



CARRIZO SPRINGS

CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

2023 – 2024 PROPOSED BUDGET

August 15, 2023

2023 – 2024 BUDGET PARAMETERS

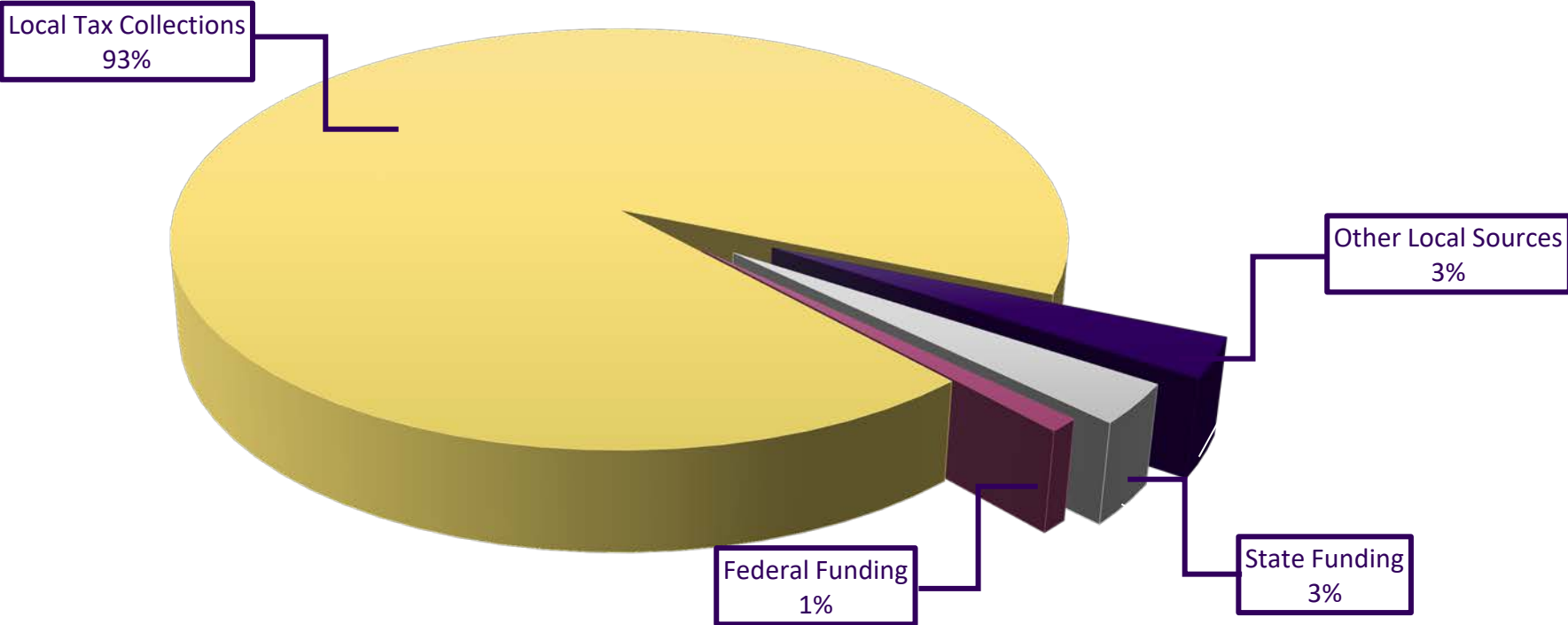
	2020-2021	2021-2022	2022-2023	v1 2023-2024	v2 2023-2024
Enrollment (ADA)	1,850.1	1,722.6	1,665.7	1,655.0	1,655.0
Property Value Change	-4.6%	-15.9%	42.9%	10.4%	10.4%
Tax Collection Rate (Excluding Delinquent Taxes)	100.0%	99.2%	99.9%	99.0%	99.0%
M&O Tax Rate	0.9764	0.9734	0.9746	0.6951	0.7151
I&S Tax Rate	0.0442	0.0518	0.0361	0.1350	0.1350
Total Tax Rate	1.0206	1.0252	1.0107	0.8301	0.8501



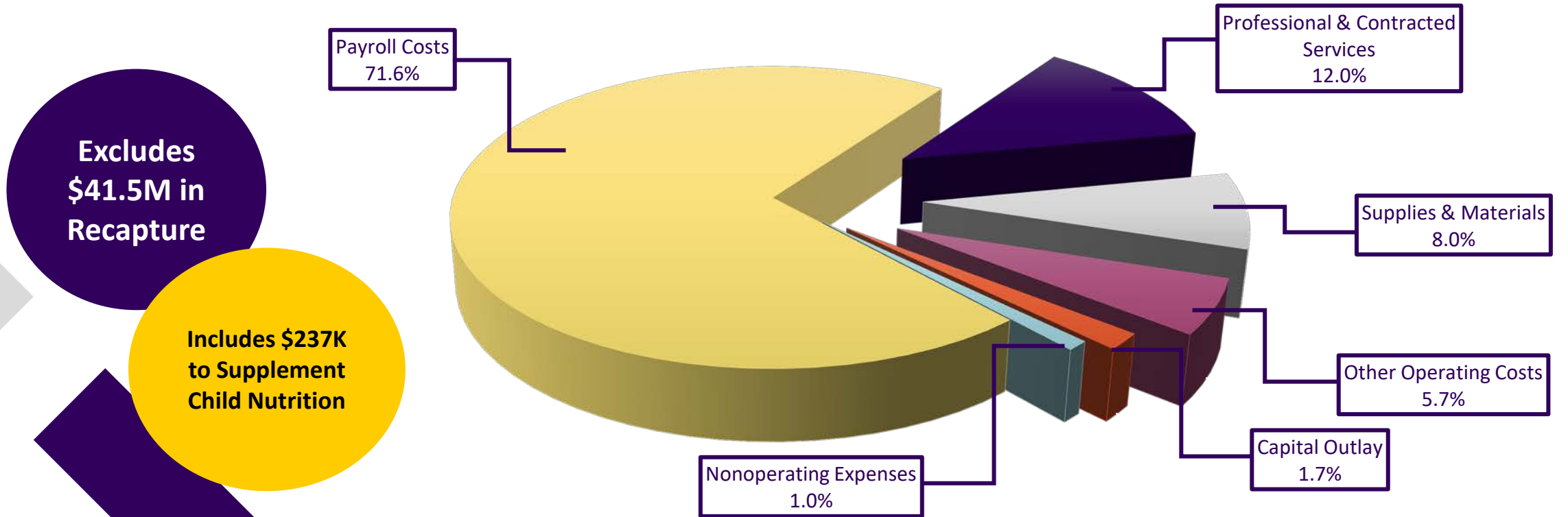
GENERAL FUND BUDGET

GENERAL FUND REVENUES

2023 – 2024
Budgeted



2023-2024 BREAKDOWN BY OBJECT

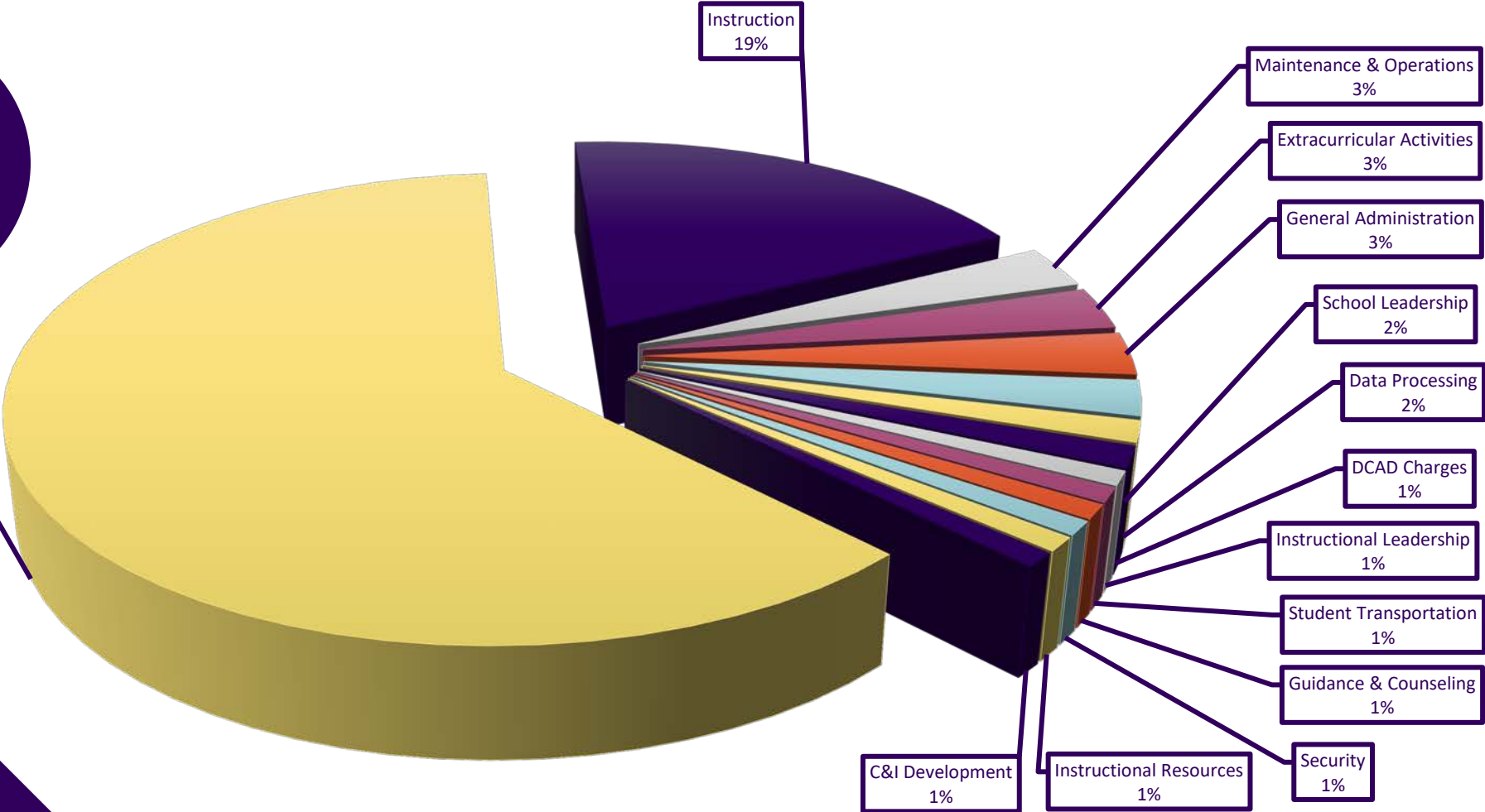


2023-2024 BREAKDOWN BY FUNCTION



51% Dedicated to Instruction (Net of Recapture)

Recapture 61%



GENERAL FUND COMPARISON

		2022-2023 Original Budget	v1 2023-2024 Proposed Budget	Increase/(Decrease)	v2 2023-2024 Proposed Budget	Increase/(Decrease)
REVENUES:						
57XX	Local	79,770,426	64,004,710	(15,765,716)	65,785,207	(13,985,219)
58XX	State	1,988,791	1,914,277	(74,514)	1,914,277	(74,514)
59XX	Federal	235,000	446,159	211,159	446,159	211,159
TOTAL REVENUE		81,994,217	66,365,146	(15,629,071)	68,145,643	(13,848,574)
EXPENDITURES:						
				Increase/(Decrease)		Increase/(Decrease)
61XX	Payroll Costs	18,144,489	17,789,625	(354,865)	18,851,469	706,980
62XX	Professional & Contracted Services	60,331,338	44,506,579	(15,824,759)	44,517,261	(15,814,077)
63XX	Supplies & Materials	2,135,544	1,993,344	(142,200)	1,993,344	(142,200)
64XX	Other Operating Costs	1,385,330	1,418,165	32,835	1,418,165	32,835
66XX	Capital Outlay	529,920	420,000	(9,920)	420,000	(9,920)
89XX	Nonoperating Expenses	230,845	237,433	6,588	237,433	6,588
TOTAL EXPENDITURES		82,757,466	66,365,146	(16,292,320)	67,437,672	(15,319,794)
REVENUE OVER EXPENDITURES		(763,249)	- 0 -		707,971	



CHILD NUTRITION BUDGET

CHILD NUTRITION COMPARISON

		2022-2023 Original Budget	2023-2024 Proposed Budget	Increase/(Decrease)
REVENUES:				
57XX	Local	54,750	41,700	(13,050)
58XX	State	47,402	78,449	31,047
59XX	Federal	1,854,423	1,797,097	(57,326)
79XX	Other Resources	230,845	237,433	6,588
TOTAL REVENUE		2,187,421	2,154,679	(32,741)
EXPENDITURES:				
				Increase/(Decrease)
61XX	Payroll Costs	592,249	1,071,299	479,050
62XX	Professional & Contracted Services	1,431,972	8,000	(1,423,972)
63XX	Supplies & Materials	161,200	1,032,880	871,680
64XX	Other Operating Costs	2,000	7,500	5,500
66XX	Capital Outlay		35,000	35,000
TOTAL EXPENDITURES		2,187,421	2,154,679	(32,741)
REVENUE OVER EXPENDITURES		- 0 -	- 0 -	



DEBT SERVICE BUDGET

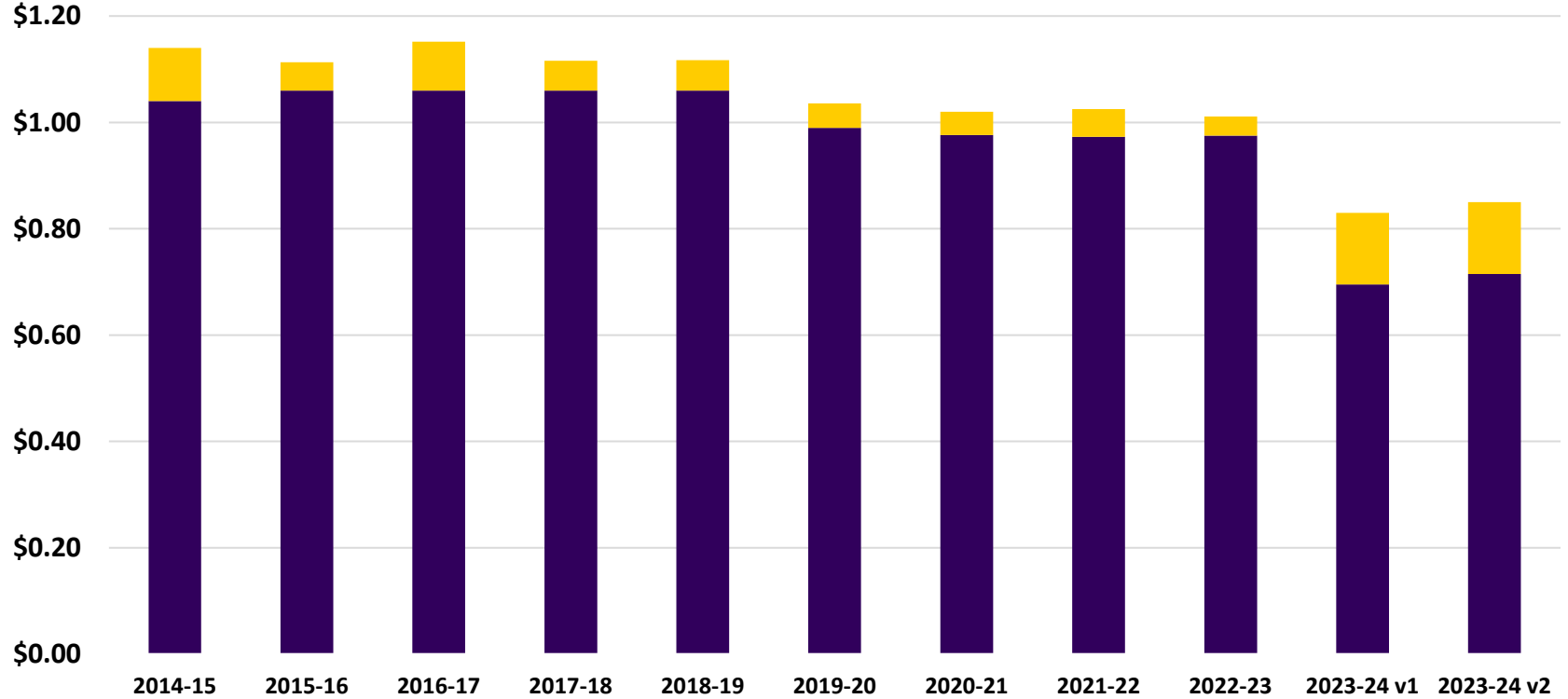
DEBT SERVICE COMPARISON

		2022-2023 Original Budget	2023-2024 Proposed Budget	Increase/(Decrease)
REVENUES:				
57XX	Local	2,956,484	12,111,611	9,155,127
TOTAL REVENUE		2,956,484	12,111,611	9,155,127
EXPENDITURES:				Increase/(Decrease)
65XX	Debt Service	2,956,484	12,111,611	9,155,127
TOTAL EXPENDITURES		2,956,484	12,111,611	9,155,127
REVENUE OVER EXPENDITURES		- 0 -	- 0 -	



TAX INFORMATION

TAX RATE HISTORY



M&O	1.040	1.060	1.060	1.060	1.060	0.990	0.976	0.973	0.975	0.695	0.715
I&S	0.100	0.053	0.092	0.056	0.057	0.046	0.044	0.052	0.036	0.135	0.135
TOTAL	1.140	1.113	1.152	1.116	1.117	1.036	1.020	1.025	1.011	0.830	0.850

TAX RATE COMPARISON

	2022 Tax Rate Adopted	2023 Tax Rate Published
MCR	0.8046	0.6351
Golden Pennies	0.0600	0.0600
Additional Golden Pennies	0.0200	0.0200
Copper Pennies	0.0900	- 0 -
TOTAL M&O RATE	\$ 0.9746	\$ 0.7151
I&S	0.0361	0.0350
Increase/(Decrease)	- 0 -	0.1000
TOTAL I&S RATE	\$ 0.0361	\$ 0.1350
TOTAL TAX RATE	\$ 1.0107	\$ 0.8501
Change in Tax Rate from Prior Year	\$ (0.0145)	\$ (0.1606)



COMBINED BUDGET

		M&O Rate .69510		I&S Rate .13500	Total Tax Rate 0.83010
		GENERAL FUND	CHILD NUTRITION	DEBT SERVICE	TOTAL
REVENUES:					
57XX	Local Sources	\$ 64,004,710	\$ 41,700	\$ 12,111,611	\$ 76,158,021
58XX	State Programs	1,914,277	78,449	-	1,992,726
59XX	Federal Programs	446,159	1,797,097	-	2,243,256
79XX	Other Resources	-	237,433	-	237,433
TOTAL REVENUE		\$ 66,365,146	\$ 2,154,679	\$ 12,111,611	\$ 80,631,436
EXPENDITURES:					
BY OBJECT					
61XX	Payroll Costs	\$ 17,789,625	\$ 1,071,299	\$ -	\$ 18,860,924
62XX	Professional & Contracted Services	44,506,579	8,000	-	44,514,579
63XX	Supplies & Materials	1,993,344	1,032,880	-	3,026,224
64XX	Other Operating Costs	1,418,165	7,500	-	1,425,665
65XX	Debt Service	-	-	12,111,611	12,111,611
66XX	Capital Outlay - Land, Buildings & Equipment	420,000	35,000	-	455,000
89XX	Other Uses & Nonoperating Expenses	237,433	-	-	237,433
TOTAL BY OBJECT		\$ 66,365,146	\$ 2,154,679	\$ 12,111,611	\$ 80,631,436
BY FUNCTION					
00	Other Resources	\$ 237,433	\$ -	\$ -	\$ 237,433
11	Instruction	12,676,759	-	-	12,676,759
12	Instructional Resources	312,571	-	-	312,571
13	Curriculum & Instructional Development	299,864	-	-	299,864
21	Instructional Leadership	640,438	-	-	640,438
23	School Leadership	1,609,401	-	-	1,609,401
31	Guidance, Counseling & Evaluation Services	630,358	-	-	630,358
32	Social Work Services	74,282	-	-	74,282
33	Health Services	239,717	-	-	239,717
34	Student Transportation	669,507	-	-	669,507
35	Food Services	63,083	2,154,679	-	2,217,762
36	Extracurricular Activities	1,736,395	-	-	1,736,395
41	General Administration	1,796,450	-	-	1,796,450
51	Facilities Maintenance & Operations	1,702,352	-	-	1,702,352
52	Security & Monitoring Services	574,650	-	-	574,650
53	Data Processing Services	820,202	-	-	820,202
61	Community Services	5,000	-	-	5,000
71	Debt Service	-	-	12,111,611	12,111,611
81	Facilities Acquisition & Construction	-	-	-	-
91	TEC Chapter 49	41,507,955	-	-	41,507,955
93	Payments to Fiscal Agent of SSA	50,000	-	-	50,000
99	Other Intergovernmental Charges	718,729	-	-	718,729
TOTAL BY FUNCTION		\$ 66,365,146	\$ 2,154,679	\$ 12,111,611	\$ 80,631,436
Net of Recapture		\$ 24,857,191	\$ 2,154,679	\$ 12,111,611	\$ 39,123,481
Revenues Over Expenditures		\$ -	\$ -	\$ -	\$ -

NOTES:
Amounts do not reflect any teacher step increase, or salary increases.

		M&O Rate 0.71510	CHILD NUTRITION	I&S Rate 0.13500	Total Tax Rate 0.85010
		GENERAL FUND	CHILD NUTRITION	DEBT SERVICE	TOTAL
REVENUES:					
57XX	Local Sources	\$ 65,785,207	\$ 41,700	\$ 12,111,611	\$ 77,938,518
58XX	State Programs	1,914,277	78,449	-	1,992,726
59XX	Federal Programs	446,159	1,797,097	-	2,243,256
79XX	Other Resources	-	237,433	-	237,433
TOTAL REVENUE		\$ 68,145,643	\$ 2,154,679	\$ 12,111,611	\$ 82,411,933
EXPENDITURES:					
BY OBJECT					
61XX	Payroll Costs	\$ 18,851,469	\$ 1,071,299	\$ -	\$ 19,922,768
62XX	Professional & Contracted Services	44,517,261	8,000	-	44,525,261
63XX	Supplies & Materials	1,993,344	1,032,880	-	3,026,224
64XX	Other Operating Costs	1,418,165	7,500	-	1,425,665
65XX	Debt Service	-	-	12,111,611	12,111,611
66XX	Capital Outlay - Land, Buildings & Equipment	420,000	35,000	-	455,000
89XX	Other Uses & Nonoperating Expenses	237,433	-	-	237,433
TOTAL BY OBJECT		\$ 67,437,672	\$ 2,154,679	\$ 12,111,611	\$ 81,703,962
BY FUNCTION					
00	Other Resources	\$ 237,433	\$ -	\$ -	\$ 237,433
11	Instruction	13,259,977	-	-	13,259,977
12	Instructional Resources	324,282	-	-	324,282
13	Curriculum & Instructional Development	299,864	-	-	299,864
21	Instructional Leadership	680,477	-	-	680,477
23	School Leadership	1,709,953	-	-	1,709,953
31	Guidance, Counseling & Evaluation Services	652,093	-	-	652,093
32	Social Work Services	79,271	-	-	79,271
33	Health Services	247,377	-	-	247,377
34	Student Transportation	696,708	-	-	696,708
35	Food Services	114,816	2,154,679	-	2,269,495
36	Extracurricular Activities	1,750,663	-	-	1,750,663
41	General Administration	1,845,582	-	-	1,845,582
51	Facilities Maintenance & Operations	1,805,549	-	-	1,805,549
52	Security & Monitoring Services	600,349	-	-	600,349
53	Data Processing Services	840,911	-	-	840,911
61	Community Services	5,000	-	-	5,000
71	Debt Service	-	-	12,111,611	12,111,611
81	Facilities Acquisition & Construction	-	-	-	-
91	TEC Chapter 49	41,518,637	-	-	41,518,637
93	Payments to Fiscal Agent of SSA	50,000	-	-	50,000
99	Other Intergovernmental Charges	718,729	-	-	718,729
TOTAL BY FUNCTION		\$ 67,437,672	\$ 2,154,679	\$ 12,111,611	\$ 81,703,962
Net of Recapture		\$ 25,919,035	\$ 2,154,679	\$ 12,111,611	\$ 40,185,325
Revenues Over Expenditures		\$ 707,971	\$ -	\$ -	\$ -

NOTES:
Teacher Step Increase: \$85,606
Equity Adjustment: \$104,354
5% of Midpoint DW: \$871,684



QUESTIONS
