

**BOARD OF TRUSTEES
AGENDA**

☐ Workshop	☒ Regular	☐ Special
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(A) ☒ 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 2025-2026 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

TO: Samuel Mijares, Superintendent

FROM: Ismael Mijares, Deputy Superintendent for Business & Finance

Digitally
signed by
Ismael Mijares
Date: 2025.08.05
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DATE: July 31, 2025

SUBJECT: *HEARING ON PROPOSED BUDGET & TAX RATE*

Prior to the Adoption of the 2025-2026 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.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Eagle Pass Independent School District will hold a public meeting at Tuesday August 19, 2025 at 5:45 p.m in EPISD Austin Building Board Room located at 587 Madison St., Eagle Pass, TX. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted 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 \$.7553 / \$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters \$.06982 / \$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	<u>5.29</u>	% increase	or	_____	% (decrease)
Debt service	<u>.12</u>	% increase	or	_____	% (decrease)
Total expenditures	<u>5.19</u>	% 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	\$ <u>5,512,412,493</u>	\$ <u>5,767,580,369</u>
Total appraised value* of new property**	\$ <u>48,604,259</u>	\$ <u>69,071,594</u>
Total taxable value*** of all property	\$ <u>3,755,998,463</u>	\$ <u>3,787,934,826</u>
Total taxable value*** of new property**	\$ <u>43,577,886</u>	\$ <u>60,206,222</u>

* "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* \$ 34,240,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$.75530	\$.07072 *	\$.82602	\$ 2,340	\$ 9,008
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$.73170	\$.08015 *	\$.81186	\$ 2,453	\$ 8,905
Proposed Rate	\$.75530	\$.06982 *	\$.82512	\$ 2,443	\$ 9,582

* The Interest & 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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 198,315	\$ 200,938
Average Taxable Value of Residences	\$ 64,696	\$ 53,980
Last Year's Rate Versus Proposed Rate per \$100 Value	\$.82602	\$.82512
Taxes Due on Average Residence	\$ 534.40	\$ 445.39
Increase (Decrease) in Taxes		\$ (89.01)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age 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 .82512. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of .82512.

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)	\$ 34,851,106
Interest & Sinking Fund Balance(s)	\$ 2,180,330

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.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function PROPOSED BUDGET -GENERAL FUND as of August 19, 2025

FUNCTION	DESCRIPTION	Current Budget * 2024-2025	PER PUPIL	Proposed Budget * 2025-2026	PER PUPIL	2 YEAR PERCENT CHANGE
REVENUES						
EST. LOCAL REVENUES		32,163,356	2,321	33,997,191	2,453	5.70%
EST. STATE REVENUES		119,006,126	8,587	126,155,751	9,103	6.01%
EST. FEDERAL REVENUES		1,209,661	87	1,209,661	87	0.00%
TOTAL EST. REVENUES		152,379,143	10,995	161,362,603	11,643	5.90%
APPROPRIATIONS						
11 INSTRUCTION		86,977,815	6,276	91,537,478	6,605	5.24%
12 INSTR. RES. & MEDIA		1,814,653	131	1,909,251	138	5.21%
13 CURR. & PRO. DVLP.		4,138,645	299	4,411,632	318	6.60%
21 INSTR. LEADERSHIP		2,551,485	184	2,672,015	193	4.72%
23 SCHOOL ADM.		8,189,198	591	8,627,891	623	5.36%
31 GUID. & COUNSELING		4,675,854	337	4,953,556	357	5.94%
32 ATTEN. & SOCIAL WORK		526,813	38	543,581	39	3.18%
33 HEALTH SERVICES		2,464,102	178	2,584,778	187	4.90%
34 PUPIL TRANSPORTATION		5,910,527	426	6,134,653	443	3.79%
35 FOOD SERVICES		402,500	29	402,500	29	0.00%
36 CO-CURRICULAR		8,859,046	639	9,305,187	671	5.04%
41 GENERAL ADM.		6,999,218	505	7,859,625	567	12.29%
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	2,000	0	0.00%
51 PLANT MAINT. & ACQ.		17,381,937	1,254	17,883,378	1,290	2.88%
52 SECURITY & MONIT.		5,028,120	363	5,628,745	406	11.95%
53 DATA PROCESSING SVCS.		789,426	57	813,144	59	3.00%
61 COMMUNITY SERVICES		1,036,405	75	916,962	66	-11.52%
71 DEBT SERVICES		583,012	42	583,012	42	0.00%
81 FACILITIES ACQ & CONST.		156,786	11	156,786	11	0.00%
93 PYMTS. OTHER DISTRICTS		185,000	13	185,000	13	0.00%
99 OTHER CHARGES		900,000	65	900,000	65	0.00%
TOTAL APPROPRIATIONS		159,572,542	11,514	168,011,174	12,123	5.29%
OTHER RESOURCES						
OTHER RESOURCES (+)		27,288,716		31,348,959		14.88%
OTHER USES						
OTHER USES (-)		(35,676,918)		(33,640,597) **		-5.71%
EXCESS REVENUES/ (APPROPRIATIONS)						
		(15,581,601)		(8,940,209)		-42.62%
EST. BEG. FUND BAL.		63,262,116		47,680,515		-24.63%
EST. ENDING FUND BAL.		47,680,515		38,740,306		-18.75%
Peak Enrollment		13,859		13,859		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

2025-2026 PROPOSED BUDGET As of August 19, 2025

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		33,997,191	299,551	419,676	2,695,906	0	37,412,324
EST. STATE REVENUES		126,155,751	50,669	186,332	448,027	0	126,840,779
EST. FEDERAL REVENUES		1,209,661	14,070,229	200,000	0	0	15,479,890
TOTAL EST. REVENUES		161,362,603	14,420,449	806,008	3,143,933	0	179,732,993
APPROPRIATIONS							
11 INSTRUCTION		91,537,478	0	171,332	0	0	91,708,810
12 INSTR. RES. & MEDIA		1,909,251	0	0	0	0	1,909,251
13 CURR. & PRO. DVLP.		4,411,632	0	15,000	0	0	4,426,632
21 INSTR. LEADERSHIP		2,672,015	0	0	0	0	2,672,015
23 SCHOOL ADM.		8,627,891	0	0	0	0	8,627,891
31 GUID. & COUNSELING		4,953,556	0	0	0	0	4,953,556
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		6,134,653	0	0	0	0	6,134,653
35 FOOD SERVICES		402,500	16,487,984	184,400	0	0	17,074,884
36 CO-CURRICULAR		9,305,187	0	419,676	0	0	9,724,863
41 GENERAL ADM.		7,859,625	0	0	0	0	7,859,625
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	0	0	0	2,000
51 PLANT MAINT. & ACQ.		17,883,378	218,356	15,120	0	0	18,116,854
52 SECURITY & MONIT.		5,628,745	25,980	480	0	0	5,655,205
53 DATA PROCESSING SVCS.		813,144	0	0	0	0	813,144
61 COMMUNITY SERVICES		916,962	0	0	0	0	916,962
71 DEBT SERVICES		583,012	0	0	3,022,050	0	3,605,062
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		168,011,174	16,732,320	806,008	3,022,050	0	188,571,552
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)							
ESSR Funds 2024-25		0					
EST. BEG. FUND BAL.		47,680,515 *	1,021,705	418,577	2,180,330	0	51,301,127
ENDING FUND BAL.		38,740,306 **	1,021,705	418,577 **	2,302,213	0	42,482,801

* 199-M&O ESTIMATED BEGINNING FUND BALANCE AS OF 09-01-25: 47,770,515

* 199-M&O ESTIMATED ENDING FUND BALANCE AS OF 08-31-26: 38,830,306

**EST. ENDING FUND BALANCES 08/31/26: 242-SUMMER FOOD SVC \$0; 397-ADVANCE PLACEMENT \$0 AND 461-CAMPUS ACTIVITY \$418,577 FOR A GRAND TOTAL of \$418,577.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

SUMMARY OF APPROPRIATIONS by Fund and Object -ALL FUNDS

2025-2026 PROPOSED BUDGET As of August 19, 2025

FUNDS	PAYROLL 6100	CONT SVC 6200	SUPPLIES 6300	OTHER 6400	DEBT 6500	Cap. Outlay 6600	TOTAL
* 101-FOOD SERVICE	7,928,632	131,131	8,140,279	14,600	0	517,678	16,732,320
* 162-TRANSPORTATION	5,850,276	60,555	968,850	(107,838)	0	110,000	6,881,843
* 163-DYSLEXIA	752,958	0	9,725	4,725	0	0	767,408
* 164-STATE COMP.	11,094,516	77,248	337,505	7,992	0	0	11,517,261
* 165-G & T	383,120	3,500	15,498	7,975	0	0	410,093
* 166-STATE BILINGUAL	1,592,477	14,528	517,467	172,930	0	0	2,297,402
* 167-STATE VOCATIONAL	5,264,449	4,700	895,264	112,318	0	0	6,276,731
* 168-SP. EDUCATION	10,167,257	304,820	37,020	234,555	0	0	10,743,652
* 169-CCMR	1,109,761	359,803	0	40,000	0	0	1,509,564
170-MIDDLE RIO GRD WK.	0	0	10,000	0	0	0	10,000
171-AIR FORCE-ROTC	0	300	3,700	6,000	0	0	10,000
172-TRS ON-BEHALF	10,351,358	0	0	0	0	0	10,351,358
* 173-EARLY ED.	9,203,051	457,383	69,260	33,479	0	0	9,763,173
174-LEOSE	0	0	0	5,000	0	0	5,000
* 175-MAMA PATROL	103,035	0	0	0	0	0	103,035
* 176-SCHOOL SAFETY	1,523,106	0	0	0	0	0	1,523,106
* 177-MAINT. TAX NOTES	0	0	0	0	583,012	0	583,012
178-STATE TEST REIMB.	0	0	0	89,669	0	0	89,669
* 181-ATHLETICS	3,761,914	539,415	745,468	2,490,281	0	75,615	7,612,693
* 199-M & O	86,394,576	6,349,036	2,056,536	2,662,704	0	93,322	97,556,174
242-SUMMER LUNCH	25,079	16,000	158,921	0	0	0	200,000
385-VISUALLY IMPAIRED	0	5,696	0	0	0	0	5,696
410-INST. MATERIALS Alt.	0	10,000	170,636	0	0	0	180,636
461-CAMPUS ACT. FUND	0	0	0	419,676	0	0	419,676
518-DEBT SERVICE	0	0	0	0	3,022,050	0	3,022,050
GRAND TOTAL	155,505,565	8,334,115	14,136,129	6,194,066	3,605,062	796,615	188,571,552
PERCENT	82.47%	4.42%	7.50%	3.28%	1.91%	0.42%	100.00%

* Subsidized by M&O Fund