

**La Feria Independent School District
Final Proposed Budget
Projected Revenue
2022-2023**

As of 05/31/2022

OBJECT CODE	SOURCE	2020-2021 REVENUE BUDGETED	2020-2021 REVENUE RECEIVED	2021-2022 REVENUE BUDGETED	2021-2022 REVENUE RECEIVED	2022-2023 REVENUE PROPOSED	PERCENTAGE OF TOTAL REVENUE
5700	Local	\$ 4,653,515	\$ 5,287,184	\$ 4,934,982	\$ 5,095,646	\$ 5,253,500	16.28%
5800	State	\$ 27,830,651	\$ 28,193,542	\$ 27,310,179	\$ 22,362,681	\$ 26,509,738	82.17%
5900	Federal	\$ 600,000	\$ 934,629	\$ 550,000	\$ 519,341	\$ 500,000	1.55%
		\$ 33,084,166	\$ 34,415,355	\$ 32,795,161	\$ 27,977,668	\$ 32,263,238	100.00%

**La Feria Independent School District
Revenue Projections Breakdown
2022-2023**

SOURCE	LOCAL	STATE	FEDERAL	Notes/Comments
	5700	5800	5900	
Taxes	\$ 5,100,000			Property Taxes
Investment Income	\$ 10,000			Interest Earnings
Indirect Costs	\$ 100,000			Indirect Costs is revenue received through Federal Programs
Gate Receipts	\$ 35,000			Gate Receipts is money from games
Tuition	\$ 8,500			Money we receive from Pre-K tuition
Fund Balance	\$ -			
State (FSP)		\$ 23,819,487		State Payments
State (ASF)		\$ 1,192,904		State Payments
State TRS On Behalf		\$ 1,497,347		State portion of TRS
SHARS			\$ 500,000	Money received through SHARS
	\$ 5,253,500	\$ 26,509,738	\$ 500,000	

Total Revenue Projections	\$ 32,263,238	
Fuel Tanks	\$ 110,000	Paid from fund balance
Total Budget Allocation	\$ 32,373,238	

**La Feria Independent School District
Tax Rate History
For the Last 5 Fiscal Years**

Year	M&O	I&S	Total
2022-2023 (Proposed)*	0.950000	0.181198	1.131198
2021-2022	0.960300	0.195447	1.155747
2020-2021	1.030700	0.177470	1.208170
2019-2020	1.068350	0.186000	1.254350
2018-2019	1.170000	0.129100	1.299100

*Tax rate for 2022-2023 will be adopted in September 2022.

**La Feria Independent School District
Federal Program Awards
2022-2023**

Fund	Program/Grant Description	Awarded Amount
211	Title I Part A - Improving Basic Programs*	\$ 1,333,721
212	Title I Part C - Migrant*	\$ 165,343
224	IDEA-B Formula - Special Education*	\$ 556,599
225	IDEA-B Preschool*	\$ 9,441
244	Perkins V: Strengthening CTE for 21st Century*	\$ 47,678
255	Title II Part A - Supporting Effective Instruction*	\$ 169,609
263	Title III Part A - ELA/Bilingual*	\$ 41,527
289	Title IV Part A, Subpart 1*	\$ 101,486
206	2021-2024 ARP Homeless II Grant	\$ 77,588
279	TCLAS - ESSER III	\$ 491,000
281	CRRSA ESSER II	\$ 5,314,702
282	ARP ESSER III	\$ 11,939,921
282	TCLAS High Quality After-School	\$ 637,500
284	IDEA-B Formula ARP - Special Education	\$ 148,035
285	IDEA-B Preschool ARP	\$ 9,026
	Total Federal Programs Awarded Amount	\$ 21,043,176

*Planning Amounts

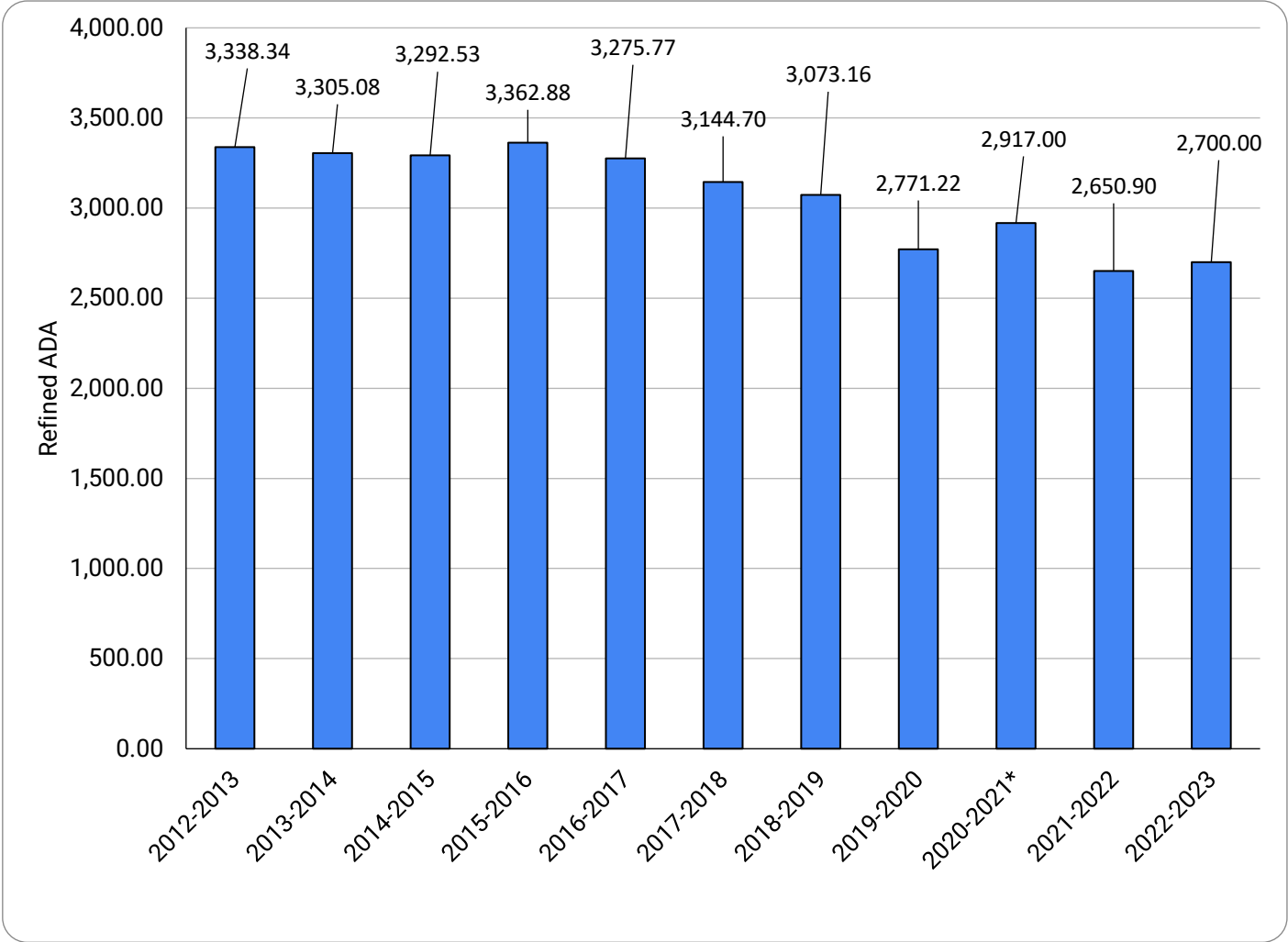
As of 04/30/2022

Fund	Program/Grant Description	Amount Available
281	CRRSA ESSER II	\$ 5,232,177
282	ARP ESSER III	\$ 6,002,859
		\$ 11,235,036

La Feria Independent School District

Average Daily Attendance

For the Past 10 School Years



School Year	Refined ADA	Enrollment
2012-2013	3,338.34	3,712
2013-2014	3,305.08	3,615
2014-2015	3,292.53	3,602
2015-2016	3,362.88	3,647
2016-2017	3,275.77	3,565
2017-2018	3,144.70	3,412
2018-2019	3,073.16	3,320
2019-2020	2,771.22	3,230
2020-2021*	2,917.00	3,080
2021-2022	2,650.90	2,943
2022-2023	2,700.00	2,943

District Basic Allotment:
 1 Student = \$6,160

***Hold Harmless:**

Based on historical data TEA has calculated and established a minimum threshold for all school districts in the state. For La Feria ISD the Hold Harmless is 2917. The state will fund at this amount even if the district dips below it.

La Feria Independent School District
Final Proposed Budget
Projected Expenses
By Function Code
2022-2023

	Function	2020-2021 BUDGET	2020-2021 ACTUAL EXPENSES	2021-2022 BUDGET	2021-2022 ACTUAL EXPENSES	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
11	Instruction	\$ 17,022,231	\$ 16,674,290	\$ 17,887,096	\$ 17,032,032	\$ 15,621,204	48.26%
12	Library/Media	\$ 359,830	\$ 342,682	\$ 363,209	\$ 330,708	\$ 347,155	1.07%
13	Staff Development	\$ 145,255	\$ 76,370	\$ 172,320	\$ 119,694	\$ 149,000	0.46%
21	Instructional Leadership	\$ 909,941	\$ 855,025	\$ 1,088,014	\$ 887,667	\$ 920,630	2.84%
23	School Leadership	\$ 2,340,105	\$ 2,338,252	\$ 2,100,792	\$ 1,987,130	\$ 2,103,321	6.50%
31	Counseling/Eval	\$ 888,074	\$ 871,935	\$ 899,181	\$ 838,390	\$ 793,741	2.45%
32	Social Services	\$ 83,736	\$ 13,542	\$ 5,300	\$ 2,259	\$ 2,000	0.01%
33	Health Services	\$ 336,819	\$ 333,874	\$ 319,056	\$ 226,357	\$ 353,706	1.09%
34	Transportation	\$ 959,935	\$ 882,839	\$ 760,462	\$ 594,492	\$ 1,285,041	3.97%
36	Extracurricular	\$ 1,621,231	\$ 1,454,886	\$ 2,017,712	\$ 1,728,057	\$ 1,931,819	5.97%
41	Administration	\$ 1,436,133	\$ 1,397,389	\$ 1,431,471	\$ 1,419,660	\$ 1,724,265	5.32%
41	Lobbying*	\$ -	\$ -	\$ -	\$ -	\$ 1,500	0.01%
51	Maintenance	\$ 5,479,657	\$ 5,006,278	\$ 3,908,572	\$ 3,440,121	\$ 5,350,561	16.53%
52	Security	\$ 41,575	\$ 23,863	\$ 35,000	\$ 27,085	\$ 50,000	0.15%
53	Data Processing/Technology	\$ 970,002	\$ 738,104	\$ 1,300,966	\$ 874,558	\$ 1,115,219	3.44%
61	Community Services	\$ 33,600	\$ 14,407	\$ 41,450	\$ 30,704	\$ 43,400	0.13%
71	Debt Service	\$ 363,042	\$ 358,373	\$ 365,400	\$ 359,638	\$ 368,676	1.14%
81	Construction	\$ 788,000	\$ 699,372	\$ 1,370,000	\$ 1,258,480	\$ 110,000	0.34%
95	JJAEP	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 12,000	0.04%
99	General	\$ 88,000	\$ 82,664	\$ 90,000	\$ 76,645	\$ 90,000	0.28%
89	Transfers Out	\$ -	\$ 381,606	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 33,872,166	\$ 32,545,750	\$ 34,161,001	\$ 31,233,678	\$ 32,373,238	100.00%

* Section 140.0045 of the Texas Local Government Code requires public school districts to include a line item regarding lobbying expenditures in their proposed budgets for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code."

La Feria Independent School District
Final Proposed Budget
Projected Expenses
By Object Category Code
2022-2023

OBJECT CODE		2020-2021 BUDGET	2020-2021 ACTUAL EXPENSES	2021-2022 BUDGET	2021-2022 ACTUAL EXPENSES	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
6100	Salaries	\$ 25,256,030	\$ 24,472,864	\$ 23,702,466	\$ 21,147,780	\$ 24,357,942	75.23%
6200	Contracted Services	\$ 3,133,362	\$ 2,548,152	\$ 3,258,453	\$ 2,901,760	\$ 2,873,500	8.88%
6300	Supplies & Materials	\$ 3,176,270	\$ 3,100,770	\$ 3,848,866	\$ 3,689,024	\$ 3,036,600	9.38%
6400	Other Misc Operating	\$ 1,120,002	\$ 748,390	\$ 1,595,816	\$ 1,440,815	\$ 1,516,520	4.68%
6500	Debt Service	\$ 363,042	\$ 358,373	\$ 365,400	\$ 359,638	\$ 368,676	1.14%
6600	Capital Outlay	\$ 823,460	\$ 935,595	\$ 1,390,000	\$ 1,694,661	\$ 220,000	0.68%
7900	Other/Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8900	Other/Transfers Out	\$ -	\$ 381,606	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 33,872,166	\$ 32,545,750	\$ 34,161,001	\$ 31,233,678	\$ 32,373,238	100.00%

La Feria Independent School District
Final Proposed Budget
Food Service
2022-2023

PROJECTED REVENUE

OBJECT CODE		2020-2021 BUDGET	2020-2021 ACTUAL REVENUE	2021-2022 BUDGET	2021-2022 ACTUAL REVENUE	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
5700	Local	\$ 150,000	\$ 10,378	\$ 105,000	\$ 23,646	\$ 75,000	2.85%
5800	State	\$ 68,914	\$ 19,941	\$ 75,000	\$ -	\$ 25,000	0.95%
5900	Federal	\$ 2,581,086	\$ 1,826,042	\$ 2,439,955	\$ 2,827,518	\$ 2,530,000	96.20%
		\$ 2,800,000	\$ 1,856,361	\$ 2,619,955	\$ 2,851,164	\$ 2,630,000	100.00%

PROJECTED EXPENSES BY FUNCTIONAL CATEGORY

FUNCTION CODE		2020-2021 BUDGET	2020-2021 ACTUAL EXPENSES	2021-2022 BUDGET	2021-2022 ACTUAL EXPENSES	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
35	Food Service	\$ 2,500,000	\$ 2,184,695	\$ 2,339,755	\$ 2,175,211	\$ 2,330,000	88.59%
51	Maintenance	\$ 297,000	\$ 214,821	\$ 277,200	\$ 187,276	\$ 297,000	11.30%
71	Debt	\$ 3,000	\$ 1,497	\$ 3,000	\$ 2,827	\$ 3,000	0.11%
79	Transfers In	\$ -	\$ 381,606	\$ -	\$ -	\$ -	
		\$ 2,800,000	\$ 2,782,618	\$ 2,619,955	\$ 2,365,314	\$ 2,630,000	100.00%

PROJECTED EXPENSES BY OBJECT CATEGORY

OBJECT CODE		2020-2021 BUDGET	2020-2021 ACTUAL EXPENSES	2021-2022 BUDGET	2021-2022 ACTUAL EXPENSES	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
6100	Salaries	\$ 1,045,000	\$ 1,022,230	\$ 1,010,824	\$ 964,398	\$ 1,100,000	41.83%
6200	Prof Services	\$ 301,500	\$ 219,564	\$ 271,500	\$ 146,802	\$ 268,000	10.19%
6300	Supplies	\$ 1,371,500	\$ 1,110,209	\$ 1,248,631	\$ 1,146,552	\$ 1,168,000	44.41%
6400	Travel/Other	\$ 23,000	\$ 16,548	\$ 36,000	\$ 27,020	\$ 36,000	1.37%
6500	Debt	\$ 3,000	\$ 1,497	\$ 3,000	\$ 2,827	\$ 3,000	0.11%
6600	Capital Outlay	\$ 56,000	\$ 30,966	\$ 50,000	\$ 77,714	\$ 55,000	2.09%
7900	Transfers In	\$ -	\$ 381,606	\$ -	\$ -	\$ -	
	TOTAL	\$ 2,800,000	\$ 2,782,618	\$ 2,619,955	\$ 2,365,314	\$ 2,630,000	100.00%

**La Feria Independent School District
Final Proposed Budget
Debt Service
2022-2023**

PROJECTED REVENUE

OBJECT CODE		2020-2021 BUDGET	2020-2021 ACTUAL REVENUE	2021-2022 BUDGET	2021-2022 ACTUAL REVENUE	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
5700	Local	\$ 835,610	\$ 843,832	\$ 835,610	\$ 790,480	\$ 956,206	56.11%
5800	State	\$ 1,119,390	\$ 982,572	\$ 1,119,390	\$ 69,564	\$ 747,994	43.89%
		\$ 1,955,000	\$ 1,826,404	\$ 1,955,000	\$ 860,044	\$ 1,704,200	100.00%

PROJECTED EXPENSES BY FUNCTIONAL CATEGORY

FUNCTION CODE	Debt	2020-2021 BUDGET	2020-2021 ACTUAL EXPENSE	2021-2022 BUDGET	2021-2022 ACTUAL EXPENSES	2022-2023 PROPOSED BUDGET	PERCENTAGE OF TOTAL BUDGET
71	Principal	\$ 1,155,000	\$ 1,155,000	\$ 1,190,000	\$ 1,190,000	\$ 990,000	58.09%
71	Interest	\$ 795,375	\$ 795,375	\$ 755,300	\$ 755,300	\$ 710,700	41.70%
71	Miscellaneous	\$ 4,625	\$ 1,450	\$ 3,500	\$ -	\$ 3,500	0.21%
		\$ 1,955,000	\$ 1,951,825	\$ 1,948,800	\$ 1,945,300	\$ 1,704,200	100.00%

La Feria Independent School District
Debt Service Breakdown
2022-2023

I&S Debt

Bond	Principal	Interest	Yearly Obligation	Maturity
Unlimited Tax Refunding Bonds, Series 2014A	\$ 175,000.00	\$ 23,600.00	\$ 198,600.00	2027
Unlimited Tax Refunding Bonds, Series 2014B	\$ 155,000.00	\$ 126,800.00	\$ 281,800.00	2037
Unlimited Tax Refunding Bonds, Series 2015	\$ 240,000.00	\$ 190,800.00	\$ 430,800.00	2037
Unlimited Tax Refunding Bonds, Series 2016	\$ 35,000.00	\$ 266,900.00	\$ 301,900.00	2038
Unlimited Tax Refunding Bonds, Series 2017	\$ 385,000.00	\$ 102,600.00	\$ 487,600.00	2028
Annual Bonds Fees	\$ -	\$ -	\$ 3,500.00	2028
	<u>\$ 990,000.00</u>	<u>\$ 710,700.00</u>	<u>\$ 1,704,200.00</u>	

General Fund Debt

Debt	Principal	Interest	Yearly Obligation	Maturity
La Feria ISD Note 4742 - Energy Loan	\$ 213,100.43	\$ 8,146.84	\$ 221,247.27	2022
2020 Limited Tax Note	\$ 37,000.00	\$ 20,428.00	\$ 57,428.00	2034
Capital Leases	\$ 160,362.00	\$ 15,000.00	\$ 175,362.00	2026
	<u>\$ 410,462.43</u>	<u>\$ 43,574.84</u>	<u>\$ 454,037.27</u>	