

**BOARD OF TRUSTEES  
AGENDA**

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

SEE ATTACHED MEMORANDUM

**TO:** Samuel Mijares, Superintendent

**FROM:** Ismael Mijares, Deputy Superintendent for Business & Finance 

**SUBJECT: HEARING ON PROPOSED BUDGET & TAX RATE**

**DATE:** August 11, 2023

Prior to the Adoption of the 2023-24 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.



**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$ 0.94300	\$ 0.06812 *	\$ 1.01112	\$ 2,587	\$ 8,492
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ 0.61920	\$ 0.06482 *	\$ 0.68402	\$ 1,791	\$ 9,022
<b>Proposed Rate</b>	\$ 0.76240	\$ 0.06646 *	\$ 0.82886	\$ 2,037	\$ 8,968

\*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**

	<b><u>Last Year</u></b>	<b><u>This Year</u></b>
Average Market Value of Residences	\$ 143,881	\$ 158,941
Average Taxable Value of Residences	\$ 86,601	\$ 98,361
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.01112	\$ .82886
Taxes Due on Average Residence	\$ 870.18	\$ 815.27
Increase (Decrease) in Taxes		\$ (54.91)

**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 .82886. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of .82886.**

**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)	\$ 60,059,448
Interest & Sinking Fund Balance(s)	\$ 2,586,361

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](http://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 July 11, 2023)

FUNCTION	DESCRIPTION	Current Budget * 2022-2023	PER PUPIL	Proposed Budget * 2023-2024	PER PUPIL	2 YEAR PERCENT CHANGE
<b>REVENUES</b>						
EST. LOCAL REVENUES		29,453,356	2,237	29,453,356	2,091	0.00%
EST. STATE REVENUES		117,306,126	8,908	117,306,126	8,329	0.00%
EST. FEDERAL REVENUES		1,189,464	90	1,189,464	84	0.00%
<b>TOTAL EST. REVENUES</b>		<b>147,948,946</b>	11,235	<b>147,948,946</b>	10,505	0.00%
<b>APPROPRIATIONS</b>						
11 INSTRUCTION		83,807,014	6,364	85,285,520	6,055	1.76%
12 INSTR. RES. & MEDIA		1,865,557	142	1,765,557	125	-5.36%
13 CURR. & PRO. DVLP.		3,954,441	300	3,964,741	282	0.26%
21 INSTR. LEADERSHIP		2,669,010	203	2,578,380	183	-3.40%
23 SCHOOL ADM.		8,009,777	608	7,906,914	561	-1.28%
31 GUID. & COUNSELING		4,376,723	332	4,281,410	304	-2.18%
32 ATTEN. & SOCIAL WORK		616,269	47	516,269	37	-16.23%
33 HEALTH SERVICES		2,497,520	190	2,397,520	170	-4.00%
34 PUPIL TRANSPORTATION		6,170,480	469	5,670,480	403	-8.10%
35 FOOD SERVICES		402,500	31	402,500	29	0.00%
36 CO-CURRICULAR		7,356,578	559	7,356,578	522	0.00%
41 GENERAL ADM.		6,937,677	527	6,637,677	471	-4.32%
41 STATUTORY PUBLIC NOTICES(OBJECT 6491		2,000	0	2,000	0	0.00%
51 PLANT MAINT. & ACQ.		16,286,035	1,237	16,286,035	1,156	0.00%
52 SECURITY & MONIT.		3,990,884	303	3,769,933	268	-5.54%
53 DATA PROCESSING SVCS.		887,935	67	787,935	56	-11.26%
61 COMMUNITY SERVICES		982,385	75	846,614	60	-13.82%
71 DEBT SERVICES		583,012	44	583,012	41	0.00%
81 FACILITIES ACQ & CONST.		156,786	12	156,786	11	0.00%
93 PYMTS. OTHER DISTRICTS		185,000	14	185,000	13	0.00%
99 OTHER CHARGES		800,000	61	800,000	57	0.00%
<b>TOTAL APPROPRIATIONS</b>		<b>152,537,583</b>	11,584	<b>152,180,861</b>	10,805	-0.23%
<b>OTHER RESOURCES</b>						
OTHER RESOURCES (+)		24,336,626		24,336,626		0.00%
<b>OTHER USES</b>						
OTHER USES (-)		(25,820,079)		(25,820,079) **		0.00%
<b>EXCESS REVENUES/ (APPROPRIATIONS)</b>						
ESSR Funds 2022-23 and 2023-24		10,500,000		6,600,000		-37.14%
EST. BEG. FUND BAL.		67,272,510		71,700,420		6.58%
<b>EST. ENDING FUND BAL.</b>		<b>71,700,420</b>		<b>72,585,052</b>		1.23%
Peak Enrollment		13,168		14,084		6.96%

\* EXCLUDES 101-FOOD SERVICE FUND

\*\* OTHER USES: 101-FD. SVC. \$1,613,686, 162-TRANS. \$4,843,433, 163-DYSLEXIA \$504,570, 164-STATE COMP. \$404,631, 165-G&T \$376,260, 166-BILINGUAL \$204,740, 167-CATE \$408,240, 168-SP. ED. \$3,915,021, 169-COLLEGE, CAREER, OR MILITARY READINESS \$1,028,352, 173-EARLY ED. \$5,736,015, 175-MAMA PATROL \$82,035, 176-SCHOOL SAFETY \$116,275, 177-TAX NOTES \$583,012, AND 181-ATHLETICS \$6,003,809, FOR GRAND TOTAL OF \$25,820,079.SEE RESPECTIVE FUNDS.



# 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
<b>REVENUES</b>							
	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
	<b>TOTAL EST. REVENUES</b>	<b>147,948,946</b>	<b>13,835,449</b>	<b>919,723</b>	<b>3,227,672</b>	<b>0</b>	<b>165,931,790</b>
<b>APPROPRIATIONS</b>							
	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
	<b>TOTAL APPROPRIATIONS</b>	<b>152,180,861</b>	<b>15,449,135</b>	<b>919,723</b>	<b>3,021,350</b>	<b>0</b>	<b>171,571,069</b>
<b>OTHER RESOURCES</b>							
	OTHER RESOURCES (+)	24,336,626	1,613,686	0	0	0	25,950,312
<b>OTHER USES</b>							
	OTHER USES (-)	(25,820,079)	0	0	0	0	(25,820,079)
<b>EXCESS REVENUES/ (APPROPRIATIONS)</b>							
	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
	<b>ENDING FUND BAL.</b>	<b>72,585,052 **</b>	<b>613,381</b>	<b>2,336,058 **</b>	<b>2,792,683</b>	<b>0</b>	<b>78,327,174</b>

\* 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 INDEPENDENT SCHOOL DISTRICT

## SUMMARY OF APPROPRIATIONS by Fund and Object -ALL FUNDS 2023-2024 PROPOSED BUDGET As of July 11, 2023

FUNDS	PAYROLL 6100	CONT SVC 6200	SUPPLIES 6300	OTHER 6400	DEBT 6500	Cap. Outlay 6600	TOTAL
* 101-FOOD SERVICE	7,230,447	124,731	8,061,679	14,600	0	17,678	15,449,135
* 162-TRANSPORTATION	5,205,877	60,555	968,850	(107,838)	0	110,000	6,237,444
* 163-DYSLEXIA	686,624	0	9,725	4,725	0	0	701,074
* 164-STATE COMP.	9,621,334	77,248	869,333	7,992	0	0	10,575,907
* 165-G & T	349,287	3,500	16,973	6,500	0	0	376,260
* 166-STATE BILINGUAL	1,480,338	1,653	401,126	66,500	0	0	1,949,617
* 167-STATE VOCATIONAL	4,791,331	12,000	866,964	146,818	0	0	5,817,113
* 168-SP. EDUCATION	8,475,337	304,820	37,020	234,555	0	0	9,051,732
* 169-CCMR	535,305	382,403	415,549	128,495	0	0	1,461,752
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	9,351,358	0	0	0	0	0	9,351,358
* 173-EARLY ED.	8,407,464	439,880	82,397	32,250	0	0	8,961,991
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	243,248	0	0	0	0	0	243,248
* 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	3,218,030	539,415	495,468	1,840,281	0	75,615	6,168,809
* 199-M & O	79,847,158	6,278,552	2,055,914	2,296,868	0	5,348	90,483,840
242-SUMMER LUNCH	36,000	16,000	48,000	0	0	0	100,000
385-VISUALLY IMPAIRED	0	3,960	0	0	0	0	3,960
410-INST. MATERIALS Ait.	0	110,000	402,741	0	0	0	512,741
461-CAMPUS ACT. FUND	0	0	0	303,022	0	0	303,022
518-DEBT SERVICE	0	0	0	0	3,021,350	0	3,021,350
<b>GRAND TOTAL</b>	<b>139,582,173</b>	<b>8,355,017</b>	<b>14,745,439</b>	<b>5,075,437</b>	<b>3,604,362</b>	<b>208,641</b>	<b>171,571,069</b>
PERCENT	81.36%	4.87%	8.59%	2.96%	2.10%	0.12%	100.00%

\* Subsidized by M&O Fund