
Discussion on Proposed Budget and Proposed Tax Rate for the 2025-2026 School Year

June 18, 2025



Soaring to Excellence

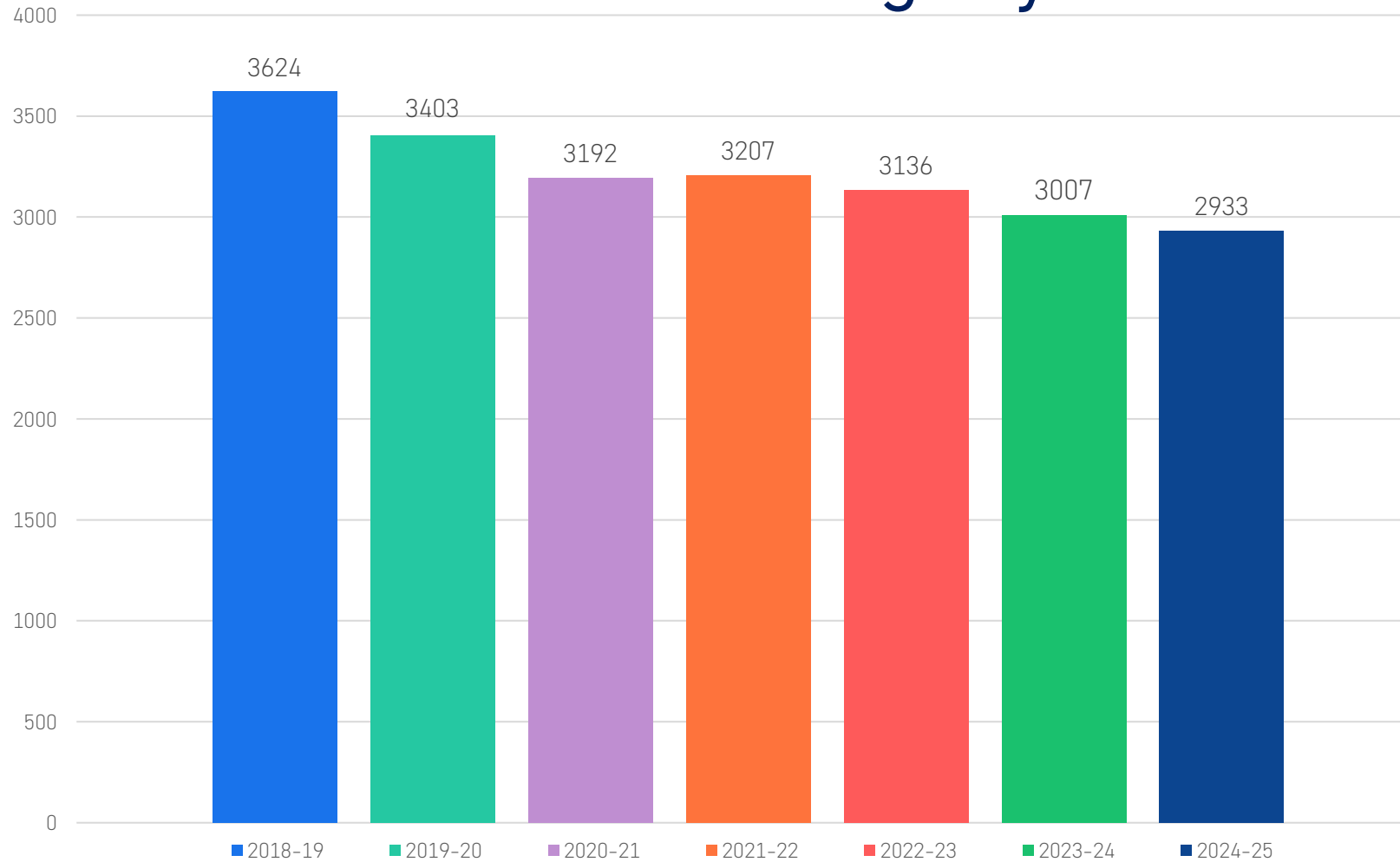
Agenda



- ❑ Student Enrollment & Average Daily Attendance (ADA)
- ❑ Fiscal Year 2026 Proposed Budget
- ❑ Proposed Tax Rate

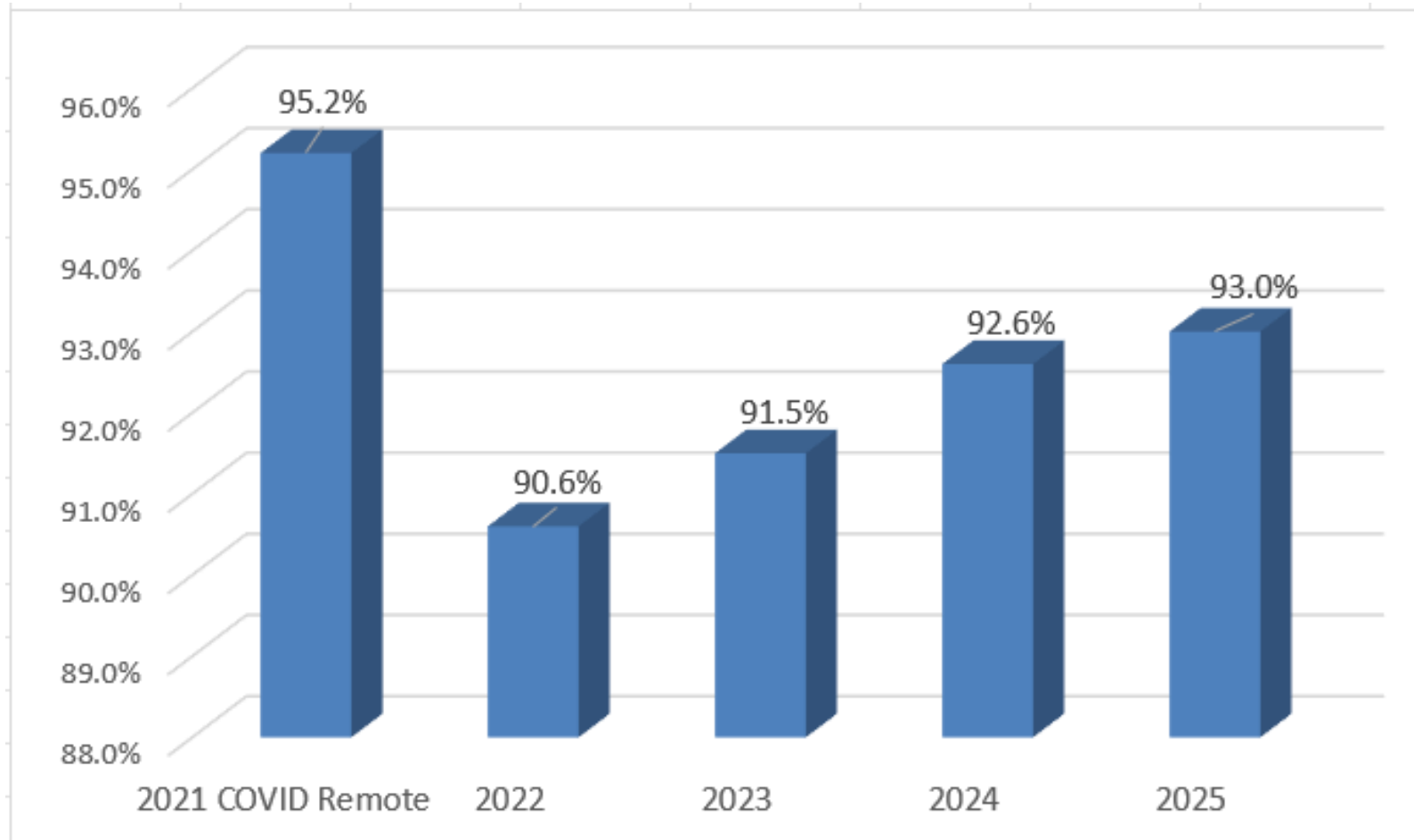


Fiscal Year 2025 Enrollment Average by Year



Note:

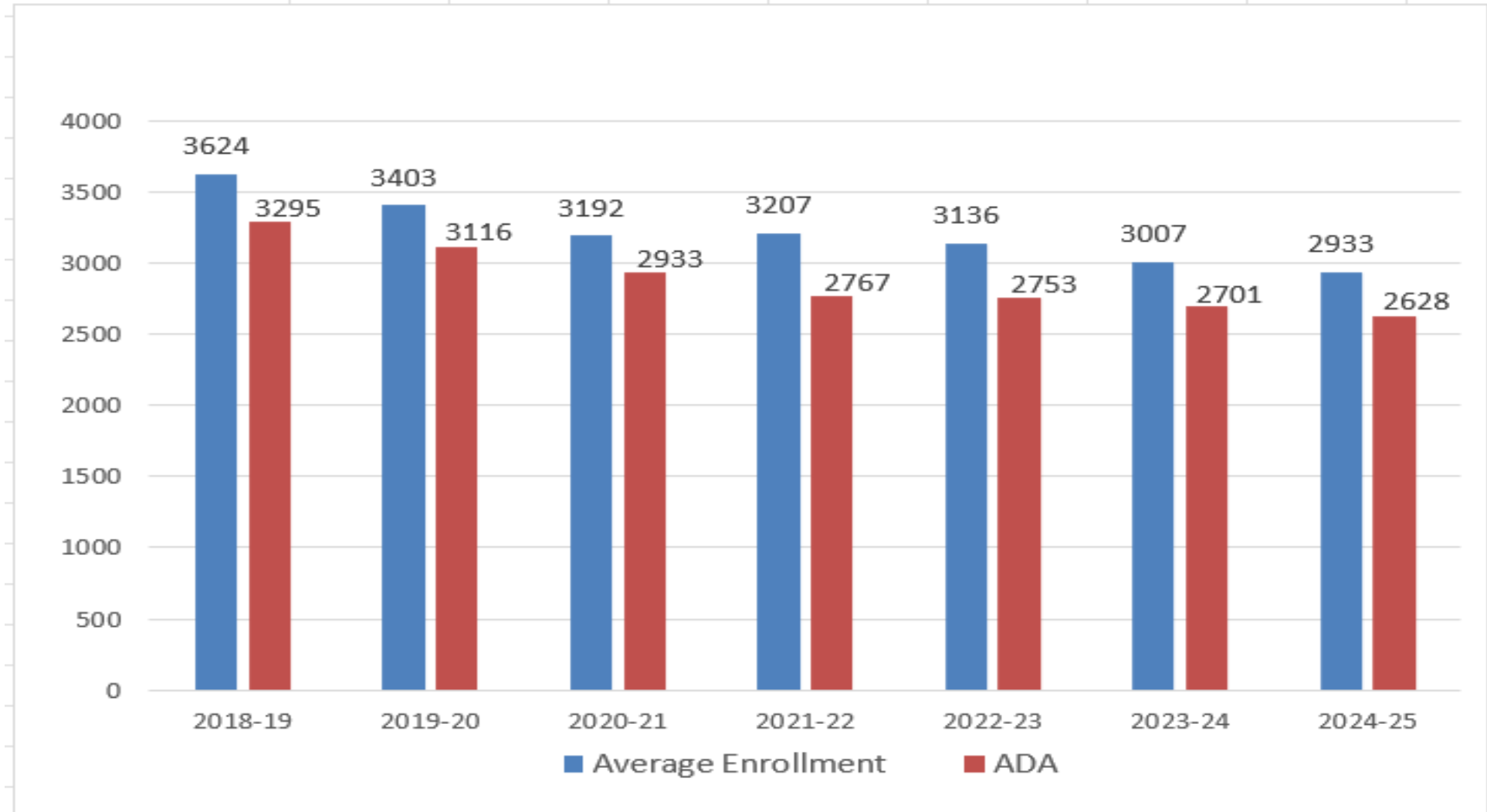
Fiscal Year 2025 ADA District Summary



ADA – Average Daily Attendance

Fiscal Year 2025

Historical Enrollment and ADA



ADA – Average Daily Attendance

Fiscal Year 2025

Average Daily Attendance (ADA)

ADA%	Revenue Generated by Basic Allotment		Lost Opportunity
100%	≈\$18.05M		
95%	≈\$17.15M		(.90M)
94%	≈\$16.97M		(1.08M)
93%	≈\$16.79M		(1.26M)
92%	≈\$16.60M		(1.44M)
91%	≈\$16.42M		(1.62M)
90%	≈\$16.24M		(1.80M)
Enrollment as of 6/4/25 for May 30th - 2,930			
Based on Basic Allotment - \$6,160			

Fiscal Year 2026

General Fund Budget Snapshot

Fiscal Year 2026
General Operating Fund
Proposed Budget Snapshot

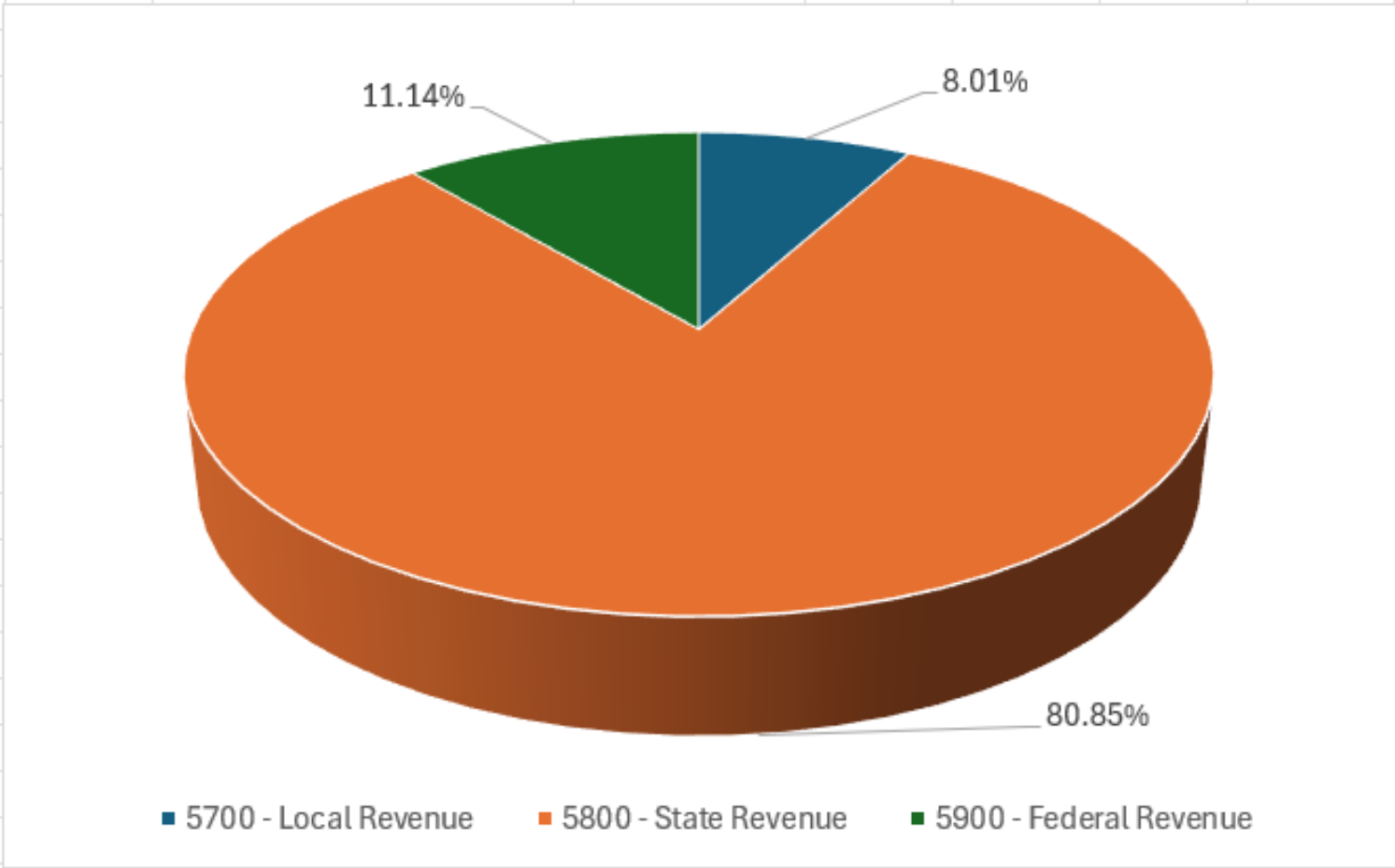
Revenue				
	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	Variance Adopted vs Proposed
5700 - Local Revenue	3,168,717	3,104,306	3,093,147	(75,570)
5800 - State Revenue	31,951,976	30,901,885	31,231,757	(720,219)
5900 - Federal Revenue	4,305,000	4,305,000	4,305,000	-
Total	\$ 39,425,693	\$ 38,311,191	\$ 38,629,904	\$ (795,789)
Expenses				
	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	Variance Adopted vs Proposed
11 - Instruction	19,231,854	18,691,262	19,734,074	502,220
12 - Instruction Resources and Media	91,905	94,478	67,426	(24,479)
13 - Curriculum & Inst Staff Develop	876,647	862,843	859,460	(17,187)
21 - Instructional Leadership	771,466	710,560	744,080	(27,386)
23 - School Leadership	2,189,604	2,147,429	2,102,639	(86,965)
31 - Guidance, Counseling, Evaluation	1,477,931	1,465,629	1,503,569	25,638
32 - Social Work Services	64,488	62,511	50,039	(14,449)
33 - Health Services	505,977	488,825	427,494	(78,483)
34 - Student Transportation	1,297,829	1,281,541	1,421,379	123,550
35 - Food Services	3,535,000	3,634,000	3,310,425	(224,575)
36 - Extracurricular Activities	1,153,814	1,155,128	909,279	(244,535)
41 - General Administration	1,811,023	1,951,744	1,707,954	(103,069)
51 - Facilities/Maint and Operations	5,321,684	5,502,199	5,317,942	(3,742)
52 - Security and Monitoring Services	1,621,544	1,546,607	608,150	(1,013,394)
53 - Data Processing Services	1,414,788	1,592,929	1,170,851	(243,937)
61 - Community Services	16,100	16,171	15,030	(1,070)
71 - Debt Service	304,575	322,709	319,725	15,150
81 - Facilities Acquisition & Construction	375,150	351,175		(275,150)
99 - Other Intergovernmental Charges	52,000	52,000	51,700	(300)
Total	\$ 42,113,379	\$ 41,929,741	\$ 40,321,216	\$ (1,792,163)
Revenue Over/Under Expenses	\$ (2,687,686)	\$ (3,618,550)	\$ (1,691,312)	\$ 996,374

*Func 11 increased in 6100 due to health insurance calculated for all employees

Note: Handout included as attachment

Fiscal Year 2026 Revenue Sources

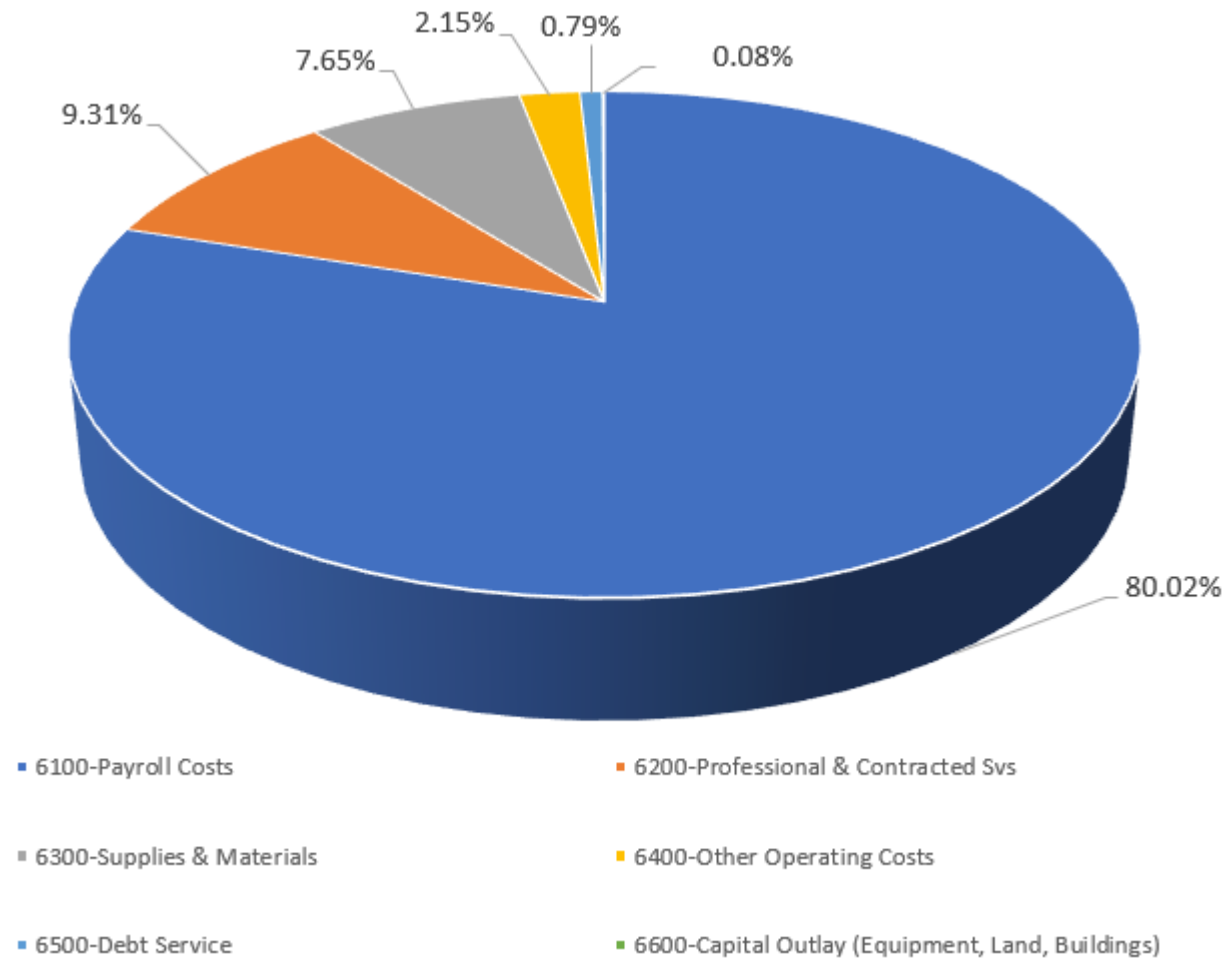
FY 2026 Proposed	
5700 - Local Revenue	3,093,147
5800 - State Revenue	31,231,757
5900 - Federal Revenue	4,305,000
Total	\$38,629,904



Fiscal Year 2026

Budget by Expenditure Category

Expenditure Category	Amount
6100 - Payroll Costs	\$ 32,263,164
6200 - Professional & Contracted Svs	\$ 3,755,414
6300 - Supplies & Materials	\$ 3,085,643
6400 - Other Operating Costs	\$ 866,870
6500 - Debt Service	\$ 319,725
6600 - Capital Outlay (Equipment, Land, Buildings)	\$ 30,400
	\$ 40,321,216



San Elizario Independent School District
General Fund Budget - Fiscal Year 2025-2026

	2021-2022			2022-2023			2023-2024			2024-2025			2025-2026		
	Actual			Actual			Actual			Amended			Proposed		
REVENUES															
5700 Total Local and Intermediate Sources	\$	2,949,691	7%	\$	3,757,570	10%	\$	3,386,457	8%	\$	3,104,306	8%	\$	3,093,147	8%
5800 State Program Revenues	\$	31,346,020	80%	\$	30,182,582	77%	\$	32,224,161	80%	\$	30,901,885	81%	\$	31,231,757	81%
5900 Federal Programs	\$	5,049,515	13%	\$	5,506,593	14%	\$	4,575,515	11%	\$	4,305,000	11%	\$	4,305,000	11%
Total Revenues	\$	39,345,226	100%	\$	39,446,745	100%	\$	40,186,133	100%	\$	38,311,191	100%	\$	38,629,904	100%
EXPENDITURES															
11 Instruction	\$	17,343,090	48%	\$	17,913,556	47%	\$	17,634,319	42%		18,691,262	45%		19,734,074	49%
12 Instructional Resources and Media Services	\$	390,927	1%	\$	70,467	0%	\$	170,168	0%		94,478	0%		67,426	0%
13 Curriculum and Instructional Staff Developmen	\$	225,711	1%	\$	211,417	1%	\$	338,107	1%		862,843	2%		859,460	2%
21 Instructional Leadership	\$	742,337	2%	\$	842,907	2%	\$	771,157	2%		710,560	2%		744,080	2%
23 School Leadership	\$	2,081,360	6%	\$	2,287,273	6%	\$	1,436,865	3%		2,147,429	5%		2,102,639	5%
31 Guidance, Counseling and Evaluation Services	\$	1,226,040	3%	\$	1,197,341	3%	\$	1,210,631	3%		1,465,629	3%		1,503,569	4%
32 Social Work Services	\$	246,189	1%	\$	52,893	0%	\$	61,210	0%		62,511	0%		50,039	0%
33 Health Services	\$	403,886	1%	\$	445,087	1%	\$	370,115	1%		488,825	1%		427,494	1%
34 Student (Pupil) Transportation	\$	1,168,388	3%	\$	1,324,044	3%	\$	1,844,857	4%		1,281,541	3%		1,421,379	4%
35 Food Services	\$	2,773,697	8%	\$	3,710,817	10%	\$	3,838,747	9%		3,634,000	9%		3,310,425	8%
36 Cocurricular/Extracurricular Activities	\$	961,960	3%	\$	1,271,821	3%	\$	1,258,265	3%		1,155,128	3%		909,279	2%
41 General Administration	\$	1,593,324	4%	\$	1,744,048	5%	\$	1,754,284	4%		1,951,744	5%		1,707,954	4%
51 Facilities Maintenance and Operations	\$	4,137,583	12%	\$	4,492,246	12%	\$	5,906,144	14%		5,502,199	13%		5,317,942	13%
52 Security and Monitoring Services	\$	955,160	3%	\$	923,547	2%	\$	1,370,455	3%		1,546,607	4%		608,150	2%
53 Data Processing Services	\$	1,349,562	4%	\$	1,215,364	3%	\$	1,381,690	3%		1,592,929	4%		1,170,851	3%
61 Community Services	\$	34,504	0%	\$	30,700	0%	\$	28,348	0%		16,171	0%		15,030	0%
71 Debt Service	\$	90,705	0%	\$	125,943	0%	\$	131,397	0%		322,709	1%		319,725	1%
81 Facilities Acquisition and Construction	\$	148,274	0%	\$	437,526	1%	\$	2,068,973	5%		351,175	1%			0%
99 Other Intergovernmental Charges	\$	40,286	0%	\$	43,827	0%	\$	33,673	0%		52,000	0%		51,700	0%
Total Expenditures	\$	35,912,983	100%	\$	38,340,824	100%	\$	41,609,405	100%	\$	41,929,741	100%	\$	40,321,216	100%
REVENUES OVER(UNDER) EXPENDITURES	\$	3,432,243		\$	1,105,921		\$	(1,423,272)		\$	(3,618,550)		\$	(1,691,312)	
OTHER FINANCING SOURCES (USES)															
Sale of Real and Personal Property	\$	47,102		\$	27,011		\$	10,523		\$	25,000		\$	25,000	
Proceeds of Right-to-Use Lease	\$	-		\$	251,611		\$	619,042		\$	-		\$	-	
Proceeds of SBITAs and Other Resources	\$	-		\$	42,025		\$	-		\$	-		\$	-	
Operating Transfer In	\$	-		\$	-		\$	-		\$	-		\$	-	
Operating Transfer Out	\$	(600,000)		\$	-		\$	-		\$	-		\$	-	
Total Other Financing Sources (Uses)	\$	(552,898)		\$	320,647		\$	629,565		\$	25,000		\$	25,000	
FUND BALANCE															
Net Change in Fund Balance	\$	2,879,345		\$	1,426,568		\$	(793,707)		\$	(3,593,550)		\$	(1,666,312)	
Total Fund Balance - July 1 (Beginning)	\$	13,295,680		\$	16,175,025		\$	17,601,593		\$	16,807,886		\$	13,214,336	
Total Fund Balance - June 30 (Ending)	\$	16,175,025		\$	17,601,593		\$	16,807,886		\$	13,214,336		\$	11,548,024	

**San Elizario Independent School District
General Fund Budget - Fiscal Year 2025-2026**

	2025-2026 General Fund	2025-2026 For Adoption
REVENUES		
5700 Total Local and Intermediate Sources	\$ 3,093,147	\$ 3,093,147 8%
5800 State Program Revenues	\$ 31,231,757	\$ 31,231,757 81%
5900 Federal Programs	\$ 4,305,000	\$ 4,305,000 11%
Total Revenues	\$ 38,629,904	\$ 38,629,904 100%
EXPENDITURES		
11 Instruction	19,734,074	\$ 19,734,074 49%
12 Instructional Resources and Media Services	67,426	\$ 67,426 0%
13 Curriculum and Instructional Staff Development	859,460	\$ 859,460 2%
21 Instructional Leadership	744,080	\$ 744,080 2%
23 School Leadership	2,102,639	\$ 2,102,639 5%
31 Guidance, Counseling and Evaluation Services	1,503,569	\$ 1,503,569 4%
32 Social Work Services	50,039	\$ 50,039 0%
33 Health Services	427,494	\$ 427,494 1%
34 Student (Pupil) Transportation	1,421,379	\$ 1,421,379 4%
35 Food Services	3,310,425	\$ 3,310,425 8%
36 Cocurricular/Extracurricular Activities	909,279	\$ 909,279 2%
41 General Administration	1,707,954	\$ 1,707,954 4%
51 Facilities Maintenance and Operations	5,317,942	\$ 5,317,942 13%
52 Security and Monitoring Services	608,150	\$ 608,150 2%
53 Data Processing Services	1,170,851	\$ 1,170,851 3%
61 Community Services	15,030	\$ 15,030 0%
71 Debt Service	319,725	\$ 319,725 1%
81 Facilities Acquisition and Construction	-	\$ - 0%
99 Other Intergovernmental Charges	51,700	\$ 51,700 0%
Total Expenditures	\$ 40,321,216	\$ 40,321,216 100%
REVENUES OVER(UNDER) EXPENDITURES	\$ (1,691,312)	\$ (1,691,312)
OTHER FINANCING SOURCES (USES)		
Sale of Real and Personal Property	\$ 25,000	\$ 25,000
Other Operating Transfer Out	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 25,000	\$ 25,000
FUND BALANCE		
Net Change in Fund Balance	\$ (1,666,312)	\$ (1,666,312)
Total Fund Balance - July 1 (Projected Beginning)	\$ 13,214,336	\$ 13,214,336
Total Fund Balance - June 30 (Projected Ending)	\$ 11,548,024	\$ 11,548,024

NOTES & PRELIMINARY ASSUMPTIONS

Fiscal Year 2025 Amended Budget Ending FB	\$ 13,214,336
Fiscal Year 2026 Projected Budget Beginning FB	\$ 13,214,336 *

* = Excludes transfers to the health fund to cover the deficit

A = Includes proposed recommendations, excludes possible savings due to lapse salaries and/or employee turnover, includes current schools and gradespans
 A cont'd = Includes new employer health insurance premium for all employees
 B = FIRST #6 - 75 days worth of assigned + unassigned FB

Total Fund Balance - June 30 (Projected Ending FY26)	\$ 11,548,024
Less Restricted Food Service FB	\$ (1,060,960)
Less Non Spendable Inventory FB	\$ (228,510)
Less Committed FB	\$ (1,298,518)
Estimated Unassigned FB	\$ 8,960,036

Estimated Unassigned FB	\$ 8,960,036
Total General Fund Expenditures	\$ 40,321,216
Average Daily Expenditure (Total GF Exp / 365 days)	\$ 110,469
Days of Expenditure (Unassigned FB / Ave Daily Exp)	81.11 B

San Elizario Independent School District
Debt Service Fund - Fiscal Year 2025-2026

		2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Amended
	<i>I&S Rate:</i>	\$ 0.1693	\$ 0.1497	\$ 0.1697	\$ 0.1697
REVENUES					
5700	Total Local and Intermediate Sources	\$ 492,527	\$ 527,176	\$ 500,227	\$ 580,120
5800	State Program Revenues	\$ 1,238,625	\$ 1,150,391	\$ 1,154,596	\$ 1,091,268
	<i>Total Revenues</i>	<u>\$ 1,731,152</u>	<u>\$ 1,677,567</u>	<u>\$ 1,654,823</u>	<u>\$ 1,671,388</u>
EXPENDITURES					
71	Debt Service	\$ 1,801,189	\$ 1,622,368	\$ 1,624,413	\$ 1,625,207
	<i>Total Expenditures</i>	<u>\$ 1,801,189</u>	<u>\$ 1,622,368</u>	<u>\$ 1,624,413</u>	<u>\$ 1,625,207</u>
	REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (70,036)</u>	<u>\$ 55,199</u>	<u>\$ 30,410</u>	<u>\$ 46,181</u>
OTHER FINANCING SOURCES (USES)					
7911	Capital Related Debt Issued	\$ 5,565,000	\$ -	\$ -	\$ -
7916	Premium or Discount on Issuance of Bonds	\$ 912,182	\$ -	\$ -	\$ -
8949	Other (Uses)	\$ (6,352,366)	\$ -	\$ -	\$ -
	<i>Total Other Financing Sources (Uses)</i>	<u>\$ 124,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
	Net Change in Fund Balance	\$ 54,780	\$ 55,199	\$ 30,410	\$ 46,181
	Total Fund Balance - July 1 (Beginning)	\$ 239,350	\$ 294,128	\$ 349,327	\$ 379,737
	Total Fund Balance - June 30 (Ending)	<u>\$ 294,128</u>	<u>\$ 349,327</u>	<u>\$ 379,737</u>	<u>\$ 425,918</u>

Types of Tax Rates

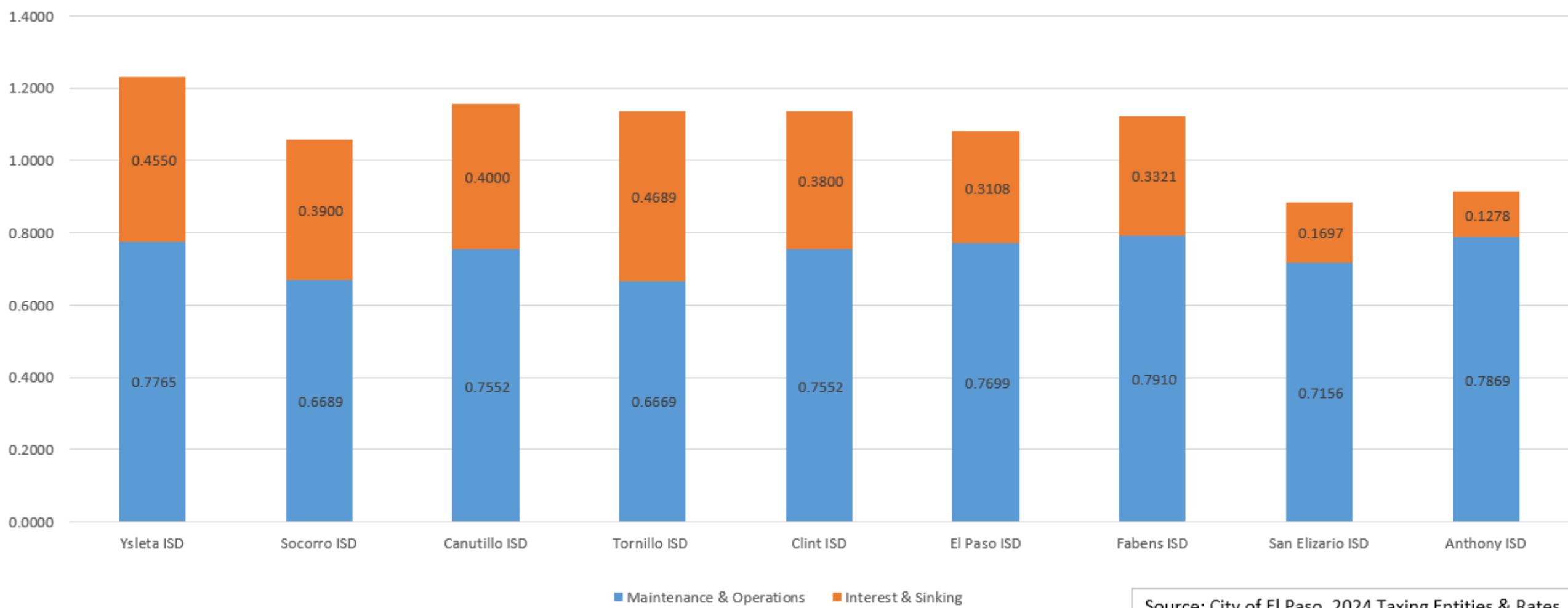
❖ What are property taxes?

- Property taxes are local taxes used to fund services such as schools, roads, police, fire departments, and various other public services, depending on the government entity collecting the tax.

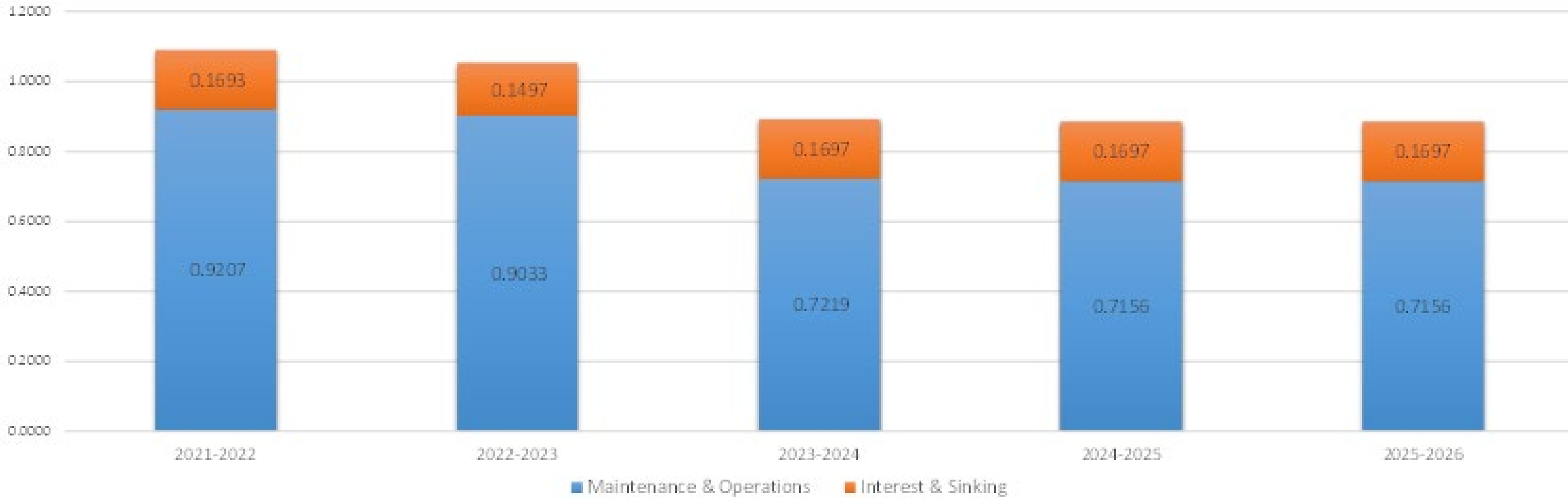
❖ What are the components of the District's tax rate?

- Maintenance & Operations (M&O)
 - Salaries
 - Contracted Services
 - Supplies, Materials & Equipment
 - Transportation & Utilities
- Interest & Sinking (I&S)
 - Construction Projects
 - School Buildings
 - Cannot be used for general operations

Tax Rate Comparison



Tax Rate History



The 2025-2026 rates are currently estimates. The final rate will be determined in August 2025, once the Texas Education Agency (TEA) receives certified values from the Central Appraisal District, which won't be available until July 2025.

Fiscal Year 2026

Budget and Proposed Tax Rate Notice

June 5, 2025

West Texas County Courier

Page 5



Moments in time

THE HISTORY CHANNEL

• On June 2, 1997, U.S. Army veteran Timothy McVeigh was convicted on 15 counts of murder and conspiracy for his role two

the army. Because he died by suicide and not from a disability caused by his military service, her request was denied.

• On June 6, 2002, a high-energy upper atmosphere explosion now known as the Eastern Mediterranean Event, similar in power to a

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The San Elizario Independent School District will hold a public meeting at 5:30 P.M. on Tuesday, June 18, 2025 in the SEISD Administrative Office, 1050 Chicken Ranch Rd., San Elizario, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed tax rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$ 155,435	\$ 160,191
Average Taxable Value of Residences	\$ 23,724	\$ 38,295
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 0.885300	\$ 0.885300
Taxes Due on Average Residence	\$ 210.00	\$ 339.00
Increase (Decrease) in Taxes		\$ 129.00

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 the tax rate or property value.

Questions and Discussion

