



San Elizario ISD  
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**MEMORANDUM**

**To:** Members of the Board of Trustees  
**From:** Elizabeth Perez, Chief Financial Officer  
**Subject:** Financial Reports – Tax Report  
**Date:** April 8, 2026

**HISTORY:** The primary source of state funding for Texas school districts is the Foundation School Program (FSP). This program ensures that all school districts, regardless of property wealth, receive “substantially equal access to similar revenue per student at similar tax effort.” The District’s current tax rate was approved at the September 16, 2025, Board meeting for a total rate of \$0.8853. The Maintenance & Operations (M&O) rate which pays for items such as staff salaries, supplies, materials, transportation and utilities was \$0.7156 while the Interest & Sinking (I&S) rate which pays for bonded debt was \$0.1697.

**RATIONALE** The purpose of this agenda item is to report collections made for the current 2025 tax year which is based on the levy billed on October 1, 2025.

**BUDGET:** Collections as of February 28, 2026, are summarized below.

	<b>M&amp;O</b>	<b>I&amp;S</b>	<b>Total</b>	<b>Collections</b>
Current Year Levy	\$2,241,900	\$531,652	\$2,773,553	
Current Year Collections	\$1,863,935	\$442,021	\$2,305,956	\$2,305,956
Current Year Levy Outstanding	\$377,965	\$89,632	\$467,597	
Prior Year Collections				\$88,074
Penalty & Interest Collections				\$36,178
Total Collections				\$2,430,208

**ADMINISTRATIVE RECOMMENDATION:** This report is for information only.

**For Approval?**  Yes  No

**If no, please check one:**  Presentation  Report  Information

**Please check if applicable:**  Attachment Included

The mission of the San Elizario Independent School District is to graduate students with innovative skills for 21st-century careers by focusing on academic and social skills, fostering transformative practices, and building community support through positive relationships between home and school.