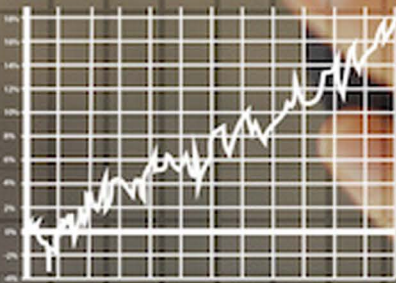


LA JOYA ISD

2024-2025
ANNUAL

BUDGET



**LA JOYA INDEPENDENT SCHOOL
DISTRICT 2024-2025 BUDGET**

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Texas Education Agency Legal Requirements

The Texas Education Agency (TEA) has developed requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than June 30 (August 31 if the district uses a September 1 fiscal year start date).
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.

Budgets for the General Fund, Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). The budget must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

- The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the state board of education.
- The adopted budget, as necessarily amended, shall be filed with TEA through the [Public Education Information Management System](#) (PEIMS) as of the date prescribed by TEA. The school district's board minutes should be used to record the adoption of the budget and any amendments to the budget.
- Budget amendments are to be made prior to exceeding a detailed functional expenditure category, and these amendments are to be recorded in the board minutes. Filing of the final amended budget with TEA is satisfied whenever the annual audit report, showing a comparison of budget amounts with actual amounts, is filed.

Legal Requirements for Funds to be Budgeted

<u>Fund</u>	<u>Budgeted on an Annual Basis</u>
General	Required
Special Revenue	Optional
Food Service	Required
Debt Service	Required
Internal Service	Optional

For additional TEA Legal Budget Requirements, log on to the TEA website and click on the Financial Accountability System Resource Guide and click on the Module 1 Financial Accounting & Reporting (FAR) or click on the link below:

<https://tea.texas.gov/finance-and-grants/financial-accountability/fasrg/fasrg19-module1.pdf>

La Joya Independent School District

Governmental Fund and Proprietary Fund Types

Governmental Funds

General Fund – This major fund is the District’s general operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the school except for Federal and State grant funded programs, school construction, debt service, food service operations, and interdepartmental services.

Special Revenue Funds – The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Debt Service Fund – This major fund is used to account for the costs and payment of debt service obligations.

Proprietary Funds

These types of funds are used to account for a school district’s on-going organizations and activities where net income and capital maintenance are measured. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds, as net income and financial position are to be determined. There are two proprietary fund types, enterprise funds and internal service funds.

Enterprise Fund – The District maintains an enterprise fund comprised of two separate enterprises which includes:

- The Howling Trails Golf Course is used to account for the costs and operations of the District’s golf course.
- The La Joya ISD Sports & Learning Complex is used to account for the costs and operations of the District’s sports and learning complex.

Internal Service Funds – The District maintains an internal service fund comprised of four separate internal service funds.

- The Print Shop Fund is used to account for the costs and operations of printing by department and campuses.
- The Health Insurance Fund is used to account for the costs and operations of our self-funded health insurance claims and administration of the plan.
- The Worker’s Compensation Fund is used to account for the costs and operation of our self-funded worker’s compensation claims and administration of the plan.
- The Unemployment Fund is used to account for the costs of the unemployment claims.



SUMMARY

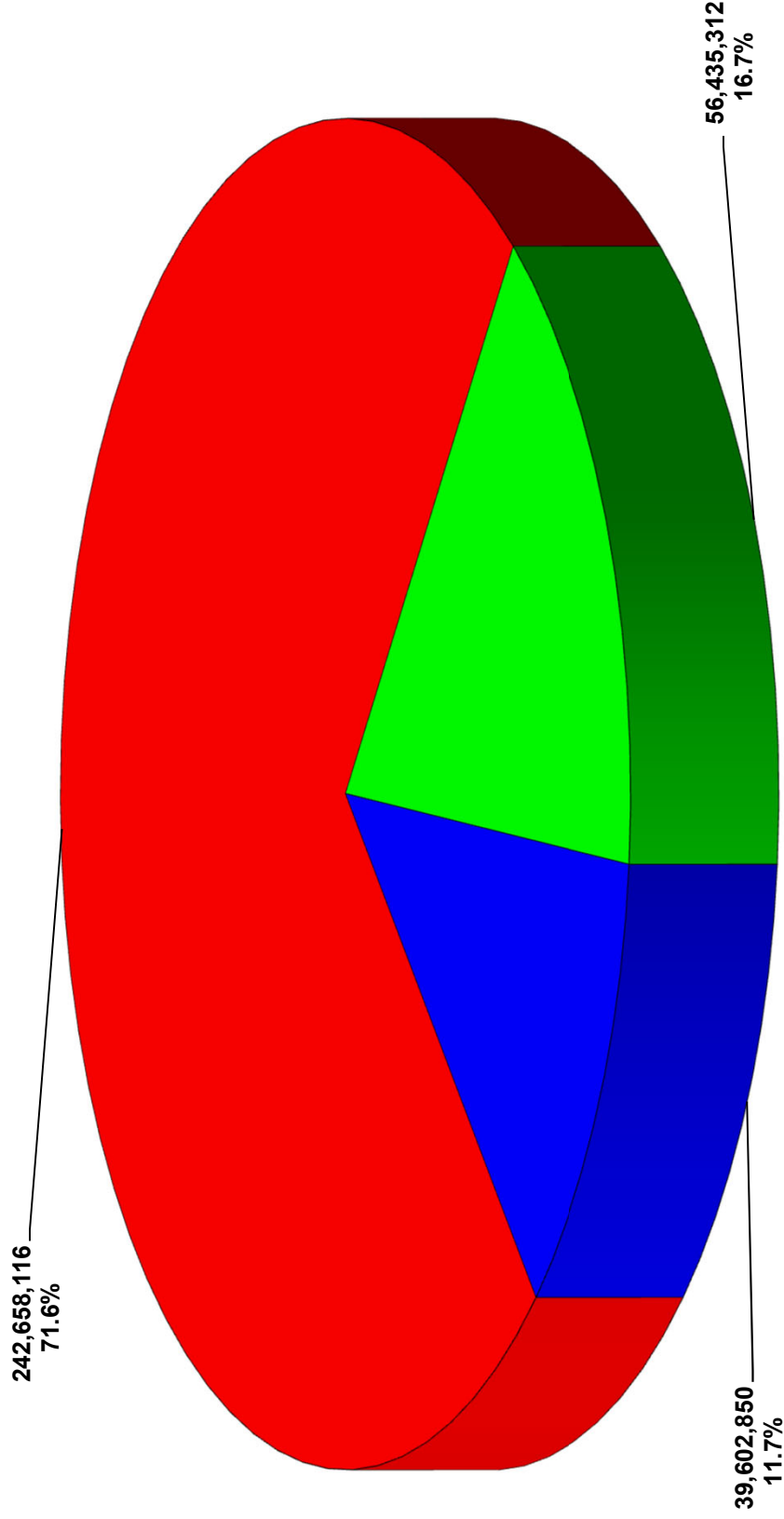
**LA JOYA I.S.D.
BUDGET SUMMARY (ALL FUNDS)
2024-2025**

FUND #	FUND NAME	USE OF FUND BALANCE	REVENUES	TRANSFERS IN/(OUT)	APPROPRIATIONS	DIFFERENCE
101	Food Service	602,074	23,688,797	-	24,290,871	-
152	State Career and Technology Ed.	-	9,052,869	-	9,052,869	-
162	State Compensatory	-	19,183,143	-	19,183,143	-
172	State Bilingual	-	4,403,384	-	4,403,384	-
181	Athletics	-	200,000	4,300,000	4,500,000	-
192	State Special Education	-	11,638,603	12,354,469	23,993,072	-
195	Early Education Allotment	-	4,709,668	-	4,709,668	-
196	College Career & Military Readiness	-	800,250	-	800,250	-
199	General Fund	10,467,397	216,643,259	(23,565,277)	203,545,378	-
211	ESEA Title I, Part A	-	18,749,678	-	18,749,678	-
212	ESEA Title I, Part C (Migrant)	-	923,322	-	923,322	-
224	IDEA Part B, Formula	-	4,410,092	-	4,410,092	-
225	IDEA Part B, Preschool	-	43,799	-	43,799	-
244	Vocational Education Basic	-	543,754	-	543,754	-
255	ESEA, Title II, Part A	-	1,966,428	-	1,966,428	-
263	Eng. Lang. Acq. and Lang. Enh.	-	1,198,274	-	1,198,274	-
265	21st Century Grant	-	632,793	-	632,793	-
272	Medicaid Administrative Claims	35,200	100,000	-	135,200	-
274	GEAR UP	-	289,720	-	289,720	-
289	Miscellaneous Federal Grants	-	996,098	-	996,098	-
599	Debt Service	-	18,522,347	-	18,522,347	-
SUB -TOTAL		11,104,671	338,696,278	(6,910,808)	342,890,141	-
745	Sports & Learning Complex	-	202,150	79,337	281,487	-
749	Howling Trails Golf Course	-	544,150	-	544,150	-
752	Print Shop	-	100,000	96,887	196,887	-
753	Health Insurance	-	32,340,516	6,734,584	39,075,100	-
770	Worker's Comp.	-	287,300	-	287,300	-
780	Unemployment Compensation	600,000	-	-	600,000	-
TOTAL:		11,704,671	372,170,394	-	383,875,065	-

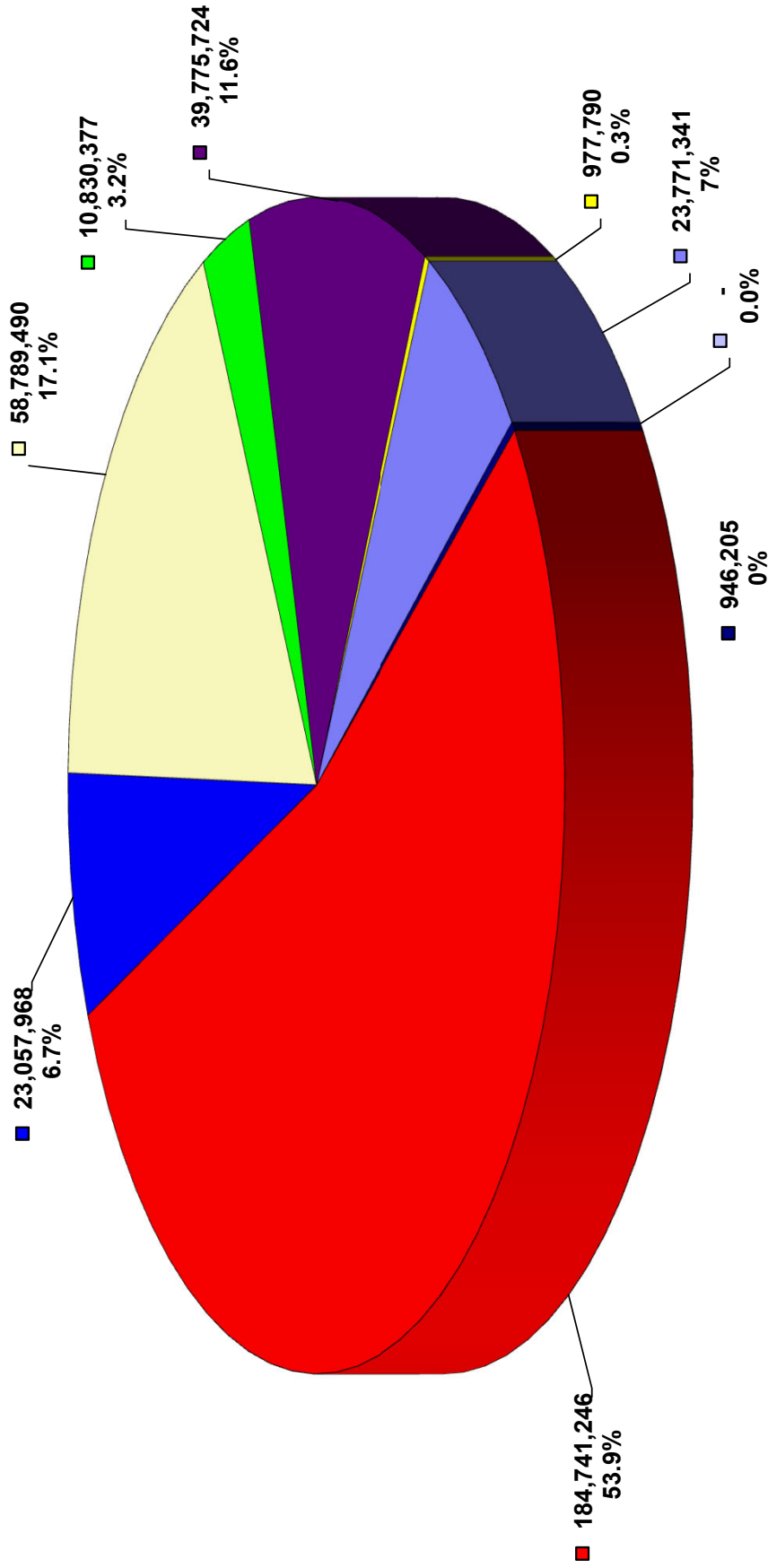
**LA JOYA INDEPENDENT SCHOOL DISTRICT
APPROPRIATIONS BY FUNCTION (GOVERNMENTAL FUNDS)
2024-2025**

	GENERAL FUND 1XX	SPECIAL REVENUES 2XX	DEBT SERVICE 5XX	TOTALS
REVENUES AND OTHER FINANCE SOURCES:				
5700 LOCAL SOURCES				
Local Taxes	24,070,881	-	8,826,131	32,897,012
Other Local Revenues	6,705,838	-	-	6,705,838
TOTAL LOCAL SOURCES	30,776,719	-	8,826,131	39,602,850
5800 STATE PROGRAM	232,961,900	-	9,696,216	242,658,116
5900 FEDERAL PROGRAM	26,581,354	29,853,958	-	56,435,312
7900 OTHER RESOURCES	16,654,469	-	-	16,654,469
3000 FUND BALANCE	11,069,471	35,200	-	11,104,671
TOTAL REVENUES	318,043,912	29,889,158	18,522,347	366,455,418
EXPENDITURES AND OTHER FINANCING USES:				
11 Instruction	155,835,709	18,979,308	-	174,815,017
12 Instructional Resources & Media Services	5,537,686	146,536	-	5,684,222
13 Curriculum Dev. & Instructional Staff Dev.	2,918,772	1,323,236	-	4,242,007
21 Instructional Administration	5,096,882	1,719,893	-	6,816,775
23 School Administration	16,141,143	100,050	-	16,241,193
31 Guidance, Counseling, & Evaluation	8,464,484	5,071,153	-	13,535,637
32 Social Work	876,700	1,209,486	-	2,086,186
33 Health Services	2,344,506	135,200	-	2,479,706
34 Student Transportation	7,895,873	-	-	7,895,873
35 Food Service	24,290,871	-	-	24,290,871
36 Co-curricular Activity	8,501,217	-	-	8,501,217
41 General Administration	10,830,377	-	-	10,830,377
51 Plant Maintenance & Operations	34,560,234	-	-	34,560,234
52 Security & Monitoring Services	3,697,731	-	-	3,697,731
53 Data Processing Services	1,517,758	-	-	1,517,758
61 Community Services	74,698	903,092	-	977,790
71 Debt Service	5,248,994	-	18,522,347	23,771,341
81 Facilities Acquisition and Construction	-	-	-	-
93 Payments to Member Districts for SSA	-	301,205	-	301,205
95 Payments to Juvenile Justice Alt Ed.	-	-	-	-
99 Intergovernmental Charges	645,000	-	-	645,000
SUBTOTAL	294,478,635	29,889,158	18,522,347	342,890,141
Transfers out	23,565,277	-	-	23,565,277
TOTAL EXPENDITURES	318,043,912	29,889,158	18,522,347	366,455,418
DIFFERENCE	-	-	-	-

**LA JOYA I.S.D.
REVENUE SUMMARY
GOVERNMENTAL FUNDS
2024 - 2025**



**LA JOYA I.S.D.
 APPROPRIATIONS BY FUNCTION
 GOVERNMENTAL FUNDS
 2024 - 2025**

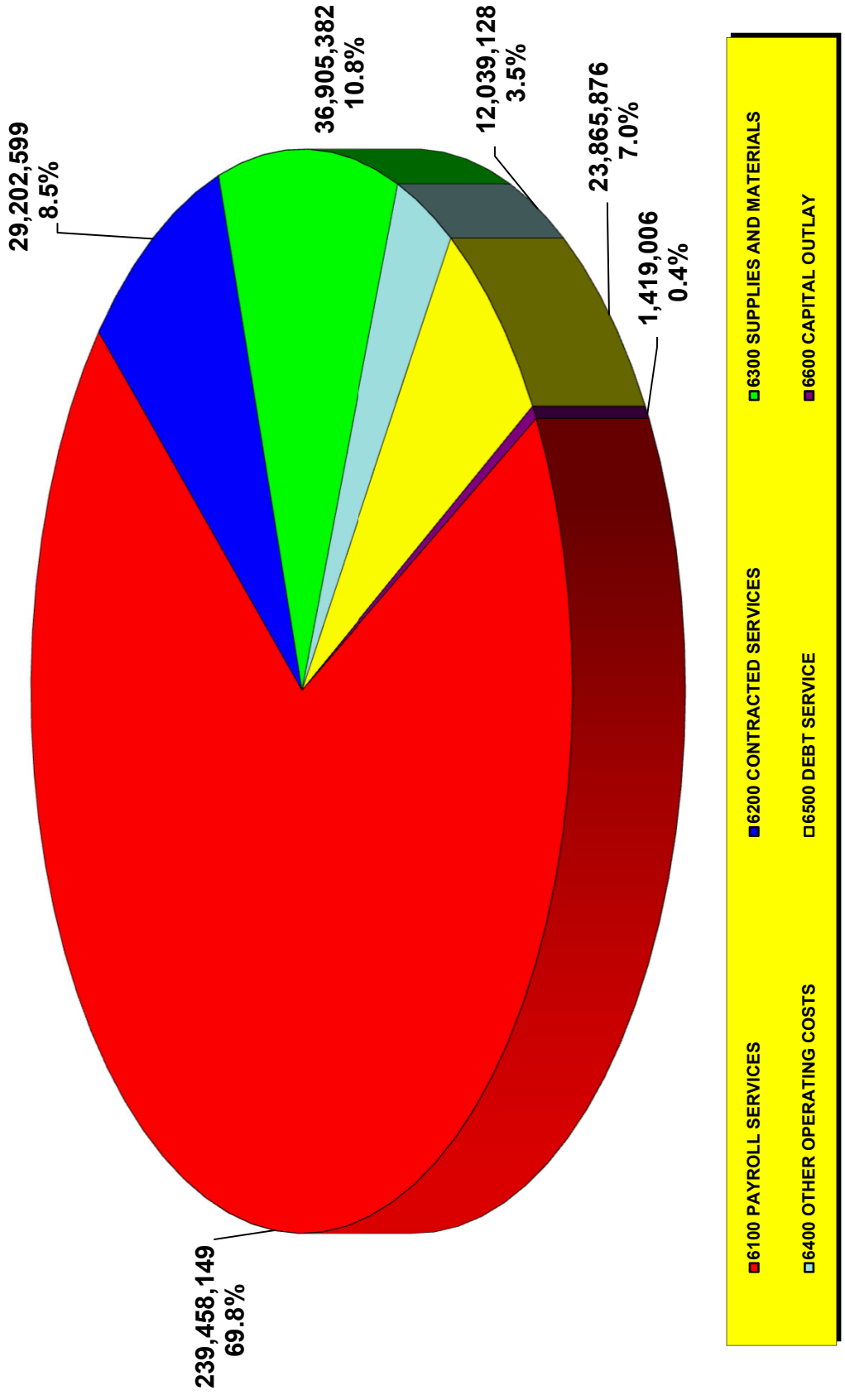


- 10 INSTRUCTION
- 20 INSTRUCTIONAL LEADERSHIP
- 30 STUDENT SUPPORT SERVICES
- 40 ADMIN SUPPORT SERVICES
- 50 SUPPORT SERV-NON STUDENT
- 60 ANCILLARY
- 70 DEBT SERVICES
- 80 CAPITAL OUTLAY
- 90 INTERGOVERNMENTAL CHARGES

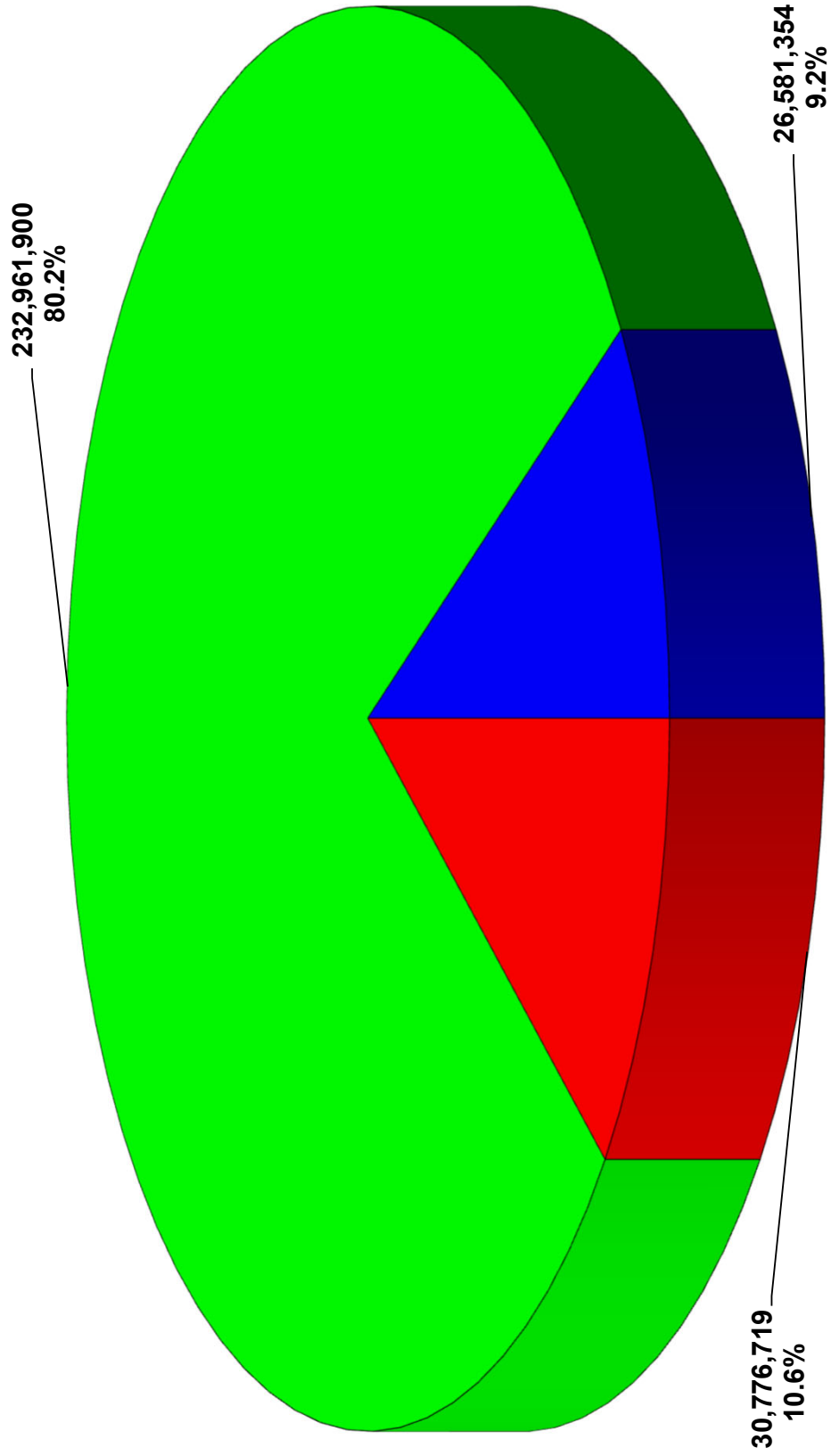
**LA JOYA INDEPENDENT SCHOOL DISTRICT
 APPROPRIATIONS BY OBJECT (GOVERNMENTAL FUNDS)
 2024-2025**

	GENERAL FUND 1XX	SPECIAL REVENUES 2XX	DEBT SERVICE 5XX	TOTALS
REVENUES AND OTHER				
FINANCE SOURCES:				
5700 LOCAL SOURCES				
Local Taxes	24,070,881	-	8,826,131	32,897,012
Other Local Revenues	6,705,838	-	-	6,705,838
TOTAL LOCAL SOURCES	30,776,719	-	8,826,131	39,602,850
5800 STATE PROGRAM	232,961,900	-	9,696,216	242,658,116
5900 FEDERAL PROGRAM	26,581,354	29,853,958	-	56,435,312
7900 OTHER RESOURCES	16,654,469	-	-	16,654,469
3000 FUND BALANCE	11,069,471	35,200	-	11,104,671
TOTAL REVENUES	318,043,912	29,889,158	18,522,347	366,455,418
EXPENDITURES AND OTHER				
FINANCING USES:				
6100 PAYROLL SERVICES	213,821,205	25,636,943	-	239,458,149
6200 CONTRACTED SERVICES	28,761,488	441,111	-	29,202,599
6300 SUPPLIES AND MATERIALS	33,577,977	3,327,405	-	36,905,382
6400 OTHER OPERATING COSTS	11,555,429	483,699	-	12,039,128
6500 DEBT SERVICE	5,343,529	-	18,522,347	23,865,876
6600 CAPITAL OUTLAY	1,419,006	-	-	1,419,006
SUBTOTAL	294,478,635	29,889,158	18,522,347	342,890,141
8900 TRANSFERS OUT	23,565,277	-	-	23,565,277
TOTAL EXPENDITURES	318,043,912	29,889,158	18,522,347	366,455,418
DIFFERENCE	-	-	-	-

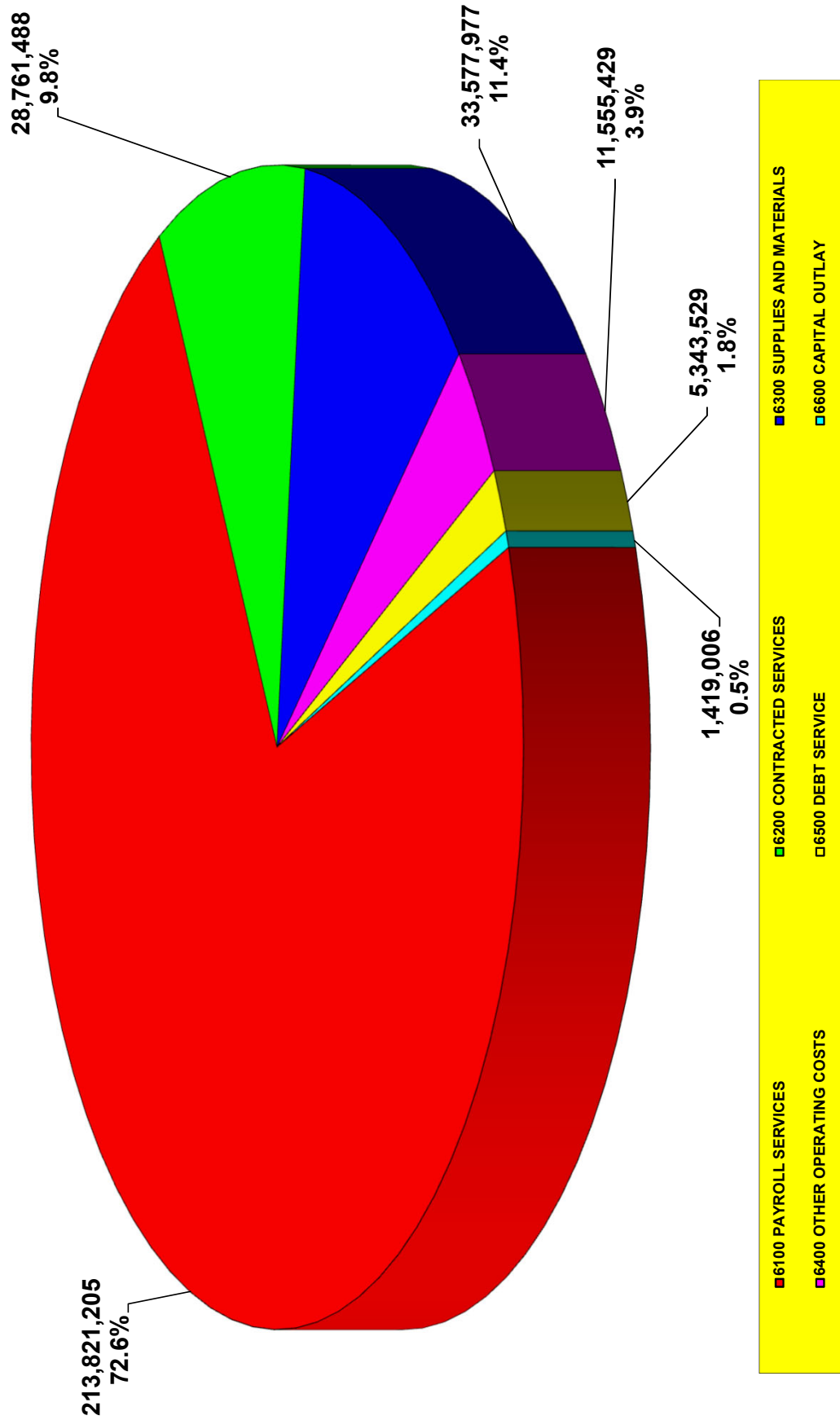
**LA JOYA I.S.D.
 APPROPRIATIONS BY OBJECT
 GOVERNMENTAL FUNDS
 2024-2025**



**LA JOYA I.S.D.
REVENUES BY OBJECT
GENERAL FUND
2024 - 2025**



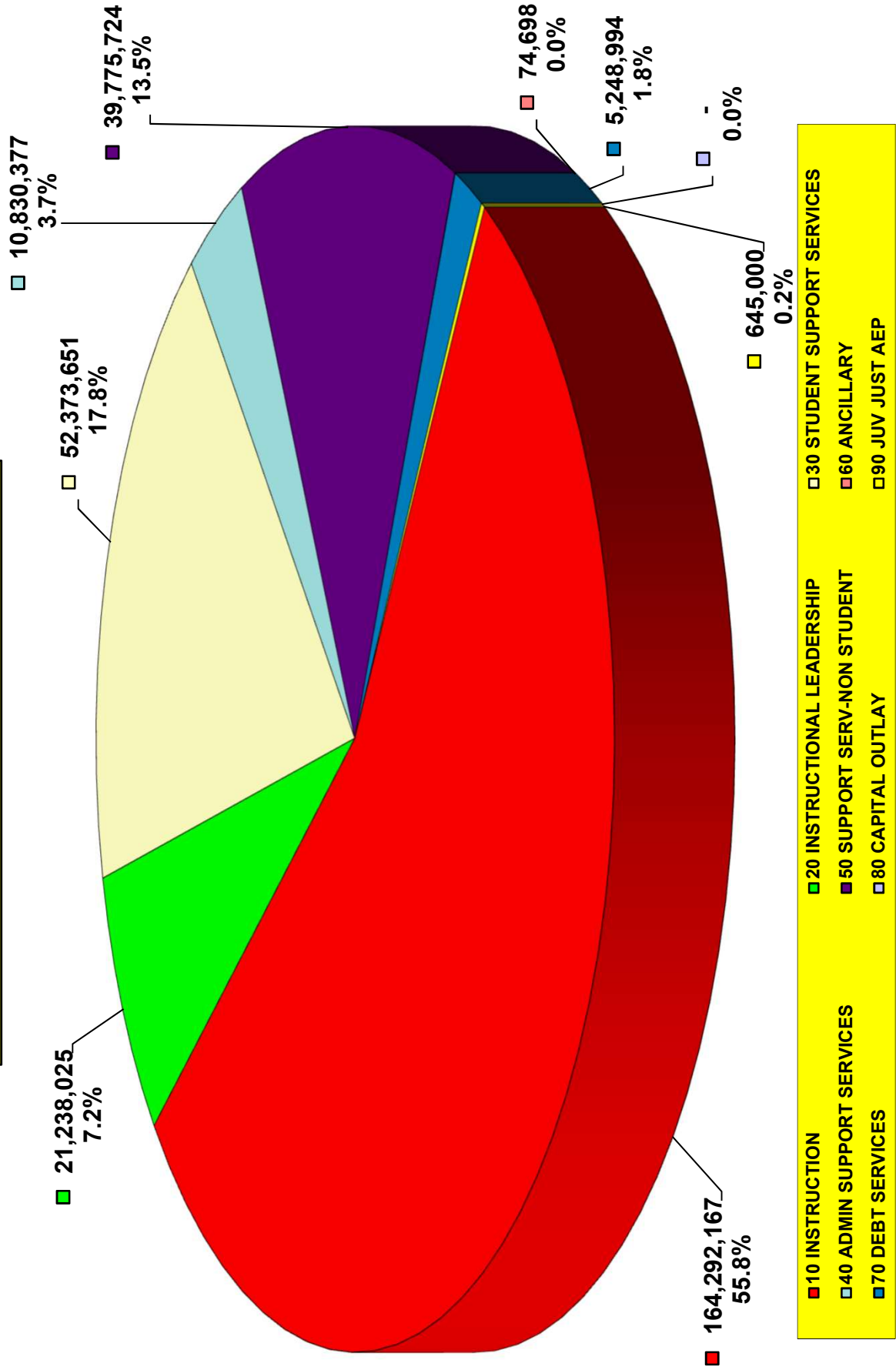
**LA JOYA I.S.D.
 APPROPRIATIONS BY OBJECT
 GENERAL FUND
 2024 - 2025**



**LA JOYA INDEPENDENT SCHOOL DISTRICT
APPROPRIATIONS BY FUNCTION - GENERAL FUND
2024-2025**

	FOOD SERVICE	STATE CATE	STATE COMP.	BILINGUAL	ATHLETICS	SPECIAL EDUCATION	EARLY EDUCATION	CCMR	GENERAL FUND	TOTAL
	101	152	162	172	181	192	195	196	199	
REVENUES AND OTHER										
FINANCE SOURCES:										
5700 LOCAL SOURCES										
Local Taxes	-	-	-	-	-	-	-	-	24,070,881	24,070,881
Other Local Revenues	301,543	-	-	-	200,000	-	-	-	6,204,295	6,705,838
TOTAL LOCAL SOURCES	301,543	-	-	-	200,000	-	-	-	30,275,176	30,776,719
5800 STATE PROGRAM	-	9,052,869	19,183,143	4,403,384	-	11,638,603	4,709,668	800,250	183,173,983	232,961,900
5900 FEDERAL PROGRAM	23,387,254	-	-	-	-	-	-	-	3,194,100	26,581,354
7900 OTHER RESOURCES	-	-	-	-	4,300,000	12,354,469	-	-	-	16,654,469
3000 FUND BALANCE	602,074	-	-	-	-	-	-	-	10,467,397	11,069,471
TOTAL REVENUES	24,290,871	9,052,869	19,183,143	4,403,384	4,500,000	23,993,072	4,709,668	800,250	227,110,655	318,043,912
EXPENDITURES AND OTHER										
FINANCING USES:										
11 Instruction	-	8,441,697	13,511,711	3,205,718	-	19,560,414	4,626,252	780,070	105,709,847	155,835,709
12 Instructional Resources & Media Services	-	-	3,883	-	-	-	-	-	5,533,803	5,537,686
13 Curriculum Dev. & Instructional Staff Dev.	-	-	2,265,032	226,763	-	8,000	-	3,400	415,577	2,918,772
21 Instructional Administration	-	520,977	1,026,754	13,000	-	720,355	83,416	16,780	2,715,600	5,096,882
23 School Administration	-	-	909,633	953,616	-	-	-	-	14,277,894	16,141,143
31 Guidance, Counseling, & Evaluation	-	7,000	874,520	-	-	2,848,523	-	-	4,734,441	8,464,484
32 Social Work	-	-	363,508	-	-	-	-	-	513,192	876,700
33 Health Services	-	-	-	-	-	-	-	-	2,344,506	2,344,506
34 Student Transportation	-	-	-	-	-	838,780	-	-	7,057,093	7,895,873
35 Food Service	24,290,871	-	-	-	-	-	-	-	-	24,290,871
36 Co-curricular Activity	-	79,195	3,000	-	4,430,000	-	-	-	3,989,022	8,501,217
41 General Administration	-	-	176,616	-	-	-	-	-	10,653,761	10,830,377
51 Plant Maintenance & Operations	-	2,000	3,000	2,787	70,000	-	-	-	34,482,447	34,560,234
52 Security & Monitoring Services	-	2,000	3,000	-	-	-	-	-	3,692,731	3,697,731
53 Data Processing Services	-	-	-	-	-	-	-	-	1,517,758	1,517,758
61 Community Services	-	-	42,487	1,500	-	17,000	-	-	13,711	74,698
71 Debt Service	-	-	-	-	-	-	-	-	5,248,994	5,248,994
81 Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-	-
93 Payments to Member Districts for SSA	-	-	-	-	-	-	-	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-	-	-	-	-	-	-	-
99 Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	24,290,871	9,052,869	19,183,143	4,403,384	4,500,000	23,993,072	4,709,668	800,250	203,545,378	294,478,635
Transfers out	-	-	-	-	-	-	-	-	23,565,277	23,565,277
TOTAL EXPENDITURES	24,290,871	9,052,869	19,183,143	4,403,384	4,500,000	23,993,072	4,709,668	800,250	227,110,655	318,043,912
DIFFERENCE	-	-	-	-	-	-	-	-	-	-

**LA JOYA I.S.D.
 APPROPRIATIONS BY FUNCTION
 GENERAL FUND
 2024 - 2025**



LA JOYA INDEPENDENT SCHOOL DISTRICT
APPROPRIATIONS BY OBJECT - GENERAL FUND (FUND 199 ONLY)
2024-2025

OBJECT CODE/DESCRIPTION	ORIGINAL BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	Increase/(Decrease) DIFFERENCE
6112 Salaries - Substitute Teachers	100,025	-	(100,025)
6115 Stipends - Additional Days (Personnel Dept. Use Only)	5,935,428	4,398,223	(1,537,205)
6118 Supplemental Pay Professionals	2,257,343	2,715,386	458,043
6119 Salaries or Wages - Teachers/Other Professionals	101,502,560	92,288,310	(9,214,250)
6121 Extra Duty Pay/Overtime -Support Personnel	1,800,078	3,089,781	1,289,703
6129 Salaries - Support Personnel	10,551,916	22,783,670	12,231,754
6139 Employee Allowances	34,323	15,600	(18,723)
6141 Social Security/Medicare Benefits	2,071,204	1,670,904	(400,300)
6142 Group Health/Life Insurance Benefits	13,593,460	12,671,048	(922,412)
6143 Workers' Compensation Benefits	1,414,670	1,158,489	(256,181)
6144 TRS - On-Behalf Payments	11,753,442	8,929,955	(2,823,487)
6145 Unemployment Compensation	563	50	(513)
6146 Teacher Retirement	5,928,595	6,667,315	738,720
6149 Employee Benefits	87,755	104,508	16,753
6211 Legal Services	690,733	1,558,268	867,535
6212 Audit Services	60,000	70,000	10,000
6213 Tax Appraisal/Collection	463,172	680,000	216,828
6219 Professional Services	280,950	115,345	(165,605)
6221 Staff Tuition/Related Fees Higher Education	200	-	(200)
6223 Student Tuition -Other than to Public Schools	237,488	30,000	(207,488)
6239 Education Service Center Services	2,734,309	5,509,465	2,775,156
6249 Contracted Maintenance & Repair	2,640,566	5,544,646	2,904,080
6259 Utilities	7,618,092	8,393,379	775,287
6269 Rentals - Operating Leases	779,119	669,304	(109,815)
6291 Consulting Services	264,719	326,706	61,987
6298 Printing Costs	92,475	102,165	9,690
6299 Miscellaneous Contracted Services	847,867	837,455	(10,412)
6311 Gasoline/Other Fuels for Vehicles	1,494,080	2,387,496	893,416
6319 Supplies for Maintenance/Operations	1,989,445	1,614,560	(374,885)
6321 Textbooks	40,523	29,140	(11,383)
6329 Reading Materials	74,184	67,390	(6,794)
6339 Testing Materials	90,055	267,025	176,970

LA JOYA INDEPENDENT SCHOOL DISTRICT
APPROPRIATIONS BY OBJECT - GENERAL FUND (FUND 199 ONLY)
2024-2025

OBJECT CODE/DESCRIPTION	ORIGINAL BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	Increase/(Decrease) DIFFERENCE
6395 Furniture And Equipment With a Unit Cost of Less Than \$500	256,483	228,183	(28,300)
Technology Equipment With a Unit Cost From \$500 to \$4,999.99. Also includes all camcorders, CD/DVD duplicators, computers, 6397 digital/document cameras, IP telephones, laptops, printers, scanners, televisions and video projectors regardless of the cost. (List subject to change)	502,522	597,197	94,675
6398 Furniture And Non-Technology Equipment With a Unit Cost From \$500 to \$4,999.99	813,282	101,000	(712,282)
6399 General Supplies	3,951,919	4,438,136	486,217
6411 Travel and Subsistence - Employee Only	286,142	445,579	159,437
6412 Travel and Subsistence - Students	765,915	1,062,433	296,518
6413 Stipends - Non Employees	-	29,500	29,500
6419 Travel and Subsistence - Non Employees	22,214	23,100	886
6429 Insurance/Bonding Costs	5,946,859	7,198,956	1,252,097
6439 Election Costs	10,234	10,000	(234)
6491 Payments from Succ-in-int/CED	14,031	13,900	(131)
6493 Payments to Member Districts for Shared Service Agreements	336,000	-	(336,000)
6494 Reclassified Transportation Expenditures	(2,957,349)	(2,848,895)	108,454
6495 Dues	117,834	122,058	4,224
6497 Awards and Incentives	880,362	689,494	(190,868)
6498 Food and Non Food Costs	524,780	524,659	(121)
6499 Miscellaneous Operating Costs	489,597	558,996	69,399
6512 Capital Lease Principal	1,128,809	1,165,971	37,162
6513 Long-Term Debt Principal	2,440,000	2,550,000	110,000
6522 Capital Lease Interest	327,337	290,173	(37,164)
6523 Long-Term Debt Interest	1,346,950	1,237,850	(109,100)
6599 Other Debt Service Fees	5,000	5,000	-
6629 Building Purchase/Construction/Improvements	42,500	20,000	(22,500)
6631 Vehicles With a Per Unit Cost of >\$5,000	561,000	277,000	(284,000)
6639 Furniture/Equipment With a Per Unit Cost of >\$5,000	42,600	109,506	66,906
TOTAL	195,284,360	203,545,379	8,261,019



GENERAL FUND SECTION

**LA JOYA INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE (FUND 101)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	136,126	202,426	301,543
TOTAL LOCAL SOURCES	136,126	202,426	301,543
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	22,515,253	24,064,105	23,387,254
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	602,074
TOTAL REVENUES	22,651,379	24,266,531	24,290,871
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	22,651,379	24,266,531	24,290,871
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	22,651,379	24,266,531	24,290,871
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
STATE CAREER AND TECHNOLOGY EDUCATION (FUND 152)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	9,197,398	8,636,046	9,052,869
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	9,197,398	8,636,046	9,052,869
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	7,650,630	7,433,492	8,441,697
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	71,000	18,000	-
21 Instructional Adm.	954,844	667,440	520,977
23 School Adm.	47,699	50,382	-
31 Guidance, Counseling, & Evaluation	310,225	312,732	7,000
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	160,000	150,000	79,195
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	1,500	2,000	2,000
52 Security & Monitoring Services.	1,500	2,000	2,000
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	9,197,398	8,636,046	9,052,869
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY (FUND 162)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	18,685,194	20,647,394	19,183,143
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	18,685,194	20,647,394	19,183,143
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	10,687,100	13,271,133	13,511,711
12 Instructional Res. & Media Services	4,500	1,200	3,883
13 Curriculum Dev. & Inst. Staff Dev.	2,725,726	2,501,733	2,265,032
21 Instructional Adm.	591,292	497,258	1,026,754
23 School Adm.	1,199,496	1,029,690	909,633
31 Guidance, Counseling, & Evaluation	2,579,711	2,420,568	874,520
32 Social Work	713,216	741,977	363,508
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	3,000
41 General Adm.	169,934	179,234	176,616
51 Plant Maintenance & Operations	1,719	3,513	3,000
52 Security & Monitoring Services.	-	1,088	3,000
53 Data Processing Services	-	-	-
61 Community Services	12,500	-	42,487
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	18,685,194	20,647,394	19,183,143
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
STATE BILINGUAL (FUND 172)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	4,319,700	4,564,002	4,403,384
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	4,319,700	4,564,002	4,403,384
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	2,822,355	3,149,801	3,205,718
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	208,900	143,812	226,763
21 Instructional Adm.	24,000	18,000	13,000
23 School Adm.	1,240,895	1,241,839	953,616
31 Guidance, Counseling, & Evaluation	18,000	5,000	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	2,550	2,550	2,787
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	3,000	3,000	1,500
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	4,319,700	4,564,002	4,403,384
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
ATHLETICS (FUND 181)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	175,000	185,000	200,000
TOTAL LOCAL SOURCES	175,000	185,000	200,000
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	3,749,205	3,994,796	4,300,000
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	3,924,205	4,179,796	4,500,000
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	3,924,205	4,131,446	4,430,000
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	48,350	70,000
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	3,924,205	4,179,796	4,500,000
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
STATE SPECIAL EDUCATION (FUND 192)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	11,332,510	10,213,905	11,638,603
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	11,774,182	14,219,772	12,354,469
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	23,106,692	24,433,677	23,993,072
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	17,805,893	19,061,596	19,560,414
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	27,200	22,000	8,000
21 Instructional Adm.	817,033	794,939	720,355
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	3,241,378	3,208,484	2,848,523
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	1,200,188	1,331,658	838,780
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	15,000	15,000	17,000
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	23,106,692	24,433,677	23,993,072
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
EARLY EDUCATION ALLOTMENT(FUND 195)
2024-2025**


	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	4,312,000	4,311,999	4,709,668
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	2,197,638	2,573,090	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	6,509,638	6,885,089	4,709,668
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	6,509,638	6,885,089	4,626,252
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	83,416
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	6,509,638	6,885,089	4,709,668
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
COLLEGE CARRER & MILITARY READINESS (FUND 196)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	1,086,250	877,250	800,250
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,086,250	877,250	800,250
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	1,028,651	852,651	780,070
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	18,547	8,547	3,400
21 Instructional Adm.	10,853	7,853	16,780
23 School Adm.	28,199	8,199	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,086,250	877,250	800,250
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
GENERAL FUND (FUND 199)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	31,797,363	30,720,834	24,070,881
Other Local Revenues	1,252,295	1,425,000	6,204,295
TOTAL LOCAL SOURCES	33,049,658	32,145,834	30,275,176
5800 STATE PROGRAM	172,719,435	178,295,424	183,173,983
5900 FEDERAL PROGRAM	8,763,000	8,555,973	3,194,100
7900 OTHER RESOURCES	-	-	
3000 FUND BALANCE	-	-	10,467,397
TOTAL REVENUES	214,532,093	218,997,231	227,110,655
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	109,525,343	109,272,112	105,709,847
12 Instructional Res. & Media Services	5,311,650	4,271,685	5,533,803
13 Curriculum Dev. & Inst. Staff Dev.	1,055,509	901,857	415,577
21 Instructional Adm.	1,693,626	1,536,739	2,715,600
23 School Adm.	14,772,290	15,309,481	14,277,894
31 Guidance, Counseling, & Evaluation	6,961,332	6,840,762	4,734,441
32 Social Work	722,812	731,625	513,192
33 Health Services	1,149,132	953,176	2,344,506
34 Student Transportation	9,180,818	10,516,560	7,057,093
35 Food Service	-	-	-
36 Co curricular Activity	8,214,717	7,682,485	3,989,022
41 General Adm.	9,326,230	9,481,568	10,653,761
51 Plant Maintenance & Operations	15,595,649	18,271,236	34,482,447
52 Security & Monitoring Services.	1,098,399	2,017,621	3,692,731
53 Data Processing Services	1,533,844	1,444,098	1,517,758
61 Community Services	36,691	33,387	13,711
71 Debt Service	5,226,447	5,248,096	5,248,994
81 Facilities Acquisition and Const.	4,249,000	-	-
93 Payments to Member Districts for SSA	330,000	336,000	-
95 Payments to Juvenile Justice Alt Ed.	6,701	6,701	-
99 Intergovernmental Charges	273,675	429,172	645,000
Transfers out	18,268,228	23,712,870	23,565,277
TOTAL EXPENDITURES	214,532,093	218,997,231	227,110,655
DIFFERENCE	-	-	-



SPECIAL REVENUE FUND SECTION

**LA JOYA INDEPENDENT SCHOOL DISTRICT
ESEA TITLE I, PART A (FUND 211)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	18,397,252	18,342,638	18,749,678
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	18,397,252	18,342,638	18,749,678
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	11,766,989	11,933,088	12,214,645
12 Instructional Res. & Media Services	848,427	978,594	146,536
13 Curriculum Dev. & Inst. Staff Dev.	1,886,724	1,613,195	295,225
21 Instructional Adm.	423,029	434,285	735,044
23 School Adm.	329,586	332,825	1,305
31 Guidance, Counseling, & Evaluation	812,187	804,118	3,562,549
32 Social Work	1,205,176	1,223,066	1,023,095
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	3,000	6,000	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	1,122,134	1,017,467	771,279
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	18,397,252	18,342,638	18,749,678
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
ESEA TITLE I, PART C - MIGRANT EDUCATION (FUND 212)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	1,254,797	1,245,593	923,322
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,254,797	1,245,593	923,322
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	567,906	589,626	599,115
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	68,635
21 Instructional Adm.	166,266	186,048	14,500
23 School Adm.	-	-	5,614
31 Guidance, Counseling, & Evaluation	43,394	44,164	-
32 Social Work	433,100	376,710	186,391
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	44,131	49,045	49,067
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,254,797	1,245,593	923,322
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
IDEA PART B, FORMULA (FUND 224)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	4,813,790	4,870,662	4,410,092
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	4,813,790	4,870,662	4,410,092
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	4,608,868	4,656,377	3,821,470
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	204,922	214,285	287,417
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
93 Payments to Member Districts for SSA	-	-	301,205
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	4,813,790	4,870,662	4,410,092
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
IDEA PART B, PRESCHOOL (FUND 225)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	35,944	43,547	43,799
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	35,944	43,547	43,799
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	35,944	43,547	43,799
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	35,944	43,547	43,799
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
CAREER AND TECHNOLOGY - BASIC GRANT (FUND 244)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	463,409	489,611	543,754
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	463,409	489,611	543,754
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	223,569	243,192	301,462
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	239,840	246,419	242,292
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	463,409	489,611	543,754
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
ESEA TITLE II, PART A - TEACHER AND PRINCIPAL TRAINING (FUND 255)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	1,684,986	2,023,018	1,966,428
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,684,986	2,023,018	1,966,428
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	1,609,484	1,594,825	1,585,375
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	55,502	408,193	-
21 Instructional Adm.	-	-	381,053
23 School Adm.	20,000	20,000	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,684,986	2,023,018	1,966,428
DIFFERENCE	-	-	-

LA JOYA INDEPENDENT SCHOOL DISTRICT
TITLE III, PART A - ENG. LANG. ACQUISITION & LANG. ENHANCEMENT (FUND 263)
2024-2025

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	1,337,319	1,335,090	1,198,274
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,337,319	1,335,090	1,198,274
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	504,070	460,787	413,442
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	729,626	778,196	717,084
21 Instructional Adm.	22,614	23,098	25,104
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	45,000	45,000	30,000
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	36,009	28,009	12,645
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,337,319	1,335,090	1,198,274
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
21ST CENTURY (FUND 265)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	1,476,711	761,728	632,793
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,476,711	761,728	632,793
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	1,371,656	703,728	562,692
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	105,055	58,000	70,101
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,476,711	761,728	632,793
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
 MEDICAID ADMINISTRATIVE CLAIMS - MAC (FUND 272)
 2024-2025**


	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	100,000	100,000	100,000
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	58,239	58,239	35,200
TOTAL REVENUES	158,239	158,239	135,200
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	158,239	158,239	135,200
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	158,239	158,239	135,200
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
GEAR UP (FUND 274)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	395,000	514,914	289,720
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	395,000	514,914	289,720
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	395,000	514,914	289,720
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	395,000	514,914	289,720
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
MISCELLANEOUS FEDERAL GRANTS (FUND 289)
2024-2025**

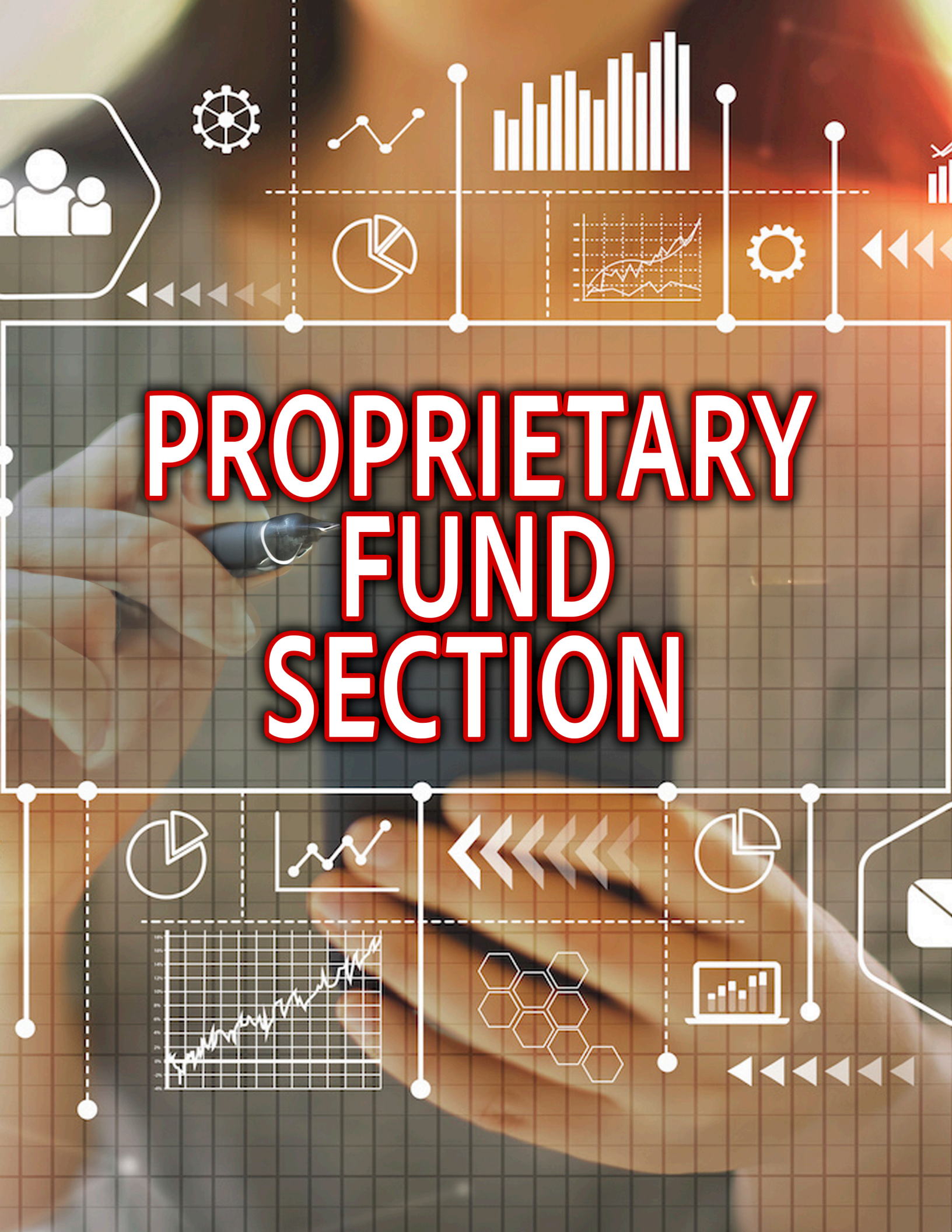
	2022-2023 BUDGET	2023-2024 PROPOSED	2024-2025 BUDGET
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	1,743,364	2,344,295	996,098
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,743,364	2,344,295	996,098
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	211,380	719,213	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	72,001	90,569	1,500
23 School Adm.	89,991	80,461	93,131
31 Guidance, Counseling, & Evaluation	1,369,992	1,454,052	901,467
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	1,743,364	2,344,295	996,098
DIFFERENCE	-	-	-



DEBT SERVICE FUND SECTION

**LA JOYA INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE (FUND 599)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	9,637,739	8,611,981	8,826,131
Other Local Revenues	253,310	290,518	-
TOTAL LOCAL SOURCES	9,891,049	8,902,499	8,826,131
5800 STATE PROGRAM	12,009,949	9,576,002	9,696,216
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	21,900,998	18,478,501	18,522,347
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	21,900,998	18,478,501	18,522,347
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Transfers out	-	-	-
TOTAL EXPENDITURES	21,900,998	18,478,501	18,522,347
DIFFERENCE	-	-	-



PROPRIETARY FUND SECTION

**LA JOYA INDEPENDENT SCHOOL DISTRICT
SPORTS & LEARNING COMPLEX (FUND 745)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	235,100	246,400	202,150
TOTAL LOCAL SOURCES	235,100	246,400	202,150
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	215,036	201,084	79,337
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	450,136	447,484	281,487
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	56,400	143,305	143,314
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Non-Allocated	393,736	304,179	138,173
TOTAL EXPENDITURES	450,136	447,484	281,487
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
HOWLING TRAILS GOLF COURSE (FUND 749)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	544,150	544,150	544,150
TOTAL LOCAL SOURCES	544,150	544,150	544,150
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	99,732	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	643,882	544,150	544,150
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	544,150	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	544,150
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Non-Allocated	643,882	-	-
TOTAL EXPENDITURES	643,882	544,150	544,150
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
PRINT SHOP (FUND 752)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	100,000	100,000	100,000
TOTAL LOCAL SOURCES	100,000	100,000	100,000
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	232,435	182,142	96,887
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	332,435	282,142	196,887
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	113,124	111,127
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Non Allocated	332,435	169,018	85,760
TOTAL EXPENDITURES	332,435	282,142	196,887
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
HEALTH INSURANCE (FUND 753)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	34,717,076	36,092,214	32,340,516
TOTAL LOCAL SOURCES	34,717,076	36,092,214	32,340,516
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	2,541,986	6,734,584
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	34,717,076	38,634,200	39,075,100
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Non Allocated	34,717,076	38,634,200	39,075,100
TOTAL EXPENDITURES	34,717,076	38,634,200	39,075,100
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
WORKERS COMPENSATION (FUND 770)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	1,316,850	1,775,000	287,300
TOTAL LOCAL SOURCES	1,316,850	1,775,000	287,300
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	-	-	-
TOTAL REVENUES	1,316,850	1,775,000	287,300
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	5,000	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
99 Intergovernmental Charges	-	-	-
Non Allocated	1,316,850	1,770,000	287,300
Other Uses	-	-	-
TOTAL EXPENDITURES	1,316,850	1,775,000	287,300
DIFFERENCE	-	-	-

**LA JOYA INDEPENDENT SCHOOL DISTRICT
UNEMPLOYMENT COMPENSATION (FUND 780)
2024-2025**

	2022-2023 BUDGET	2023-2024 BUDGET	2024-2025 PROPOSED
REVENUES AND OTHER			
FINANCE SOURCES:			
5700 LOCAL SOURCES			
Local Taxes	-	-	-
Other Local Revenues	-	-	-
TOTAL LOCAL SOURCES	-	-	-
5800 STATE PROGRAM	-	-	-
5900 FEDERAL PROGRAM	-	-	-
7900 OTHER RESOURCES	-	-	-
3000 FUND BALANCE	305,000	205,000	600,000
TOTAL REVENUES	305,000	205,000	600,000
EXPENDITURES AND OTHER			
FINANCING USES:			
11 Instruction	-	-	-
12 Instructional Res. & Media Services	-	-	-
13 Curriculum Dev. & Inst. Staff Dev.	-	-	-
21 Instructional Adm.	-	-	-
23 School Adm.	-	-	-
31 Guidance, Counseling, & Evaluation	-	-	-
32 Social Work	-	-	-
33 Health Services	-	-	-
34 Student Transportation	-	-	-
35 Food Service	-	-	-
36 Co curricular Activity	-	-	-
41 General Adm.	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services.	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition and Const.	-	-	-
95 Payments to Juvenile Justice Alt Ed.	-	-	-
99 Intergovernmental Charges	-	-	-
Non Allocated	305,000	205,000	600,000
TOTAL EXPENDITURES	305,000	205,000	600,000
DIFFERENCE	-	-	-

Tax Rate Worksheets

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

La Joya ISD.	956-318-2157
School District's Name	Phone (area code and number)
4405 S. US Buss Hwy 281 Edinburg, TX. 78539	hidlagocountytax.org
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	3,206,202,929 \$ _____
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	251,915,568 \$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	2,954,287,361 \$ _____
4.	Prior year total adopted tax rate.	1.0344 \$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 9,849,264	
	B. Prior year values resulting from final court decisions: - \$ 9,844,264	
	C. Prior year value loss. Subtract B from A. ³	5,000 \$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	0 \$ _____
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	5,000 \$ _____
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	2,954,292,361 \$ _____
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	0 \$ _____

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)
⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ <u>3,666,931</u>	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.. + \$ <u>98,451,450</u>	
	C. Value loss. Add A and B. ⁶	\$ <u>102,118,381</u>
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value. \$ <u>0</u>	
	B. Current year productivity or special appraised value: - \$ <u>0</u>	
	C. Value loss. Subtract B from A.	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>102,118,381</u>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ <u>2,852,173,980</u>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>29,502,887</u>
15.	Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ <u>298,514</u>
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ <u>29,801,401</u>
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
	A. Certified values. ¹¹ \$ <u>3,465,436,313</u>	
	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u>	
	C. Total current year value. Subtract B from A.	\$ <u>3,465,436,313</u>
18.	Total value of properties under protest or not included on certified appraisal roll. ¹²	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>28,669,296</u>	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>28,669,296</u>

⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §526.012 and 26.04(c-2)
¹¹ Tex. Tax Code §26.012(6)
¹² Tex. Tax Code §26.01(c) and (d)
¹³ Tex. Tax Code §26.01(c)
¹⁴ Tex. Tax Code §26.01(d)
¹⁵ Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 117,650,757
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 3,376,454,852
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 136,155,446
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 136,155,446
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 3,240,299,406
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.9197 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁶

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.6169 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.1383 /\$100
	A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.1383 /\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.0500 /\$100

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.7552</u> /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ol style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount: \$ <u>19,875,742</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>10,812,631</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>9,063,111</u>
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ <u>9,063,111</u>
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ <p>A. Enter the current year anticipated collection rate certified by the collector.³¹ <u>100.00</u> %</p> <p>B. Enter the 2023 actual collection rate <u>102.92</u> %</p> <p>C. Enter the 2022 actual collection rate <u>100.75</u> %</p> <p>D. Enter the 2021 actual collection rate <u>103.21</u> %</p>	100.75 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>8,995,643</u>
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,376,454,852</u>
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.2664</u> /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ <u>1.0216</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

²⁷ Tex. Tax Code §26.012(7)
²⁸ Tex. Tax Code §§26.012(10) and 26.04(b)
²⁹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.08(g)
³² Tex. Tax Code §26.045(d)
³³ Tex. Tax Code §26.045(l)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,376,454,852
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.0216 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0344 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.0216 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9197 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.0216 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶

print here ▶ Pablo (Paul) Villarreal Jr
 Printed Name of School District Representative

sign here ▶ *Pablo (Paul) Villarreal Jr.*
 School District Representative

9-9-2024
 Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
³⁶ Tex. Tax Code §26.04(c)

LA JOYA ISD SCHOOL BOARD

JULIAN ALVAREZ III
SCHOOL BOARD PRESIDENT

ANITA CHAVEZ
SCHOOL BOARD VICE-PRESIDENT

ALYSSA PEÑA
SCHOOL BOARD SECRETARY

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SUPERINTENDENT OF SCHOOLS
DR. MARCEY SORENSEN

