

**BOARD OF TRUSTEES
AGENDA**

<input 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 2023-2024 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
199-M&O ESTIMATED FUND BALANCE
2023-24 Budget (August 22, 2023)**

22-23 AUDITED BEGINNING FUND BAL. 09-01-22	\$66,902,525
22-23 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,630,817)
<i>22-23 Esser* Est. M&O Expenditure Reduction</i>	\$10,500,000
22-23 EST. ENDING FUND BALANCE 08-31-23	\$71,771,708
23-24 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,630,817)
<i>23-24 Esser* Est. M&O Expenditure Reduction</i>	\$6,600,000
23-24 EST. ENDING FUND BALANCE 08-31-24	\$72,740,891
24-25 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,630,817)
<i>24-25 Esser* Est. M&O Expenditure Reduction</i>	\$0
24-25 EST. ENDING FUND BALANCE 08-31-25	\$67,110,074

Budgetary Funding Considerations for 2023-24 Budget:

- 1) Includes **Additional Salary Increase** for 2023-24 (Note 1:Possible Legislative Special Session)
- 2) Approved HB3-1 Police Officer Per Campus@\$15,000X24= \$360,000:Current Officers 37+7(\$53,454)=44
- 3) Excludes **Additional Requests/Special Projects** by Campuses/Depts for 2023-24
- 4) Excludes partial **5-Year Facility Plan Study** by Davis Powell

NOTE:

1. Please be advised that there may be a possibility that the Texas State Legislature may hold a Third Special Session in the Fall (October) of 2023. The Texas Governor has the discretion to either call or not call a Third Special Session. The Texas Governor also has the discretion to determine if salary increases will be included in the Third Special Session. This Third Special Session will determine if the Texas State Legislature will approve and allocate the necessary funds for salary increases.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function -ALL FUNDS

2023-2024 PROPOSED BUDGET As of July 11, 2023

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		29,453,356	299,551	303,022	2,311,628	0	32,367,557
EST. STATE REVENUES		117,306,126	50,669	516,701	916,044	0	118,789,540
EST. FEDERAL REVENUES		1,189,464	13,485,229	100,000	0	0	14,774,693
TOTAL EST. REVENUES		147,948,946	13,835,449	919,723	3,227,672	0	165,931,790
APPROPRIATIONS							
11 INSTRUCTION		85,285,520	0	406,701	0	0	85,692,221
12 INSTR. RES. & MEDIA		1,765,557	0	0	0	0	1,765,557
13 CURR. & PRO. DVLP.		3,964,741	0	10,000	0	0	3,974,741
21 INSTR. LEADERSHIP		2,578,380	0	0	0	0	2,578,380
23 SCHOOL ADM.		7,906,914	0	0	0	0	7,906,914
31 GUID. & COUNSELING		4,281,410	0	0	0	0	4,281,410
32 ATTEN. & SOCIAL WORK		516,269	0	0	0	0	516,269
33 HEALTH SERVICES		2,397,520	0	0	0	0	2,397,520
34 PUPIL TRANSPORTATION		5,670,480	0	0	0	0	5,670,480
35 FOOD SERVICES		402,500	15,204,799	84,400	0	0	15,691,699
36 CO-CURRICULAR		7,356,578	0	303,022	0	0	7,659,600
41 GENERAL ADM.		6,637,677	0	0	0	0	6,637,677
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	0	0	0	2,000
51 PLANT MAINT. & ACQ.		16,286,035	218,356	115,120	0	0	16,619,511
52 SECURITY & MONIT.		3,769,933	25,980	480	0	0	3,796,393
53 DATA PROCESSING SVCS.		787,935	0	0	0	0	787,935
61 COMMUNITY SERVICES		846,614	0	0	0	0	846,614
71 DEBT SERVICES		583,012	0	0	3,021,350	0	3,604,362
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		800,000	0	0	0	0	800,000
TOTAL APPROPRIATIONS		152,180,861	15,449,135	919,723	3,021,350	0	171,571,069
OTHER RESOURCES							
OTHER RESOURCES (+)		24,336,626	1,613,686	0	0	0	25,950,312
OTHER USES							
OTHER USES (-)		(25,820,079)	0	0	0	0	(25,820,079)
EXCESS REVENUES/ (APPROPRIATIONS)							
ESSR Funds 2023-24		6,600,000					
EST. BEG. FUND BAL.		71,700,420 *	613,381	2,336,058	2,586,361	0	77,236,220
ENDING FUND BAL.		72,585,052 **	613,381	2,336,058 **	2,792,683	0	78,327,174

* 199-M&O ESTIMATED BEGINNING FUND BALANCE AS OF 09-01-23: 71,771,708

* 199-M&O ESTIMATED ENDING FUND BALANCE AS OF 08-31-24: 72,740,891

**EST. ENDING FUND BALANCES 08/31/24: 242-SUMMER FOOD SVC \$2,033,291; 397-ADVANCE PLACEMENT \$0 AND 461-CAMPUS ACTIVITY \$302,767 FOR A GRAND TOTAL of \$2,336,058.

Note: Pending Est. ESSER Unspent Funds for 2023-2024 total: \$6,600,000 (Final Grant Year)

EAGLE PASS ISD

TAX RATE CALCULATIONS FOR 2023-2024

	FY	AMOUNT	FY	PERCENT
	2022-2023	INC/-DEC	2023-24	INC/-DEC
199-M&O Tax Rate	\$0.94300	-\$0.1806	\$0.76240	-19.15%
518-I&S Tax Rate	\$0.06812	-\$0.0017	\$0.06646	-2.44%
Total Tax Rate	\$1.01112	-\$0.1823	\$0.82886	-18.03%
HOMESTEAD	\$40,000	\$60,000	\$100,000	150.00%

NOTE: SENATE BILL 2: TAX BILL APPROVED ON SPECIAL SESSION BY STATE LEGISLATURE FOR 2023-2024