

**Budget Summary Report for SAN FELIPE-DEL RIO CONS ISD**

2023 - 2024 Actual Budget				2024 - 2025 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>				<b>Instruction</b>			
11	Instruction	\$54,987,390	\$5,699	11	Instruction	\$54,257,371	\$5,611
12	Instructional Resources, Media Services	\$1,860,755	\$193	12	Instructional Resources, Media Services	\$1,810,611	\$187
13	Curriculum Development & Staff Development	\$1,573,679	\$163	13	Curriculum Development & Staff Development	\$1,503,071	\$155
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$58,421,823</b>	<b>\$6,055</b>		<b>Total:</b>	<b>\$57,571,052</b>	<b>\$5,954</b>
<b>Instructional Support</b>				<b>Instructional Support</b>			
21	Instructional Leadership	\$2,412,606	\$250	21	Instructional Leadership	\$2,294,838	\$237
23	School Leadership	\$6,010,827	\$623	23	School Leadership	\$5,857,042	\$606
31	Guidance & Counseling, Evaluation	\$5,358,227	\$555	31	Guidance & Counseling, Evaluation	\$5,102,610	\$528
32	Social Work Services	\$320,435	\$33	32	Social Work Services	\$308,086	\$32
33	Health Services	\$1,582,914	\$164	33	Health Services	\$1,509,055	\$156
36	Co-curricular/ Extra-curricular Activities	\$3,509,368	\$364	36	Co-curricular/ Extra-curricular Activities	\$3,398,942	\$351
	<b>Total</b>	<b>\$19,194,378</b>	<b>\$1,989</b>		<b>Total</b>	<b>\$18,470,572</b>	<b>\$1,910</b>
							\$0
<b>Central Administration</b>				<b>Central Administration</b>			\$0
41	General Administration	\$4,541,650	\$471	41	General Administration	\$4,524,295	\$468
41	Publish Required Notices	\$12,635	\$1	41	Publish Required Notices	\$10,300	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$22,225	\$2	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$22,350	\$2
	<b>Total:</b>	<b>\$4,576,510</b>	<b>\$474</b>		<b>Total:</b>	<b>\$4,556,945</b>	<b>\$471</b>
<b>District Operations</b>				<b>District Operations</b>			
51	Plant Maintenance & Operations	\$21,153,750	\$2,193	51	Plant Maintenance & Operations	\$14,118,259	\$1,460
52	Security and Monitoring	\$4,081,411	\$423	52	Security and Monitoring	\$2,810,470	\$291
53	Data Processing	\$3,415,015	\$354	53	Data Processing	\$3,217,247	\$333
34	Student Transportation	\$4,374,532	\$453	34	Student Transportation	\$3,520,860	\$364
35	Food Services	\$215,627	\$22	35	Food Services	\$16,961	\$2
	<b>Total:</b>	<b>\$33,240,336</b>	<b>\$3,445</b>		<b>Total:</b>	<b>\$23,683,797</b>	<b>\$2,449</b>
<b>Debt Service</b>				<b>Debt Service</b>			
71	Debt Service	\$1,649,483	\$171	71	Debt Service	\$1,758,483	\$182
<b>Other</b>				<b>Other</b>			
61	Community Service	\$201,901	\$21	61	Community Service	\$186,491	\$19
81	Facilities Acquisition and Construction	\$4,154,425	\$431	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public Schools	\$0	\$0	91	Contracted Instructional Services Between Public Schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$739,334	\$77	99	Inter-government charges not Defined in Other codes	\$756,000	\$78
	<b>Total:</b>	<b>\$5,095,660</b>	<b>\$528</b>		<b>Total:</b>	<b>\$942,491</b>	<b>\$97</b>

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The \_\_\_\_\_ will hold a public meeting at \_\_\_\_\_ in \_\_\_\_\_

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

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

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

**School Debt Service Tax**  
**Approved by Local Voters**    \$ \_\_\_\_\_ / \$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

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

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

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

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

\* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\* "New property" is defined by Tax Code Section 26.012(17).  
 \*\*\* "Taxable value" is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

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

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

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

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

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

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

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

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

**Fund Balances**

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

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

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

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

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