

**BOARD OF TRUSTEES
AGENDA**

☒ Workshop	☐ Regular	☐ Special
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(A) ☒ Report Only ☐ Recognition

Presenter(s): SAMUEL MIJARES, SUPERINTENDENT

ISMAEL MIJARES, DEPUTY SUPERINTENDENT FOR BUSINESS AND FINANCE

Briefly describe the subject of the report or recognition presentation.

2ND BUDGET WORKSHOP

(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.**

AS PER ATTACHED INFROMATION

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(A) ☒ Report Only ☐ Recognition

Presenter(s): SAMUEL MIJARES, SUPERINTENDENT

ISMAEL MIJARES, DEPUTY SUPERINTENDENT FOR BUSINESS AND FINANCE

Briefly describe the subject of the report or recognition presentation.

REVIEW 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.**

AS PER ATTACHED INFROMATION

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
ESTIMATED FUND BALANCE PROJECTIONS
199-M&O FUND
AS OF July 21, 2026**

25-26 EST. ENDING FUND BALANCE 08-31-26

\$52,845,039

**26-27 ESTIMATED EXCESS/(DEFICIENCY) OF
REVENUES OVER EXPENDITURES**

(\$8,940,209)

5.5% Salary Increase 22-23 FY (5,630,817)

3.1% Salary Increase 24-25 FY (3,309,392)

26-27 EST. ENDING FUND BALANCE 08-31-27

\$43,904,830

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures 25-26:	(31,156,891)	(44,226,190)	(83,135,723)
1XX-General Est.Ending Fund Bal. 25-26:	52,845,039	52,845,039	52,845,039
Excess/(Deficit):	21,688,148	8,618,849	(30,290,684)
199-M&O Est.Ending Fund Balance 26-27	43,904,830	43,904,830	43,904,830
Excess/(Deficit):	12,747,939	(321,360)	(39,230,893)

NOTE: CFA (Legal) Projected Deficit: If the commissioner, based on the indicators adopted under Education Code 39.082 (see CFC), projects a deficit for a district general fund within the following three school years, TEA shall provide the district interim financial reports, including projected revenues and expenditures, to evaluate the district's current budget status.
(2026-27 M&O Tax Rate:\$0.74820)

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 ISD

TAX RATE CALCULATIONS FOR 2026-2027

As of August 11, 2026

	FY	AMOUNT	FY	PERCENT
	2025-2026	INC/-DEC	2026-27	INC/-DEC
199-M&O Tax Rate	\$0.75530	-\$0.0071	\$0.74820	-0.94%
518-I&S Tax Rate	\$0.06982	\$0.2190	\$0.28879	313.62%
Total Tax Rate	\$0.82512	\$0.2119	\$1.03699	25.68%

Tax Exemptions Homesteads:

Homestead\$140,000

Elderly and Disabled \$60,000

Disabled veteran (\$5,000 to \$12,000) or 100 % of Table Value