

2026-2027 Budget Development

Board Workshop

May 20, 2026



Soaring to Excellence

Agenda



- 2025-2026 Budget Update
- Data Trends
- Fiscal Year 2027 Budget Development Update

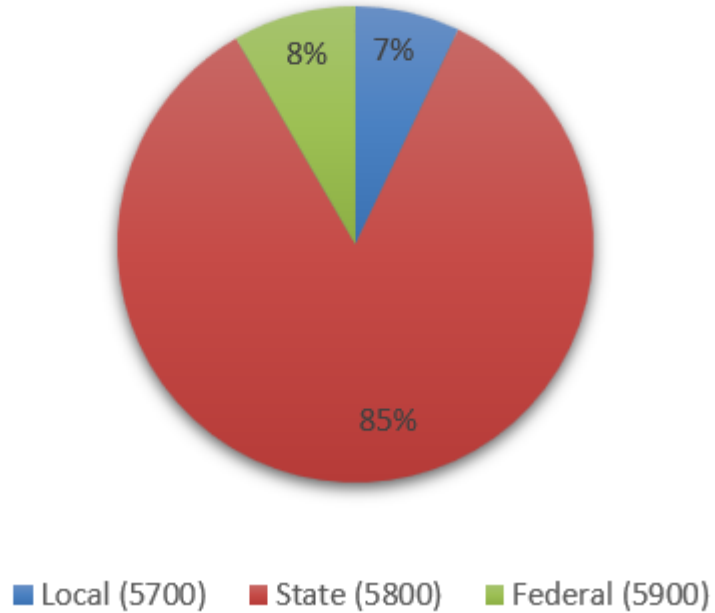


2025-2026 Budget Update

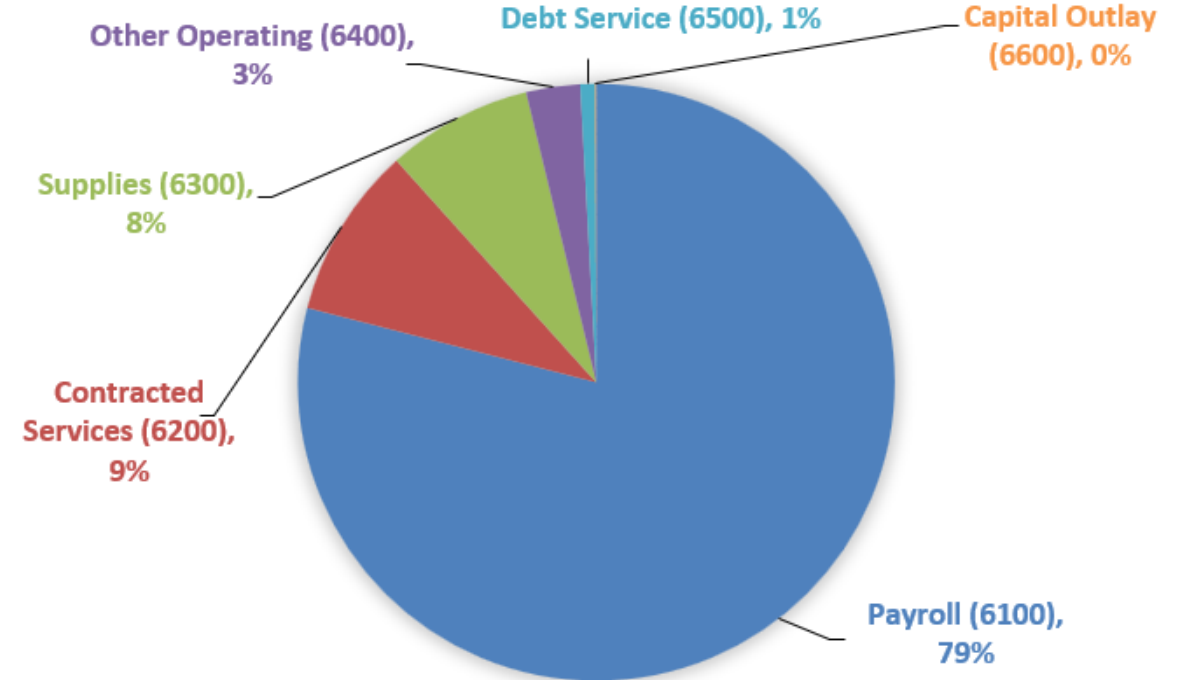
2025-2026 Budget Update



Sources of Revenues

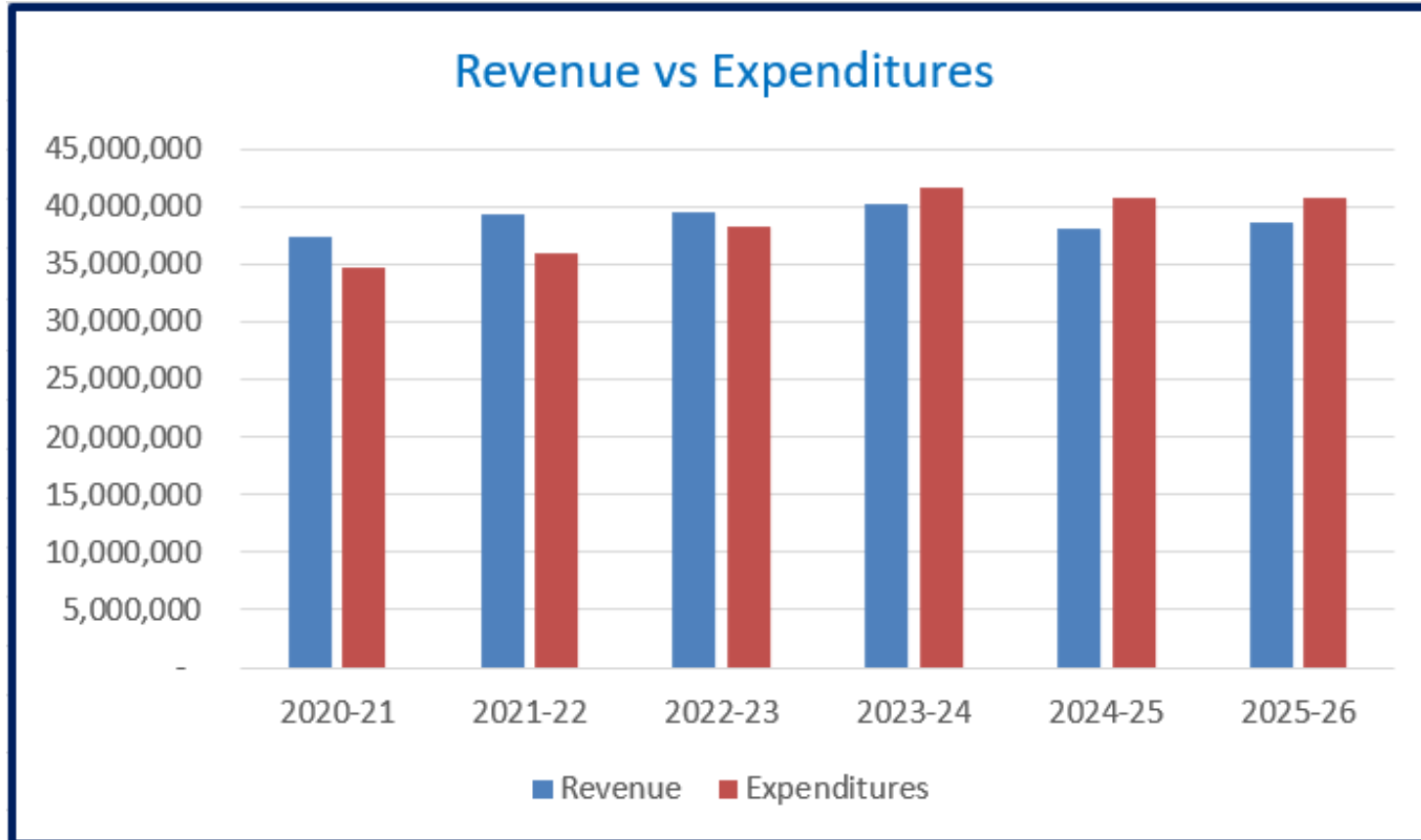


Expenditure Category



Includes projections for 2025-26

2025-2026 Budget Update



Includes projections for 2025-26

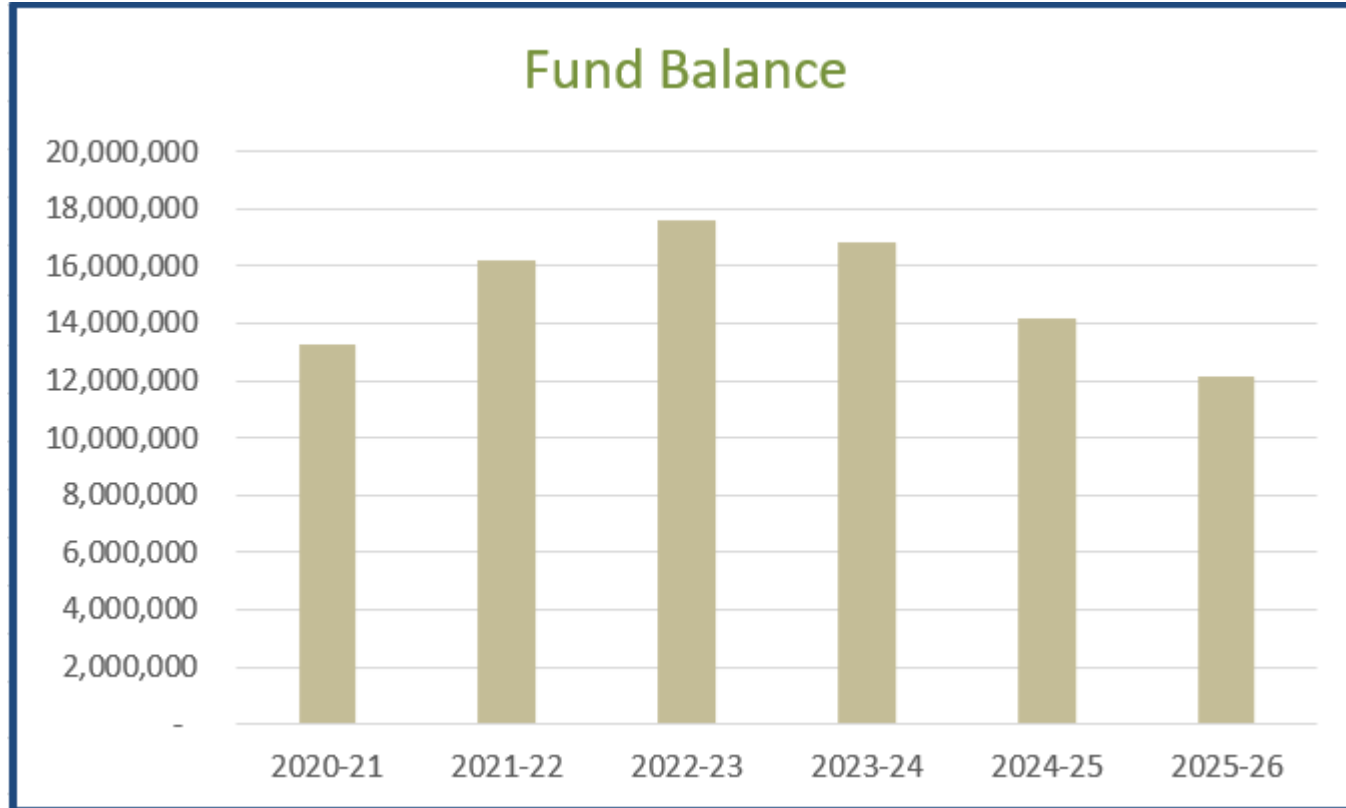
2025-2026 Budget Update



Year	Revenue	Expenditures	Difference
2020-21	37,350,661	34,664,504	2,686,157
2021-22	39,345,226	35,912,983	3,432,243
2022-23	39,446,745	38,340,824	1,105,921
2023-24	40,186,133	41,609,405	(1,423,272)
2024-25	38,049,591	40,698,765	(2,649,174)
2025-26	38,699,697	40,765,175	(2,065,478)

Includes projections for 2025-26

2025-2026 Budget Update



Includes projections for 2025-26

2025-2026 Revenue Update



SAN ELIZARIO ISD GENERAL OPERATING FUND 2025-2026 Budget Summary

	<i>Adopted Budget</i>	<i>Revised Budget</i>	<i>Projected Actuals</i>	<i>Change from Projected Actuals</i>
<i>Revenues</i>	2025-2026	2025-2026	2025-2026	2025-2026
Tax Collections	2,241,145	2,241,145	2,161,963	(79,182)
State Funding	29,300,958	29,300,958	30,783,189	1,482,231
Other Local Revenue	852,001	852,001	593,765	(258,236)
Other State Funding TRS On Behalf	1,930,800	1,930,800	1,925,800	(5,000)
Federal Revenue (SHARS \ Medicaid) & E-Rate	4,305,000	4,305,000	3,234,980	(1,070,020)
Other Resources	-	-	-	-
<i>Estimated Revenues</i>	38,629,904	38,629,904	38,699,697	69,793

Estimates as of 4/20/2026

2025-2026 Estimated Budget Summary



SAN ELIZARIO ISD GENERAL OPERATING FUND 2025-2026 Budget Summary				
	<i>Adopted Budget</i>	<i>Revised Budget</i>	<i>Projected Actuals</i>	<i>Change from Projected Actuals</i>
<i>Revenues</i>	2025-2026	2025-2026	2025-2026	2025-2026
<i>Estimated Revenues</i>	38,629,904	38,629,904	38,699,697	69,793
<i>Estimated Expenditures</i>	40,321,218	41,486,203	40,765,175	721,028
<i>Beginning Fund Balance</i>	\$ 14,185,974	\$ 14,185,974	\$ 14,185,974	\$ -
<i>Inc/Dec in Fund Balance</i>	\$ (1,691,314)	\$ (2,856,299)	\$ (2,065,478)	\$ (651,235)
<i>Estimated End-of-Year Fund Balance</i>	12,494,660	11,329,675	12,120,496	790,821
<i>Estimated Non-spendable</i>	(226,479)	(226,479)	(226,479)	-
<i>Restricted/Committed</i>	(2,051,651)	(2,051,651)	(2,051,651)	-
<i>Estimated Unassigned Fund Balance</i>	11,907,844	9,051,545	9,842,366	790,821
<i>% Operating of Unassigned Fund Balance</i>	29.53%	21.82%	24.14%	2.33%
<i>Average Monthly Expenditures</i>	3,360,102	3,457,184	3,397,098	(60,086)
<i># Months Operating of Unassigned Fund Balance</i>	3.54	2.62	2.90	0.28

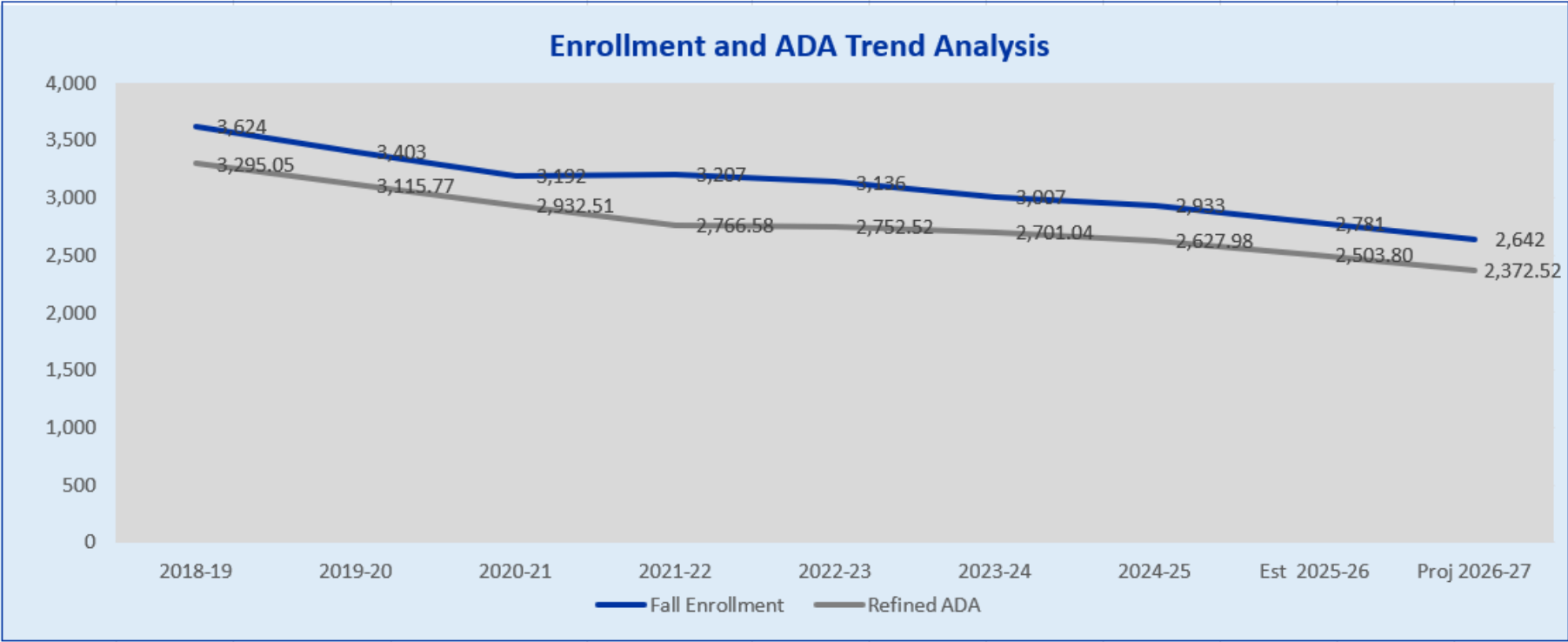
Estimates as of 4/20/2026

2026-2027 Budget Development

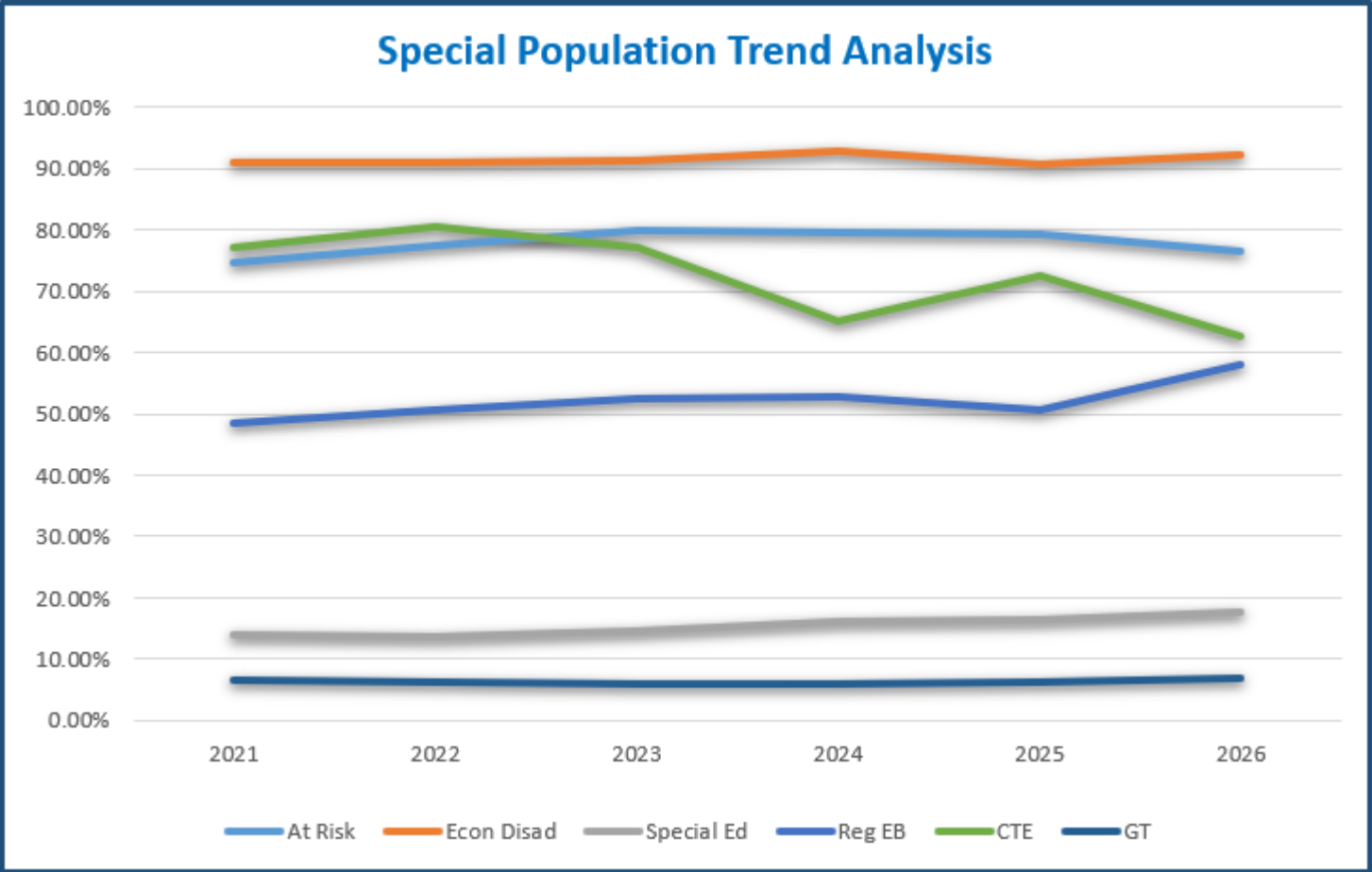


Student Data

2026-2027 Budget Development



2026-2027 Budget Development

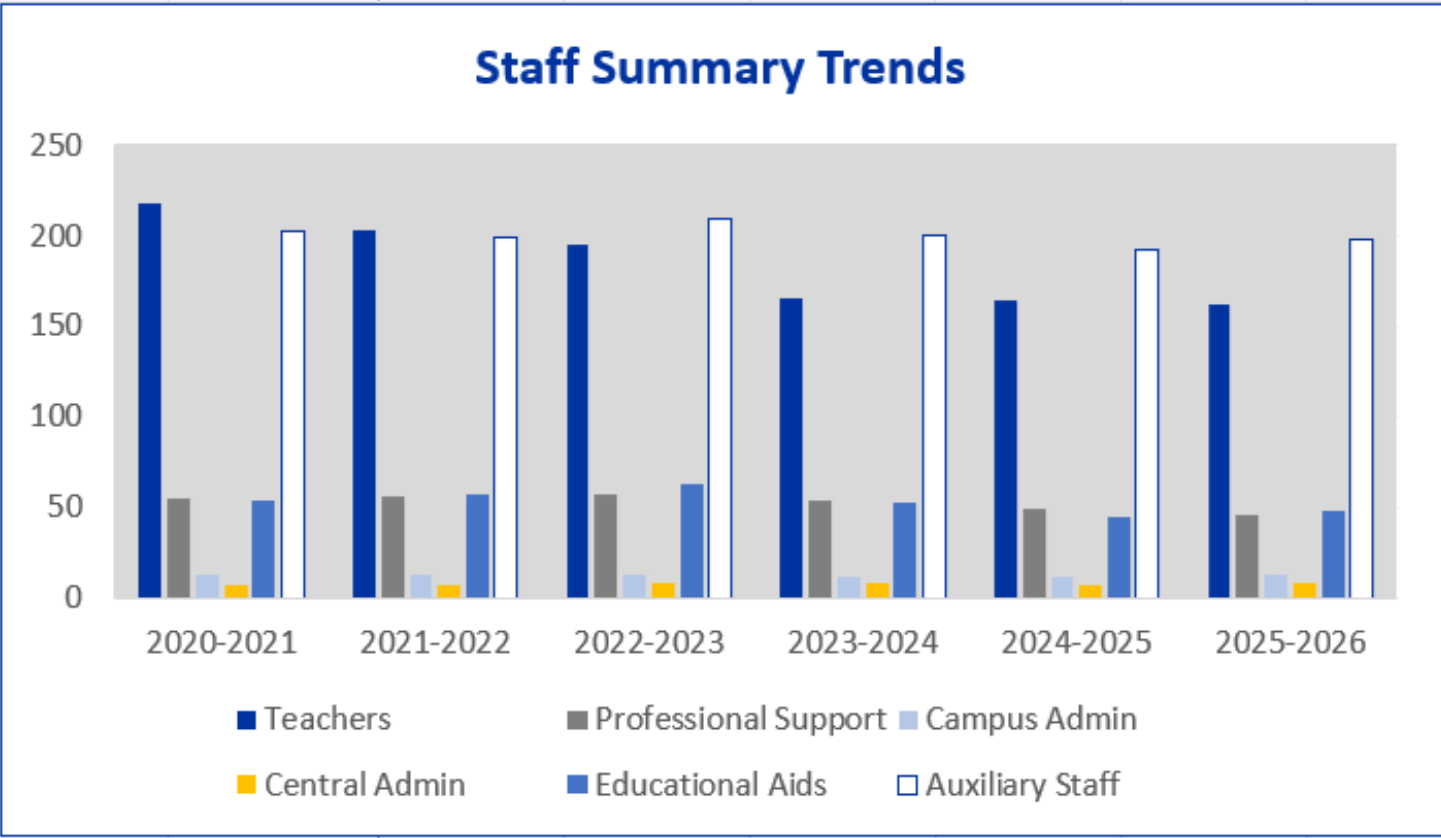


2026-2027 Budget Development

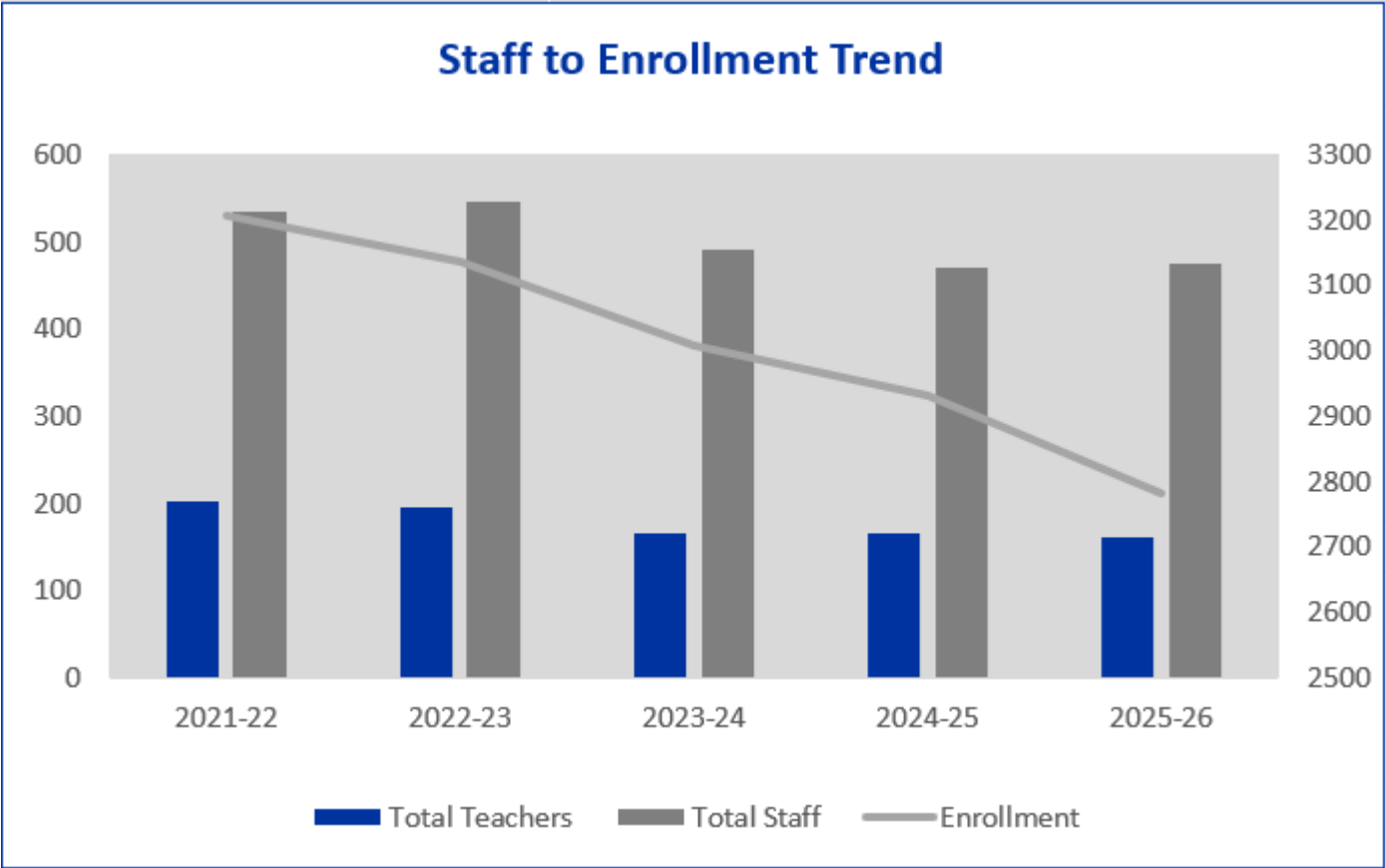


Staff Data

2026-2027 Budget Development



2026-2027 Budget Development



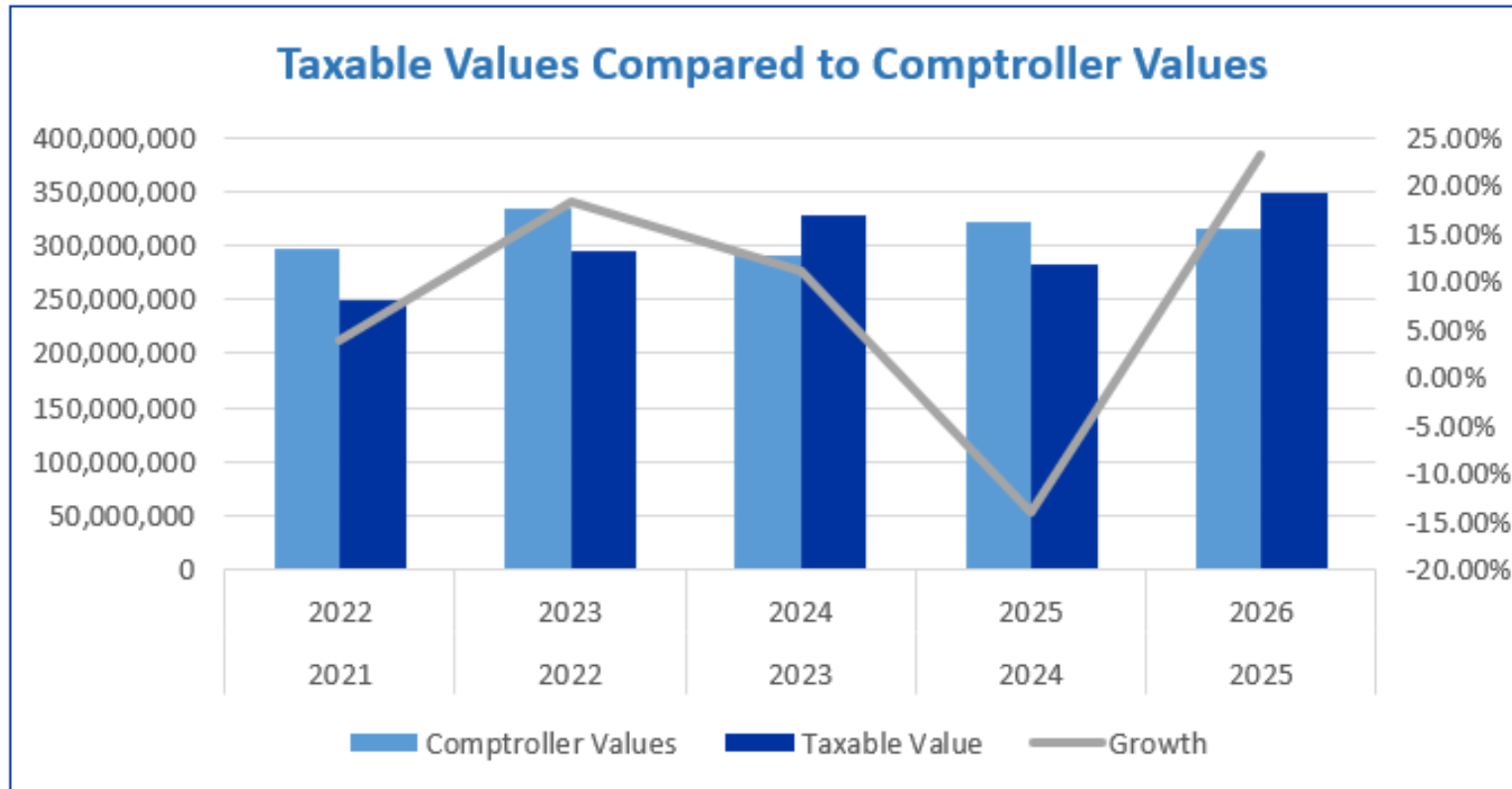
2026-2027 Budget Development



Taxable Values Data



2026-2027 Budget Development





2026-2027 Budget Development Update

2026-2027 Budget Development Challenges



- ❖ The district is projecting a budget deficit of **\$4,139,775** for FY 2026-2027.
- ❖ Without corrective action, expenditures will continue to exceed revenues, impacting fund balance and long-term financial stability.
- ❖ Why do the deficits exist?
 - Declining enrollment
 - Reduced state and federal funding
 - Rising payroll and benefit costs
 - Inflationary increases
 - Operational cost increases
 - One-time ESSER funds ending
- ❖ While the financial challenges are significant, early action and thoughtful planning will help position the district for long-term fiscal stability while continuing to support student services and operational priorities.

2026-2027 Budget Development



Revenue Estimates

SAN ELIZARIO ISD GENERAL OPERATING FUND 2026-2027 Preliminary Budget Summary

	<i>Revised Budget</i>	<i>Projected Actuals</i>	<i>Projected Budget</i>	<i>Change from Projected Actuals</i>
<i>Revenues</i>	2025-2026	2025-2026	2026-2027	
Tax Collections	2,241,145	2,161,963	2,327,501	165,538
State Funding	29,300,958	30,783,189	29,442,528	(1,340,661)
Other Local Revenue	852,001	593,765	513,750	(80,015)
Other State Funding TRS On Behalf	1,930,800	1,925,800	1,925,800	-
Federal Revenue (SHARS \ Medicaid) & E-Rate	4,305,000	3,234,980	2,670,000	(564,980)
Other Resources	-	-	-	-
<i>Estimated Revenues</i>	38,629,904	38,699,697	36,879,579	(1,820,118)

2026-2027 Budget Development



Expenditure Estimates

SAN ELIZARIO ISD GENERAL OPERATING FUND 2026-2027 Preliminary Budget Summary				
	<i>Revised Budget</i>	<i>Projected Actuals</i>	<i>Projected Budget</i>	<i>Change from Projected Actuals</i>
<i>Expenditures</i>	2025-2026	2025-2026	2026-2027	
Payroll	32,908,766	32,212,086	33,165,221	953,135
Total Payroll Expense	32,908,766	32,212,086	33,165,221	953,135
Campus Based Allocations	1,019,366	830,171	865,796	35,625
Department Based Allocations	7,558,071	7,722,918	6,988,337	(734,581)
Total Non Payroll Expense	8,577,437	8,553,089	7,854,133	(698,956)
<i>Estimated Expenditures</i>	41,486,203	40,765,175	41,019,354	254,179

2026-2027 Budget Development



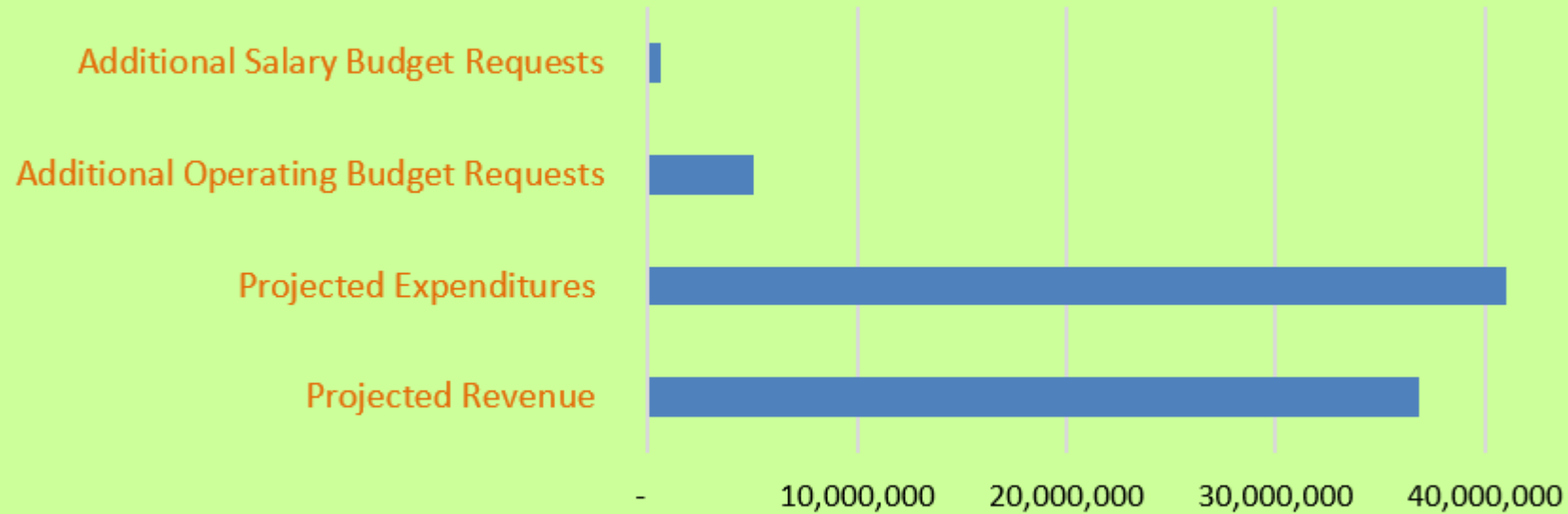
Budget Summary

SAN ELIZARIO ISD GENERAL OPERATING FUND 2026-2027 Preliminary Budget Summary				
	<i>Revised Budget</i>	<i>Projected Actuals</i>	<i>Projected Budget</i>	<i>Change from Projected Actuals</i>
	2025-2026	2025-2026	2026-2027	
<i>Estimated Revenues</i>	38,629,904	38,699,697	36,879,579	(1,820,118)
<i>Estimated Expenditures</i>	41,486,203	40,765,175	41,019,354	254,179
Beginning Fund Balance	\$ 14,185,974	\$ 14,185,974	\$ 12,120,496	\$ (2,065,478)
Inc/Dec in Fund Balance	\$ (2,856,299)	\$ (2,065,478)	\$ (4,139,775)	\$ (2,074,297)
<i>Estimated End-of-Year Fund Balance</i>	11,329,675	12,120,496	7,980,721	(4,139,775)
<i>Estimated Non-spendable</i>	(226,479)	(226,479)	(226,479)	-
<i>Restricted/Committed</i>	(2,051,651)	(2,051,651)	(2,051,651)	-
<i>Estimated Unassigned Fund Balance</i>	9,051,545	9,842,366	5,702,591	(4,139,775)
<i>% Operating of Unassigned Fund Balance</i>	21.82%	24.14%	13.90%	-10.24%
<i>Average Monthly Expenditures</i>	3,457,184	3,397,098	3,418,280	21,182
<i># Months Operating of Unassigned Fund Balance</i>	2.62	2.90	1.67	(1.23)

2026-2027 Budget Development with Additional Requests



2027 Projected Expenditures & Revenue, and Additional Budget Requests



	Projected Revenue	Projected Expenditures	Additional Operating Budget Requests	Additional Salary Budget Requests
■ Series1	36,879,579	41,019,354	5,019,422	636,998

Detailed Additional Budget Requests Provided Separately

2026-2027 Budget Development – Next Steps



- Finalize Proposed Revenues for General Fund, CNS and Debt Service
- Finalize Proposed Expenditures
- Prepare Preliminary Budgets for GF, CNS, and DS
- Action and Planning for the district's long-term fiscal stability
- Board Budget Adoption