AGENDA ITEM

BOARD OF TRUSTEES
AGENDA

[ ] Workshop	[ ] Regular	[X] Special

(A) [X] Report Only   [ ] Recognition

Presenter(s): JORGE BARRERA, SCHOOL BOARD PRESIDENT

Briefly describe the subject of the report or recognition presentation.

PUBLIC HEARING TO DISCUSS THE 2026-2027 OFFICIAL BUDGET AND PROPOSED TAX RATE

(B) [ ] Action Item

Presenter(s):

Briefly describe the action required.

(C) **Funding source: Identify the source of funds if any are required.**

(D) **Clarification: Explain any question or issues that might be raised regarding this item.**

SEE ATTACHED MEMORANDUM

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
Marked for Excellence

TO: Samuel Mijares, Superintendent

FROM: Ismael Mijares, Deputy Superintendent for Business & Finance

Digitally signed by Ismael Mijares Date: 2026.07.28 14:04:46 -05'00'

SUBJECT: ***HEARING ON PROPOSED BUDGET & TAX RATE***

DATE: July 22, 2026

Prior to the Adoption of the 2026-27 Budget, the Public Hearing on the Proposed Budget and Tax Rate shall be conducted as follows per Board Policy CE (Local):

1) The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.

2) Prior to the beginning of the meeting, the Board may establish time limits for speakers.

3) Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.

4) No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

50-280 (Rev. 01-26/8)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Eagle Pass Independent School District will hold a public
(name of school district)

meeting at Tuesday August 11, 2026 at 6:00 p.m at EPISD Austin Building Board Room
(time, date, year) (name of room, building, physical location)

in located at 587 Madison St., Eagle Pass, TX. **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

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

Maintenance Tax $ .74820 /$100 (proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $ .28879 /$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	% increase	or	0.09	% (decrease)
Debt service	297.68	% increase	or	% (decrease)
Total expenditures	5.16	% increase	or	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 5,767,580,369	$ 6,131,197,411
Total appraised value* of new property**	$ 69,071,594	$ 58,857,479
Total taxable value*** of all property	$ 3,787,934,826	$ 3,927,300,353
Total taxable value*** of new property**	$ 60,206,222	$ 51,748,058

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $ 165,715,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ .75530	$ .06980*	$ .82510	$ 2,477	$ 9,035
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ .90090	$ .29755*	$ 1.19845	$ 3,896	$ 8,839
Proposed Rate	$ .74820	$ .28879*	$ 1.03699	$ 3,282	$ 8,942

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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

	Last Year	This Year
Average Market Value of Residences	$ 200,938	$ 220,546
Average Taxable Value of Residences	$ 53,980	$ 68,974
Last Year's Rate Versus Proposed Rate per $100 Value	$ .82512	$ 1.03699
Taxes Due on Average Residence	$ 445.39	$ 715.25
Increase (Decrease) in Taxes		$ 269.86

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.03699 *(school voter-approval rate)*. **This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** 1.03699 *(school voter-approval rate)*.

Fund Balances

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

Maintenance and Operations Fund Balance(s)	$ 39,888,771
Interest and Sinking Fund Balance(s)	$ 2,141,231

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

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

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

587 Madison St. ● Eagle Pass, Texas 78852 ● Tel (830) 773-5181 ● www.eaglepassisd.net

An Equal Opportunity Employer

F-280

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

The notice required to be posted under the Texas Open Meetings Act for a board meeting at which the board will discuss or adopt a budget must include a taxpayer impact statement.

EAGLE PASS ISD

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$19,719	$0.82512 Adopted 2025 Tax Rate	$162.70 (Median value/$100 x Adopted Tax Rate)
FY 2026-2027 (TY 2026)	$35,705	$1.03699 Proposed 2026 tax rate based on the proposed budget for 2026-2027	$370.25 (Median value/$100 x Proposed Tax Rate)

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF

REVENUES AND APPROPRIATIONS by Function

PROPOSED BUDGET 1XX-GENERAL FUND (as of July 21, 2026)

FUNCTION / DESCRIPTION	Current Budget * 2025-2026	PER PUPIL	Proposed Budget * 2026-2027	PER PUPIL	2 YEAR PERCENT CHANGE
REVENUES					
EST. LOCAL REVENUES	34,097,191	2,531	34,097,191	2,531	0.00%
EST. STATE REVENUES	126,305,751	9,374	126,305,751	9,374	0.00%
EST. FEDERAL REVENUES	1,209,661	90	1,209,661	90	0.00%
TOTAL EST. REVENUES	**161,612,603**	11,994	**161,612,603**	11,994	0.00%
APPROPRIATIONS					
11 INSTRUCTION	90,518,037	6,718	91,018,037	6,755	0.55%
12 INSTR. RES. & MEDIA	1,911,262	142	1,911,262	142	0.00%
13 CURR. & PRO. DVLP.	4,401,872	327	4,401,872	327	0.00%
21 INSTR. LEADERSHIP	2,673,015	198	2,673,015	198	0.00%
23 SCHOOL ADM.	8,651,125	642	8,651,125	642	0.00%
31 GUID. & COUNSELING	4,957,656	368	4,957,656	368	0.00%
32 ATTEN. & SOCIAL WORK	543,581	40	543,581	40	0.00%
33 HEALTH SERVICES	2,684,778	199	2,584,778	192	-3.72%
34 PUPIL TRANSPORTATION	6,684,653	496	6,284,653	466	-5.98%
35 FOOD SERVICES	402,500	30	402,500	30	0.00%
36 CO-CURRICULAR	9,302,506	690	9,302,506	690	0.00%
41 GENERAL ADM.	8,459,625	628	8,459,625	628	0.00%
41 STATUTORY PUBLIC NOTICES(OBJECT 6491	2,000	0	2,000	0	0.00%
51 PLANT MAINT. & ACQ.	17,885,280	1,327	17,885,280	1,327	0.00%
52 SECURITY & MONIT.	5,628,680	418	5,628,680	418	0.00%
53 DATA PROCESSING SVCS.	813,144	60	813,144	60	0.00%
61 COMMUNITY SERVICES	1,072,462	80	916,662	68	-14.53%
71 DEBT SERVICES	583,012	43	583,012	43	0.00%
81 FACILITIES ACQ & CONST.	156,786	12	156,786	12	0.00%
93 PYMTS. OTHER DISTRICTS	185,000	14	185,000	14	0.00%
99 OTHER CHARGES	900,000	67	900,000	67	0.00%
TOTAL APPROPRIATIONS	**168,416,974**	12,499	**168,261,174**	12,488	-0.09%
OTHER RESOURCES					
OTHER RESOURCES (+)	**31,348,959**		**31,348,959**		0.00%
OTHER USES					
OTHER USES (-)	**(33,640,597)**		**(33,640,597)** **		0.00%
EXCESS REVENUES/ (APPROPRIATIONS)	**(9,096,009)**		**(8,940,209)**		-1.71%
EST. BEG. FUND BAL.	**61,831,550**		**52,735,541**		-14.71%
EST. ENDING FUND BAL.	**52,735,541**		**43,795,332**		-16.95%
Peak Enrollment	**13,474**		**13,474**		0.00%

* EXCLUDES **101-FOOD SERVICE FUND**

** OTHER USES: 101-FD. SVC. $2,311,871, 162-TRANS. $5,487,832, 163-DYSLEXIA $570,904, 164-STATE COMP. $1,345,985, 165-G&T $410,093, 166-BILINGUAL $316,879, 167-CATE $867,858, 168-SP. ED. $5,606,941, 169-COLLEGE, CAREER, OR MILITARY READINESS $1,076,164, 173-EARLY ED. $6,537,197, 175-MAMA PATROL $82,035, 176-SCHOOL SAFETY $996,133, 177-TAX NOTES $583,012, AND 181-ATHLETICS $7,447,693, FOR GRAND TOTAL OF $33,640,597.SEE RESPECTIVE FUNDS.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF

REVENUES AND APPROPRIATIONS by Function

-ALL FUNDS

2026-2027 PROPOSED BUDGET As of July 21, 2026

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		34,097,191	299,551	0	11,399,532	0	45,796,274
EST. STATE REVENUES		126,305,751	50,669	800,000	739,341	0	127,895,761
EST. FEDERAL REVENUES		1,209,661	14,070,229	200,000	0	0	15,479,890
TOTAL EST. REVENUES		161,612,603	14,420,449	1,000,000	12,138,873	0	189,171,925
APPROPRIATIONS							
11 INSTRUCTION		91,018,037	0	800,000	0	0	91,818,037
12 INSTR. RES. & MEDIA		1,911,262	0	0	0	0	1,911,262
13 CURR. & PRO. DVLP.		4,401,872	0	0	0	0	4,401,872
21 INSTR. LEADERSHIP		2,673,015	0	0	0	0	2,673,015
23 SCHOOL ADM.		8,651,125	0	0	0	0	8,651,125
31 GUID. & COUNSELING		4,957,656	0	0	0	0	4,957,656
32 ATTEN. & SOCIAL WORK		543,581	0	0	0	0	543,581
33 HEALTH SERVICES		2,584,778	0	0	0	0	2,584,778
34 PUPIL TRANSPORTATION		6,284,653	0	0	0	0	6,284,653
35 FOOD SERVICES		402,500	16,487,984	184,400	0	0	17,074,884
36 CO-CURRICULAR		9,302,506	0	0	0	0	9,302,506
41 GENERAL ADM.		8,459,625	0	0	0	0	8,459,625
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	0	0	0	2,000
51 PLANT MAINT. & ACQ.		17,885,280	218,356	15,120	0	0	18,118,756
52 SECURITY & MONIT.		5,628,680	25,980	480	0	0	5,655,140
53 DATA PROCESSING SVCS.		813,144	0	0	0	0	813,144
61 COMMUNITY SERVICES		916,662	0	0	0	0	916,662
71 DEBT SERVICES		583,012	0	0	12,017,990	0	12,601,002
81 FACILITIES ACQ & CONST.		156,786	0	0	0	0	156,786
93 PYMTS. OTHER DISTRICTS		185,000	0	0	0	0	185,000
99 OTHER CHARGES		900,000	0	0	0	0	900,000
TOTAL APPROPRIATIONS		168,261,174	16,732,320	1,000,000	12,017,990	0	198,011,484
OTHER RESOURCES							
OTHER RESOURCES (+)		31,348,959	2,311,871	0	0	0	33,660,830
OTHER USES							
OTHER USES (-)		(33,640,597)	0	0	0	0	(33,640,597)
EXCESS REVENUES/ (APPROPRIATIONS)		*(8,940,209)*	*0*	*0*	*120,883*	*0*	(8,819,326)
EST. BEG. FUND BAL.		52,735,541 *	649,723	0	2,141,231	0	55,526,495
ENDING FUND BAL.		43,795,332 **	649,723	0 **	2,262,114	0	46,707,169

* 199-M&O ESTIMATED BEGINNING FUND BALANCE AS OF 09-01-26: 52,845,039

* 199-M&O ESTIMATED ENDING FUND BALANCE AS OF 08-31-27: 43,904,830

**EST. ENDING FUND BALANCES 08/31/27: 242-SUMMER FOOD SVC $0 AND 410-INSTRUCTIONAL MATERIALS ALLOTMENT $0 FOR A GRAND TOTAL of $0.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

SUMMARY OF
APPROPRIATIONS by Fund and Object
-ALL FUNDS
2026-2027 PROPOSED BUDGET As of July 21, 2026

FUNDS	PAYROLL 6100	CONT SVC 6200	SUPPLIES 6300	OTHER 6400	DEBT 6500	Cap. Outlay 6600	TOTAL
(1) 101-FOOD SERVICE *	7,928,632	131,131	8,140,279	14,600	0	517,678	16,732,320
(2) 162-TRANSPORTATION *	5,850,276	60,555	968,850	(107,838)	0	110,000	6,881,843
(3) 163-DYSLEXIA *	752,958	0	9,725	4,725	0	0	767,408
(4) 164-STATE COMP. *	11,094,516	77,248	340,313	5,184	0	0	11,517,261
(5) 165-G & T *	383,120	3,500	15,498	7,975	0	0	410,093
(6) 166-STATE BILINGUAL *	1,592,477	25,528	517,467	161,930	0	0	2,297,402
(7) 167-STATE VOCATIONAL *	5,264,449	4,700	894,014	113,568	0	0	6,276,731
(8) 168-SP. EDUCATION *	10,167,257	304,820	35,520	236,055	0	0	10,743,652
(9) 169-CCMR *	1,109,761	359,803	0	40,000	0	0	1,509,564
(10) 170-MIDDLE RIO GRD WK.	0	0	10,000	0	0	0	10,000
(11) 171-AIR FORCE-ROTC	0	300	3,700	6,000	0	0	10,000
(12) 172-TRS ON-BEHALF	10,501,358	0	0	0	0	0	10,501,358
(13) 173-EARLY ED. *	9,203,051	457,383	70,560	32,179	0	0	9,763,173
(14) 174-LEOSE	0	0	0	5,000	0	0	5,000
(15) 175-MAMA PATROL *	103,035	0	0	0	0	0	103,035
(16) 176-SCHOOL SAFETY *	1,523,106	0	0	0	0	0	1,523,106
(17) 177-MAINT. TAX NOTES *	0	0	0	0	583,012	0	583,012
(18) 178-STATE TEST REIMB.	0	0	0	89,669	0	0	89,669
(19) 181-ATHLETICS *	3,761,914	539,415	745,468	2,490,281	0	75,615	7,612,693
(20) 199-M & O	86,394,576	6,302,827	2,079,754	2,778,554	0	100,463	97,656,174
(21) 242-SUMMER LUNCH	25,079	16,000	158,921	0	0	0	200,000
(22) 410-INST. MATERIALS Alt.	0	0	800,000	0	0	0	800,000
(23) 518-DEBT SERVICE	0	0	0	0	12,017,990	0	12,017,990
GRAND TOTAL	155,655,565	8,283,210	14,790,069	5,877,882	12,601,002	803,756	198,011,484
PERCENT	78.61%	4.18%	7.47%	2.97%	6.36%	0.41%	100.00%

* Subsidized bv M&O Fund