

**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 2024-2025 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
2024-25 Budget (August 13, 2024)**

23-24 AUDITED BEGINNING FUND BAL. 09-01-23	\$70,489,770
23-24 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$20,290,666)
23-24 Esser* Est. M&O Expenditure Reduction	\$6,600,000
23-24 EST. ENDING FUND BALANCE 08-31-24	\$56,799,104
24-25 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$8,940,209)
<i>24-25 Esser* Est. M&O Expenditure Reduction</i>	\$0
24-25 EST. ENDING FUND BALANCE 08-31-25	\$47,858,895
25-26 ESTIMATED EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$8,940,209)
<i>25-26 Esser* Est. M&O Expenditure Reduction</i>	\$0
25-26 EST. ENDING FUND BALANCE 08-31-26	\$38,918,686

Budgetary Funding Considerations for 2024-25 Budget:

- 1) Includes **Additional Salary Increase** for 2024-25
- 2) Includes Approved HB3- Minimum 1 Police Officer Per Campus
- 3) Excludes **Additional Requests/Special Projects** by Campuses/Depts for 2024-25
- 4) Excludes partial **5-Year Facility Plan Study** by Davis Powell

NOTE: CFA (Legal) Projected Deficit: If the commissioner, based on the indicators adopted under Education Code 39.082 (see CFC), projects a deficit for a district general fund within the following three school years, TEA shall provide the district interim financial reports, including projected revenues and expenditures, to evaluate the district's current budget status.
(2024-25 M&O Tax Rate:\$0.75530)

	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures 23-24:	(29,213,261)	(42,077,149)	(74,883,656)
1XX-General Est.Ending Fund Bal. 23-24:	56,799,104	56,799,104	56,799,104
Excess/(Deficit):	27,585,843	14,721,955	(18,084,552)
199-M&O Est.Ending Fund Balance 25-26	38,918,686	38,918,686	38,918,686
Excess/(Deficit):	9,705,425	(3,158,463)	(35,964,970)

M&O Fund Other Budgetary Funding Considerations (\$29,154,424):

- 1) Deficit due to 22-23 Salary Increase of \$5,630,817 & 23-24 Special Projects of \$14,659,849 total \$20,290,666.
- 2) Deficit due to 22-23 Salary Increase of \$5,630,817 & 24-25 Salary Increase of \$3,309,392 total \$8,940,209.
- 3) 23-24 State Revenue Short Fall decline of 727 ADA(6.3%) from 13,063 to 12,336 for a total of \$5,554,366.
- 4) 24-25 ESSER Funding final year (ESSER funds continue to be audited yearly) for a total of \$0.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

CONSOLIDATED STATEMENT OF REVENUES AND APPROPRIATIONS by Function -ALL FUNDS

2024-2025 PROPOSED BUDGET As of August 13, 2024

FUNCTION	DESCRIPTION	GENERAL FUND	FOOD SERVICE FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM
REVENUES							
EST. LOCAL REVENUES		31,563,356	299,551	376,130	2,740,138	0	34,979,175
EST. STATE REVENUES		119,006,126	50,669	515,565	916,044	0	120,488,404
EST. FEDERAL REVENUES		1,209,661	13,570,229	100,000	0	0	14,879,890
TOTAL EST. REVENUES		151,779,143	13,920,449	991,695	3,656,182	0	170,347,469
APPROPRIATIONS							
11 INSTRUCTION		87,202,919	0	405,565	0	0	87,608,484
12 INSTR. RES. & MEDIA		1,812,153	0	0	0	0	1,812,153
13 CURR. & PRO. DVLP.		4,135,945	0	10,000	0	0	4,145,945
21 INSTR. LEADERSHIP		2,589,837	0	0	0	0	2,589,837
23 SCHOOL ADM.		8,168,386	0	0	0	0	8,168,386
31 GUID. & COUNSELING		4,703,699	0	0	0	0	4,703,699
32 ATTEN. & SOCIAL WORK		526,813	0	0	0	0	526,813
33 HEALTH SERVICES		2,464,102	0	0	0	0	2,464,102
34 PUPIL TRANSPORTATION		5,910,527	0	0	0	0	5,910,527
35 FOOD SERVICES		402,500	15,606,397	84,400	0	0	16,093,297
36 CO-CURRICULAR		8,256,791	0	376,130	0	0	8,632,921
41 GENERAL ADM.		6,799,218	0	0	0	0	6,799,218
41 STATUTORY PUBLIC NOTICES(OBJECT 6491)		2,000	0	0	0	0	2,000
51 PLANT MAINT. & ACQ.		17,434,193	218,356	115,120	0	0	17,767,669
52 SECURITY & MONIT.		4,909,847	25,980	480	0	0	4,936,307
53 DATA PROCESSING SVCS.		789,426	0	0	0	0	789,426
61 COMMUNITY SERVICES		876,147	0	0	0	0	876,147
71 DEBT SERVICES		583,012	0	0	3,018,550	0	3,601,562
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		900,000	0	0	0	0	900,000
TOTAL APPROPRIATIONS		158,809,301	15,850,733	991,695	3,018,550	0	178,670,279
OTHER RESOURCES							
OTHER RESOURCES (+)		26,688,716	1,930,284	0	0	0	28,619,000
OTHER USES							
OTHER USES (-)		(28,598,767)	0	0	0	0	(28,598,767)
EXCESS REVENUES/ (APPROPRIATIONS)							
ESSR Funds 2024-25		0	0	0	637,632	0	(8,302,577)
EST. BEG. FUND BAL.		56,694,349 *	775,005	2,407,995	1,673,890	0	61,551,239
ENDING FUND BAL.		47,754,140 **	775,005	2,407,995 **	2,311,522	0	53,248,662

* 199-M&O ESTIMATED BEGINNING FUND BALANCE AS OF 09-01-24: 56,799,104

* 199-M&O ESTIMATED ENDING FUND BALANCE AS OF 08-31-25: 47,858,895

**EST. ENDING FUND BALANCES 08/31/25: 242-SUMMER FOOD SVC \$2,032,794; 397-ADVANCE PLACEMENT \$0 AND 461-CAMPUS ACTIVITY \$375,201 FOR A GRAND TOTAL of \$2,407,995.

Note: Pending Est. ESSER Unspent Funds for 2024-2025 total: \$0 (Final Grant Year)

EAGLE PASS ISD

TAX RATE CALCULATIONS FOR 2024-2025

	FY	AMOUNT	FY	PERCENT
	2023-2024	INC/-DEC	2024-25	INC/-DEC
199-M&O Tax Rate	\$0.76240	-\$0.0071	\$0.75530	-0.93%
518-I&S Tax Rate	\$0.06646	\$0.0043	\$0.07072	6.41%
Total Tax Rate	\$0.82886	-\$0.0028	\$0.82602	-0.34%