



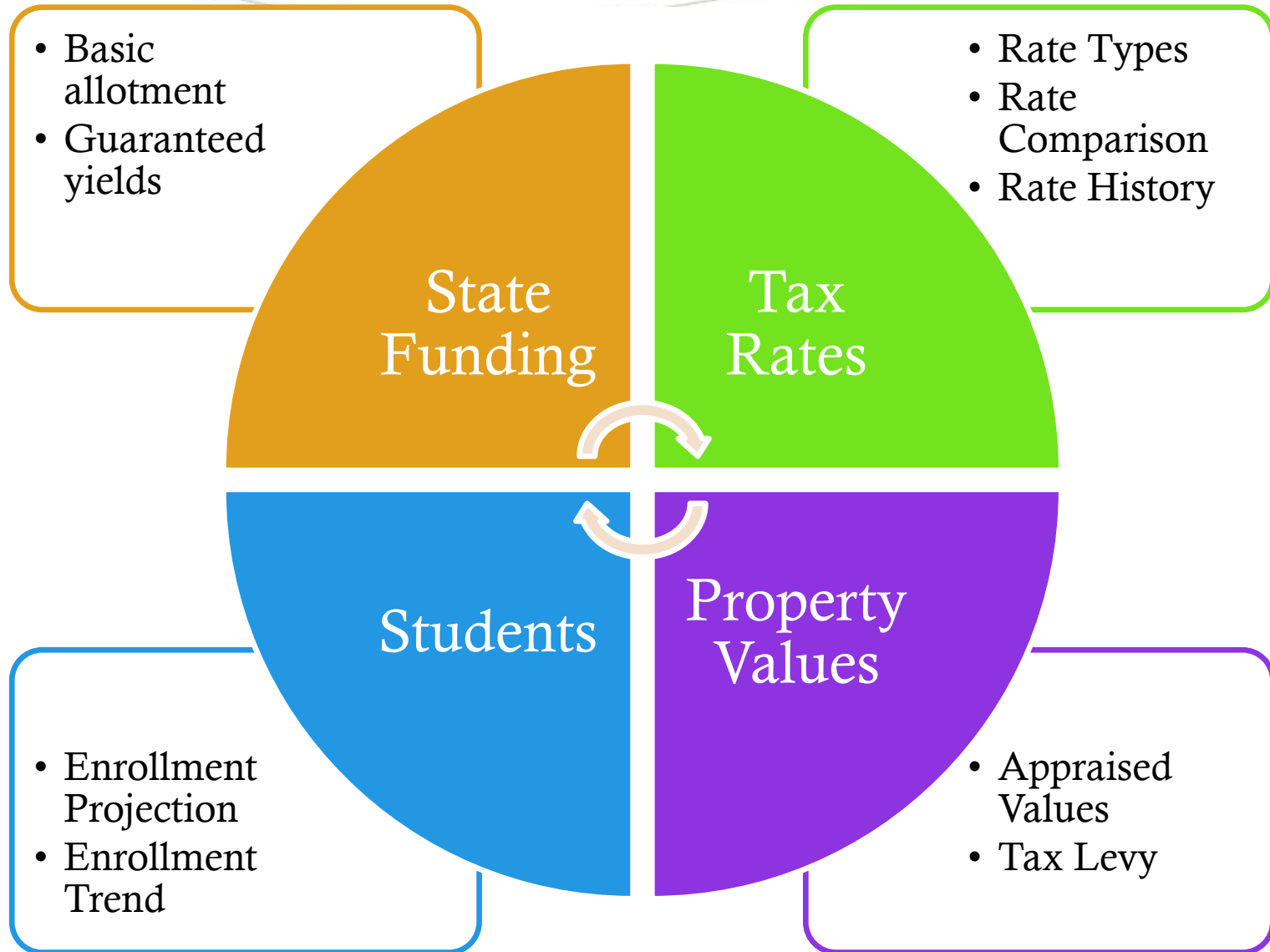
Budget Book: Fiscal Year 2024-2025

Budget Workshop #1

January 10, 2024



Revenue Components



State Funding - Update

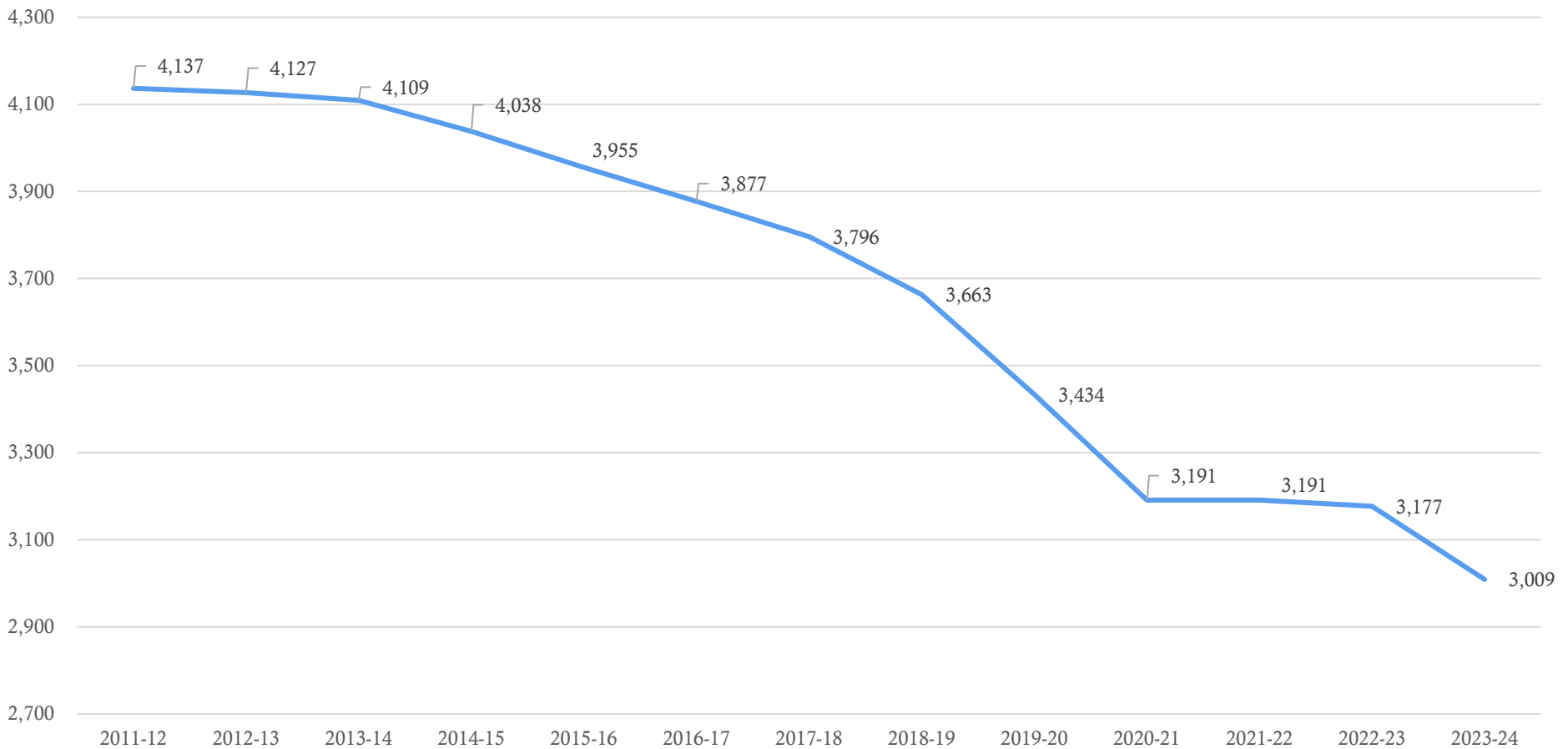
Year	Basic Allotment
2009-10	\$4,765
2010-11	\$4,765
2011-12	\$4,765
2012-13	\$4,765
2013-14	\$4,950
2014-15	\$5,040
2015-16	\$5,140
2016-17	\$5,140
2017-18	\$5,140
2018-19	\$5,140
2019-20	\$6,160
2020-21	\$6,160
2021-22	\$6,160
2022-23	\$6,160
2023-24	\$6,160
2024-25	\$6,160

Year	Tier 2 Guaranteed Yield
2019-20	\$98.56
2020-21	\$98.56
2021-22	\$98.56
2022-23	\$98.56
2023-24	\$126.21
2024-25	\$129.52

-  School Safety (2023-24 & 2024-25)
 -  Current funding amount of \$9.72 per ADA is being increased to \$10.00 per ADA plus \$15,000 per campus
 -  2022-23 ADA of 2,752.47 generated allotment funding of \$26,754
 -  2024-25 projection using 2022-23 ADA of 2,752.47 generates \$27,525 plus \$90,000 (\$15K x 6) for total funding of \$117,525
 -  Year 4 SRO contract with County for 2 deputy cost is \$157,269

Students

Enrollment based on snapshot data



Enrollment as of 1/10/2024 is 3,021

Students

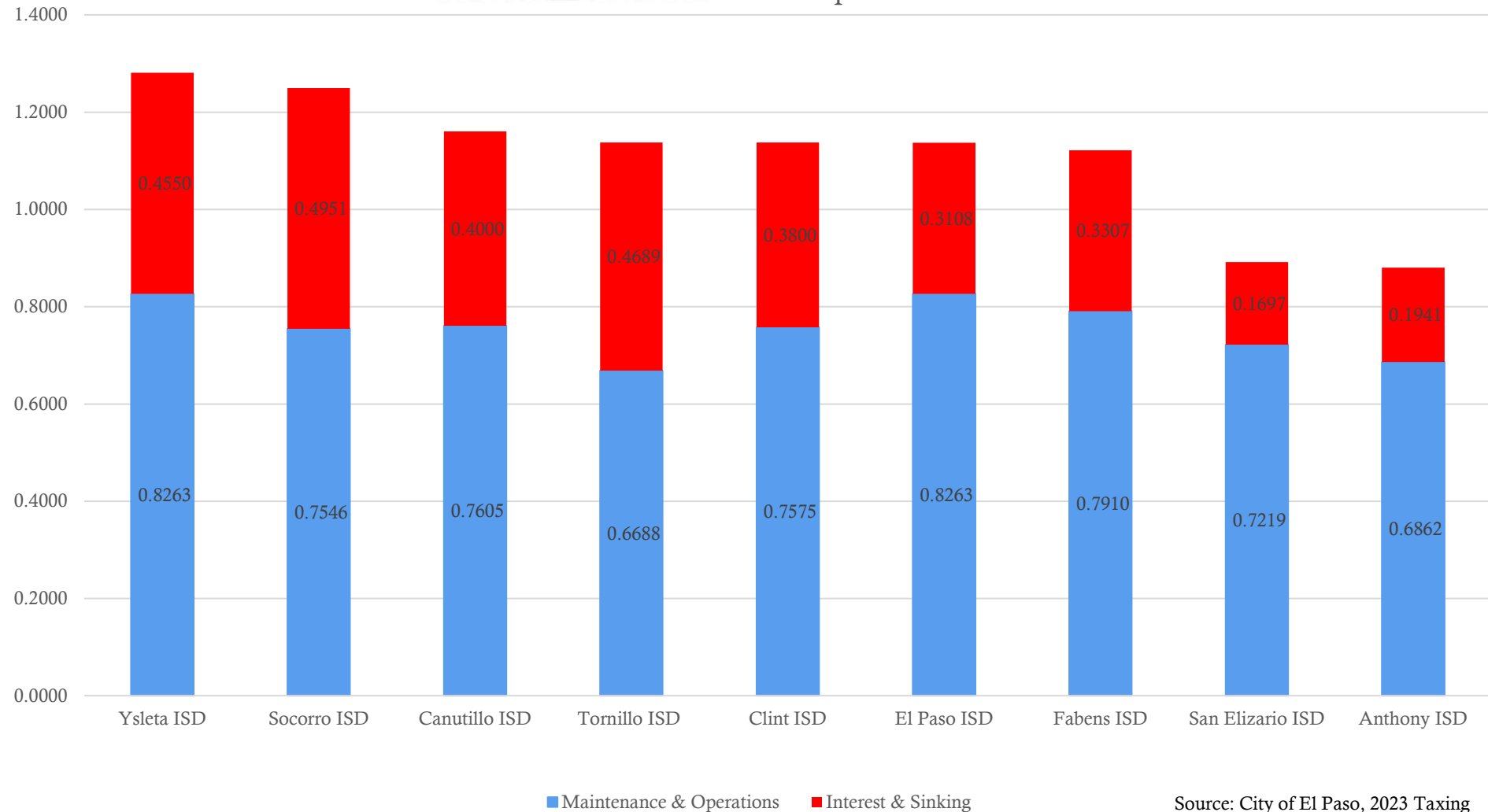
San Elizario Independent School District

Enrollment Counts 01-10-2024

Campus	EE	PK	KG	01	02	03	04	05	06	07	08	09	10	11	12	Enrolled
Borrego Elementary						135	122	114	117							488
L.G. Alarcon Elementary School						68	77	77	86							308
Lorenzo Loya Primary	1	175														176
Sambrano Elementary School			195	204	215											614
Garcia-Enriquez Middle School										204	218					422
San Elizario High School												315	254	237	207	1013
Grade Level Totals	1	175	195	204	215	203	199	191	203	204	218	315	254	237	207	3021
Prior Year Grade Level Totals	1	219	208	210	212	189	203	213	196	218	277	277	324	232	193	
GL		-44	-13	-6	3	14	-4	-22	7	-14	-59	38	-70	5	14	

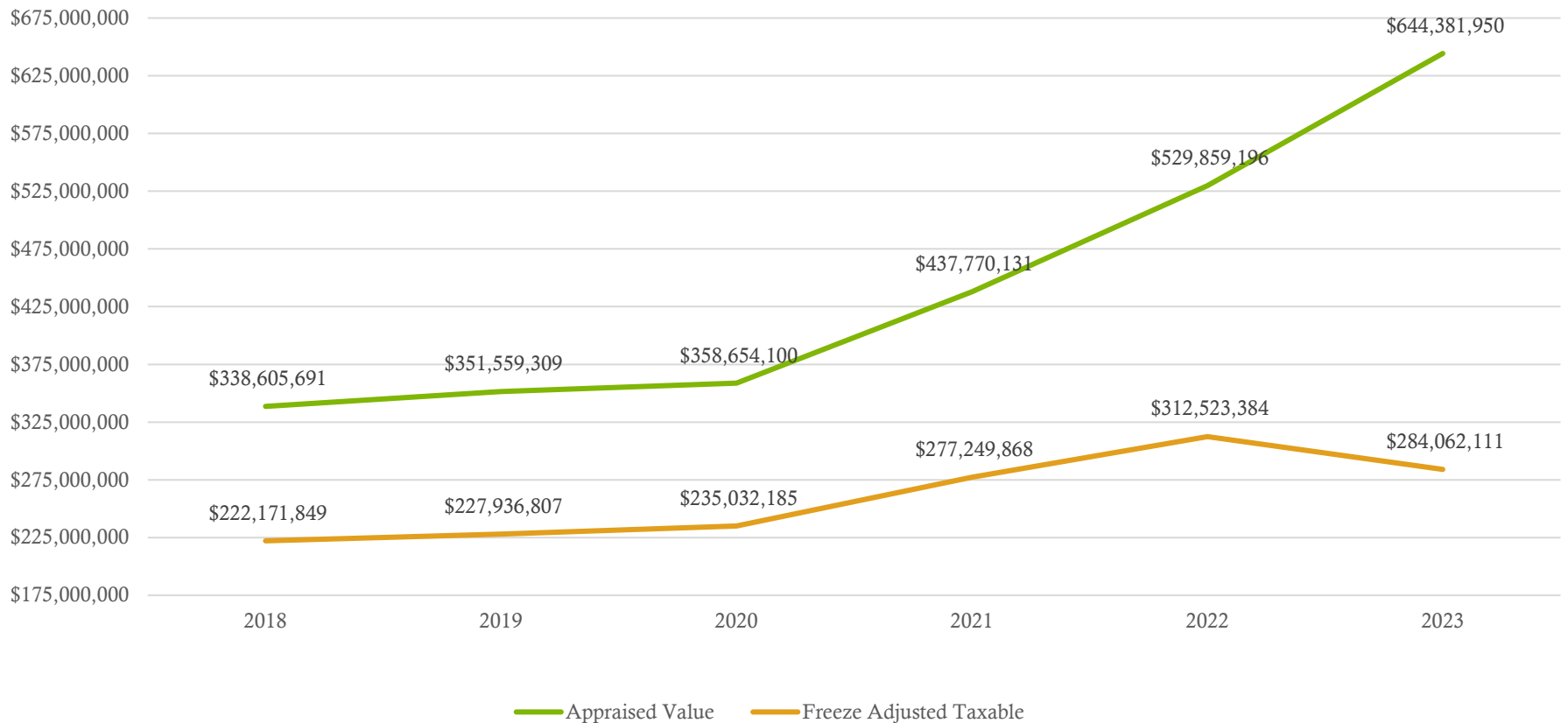
Tax Rates

2023 Tax Rate Comparison

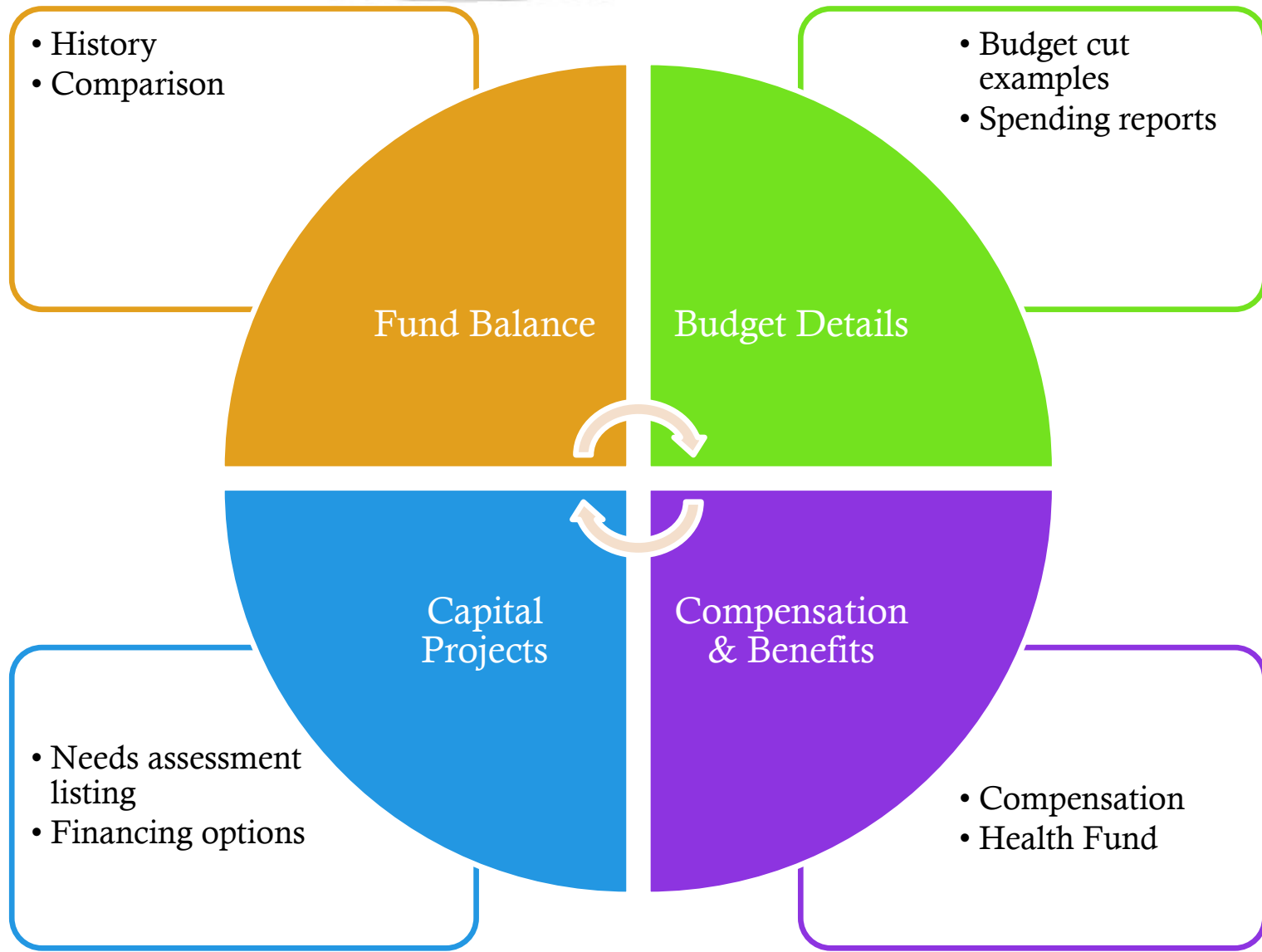


Source: City of El Paso, 2023 Taxing
Entities & Rates

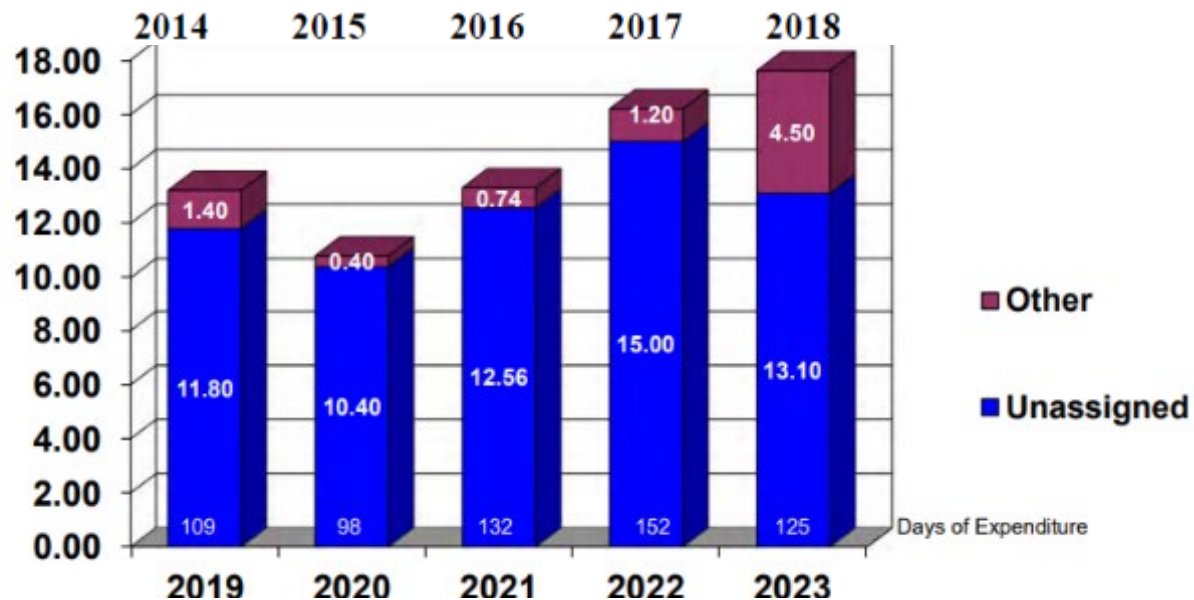
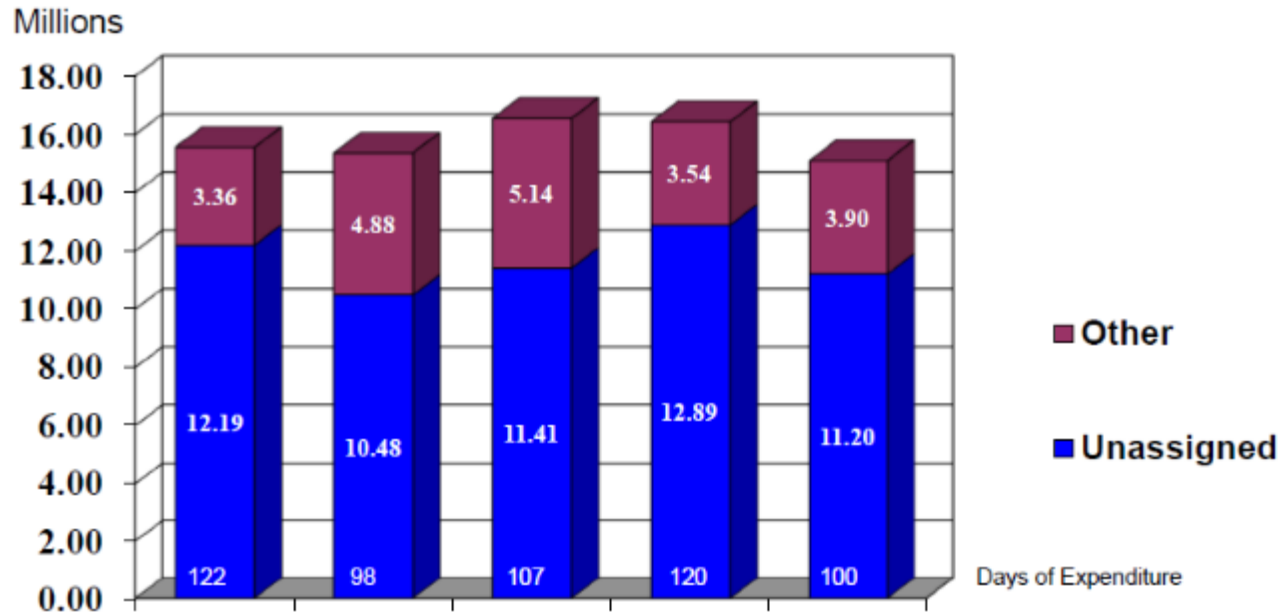
Property Values



Allocating Expenditures



Fund Balance History



Fund Balance Comparison

CDN- District	Description	FY 2021-22	FY 2022-23	FY 2022-23	Description
071902 - El Paso ISD	Unassigned Fund Balance	\$ 125,155,933	\$ 127,953,604	\$ 520,468,794	Total Revenues
	Total General Fund Expenditures	\$ 514,003,929	\$ 528,008,628	\$ 528,008,628	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,408,230	\$ 1,446,599	\$ (7,539,834)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	88.87	88.45	-1.43%	Difference/Total Expenditures
071904 - San Elizario ISD	Unassigned Fund Balance	\$ 14,983,297	\$ 13,105,368	\$ 39,446,745	Total Revenues
	Total General Fund Expenditures	\$ 35,912,983	\$ 38,340,824	\$ 38,340,824	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 98,392	\$ 105,043	\$ 1,105,921	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	152.28	124.76	2.88%	Difference/Total Expenditures
071905 - Ysleta ISD	Unassigned Fund Balance	\$ 64,848,791	\$ 62,418,655	\$ 387,481,247	Total Revenues
	Total General Fund Expenditures	\$ 386,719,279	\$ 404,384,888	\$ 404,384,888	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,059,505	\$ 1,107,904	\$ (16,903,641)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	61.21	56.34	-4.18%	Difference/Total Expenditures
071907 - Canutillo ISD	Unassigned Fund Balance	\$ 15,289,534	\$ 14,714,224	\$ 68,496,560	Total Revenues
	Total General Fund Expenditures	\$ 72,841,748	\$ 75,537,699	\$ 75,537,699	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 199,566	\$ 206,953	\$ (7,041,139)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	76.61	71.10	-9.32%	Difference/Total Expenditures
071909 - Socorro ISD	Unassigned Fund Balance	\$ 96,629,888	\$ 72,994,367	\$ 458,060,932	Total Revenues
	Total General Fund Expenditures	\$ 432,549,256	\$ 477,633,756	\$ 477,633,756	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,185,066	\$ 1,308,586	\$ (19,572,824)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	81.54	55.78	-4.10%	Difference/Total Expenditures

Campus Budget Cut Example

2022-23 Bilingual Allotment \$ 1,033,036
 55% Mandated Spending 55%
 Target Spending \$ 568,170

2023-24 Bilingual Allotment (estimated on current counts) \$ 1,070,613 \$ 1,070,613
 55% Mandated Spending 55% 58% budgeted
 Target Spending \$ 588,837 \$ 616,856
 \$ 28,019 available to cut

Row Labels	Sum of Adopted Budget	Sum of Amended Budget	Sum of Balance
Campus- Alarcon Elementary	\$ 56,925	\$ 39,880	\$ 7,763
Campus- Borrego Elementary	\$ 80,850	\$ 56,641	\$ 31,550
Campus- Garcia Enriquez MS	\$ 44,550	\$ 31,210	\$ 22,491
Campus- Loya Primary	\$ 20,130	\$ 14,102	\$ 8,349
Campus- Sambrano Elementary	\$ 61,050	\$ 42,769	\$ 10,982
Campus- San Elizario HS	\$ 70,455	\$ 49,358	\$ 48,704
Department - Bilingual	\$ 23,000	\$ 123,000	\$ 70,257
Payroll - BIL	\$ 57,396	\$ 52,402	\$ 1,689
Payroll - Summer School BIL	\$ 12,500	\$ 17,495	\$ 2,415 Funds
Stipends - BIL	\$ 190,000	\$ 190,000	\$ 1,934 Remaining
Grand Total	\$ 616,856	\$ 616,856	\$ 206,134 33%

Currently about 75 teachers with bilingual stipends

	CDN	District	Bil Stipend
	071901	Clint ISD	\$ 2,000
	071902	El Paso ISD	\$ 3,000
	071903	Fabens ISD	\$ 2,500
	071904	San Elizario ISD	\$ 2,500 \$3,000 (DL)
	071905	Ysleta ISD	\$ 2,500
	071906	Anthony ISD	\$ 3,000
	071907	Canutillo ISD	\$ 2,000
	071908	Tornillo ISD	
	071909	Socorro ISD	\$ 2,000

	75	75
\$ 1,000	\$ 1,500	
\$ 75,000	\$ 112,500	

071904	San Elizario ISD	\$ 2,500	\$3,000 (DL)	current
071904	San Elizario ISD	\$ 4,000	\$4,500 (DL)	proposed
		\$ 1,500	\$ 1,500	difference

Dept. Budget Cut Example

Owner	Account Number	Year	Account Name	Adopted Budget	Amended Budget	Encumbrances	Transactions	Balance
726	199.41.6212.00.726.99	2024	Auditing Services	\$ 69,000.00	\$ 69,000.00	\$ -	\$ 64,000.00	\$ 5,000.00
726	199.41.6299.00.726.99	2024	Misc Contracted Services	\$ -	\$ 300.00	\$ 185.65	\$ 104.35	\$ 10.00
726	199.41.6395.00.726.99	2024	Technology Equipment	\$ 2,000.00	\$ 3,315.00	\$ -	\$ 3,217.01	\$ 97.99
726	199.41.6398.00.726.99	2024	Furniture	\$ -	\$ 185.00	\$ -	\$ 184.80	\$ 0.20
726	199.41.6399.00.726.99	2024	General Supplies	\$ 2,500.00	\$ 2,500.00	\$ 252.40	\$ 1,035.87	\$ 1,211.73
726	199.41.6411.12.726.99	2024	Employee Travel - Non-Local	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 2,170.47	\$ 3,829.53
726	199.41.6411.14.726.99	2024	Online Training/Webinars	\$ 2,000.00	\$ 1,865.00	\$ -	\$ -	\$ 1,865.00
726	199.41.6491.03.726.99	2024	StatutorilyÂ RequiredÂ PublicÂ Notices - P	\$ 2,600.00	\$ 3,100.00	\$ 1,318.00	\$ 1,782.00	\$ -
726	199.41.6491.04.726.99	2024	StatutorilyÂ RequiredÂ PublicÂ Notices - S	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -
726	199.41.6495.00.726.99	2024	Dues - TASBO Department Membership	\$ 175.00	\$ 175.00	\$ -	\$ 145.00	\$ 30.00
726	199.41.6499.00.726.99	2024	Misc Operating Exp	\$ 500.00	\$ 500.00	\$ -	\$ 100.00	\$ 400.00
726	199.41.6499.01.726.99	2024	Misc Operating Expenses - Bank Fees	\$ 10,000.00	\$ 8,100.00	\$ -	\$ 2,024.02	\$ 6,075.98
				<u>\$ 97,275.00</u>	<u>\$ 97,040.00</u>	<u>\$ 3,756.05</u>	<u>\$ 74,763.52</u>	<u>\$ 18,520.43</u>

Current Budget	\$ 97,040	Current Budget	\$ 97,040
10% reduction	\$ (9,704)	Less auditing fees	\$ (69,000)
Revised Budget	\$ 87,336	Spending Budget	\$ 28,040
		10% reduction	\$ (2,804)
		Revised Budget	\$ 25,236

Auditing Fees	\$ 69,000	Auditing Fees	\$ 69,000
Revised Budget	\$ 18,336	Revised Budget	\$ 25,236
2024-25 Budget	\$ 87,336	2024-25 Budget	\$ 94,236

Reduction -10%

Reduction -3%

Method used

Spending Report

Vendor(s): ALL
Date Range: 07-01-2023 to 12-31-2023

Paid Invoice Listing

Date: 01/10/2024
Time: 4:18:32 PM

<u>Payee ID</u>	<u>Payee Name</u>	<u>VE</u> <u>Flag</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check</u> <u>Date</u>	<u>Check</u> <u>Status</u>	<u>Invoice Description</u>	<u>Account Number</u>	<u>Pgm</u> <u>Year</u>	<u>Invoice</u> <u>Amount</u>	<u>Invoice</u> <u>Type</u>	<u>Doc ID</u>
10562	Amazon.com Services, Inc	V	1VJW-XKT6-CJVM	09/12/2023	74479	09/28/2023	Issued	Removable Page Flags Red/Blue/Green/Yellow/ Purple 10/Color 50/Pack	199.41.6399.00.726.99		18.87	PO	49125
								Check Number 74479 Total:			18.87		
5081	CDW Government LLC	V	NM21727	12/08/2023	75434	12/20/2023	Issued	Planar Quad Monitor Stand	199.41.6398.00.726.99		184.80	PO	49900
								Check Number 75434 Total:			184.80		
4073	Dell Marketing L.P.	V	10698041126	09/12/2023	74403	09/22/2023	Issued	Precision 7820 Tower	199.41.6395.00.726.99		3,100.00	PO	49054
								Check Number 74403 Total:			3,100.00		
5299	Enterprise Holdings, Inc	V	856633876	10/31/2023	74920	11/03/2023	Issued	Enterprise Rent-A-Car Full Size: Chevy Malibu Tuesday, October 24, 2023 to Thursday, October 26, 2023 Superintendent and 3 Cabinet Members will attend FRSLN Kickoff Event in Canyon, Texas Dr. Jeannie Meza- Chavez Dr. Rogelio Segovia Norberto Rivas Blanca Cruz Superintendent's Office Alfredo Cardona Jr.	199.41.6411.12.726.99		30.37	PO	49481
								Check Number 74920 Total:			30.37		

Needs Assessment Listing

PROJECT DESCRIPTION	Estimated Cost	Status/Notes	Fnc code	FY24 AMD	FY24 ENC	FY24 EXP	FY24 BAL	To Budget
Borrego - bigger parking lot								
Borrego - walking trail/track on the field, plus outdoor	\$ 150,000	estimated??	81	?				\$ 150,000.00
Sambrano - walking track and artificial grass field	\$ 125,000	estimated??	81					
Security - tasked with reviewing camera and vape sensor replacement/listing to budget,			52	?				
Security - body cameras for officers or cameras at the security sh		pending - 199.52.6395.82.850.99	52	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	
Districtwide - conversion to LED lighting	\$1,090,645	PO# 48449- 199.51.6249.82.860.99	51	\$ 426,478.00	\$ 426,478.00	\$ -	\$ -	
Districtwide- Hardware and electricity for sound amplification for every classroom (\$2K x 200 classrooms)	\$ 400,000	lass, excludes running of electrical cables						
2 new regular education buses for transportation	\$ 254,700	PO#47388 - 199.34.6631.82.834.99	34	\$ 254,700.00	\$ 254,700.00			
A new SPED bus for transportation	\$ 131,430	PO# 48443 - 199.34.6631.82.834.99	34	\$ 144,460.00	\$ 144,460.00			
A new vehicle for the security	\$ 37,110	pending - 199.52.6631.82.850.99	52	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00	
A new vehicle for maintenance	\$ 37,110	pls BB fee	51	?				\$ 37,110.00
A new vehicle for the technology	\$ 36,241	pending - 199.53.6631.82.886.99	53	\$ 38,000.00			\$ 38,000.00	
A new suburban for athletics	\$ 54,475	pending 199.36.6631.82.001.91	36	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	
A new 12 passenger van for athletics	\$ 41,450	pls BB fee/Passenger Van	36					
	\$ 47,510	pls BB fee/Cargo Van	36	?				\$ 47,510.00
Transportation - new logos for 3 large activity buses	\$ 25,502	pending - 199.36.6249.82.001.91	36	\$ 25,502.00	\$ -	\$ -	\$ 25,502.00	
Transportation - new logos for 1 small activity bus	\$ 2,531	pending - 199.36.6249.82.001.91	36	\$ 2,531.00	\$ -	\$ -	\$ 2,531.00	
Technology - A battery backup generator for technology	\$ 83,586	pending - 199.53.6639.82.886.99	53	\$ 83,586.00			\$ 83,586.00	
Technology - Access door for admin building	\$ 7,250	2 in the back, 1 for supt.	51	?				\$ 7,250.00
Technology - PA system for Central Office	\$ 27,900	quoted 5/2/23	51	?				\$ 27,900.00
Technology - inline AC, two split units	\$ 29,000	current one (can go smaller)	51					
Alejandra Flores Park (AFP) to include walking path, fitness court	\$ 600,000		81					
AFP - replace skate ramp	\$ 8,169	quoted	51					
HS Theater - safety cage for ladder, lift to storage area	\$ 25,000		51	?				\$ 25,000.00
HS Theater - new curtains	\$ 47,000	PO# 48700 - 199.51.6249.82.001.99	51	\$ 47,000.00	\$ 47,000.00	\$ -		
GEMS - front office area security vestibule								
HS auxiliary gym, sand and finish, new logo and lettering	\$ 20,951	1 more week added to 2 week winter break	51	?				\$ 20,950.76
Sambrano library project refresh	\$ 40,000	entered - 199.51.6249.82.103.99	51	?				\$ 42,425.38
Sambrano library entrance	\$ 12,000	pending - 199.51.6249.82.103.99	51	?				\$ 11,000.00
Sambrano library project refresh		pending - 199.12.6399.82.103.99	12	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00	\$ 74,000.00
Sambrano basketball courts, age appropriate			51	?				

ESSER Initiatives



💧 Esports - proposed



💧 Virtual reality and supply kits – implemented



Financing Options

Bond 2024 Campaign Theme – SEISD CARES

SEISD	Project/Description	Est. Life	Est. Cost
C	Carrying/transporting students (10 school buses)	20 years	\$1,500,000
A	Air conditioning system upgrades	20 years	\$2,125,582
R	Roofing replacements	20 years	\$1,732,000
E	Extracurricular/afterschool community center	30 years	\$500,000
S	Safety & security renovations vestibules	20 years	\$1,500,000
<i>Estimated Total</i>			\$7,357,582

[illegible]

Compensation

CDN	District	0-Year	Category	FTE Count	Proposed Amount	Estimated Cost
071901	Clint ISD	\$ 60,000	Teachers	195	\$ 2,000	\$ 390,000
071902	El Paso ISD	\$ 57,750	Prof Support	57.1	\$ 2,000	\$ 114,200
071903	Fabens ISD	\$ 56,500	Campus Admin	12.9	\$ 2,000	\$ 25,800
071904	San Elizario ISD	\$ 58,000	Central Admin	8	\$ 2,000	\$ 16,000
071905	Ysleta ISD	\$ 60,500	Educational Aides	62.7	\$ 2,000	\$ 125,400
071906	Anthony ISD	\$ 60,000	Auxiliary Staff	209.7	\$ 2,000	\$ 419,400
071907	Canutillo ISD	\$ 60,000	Total Staff (October 2022 snapshot)	545.4	\$ 2,000	\$ 1,090,800
071908	Tornillo ISD	\$ 56,045				
071909	Socorro ISD	\$ 60,500				

Teacher Pay

- Provide options where compensation is highest at highest staffing level based on years of experience (ie. 5 years, 10 years)

Payscale	Midpoint	Proposed Amount	% Comparison to Midpoint
Teacher (13 years used as midpoint)	\$ 61,363	\$ 2,000	3.26%
Administration Professional - Pay Grade 1	\$ 52,716	\$ 2,000	3.79%
Administration Professional - Pay Grade 11	\$ 117,108	\$ 2,000	1.71%
Administrative Technical - Pay Grade 1	\$ 25,291	\$ 2,000	7.91%
Administrative Technical - Pay Grade 8	\$ 51,351	\$ 2,000	3.89%
Instructional Support - Pay Grade 2	\$ 20,972	\$ 2,000	9.54%
Instructional Support - Pay Grade 5	\$ 37,120	\$ 2,000	5.39%
Operational Support - Pay Grade 1 (full time custodian)	\$ 24,214	\$ 2,000	8.26%
Operational Support - Pay Grade 1 (part time monitor)	\$ 9,622	\$ 1,000	10.39%
Operational Support - Pay Grade 8	\$ 49,163	\$ 2,000	4.07%

Health Insurance

Employer
Contributions



Health
Fund

Employee
Contributions



Benefits paid

Health Insurance

Fiscal Year	Employer Changes	Employee Changes	RFP Notes
2012-13	\$25 monthly increase in employer contribution	Increase in premiums from prior year. Insurance carrier change from HealthScope to Aetna.	Staffing for an on-site clinic.
2013-14	\$75 monthly increase in employer contribution	No changes in premiums from prior year	
2014-15	\$725K transfer in from general fund	Increase in premiums from prior year	
2015-16	None	None	
2016-17	\$50 monthly increase in employer contribution & \$700K transfer in	Buy Up Plan eliminated. No changes to Core & CDHP plans	
2017-18	None	No changes in premiums from prior year. Insurance carrier change from Aetna to CIGNA	Lower fixed costs, two-year guaranteed rate for stop loss insurance, admin fees waived for 6 months.
2018-19	\$1.5M transfer in from general fund	No changes in premiums from prior year	
2019-20	\$51 monthly increase in employer contribution & \$1.5M transfer in from general fund	No changes in premiums from prior year	
2020-21	\$50 monthly increase in employer contribution & \$1.5M transfer in from general fund & \$300 yearly contribution to health savings account	Increase in premiums from prior year. New limited network plan option. Insurance carrier change from CIGNA to Aetna	Lower fixed costs, medical admin fees waived for 18 months.
2021-22	\$600K transfer in from general fund	Increase in premiums from prior year	
2022-23	\$75 monthly increase in employer contribution	None	
2023-24	None	Increase in premiums from prior year	

Activity by Fiscal Year	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
San Elizario ISD					
Total Operating Revenues	\$ 3,899,064	\$ 4,030,929	\$ 4,343,930	\$ 4,185,699	\$ 4,505,005
Total Operating Expenses	\$ 5,297,172	\$ 5,469,460	\$ 4,397,225	\$ 4,974,227	\$ 4,789,513
Non Operating Revenues	\$ 307	\$ 192	\$ 267	\$ 310	\$ 1,218
Income (Loss)	\$ (1,397,801)	\$ (1,438,338)	\$ (53,027)	\$ (788,219)	\$ (283,290)
Transfer In	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 600,000	\$ -
Change in Net Position	\$ 102,199	\$ 61,662	\$ 1,446,973	\$ (188,219)	\$ (283,290)
Beginning Net Position	\$ (1,379,684)	\$ (1,277,485)	\$ (1,215,823)	\$ 231,150	\$ 42,931
Ending Net Position	\$ (1,277,485)	\$ (1,215,823)	\$ 231,150	\$ 42,931	\$ (240,359)
Canutillo ISD					
Total Operating Revenues	\$ 8,017,396	\$ 7,906,544	\$ 6,797,411	\$ 8,051,972	\$ 8,238,730
Total Operating Expenses	\$ 7,671,881	\$ 7,152,945	\$ 8,442,630	\$ 9,516,103	\$ 9,654,501
Non Operating Revenues	\$ 37,772	\$ 43,632	\$ 5,494	\$ 6,538	\$ 58,567
Income (Loss)	\$ 383,287	\$ 797,231	\$ (1,639,725)	\$ (1,457,593)	\$ (1,357,204)
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Change in Net Position	\$ 383,287	\$ 797,231	\$ (1,639,725)	\$ (1,457,593)	\$ (357,204)
Beginning Net Position	\$ 2,719,210	\$ 3,102,497	\$ 3,899,728	\$ 2,260,003	\$ 802,410
Ending Net Position	\$ 3,102,497	\$ 3,899,728	\$ 2,260,003	\$ 802,410	\$ 445,206
El Paso ISD					
Total Operating Revenues	\$ 774,745	\$ 27,077,829	\$ 38,069,884	\$ 49,347,768	\$ 54,065,282
Total Operating Expenses	\$ 640,274	\$ 32,798,560	\$ 55,891,431	\$ 50,004,889	\$ 54,650,733
Non Operating Revenues	\$ 8,836	\$ 25,273	\$ 3	\$ -	\$ -
Income (Loss)	\$ 143,307	\$ (5,695,458)	\$ (17,821,544)	\$ (657,121)	\$ (585,451)
Transfer In	\$ -	\$ 1,000,000	\$ 5,310,405	\$ 15,000,000	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ 1,578,354	\$ -
Change in Net Position	\$ 143,307	\$ (4,695,458)	\$ (12,511,139)	\$ 14,342,879	\$ (585,451)
Beginning Net Position	\$ 241,746	\$ 385,053	\$ (4,310,405)	\$ (16,821,544)	\$ (900,311)
Ending Net Position	\$ 385,053	\$ (4,310,405)	\$ (16,821,544)	\$ (900,311)	\$ (1,485,762)

Health Insurance

Socorro ISD										
Total Operating Revenues	\$	57,707,969	\$	50,417,567	\$	51,187,903	\$	50,813,910	\$	50,295,303
Total Operating Expenses	\$	50,998,813	\$	54,601,479	\$	56,257,159	\$	56,188,151	\$	61,605,435
Non Operating Revenues	\$	-	\$	47,976	\$	3,003	\$	6,610	\$	127,369
Income (Loss)	\$	6,709,156	\$	(4,135,936)	\$	(5,066,253)	\$	(5,367,631)	\$	(11,182,763)
Transfer In	\$	-	\$	9,000,000	\$	4,500,000	\$	4,000,000	\$	6,500,000
Prior Period Adjustment	\$	-	\$	-	\$	1,102,577	\$	-	\$	-
Change in Net Position	\$	6,709,156	\$	4,864,064	\$	(566,253)	\$	(1,367,631)	\$	(4,682,763)
Beginning Net Position	\$	2,387,948	\$	9,097,104	\$	13,961,168	\$	14,497,492	\$	13,129,861
Ending Net Position	\$	9,097,104	\$	13,961,168	\$	14,497,492	\$	13,129,861	\$	8,447,098
Ysleta ISD										
Total Operating Revenues	\$	46,367,099	\$	54,648,480	\$	46,336,611	\$	52,207,465	\$	49,718,743
Total Operating Expenses	\$	50,595,750	\$	49,572,960	\$	50,160,399	\$	45,045,422	\$	47,941,516
Non Operating Revenues	\$	-	\$	-	\$	-	\$	-	\$	-
Income (Loss)	\$	(4,228,651)	\$	5,075,520	\$	(3,823,788)	\$	7,162,043	\$	1,777,227
Transfer In	\$	-	\$	-	\$	-	\$	-	\$	-
Change in Net Position	\$	(4,228,651)	\$	5,075,520	\$	(3,823,788)	\$	7,162,043	\$	1,777,227
Beginning Net Position	\$	4,180,276	\$	(48,375)	\$	5,027,145	\$	1,203,357	\$	8,365,400
Ending Net Position	\$	(48,375)	\$	5,027,145	\$	1,203,357	\$	8,365,400	\$	10,142,627

Health Insurance

Account Name by Fiscal Year (July - June)	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
Employee Contributions	\$ 1,113,186	\$ 1,072,778	\$ 1,338,632	\$ 1,282,345	\$ 1,366,691
Employer Contributions	\$ 2,753,114	\$ 2,893,072	\$ 2,975,868	\$ 2,793,633	\$ 3,025,683
Health Savings Account Contributions	\$ 5,353	\$ 3,685	\$ 2,491	\$ 70,213	\$ 75,064
Flexible Spending Account Contributions	\$ 27,411	\$ 61,394	\$ 26,939	\$ 39,508	\$ 37,567
Total Revenues	\$ 3,899,064	\$ 4,030,929	\$ 4,343,930	\$ 4,185,699	\$ 4,505,005
Claims Paid	\$ 4,540,005	\$ 4,540,984	\$ 3,677,923	\$ 4,017,738	\$ 4,192,239
Aetna Fees	\$ 242,110	\$ 243,570	\$ 86,263	\$ 107,986	\$ 203,874
HUB Consultant Fees	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Employee Assistance Program Fees	\$ -	\$ -	\$ -	\$ -	\$ 7,380
Rebates & Recoveries	\$ (167,084)	\$ (268,120)	\$ (199,785)	\$ (112,369)	\$ (755,084)
Stop Loss Insurance	\$ 656,071	\$ 925,764	\$ 801,891	\$ 828,550	\$ 989,869
Health Savings Account Claims	\$ -	\$ -	\$ 2,443	\$ 71,620	\$ 78,682
Flexible Spending Account Claims	\$ -	\$ -	\$ 2,646	\$ 34,886	\$ 46,809
General Supplies & Misc Contracted Services	\$ 136	\$ 1,271	\$ -	\$ -	\$ -
ACA Fees	\$ 1,933	\$ 1,991	\$ 1,843	\$ 1,816	\$ 1,744
Total Expenses	\$ 5,297,172	\$ 5,469,460	\$ 4,397,225	\$ 4,974,227	\$ 4,789,513
Interest Earned	\$ 307	\$ 192	\$ 267	\$ 310	\$ 1,218
Non Operating Revenues	\$ 307	\$ 192	\$ 267	\$ 310	\$ 1,218
Income (Loss)	\$ (1,397,801)	\$ (1,438,338)	\$ (53,027)	\$ (788,219)	\$ (283,290)
Transfer in from General Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 600,000	\$ -
Change in Net Position	\$ 102,199	\$ 61,662	\$ 1,446,973	\$ (188,219)	\$ (283,290)
Beginning Net Position	\$ (1,379,684)	\$ (1,277,485)	\$ (1,215,823)	\$ 231,150	\$ 42,931
Ending Net Position	\$ (1,277,485)	\$ (1,215,823)	\$ 231,150	\$ 42,931	\$ (240,359)

NOTE: Employee assistance program did not start until fiscal year 2023

NOTE: Health savings and flexible spending account claims were not tracked separately until fiscal year 2021

Employer Contribution by Month per Employee	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
July \$	449	\$ 449	\$ 500	\$ 550	\$ 550
August \$	449	\$ 449	\$ 500	\$ 550	\$ 550
September \$	449	\$ 500	\$ 550	\$ 550	\$ 625
October \$	449	\$ 500	\$ 550	\$ 550	\$ 625
November \$	449	\$ 500	\$ 550	\$ 550	\$ 625
December \$	449	\$ 500	\$ 550	\$ 550	\$ 625
January \$	449	\$ 500	\$ 550	\$ 550	\$ 625
February \$	449	\$ 500	\$ 550	\$ 550	\$ 625
March \$	449	\$ 500	\$ 550	\$ 550	\$ 625
April \$	449	\$ 500	\$ 550	\$ 550	\$ 625
May \$	449	\$ 500	\$ 550	\$ 550	\$ 625
June \$	449	\$ 500	\$ 550	\$ 550	\$ 625

Insurance Carrier by Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Plan Year is September thru August	CIGNA	CIGNA	CIGNA/AETNA	AETNA	AETNA

Aetna contract start date: 9/1/2020

High Cost Claimant (threshold \$50,000) by Plan Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Counter	Total Paid	Total Paid	Total Paid	Total Paid	Total Paid
1 \$	657,806	\$ 707,803	\$ 260,383	\$ 178,652	\$ 284,728
2 \$	314,763	\$ 307,186	\$ 193,708	\$ 139,994	\$ 213,325
3 \$	261,624	\$ 262,965	\$ 168,494	\$ 129,334	\$ 87,202
4 \$	233,854	\$ 214,982	\$ 111,374	\$ 118,968	\$ 76,123
5 \$	202,703	\$ 169,801	\$ 102,167	\$ 112,875	\$ 75,302
6 \$	154,308	\$ 127,362	\$ 90,333	\$ 95,972	\$ 74,391
7 \$	153,481	\$ 116,802	\$ 85,099	\$ 86,874	\$ 70,157
8 \$	137,184	\$ 105,726	\$ 75,285	\$ 86,149	\$ 67,979
9 \$	126,440	\$ 101,418	\$ 71,851	\$ 79,822	\$ 66,819
10 \$	66,842	\$ 89,320	\$ 61,190	\$ 78,933	\$ 60,531
11 \$	63,795	\$ 77,893		\$ 78,526	\$ 58,571
12 \$	61,485	\$ 74,716		\$ 76,700	
13 \$	57,985	\$ 73,599		\$ 73,888	
14 \$	52,695	\$ 72,575		\$ 73,773	
15 \$	51,187	\$ 71,311		\$ 57,676	
16		\$ 67,468			
17		\$ 53,737			
18		\$ 52,768			
Total	\$ 2,596,152	\$ 2,747,432	\$ 1,219,884	\$ 1,468,136	\$ 1,135,128

No. of Claimants Met Individual Stop Loss Limit	9	7	4	5	2	25
Individual Stop Loss Limit	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	

Cost Saving Measures

- 💧 Attendance Boundary Changes Projects
 - 💧 Changes campus grade spans and attendance boundaries
- 💧 WAN network
 - 💧 Self provisioned project in progress
- 💧 LED lighting
 - 💧 Conversion has begun in 2024-25 year
- 💧 Transportation
 - 💧 Traversa routing software implementation
- 💧 HVACs
 - 💧 Empty classrooms are grouped together by HVAC units

The General Fund

Balancing a budget



Department & campus budget cuts
Repurposing of existing staff
Cost saving measures
Increased basic allotment

More money



Decrease in students
Addition of staff
Pay raises
Covering deficit health fund net position

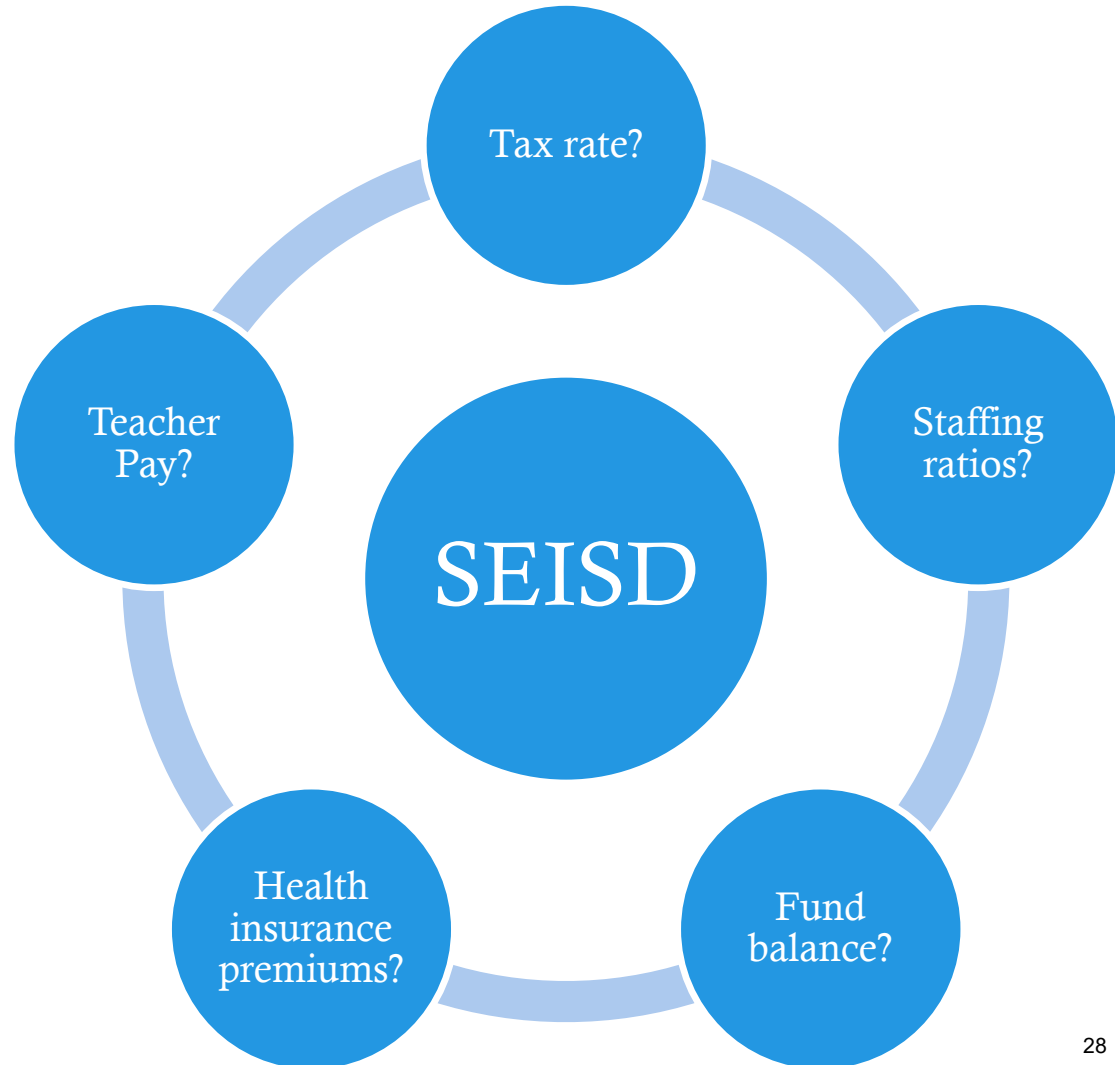
Less money

Low or High?

Students drive funding

Declining enrollment

Decreases funding

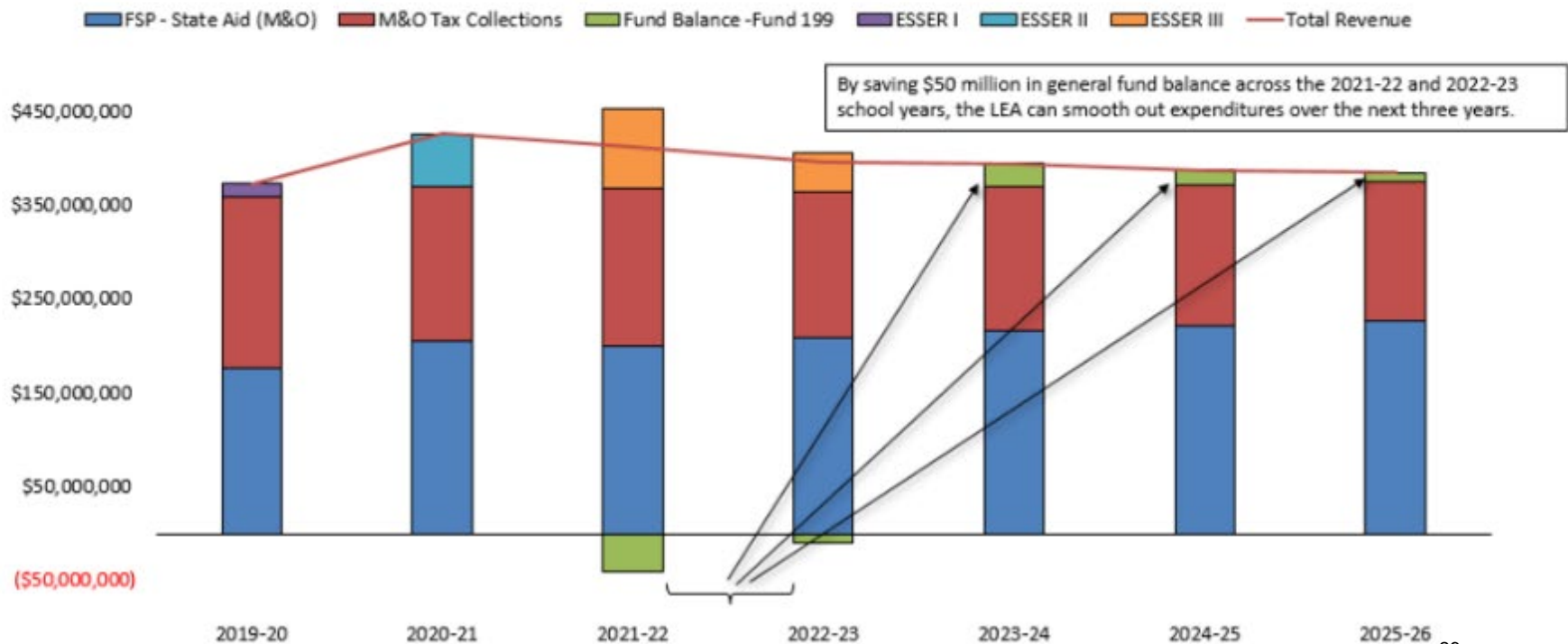


Funding Cliff



School systems can take action to smooth the financial impact of ESSER funds

Maximizing ESSER III funds before they expire provides the LEA a way to lessen the impact of the loss of federal stimulus funds in future years and allows programs to extend further.



Questions



Budget Workshop #2

February 21, 2024



Fund Balance Comparison



CDN- District	Description	FY 2021-22	FY 2022-23	FY 2022-23	Description
071901 - Clint ISD	Unassigned Fund Balance	\$ 45,151,692	\$ 40,986,872	\$ 128,306,721	Total Revenues
	Total General Fund Expenditures	\$ 121,826,589	\$ 131,907,204	\$ 131,907,204	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 333,771	\$ 361,390	\$ (3,600,483)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	135.28	113.41	-2.73%	Difference/Total Expenditures
071902 - El Paso ISD	Unassigned Fund Balance	\$ 125,155,933	\$ 127,953,604	\$ 520,468,794	Total Revenues
	Total General Fund Expenditures	\$ 514,003,929	\$ 528,008,628	\$ 528,008,628	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,408,230	\$ 1,446,599	\$ (7,539,834)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	88.87	88.45	-1.43%	Difference/Total Expenditures
071903 - Fabens ISD	Unassigned Fund Balance	\$ 11,071,097	\$ 11,904,511	\$ 25,284,540	Total Revenues
	Total General Fund Expenditures	\$ 24,156,972	\$ 24,130,265	\$ 24,130,265	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 66,183	\$ 66,110	\$ 1,154,275	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	167.28	180.07	4.78%	Difference/Total Expenditures
071904 - San Elizario ISD	Unassigned Fund Balance	\$ 14,983,297	\$ 13,105,368	\$ 39,446,745	Total Revenues
	Total General Fund Expenditures	\$ 35,912,983	\$ 38,340,824	\$ 38,340,824	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 98,392	\$ 105,043	\$ 1,105,921	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	152.28	124.76	2.88%	Difference/Total Expenditures
071905 - Ysleta ISD	Unassigned Fund Balance	\$ 64,848,791	\$ 62,418,655	\$ 387,481,247	Total Revenues
	Total General Fund Expenditures	\$ 386,719,279	\$ 404,384,888	\$ 404,384,888	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,059,505	\$ 1,107,904	\$ (16,903,641)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	61.21	56.34	-4.18%	Difference/Total Expenditures
071906 - Anthony ISD	Unassigned Fund Balance	\$ 3,810,181	\$ 3,845,306	\$ 11,199,006	Total Revenues
	Total General Fund Expenditures	\$ 10,422,430	\$ 11,108,048	\$ 11,108,048	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 28,555	\$ 30,433	\$ 90,958	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	133.43	126.35	0.82%	Difference/Total Expenditures
071907 - Canutillo ISD	Unassigned Fund Balance	\$ 15,289,534	\$ 14,714,224	\$ 68,496,560	Total Revenues
	Total General Fund Expenditures	\$ 72,841,748	\$ 75,537,699	\$ 75,537,699	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 199,566	\$ 206,953	\$ (7,041,139)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	76.61	71.10	-9.32%	Difference/Total Expenditures
071908 - Tornillo ISD	Unassigned Fund Balance	\$ 7,128,990	\$ 6,080,114	\$ 12,498,086	Total Revenues
	Total General Fund Expenditures	\$ 12,987,384	\$ 13,943,503	\$ 13,943,503	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 35,582	\$ 38,201	\$ (1,445,417)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	200.35	159.16	-10.37%	Difference/Total Expenditures
071909 - Socorro ISD	Unassigned Fund Balance	\$ 96,629,888	\$ 72,994,367	\$ 458,060,932	Total Revenues
	Total General Fund Expenditures	\$ 432,549,256	\$ 477,633,756	\$ 477,633,756	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,185,066	\$ 1,308,586	\$ (19,572,824)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	81.54	55.78	-4.10%	Difference/Total Expenditures

Preliminary Budget Outlook

December 13, 2023 excerpt

CDN	District	0-Year	Category	FTE Count	Proposed Amount	Estimated Cost
071901	Clint ISD	\$ 60,000	Teachers	195	\$ 2,000	\$ 390,000
071902	El Paso ISD	\$ 57,750	Prof Support	57.1	\$ 2,000	\$ 114,200
071903	Fabens ISD	\$ 56,500	Campus Admin	12.9	\$ 2,000	\$ 25,800
071904	San Elizario ISD	\$ 58,000	Central Admin	8	\$ 2,000	\$ 16,000
071905	Ysleta ISD	\$ 60,500	Educational Aides	62.7	\$ 2,000	\$ 125,400
071906	Anthony ISD	\$ 60,000	Auxiliary Staff	209.7	\$ 2,000	\$ 419,400
071907	Canutillo ISD	\$ 60,000	Total Staff (October 2022 snapshot)	545.4	\$ 2,000	\$ 1,090,800
071908	Tornillo ISD	\$ 56,045				
071909	Socorro ISD	\$ 60,500				

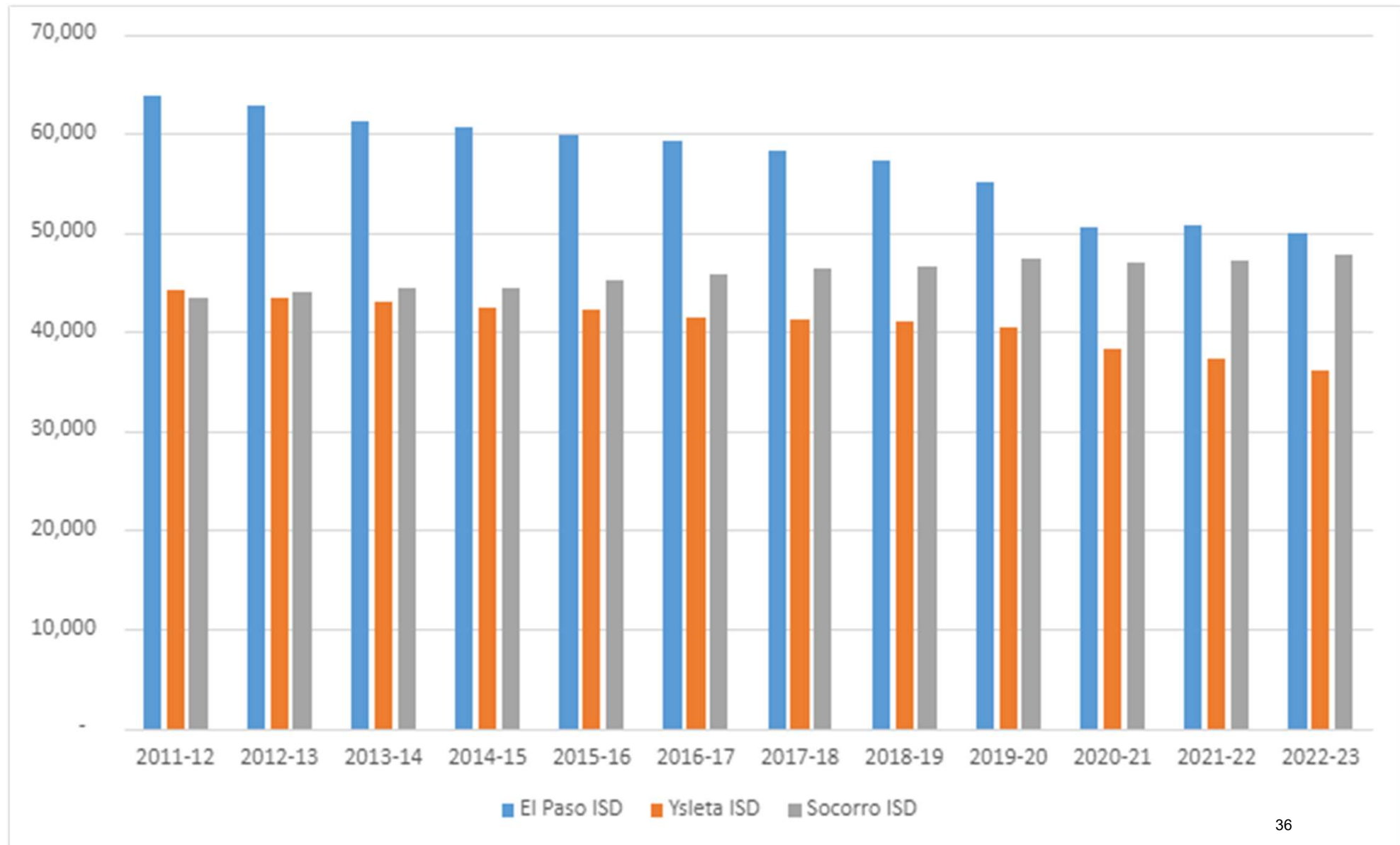
CDN	District	Bil Stipend	Payscale	Midpoint	Proposed Amount	% Comparison to Midpoint
071901	Clint ISD	\$ 2,000	Teacher (13 years used as midpoint)	\$ 61,363	\$ 2,000	3.26%
071902	El Paso ISD	\$ 3,000	Administration Professional - Pay Grade 1	\$ 52,716	\$ 2,000	3.79%
071903	Fabens ISD	\$ 2,500	Administration Professional - Pay Grade 11	\$ 117,108	\$ 2,000	1.71%
071904	San Elizario ISD	\$ 2,500 \$3,000 (DL)	Administrative Technical - Pay Grade 1	\$ 25,291	\$ 2,000	7.91%
071905	Ysleta ISD	\$ 2,500	Administrative Technical - Pay Grade 8	\$ 51,351	\$ 2,000	3.89%
071906	Anthony ISD	\$ 3,000	Instructional Support - Pay Grade 2	\$ 20,972	\$ 2,000	9.54%
071907	Canutillo ISD	\$ 2,000	Instructional Support - Pay Grade 5	\$ 37,120	\$ 2,000	5.39%
071908	Tornillo ISD		Operational Support - Pay Grade 1 (full time custodian)	\$ 24,214	\$ 2,000	8.26%
071909	Socorro ISD	\$ 2,000	Operational Support - Pay Grade 1 (part time monitor)	\$ 9,622	\$ 1,000	10.39%
			Operational Support - Pay Grade 8	\$ 49,163	\$ 2,000	4.07%

071904	San Elizario ISD	\$ 2,500	\$3,000 (DL)	current
071904	San Elizario ISD	\$ 4,000	\$4,500 (DL)	proposed
		\$ 1,500	\$ 1,500	difference

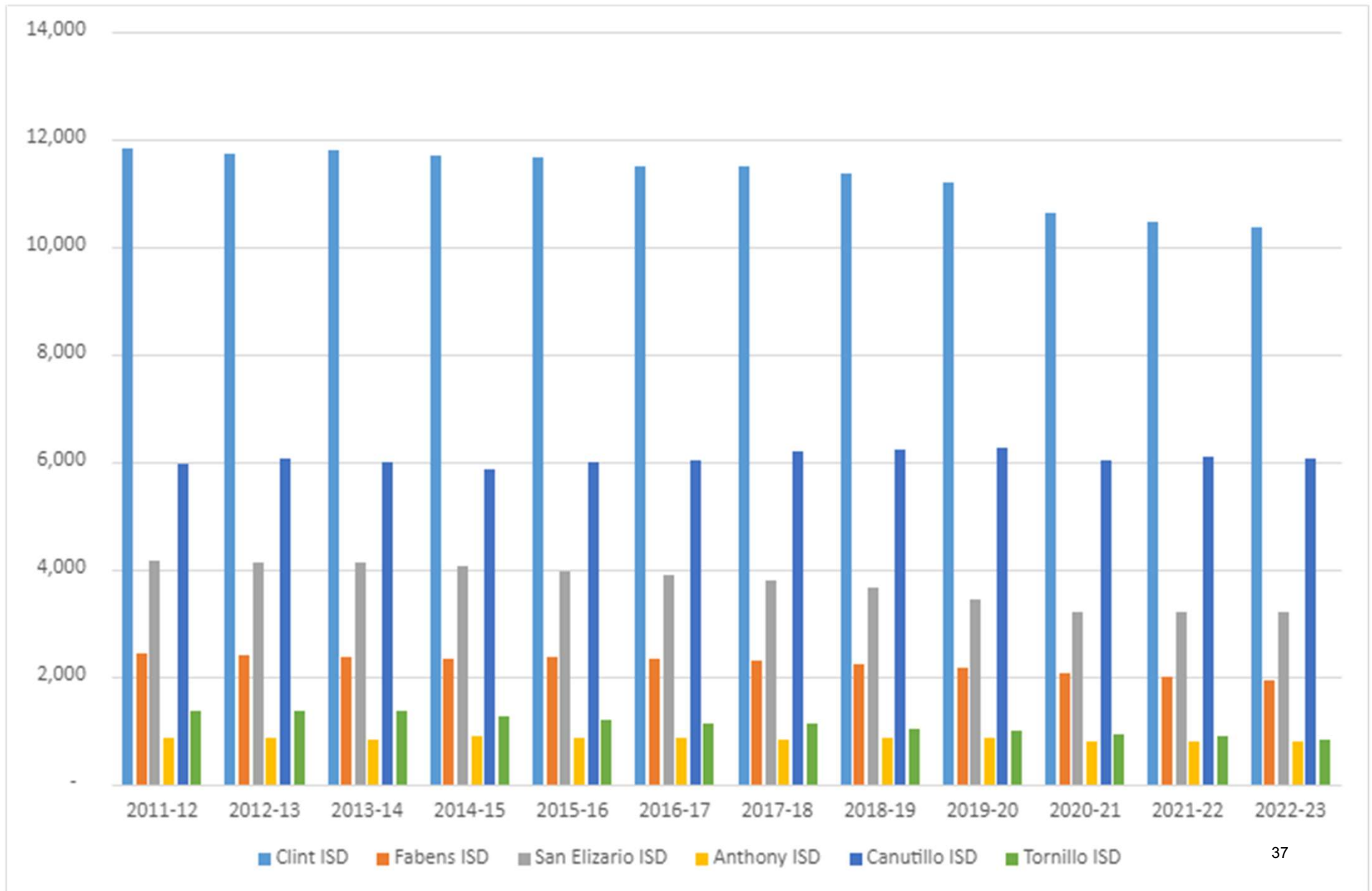
Enrollment Comparison



Enrollment Comparison



Enrollment Comparison



Budget Realities



How Texas schools grapple with budget deficits after Legislature punts major funding



Keri Heath

Austin American-Statesman

Published 6:15 a.m. CT Dec. 10, 2023 | Updated 6:15 a.m. CT Dec. 10, 2023

TEXAS LEGISLATURE 2023

Texas superintendents say lack of sch funding may lead to budget cuts

The fourth special legislative session this year ended without any increased funding for school safety — even though public schools have complained for months they don't have enough money to meet new safety mandates approved this year.

BY **MAIA PANDEY** DEC. 11, 2023 5 AM CENTRAL

Texas school districts lose \$300 million in federal special education funding

At a time when many Texas school districts are already struggling to balance their budgets, districts learned last month that they have millions more dollars to make up.

Texas school districts lose \$300 million in federal special education funding

January 11, 2024

SHARE REPUBLISH ↗

2023 TRS-Related Legislation Summary

88th Regular Legislative Session

TRS follows a collaborative process in responding to the needs of the legislature by involving all departments at TRS. Strong working relationships are developed with all stakeholders and maintained in providing cost estimates and impact statement analysis for agency bill assignments. TRS is prohibited by law from advocating or influencing legislative action or inaction. During the [88th Regular Legislative Session](#), a total of 8,345 bills and joint resolutions were filed. Of those, 1,246 passed the legislature. The following list summarizes prominent TRS-related legislation.

► **HB 1 – General Appropriations Act**

- Includes funding for state contribution rate increases to the TRS Pension Trust Fund per SB 12 (86R): 8.25% for FY 2024 and 8.25% for FY 2025.
- Maintains the 1.25% state contribution and the 0.75% district contribution to TRS-Care.
- Provides one-time appropriation of \$588.5 million to keep the average premium rate increase in TRS-ActiveCare below 10%.

Fort Worth ISD board votes to cut staff, but no teacher jobs amid declining enrollment, superintendent says

This comes after Fort Worth ISD already cut budgets by \$1.6 million at the district level last year, according to the district superintendent.

Spring Branch ISD facing 'difficult budget decisions' with plans to cut 306 jobs next school year



By [Pooja Lodhia](#)

Monday, February 19, 2024 5:00PM



AISD board weighing options in light of declines in enrollment and funding

[Brianna Maestas](#) Amarillo Globe-News

Published 4:27 a.m. CT Feb. 16, 2024 | Updated 4:27 a.m. CT Feb. 16, 2024

Texas school districts making cuts after state fails to pass funding increase

By Steven Dial | Published January 26, 2024 | Texas | FOX 4 |

Texas School Districts Face Financial Strain with Cuts to Special Education and Lack of Safety Funding

Fort Worth ISD plans staffing cuts to deal with enrollment declines, budget issues

by Jacob Sanchez and Matthew Sgroi
February 12, 2024 3:31 pm



By John Martins

Published on January 10, 2024

Canutillo ISD faces layoffs, school closures amid \$6 million deficit

Claudia Lorena Silva El Paso Matters

Published 9:03 a.m. MT Feb. 1, 2024



The Canutillo Independent School District headquarters. *Comie Boudreaux/El Paso Matters*

The Canutillo Independent School District is making budget cuts, including layoffs, to address a nearly \$6 million deficit caused in part because of the board's decision to approve a budget that relied on hopes of an increase in state funding that never came.

SISD discusses possible teacher pay freezes, benefit changes due to budget deficit

by Jessica Gonzalez | Mon, February 12th 2024



Socorro ISD



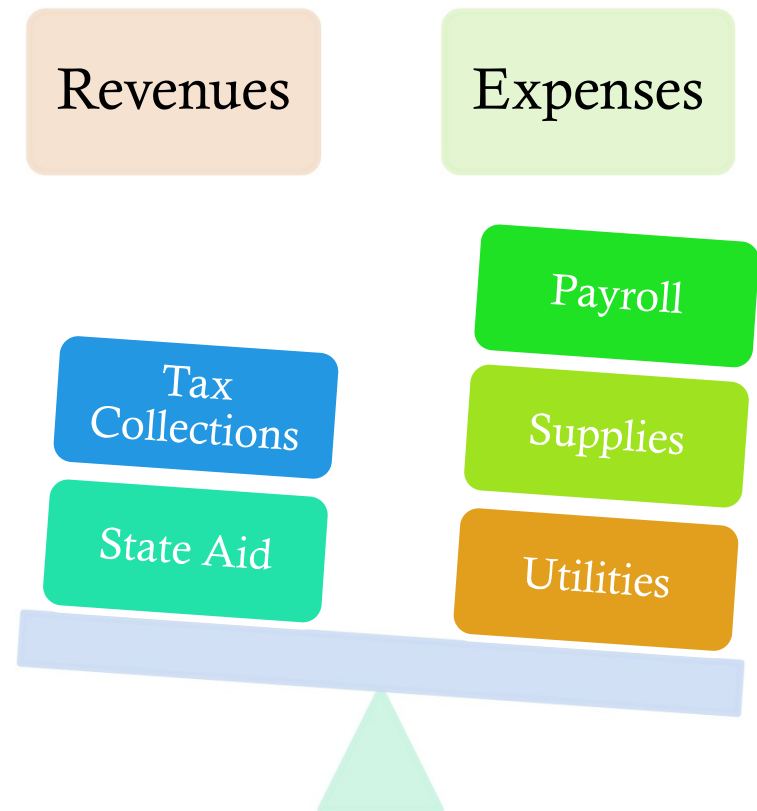
EL PASO, Texas (KFOX14/CBS4) — Teachers in the Socorro Independent School district could see a pay cut, a change in benefits, and an increase in class sizes if the board passes the latest proposals to bring down the deficit.

In the last few years, the Socorro district has been providing at least a 4 to 6 percent increase to teachers along with money in retention stipends.

But in the latest Jan. 23 board meeting the deficit was brought up, along with proposals to save money, which includes cutting back on raises.

Budgeting

- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.



Budget vs Actual

Budget

- Budgeted for 3,000 students

Actual

- Actual enrollment was only 2,500

Less actual revenue was earned than was planned for

Budget

- Budgeted for 3,000 students

Actual

- Actual enrollment was actually 3,500

More actual revenue was earned than was planned for

Budget

- Budgeted for \$100,000 in guest teacher costs

Actual

- Actual guest teacher costs were \$125,000

More actual expenditures were incurred than were planned for

Budget

- Budgeted for \$100,000 in guest teacher costs

Actual

- Actual guest teacher costs were \$75,000

Less actual expenditures were incurred than were planned for

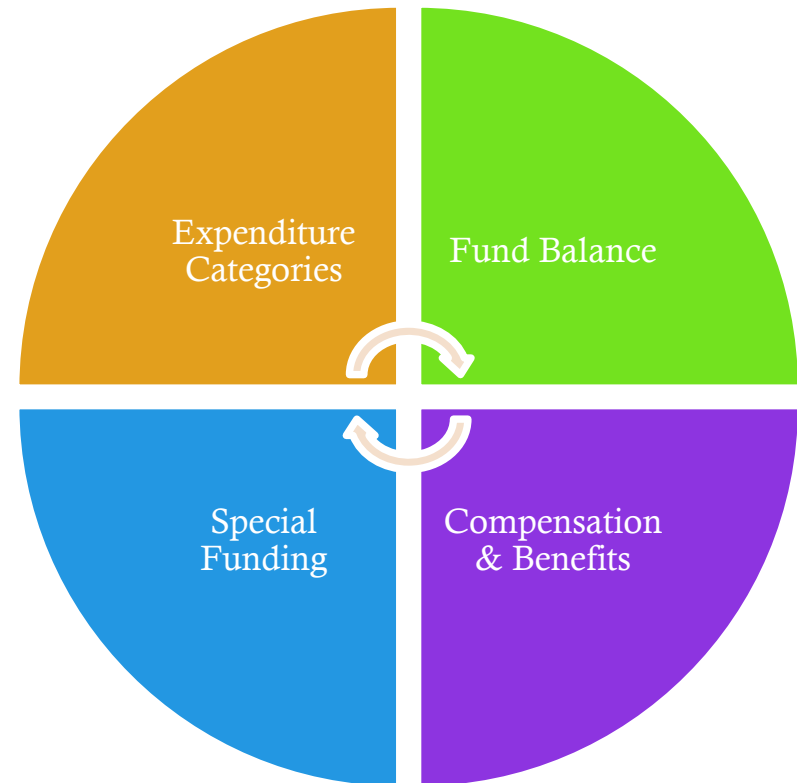
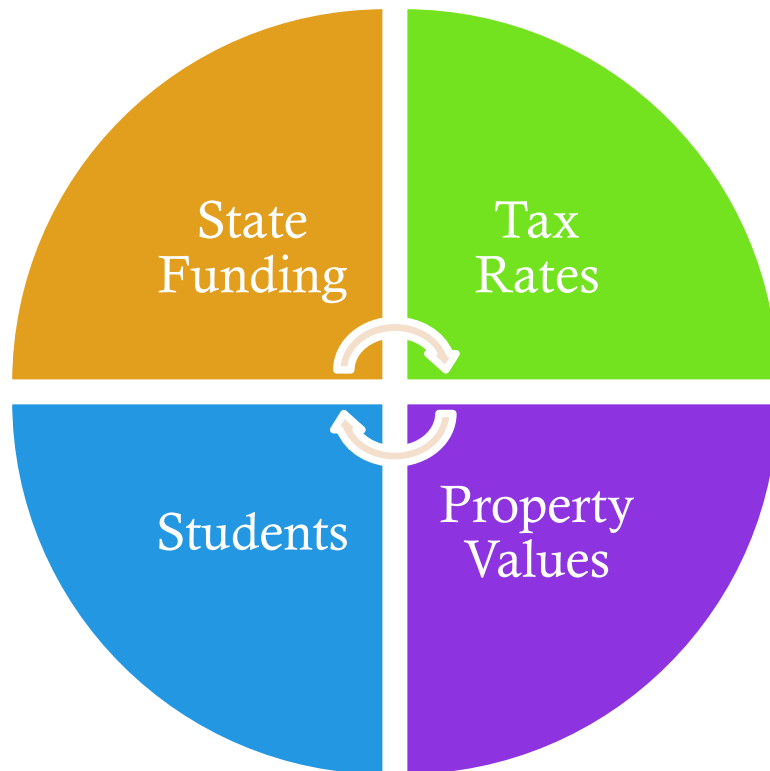
Revenues & Expenditures Together

- More actual expenditures may be offset by more actual expenditures.
- Less actual expenditures may be offset by less actual revenues.
- More actual expenditures and less actual revenues may create a bigger loss.
- Less actual expenditures and more actual revenues may create bigger savings.

Fund Balance Changes

- Both budgeted revenues and budgeted expenditures include items that may result in savings and losses.
- These may be recurring, one-time, or a combination of both.
- The final result is the change in fund balance.

Budget Components



Handout #1: History



Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Enrollment (snapshot data)	3,991	4,083	4,137	4,127	4,109	4,038	3,955	3,877
Students								
Refined ADA	3,664.43	3,769.39	3,786.68	3,770.75	3,788.76	3,671.11	3,621.46	3,540.31
Regular Program ADA	3,434.73	3,503.31	3,528.64	3,506.88	3,438.46	3,343.85	3,287.82	3,193.33
SPED FTEs	97.67	94.50	88.89	84.42	86.92	70.37	75.12	84.43
CTE FTEs	131.09	171.59	169.15	179.44	263.38	256.89	258.51	262.55
Weighted ADA (WADA)	5,330.24	5,485.87	5,228.49	5,428.35	5,565.64	5,462.43	5,425.78	5,346.39
Property Values								
Prior Tax Year Certified Value	\$ 136,668,954	\$ 141,705,076	\$ 151,539,609	\$ 158,764,752	\$ 168,118,879	\$ 179,786,016	\$ 185,313,874	\$ 190,303,184
Current Tax Year Certified Value	\$ 143,669,916	\$ 153,041,289	\$ 158,764,752	\$ 168,118,879	\$ 179,786,016	\$ 187,031,392	\$ 190,303,184	\$ 212,427,155
M&O Tax Collections	\$ 1,353,662	\$ 1,440,426	\$ 1,502,166	\$ 1,616,455	\$ 1,759,901	\$ 1,875,158	\$ 1,808,199	\$ 2,118,396
Tax Rates & Collections								
Current Year M&O Tax Rate	1.1089	1.1089	1.1089	1.1089	1.1089	1.1089	1.1089	1.1089
Funding Components								
Basic Allotment	\$4,765	\$4,765	\$4,765	\$4,765	\$4,950	\$5,040	\$5,140	\$5,140
Tier Two Level 1	\$59.02	\$59.97	\$59.97	\$59.97	\$59.97	\$61.86	\$74.28	\$77.53
Tier Two Level 2	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95	\$31.95
Total Cost of Tier One	\$27,115,069	\$27,932,651	\$26,663,236	\$27,622,145	\$29,376,032	\$29,336,144	\$29,715,956	\$29,279,931
Less Local Fund Assignment	-\$1,366,690	-\$1,417,051	-\$1,515,396	-\$1,587,648	-\$1,681,189	-\$1,797,860	-\$1,853,139	-\$1,903,032
FSP State Share of Tier One	\$25,748,379	\$26,515,600	\$25,147,840	\$26,034,497	\$27,694,843	\$27,538,284	\$27,862,817	\$27,376,899
Tier Two	\$2,297,442	\$2,453,236	\$2,264,720	\$2,415,253	\$2,539,467	\$2,524,500	\$2,695,870	\$3,126,032
Local Share of Tier One	5.04%	5.07%	5.68%	5.75%	5.72%	6.13%	6.24%	6.50%
State Share of Tier One	94.96%	94.93%	94.32%	94.25%	94.28%	93.87%	93.76%	93.50%
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
General Fund Revenues								
Local and Intermediate Sources	\$ 2,195,169	\$ 2,162,920	\$ 2,179,333	\$ 2,423,321	\$ 2,340,766	\$ 2,487,272	\$ 2,404,783	\$ 2,671,126
State Program Revenues	\$ 29,002,463	\$ 28,008,116	\$ 30,769,096	\$ 31,625,935	\$ 33,386,721	\$ 33,517,626	\$ 33,729,643	\$ 33,141,598
Federal Program Revenues	\$ 3,502,024	\$ 3,273,598	\$ 3,381,512	\$ 3,456,327	\$ 3,583,498	\$ 3,691,285	\$ 3,824,518	\$ 3,943,086
Total Revenues	\$ 34,699,656	\$ 33,444,634	\$ 36,329,941	\$ 37,505,583	\$ 39,310,985	\$ 39,696,183	\$ 39,958,944	\$ 39,755,810
General Fund Revenues by Major Cost Categories								
Fund 101 Food Service Revenues	\$ 3,133,087	\$ 2,567,004	\$ 2,716,900	\$ 2,782,159	\$ 2,797,804	\$ 3,067,353	\$ 3,109,314	\$ 3,206,611
Tax Collection (levy + penalties & interest) Revenues	\$ 1,620,123	\$ 1,702,855	\$ 1,790,514	\$ 1,922,558	\$ 2,057,472	\$ 2,201,242	\$ 2,113,009	\$ 2,339,205
State Aid Revenues	\$ 27,391,708	\$ 26,837,604	\$ 29,244,122	\$ 30,268,874	\$ 31,884,983	\$ 31,954,039	\$ 32,138,237	\$ 31,509,872
Total Revenues	\$ 34,699,656	\$ 33,444,634	\$ 36,329,941	\$ 37,505,583	\$ 39,310,985	\$ 39,696,183	\$ 39,958,944	\$ 39,755,810
Categories as percentage of all revenues	92.64%	93.01%	92.90%	93.25%	93.46%	93.77%	93.50%	93.21%

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General Fund Revenues	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Local and Intermediate Sources	\$ 2,195,169	\$ 2,162,920	\$ 2,179,333	\$ 2,423,321	\$ 2,340,766	\$ 2,487,272	\$ 2,404,783	\$ 2,671,126
State Program Revenues	\$ 29,002,463	\$ 28,008,116	\$ 30,769,096	\$ 31,625,935	\$ 33,386,721	\$ 33,517,626	\$ 33,729,643	\$ 33,141,598
Federal Program Revenues	\$ 3,502,024	\$ 3,273,598	\$ 3,381,512	\$ 3,456,327	\$ 3,583,498	\$ 3,691,285	\$ 3,824,518	\$ 3,943,086
Total Revenues	\$ 34,699,656	\$ 33,444,634	\$ 36,329,941	\$ 37,505,583	\$ 39,310,985	\$ 39,696,183	\$ 39,958,944	\$ 39,755,810
General Fund Expenditures	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Payroll Costs	\$23,765,178	\$22,273,735	\$26,217,039	\$27,176,123	\$27,719,224	\$29,406,543	\$29,731,142	\$30,482,279
Professional and Contracted Services	\$1,988,786	\$1,837,823	\$2,119,453	\$2,065,679	\$2,127,368	\$2,699,682	\$2,671,339	\$2,543,857
Supplies and Materials	\$2,071,628	\$2,537,509	\$2,510,670	\$2,706,355	\$3,381,268	\$3,510,174	\$3,270,872	\$3,331,716
Other Operating Expenses	\$585,948	\$506,518	\$609,502	\$671,196	\$476,946	\$579,477	\$856,279	\$551,127
Debt Service	\$2,007,377	\$1,999,281	\$2,089,592	\$2,262,153	\$2,011,304	\$1,862,023	\$1,709,229	\$998,757
Capital Outlay	\$588,192	\$288,163	\$717,226	\$596,792	\$899,201	\$1,103,396	\$581,957	\$1,268,342
Total Expenditures	\$31,007,109	\$29,443,029	\$34,263,482	\$35,478,298	\$36,615,311	\$39,161,295	\$38,820,818	\$39,176,078
Revenues Over (Under) Expenditures	\$3,692,547	\$4,001,605	\$2,066,459	\$2,027,285	\$2,695,674	\$534,888	\$1,138,126	\$579,732
Other Financing Sources								
Sale of Real and Personal Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,860	\$ 3,558
Proceeds from Right to Use Assets & SBITAs	\$ -	\$ -	\$ 515,553	\$ 152,300	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	\$ (83,952)	\$ -	\$ -	\$ -	\$ -	\$ (725,000)	\$ -	\$ (700,000)
Net Changes in Fund Balance	\$ 3,608,595	\$ 4,001,605	\$ 2,582,012	\$ 2,179,585	\$ 2,695,674	\$ (190,112)	\$ 1,191,986	\$ (116,710)
Fund Balance - Beginning	\$ 217,129	\$ 3,870,927	\$ 7,872,532	\$ 10,659,159	\$ 13,040,109	\$ 15,550,668	\$ 15,360,556	\$ 16,552,542
Prior Period Adjustment	\$ 45,203	\$ -	\$ 204,615	\$ 201,365	\$ (185,115)	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ 3,870,927	\$ 7,872,532	\$ 10,659,159	\$ 13,040,109	\$ 15,550,668	\$ 15,360,556	\$ 16,552,542	\$ 16,435,832
# of Days of Fund Balance								
Unassigned Fund Balance	\$ 3,311,755	\$ 6,016,805	\$ 9,547,966	\$ 11,563,389	\$ 12,189,867	\$ 10,479,240	\$ 11,414,408	\$ 12,892,814
Total General Fund Expenditures	\$ 31,007,109	\$ 29,443,029	\$ 34,263,482	\$ 35,478,298	\$ 36,615,311	\$ 39,161,295	\$ 38,820,818	\$ 39,176,078
Average Daily Expenditure (Total GF Exp / 365 days)	\$ 84,951	\$ 80,666	\$ 93,873	\$ 97,201	\$ 100,316	\$ 107,291	\$ 106,358	\$ 107,332
Days of Expenditure (Unassigned FB / Ave Daily Exp)	38.98	74.59	101.71	118.96	121.51	97.67	107.32	120.12
Special Funding								
Great recession related federal grant Expenditures	\$3,892,175	\$3,414,481	\$1,306,717	\$0	\$0	\$0	\$0	\$0
Bond Fund Expenditures	\$0	\$0	\$0	\$0	\$0	\$1,251,283	\$4,366,304	\$13,648,835
COVID related federal grant expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General Fund Expenditures by Major Cost Categories	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Utility Costs	\$980,657	\$790,862	\$1,050,334	\$992,609	\$1,058,196	\$994,751	\$833,730	\$1,066,059
Fuel Costs	\$128,772	\$152,639	\$182,143	\$194,377	\$191,561	\$160,217	\$77,313	\$126,602
Debt Service	\$2,007,377	\$1,999,281	\$2,089,592	\$2,262,153	\$2,011,304	\$1,862,023	\$1,709,229	\$998,757
Capital Outlay	\$588,192	\$288,163	\$717,226	\$596,792	\$899,201	\$1,103,396	\$581,957	\$1,268,342
Total Expenditures	\$31,007,109	\$29,443,029	\$34,263,482	\$35,478,298	\$36,615,311	\$39,161,295	\$38,820,818	\$39,176,078
Categories as percentage of all expenditures	11.95%	10.97%	11.79%	11.40%	11.36%	10.52%	8.25%	8.83%
Payroll Costs	\$23,765,178	\$22,273,735	\$26,217,039	\$27,176,123	\$27,719,224	\$29,406,543	\$29,731,142	\$30,482,279
Total Expenditures	\$31,007,109	\$29,443,029	\$34,263,482	\$35,478,298	\$36,615,311	\$39,161,295	\$38,820,818	\$39,176,078
Payroll as a percentage of all expenditures	76.64%	75.65%	76.52%	76.60%	75.70%	75.09%	76.59%	77.81%
Total Staff FTE	606	592	601	610.7	572.9	599	589.4	589.9
Total Teacher FTE	260	257	258	261.5	252.3	258.7	256.8	245.8
Number of Students Per Total Staff	6.6	6.9	6.9	6.8	7.2	6.7	6.7	6.6
Number of Students per Teacher	15.3	15.9	16	15.8	16.3	15.6	15.4	15.8
Health Fund								
Operating Revenues	\$2,755,733	\$2,469,461	\$3,189,132	\$3,322,287	\$3,198,408	\$3,770,889	\$3,711,590	\$3,901,254
Operating Expenses	\$3,309,417	\$2,429,860	\$3,466,600	\$3,257,693	\$4,036,953	\$4,262,848	\$3,900,426	\$4,449,893
Nonoperating Revenues & Expenses	\$1,032	\$230,201	\$3,057	\$3,856	\$2,153	\$376	\$288	\$200
Change in Net Assets	-\$552,652	\$269,802	-\$274,411	\$68,450	-\$836,392	-\$491,583	-\$188,548	-\$548,439
Net Assets - Beginning	\$1,199,820	\$647,168	\$916,970	\$642,559	\$711,009	-\$125,383	\$108,034	-\$80,514
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$725,000	\$0	\$700,000
Net Assets - Ending	\$647,168	\$916,970	\$642,559	\$711,009	-\$125,383	\$108,034	-\$80,514	\$71,047

Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Enrollment (snapshot data)	3,796	3,663	3,434	3,191	3,191	3,177	3,009	3,019
Students								
Refined ADA	3,421.37	3,295.04	2,858.84	2,918.46	2,869.54	2,752.52	2,716.25	
Regular Program ADA	3,080.01	2,936.56	2,473.31	2,496.85	2,548.87	2,432.02	2,336.66	
SPED FTEs	85.56	92.35	97.52	98.55	81.82	87.96	92.93	
CTE FTEs	255.80	266.14	288.11	323.07	238.86	232.53	286.66	
Weighted ADA (WADA)	5,231.37	5,102.98	4,567.63	4,687.93	4,544.07	4,454.68	4,436.60	
Property Values								
Prior Tax Year Certified Value	\$ 212,427,155	\$ 218,393,949	\$ 235,051,550	\$ 241,024,086	\$ 247,630,386	\$ 296,554,397	\$ 332,968,637	
Current Tax Year Certified Value	\$ 218,393,949	\$ 235,051,550	\$ 241,024,086	\$ 247,630,386	\$ 296,554,397	\$ 332,968,637	\$ 287,571,703	
M&O Tax Collections	\$ 2,177,911	\$ 2,283,030	\$ 2,255,713	\$ 2,387,846	\$ 2,648,181	\$ 2,926,065	\$ 2,089,567	
Tax Rates & Collections								
Current Year M&O Tax Rate	1.1089	1.1089	1.0287	1.0151	0.9207	0.9033	0.7219	
Funding Components								
Basic Allotment	\$5,140	\$5,140	\$6,160	\$6,160	\$6,160	\$6,160	\$6,160	\$6,160
Tier Two Level 1	\$99.41	\$106.28	\$98.56	\$98.56	\$98.56	\$98.56	\$126.21	\$129.52
Tier Two Level 2	\$31.95	\$31.95	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.28
Total Cost of Tier One	\$28,651,284	\$28,031,423	\$28,280,634	\$28,977,779	\$28,190,313	\$27,612,763	\$27,501,406	
Less Local Fund Assignment	-\$2,124,272	-\$2,183,939	-\$2,241,524	-\$2,269,285	-\$2,437,677	-\$2,679,066	-\$1,792,147	
FSP State Share of Tier One	\$26,527,012	\$25,847,484	\$26,039,110	\$26,708,494	\$25,752,636	\$24,933,697	\$25,709,259	
Tier Two	\$3,427,848	\$3,596,997	\$3,443,570	\$3,690,458	\$3,596,939	\$3,495,722	\$4,633,024	
Local Share of Tier One	7.41%	7.79%	7.93%	7.83%	8.65%	9.70%	6.52%	
State Share of Tier One	92.59%	92.21%	92.07%	92.17%	91.35%	90.30%	93.48%	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Amended Budget	
General Fund Revenues								
Local and Intermediate Sources	\$ 2,869,518	\$ 3,010,303	\$ 2,875,437	\$ 2,742,353	\$ 2,949,691	\$ 3,757,570	\$ 3,120,927	
State Program Revenues	\$ 32,648,008	\$ 32,092,568	\$ 32,344,736	\$ 32,885,569	\$ 31,346,020	\$ 30,182,582	\$ 32,161,292	
Federal Program Revenues	\$ 3,965,079	\$ 3,968,627	\$ 2,798,845	\$ 1,722,739	\$ 5,049,515	\$ 5,506,593	\$ 6,295,000	
Total Revenues	\$ 39,482,605	\$ 39,071,498	\$ 38,019,018	\$ 37,350,661	\$ 39,345,226	\$ 39,446,745	\$ 41,577,219	
General Fund Revenues by Major Cost Categories								
Fund 101 Food Service Revenues	\$ 3,101,013	\$ 3,404,040	\$ 2,315,343	\$ 572,267	\$ 3,345,017	\$ 3,822,648	\$ 4,000,000	
Tax Collection (levy + penalties & interest) Revenues	\$ 2,452,573	\$ 2,543,383	\$ 2,517,642	\$ 2,687,737	\$ 2,729,028	\$ 3,024,169	\$ 2,221,247	
State Aid Revenues	\$ 30,925,130	\$ 30,389,023	\$ 30,171,935	\$ 31,189,381	\$ 29,649,694	\$ 28,431,811	\$ 30,186,292	
Total Revenues	\$ 39,482,605	\$ 39,071,498	\$ 38,019,018	\$ 37,350,661	\$ 39,345,226	\$ 39,446,745	\$ 41,577,219	
Categories as percentage of all revenues	92.39%	93.00%	92.07%	92.23%	90.80%	89.43%	87.57%	

Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Fund Revenues	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Amended Budget	
Local and Intermediate Sources	\$ 2,869,518	\$ 3,010,303	\$ 2,875,437	\$ 2,742,353	\$ 2,949,691	\$ 3,757,570	\$ 3,120,927	
State Program Revenues	\$ 32,648,008	\$ 32,092,568	\$ 32,344,736	\$ 32,885,569	\$ 31,346,020	\$ 30,182,582	\$ 32,161,292	
Federal Program Revenues	\$ 3,965,079	\$ 3,968,627	\$ 2,798,845	\$ 1,722,739	\$ 5,049,515	\$ 5,506,593	\$ 6,295,000	
Total Revenues	\$ 39,482,605	\$ 39,071,498	\$ 38,019,018	\$ 37,350,661	\$ 39,345,226	\$ 39,446,745	\$ 41,577,219	
General Fund Expenditures	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Amended Budget	
Payroll Costs	\$31,377,314	\$31,190,621	\$31,894,961	\$28,521,517	\$28,282,731	\$29,293,563	\$29,799,829	
Professional and Contracted Services	\$2,918,291	\$2,415,601	\$2,063,086	\$2,059,633	\$2,411,245	\$2,454,758	\$4,340,427	
Supplies and Materials	\$3,877,772	\$3,681,397	\$3,239,941	\$2,614,960	\$3,834,335	\$4,517,106	\$5,052,202	
Other Operating Expenses	\$764,412	\$813,393	\$593,241	\$493,374	\$939,502	\$1,027,203	\$1,409,582	
Debt Service	\$999,711	\$998,573	\$839,112	\$835,432	\$90,704	\$125,312	\$175,810	
Capital Outlay	\$923,290	\$404,007	\$102,463	\$139,588	\$354,466	\$922,882	\$3,144,769	
Total Expenditures	\$40,860,790	\$39,503,592	\$38,732,804	\$34,664,504	\$35,912,983	\$38,340,824	\$43,922,619	
Revenues Over (Under) Expenditures	-\$1,378,185	-\$432,094	-\$713,786	\$2,686,157	\$3,432,243	\$1,105,921	-\$2,345,400	
Other Financing Sources								
Sale of Real and Personal Property	\$ 35,882	\$ 10,745	\$ 14,145	\$ 4,322	\$ 47,102	\$ 27,011	\$ 25,000	
Proceeds from Right to Use Assets & SBITAs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,636	\$ -	
Operating Transfer In	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	
Operating Transfer Out	\$ -	\$ (1,500,000)	\$ (1,667,338)	\$ (1,500,000)	\$ (600,000)	\$ -	\$ -	
Net Changes in Fund Balance	\$ (1,342,303)	\$ (1,921,349)	\$ (2,366,979)	\$ 2,490,479	\$ 2,879,345	\$ 1,426,568	\$ (2,320,400)	\$ -
Fund Balance - Beginning	\$ 16,435,832	\$ 15,093,529	\$ 13,172,180	\$ 10,805,201	\$ 13,295,680	\$ 16,175,025	\$ 17,601,593	\$ 15,281,193
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ 15,093,529	\$ 13,172,180	\$ 10,805,201	\$ 13,295,680	\$ 16,175,025	\$ 17,601,593	\$ 15,281,193	\$ 15,281,193
# of Days of Fund Balance								
Unassigned Fund Balance	\$ 11,213,819	\$ 11,767,208	\$ 10,358,436	\$ 12,554,947	\$ 14,983,297	\$ 13,105,368		
Total General Fund Expenditures	\$ 40,860,790	\$ 39,503,592	\$ 38,732,804	\$ 34,664,504	\$ 35,912,983	\$ 38,340,824	\$ 43,922,619	
Average Daily Expenditure (Total GF Exp / 365 days)	\$ 111,947	\$ 108,229	\$ 106,117	\$ 94,971	\$ 98,392	\$ 105,043	\$ 120,336	
Days of Expenditure (Unassigned FB / Ave Daily Exp)	100.17	108.73	97.61	132.20	152.28	124.76	0.00	
Special Funding								
Great recession related federal grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Bond Fund Expenditures	\$4,281,390	\$2,319,783	\$949,313	\$344,973	\$860,934	\$175,977		
COVID related federal grant expenditures	\$0	\$0	\$28,150	\$1,700,832	\$5,881,090	\$8,019,513		

Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Fund Expenditures by Major Cost Categories	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Amended Budget	
Utility Costs	\$1,068,435	\$959,648	\$833,731	\$900,000	\$1,128,826	\$1,131,541	\$1,797,731	
Fuel Costs	\$121,350	\$122,389	\$81,929	\$56,759	\$156,500	\$152,748	\$258,600	
Debt Service	\$999,711	\$998,573	\$839,112	\$835,432	\$90,704	\$125,312	\$175,810	
Capital Outlay	\$923,290	\$404,007	\$102,463	\$139,588	\$354,466	\$922,882	\$3,144,769	
Total Expenditures	\$40,860,790	\$39,503,592	\$38,732,804	\$34,664,504	\$35,912,983	\$38,340,824	\$43,922,619	
Categories as percentage of all expenditures	7.62%	6.29%	4.79%	5.57%	4.82%	6.08%	12.24%	
Payroll Costs	\$31,377,314	\$31,190,621	\$31,894,961	\$28,521,517	\$28,282,731	\$29,293,563	\$29,799,829	
Total Expenditures	\$40,860,790	\$39,503,592	\$38,732,804	\$34,664,504	\$35,912,983	\$38,340,824	\$43,922,619	
Payroll as a percentage of all expenditures	76.79%	78.96%	82.35%	82.28%	78.75%	76.40%	67.85%	
Total Staff FTE	593.3	581.2	576.3	548.6	535.1	534.7	492	
Total Teacher FTE	248.6	240.4	233.3	217.8	203.2	202.5	165.6	
Number of Students Per Total Staff	6.4	6.3	6	5.8	6	5.6	6.1	
Number of Students per Teacher	15.3	15.2	14.7	14.6	15.7	15.8	18.2	
Health Fund								
Operating Revenues	\$4,044,012	\$3,899,064	\$4,030,929	\$4,343,930	\$4,185,699	\$4,505,005	\$2,533,559	
Operating Expenses	\$5,470,262	\$5,297,172	\$5,469,460	\$4,397,225	\$4,974,228	\$4,789,513	\$3,259,602	
Nonoperating Revenues & Expenses	-\$24,481	\$307	\$192	\$267	\$312	\$1,219	\$525	
Change in Net Assets	-\$1,450,731	-\$1,397,801	-\$1,438,339	-\$53,028	-\$788,217	-\$283,289	-\$725,518	
Net Assets - Beginning	\$71,047	-\$1,379,684	-\$1,277,485	-\$1,215,824	\$231,148	\$42,931	-\$240,358	
Operating Transfer In	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$600,000	\$0	\$0	
Net Assets - Ending	-\$1,379,684	-\$1,277,485	-\$1,215,824	\$231,148	\$42,931	-\$240,358	-\$965,876	

The General Fund

Balancing a budget



Department & campus budget cuts
Repurposing of existing staff
Cost saving measures
Increased basic allotment

More money



Decrease in students
Addition of staff
Pay raises
Covering deficit health fund net position

Less money

Low or High?

Students drive funding

Declining enrollment

Decreases funding

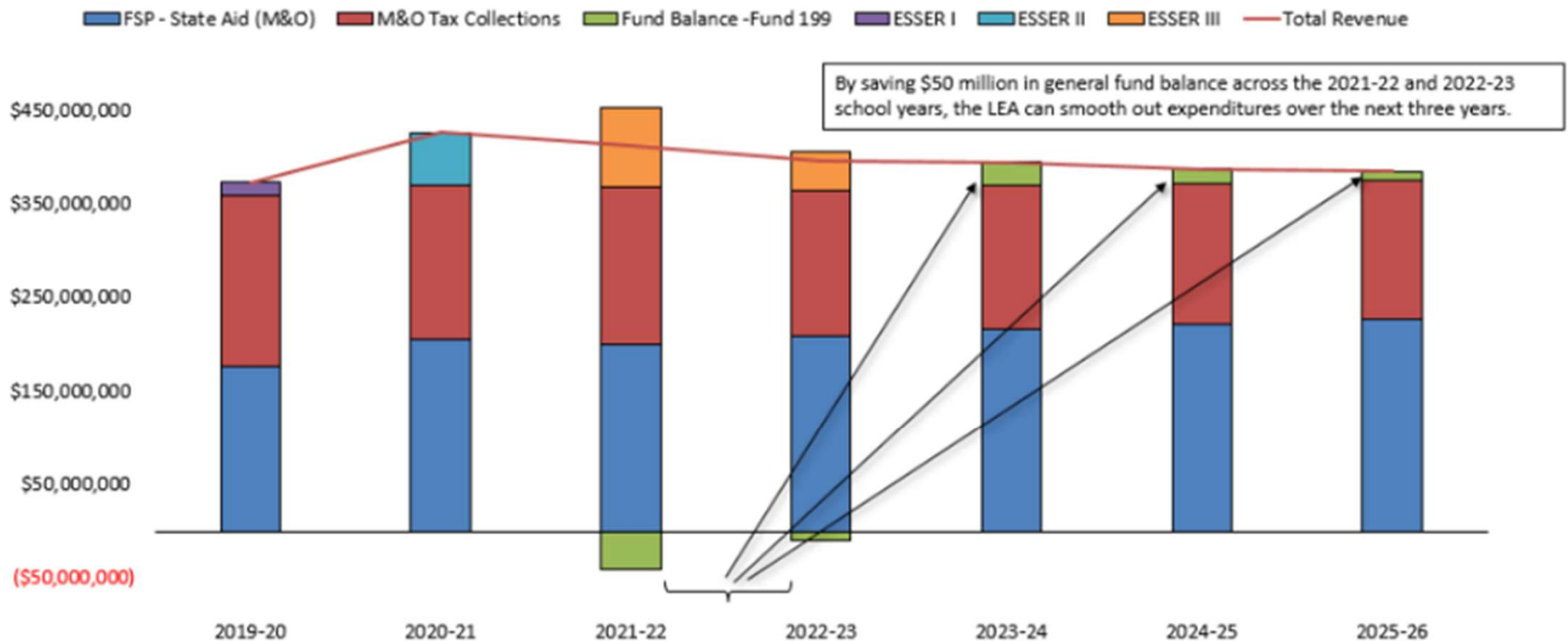


Funding Cliff



School systems can take action to smooth the financial impact of ESSER funds

Maximizing ESSER III funds before they expire provides the LEA a way to lessen the impact of the loss of federal stimulus funds in future years and allows programs to extend further.



State vs Local Share



Tier One: Calculation of State Share and Excess Local Revenue

CHAPTER 48 DISTRICT RECEIVING
STATE AID

Tier One Total Cost	\$12,000,000
Current Tax Year District Property Value	\$700,000,000
Local Share at \$0.9164 MCR	\$6,414,800
State Share of Tier One	\$5,585,200

CHAPTER 48 DISTRICT WITH LOCAL
REVENUE IN EXCESS OF ENTITLEMENT

Tier One Total Cost	\$12,000,000
Current Tax Year District Property Value	\$1,400,000,000
Local Share at \$0.9164 MCR	\$12,829,600
Excess Local Revenue	(\$829,600)

Budget Strategy

Repurpose

Reprioritize

Reallocate

Redistribute

Existing
Staff

Spending
Plans

Budget
Resources

Remaining
Funds

Handout #2: Details



2023-24 Campus Allocation Summary

CC	Rollup Codes Campus	###BA Basic PIC 11 & 99	###GT Gifted & Talented PIC 21	###SP Special Ed PIC 23	###BI Bilingual Ed PIC 25	###SC Intercession PIC 30	###SD Staff Dev FUNCT 11/13	###CM 999 Campus Monitors 52-6129.07	Total 2023-24 199
1	Socorro HS	338,928	27,600	15,129	43,491		9,750	30,000	464,898
2	Montwood HS	349,002	29,700	11,847	21,888		10,140	30,000	452,577
3	Keys Academy	69,000	900	1,050	969		975	1,000	73,894
4	Americas HS	319,194	27,600	15,316	25,992		9,360	30,000	427,462
5	El Dorado HS*	321,474	18,900	14,875	18,126		8,385	30,000	411,760
7	Mission ECHS	69,000	10,650	300	1,767		1,820	5,000	88,537
8	Eastlake HS	385,710	32,400	14,815	34,257		10,140	30,000	507,322
9	Options HS	69,000	150	750	456		715	1,000	72,071
11	Pebble Hills HS	403,512	23,400	14,464	17,727		10,530	30,000	499,633
41	Socorro MS	59,800	7,500	5,790	10,944	12,810	2,470	30,000	129,314
42	Sanchez MS	69,607	7,650	4,622	14,820	13,965	2,730	30,000	143,394
43	Slider MS	76,664	10,200	6,900	5,928	12,250	3,055	30,000	144,997
44	Clarke MS	105,368	10,200	5,852	12,939	16,835	3,770	30,000	184,964
45	Montwood MS*	74,534	9,900	8,401	7,695	12,460	3,055	30,000	146,045
46	Ensor MS	72,597	7,950	7,185	5,985	8,715	2,600	30,000	135,032
47	Sun Ridge MS	119,480	8,850	5,835	11,742	15,750	4,095	30,000	195,752
48	Hernando MS	88,743	8,400	7,292	10,260	13,790	3,315	30,000	161,800
49	Puentes MS*	122,450	18,300	5,010	8,379	16,520	4,030	30,000	204,689
50	Eastlake MS	69,727	7,950	2,100	5,928	8,680	2,600	30,000	126,985
51	Antwine MS	90,059	6,450	5,125	9,234	13,440	3,185	30,000	157,493
101	Rojas ES	50,600	2,550	5,085	12,768	11,270	1,885	30,000	114,158
102	Hilley ES	52,017	4,950	2,340	17,442	12,180	2,080	30,000	121,009
103	O'Shea ES	60,316	4,050	5,730	9,975	11,445	3,055	30,000	124,571
104	Campestre ES	52,017	2,250	3,158	14,478	11,235	1,820	30,000	114,958
105	Horizon ES	92,396	7,350	5,010	11,970	14,560	3,315	30,000	164,601
106	Vista Del Sol ES	49,892	2,700	5,101	7,809	8,610	2,405	30,000	106,517
107	Hueco ES	54,142	3,150	3,270	15,276	13,650	2,210	30,000	121,698
109	Cooper ES	61,074	2,400	5,395	17,271	10,605	2,600	30,000	129,345
111	Escontrias STEAM Academy*	81,958	3,900	4,245	19,779	16,765	3,640	30,000	160,287
112	Benito ES	50,600	4,500	4,742	5,700	8,925	2,340	30,000	106,807
113	Sierra Vista ES	62,441	3,600	7,241	9,918	11,690	3,055	30,000	127,945
114	Helen Ball ES	66,134	4,650	3,990	8,265	9,905	2,535	30,000	125,479
115	Elfida Chavez ES	65,476	3,600	4,471	9,747	12,355	2,665	30,000	128,314
116	Hambric PK-8	91,733	4,200	5,386	16,188	15,610	4,030	30,000	167,147
117	Serna K-8	78,375	6,150	6,437	15,960	14,980	3,250	30,000	155,152
118	Keys ES	-	-	-	-	-	-	-	-
119	Lujan-Chavez ES	98,265	4,050	6,070	14,478	15,820	4,030	30,000	172,713
120	Desert Wind PK-8	88,269	4,200	5,513	23,028	19,075	3,770	30,000	173,855
121	Loma Verde ES*	61,855	3,450	7,755	12,198	12,355	3,250	30,000	130,863
122	Sybert PK-8	81,994	6,000	5,528	14,877	13,405	3,835	30,000	155,639
123	Paso Del Norte Fine Arts Acad*	89,429	3,750	2,670	15,219	17,990	3,445	30,000	162,503
124	Drugan PK-8*	113,639	13,500	3,473	12,027	14,980	4,485	30,000	192,104
126	Shook ES	111,724	6,150	5,655	22,401	18,235	3,640	30,000	197,805
127	Ituarte ES	63,149	2,400	3,735	12,825	10,710	2,860	30,000	125,679
128	Jordan ES	79,898	4,050	5,057	15,048	14,805	3,120	30,000	151,978
129	Butler ES	97,961	7,500	3,257	9,063	16,590	3,445	30,000	167,816
130	Mission Ridge ES	97,455	6,000	5,213	25,650	21,455	3,640	30,000	189,413
131	Purple Heart ES	94,723	3,300	5,385	15,162	19,215	3,250	30,000	171,035
132	Carrasco ES*	98,173	4,950	4,680	12,312	15,890	3,640	30,000	169,645
133	Cactus Trails ES	103,376	6,750	4,860	8,550	12,285	3,770	30,000	169,591
134	Narbutth ES	76,103	1,800	4,285	14,364	13,265	2,730	30,000	142,547
999	Unassigned	323,993	42,150	29,500	75,183	62,195	10,000		543,021
Total		5,923,026	454,650	326,895	763,458	627,270	200,515	1,417,000	9,712,814

*The basic allocation is based on estimated enrollment. During the budget review, the campus administrator requested a reduction in their basic allotment. After the PEIMS snap shot date, the basic allotment, as well as other allocations are adjusted for actual enrollment. The next page reflects original enrollment based on information known as of the date the allocations were calculated.

2023-24 Basic Allocation

CC	Campus	EE & PK3	PK FD to 5th	6th-8th	9th-12th	Total
1	Socorro HS	-	-	-	2,456	2,456
2	Montwood HS	-	-	-	2,529	2,529
3	Keys Academy	-	-	17	73	90
4	Americas HS	-	-	-	2,313	2,313
5	El Dorado HS	-	-	-	2,373	2,373
7	Mission ECHS	-	-	-	466	466
8	Eastlake HS	-	-	-	2,795	2,795
9	Options HS	-	-	-	21	21
11	Pebble Hills HS	-	-	-	2,924	2,924
41	Socorro MS	-	-	489	-	489
42	Sanchez MS	-	-	582	-	582
43	Slider MS	-	-	641	-	641
44	Clarke MS	-	-	881	-	881
45	Montwood MS	-	-	665	-	665
46	Ensor MS	-	-	607	-	607
47	Sun Ridge MS	-	-	999	-	999
48	Hernando MS	-	-	742	-	742
49	Puentes MS	-	-	1,074	-	1,074
50	Eastlake MS	-	-	583	-	583
51	Antwine MS	-	-	753	-	753
101	Rojas ES	24	475	-	-	499
102	Hilley ES	26	501	-	-	527
103	O'Shea ES	106	543	-	-	649
104	Campestre ES	2	513	-	-	515
105	Horizon ES	10	908	-	-	918
106	Vista Del Sol ES	26	480	-	-	506
107	Hueco ES	20	525	-	-	545
109	Cooper ES	13	597	-	-	610
111	Escontrias STEAM Academy	71	804	-	-	875
112	Benito ES	2	488	-	-	490
113	Sierra Vista ES	38	598	-	-	636
114	Helen Ball ES	27	640	-	-	667
115	Elfida Chavez ES	2	646	-	-	648
116	Hambric PK-8	-	520	327	-	847
117	Serna K-8	-	271	426	-	697
118	Keys ES	-	-	-	-	-
119	Lujan-Chavez ES	2	970	-	-	972
120	Desert Wind PK-8	1	282	499	-	782
121	Loma Verde ES	47	731	-	-	778
122	Sybert PK-8	27	467	279	-	773
123	Paso Del Norte Fine Arts Academy	31	967	-	-	998
124	Drugan PK-8	1	458	604	-	1,063
126	Shook ES	4	1,102	-	-	1,106
127	Ituarte ES	86	581	-	-	667
128	Jordan ES	31	774	-	-	805
129	Butler ES	4	966	-	-	970
130	Mission Ridge ES	52	937	-	-	989
131	Purple Heart ES	50	911	-	-	961
132	Carrasco ES	109	965	-	-	1,074
133	Cactus Trails ES	17	1,013	-	-	1,030
134	Narbutth ES	78	713	-	-	791
999	Unassigned and Growth	-	-	-	-	596
	ADA Difference	-	-	-	-	-
Total		907	20,346	10,168	15,950	47,967

ADA		0.92				
\$	110	\$	130	\$	150	
EE & PK3 ENR x.5 x.92	PK FD-5th	6th-8th	9th-12th	Small School/Other Adjustments	2023-2024 Basic Allocation	
-	-	-	338,928		338,928	
-	-	-	349,002		349,002	
-	-	2,033	10,074	56,893	69,000	
-	-	-	319,194		319,194	
-	-	-	327,474		327,474	
-	-	-	64,308	4,692	69,000	
-	-	-	385,710		385,710	
-	-	-	2,898	66,102	69,000	
-	-	-	403,512		403,512	
-	-	58,484	-	1,316	59,800	
-	-	69,607	-		69,607	
-	-	76,664	-		76,664	
-	-	105,368	-		105,368	
-	-	79,534	-		79,534	
-	-	72,597	-		72,597	
-	-	119,480	-		119,480	
-	-	88,743	-		88,743	
-	-	128,450	-		128,450	
-	-	69,727	-		69,727	
-	-	90,059	-		90,059	
1,214	48,070	-	-	1,316	50,600	
1,316	50,701	-	-		52,017	
5,364	54,952	-	-		60,316	
101	51,916	-	-		52,017	
506	91,890	-	-		92,396	
1,316	48,576	-	-		49,892	
1,012	53,130	-	-		54,142	
658	60,416	-	-		61,074	
3,593	81,365	-	-		84,958	
101	49,386	-	-	1,113	50,600	
1,923	60,518	-	-		62,441	
1,366	64,768	-	-		66,134	
101	65,375	-	-		65,476	
-	52,624	39,109	-		91,733	
-	27,425	50,950	-		78,375	
-	-	-	-		-	
101	98,164	-	-		98,265	
51	28,538	59,680	-		88,269	
2,378	73,977	-	-		76,355	
1,366	47,260	33,368	-		81,994	
1,569	97,860	-	-		99,429	
51	46,350	72,238	-		118,639	
202	111,522	-	-		111,724	
4,352	58,797	-	-		63,149	
1,569	78,329	-	-		79,898	
202	97,759	-	-		97,961	
2,631	94,824	-	-		97,455	
2,530	92,193	-	-		94,723	
5,515	97,658	-	-		103,173	
860	102,516	-	-		103,376	
3,947	72,156	-	-		76,103	
-	-	-	-	89,400	89,400	
-	-	-	-	180,093	180,093	
45,895	2,059,015	1,216,091	2,201,100	400,925	5,923,026	

2023-24 State Compensator Ed, Gifted & Talented, Bilingual Allocation

		2022.12.09		35
CC	School Name	AT-RISK	90 PCT OF CY ENR	2023-24 SCE ALLOC
1	Socorro HS			
2	Montwood HS			
3	KEYS Academy			
4	Americas HS			
5	El Dorado HS			
7	Mission Early College HS			
8	Eastlake HS			
9	Options HS			
11	Pebble Hill HS			
41	Socorro MS	406	366	12,810
42	Sanchez MS	443	399	13,965
43	Slider MS	388	350	12,250
44	Capt Walter E Clarke MS	534	481	16,835
45	Montwood MS	395	356	12,460
46	Col John O Ensor MS	552	249	8,715
47	Sun Ridge MS	500	450	15,750
48	Spc Rafael Hernando MS	437	394	13,790
49	SSG Manuel R Puentes MS	524	472	16,520
50	Eastlake MS		248	8,680
51	Hurshel Antwine MS	426	384	13,440
101	Robert R Rojas Elem	357	322	11,270
102	HD Hilley Elem	386	348	12,180
103	OShea Keleher Elem	363	327	11,445
104	Campestre Elem	356	321	11,235
105	Horizon Heights Elem	462	416	14,560
106	Vista Del Sol Elem	273	246	8,610
107	Hueco Elem	433	390	13,650
109	Myrtle Cooper Elem	336	303	10,605
111	Escontrias STEAM Academy	532	479	16,765
112	Benito Martinez Elem	283	255	8,925
113	Sierra Vista Elem	371	334	11,690
114	Helen Ball Elem	314	283	9,905
115	Elfida P Chavez Elem	392	353	12,355
116	Jane A Hambric School	495	446	15,610
117	Ernesto Serna School	475	428	14,980
118	Keys Elem	-	-	-
119	Lujan-Chavez Elem	502	452	15,820
120	Desert Wind School	605	545	19,075
121	Loma Verde Elem	392	353	12,355
122	Bill Sybert School	425	383	13,405
123	Paso Del Norte Fine Arts Academy	571	514	17,990
124	John Drugan School	475	428	14,980
126	Dr Sue A Shook School	578	521	18,235
127	SGT Roberto Ituarte Elem	340	306	10,710
128	Chester E Jordan Elem	470	423	14,805
129	James P Butler Elem	526	474	16,590
130	Mission Ridge Elem	681	613	21,455
131	Purple Heart Elem	609	549	19,215
132	SGT Jose Carrasco Elem	504	454	15,890
133	Cactus Trail Elem	390	351	12,285
134	Ben Narbutth Elem	421	379	13,265
999	Unassigned		1,777	62,195
	Total	17,922	17,922	627,270

	2022.12.09		150
CC	GT	90 PCT OF CY ENR	2023-24 GT ALLOC
1	204	184	27,600
2	220	198	29,700
3	6	6	900
4	204	184	27,600
5	139	126	18,900
7	78	71	10,650
8	240	216	32,400
9	1	1	150
11	173	156	23,400
41	55	50	7,500
42	56	51	7,650
43	75	68	10,200
44	75	68	10,200
45	73	66	9,900
46	117	53	7,950
47	65	59	8,850
48	62	56	8,400
49	135	122	18,300
50		53	7,950
51	47	43	6,450
101	18	17	2,550
102	36	33	4,950
103	29	27	4,050
104	16	15	2,250
105	54	49	7,350
106	20	18	2,700
107	23	21	3,150
109	17	16	2,400
111	28	26	3,900
112	33	30	4,500
113	26	24	3,600
114	34	31	4,650
115	26	24	3,600
116	31	28	4,200
117	45	41	6,150
118	-	-	-
119	29	27	4,050
120	31	28	4,200
121	25	23	3,450
122	44	40	6,000
123	27	25	3,750
124	100	90	13,500
126	45	41	6,150
127	17	16	2,400
128	30	27	4,050
129	55	50	7,500
130	44	40	6,000
131	24	22	3,300
132	36	33	4,950
133	50	45	6,750
134	13	12	1,800
999		281	42,150
	3,031	3,031	454,650

	2022.12.09		57
CC	BI+ESL	90 PCT OF CY ENR	2023-24 BILINGUAL ALLOC
1	847	763	43,491
2	426	384	21,888
3	18	17	969
4	506	456	25,992
5	353	318	18,126
7	34	31	1,767
8	667	601	34,257
9	8	8	456
11	345	311	17,727
41	213	192	10,944
42	288	260	14,820
43	115	104	5,928
44	252	227	12,939
45	149	135	7,695
46	232	105	5,985
47	228	206	11,742
48	200	180	10,260
49	163	147	8,379
50		104	5,928
51	180	162	9,234
101	248	224	12,768
102	340	306	17,442
103	194	175	9,975
104	282	254	14,478
105	233	210	11,970
106	152	137	7,809
107	297	268	15,276
109	336	303	17,271
111	385	347	19,779
112	111	100	5,700
113	193	174	9,918
114	161	145	8,265
115	190	171	9,747
116	315	284	16,188
117	311	280	15,960
118	-	-	-
119	282	254	14,478
120	448	404	23,028
121	237	214	12,198
122	290	261	14,877
123	296	267	15,219
124	234	211	12,027
126	436	393	22,401
127	250	225	12,825
128	293	264	15,048
129	176	159	9,063
130	499	450	25,650
131	295	266	15,162
132	240	216	12,312
133	166	150	8,550
134	280	252	14,364
999		1,319	75,183
	13,394	13,394	763,458

2023-24 Special Education Allocation

CC	CAMPUS	# SPED TCHRS	# SPEC SUPPORT SECTIONS	SUPPLIES	SPEC SUPPT	SPEECH	ACCESS	BIC	FLS-HS	FLS_ES & MS	NURSE	ILC	PAS	SLU OR SLU PBS	PPCD	PPCD AI	2023-24 SpEd Alloc
1	Socorro HS	21.00	24.00	6,300	2,520	600	960	1,800	2,313	1,157	938	1,157	840	1,028	900	1,028	16,053
2	Montwood HS	20.00	16.00	6,000	1,680	600	960	-	2,313	-	-	-	1,680	-	-	-	13,233
3	Keys Academy	1.50	-	450	-	600	-	-	-	-	-	-	-	-	-	-	1,050
4	Americas HS	19.00	20.00	5,700	2,100	600	960	1,800	2,313	-	938	1,157	-	-	-	-	15,568
5	El Dorado HS	21.00	12.00	6,300	1,260	600	-	-	2,313	-	-	-	2,520	2,056	-	-	15,049
7	Mission ECHS	1.00	-	300	-	-	-	-	-	-	-	-	-	-	-	-	300
8	Eastlake HS	24.00	13.00	7,200	1,365	600	-	-	2,313	-	-	-	2,520	2,056	-	-	16,054
9	Options HS	0.50	-	150	-	600	-	-	-	-	-	-	-	-	-	-	750
11	Pebble Hills HS	20.00	17.00	6,000	1,785	600	-	1,800	-	-	938	1,157	2,520	-	-	-	14,800
41	Socorro MS	5.00	10.00	1,500	1,050	600	-	1,800	-	-	-	-	840	-	-	-	5,790
42	Sanchez MS	5.00	5.00	1,500	525	600	-	-	-	1,157	-	-	840	-	-	-	4,622
43	Slider MS	8.00	4.00	2,400	420	600	-	1,800	-	-	-	-	1,680	-	-	-	6,900
44	Clarke MS	8.00	11.00	2,400	1,155	600	-	-	-	1,157	-	-	840	-	-	-	6,152
45	Montwood MS	9.00	9.00	2,700	945	600	960	-	-	-	-	-	840	2,056	-	-	8,101
46	Ensor MS	9.00	9.00	2,700	945	600	960	-	-	-	-	-	1,680	-	-	-	6,885
47	Sun Ridge MS	9.00	7.00	2,700	735	600	-	1,800	-	-	-	-	-	-	-	-	5,835
48	Hernando MS	9.00	11.00	2,700	1,155	600	-	-	-	1,157	-	-	1,680	-	-	-	7,292
49	Puentes MS	8.00	6.00	2,400	630	600	-	-	-	-	-	-	1,680	-	-	-	5,310
50	Eastlake MS	6.00	-	1,800	-	600	-	-	-	-	938	1,157	840	-	-	-	5,335
51	Antwine MS	6.00	6.00	1,800	630	600	-	-	-	-	-	-	-	1,028	-	-	4,058
101	Rojas ES	5.00	9.00	1,500	945	600	-	1,800	-	-	-	-	840	-	-	-	5,685
102	Hilley ES	4.00	-	1,200	-	600	-	-	-	-	-	-	840	-	-	-	2,640
103	O'Shea ES	10.00	6.00	3,000	630	600	-	-	-	-	-	-	-	-	1,800	-	6,030
104	Campestre ES	3.00	6.00	900	630	600	-	-	-	-	-	-	-	1,028	-	-	3,158
105	Horizon ES	7.00	10.00	2,100	1,050	600	960	-	-	-	-	-	-	-	-	-	4,710
106	Vista Del Sol ES	5.00	9.00	1,500	945	600	-	-	-	-	-	-	-	2,056	-	-	5,101
107	Hueco ES	5.00	6.00	1,500	630	600	-	-	-	-	-	-	840	1,028	-	-	4,598
109	Cooper ES	6.00	-	1,800	-	600	-	-	-	-	938	1,157	-	-	900	-	5,395
111	Escontrias STEAM Academy	9.00	9.00	2,700	945	600	-	-	-	-	-	-	-	-	1,800	-	6,045
112	Benito ES	6.00	9.00	1,800	945	600	-	-	-	1,157	-	-	1,680	-	-	-	6,182
113	Sierra Vista ES	8.00	-	2,400	-	600	-	-	-	-	-	-	-	2,056	-	1,028	6,084
114	Helen Ball ES	8.00	2.00	2,400	210	600	-	-	-	1,157	-	-	1,680	-	-	-	6,047
115	Elfida Chavez ES	6.00	3.00	1,800	315	600	-	-	-	-	-	-	-	2,056	-	-	4,771
116	Hambric PK-8	8.00	6.00	2,400	630	600	-	-	-	-	-	-	-	2,056	-	-	5,686
117	Serna K-8	9.00	13.00	2,700	1,365	600	-	-	-	1,157	-	-	840	-	-	-	6,662
118	Keys ES	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Lujan-Chavez ES	6.00	15.00	1,800	1,575	600	-	-	-	-	938	1,157	-	1,028	-	-	7,098
120	Desert Wind PK-8	6.00	17.00	1,800	1,785	600	-	-	-	-	-	-	-	1,028	-	-	5,213
121	Loma Verde ES	9.00	11.00	2,700	1,155	600	-	-	-	-	-	-	840	-	1,800	-	7,095
122	Sybert PK-8	7.00	12.00	2,100	1,260	600	-	-	-	-	-	-	840	1,028	-	-	5,828
123	Paso Del Norte Fine Arts Acad	7.00	6.00	2,100	630	600	-	-	-	-	-	-	840	-	-	-	4,170
124	Drugan PK-8	7.00	9.00	2,100	945	600	-	-	-	-	-	-	840	1,028	-	-	5,513
126	Shook ES	6.00	15.00	1,800	1,575	600	-	-	-	-	-	-	1,680	-	900	-	6,555
127	Ituarte ES	6.00	7.00	1,800	735	600	-	-	-	-	-	-	-	-	900	-	4,035
128	Jordan ES	5.00	-	1,500	-	600	-	1,800	-	-	-	-	-	-	900	-	4,800
129	Butler ES	6.00	-	1,800	-	600	-	-	-	1,157	-	-	-	-	900	-	4,457
130	Mission Ridge ES	8.00	9.00	2,400	945	600	-	-	-	-	-	-	840	1,028	-	-	5,813
131	Purple Heart ES	6.00	9.00	1,800	945	600	-	-	-	-	-	-	840	1,028	-	-	5,213
132	Carrasco ES	9.00	-	2,700	-	600	-	-	-	-	-	-	1,680	-	-	-	4,980
133	Cactus Trails ES	8.00	-	2,400	-	600	960	-	-	-	-	-	-	-	900	-	4,860
134	Narbuth ES	6.00	-	1,800	-	600	-	-	-	1,157	-	-	-	1,028	900	-	5,485
999	New Units (Campus TBD)								2,313				1,680	2,056	1,800		7,849
	TOTAL	411.00	378.00	123,300	39,690	29,400	5,760	14,400	13,878	9,256	4,690	5,785	39,480	26,728	13,500	1,028	326,895

2023-24 Staff Development Allocation

			\$ 65
CC	CAMPUS	FTE	2023-24 SD Allocation
1	Socorro HS	150	9,750
2	Montwood HS	156	10,140
3	Keys Academy	15	975
4	Americas HS	144	9,360
5	El Dorado HS	129	8,385
7	Mission ECHS	28	1,820
8	Eastlake HS	156	10,140
9	Options HS	11	715
11	Pebble Hills HS	162	10,530
41	Socorro MS	38	2,470
42	Sanchez MS	42	2,730
43	Slider MS	47	3,055
44	Clarke MS	58	3,770
45	Montwood MS	47	3,055
46	Ensor MS	40	2,600
47	Sun Ridge MS	63	4,095
48	Hernando MS	51	3,315
49	Puentes MS	62	4,030
50	Eastlake MS	40	2,600
51	Antwine MS	49	3,185
101	Rojas ES	29	1,885
102	Hilley ES	32	2,080
103	O'Shea ES	47	3,055
104	Campestre ES	28	1,820
105	Horizon ES	51	3,315
106	Vista Del Sol ES	37	2,405
107	Hueco ES	34	2,210
109	Cooper ES	40	2,600
111	Escontrias STEAM Academy	56	3,640
112	Benito ES	36	2,340
113	Sierra Vista ES	47	3,055
114	Helen Ball ES	39	2,535
115	Elfida Chavez ES	41	2,665
116	Hambric PK-8	62	4,030
117	Serna K-8	50	3,250
119	Lujan-Chavez ES	62	4,030
120	Desert Wind PK-8	58	3,770
121	Loma Verde ES	50	3,250
122	Sybert PK-8	59	3,835
123	Paso Del Norte Fine Arts Academy	53	3,445
124	Drugan PK-8	69	4,485
126	Shook ES	56	3,640
127	Ituarte ES	44	2,860
128	Jordan ES	48	3,120
129	Butler ES	53	3,445
130	Mission Ridge ES	56	3,640
131	Purple Heart ES	50	3,250
132	Carrasco ES	56	3,640
133	Cactus Trails ES	58	3,770
134	Narbuth ES	42	2,730
999	Unassigned		10,000
Total		2,931	200,515

<i>Campus</i>	<i>Enrollment As of 12/16/22</i>	<i>Funding Per Pupil</i>	<i>Proposed 2023-2024</i>	<i>Enrollment As of 12/16/23</i>	<i>Funding Per Pupil</i>	<i>Proposed 2024-2025</i>	<i>Socorro ISD Campus Rates</i>
San Elizario HS							
Basic Allotment	1022	\$ 140	\$ 143,080	1020	\$ 140	\$ 142,800	\$ 138
Special Education	112	\$ 50	\$ 5,600	127	\$ 50	\$ 6,350	
SPED: # of Units	3	\$ 1,000	\$ 3,000	3	\$ 1,000	\$ 3,000	\$ 865 ave./section
Career and Technology	879	\$ 200	\$ 175,800	919	\$ 225	\$ 206,775	
Bilingual Education	427	\$ 165	\$ 70,455	480	\$ 65	\$ 31,200	\$ 57
Gifted and Talented	81	\$ 250	\$ 20,250	89	\$ 250	\$ 22,250	\$ 150
State Compensatory Education	933	\$ 250	\$ 233,250	943	\$ 100	\$ 94,300	\$ 35
Career, College, and Military Readiness Allotment	1	\$ 50,000	\$ 50,000	1	\$ 50,000	\$ 50,000	
			<u>\$ 701,435</u>			<u>\$ 556,675</u>	
						per FTE	\$ 65 Staff Development
Garcia Enriquez MS							
Basic Allotment	494	\$ 115	\$ 56,810	419	\$ 115	\$ 48,185	\$ 120
Special Education	80	\$ 50	\$ 4,000	62	\$ 50	\$ 3,100	
SPED: # of Units	3	\$ 1,000	\$ 3,000	3	\$ 1,000	\$ 3,000	\$ 865 ave./section
Career and Technology	214	\$ 50	\$ 10,700	148	\$ 75	\$ 11,100	
Bilingual Education	270	\$ 165	\$ 44,550	242	\$ 65	\$ 15,730	\$ 57
Gifted and Talented	45	\$ 250	\$ 11,250	36	\$ 250	\$ 9,000	\$ 150
State Compensatory Education	452	\$ 250	\$ 113,000	393	\$ 100	\$ 39,300	\$ 35
Career, College, and Military Readiness Allotment	0	\$ -	\$ -		\$ -	\$ -	
			<u>\$ 243,310</u>			<u>\$ 129,415</u>	
						per FTE	\$ 65 Staff Development
Alarcon ES							
Basic Allotment	332	\$ 100	\$ 33,200	305	\$ 100	\$ 30,500	\$ 101
Special Education	47	\$ 50	\$ 2,350	52	\$ 50	\$ 2,600	
SPED: # of Units	1	\$ 1,000	\$ 1,000	1	\$ 1,000	\$ 1,000	\$ 865 ave./section
Bilingual Education	345	\$ 165	\$ 56,925	175	\$ 65	\$ 11,375	\$ 57
Gifted and Talented	20	\$ 250	\$ 5,000	11	\$ 250	\$ 2,750	\$ 150
State Compensatory Education	307	\$ 250	\$ 76,750	279	\$ 100	\$ 27,900	\$ 35
Early Education Allotment	71	\$ 65	\$ 4,615	59	\$ -	\$ -	
			<u>\$ 179,840</u>			<u>\$ 76,125</u>	
						per FTE	\$ 65 Staff Development
Borrego ES							
Basic Allotment	472	\$ 100	\$ 47,200	497	\$ 100	\$ 49,700	\$ 101
Special Education	79	\$ 50	\$ 3,950	110	\$ 50	\$ 5,500	
SPED: # of Units	4	\$ 1,000	\$ 4,000	4	\$ 1,000	\$ 4,000	\$ 865 ave./section
Bilingual Education	490	\$ 165	\$ 80,850	226	\$ 65	\$ 14,690	\$ 57
Gifted and Talented	37	\$ 250	\$ 9,250	37	\$ 250	\$ 9,250	\$ 150
State Compensatory Education	429	\$ 250	\$ 107,250	456	\$ 100	\$ 45,600	\$ 35
Early Education Allotment	109	\$ 65	\$ 7,085	128	\$ -	\$ -	
			<u>\$ 259,585</u>			<u>\$ 128,740</u>	
						per FTE	\$ 65 Staff Development
Sambrano ES							
Basic Allotment	627	\$ 100	\$ 62,700	614	\$ 100	\$ 61,400	\$ 101
Special Education	111	\$ 50	\$ 5,550	109	\$ 50	\$ 5,450	
SPED: # of Units	2	\$ 1,000	\$ 2,000	2	\$ 1,000	\$ 2,000	\$ 865 ave./section
Bilingual Education	370	\$ 165	\$ 61,050	356	\$ 65	\$ 23,140	\$ 57
Gifted and Talented	4	\$ 250	\$ 1,000	7	\$ 250	\$ 1,750	\$ 150
State Compensatory Education	572	\$ 250	\$ 143,000	572	\$ 100	\$ 57,200	\$ 35
Early Education Allotment	572	\$ 65	\$ 37,180	572	\$ -	\$ -	
			<u>\$ 312,480</u>			<u>\$ 150,940</u>	
						per FTE	\$ 65 Staff Development

<i>Campus</i>	Enrollment	Funding	Proposed	Enrollment	Funding	Proposed	Socorro ISD
Loya Primary							
Basic Allotment	217	\$ 100	\$ 21,700	173	\$ 100	\$ 17,300	\$ 101
Special Education	38	\$ 50	\$ 1,900	27	\$ 50	\$ 1,350	
SPED: # of Units	2	\$ 1,000	\$ 2,000	2	\$ 1,000	\$ 2,000	\$ 865 ave./section
Bilingual Education	122	\$ 165	\$ 20,130	97	\$ 65	\$ 6,305	\$ 57
Gifted and Talented	-	\$ 250	\$ -	0	\$ 250	\$ -	?
State Compensatory Education	186	\$ 125	\$ 23,250	145	\$ 100	\$ 14,500	\$ 35
Early Education Allotment	186	\$ 65	\$ 12,090	145	\$ -	\$ -	
			<u>\$ 81,070</u>			<u>\$ 41,455</u>	
					per FTE	\$	65 Staff Development

Co-Support Model Districtwide--May 10 2023

135% ▾

View

High School	Core Instructional Materials	Supplemental Instructional Materials	Intervention Instructional Materials
Reading Language Arts	My Perspective Reading 9-12 Savvas	iXL Sirius Newsela	Edgenuity
Writing	My Perspective Reading 9-12 Savvas	iXL MarcoLearning*	Edgenuity
Mathematics	Algebra I Savvas Algebra II Savvas Geometry Savvas	iXL	Edgenuity

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High School	Core Instructional Materials	Supplemental Instructional Materials	Intervention Instructional Materials	PO#	Amt	Acct#	PO#	Amt
Reading Language Arts	My Perspective Reading 9-12 Savvas	iXL Sirius Newsela	Edgenuity	Sirius PO# 46302	\$ 11,110.00	281.11.6399.01.001.30	Sirius PO# 47058	\$
Writing	My Perspective Reading 9-12 Savvas	iXL MarcoLearning*	Edgenuity					
Mathematics	Algebra I Savvas Algebra II iXL	Edgenuity	Edgenuity	IXL PO# 46980	\$ 17,920.00	199.11.6396.10.001.30		
High School	Core Instructional Materials	Supplemental Instructional Materials	Intervention Instructional Materials					
	Pre-Calculus Savvas							
Science	Biology HMH (HS)STEMsc	iXL	Edgenuity	Edgenuity PO# 45437	\$ 28,750.00	199.11.6396.10.001.30		
Social Studies	HMH all Social Studies 9-12	iXL	Edgenuity	HMH PO# 49603	\$ 1,577.94	410.11.6321.00.001.11		
\$ 74,687.94	SEHS Total				\$ 59,357.94			\$

Utilities

Fiscal Year 2021-2022		Jul		Aug		Sep		Oct		Nov		Dec		Jan		Total
El Paso Electric Co.	\$	71,653	\$	77,696	\$	82,048	\$	72,365	\$	47,851	\$	37,832	\$	36,726	\$	426,171
Lower Valley Water District	\$	10,530	\$	15,759	\$	17,361	\$	14,760	\$	13,453	\$	9,433	\$	7,498	\$	88,793
Texas Gas Service	\$	4,256	\$	4,975	\$	5,072	\$	5,185	\$	8,076	\$	18,313	\$	28,692	\$	74,568
Grand Total	\$	86,439	\$	98,430	\$	104,480	\$	92,309	\$	69,380	\$	65,578	\$	72,916	\$	589,532

Fiscal Year 2022-2023		Jul		Aug		Sep		Oct		Nov		Dec		Jan		Total
El Paso Electric Co.	\$	87,478	\$	102,467	\$	93,943	\$	65,813	\$	45,541	\$	38,650	\$	37,222	\$	471,113
Lower Valley Water District	\$	18,062	\$	17,684	\$	14,615	\$	15,781	\$	15,485	\$	12,272	\$	12,571	\$	106,470
Texas Gas Service	\$	5,170	\$	6,389	\$	6,548	\$	6,335	\$	15,726	\$	33,548	\$	49,261	\$	122,977
Grand Total	\$	110,710	\$	126,539	\$	115,107	\$	87,928	\$	76,752	\$	84,470	\$	99,053	\$	700,560

Fiscal Year 2023-2024		Jul		Aug		Sep		Oct		Nov		Dec		Jan		Total
El Paso Electric Co.	\$	57,376	\$	71,683	\$	71,827	\$	52,616	\$	70,373	\$	(7,272)	\$	34,337	\$	350,940
Lower Valley Water District	\$	20,807	\$	21,999	\$	22,591	\$	22,172	\$	32,484	\$	13,798	\$	11,413	\$	145,264
Texas Gas Service	\$	5,442	\$	5,891	\$	6,033	\$	6,238	\$	10,422	\$	22,706	\$	31,560	\$	88,292
Grand Total	\$	83,625	\$	99,573	\$	100,451	\$	81,026	\$	113,279	\$	29,232	\$	77,310	\$	584,496

SAN ELIZARIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 3,463,733	\$ 3,813,733	\$ 3,757,570	\$ (56,163)
5800	State Program Revenues	30,719,267	30,719,267	30,182,582	(536,685)
5900	Federal Program Revenues	6,178,882	7,028,882	5,506,593	(1,522,289)
5020	Total Revenues	40,361,882	41,561,882	39,446,745	(2,115,137)
EXPENDITURES:					
Current:					
0011	Instruction	18,841,137	18,355,087	17,913,556	441,531
0012	Instructional Resources and Media Services	397,879	88,562	70,467	18,095
0013	Curriculum and Instructional Staff Development	217,512	235,267	211,417	23,850
0021	Instructional Leadership	807,052	849,552	842,907	6,645
0023	School Leadership	2,273,514	2,266,862	2,287,273	(20,411)
0031	Guidance, Counseling, and Evaluation Services	1,350,300	1,259,304	1,197,341	61,963
0032	Social Work Services	204,238	54,238	52,893	1,345
0033	Health Services	423,014	404,287	445,087	(40,800)
0034	Student (Pupil) Transportation	1,435,155	1,675,445	1,324,044	351,401
0035	Food Services	4,411,882	4,407,434	3,710,817	696,617
0036	Extracurricular Activities	1,265,633	1,387,645	1,271,821	115,824
0041	General Administration	1,746,111	1,760,271	1,744,048	16,223
0051	Facilities Maintenance and Operations	4,566,073	5,602,325	4,492,246	1,110,079
0052	Security and Monitoring Services	917,760	982,760	923,547	59,213
0053	Data Processing Services	1,271,777	1,085,997	1,215,364	(129,367)
0061	Community Services	34,090	34,090	30,700	3,390
Debt Service:					
0071	Principal on Long-Term Liabilities	90,705	805,474	122,945	682,529
0072	Interest on Long-Term Liabilities	4,295	3,295	2,998	297
Capital Outlay:					
0081	Facilities Acquisition and Construction	492,331	696,035	437,526	258,509
Intergovernmental:					
0099	Other Intergovernmental Charges	44,500	44,500	43,827	673
6030	Total Expenditures	40,794,958	41,998,430	38,340,824	3,657,606
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(433,076)	(436,548)	1,105,921	1,542,469
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	50,000	50,000	27,011	(22,989)
7913	Proceeds of Right-to-Use Lease	-	-	251,611	251,611
7949	Proceeds of SBIT As and Other Resources	-	-	42,025	42,025
7080	Total Other Financing Sources (Uses)	50,000	50,000	320,647	270,647
1200	Net Change in Fund Balances	(383,076)	(386,548)	1,426,568	1,813,116
0100	Fund Balance - July 1 (Beginning)	16,175,025	16,175,025	16,175,025	-
3000	Fund Balance - June 30 (Ending)	\$ 15,791,949	\$ 15,788,477	\$ 17,601,593	\$ 1,813,116

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED
FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2023

FOR THE FIVE MONTHS ENDING 30 SEPTEMBER 2025					
Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget	
	Original	Final		Positive or (Negative)	
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 4,020,927	\$ 4,020,927	\$ 627,373	\$ (3,393,554)
5800	State Program Revenues	31,261,292	31,261,292	10,780,978	(20,480,314)
5900	Federal Program Revenues	6,295,000	6,295,000	1,591,544	(4,703,456)
5020	Total Revenues	41,577,219	41,577,219	12,999,895	(28,577,324)
EXPENDITURES:					
Current:					
0011	Instruction	18,108,055	18,008,055	7,092,829	10,915,226
0012	Instructional Resources and Media Services	138,227	138,227	40,740	97,487
0013	Curriculum and Instructional Staff Development	212,323	312,323	63,496	248,827
0021	Instructional Leadership	795,327	820,327	336,958	483,369
0023	School Leadership	1,659,864	1,584,864	542,350	1,042,514
0031	Guidance, Counseling and Evaluation Services	1,238,095	1,238,095	498,102	739,993
0032	Social Work Services	62,375	62,375	25,501	36,874
0033	Health Services	378,076	388,076	158,370	229,706
0034	Student (Pupil) Transportation	1,941,006	1,861,006	974,284	886,722
0035	Food Services	4,060,000	4,060,000	1,456,340	2,603,660
0036	Extracurricular Activities	1,327,471	1,357,471	439,682	917,789
0041	General Administration	1,813,788	1,813,788	791,199	1,022,589
0051	Facilities Maintenance and Operations	6,347,081	6,347,081	2,468,727	3,878,354
0052	Security and Monitoring Services	1,259,021	1,467,421	478,515	988,906
0053	Data Processing Services	1,304,130	1,204,130	366,154	837,976
0061	Community Services	36,845	36,845	16,003	20,842
Debt Service:					
0071	Debt Service	795,738	895,738	589,194	306,544
Capital Outlay:					
0081	Facilities Acquisition and Construction	2,154,297	2,274,297	789,932	1,484,365
Intergovernmental:					
0099	Other Intergovernmental Charges	52,500	52,500	12,565	39,935
6030	Total Expenditures	43,684,219	43,922,619	17,140,941	26,781,678
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	(2,107,000)	(2,345,400)	(4,141,046)	(1,795,646)
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	25,000	25,000	6,129	(18,871)
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	25,000	25,000	6,129	(18,871)
1200	Net Changes in Fund Balances	(2,082,000)	(2,320,400)	(4,134,917)	(1,814,517)
0100	Fund Balance - July 1 (Beginning)	-	17,601,593	17,601,593	-
3000	Fund Balance - June 30 (Ending)	\$ (2,082,000)	\$ 15,281,193	\$ 13,466,676	\$ (1,814,517)

Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD	FY 2025 Proposed	Notes
Food Service Revenues	\$ (3,822,648)	\$ (4,000,000)	\$ (4,000,000)	\$ (1,365,247)	\$ -	pending to budget
Food Service Expenditures	\$ 3,634,974	\$ 4,000,000	\$ 4,000,000	\$ 3,484,263	\$ -	pending to budget
Local and Intermediate Sources	\$ (3,544,087)	\$ (3,870,927)	\$ (2,970,927)	\$ (1,369,664)	\$ (2,882,410)	inc 5% inc in values & levy
State Program Revenues	\$ (30,170,263)	\$ (31,246,292)	\$ (32,146,292)	\$ (16,702,166)	\$ (32,407,116)	inc higher yield + 5% inc in values & levy, current year e
Federal Program Revenues	\$ (1,909,748)	\$ (2,460,000)	\$ (2,460,000)	\$ (741,564)	\$ (758,000)	exc SHARS reduction noted below, ESSER IDC
					\$ (250,000)	
Campus- Alarcon Elementary	\$ 164,073	\$ 179,840	\$ 142,907	\$ 148,298	\$ 76,125	
Campus- Borrego Elementary	\$ 219,175	\$ 259,585	\$ 186,266	\$ 143,969	\$ 128,740	
Campus- Garcia Enriquez MS	\$ 171,057	\$ 242,310	\$ 201,664	\$ 148,985	\$ 129,415	
Campus- Loya Primary	\$ 99,027	\$ 81,070	\$ 94,490	\$ 79,411	\$ 41,455	
Campus- Sambrano Elementary	\$ 283,247	\$ 312,480	\$ 232,432	\$ 203,438	\$ 150,940	
Campus- San Elizario HS	\$ 462,264	\$ 701,435	\$ 473,785	\$ 322,313	\$ 556,675	
Department - Athletics	\$ 288,813	\$ 316,000	\$ 316,500	\$ 190,968	\$ 316,500	
Department - Bilingual	\$ 21,736	\$ 23,000	\$ 123,000	\$ 71,818	\$ 23,000	
Department - Board of Trustees	\$ 40,748	\$ 35,850	\$ 35,850	\$ 29,303	\$ 55,850	+\$20K for election
Department - CATE	\$ 2,538	\$ 4,600	\$ 4,600	\$ 3,890	\$ 4,600	
Department - CIP Software	\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150	
Department - Communications	\$ 45,893	\$ 41,000	\$ 41,000	\$ 20,184	\$ 41,000	
Department - Convocation		\$ 10,000	\$ 10,000	\$ 8,868	\$ 10,000	
Department - District Parent Liaison	\$ 281	\$ 2,000	\$ 2,000	\$ 254	\$ 2,000	
Department - Dyslexia	\$ 3,750	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	
Department - Dyslexia SPED		\$ 3,000	\$ 3,000	\$ -	\$ 3,000	
Department - Employee Appreciation	\$ 11,702	\$ 20,000	\$ 20,000	\$ 16,238	\$ 20,000	
Department - ESSER	\$ 2,237	\$ 3,000	\$ 3,000	\$ 399	\$ -	
Department - Finance	\$ 90,458	\$ 97,275	\$ 97,040	\$ 79,689	\$ 97,040	
Department - Grounds	\$ 69,258	\$ 56,037	\$ 56,037	\$ 41,516	\$ 56,037	
Department - GT	\$ 1,792	\$ 1,500	\$ 1,500	\$ 1,223	\$ 1,500	
Department - Human Resources	\$ 17,409	\$ 19,000	\$ 19,235	\$ 14,971	\$ 19,235	
Department - Janitorial	\$ 98,120	\$ 115,370	\$ 115,370	\$ 61,570	\$ 115,370	
Department - Maintenance	\$ 296,531	\$ 371,400	\$ 371,400	\$ 294,686	\$ 371,400	
Department - NCLB	\$ 3,244	\$ 3,500	\$ 4,000	\$ 1,557	\$ 4,000	
Department - Nursing	\$ 58,127	\$ 14,000	\$ 18,349	\$ 11,572	\$ 18,349	
Department - PEIMS	\$ 7,198	\$ 7,300	\$ 7,300	\$ 7,050	\$ 7,300	
Department - Planning & Instruction	\$ 63,958	\$ 70,000	\$ 70,000	\$ 59,698	\$ 70,000	
Department - Security	\$ 17,562	\$ 26,340	\$ 26,340	\$ 11,405	\$ 26,340	
Department - SPED	\$ 208,754	\$ 229,118	\$ 232,358	\$ 158,501	\$ 232,358	
Department - Summer School Supplies	\$ 53,493	\$ 15,000	\$ 15,000	\$ 29	\$ 15,000	
Department - Superintendent	\$ 70,623	\$ 80,000	\$ 80,000	\$ 41,594	\$ 80,000	
Department - TEA PPE Allocation				\$ -	\$ -	
Department - Technology	\$ 428,117	\$ 445,000	\$ 460,000	\$ 440,393	\$ 460,000	
Department - Transportation	\$ 273,416	\$ 391,000	\$ 384,045	\$ 338,120	\$ 334,045	-\$50K in fuel savings
Department - Warehouse	\$ 13,483	\$ 13,500	\$ 12,050	\$ 7,365	\$ 12,050	
Department - TOY Event	\$ 10,714	\$ 18,000	\$ 18,000	\$ 2,969	\$ 18,000	
Department - Donations	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	

Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD	FY 2025 Proposed	Notes
Department - Copy Machines	\$ 345,489	\$ 5,232	\$ 96,520	\$ 90,492	\$ 100,000	
Department - Districtwide Exp	\$ 78,299	\$ -	\$ -	\$ -	\$ -	
Department - Fund Balance	\$ 138,095	\$ -	\$ -	\$ -	\$ -	
Department - SROs	\$ -	\$ -	\$ -	\$ -	\$ -	
Department - Postage	\$ 3,856	\$ 15,000	\$ 20,100	\$ 5,364	\$ 5,000	
Department - Rentals	\$ 1,036	\$ 1,500	\$ 1,500	\$ 1,036	\$ 1,500	
Department - Risk Management	\$ 238,264	\$ 255,000	\$ 314,439	\$ 314,399	\$ 314,439	
Department - Tax Collections	\$ 49,001	\$ 58,000	\$ 58,220	\$ 57,766	\$ 58,220	
Department - Transportation Expenditures	\$ 116,920	\$ 65,000	\$ 65,000	\$ 112,344	\$ 50,000	includes CTE 6494
Department - Utilities	\$ 1,033,670	\$ 1,276,691	\$ 1,276,691	\$ 590,665	\$ 1,176,691	- \$100K savings
Department - Utilities IT	\$ 187,103	\$ 160,000	\$ 471,040	\$ 137,940	\$ 60,000	- \$300K fiber - \$100K savings
Department - Utility Rebates	\$ (136,600)	\$ -	\$ -	\$ (132,624)	\$ -	
Department - NJROTC	\$ 4,836	\$ 10,000	\$ 33,066	\$ 6,469	\$ 20,000	
Department - TDEM	\$ -	\$ -	\$ -	\$ -	\$ -	
Department - UIL Hosting	\$ (580)	\$ -	\$ -	\$ -	\$ -	
Department - School Safety Allotment	\$ -	\$ 150,000	\$ 389,684	\$ 259,099	?	pending to budget - \$483K est (149*6*9*60)
Budget Increases	\$ 177,905	\$ -	\$ 250,851	\$ 157,902	\$ -	
Budget Rebates	\$ (121)	\$ -	\$ -	\$ -	\$ -	
Department - Fund Balance	\$ -	\$ 305,196	\$ 507,516	\$ 480,699	\$ -	
Department - CNS	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	supply kits also not budgeted
Department - One Time ESSER IDC Projects	\$ 1,227,017	\$ 4,874,772	\$ 4,138,223	\$ 3,917,882	\$ -	
Department - TRS On Behalf	\$ 1,738,452	\$ 2,051,000	\$ 2,146,463	\$ 135,813	\$ 1,960,000	
Department - Gear Up	\$ -	\$ -	\$ 32,141	\$ 9,890	\$ -	
(blank)	\$ 247	\$ 19	\$ 127,079	\$ 141,948		
Basic - Payroll - 2	\$ -	\$ (821,339)	\$ -	\$ -	\$ -	
Payroll - Adult Basic Education	\$ 18,219	\$ 20,500	\$ 20,995	\$ 10,139	\$ -	vacancy - cut
Payroll - Alarcon	\$ 544,578	\$ 592,858	\$ 521,270	\$ 491,484	\$ 607,001	
Payroll - Alarcon Fnc 11	\$ 1,327,896	\$ 1,341,446	\$ 1,383,796	\$ 1,350,171	\$ 1,325,389	
Payroll - Athletics Dept	\$ 123,351	\$ 105,722	\$ 116,944	\$ 118,376	\$ 115,247	
Payroll - Athletics Other	\$ 14,857	\$ 15,000	\$ 15,000	\$ 5,199	\$ 15,000	
Payroll - BIL	\$ 48,966	\$ 57,396	\$ 52,402	\$ 50,890	\$ 160,967	change in funding (5 aides) & titles (6 aides)
Payroll - Borrego	\$ 638,202	\$ 645,029	\$ 499,424	\$ 437,109	\$ 604,894	
Payroll - Borrego Fnc 11	\$ 1,576,469	\$ 1,632,219	\$ 1,764,966	\$ 1,670,631	\$ 1,700,859	
Payroll - Bus Monitors	\$ 46,768	\$ -	\$ -	\$ -	\$ 44,185	
Payroll - Bus Monitors SPED	\$ -	\$ 47,000	\$ 95,232	\$ 81,695	\$ 45,845	
Payroll - CCMR	\$ 672	\$ -	\$ 128,181	\$ 135,486	\$ -	
Payroll - CTE	\$ 98,842	\$ 98,399	\$ 101,378	\$ 98,559	\$ 100,981	
Payroll - CTE Fnc 11	\$ 939,166	\$ 1,068,266	\$ 1,024,722	\$ 1,002,189	\$ 1,038,470	
Payroll - Dyslexia	\$ 34,368	\$ 35,213	\$ 35,977	\$ 35,166	\$ 71,852	
Payroll - Dyslexia SPED	\$ 34,368	\$ 35,213	\$ 35,977	\$ 35,164	\$ -	
Payroll - Early Education Allotment	\$ 653,482	\$ 665,644	\$ 627,870	\$ 588,191	\$ 748,258	change in funding (2 teachers)
Payroll - Finance	\$ 601,584	\$ 605,184	\$ 541,813	\$ 527,296	\$ 500,984	
Payroll - GEMS	\$ 813,583	\$ 832,494	\$ 746,600	\$ 713,877	\$ 871,504	
Payroll - GEMS Fnc 11	\$ 1,469,759	\$ 1,476,443	\$ 1,293,351	\$ 1,246,308	\$ 1,658,483	
Payroll - GEMS GT	\$ 9,075	\$ -	\$ -	\$ 123	\$ -	
Payroll - Grounds	\$ 314,510	\$ 349,040	\$ 313,363	\$ 284,869	\$ 303,395	
Payroll - Homebound Services	\$ 52,896	\$ 50,000	\$ 50,000	\$ 6,855	\$ 50,000	FTE or contracted
Payroll - Human Resources	\$ 360,897	\$ 369,795	\$ 444,830	\$ 436,259	\$ 483,099	
Payroll - Loya	\$ 342,286	\$ 356,391	\$ 262,911	\$ 238,496	\$ 440,097	+1 LVN (new) + 0.5 Counselor (new)

Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD	FY 2025 Proposed	Notes
Payroll - Loya Fnc 11	\$ 320,443	\$ 332,391	\$ 308,155	\$ 310,316	\$ 376,480	
Payroll - Maintenance	\$ 635,780	\$ 602,912	\$ 693,726	\$ 682,244	\$ 695,581	
Payroll - Support Services	\$ -	\$ 109,182	\$ 15,168	\$ -	\$ -	
Payroll - Nurse Lead	\$ -	\$ -	\$ -	\$ -	\$ 76,498	+1 RN (change in funding)
Payroll - P&I	\$ 445,136	\$ 607,858	\$ 395,599	\$ 388,009	\$ 366,640	
Payroll - PEIMS	\$ 100,297	\$ 101,615	\$ 103,007	\$ 100,277	\$ 103,517	
Payroll - Sambrano	\$ 678,771	\$ 674,999	\$ 588,275	\$ 561,647	\$ 738,345	+ 0.5 Counselor (new)
Payroll - Sambrano Fnc 11	\$ 2,014,561	\$ 2,349,169	\$ 2,264,581	\$ 2,104,808	\$ 2,238,726	
Payroll - Security	\$ 264,725	\$ 284,334	\$ 281,680	\$ 241,185	\$ 291,140	
Payroll - SEHS	\$ 1,264,359	\$ 1,306,390	\$ 1,185,950	\$ 1,106,274	\$ 1,340,629	+1 receptionist (new)
Payroll - SEHS Fnc 11	\$ 2,345,105	\$ 2,470,543	\$ 2,226,647	\$ 2,118,849	\$ 2,618,430	
Payroll - SPED	\$ 197,284	\$ 204,025	\$ 209,056	\$ 204,085	\$ 209,687	
Payroll - SPED Fnc 11	\$ 530,303	\$ 526,231	\$ 486,958	\$ 413,679	\$ 446,827	
Payroll - SPED Fnc 11 Alarcon	\$ 194,467	\$ 204,522	\$ 145,175	\$ 138,243	\$ 132,919	
Payroll - SPED Fnc 11 Borrego	\$ 347,488	\$ 334,755	\$ 459,499	\$ 404,057	\$ 413,171	
Payroll - SPED Fnc 11 GEMS	\$ 251,243	\$ 252,296	\$ 259,361	\$ 253,127	\$ 259,119	
Payroll - SPED Fnc 11 Loya	\$ 183,895	\$ 213,206	\$ 190,136	\$ 183,173	\$ 194,057	
Payroll - SPED Fnc 11 Sambrano	\$ 183,946	\$ 190,808	\$ 186,440	\$ 180,981	\$ 187,438	
Payroll - SPED Fnc 11 SEHS	\$ 577,233	\$ 614,728	\$ 578,832	\$ 561,106	\$ 613,406	
Payroll - SPED Fnc 31	\$ 390,291	\$ 392,331	\$ 400,700	\$ 389,880	\$ 576,406	+1 LSSP (new)
Payroll - Student COOPs	\$ 5,498	\$ 27,432	\$ 27,432	\$ 493	\$ 15,000	
Payroll - Substitutes Janitorial	\$ 25,023	\$ 50,000	\$ 50,000	\$ 12,289	\$ 25,000	
Payroll - Substitutes Teacher	\$ 587,927	\$ 450,000	\$ 450,000	\$ 213,190	\$ 450,000	
Payroll - Summer School	\$ 62,859	\$ 100,000	\$ 100,000	\$ 23,468	\$ 75,000	
Payroll - Summer School BIL	\$ -	\$ 12,500	\$ 17,495	\$ 15,080	\$ -	
Payroll - Summer School CCMR	\$ 7,711	\$ 10,000	\$ 10,000	\$ 163	\$ -	
Payroll - Summer School CTE	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	
Payroll - Summer School SPED	\$ 38,750	\$ 30,000	\$ 35,000	\$ 10,762	\$ -	
Payroll - Superintendent	\$ 239,713	\$ 238,055	\$ 243,135	\$ 240,968	\$ 240,116	
Payroll - Technology	\$ 737,815	\$ 735,250	\$ 636,232	\$ 573,482	\$ 765,039	
Payroll - Transportation	\$ 699,036	\$ 850,000	\$ 920,368	\$ 1,003,697	\$ 911,758	-1 part time position vacancy
Payroll - Transportation SPED	\$ 186,939	\$ 175,000	\$ 122,341	\$ 117,534	\$ 125,756	
Payroll - Truant Officer	\$ 45,227	\$ 46,902	\$ 47,547	\$ 46,392	\$ 47,260	
Payroll - Warehouse	\$ 245,400	\$ 264,603	\$ 267,966	\$ 263,861	\$ 268,439	
SCE - A+ Credit Recovery	\$ 42,999	\$ 69,434	\$ 14,622	\$ 10,390	\$ -	
SCE - At-Risk Teachers	\$ -	\$ -	\$ -	\$ -	\$ 289,073	
SCE - Class Size Reduction	\$ 637,962	\$ 268,252	\$ 519,642	\$ 519,608	\$ 295,202	4 FTEs estimated
SCE - Computer Lab Aides	\$ -	\$ -	\$ -	\$ -	\$ 149,741	change in funding & titles
SCE - DAEP	\$ 161,842	\$ 221,058	\$ 153,600	\$ 156,578	\$ 144,135	
SCE - Instructional Specialists	\$ -	\$ -	\$ -	\$ -	\$ 742,183	change in funding
SCE - In Support of Title I	\$ -	\$ 218,303	\$ 27,045	\$ 3,519	\$ -	
SCE - Intervention Aides	\$ 58,491	\$ 78,382	\$ 68,969	\$ 66,265	\$ -	
SCE - Social Workers	\$ 2,901	\$ -	\$ -	\$ -	\$ 144,342	
SCE - STAAR Labs	\$ 149,606	\$ 214,510	\$ 90,185	\$ 79,844	\$ 139,689	2 FTEs estimated
SCE - Summer School	\$ 6,677	\$ -	\$ 9,000	\$ 728	\$ 150,000	
SCE - Supplemental Courses	\$ 35,396	\$ 68,114	\$ 500	\$ 247	\$ -	
Stipends - Athletic	\$ 327,774	\$ 335,000	\$ 335,000	\$ 306,957	\$ 330,000	
Stipends - BIL	\$ 186,109	\$ 190,000	\$ 190,000	\$ 189,148	\$ 190,000	
\$1,500 increase in bilingual stipend	\$ -	\$ -	\$ -	\$ -	\$ 114,000	estimated - 76 teachers
Stipends - Co-curricular	\$ 33,294	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	
Stipends - CTE	\$ 9,434	\$ 17,500	\$ 17,500	\$ 20	\$ 17,500	
Stipends - Extracurricular	\$ 20,271	\$ 25,000	\$ 25,000	\$ 30,092	\$ 25,000	

Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2024 YTD	FY 2025 Proposed	Notes
Stipends - General Ed	\$ 268,213	\$ 270,000	\$ 270,000	\$ 232,688	\$ 270,000	
Stipends - GT	\$ 5,438	\$ 6,500	\$ 6,396		\$ 6,396	
Stipends - Intramurals	\$ 5,207	\$ 20,000	\$ 20,000	\$ 2,850	\$ 20,000	
Stipends - Librarians	\$ 143	\$ 13,000	\$ 10,850	\$ 10,659	\$ 10,850	
Stipends - R19	\$ 7,419	\$ 7,500	\$ 7,500	\$ 576	\$ 7,500	
Stipends - SPED	\$ 65,819	\$ 63,146	\$ 63,146	\$ 58,241	\$ 63,146	
Lapse salaries not factored in						
	\$ (1,105,920)	\$ 2,332,000	\$ 2,345,400	\$ 16,913,860	\$ (206,051)	

\$ 487,500 195 teachers X \$2,500 (general fund)
 \$ 390,000 195 teachers X \$2,000 (general fund)
 \$ 292,500 195 teachers X \$1,500 (general fund)
 \$ 195,000 195 teachers X \$1,000 (general fund)

Staff Changes to be charged to Title I
 Autism Specialist (new) New
 Speech Language Pathologist (new) New
 Music Teachers (3) Change in funding from general fund
 Music Teachers (2) New
 Journalism Teacher (1) Change in funding from general fund
 Librarians (3) Change in funding from ESSER/supplanted
 Library Aides (4) Change in funding from ESSER/supplanted
 Parent Liaison (1) Change in funding from ESSER
 Instructional Aide (2) Change in funding from general fund
 Instructional Aide (2) Change in title to Math/Science aide
 SPED Teacher (1) Change in funding from ESSER
 SPED Aide (1) Change in funding from ESSER

HS Ratio Comparison

Texas Education Agency
2022-23 Student Information (TAPR)
SAN ELIZARIO H S (071904001) - SAN ELIZARIO ISD - EL PASO

Student Information	Membership			
	Campus		District	State
	Count	Percent		
Total Students	1,026	100.0%	3,173	5,504,150

Texas Education Agency
2022-23 Student Information (TAPR)
SOCORRO H S (071909001) - SOCORRO ISD - EL PASO COU

Student Information	Membership			
	Campus		District	State
	Count	Percent		
Total Students	2,473	100.0%	47,741	5,504,150

Texas Education Agency
2022-23 Staff Information (TAPR)
SAN ELIZARIO H S (071904001) - SAN ELIZARIO ISD - EL PASO COUNTY

Staff Information	----- Campus -----		District	State
	Count/Average	Percent		
Number of Students per Teacher	16.0	n/a	16.3	14.8

Texas Education Agency
2022-23 Staff Information (TAPR)
SOCORRO H S (071909001) - SOCORRO ISD - EL PASO COUNTY

Staff Information	----- Campus -----		District	State
	Count/Average	Percent		
Number of Students per Teacher	17.3	n/a	16.5	14.8

# of Stds	1,026.00	2,473.00	# of Stds
# of Stds/Teacher	16.00	17.30	# of Stds/Teacher
Teachers	64.13	142.95	Teachers
# of Stds	1,026.00	4.82	Difference in Ratio
# of Stds/Teacher	17.30	\$ 58,000	Starting Teacher Pay
Teachers	59.31	\$ 279,481	Potential Savings

Enrollment

02/21/2024

10:36 AM

San Elizario Independent School District

Enrollment Counts

Campus	EE	PK	KG	01	02	03	04	05	06	07	08	09	10	11	12	Enrolled	PY Enr	G/L	CTE	SPEC ED	LEP	GT	MIG
Borrego Elementary						135	122	117	117							491	468	23		109	327	37	4
L.G. Alarcon Elementary School						69	77	76	84							306	321	-15		51	218	11	6
Lorenzo Loya Primary	2	180														182	219	-37		29	97	0	0
Sambrano Elementary School			192	204	215											611	622	-11		108	366	7	3
Garcia-Enriquez Middle School										204	219					423	493	-70	153	62	299	36	4
San Elizario High School												315	249	236	206	1006	1011	-5	909	126	582	89	7
Grade Level Totals	2	180	192	204	215	204	199	193	201	204	219	315	249	236	206	3019	3134	-115	1062	485	1889	180	24
Prior Year Grade Level Totals	1	218	204	209	209	191	199	204	195	220	273	249	314	229	194								
GL	1	-38	-12	-5	6	13		-11	6	-16	-54	4	-65	7	12								

Fund Balance Impact

Account	Fund 101	Fund 199	Total
Total Revenues	\$4,060,000	\$37,517,219	\$41,577,219
Total Expenditures	\$4,060,000	\$39,862,619	\$43,922,619
Revenues Over(Under) Expenditures	\$-	\$(2,345,400)	\$(2,345,400)
Other Financing Sources(Uses)	\$-	\$25,000	\$-
Net Change in Fund Balance	\$-	\$(2,320,400)	\$(2,345,400)
Net Change in Fund Balance	\$-	\$(2,320,400)	\$(2,320,400)
Total Fund Balance - July 1 (Beginning)	\$1,258,789	\$16,342,805	\$17,601,594
Total Fund Balance - June 30 (Ending)	\$1,258,789	\$14,022,405	\$15,281,194
Reserve for Inventory	\$75,743	\$-	\$75,743
Reserve for Food Service	\$1,183,046	\$-	\$1,183,046
Reserve for Inventory	\$-	\$132,241	\$132,241
Committed Fund Balance- Construction	\$-	\$305,196	\$-
Committed Fund Balance- Other	\$-	\$2,800,000	\$2,373,522
Unassigned Fund Balance	\$-	\$13,105,368	\$11,516,642
Total Fund Balance - July 1 (Beginning)	\$1,258,789	\$16,342,805	\$15,281,194
Unassigned Fund Balance			\$11,516,642
Total General Fund Expenditures			\$39,862,619
Average Daily Expenditure (Total GF Exp / 365 days)			\$109,213
Days of Expenditure (Unassigned FB / Ave Daily Exp)			105.45

Fund Balance Projects

Account	Fund 101	Fund 199	Total
Committed Fund Balance- Construction	\$-	\$305,196	\$-
Committed Fund Balance- Other	\$-	\$2,800,000	\$2,373,522

Project	Estimated Cost
Installation of new lights for the HS tennis courts	\$350,00
Updating the existing light system at the HS football stadium	\$275,00
Districtwide conversion to LED lighting	\$1,150,000
Sound amplification improvements for classrooms districtwide	\$425,000
Renovations and improvements to the Alejandra Flores Park	\$600,000

- ◆ Committed Fund Balance- Construction
 - ◆ Fernie Madrid Eagle Park funds have been used
- ◆ Committed Fund Balance- Other
 - ◆ \$426,478 worth of funds have been used for LED replacements at San Elizario HS and Sambrano ES

Review & Outlook

◆ Budget Assumptions

- ◆ Revenues based on current enrollment counts, SHARS reduction appeal, modest increase in values and levies
- ◆ Expenditures based on staffing and spending budgets presented

◆ Forecast

- ◆ Current economy and interest rates
- ◆ Upcoming legislative session for the 2025-26 and 2026-27 school years

◆ Sustainability options

- ◆ Operational efficiencies and staff attrition (continued, ongoing)
- ◆ Freezing of employee pay, decrease in employee benefits effective 2025-26 (if no increase in funding for the upcoming legislative session)
- ◆ School consolidations and program availability effective 2026-27 (if no increase in funding for the upcoming legislative session)

Questions



Budget Workshop #3

June 5, 2024



Funding Updates



Current Funding

Year	Tier 1 Basic Allotment
2009-10	\$4,765
2010-11	\$4,765
2011-12	\$4,765
2012-13	\$4,765
2013-14	\$4,950
2014-15	\$5,040
2015-16	\$5,140
2016-17	\$5,140
2017-18	\$5,140
2018-19	\$5,140
2019-20	\$6,160
2020-21	\$6,160
2021-22	\$6,160
2022-23	\$6,160
2023-24	\$6,160
2024-25	\$6,160

Year	Tier 2 Guaranteed Yield
2019-20	\$98.56
2020-21	\$98.56
2021-22	\$98.56
2022-23	\$98.56
2023-24	\$126.21
2024-25	\$129.52

-  School Safety Funding (\$10 per ADA plus \$15K per school) – component of Tier 1
 -  3,015 students times \$10 times 92% ADA plus \$90,000 (\$15K x 6) for total funding of \$117,738
 -  ~\$410K contract with County for 5 SROs
 -  ~\$70K contract with City for 1 SRO

Revenue Components

Year	Tier 1 Basic Allotment
2023-24	\$6,160
2024-25	\$6,160

Year	Tier 2 Guaranteed Yield
2023-24	\$126.21
2024-25	\$129.52

Tier 1 Cost	\$27,404,950
Less local share of cost	(\$2,032,903)
Tier 2 Cost	\$4,544,049
M&O State Aid	\$29,916,096
Projected Tax Collections	\$2,298,690
M&O State Aid	\$29,916,096
Tax Collections + M&O State Aid	\$32,214,787
Tax Collections + M&O State Aid	\$32,214,787
Total General Fund Revenues	\$35,877,815

~89.79% of total

excludes child nutrition funds

Legislative Update

- 💧 2024-25 Biennium House Bill 1
 - 💧 Increased basic allotment to \$6,700 and would be adjusted for inflation starting in 2026-27
 - 💧 \$4K one-time bonus for full-time teachers, counselors, nurses and librarians
 - 💧 Introduction of school vouchers
- 💧 November 2023, the bill failed to pass

2024 TEXAS ELECTIONS

Texas House runoffs bring wave of GOP incumbent defeats, give Abbott votes for school vouchers

Six of eight GOP incumbents lost their races. Gov. Greg Abbott declared he “now has enough votes to pass school choice.”

BY **JASPER SCHERER** MAY 28, 2024 UPDATED: 17 HOURS AGO

SHARE REPUBLISH ↗

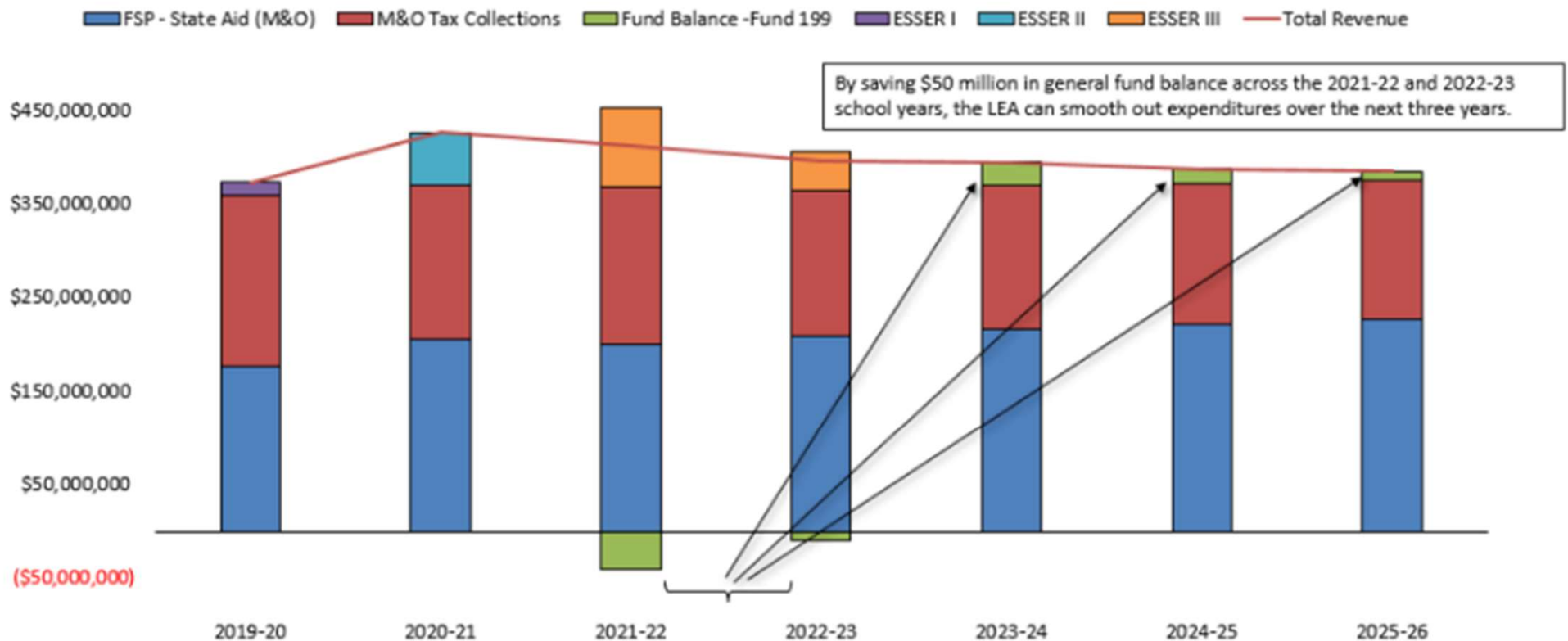
- 💧 What's next?

Funding Cliff



School systems can take action to smooth the financial impact of ESSER funds

Maximizing ESSER III funds before they expire provides the LEA a way to lessen the impact of the loss of federal stimulus funds in future years and allows programs to extend further.



Budget Realities



12/13/2023 Mtg Recap

Actual financial comparisons with surrounding ISDs:

CDN- District	Description	FY 2021-22	FY 2022-23	FY 2022-23	Description
071902 - El Paso ISD	Unassigned Fund Balance	\$ 125,155,933	\$ 127,953,604	\$ 520,468,794	Total Revenues
	Total General Fund Expenditures	\$ 514,003,929	\$ 528,008,628	\$ 528,008,628	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,408,230	\$ 1,446,599	\$ (7,539,834)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	88.87	88.45	-1.43%	Difference/Total Expenditures
071904 - San Elizario ISD	Unassigned Fund Balance	\$ 14,983,297	\$ 13,105,368	\$ 39,446,745	Total Revenues
	Total General Fund Expenditures	\$ 35,912,983	\$ 38,340,824	\$ 38,340,824	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 98,392	\$ 105,043	\$ 1,105,921	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	152.28	124.76	2.88%	Difference/Total Expenditures
071905 - Ysleta ISD	Unassigned Fund Balance	\$ 64,848,791	\$ 62,418,655	\$ 387,481,247	Total Revenues
	Total General Fund Expenditures	\$ 386,719,279	\$ 404,384,888	\$ 404,384,888	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,059,505	\$ 1,107,904	\$ (16,903,641)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	61.21	56.34	-4.18%	Difference/Total Expenditures
071907 - Canutillo ISD	Unassigned Fund Balance	\$ 15,289,534	\$ 14,714,224	\$ 68,496,560	Total Revenues
	Total General Fund Expenditures	\$ 72,841,748	\$ 75,537,699	\$ 75,537,699	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 199,566	\$ 206,953	\$ (7,041,139)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	76.61	71.10	-9.32%	Difference/Total Expenditures
071909 - Socorro ISD	Unassigned Fund Balance	\$ 96,629,888	\$ 72,994,367	\$ 458,060,932	Total Revenues
	Total General Fund Expenditures	\$ 432,549,256	\$ 477,633,756	\$ 477,633,756	Total Expenditures
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,185,066	\$ 1,308,586	\$ (19,572,824)	Difference
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	81.54	55.78	-4.10%	Difference/Total Expenditures

Budget Comparisons

- Preliminary budget comparisons with surrounding ISDs:

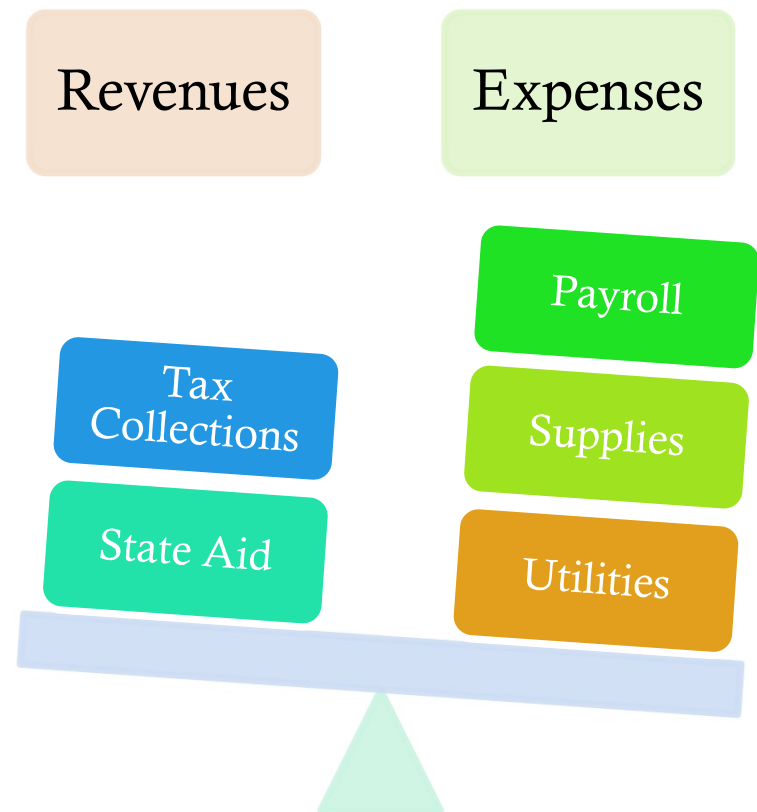
District – meeting information	Total Revenues	Total Expenditures	Use of Fund Balance	Ending Unassigned Fund Balance
Canutillo ISD (2024-25 projected) 5/28/24 mtg	\$63,306,679	\$66,787,180	(\$3,480,501)	\$4,005,817
	<i>as a percentage of total expenditures</i>		5.2%	6.0%
Ysleta ISD (2024-25 projected) 5/14/24 mtg	\$390,980,079	\$404,910,542	(\$13,930,463)	\$54,030,965
	<i>as a percentage of total expenditures</i>		3.4%	13.3%
El Paso ISD (2024-25 proposed) 5/7/24 mtg	\$529,964,645	\$542,024,549	(\$12,059,904)	\$126,777,864
	<i>as a percentage of total expenditures</i>		2.2%	23.4%
Socorro ISD (2024-25 estimate) 5/6/24 mtg	\$462,629,532	\$503,669,253	(\$41,039,721)	\$16,734,095*
with additional reductions presented	\$462,629,532	\$474,144,253	(\$11,514,721)	\$46,259,095*
*ending unassigned fund balance estimated [FY23 actual (\$72,994,367)+ FY24 adopted (-\$15,220,551) less FY25 projected use]				
	<i>as a percentage of total expenditures</i>		8.1% or 2.4% with reductions	3.3% or 9.8% with reductions
San Elizario ISD (2024-25 proposed) 6/5/24 mtg	\$39,352,815	\$41,481,478	\$2,128,664	\$11,678,500
	<i>as a percentage of total expenditures</i>		5.13%	87 28.15%

2024-25 Budget



Budgeting

- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.



Budget Strategy

Repurpose

Reprioritize

Reallocate

Redistribute

Existing
Staff

Spending
Plans

Budget
Resources

Remaining
Funds

Budget Highlights

◆ Compensation

- ◆ \$1,000 pay raise for all staff on teacher pay scale
- ◆ \$1,000 one-time payments (2 @ \$500 each) for non-teacher pay scale staff
- ◆ Increase in bilingual stipend to \$4,000, increase in dual language stipend to \$4,500
- ◆ New stipend for speech & debate
- ◆ Adjustment to stipends by raising amount to 90% of TASB market comparison
- ◆ Additional proposed changes to be presented on June 12, 2024 for new stipends:
 - ◆ Teacher with diagnostician duties, \$2,500
 - ◆ One-time incentive payment for additional teacher certifications \$500
 - ◆ (high need areas such as bilingual, special education, and secondary content areas)
 - ◆ One-time incentive payment for SPED teachers who challenge and pass a generalist certification \$1,000
 - ◆ (this amount is higher due to the generalist exam consisting of multiple exams)
 - ◆ One-time incentive payment for additional maintenance trades \$500
 - ◆ Additional HS band assistant \$5,850

Budget Highlights

◆ Staffing changes

- ◆ Cuts: ABE teacher, part time bus driver, secretary at support services, migrant clerk, 4 teacher FTEs based on projected enrollment
- ◆ Adds: New bilingual instructional officer for secondary, parent liaison at Sambrano, music teacher at Alarcon, 4 additional monitors for Loya/Sambrano routes
- ◆ ESSER funded positions kept: 1 LVN, 1 counselor kept (will be split between Loya & Sambrano), 1 HS receptionist, 1 LSSP for SPED, 1 SLP for SPED, 2 SPED teachers, 1 MS SPED aide
- ◆ Changes: Parent liaison at Alarcon will be PT, SLPA conversion to autism specialist for SPED, various changes to position funding sources
- ◆ Evaluation of position duties with revisions to job descriptions for: Coordinator of Risk Management, Coordinator of Federal/State Programs, and Administrator of Instructional Programs, Coordinator of CTE Programs, and alignment of SPED clerical staff job descriptions

Budget Highlights

SPED teacher and student ratios as a percentage of total population:

CDN	District	SPED Teachers	as %
071904	San Elizario ISD	30.7	15.10%
071903	Fabens ISD	14.9	9.80%
071901	Clint ISD	67.0	9.70%
071906	Anthony ISD	5.5	9.20%
071908	Tornillo ISD	5.7	8.50%
071909	Socorro ISD	231.0	7.90%
071907	Canutillo ISD	32.2	7.80%
071905	Ysleta ISD	180.3	7.10%
071902	El Paso ISD	189.3	5.40%

Source: TAPR 2021-22

CDN	District	SPED Students	as %
071905	Ysleta ISD	5,370.0	14.40%
071904	San Elizario ISD	428.0	13.40%
071903	Fabens ISD	258.0	13.00%
071906	Anthony ISD	101.0	12.70%
071901	Clint ISD	1,242.0	11.90%
071909	Socorro ISD	5,560.0	11.80%
071902	El Paso ISD	5,730.0	11.30%
071907	Canutillo ISD	617.0	10.20%
071908	Tornillo ISD	74.0	8.30%

Source: TAPR 2021-22

CDN	District	SPED Teachers	as %
071904	San Elizario ISD	29.0	14.90%
071901	Clint ISD	79.1	11.50%
071903	Fabens ISD	16.3	10.80%
071906	Anthony ISD	6.2	10.70%
071908	Tornillo ISD	6.9	10.00%
071909	Socorro ISD	248.5	8.60%
071905	Ysleta ISD	190.9	7.70%
071907	Canutillo ISD	31.5	7.50%
071902	El Paso ISD	173.8	5.00%

Source: TAPR 2022-23

CDN	District	SPED Students	as %
071903	Fabens ISD	290.0	15.10%
071905	Ysleta ISD	5,461.0	15.10%
071904	San Elizario ISD	463.0	14.60%
071906	Anthony ISD	105.0	13.50%
071901	Clint ISD	1,335.0	12.90%
071909	Socorro ISD	6,028.0	12.60%
071902	El Paso ISD	5,876.0	11.80%
071908	Tornillo ISD	88.0	10.60%
071907	Canutillo ISD	633.0	10.50%

Source: TAPR 2022-23

Budget Highlights

◆ Health fund

- ◆ Currently in process, not yet finalized

◆ Operational

- ◆ Campus and department budget reductions
- ◆ Funding for student supply kits for 2024-25 school year
- ◆ Funding for 1:1 technology devices for incoming school cohorts
- ◆ Student snacks due to longer day is discontinued
- ◆ Funding for 6th SRO
- ◆ Savings in utilities and fuel due to 4-day work week

Budget Highlights

Capital expenditures (2023-24)

- HS jumbotron, Fernie Madrid Eagle Park improvements, LED conversion at HS and Sambrano, 3 new school buses, Traversa software and hardware for fleet, Sambrano library renovation, HS library renovation and E-sports lab, library entrances at all elementary schools, additional supply funds for athletics, branding of various areas (doors/windows/mats), outfield panels at baseball & softball fields, new lighting system for baseball & softball fields, new light poles for HS parking lot and pathway of champions area, Loya front office renovation, PA system for central, self-provisioned fiber project for network, new suburban for athletics, canopy at Borrego, new playground equipment at Loya & Sambrano

Capital expenditures (2024-25) – encumbrances carrying forward from prior year

- FM EP improvements, 3 white fleet vehicles, boom lift for maintenance, backup generator for technology, student council project, HS CTE renovations, POC monuments

	2023-2024	2024-2025
REVENUES	Amended	Proposed
5700 Local and Intermediate Sources	\$ 3,236,554	\$ 3,168,717
5800 State Sources	\$ 32,161,292	\$ 31,891,098
5900 Federal Programs	\$ 5,395,000	\$ 4,293,000
<i>Total Revenues</i>	<u>\$ 40,792,846</u>	<u>\$ 39,352,815</u>

EXPENDITURES		
11 Instruction	\$ 18,114,055	\$ 19,157,466
12 Instructional Resources and Media Services	\$ 193,227	\$ 91,905
13 Curriculum and Instructional Staff Development	\$ 423,323	\$ 920,560
21 Instructional Leadership	\$ 820,327	\$ 771,466
23 School Leadership	\$ 1,553,864	\$ 2,189,604
31 Guidance, Counseling and Evaluation Services	\$ 1,241,595	\$ 1,480,431
32 Social Work Services	\$ 62,375	\$ 64,488
33 Health Services	\$ 370,076	\$ 521,165
34 Student (Pupil) Transportation	\$ 1,861,006	\$ 1,273,237
35 Food Services	\$ 4,060,000	\$ 3,535,000
36 Cocurricular/Extracurricular Activities	\$ 1,370,471	\$ 1,154,258
41 General Administration	\$ 1,812,788	\$ 1,811,023
51 Facilities Maintenance and Operations	\$ 6,349,185	\$ 5,182,083
52 Security and Monitoring Services	\$ 1,453,421	\$ 1,606,454
53 Data Processing Services	\$ 1,179,130	\$ 1,421,378
61 Community Services	\$ 43,345	\$ 16,100
71 Debt Service	\$ 195,738	\$ 199,437
81 Facilities Acquisition and Construction	\$ 2,182,147	\$ 33,424
99 Other Intergovernmental Charges	\$ 52,500	\$ 52,000
<i>Total Expenditures</i>	<u>\$ 43,338,573</u>	<u>\$ 41,481,479</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (2,545,727)</u>	<u>\$ (2,128,664)</u>

Budget Recap

District – meeting information	Total Revenues	Total Expenditures	Use of Fund Balance	Ending Unassigned Fund Balance
San Elizario ISD (2024-25 proposed) 6/5/24 mtg	\$39,352,815	\$41,481,478	\$2,128,664	\$11,678,500
	<i>as a percentage of total expenditures</i>		5.13%	28.15%

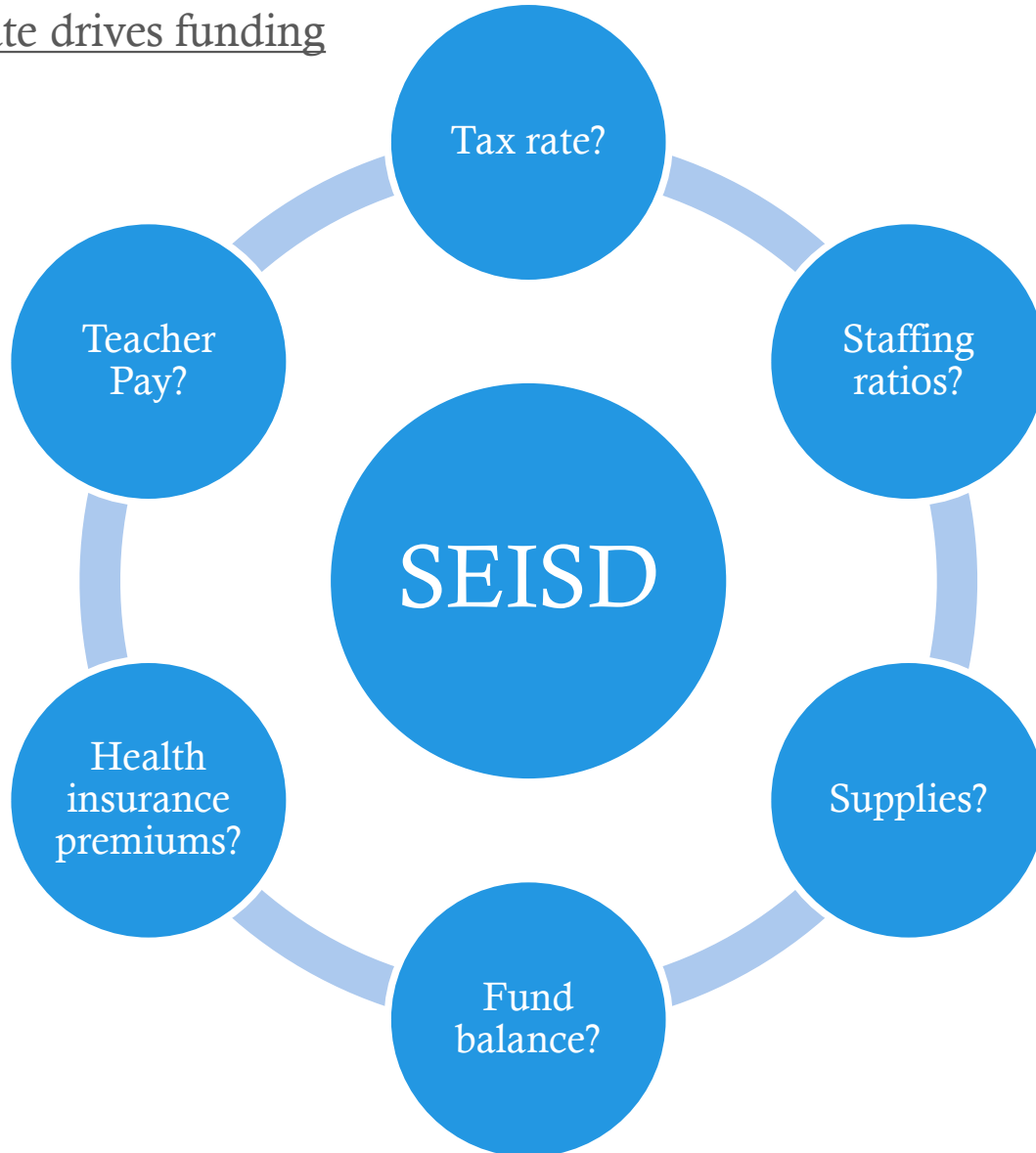
- 💡 \$2,128,664 use of fund balance includes:
 - 💡 \$872,124 in encumbered projects (some may post in the current year)
 - 💡 \$480,000 for 6 SROs (current funding is not sufficient)
 - 💡 \$289,000 in one-time payments for non-teacher staff (raises would not have been sustainable)
- 💡 \$487,540 without the items noted above or approximately ~1.1% of total expenditures
- 💡 The budget is not considering possible savings due to lapse salaries and/or employee turnover
- 💡 The budget is not considering any new projects or capital expenditure requests at this time
- 💡 The budget is not considering major operational changes around the district (ie. school closures)

Low or High?

Students impact funding, the state drives funding

Declining
enrollment

Decreases
funding



Review & Outlook

◆ Budget Assumptions

- ◆ Revenues based on current enrollment counts, SHARS reduction appeal, modest increase in values and levies
- ◆ Expenditures based on staffing and spending budgets presented

◆ Forecast

- ◆ Current economy and interest rates
- ◆ Upcoming legislative session for the 2025-26 and 2026-27 school years

◆ Sustainability options

- ◆ Operational efficiencies and staff attrition (continued, ongoing)
- ◆ Freezing of employee pay, decrease in employee benefits effective 2025-26 (if no increase in funding for the upcoming legislative session)
- ◆ School consolidations and program availability effective 2026-27 (if no increase in funding for the upcoming legislative session)

June 25, 2024 meeting

◆ Draft agenda items

- ◆ Consider and possible Board action to approve health plan premium rates and benefits for the 2024-25 plan year
- ◆ Discussion of changes and/or impact to local, state, and federal funding in accordance with the School FIRST Rating Indicator #20
- ◆ Discussion on Proposed Budget and Proposed Tax Rate for the 2024-25 School Year
- ◆ Public Hearing on Proposed and Proposed Tax Rate for the 2024-25 School Year
- ◆ Consider and possible Board action on adoption of Accelerated Instruction Budget for the 2024-25 School Year
- ◆ Consider and possible Board action on the adoption of the Official Budget for the 2024-25 School Year
- ◆ Discussion and possible Board action to approve resolution to commit fund balance for various projects across the district
- ◆ Discussion regarding financing options and possible bond election for various projects across the district
- ◆ Discussion and possible Board action to rescind approval of existing project and approval of new project to be funded from remaining Series 2015 bond proceeds
- ◆ Discussion and possible Board action to approve the construction delivery method for roof replacement at auxiliary gym at GEMS

Questions and Discussion



Discussion on Proposed Budget and Proposed Tax Rate for the 2024-25 School Year

June 25, 2024



Tax Rate Types

What are property taxes?

- Property taxes are local taxes that pay for schools, streets, police, fire protection and many other services depending on the governmental entity levying the tax.

What is the District's tax rate comprised of?

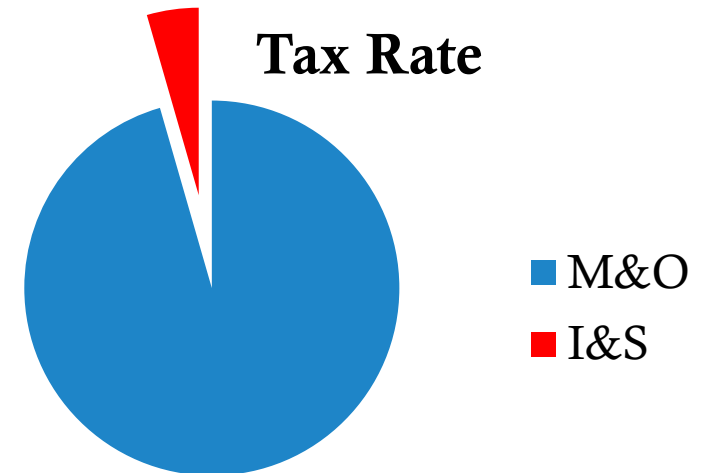
Maintenance & Operations (M&O)

- Teachers/Support Staff Salaries
- Supplies, Materials, & Equipment
- Transportation & Utilities

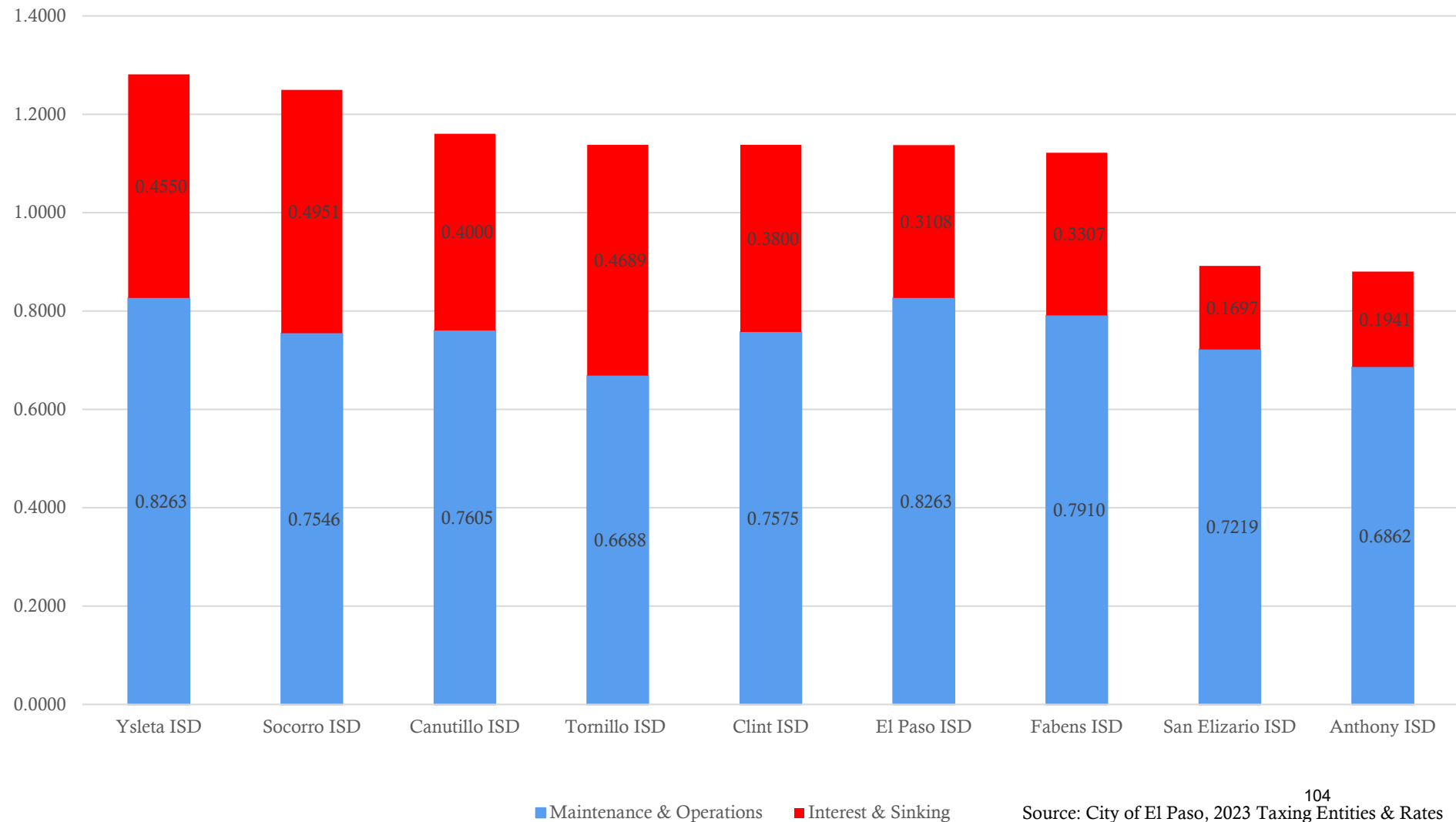
Interest & Sinking (I&S)

- Construction Projects
- School Buildings

- Bond proposition approved on November 4, 2014



Tax Rate Comparison



Tax Rate History



2024-2025 rates are estimated based on HB3 tax rate compression methodology. The final rate will not be known until August of 2024 because TEA will be using certified values from the Central Appraisal District which will not be available until 7/25/2024.

West Texas County Courier 6/6/24

June 6, 2024

West Texas County Courier

Page 5

CORRECTION TO NOTICE

Three schools in the 2024 Clint ISD Summer Meal Program Notice had the wrong dates of service. The correct dates appear below.

Clint High School Lunch: 11:30 a.m. - 1:30 p.m.
13890 Alameda Ave. *Junio 3 a Junio 27, 2024*
Clint, TX 79836 *Lunes a Jueves*
June 3 to June 13, 2024 *** 6:00 6:45*

Monday to
Breakfast:
Lunch:
Junio 3 a Ju

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 25, 2024 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 amendments set out below and holds another public meeting to discuss the revised notice.

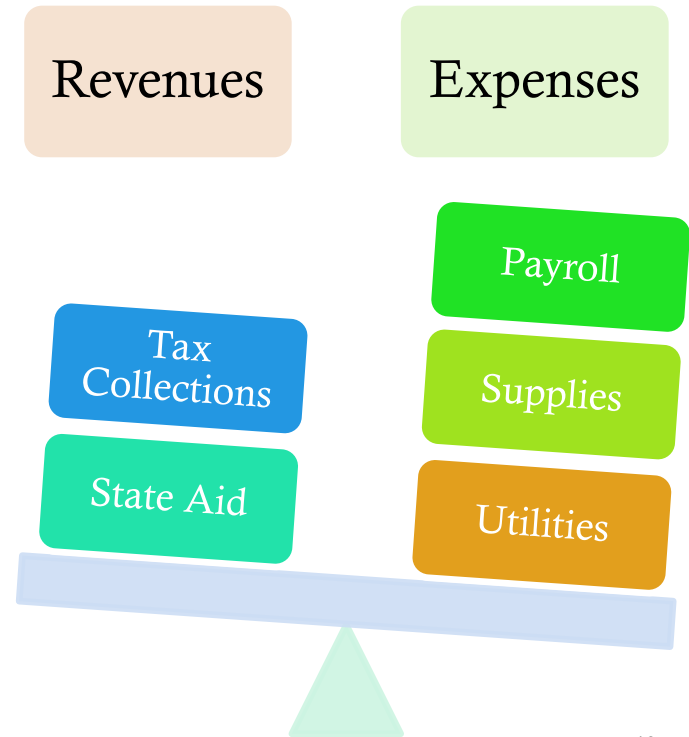
Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$ 145,700	\$ 153,556
Average Taxable Value of Residences	\$ 14,518	\$ 23,724
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 0.891600	\$ 0.885300
Taxes Due on Average Residence	\$ 129.44	\$ 210.03
Increase (Decrease) in Taxes		\$ 80.59

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.

Budgeting

- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.



Budget Meeting Progression

- December 13, 2023 – Budget introduction
 - Preliminary budget outlook, recap of FY 2023 financial data, priorities & strategy
- January 10, 2024 – Budget workshop #1
 - Revenue components: state funding, enrollment, tax rates, property values
 - Expenditure allocation: budget details, fund balance, capital projects, compensation
 - Cost saving measures, ESSER initiatives, and ESSER funding cliff
- February 21, 2024 – Budget workshop #2
 - Comparisons of fund balance & enrollment, budget realities around the state, 10-year budget detail history, 2024-25 budget strategy, campus allotment comparison, draft budget
- June 5, 2024 – Budget workshop #3
 - Funding updates re May 2024 elections
 - 2024-25 budget highlights to include a \$1,000 pay raise for staff on teacher pay scale and two \$500 payments for staff not on the teacher pay scale, increases to teacher stipend amounts, changes in staffing, operational and capital expenditure highlights
- June 25, 2024 – Budget adoption

Budget Strategy

Repurpose

Reprioritize

Reallocate

Redistribute

Existing
Staff

Spending
Plans

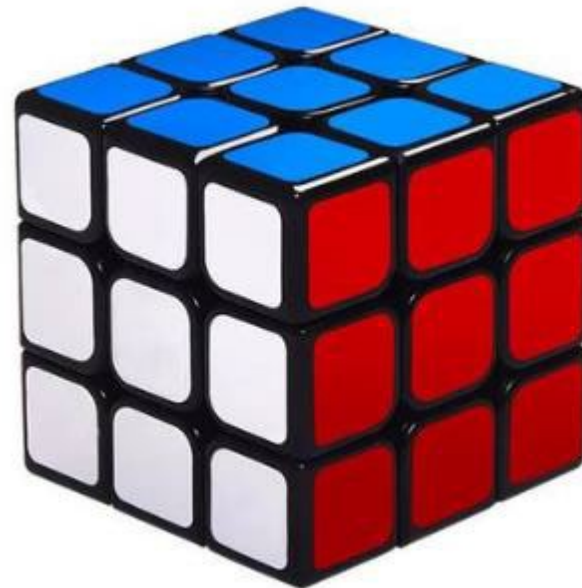
Budget
Resources

Remaining
Funds

Budget Outcome

- ◆ Repurpose existing staff
- ◆ Reprioritize spending plans
- ◆ Reallocate budget resources
- ◆ Redistribute remaining funds

- ◆ Increased teacher pay
- ◆ Maintained healthy fund balance
- ◆ No school closures
- ◆ No reduction in force



Budget Parameters

Declining enrollment

Students impact funding, the state drives funding

Decreases funding



Low or high?

CEA – Annual Operating Budget: Financial Exigency

CEA — Annual Operating Budget: Financial Exigency

Legal Framework

 [Copy Link](#)

Download Legal Framework: [PDF](#)

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Definition	Financial exigency means the financial position of the District as a whole is such that the financial resources of the District are insufficient to support existing academic programs or the District is unable to finance the full compensation of staff for the current or succeeding fiscal year.
Declaring a Financial Exigency	The Board may adopt a resolution declaring a financial exigency for the District under one or more of the following conditions: 1. A decrease of more than 20 percent in unassigned General Fund balance per student in weighted average daily attendance over the past two years or a projected reduction of 20 percent compared to the current year; 2. A decline in enrollment by more than ten percent over the past five years; 3. A reduction of more than ten percent in total General Fund total funding per student in weighted average daily attendance or a projected reduction of ten percent compared to the current year; 4. An unforeseen natural disaster requiring significant expenditures for repair or remediation in excess of 15 percent of the current year General Fund budget; 5. An unanticipated major expense, including significant repair costs; litigation expenses, excluding lawsuits against the state; or tax refunds in excess of 15 percent of the current year General Fund budget; or 6. Any other circumstances approved in writing by the Commissioner.
Expiration and Continuation of Declaration	The declaration expires at the end of the fiscal year during which the declaration is made unless the Board adopts a resolution before the end of the fiscal year declaring continuation of the financial exigency for the following fiscal year. The Board is not limited in the number of times the Board may adopt a resolution declaring continuation of the financial exigency.
Termination of Declaration	The Board may terminate a financial exigency declaration at any time if the Board considers it appropriate.
Notice to the Commissioner	Each time the Board adopts a resolution under Education Code 44.011 , the Board must notify the Commissioner within 20 calendar days of the adoption. The notice must include the date the resolution was adopted and the reason(s) for the declaration of financial exigency. The notice must be signed by the Board President and submitted to the Texas Education Agency division responsible for financial audits.

Financial Exigency Enrollment Comparison

This summary table compares enrollment with surrounding Districts and calculates the financial exigency formula (+10% decline in enrollment over the past 5 years) for five years.

CDN	District	2019-20	2020-21	2021-22	2022-23	2023-24
071901	Clint ISD	11,195	10,625	10,455	10,341	10,239
	Result for given year:	-4.06%	-7.47%	-8.87%	-8.86%	-8.54%
071902	El Paso ISD	55,112	50,540	50,709	49,949	49,050
	Result for given year:	-7.80%	-14.69%	-12.84%	-12.64%	-11.00%
071903	Fabens ISD	2,142	2,045	1,983	1,926	1,892
	Result for given year:	-9.39%	-11.51%	-13.25%	-13.83%	-11.67%
071904	San Elizario ISD	3,434	3,189	3,190	3,173	3,009
	Result for given year:	-13.17%	-17.75%	-15.96%	-13.38%	-12.38%
071905	Ysleta ISD	40,404	38,354	37,211	36,121	34,875
	Result for given year:	-4.33%	-7.60%	-9.65%	-11.98%	-13.68%
071906	Anthony ISD	843	786	798	780	752
	Result for given year:	0.60%	-9.34%	-4.43%	-7.25%	-10.79%
071907	Canutillo ISD	6,239	6,023	6,076	6,054	5,883
	Result for given year:	4.45%	-0.12%	-2.00%	-2.72%	-5.71%
071908	Tornillo ISD	1,000	913	887	829	761
	Result for given year:	-16.11%	-19.13%	-20.16%	-18.81%	-23.90%
071909	Socorro ISD	47,397	46,932	47,137	47,741	47,204
	Result for given year:	5.03%	2.46%	1.59%	2.41%	-0.41%

Data Source: TEA PEIMS District Financial Budget Reports

Example: the calculation for the 2023-24 year would be: (2023-24 less 2019-20) / 2019-20

Qualifies for a financial exigency

10 Year Snapshot

San Elizario Independent School District

Enrollment Counts 05-30-2014

06/18/2024
12:55 PM

Campus	EE	PK	KG	01	02	03	04	05	06	07	08	09	10	11	12	Enrolled	PY Enr	G/L	CTE	SPEC ED	LEP	GT	MIG
Borrego Elementary				104	103	104	92	88	90							581	583	-2		61	356	35	8
L.G. Alarcon Elementary School				148	128	114	133	116	100							739	714	25		50	466	38	12
Lorenzo Loya Primary		347	307													654	711	-57		47	501	2	5
Sambrano Elementary School				103	89	71	90	89	77							519	473	46		68	327	30	5
Garcia-Enriquez Middle School										302	304					606	578	28	221	42	172	43	12
San Elizario High School												265	267	239	249	1020	1072	-52	831	66	236	51	17
Grade Level Totals		347	307	355	320	289	315	293	267	302	304	265	267	239	249	4119	4131	-12	1052	334	2058	199	59
Prior Year Grade Level Totals	4	372	335	326	278	305	289	270	302	302	276	303	258	229	282								
GL	-4	-25	-28	29	42	-16	26	23	-35		28	-38	9	10	-33								

San Elizario Independent School District

Enrollment Counts 05-30-2024

06/18/2024
12:55 PM

Campus	EE	PK	KG	01	02	03	04	05	06	07	08	09	10	11	12	Enrolled	PY Enr	G/L	CTE	SPEC ED	LEP	GT	MIG
Borrego Elementary						135	126	117	120							498	472	26		113	329	47	2
L.G. Alarcon Elementary School						69	80	77	84							310	317	-7		51	219	15	7
Lorenzo Loya Primary	3	180														183	219	-36		38	101	0	0
Sambrano Elementary School			187	204	215											606	623	-17		119	375	19	2
Garcia-Enriquez Middle School										206	217					423	489	-66	153	64	300	37	4
San Elizario High School												311	239	217	223	999	988	2	890	121	574	88	6
Grade Level Totals	3	180	187	204	215	204	206	194	204	206	217	311	239	217	223	3010	3108	-98	1043	506	1898	206	21
Prior Year Grade Level Totals	3	216	199	212	212	192	198	202	197	219	270	268	279	235	206								
GL		-36	-12	-8	3	12	8	-8	7	-13	-53	43	-40	-18	17								

26.9% decrease

PK-8th average cohort size: 202

9th-12th average cohort size: 248

114

NOTE: 10 year's worth of student transfer reports were included as an attachment

Projects Completed/In Progress

◆ Capital expenditures (2023-24)

- ◆ HS jumbotron, Fernie Madrid Eagle Park improvements, LED conversion at HS and Sambrano, 3 new school buses, Traversa software and hardware for fleet, Sambrano library renovation, HS library renovation and E-sports lab, library entrances at all elementary schools, additional supply funds for athletics, branding of various areas (doors/windows/mats), outfield panels at baseball & softball fields, new lighting system for baseball & softball fields, new light poles for HS parking lot and pathway of champions area, Loya front office renovation, PA system for central, self-provisioned fiber project for network, new suburban for athletics, canopy at Borrego, new playground equipment at Loya & Sambrano

◆ Capital expenditures (2024-25) – encumbrances carrying forward from prior year

- ◆ FM EP improvements, 3 white fleet vehicles, boom lift for maintenance, backup generator for technology, student council project, HS CTE renovations, POC monuments

Upcoming Projects

From Committed Fund Balance

Project	Fund Balance	Remaining	Budgeted 2024-25
Installation of new lights for the HS tennis courts	\$350,000	\$350,000	\$-
Updating the existing light system at the HS football stadium	\$275,000	\$275,000	\$275,000
Districtwide conversion to LED lighting	\$1,150,000	\$723,522	\$300,000
Sound amplification improvements for classrooms districtwide	\$425,000	\$425,000	\$-
Renovations and improvements to the Alejandra Flores Park	\$600,000	\$600,000	\$-
Subtotal	\$2,800,000	\$2,373,522	\$575,000

Districtwide conversion to LED lighting

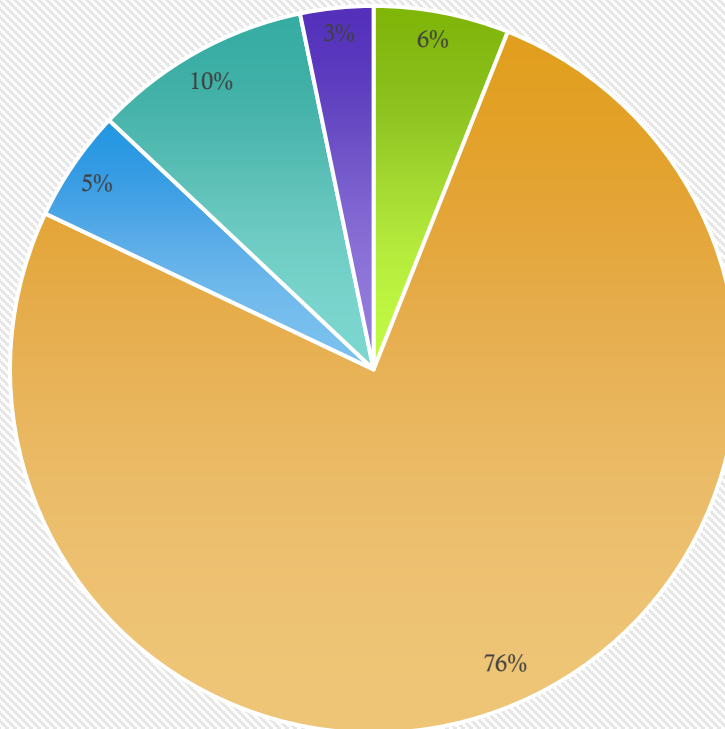
- Completed during 2023-24 School Year
 - SEHS & Sambrano ES (\$426,478)
- Budgeted for 2024-25 School Year
 - Loya Primary, Alarcon ES & Borrego ES (\$420,611- includes \$100K from SECO grant)
- Pending for future years
 - GEMS, Central, Excel, SSOC (\$402,911 – excludes potential inflation cost increases)

Future Projects

- ◆ To be budgeted in future years if funding is available
 - ◆ Loya Primary: conversion of parent room to employee lounge
 - ◆ Sambrano ES: addition of restroom stalls in existing facilities*
 - ◆ Pending quote for this project & may be presented for approval this upcoming year
 - ◆ Alarcon ES: replace 1 playground system
 - ◆ Borrego ES: addition of sidewalk around the existing playground
 - ◆ GEMS: Auxiliary gym reroof and HVAC replacement
 - ◆ Agenda item recommending to deplete remaining bond funds for this roofing project
 - ◆ SEHS: Finish locker branding, replacement of screen and benches at tennis courts, addition of safety high nets at BB/SB fields, refinish auxiliary gym flooring
 - ◆ Support Services: Automated gate at SSOC, 1 new bus, 1 new white fleet vehicle
- ◆ Additional listing of projects to be presented under agenda item regarding financing sources

Budget by Revenue Category

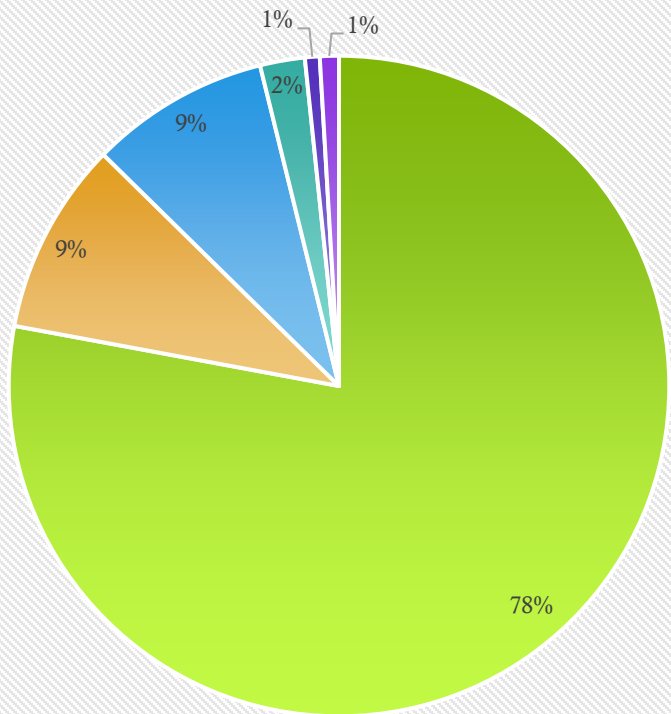
Revenue Category	Amount
Local Real & Personal Property Taxes (5710)	\$ 2,373,690
Per Capita & Foundation School Program Act Revenues (5810)	\$ 29,976,976
Revenues from State of Texas Government Agencies (5830)	\$ 1,960,000
USDA Food Service Revenues (5920)	\$ 3,835,000
All other remaining categories combined	\$ 1,280,027
Total	\$ 39,425,693



- Local Real & Personal Property Taxes (5710)
- Per Capita & Foundation School Program Act Revenues (5810)
- Revenues from State of Texas Government Agencies (5830)
- USDA Food Service Revenues (5920)
- All other remaining categories combined

Budget by Expenditure Category

Expenditure Category	Amount
Payroll Costs (6100)	\$ 32,812,934
Professional and Contracted Services (6200)	\$ 3,975,483
Supplies and Materials (6300)	\$ 3,706,225
Other Operating Expenditures (6400)	\$ 922,618
Debt Service (6500)	\$ 304,575
Capital Outlay - Land, Buildings, and Equipment (6600)	\$ 391,544
Total	\$ 42,113,379



- Payroll Costs (6100)
- Professional and Contracted Services (6200)
- Supplies and Materials (6300)
- Other Operating Expenditures (6400)
- Debt Service (6500)
- Capital Outlay - Land, Buildings, and Equipment (6600)

**San Elizario Independent School District
General Fund Budget - Fiscal Year 2024-2025**

	2020-2021			2021-2022			2022-2023			2023-2024			2024-2025		
	Actual			Actual			Actual			Amended			Proposed		
REVENUES															
5700 Total Local and Intermediate Sources	\$	2,742,353	7%	\$	2,949,691	7%	\$	3,757,570	10%	\$	3,315,693	8%	\$	3,168,717	8%
5800 State Program Revenues	\$	32,885,569	88%	\$	31,346,020	80%	\$	30,182,582	77%	\$	32,161,292	79%	\$	31,951,976	81%
5900 Federal Programs	\$	1,722,739	5%	\$	5,049,515	13%	\$	5,506,593	14%	\$	5,395,000	13%	\$	4,305,000	11%
Total Revenues	\$	37,350,661	100%	\$	39,345,226	100%	\$	39,446,745	100%	\$	40,871,985	100%	\$	39,425,693	100%
EXPENDITURES															
11 Instruction	\$	17,785,083	51%	\$	17,343,090	48%	\$	17,913,556	47%	\$	17,931,200	41%	\$	19,231,854	46%
12 Instructional Resources and Media Services	\$	525,381	2%	\$	390,927	1%	\$	70,467	0%	\$	193,227	0%	\$	91,905	0%
13 Curriculum and Instructional Staff Development	\$	158,849	0%	\$	225,711	1%	\$	211,417	1%	\$	393,323	1%	\$	876,647	2%
21 Instructional Leadership	\$	710,960	2%	\$	742,337	2%	\$	842,907	2%	\$	820,327	2%	\$	771,466	2%
23 School Leadership	\$	1,911,879	6%	\$	2,081,360	6%	\$	2,287,273	6%	\$	1,553,864	4%	\$	2,189,604	5%
31 Guidance, Counseling and Evaluation Services	\$	1,207,170	3%	\$	1,226,040	3%	\$	1,197,341	3%	\$	1,241,595	3%	\$	1,477,931	4%
32 Social Work Services	\$	172,740	0%	\$	246,189	1%	\$	52,893	0%	\$	62,375	0%	\$	64,488	0%
33 Health Services	\$	437,247	1%	\$	403,886	1%	\$	445,087	1%	\$	370,076	1%	\$	505,977	1%
34 Student (Pupil) Transportation	\$	1,017,592	3%	\$	1,168,388	3%	\$	1,324,044	3%	\$	1,961,006	5%	\$	1,297,829	3%
35 Food Services	\$	1,790,341	5%	\$	2,773,697	8%	\$	3,710,817	10%	\$	4,060,000	9%	\$	3,535,000	8%
36 Cocurricular/Extracurricular Activities	\$	823,649	2%	\$	961,960	3%	\$	1,271,821	3%	\$	1,370,471	3%	\$	1,153,814	3%
41 General Administration	\$	1,575,066	5%	\$	1,593,324	4%	\$	1,744,048	5%	\$	1,812,788	4%	\$	1,811,023	4%
51 Facilities Maintenance and Operations	\$	3,603,268	10%	\$	4,137,583	12%	\$	4,492,246	12%	\$	6,382,040	15%	\$	5,321,684	13%
52 Security and Monitoring Services	\$	823,222	2%	\$	955,160	3%	\$	923,547	2%	\$	1,453,421	3%	\$	1,621,544	4%
53 Data Processing Services	\$	1,131,913	3%	\$	1,349,562	4%	\$	1,215,364	3%	\$	1,259,130	3%	\$	1,414,788	3%
61 Community Services	\$	22,428	0%	\$	34,504	0%	\$	30,700	0%	\$	43,345	0%	\$	16,100	0%
71 Debt Service	\$	835,432	2%	\$	90,705	0%	\$	125,943	0%	\$	195,738	0%	\$	304,575	1%
81 Facilities Acquisition and Construction	\$	100,155	0%	\$	148,274	0%	\$	437,526	1%	\$	2,182,147	5%	\$	375,150	1%
99 Other Intergovernmental Charges	\$	32,129	0%	\$	40,286	0%	\$	43,827	0%	\$	52,500	0%	\$	52,000	0%
Total Expenditures	\$	34,664,504	100%	\$	35,912,983	100%	\$	38,340,824	100%	\$	43,338,573	100%	\$	42,113,379	100%
REVENUES OVER(UNDER) EXPENDITURES	\$	2,686,157		\$	3,432,243		\$	1,105,921		\$	(2,466,588)		\$	(2,687,686)	
OTHER FINANCING SOURCES (USES)															
Sale of Real and Personal Property	\$	4,322		\$	47,102		\$	27,011		\$	25,000		\$	25,000	
Proceeds of Right-to-Use Lease	\$	-		\$	-		\$	251,611		\$	-		\$	-	
Proceeds of SBITAs and Other Resources	\$	-		\$	-		\$	42,025		\$	-		\$	-	
Operating Transfer In	\$	1,300,000		\$	-		\$	-		\$	-		\$	-	
Operating Transfer Out	\$	(1,500,000)		\$	(600,000)		\$	-		\$	-		\$	-	
Total Other Financing Sources (Uses)	\$	(195,678)		\$	(552,898)		\$	320,647		\$	25,000		\$	25,000	
FUND BALANCE															
Net Change in Fund Balance	\$	2,490,479		\$	2,879,345		\$	1,426,568		\$	(2,441,588)		\$	(2,662,686)	
Total Fund Balance - July 1 (Beginning)	\$	10,805,201		\$	13,295,680		\$	16,175,025		\$	17,601,593		\$	15,160,005	
Total Fund Balance - June 30 (Ending)	\$	13,295,680		\$	16,175,025		\$	17,601,593		\$	15,160,005		\$	12,497,319	

San Elizario Independent School District
General Fund Budget - Fiscal Year 2024-2025

	2024-2025 Fund 101	2024-2025 Fund 199	2024-2025 General Fund	Carryover Expenditures	Payroll One Time Costs	School Safety Allotment	Fund Balance Projects	2024-2025 For Adoption	
REVENUES									
5700 Total Local and Intermediate Sources	\$ 150,000	\$ 3,018,717	\$ 3,168,717	\$ -	\$ -	\$ -	\$ -	\$ 3,168,717	8%
5800 State Program Revenues	\$ 15,000	\$ 31,819,238	\$ 31,834,238	\$ -	\$ -	\$ 117,738	\$ -	\$ 31,951,976	81%
5900 Federal Programs	\$ 3,310,000	\$ 995,000	\$ 4,305,000	\$ -	\$ -	\$ -	\$ -	\$ 4,305,000	11%
<i>Total Revenues</i>	<u>\$ 3,475,000</u>	<u>\$ 35,832,955</u>	<u>\$ 39,307,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,738</u>	<u>\$ -</u>	<u>\$ 39,425,693</u>	100%
EXPENDITURES									
11 Instruction	\$ -	\$ 19,178,854	\$ 19,178,854	\$ -	\$ 53,000	\$ -	\$ -	\$ 19,231,854	46%
12 Instructional Resources and Media Services	\$ -	\$ 58,478	\$ 58,478	\$ 33,427	\$ -	\$ -	\$ -	\$ 91,905	0%
13 Curriculum and Instructional Staff Development	\$ -	\$ 876,647	\$ 876,647	\$ -	\$ -	\$ -	\$ -	\$ 876,647	2%
21 Instructional Leadership	\$ -	\$ 764,466	\$ 764,466	\$ -	\$ 7,000	\$ -	\$ -	\$ 771,466	2%
23 School Leadership	\$ -	\$ 2,154,095	\$ 2,154,095	\$ 4,509	\$ 31,000	\$ -	\$ -	\$ 2,189,604	5%
31 Guidance, Counseling and Evaluation Services	\$ -	\$ 1,459,931	\$ 1,459,931	\$ -	\$ 18,000	\$ -	\$ -	\$ 1,477,931	4%
32 Social Work Services	\$ -	\$ 61,488	\$ 61,488	\$ -	\$ 3,000	\$ -	\$ -	\$ 64,488	0%
33 Health Services	\$ -	\$ 495,977	\$ 495,977	\$ -	\$ 10,000	\$ -	\$ -	\$ 505,977	1%
34 Student (Pupil) Transportation	\$ -	\$ 1,263,150	\$ 1,263,150	\$ 1,679	\$ 33,000	\$ -	\$ -	\$ 1,297,829	3%
35 Food Services	\$ 3,475,000	\$ 60,000	\$ 3,535,000	\$ -	\$ -	\$ -	\$ -	\$ 3,535,000	8%
36 Cocurricular/Extracurricular Activities	\$ -	\$ 1,127,836	\$ 1,127,836	\$ 24,978	\$ 1,000	\$ -	\$ -	\$ 1,153,814	3%
41 General Administration	\$ -	\$ 1,789,843	\$ 1,789,843	\$ 5,180	\$ 16,000	\$ -	\$ -	\$ 1,811,023	4%
51 Facilities Maintenance and Operations	\$ -	\$ 4,530,962	\$ 4,530,962	\$ 426,722	\$ 64,000	\$ -	\$ 300,000	\$ 5,321,684	13%
52 Security and Monitoring Services	\$ -	\$ 1,047,400	\$ 1,047,400	\$ 51,144	\$ 43,000	\$ 480,000	\$ -	\$ 1,621,544	4%
53 Data Processing Services	\$ -	\$ 1,274,391	\$ 1,283,391	\$ 121,397	\$ 10,000	\$ -	\$ -	\$ 1,414,788	3%
61 Community Services	\$ -	\$ 16,100	\$ 16,100	\$ -	\$ -	\$ -	\$ -	\$ 16,100	0%
71 Debt Service	\$ -	\$ 313,575	\$ 304,575	\$ -	\$ -	\$ -	\$ -	\$ 304,575	1%
81 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 100,150	\$ -	\$ -	\$ 275,000	\$ 375,150	1%
99 Other Intergovernmental Charges	\$ -	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000	0%
<i>Total Expenditures</i>	<u>\$ 3,475,000</u>	<u>\$ 36,525,193</u>	<u>\$ 40,000,193</u>	<u>\$ 769,186</u>	<u>\$ 289,000</u>	<u>\$ 480,000</u>	<u>\$ 575,000</u>	<u>\$ 42,113,379</u>	100%
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (692,238)</u>	<u>\$ (692,238)</u>					<u>\$ (2,687,686)</u>	
OTHER FINANCING SOURCES (USES)									
Sale of Real and Personal Property	\$ -	\$ 25,000	\$ 25,000					\$ 25,000	
Other Operating Transfer Out	\$ -	\$ -	\$ -					\$ -	
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>					<u>\$ 25,000</u>	
FUND BALANCE									
Net Change in Fund Balance	\$ -	\$ (667,238)	\$ (667,238)					\$ (2,662,686)	
Total Fund Balance - July 1 (Projected Beginning)	\$ 775,743	\$ 15,153,449	\$ 15,929,192					\$ 15,929,192	
Total Fund Balance - June 30 (Projected Ending)	<u>\$ 775,743</u>	<u>\$ 14,486,211</u>	<u>\$ 15,261,954</u>					<u>\$ 13,266,506</u>	

NOTES & PRELIMINARY ASSUMPTIONS

Fiscal Year 2024 Amended Budget Ending FB	\$ 15,160,006
Carryover expenditures	\$ 769,186
Fiscal Year 2025 Projected Budget Beginning FB	<u>\$ 15,929,192</u> *

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

A = Includes compensation plan changes approved, excludes possible savings due to lapse salaries and/or employee turnover, includes current schools and gradespans
A cont'd = Includes current employer health insurance premium and current number of employee participants, includes new staff and new programs
B= Includes estimated encumbrances for projects in progress such as FM EP & POC improvements, vehicles & equipment on backorder, summer renovation projects
C = Includes two \$500 payments for staff not on the teacher pay scale
D = Includes funding generated by the school safety allotment and the estimated cost for 6 school resource officers
E = Includes costs to retrofit the HS FB stadium lights to LED, plus LED conversion costs for Borrego, Alarcon and the remainder of Loya (not covered by the SECO grant)
F = FIRST #6 - 75 days worth of assigned + unassigned FB

Total Fund Balance - June 30 (Projected Ending)	\$ 13,266,506
Less Restricted Food Service FB	\$ (700,000)
Less Non Spendable Inventory FB	\$ (207,984)
Less Committed FB	<u>\$ (1,798,522)</u>
Estimated Unassigned FB	<u>\$ 10,560,000</u>
Estimated Unassigned FB	\$ 10,560,000
Total General Fund Expenditures	\$ 42,113,379
Average Daily Expenditure (Total GF Exp / 365 days)	\$ 115,379
Days of Expenditure (Unassigned FB / Ave Daily Exp)	91.52 F

San Elizario Independent School District
Debt Service Fund - Fiscal Year 2024-2025

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Amended	Proposed
<i>I&S Rate:</i>	\$ 0.1549	\$ 0.1693	\$ 0.1497	\$ 0.1697	\$ 0.1697
REVENUES					
5700 Total Local and Intermediate Sources	\$ 398,329	\$ 492,527	\$ 527,176	\$ 627,898	\$ 580,120
5800 State Program Revenues	\$ 1,067,722	\$ 1,238,625	\$ 1,150,391	\$ 1,063,966	\$ 1,091,268
<i>Total Revenues</i>	<u>\$ 1,466,051</u>	<u>\$ 1,731,152</u>	<u>\$ 1,677,567</u>	<u>\$ 1,691,864</u>	<u>\$ 1,671,388</u>
EXPENDITURES					
71 Debt Service	\$ 1,677,300	\$ 1,801,189	\$ 1,622,368	\$ 1,624,413	\$ 1,625,207
<i>Total Expenditures</i>	<u>\$ 1,677,300</u>	<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>\$ (211,249)</u>	<u>\$ (70,036)</u>	<u>\$ 55,199</u>	<u>\$ 67,451</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>\$ -</u>	<u>\$ 124,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Net Change in Fund Balance	\$ (211,249)	\$ 54,780	\$ 55,199	\$ 67,451	\$ 46,181
Total Fund Balance - July 1 (Beginning)	\$ 450,599	\$ 239,350	\$ 294,128	\$ 349,327	\$ 416,778
Total Fund Balance - June 30 (Ending)	<u>\$ 239,350</u>	<u>\$ 294,128</u>	<u>\$ 349,327</u>	<u>\$ 416,778</u>	<u>\$ 462,959</u>

Review & Outlook

💧 Budget Assumptions

- 💧 Revenues based on current enrollment counts, SHARS funding reduction, estimated rate compression and preliminary values
- 💧 Expenditures based on staffing and spending budgets previously presented

💧 Forecast

- 💧 Current economy and interest rates
- 💧 Upcoming legislative session for the 2025-26 and 2026-27 school years

💧 Sustainability options

- 💧 Operational efficiencies and staff attrition (continued, ongoing)
- 💧 Freezing of employee pay, decrease in employee benefits effective 2025-26 (if no increase in funding for the upcoming legislative session)
- 💧 School consolidations and program availability effective 2026-27 (if no increase in funding for the upcoming legislative session)

Questions and Discussion

