



San Elizario ISD
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MEMORANDUM

To: Members of the Board of Trustees
From: Elizabeth Perez, Chief Financial Officer
Subject: Discussion of changes and/or impact to local, state, and federal funding in accordance with School FIRST Rating Indicator #20
Date: June 18, 2025

HISTORY:

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices.

RATIONALE:

One of the Financial Competence Indicators is:

#20 – Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?

Though these changes have been discussed during the budget workshops, they are summarized here by category:

Local Funding

Maintenance & Operations (M&O) Tax Rate (used for levying of tax)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$1.0287	\$1.0151	\$0.9207	\$0.9033	\$0.7219	\$0.7156	\$0.7156*

**estimated, final rate will not be known until August of 2025 once final certified values are available and provided to TEA and is subject to change if additional tax rate compression is approved*

Maintenance & Operations (M&O) Tax Collections (used for Tier 1 and Tier 2 state funding)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$2,442,423	\$2,590,273	\$2,648,181	\$2,923,682	\$1,996,490	\$2,348,341	\$2,272,934**

***estimated as final levy will not be known until August of 2025 once final certified values are available*

San Elizario ISD's mission is to graduate students with skills to meet the demands of a changing world by promoting student success as non-negotiable, channeling resources to match learning needs of students, employ and retain a quality staff so that San Elizario is a proud, innovative and academically superior district



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Average interest rate (using Lonestar investment pool rate)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1.62%	0.13%	0.24%	3.94%	5.45%	5.41%*	4.39%**

*average rates through May 31, 2025

** interest rates have started to decline and are expected to drop further

State Funding

Basic Allotment (funding/std along with attendance & std demographics drive Tier 1 funding)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$6,160	\$6,160	\$6,160	\$6,160	\$6,160	\$6,160	\$6,160

Tier 2 Guaranteed Yield Level 1 (additional funding available above Tier 1 levels for tax rates above the minimum compressed rate)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
\$98.56	\$98.56	\$98.56	\$98.56	\$126.21	\$129.52	\$129.52

Tier 2 Guaranteed Yield Level 2 (additional funding available above Tier 1 levels for tax rates above the minimum compressed rate)

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28

Federal Funding - Entitlements

Grant by Year	2023-2024 (final)	2024-25 (final)	2025-26 (planning)
Title I, Part A	\$2,112,884	\$2,780,682	\$1,892,197
Title I, Part C	\$38,163	\$46,347	\$22,363
Title II, Part A	\$258,957	\$295,766	\$157,224
Title III, Part A	\$233,774	\$296,883	\$161,360
Title IV, Part A	\$268,974	\$296,139	\$150,226
IDEA-B Formula	\$700,242	\$666,118	\$605,850
IDEA-B Preschool	\$9,081	\$8,688	\$8,271

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Title I, Perkins V	\$78,893	\$77,841	\$44,850
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