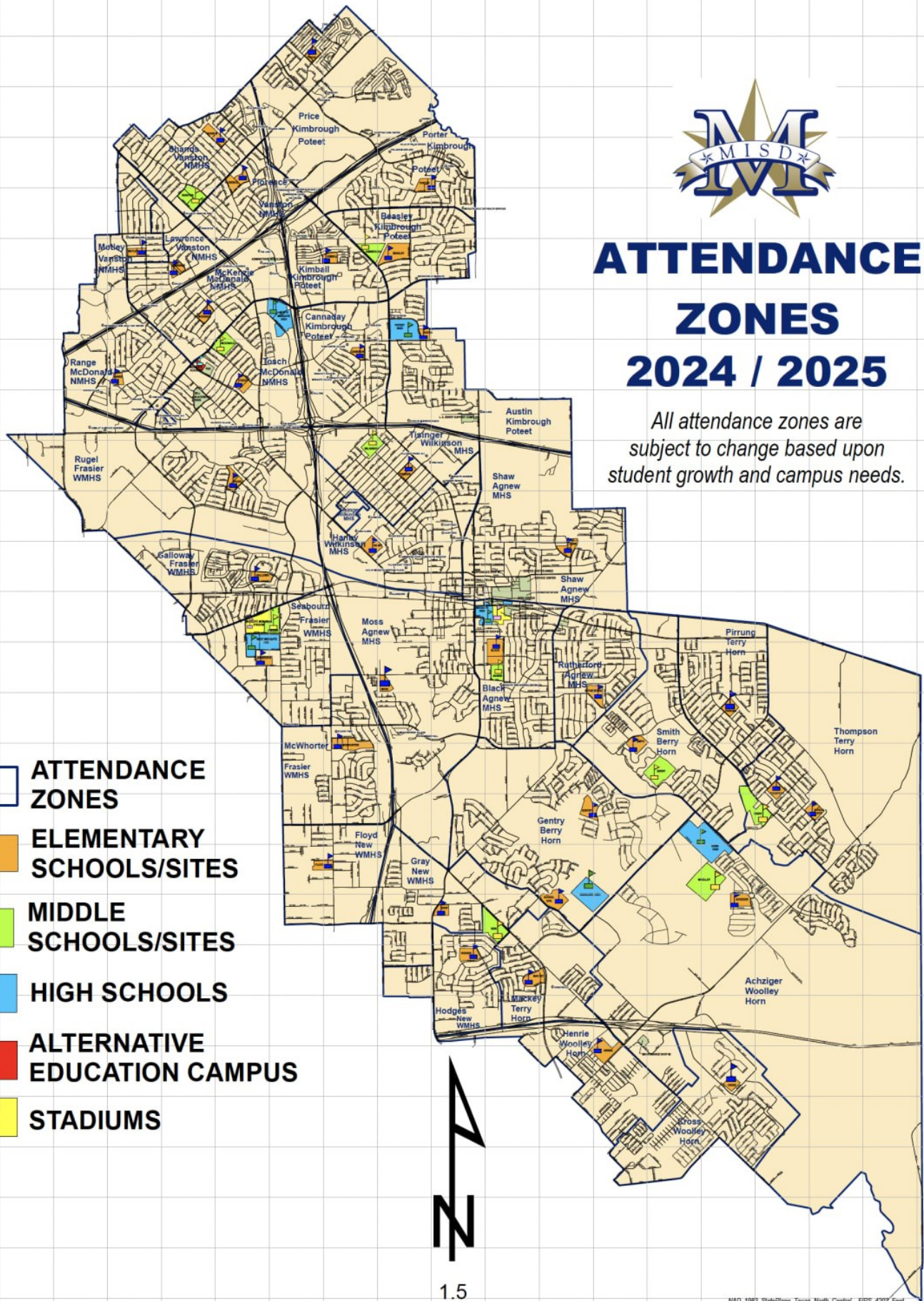




ATTENDANCE ZONES 2024 / 2025

*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**



NAD_1983_StatePlane_Texas_North_Central_FIPS_4202_Feet
GCS_North_America_1983
June 13, 2024
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 38,086 in 2023-24 and enrollment for 2024-25 is 37,799 (as of 10/25/24). MISD uses the 'moderate scenario' from the demographer report and this enrollment number is in line with the demographer estimated enrollment for the 2024-25 school year (38,395). The District's enrollment is expected to increase in the next three years.



First Day of School 2024-25

Table 19

Mesquite ISD Student Enrollment Summary

Campus Type	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-2024	Current Year 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
High Schools	12,105	12,279	12,513	12,578	12,265	12,741	12,883	12,726	12,482
Middle Schools	9,570	9,189	8,920	8,591	8,414	8,472	8,372	8,430	8,758
Elementary Schools	16,701	16,266	16,808	16,917	17,120	17,126	17,195	17,224	17,102
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP/CHILD/PASS	5	1	1	0	0	56	56	56	56
Total Enrollment	38,381	37,735	38,242	38,086	37,799	38,385	38,506	38,436	38,398

* Student enrollment included in high school count.

Student Information System (as of October 25, 2024)

Table 20

Mesquite ISD Student Enrollment by Campus

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Mesquite High School	2,561	2,345	2381	2397	2292	2,380	2,353	2,285	2,235
North Mesquite High School	2,415	2,169	2083	2097	2093	2,097	2,072	2,017	1,863
West Mesquite High School	2,280	2,223	2202	2086	1995	2,049	2,061	1,986	1,915
Poteet High School	1,750	1,651	1600	1535	1524	1,528	1,533	1,488	1,496
Horn High School	3,099	3,089	3065	2871	2756	2,939	2,979	3,009	2,993
Vanguard High School	0	802	1182	1592	1605	1,748	1,885	1,941	1,980
Agnew Middle School	1,227	1,153	1130	1058	1071	1,102	1,053	1,073	1,085
Vanston Middle School	847	856	825	772	727	720	720	686	729
Wilkinson Middle School	797	724	701	641	656	640	635	638	645
McDonald Middle School	923	840	786	779	789	771	759	735	806
New Middle School	831	797	724	689	670	672	689	695	744
Kimbrough Middle School	1,260	1,188	1167	1151	1120	1,110	1,087	1,133	1,180
Berry Middle School	613	601	586	598	600	607	625	637	668
Terry Middle School	1,039	1,056	1028	859	783	823	826	845	845
Fraiser Middle School	1,126	1,087	1055	993	960	966	939	922	921
Woolley Middle School	907	887	918	1051	1038	1,061	1,039	1,066	1,135
Black Elementary School	626	634	618	624	585	606	606	604	603
Florence Elementary School	467	482	469	496	491	495	491	503	486
Galloway Elementary School	420	418	446	441	438	443	450	458	444
Hanby Elementary School	740	689	755	752	765	762	774	781	783
Hodges Elementary School	514	512	540	549	568	554	556	559	552
McWhorter Elementary School	549	496	517	539	504	528	523	517	508
Motley Elementary School	276	250	235	236	244	236	236	242	243
Range Elementary School	580	572	580	575	578	587	602	610	607
Rugel Elementary School	321	293	325	280	272	272	257	245	245
Rutherford Elementary School	648	657	703	738	790	743	760	755	728
Shands Elementary School	622	544	549	549	554	543	545	551	529
Tisinger Elementary School	631	648	637	627	741	627	622	595	567
Tosch Elementary School	617	585	603	615	620	643	650	667	641
Seabourn Elementary School	578	608	680	628	571	649	667	668	683
Lawrence Elementary School	283	261	254	254	284	269	265	265	269
Floyd Elementary School	455	428	446	486	538	489	484	493	469
Porter Elementary School	389	374	419	429	445	437	444	418	421

Table 20 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
McKenzie Elementary School	414	390	400	405	405	416	415	409	398
Beasley Elementary School	359	369	338	309	306	328	320	312	305
Price Elementary School	299	311	339	322	297	315	306	308	294
Shaw Elementary School	555	514	490	522	482	515	521	525	518
Kimball Elementary School	211	214	207	233	207	239	252	248	244
Pirrung Elementary School	396	388	446	436	403	410	399	392	379
Cannaday Elementary School	582	570	543	553	616	560	547	550	544
Austin Elementary School	343	323	325	282	304	288	273	265	264
Moss Elementary School	323	317	344	352	338	354	355	356	352
Thompson Elementary School	566	566	589	597	538	603	592	568	566
Gray Elementary School	431	412	426	425	407	438	424	417	416
Smith Elementary School	545	541	573	551	530	549	549	531	535
Gentry Elementary School	624	595	636	599	607	626	643	673	702
Mackey Elementary School	650	663	678	388	477	391	377	368	363
Achziger Elementary School	827	816	840	566	526	586	619	665	735
Henrie Elementary School	860	826	858	852	888	864	866	859	836
Cross Elementary School	0	0	0	707	801	761	805	847	873
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP/CHILD/PASS	5	1	1	0	0	56	56	56	56
TOTAL	38,381	37,735	38,242	38,086	37,799	38,395	38,506	38,436	38,398

* Student enrollment included in high school count.

District Demographic Report - 2024-25



Table 21
Mesquite Independent School District
Student Ethnicity Percentages

Federal Race	2019-20	2020-21	2021-22	2022-23	2023-24
Hispanic/Latino	59.02	61.38	61.89	62.81	63.52
American Indian or Alaska Native	0.76	0.40	0.38	0.37	0.35
Asian	1.27	1.28	1.18	1.15	1.14
Native Hawaiian or Pacific Islander	0.07	0.0	0.09	0.08	0.09
Black or African American	24.67	24.48	25.07	25.06	24.94
White	12.07	10.26	9.16	8.23	7.71
Two or more races	2.14	2.13	2.23	2.30	2.25



Mesquite ISD Contact Information

Elementary Schools

Achziger Elementary 3300 Ridge Ranch 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
230 Pioneer Road
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 2024-2025 DISTRICT CALENDAR

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

New Hire Camp
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 2 3 4 5 6	1 2 3	1 2 3 4 5 6 7	1 2 3 4 5
7 8 9 10 11 12 13	4 5 6 7 8 9 10	8 9 10 11 12 13 14	6 7 8 9 10 11 12
14 15 16 17 18 19 20	11 12 13 14 15 16 17	15 16 17 18 19 20 21	13 14 15 16 17 18 19
21 22 23 24 25 26 27	18 19 20 21 22 23 24	22 23 24 25 26 27 28	20 21 22 23 24 25 26
28 29 30 31	25 26 27 28 29 30 31	29 30	27 28 29 30 31

July 4 Independence Day Holiday
July 24-25, 29-30 New Hire Camp

Aug. 1-13 PL
(Aug. 8, 13 Classroom Workdays)
Aug. 14 First Day of School
Aug. 26 Student Holiday/PL

Sep. 2 Labor Day Holiday
Sep. 30 Student Holiday/PL

Oct. 14-18 Fall Break

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	1 2 3 4 5 6 7	1 2 3 4	1
3 4 5 6 7 8 9	8 9 10 11 12 13 14	5 6 7 8 9 10 11	2 3 4 5 6 7 8
10 11 12 13 14 15 16	15 16 17 18 19 20 21	12 13 14 15 16 17 18	9 10 11 12 13 14 15
17 18 19 20 21 22 23	22 23 24 25 26 27 28	19 20 21 22 23 24 25	16 17 18 19 20 21 22
24 25 26 27 28 29 30	29 30 31	26 27 28 29 30 31	23 24 25 26 27 28

Nov. 4-5 Student Holidays/PL
Nov. 25-29 Thanksgiving Break

Dec. 20 Early Release
Dec. 23-31 Winter Break

Jan. 1-3 Winter Break
Jan. 6 Student Holiday/PL
Jan. 20 MLK Jr. Holiday

Feb. 3 Student Holiday/PL
Feb. 17 Presidents Day Holiday

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	1 2 3 4 5	1 2 3	1 2 3 4 5 6 7
2 3 4 5 6 7 8	6 7 8 9 10 11 12	4 5 6 7 8 9 10	8 9 10 11 12 13 14
9 10 11 12 13 14 15	13 14 15 16 17 18 19	11 12 13 14 15 16 17	15 16 17 18 19 20 21
16 17 18 19 20 21 22	20 21 22 23 24 25 26	18 19 20 21 22 23 24	22 23 24 25 26 27 28
23 24 25 26 27 28 29	27 28 29 30	25 26 27 28 29 30 31	29 30

March 3 Student Holiday/PL
March 17-21 Spring Break

April 18 District Holiday

May 26 Memorial Day Holiday
May 29 Early Release
May 30 Classroom Workday

June 19 Juneteenth Holiday

School Hours

Pre-K 3-year-olds 7:50 AM-11:05 AM or
 12:05 PM-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 31 NMHS, JHHS, WMHS, PHS
 June 1 MHS, VHS

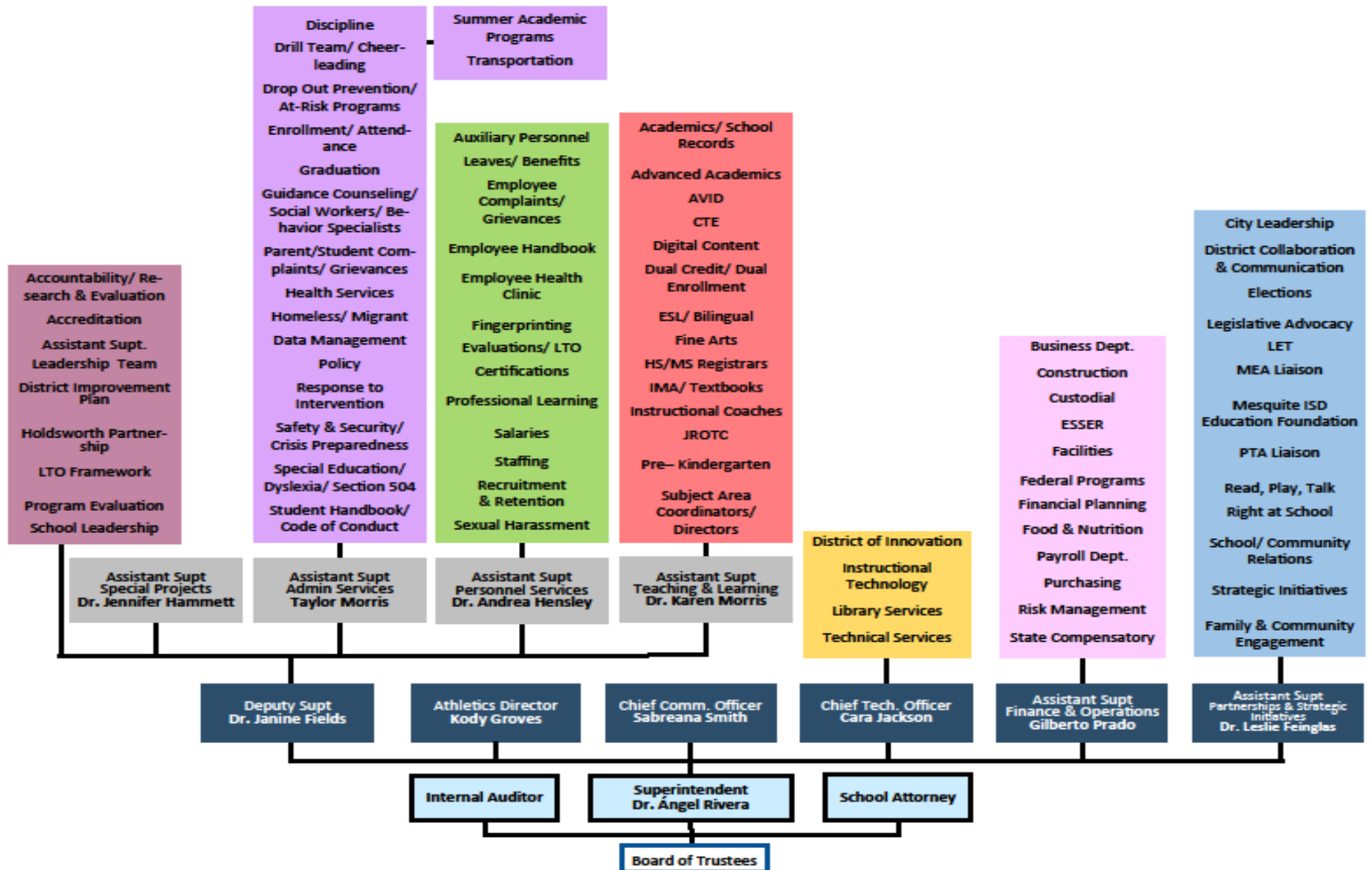


✱ Workdays for 226-Day Personnel

MesquiteISD.org

Mesquite Independent School District

Organizational Chart





Board of Trustees 2024-2025

Robert Seward, 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, Vice President – 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 - 2027

Eddie Rose, Secretary - 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



Board of Trustees 2024-2025

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

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

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



Board of Trustees 2024-2025

Elaine Hornsby, Member - 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



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. <i>Build capacity by supporting a self-directed growth mindset through goal setting and mentoring/coaching individuals at all levels and areas of the organization.</i>	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. <i>Ensure individual growth, achievements, progress and potential within LTO are recognized, encouraged and rewarded regularly throughout all areas publicly and privately.</i>	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. <i>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.</i>	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. <i>Make literacy resources available for all students and families.</i>	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. <i>Provide opportunities for families and community partners to engage in ReadPlayTalk.</i>	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. <i>Ensure student success through implementation of best practices in early literacy.</i>	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. MISD has set aside \$500K to assist with facility upgrade projects that need addressed during the school year. This is a decrease of \$500K when compared to the two previous years. MISD has invested \$15.5M over the past 5.5 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. Students are then encouraged to take courses that align with the results from the AYO learning tool. The District continues to invest in their Read Play Talk program, budgeting \$250K in 2024-25. There is no year-to-year increase to the budget, but a 20K increase when comparing 2022-23. 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 District provides Leadership Training Opportunities (LTO) for employees to grow in their careers while employed with the District. MISD invested \$6.5M in 2024-25 which includes ETIP and the PACE program. MISD offers ETIP (Excellence in Teaching Incentive Program) that supports teacher growth. Teachers take professional learning courses, taught by MISD employees, to help further their teaching knowledge. Once teachers complete the coursework, they receive a \$5,000 stipend which carries year over year if the teacher continues to demonstrate and document growth and stays in a teaching position. MISD set aside \$3M for ETIP, a \$500K increase from the previous year. MISD also offers a para-to-teacher program (PACE) that helps paras achieve their dream of becoming a teacher. It is a two-year program where the paraprofessional will take classes at a university while working in the classroom. The District pays for the para's tuition. Once the employee completes the program they are hired as a full-time teacher. MISD set aside \$3.5M for the program which includes \$300K for tuition.



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/Apportionment
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 81% 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
Gentry Elementary	\$ 11,400,000	Jun-25
Horn Addition	5,100,000	Jun-25
Mesquite Health Clinic	3,700,000	Dec-25
Shaw Elementary	1,800,000	Jun-25
Mesquite HS Welding Technology	1,100,000 200,000	Jan-25 Jun-25
	\$23,300,000	

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 2024-25 budget. MISD invested in the following priorities for the 2024-25 school year totaling around \$17.5M.

- Compensation Plan w/ Salary Equity Adjustment - \$8M
- Pre-K Expansion - \$1.54M
- Personnel Requests (New FTEs) - \$2.1M
- TRS on Behalf - \$2.3M
- L&P Global Security - \$1.2M
- Insurance Increase - \$1M
- Summer School - \$600K
- Excellence in Teaching Incentive Program (ETIP) - \$530K
- New Hire Training for Teachers - \$285K

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 \$15.5M over the past 5 years to develop AYO and has budgeted \$4.3M for the 2024-25 school year. The District continues to budget approximately \$500K in the General Fund to update 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 3rd grade. This includes full-day pre-K (\$7.2M) and supporting the Read/Play/Talk initiative (\$250,000).



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.

2024-25 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 2023-24 the District received \$226K in revenue and has budgeted \$265K for 2024-25. The District also charges for Pre-K tuition and summer school classes (for students earning credits beyond their regular coursework). In 2023-24 the District received \$422K and has budgeted \$445K 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 2023-24 the District received \$379K in revenue and has budgeted \$400K this school year. In total, the District received \$1,027,000 in 2023-24 and budgeted for \$1,110,000 in 2024-25.

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

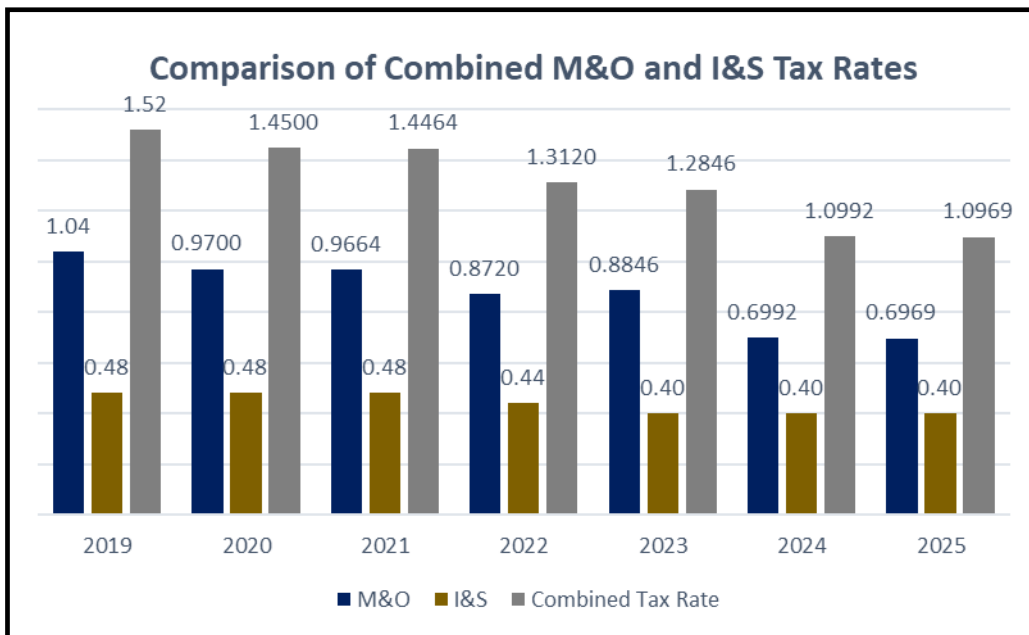
Tax Year	Fiscal Year	M&O Rate	I&S Rate	Total Tax Rate	Taxable Values	Total Levy	Total Collections	%
2010	2011	1.04	0.37	1.42	\$ 6,120,707,473	\$ 87,516,423	\$ 85,695,026	98.17
2011	2012	1.04	0.37	1.42	\$ 6,045,576,816	\$ 86,272,907	\$ 84,461,935	98.64
2012	2013	1.04	0.37	1.42	\$ 5,875,851,693	\$ 84,374,630	\$ 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	\$ 144,826,644	\$ 134,232,415	92.68
2024	2025	0.6969	0.4000	1.0969	\$ 14,838,263,595			



Mesquite Independent School District Comparison of Tax Rates

The tax rate for 2024-25 will be 1.0969. 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

- The Maintenance and Operation (M&O) tax rate is the state compressed rate of 0.6169 plus 8 gold pennies for a total M&O rate of \$0.6969 per \$100 of taxable value. There are no current plans to hold a Tax Ratification Election to increase the rate.
- Budget projections 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. In the 2025-26 budget cycle the District will need to make budget cuts to ensure a healthy fund balance in the 22-25% range.



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 2024-25 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 Unassigned Fund Balance - \$110,415,110 (6/30/24)

Revenue Assumptions/Parameters 2024-25

Utilize Current Funding Formulas

School Health and Related Services (SHARS)

Indirect Cost Implications

Student Enrollment Projection

- Demographer projections (*June 2023*) - slight enrollment decrease, 38,027

Average Daily Attendance

- Current trend is at 93.8.0%, average normal trend is 95.3%

Tax Rates

- Maintenance and Operations, current law rate, \$.6969
- Debt service, \$.40
- Total tax rate, \$1.0969

Taxable Values

- **Projected taxable appraised value (TAV), 10%**

Expenditure Assumptions/Parameters 2024-25

Implement Priorities

- Security
- Programs

Compensation Study

Pre-K Expansion

Staffing Plan



Expenditure Assumptions/Parameters 2024-25 continued:

Employee Benefits/Health Insurance

Budget Spend rate at 98.0% of total payroll budget

Budget Spend Rate at 94.0% for non payroll



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.

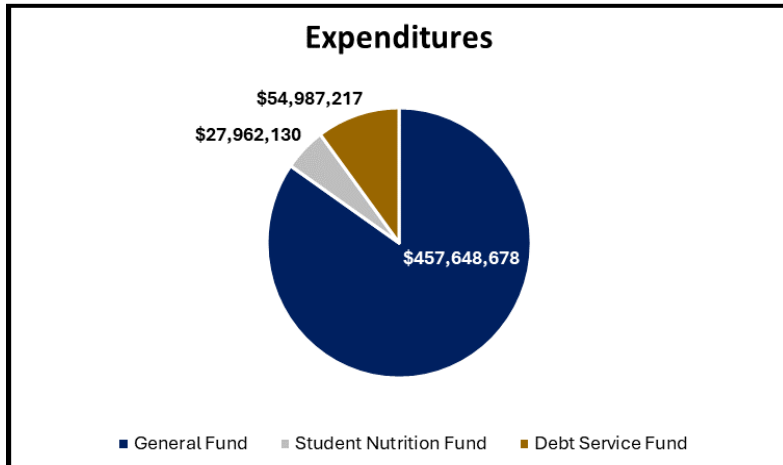
Debt Service Fund

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
2024-25 General/Debt Service/Student Nutrition Funds

Expenditures

<u>General Fund</u>	<u>Student Nutrition Fund</u>	<u>Debt Service Fund</u>
\$ 457,648,678	\$ 27,962,130	\$ 54,987,217



Revenues

<u>General Fund</u>	<u>Student Nutrition Fund</u>	<u>Debt Service Fund</u>
\$ 429,420,190	\$ 24,312,655	\$ 63,477,041

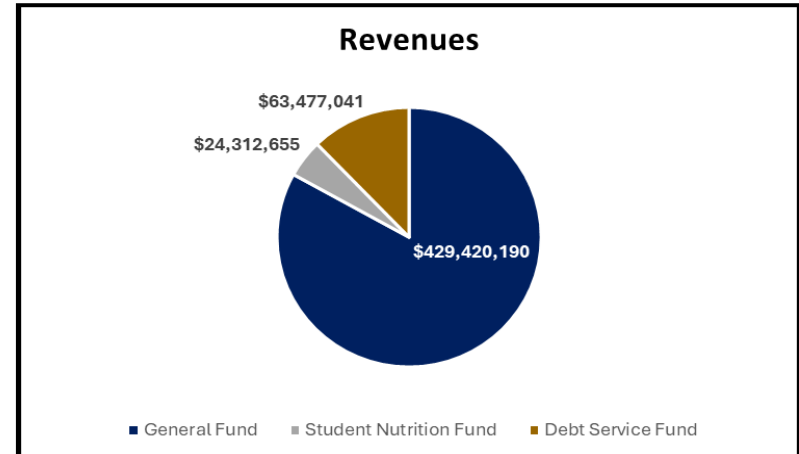


Table 26
Mesquite Independent School District
General/Debt Service/Student Nutrition Funds - Revenues by Object

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 108,823,339	\$ 23,658,383	\$ 128,935,084	\$ 139,138,712	\$ 122,524,498	\$ 156,265,933	\$ 133,163,263	\$ 150,373,502
5712 - TAXES PRIOR YEAR	948,834	658,793	1,623,761	1,311,724	1,710,183	1,848,862	1,423,481	1,000,000
5719 - PENALTIES, INTEREST & OTHER TA	1,206,083	1,426,439	1,450,802	1,184,580	1,581,813	589,540	2,224,372	1,656,199
5721 - LOCAL FROM SALE OF WADA	-	-	-	-	-	-	-	-
5735 - TUITUION & FEES	184,212	191,535	128,915	132,450	154,133	154,105	191,511	190,000
5736 - TUITION-REG DAY SCHOOL/SUNNYVA	-	-	5,725	93,769	106,000	122,621	149,700	175,000
5737 - SUMMER SCHOOL	70,274	64,780	83,166	58,487	50,819	48,192	41,755	40,000
5738 - OTHER STUDENT TUITION	-	-	405,248	143,097	435,646	420,537	378,692	400,000
5739 - TUITION AND FEES	18,275	17,418	13,595	16,405	14,708	17,465	39,405	40,000
5741 -				111,765	944,790	394,697	457,940	
5742 - EARNINGS FROM INVESTMENTS	4,040,644	5,161,422	4,098,805	270,473	308,798	6,510,200	8,700,861	4,800,000
5743 - RENTAL FROM SCHOOL PROPERTY	542,237	369,999	257,555	221,210	-	264,325	234,762	265,000
5744 - GIFTS & BEQUESTS	249,274	296,465	336,574	1,441,171	1,189,915	13,500	1,258	-
5745 - INSURANCE RECOVERY	522,484	726,244	161,719	-	-	766,668	50,314	45,000
5746 - TAX INCREMENT FUND	-	-	-	191,234	250,001	-	-	-
5748 - NET RECEIPTS CLEARING/PATROL	196,642	200,561	195,425	1,709,491	2,823,331	544	655,092	-
5749 - MISC/FINES, WELLNESS, & ETC.	2,495,331	1,099,132	966,460	15,818	23,916	2,154,572	3,229,495	2,785,000
5751 - FOOD SERVICES ACTIVITY	3,325,457	3,130,188	2,126,072	1,483,345	993,045	665,862	653,461	621,250
5752 - ATHLETIC ACTIVITY REVENUE	823,156	567,624	701,002	1,550,008	52,026	675,250	546,899	600,000
5753 - EXTRA/COCURRICULAR ACTIVITY	2,898,777	3,340,235	2,146,040	64,725	154,222	348	340	-
5755 - ACTIVITY FUND	125,260	131,039	71,853	-	-	245,039	247,933	200,000
5757 - TAXABLE ITEMS SALE	-	24,962	-	-	-	-120	-	-
5761 - SUCESSOR-IN-INTEREST CED	-	-	-	-	-	-	-	-
5769 - COUNTY AVAILABLE	-	-	-	-	18,816,878	-	-	-
5811 - PER CAPITA/APPORTIONMENT	8,011,935	18,653,252	12,090,407	237,167,148	251,950,249	22,323,137	14,681,393	13,936,694
5812 - FOUNDATION/ENTITLEMENTS	241,130,679	225,197,087	244,910,671	18,386,470	-	230,012,071	286,790,434	276,772,872
5819 - OTHER FOUNDATION SCHOOL PROGRA	-	432,819	-	-	-	-	-	-
5826 - SUPPLEMENTAL PRE-K	-	-	-	-	-	-	-	-
5827 - YEAR ROUND SCHOOL INCENTIVE	-	-	-	19,931	-	-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	24,754,034	24,169,444	20,909,551	32,996,747	28,230,282	4,539,652	7,535,844	7,972,620

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5831 - TRS ON-BEHALF BENEFIT	15,364,250	15,917,167	18,279,319	-	-	20,057,777	24,941,565	24,000,000
5836 - REVENUE FROM OTHER TX GOVERNME	-	-	-	-	-	-	-	-
5839 - OTHER STATE AGENCIES	146,059	183,608	1,728,776	66,431	5,950	-	84,486	-
5849 - SHARED SRVS AGREEMENT-STATE REVENUE	-	-	-	-	-	79,522	-	-
5921 - SCHOOL BREAKFAST PROGRAM	3,423,909	3,450,297	3,075,166	1,663,869	3,750,655	4,361,590	4,794,024	4,809,681
5922 - NATIONAL SCHOOL LUNCH	14,013,847	13,939,615	10,501,651	7,946,936	18,049,328	18,609,257	19,525,955	19,236,568
5923 - USDA DONATED COMMODITIES	1,717,639	1,675,144	1,699,613	2,965,734	10,893,087	2,068,701	1,954,341	1,687,500
5929 - OTHER FEDERAL REVENUES	-	-	-	1,168,121	-	10,382,500	8,223,539	1,800,000
5931 - SCHOOL HEALTH AND RELATED SERV	2,889,561	4,997,323	3,439,995	659,916	575,629	4,205,136	2,891,782	3,250,000
5932 - MEDICAID ADM CLAIMING	46,877	-	-	28,543	303,813	-	-	-
5939 - SUMMER FEEDING PROGRAM	-	-	-	-	1,368,916	1,019,713	1,700,960	-
5949 - DIRECT FEDERAL REVENUE	576,200	473,718	534,711	391,200	1,512,000	647,251	647,050	550,000
5952 - FEDERAL REVENUE FROM FISCAL AG	-	-	-	-	-	63,758	-	-
7912 - SALE OF PROPERTY	172,334	3,131,150	40,402	-	-	443,927	243,520	-
7913 - LEASE-PURCHASE PROCEEDS	-	-	-	-	-	-	-	-
7915 - TRANSFER IN	391,200	423,258	423,258	452,692	1,815,813	-	1,110,098	3,000
7989 - OTHER/NON-REVENUE	-	-	-	-	-	-	-	-
7998 - GAIN/LOSS INVESTMENT	-	-	-	-	-	-	-	-
7999 - RESIDUAL EQUITY TRANSFERS IN	22,979,699	22,776,673	19,514,043	-	-	-	-	-
Grand Total	\$ 439,108,803	\$ 453,709,102	\$ 461,341,321	\$ 53,052,204	\$ 470,590,443	\$ 489,972,133	\$ 527,683,805	\$ 517,209,886

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6112 - PROFESSIONAL SUBSTITUTES	\$ 2,358,408	\$ 2,510,675	\$ 1,781,483	\$ 2,256,171	\$	\$	\$	\$ -
6115 - INCENTIVE PAY - PROFESSIONAL	-	-	0	0	0	0	639,750	2,019,700
6116 - PROFESSIONAL EXTRA DUTY PAY	5,095,645	5,184,146	4,563,582	12,074,525	19,002,157	2,779,328	2,426,412	3,691,107
6117 - CAREER LADDER	85,757	74,222	66,000	43,750	54,000	37,500	30,000	30,000
6118 - PROFESSIONAL STIPENDS	3,031,402	2,968,796	3,379,983	3,032,026	4,322,153	3,857,122	7,181,909	7,542,650
6119 - PROFESSIONAL SALARY	191,492,700	190,097,267	193,458,909	175,121,031	208,687,442	188,083,917	223,263,990	231,301,762
6121 - EXTRA DUTY/SUPPORT	2,593,231	2,659,043	2,992,978	3,024,753	5,311,978	5,384,958	6,915,606	6,545,900
6122 - SUPPORT SALARIES - SUBS	678,453	617,855	522,442	427,473	316,361	515,248	425,634	363,800
6123 - STRAIGHT TIME OT			0				10,833	-
6125 - SUPPORT SALARIES	48,517,881	41,126,703	42,968,691	38,905,733	44,938,477	51,838,928	58,745,044	63,694,220
6126 - SUPPORT SALARIES/HOURLY	1,386,551	1,411,899	1,532,309	1,400,733	1,574,081	1,778,218	1,870,769	1,830,000
6127 - LOCALLY DEFINED SALARIES/WAGES			0	0	15,000	2,790,000	3,902,500	1,101,000
6131 - CONTRACT BUYOUTS	-	-	0	0	0	0	0	-
6134 - EMPLOYEE ALLOWANCES	216,329	219,854	210,092	184,580	230,665	260,838	261,176	264,749
6141 - SOCIAL SECURITY/MEDICARE	3,423,839	3,366,460	3,543,774	3,158,534	3,991,759	4,055,587	4,115,390	4,853,702
6142 - HEALTH & LIFE INSURANCE	11,916,241	11,045,082	10,710,270	8,982,018	10,533,193	11,730,452	15,137,736	14,119,900
6143 - WORKERS' COMPENSATION	1,072,542	1,027,866	1,027,618	1,229,950	1,018,227	1,316,097	1,329,416	1,458,600
6144 - TRS ON-BEHALF BENEFIT	15,364,250	15,917,167	18,279,054	15,721,915	19,964,110	20,057,775	23,053,976	24,000,000
6145 - UNEMPLOYMENT COMPENSATION	101,948	41,489	362,497	174,730	9,140	3,920	4,650	10,000
6146 - TEACHER RETIREMENT/TRS CARE	8,797,244	8,936,002	9,828,513	8,700,657	11,120,450	13,025,193	12,010,623	12,444,000
6147 - SICK/VACATION RETIREMENT	1,375,838	322,716	323,326	303,534	767,072	929,397	407,175	1,566,835
6148 - PLAN BEHAVIOR HEALTH	114,805	114,919	112,252	95,338	122,777	105,709	133,602	100,000
6149 - EMPLOYEE BENEFITS	105,213	82,265	80,759	70,779	81,647	496,911	672,662	755,000
6199 - CONTINGENCIES		-	0				0	3,814,069
6211 - LEGAL SERVICE	167,753	211,835	330,152	182,011	266,744	140,250	72,181	93,000
6212 - AUDIT SERVICES	125,000	125,000	150,000	142,500	177,000	127,013	111,687	100,000
6213 - TAX COLLECTION	759,748	784,840	876,724	782,565	802,543	853,457	521,177	945,000
6214 - LOBBYING EXPENSE	-	-	7,228	6,370	7,741	8,176	0	9,000
6217 - DATA PROCESSING SERVICE	-	-	0	0	0	0	0	-
6219 - PROFESSIONAL SERVICE	40,000	-	0	0	0	5,000	122,900	169,060

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6221 - STAFF TUITION FEES	91,951	81,136	115,962	141,402	146,087	71,868	147,087	299,000
6223 - STUDENT TUITION-OTHER THAN PUB	766,211	65,576	171,400	189,445	200,204	39,146	304,004	386,000
6239 - EDUCATION SERVICE CENTER	168,327	126,452	318,623	231,409	240,459	180,441	199,421	261,290
6244 - TECHNOLOGY MAINT/REPAIRS	-	10,826	0	0	0	0	0	-
6245 - AUDIO VISUAL MAINT/REPAIRS	5,098	4,192	1,638	3,334	0	789	0	10,000
6246 - BUILDING MAINTENANCE/REPAIRS	2,656,746	2,628,119	3,938,831	4,728,655	5,361,592	5,580,362	5,114,740	5,847,042
6247 - VEHICLE MAINTENANCE/REPAIRS	123,927	84,290	48,821	26,246	66,143	180,992	88,377	259,725
6249 - CONTRACTED MAINT/REPAIR	2,266,326	2,905,579	3,839,001	2,445,916	2,974,755	1,357,633	764,538	905,120
6255 - WATER	2,464,137	2,271,897	2,924,901	2,255,903	3,314,507	4,105,964	4,177,305	4,140,500
6256 - TELEPHONE	450,956	333,964	321,590	193,496	676,783	444,740	301,671	548,000
6257 - ELECTRICITY	4,924,685	4,329,388	4,194,974	3,361,235	4,833,059	4,945,962	5,241,387	5,121,500
6258 - GAS	524,861	393,066	308,549	431,062	697,332	700,732	761,210	865,000
6259 - OTHER UTILITIES	273,578	269,237	90,048	1,109,017	379,296	150,035	219,093	125,000
6264 - COPIER RENTAL	1,369,324	1,483,529	1,479,472	994,519	662,122	1,086,740	734,584	1,191,000
6265 - EQUIP RENTAL	41,940	50,712	78,421	32,212	31,380	16,530	12,463	-
6266 - VEHICLE RENTAL	91,671	90,259	123,795	29,509	102,595	162,945	235,395	235,000
6267 - BUILDING RENTAL	938,159	938,209	234,359	0	0	225	0	-
6269 - OTHER RENTAL	4,132	25,884	19,991	5,885	-278	17,629	35,463	37,395
6291 - CONSULTING SERVICES	259,183	648,979	571,602	879,924	729,748	767,594	625,200	60,583
6299 - MISC CONTRACTED SERVICE	4,963,073	6,175,102	5,723,588	4,960,348	9,859,850	6,409,797	5,668,016	11,898,197
6311 - VEHICLE FUELS	724,580	1,023,992	716,814	408,538	1,040,551	1,459,180	1,455,836	1,586,812
6315 - CUSTODIAL SUPPLIES	1,009,868	1,002,836	992,177	1,025,219	1,253,288	1,155,413	1,249,028	1,424,000
6316 - SUPPLIES BUILDINGS	1,372,573	1,524,932	1,228,887	1,324,133	1,509,774	2,105,110	2,041,717	2,964,912
6317 - COMPUTER SUPPLIES/M&O	-	-	0	0	0	0	0	12,000
6319 - OTHER SUPPLIES	892,302	1,517,055	1,827,115	1,840,574	1,242,458	976,243	1,212,338	1,200,267
6321 - TEXTBOOKS	132,097	5,072	538	10,362	3,737	141,633	56,790	255,500
6325 - READING MATERIALS/BOOKS	103,862	126,136	336,473	48,422	46,684	42,837	13,939	47,850
6326 - MAGAZINES	29,797	11,632	14,093	13,530	13,719	7,197	0	8,500
6327 - TEXTBOOK (STATE ADOPTED)	-	-	0	0	0	0	0	-
6329 - READING MATERIAL/OTHER	39,911	22,531	16,858	20,234	16,140	29,821	22,015	29,400

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6334 - TESTING-MATERIALS	346,420	168,389	538,360	280,176	307,563	681,585	508,703	758,650
6341 - FOOD/FOOD SERVICE	8,544,470	8,718,811	7,497,940	5,134,062	9,019,071	9,835,105	10,665,323	175,000
6342 - NON-FOOD/FOOD SERVICE	931,796	902,475	775,172	551,803	846,740	833,503	801,939	16,000
6344 - USDA DONATED COMMODITIES	1,717,639	1,675,144	1,699,613	1,841,268	2,417,719	1,856,449	1,954,341	-
6349 - FOOD SERVICE SUPPLIES	62,458	22,543	62,704	25,844	52,905	26,084	68,057	1,000
6395 - ELECTRONICS \$100-\$5,000	723,539	653,354	697,924	556,541	419,442	371,545	414,108	490,609
6396 - COMPUTER SUPPLIES	1,557,766	1,251,710	929,661	1,159,704	1,140,405	1,475,898	9,354,250	10,874,403
6397 - FURNITURE UNDER \$5,000	11,440,525	379,285	446,873	188,282	165,506	106,455	124,127	11,356,551
6398 - EQUIPMENT \$300-\$5,000	1,855,555	549,680	726,791	229,676	257,986	233,184	189,808	1,212,800
6399 - GENERAL SUPPLIES	9,961,658	8,073,805	8,547,122	8,232,965	8,666,776	7,026,698	8,554,100	11,049,747
6411 - TRAVEL/EMPLOYEE	638,934	575,049	368,460	83,800	472,671	626,427	702,531	1,191,397
6412 - TRAVEL/STUDENTS	1,054,022	1,362,797	844,544	452,958	849,745	866,186	1,300,665	1,648,750
6413 - STIPENDS/NON-EMPLOYEE	-	-	0	0	0	0	0	-
6419 - TRAVEL/NON-EMPLOYEE	57,472	86,868	23,665	12,632	32,823	59,712	25,083	75,650
6425 - PROPERTY INSURANCE	950,176	1,349,493	1,555,794	1,646,987	2,156,704	2,100,846	2,223,973	3,700,000
6426 - LIABILITY INSURANCE	124,740	126,858	228,942	271,470	286,999	337,292	302,639	373,500
6427 - BONDING INSURANCE	1,562	2,272	3,479	1,349	2,990	3,550	2,343	3,000
6428 - ATHLETIC INSURANCE	197,539	202,539	190,885	0	202,539	198,539	169,339	180,000
6429 - OTHER INSURANCE ESCROW	-	-	0	0	0	0	0	-
6434 - ELECTION EXPENSES	60,720	11,700	0	222,852	0	266,696	89,375	260,000
6491 - REQUIRED PUBLIC NOTICES	1,833	5,920	4,433	1,449	5,643	8,575	5,762	13,200
6494 - STUDENT TRANSPORTATION-BUSES	1,336,540	1,198,775	904,803	457,286	1,041,561	-2,124	1,228,008	1,326,824
6495 - DUES	306,901	207,765	274,370	176,597	229,241	192,532	217,121	418,290
6497 - AWARDS-GRADUATION	319,345	307,544	303,899	164,505	188,472	229,082	109,628	182,300
6498 - RESOURCE OFFICER	1,178,242	1,224,837	1,704,380	1,297,846	1,968,466	2,735,992	1,193,003	-
6499 - MISC OPERATING EXP	6,022,967	6,328,478	5,325,128	1,461,563	2,335,680	2,836,708	2,399,602	2,599,526

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6511 - BOND PRINCIPAL	100,000	28,543,375	0	0	30,532,246	19,780,417	19,986,424	25,617,097
6512 - LEASE PRINCIPAL	0	0	0	0	755,096	776,703	522,863	1,750,000
6514 -		0	0	0	0	1,270,502	0	0
6521 - INTEREST ON BONDS	0	34,011,863	35,627,559	16,445,815	31,290,695	34,867,681	34,668,729	28,870,120
6522 - LEASE INTEREST	0	0	0	0	276,447	0	0	647,360
6526 - SBITA INTEREST			0			53,864	0	0
6599 - DEBT SERVICE FEES	0	197,868	394,629	249,902	1,094,180	48,571	4,861,420	600,000
6614 - LAND PURCHASE	0	971,504	2,857	0	0	0	0	0
6624 - BUILDING PURCHASE/CONSTRUCTION	13,804,610	7,833,819	9,040,991	11,271	7,216,333	7,376	0	0
6625 - BUILDING IMPROVEMENT	9,259,374	4,445,070	2,091,188	75,472	170,177	1,289,289	220,097	30,000
6626 - FEES/BUILDING	470,324	919,979	396,193	31,484	0	44,232	0	0
6629 -			0			20,282	328,179	0
6631 - VEHICLE>\$5,000	163,777	1,031,179	187,758	0	0	99,353	242,363	100,000
6635 - ELECTRONIC EQUIP>\$5,000	8,443,330	8,564,471	6,060,621	21,206	103,575	4,961,443	5,641,527	4,163,500
6637 - FURNITURE>\$5,000	813,588	327,646	317,965	7,506,543	3,453,105	522,770	773,239	118,000
6639 - EQUIPMENT>\$5,000	2,995,836	3,422,863	3,863,217	234,074	502,404	5,657,685	4,738,858	1,121,500
6644 - FURN<\$5,000	0	0	0	3,276,061	506,762	0	0	0
6645 - TECH EQUIP<\$5,000	0	0	0	0	0	0	0	0
6649 - OTHER EQUIP<\$5,000	0	0	0	0	0	0	0	0
6658 - SOFTWARE SUBSCRIPTIONS		0	0			135,369	206,000	774,500
6659 - LEASE PURCHASE	0	0	0	0	0	0	0	1,965
6669 - LIBRARY BOOKS	401,131	429,825	426,707	482,137	458,728	472,148	495,844	452,500
7901 - Refunding Bond Issuance		0	0	-14,780,000	0	0	0	0
7911 - Sale of Bonds		0	0	0	-67,734,943	0	-11,940,000	0
7916 - Premium/Discount		0	0	-1,633,142	-11,111,506	0	-719,218	0
8911 - TRANSFERS OUT	1,205,456	1,133,884	7,042,490	1,373,422	43,586,604	16,978,151	11,214,281	0
8949 - OTHER USES	0	0	14,496,569	16,729,626	79,471,714	0	12,439,334	0
8989 - MISCELLANEOUS OTHER/NON-OPERAT	0	0	0	0	0	0	0	0
8999 - TRANSFERS OUT	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	3,250,000
					4,437,547			
Grand Total	\$ 440,885,590	\$ 444,204,019	\$ 464,756,217	\$ 357,207,690	\$ 530,731,225	\$ 467,269,264	\$ 524,090,421	\$ 540,598,025

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

Property Growth Prediction	10%	4%	4%	4%	4%	17%	10%	7%	5%	5%	5%
Student Enrollment	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Growth Factor Projected-Demographer (Low)	40,888	40,965	38,420	37,816	37,640	37,992	37,832	37,525	37,264	37,281	37,250
Growth Factor Projected-Demographer (Moderate)	41,053	41,249	41,401	38,152	38,293	38,392	38,504	38,438	38,400	38,687	38,927
Growth Factor Used for Revenue Planning	0	125	100	-268	141	99	112	-66	-38	287	240
Refined ADA-Formula	38,530	38,655	38,755	36,696	36,837	35,800	35,271	35,205	35,167	35,454	35,694
Summary of Total State/Local M&O Revenue	Audited Revenue 2018-2019	Audited Revenue 2019-2020	Audited Revenue 2020-2021	Audited Revenue 2021-2022	Audited Revenue 2022-23	Budgeted Revenue 2023-24	Budgeted Revenue 2024-25	Budgeted Revenue 2025-26	Budgeted Revenue 2026-27	Budgeted Revenue 2027-28	Budgeted Revenue 2028-29
State Revenue	\$260,207,642	\$275,692,362	\$ 271,295,464	\$ 271,914,359	\$ 118,394,429	\$ 98,065,042	\$ 106,510,624	\$ 106,510,624	\$ 106,510,624	\$ 106,760,624	\$ 107,010,624
Local Revenue	\$ 96,682,294	\$ 96,941,793	\$ 101,051,634	\$ 103,270,214	\$272,473,967	\$ 318,768,776	\$ 314,709,566	\$ 314,709,566	\$ 314,709,566	\$ 314,959,566	\$ 315,209,566
Federal Revenue	\$ 5,471,041	\$ 3,974,706	\$ 2,563,358	\$ 10,866,810	\$ 18,741,790	\$ 13,550,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000
Other Sources	\$ 2,779,666	\$ -	\$ -	\$ -	\$ 443,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total M&O Revenue	\$ 365,140,643	\$ 376,608,861	\$ 374,910,456	\$ 386,051,383	\$ 410,054,113	\$ 430,383,818	\$ 429,420,190	\$ 429,420,190	\$ 429,420,190	\$ 429,920,190	\$ 430,420,190
Expenditures	Audited Expenditures 2018-2019	Audited Expenditures 2019-2020	Audited Expenditures 2020-2021	Audited Expenditures 2021-2022	Audited Expenditures 2022-23	Budgeted Expenditures 2023-24	Budgeted Revenue 2024-25	Budgeted Revenue 2025-26	Budgeted Revenue 2026-27	Budgeted Revenue 2027-28	Budgeted Revenue 2028-29
General		\$ 6,579,122	\$ 807,717	\$ 42,056,975	\$ 16,978,151	\$ 10,455,253	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	\$209,440,357	\$ 211,559,530	\$ 199,927,695	\$233,007,662	\$203,525,726	\$ 249,817,002	\$ 270,617,620	\$263,205,268	\$ 266,232,128	\$269,293,798	\$272,390,676
Instructional Resources	\$ 5,882,019	\$ 6,208,669	\$ 5,710,882	\$ 6,277,737	\$ 6,383,782	\$ 6,854,286	\$ 7,018,905	\$ 6,878,527	\$ 6,957,630	\$ 7,037,643	\$ 7,118,576
Staff Development	\$ 3,701,139	\$ 3,829,566	\$ 3,387,230	\$ 4,665,644	\$ 4,467,499	\$ 3,782,895	\$ 4,850,882	\$ 4,753,864	\$ 4,808,534	\$ 4,863,832	\$ 4,919,766
Instructional Leadership	\$ 6,677,436	\$ 6,889,245	\$ 6,493,165	\$ 8,945,220	\$ 8,814,537	\$ 9,734,526	\$ 10,627,727	\$ 10,333,221	\$ 10,452,054	\$ 10,572,252	\$ 10,693,833
School Administration	\$ 19,250,145	\$ 19,745,382	\$ 16,858,514	\$ 22,125,008	\$ 22,432,233	\$ 23,753,437	\$ 24,842,467	\$ 23,345,618	\$ 23,614,092	\$ 23,885,654	\$ 24,160,339
Guidance & Counseling Services	\$ 15,162,952	\$ 16,426,443	\$ 15,106,613	\$ 18,356,534	\$ 19,070,605	\$ 17,065,562	\$ 19,212,260	\$ 18,828,015	\$ 19,044,537	\$ 19,263,549	\$ 19,485,080
Social Work Services	\$ 215,053	\$ 220,715	\$ 195,621	\$ 312,938	\$ 291,437	\$ 438,755	\$ 393,028	\$ 385,167	\$ 389,597	\$ 394,077	\$ 398,609
Health Services	\$ 3,896,097	\$ 3,994,527	\$ 3,791,496	\$ 4,559,005	\$ 4,717,409	\$ 5,477,901	\$ 5,279,857	\$ 5,174,260	\$ 5,233,764	\$ 5,293,952	\$ 5,354,833
Transportation Services	\$ 6,599,519	\$ 6,623,511	\$ 5,326,288	\$ 8,222,742	\$ 9,187,949	\$ 11,626,372	\$ 11,918,500	\$ 11,680,130	\$ 11,814,451	\$ 11,950,318	\$ 12,087,746
Food Service	\$ 1,262,470	\$ 1,228,214	\$ 1,140,449	\$ 3,443,162	\$ 1,418,882	\$ 1,536,549	\$ 1,427,170	\$ 1,398,627	\$ 1,414,711	\$ 1,430,980	\$ 1,447,436
Extra Curricular Services	\$ 11,241,059	\$ 9,224,421	\$ 7,311,958	\$ 9,284,576	\$ 8,792,710	\$ 10,847,506	\$ 12,501,133	\$ 12,251,110	\$ 12,391,998	\$ 12,534,506	\$ 12,678,653
General Administration	\$ 8,481,425	\$ 9,190,689	\$ 8,412,896	\$ 10,522,738	\$ 11,788,730	\$ 12,728,291	\$ 14,924,981	\$ 13,126,481	\$ 13,277,436	\$ 13,430,126	\$ 13,584,573

Table 28 (cont.)

Maintenance	\$ 34,940,328	\$ 35,540,859	\$ 33,099,078	\$ 41,095,905	\$ 44,538,605	\$ 44,538,605	\$ 47,115,992	\$ 46,013,784	\$ 39,093,508	\$ 39,543,084	\$ 39,997,829	\$ 40,457,804
Security	\$ 3,786,216	\$ 4,166,516	\$ 3,543,565	\$ 4,292,626	\$ 6,277,658	\$ 6,277,658	\$ 8,141,077	\$ 7,086,496	\$ 6,944,766	\$ 7,024,631	\$ 7,105,414	\$ 7,187,126
Data Processing	\$ 8,220,692	\$ 10,569,718	\$ 11,032,104	\$ 13,823,413	\$ 15,367,710	\$ 15,367,710	\$ 16,014,606	\$ 16,816,908	\$ 16,480,570	\$ 16,670,096	\$ 16,861,803	\$ 17,055,713
Community Services	\$ 268,672	\$ 264,579	\$ 213,922	\$ 244,485	\$ 253,415	\$ 253,415	\$ 355,613	\$ 622,100	\$ 609,658	\$ 616,669	\$ 623,761	\$ 630,934
Juvenile Justice Alternative	\$ 15,325,998	\$ 13,871,130	\$ 25,488	\$ 3,456	\$ 13,146	\$ 13,146	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Tax Increment Zones	\$ 50,424	\$ 23,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 1,031,543	\$ 2,101,069	\$ 2,101,069	\$ 2,707,216	\$ 2,297,360	\$ 1,951,413	\$ 1,973,854	\$ 1,996,553	\$ 2,019,514
FAC Acquisition/Construction	\$ 3,216,624	\$ 3,183,867	\$ 1,679,198	\$ 8,157,445	\$ 1,456,777	\$ 1,456,777	\$ 826,439	\$ 552,500	\$ 558,025	\$ 564,442	\$ 570,933	\$ 577,499
Intergovernmental Charges	\$ 406,205	\$ 419,493	\$ 436,161	\$ 437,750	\$ 469,054	\$ 469,054	\$ 525,000	\$ 545,000	\$ 550,450	\$ 556,780	\$ 563,183	\$ 569,660
TOTAL EXPENDITURES	\$358,024,830	\$369,759,680	\$324,500,040	\$440,866,564	\$388,347,084	\$388,347,084	\$439,904,278	\$457,648,678	\$437,648,678	\$442,680,488	\$ 447,770,164	\$ 452,918,371
Current Fund Balance	\$ 112,296,013	\$ 119,411,826	\$ 126,261,007	\$ 172,233,881	\$ 117,418,700	\$ 117,418,700	\$ 139,125,729	\$ 129,605,269	\$ 101,376,781	\$ 93,148,293	\$ 79,887,994	\$ 62,038,020
	\$ 7,115,813	\$ 6,849,181	\$ 50,410,416	\$ (54,815,181)	\$ 21,707,029	\$ 21,707,029	\$ (9,520,460)	\$ (28,228,488)	\$ (8,228,488)	\$ (13,260,298)	\$ (17,849,974)	\$ (22,498,181)
Predicted Fund Balance	\$ 119,411,826	\$ 126,261,007	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,125,729	\$ 129,605,269	\$ 101,376,781	\$ 93,148,293	\$ 79,887,994	\$ 62,038,020	\$ 39,539,840
Board Policy - 22% Fund Balance	\$ 80,330,941	\$ 82,853,949	\$ 82,480,300	\$ 84,931,304	\$ 85,436,358	\$ 85,436,358	\$ 96,778,941	\$ 100,682,709	\$ 96,282,709	\$ 97,389,707	\$ 98,509,436	\$ 99,642,042

MISD Internal Data

Black is audited and red is unaudited/forecast budget

MISD does not anticipate receiving an increase in revenue and has set a goal of decreasing expenditures by \$20M for the 2025-26 school year. The revenue projection in **Table 28** doesn't show an increase until 2027-28 when enrollment is anticipated to increase. Expenditures were decreased in 2025-26 then steadily increase due to the need for salary increases and inflation.



Table 29
Mesquite Independent School District
Future Budget Years

General Fund	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-29
Revenues	\$ 430,383,818	\$ 429,420,190	\$ 429,420,190	\$ 429,420,190	\$ 429,920,190	\$ 430,420,190
Expenditures	\$ 439,904,279	\$ 457,648,678	\$ 437,648,678	\$ 442,680,488	\$ 447,770,164	\$ 452,918,371
Net	\$ (9,520,461)	\$ (28,228,488)	\$ (8,228,488)	\$ (13,260,298)	\$ (17,849,974)	\$ (22,498,181)
Beginning Fund Balance*	\$ 139,125,729	\$ 129,605,268	\$ 101,376,780	\$ 93,148,292	\$ 79,887,993	\$ 62,038,019
Ending Fund Balance	\$ 129,605,268	\$ 101,376,780	\$ 93,148,292	\$ 79,887,993	\$ 62,038,019	\$ 39,539,839
Debt Service Fund						
Revenues	\$ 62,284,268	\$ 63,477,041	\$ 63,700,000	\$ 63,900,000	\$ 64,100,000	\$ 64,100,000
Expenditures	\$ 60,128,840	\$ 54,987,217	\$ 53,523,027	\$ 52,865,854	\$ 52,795,785	\$ 52,795,785
Net	\$ 2,155,428	\$ 8,489,824	\$ 10,176,973	\$ 11,034,146	\$ 11,304,215	\$ 11,304,215
Beginning Fund Balance*	\$ 71,827,498	\$ 73,982,926	\$ 82,472,750	\$ 92,649,723	\$ 103,683,869	\$ 114,988,084
Ending Fund Balance	\$ 73,982,926	\$ 82,472,750	\$ 92,649,723	\$ 103,683,869	\$ 114,988,084	\$ 126,292,299
Student Nutrition Fund						
Revenues	\$ 27,897,735	\$ 24,312,655	\$ 25,300,000	\$ 25,700,000	\$ 26,500,000	\$ 27,000,000
Expenditures	\$ 25,932,852	\$ 27,962,130	\$ 28,400,000	\$ 26,500,000	\$ 26,500,000	\$ 27,000,000
Net	\$ 1,964,883	\$ (3,649,475)	\$ (3,100,000)	\$ (800,000)	\$ -	\$ -
Beginning Fund Balance*	\$ 9,656,408	\$ 11,621,291	\$ 7,971,816	\$ 4,871,816	\$ 4,071,816	\$ 4,071,816
Ending Fund Balance	\$ 11,621,291	\$ 7,971,816	\$ 4,871,816	\$ 4,071,816	\$ 4,071,816	\$ 4,071,816
Capital Projects Fund						
Revenues	\$ 4,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 70,509,988	\$ 24,791,681	\$ -	\$ -	\$ -	\$ -
Net	\$ (66,509,988)	\$ (23,291,681)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance*	\$ 89,801,669	\$ 23,291,681	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 23,291,681	\$ -	\$ -	\$ -	\$ -	\$ -

Est'd as of June 30, 2023



Mesquite Independent School District General Fund

Revenue

General Fund revenue for 2024-25 is budgeted at \$430M. This is a decrease of \$8M from the previous year. The decrease is largely in Federal Revenue. MISD has reimbursed the full amount offered through the ESSER Grant and will no longer receive ESSER funding. Indirect Costs were being charged to the grant which increased the federal revenue. The District has also lost funding due to the change in the SHARS reimbursement. The added guidelines and restrictions have resulted in a lower SHARS revenue amount in 2023-24 and will continue into 2024-25. Any increase in revenue the District may see would be tied to Average Daily Attendance (ADA). MISD ended 2023-24 with an ADA of 93.8%, an increase of .8% from the previous year. The 2024-25 budget was built with a 95% ADA rate, same as 2023-24. The District's ADA is slowly recovering post-covid but has yet to reach 95%.

Expenditures

Approximately 81% of the operating budget is related to staff salaries and payroll benefits. MISD had a salary survey performed to determine how competitive the District's salaries were when compared to other Districts. Leadership reviewed the recommendations and salary increases were based off the recommendations that were taken. Each employee received a 2% raise and applicable positions received market adjustments based on the survey that was performed. In total, the District gave out \$8M in salary increases. The District also added 28 new positions for the SPED department to assist with ratios. To offset new positions, the District eliminated 19 positions through attrition. MISD also eliminated the attendance incentive program due to lack of participation. The aim of the program was to award employees with perfect attendance on a quarterly basis with a \$250 incentive, but the participation rate was less than 40%. Eliminating the program saved the District \$2.7M. MISD increased insurance (850K) and custodial supply budgets (400K) and departmental budgets (471K) due to inflation.

Fund Balance

MISD began the 2023-24 fiscal year with an overall fund balance of \$139,125,729 and an unassigned fund balance of \$110,415,110. MISD has assigned \$12M for construction, \$7.5M for self-insurance, and \$7.5M for disaster recovery. MISD presented a balanced budget at the beginning of 2023-24 and is anticipating adding \$1-\$2 million to the fund balance based on current projections. MISD is anticipating having to use some of the assigned funds set aside for self-insurance to cover a deficit in the health insurance plan. The amount that is needed has not been determined. The 2024-25 budget was approved with a \$28M deficit. If revenue and expenditure actuals match the approved budget MISD will still be within the 22%-25% fund balance threshold, but the District will not be able to cover a \$28M deficit in the following year.



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

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
57- Local Revenue	\$ 101,051,634	\$ 103,270,214	\$ 118,394,429	\$ 99,292,276	\$ 106,510,624
58 - State Revenue	271,295,464	271,914,359	272,473,967	326,413,392	314,709,566
59 - Federal Revenue	2,563,359	10,866,810	18,741,790	11,762,371	8,200,000
79 - Other Sources	419,743	1,815,813	443,927	1,521,898	-
Total Revenue	\$ 375,330,200	\$ 387,867,196	\$ 410,054,113	\$ 438,989,936	\$ 429,420,190
Expenditures					
Transfers Out	\$ 1,227,460	\$ 48,310,330	\$ 16,978,151	\$ 10,464,884	\$ -
11 - Instruction	199,909,238	233,007,662	203,525,726	253,688,658	270,617,620
12 - Instructional Resources/Media	5,710,879	6,277,737	6,383,782	6,717,496	7,018,905
13 - Curriculum & Instr Staff Dev.	3,387,228	4,665,644	4,467,499	3,530,224	4,850,882
21 - Instructional Leadership	6,493,162	8,945,220	8,814,537	9,738,803	10,627,727
23 - School Administration	16,858,513	22,125,008	22,432,233	23,552,019	24,842,467
31 - Guidance, Counseling, Evaluation	15,106,612	18,356,534	19,070,605	17,963,032	19,212,260
32 - Social Work Services	195,621	312,938	291,437	363,490	393,028
33 - Health Services	3,791,494	4,559,005	4,717,409	5,036,365	5,279,857
34 - Student Transportation	5,340,216	8,222,742	9,187,949	11,257,203	11,918,500
35 - Food Services	1,140,450	3,443,162	1,418,882	1,585,116	1,427,170
36 - Extracurricular Activities	7,316,491	9,284,576	8,792,710	10,773,228	12,501,133
41 - General Administration	8,412,896	10,522,738	11,788,730	11,644,673	14,924,981
51 - Maintenance & Operating	33,099,081	41,095,905	44,538,605	47,172,776	46,013,784
52 - Security & Monitoring Services	3,543,564	4,292,626	6,277,658	6,224,804	7,086,496
53 - Data Processing Services	11,032,104	13,823,413	15,367,710	16,102,572	16,816,908
61 - Community Services	213,923	244,485	253,415	339,314	622,100
71 - Debt Administration - Principal	-	755,096	2,047,205	522,863	2,297,360
Debt - Interest		276,447	53,864		
81 - Acquisition/Construction	1,679,203	8,157,445	1,456,777	975,152	552,500
95 - Juvenile Justice AEP	25,488	3,456	13,146	7,332	100,000
97 - Tax Increment Fund	-	-	-	-	-
99 - Other Intergovernmental Charges	436,161	437,750	469,054	521,177	545,000
Total Expenditures	\$ 324,919,784	\$ 447,119,919	\$ 388,347,084	\$ 438,181,181	\$ 457,648,678
Beginning Fund Balance	\$ 126,261,009	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,934,484
Ending Fund Balance	\$ 176,671,423	\$ 117,418,700	\$ 139,125,729	\$ 139,934,484	\$ 111,705,996

Table 31
Mesquite Independent School District
General Fund Revenues & Expenditures

Revenues	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDTIED	2024 UNAUDITED	2025 BUDGET
Local	\$ 90,177,275	\$ 96,682,292	\$ 96,941,792	\$ 101,051,634	\$ 103,270,214	\$ 118,394,429	\$ 99,292,276	\$ 106,510,624
State	264,513,649	260,207,642	275,692,363	271,295,464	271,914,359	272,473,967	326,413,392	314,709,566
Federal	3,448,413	5,471,042	3,974,706	2,563,359	10,866,810	18,741,790	11,762,371	8,200,000
Other Sources	563,534	3,522,350	431,602	419,743	1,815,813	443,927	1,521,898	-
Grand Total	\$ 358,702,871	\$ 365,883,325	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 410,054,113	\$ 438,989,936	\$ 429,420,190
Expenditures								
Payroll Costs	\$ 279,002,861	\$ 279,295,476	\$ 287,275,366	\$ 267,634,916	\$ 327,866,271	\$ 302,903,822	\$ 355,723,806	\$ 371,258,539
Contracted Services	23,321,836	23,910,371	25,779,480	23,105,016	31,458,067	27,262,687	25,420,149	33,506,412
Supplies & Materials	16,184,151	16,139,044	16,948,003	15,195,778	16,543,918	15,742,875	24,999,684	29,580,326
Other Operating Costs	12,390,259	12,948,780	11,708,475	6,176,465	9,729,835	10,367,273	9,883,150	14,449,076
Debt Service Fees	-	-	-	-	1,031,543	2,101,069	522,863	2,297,360
Fixed Assets	35,040,600	25,729,052	21,469,240	11,580,150	12,179,955	12,991,207	11,166,645	6,556,965
Other Uses	814,256	742,684	7,010,724	1,227,460	43,872,787	16,978,151	10,464,884	-
					4,437,543			
Grand Total	\$ 366,753,962	\$ 358,765,407	\$ 370,191,287	\$ 324,919,784	\$ 447,119,919	\$ 388,347,084	\$ 438,181,181	\$ 457,648,678

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 77,518,020	\$ 84,608,426	\$ 86,253,188	\$ 3,153,523	\$ 75,126,401	\$ 107,607,694	\$ 84,705,017	\$ 95,410,624
5712 - TAXES PRIOR YEAR	690,850	485,765	1,138,598	899,664	1,168,443	1,256,455	973,643	1,000,000
5719 - PENALTIES, INTEREST & OTHER TA	858,335	973,508	990,456	677,592	1,060,315	-439,574	1,598,832	1,400,000
5721 - LOCAL FROM SALE OF WADA						-	-	-
5735 - TUITUION & FEES	184,212	191,535	128,915	132,450	154,133	154,105	191,511	190,000
5736 - TUITION-REG DAY SCHOOL/SUNNYVALE	-		5,725	93,769	106,000	122,621	149,700	175,000
5737 - SUMMER SCHOOL	70,274	64,780	83,166	58,487	50,819	48,192	41,755	40,000
5738 - OTHER STUDENT TUITION			405,248	143,097	435,646	420,537	378,692	400,000
5739 - TUITION AND FEES	18,275	17,418	13,595	16,405	14,708	17,465	39,405	40,000
5742 - EARNINGS FROM INVESTMENTS	3,053,432	3,631,536	3,199,963	108,578	930,616			
5743 - RENTAL FROM SCHOOL PROPERTY	542,237	369,999	257,555	198,251	419,001	5,129,563	6,288,283	4,000,000
5744 - GIFTS & BEQUESTS	249,274	296,465	276,574	221,210	-	264,325	234,762	265,000
5745 - INSURANCE RECOVERY	522,484	726,244	161,719	1,433,759	1,149,415	-	1,258	-
5746 - TAX INCREMENT FUND	-	-	-	-	-	766,668	50,314	45,000
5748 - NET RECEIPTS CLEARING/PATROL	196,642	200,561	195,425	191,234	250,001	-	-	-
5749 - MISC/FINES, WELLNESS, & ETC.	2,426,047	1,052,656	912,771	1,709,491	2,823,331	544	655,092	-
5751 - FOOD SERVICES ACTIVITY						2,125,317	3,188,837	2,745,000
5752 - ATHLETIC ACTIVITY REVENUE	823,156	567,624	701,002	399,391	558,260	-	-	-
5753 - EXTRA/COCURRICULAR ACTIVITY	2,898,777	3,340,235	2,146,040	1,550,008	52,026	675,250	546,899	600,000
5755 - ACTIVITY FUND	125,260	130,578	71,853	64,725	154,222	348	340	0
5757 - TAXABLE ITEMS SALE	-	24,962	-	-	-	245,039	247,933	200,000
5761 - SUCESSOR-IN-INTEREST CED					-	-120	-	-
5769 - COUNTY AVAILABLE					-		-	-
5811 - PER CAPITA/APPORTIONMENT	8,011,935	18,653,252	12,090,407	237,167,148	251,950,249	22,323,137	14,681,393	13,936,694
5812 - FOUNDATION/ENTITLEMENTS	241,130,679	225,197,087	244,910,671	18,386,470	-	230,012,071	286,790,434	276,772,872
5819 - OTHER FOUNDATION SCHOOL PROGRA		432,819	-		-	-	-	-
5826 - SUPPLEMENTAL PRE-K					-		-	-
5827 - YEAR ROUND SCHOOL INCENTIVE				19,931	-	-	-	-
5829 - MISCELLANEOUS STATE PROGRAMS	6,785	7,317	411,965	15,721,915	19,964,110	1,460	-	-

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5831 - TRS ON-BEHALF BENEFIT	15,364,250	15,917,167	18,279,319		-	20,057,777	24,941,565	24,000,000
5836 - REVENUE FROM OTHER TX GOVERNME	-	-	-		-		-	-
5839 - OTHER STATE AGENCIES	-	-	-			-	-	-
5849—SHARED SRVS AGREEMENT-STATE REVENUE						79,522		
5921 - SCHOOL BREAKFAST PROGRAM	-	-	-				-	-
5922 - NATIONAL SCHOOL LUNCH	-	-	-	359,326	-		-	-
5923 - USDA DONATED COMMODITIES	-	-	-	1,124,374	8,475,368		-	-
5929 - OTHER FEDERAL REVENUES	-	-	-	-	-	13,825,644	8,223,539	4,400,000
5931 - SCHOOL HEALTH AND RELATED SERV	2,889,561	4,997,323	3,439,995	659,916	575,629	4,205,136	2,891,782	3,250,000
5932 - MEDICAID ADM CLAIMING	46,877	-	-	28,543	303,813	-	-	-
5939 -					-			
5949 - DIRECT FEDERAL REVENUE	511,976	473,718	534,711	391,200	1,512,000	647,251	647,050	550,000
5952 -					-	63,758	-	-
7912 - SALE OF PROPERTY	172,334	3,131,150	40,402		-	443,927	243,520	-
7913 - LEASE-PURCHASE PROCEEDS					-	-	-	-
7915 - TRANSFER IN	391,200	391,200	391,200	419,743	1,815,813	-	1,110,098	-
7949 - OTHER RESOURCES							168,280	
7989 - OTHER/NON-REVENUE					-	-	-	-
7998 - GAIN/LOSS INVESTMENT					-	-	-	-
7999 - RESIDUAL EQUITY TRANSFERS IN					-	-	-	-
Grand Total	\$ 358,702,871	\$ 365,883,325	\$ 377,040,463	\$ 375,330,200	\$ 387,867,196	\$ 410,054,113	\$ 438,989,936	\$ 429,420,190

Table 33
Mesquite Independent School District
General Fund - Expenditures by Object

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6112 - PROFESSIONAL SUBSTITUTES	\$ 2,358,408	\$ 2,510,675.31	\$ 1,781,482.63	\$ 2,256,171.21	\$ 3,937,718.37	\$ 4,064,838.88	\$ 3,758,238.21	\$ -
6115 - INCENTIVE PAY - PROFESSIONAL							639,750	2,019,700
6116 - PROFESSIONAL EXTRA DUTY PAY	4,883,145	4,978,146	4,375,582	11,474,525	19,002,157	2,779,328	2,425,662	3,690,107
6117 - CAREER LADDER	85,757	74,222	66,000	43,750	54,000	37,500	30,000	30,000
6118 - PROFESSIONAL STIPENDS	3,029,851	2,968,796	3,379,983	3,032,026	4,322,153	3,856,872	7,181,909	7,542,650
6119 - PROFESSIONAL SALARY	190,660,101	189,852,993	193,157,832	174,933,470	208,323,867	187,704,928	222,847,617	230,701,762
6121 - EXTRA DUTY/SUPPORT	2,236,833	2,513,799	2,799,810	2,939,936	4,972,689	5,168,849	6,591,067	6,269,400
6122 - SUPPORT SALARIES - SUBS	476,820	476,940	376,151	360,083	304,814	427,910	426,143	363,800
6123 - STRAIGHT TIME OT							5,981	-
6125 - SUPPORT SALARIES	34,446,014	34,741,623	36,568,496	33,507,406	38,779,484	44,286,748	50,802,646	56,181,400
6126 - SUPPORT SALARIES/HOURLY	1,364,875	1,401,679	1,526,405	1,390,758	1,571,114	1,776,806	1,864,486	1,830,000
6127 - INCENTIVE PAY - PROFESSIONAL		-	-		15,000	2,657,500	3,667,000	876,000
6131 - CONTRACT BUYOUTS		-	-	-	-	-	-	-
6134 - EMPLOYEE ALLOWANCES	216,329	219,854	210,092	184,580	230,665	260,838	261,176	264,749
6141 - SOCIAL SECURITY/MEDICARE	3,184,129	3,273,745	3,448,252	3,085,264	3,894,758	3,924,765	3,998,796	4,707,302
6142 - HEALTH & LIFE INSURANCE	10,685,422	10,395,700	10,140,585	8,554,394	10,054,994	11,189,542	14,545,807	13,600,000
6143 - WORKERS' COMPENSATION	997,584	998,346	997,149	1,191,450	991,215	1,273,615	1,291,775	1,412,600
6144 - TRS ON-BEHALF BENEFIT	15,364,250	15,917,167	18,279,054	15,721,915	19,964,110	20,057,775	23,053,976	24,000,000
6145 - UNEMPLOYMENT COMPENSATION	101,948	41,489	362,497	174,730	9,140	3,920	4,650	10,000
6146 - TEACHER RETIREMENT/TRS CARE	8,236,374	8,411,825	9,328,603	8,342,365	10,439,964	12,145,186	11,142,766	12,444,000
6147 - SICK/VACATION RETIREMENT	485,003	320,001	284,381	294,422	760,066	684,282	378,097	676,000
6148 - PLAN BEHAVIOR HEALTH	114,805	114,919	112,252	95,338	122,777	105,709	133,602	100,000
6149 - EMPLOYEE BENEFITS	75,213	82,265	80,759	70,779	81,647	496,911	672,662	725,000
6199 - CONTINGENCIES		-	-	-	-	-	-	3,814,069
6211 - LEGAL SERVICE	167,753	211,835	330,152	182,011	266,744	140,250	72,181	93,000
6212 - AUDIT SERVICES	125,000	125,000	150,000	142,500	177,000	127,013	111,687	100,000
6213 - TAX COLLECTION	759,748	784,840	876,724	782,565	802,543	853,457	521,177	945,000
6214 - LOBBYING EXPENSE			7,228	6,370	7,741	8,176	-	9,000
6217 - DATA PROCESSING SERVICE	-	-	-	-	-	-	-	-
6219 - PROFESSIONAL SERVICE	40,000	-	-	-	-	5,000	122,900	169,060
6221 - STAFF TUITION FEES	91,951	81,136	115,962	141,402	146,087	71,868	147,087	299,000
6223 - STUDENT TUITION-OTHER THAN PUB	766,211	65,576	171,400	189,445	200,204	39,146	304,004	386,000
6239 - EDUCATION SERVICE CENTER	168,327	126,452	318,598	231,409	240,459	180,441	199,421	261,290
6244 - TECHNOLOGY MAINT/REPAIRS	-	10,826	-	-	-	-	-	-
6245 - AUDIO VISUAL MAINT/REPAIRS	5,098	4,192	1,638	3,334	-	789	-	10,000

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6246 - BUILDING MAINTENANCE/REPAIRS	2,656,746	2,619,906	3,937,731	4,728,655	5,361,592	5,580,362	5,114,740	5,847,042
6247 - VEHICLE MAINTENANCE/REPAIRS	123,927	84,290	48,821	26,246	66,143	180,992	88,377	259,725
6249 - CONTRACTED MAINT/REPAIR	2,191,455	2,859,409	3,788,522	2,443,266	2,972,255	1,355,033	763,057	905,120
6255 - WATER	2,464,137	2,271,897	2,924,901	2,255,903	3,314,507	4,105,964	4,177,305	4,140,500
6256 - TELEPHONE	450,956	333,964	321,590	193,496	676,783	444,740	301,671	548,000
6257 - ELECTRICITY	4,924,685	4,329,388	4,194,974	3,361,235	4,833,059	4,945,962	5,241,387	5,121,500
6258 - GAS	524,861	393,066	308,549	431,062	697,332	700,732	761,210	865,000
6259 - OTHER UTILITIES	273,578	269,237	90,048	1,109,017	379,296	150,035	219,093	125,000
6264 - COPIER RENTAL	1,364,014	1,478,219	1,474,162	980,783	656,666	1,078,617	726,425	1,191,000
6265 - EQUIP RENTAL	41,940	50,712	78,421	32,212	31,380	16,530	12,463	-
6266 - VEHICLE RENTAL	91,671	90,259	123,795	29,509	102,595	162,945	235,395	235,000
6267 - BUILDING RENTAL	938,159	938,209	234,359	-	-	225	-	-
6269 - OTHER RENTAL	4,132	25,884	19,991	5,885	-278	17,629	35,463	37,395
6291 - CONSULTING SERVICES	259,183	648,979	571,602	879,924	729,748	767,594	625,200	60,583
6299 - MISC CONTRACTED SERVICE	4,888,305	6,107,094	5,690,312	4,948,786	9,796,212	6,329,188	5,639,907	11,898,197
6311 - VEHICLE FUELS	722,907	1,022,707	716,546	408,430	1,040,353	1,458,776	1,455,316	1,586,812
6315 - CUSTODIAL SUPPLIES	1,009,868	1,002,836	992,177	1,025,219	1,253,288	1,155,413	1,249,028	1,424,000
6316 - SUPPLIES BUILDINGS	1,360,573	1,524,932	1,226,751	1,324,133	1,502,114	2,105,110	2,041,717	2,952,912
6317 - COMPUTER SUPPLIES/M&O	-	-	-	-	-	-	-	12,000
6319 - OTHER SUPPLIES	892,302	1,517,055	1,827,115	1,840,574	1,242,458	976,243	1,212,338	1,200,267
6321 - TEXTBOOKS	132,097	5,072	538	10,362	3,737	141,633	56,790	255,500
6325 - READING MATERIALS/BOOKS	103,862	126,136	336,473	48,422	46,684	42,837	13,939	47,850
6326 - MAGAZINES	29,797	11,632	14,093	13,530	13,719	7,197	-	8,500
6327 - TEXTBOOK (STATE ADOPTED)	-	-	-	-	-	-	-	-
6329 - READING MATERIAL/OTHER	39,911	22,531	16,858	20,234	16,140	29,821	22,015	29,400
6334 - TESTING-MATERIALS	346,420	168,389	538,360	280,176	307,563	681,585	508,703	758,650
6341 - FOOD/FOOD SERVICE	81,186	92,568	53,161	42,098	84,277	74,370	70,265	100,000
6342 - NON-FOOD/FOOD SERVICE	3,408	4,673	3,361	560	541,131	12,723	10,522	15,000
6349 - FOOD SERVICE SUPPLIES	459	339	383	185	4,726	-	957	1,000
6395 - ELECTRONICS \$100-\$5,000	715,795	650,630	690,472	508,198	398,578	363,998	371,625	490,609

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6396 - COMPUTER SUPPLIES	1,553,439	1,249,680	926,733	1,156,522	1,134,396	1,474,236	9,353,998	10,874,403
6397 - FURNITURE UNDER \$5,000	293,350	319,986	445,648	188,006	164,299	106,455	124,127	209,376
6398 - EQUIPMENT \$300-\$5,000	794,971	435,136	689,442	159,529	159,801	175,247	107,624	251,800
6399 - GENERAL SUPPLIES	8,103,805	7,984,743	8,469,894	8,169,601	8,630,655	6,937,233	8,400,721	9,362,247
6411 - TRAVEL/EMPLOYEE	578,506	561,592	360,579	83,531	468,821	618,675	676,004	1,141,397
6412 - TRAVEL/STUDENTS	1,054,022	1,362,797	844,544	452,958	849,745	866,186	1,300,665	1,648,750
6413 - STIPENDS/NON-EMPLOYEE	-	-	-	-	-	-	-	-
6419 - TRAVEL/NON-EMPLOYEE	57,472	86,868	23,665	12,632	32,823	59,712	25,083	75,650
6425 - PROPERTY INSURANCE	950,176	1,349,493	1,555,794	1,646,987	2,156,704	2,100,846	2,223,973	3,700,000
6426 - LIABILITY INSURANCE	124,740	126,858	228,942	271,470	286,999	337,292	302,639	373,500
6427 - BONDING INSURANCE	1,562	2,272	3,479	1,349	2,990	3,550	2,343	3,000
6428 - ATHLETIC INSURANCE	197,539	202,539	190,885	-	202,539	198,539	169,339	180,000
6429 - OTHER INSURANCE ESCROW	-	-	-	-	-	-	-	-
6434 - ELECTION EXPENSES	60,720	11,700	-	222,852	-	266,696	89,375	260,000
6491 - REQUIRED PUBLIC NOTICES	1,833	5,920	4,433	1,449	5,643	8,575	5,762	13,200
6494 - STUDENT TRANSPORTATION-BUSES	1,336,540	1,198,775	904,803	457,286	1,041,561	-2,124	1,228,008	1,326,824
6495 - DUES	180,831	205,603	271,410	176,327	225,899	188,987	213,635	293,290
6497 - AWARDS-GRADUATION	319,345	307,544	303,899	164,505	188,472	229,082	109,628	182,300
6498 - RESOURCE OFFICER	1,224,837	1,573,894	1,704,380	1,297,846	1,968,466	2,735,992	1,193,003	2,060,000
6499 - MISC OPERATING EXP	6,302,137	5,952,925	5,311,662	1,387,273	2,299,173	2,755,265	2,343,693	3,191,165
6512 - LEASE PRINCIPAL	-	-	-	-	755,096	776,703	522,863	1,650,000
6514 - SBITA - PRINCIPAL	-	-	-	-	-	1,270,502	-	-
6522 - LEASE INTEREST	-	-	-	-	276,447	-	-	647,360
6526 - SBITA INTEREST	-	-	-	-	-	53,864	-	-
6614 - LAND PURCHASE	-	971,504	2,857	-	-	-	-	-
6624 - BUILDING PURCHASE/CONSTRUCTION	13,804,610	7,833,819	9,040,991	11,271	7,216,333	7,376	-	-
6625 - BUILDING IMPROVEMENT	9,259,374	4,445,070	2,091,188	75,472	170,177	1,289,289	220,097	30,000
6626 - FEES/BUILDING	470,324	919,979	396,193	31,484	-	44,232	-	-
6629 - BUILDING PURCH, CONST, IMPROV	-	-	-	-	-	20,282	328,179	-
6631 - VEHICLE>\$5,000	34,603	1,031,179	187,758	-	-	99,353	210,771	-
6635 - ELECTRONIC EQUIP>\$5,000	8,364,356	8,523,007	5,886,317	-	103,575	4,954,964	5,641,109	4,113,500
6637 - FURNITURE>\$5,000	782,691	295,968	305,240	7,506,543	3,453,105	522,770	725,010	113,000
6639 - EQUIPMENT>\$5,000	1,923,510	1,278,700	3,131,987	197,181	271,273	5,445,425	3,339,635	1,121,500

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6644 - FURN<\$5,000	-	-	-	3,276,060	506,762	-	-	
6645 - TECH EQUIP<\$5,000	-	-	-	-	-	-	-	
6649 - OTHER EQUIP<\$5,000	-	-	-			-	-	
6658 - SOFTWARE SUBSCRIPTIONS		-	-	-	-	135,369	206,000	724,500
6659 - LEASE PURCHASE	-	-	-			-	-	1,965
6669 - LIBRARY BOOKS	401,131	429,825	426,707	482,137	458,728	472,148	495,844	452,500
8911 - TRANSFERS OUT	814,256	742,684	6,651,290	982,222	42,899,720	16,978,151	10,464,884	
8949 - OTHER USES			359,434	245,240	973,068	-	-	
8989 - MISCELLANEOUS OTHER/NON-OPERAT					-			
8999 - TRANSFERS OUT					-			
Grand Total	\$ 366,753,962	\$ 358,765,407	\$ 370,191,287	\$ 324,919,784	\$ 447,119,919	\$ 388,347,084	\$ 438,181,181	\$ 457,648,678



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.



Hodges Elementary



Rutherford Elementary



Austin Elementary



Thompson Elementary



Table 34
Mesquite Independent School District
Student Nutrition Fund

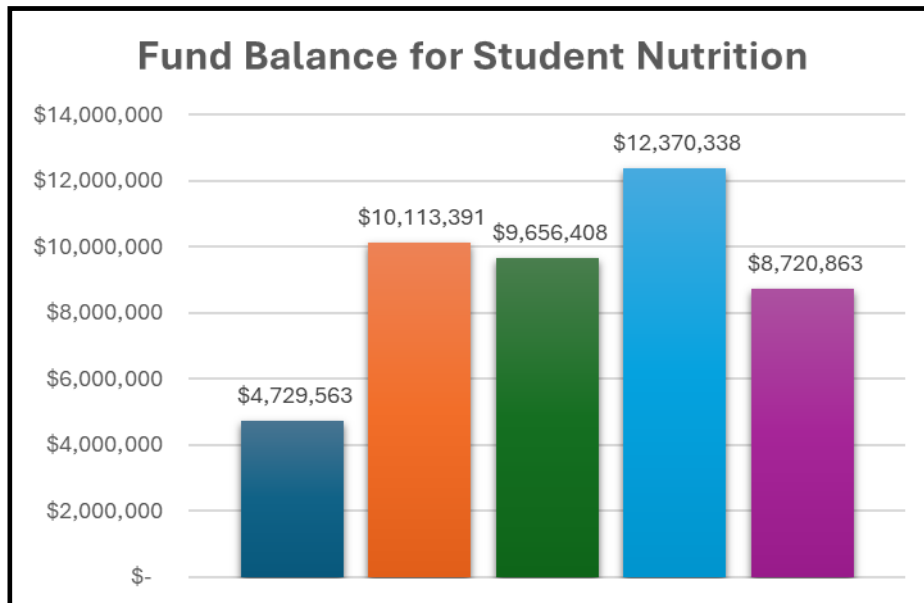
Local Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5741 - Earnings From Investments	\$ 3,187	\$ 14,174	\$ 394,697	\$ 457,940	\$ 400,000
5744 - Gifts & Bequests	7,413	40,500	13,500	-	-
5749 - Misc/Fines, Wellness, & Etc.	15,818	19,821	29,280	40,657	40,000
5751 - Food Services Activity	1,083,954	434,785	665,862	653,461	621,250
5753 - Extra/Cocurricular Activity	-	-	-	-	-
5755 - Activity Fund	-	-	-	-	-
Grand Total	\$ 1,110,372	\$ 509,280	\$ 1,103,339	\$ 1,152,058	\$ 1,061,250
State Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5829 - Miscellaneous State Programs	\$ -	\$ 323,967	\$ 49,072	\$ 114,656	\$ 114,656
5839 - Other State Agencies	66,431	5,950	-	84,486	-
Grand Total	\$ 66,431	\$ 329,917	\$ 49,072	\$ 199,143	\$ 114,656
Federal Revenue	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5921 - School Breakfast Program	\$ 1,663,869	\$ 3,750,655	\$ 4,361,590	\$ 4,794,024	\$ 4,809,681
5922 - National School Lunch	7,587,610	18,049,328	18,609,257	19,525,955	19,236,568
5923 - USDA Donated Commodities	1,841,360	2,417,719	2,068,701	1,954,341	1,687,500
5929 - Other Federal Revenues	1,168,121	-	-3,443,144	-	(2,600,000)
5939 - Summer Feeding Program	-	1,368,916	1,019,713	1,700,960	-
5949 - Direct Federal Revenue	-	-	-	-	-
7915 - Transfer in	32,949	-	-	-	3,000
Grand Total	\$ 12,293,909	\$ 25,586,618	\$ 22,616,117	\$ 27,975,280	\$ 23,136,749



Table 34 (cont.)

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Expenditures					
61 - Payroll Costs	\$ 7,273,315	\$ 8,132,133	\$ 10,208,115	\$ 10,573,285	\$ 10,248,455
62 - Contracted Services	27,947	71,593	91,332	37,750	87,000
63 - Supplies & Materials	7,695,555	11,876,547	12,621,064	13,686,734	14,171,675
64 - Other Operating Cost	74,829	43,699	92,740	85,921	105,000
65 - Debt Service Fee	-	-	-	-	3,350,000
66 - Fixed Assets	58,098	231,131	1,212,260	1,479,463	
89 - Other Uses	391,200	686,884	-	749,398	
Grand Total	\$ 15,520,944	\$ 21,041,987	\$ 24,225,511	\$ 26,612,551	\$ 27,962,130
Beginning Fund Balance	\$ 6,779,795	\$ 4,729,563	\$ 10,113,391	\$ 9,656,408	\$ 12,370,338
Ending Fund Balance	\$ 4,729,563	\$ 10,113,391	\$ 9,656,408	\$ 12,370,338	\$ 8,720,863

Table 35



MISD 2023-24 Financial Unaudited

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5742 - EARNINGS FROM INVESTMENTS	\$ 91,664	\$ 193,850	\$ 115,455	\$ 3,187	\$ 14,174	\$ 394,697	\$ 457,940	\$ 400,000
5744 - GIFTS & BEQUESTS			60,000	7,413	40,500	13,500	-	-
5749 - MISC/FINES, WELLNESS, & ETC.	69,285	46,476	53,689	15,818	19,821	29,280	40,657	40,000
5751 - FOOD SERVICES ACTIVITY	3,325,457	3,130,188	2,126,072	1,083,954	434,785	665,862	653,461	621,250
5753 - EXTRA/COCURRICULAR ACTIVITY	-	-	-	-				
5755 - ACTIVITY FUND			462	-				
5829 - MISCELLANEOUS STATE PROGRAMS	127,614	124,976	121,564	-	323,967	49,072	114,656	114,656
5839 - OTHER STATE AGENCIES	146,059	183,608	1,728,776	66,431	5,950	-	84,486	-
5921 - SCHOOL BREAKFAST PROGRAM	3,423,909	3,450,297	3,075,166	1,663,869	3,750,655	4,361,590	4,794,024	4,809,681
5922 - NATIONAL SCHOOL LUNCH	14,013,847	13,939,615	10,501,651	7,587,610	18,049,328	18,609,257	19,525,955	19,236,568
5923 - USDA DONATED COMMODITIES	1,717,639	1,675,144	1,699,613	1,841,360	2,417,719	2,068,701	1,954,341	1,687,500
5929 - OTHER FEDERAL REVENUES		-	-	1,168,121	-	(3,443,144)	-	(2,600,000)
5939 - SUMMER FEEDING PROGRAM					1,368,916	1,019,712.62	1,700,960	
5949 - DIRECT FEDERAL REVENUE	64,224	-	-	-	-	-	-	-
7915 - TRANSFER IN		32,058	32,058	32,949	-	-	-	3,000
7989 - OTHER/NON-REVENUE	-	-	-	-				
Grand Total	\$ 22,979,699	\$ 22,776,673	\$ 19,514,043	\$ 13,470,712	\$ 26,425,815	\$ 23,768,528	\$ 29,326,481	\$ 24,312,655

Table 37
Mesquite Independent School District
Student Nutrition - Expenditures by Object

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6116 - PROFESSIONAL EXTRA DUTY PAY	\$ 211,500	\$ 206,000	\$ 188,000	\$ 600,000	\$ -	\$ -	\$ 750	\$ 1,000
6118 - PROFESSIONAL STIPENDS	1,551	-	-	-	-	250	-	-
6119 - PROFESSIONAL SALARY	232,598	244,274	301,077	206,010	329,636	378,990	416,374	600,000
6121 - EXTRA DUTY/SUPPORT	79,898	145,243	193,168	84,817	339,289	216,109	324,539	276,500
6122 - SUPPORT SALARIES - SUBS	201,633	140,915	146,291	67,390	11,547	87,338	-509	
6123 - STRAIGHT TIME OT							4,852	
6125 - SUPPORT SALARIES	6,559,047	6,385,079	6,400,194	5,398,327	6,158,993	7,552,180	7,942,398	7,512,820
6126 - SUPPORT SALARIES/HOURLY	21,676	10,220	5,904	9,974	2,966	1,412	6,283	
6127 - LOCAL DEFINED SALARIES/WAGES					-	132,500	235,500	225,000
6131 - CONTRACT BUYOUTS			-	-	-	-	-	-
6134 - EMPLOYEE ALLOWANCES	-	-	-	-	-	-	-	-
6141 - SOCIAL SECURITY/MEDICARE	93,310	92,715	95,522	73,270	97,000	130,821	116,594	146,400
6142 - HEALTH & LIFE INSURANCE	710,919	649,382	569,684	427,624	478,200	540,910	591,930	519,900
6143 - WORKERS' COMPENSATION	28,957	29,521	30,469	38,500	27,011	42,482	37,641	46,000
6144 - TRS ON-BEHALF BENEFIT		-	-	-	-	-	-	
6145 - UNEMPLOYMENT COMPENSATION								
6146 - TEACHER RETIREMENT/TRS CARE	560,871	524,177	499,909	358,292	680,485	880,007	867,857	
6147 - SICK/VACATION RETIREMENT		2,715	38,945	9,112	7,005	245,115	29,077	890,835
6149 - EMPLOYEE BENEFITS		-	-	-	-	-	-	30,000
6219 - PROFESSIONAL SERVICE	-	-	-	-	-	-	-	-
6239 - EDUCATION SERVICE CENTER			25					
6246 - BUILDING MAINTENANCE/REPAIRS		8,213	1,100	-		-		
6247 - VEHICLE MAINTENANCE/REPAIRS						-		
6249 - CONTRACTED MAINT/REPAIR	74,871	46,170	50,479	2,650	2,500	2,600	1,481	
6256 - TELEPHONE					-			
6264 - COPIER RENTAL	5,310	5,310	5,310	13,735	5,456	8,123	8,159	-
6266 - VEHICLE RENTAL	-	-	-	-	-	-	-	-
6299 - MISC CONTRACTED SERVICE	74,768	68,007	33,276	11,562	63,638	80,608	28,110	
6311 - VEHICLE FUELS	1,672	1,285	268	108	199	404	521	
6316 - SUPPLIES BUILDINGS			2,135		7,660	-	-	12,000
6319 - OTHER SUPPLIES	-	-	-	-	-	-	-	-
6325 - READING MATERIALS/BOOKS	-	-	-	-	-	-	-	-
6326 - MAGAZINES	-	-	-	-	-	-	-	-
6341 - FOOD/FOOD SERVICE	8,388,285	8,626,243	7,444,780	5,091,964	8,934,794	9,760,735	10,595,057	75,000

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6342 - NON-FOOD/FOOD SERVICE	927,388	897,802	771,810	551,243	305,609	820,780	791,417	1,000
6344 - USDA DONATED COMMODITIES	1,717,639	1,675,144	1,699,613	1,841,268	2,417,719	1,856,449	1,954,341	
6349 - FOOD SERVICE SUPPLIES	61,999	22,205	62,321	25,659	48,179	26,084	67,100	
6395 - ELECTRONICS \$100-\$5,000	7,744	2,724	7,452	48,343	20,865	7,548	42,483	
6396 - COMPUTER SUPPLIES	4,327	2,030	2,928	3,182	6,009	1,662	252	
6397 - FURNITURE UNDER \$5,000		59,299	1,225	276	1,207	-	-	11,147,175
6398 - EQUIPMENT \$300-\$5,000	99,585	114,544	37,349	70,147	98,185	57,937	82,184	961,000
6399 - GENERAL SUPPLIES	170,353	89,062	77,228	63,365	36,122	89,466	153,379	1,687,500
6411 - TRAVEL/EMPLOYEE	10,428	13,458	7,881	269	3,850	7,752	26,527	50,000
6495 - DUES	1,070	2,162	2,961	270	3,342	3,545	3,486	125,000
6499 - MISC OPERATING EXP	26,341	13,105	13,466	74,290	36,506	81,443	55,908	0
6512 - LEASE PRINCIPAL						-	-	100,000
6631 - VEHICLE>\$5,000	29,174				-	-	31,592	100,000
6635 - ELECTRONIC EQUIP>\$5,000	28,974	41,464	174,304	21,206	-	-	418	50,000
6637 - FURNITURE>\$5,000	25,897	31,677	12,725	-	-	-	48,230	5,000
6639 - EQUIPMENT>\$5,000	1,072,326	2,144,162	731,230	36,892	231,131	1,212,260	1,399,224	-
6645 - TECH EQUIP<\$5,000					-			
6649 - OTHER EQUIP<\$5,000					-			
6658 - SOFTWARE SUBSCRIPTIONS								50,000
8911 - TRANSFERS OUT	391,200	391,200	391,200	391,200	686,884	-	749,398	-
								3,250,000
								100,000
Grand Total	\$ 21,821,313	\$ 22,685,506	\$ 20,000,230	\$ 15,520,944	\$ 21,041,987	\$ 24,225,511	\$ 26,612,551	\$ 27,962,130



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 \$0.10 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

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Local Revenue					
Taxes, Current Year Levy	\$ 45,985,189	\$ 47,398,097	\$ 48,658,238	\$ 48,458,246	\$ 54,962,878
Taxes Prior Year	412,061	541,740	592,407	449,837	-
Penalties, Interest & Other TA	506,989	521,499	1,029,114	625,540	256,199
Earnings From Investments	72,222	-110,204	1,380,637	2,412,577	400,000
Misc/Fines, Wellness, & Etc.		\$ 4,095	\$ (25)		
Grand Total	\$ 46,976,460	\$ 48,355,227	\$ 51,660,372	\$ 51,946,200	\$ 55,619,077
State Revenue					
Misc. State Programs	\$ 17,274,832	\$ 7,942,205	\$ 4,489,120	\$ 7,421,188	\$ 7,857,964
Grand Total	\$ 17,274,832	\$ 7,942,205	\$ 4,489,120	\$ 7,421,188	\$ 7,857,964
Expenditures					
Legal Service	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Principal	-	30,532,246	19,780,417	19,986,424	25,517,097
Interest on Bonds	16,445,815	31,290,694	34,867,681	34,668,729	28,870,120
Debt Service Fees	249,902	1,094,180	48,571	4,861,420	600,000
Grand Total	\$ 16,695,716	\$ 62,917,120	\$ 54,696,669	\$ 59,516,573	\$ 54,987,217
Other Financing Sources					
Refunding Bond Issuance	\$ (14,780,000)	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	-	(67,734,943)	-	(11,940,000)	-
Transfer In	-	-	-	-	-
Premium/Discount	(1,633,143)	(11,111,506)	-	(719,218)	-
Other Resources	-	-	-	-	-
Other Uses	16,484,388	78,498,647	-	12,439,334	-
Grand Total	\$ 71,246	\$ (347,801)	\$ -	\$ (219,884)	\$ -
Beginning Fund Balance	\$ 28,664,464	\$ 76,646,558	\$ 70,374,671	\$ 71,827,498	\$ 71,898,197
Ending Fund Balance	\$ 76,148,795	\$ 70,374,671	\$ 71,827,498	\$ 71,898,197	\$ 80,388,021

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
5711 - TAXES, CURRENT YEAR LEVY	\$ 31,305,319	\$ 39,049,957	\$ 42,681,897	\$ 45,985,189	\$ 47,398,097	\$ 48,658,238	\$ 48,458,246	\$ 54,962,878
5712 - TAXES PRIOR YEAR	257,984	173,028	485,163	412,061	541,740	592,407	449,837	-
5719 - PENALTIES, INTEREST & OTHER TA	347,748	452,931	460,346	506,989	521,499	1,029,114	625,540	256,199
5742 - EARNINGS FROM INVESTMENTS	895,547	1,336,037	783,387	72,222	(110,204)	1,380,637	2,412,577	400,000
5746 - TAX INCREMENT FUND	-	-	-	-				
5749 - MISC/FINES, WELLNESS, & ETC.				-	4,095	(25)	-	-
5812 - FOUNDATION/ENTITLEMENTS	-	-	-	-				
5829 - MISCELLANEOUS STATE PROGRAMS	24,619,635	24,037,151	20,376,022	17,274,832	7,942,205	4,489,120	7,421,188	7,857,964
7911 - SALE OF BONDS				-	67,734,943	-	11,940,000	-
7915 - TRANSFER IN	-	-	-	-				
7949 - OTHER RESOURCES	-	-	-	-				
Grand Total	\$ 57,426,233	\$ 65,049,104	\$ 64,786,815	\$ 64,251,292	\$ 56,297,432	\$ 56,149,492	\$ 59,367,388	\$ 63,477,041

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

	2018 AUDITED	2019 AUDITED	2020 AUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
6211 - LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6511 - BOND PRINCIPAL	26,395,260	28,543,375	24,405,378	0	30,532,246	19,780,417	19,986,424	25,517,097
6521 - INTEREST ON BONDS	25,708,508	34,011,863	35,627,559	16,445,815	31,290,695	34,867,681	34,668,729	28,870,120
6599 - DEBT SERVICE FEES	206,547	197,868	394,629	249,902	1,094,180	48,571	4,861,420	600,000
7901 - REFUNDING BOND ISSUANCE		0	0	(14,780,000)		0	0	
7911 - SALE OF BONDS					(67,734,943)	0	(11,940,000)	
7916 - PREMIUM/DISCOUNT		0	0	(1,633,142)	(11,111,506)	0	(719,218)	
8949 - OTHER USES	-	-	14,137,135	16,484,388	78,498,647	-	12,439,334	-
Grand Total	\$ 52,310,315	\$ 62,753,106	\$ 74,564,700	\$ 16,766,962	\$ 62,569,319	\$ 54,696,669	\$ 59,296,689	\$ 54,987,217



Table 41

AGGREGATE DEBT SERVICE

Mesquite ISD, Texas
All Outstanding Debt
As of 6/30/24

Period Ending	Principal	Interest	Debt Service
6/30/2024			
6/30/2025	25,517,096.75	28,870,117.79	54,387,214.54
6/30/2026	26,638,878.55	26,884,148.43	53,523,026.98
6/30/2027	27,152,680.00	25,713,173.90	52,865,853.90
6/30/2028	27,325,493.95	25,470,291.00	52,795,784.95
6/30/2029	28,341,449.85	24,404,858.95	52,746,308.80
6/30/2030	28,518,810.60	22,680,613.50	51,199,424.10
6/30/2031	27,872,863.90	23,206,059.20	51,078,923.10
6/30/2032	28,829,014.00	22,975,981.60	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	21,365,073.20	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
	680,866,377.00	340,330,984.87	1,021,197,361.87

Table 42

Mesquite ISD
Capital Improvement Program Impact on Tax Rate (Outstanding Debt Only)
As of June 30, 2024

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
2025	\$ 14,838,263,595		\$ 25,517,097	\$ 28,870,118	\$ 54,387,215	\$ 4,579,839	\$ 49,807,376	\$ 0.4000
2026	15,135,028,867	2.0%	26,638,879	26,884,148	53,523,027	909,891	52,613,136	0.3476
2027	15,437,729,444	2.0%	27,152,680	25,713,174	52,865,854	-	52,865,854	0.3424
2028	15,746,484,033	2.0%	27,325,494	25,470,291	52,795,785	-	52,795,785	0.3353
2029	15,746,484,033	0.0%	28,341,450	24,404,859	52,746,309	-	52,746,309	0.3350
2030	15,746,484,033	0.0%	28,518,811	22,680,614	51,199,424	-	51,199,424	0.3251
2031	15,746,484,033	0.0%	27,872,864	23,206,059	51,078,923	-	51,078,923	0.3244
2032	15,746,484,033	0.0%	28,829,014	22,975,982	51,804,996	-	51,804,996	0.3290
2033	15,746,484,033	0.0%	32,455,000	18,154,142	50,609,142	-	50,609,142	0.3214
2034	15,746,484,033	0.0%	28,395,089	21,365,073	49,760,163	-	49,760,163	0.3160
2035	15,746,484,033	0.0%	33,705,000	15,644,385	49,349,385	-	49,349,385	0.3134
2036	15,746,484,033	0.0%	34,985,000	14,316,778	49,301,778	-	49,301,778	0.3131
2037	15,746,484,033	0.0%	33,675,000	12,993,058	46,668,058	-	46,668,058	0.2964
2038	15,746,484,033	0.0%	34,940,000	11,701,654	46,641,654	-	46,641,654	0.2962
2039	15,746,484,033	0.0%	36,250,000	10,348,155	46,598,155	-	46,598,155	0.2959
2040	15,746,484,033	0.0%	37,645,000	8,931,047	46,576,047	-	46,576,047	0.2958
2041	15,746,484,033	0.0%	37,940,000	7,438,442	45,378,442	-	45,378,442	0.2882
2042	15,746,484,033	0.0%	37,635,000	5,890,032	43,525,032	-	43,525,032	0.2764
2043	15,746,484,033	0.0%	33,800,000	4,370,475	38,170,475	-	38,170,475	0.2424
2044	15,746,484,033	0.0%	19,725,000	3,201,125	22,926,125	-	22,926,125	0.1456
2045	15,746,484,033	0.0%	20,580,000	2,325,775	22,905,775	-	22,905,775	0.1455
2046	15,746,484,033	0.0%	14,280,000	1,555,850	15,835,850	-	15,835,850	0.1006
2047	15,746,484,033	0.0%	7,820,000	1,037,500	8,857,500	-	8,857,500	0.0563
2048	15,746,484,033	0.0%	8,215,000	636,625	8,851,625	-	8,851,625	0.0562
2049	15,746,484,033	0.0%	8,625,000	215,625	8,840,625	-	8,840,625	0.0561
			<u>\$ 680,866,377</u>	<u>\$ 340,330,985</u>	<u>\$ 1,021,197,362</u>	<u>\$ 5,489,730</u>	<u>\$ 1,015,707,631</u>	

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

	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTED SERVICES	495	65,014		44,365	-
SUPPLIES & MATERIALS	703,882	576,508	624,508	490,233	58,038
OTHER OPERATING COST	-	-			-
DEBT SERVICE FEES	-	-			-
FIXED ASSETS	61,260,727	43,829,138	66,508,959	48,431,498	23,241,962
OTHER USES	-	-			-
Grand Total	\$ 61,965,105	\$ 44,470,660	\$ 67,133,467	\$ 48,966,096	\$ 23,300,000

Gentry Elementary is being expanded and part of the expansion includes a new playground to be shared by the District and City. Horn High school is adding a 9th grade wing which will include a second cafeteria and computer lab. The District is renovating a facility that will increase the capacity and services offered by the Mesquite Health Clinic. Shaw Elementary is undergoing a HVAC renovation. Mesquite High School is having a welding lab built. There is a small amount of funds remaining for technical services to complete a fire alarm replacement at West Mesquite High School. The District is anticipating all remaining capital projects will be completed by the end of the fiscal year, June 2025.

Bond Projects	Remaining Balance	Estimated Completion
Gentry Elementary	\$ 11,400,000	Jun-25
Horn Addition	5,100,000	Jun-25
Mesquite Health Clinic	3,700,000	Dec-25
Shaw Elementary	1,800,000	Jun-25
Mesquite HS Welding	1,100,000	Jan-25
Technology	200,000	Jun-25
	\$23,300,000	

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			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
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	10/14/1	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	4/17/20	9/30/21	Architect/Engineer	\$741,511.00	\$ -	\$ 593,208.00	\$ 216,000.00		
(Gym, Classrooms, Café)			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	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	\$ 4,800,00.00		
			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	\$ 4,800,00.00		
			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	2018 Construction Bond Program 2019-2020	2018 Construction Bond Program 2020-2021	2018 Construction Bond Program 2021-2022	2018 Construction Bond Program 2022-2023
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						
Capital Projects	F-2018	F-2024	GMP						
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 2018-2019	2018 Construction Bond Program 2019-2020	2018 Construction Bond Program 2020-2021	2018 Construction Bond Program 2021-2022	2018 Construction Bond Program 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	F-2018	F-2024	Architect/Engineer						
Repairs to Athletics Facility			GMP						
Lighting on Tennis Courts			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			
	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED
Revenue								
Charges for Services	\$ 3,148,559	\$ 3,812,944	\$ 4,843,504	\$ 5,318,549	\$ 1,329,148	\$ -	\$ 1,463,172	\$ 2,818,457
Earnings	37	-	-	-	394	72	193	-
Revenue Total	\$ 3,148,596	\$ 3,812,944	\$ 4,843,504	\$ 5,318,549	\$ 1,329,542	\$ 72	\$ 1,463,365	\$ 2,818,457
Expenditures								
Personnel Services	\$ 1,209,410	\$ 1,463,192	\$ 1,533,735	\$ 1,515,015	\$ 216,864	\$ 266,892	\$ 250,047	\$ 268,183
Contractual Services	45,400	55,032	64,306	59,410	14,040	23,087	22,310	11,674
Supplies & Materials	2,336,941	185,011	295,797	311,649	5,169	3,835	2,686	1,500
Insurance Claims & Expenses	40,987	-	-	-	766,265	-	-	-
Other Operating	900	2,659,665	3,412,558	4,557,087	10,165	1,356,343	576,437	2,381,212
Expenditure Total	\$ 3,633,638	\$ 4,362,900	\$ 5,306,396	\$ 6,443,161	\$ 1,012,503	\$ 1,650,157	\$ 851,480	\$ 2,662,569
 Profit or Loss	 \$ (485,042)	 \$ (549,956)	 \$ (462,892)	 \$ (1,124,612)	 \$ 317,039	 \$ 1,650,085)	 \$ 611,885	 \$ 155,888
 Transfers In	 \$ 588,573	 \$ 252,055	 \$ 474,165	 \$ 1,224,583	 \$ -	 \$ -	 \$ -	 \$ -
 Change in Net Position	 \$ 103,531	 \$ (297,901)	 \$ 11,273	 \$ 99,971	 \$ 317,039	 \$ 1,650,085)	 \$ 611,885	 \$ 155,888
Net Position Beginning	\$ 183,097	\$ 286,628	\$ (11,273)	\$ -	\$ 1,116,150	\$ 1,433,189	\$ (216,896)	\$ 394,989
Net Position Ending	\$ 286,628	\$ (11,273)	\$ -	\$ 99,971	\$ 1,433,189	\$ (216,896)	\$ 394,989	\$ 550,877

Table 45
Department Budgets

Non-Campus Dept.	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
699-Summer School	\$ 44,204	\$ 134,146	\$ 123,645	\$ 1,235,919	\$ 1,100,000
701-Superintendent Office	\$ 613,800	\$ 960,853	\$ 790,705	\$ 927,874	\$ 1,062,280
702-Board Members	\$ 320,580	\$ 138,575	\$ 433,966	\$ 222,686	\$ 459,100
703-Tax Costs	\$ 782,565	\$ 802,543	\$ 853,457	\$ 521,177	\$ 945,000
710-General Administration	\$ 882,736	\$ 811,947	\$ 1,047,362	\$ 88,615	\$ 134,575
711-Asst. Supt.-Plan & Innovation	\$ 288,151	\$ 266,110	\$ 290,239	\$ 565,071	\$ 917,215
712-Asst. Supt.-Admin Services	\$ 233,881	\$ 307,970	\$ 285,884	\$ 302,174	\$ 320,600
732-Governmental Affairs	\$ 888,745	\$ 825,603	\$ 647,875	\$ 777,657	\$ 836,763
733-Asst. Supt.-Business Services	\$ 1,898,708	\$ 2,651,244	\$ 2,852,136	\$ 2,531,641	\$ 2,929,769
734-Asst. Supt.-Personnel	\$ 1,703,788	\$ 1,908,503	\$ 2,428,839	\$ 2,451,939	\$ 2,890,800
735-Fixed Assets	\$ 136,587	\$ 177,729	\$ 171,461	\$ 197,718	\$ 217,400
736-Purchasing	\$ 325,831	\$ 369,632	\$ 569,585	\$ 669,381	\$ 702,500
740-Information Systems	\$ 1,706,581	\$ 1,854,750	\$ 1,688,941	\$ 2,177,380	\$ 1,681,317
741-Technical Services	\$ 8,125	\$ 5,330	\$ 386,203	\$ 297,316	\$ 1,000
743-Service Center	\$ 28,292	\$ 16,096	\$ 35,349	\$ -	\$ 2,400
744-Instsructional Technology	\$ -	\$ -	\$ -	\$ -	\$ -
745-Risk Management	\$ 246,237	\$ 313,977	\$ 896,089	\$ 2,006,508	\$ 2,056,500
746-Communications	\$ 698,349	\$ 1,056,935	\$ 1,005,675	\$ 925,708	\$ 1,197,100
800-General Administration	\$ 4,616,629	\$ 4,365,191	\$ 5,318,050	\$ 6,445,203	\$ 8,715,198
832-ReadPlayTalk	\$ 101,429	\$ 147,529	\$ 195,339	\$ 303,354	\$ 473,027
834-Professional Learning	\$ 685,855	\$ 708,054	\$ 1,063,188	\$ 1,389,722	\$ 1,489,014
840-Middle School Game Workers	\$ 6,784,229	\$ 10,290,875	\$ 13,319,784	\$ 16,893,200	\$ 12,775,698
841-Technical Services	\$ 6,797,705	\$ 8,758,564	\$ 10,808,221	\$ 11,553,141	\$ 10,664,236
844-Instructional Technology	\$ 8,867,091	\$ 7,146,125	\$ 9,776,170	\$ 9,656,722	\$ 9,897,479
871-Special Education	\$ 6,784,229	\$ 10,290,875	\$ 13,319,784	\$ 16,893,200	\$ 12,775,698
872-Deaf Ed	\$ 806,944	\$ 1,089,135	\$ 1,301,327	\$ 1,697,395	\$ 2,360,332
888-Exec Dir-Leadership-Hammett	\$ 2,405	\$ 4,548	\$ -	\$ -	\$ -
889-Exec Dir-Leadership-McAda	\$ 596,881	\$ 362,124	\$ 1,163,312	\$ 713,227	\$ 1,251,276
890-Deputy Superintendent	\$ 1,445,781	\$ 1,962,480	\$ 1,616,873	\$ 1,355,304	\$ 1,413,026
892-Title I Office	\$ 4,022,311	\$ 22,351,502	\$ 53,651,259	\$ 14,744,737	\$ 3,812,175
893-Asst. Supt-Instructional Serv	\$ 6,344,426	\$ 8,861,574	\$ 6,105,357	\$ 7,927,008	\$ 18,266,186
894-Advanced Academics Coord.	\$ 441,264	\$ 451,290	\$ 490,771	\$ 926,372	\$ 1,520,754
895-Fine Arts Director	\$ 373,583	\$ 504,245	\$ 968,763	\$ 1,415,826	\$ 1,673,044
896-ROTC Office	\$ 171,432	\$ 255,968	\$ 272,218	\$ 377,219	\$ 604,724
897-CTE Director	\$ 1,415,353	\$ 2,864,662	\$ 3,473,328	\$ 4,168,116	\$ 4,238,205
898-Student Services	\$ 6,310,804	\$ 7,020,622	\$ 9,748,732	\$ 7,500,140	\$ 7,092,359
900-General Administration	\$ 45,696,616	\$ (3,804,484)	\$ 81,722	\$ 149,627	\$ 19,100
905-Administration Bldg.	\$ 387,398	\$ 388,117	\$ 481,355	\$ 592,283	\$ 584,800
907-Athletic Office	\$ 513,657	\$ 1,044,971	\$ 1,375,674	\$ 1,644,432	\$ 1,654,107
909-Exec. Dir - Construction	\$ 1,914,317	\$ 1,977,376	\$ 1,150,485	\$ 471,836	\$ 577,717
910-Exec. Dir. - Facilities Mgmt.	\$ 12,474,799	\$ 19,854,142	\$ 22,881,161	\$ 22,538,295	\$ 21,215,298
912-Energy Management	\$ -	\$ -	\$ -	\$ -	\$ -
915-Transportation	\$ 6,078,935	\$ 79,925,081	\$ 11,394,052	\$ 13,069,176	\$ 11,431,539
920-EMS	\$ 406,590	\$ 463,127	\$ 486,134	\$ 527,510	\$ 512,296
921-Planetarium	\$ 342,329	\$ 351,213	\$ 357,413	\$ 255,035	\$ 332,723
922-Radio Station	\$ 231,038	\$ 343,308	\$ 376,865	\$ 415,589	\$ 444,993
923-Tower	\$ 143,330	\$ 146,309	\$ 177,588	\$ 156,389	\$ 190,500
925-Library Services	\$ 891,142	\$ 1,031,539	\$ 1,015,999	\$ 1,097,750	\$ 1,192,101
931-LA Berry Support Complex	\$ 1,056,905	\$ 1,785,849	\$ 3,283,712	\$ 3,106,143	\$ 3,445,953
940-Student Support Center	\$ 113,272	\$ 108,215	\$ 86,425	\$ 105,188	\$ 119,200
943-Service Center	\$ 212,457	\$ 629,576	\$ 500,331	\$ 526,087	\$ 636,123
944-Technology Excellence Center	\$ 137,767	\$ 89,945	\$ 99,798	\$ 67,436	\$ 84,731
948-Professional Dev. Ctr.	\$ 4,631	\$ 18,618	\$ 37,329	\$ 79,529	\$ 93,800
950-School Patrol	\$ 394,088	\$ 496,162	\$ 561,498	\$ 585,214	\$ 608,684
976-Catering	\$ 204,788	\$ 240,323	\$ 274,750	\$ 282,901	\$ 404,000
990-Stadiums	\$ 2,112,073	\$ 3,723,082	\$ 6,298,561	\$ 7,322,091	\$ 1,035,073
999-Print Shop	\$ 808,680	\$ 108,881,342	\$ 104,002,656	\$ 95,392,179	\$ 87,856,929



Mesquite Independent School District Budget Trends

There are many changes in store for the District over the next three years. The demographer projects a very small increase over the next three years. Enrollment remaining stagnant combined with the cost of goods and services increasing will continue to create a problem for the District if the Legislature does not increase the per student allotment (currently \$6,160). The District had previously set a goal to provide a balanced budget to the Board of Trustees, with the anticipation that Legislature would increase funding. In 2024-25, the District proposed a \$28M deficit budget. This is the first time the District has submitted a deficit budget in over 2 decades. MISD has set a target of reducing its 2025-26 expenditure budget by \$20M. Achieving the reduction will be attacked in three different phases. First, MISD will look at Districtwide reductions. This could be anything from a 10% reduction in 6300 & 6400 expenditures to a restriction on travel expenditures. MISD will not be able to reduce non-negotiables, security or utilities being a few examples. Next, we will look at strategic abandonment. Each department will be tasked with identifying contracted services that are not essential. Financial services have already identified a few contracts that when cancelled, will still allow the department to service its customers. If the \$20M hasn't been reached after the first two steps MISD will turn to the third, reviewing positions and payroll. We will start with extra duty and overtime, before moving to reviewing staffing across the District. There will be a lot of eyes on the 89th Legislative session (Opening January 14, 2025) to see if additional funding is given to school districts.

The Student Nutrition Fund shows a consistent source of revenue. Student lunch participation has increased by 10% since August 2022 (Around 80% as of August 2024). This has led to an increase in revenue. The recent participation increase is directly related to the district's participation in USDA's Community Eligibility Provision (CEP) which allows Mesquite ISD to offer breakfast and lunch meals to all enrolled students at no cost. MISD currently has a plan in place to spend down its fund balance, prioritizing upgrading kitchen equipment and bringing security cameras up to date. Increased spending will continue to keep pace with increased revenue which is anticipated in future years.

The Debt Service Fund will continue to pay the District's bonded indebtedness. The fund has a solid fund balance of approximately \$74M which is more than enough to cover the 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.)

	<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>					
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.)

	INITIAL YEARS OF SERVICE	BUILDING SQ. FT.	NUMBER OF PORTABLE CLASSROOM	PORTABLE SQ. FT.	TOTAL BUILDING/ PORTABLE SQ. FT.
<u>SECONDARY CAMPUSES</u>					
New Middle School	1987	154,835	0	0	154,835
Terry Middle School	2006	153,658	8	6776	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	523,089	4	3736	526,825
Mesquite Academy	1995	53,332	8	0	53,332
Mesquite High School	1963	364,026	12	10353	374,379
Area Vocational School (MHS)		21,320	0	0	21,320
North Mesquite High School	1969	347,868	20	18576	366,444
Industrial Technology Bldg (NMHS)		18,834	0	0	18,834
Poteet High School	1986	317,062	11	10624	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 (17)		3,992,006	64	50,833	4,042,839
Total Instructional (51)		6,550,124	98	80,785	6,630,909



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
Athletics	1972	6,308			6,308
Berry Support Complex	1967	65,915			65,915
Bilingual/ESL/Family Center (Admin Annex)	1977	16,700			16,700
Communications Tower	1992	2,211			2,211
Employee Health Clinic & FACE	2005	38,120			38,120
Florence Annex	1961	2,000			2,000
Lawson Warehouse #2	1970	12,000			12,000
Linda Samples Technology Center	2004	77,000			77,000
Maintenance #1	2022	10,464			10,464
Maintenance #3	1970	8,400			8,400
Maintenance #4	1958	3,814			3,814
MEHC	2012		1	704	704
Old Athletics	2007	5,651			5,651
Planetarium	1977	7,588			7,588
Safe Landing		1,472			1,472
Service Center	1993	84,436	5	3592	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	2752	20,366
Total Support Buildings (21)		531,197	8	7048	538,245
 Total District (72)		 7,081,321	 106	 87,833	 7,169,154



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). It is a defined benefit pension plan 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.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.



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

Contribution Rates

	Contribution Rates Plan Fiscal Year	
	2023	2022
Member (Employee)	8.0%	8.0%
Non-Employer Contributing Agency	8.0%	7.75%
Employers	8.0%	7.75%

	Fiscal Year 2023 Contributions
Employer (District)	\$13,669,871
Employee (Member)	24,656,006
Non-employer Contributing Entity	
On-behalf Contributions (State)	15,286,854

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 8/31/21

At June 30, 2023, the District reported a Liability of \$75,465,462 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 75,465,462
State's proportionate share that is associated with District	<u>\$ 92,056,007</u>
Total	<u>\$ 167,521,469</u>

The Net OPEB Liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contribution to OPEB relative to the contributions of all employers to the plan for the period September 1, 2021 through August 2022.

At August 31, 2022 the District's proportion of the collective Net OPEB Liability was 0.3152% which was an increase of 0.0141% from its proportion measured as of August 31, 2021.

For the year ended June 30, 2023, the District recognized negative OPEB expense of \$8,602,404. The District also recognized negative on-behalf OPEB expense and revenue of \$13,063,490 for support provided by the State (Annual Financial Report, 2023).

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 2024 tax year is used to develop the 2024-25 budget.

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



Table 47
Mesquite Independent School District
Assessed Value History
2007-2024

<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
2023-2024	\$ 12,982,411,479	\$ 409,770,605
2024	\$ 14,838,263,595	\$ 598,504,623

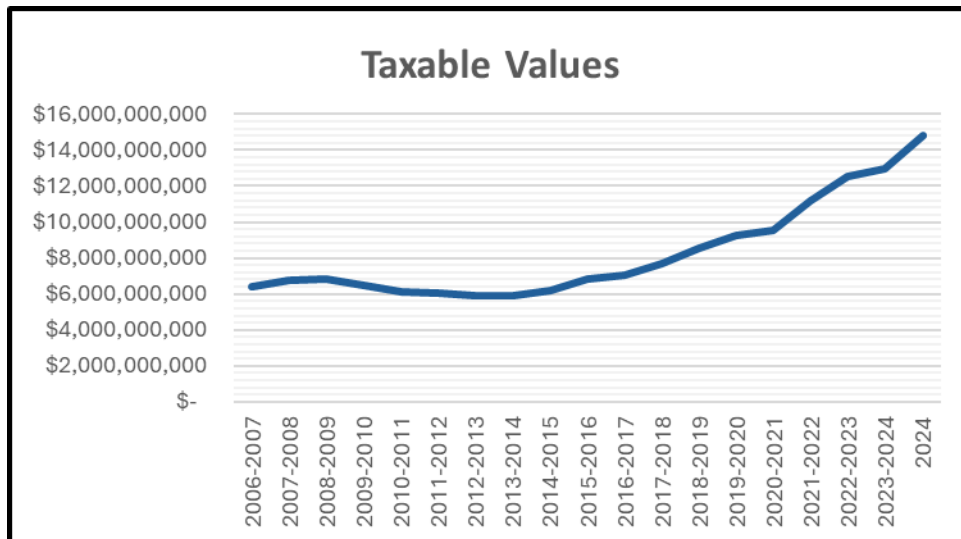
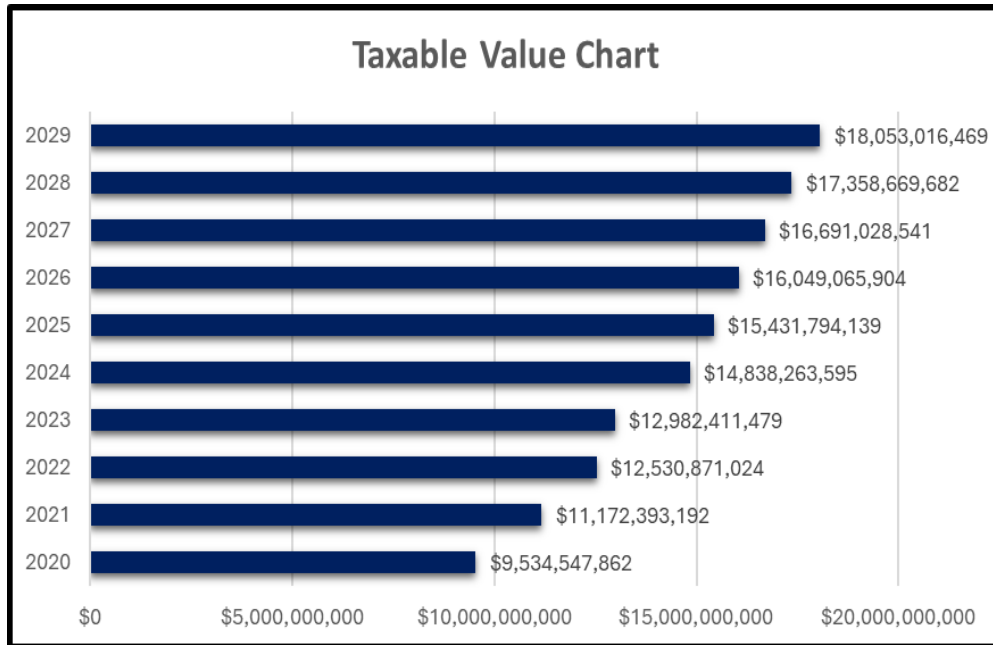




Table 48
Mesquite Independent School District
Taxable Value History and Future Projections



- 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	\$ 144,826,644	\$ 134,232,415	92.68
2024	2025	0.6969	0.4000	1.0969	\$ 14,838,263,595			

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 2024-25 school year are taxes that are billed in October for tax year 2024. They are not due until February 1 without penalty.



Table 50
Mesquite Independent School District
Top Ten Taxpayers
Fiscal Year 2025
Tax Year 2024

Item	Principal Taxpayer	Type of Property	2024 Valuation
1	Town East Mall	Shopping Mall	\$ 130,400,000
2	Oncor Electric Delivery	Utilities	\$ 81,341,170
3	Frontage Apartments LLC	Apartment Complex	\$ 56,569,840
4	Obsidian The Place LLC	Apartment Complex	\$ 51,975,000
5	Tripp Fee Owner LLC	Apartment Complex	\$ 50,000,000
6	ATMOS Energy	Gas Company	\$ 49,493,920
7	Miskin LLC	Apartment Complex	\$ 49,000,000
8	Bottling Group LLC	Bottling Company	\$ 42,248,630
9	Ashley Furniture Ind	Furniture Manufacturer	\$ 39,407,361
10	Westrock Container LLC	Paper & Packaging	\$ 38,493,220

Dallas County Appraisal District

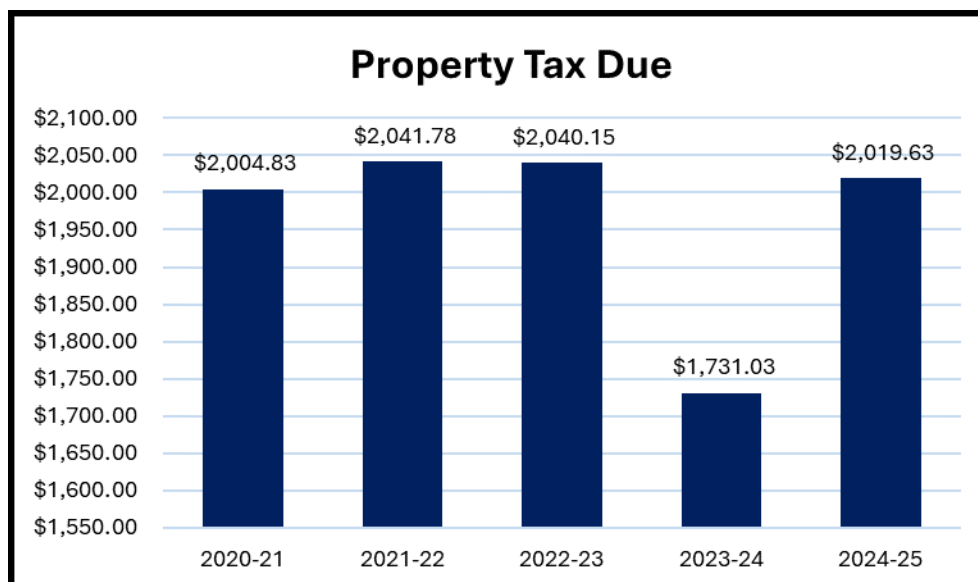


The yearly impact of the M&O tax rate and the Debt Service (Interest & Sinking or I&S) tax rate for the District's taxpayers is shown in Table 51. The numbers show the effect of the total tax rate along with the increases in property values over the past several years. The table uses the average home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

Table 51
Tax Rate Impact to District's Taxpayers

	2020-21	2021-22	2022-23	2023-24	2024-25
Assessed/Market Value of a Home	\$ 169,135	\$ 189,655	\$ 206,284	\$ 246,721	\$ 277,618
Average Taxable Value	\$ 138,608	\$ 155,600	\$ 158,816	\$ 157,481	\$ 184,122
Total Property Tax Rate	\$ 1.4464	\$ 1.3122	\$ 1.2846	\$ 1.099200	\$ 1.09690
Property Tax Due	\$ 2,004.83	\$ 2,041.78	\$ 2,040.15	\$ 1,731.03	\$ 2,019.63
Increase in Taxes	\$ 328.53	\$ 36.95	\$ (1.63)	\$ (309.12)	\$ 288.60
Property Tax Percent Increase from Prior Year	19.6%	1.8%	-0.1%	-15.2%	16.7%

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 2024-25 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.

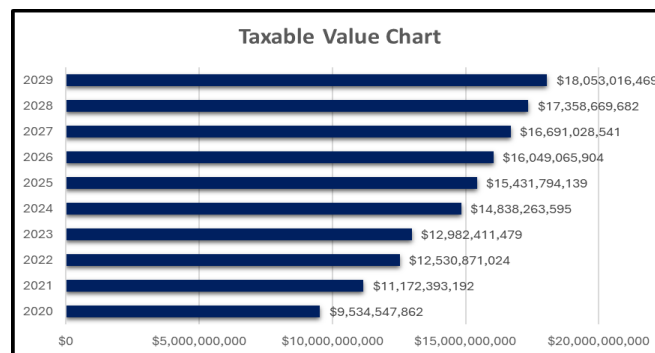




Mesquite Independent School District Taxable Values and Tax Rate

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.

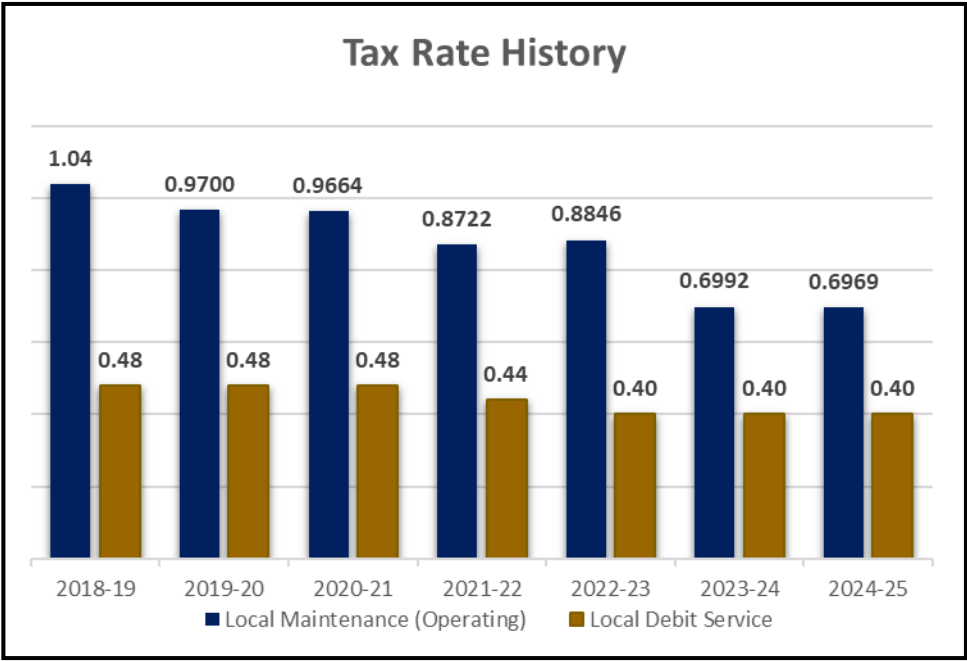
The Maintenance and Operations (M&O) tax rate supports the major educational and operational programs of the District for such expenses as staff salaries, utilities, supplies, materials, equipment, etc. The M&O rate for 2024-25 is \$0.6969.

This is a decrease of \$0.0023 from the previous year. The decrease is due to a local property value increase near 15% which lead to a maximum compression rate of \$0.6169.



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.

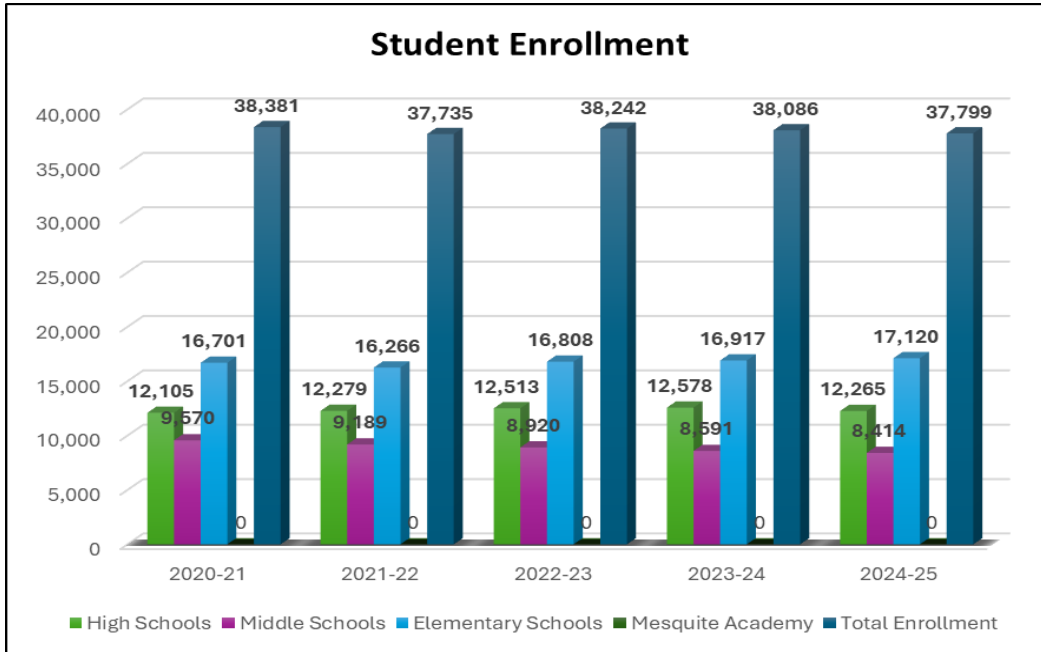
The District enrollment projections are produced using demographic data specific to Mesquite ISD. The district's demographer reviews overall population and household growth trends, the cohort survival rates for each grade level, and how the local birth rate relates to incoming kindergarten enrollment. Additionally, 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.



*First Day of School 2024-25
Vanguard High School*

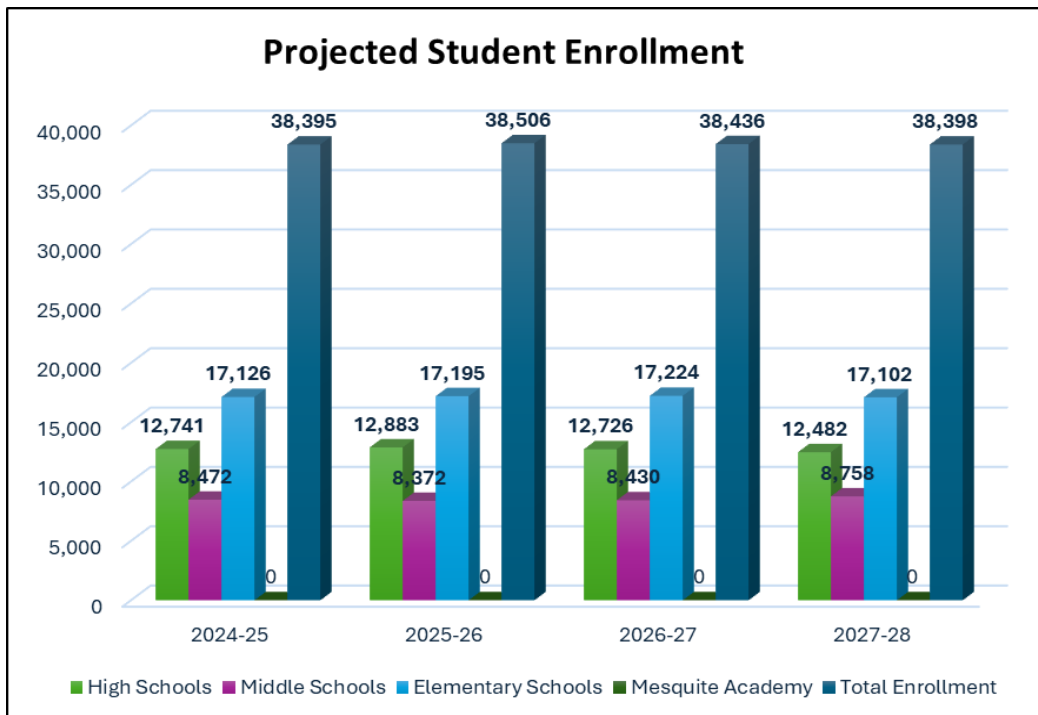


Mesquite Independent School District
Table 54



Student Information System (as of October 25, 2024)

Table 55



District Demographic Report - 2024-25

Table 56

Mesquite ISD Student Enrollment by Campus

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Mesquite High School	2,561	2,345	2381	2397	2292	2,380	2,353	2,285	2,235
North Mesquite High School	2,415	2,169	2083	2097	2093	2,097	2,072	2,017	1,863
West Mesquite High School	2,280	2,223	2202	2086	1995	2,049	2,061	1,986	1,915
Poteet High School	1,750	1,651	1600	1535	1524	1,528	1,533	1,488	1,496
Horn High School	3,099	3,089	3065	2871	2756	2,939	2,979	3,009	2,993
Vanguard High School	0	802	1182	1592	1605	1,748	1,885	1,941	1,980
Agnew Middle School	1,227	1,153	1130	1058	1071	1,102	1,053	1,073	1,085
Vanston Middle School	847	856	825	772	727	720	720	686	729
Wilkinson Middle School	797	724	701	641	656	640	635	638	645
McDonald Middle School	923	840	786	779	789	771	759	735	806
New Middle School	831	797	724	689	670	672	689	695	744
Kimbrough Middle School	1,260	1,188	1167	1151	1120	1,110	1,087	1,133	1,180
Berry Middle School	613	601	586	598	600	607	625	637	668
Terry Middle School	1,039	1,056	1028	859	783	823	826	845	845
Fraiser Middle School	1,126	1,087	1055	993	960	966	939	922	921
Woolley Middle School	907	887	918	1051	1038	1,061	1,039	1,066	1,135
Black Elementary School	626	634	618	624	585	606	606	604	603
Florence Elementary School	467	482	469	496	491	495	491	503	486
Galloway Elementary School	420	418	446	441	438	443	450	458	444
Hanby Elementary School	740	689	755	752	765	762	774	781	783
Hodges Elementary School	514	512	540	549	568	554	556	559	552
McWhorter Elementary School	549	496	517	539	504	528	523	517	508
Motley Elementary School	276	250	235	236	244	236	236	242	243
Range Elementary School	580	572	580	575	578	587	602	610	607
Rugel Elementary School	321	293	325	280	272	272	257	245	245
Rutherford Elementary School	648	657	703	738	790	743	760	755	728
Shands Elementary School	622	544	549	549	554	543	545	551	529
Tisinger Elementary School	631	648	637	627	741	627	622	595	567
Tosch Elementary School	617	585	603	615	620	643	650	667	641
Seabourn Elementary School	578	608	680	628	571	649	667	668	683
Lawrence Elementary School	283	261	254	254	284	269	265	265	269
Floyd Elementary School	455	428	446	486	538	489	484	493	469
Porter Elementary School	389	374	419	429	445	437	444	418	421

Table 56 (cont.)

Mesquite ISD Student Enrollment by Campus (cont.)

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Current 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
McKenzie Elementary School	414	390	400	405	405	416	415	409	398
Beasley Elementary School	359	369	338	309	306	328	320	312	305
Price Elementary School	299	311	339	322	297	315	306	308	294
Shaw Elementary School	555	514	490	522	482	515	521	525	518
Kimball Elementary School	211	214	207	233	207	239	252	248	244
Pirrung Elementary School	396	388	446	436	403	410	399	392	379
Cannaday Elementary School	582	570	543	553	616	560	547	550	544
Austin Elementary School	343	323	325	282	304	288	273	265	264
Moss Elementary School	323	317	344	352	338	354	355	356	352
Thompson Elementary School	566	566	589	597	538	603	592	568	566
Gray Elementary School	431	412	426	425	407	438	424	417	416
Smith Elementary School	545	541	573	551	530	549	549	531	535
Gentry Elementary School	624	595	636	599	607	626	643	673	702
Mackey Elementary School	650	663	678	388	477	391	377	368	363
Achziger Elementary School	827	816	840	566	526	586	619	665	735
Henrie Elementary School	860	826	858	852	888	864	866	859	836
Cross Elementary School	0	0	0	707	801	761	805	847	873
Mesquite Academy	*	*	*	*	*	*	*	*	*
JJAEP/CHILD/PASS	5	1	1	0	0	56	56	56	56
TOTAL	38,381	37,735	38,242	38,086	37,799	38,395	38,506	38,436	38,398

* Student enrollment included in high school count.

District Demographic Report - 2024-25



Table 57
Mesquite Independent School District
Enrollment

Campus	Enrollment 23-24	Enrollment 24-25
Achziger	566	526
Austin	282	304
Beasley	309	306
Black	624	585
Cannaday	553	616
Cross	707	801
Florence	496	491
Floyd	486	538
Galloway	441	438
Gentry	599	607
Gray	425	407
Hanby	752	765
Henrie	852	888
Hodges	549	568
Kimball	233	207
Lawrence	254	284
Mackey	388	477
McKenzie	405	405
McWhorter	539	504
Moss	352	338
Motley	236	244
Pirrung	436	403
Porter	429	445
Price	322	297
Range	575	578
Rugel	280	272
Rutherford	738	790

Campus	Enrollment 23-24	Enrollment 24-25
Seabourn	628	571
Shands	549	554
Shaw	522	482
Smith	551	530
Thompson	597	538
Tisinger	627	741
Tosch	615	620
Agnew MS	1058	1071
Berry MS	598	600
Fraiser MS	993	960
Kimbrough MS	1151	1120
McDonald MS	779	789
New MS	689	670
Terry MS	859	783
Vanston MS	772	727
Wilkinson MS	641	656
Woolley MS	1051	1038
Horn HS	2871	2756
Mesquite HS	2397	2292
North Mesquite HS	2097	2093
Poteet HS	1535	1524
Vanguard HS	1592	1605
West Mesquite HS	2086	1995



Mesquite Independent School District Staffing

For the 2024-25 school year MISD experienced a slight increase in their total staff. MISD planned on eliminating teaching positions for the 2024-25 school year. In researching campus master schedules and enrollment reductions, the District was able to eliminate 19 positions through attrition. Master scheduled were being copied year over year which led to positions that weren't being maximized. However, the number of kids requiring Special Education services continues to increase and with that increase in student population comes an increase in Special Education staff members. MISD added 14 additional Special Education teachers and 24 paraprofessionals, totaling 28 additional FTEs. MISD also added a compensation team to assist its Personnel department. The new staff will take over the compensation duties that were spread across multiple team members. Creating the team will free up work for the incumbent team members while helping the department improve processes around District compensation. MISD has a lower vacancy rate than previous years, sitting at 2.3% on the campus level. This has led to a staff total that has increased by 135 when compared to the previous year. There is added emphasis this year to determine where position creep has occurred. MISD can't sustain continuing to add positions when student enrollment remains stagnant.



Table 58

**Mesquite Independent School District
Staffing History**

<u>School Years</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Teachers (Classroom, Interventionists, Special Programs)	2,789	2,870	2,865	2,885	2,883
Professional Support (Directors, Counselors, Librarians, Campus Office Staff, Central Office Staff)	585	591	635	650	669
School Leadership (Principals, Asst. Principals)	145	148	149	149	150
Central Administration (Superintendent, Asst. Superintendents, Cabinet-Level Positions)	30	32	34	40	41
Paraprofessional	837	842	848	976	1,072
Auxiliary	1,101	1,122	1,092	1,106	1,125
Total Staff *	5,489	5,605	5,623	5,806	5,940
Student Enrollment (<i>As of October 25, 2024 - Fall Snapshot</i>)	38,381	37,735	38,242	38,086	37,799
Staffing Ratios					
Mesquite ISD	5.1	14.7	NA	NA	NA
Teaching Staff	13.76	13.15	13.35	13.20	13.11
Total Staff	6.99	6.73	6.80	6.56	6.36
State	14.5	NA	NA	NA	NA

TAPR

* For comparison purposes total staff includes substitutes. However, subs will be managed by an external company starting in fiscal year 24-25.



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 \$0.10 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.



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 April 1, 2024

Principal Outstanding

Mesquite ISD

All Outstanding Debt

As of June 30, 2024

Unlimited Tax Refunding Bonds, Taxable Series 2024	\$11,940,000.00
Unlimited Tax Refunding Bonds, Taxable Series 2021A	25,529,027.60
Unlimited Tax Refunding Bonds, Taxable Series 2021B	41,322,761.30
Unlimited Tax School Building Bonds, Series 2020A	78,455,000.00
Unlimited Tax Refunding Bonds, Series 2020B	2,480,000.00
Unlimited Tax Refunding Bonds, Series 2020C	5,680,000.00
Unlimited Tax Refunding Bonds, Taxable Series 2020D	12,735,000.00
Unlimited Tax School Building Bonds, Series 2019	84,275,000.00
Unlimited Tax School Building Bonds, Series 2018	108,005,000.00
Unlimited Tax Refunding Bonds, Series 2017A	11,915,000.00
Unlimited Tax School Building Bonds, Series 2017B	77,990,000.00
Unlimited Tax Refunding Bonds, Series 2016A	13,000,000.00
Unlimited Tax Refunding Bonds, Series 2016B	17,995,000.00
Unlimited Tax School Building Bonds, Series 2016C	85,245,000.00
Unlimited Tax School Building Bonds, Series 2015A	4,660,000.00
Unlimited Tax Refunding Bonds, Series 2015B	12,725,000.00
Unlimited Tax Refunding Bonds, Series 2015C	26,265,329.00
Unlimited Tax Refunding Bonds, Series 2015D	14,630,000.00
Unlimited Tax School Building Bonds, Series 2015E	22,800,000.00
Unlimited Tax School Building Bonds, Series 2014A	5,520,000.00
Unlimited Tax Refunding Bonds, Series 2014B	4,485,000.00
Unlimited Tax Refunding Bonds, Series 2013	6,880,000.00
Unlimited Tax Refunding Bonds, Series 2012	6,334,259.10
	<u>\$680,866,377.00</u>



Table 60

AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

All Outstanding Debt

As of 6/30/24

Period Ending	Principal	Interest	Debt Service
6/30/2024			
6/30/2025	25,517,096.75	28,870,117.79	54,387,214.54
6/30/2026	26,638,878.55	26,884,148.43	53,523,026.98
6/30/2027	27,152,680.00	25,713,173.90	52,865,853.90
6/30/2028	27,325,493.95	25,470,291.00	52,795,784.95
6/30/2029	28,341,449.85	24,404,858.95	52,746,308.80
6/30/2030	28,518,810.60	22,680,613.50	51,199,424.10
6/30/2031	27,872,863.90	23,206,059.20	51,078,923.10
6/30/2032	28,829,014.00	22,975,981.60	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	21,365,073.20	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
	680,866,377.00	340,330,984.87	1,021,197,361.87

Table 61

Mesquite ISD
Capital Improvement Program Impact on Tax Rate (Outstanding Debt Only)
As of June 30, 2024

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
2025	\$ 14,838,263,595		\$ 25,517,097	\$ 28,870,118	\$ 54,387,215	\$ 4,579,839	\$ 49,807,376	\$ 0.4000
2026	15,135,028,867	2.0%	26,638,879	26,884,148	53,523,027	909,891	52,613,136	0.3476
2027	15,437,729,444	2.0%	27,152,680	25,713,174	52,865,854	-	52,865,854	0.3424
2028	15,746,484,033	2.0%	27,325,494	25,470,291	52,795,785	-	52,795,785	0.3353
2029	15,746,484,033	0.0%	28,341,450	24,404,859	52,746,309	-	52,746,309	0.3350
2030	15,746,484,033	0.0%	28,518,811	22,680,614	51,199,424	-	51,199,424	0.3251
2031	15,746,484,033	0.0%	27,872,864	23,206,059	51,078,923	-	51,078,923	0.3244
2032	15,746,484,033	0.0%	28,829,014	22,975,982	51,804,996	-	51,804,996	0.3290
2033	15,746,484,033	0.0%	32,455,000	18,154,142	50,609,142	-	50,609,142	0.3214
2034	15,746,484,033	0.0%	28,395,089	21,365,073	49,760,163	-	49,760,163	0.3160
2035	15,746,484,033	0.0%	33,705,000	15,644,385	49,349,385	-	49,349,385	0.3134
2036	15,746,484,033	0.0%	34,985,000	14,316,778	49,301,778	-	49,301,778	0.3131
2037	15,746,484,033	0.0%	33,675,000	12,993,058	46,668,058	-	46,668,058	0.2964
2038	15,746,484,033	0.0%	34,940,000	11,701,654	46,641,654	-	46,641,654	0.2962
2039	15,746,484,033	0.0%	36,250,000	10,348,155	46,598,155	-	46,598,155	0.2959
2040	15,746,484,033	0.0%	37,645,000	8,931,047	46,576,047	-	46,576,047	0.2958
2041	15,746,484,033	0.0%	37,940,000	7,438,442	45,378,442	-	45,378,442	0.2882
2042	15,746,484,033	0.0%	37,635,000	5,890,032	43,525,032	-	43,525,032	0.2764
2043	15,746,484,033	0.0%	33,800,000	4,370,475	38,170,475	-	38,170,475	0.2424
2044	15,746,484,033	0.0%	19,725,000	3,201,125	22,926,125	-	22,926,125	0.1456
2045	15,746,484,033	0.0%	20,580,000	2,325,775	22,905,775	-	22,905,775	0.1455
2046	15,746,484,033	0.0%	14,280,000	1,555,850	15,835,850	-	15,835,850	0.1006
2047	15,746,484,033	0.0%	7,820,000	1,037,500	8,857,500	-	8,857,500	0.0563
2048	15,746,484,033	0.0%	8,215,000	636,625	8,851,625	-	8,851,625	0.0562
2049	15,746,484,033	0.0%	8,625,000	215,625	8,840,625	-	8,840,625	0.0561
			<u>\$ 680,866,377</u>	<u>\$ 340,330,985</u>	<u>\$ 1,021,197,362</u>	<u>\$ 5,489,730</u>	<u>\$ 1,015,707,631</u>	

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.



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$36,409,259 Unlimited Tax Refunding Bonds, Taxable Series 2012

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
8/15/2027	1,387,396.35	907,603.65	2,295,000	
6/30/2028				2,295,000
8/15/2028	1,325,201.85	969,798.15	2,295,000	
6/30/2029				2,295,000
8/15/2029	1,263,810.60	1,031,189.40	2,295,000	
6/30/2030				2,295,000
8/15/2030	1,207,674.90	1,087,325.10	2,295,000	
6/30/2031				2,295,000
8/15/2031	1,150,175.40	1,139,824.60	2,290,000	
6/30/2032				2,290,000
	6,334,259.10	5,135,740.90	11,470,000	11,470,000



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$8,760,000 Unlimited Tax Refunding Bonds, Taxable Series 2013

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	2,225,000	103,200	2,328,200	
2/15/2025		69,825	69,825	
6/30/2025				2,398,025
8/15/2025	2,290,000	69,825	2,359,825	
2/15/2026		35,475	35,475	
6/30/2026				2,395,300
8/15/2026	2,365,000	35,475	2,400,475	
6/30/2027				2,400,475
	6,880,000	313,800	7,193,800	7,193,800



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$24,045,000 Unlimited Tax Refunding Bonds, Taxable Series 2014A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	950,000	98,300	1,048,300	
2/15/2025		84,050	84,050	
6/30/2025				1,132,350
8/15/2025	700,000	84,050	784,050	
2/15/2026		70,050	70,050	
6/30/2026				854,100
8/15/2026	725,000	70,050	795,050	
2/15/2027		59,175	59,175	
6/30/2027				854,225
8/15/2027	745,000	59,175	804,175	
2/15/2028		48,000	48,000	
6/30/2028				852,175
8/15/2028	770,000	48,000	818,000	
2/15/2029		32,600	32,600	
6/30/2029				850,600
8/15/2029	800,000	32,600	832,600	
2/15/2030		16,600	16,600	
6/30/2030				849,200
8/15/2030	830,000	16,600	846,600	
6/30/2031				846,600
	5,520,000	719,250	6,239,250	6,239,250



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$54,200,000 Unlimited Tax Refunding Bonds, Taxable Series 2014B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	580,000	77,525	657,525	
2/15/2025		68,825	68,825	
6/30/2025				726,350
8/15/2025	605,000	68,825	673,825	
2/15/2026		59,750	59,750	
6/30/2026				733,575
8/15/2026	615,000	59,750	674,750	
2/15/2027		50,525	50,525	
6/30/2027				725,275
8/15/2027	635,000	50,525	685,525	
2/15/2028		41,000	41,000	
6/30/2028				726,525
8/15/2028	655,000	41,000	696,000	
2/15/2029		27,900	27,900	
6/30/2029				723,900
8/15/2029	685,000	27,900	712,900	
2/15/2030		14,200	14,200	
6/30/2030				727,100
8/15/2030	710,000	14,200	724,200	
6/30/2031				724,200
	4,485,000	601,925	5,086,925	5,086,925



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$27,020,000 Unlimited Tax Refunding Bonds, Taxable Series 2015A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	200,000	105,450	305,450	
2/15/2025		103,450	103,450	
6/30/2025				408,900
8/15/2025	205,000	103,450	308,450	
2/15/2026		101,400	101,400	
6/30/2026				409,850
8/15/2026	995,000	101,400	1,096,400	
2/15/2027		81,500	81,500	
6/30/2027				1,177,900
8/15/2027	1,035,000	81,500	1,116,500	
2/15/2028		55,625	55,625	
6/30/2028				1,172,125
8/15/2028	1,085,000	55,625	1,140,625	
2/15/2029		28,500	28,500	
6/30/2029				1,169,125
8/15/2029	1,140,000	28,500	1,168,500	
6/30/2030				1,168,500
	4,660,000	846,400	5,506,400	5,506,400



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$21,309,996.20 Unlimited Tax Refunding Bonds, Taxable Series 2015B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,390,000	221,537.50	1,611,537.50	
2/15/2025		193,737.50	193,737.50	
6/30/2025				1,805,275.00
8/15/2025	1,450,000	193,737.50	1,643,737.50	
2/15/2026		164,737.50	164,737.50	
6/30/2026				1,808,475.00
8/15/2026	1,505,000	164,737.50	1,669,737.50	
2/15/2027		134,637.50	134,637.50	
6/30/2027				1,804,375.00
8/15/2027	1,565,000	134,637.50	1,699,637.50	
2/15/2028		103,337.50	103,337.50	
6/30/2028				1,802,975.00
8/15/2028	1,630,000	103,337.50	1,733,337.50	
2/15/2029		78,887.50	78,887.50	
6/30/2029				1,812,225.00
8/15/2029	1,680,000	78,887.50	1,758,887.50	
2/15/2030		53,687.50	53,687.50	
6/30/2030				1,812,575.00
8/15/2030	1,725,000	53,687.50	1,778,687.50	
2/15/2031		27,812.50	27,812.50	
6/30/2031				1,806,500.00
8/15/2031	1,780,000	27,812.50	1,807,812.50	
6/30/2032				1,807,812.50
	12,725,000	1,735,212.50	14,460,212.50	14,460,212.50



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$27,496,135 Unlimited Tax Refunding Bonds, Taxable Series 2015C

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	3,180,329	1,401,871	4,582,200	
2/15/2025		482,200	482,200	
6/30/2025				5,064,400
8/15/2025	4,100,000	482,200	4,582,200	
2/15/2026		379,700	379,700	
6/30/2026				4,961,900
8/15/2026	2,405,000	379,700	2,784,700	
2/15/2027		331,600	331,600	
6/30/2027				3,116,300
8/15/2027	2,500,000	331,600	2,831,600	
2/15/2028		281,600	281,600	
6/30/2028				3,113,200
8/15/2028	2,600,000	281,600	2,881,600	
2/15/2029		229,600	229,600	
6/30/2029				3,111,200
8/15/2029	2,705,000	229,600	2,934,600	
2/15/2030		175,500	175,500	
6/30/2030				3,110,100
8/15/2030	2,810,000	175,500	2,985,500	
2/15/2031		119,300	119,300	
6/30/2031				3,104,800
8/15/2031	2,925,000	119,300	3,044,300	
2/15/2032		60,800	60,800	
6/30/2032				3,105,100
8/15/2032	3,040,000	60,800	3,100,800	
6/30/2033				3,100,800
	26,265,329	5,522,471	31,787,800	31,787,800



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$27,068,534.85 Unlimited Tax Refunding Bonds, Taxable Series 2015D

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,565,000	308,625	1,873,625	
2/15/2025		269,500	269,500	
6/30/2025				2,143,125
8/15/2025	1,640,000	269,500	1,909,500	
2/15/2026		228,500	228,500	
6/30/2026				2,138,000
8/15/2026	1,720,000	228,500	1,948,500	
2/15/2027		194,100	194,100	
6/30/2027				2,142,600
8/15/2027	1,795,000	194,100	1,989,100	
2/15/2028		158,200	158,200	
6/30/2028				2,147,300
8/15/2028	1,865,000	158,200	2,023,200	
2/15/2029		120,900	120,900	
6/30/2029				2,144,100
8/15/2029	1,940,000	120,900	2,060,900	
2/15/2030		82,100	82,100	
6/30/2030				2,143,000
8/15/2030	2,010,000	82,100	2,092,100	
2/15/2031		41,900	41,900	
6/30/2031				2,134,000
8/15/2031	2,095,000	41,900	2,136,900	
6/30/2032				2,136,900
	14,630,000	2,499,025	17,129,025	17,129,025



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$71,870,000 Unlimited Tax Refunding Bonds, Taxable Series 2015E

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	925,000	498,525	1,423,525	
2/15/2025		475,400	475,400	
6/30/2025				1,898,925
8/15/2025	975,000	475,400	1,450,400	
2/15/2026		451,025	451,025	
6/30/2026				1,901,425
8/15/2026	1,020,000	451,025	1,471,025	
2/15/2027		425,525	425,525	
6/30/2027				1,896,550
8/15/2027	2,940,000	425,525	3,365,525	
2/15/2028		352,025	352,025	
6/30/2028				3,717,550
8/15/2028	3,085,000	352,025	3,437,025	
2/15/2029		274,900	274,900	
6/30/2029				3,711,925
8/15/2029	3,240,000	274,900	3,514,900	
2/15/2030		193,900	193,900	
6/30/2030				3,708,800
8/15/2030	3,400,000	193,900	3,593,900	
2/15/2031		125,900	125,900	
6/30/2031				3,719,800
8/15/2031	3,535,000	125,900	3,660,900	
2/15/2032		55,200	55,200	
6/30/2032				3,716,100
8/15/2032	3,680,000	55,200	3,735,200	
6/30/2033				3,735,200
	22,800,000	5,206,275	28,006,275	28,006,275



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$16,890,000 Unlimited Tax Refunding Bonds, Taxable Series 2016A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
8/15/2024	1,060,000	276,675	1,336,675	
2/15/2025		250,175	250,175	
6/30/2025				1,586,850
8/15/2025	1,110,000	250,175	1,360,175	
2/15/2026		222,425	222,425	
6/30/2026				1,582,600
8/15/2026	1,165,000	222,425	1,387,425	
2/15/2027		193,300	193,300	
6/30/2027				1,580,725
8/15/2027	1,220,000	193,300	1,413,300	
2/15/2028		168,900	168,900	
6/30/2028				1,582,200
8/15/2028	1,275,000	168,900	1,443,900	
2/15/2029		143,400	143,400	
6/30/2029				1,587,300
8/15/2029	1,320,000	143,400	1,463,400	
2/15/2030		117,000	117,000	
6/30/2030				1,580,400
8/15/2030	1,375,000	117,000	1,492,000	
2/15/2031		89,500	89,500	
6/30/2031				1,581,500
8/15/2031	1,435,000	89,500	1,524,500	
2/15/2032		60,800	60,800	
6/30/2032				1,585,300
8/15/2032	1,490,000	60,800	1,550,800	
2/15/2033		31,000	31,000	
6/30/2033				1,581,800
8/15/2033	1,550,000	31,000	1,581,000	
6/30/2034				1,581,000
	13,000,000	2,829,675	15,829,675	15,829,675



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$22,270,000 Unlimited Tax Refunding Bonds, Taxable Series 2016B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,600,000	421,475	2,021,475	
2/15/2025		381,475	381,475	
6/30/2025				2,402,950
8/15/2025	1,650,000	381,475	2,031,475	
2/15/2026		340,225	340,225	
6/30/2026				2,371,700
8/15/2026	1,735,000	340,225	2,075,225	
2/15/2027		296,850	296,850	
6/30/2027				2,372,075
8/15/2027	1,820,000	296,850	2,116,850	
2/15/2028		260,450	260,450	
6/30/2028				2,377,300
8/15/2028	1,895,000	260,450	2,155,450	
2/15/2029		222,550	222,550	
6/30/2029				2,378,000
8/15/2029	1,965,000	222,550	2,187,550	
2/15/2030		183,250	183,250	
6/30/2030				2,370,800
8/15/2030		183,250	183,250	
2/15/2031		183,250	183,250	
6/30/2031				366,500
8/15/2031		183,250	183,250	
2/15/2032		183,250	183,250	
6/30/2032				366,500
8/15/2032		183,250	183,250	
2/15/2033		183,250	183,250	
6/30/2033				366,500
8/15/2033	2,325,000	183,250	2,508,250	
2/15/2034		125,125	125,125	
6/30/2034				2,633,375
8/15/2034	2,440,000	125,125	2,565,125	
2/15/2035		64,125	64,125	
6/30/2035				2,629,250
8/15/2035	2,565,000	64,125	2,629,125	
6/30/2036				2,629,125
	17,995,000	5,269,075	23,264,075	23,264,075



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$91,375,000 Unlimited Tax Refunding Bonds, Taxable Series 2016C

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	935,000	1,719,650	2,654,650	
2/15/2025		1,696,275	1,696,275	
6/30/2025				4,350,925
8/15/2025	985,000	1,696,275	2,681,275	
2/15/2026		1,671,650	1,671,650	
6/30/2026				4,352,925
8/15/2026	1,030,000	1,671,650	2,701,650	
2/15/2027		1,645,900	1,645,900	
6/30/2027				4,347,550
8/15/2027	1,085,000	1,645,900	2,730,900	
2/15/2028		1,624,200	1,624,200	
6/30/2028				4,355,100
8/15/2028		1,624,200	1,624,200	
2/15/2029		1,624,200	1,624,200	
6/30/2029				3,248,400
8/15/2029		1,624,200	1,624,200	
2/15/2030		1,624,200	1,624,200	
6/30/2030				3,248,400
8/15/2030		1,624,200	1,624,200	
2/15/2031		1,624,200	1,624,200	
6/30/2031				3,248,400
8/15/2031	5,405,000	1,624,200	7,029,200	
2/15/2032		1,516,100	1,516,100	
6/30/2032				8,545,300
8/15/2032	5,620,000	1,516,100	7,136,100	
2/15/2033		1,403,700	1,403,700	
6/30/2033				8,539,800
8/15/2033	5,845,000	1,403,700	7,248,700	
2/15/2034		1,286,800	1,286,800	
6/30/2034				8,535,500
8/15/2034	6,080,000	1,286,800	7,366,800	
2/15/2035		1,165,200	1,165,200	
6/30/2035				8,532,000
8/15/2035	6,325,000	1,165,200	7,490,200	
2/15/2036		1,038,700	1,038,700	
6/30/2036				8,528,900
8/15/2036	6,575,000	1,038,700	7,613,700	
2/15/2037		907,200	907,200	
6/30/2037				8,520,900
8/15/2037	6,840,000	907,200	7,747,200	



Unlimited Tax Refunding Bonds, Taxable Series 2016C continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
2/15/2038		770,400	770,400	
6/30/2038				8,517,600
8/15/2038	7,110,000	770,400	7,880,400	
2/15/2039		628,200	628,200	
6/30/2039				8,508,600
8/15/2039	7,395,000	628,200	8,023,200	
2/15/2040		480,300	480,300	
6/30/2040				8,503,500
8/15/2040	7,695,000	480,300	8,175,300	
2/15/2041		326,400	326,400	
6/30/2041				8,501,700
8/15/2041	8,000,000	326,400	8,326,400	
2/15/2042		166,400	166,400	
6/30/2042				8,492,800
8/15/2042	8,320,000	166,400	8,486,400	
6/30/2043				8,486,400
	85,245,000	44,119,700	129,364,700	129,364,700



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$512,803,007.85 Unlimited Tax Refunding Bonds, Taxable Series 2017A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,780,000	297,875	2,077,875	
2/15/2025		253,375	253,375	
6/30/2025				2,331,250
8/15/2025	1,870,000	253,375	2,123,375	
2/15/2026		206,625	206,625	
6/30/2026				2,330,000
8/15/2026	1,015,000	206,625	1,221,625	
2/15/2027		181,250	181,250	
6/30/2027				1,402,875
8/15/2027	1,065,000	181,250	1,246,250	
2/15/2028		154,625	154,625	
6/30/2028				1,400,875
8/15/2028	1,120,000	154,625	1,274,625	
2/15/2029		126,625	126,625	
6/30/2029				1,401,250
8/15/2029	1,175,000	126,625	1,301,625	
2/15/2030		97,250	97,250	
6/30/2030				1,398,875
8/15/2030	1,235,000	97,250	1,332,250	
2/15/2031		66,375	66,375	
6/30/2031				1,398,625
8/15/2031	1,295,000	66,375	1,361,375	
2/15/2032		34,000	34,000	
6/30/2032				1,395,375
8/15/2032	1,360,000	34,000	1,394,000	
6/30/2033				1,394,000
	11,915,000	2,538,125	14,453,125	14,453,125



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$58,830,000 Unlimited Tax Refunding Bonds, Taxable Series 2017B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024		1,949,750	1,949,750	
2/15/2025		1,949,750	1,949,750	
6/30/2025				3,899,500
8/15/2025		1,949,750	1,949,750	
2/15/2026		1,949,750	1,949,750	
6/30/2026				3,899,500
8/15/2026	1,585,000	1,949,750	3,534,750	
2/15/2027		1,910,125	1,910,125	
6/30/2027				5,444,875
8/15/2027	2,425,000	1,910,125	4,335,125	
2/15/2028		1,849,500	1,849,500	
6/30/2028				6,184,625
8/15/2028	3,840,000	1,849,500	5,689,500	
2/15/2029		1,753,500	1,753,500	
6/30/2029				7,443,000
8/15/2029	4,030,000	1,753,500	5,783,500	
2/15/2030		1,652,750	1,652,750	
6/30/2030				7,436,250
8/15/2030	4,230,000	1,652,750	5,882,750	
2/15/2031		1,547,000	1,547,000	
6/30/2031				7,429,750
8/15/2031	4,435,000	1,547,000	5,982,000	
2/15/2032		1,436,125	1,436,125	
6/30/2032				7,418,125
8/15/2032	4,045,000	1,436,125	5,481,125	
2/15/2033		1,335,000	1,335,000	
6/30/2033				6,816,125
8/15/2033	4,245,000	1,335,000	5,580,000	
2/15/2034		1,228,875	1,228,875	
6/30/2034				6,808,875
8/15/2034	4,460,000	1,228,875	5,688,875	
2/15/2035		1,117,375	1,117,375	
6/30/2035				6,806,250
8/15/2035	4,680,000	1,117,375	5,797,375	
2/15/2036		1,000,375	1,000,375	
6/30/2036				6,797,750
8/15/2036	4,915,000	1,000,375	5,915,375	



Unlimited Tax Refunding Bonds, Taxable Series 2017B continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
2/15/2037		877,500	877,500	
6/30/2037				6,792,875
8/15/2037	5,160,000	877,500	6,037,500	
2/15/2038		748,500	748,500	
6/30/2038				6,786,000
8/15/2038	5,420,000	748,500	6,168,500	
2/15/2039		613,000	613,000	
6/30/2039				6,781,500
8/15/2039	5,690,000	613,000	6,303,000	
2/15/2040		470,750	470,750	
6/30/2040				6,773,750
8/15/2040	5,975,000	470,750	6,445,750	
2/15/2041		321,375	321,375	
6/30/2041				6,767,125
8/15/2041	6,275,000	321,375	6,596,375	
2/15/2042		164,500	164,500	
6/30/2042				6,760,875
8/15/2042	6,580,000	164,500	6,744,500	
6/30/2043				6,744,500
	77,990,000	45,801,250	123,791,250	123,791,250



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$118,645,000 Unlimited Tax Refunding Bonds, Taxable Series 2018

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
8/15/2024	700,000	2,700,125	3,400,125	
2/15/2025		2,682,625	2,682,625	
6/30/2025				6,082,750
8/15/2025		2,682,625	2,682,625	
2/15/2026		2,682,625	2,682,625	
6/30/2026				5,365,250
8/15/2026		2,682,625	2,682,625	
2/15/2027		2,682,625	2,682,625	
6/30/2027				5,365,250
8/15/2027		2,682,625	2,682,625	
2/15/2028		2,682,625	2,682,625	
6/30/2028				5,365,250
8/15/2028		2,682,625	2,682,625	
2/15/2029		2,682,625	2,682,625	
6/30/2029				5,365,250
8/15/2029	2,590,000	2,682,625	5,272,625	
2/15/2030		2,617,875	2,617,875	
6/30/2030				7,890,500
8/15/2030	2,620,000	2,617,875	5,237,875	
2/15/2031		2,552,375	2,552,375	
6/30/2031				7,790,250
8/15/2031		2,552,375	2,552,375	
2/15/2032		2,552,375	2,552,375	
6/30/2032				5,104,750
8/15/2032	3,950,000	2,552,375	6,502,375	
2/15/2033		2,453,625	2,453,625	
6/30/2033				8,956,000
8/15/2033	4,150,000	2,453,625	6,603,625	
2/15/2034		2,349,875	2,349,875	
6/30/2034				8,953,500
8/15/2034	4,355,000	2,349,875	6,704,875	
2/15/2035		2,241,000	2,241,000	
6/30/2035				8,945,875
8/15/2035	4,575,000	2,241,000	6,816,000	
2/15/2036		2,126,625	2,126,625	
6/30/2036				8,942,625
8/15/2036	4,800,000	2,126,625	6,926,625	



Unlimited Tax Refunding Bonds, Taxable Series 2018 continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
2/15/2037		2,006,625	2,006,625	
6/30/2037				8,933,250
8/15/2037	5,045,000	2,006,625	7,051,625	
2/15/2038		1,880,500	1,880,500	
6/30/2038				8,932,125
8/15/2038	5,295,000	1,880,500	7,175,500	
2/15/2039		1,748,125	1,748,125	
6/30/2039				8,923,625
8/15/2039	5,560,000	1,748,125	7,308,125	
2/15/2040		1,609,125	1,609,125	
6/30/2040				8,917,250
8/15/2040	5,840,000	1,609,125	7,449,125	
2/15/2041		1,463,125	1,463,125	
6/30/2041				8,912,250
8/15/2041	6,130,000	1,463,125	7,593,125	
2/15/2042		1,309,875	1,309,875	
6/30/2042				8,903,000
8/15/2042	6,435,000	1,309,875	7,744,875	
2/15/2043		1,149,000	1,149,000	
6/30/2043				8,893,875
8/15/2043	6,755,000	1,149,000	7,904,000	
2/15/2044		980,125	980,125	
6/30/2044				8,884,125
8/15/2044	7,095,000	980,125	8,075,125	
2/15/2045		802,750	802,750	
6/30/2045				8,877,875
8/15/2045	7,450,000	802,750	8,252,750	
2/15/2046		616,500	616,500	
6/30/2046				8,869,250
8/15/2046	7,820,000	616,500	8,436,500	
2/15/2047		421,000	421,000	
6/30/2047				8,857,500
8/15/2047	8,215,000	421,000	8,636,000	
2/15/2048		215,625	215,625	
6/30/2048				8,851,625
8/15/2048	8,625,000	215,625	8,840,625	
6/30/2049				8,840,625
	108,005,000	91,718,625	199,723,625	199,723,625



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$84,740,000 Unlimited Tax Refunding Bonds, Taxable Series 2019

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	2,220,000	1,691,925	3,911,925	
2/15/2025		1,636,425	1,636,425	
6/30/2025				5,548,350
8/15/2025	960,000	1,636,425	2,596,425	
2/15/2026		1,612,425	1,612,425	
6/30/2026				4,208,850
8/15/2026	1,815,000	1,612,425	3,427,425	
2/15/2027		1,567,050	1,567,050	
6/30/2027				4,994,475
8/15/2027	1,945,000	1,567,050	3,512,050	
2/15/2028		1,518,425	1,518,425	
6/30/2028				5,030,475
8/15/2028	1,815,000	1,518,425	3,333,425	
2/15/2029		1,473,050	1,473,050	
6/30/2029				4,806,475
8/15/2029	2,000,000	1,473,050	3,473,050	
2/15/2030		1,423,050	1,423,050	
6/30/2030				4,896,100
8/15/2030	2,300,000	1,423,050	3,723,050	
2/15/2031		1,365,550	1,365,550	
6/30/2031				5,088,600
8/15/2031	200,000	1,365,550	1,565,550	
2/15/2032		1,361,550	1,361,550	
6/30/2032				2,927,100
8/15/2032	3,645,000	1,361,550	5,006,550	
2/15/2033		1,288,650	1,288,650	
6/30/2033				6,295,200
8/15/2033	3,690,000	1,288,650	4,978,650	
2/15/2034		1,214,850	1,214,850	
6/30/2034				6,193,500
8/15/2034	4,765,000	1,214,850	5,979,850	
2/15/2035		1,119,550	1,119,550	
6/30/2035				7,099,400
8/15/2035	4,955,000	1,119,550	6,074,550	
2/15/2036		995,675	995,675	
6/30/2036				7,070,225
8/15/2036	5,205,000	995,675	6,200,675	



Unlimited Tax Refunding Bonds, Taxable Series 2019 continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
2/15/2037		891,575	891,575	
6/30/2037				7,092,250
8/15/2037	5,410,000	891,575	6,301,575	
2/15/2038		810,425	810,425	
6/30/2038				7,112,000
8/15/2038	5,575,000	810,425	6,385,425	
2/15/2039		726,800	726,800	
6/30/2039				7,112,225
8/15/2039	5,740,000	726,800	6,466,800	
2/15/2040		640,700	640,700	
6/30/2040				7,107,500
8/15/2040	5,915,000	640,700	6,555,700	
2/15/2041		522,400	522,400	
6/30/2041				7,078,100
8/15/2041	6,150,000	522,400	6,672,400	
2/15/2042		399,400	399,400	
6/30/2042				7,071,800
8/15/2042	6,395,000	399,400	6,794,400	
2/15/2043		271,500	271,500	
6/30/2043				7,065,900
8/15/2043	6,655,000	271,500	6,926,500	
2/15/2044		138,400	138,400	
6/30/2044				7,064,900
8/15/2044	6,920,000	138,400	7,058,400	
6/30/2045				7,058,400
	84,275,000	43,646,825	127,921,825	127,921,825



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$81,190,000 Unlimited Tax Refunding Bonds, Taxable Series 2020A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
08/15/2024	400,000.00	1,556,200.00	1,956,200.00	
02/15/2025		1,546,200.00	1,546,200.00	
06/30/2025				3,502,400.00
08/15/2025	2,070,000.00	1,546,200.00	3,616,200.00	
02/15/2026		1,494,450.00	1,494,450.00	
06/30/2026				5,110,650.00
08/15/2026	2,500,000.00	1,494,450.00	3,994,450.00	
02/15/2027		1,431,950.00	1,431,950.00	
06/30/2027				5,426,400.00
08/15/2027		1,431,950.00	1,431,950.00	
02/15/2028		1,431,950.00	1,431,950.00	
06/30/2028				2,863,900.00
08/15/2028		1,431,950.00	1,431,950.00	
02/15/2029		1,431,950.00	1,431,950.00	
06/30/2029				2,863,900.00
08/15/2029		1,431,950.00	1,431,950.00	
02/15/2030		1,431,950.00	1,431,950.00	
06/30/2030				2,863,900.00
08/15/2030		1,431,950.00	1,431,950.00	
02/15/2031		1,431,950.00	1,431,950.00	
06/30/2031				2,863,900.00
08/15/2031	2,000,000.00	1,431,950.00	3,431,950.00	
02/15/2032		1,381,950.00	1,381,950.00	
06/30/2032				4,813,900.00
08/15/2032	500,000.00	1,381,950.00	1,881,950.00	
02/15/2033		1,369,450.00	1,369,450.00	
06/30/2033				3,251,400.00
08/15/2033	4,065,000.00	1,369,450.00	5,434,450.00	
02/15/2034		1,267,825.00	1,267,825.00	
06/30/2034				6,702,275.00
08/15/2034	4,565,000.00	1,267,825.00	5,832,825.00	
02/15/2035		1,199,350.00	1,199,350.00	
06/30/2035				7,032,175.00
08/15/2035	4,705,000.00	1,199,350.00	5,904,350.00	
02/15/2036		1,128,775.00	1,128,775.00	
06/30/2036				7,033,125.00
08/15/2036	4,845,000.00	1,128,775.00	5,973,775.00	



Unlimited Tax Refunding Bonds, Taxable Series 2020A continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
02/15/2037		1,056,100.00	1,056,100.00	
06/30/2037				7,029,875.00
08/15/2037	4,990,000.00	1,056,100.00	6,046,100.00	
02/15/2038		956,300.00	956,300.00	
06/30/2038				7,002,400.00
08/15/2038	5,190,000.00	956,300.00	6,146,300.00	
02/15/2039		852,500.00	852,500.00	
06/30/2039				6,998,800.00
08/15/2039	5,395,000.00	852,500.00	6,247,500.00	
02/15/2040		744,600.00	744,600.00	
06/30/2040				6,992,100.00
08/15/2040	5,615,000.00	744,600.00	6,359,600.00	
02/15/2041		632,300.00	632,300.00	
06/30/2041				6,991,900.00
08/15/2041	5,835,000.00	632,300.00	6,467,300.00	
02/15/2042		515,600.00	515,600.00	
06/30/2042				6,982,900.00
08/15/2042	6,070,000.00	515,600.00	6,585,600.00	
02/15/2043		394,200.00	394,200.00	
06/30/2043				6,979,800.00
08/15/2043	6,315,000.00	394,200.00	6,709,200.00	
02/15/2044		267,900.00	267,900.00	
06/30/2044				6,977,100.00
08/15/2044	6,565,000.00	267,900.00	6,832,900.00	
02/15/2045		136,600.00	136,600.00	
06/30/2045				6,969,500.00
08/15/2045	6,830,000.00	136,600.00	6,966,600.00	
06/30/2046				6,966,600.00
	78,455,000.00	45,763,900.00	124,218,900.00	124,218,900.00



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$6,260,000 Unlimited Tax Refunding Bonds, Taxable Series 2020B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,220,000	49,600	1,269,600	
2/15/2025		25,200	25,200	
6/30/2025				1,294,800
8/15/2025	1,260,000	25,200	1,285,200	
6/30/2026				1,285,200
	2,480,000	100,000	2,580,000	2,580,000



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$5,680,000 Unlimited Tax Refunding Bonds, Taxable Series 2020C

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024		113,600	113,600	
2/15/2025		113,600	113,600	
6/30/2025				227,200
8/15/2025		113,600	113,600	
2/15/2026		113,600	113,600	
6/30/2026				227,200
8/15/2026		113,600	113,600	
2/15/2027		113,600	113,600	
6/30/2027				227,200
8/15/2027		113,600	113,600	
2/15/2028		113,600	113,600	
6/30/2028				227,200
8/15/2028		113,600	113,600	
2/15/2029		113,600	113,600	
6/30/2029				227,200
8/15/2029		113,600	113,600	
2/15/2030		113,600	113,600	
6/30/2030				227,200
8/15/2030	1,815,000	113,600	1,928,600	
2/15/2031		77,300	77,300	
6/30/2031				2,005,900
8/15/2031	1,895,000	77,300	1,972,300	
2/15/2032		39,400	39,400	
6/30/2032				2,011,700
8/15/2032	1,970,000	39,400	2,009,400	
6/30/2033				2,009,400
	5,680,000	1,710,200	7,390,200	7,390,200



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$14,780,000 Unlimited Tax Refunding Bonds, Taxable Series 2020D

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	1,985,000	211,327.00	211,327.00	
2/15/2025		161,702.00	161,702.00	
6/30/2025				2,358,029.00
8/15/2025	2,085,000	161,702.00	161,702.00	
2/15/2026		120,002.00	120,002.00	
6/30/2026				2,366,704.00
8/15/2026	2,170,000	120,002.00	120,002.00	
2/15/2027		76,602.00	76,602.00	
6/30/2027				2,366,604.00
8/15/2027	2,255,000	76,602.00	76,602.00	
2/15/2028		31,502.00	31,502.00	
6/30/2028				2,363,104.00
8/15/2028	2,350,000	31,502.00	31,502.00	
2/15/2029		15,169.50	15,169.50	
6/30/2029				2,396,671.50
8/15/2029	940,000	15,169.50	15,169.50	
2/15/2030		7,837.50	7,837.50	
6/30/2030				963,007.00
8/15/2030	950,000	7,837.50	7,837.50	
6/30/2031				957,837.50
	12,735,000	1,036,957.00	1,036,957.00	13,771,957.00



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$25,954,972 Unlimited Tax Refunding Bonds, Taxable Series 2021A

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
08/15/2024	390,000.00	268,106.78	658,106.78	
02/15/2025		267,176.63	267,176.63	
06/30/2025				925,283.41
08/15/2025	395,000.00	267,176.63	662,176.63	
02/15/2026		265,602.55	265,602.55	
06/30/2026				927,779.18
08/15/2026	400,000.00	265,602.55	665,602.55	
02/15/2027		263,728.55	263,728.55	
06/30/2027				929,331.10
08/15/2027	405,000.00	263,728.55	668,728.55	
02/15/2028		261,383.60	261,383.60	
06/30/2028				930,112.15
08/15/2028	405,000.00	261,383.60	666,383.60	
02/15/2029		258,734.90	258,734.90	
06/30/2029				925,118.50
08/15/2029	410,000.00	258,734.90	668,734.90	
02/15/2030		255,700.90	255,700.90	
06/30/2030				924,435.80
08/15/2030	10,189.00	1,865,511.90	1,875,700.90	
02/15/2031		255,700.90	255,700.90	
06/30/2031				2,131,401.80
08/15/2031	23,838.60	2,716,862.30	2,740,700.90	
02/15/2032		255,700.90	255,700.90	
06/30/2032				2,996,401.80
08/15/2032	2,485,000.00	255,700.90	2,740,700.90	
02/15/2033		234,081.40	234,081.40	
06/30/2033				2,974,782.30
08/15/2033	2,525,000.00	234,081.40	2,759,081.40	
02/15/2034		210,851.40	210,851.40	
06/30/2034				2,969,932.80
08/15/2034	2,570,000.00	210,851.40	2,780,851.40	
02/15/2035		185,408.40	185,408.40	
06/30/2035				2,966,259.80
08/15/2035	2,625,000.00	185,408.40	2,810,408.40	
02/15/2036		157,845.90	157,845.90	
06/30/2036				2,968,254.30
08/15/2036	2,685,000.00	157,845.90	2,842,845.90	



Unlimited Tax Refunding Bonds, Taxable Series 2021A continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
02/15/2037		128,042.40	128,042.40	
06/30/2037				2,970,888.30
08/15/2037	2,740,000.00	128,042.40	2,868,042.40	
02/15/2038		96,532.40	96,532.40	
06/30/2038				2,964,574.80
08/15/2038	2,795,000.00	96,532.40	2,891,532.40	
02/15/2039		60,365.10	60,365.10	
06/30/2039				2,951,897.50
08/15/2039	2,875,000.00	60,365.10	2,935,365.10	
02/15/2040		23,162.60	23,162.60	
06/30/2040				2,958,527.70
08/15/2040	1,790,000.00	23,162.60	1,813,162.60	
06/30/2041				1,813,162.60
	25,529,027.60	10,699,116.24	36,228,143.84	36,228,143.84



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$41,779,972 Unlimited Tax Refunding Bonds, Taxable Series 2021B

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
8/15/2024	46,767.75	1,065,754.15	1,112,521.90	
2/15/2025		477,521.90	477,521.90	
6/30/2025				1,590,043.80
8/15/2025	18,878.55	1,093,643.35	1,112,521.90	
2/15/2026		477,521.90	477,521.90	
6/30/2026				1,590,043.80
8/15/2026	7,680.00	1,109,841.90	1,117,521.90	
2/15/2027		477,521.90	477,521.90	
6/30/2027				1,595,043.80
8/15/2027	3,097.60	1,114,424.30	1,117,521.90	
2/15/2028		477,521.90	477,521.90	
6/30/2028				1,595,043.80
8/15/2028	1,248.00	1,116,273.90	1,117,521.90	
2/15/2029		477,521.90	477,521.90	
6/30/2029				1,595,043.80
8/15/2029	635,000.00	477,521.90	1,112,521.90	
2/15/2030		472,759.40	472,759.40	
6/30/2030				1,585,281.30
8/15/2030	645,000.00	472,759.40	1,117,759.40	
2/15/2031		467,599.40	467,599.40	
6/30/2031				1,585,358.80
8/15/2031	655,000.00	467,599.40	1,122,599.40	
2/15/2032		462,031.90	462,031.90	
6/30/2032				1,584,631.30
8/15/2032	670,000.00	462,031.90	1,132,031.90	
2/15/2033		456,102.40	456,102.40	
6/30/2033				1,588,134.30
8/15/2033	89.40	4,926,013.00	4,926,102.40	
2/15/2034		456,102.40	456,102.40	
6/30/2034				5,382,204.80
8/15/2034	4,470,000.00	456,102.40	4,926,102.40	
2/15/2035		412,072.90	412,072.90	
6/30/2035				5,338,175.30
8/15/2035	4,555,000.00	412,072.90	4,967,072.90	



Unlimited Tax Refunding Bonds, Taxable Series 2021B continued

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual
2/15/2036		364,700.90	364,700.90	
6/30/2036				5,331,773.80
8/15/2036	4,650,000.00	364,700.90	5,014,700.90	
2/15/2037		313,318.40	313,318.40	
6/30/2037				5,328,019.30
8/15/2037	4,755,000.00	313,318.40	5,068,318.40	
2/15/2038		258,635.90	258,635.90	
6/30/2038				5,326,954.30
8/15/2038	4,865,000.00	258,635.90	5,123,635.90	
2/15/2039		197,872.05	197,872.05	
6/30/2039				5,321,507.95
8/15/2039	4,990,000.00	197,872.05	5,187,872.05	
2/15/2040		135,546.95	135,546.95	
6/30/2040				5,323,419.00
8/15/2040	5,110,000.00	135,546.95	5,245,546.95	
2/15/2041		68,657.05	68,657.05	
6/30/2041				5,314,204.00
8/15/2041	5,245,000.00	68,657.05	5,313,657.05	
6/30/2042				5,313,657.05
	41,322,761.30	20,965,778.90	62,288,540.20	62,288,540.20



AGGREGATE DEBT SERVICE

Mesquite ISD, Texas

\$11,940,000 Unlimited Tax Refunding Bonds, Series 2024

As of April 1, 2024

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2024	2,165,000	300,158.33	2,465,158.33	
02/01/2025		244,375.00	244,375.00	
06/30/2025				2,709,533.33
08/01/2025	2,270,000	244,375.00	2,514,375.00	
02/01/2026		187,625.00	187,625.00	
06/30/2026				2,702,000.00
08/01/2026	2,380,000	187,625.00	2,567,625.00	
02/01/2027		128,125.00	128,125.00	
06/30/2027				2,695,750.00
08/01/2027	2,500,000	128,125.00	2,628,125.00	
02/01/2028		65,625.00	65,625.00	
06/30/2028				2,693,750.00
08/01/2028	2,625,000	65,625.00	2,690,625.00	
06/30/2029				2,690,625.00
	11,940,000.00	1,551,658.33	13,491,658.33	13,491,658.33



Mesquite Independent School District
Bond Projects

Table 62

Bond Projects	Remaining Balance	Estimated Completion
Gentry Elementary	\$ 11,400,000	Jun-25
Horn Addition	5,100,000	Jun-25
Mesquite Health Clinic	3,700,000	Dec-25
Shaw Elementary	1,800,000	Jun-25
Mesquite HS Welding	1,100,000	Jan-25
Technology	200,000	Jun-25
	\$23,300,000	

Gentry Elementary is being expanded and part of the expansion includes a new playground to be shared by the District and City. Horn High school is adding a 9th grade wing which will include a second cafeteria and computer lab. The District is renovating a facility that will increase the capacity and services offered by the Mesquite Health Clinic. Shaw Elementary is undergoing a HVAC renovation. Mesquite High School is having a welding lab built. There is a small amount of funds remaining for technical services to complete a fire alarm replacement at West Mesquite High School. The District is anticipating all remaining capital projects will be completed by the end of the fiscal year, June 2025.



Table 63
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
2021 - 2022	1.7%	1.0%	204	165	39
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: Grades 9-12			
School Year	State Annual Dropout Rate	District	
		Annual Dropout Rate	Total Dropouts
2021—2022	2.2%	1.4%	180
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
2021—2022	0.7%	0.4%	24
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



Mesquite Independent School District Accountability Ratings

Due to COVID, the STARR test was not administered in 2020. The District and all campuses received a rating of “Not Rated: Declared State of Disaster” and retained 2019 ratings.

The STARR test was administered in 2021 for the first time since 2019. However, due to COVID new accountability ratings were not given. All campuses retained their “Not Rated” status.

The issuance of 2023 and 2024 A-F ratings remains pending and subject to change based on judicial rulings.

**Table 64
2022 & 2019 Accountability Ratings**

CAMPUS	OVERALL PERFORMANCE GRADE	
	2022	2019
Elementary Schools		
Achziger	B	C
Austin	B	B
Beasley	B	B
Black	B	C
Cannaday	B	C
Florence	B	B
Floyd	C	C
Galloway	B	B
Gentry	B	B
Gray	A	B
Hanby	A	B
Henrie	C	B
Hodges	B	C
Kimball	B	A
Lawrence	A	B
Mackey	C	B
McKenzie	A	B
McWhorter	B	C
Moss	B	B
Motley	A	A
Pirring	B	B
Porter	B	A
Price	A	C
Range	B	C
Rugel	B	B

CAMPUS	OVERALL PERFORMANCE GRADE	
	2022	2019
Rutherford	B	B
Seabourn	C	C
Shands	B	B
Shaw	B	C
Smith	C	B
Thompson	C	C
Tisinger	B	C
Tosch	B	C
Middle Schools	2022	2019
Agnew	B	C
Berry	B	B
Frasier	B	C
Kimbrough	B	C
McDonald	B	C
New	B	C
Terry	C	C
Vanston	C	C
Wilkinson	B	A
Woolley	C	-
High Schools	2022	2019
HHS	B	B
MHS	C	B
NMHS	B	B
PHS	B	B
WMHS	B	B
Vanguard	B	-

Texas Education Agency-District TAPER Report



Mesquite Independent School District 2023-2024 Accomplishments

Fine Arts Accolades

- Mesquite ISD was named as one of the “Best Communities for Music Education” by the NAMM Foundation for the 11th consecutive year.
- Poteet HS and North Mesquite HS Bands advanced to the UIL State Marching Contest. All five high school bands received a 1st division in marching, concert, and sightreading earning each the UIL Sweepstakes Award.
- 6 HS Students advanced to Sate VASE Competition.
- 4 MS Students scored a 4 in Jr. VASE Competition.
4 elementary students earned a “Top of the Team” award at the TEAM Competition
West Mesquite HS Students presented a room design for the Prismatic show at SPARK!
- MISD band, choir, & orchestras earned a combined 67 UIL Sweepstakes Awards
- Over 1000 students earned some sort of individual award or recognition (all city, all region, solo & ensemble, ...)
- 304 students earned a position in one of the TMEA All Region Ensembles
- MISD had 12 students earn a position in a Texas All-State Ensemble
- Over 500 students earned a first division rating at UIL Solo & Ensemble Contest
- Poteet HS One Act Plays advanced to Bi-District and Area Competition
- Poteet HS and John Horn HS were named “Best Technical Crews” at District UIL One-Act Play Competition



Poteet HS One Act Play



Career & Technical Education Excellence

- Career & Technical Education students earned 3149 industry certifications and licenses in the 2023-2024 school year.
- Veterinary Science began its pilot year at North Mesquite High School.
- Middle School Principles of Education courses pilot year at McDonald Middle School and Frasier Middle School.
- Received a Miller LiveArc training simulator that allows Welding students at Mesquite High School to practice simulated and live welds.
- Planned tours for all Mesquite ISD 8th grade students to visit Vanguard High School.
- Automotive programs at Vanguard High School received ASE accreditation.
- Hosted a CTE Showcase with our first ever CTE Silent Auction.
 - Auction items included items created by our CTE programs.
 - Raised \$2400 that allowed us to give 4 \$500 scholarships to our current CTE senior class.
- Hosted FBI Day 2024 for Law Enforcement students from Mesquite ISD, Forney ISD, Rockwall ISD, Garland ISD, and Richardson ISD.
- Law Enforcement Program at North Mesquite High School was recognized as the Sharing Life Partner of the Year.
- BBQ team at Poteet High School piloted their first competition season.
 - Their lime green smoker was created with funds from the 2022-2023 MEA grant.
- Hosted the 2nd annual Made to Teach event where over 400 middle and high school Education & Training students came together to learn about their future profession.
- Continued planning year for Made to Teach P-TECH – set to pilot in Fall 2024.
- Hosted the 2024 Film Festival at Vanguard High School.
- Hosted the Spring 2024 CTE Advisory Board luncheon with over 70 business and industry partners in attendance.
- Six of our CTE teachers were awarded Mesquite ISD First Class Teacher awards.
- CTE had 40 students competing in CTSOs selected to represent us nationally in TSA, HOSA, FCCLA, Skills, and TSA.



FCCLA National Competition



Mesquite Education Foundation

- The Education Foundation funded 30 Campus grants and 16 Innovation Grants totaling \$290,000. This is the highest amount of grant funding for the Foundation in our history.
- Since 2004 the Education Foundation has funded more than 800 campus and campus grants totaling more than \$4 Million.
- In the fall of 2023 the Foundation's Amazing Santacolor 5K raised \$55,000 in net proceeds.
- The 16th Annual Lone Star Legacy Gala and Concert, featuring Scotty McCreery netted close to \$300,000 for the Foundation.
- Employees in MISD contributed approximately \$115,000 to the Foundation in 2023-2024 through monthly pledges and one-time gives through the Employee Giving Campaign.



Amazing Santacolor 5K





ReadPlayTalk

- Read Play Talk continues to offer several in-person events for families each year, encouraging them to read, play, and talk together at home. Read Play Talk's 2023 fall event, the Read Play Talk Festival, was unable to be offered as planned due to excessive amounts of rain the week leading up to the event and the morning of the event. With this being the second consecutive year that they event either had extreme adjustments and/or was cancelled, it has been decided to predetermine an indoor location as an alternate location if weather is an issue for this event in 2024. Although the event was not executed as planned, Read Play Talk still gained nearly \$1,000 from booth sales. The 2024 Read Play Talk Festival was held on Saturday, March 23 at Mesquite High School. Thirty local businesses and district departments participated at the event and offered games, activities, and crafts for families as they visited their booth spaces. A Scholastic book fair was offered at this event, which earned Read Play Talk roughly \$600 in Scholastic credit. These funds will be used to purchase books for Little Free Libraries and for LENA Start. Read Play Talk hosted summer pop-up events again this year, partnering with the public libraries in Mesquite and Balch Springs. This year, Read Play Talk saw the highest number of attendances at all three pop-ups in comparison to previous years. Participants got to experience the Read Play Talk Bus, received information on Mesquite ISD PreK, and received free books and other resources.

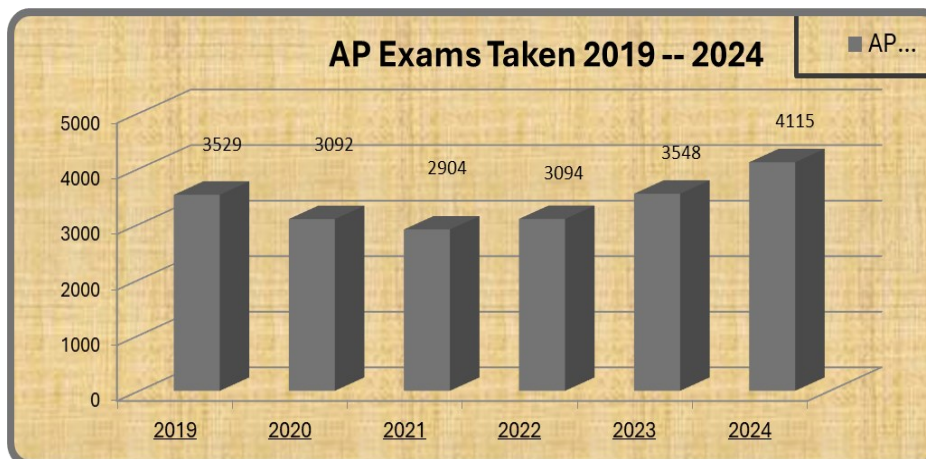
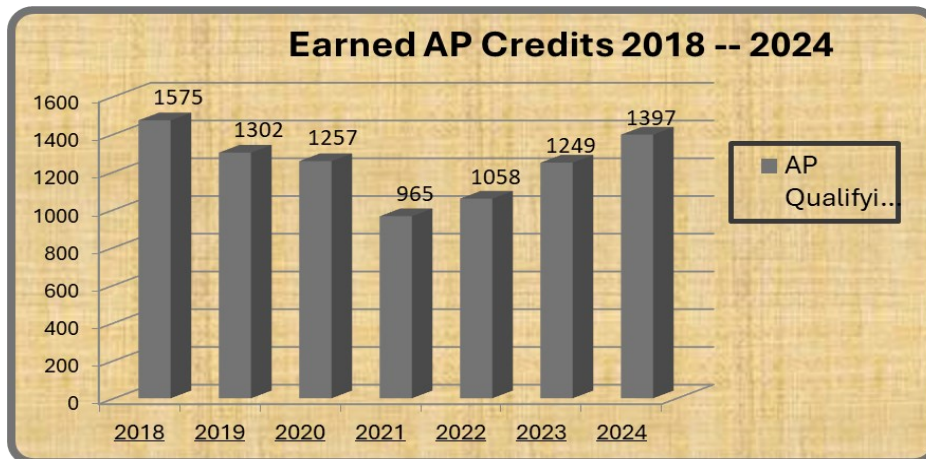
LENA Start

- LENA Start served 144 families in the 2023-2024 school year and has served 357 families since the program began in Mesquite ISD in the spring of 2021. Participating families are seeing an average of 23% increase in adult words and 5% increase in conversational turns. Families are seeing an average of 27% increase in their child's language development during the ten-week program. Mesquite ISD is averaging a 80% graduation rate for the program, which is higher than LENA's national average. This year, LENA Start staff is partnering with Mesquite ISD's Accountability and School Leadership Department to track student progress on students who have participated in LENA Start and will be enrolled in Mesquite ISD for the 2024-2025 school year.



Academic Achievements

- 25 elementary schools and nine middle schools participated in school-level Spelling Bees. Each campus advanced one student to the District Spelling Bee. Achziger Elementary and Frasier Middle School will advance to the County Bee.
- MISD hosted the second annual UIL A+ Academics District Tournament in December and participation TRIPLED from the previous year. Students in grades 2-8 competed in four events: Number Sense; maps, graphs, and charts; Music Memory; Chess Puzzle; and Ready Writing.
- Over 500 students received national recognitions based on PSAT and AP scores.
- Seven teams advanced to the state DI competition.
- 11 Students earned AP Capstone Diplomas.
- OnRamps credits saved our students \$347,498 in college tuition.





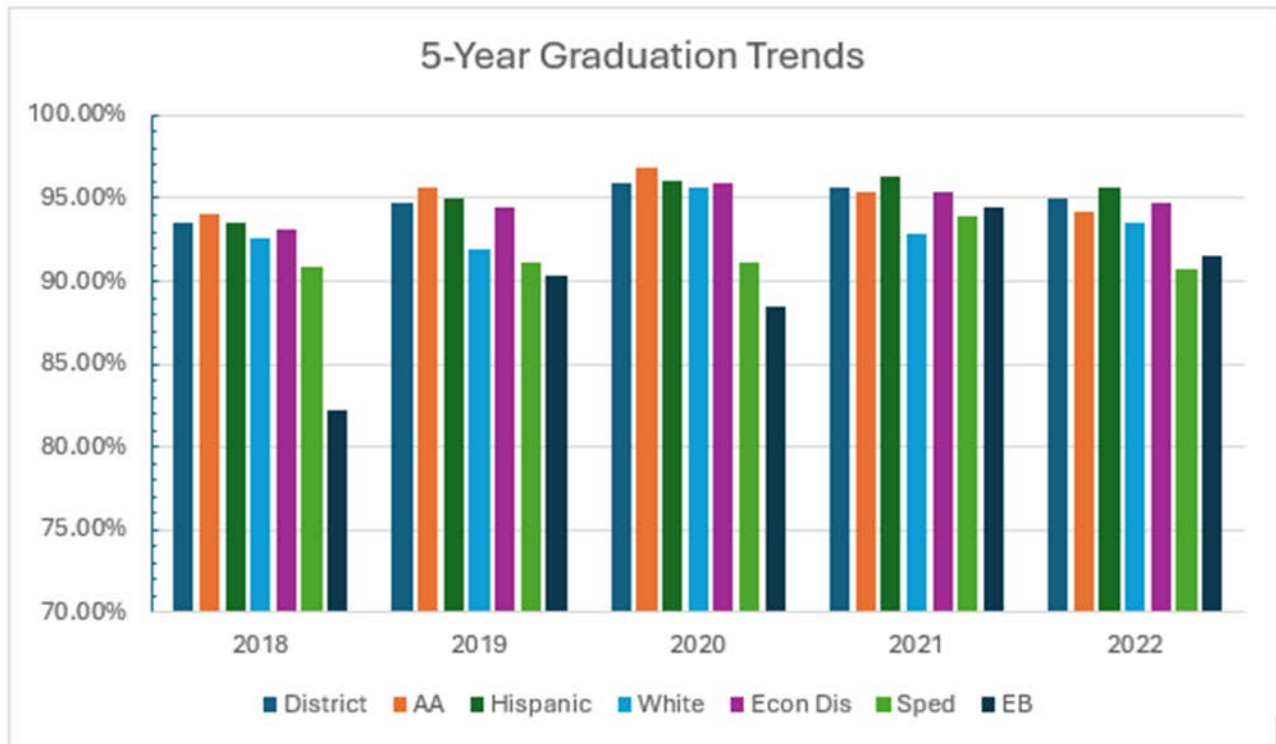
Athletics

- On Average 5,000- 5,500 students participate annually in MISD Athletics.
- MISD Athletics had 74 athletes receive scholarships last year for the 23-24 school year.
- MISD has over 300 Coaches including 16 Licensed Athletic Trainers serving MISD athletes.
- MISD has an athletic office staff of 6 Full Time and 2 Part Time employees serving our district.
- MISD Athletics has added Physical Education and Health to the department.
- MISD Athletics is 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.
- 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, Cross Country, 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 over 50 Varsity athletes recognized as academic All State by the THSCA and TGCA.
- MISD Athletics had 10 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 and State Initiatives by implementing community service and character development at each of our campuses athletic programs.



Mesquite Independent School District Graduation Rates

Table 65



	District	AA	Hispanic	White	Econ Dis	Sped	EB
2018	93.60%	94.10%	93.60%	92.60%	93.20%	90.90%	82.20%
2019	94.70%	95.70%	95.00%	91.90%	94.50%	91.10%	90.30%
2020	95.90%	96.90%	96.00%	95.60%	95.90%	91.20%	88.50%
2021	95.70%	95.40%	96.30%	92.90%	95.40%	93.90%	94.50%
2022	95.00%	94.20%	95.60%	93.60%	94.70%	90.70%	91.50%



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 66

2023-2024 EOY District Amira - Change from MOY to EOY

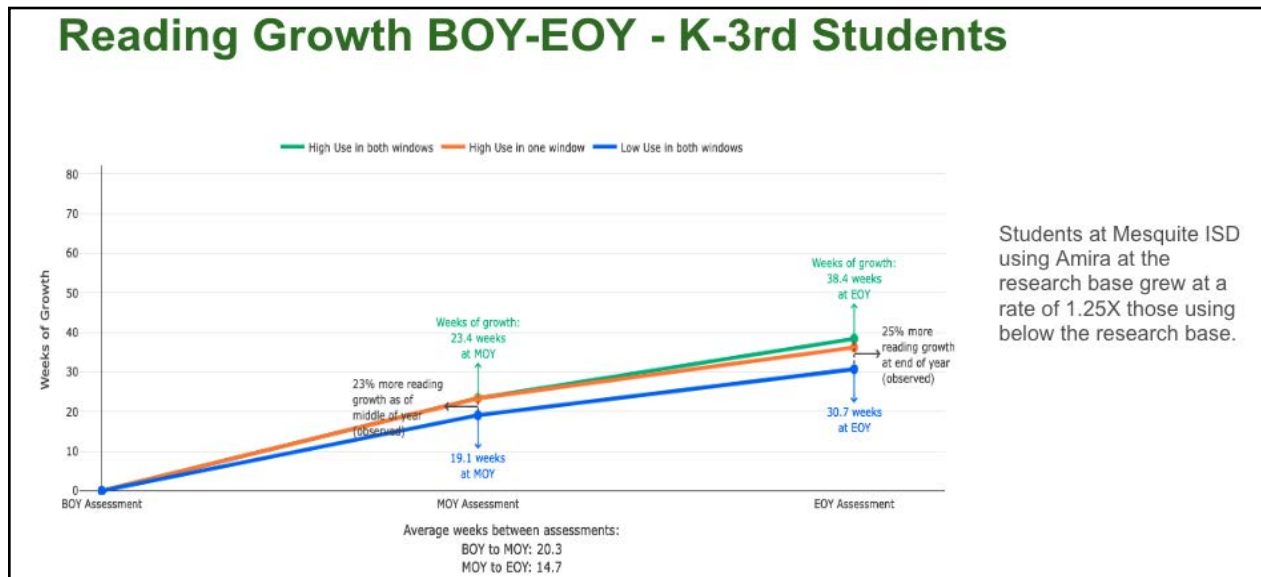




Table 67
Mesquite Independent School District
Free/Reduced Lunch Numbers

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%
2022-2023	38,242					
2023-2024	38,086					
2024-2025	37,799					

Mesquite ISD participates in the Community Eligibility Provision (CEP). This program eliminates the need for free and reduced applications because all students are eat for free regardless of their household income.

Don Achziger Elementary School

Robin Cathcart, Principal



Excellence Always

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	827	816	840	566	526
Student/Teacher Ratio	16.2	15.8	15.8	11.5	
Staff FTE's					
Professional	63.9	62.5	64.4	59.9	
Teachers	50.9	51.5	53.1	49.1	
Professional Support	10	9	8.3	8.8	
Campus Administration	3	2	3	2.0	
Support					
Educational Aides	16.8	14.4	18	19.7	
Total	80.7	77	82.4	79.6	

Expenditures by Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,305,497	\$ 5,034,655	\$ 4,897,553	\$ 5,335,708	\$ 5,511,155
Contracted Services	136,598	168,648	151,125	149,720	153,981
Supplies and Materials	260,689	428,121	432,372	272,425	362,320
Other Operating Costs	13,905	23,202	31,551	21,829	19,298
Capital Outlay	108,249	103,440	135,927	8,330	0
Grand Total	\$ 4,824,938	\$ 5,758,066	\$ 5,648,528	\$ 5,788,012	\$ 6,046,754

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,959,199	\$ 2,797,813	\$ 2,275,984	\$ 2,723,901	\$ 2,862,063
Gifted	468	1,093	695	1,630	1,807
Special Education	683,418	601,185	787,757	930,710	978,936
Compensatory	178,061	177,569	202,039	180,901	91,321
Bilingual	56,195	9,905	50,434	58,577	40,602
SCE to Title I	253,806	311,113	546,966	478,197	716,852
Pre-Kindergarten	62,491	111,671	0		0
Pre-Kindergarten-Comp Ed	41,408	43,648	0		0
Pre-Kindergarten Bilingual Ed	85,293	7,331	0		0
Early Education Allotment	328,754	292,109	252,471	204,959	25,000
Dyslexia	62,545	28,148	461	0	1,600
Other Instructional Area	1,113,299	1,376,482	1,531,721	1,209,136	1,328,573
Grand Total	\$ 4,824,938	\$ 5,758,066	\$ 5,648,528	\$ 5,788,012	\$ 6,046,754

Per Student Cost	\$ 5,834	\$ 7,056	\$ 6,724	\$ 10,226	\$ 11,496
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	72%	72%	72%	
Mathematics	NA	71%	74%	67%	
Writing	NA	NA	NA	NA	
Science	NA	65%	62%	51%	

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

J. C. Austin Elementary School

Dr. Jonathan Royle, Principal



	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
Enrollment	343	323	325	282	304
Student/Teacher Ratio	12.8	12.0	14.4	12.6	
Staff FTE's					
Professional	34.2	35	30.2	30.0	
Teachers	26.9	27	22.6	22.4	
Professional Support	5.3	6	5.6	5.6	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	5	5	5.7	5	
Total	39.2	40	35.9	35.0	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,351,227	\$ 2,729,824	\$ 2,318,030	\$ 2,730,483	\$ 2,986,455
Contracted Services	88,637	109,991	132,216	166,113	166,700
Supplies and Materials	125,457	157,651	150,302	165,462	179,416
Other Operating Costs	10,905	27,937	19,005	12,840	11,627
Capital Outlay	54,498	24,792	91,214	0	5,000
Grand Total	\$ 2,630,723	\$ 3,050,195	\$ 2,710,766	\$ 3,074,899	\$ 3,349,198

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 984,533	\$ 1,399,420	\$ 872,322	\$ 1,270,267	\$ 1,403,614
Gifted	-	657	407	909	888
Special Education	261,461	271,303	236,244	349,599	508,584
Compensatory	75,190	96,750	80,440	106,295	89,570
Bilingual	153,946	16,359	26,510	2,145	4,268
SCE to Support Title I	91,836	89,333	248,339	112,653	195,106
Pre-Kindergarten	32,220	38,465	0		0
Pre-Kindergarten-Comp Ed	17,247	24,128	0		0
Other Instructional Area	201,580	170,462	169,179	150,153	28,200
	812,709	943,318	1,077,325	1,082,878	1,118,969
Grand Total	\$ 2,630,723	\$ 3,050,195	\$ 2,710,766	\$ 3,074,899	\$ 3,349,198

Per Student Cost	\$ 7,670	\$ 9,443	\$ 8,341	\$ 10,904	\$ 11,017
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	73%	74%	82%	
Mathematics	NA	65%	77%	82%	
Writing	NA	NA	NA	NA	
Science	NA	64%	53%	49%	

**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!"



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	359	369	338	309	306
Student/Teacher Ratio	13.4	13.9	12.9	13.7	
Staff FTE's					
Professional	34.5	34.4	33.2	30.6	
Teachers	26.7	26.6	26.2	22.6	
Professional Support	5.8	5.8	5	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	7	7	8	10.8	
Total	41.5	41.4	41.2	41.4	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,579,378	\$ 2,958,724	\$ 2,540,166	\$ 2,954,572	\$ 3,341,785
Contracted Services	52,429	79,739	93,854	113,805	121,400
Supplies and Materials	139,491	195,317	160,538	134,746	184,387
Other Operating Costs	12,005	18,725	12,621	20,769	17,086
Capital Outlay	145,088	3,000	0	21,019	0
Grand Total	\$ 2,928,390	\$ 3,255,505	\$ 2,807,179	\$ 3,244,911	\$ 3,664,658

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,112,823	\$ 1,372,031	\$ 946,459	\$ 1,296,561	\$ 1,527,734
Gifted	-	255	497	0	1,009
Special Education	482,230	482,322	448,558	607,794	676,444
Compensatory	66,908	81,468	88,588	124,575	86,485
Bilingual	65,368	6,936	589	232	1,578
SCE to Support Title I	87,696	94,053	189,881	159,181	277,811
Pre-Kindergarten	-	75,988	0		0
Pre-kindergarten - Comp Ed	-	13,845	0		0
Early Education Allotment	197,017	197,017	183,183	132,479	23,800
Dyslexia	70,771	1,028	0	326	900
Other Instructional Area	845,576	930,564	949,425	923,762	1,068,898
Grand Total	\$ 2,928,390	\$ 3,255,505	\$ 2,807,179	\$ 3,244,911	\$ 3,664,658

Per Student Cost	\$ 8,157	\$ 8,823	\$ 8,305	\$ 10,501	\$ 11,976
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	76%	69%	77%	
Mathematics	NA	72%	68%	72%	
Writing	NA	NA	NA	NA	
Science	NA	76%	66%	56%	

**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!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	626	634	618	624	585
Student/Teacher Ratio	15.6	16.0	16.3	14.8	
Staff FTE's					
Professional	49.1	48.8	47	51.1	
Teachers	40.1	39.8	38	42.1	
Professional Support	7	7	7	7	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	11	12	14.8	12.8	
Total	60.1	60.8	61.8	63.9	

Expenditures by Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,449,224	\$ 3,977,273	\$ 3,643,727	\$ 4,472,646	\$ 4,524,643
Contracted Services	94,978	126,132	122,156	135,144	143,250
Supplies and Materials	248,836	306,103	280,893	239,825	288,142
Other Operating Costs	13,579	25,792	16,149	24,061	32,034
Capital Outlay	104,474	-	-	-	0
Grand Total	\$ 3,911,091	\$ 4,435,301	\$ 4,062,924	\$ 4,871,676	\$ 4,988,069

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,615,148	\$ 2,035,703	\$ 1,746,154	\$ 2,254,475	\$ 2,473,011
Gifted	-	-	641	1,692	1,937
Special Education	441,399	439,867	489,792	585,470	581,840
Compensatory	161,579	184,178	199,184	191,695	97,285
Bilingual	66,204	7,243	2,449	36,899	48,582
SCE to Support Title I	209,987	207,828	418,848	274,193	413,943
Pre-Kindergarten	35,385	41,971	-	-	0
Pre-Kindergarten - Comp Ed	38,420	40,852	-	-	0
Pre-Kindergarten - Bilingual Ed	30,620	4,404	-	-	0
Early Educational Allotment	296,107	289,680	435	260,327	27,700
Other Instructional Area	1,016,241	1,183,574	1,205,419	1,266,925	1,343,771
Grand Total	\$ 3,911,091	\$ 4,435,301	\$ 4,062,924	\$ 4,871,676	\$ 4,988,069

Per Student Cost	\$ 6,248	\$ 6,996	\$ 6,574	\$ 7,807	\$ 8,527
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	72%	70%	79%	
Mathematics	NA	72%	75%	69%	
Writing	NA	NA	NA	NA	
Science	NA	62%	64%	65%	

**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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	582	570	543	553	616
Student/Teacher Ratio	14.2	13.9	13.3	13.2	
Staff FTE's					
Professional	49.3	49.6	46.9	49.9	
Teachers	40.9	41.1	40.8	41.9	
Professional Support	6.4	5.5	4.1	6.0	
Campus Administration	2	3	2	2.0	
Support					
Educational Aides	14	13	13	13.6	
Total	63.3	62.6	60	63.5	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,515,169	\$ 3,885,342	\$ 3,575,430	\$ 4,297,309	\$ 4,713,621
Contracted Services	90,628	130,216	133,702	110,482	115,400
Supplies and Materials	254,929	386,169	266,149	241,707	273,154
Other Operating Costs	10,755	19,869	14,948	28,572	15,076
Capital Outlay	4,155,729	2,425,533	5,949	0	0
Grand Total	\$ 8,027,209	\$ 6,847,129	\$ 3,996,179	\$ 4,678,069	\$ 5,117,251

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,545,448	\$ 1,903,471	\$ 1,414,594	\$ 2,245,741	\$ 2,509,789
Gifted	-	372	596	1,540	1,708
Special Education	480,801	480,829	447,535	612,595	656,068
Compensatory	108,637	127,485	117,998	96,591	94,099
Bilingual	70,814	7,390	23,109	47,562	40,496
SCE to Support Title I	312,189	335,366	543,762	288,372	560,982
Pre-Kindergarten	31,278	37,165	0		0
Pre-Kindergarten - Comp Ed	39,422	42,134	0		0
Pre-Kindergarten - Bilingual Ed	34,993	4,605	0		0
Early Education Allotment	324,946	317,040	284,841	210,505	24,800
Dyslexia	60,110	64,857	68,149	73,819	79,792
Other Instructional Area	5,018,572	3,526,413	1,095,594	1,101,344	1,149,516
Grand Total	\$ 8,027,209	\$ 6,847,129	\$ 3,998,152	\$ 4,566,007	\$ 5,117,251

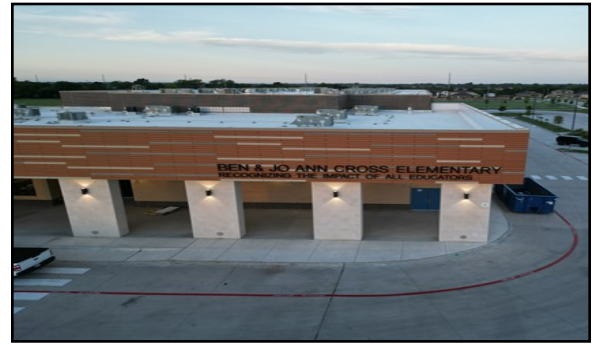
Per Student Cost	\$ 11,402	\$ 13,792	\$ 7,359	\$ 8,459	\$ 8,307
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	75%	71%	73%	
Mathematics	NA	59%	69%	64%	
Writing	NA	NA	NA	NA	
Science	NA	74%	53%	38%	

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

Cross Elementary School

Rashunda Price, Principal



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment				707	801
Student/Teacher Ratio				15.7	
Staff FTE's					
Professional				54.1	
Teachers				44.9	
Professional Support				7.2	
Campus Administration				2.0	
Support					
Educational Aides				13	
Total				67.1	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$	\$	- \$ 121,736	\$ 4,741,298	\$ 5,484,076
Contracted Services			- 0	126,229	134,550
Supplies and Materials			- 314,011	486,552	137,413
Other Operating Costs			- 3,584	40,110	36,368
Capital Outlay	286,950	12,261,180	24,878,119	2,536,106	-948,169
Grand Total	\$ 286,950	\$ 12,261,180	\$ 25,317,449	\$ 7,930,295	\$ 4,844,239

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$	\$	- \$ 27,826	\$ 2,788,026	\$ 3,199,179
Gifted			- -	1,004	2,187
Special Education			- -	544,488	654,200
Compensatory			- -	198,303	93,670
Bilingual			- -	60,757	36,110
SCE to Support Title I			- 6	164,094	608,523
Pre-Kindergarten			- -		-
Pre-Kindergarten - Comp Ed			- -		-
Pre-Kindergarten - Bilingual Ed			- -		-
Early Education Allotment			- -	219,619	76,800
Other Instructional Area	286,950	12,261,180	25,289,618	3,954,005	173,570
Grand Total	\$ 286,950	\$ 12,261,180	\$ 25,317,449	\$ 7,930,295	\$ 4,844,239

Per Student Cost				\$ 11,217	\$ 6,048
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	NA	NA	71%	
Mathematics	NA	NA	NA	64%	
Writing	NA	NA	NA	NA	
Science	NA	NA	NA	58%	

**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."



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	467	482	469	496	491
Student/Teacher Ratio	12.7	13.2	12.5	10.9	
Staff FTE's					
Professional	47.8	48.4	46.7	53.0	
Teachers	36.9	36.5	37.4	45.5	
Professional Support	8.9	9.9	7.3	5.5	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	20.1	19.6	22.7	27.3	
Total	67.9	68.0	69.4	80.3	

Expenditures by Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,641,788	\$ 4,130,584	\$ 4,201,552	\$ 5,126,068	\$ 5,759,802
Contracted Services	85,867	142,736	141,772	119,467	127,048
Supplies and Materials	197,656	262,644	254,241	209,212	266,699
Other Operating Costs	13,760	29,289	24,091	35,079	18,945
Capital Outlay	133,044	-	4,005	-	-
Grand Total	\$ 4,072,115	\$ 4,565,254	\$ 4,625,662	\$ 5,489,825	\$ 6,172,494

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 995,405	\$ 1,554,008	\$ 1,221,294	\$ 1,965,613	\$ 1,972,949
Gifted	217,340	226,745	229,475	235,491	303,285
Special Education	1,283,429	1,168,666	1,462,140	1,726,789	2,100,023
Compensatory	116,197	122,265	143,917	161,335	84,723
Bilingual	64,955	7,406	25,414	35,655	41,242
SCE to Support Title I	139,839	147,242	306,271	159,714	338,598
Pre-Kindergarten	33,291	36,697	-	-	-
Prekindergarten-Comp Ed	38,528	42,008	-	-	-
Prekindergarten-Bilingual Ed	73,309	10,632	-	-	-
Early Education Allotment	100,339	145,170	75,415	30,413	55,400
Dyslexia	82,285	70,485	74,237	79,558	85,300
Other Instructional Area	927,198	1,033,929	1,087,500	1,095,258	1,190,974
Grand Total	\$ 4,072,115	\$ 4,565,254	\$ 4,625,662	\$ 5,489,825	\$ 6,172,494

Per Student Cost	\$ 8,720	\$ 9,471	\$ 9,863	\$ 11,068	\$ 12,571
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR
Reading	NA	67%	70%	68%
Mathematics	NA	72%	72%	65%
Writing	NA	NA	NA	NA
Science	NA	63%	66%	46%

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

Walter E. Floyd Elementary School

Christina Alvarez, Principal



Every Child, Every Need, Every Day!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	455	428	446	486	538
Student/Teacher Ratio	12.7	13.5	14.2	14.0	
Staff FTE's					
Professional	44.9	39.3	39.5	43.7	
Teachers	35.9	31.7	31.3	34.7	
Professional Support	7	5.6	6.2	7.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	10	10	8	11.6	
Total	54.9	49.3	47.5	55.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,145,039	\$ 3,251,442	\$ 3,176,188	\$ 3,928,015	\$ 4,423,899
Contracted Services	94,449	132,959	107,678	139,255	141,200
Supplies and Materials	298,943	329,632	298,373	281,815	359,336
Other Operating Costs	23,267	35,175	16,603	20,745	25,277
Capital Outlay	129,494	104,102	54,971	27,824	0
Grand Total	\$ 3,691,192	\$ 3,853,310	\$ 3,653,813	\$ 4,397,654	\$ 4,949,712

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,370,622	\$ 1,734,159	\$ 1,384,594	\$ 2,146,813	\$ 2,322,905
Gifted	693	646	594	1,173	1,519
Special Education	300,901	308,050	322,149	371,093	476,564
Compensatory	243,556	155,609	195,649	163,322	86,484
Bilingual	68,888	11,105	52,965	81,391	67,714
SCE to Support Title I	235,119	234,814	390,168	308,448	616,240
Pre-Kindergarten	2,203	18,603	0		0
Pre-Kindergarten - Comp Ed	43,865	46,391	0		0
Pre-Kindergarten - Bilingual Ed	35,153	3,742	0		0
Early Education Allotment	390,666	144,675	133,250	76,120	25,000
Other Instructional Area	999,526	1,195,514	1,174,444	1,249,295	1,353,286
Grand Total	\$ 3,691,192	\$ 3,853,310	\$ 3,653,813	\$ 4,397,654	\$ 4,949,712

Per Student Cost	\$ 8,113	\$ 9,003	\$ 8,192	\$ 9,049	\$ 9,200
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	64%	66%	56%	
Mathematics	NA	65%	69%	57%	
Writing	NA	NA	NA	NA	
Science	NA	56%	56%	34%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	420	418	446	441	438
Student/Teacher Ratio	13.8	13.6	15.7	13.2	
Staff FTE's					
Professional	39.4	38.7	36.4	41.3	
Teachers	31.4	30.7	28.4	33.3	
Professional Support	6	6	6	6	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	10	8.9	9.6	13.9	
Total	49.4	47.6	46	55.2	

Expenditures by Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,880,422	\$ 3,129,139	\$ 3,183,451	\$ 3,853,591	\$ 4,063,657
Contracted Services	103,220	109,475	112,628	119,015	134,500
Supplies and Materials	154,208	218,014	201,002	184,329	227,370
Other Operating Costs	13,639	21,356	24,404	25,099	27,100
Capital Outlay	83,530	151,325	-	27,317	2,000
Grand Total	\$ 3,235,020	\$ 3,629,310	\$ 3,521,485	\$ 4,209,351	\$ 4,454,627

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,269,023	\$ 1,644,931	\$ 1,650,373	\$ 2,070,257	\$ 2,239,441
Gifted	800	75	487	1,317	1,364
Special Education	420,638	334,587	358,637	509,952	603,952
Compensatory	100,704	107,470	131,575	140,906	88,506
Bilingual	71,470	8,129	3,348	83,856	92,710
SCE to Support Title I	152,416	151,565	395,665	188,329	301,724
Pre-Kindergarten	34,823	33,083	-	-	-
Prekindergarten-Comp Ed	40,897	39,362	-	-	500
Prekindergarten-Bilingual Ed	34,875	3,823	-	-	-
Early Education Allotment	239,415	232,223	434	190,827	26,400
Other Instructional Area	869,960	1,074,061	980,966	1,023,908	1,100,030
Grand Total	\$ 3,235,020	\$ 3,629,310	\$ 3,521,485	\$ 4,209,351	\$ 4,454,627

Per Student Cost	\$ 7,702	\$ 8,683	\$ 7,896	\$ 9,545	\$ 10,170
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	68%	70%	67%	
Mathematics	NA	70%	71%	69%	
Writing	NA	NA	NA	NA	
Science	NA	71%	60%	54%	

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

Bonnie L. Gentry Elementary

Michael Pierotti, Principal



Connect, Inspire, TEACH AND LEAD BIG!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	624	595	636	599	607
Student/Teacher Ratio	15.8	13.8	15.9	13.6	
Staff FTE's					
Professional	48.4	51.4	48.9	51.6	
Teachers	39.4	43.2	40.1	43.9	
Professional Support	7	6.2	6.8	5.7	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	14	14	13.7	16.4	
Total	62.4	65.4	62.6	68.0	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,545,461	\$ 4,413,085	\$ 3,814,020	\$ 4,889,927	\$ 5,019,171
Contracted Services	106,999	135,538	149,920	159,514	166,050
Supplies and Materials	224,189	309,790	294,782	254,000	291,907
Other Operating Costs	26,347	46,045	15,480	26,700	15,806
Capital Outlay	125,457	166,370	18,903	2,320,545	11,734,342
Grand Total	\$ 4,028,453	\$ 5,070,828	\$ 4,293,105	\$ 7,650,686	\$ 17,227,276

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2022 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,675,355	\$ 2,340,875	\$ 1,626,040	\$ 2,519,503	\$ 2,733,445
Gifted	-	429	617	1,557	1,856
Special Education	523,491	611,932	560,797	762,366	784,210
Compensatory	113,018	115,218	167,180	164,158	85,685
Bilingual	68,368	7,917	1,960	32,313	31,473
SCE to Title I	144,017	201,602	413,939	284,906	408,516
Pre-Kindergarten	29,290	35,710	0		0
Pre-Kindergarten-Comp Ed	42,834	45,620	0		0
Pre-Kindergarten Bilingual Ed	60,466	7,944	0		0
Early Education Allotment	277,173	269,226	205,213	210,974	33,900
Dyslexia	71,129	74,007	77,879	84,328	86,000
Other Instructional Area	1,023,313	1,360,349	1,239,481	3,590,582	13,062,191
Grand Total	\$ 4,028,453	\$ 5,070,828	\$ 4,293,105	\$ 7,650,686	\$ 17,227,276

Per Student Cost	\$ 6,456	\$ 8,522	\$ 6,750	\$ 12,772	\$28,381
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	74%	71%	69%	
Mathematics	NA	74%	71%	68%	
Writing	NA	NA	NA	NA	
Science	NA	62%	65%	46%	

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

W. O. Gray Elementary School

Alyce Quesenberry, Principal



Excellence for All

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	431	412	426	425	407
Student/Teacher Ratio	14.2	14.2	13.9	15.3	
Staff FTE's					
Professional	38.4	37.1	38.7	36.2	
Teachers	30.4	29.1	30.7	27.7	
Professional Support	6	6	6	6.5	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	10.9	10	10.7	11	
Total	49.3	47.1	49.4	47.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,727,635	\$ 2,918,693	\$ 2,777,787	\$ 3,268,411	\$ 3,420,832
Contracted Services	69,139	122,120	108,203	133,699	144,350
Supplies and Materials	223,406	270,427	205,845	171,262	211,510
Other Operating Costs	15,725	32,644	31,392	45,243	19,206
Capital Outlay	75,898	11,473	4,005	0	5,000
Grand Total	\$ 3,111,803	\$ 3,355,357	\$ 3,127,232	\$ 3,618,615	\$ 3,800,899

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,137,288	\$ 1,478,504	\$ 1,249,530	\$ 1,734,513	\$ 1,819,153
Gifted	-	650	483	1,326	1,321
Special Education	411,960	373,696	332,035	358,165	446,320
Compensatory	107,031	125,065	136,461	154,150	14,593
Bilingual	65,906	9,875	2,891	34,655	30,655
SCE to Support Title I	176,359	148,794	399,185	205,930	380,036
Pre-Kindergarten	34,416	25,917	-		0
Pre-Kindergarten Comp Ed	37,778	42,783	-		0
Pre-Kindergarten Bilingual	33,570	4,086	(48)		0
Early Education Allotment	183,132	169,009	478	83,017	29,800
Other Instructional Area	924,364	976,978	1,006,217	1,046,859	1,079,020
Grand Total	\$ 3,111,803	\$ 3,355,357	\$ 3,127,232	\$ 3,618,615	\$ 3,800,899

Per Student Cost	\$ 7,220	\$ 8,144	\$ 7,341	\$ 8,514	\$ 9,339
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	75%	71%	68%	
Mathematics	NA	73%	73%	61%	
Writing	NA	NA	NA	NA	
Science	NA	58%	60%	37%	

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

John L. Hanby Elementary School

Jessica Eaton, Principal



Excellence Always!

	2020-2021	2021-2022	2022-2023	2023-2024	
Enrollment	740	689	755	752	765
Student/Teacher Ratio	14.7	14.4	15.9	15.6	
Staff FTE's					
Professional	59.3	57	56.7	59.5	
Teachers	50.3	48	47.5	48.3	
Professional Support	7	7	7.2	9.2	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	13.1	13.7	12.6	18.8	
Total	72.4	70.7	69.3	78.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,159,230	\$ 4,746,644	\$ 4,303,382	\$ 5,227,378	\$ 5,444,739
Contracted Services	98,906	131,018	161,141	160,088	162,200
Supplies and Materials	304,890	376,937	385,668	309,422	383,190
Other Operating Costs	22,888	45,717	23,282	28,513	39,793
Capital Outlay	109,930	-	4,005	0	0
Grand Total	\$ 4,695,844	\$ 5,300,315	\$ 4,877,477	\$ 5,725,402	\$ 6,029,922

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,999,655	\$ 2,504,902	\$ 2,258,458	\$ 2,773,098	\$ 2,979,712
Gifted	-	-	395	1,215	2,364
Special Education	498,515	468,209	401,099	675,700	735,712
Compensatory	199,917	213,914	194,574	190,604	88,086
Bilingual	70,529	9,803	4,730	78,467	80,062
SCE to Support Title I	293,904	319,268	628,930	363,878	643,196
Pre-Kindergarten	65,076	77,951	-	-	0
Prekindergarten-Comp Ed	56,918	69,601	-	-	0
Prekindergarten-Bilingual Ed	33,887	4,410	245	0	0
Early Education Allotment	328,664	314,778	676	272,487	97,600
Dyslexia	62,884	78,602	59,210	480	1,500
Other Instructional Area	1,085,895	1,238,877	1,329,160	1,369,473	1,401,691
Grand Total	\$ 4,695,844	\$ 5,300,315	\$ 4,877,477	\$ 5,725,402	\$ 6,029,922

Per Student Cost	\$ 6,346	\$ 7,693	\$ 6,460	\$ 7,614	\$ 7,882
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	75%	68%	67%	
Mathematics	NA	77%	80%	69%	
Writing	NA	NA	NA	NA	
Science	NA	77%	53.3%	54%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	860	826	858	852	888
Student/Teacher Ratio	15.5	14.5	15.3	13.5	
Staff FTE's					
Professional	65	67	67.2	74.7	
Teachers	55.6	57	56.2	62.9	
Professional Support	6.4	7.5	8	8.8	
Campus Administration	3	2.1	3	3.0	
Support					
Educational Aides	17.8	18	19.7	18.9	
Total	82.8	84.6	86.9	93.6	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,395,058	\$ 5,313,026	\$ 5,344,583	\$ 6,568,548	\$ 6,928,038
Contracted Services	120,383	146,043	148,151	149,179	153,000
Supplies and Materials	439,585	541,846	478,308	445,017	516,447
Other Operating Costs	15,915	27,824	14,498	37,421	26,770
Capital Outlay	144,473	-	6,130	0	0
Grand Total	\$ 5,115,414	\$ 6,028,738	\$ 5,991,670	\$ 7,200,164	\$ 7,624,255

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 2,054,290	\$ 2,793,978	\$ 2,485,272	\$ 3,570,989	\$ 3,898,703
Gifted	253,185	263,676	259,622	205,279	341,548
Special Education	527,434	493,925	524,678	656,122	674,700
Compensatory	184,313	204,985	211,008	210,929	86,806
Bilingual	73,396	10,716	67,918	136,202	75,977
SCE to Support Title I	276,915	370,636	728,286	578,871	845,252
Pre-Kindergarten	10,567	60,546	-	-	-
Pre-Kindergarten-Comp Ed	74,967	88,885	-	-	-
Pre-Kindergarten-Bilingual Ed	139,826	11,537	-	-	-
Early Education Allotment	270,167	249,507	140,537	203,699	25,500
Athletics				-177	-
Other Instructional Area	1,250,356	1,480,347	1,574,349	1,638,249	1,675,769
Grand Total	\$ 5,115,414	\$ 6,028,738	\$ 5,991,670	\$ 7,200,164	\$ 7,624,255

Per Student Cost	\$ 5,948	\$ 7,299	\$ 6,983	\$ 8,451	\$ 8,586
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	63%	64%	70%	
Mathematics	NA	60%	67%	72%	
Writing	NA	NA	NA	NA	
Science	NA	60%	49%	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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	514	512	540	549	568
Student/Teacher Ratio	14.3	13.5	14.1	13.6	
Staff FTE's					
Professional	45	45.9	46.2	49.3	
Teachers	36	37.9	38.2	40.3	
Professional Support	7	6	6	7	
Campus Administration	2	2	2	2	
Support					
Educational Aides	10	10	12	14.5	
Total	55	55.9	58.2	63.8	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,290,845	\$ 3,780,835	\$ 3,479,252	\$ 4,381,897	\$ 4,692,500
Contracted Services	89,120	130,308	138,416	127,682	127,000
Supplies and Materials	224,485	338,722	290,059	226,473	285,346
Other Operating Costs	22,015	39,563	34,802	33,076	21,495
Capital Outlay	87,733	151,661	12,245	0	0
Grand Total	\$ 3,714,198	\$ 4,441,089	\$ 3,954,773	\$ 4,769,128	\$ 5,126,341

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,565,087	\$ 2,112,104	\$ 1,650,724	\$ 2,202,422	\$ 2,401,060
Gifted	-	-	574	1,357	1,705
Special Education	304,376	320,347	370,101	579,065	683,140
Compensatory	145,517	148,993	162,105	177,927	93,353
Bilingual	69,268	8,092	48,661	74,962	81,601
SCE to Support Title I	232,463	242,748	345,681	259,893	420,442
Pre-Kindergarten	30,504	35,017	-	-	-
Prekindergarten-Comp Ed	37,542	38,389	-	-	-
Prekindergarten-Bilingual Ed	62,878	4,300	-	-	-
Early Education Allotment	208,010	169,809	130,159	121,489	25,500
Dyslexia	73,658	76,003	80,767	167,436	159,600
Other Instructional Area	984,896	1,285,288	1,166,000	1,184,576	1,259,940
Grand Total	\$ 3,714,198	\$ 4,441,089	\$ 3,954,773	\$ 4,769,128	\$ 5,126,341

Per Student Cost \$ 7,226 \$ 8,674 \$ 7,324 \$ 8,687 \$ 9,025

Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	65%	64%	62%	
Mathematics	NA	59%	63%	55%	
Writing	NA	NA	NA	NA	
Science	NA	58%	57%	52%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	211	214	207	233	207
Student/Teacher Ratio	12.1	11.7	11.2	11.4	
Staff FTE's					
Professional	22.4	23.3	23.7	27.3	
Teachers	17.4	18.3	18.5	20.5	
Professional Support	4	4	4.2	4.8	
Campus Administration	1	1	1	2.0	
Support					
Educational Aides	8	10	8.7	8	
Total	30.4	33.3	32.4	35.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUGDET
Payroll Costs	\$ 1,806,191	\$ 2,255,745	\$ 2,196,818	\$ 2,730,594	\$ 2,773,646
Contracted Services	54,521	76,846	84,441	86,172	88,750
Supplies and Materials	105,264	115,312	116,311	104,481	123,898
Other Operating Costs	8,874	17,667	8,407	13,656	20,244
Capital Outlay	57,946	-	18,205	-	6,453
Grand Total	\$ 2,032,795	\$ 2,465,570	\$ 2,424,183	\$ 2,934,904	\$ 3,012,991

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 561,364	\$ 888,992	\$ 695,383	\$ 945,488	\$ 1,139,338
Gifted	161	342	155	-	727
Special Education	481,913	533,693	545,427	600,616	612,434
Compensatory	34,710	47,147	59,704	100,085	80,522
Bilingual	66,951	6,351	305	494	1,635
SCE to Support Title I	26,941	50,304	180,566	91,694	99,142
Pre-Kindergarten	681	523	-	-	-
Pre-Kindergarten - Comp Ed	17,423	18,601	-	-	-
Early Education Allotment	56,478	56,478	-	154,770	34,100
Dyslexia	69,079	69,030	73,326	78,457	83,792
Other Instructional Area	717,095	794,108	869,316	963,300	961,301
Grand Total	\$ 2,032,795	\$ 2,465,570	\$ 2,424,183	\$ 2,934,904	\$ 3,012,991

Per Student Cost	\$ 9,634	\$ 11,521	\$ 11,711	\$ 12,596	\$ 14,556
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	81%	81%	83%	
Mathematics	NA	70%	73%	72%	
Writing	NA	NA	NA	NA	
Science	NA	69%	72%	55%	

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

J. H. Lawrence Elementary School

Dr. RoShanda Jenkins, Principal



"Every Child, Every Day"

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	283	261	254	254	284
Student/Teacher Ratio	12.2	12.3	11.4	11.9	
Staff FTE's					
Professional	31.2	29.3	30	29.6	
Teachers	23.2	21.3	22.2	21.4	
Professional Support	6	6	5.8	6.2	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	9	7	5.9	5	
Total	40.2	36.3	35.9	34.6	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,302,901	\$ 2,549,488	\$ 2,501,726	\$ 2,659,227	\$ 2,747,560
Contracted Services	65,126	94,391	110,205	107,936	109,000
Supplies and Materials	105,819	132,871	127,697	115,552	149,541
Other Operating Costs	17,846	32,041	21,225	24,813	11,478
Capital Outlay	63,398	-	-	19,820	-
Grand Total	\$ 2,555,090	\$ 2,808,791	\$ 2,760,853	\$ 2,927,348	\$ 3,017,579

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 959,142	\$ 1,199,288	\$ 1,148,053	\$ 1,299,327	\$,373,897
Gifted	-	-	679	822	792
Special Education	382,018	292,176	329,349	254,215	247,068
Compensatory	77,998	90,991	84,446	115,348	92,651
Bilingual	69,825	9,536	2,234	31,895	35,334
SCE to Support Title I	134,701	114,001	293,252	156,174	205,983
Pre-Kindergarten	-	70,325	-	-	-
Pre-Kindergarten Comp Ed	-	22,916	-	-	-
Early Education Allotment	114,533	114,533	-	82,756	23,800
Dyslexia	66,005	67,597	70,862	75,356	76,800
Other Instruction Area	750,869	827,429	831,977	911,455	961,254
Grand Total	\$ 2,555,090	\$ 2,808,791	\$ 2,760,853	\$ 2,927,348	\$ 3,017,579

Per Student Cost	\$ 9,029	\$ 10,762	\$ 10,869	\$ 11,525	\$10,625
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	78%	81%	79%	
Mathematics	NA	78%	78%	74%	
Writing	NA	NA	NA	NA	
Science	NA	72%	86%	72%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	650	663	678	388	477
Student/Teacher Ratio	15.5	16.1	16.3	12.1	
Staff FTE's					
Professional	51	51.1	49.9	40.1	
Teachers	42	41.1	41.5	32.1	
Professional Support	7	8	6.4	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	11	12.9	12.8	11.9	
Total	62	64	62.7	52.0	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET	2025 BUDGET
Payroll Costs	\$ 3,703,394	\$ 4,119,468	\$ 4,061,386	\$ 3,723,481	\$ 3,986,589
Contracted Services	109,035	157,466	153,261	125,043	237,000
Supplies and Materials	291,270	361,494	363,760	218,627	416,730
Other Operating Costs	15,115	34,994	21,866	20,254	19,091
Capital Outlay	89,530	42,924	26,668	68,437	30,830
Grand Total	\$ 4,208,344	\$ 4,716,346	\$ 4,626,941	\$ 4,155,842	\$ 4,690,240

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 UNAUDITED	2024 BUDGET	2025 BUDGET
Basic	\$ 1,963,018	\$ 2,307,983	\$ 1,937,008	\$ 1,839,991	\$ 2,053,458
Gifted	-	-	650	619	1,207
Special Education	333,356	350,227	434,849	517,951	524,350
Compensatory	144,480	179,318	179,874	107,128	14,889
Bilingual	70,684	9,748	71,714	110,136	97,571
SCE to Support Title I	229,800	274,188	431,608	211,581	460,339
Pre-Kindergarten	33,629	39,858	0	0	0
Pre-Kindergarten - Comp Ed	35,887	37,230	0	0	0
Pre-Kindergarten - Bilingual Ed	36,704	2,824	0	0	0
Early Education Allotment	253,197	244,582	207,311	151,636	48,100
Dyslexia	69,595	71,694	76,132	-76	3,300
Other Instructional Area	1,037,994	1,198,693	1,287,795	1,216,876	1,487,026
Grand Total	\$ 4,208,344	\$ 4,716,346	\$ 4,626,941	\$ 4,155,842	\$ 4,690,240

Per Student Cost	\$ 6,474	\$ 7,114	\$ 6,824	\$ 10,711	\$9,833
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	66%	63%	67%	
Mathematics	NA	54%	58%	57%	
Writing	NA	NA	NA	NA	
Science	NA	47%	51%	41%	

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

E. S. McKenzie Elementary School

Liz Felton, 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!



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	414	390	400	405	405
Student/Teacher Ratio	12.9	13.1	14.8	13.1	
Staff FTE's					
Professional	39.6	37.3	34	37.8	
Teachers	32	29.7	27	30.8	
Professional Support	5.6	5.6	5	5.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	9	9	9	7.9	
Total	48.6	46.3	43	45.7	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,920,625	\$ 3,172,494	\$ 2,924,855	\$ 3,476,605	\$ 3,769,537
Contracted Services	70,857	96,129	94,417	92,993	95,250
Supplies and Materials	169,475	225,045	198,019	181,714	225,982
Other Operating Costs	11,121	18,550	12,220	24,927	24,008
Capital Outlay	166,702	4,500	49,963	-	-
Grand Total	\$ 3,338,781	\$ 3,516,717	\$ 3,279,473	\$ 3,776,239	\$ 4,114,777

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,549,746	\$ 1,692,224	\$ 1,418,085	\$ 1,821,928	\$ 2,134,603
Gifted	-	-	424	277	1,278
Special Education	311,986	294,867	250,489	297,637	295,328
Compensatory	100,115	115,595	129,984	155,713	87,597
Bilingual	68,379	10,209	1,996	64,791	64,885
SCE to Support Title I	157,832	158,548	359,382	110,735	232,717
Pre-Kindergarten	8,920	41,372	-	-	-
Pre-Kindergarten - Comp Ed	19,919	20,832	-	-	-
Early Education Allotment	187,507	223,278	309	150,845	33,600
Bilingual	-	-	78,198	162,478	167,400
Other Instructional Area	934,377	959,792	1,040,607	1,011,835	1,097,370
Grand Total	\$ 3,338,781	\$ 3,516,717	\$ 3,279,473	\$ 3,776,239	\$ 4,114,777

Per Student Cost	\$ 8,065	\$ 9,017	\$ 8,199	\$ 9,324	\$ 10,160
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	81%	78%	82%	
Mathematics	NA	80%	82%	82%	
Writing	NA	NA	NA	NA	
Science	NA	83%	60%	47%	

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

Fred A. McWhorter Elementary School

Robyn Leslie, Principal



Going the distance for success!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	549	496	517	539	504
Student/Teacher Ratio	14.5	13.4	14.36	14.3	
Staff FTE's					
Professional	46.8	44.2	44.1	46.8	
Teachers	37.8	37.1	36	37.8	
Professional Support	7	5.1	6.1	7.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	12	11.6	12.4	11.8	
Total	58.8	55.8	56.5	58.6	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,383,547	\$ 3,883,605	\$ 3,835,596	\$ 4,500,970	\$ 4,721,829
Contracted Services	115,040	122,551	134,171	155,499	161,900
Supplies and Materials	242,415	330,980	324,988	275,289	314,863
Other Operating Costs	11,906	15,236	12,778	21,826	16,648
Capital Outlay	97,930	42,982	-	8,984	0
Grand Total	\$ 3,850,839	\$ 4,395,354	\$ 4,307,532	\$ 4,962,567	\$ 5,215,240

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,574,740	\$ 2,100,534	\$ 1,856,410	\$ 2,393,785	\$ 2,634,663
Gifted	-	607	-	1,533	1,674
Special Education	446,213	440,557	485,679	545,681	566,464
Compensatory	148,298	143,342	194,888	171,531	86,422
Bilingual	64,883	10,659	2,052	86,183	91,872
SCE to Support Title I	218,572	158,108	458,021	300,059	405,737
Pre-Kindergarten	35,615	45,360	-	-	-
Pre-Kindergarten-Comp Ed	43,942	41,298	-	-	-
Pre-Kindergarten-Bilingual Ed	34,279	4,559	-	-	-
Early Education Allotment	185,035	178,571	516	151,389	32,900
Dyslexia	68,263	70,212	74,358	78,540	82,100
Other Instructional Area	1,031,002	1,201,548	\$ 1,235,609	1,233,868	1,313,408
Grand Total	\$ 3,850,839	\$ 4,395,354	\$ 4,307,532	\$ 4,962,567	\$ 5,215,240

Per Student Cost	\$ 7,014	\$ 8,862	\$ 8,332	\$ 9,207	\$ 10,348
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	66%	65%	66%	
Mathematics	NA	72%	74%	73%	
Writing	NA	NA	NA	NA	
Science	NA	67%	62%	45%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	323	317	344	352	338
Student/Teacher Ratio	12.7	12.1	15.6	13.8	
Staff FTE's					
Professional	34	33.6	29.1	32.6	
Teachers	25.5	26.1	22.1	25.6	
Professional Support	6.5	5.5	5	5.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	5.9	6.2	5.6	5.8	
Total	39.9	39.8	34.7	38.4	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,433,976	\$ 2,863,256	\$ 2,284,660	\$ 2,802,791	\$ 3,144,460
Contracted Services	81,399	150,740	98,671	88,965	93,675
Supplies and Materials	132,273	186,333	184,482	167,797	203,961
Other Operating Costs	13,256	18,053	12,189	14,086	18,228
Capital Outlay	83,384	-	4,005	-	27,830
Grand Total	\$ 2,744,288	\$ 3,218,381	\$ 2,584,006	\$ 3,073,640	\$ 3,488,154

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,156,671	\$ 1,343,643	\$ 772,062	\$ 1,518,673	\$ 1,735,455
Gifted	649	646	488	874	1,111
Special Education	371,781	478,036	249,052	247,128	338,200
Compensatory	74,321	84,611	91,606	93,046	89,920
Bilingual	68,699	7,146	1,127	434	2,184
SCE to Support Title I	97,179	117,104	268,093	143,689	219,011
Pre-Kindergarten	33,534	39,542	0		0
Pre-Kindergarten-Comp Ed	22,313	18,276	0		0
Early Education Allotment	89,531	141,615	157,374	72,977	31,600
Dyslexia	69,069	71,843	74,787	-35	3,900
Other Instructional Area	760,540	915,918	969,419	996,855	1,066,772
Grand Total	\$ 2,744,288	\$ 3,218,381	\$ 2,584,006	\$ 3,073,640	\$ 3,488,154

Per Student Cost	\$ 8,496	\$ 10,153	\$ 7,512	\$ 8,732	\$ 10,320
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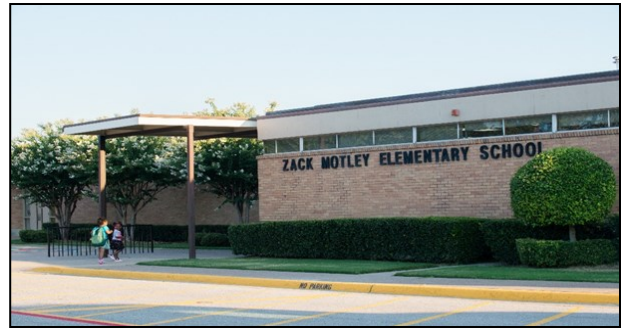
Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	71%	66%	64%	
Mathematics	NA	64%	55%	56%	
Writing	NA	NA	NA	NA	
Science	NA	52%	54%	61%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	276	250	235	236	244
Student/Teacher Ratio	12.6	11.7	11.7	11.6	
Staff FTE's					
Professional	29.3	28.8	28.1	27.4	
Teachers	21.9	21.4	20.1	20.4	
Professional Support	5.4	5.4	6	5.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	7	7	6.8	7.7	
Total	36.3	35.8	34.9	35.1	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,246,911	\$ 2,555,628	\$ 2,449,898	\$ 2,659,602	\$ 2,847,129
Contracted Services	60,817	80,561	77,193	91,942	93,850
Supplies and Materials	131,666	159,066	132,716	123,807	168,188
Other Operating Costs	15,709	19,784	15,199	23,387	13,734
Capital Outlay	46,723	117,641	-	-	-
Grand Total	\$ 2,501,827	\$ 2,932,682	\$ 2,675,007	\$ 2,898,738	\$ 3,122,901

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 931,407	\$ 1,202,471	\$ 1,059,809	\$ 1,223,133	\$ 1,392,445
Gifted	649	292	491	681	733
Special Education	252,555	270,997	241,495	275,764	288,870
Compensatory	68,620	82,926	78,610	114,501	87,383
Bilingual	91,782	5,969	32,960	44,673	47,322
SCE to Support Title I	127,469	128,285	249,842	210,340	256,273
Pre-Kindergarten	34,531	65,289	0		0
Pre-Kindergarten-Comp Ed	35,571	40,563	0		0
Pre-Kindergarten-Bilingual Ed	32,677	2,337	0		0
Early Education Allotment	130,153	92,508	82,540	83,779	31,700
Dyslexia	71,531	73,150	70,703	70,163	75,800
Other Instructional Area	724,882	967,896	858,557	875,703	942,375
Grand Total	\$ 2,501,827	\$ 2,932,682	\$ 2,675,007	\$ 2,898,738	\$ 3,122,901

Per Student Cost	\$ 9,065	\$ 11,731	\$ 11,383	\$ 12,283	\$ 12,799
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STARR
Reading	NA	85%	81%	80%	
Mathematics	NA	85%	85%	81%	
Writing	NA	NA	NA	NA	
Science	NA	88%	86%	71%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	396	388	446	436	403
Student/Teacher Ratio	15	13.6	16.8	15.0	
Staff FTE's					
Professional	35.4	36.5	33.7	37.7	
Teachers	26.4	28.5	26.5	29.0	
Professional Support	7	6	5.2	6.7	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	10	10.8	12.3	13	
Total	45.4	47.3	46	50.7	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,553,107	\$ 3,007,134	\$ 2,649,932	\$ 3,436,519	\$ 3,708,396
Contracted Services	68,408	108,950	90,105	304,832	138,934
Supplies and Materials	159,432	227,938	211,955	230,582	261,654
Other Operating Costs	13,187	22,215	6,917	10,607	16,785
Capital Outlay	61,698	177,480	4,161	0	25,100
Grand Total	\$ 2,855,833	\$ 3,543,717	\$ 2,963,071	\$ 3,982,540	\$ 4,150,869

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 979,391	\$ 1,331,901	\$ 1,050,338	\$ 1,667,520	\$ 1,775,007
Gifted	648	-	267	126	1,358
Special Education	521,792	573,876	538,327	583,444	761,670
Compensatory	74,690	90,979	25,470	150,341	86,070
Bilingual	67,466	6,372	528	-	1,447
SCE to Support Title I	100,871	127,279	290,199	130,525	222,672
Pre-Kindergarten	33,985	41,996	-	-	-
Pre-Kindergarten - Comp Ed	17,392	16,938	-	-	-
Early Education Allotment	276,213	216,839	265	85,660	24,400
Dyslexia	-	-	68,047	81,570	84,000
Athletics	-	1,167	36	-	1,000
Other Instructional Area	783,384	1,136,371	989,594	1,283,355	1,193,245
Grand Total	\$ 2,855,833	\$ 3,543,717	\$ 2,963,071	\$ 3,982,540	\$ 4,150,869

Per Student Cost	\$ 7,212	\$ 9,133	\$ 6,644	\$ 9,134	\$ 10,300
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	68%	65%	61%	
Mathematics	NA	55%	52%	55%	
Writing	NA	NA	NA	NA	
Science	NA	61%	44%	45%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	389	374	419	429	445
Student/Teacher Ratio	13.8	12.0	15.2	13.2	
Staff FTE's					
Professional	35.6	39.1	35.5	40.4	
Teachers	28.2	31.1	27.5	32.4	
Professional Support	5.4	6	6	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	7	9	8	12.8	
Total	42.6	48.1	43.5	53.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,399,493	\$ 2,933,776	\$ 2,877,025	\$ 3,753,959	\$ 4,037,467
Contracted Services	67,991	78,296	131,779	114,325	116,200
Supplies and Materials	145,284	203,024	194,572	190,477	229,349
Other Operating Costs	12,063	22,438	17,087	26,445	17,024
Capital Outlay	1,404,756	-	15,364	8,330	5,000
Grand Total	\$ 4,029,588	\$ 3,237,535	\$ 3,235,826	\$ 4,093,536	\$ 4,405,040

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,338,061	\$ 1,648,423	\$ 1,374,459	\$ 2,040,817	\$ 2,286,824
Gifted	-	639	500	895	1,321
Special Education	135,760	248,524	317,729	484,936	573,870
Compensatory	76,582	91,080	98,383	141,126	90,620
Bilingual	74,214	7,237	55,618	78,859	94,314
SCE to Support Title I	164,797	168,479	265,768	157,932	229,117
Pre-Kindergarten	-	-	0		0
Pre-Kindergarten-Comp Ed	16,906	24,519	0		0
Pre-Kindergarten-Bilingual	32,814	2,625	0	0	0
Early Education Allotment	149,143	143,338	121,106	115,837	0
Dyslexia	-	-	76,799	82,662	87,000
Other Instructional Area	2,041,312	902,670	925,465	990,472	1,041,973
Grand Total	\$ 4,029,588	\$ 3,237,535	\$ 3,236,546	\$ 3,746,482	\$ 4,405,040

Per Student Cost	\$ 10,359	\$ 8,657	\$ 7,723	\$ 9,542	\$ 9,898
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	76%	75%	74%	
Mathematics	NA	80%	73%	73%	
Writing	NA	NA	NA	NA	
Science	NA	76%	58%	51%	

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

Vernon Price Elementary School

Ashley Goodwin, Principal



Excellence Always!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	299	311	339	322	297
Student/Teacher Ratio	13.7	12.7	14.6	11.7	
Staff FTE's					
Professional	29.8	32.5	30.2	35.6	
Teachers	21.8	24.5	23.2	27.6	
Professional Support	6	6	5	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	8	8	9.6	10	
Total	37.8	40.5	39.8	45.6	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,179,192	\$ 2,607,046	\$ 2,360,172	\$ 3,182,586	\$ 3,220,326
Contracted Services	52,151	65,647	61,526	69,451	69,100
Supplies and Materials	116,066	165,690	181,559	173,094	199,700
Other Operating Costs	12,777	17,186	10,526	19,314	16,371
Capital Outlay	52,098	12,297	11,742	8,330	-
Grand Total	\$ 2,412,284	\$ 2,867,867	\$ 2,625,525	\$ 3,452,775	\$ 3,505,496

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 685,461	\$ 1,020,557	\$ 810,830	\$ 1,588,448	\$ 1,640,507
Gifted	-	-	494	200	1,012
Special Education	488,858	488,756	434,516	477,958	511,590
Compensatory	70,429	88,235	67,113	137,123	87,597
Bilingual	76,664	8,202	800	343	1,454
SCE to Support Title I	97,034	99,405	255,245	141,156	222,434
Pre-Kindergarten	32,753	41,385	-	-	-
Pre-Kindergarten - Comp Ed	18,341	20,595	-	-	-
Early Education Allotment	221,630	218,572	143,252	144,161	27,800
Other Instructional Area	721,114	882,161	913,275	963,385	1,013,103
Grand Total	\$ 2,412,284	\$ 2,867,867	\$ 2,625,525	\$ 3,452,775	\$ 3,505,496

Per Student Cost	\$ 8,068	\$ 9,221	\$ 7,745	\$ 10,723	\$11,803
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	72%	71%	78%	
Mathematics	NA	58%	66%	67%	
Writing	NA	NA	NA	NA	
Science	NA	67%	43%	57%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	580	572	580	575	578
Student/Teacher Ratio	15.1	14.0	13.6	12.8	
Staff FTE's					
Professional	46.1	49.5	50.8	54.0	
Teachers	38.5	40.9	42.8	45.0	
Professional Support	5.6	6.6	6	7.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	7	10	15.6	16.9	
Total	53.1	59.5	66.4	70.9	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,261,651	\$ 3,867,069	\$ 4,011,276	\$ 4,990,432	\$ 5,179,809
Contracted Services	82,707	119,196	105,674	103,539	106,700
Supplies and Materials	226,334	281,298	275,089	267,968	288,547
Capital Outlay	25,345	35,179	30,093	27,369	26,844
Fixed Assets	90,730	-	13,815	-	1,564
Grand Total	\$ 3,686,767	\$ 4,302,741	\$ 4,435,947	\$ 5,389,309	\$ 5,603,464

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,726,718	\$ 2,217,529	\$ 1,954,682	\$ 2,750,514	\$ 2,758,990
Gifted	-	647	646	1,660	1,819
Special Education	200,115	289,144	669,889	751,445	778,263
Compensatory	147,577	168,520	185,126	192,021	96,010
Bilingual	68,057	10,400	4,653	100,458	104,656
SCE to Support Title I	229,323	255,151	484,942	245,562	423,163
Pre-Kindergarten	71,523	71,660	-		0
Pre-Kindergarten - Comp Ed	31,053	41,088	-		0
Pre-Kindergarten - Bilingual Ed	35,005	2,602	-		0
Early Education Allotment	218,666	228,446	654	10,866	24,000
Dyslexia	121,998	67,928	143,408	225,325	230,800
Other Instructional Area	836,733	949,627	991,946	1,111,458	1,185,762
Grand Total	\$ 3,686,767	\$ 4,302,741	\$ 4,435,947	\$ 5,389,309	\$ 5,603,464

Per Student Cost	\$ 6,356	\$ 7,522	\$ 7,648	\$ 9,373	\$ 9,695
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	73%	71%	79%	
Mathematics	NA	64%	70%	81%	
Writing	NA	NA	NA	NA	
Science	NA	66%	71%	52%	

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

J. C. Rugel Elementary School

Selena Bastidas, Principal



Rugel All In.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	321	293	325	280	272
Student/Teacher Ratio	13.5	12.2	13.6	12.6	
Staff FTE's					
Professional	31.4	31.8	31.7	30.3	
Teachers	23.7	24.1	23.9	22.3	
Professional Support	5.7	5.7	5.8	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	8	8	8.8	10	
Total	39.4	39.8	40.5	40.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,376,014	\$ 2,742,233	\$ 2,544,202	\$ 2,928,619	\$ 3,019,567
Contracted Services	70,854	88,404	75,801	97,233	103,750
Supplies and Materials	140,853	178,550	170,654	146,798	182,183
Other Operating Costs	11,512	17,740	9,684	11,795	13,170
Capital Outlay	179,323	1,500	-	-	-
Grand Total	\$ 2,778,557	\$ 3,028,427	\$ 2,800,341	\$ 3,184,444	\$ 3,318,670

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 970,873	\$ 1,287,526	\$ 836,501	\$ 1,333,081	\$ 1,426,193
Gifted	-	633	498	917	869
Special Education	392,196	421,223	461,455	435,771	524,637
Compensatory	88,473	85,862	87,395	126,456	14,672
Bilingual	68,282	7,204	1,274	1,233	1,182
SCE to Support Title I	101,574	121,337	230,898	111,153	230,208
Pre-Kindergarten	167	-	-	-	-
Pre-Kindergarten - Comp Ed	1,794	-	-	-	-
Pre-Kindergarten—Bilingual Ed	-	-	-	-	-
Early Education Allotment	182,218	154,130	183,427	132,438	-
Dyslexia	82,373	83,789	86,003	74,330	77,100
Other Instructional Area	890,606	866,722	912,890	969,064	1,043,808
Grand Total	\$ 2,778,557	\$ 3,028,427	\$ 2,800,341	\$ 3,184,444	\$ 3,318,670

Per Student Cost	\$ 8,656	\$ 10,336	\$ 8,616	\$ 11,373	\$ 12,201
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	68%	72%	72%	
Mathematics	NA	67%	78%	70%	
Writing	NA	NA	NA	NA	
Science	NA	70%	62%	67%	

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

Sam Rutherford Elementary School

Casy Willburn, Principal



Where the Best Begins

	2020-2021	2021-2022	2022-2023	2023-2024	
Enrollment	648	657	703	738	790
Student/Teacher Ratio	14.6	14.4	15.6	15.1	
Staff FTE's					
Professional	53.5	53.6	54.4	58.0	
Teachers	44.5	45.6	45.2	49.0	
Professional Support	7	6	7.2	7.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	14.7	14.7	14.7	19.8	
Total	68.2	68.3	69.1	77.8	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,858,412	\$ 4,442,158	\$ 4,137,234	\$ 5,225,562	\$ 5,533,887
Contracted Services	111,258	148,576	133,602	126,559	129,000
Supplies and Materials	300,204	355,344	336,692	303,709	333,952
Other Operating Costs	13,382	44,977	30,751	39,885	30,269
Capital Outlay	93,730	5,390	0	0	3,000
Grand Total	\$ 4,376,986	\$ 4,996,445	\$ 4,638,280	\$ 5,695,714	\$ 6,030,108

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,889,174	\$ 2,444,640	\$ 1,875,826	\$ 2,812,825	\$ 3,100,422
Gifted	641	632	695	2,066	2,314
Special Education	533,689	574,421	599,415	843,041	932,482
Compensatory	223,674	207,889	192,636	196,344	90,270
Bilingual	71,149	5,324	52,590	106,243	105,568
SCE to Support Title I	240,246	235,038	433,235	359,854	493,601
Pre-Kindergarten	37,417	46,552	0		0
Pre-Kindergarten - Comp Ed	36,963	38,700	0		0
Pre-Kindergarten - Bilingual Ed	37,285	4,405	0	0	0
Early Education Allotment	247,033	240,173	193,795	191,840	26,900
Dyslexia	69,522	70,798	76,789	-4,018	5,076
Other Instructional Area	990,194	1,127,873	1,213,299	1,187,521	1,273,475
Grand Total	\$ 4,376,986	\$ 4,996,445	\$ 4,638,280	\$ 5,695,714	\$ 6,030,108

Per Student Cost	\$ 6,755	\$ 7,605	\$ 6,598	\$ 7,718	\$ 7,633
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	82%	80%	73%	
Mathematics	NA	77%	81%	74%	
Writing	NA	NA	NA	NA	
Science	NA	77%	69%	59%	

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

S.M. Seabourn Elementary School

Renea Kern, Principal



Seabourn PRIDE -
Excellence Always

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	578	608	680	628	571
Student/Teacher Ratio	14.8	15.8	18.0	16.1	
Staff FTE's					
Professional	48.4	48	46.9	46.9	
Teachers	39.1	38.6	37.7	38.9	
Professional Support	7.3	7.4	6.2	6.0	
Campus Administration	2	2	3	2.0	
Support					
Educational Aides	12	11.7	12	14.7	
Total	60.4	59.7	58.9	61.6	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,329,306	\$ 3,678,680	\$ 3,730,296	\$ 4,361,794	\$ 4,713,702
Contracted Services	86,532	106,701	121,374	120,049	123,100
Supplies and Materials	219,643	298,038	324,104	271,536	357,540
Other Operating Costs	16,499	26,089	26,339	29,642	23,934
Capital Outlay	96,821	5,390	-	-	-5,182
Grand Total	\$ 3,748,801	\$ 4,114,899	\$ 4,202,114	\$ 4,783,020	\$ 5,213,093

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNADITED	2025 BUDGET
Basic	\$ 1,488,558	\$ 1,840,995	\$ 1,870,659	\$ 2,313,479	\$ 2,547,795
Gifted	-	-	-	607	1,965
Special Education	448,453	443,188	487,182	514,875	598,718
Compensatory	162,342	172,862	133,096	184,952	91,321
Bilingual	67,327	4,825	3,120	100,556	100,910
SCE to Support Title I	211,803	199,492	389,596	341,442	519,930
Pre-Kindergarten	35,899	42,792	-	-	-
Pre-Kindergarten-Comp Ed	56,984	60,463	-	-	-
Pre-Kindergarten-Bilingual Ed	71,619	7,813	-	-	-
Early Education Allotment	224,699	237,970	559	81,100	25,000
Dyslexia	-	-	113,614	75,651	78,300
Other Instruction Area	981,116	1,104,499	1,204,288	1,170,360	1,249,154
Grand Total	\$ 3,748,801	\$ 4,114,899	\$ 4,202,114	\$ 4,783,020	\$ 5,213,093

Per Student Cost	\$ 6,486	\$ 6,768	\$ 6,180	\$ 7,616	\$ 9,130
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	76%	73%	
Mathematics	NA	67%	80%	81%	
Writing	NA	NA	NA	NA	
Science	NA	56%	69%	62%	

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

Elsie Shands Elementary School

Brandi Lewis, Principal



Expect Excellence

No Excuses

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	622	544	549	549	554
Student/Teacher Ratio	14.9	13.3	13.8	12.7	
Staff FTE's					
Professional	51.2	51.5	50.1	52.9	
Teachers	41.7	41	39.8	43.1	
Professional Support	7.5	8.5	8.3	7.8	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	12.7	11.9	12	13.9	
Total	63.9	63.4	62.1	66.8	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,682,031	\$ 4,276,312	\$ 3,935,971	\$ 4,849,633	\$ 5,164,754
Contracted Services	88,498	113,431	100,863	125,887	124,400
Supplies and Materials	226,418	291,421	289,351	210,645	287,709
Other Operating Costs	12,090	25,955	16,281	24,501	19,620
Capital Outlay	84,730	108,484	66,928	-	-
Grand Total	\$ 4,093,767	\$ 4,815,603	\$ 4,409,394	\$ 5,210,665	\$ 5,596,483

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,935,328	\$ 2,415,201	\$ 1,996,509	\$ 2,599,359	\$ 2,929,276
Gifted	-	-	-	0	1,714
Career & Technology	-	-	-	0	0
Special Education	585,504	531,263	493,123	589,367	686,400
Compensatory	129,918	167,360	161,098	169,308	83,397
Bilingual	66,878	3,869	2,991	117,408	125,612
SCE to Support Title I	191,188	203,982	433,784	227,661	405,044
Pre-Kindergarten	-	-	-	-	0
Pre-Kindergarten - Comp Ed	39,416	47,615	-	-	0
Pre-Kindergarten - Bilingual Ed	-	-	-	-	0
Early Education Allotment	172,176	172,176	-	199,179	24,000
Dyslexia	-	-	58,944	78,323	83,800
Other Instructional Area	973,357	1,274,136	1,262,946	1,230,062	1,257,240
Grand Total	\$ 4,093,767	\$ 4,815,603	\$ 4,409,394	\$ 5,210,665	\$ 5,596,483

Per Student Cost	\$ 6,582	\$ 8,852	\$ 8,032	\$ 9,491	\$ 10,102
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	72%	69%	70%	
Mathematics	NA	70%	72%	69%	
Writing	NA	NA	NA	NA	
Science	NA	70%	45%	52%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	555	514	490	522	482
Student/Teacher Ratio	14.2	13.6	13.5	14.1	
Staff FTE's					
Professional	48.1	46.8	44	44.9	
Teachers	39.1	37.8	36.2	36.9	
Professional Support	7	7	5.8	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	8	8.7	9	8.4	
Total	56.1	55.5	53.0	53.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,217,285	\$ 3,477,181	\$ 3,134,724	\$ 3,608,646	\$ 3,687,953
Contracted Services	86,774	113,060	112,628	133,893	134,681
Supplies and Materials	246,894	260,088	250,720	208,288	232,579
Other Operating Costs	17,692	47,283	34,500	36,244	27,447
Capital Outlay	134,544	-	61,942	-	5,000
Grand Total	\$ 3,703,188	\$ 3,897,613	\$ 3,594,514	\$ 3,987,071	\$ 4,087,660

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,572,509	\$ 1,754,949	\$ 1,542,155	\$ 1,992,631	\$ 2,171,646
Gifted	-	330	599	1,471	1,596
Special Education	415,057	412,010	395,608	301,626	318,042
Compensatory	115,904	133,896	137,768	140,070	89,208
Bilingual	76,967	7,556	2,455	40,300	41,148
SCE to Support Title I	183,746	198,525	316,784	241,712	327,773
Pre-Kindergarten	606	47,482	-	-	-
Pre-Kindergarten - Comp Ed	15,466	18,184	-	-	-
Early Education Allotment	230,625	230,625	-	201,235	26,600
Dyslexia	135,269	72,641	75,840	-83	4,100
Other Instructional Area	957,040	1,021,414	1,123,305	1,068,109	1,107,548
Grand Total	\$ 3,703,188	\$ 3,897,613	\$ 3,594,514	\$ 3,987,071	\$ 4,087,660

Per Student Cost	\$ 6,672	\$ 7,583	\$ 7,336	\$ 7,638	\$ 8,481
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	71%	77%	
Mathematics	NA	61%	75%	74%	
Writing	NA	NA	NA	NA	
Science	NA	61%	50%	56%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	545	541	573	551	530
Student/Teacher Ratio	14.7	14.2	15.3	14.8	
Staff FTE's					
Professional	45.5	46	46.4	45.3	
Teachers	37.2	38	37.4	37.3	
Professional Support	6.3	6	7	5.0	
Campus Administration	2	2	2	3.0	
Support					
Educational Aides	12	11.3	12.8	14.9	
Total	57.5	57.3	59.2	60.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,070,389	\$ 3,498,758	\$ 3,269,173	\$ 4,024,232	\$ 4,303,292
Contracted Services	107,311	135,951	120,676	121,587	126,200
Supplies and Materials	192,045	303,223	248,953	314,984	264,406
Other Operating Costs	16,579	28,909	19,554	31,604	36,019
Capital Outlay	331,543	49,016	23,847	60,287	4,442
Grand Total	\$ 3,717,866	\$ 4,015,855	\$ 3,682,202	\$ 4,552,694	\$ 4,734,359

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,372,624	\$ 1,798,802	\$ 1,543,415	\$ 2,167,810	\$ 2,394,632
Gifted	411	622	597	2,517	1,711
Special Education	506,525	530,007	483,067	502,457	573,034
Compensatory	102,131	115,435	150,074	156,046	14,414
Bilingual	61,173	5,198	2,680	32,845	39,096
SCE to Support Title I	163,810	180,267	388,892	273,180	440,674
Pre-Kindergarten	35,214	42,251	-	-	0
Pre-Kindergarten-Comp Ed	43,766	40,291	-	-	0
Pre-Kindergarten-Bilingual Ed	30,707	5,771	-	-	0
Early Education Allotment	297,736	262,223	186	163,839	52,900
Dyslexia	-	-	83,233	78,121	83,800
Other Instructional Area	1,103,768	1,034,987	1,030,059	1,175,880	1,134,098
Grand Total	\$ 3,717,866	\$ 4,015,855	\$ 3,682,202	\$ 4,552,694	\$ 4,734,359

Per Student Cost	\$ 6,823	\$ 7,423	\$ 6,426	\$ 8,263	\$8,933
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	68%	69%	71%	
Mathematics	NA	59%	63%	60%	
Writing	NA	NA	NA	NA	
Science	NA	65%	61%	59%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	566	566	589	597	538
Student/Teacher Ratio	16.4	15.8	16.2	16.0	
Staff FTE's					
Professional	41.5	43.9	44.4	45.2	
Teachers	34.5	35.9	36.4	37.2	
Professional Support	5	6	6	6.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	8	10.3	7.9	9	
Total	49.5	54.2	52.3	54.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,958,352	\$ 3,514,397	\$ 3,066,651	\$ 3,817,063	\$ 4,227,360
Contracted Services	108,683	126,767	135,118	246,668	151,368
Supplies and Materials	207,302	280,356	302,579	262,460	333,579
Other Operating Costs	16,044	35,284	17,217	19,574	25,887
Capital Outlay	77,743	-	16,891	8,330	13,000
Grand Total	\$ 3,368,123	\$ 3,956,804	\$ 3,538,456	\$ 4,354,094	\$ 4,751,194

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,345,381	\$ 1,724,843	\$ 1,484,766	\$ 2,022,145	\$ 2,464,588
Gifted	84	-	84	1,800	1,856
Special Education	448,449	412,162	288,052	401,785	421,500
Compensatory	94,368	118,816	145,004	138,108	92,671
Bilingual	68,423	4,494	598	1,078	908
SCE to Support Title I	83,180	187,862	415,558	230,006	388,385
Pre-Kindergarten	64,770	94,974	-	-	0
Pre-Kindergarten Comp Ed	37,616	35,400	-	-	0
Early Education Allotment	248,870	269,034	291	278,891	57,100
Dyslexia	70,073	72,907	76,734	81,913	87,700
Other Instructional Area	906,909	1,036,311	1,127,368	1,198,370	1,236,487
Grand Total	\$ 3,368,123	\$ 3,956,804	\$ 3,538,456	\$ 4,354,094	\$ 4,751,194

Per Student Cost	\$ 5,951	\$ 6,991	\$ 6,008	\$ 7,293	\$8,831
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	61%	57%	59%	
Mathematics	NA	52%	58%	43%	
Writing	NA	NA	NA	NA	
Science	NA	48%	36%	35%	

**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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	631	648	637	627	741
Student/Teacher Ratio	15.4	15.1	16.0	14.6	
Staff FTE's					
Professional	50.9	52.4	49.7	51.9	
Teachers	41.1	42.8	39.7	42.9	
Professional Support	7.8	7.6	8	7.0	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	10.9	12.6	13	14	
Total	61.8	65.0	62.7	65.9	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,522,483	\$ 4,095,857	\$ 3,848,623	\$ 4,574,772	\$ 5,034,064
Contracted Services	88,624	148,761	152,542	127,976	130,200
Supplies and Materials	223,267	335,926	308,124	251,845	365,564
Other Operating Costs	17,523	23,873	33,418	44,285	19,788
Capital Outlay	101,298	122,844	15,908	-	2,000
Grand Total	\$ 3,953,194	\$ 4,727,260	\$ 4,358,614	\$ 4,998,878	\$ 5,551,617

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,644,722	\$ 2,215,552	\$ 1,699,918	\$ 2,484,678	\$ 2,900,294
Gifted	-	-	622	378	1,968
Special Education	452,669	470,836	520,200	603,090	532,318
Compensatory	163,379	186,889	231,871	181,440	87,384
Bilingual	34,023	6,264	26,870	53,433	52,342
SCE to Support Title I	272,148	220,162	449,623	341,839	512,604
Pre-Kindergarten	65,998	80,498	-	-	-
Pre-Kindergarten Comp Ed	46,970	64,621	-	-	-
Pre-Kindergarten Bilingual Ed	-	5,781	-	-	-
Early Education Allotment	304,483	297,209	224,943	245,966	123,300
Dyslexia	-	-	71,382	77,444	81,700
Other Instruction Area	968,802	1,179,448	1,133,183	1,010,608	1,259,706
Grand Total	\$ 3,953,194	\$ 4,727,260	\$ 4,358,614	\$ 4,998,878	\$ 5,551,617

Per Student Cost	\$ 6,265	\$ 7,295	\$ 6,842	\$ 7,973	\$ 7,492
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	70%	70%	69%	
Mathematics	NA	61%	68%	60%	
Writing	NA	NA	NA	NA	
Science	NA	78%	56%	45%	

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

Charles A. Tosch Elementary School

Mahlee Laird, Principal



Excellence Always

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	617	585	603	615	620
Student/Teacher Ratio	15.0	13.9	14.3	13.6	
Staff FTE's					
Professional	49.8	50.6	51.4	54.0	
Teachers	41.2	42	42.1	45.2	
Professional Support	6.6	6.6	7.3	6.8	
Campus Administration	2	2	2	2.0	
Support					
Educational Aides	14.9	14	14.9	15.7	
Total	64.7	64.6	66.3	69.7	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,542,419	\$ 4,122,169	\$ 4,054,301	\$ 4,800,359	\$ 5,170,794
Contracted Services	115,057	142,876	130,964	133,128	136,500
Supplies and Materials	260,282	317,589	307,784	284,584	328,543
Other Operating Costs	15,350	36,265	21,088	21,792	20,487
Capital Outlay	94,204	10,134	50,966	102,761	1,407
Grand Total	\$ 4,027,312	\$ 4,629,034	\$ 4,565,103	\$ 5,342,624	\$ 5,657,731

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,598,614	\$ 2,134,768	\$ 1,972,407	\$ 2,542,101	2,915,004
Gifted	760	373	431	1,789	1,924
Special Education	493,547	519,553	456,481	664,718	718,860
Compensatory	144,159	168,430	198,403	170,977	88,508
Bilingual	168,499	20,934	4,954	66,356	66,372
SCE to Support Title I	164,641	225,180	544,578	302,842	447,794
Pre-Kindergarten	67,631	100,172	112		0
Pre-Kindergarten Comp Ed	65,630	69,837	-		0
Pre- Kindergarten-Bilingual Ed	58,148	5,007	-		0
Early Education Allotment	289,510	244,030	439	237,925	96,700
Dyslexia	-	-	148,135	73,652	78,292
Other Instruction Area	976,173	1,140,750	1,239,162	1,282,265	1,244,277
Grand Total	\$ 4,027,312	\$ 4,629,034	\$ 4,565,103	\$ 5,342,624	\$ 5,657,731

Per Student Cost	\$ 6,527	\$ 7,913	\$ 7,571	\$ 8,687	\$ 9,125
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	73%	69%	77%	
Mathematics	NA	61%	74%	69%	
Writing	NA	NA	NA	NA	
Science	NA	42%	57%	51%	

**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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1227	1153	1130	1058	1071
Student/Teacher Ratio	16.6	15.4	15.0	14.0	
Staff FTE's					
Professional	89.3	90.4	89.5	89.7	
Teachers	73.9	75	75.4	75.5	
Professional Support	11.4	11.4	10.1	10.2	
Campus Administration	4	4	4	4	
Support					
Educational Aides	5	7.6	9.8	7.8	
Total	94.3	98.0	99.3	97.5	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 5,826,215	\$ 6,935,957	\$ 6,252,376	\$ 7,559,042	\$ 7,786,922
Contracted Services	192,256	256,885	267,174	256,386	257,662
Supplies and Materials	428,636	556,229	468,032	464,219	538,917
Other Operating Costs	87,050	164,126	78,734	92,535	71,019
Capital Outlay	813,845	24,299	16,679	314,693	-
Otr Uses/Extra/NonOp				33	-
Grand Total	\$ 7,348,001	\$ 7,937,495	\$ 7,082,995	\$ 8,686,907	\$ 8,654,520

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$	\$	33	\$ 561
Basic	3,673,581	4,170,071	3,109,750	4,371,356	4,381,001
Gifted	58,279	21,676	41,511	27,394	37,903
Career & Technology	110,405	101,090	49,028	130,412	157,800
Special Education	685,586	778,704	922,477	974,312	1,040,075
Compensatory	243,994	287,680	297,795	256,399	90,085
Bilingual	2,901	-	172	11,562	11,560
SCE to Support Title 1	355,552	451,774	497,090	463,912	643,915
Athletics	106,499	125,728	110,149	128,596	144,646
Other Instructional Areas	2,111,205	2,000,772	2,055,023	2,322,930	2,146,974
Grand Total	\$ 7,348,001	\$ 7,937,495	\$ 7,082,995	\$ 8,686,907	\$ 8,654,520

Per Student Cost	\$ 5,989	\$ 6,884	\$ 6,268	\$ 8,211	\$ 8,081
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	69%	70%	
Mathematics	NA	67%	71%	70%	
Writing	NA	NA	NA	NA	
Social Studies	NA	48%	40%	47%	
Science	NA	82%	71%	72%	

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

Judge Frank Berry Middle School

Terry Riley, 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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	613	601	586	598	600
Student/Teacher Ratio	14.2	13.7	13.7	14.1	
Staff FTE's					
Professional	52	52.5	52.3	53.1	
Teachers	43.1	43.9	42.7	42.3	
Professional Support	5.9	5.6	6.6	7.8	
Campus Administration	3	3	3	3.0	
Support					
Educational Aides	5	6	6.9	5.8	
Total	57	58.5	59.2	58.9	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2023 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,573,725	\$ 4,456,219	\$ 4,151,870	\$ 4,850,326	\$ 4,945,002
Contracted Services	223,693	321,365	266,581	242,034	256,138
Supplies and Materials	268,134	351,621	326,226	313,193	370,105
Other Operating Costs	81,494	127,250	31,503	43,220	57,840
Capital Outlay	949,370	31,229	119,865	119,596	0
Grand Total	\$ 5,096,416	\$ 5,287,683	\$ 4,896,046	\$ 5,568,369	\$ 5,629,086

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 1,763,214	\$ 2,279,763	\$ 1,788,137	\$ 2,478,843	\$ 2,459,849
Gifted	147,895	82,197	58,048	10,669	24,141
Career & Technology	86,567	87,366	83,974	119,753	135,400
Special Education	513,094	621,136	566,916	616,606	621,600
Compensatory	124,532	125,177	163,966	148,697	85,890
Bilingual	-	-	-	3,659	3,757
SCE to Support Title 1	280,103	300,693	414,725	343,090	434,803
Athletics	101,701	128,390	97,427	106,519	119,619
Other Instructional Areas	2,079,310	1,662,960	1,722,853	1,740,531	1,744,026
Grand Total	\$ 5,096,416	\$ 5,287,683	\$ 4,896,046	\$ 5,568,369	\$ 5,629,086

Per Student Cost	\$ 8,314	\$ 8,798	\$ 8,355	\$ 9,312	\$ 9,382
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	72%	69%	70%	
Mathematics	NA	74%	74%	74%	
Writing	NA	NA	NA	NA	
Social Studies	NA	54%	38%	42%	
Science	NA	76%	69%	70%	

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

Lanny Frasier Middle School

Tracy Curtis, Principal



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1126	1087	1055	993	960
Student/Teacher Ratio	15.4	15.5	14.9	14.3	
Staff FTE's					
Professional	88.8	86.9	84	84.7	
Teachers	73	70	70.9	69.2	
Professional Support	11.5	12.9	10.1	11.6	
Campus Administration	4	4	3	3.9	
Support					
Educational Aides	9	8.9	10.9	11	
Total	97.5	95.8	94.9	95.7	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 5,949,028	\$ 6,984,850	\$ 6,042,345	\$ 7,521,474	\$ 7,772,764
Contracted Services	146,914	228,071	236,732	225,688	246,409
Supplies and Materials	348,716	528,109	485,080	444,562	545,205
Other Operating Costs	87,620	147,873	59,107	77,046	69,590
Capital Outlay	152,054	19,224	10,939	-	10,000
Grand Total	\$ 6,684,332	\$ 7,908,127	\$ 6,834,203	\$ 8,268,769	\$ 8,643,968

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 3,298,934	\$ 3,964,186	\$ 2,894,852	\$ 4,094,506	\$ 4,166,556
Gifted	-	-	1,036	169	2,246
Career & Technology	89,138	102,737	130,494	112,963	131,100
Special Education	1,038,396	1,063,009	1,010,857	1,379,752	1,403,450
Compensatory	242,738	270,423	307,167	232,769	97,828
Bilingual	65,077	7,754	526	8,542	15,051
SCE to Support Title 1	352,704	429,165	537,371	572,032	760,065
Athletics	111,288	146,365	116,692	112,513	133,460
Other Instructional Areas	1,486,057	1,924,489	1,835,209	1,755,524	1,934,212
Grand Total	\$ 6,684,332	\$ 7,908,127	\$ 6,834,203	\$ 8,268,769	\$ 8,643,968

Per Student Cost	\$ 5,936	\$ 7,275	\$ 6,478	\$ 8,327	\$ 9,004
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	71%	73%	72%	
Mathematics	NA	68%	72%	64%	
Writing	NA	NA	NA	NA	
Social Studies	NA	45%	51%	45%	
Science	NA	72%	72%	78%	

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

R.B. Kimbrough Middle School

Lacy Starnes, Principal



EVERY student EVERY day

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1260	1188	1167	1151	1120
Student/Teacher Ratio	16.3	15.3	15.4	15.8	
Staff FTE's					
Professional	92.4	92.8	91.5	88.2	
Teachers	77.4	77.9	75.6	72.7	
Professional Support	11	10.9	11.9	10.5	
Campus Administration	4	4	4	5.0	
Support					
Educational Aides	9.7	10.7	7.7	6	
Total	102.1	103.5	99.2	94.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 6,051,364	\$ 7,195,109	\$ 6,444,358	\$ 7,641,313	\$ 7,874,759
Contracted Services	174,446	237,338	258,573	256,332	430,966
Supplies and Materials	416,657	570,402	572,727	499,415	695,357
Other Operating Costs	92,368	157,429	80,516	88,272	120,220
Capital Outlay	4,290,025	937,741	4,005	104,235	63,899
Grand Total	\$ 11,024,861	\$ 9,098,018	\$ 7,360,179	\$ 8,589,567	\$ 9,185,201

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 3,530,408	\$ 4,105,576	\$ 3,078,009	\$ 4,440,687	\$ 4,465,663
Gifted	255,417	168,034	182,374	138,496	157,292
Career & Technology	96,082	89,363	89,178	123,734	139,500
Special Education	980,444	1,091,474	1,077,822	1,120,254	1,133,668
Compensatory	203,163	269,360	266,026	136,141	82,187
Bilingual	61,629	6,662	902	0	10,949
SCE to Support Title 1	316,830	325,482	429,092	429,410	595,406
Athletics	110,566	143,412	115,837	102,806	133,389
Other Instructional Areas	5,470,321	2,898,657	2,120,939	2,098,039	2,467,146
Grand Total	\$ 11,024,861	\$ 9,098,018	\$ 7,360,179	\$ 8,589,567	\$ 9,185,201

Per Student Cost	\$ 8,750	\$ 7,658	\$ 6,307	\$ 7,463	\$ 8,201
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	75%	76%	75%	
Mathematics	NA	76%	79%	77%	
Writing	NA	NA	NA	NA	
Social Studies	NA	57%	56%	65%	
Science	NA	79%	76%	78%	

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

T. H. McDonald Middle School

Te'Nesha Jackson, Principal



Believe in all students

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	923	840	786	779	789
Student/Teacher Ratio	16.2	15.1	14.6	14.5	
Staff FTE's					
Professional	70.2	68.5	66.5	65.8	
Teachers	56.9	55.7	53.7	53.9	
Professional Support	10.2	9.8	9.8	8.9	
Campus Administration	3.1	3	3	3.0	
Support					
Educational Aides	9	7	8	8.9	
Total	79.2	75.5	74.5	74.7	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,806,086	\$ 5,548,741	\$ 5,221,051	\$ 6,140,513	\$ 6,106,107
Contracted Services	165,035	231,435	231,824	212,003	220,205
Supplies and Materials	333,940	328,507	340,714	396,000	430,774
Other Operating Costs	80,183	155,381	80,844	121,472	69,348
Capital Outlay	4,455,889	1,221,219	8,515	96,084	5,250
Other Uses/Extra/NonOp				358	0
Grand Total	\$ 9,841,133	\$ 7,485,284	\$ 5,882,948	\$ 6,966,429	\$ 6,831,683

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$	\$	\$ 358	\$ -
Basic	2,657,124	3,168,155	2,418,784	3,269,176	3,411,159
Gifted	43,581	39,431	37,424	41,357	3,150
Career & Technology	91,795	92,508	125,788	97,182	116,200
Special Education	804,205	784,486	955,501	1,148,245	796,860
Compensatory	205,988	265,890	296,402	210,141	96,099
Bilingual	-	-	-	10,085	13,119
SCE to Support Title I	261,743	325,733	308,376	252,187	470,813
Dyslexia					3,500
Athletics	108,895	142,266	110,809	122,225	129,657
Other Instructional	5,667,801	2,666,815	1,629,865	1,815,473	1,791,125
Grand Total	\$ 9,841,133	\$ 7,485,284	\$ 5,882,948	\$ 6,966,429	\$ 6,831,683

Per Student Cost	\$ 10,662	\$ 8,911	\$ 7,485	\$ 8,943	\$ 8,659
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	70%	59%	
Mathematics	NA	67%	75%	69%	
Writing	NA	NA	NA	NA	
Social Studies	NA	43%	40%	33%	
Science	NA	68%	65%	60%	

***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!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	831	797	724	689	670
Student/Teacher Ratio	14.1	13.6	13.0	12.5	
Staff FTE's					
Professional	69.6	69	68	66.3	
Teachers	59.1	58.5	55.9	55.0	
Professional Support	7.5	7.5	9.1	8.3	
Campus Administration	3	3	3	3.0	
Support					
Educational Aides	7	7	8	8.9	
Total	76.6	76	76	75.2	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,754,118	\$ 5,316,994	\$ 4,741,144	\$ 5,889,043	\$ 6,106,107
Contracted Services	150,372	224,244	226,106	205,223	220,205
Supplies and Materials	378,582	458,050	416,420	359,016	430,774
Other Operating Costs	87,793	171,487	74,848	78,737	69,348
Capital Outlay	6,719,676	1,859,702	139,337	91,396	5,250
Otr Uses/Extra/NonOp				607	-
Grand Total	\$ 12,090,541	\$ 8,030,478	\$ 5,597,855	\$ 6,624,021	\$ 6,831,683

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$		\$ 607	\$ -
Basic	2,521,666	2,964,432	2,400,007	3,350,359	3,411,159
Gifted	11,384	10,221	2,862	264	3,150
Career & Technology	110,471	89,113	93,499	107,891	116,200
Special Education	629,638	640,162	651,674	716,650	796,860
Compensatory	246,748	207,801	254,352	199,533	96,099
Bilingual	70,410	11,085	710	7,152	13,119
SCE to Support Title I	337,411	291,927	235,078	318,107	470,813
Dyslexia	68,614	69,606	1,842	968	3,500
Athletics	102,336	133,117	114,273	103,919	129,657
Other Instructional	7,991,862	3,613,014	1,843,558	1,818,573	1,791,125
Grand Total	\$ 12,090,541	\$ 8,030,478	\$ 5,597,855	\$ 6,624,021	\$ 6,831,683

Per Student Cost	\$ 14,549	\$ 10,076	\$ 7,732	\$ 9,614	\$ 10,197
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	68%	67%	
Mathematics	NA	74%	76%	73%	
Writing	NA	NA	NA	NA	
Social Studies	NA	33%	49%	44%	
Science	NA	71%	66%	69%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1039	1056	1028	859	783
Student/Teacher Ratio	15.4	15.8	16.2	15.3	
Staff FTE's					
Professional	81	79.4	75	69.4	
Teachers	67.5	67	63.5	56.0	
Professional Support	9.5	9.4	8.5	10.4	
Campus Administration	4	3	3	3.0	
Support					
Educational Aides	7.8	7.6	7	6.5	
Total	88.8	87	82	75.9	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 5,633,095	\$ 6,368,061	\$ 5,583,226	\$ 6,245,341	\$ 6,612,926
Contracted Services	191,452	325,391	325,922	297,975	314,989
Supplies and Materials	303,752	495,321	454,587	461,269	498,343
Other Operating Costs	93,678	164,460	74,305	98,940	72,721
Capital Outlay	1,058,889	85,522	134,620	106,113	3,000
Otr Uses/Extra/NonOp				70	0
Grand Total	\$ 7,280,867	\$ 7,438,755	\$ 6,572,661	\$ 7,209,708	\$ 7,501,979

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$	\$	70	-
Basic	3,149,900	3,641,378	2,747,101	3,364,684	3,532,487
Gifted	44,144	28,650	34,298	29,623	32,135
Career & Technology	87,924	86,744	101,246	132,341	97,568
Special Education	886,193	931,325	847,253	966,729	1,023,750
Compensatory	241,375	246,627	289,824	234,849	86,722
Bilingual	66,476	527	-	5,052	5,030
SCE to Support Title 1	337,739	404,291	331,635	283,778	485,122
Dyslexia	72,973	73,759	1,570	-	3,300
Athletics	105,223	149,055	95,718	118,627	127,496
Other Instructional Areas	2,288,920	1,876,399	2,124,018	2,073,955	2,108,368
Grand Total	\$ 7,280,867	\$ 7,438,755	\$ 6,572,661	\$ 7,209,708	\$ 7,501,979

Per Student Cost	\$ 7,008	\$ 7,044	\$ 6,394	\$ 7,270	\$ 9,581
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	64%	63%	67%	
Mathematics	NA	63%	59%	62%	
Writing	NA	NA	NA	NA	
Social Studies	NA	53%	42%	36%	
Science	NA	74%	70%	68%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	
Enrollment	847	856	825	772	727
Student/Teacher Ratio	14.1	14.5	13.5	13.3	
Staff FTE's					
Professional	73.2	72.9	76.2	73.1	
Teachers	60.2	59.2	61.0	58.0	
Professional Support	10	10.7	12.2	12.1	
Campus Administration	3	3	3.0	3.0	
Support					
Educational Aides	9.6	12.2	14.6	13.9	
Total	82.8	85.1	90.8	87.0	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 5,170,388	\$ 6,089,425	\$ 6,004,653	\$ 6,829,638	\$ 6,998,987
Contracted Services	175,217	191,860	259,560	236,937	243,691
Supplies and Materials	292,406	383,406	394,339	411,263	473,827
Other Operating Costs	79,154	146,494	56,338	70,646	63,767
Capital Outlay	731,421	13,712	0	112,614	34,500
Grand Total	\$ 6,448,587	\$ 6,824,897	6,714,890	7,661,097	7,814,772

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 2,568,923	\$ 3,156,669	\$ 2,553,707	\$ 3,425,561	\$ 3,487,811
Gifted	46,604	41,761	45,969	43,619	45,122
Career & Technology	90,867	83,051	90,586	107,033	117,091
Special Education	1,074,253	1,237,491	1,466,967	1,608,695	1,593,564
Compensatory	220,894	197,218	310,390	205,985	94,073
Bilingual	71,414	7,325	507	12,970	14,451
SCE to Support Title I	276,208	310,074	289,304	290,798	437,327
Dyslexia	-	-	73,568	-69	1,500
Athletics	102,327	142,693	104,055	108,444	110,525
Other Instructional	1,997,097	1,648,614	1,779,836	1,858,062	1,913,308
Grand Total	\$ 6,448,587	\$ 6,824,897	\$ 6,714,890	\$ 7,661,097	\$ 7,814,772

Per Student Cost	\$ 7,613	\$ 7,973	\$ 8,139	\$ 9,924	\$10,749
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STARR
Reading	NA	65%	67%	68%	
Mathematics	NA	68%	70%	68%	
Writing	NA	NA	NA	NA	
Social Studies	NA	47%	42%	43%	
Science	NA	75%	66%	70%	

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

Walter L. Wilkinson Middle School

DeMark'o Grant, Principal



Wilkinson Vision-Catch Greatness

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	797	724	701	641	656
Student/Teacher Ratio	13.7	14.0	14.0	12.5	
Staff FTE's					
Professional	68.2	64.4	61.5	62.4	
Teachers	58.3	51.6	50.1	51.3	
Professional Support	6.9	9.8	8.4	8.1	
Campus Administration	3	3	3	3.0	
Support					
Educational Aides	8.7	5.7	8.9	7.9	
Total	76.9	70.1	70.4	70.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,697,382	\$ 5,165,771	\$ 4,692,858	\$ 5,656,121	\$ 5,972,416
Contracted Services	171,296	260,320	258,955	464,681	256,842
Supplies and Materials	267,901	378,203	374,800	289,479	370,840
Other Operating Costs	93,139	153,223	45,343	72,135	46,583
Capital Outlay	4,430,650	1,186,138	92,484	294,043	0
Otr Uses/Extra/NonOp				90	0
Grand Total	\$ 9,660,368	\$ 7,143,656	\$ 5,464,441	\$ 6,776,548	\$ 6,646,682

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$	\$	\$ 90	\$ -
Basic	2,373,966	2,861,943	2,396,208	3,145,981	3,201,688
Gifted	57,278	50,227	39,209	18,267	19,197
Career & Technology	87,255	72,646	72,837	165,940	167,233
Special Education	888,013	605,595	535,278	820,146	893,450
Compensatory	202,783	205,793	206,410	192,365	94,073
Bilingual	82,628	8,923	659	5,402	9,636
SCE to Support Title I	246,853	305,614	334,015	278,087	400,209
Athletics	101,349	128,653	91,651	105,206	118,350
Other Instructional	5,620,243	2,904,262	1,788,175	2,045,065	1,742,845
Grand Total	\$ 9,660,368	\$ 7,143,656	\$ 5,464,441	\$ 6,776,548	\$ 6,646,682

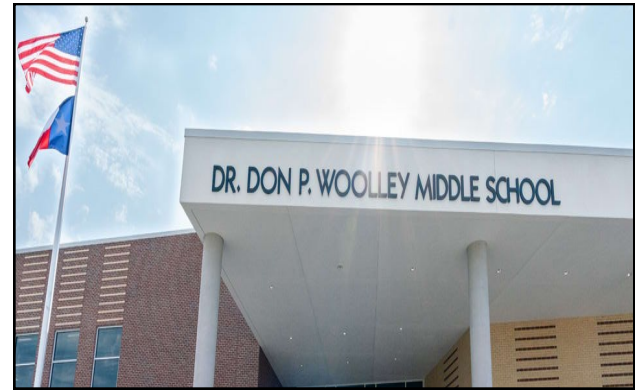
Per Student Cost	\$ 12,121	\$ 9,867	\$ 7,795	\$ 10,572	\$ 10,132
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	69%	73%	70%	
Mathematics	NA	64%	70%	79%	
Writing	NA	NA	NA	NA	
Social Studies	NA	54%	45%	40%	
Science	NA	84%	82%	75%	

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

Woolley Middle School

Kristy Morse, Principal



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	907	887	918	1051	1038
Student/Teacher Ratio	18.1	17.2	18.0	17.8	
Staff FTE's					
Professional	62.8	62.4	63.6	72.4	
Teachers	50.2	51.5	51.2	58.9	
Professional Support	9.6	7.9	9.3	9.5	
Campus Administration	3	3	3.1	4.0	
Support					
Educational Aides	7	8.7	10.7	9	
Total	69.8	71.1	74.3	81.4	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 4,764,922	\$ 5,153,553	\$ 4,961,977	\$ 6,406,663	\$ 6,707,152
Contracted Services	131,354	255,293	258,126	245,665	265,825
Supplies and Materials	318,795	454,757	428,184	475,685	511,895
Other Operating Costs	68,149	165,522	82,296	92,645	86,344
Capital Outlay	3,711,342	3,325	9,205	0	5,460
Grand Total	\$ 8,994,561	\$ 6,032,450	\$ 5,739,787	\$ 7,220,658	\$ 7,576,676

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 2,704,111	\$ 2,969,945	\$ 2,286,238	\$ 3,506,472	\$ 3,688,887
Gifted	-	-	998	2,253	2,363
Career & Technology	110,015	56,492	80,011	83,668	116,300
Special Education	576,267	589,494	849,860	991,061	998,626
Compensatory	178,890	175,460	269,647	213,217	89,597
Bilingual	64,432	4,897	326	10,549	27,764
SCE to Support Title 1	266,854	339,034	326,755	331,819	519,270
Athletics	92,016	134,796	105,475	115,876	114,217
Other Instructional Areas	5,001,977	1,762,333	1,820,478	1,965,743	2,019,652
Grand Total	\$ 8,994,561	\$ 6,032,450	\$ 5,739,787	\$ 7,220,658	\$ 7,576,676

Per Student Cost	\$ 9,917	\$ 6,801	\$ 6,2542	\$ 6,870	\$ 7,299
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	66%	68%	61%	
Mathematics	NA	61%	67%	56%	
Writing	NA	NA	NA	NA	
Social Studies	NA	47%	62%	51%	
Science	NA	69%	78%	66%	

**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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	3099	3089	3065	2871	2756
Student/Teacher Ratio	16.6	17.2	17.1	15.5	
Staff FTE's					
Professional	218.5	212.5	213.5	219.5	
Teachers	186.8	179.6	179.4	185.4	
Professional Support	23.2	23.7	23.7	24.8	
Campus Administration	8.5	9.2	10.4	9.3	
Support					
Educational Aides	16	16.5	14.0	16.8	
Total	234.5	229	227.5	236.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 15,280,176	\$ 18,171,834	\$ 17,263,743	\$ 20,201,253	\$ 21,515,521
Contracted Services	470,617	683,612	697,304	728,191	706,680
Supplies and Materials	883,755	1,020,651	1,022,276	1,040,821	1,366,958
Other Operating Costs	450,839	949,960	642,620	521,135	460,338
Capital Outlay	711,527	1,510,278	17,975,395	26,548,408	6,922,712
				79,510	-
Grand Total	\$ 17,796,914	\$ 22,336,334	\$ 37,601,338	\$ 49,119,318	\$ 30,972,209

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BIDGET
Undefined	\$	\$	\$	\$ 79,510	\$ -
Basic	8,277,319	10,087,663	8,537,399	10,795,134	10,991,700
Gifted	207,773	207,872	159,159	154,085	158,668
Career & Technology	2,198,828	2,038,887	2,112,017	2,109,636	2,240,578
Special Education	1,882,270	1,801,129	1,707,182	2,316,530	2,794,664
Compensatory	439,495	451,104	736,399	276,878	88,900
Bilingual	688	-	-	2,136	24,556
SCE to Support Title I	264,500	385,544	554,325	682,478	1,175,791
High School Allotment	1,085	35,745	-	-	-
College Career & Mil Readiness	52,346	132,024	90,320	70,830	85,974
Athletics	836,919	1,023,260	879,847	981,776	939,168
Other Instructional	3,635,691	6,173,107	22,824,690	31,650,326	12,472,210
Grand Total	\$ 17,796,914	\$ 22,336,334	\$ 37,601,338	\$ 49,119,318	\$ 30,972,209

Per Student Cost	\$ 5,743	\$ 7,231	\$ 12,268	\$ 17,088	\$ 11,238
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	61%	63%	58%	
Mathematics	NA	76%	83%	78%	
Social Studies	NA	84%	88%	93%	
Science	NA	83%	87%	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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	2561	2345	2381	2397	2292
Student/Teacher Ratio	13.8	13.0	13.9	13.6	
Staff FTE's					
Professional	219.9	211.9	206.1	208.5	
Teachers	186.3	179.8	171.5	176.8	
Professional Support	24.5	24.0	26.5	23.6	
Campus Administration	9.1	8.1	8.1	8.1	
Support					
Educational Aides	20.6	15.0	13	17	
Total	240.5	226.9	219.1	225.5	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 14,347,575	\$ 16,281,611	\$ 15,650,740	\$ 17,718,031	\$ 18,153,136
Contracted Services	672,174	792,129	898,977	1,678,188	864,405
Supplies and Materials	951,502	1,071,786	893,507	810,161	1,150,693
Other Operating Costs	378,164	743,291	450,950	407,745	470,246
Capital Outlay	1,006,978	1,245,761	2,797,318	3,940,543	271,568
Other Uses/Extra/NonOp				4,412	0
Grand Total	\$ 17,356,393	\$ 20,134,578	\$ 20,691,492	\$ 24,559,080	\$ 20,910,048

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$ -	\$ -	\$ -	\$ 4,412.00	\$ -
Basic	7,124,228	8,612,755	7,216,672	9,320,275	9,514,220
Gifted	-	77,119	87,073	20,254	6,331
Career & Technology	2,770,922	2,084,217	2,257,987	2,146,058	2,146,082
Special Education	1,806,540	1,837,616	1,808,836	1,844,752	1,978,003
Compensatory	506,172	418,302	587,013	347,132	95,101
Bilingual	47	-	-	-	25,708
Nondisciplinary AEP Basic	-	-	-	-	-
SCE to Support Title I	533,407	507,160	603,402	680,198	1,077,252
High School Allotment	2,172	-3,672	0	0	0
College Career & Mil Readiness	66,213	66,266	80,547	74,201	81,905
Athletics	690,079	1,001,399	851,758	898,859	949,107
Other Instructional	3,856,612	5,533,417	7,198,203	9,222,939	5,036,337
Grand Total	\$ 17,356,392	\$ 20,134,579	\$ 20,691,491	\$ 24,559,080	\$ 20,910,046

Per Student Cost	\$ 6,777	\$ 8,586	\$ 8,690	\$ 10,246	\$ 9,123
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	57%	63%	60%	
Mathematics	NA	76%	78%	77%	
Social Studies	NA	84%	91%	94%	
Science	NA	81%	91%	92%	

Serves Grades 9th-12th

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

North Mesquite High School

Maresa Bailey, Principal



Dream...Believe...Achieve!

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	2415	2169	2083	2097	2093
Student/Teacher Ratio	14.5	14.1	13.7	13.9	
Staff FTE's					
Professional	200.8	182.6	182.4	179.5	
Teachers	166.4	153.6	152.2	151.0	
Professional Support	25.2	21.7	22.8	21.1	
Campus Administration	9.2	7.3	7.4	7.4	
Support					
Educational Aides	18.7	19.8	20.7	27.8	
Total	219.5	202.4	203.1	207.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 14,154,244	\$ 15,730,733	\$ 15,698,534	\$ 17,180,508	\$ 17,482,090
Contracted Services	565,857	690,633	680,938	661,069	652,809
Supplies and Materials	866,238	1,023,371	910,972	1,013,486	1,071,859
Other Operating Costs	433,223	857,597	398,721	577,099	414,758
Capital Outlay	760,275	1,184,936	1,424,839	2,325,627	(1,143,937)
Other Uses/Extra/ Nonop				34,714	0
Grand Total	\$ 16,779,837	\$ 19,487,270	\$ 19,114,003	\$ 21,792,503	\$ 18,477,579

Expenditures by Program Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$ -	\$ -	\$ -	\$ 34,714	\$ -
Basic	7,210,898	8,735,571	7,851,799	8,849,050	8,895,980
Gifted	213,765	182,650	188,586	104,507	112,459
Career & Technology	1,928,728	1,589,403	1,556,903	1,681,824	1,664,336
Special Education	1,904,615	1,858,298	2,189,109	2,700,398	2,687,056
Compensatory	442,000	456,117	594,601	317,606	84,911
Bilingual	112,636	13,031	639	21,971	26,051
SCE to Support Title I	409,479	557,504	430,105	500,684	803,091
High School Allotment	4,664	471	0.00	-0.66	0.00
College Career & Mil Readiness	58,908	72,300	69,899	75,561	82,900
Athletics	766,013	881,516	733,536	863,375	880,987
Other Instructional	3,728,131	5,140,409	5,498,826	6,642,813	3,239,808
Grand Total	\$ 16,779,837	\$ 19,487,270	\$ 19,114,003	\$ 21,792,503	\$ 18,477,579

Per Student Cost	\$ 6,948	\$ 8,984	\$ 9,176	\$ 10,392	\$ 8,828
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	57%	65%	63%	
Mathematics	NA	80%	82%	79%	
Social Studies	NA	86%	92%	95%	
Science	NA	87%	92%	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.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1750	1651	1600	1535	1524
Student/Teacher Ratio	15.3	14.8	14.5	14.0	
Staff FTE's					
Professional	133.2	132.1	132.6	130.4	
Teachers	114.1	111.5	110.4	109.7	
Professional Support	11.8	13.3	14.9	14.6	
Campus Administration	7.3	7.3	7.3	6.1	
Support					
Educational Aides	10	11	9.9	7.7	
Total	143.2	143.1	142.5	138.1	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 9,400,409	\$ 11,379,780	\$ 11,526,303	\$ 12,529,527	\$ 12,672,928
Contracted Services	461,928	591,131	552,639	615,066	570,570
Supplies and Materials	815,353	955,454	834,607	742,321	899,818
Other Operating Costs	381,263	955,660	508,605	776,476	413,414
Capital Outlay	732,197	2,387,616	2,658,317	165,228	85,300
Other Uses/Extra/NonOp				46,582	-
Grand Total	\$ 11,791,150	\$ 16,269,641	\$ 16,080,470	\$ 14,875,200	\$ 14,642,031

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Undefined	\$	\$	\$	\$ 46,582	\$ -
Basic	4,681,590	6,107,732	5,812,465	6,419,610	6,446,939
Gifted	198,285	129,705	89,501	148,211	147,011
Career & Technology	1,681,321	1,403,980	1,429,735	1,448,807	1,511,190
Special Education	1,206,213	1,223,841	1,268,899	1,314,331	1,179,651
Compensatory	271,461	317,269	364,288.38	276,193.72	92,318.12
Bilingual	-	-	-	4,475	9,935
SCE to Support Title I	211,703	236,215	350,729	349,222	574,115
High School Allotment	1,745	-	-	-	-
College Career & Mil Readiness	69,239	84,077	81,174	88,093	95,527
Athletics	762,490	1,052,087	840,352.94	877,014.48	904,528.84
Other Instructional	2,707,103	5,714,734	5,843,326	3,902,660	3,680,816
Grand Total	\$ 11,791,150	\$ 16,269,641	\$ 16,080,470	\$ 14,875,200	\$ 14,642,031

Per Student Cost	\$ 6,738	\$ 9,854	\$ 10,050	\$ 9,691	\$ 9,608
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	67%	74%	70%	
Mathematics	NA	81%	76%	69%	
Social Studies	NA	90%	92%	94%	
Science	NA	91%	93%	91%	

Serves Grades 9th-12th **Information obtained from the TEA PEIMS Standard Report and Munis Accounting

Dr. David Vroonland Vanguard High School

Clinton Elasser, Principal

An Innovative Education Experience

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.



	2020-2021	2021-2022	2022-2023	2023-2024	
Enrollment		802	1182	1592	1605
Student/Teacher Ratio		15.5	15.3	17.3	
Staff FTE's					
Professional		61.4	95.3	109.1	
Teachers		51.6	77.1	92.2	
Professional Support		5.8	13.2	11.9	
Campus Administration		4.0	5.0	5	
Support					
Educational Aides		10.8	1.0	0	
Total		72.2	96.3	109.1	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 198,512	\$ 5,921,085	\$ 7,493,736	\$ 9,700,001	\$ 9,907,593
Contracted Services	17,847	422,904	384,474	332,940	297,900
Supplies and Materials	351,569	694,180	446,847	488,614	688,711
Other Operating Costs	517	109,693	116,559	192,337	104,605
Capital Outlay	24,970,524	12,053,341	224,305	13,869	5,000
Grand Total	\$ 25,538,969	\$ 19,201,202	\$ 8,665,921	\$ 10,727,760	\$ 11,003,809

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ 186	\$ 2,319,375	\$ 2,657,034	\$ 4,318,599	\$ 4,429,953
Gifted	-	-	0	0	1,939
Career & Technology	-	2,267,271	2,669,538	3,035,427	2,939,096
Special Education	-	107,492	160,125	148,561	167,500
Compensatory	-	-	203,455	235,714	83,957
Bilingual	-	-	213	11,704	15,016
SCE to Support Title I	-	180,932	248,003	224,023	459,111
College Career & Mil Readiness	-	-	58,026	72,084	86,891
Other Instructional	25,538,783	14,326,133	2,669,528	2,681,649	2,820,345
Grand Total	\$ 25,538,969	\$ 19,201,202	\$ 8,665,921	\$ 10,727,760	\$ 11,003,809

Per Student Cost	\$ 23,942	\$ 7,332	\$ 6,739	\$ 6,856
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	81%	83%	83%	
Mathematics	NA	91%	95%	93%	
Social Studies	NA	96%	98%	97%	
Science	NA	97%	99%	98%	

Serves Grades 9th-12th **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.



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	2280	2223	2202	2086	1995
Student/Teacher Ratio	15.2	14.7	14.8	14.2	
Staff FTE's					
Professional	177.7	181.2	178.2	176.4	
Teachers	150.2	151.5	148.4	147.0	
Professional Support	20.4	22.5	23.1	22.2	
Campus Administration	7.1	7.2	6.7	7.2	
Support					
Educational Aides	11.9	11.7	9.9	8.9	
Total	189.6	192.9	188.1	185.3	

Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 12,351,800	\$ 15,138,060	\$ 14,623,763	\$ 16,164,017	\$ 16,398,052
Contracted Services	431,203	477,118	436,949	564,721	550,530
Supplies and Materials	879,458	984,077	1,004,524	979,148	1,162,633
Other Operating Costs	403,847	795,207	372,550	569,776	464,343
Capital Outlay	508,445	1,368,723	3,924,492	429,261	262,623
				35,070	0
Grand Total	\$ 14,574,753	\$ 18,763,185	\$ 20,362,278	\$ 18,741,994	\$ 18,838,181

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ -	\$ -	\$ -	\$ 35,070	\$ -
Gifted	6,774,497	8,644,011	7,753,431	8,807,511	8,893,120
Career & Technology	80,011	79,119	49,609	55,703	69,097
Special Education	1,986,654	1,823,128	1,892,286	2,079,566	2,155,384
Compensatory	1,354,993	1,382,096	1,424,916	1,500,105	1,361,441
Bilingual	462,849	455,869	624,157	308,001	96,099
SCE to Support Title I	59	2,431	0	1,457	27,167
High School Allotment	368,043	447,144	424,267	559,309	943,052
College Career & Mil Readiness	54,266	277	0	0	0
Athletics	39,790	72,910	75,052	83,813	94,182
Other Instructional	691,501	876,110	704,996	776,885	878,374
	2,762,090	4,980,091	7,413,564	4,534,573	4,320,265
Grand Total	\$ 14,574,753	\$ 18,763,185	\$ 20,362,278	\$ 18,741,994	\$ 18,838,181

Per Student Cost	\$ 6,392	\$ 8,440	\$ 9,247	\$ 8,985	\$ 9,443
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 STAAR
Reading	NA	57%	62%	60%	
Mathematics	NA	81%	76%	79%	
Social Studies	NA	87%	92%	97%	
Science	NA	84%	91%	93%	

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!



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	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 By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,285,170	\$ 2,584,209	\$ 2,522,420	\$ 2,849,445	\$ 3,117,605
Contracted Services	45,904	110,767	92,680	110,842	114,600
Supplies and Materials	90,014	70,778	28,009	57,550	73,106
Other Operating Costs	61,279	91,250	12,698	15,223	34,238
Capital Outlay	90,419	2,863,417	8,853,311	1,090,528	3,897,622
Grand Total	\$ 2,572,786	\$ 5,720,420	\$ 11,509,118	\$ 4,123,588	\$ 7,237,171

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ -	\$ 25,292	\$ 1,870	\$ -	\$ 2,000
Career & Technology	74	-	575	44,691	8,300
Special Education	192,811	197,148	91,434	198,641	351,776
Bilingual	12	-	0	0	0
Nondisciplinary AEP Basic	2,121,118	2,325,538	2,259,262	2,406,752	2,596,015
Nondisciplinary AEP Supplies	-	-	0	0	0
Disciplinary AEP Basic	-	-	0	0	0
SCE to Support Title 1	-	4,368	0	0	0
Other Instruction Area	258,772	3,168,075	9,155,977	1,473,504	4,279,080
Grand Total	\$ 2,572,786	\$ 5,720,420	\$ 11,509,118	\$ 4,123,588	\$ 7,237,171

Per Student Cost	\$ -	\$ -	\$ -	\$ -	\$ -
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Assessment Results	2021 STAAR	2022 STAAR	2023 STAAR	2024 STAAR	2025 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 By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 2,094,205	\$ 2,231,014	\$ 2,407,743	\$ 2,704,295	\$ 2,859,783
Contracted Services	49,103	55,732	97,929	38,350	37,300
Supplies and Materials	30,950	111,709	96,214	111,765	137,935
Other Operating Costs	53,917	80,801	3,934	6,177	9,389
Capital Outlay	171,338	12,796,407	5,348,137	542,637	1,584,446
Grand Total	\$ 2,399,515	\$ 15,275,662	\$ 7,953,957	\$ 3,403,225	\$ 4,628,852

Expenditures by Intent	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Basic	\$ -	\$ -	\$ -	\$ -	\$ 1,900
Career & Technology	-	18,592	8,641	5,733	0
Special Education	82	-	0	0	399,660
Compensatory	321,072	370,167	348,329	365,991	0
Bilingual	-	-	0	0	0
Nondisplinary AEP Basic	-	-	0	0	0
Disciplinary AEP Basic	1,794,936	1,782,531	1,908,378	2,176,565	2,320,127
SCE to Support Title 1	-	-	0	0	0
Other Instruction Area	283,424	13,104,373	5,688,609	854,936	1,907,165
Grand Total	\$ 2,399,515	\$ 15,275,662	\$ 7,953,957	\$ 3,403,225	\$ 4,628,852

**Disciplinary Placements

Athletics

Kody Groves, Athletic Director



Expenditures By Character	2021 AUDITED	2022 AUDITED	2023 AUDITED	2024 UNAUDITED	2025 BUDGET
Payroll Costs	\$ 3,331,350	\$ 4,810,330	\$ 4,835,055	\$ 4,763,209	\$ 4,871,223
Contracted Services	519,722	501,022	456,908	559,140	594,850
Supplies & Materials	1,173,279	871,699	1,157,235	1,182,818	1,512,000
Other Operating Cost	1,029,366	1,586,928	1,118,177	1,744,362	2,266,250
Capital Outlay	98,673	78,945	166,696	214,956	66,500
Total	\$ 6,152,388	\$ 7,848,924	\$ 7,734,072	\$ 8,464,485	\$ 9,310,823



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.



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.

AYO - A name rooted in a Yoruban word meaning "great joy," is our innovative approach to tailoring learning at Mesquite ISD. It goes beyond standardized education to focus on what truly matters, igniting a child's unique passions and aptitudes, because each student has unique value and infinite promise.

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 e3xpenditures, 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.