

BOARD OF TRUSTEES
AGENDA

<input checked="checked" type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input type="checkbox"/> 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.

REVIEW 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.**

AS PER ATTACHED INFROMATION

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
ESTIMATED FUND BALANCE PROJECTIONS
199-M&O FUND
AS OF August 19, 2025**

24-25 EST. ENDING FUND BALANCE 08-31-25

\$47,770,515

**25-26 ESTIMATED EXCESS/(DEFICIENCY) OF
REVENUES OVER EXPENDITURES**

(\$8,940,209)

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

\$38,830,306

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

(\$8,940,209)

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

\$29,890,097

M&O Budget Deficit: 22-23 Salary Increase 5.5% \$5,630,817; 24-25 Salary Increase 3.1% \$3,309,392;
for total \$8,940,209

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures 24-25:	(28,374,969)	(41,415,264)	(83,714,507)
1XX-General Est. Ending Fund Bal. 24-25:	47,770,515	47,770,515	47,770,515
Excess/(Deficit):	19,395,546	6,355,251	(35,943,992)
199-M&O Est. Ending Fund Balance 26-27	29,890,097	38,830,306	38,830,306
Excess/(Deficit):	1,515,128	(2,584,958)	(44,884,201)

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.
(2025-26 M&O Tax Rate:\$0.75530)

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 ISD

TAX RATE CALCULATIONS FOR 2025-2026

As of August 19, 2025

	FY	AMOUNT	FY	PERCENT
	2024-2025	INC/-DEC	2025-26	INC/-DEC
199-M&O Tax Rate	\$0.75530	\$0.0000	\$0.75530	0.00%
518-I&S Tax Rate	\$0.07072	-\$0.0009	\$0.06982	-1.27%
Total Tax Rate	\$0.82602	-\$0.0009	\$0.82512	-0.11%