



Budget Book: Fiscal Year 2023-2024

Budget Workshop #1

Fiscal Year 2023-24

May 23, 2023



State Legislature

- ◆ The 88th Texas Legislature, Regular Session, convened on January 10, 2023 and will adjourn May 29, 2023
- ◆ The Texas Constitution does not limit the number of special sessions a governor may call in between two regular legislative sessions
- ◆ The State's budget covers school district funding for fiscal years 2023-2024 and 2024-2025
- ◆ The Texas Legislature has a \$32.7 billion budget surplus
- ◆ Basic steps involved in passing a bill into law
 - ◆ Idea → Introduction → Referral to House/Senate Committee → Considered in House/Senate Committee → Placed on House/Senate Calendar → Considered on House/Senate Floor → Signed/Vetoed by Governor → Laws of Texas

State Funding Update

◆ House Bill 1 (HB1) – State Budget Bill

- ◆ No change in the basic allotment, increases guaranteed yield on golden pennies from \$98.56 to \$126.21.
- ◆ \$15B for property tax relief through tax rate compression and additional tax relief
- ◆ Additional funds for school finance reform

◆ Senate Bill 30 (SB30) – Supplemental Budget Bill

- ◆ Increases school safety allotment from \$600 million to \$1.6 billion
- ◆ Additional funds for school finance reform

◆ Comparison in budget language

◆ House

- ◆ that states *it is the intent of the legislature to provide increased funding for school districts and charter schools, including funding for increased educator compensation, additional funding for the Teacher Incentive Allotment, increases to the Basic Allotment, and increases to the School Safety Allotment*

◆ Senate

- ◆ that states *it is the intent of the legislature to increase compensation and benefits for classroom teachers, including, but not limited to, increases in funding for the Teacher Incentive Allotment.*

State Funding Update cont'd

◆ Property taxes

- ◆ HB 2 – proposes to reduce M&O tax rates by 15 cents beyond reduction based on current law, reduces the 10% appraisal cap to 5%
- ◆ SB 3 – property taxes – proposes to increase homestead exemption from current \$40,000 to \$70,000.
- ◆ Substitute bill voted out of House Ways and Means Committee, combines aspects of House and Senate approaches by capping growth to 5% and increasing homestead exemption to \$100,000 plus a reduction in Tier 1 tax rates of \$0.15.

◆ School safety

- ◆ HB 3 – requires armed school security officer at each campus during regular hours, increases school safety allotment to \$10 per ADA plus minimum of \$15,000 per campus
- ◆ SB 11 – increases school safety allotment to \$10 per ADA plus minimum distribution of \$15,000 per campus

◆ Teacher retention and recruitment

- ◆ SB 9 – provides a one-time salary increase for classroom teachers in 2023-24 only of \$6,000 for districts under 20,000 students
- ◆ HB 11 / HB 100 – proposes to increase basic allotment to \$6,250 in FY2024 and \$6,300 in FY2025, requires 50% of basic allotment increase to be spent on salary increases for teachers/counselor/nurses/librarians

◆ Vouchers

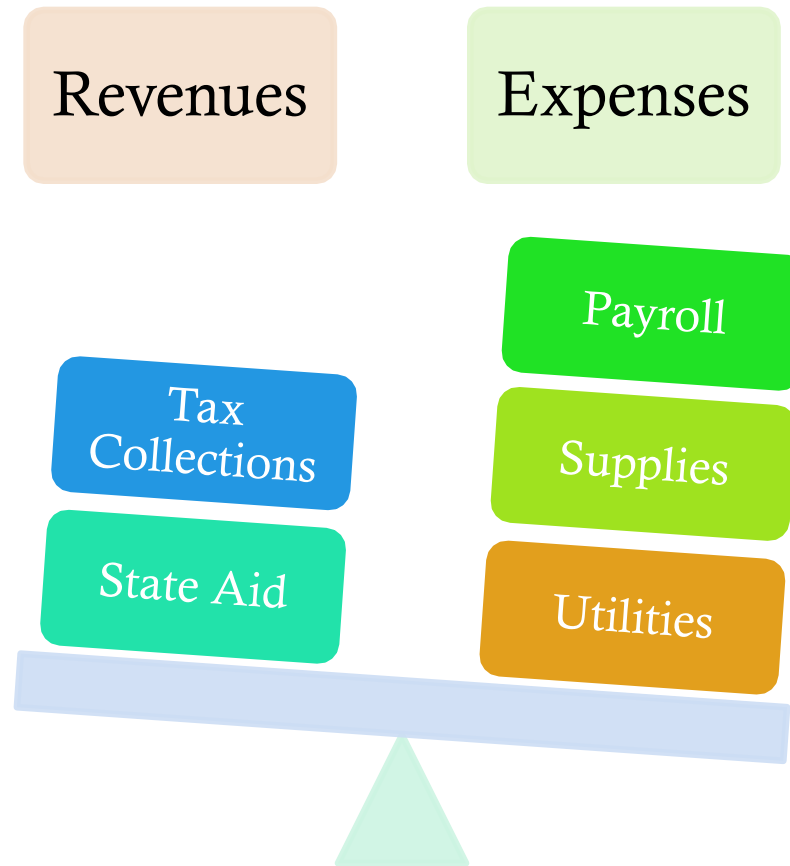
- ◆ SB 8 – students eligible if low income or if they have a disability plus currently-enrolled public school system students if they were enrolled in a “D” or “F” rated campus, \$9,000 per low income student or \$7,500 per non-low income student plus \$1,500 for students with disabilities

Budgeting & Goals

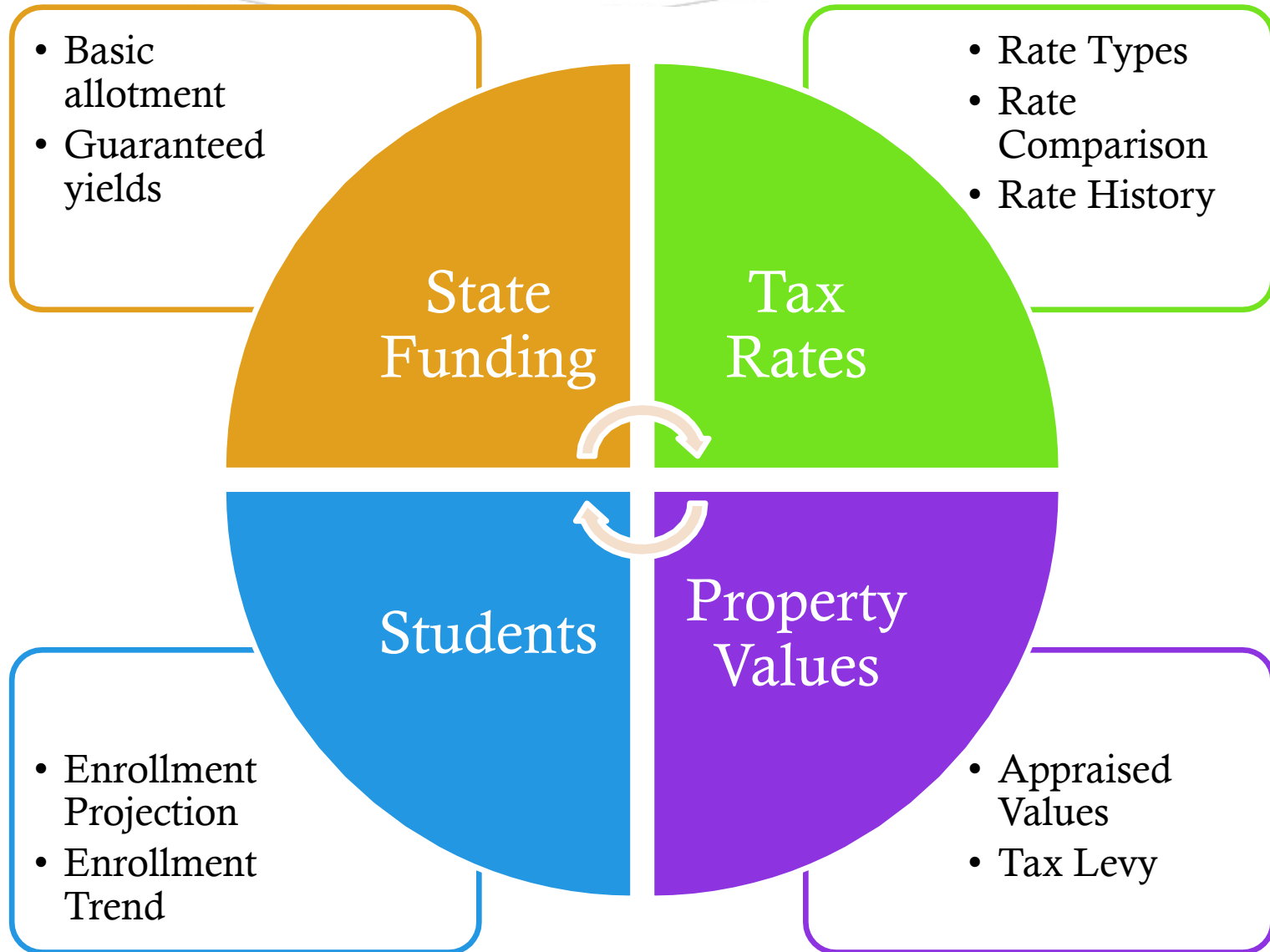
- ◆ Budgeting is the process of allocating resources to the prioritized needs of the school district. Budgets play an important role in the planning, control, and evaluation of district operations. The budget is a financial translation of the District's goals and objectives.
- ◆ Maintaining current tax rate
- ◆ Avoiding a reduction in force (RIF)
- ◆ Creating a balanced budget
- ◆ Providing a pay raise



Balancing a Budget



Revenue Components



State Funding

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	\$6,250*
2024-25	\$6,300*

The current legislative session in progress will provide funding for the upcoming biennium (fiscal years 2023-24 & 2024-25)

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**

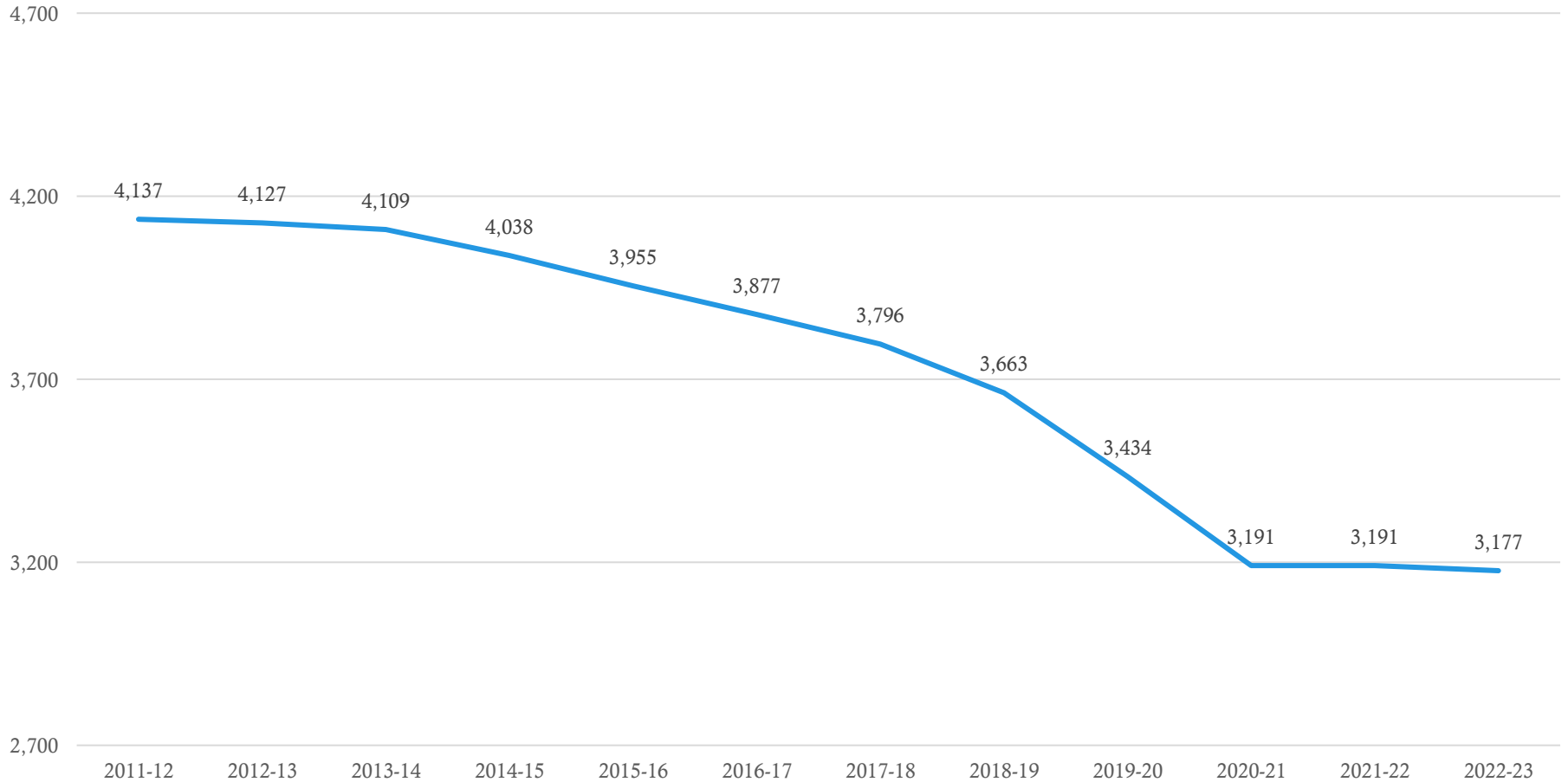
**Based on House Bill 1

*Based on House Bill 100

Both would lead to an increase in funding

Students

Enrollment based on fall snapshot data



Enrollment as of 5/17/2023 is 3,100

Tax Rates

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?

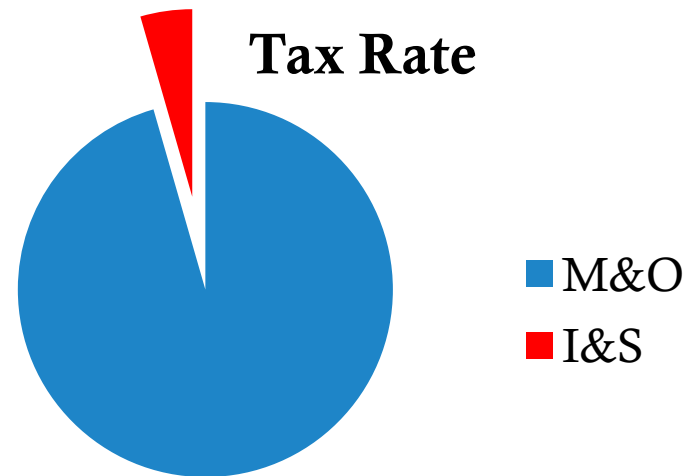
Maintenance & Operations (M&O)

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

Interest & Sinking (I&S)

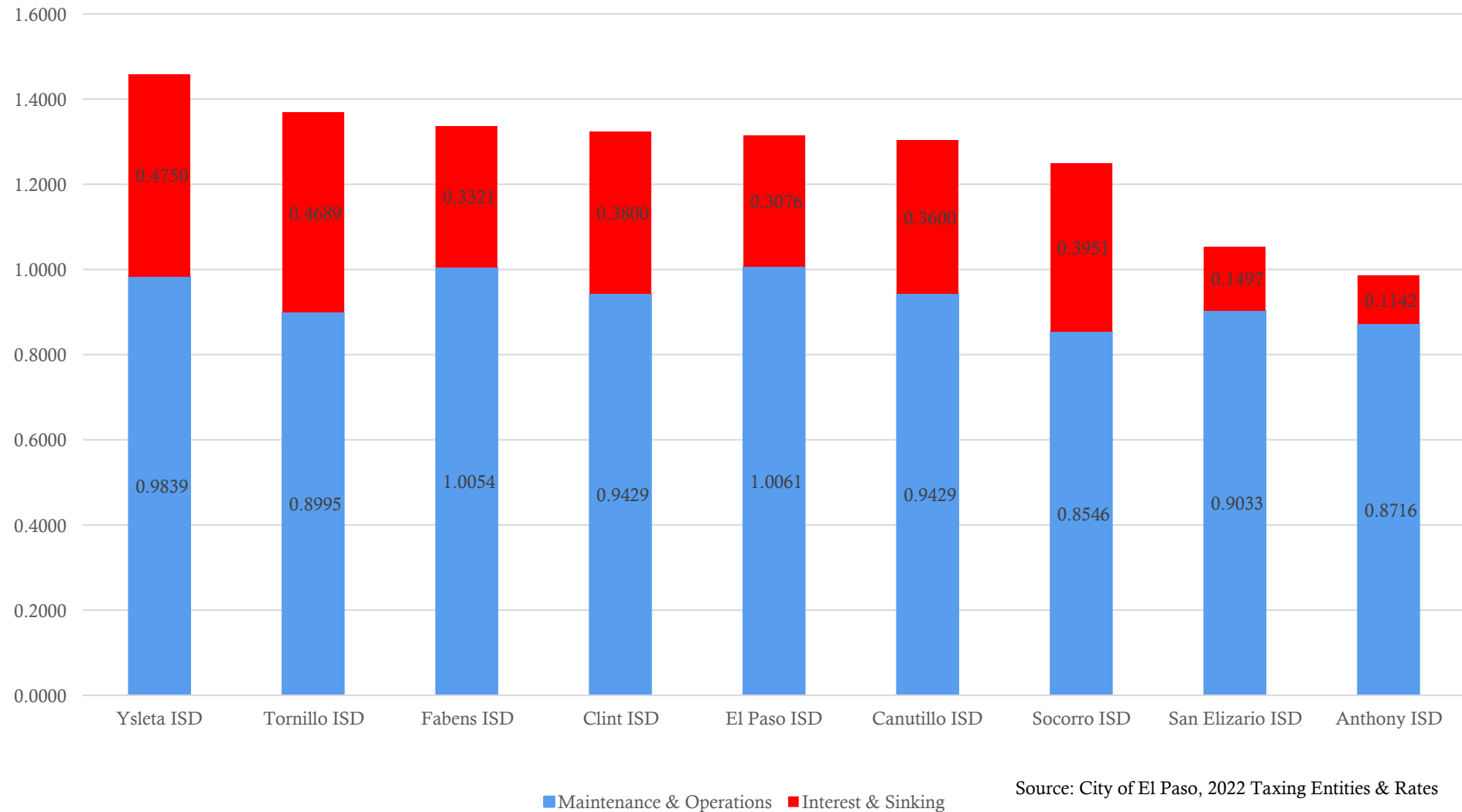
- Construction Projects
- School Buildings

Bond proposition approved on November 4, 2014



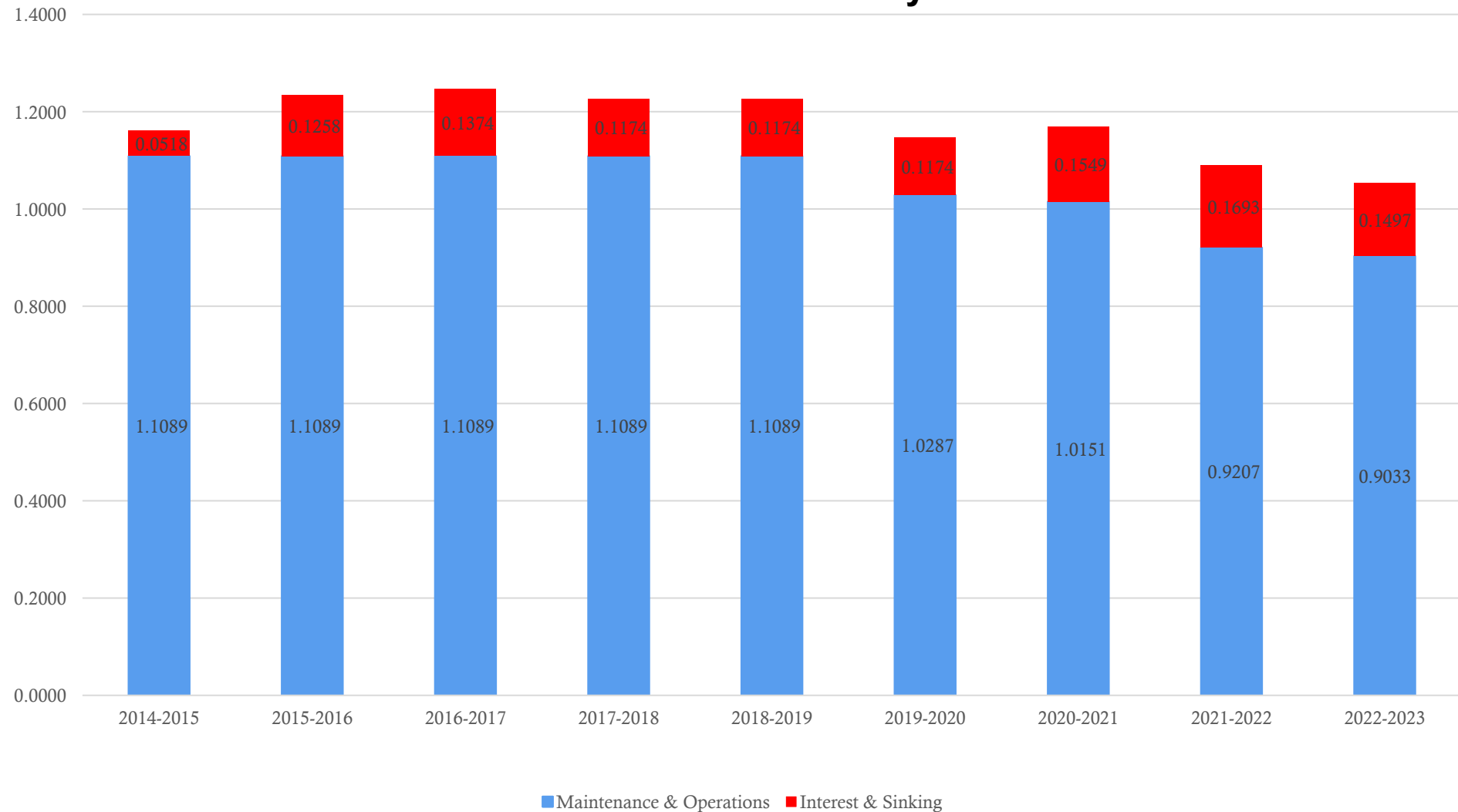
Tax Rates

2022 Tax Rate Comparison



Tax Rates

Tax Rate History



Property Values



*Based on certified preliminary totals received on 4/27/2023

Local vs State Share



Tier One: Calculation of State Share and Excess Local Revenue

CHAPTER 48 DISTRICT RECEIVING STATE AID		CHAPTER 48 DISTRICT WITH LOCAL REVENUE IN EXCESS OF ENTITLEMENT	
Tier One Total Cost	\$12,000,000	Tier One Total Cost	\$12,000,000
Current Tax Year District Property Value	\$700,000,000	Current Tax Year District Property Value	\$1,400,000,000
Local Share at \$0.9164 MCR	\$6,414,800	Local Share at \$0.9164 MCR	\$12,829,600
State Share of Tier One	\$5,585,200	Excess Local Revenue	(\$829,600)

Tier One tax compression does not impact the overall level of funding a district is entitled to. Rather, tax compression only impacts the balance of state and local share of a school district's total Tier One entitlement.

Pennies

The M&O tax rate is then allocated into three portions of the FSP formulas.



Tier One



Excess Local Revenue
Above Entitlement
LEVEL 1

Tier Two

LEVEL 1



No Excess Local
Revenue

Tier Two

LEVEL 2



Excess Local Revenue
Above Entitlement
LEVEL 2

*The specific tax rate where the golden and copper pennies begin will vary by district because each district can have different MCRs.

17

SEISD Golden Pennies: \$0.08 levied out of maximum of \$0.08

SEISD Copper Pennies: \$0.0187 levied out of maximum of \$0.09

Excess Local Revenue



Excess Local Revenue Levels for each Tier

Tier One



Excess Local Revenue
Above Entitlement
LEVEL 1

Tier Two

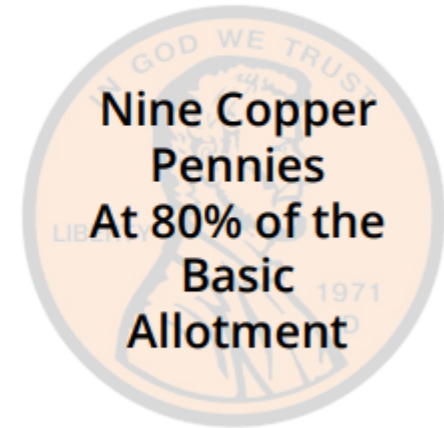
LEVEL 1



No Excess Local
Revenue

Tier Two

LEVEL 2



Excess Local Revenue
Above Entitlement
LEVEL 2

SEISD Golden Pennies: \$0.08 levied out of maximum of \$0.08

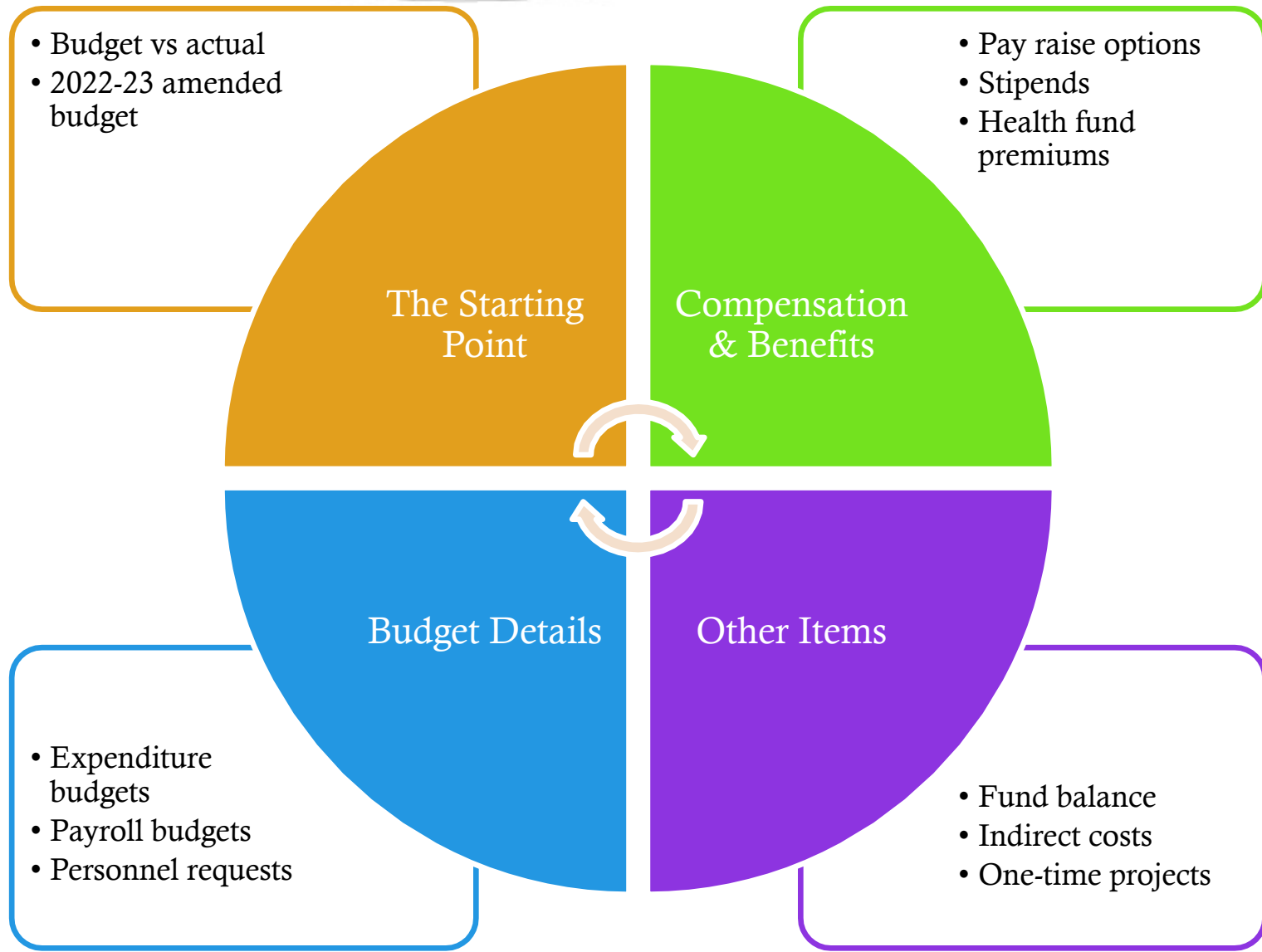
SEISD Copper Pennies: \$0.0187 levied out of maximum of \$0.09

Foundation School Program

The Foundation School Program is meant to ensure that all school districts, regardless of property wealth, receive “substantially equal access to similar revenue per student at similar tax effort, considering all state and local tax revenues of districts after acknowledging all legitimate student and district cost difference”.

****Discussion item – see handout #1: Summary of Finances example, 2021-22 near final run ID 38353**

Allocating Expenditures



Budget vs Actual

EXHIBIT G-1

SAN ELIZARIO ISD
EXPENDITURES, AND CHANGES IN FUND BALANCE
UNAUDITED - GENERAL FUND - UNAUDITED
MONTHS ENDED MARCH 31, 2021

Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
Original	Final		

Exhibit G-1 tracks the original (adopted) budget with the final (amended) budget and compares against the actual incurred amounts presenting the difference as the variance.

- Budgeted amounts are what is planned for
- Actual amounts are what actually happened
- The final actual amounts are what ultimately affects a district's fund balance



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

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.

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

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.

2022-23 Amended Budget

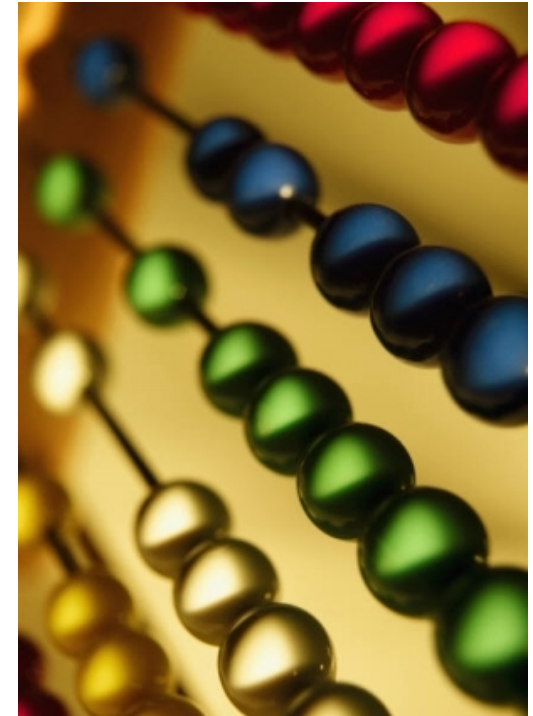
**Discussion item – see handout #2: Exhibits G-1, C-1, C-3 as of March 31, 2023 from the Financial Statements presented at the May 10, 2023 meeting

Fund Accounting

- 💧 Records activity within 'unique' funds
- 💧 Funds are 'unique' because of their designated purpose
- 💧 Activity cannot be mixed with other funds



- 💧 Local
- 💧 State
- 💧 Federal



The Fund Types

Governmental Funds - accounts for sources, uses, & balances of financial resources

- General Fund – District's MAIN operating fund
- Special Revenue Funds – resources RESTRICTED for specific purposes by grantor
- Debt Service Funds – resources RESTRICTED for voter approved long term debt
- Capital Projects Funds – resources RESTRICTED to construct/improve facilities

Proprietary Funds – accounts for business-type activities

- Internal Service Funds – IN HOUSE business type activities
- Enterprise Funds – business type activities PROVIDED TO PUBLIC

Fiduciary Funds – accounts for resources in capacity as trustee or agent

- Agency Funds – accounts assets held in CUSTODIAL capacity
- Trust Funds – accounts assets and uses for DESIGNATED purposes

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

Draft Expenditure Budgets

◆ Campus budget allocations:

- ◆ 2022-23 amended budget amount: \$1,811,450
- ◆ 2023-24 draft budget amount: \$1,776,720
- ◆ Per-pupil funding rates remains relatively unchanged, but enrollment is lower

◆ Department budget allocations:

- ◆ 2022-23 amended budget amount: \$2,312,060
- ◆ 2023-24 draft budget amount: \$2,413,700
- ◆ Inflation and higher costs is the biggest driver of the increase

◆ District level (i.e.. utilities, insurance) budget allocations:

- ◆ 2022-23 amended budget amount: \$2,826,019
- ◆ 2023-24 draft budget amount: \$2,651,191
- ◆ Due to changes in certain projects (ie. vaping sensors, FM EP)

****Discussion item – see handout #3: Alarcon ES general fund budget workbook example**

Draft Payroll Budgets

◆ Payroll budget allocations:

- ◆ 2022-23 amended budget amount: \$24,615,744
- ◆ 2023-24 draft budget amount: \$24,368,622
- ◆ ESSER Supplanted Costs: \$364,370

◆ SCE payroll budget allocations:

- ◆ 2022-23 amended budget amount: \$1,612,596
- ◆ 2023-24 draft budget amount: \$1,537,285
- ◆ ESSER Supplanted Costs: \$768,707

◆ Stipend budget allocations:

- ◆ 2022-23 amended budget amount: \$958,042
- ◆ 2023-24 draft budget amount: \$983,077
- ◆ More dual language stipends and revised projection on athletic stipends

Personnel Requests

Personnel Requests for 2023-24 school year

- San Elizario HS: an additional front office clerical position
- Sambrano Elementary: a 2nd assistant principal
- Technology: an entry level help desk technician
- Grounds: an additional groundskeeper
- Transportation: 4 part time monitors for Loya and Sambrano routes
- SPED: conversion of part time dyslexia teacher position to a full time position with added homebound duties
- Athletics: change in trainer schedules to a maximum of 4 courses taught which includes athletic training periods and sports medicine (capped at 15 stds.) periods
- Support Services: review of hourly pay tables

Recap of personnel additions from 2022-23 school year

- Planning & Instruction: a director of administrative services position was added in March of 2023

Discussion and feedback for consideration

Compensation & Benefits

- ◆ Pay raise options
 - ◆ Pending approval of legislative funding bills for possible raise scenarios
 - ◆ Discussion and feedback on areas to target
- ◆ Stipends
 - ◆ Approximately \$1M - \$1.3M remains for ESSER funded retention stipend
 - ◆ Discussion and feedback for consideration
- ◆ Health fund
 - ◆ Pending projection of increase in employer and employee premiums

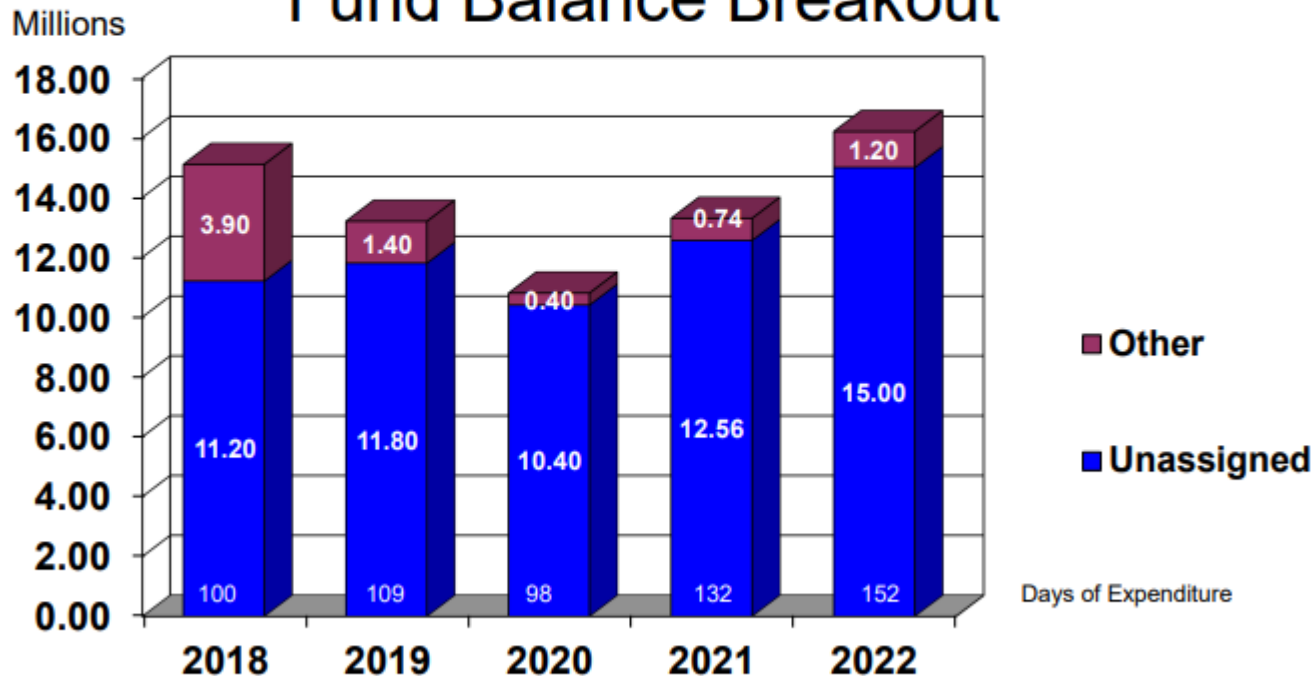
****Discussion item – see handout #4: health fund snapshot**

Fund Balance



San Elizario Independent School District General Fund Fund Balance Breakout

Reserves can be used to fund one time costs such as the Pathway of Champions Plaza and Fernie Madrid Eagle Park renovations



This information is based on extracts from the annual reports and is not intended to present complete financial information.

Fund Balance

Presented before committing \$350,000 for Fernie Madrid Eagle Park:

As of June 30, 2022, the District had 152.28 days of expenditure as noted in the calculation below, which is above the minimum of 75 days required under FIRST indicator test 6 and above the sometimes-referenced rule of thumb of three months or 90 days.

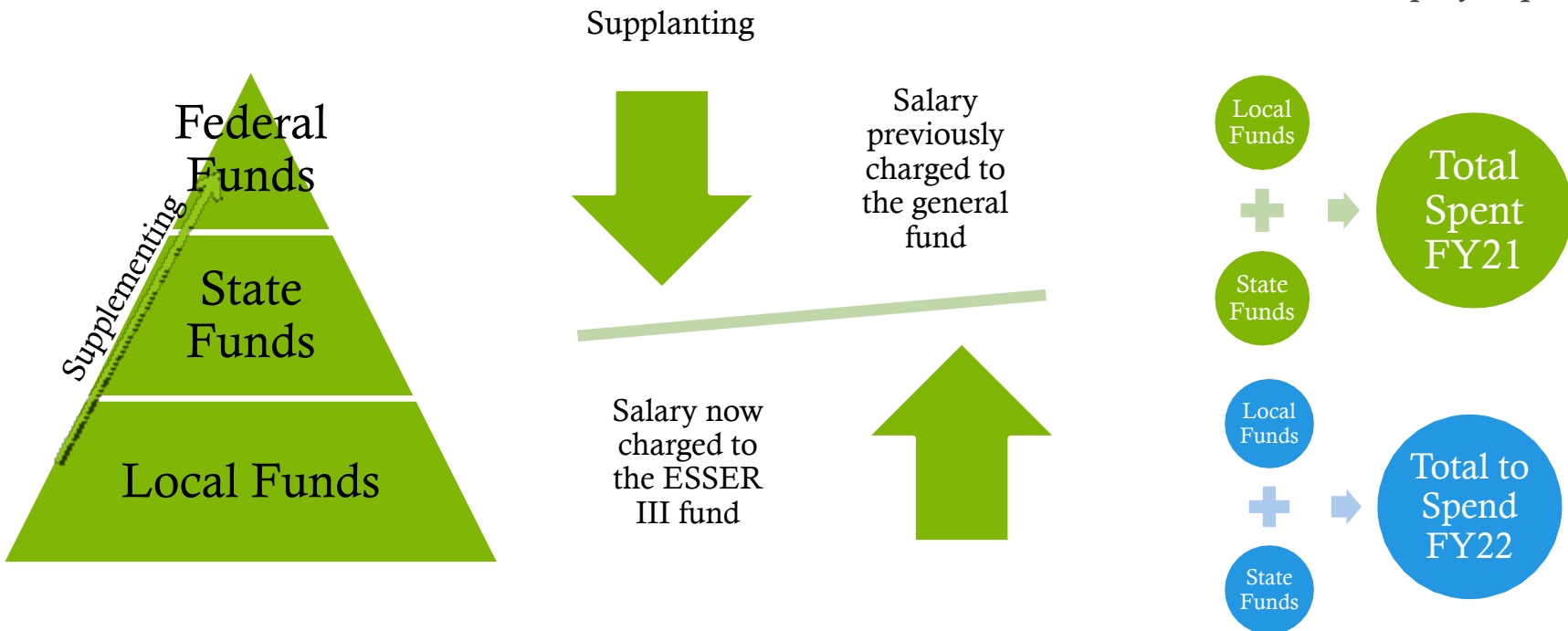
Unassigned Fund Balance	\$14,983,297
Total General Fund Expenditures	\$35,912,983
Average Daily Expenditure (Total GF Exp. / 365 days)	\$98,392
Days of Expenditure (Unassigned FB / Ave Daily Exp.)	152.28

Approximately 148.72 days remain after committing the \$350,000

Fiscal Considerations

- Supplement, not supplant provision is not in ESSER III, so supplanting is allowed; however, the use of funds must still meet the intent of the program statute.

- If supplanting, must still meet maintenance of effort spending requirements for ESSA and IDEA federal grants, plus ESSER maintenance of equity requirement.



Indirect Cost Flowchart

Federal Grant 2xx

Expenditure Category	Amount
Payroll Costs (6100)	\$1,000,000
Professional and Contracted Services (6200)	\$10,000
Supplies and Materials (6300)	\$900,000
Other Operating Expenditures (6400)	\$90,000
Total Direct Costs	\$2,000,000

Expenditure Category	Amount
Direct Costs	\$2,000,000
Indirect Costs	\$100,000
Total Grant Budget	\$2,100,000

These \$100,000 are then recorded as revenues in the general fund under the 5900 category



The indirect costs are reimbursed using a TEA specified percentage based on direct expenditures paid for the reporting period

One-Time Projects

- 💧 \$2.5M is available for one-time projects
 - 💧 \$1.1M is through supplanted costs currently charged to ESSER
 - 💧 \$1.4M is through indirect costs projected to be charged to ESSER in new year
- 💧 Additional funding can be committed from the unassigned fund balance
 - 💧 28.72 days to keep 120 days worth on hand is approximately \$2.8M
- 💧 Remaining Bond Funds
 - 💧 **Discussion item – see handout #5: Bond Proceeds
 - 💧 A 5th location is still being evaluated as of the date of this publishing
- 💧 Discussion of projects for consideration
 - 💧 **Discussion item – see handout #6: Project Listing

Budget Meeting Progression

Budget by Function
Codes

Comparisons

Summaries

Revenues

Expenditures

Other Items
&
Assumptions

Adoption
6/21/23

Workshop#2
6/13/23

Workshop#1
5/23/23

Conclusion of Budget Workshop #1 for Fiscal Year 2023-24



Budget Workshop #2

Fiscal Year 2023-24

June 13, 2023



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

There was an increase to the guaranteed yield so there will be an increase in funding based on tax collections and appraised property values

There was no increase to the basic allotment so the funding per student will remain the same as it has been since the 2019-20 school year

State Funding – Update

School Safety

- Current funding amount of \$9.72 per ADA is being increased to \$10.00 per ADA plus \$15,000 per campus
- Requires armed officer at every campus, bill excerpt below:

Sec. 37.0814. ARMED SECURITY OFFICER REQUIRED. (a) The board of trustees of each school district shall determine the appropriate number of armed security officers for each district campus. The board must ensure that at least one armed security officer is present during regular school hours at each district campus.

(b) A security officer described by Subsection (a) must be:

- (1) a school district peace officer;
- (2) a school resource officer; or
- (3) a commissioned peace officer employed as security

personnel under Section 37.081.

(c) If the board of trustees of a school district is unable to comply with this section, the board may claim a good cause exception from the requirement to comply with this section if the district's noncompliance is due to the availability of:

- (1) funding; or
- (2) personnel who qualify to serve as a security

officer described by Subsection (a).

(d) The board of trustees of a school district that claims a good cause exception under Subsection (c) must develop an alternative standard with which the district is able to comply, which may include providing a person to act as a security officer who is:

- (1) a school marshal; or
- (2) a school district employee or a person with whom

the district contracts who:

(A) has completed school safety training provided by a qualified handgun instructor certified in school safety under Section 411.1901, Government Code; and

(B) carries a handgun on school premises in accordance with written regulations or written authorization of the district under Section 46.03(a)(1)(A), Penal Code.

(e) The board of trustees of a school district must develop and maintain documentation of the district's implementation of and compliance with this section, including documentation related to a good cause exception claimed under Subsection (c), and shall, if requested by the agency, provide that documentation to the agency in the manner prescribed by the agency.

Budget Meeting Progression

Budget by Function
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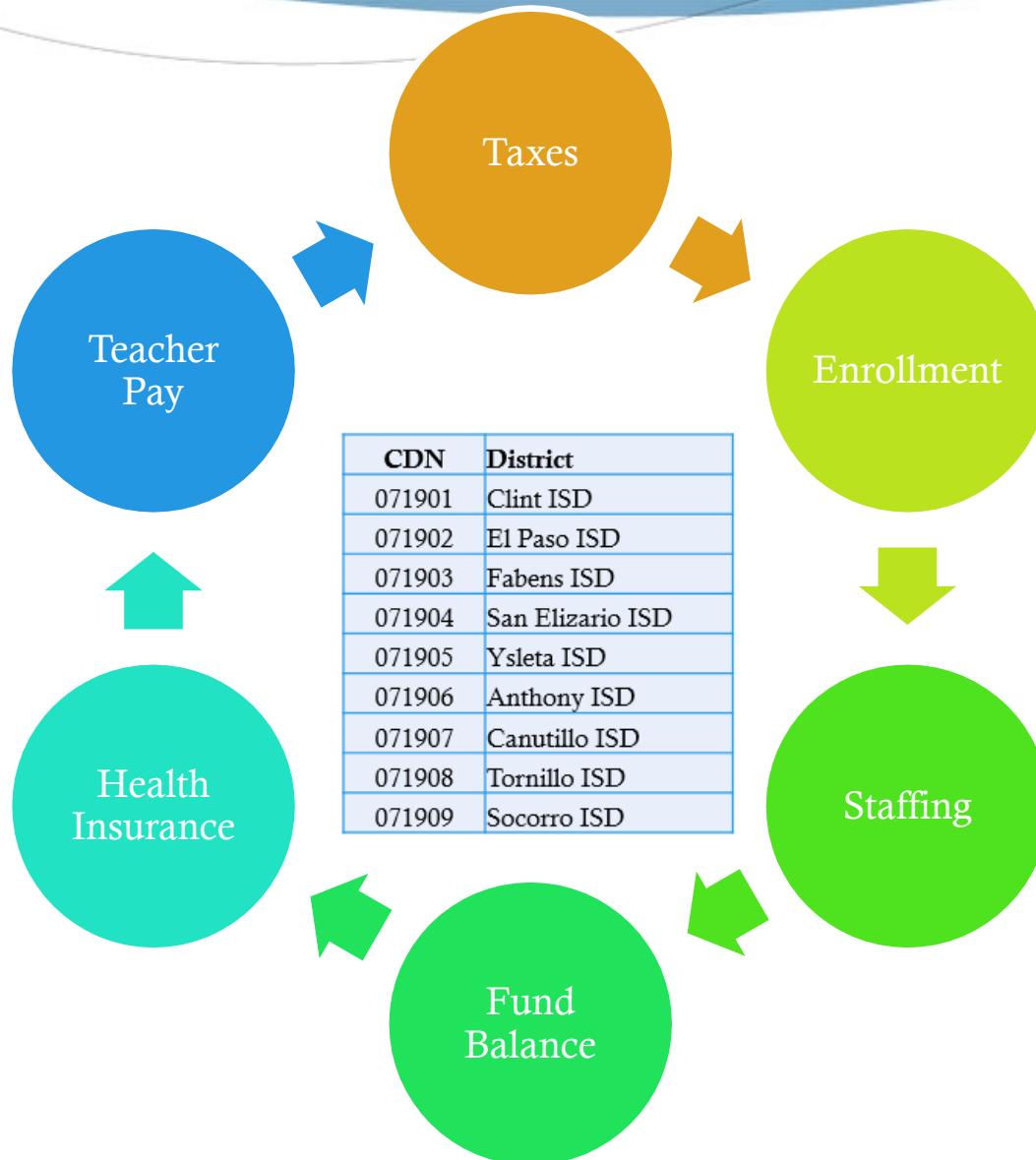
Other Items
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Workshop#2

Workshop#1

Comparisons



Tax Rates

Rate Types

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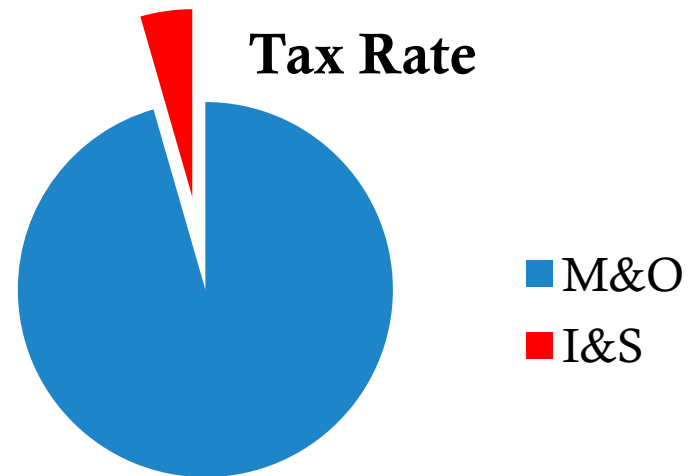
Maintenance & Operations (M&O)

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

Interest & Sinking (I&S)

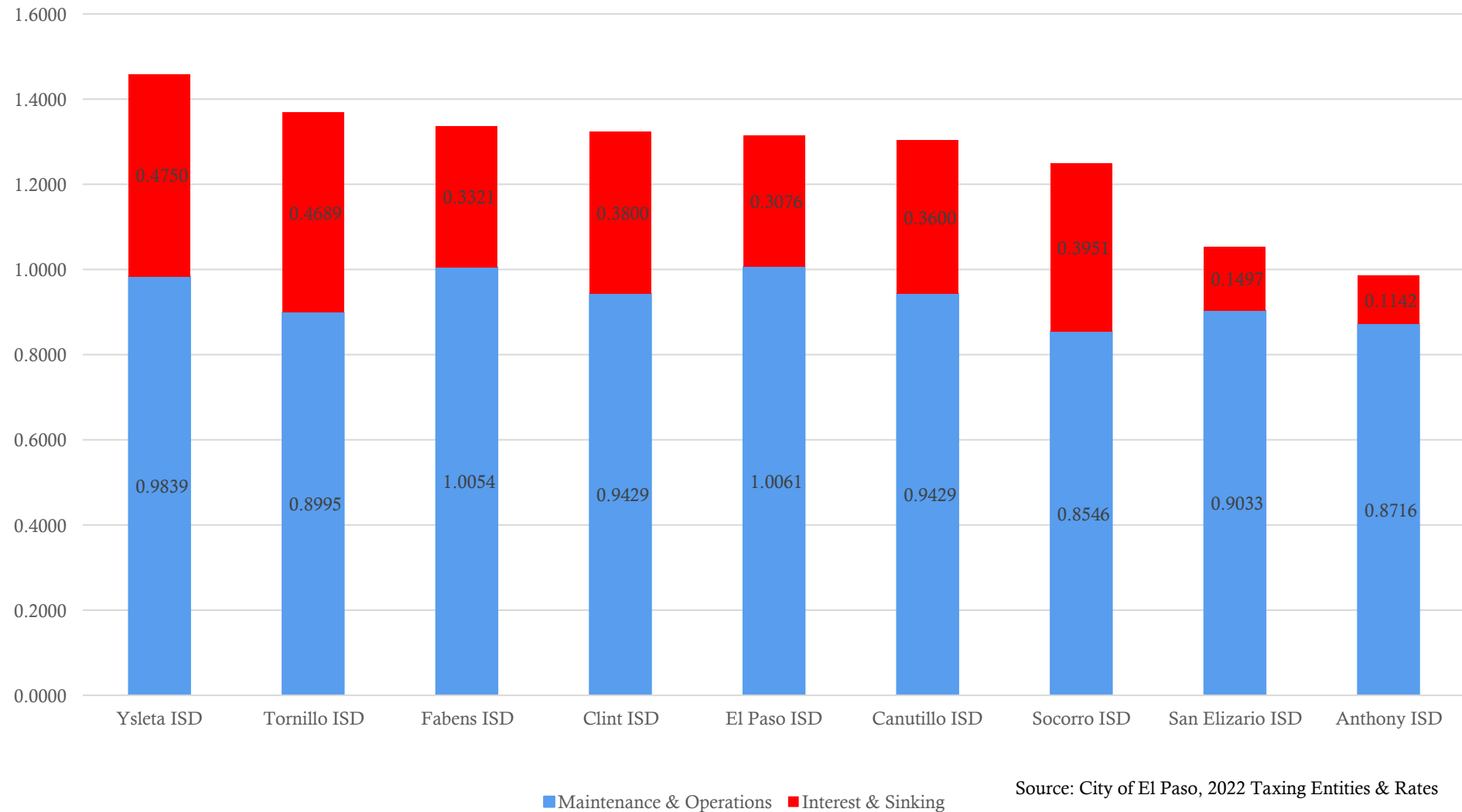
- Construction Projects
- School Buildings

- Bond proposition approved on November 4, 2014



Tax Rates

2022 Tax Rate Comparison



Tax Rate Comparison (M&O)

This summary table compares the maintenance and operations portion of the tax rate with surrounding districts over the last 5 years.

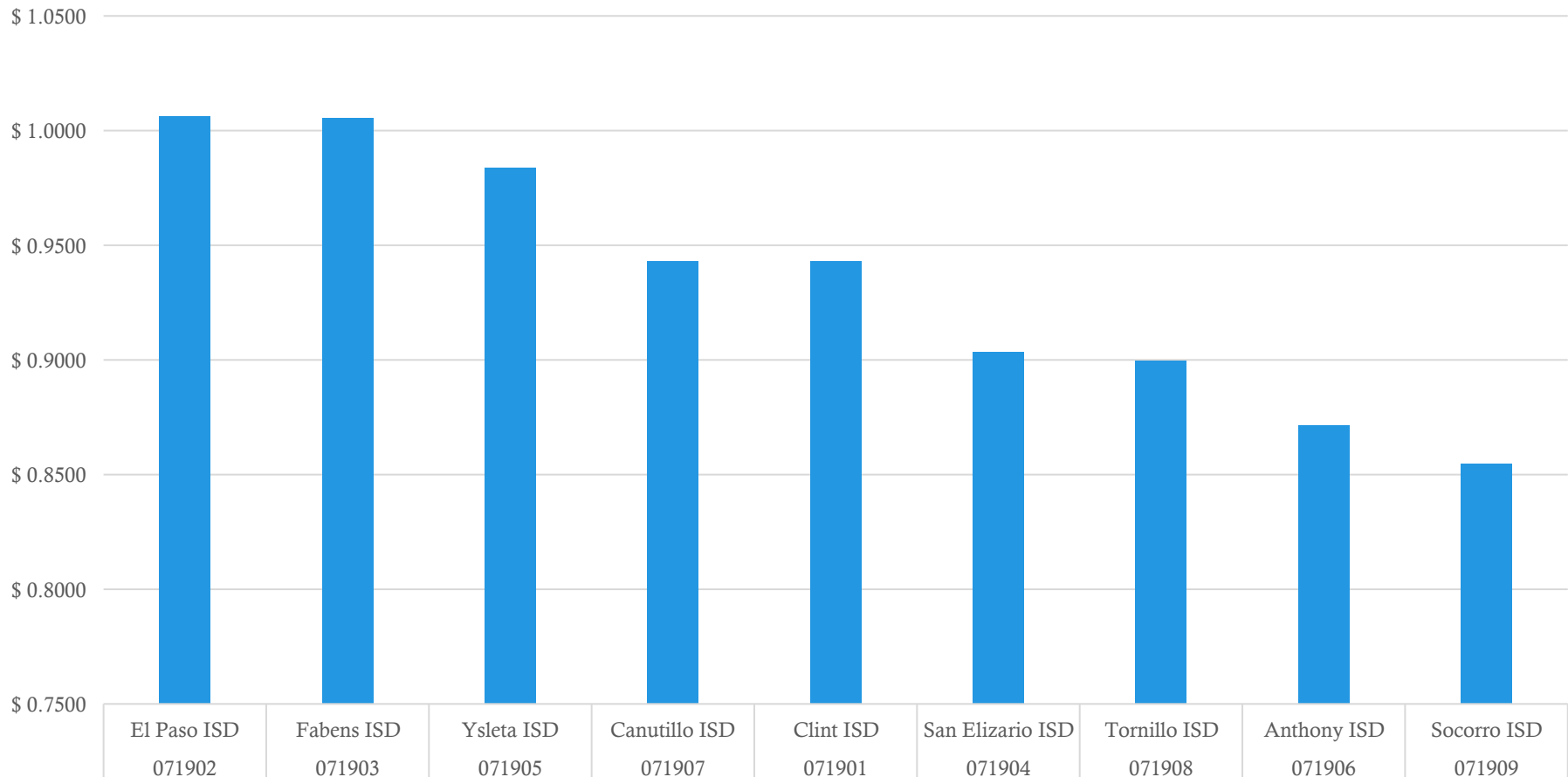
CDN	District	2018-19	2019-20	2020-21	2021-22	2022-23
071901	Clint ISD	\$ 1.1700	\$ 1.0684	\$ 1.0547	\$ 0.9603	\$ 0.9429
071902	El Paso ISD	\$ 1.1700	\$ 1.0684	\$ 1.0548	\$ 1.0517	\$ 1.0061
071903	Fabens ISD	\$ 1.1700	\$ 1.0683	\$ 1.0547	\$ 1.0295	\$ 1.0054
071904	San Elizario ISD	\$ 1.1089	\$ 1.0287	\$ 1.0151	\$ 0.9207	\$ 0.9033
071905	Ysleta ISD	\$ 1.1700	\$ 1.0683	\$ 1.0541	\$ 1.0320	\$ 0.9839
071906	Anthony ISD	\$ 1.0400	\$ 0.9700	\$ 0.9664	\$ 0.9067	\$ 0.8716
071907	Canutillo ISD	\$ 1.1700	\$ 1.0684	\$ 1.0301	\$ 0.9824	\$ 0.9429
071908	Tornillo ISD	\$ 1.0901	\$ 1.0165	\$ 1.0029	\$ 0.9315	\$ 0.8995
071909	Socorro ISD	\$ 0.9816	\$ 0.9700	\$ 0.9444	\$ 0.8765	\$ 0.8546

Data Source: City of El Paso, Tax Entities & Rates

Maintenance & Operations Tax Rate Only

Tax Rate Comparison (M&O)

- ◆ This summary graph compares the maintenance and operations portion of the tax rate with surrounding districts for the current 2022-23 year



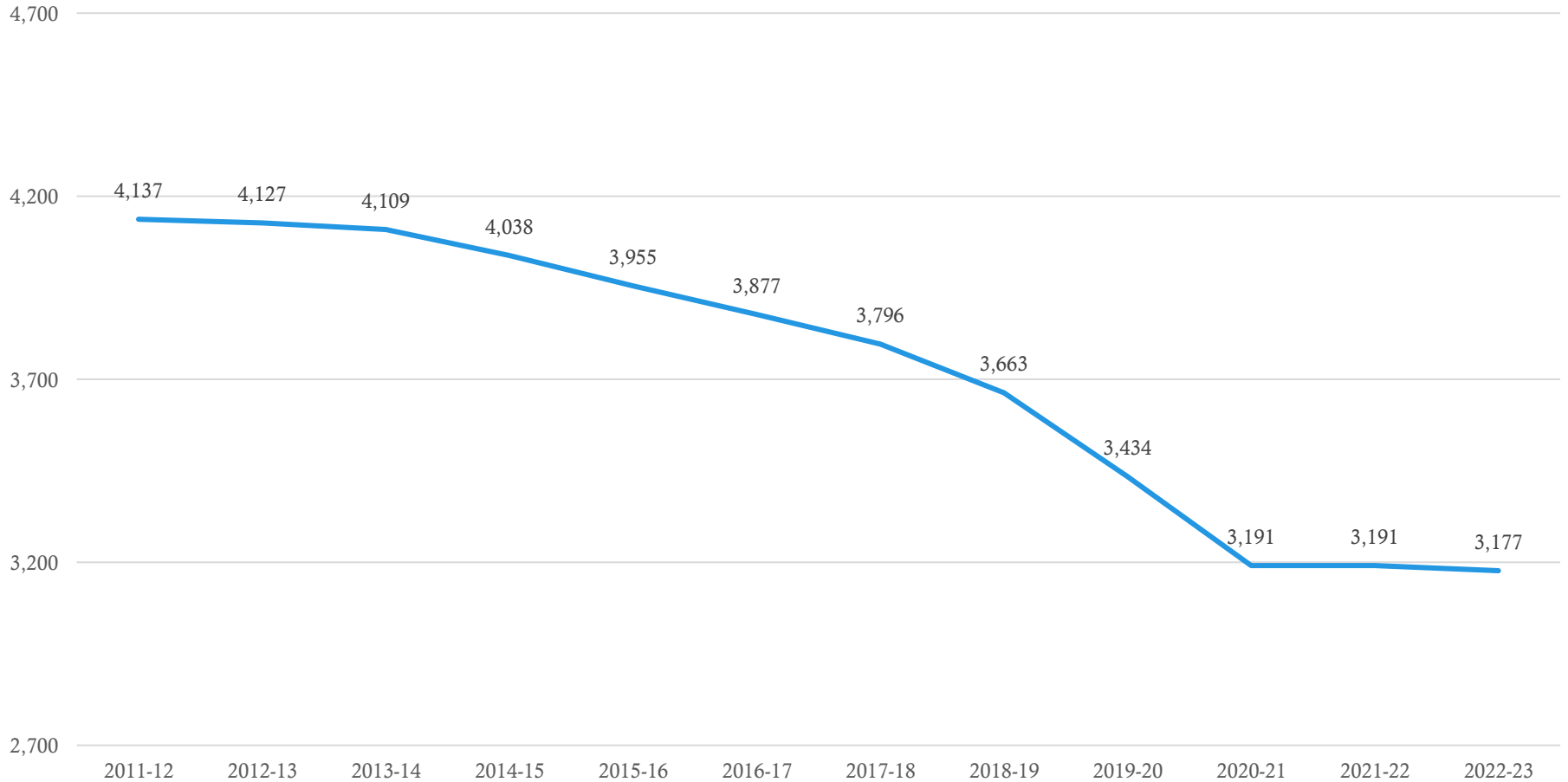
Enrollment

- ◆ This summary table compares enrollment with surrounding districts for the current 2022-23 year and is sorted from highest to lowest

CDN	District	2022-23
071902	El Paso ISD	49,949
071909	Socorro ISD	47,741
071905	Ysleta ISD	36,121
071901	Clint ISD	10,341
071907	Canutillo ISD	6,054
071904	San Elizario ISD	3,173
071903	Fabens ISD	1,926
071908	Tornillo ISD	829
071906	Anthony ISD	780

Students

Enrollment based on fall snapshot data



Enrollment as of 5/17/2023 is 3,100

Students

San Elizario Independent School District

Enrollment Counts

Campus	EE	PK	KG	01	02	03	04	05	06	07	08	09	10	11	12	Enrolled
Borrego Elementary						121	115	115	121							472
L.G. Alarcon Elementary School						68	81	88	76							313
Lorenzo Loya Primary	4	212														216
Sambrano Elementary School			196	210	212											618
Garcia-Enriquez Middle School										221	271					492
San Elizario High School												268	279	230	211	988
Grade Level Totals	4	212	196	210	212	189	196	203	197	221	271	268	279	230	211	3099
Prior Year Grade Level Totals	14	206	184	215	192	193	220	194	218	269	254	335	252	203	235	
GL	-10	6	12	-5	20	-4	-24	9	-21	-48	17	-67	27	27	-24	

Enrollment total for 4th, 5th, 6th, 7th grades is 817

Enrollment total for 9th, 10th, 11th, 12th grades is 988

Financial Exigency

This summary table compares enrollment with surrounding districts and calculates the financial exigency formula (10% or more decrease in enrollment over a 5 year period).

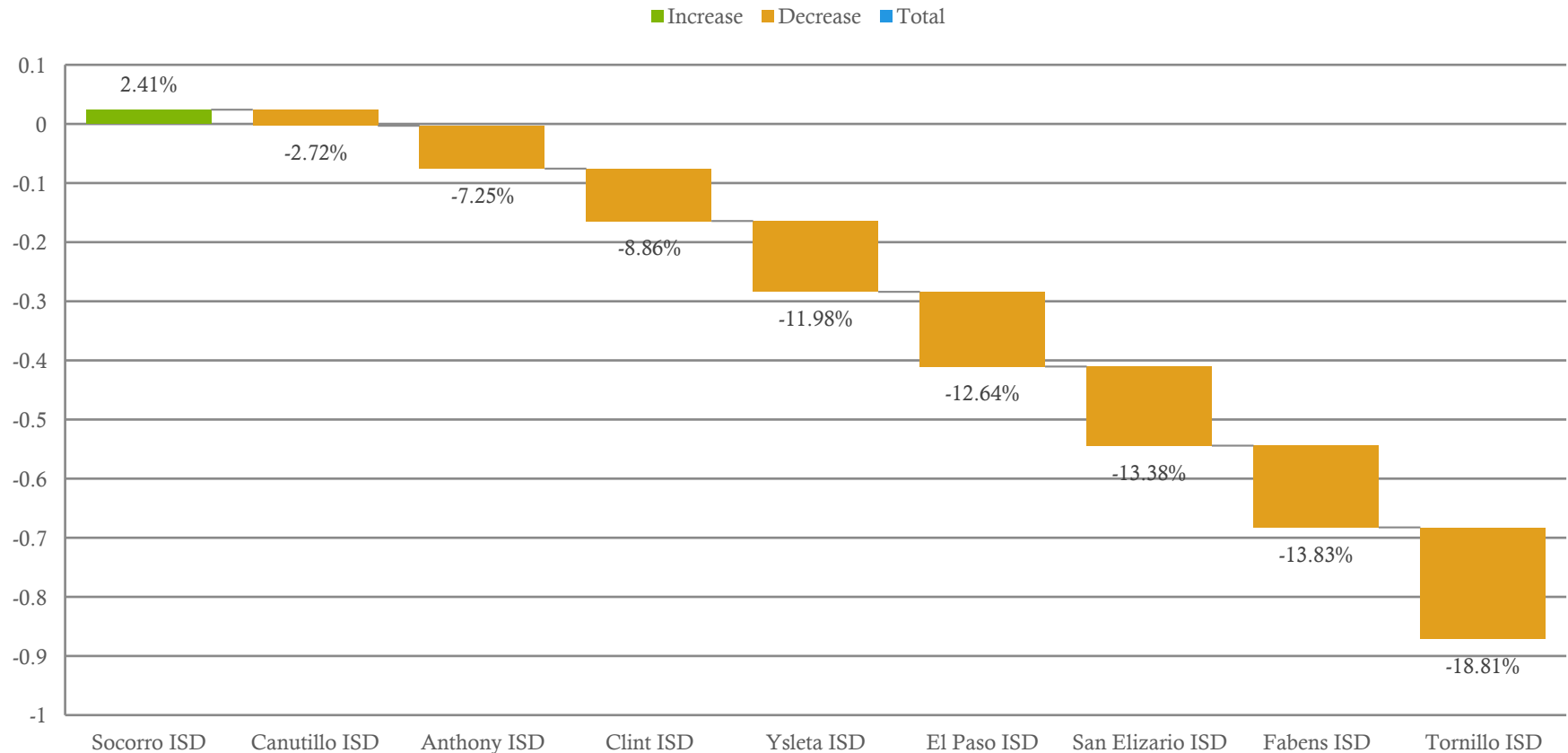
CDN	District	2018-19	2019-20	2020-21	2021-22	2022-23
071901	Clint ISD	11,346	11,195	10,625	10,455	10,341
	Result for given year:	-3.05%	-4.06%	-7.47%	-8.87%	-8.86%
071902	El Paso ISD	57,178	55,112	50,540	50,709	49,949
	Result for given year:	-5.58%	-7.80%	-14.69%	-12.84%	-12.64%
071903	Fabens ISD	2,235	2,142	2,045	1,983	1,926
	Result for given year:	-4.20%	-9.39%	-11.51%	-13.25%	-13.83%
071904	San Elizario ISD	3,663	3,434	3,189	3,190	3,173
	Result for given year:	-9.29%	-13.17%	-17.75%	-15.96%	-13.38%
071905	Ysleta ISD	41,036	40,404	38,354	37,211	36,121
	Result for given year:	-3.26%	-4.33%	-7.60%	-9.65%	-11.98%
071906	Anthony ISD	841	843	786	798	780
	Result for given year:	-3.56%	0.60%	-9.34%	-4.43%	-7.25%
071907	Canutillo ISD	6,223	6,239	6,023	6,076	6,054
	Result for given year:	6.21%	4.45%	-0.12%	-2.00%	-2.72%
071908	Tornillo ISD	1,021	1,000	913	887	829
	Result for given year:	-19.22%	-16.11%	-19.13%	-20.16%	-18.81%
071909	Socorro ISD	46,618	47,397	46,932	47,137	47,741
	Result for given year:	5.04%	5.03%	2.46%	1.59%	2.41%

Data Source: TEA PEIMS District Financial Budget Reports

Example: the calculation for the 2022-23 year would be: (2022-23 less 2018-19) / 2018-19

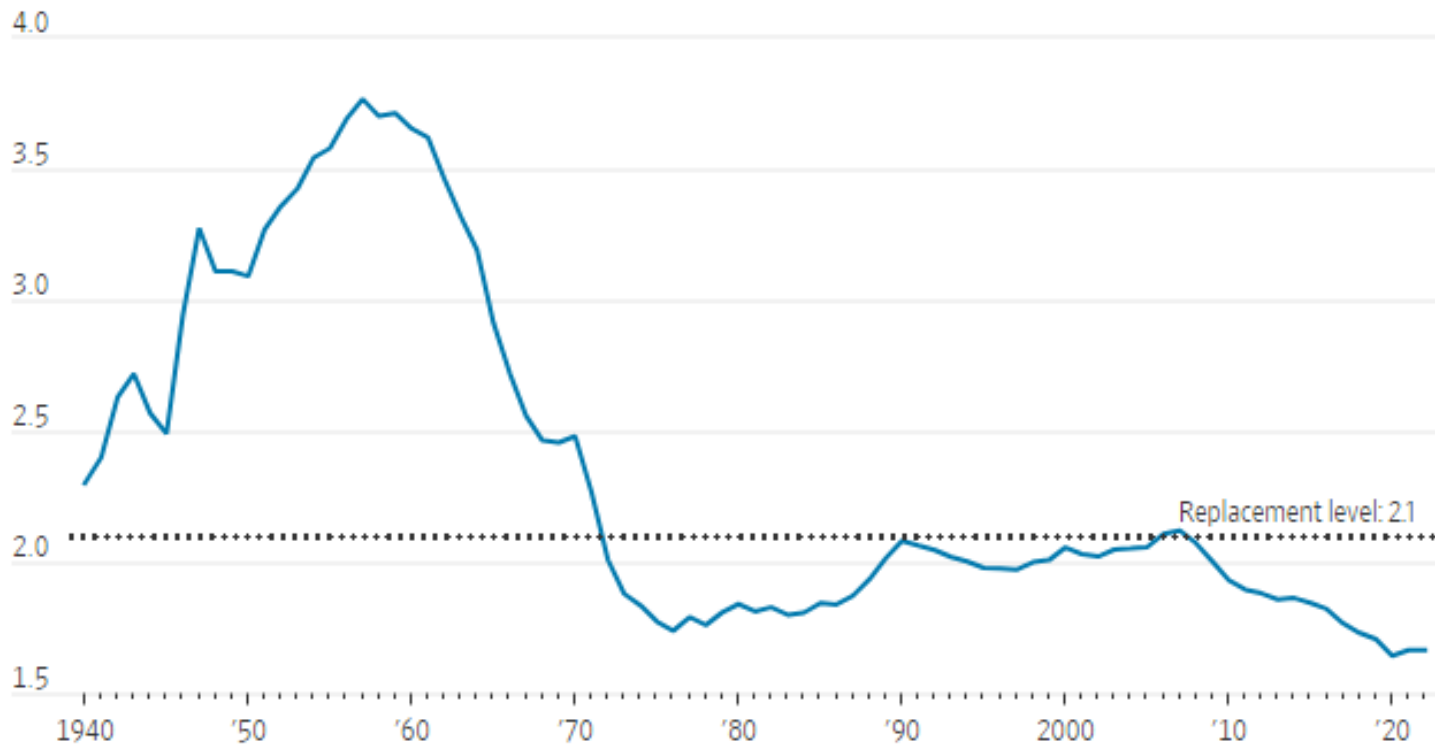
Financial Exigency

- ◆ This summary graphs compares enrollment with surrounding districts and calculates the financial exigency formula (10% or more decrease in enrollment over a 5 year period) for the latest year.



National Data Source

U.S. total fertility rate



Note: Total fertility rate is an estimate of the average number of babies a woman would have in her lifetime; 2.1 is the level needed for a generation to replace itself. Data for 2022 is provisional.

Source: Centers for Disease Control and Prevention

Staffing Comparison

- ◆ This summary table compares students per teacher and students per staff with surrounding districts. At least 80% of our budget is under the payroll category (6100).

CDN	District	2017-18	2018-19	2019-20	2020-21	2021-22
071901	Clint ISD					
	Enrollment	11,473	11,346	11,195	10,625	10,455
	Number of Students per Teacher	17.2	17.3	16.0	15.4	15.2
	Number of Students per Staff	7.9	7.8	7.4	6.9	6.7
071902	El Paso ISD					
	Enrollment	58,178	57,178	55,112	50,540	50,709
	Number of Students per Teacher	14.4	14.7	14.4	13.5	14.4
	Number of Students per Staff	7.2	7.3	7.1	6.5	7.0
071903	Fabens ISD					
	Enrollment	2,286	2,235	2,142	2,045	1,983
	Number of Students per Teacher	13.4	13.5	13.8	13.6	13.0
	Number of Students per Staff	6.3	6.3	6.2	6.1	5.9
071904	San Elizario ISD					
	Enrollment	3,796	3,663	3,434	3,189	3,190
	Number of Students per Teacher	15.3	15.2	14.7	14.6	15.7
	Number of Students per Staff	6.4	6.3	6.0	5.8	6.0

Staffing Comparison

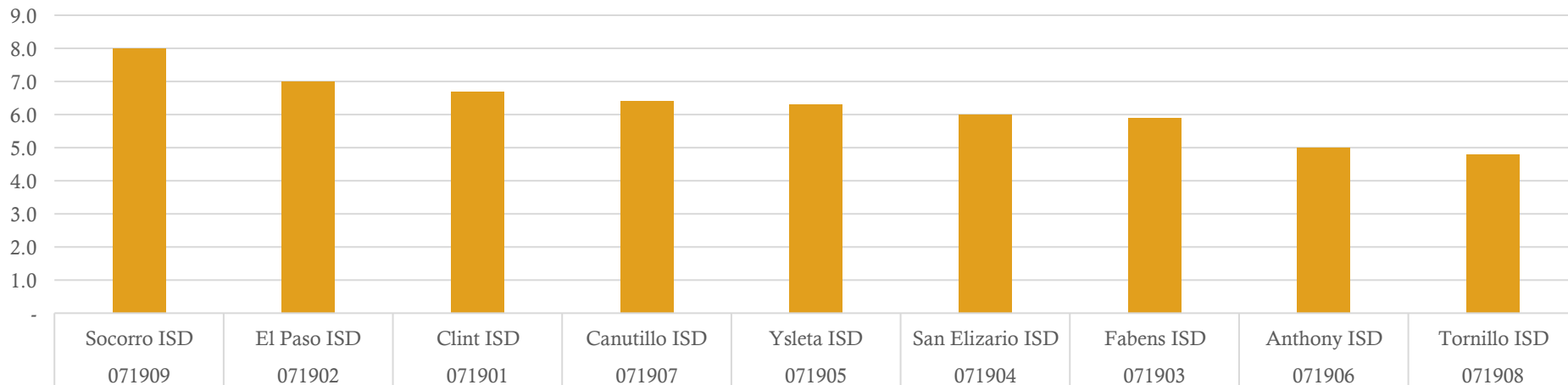
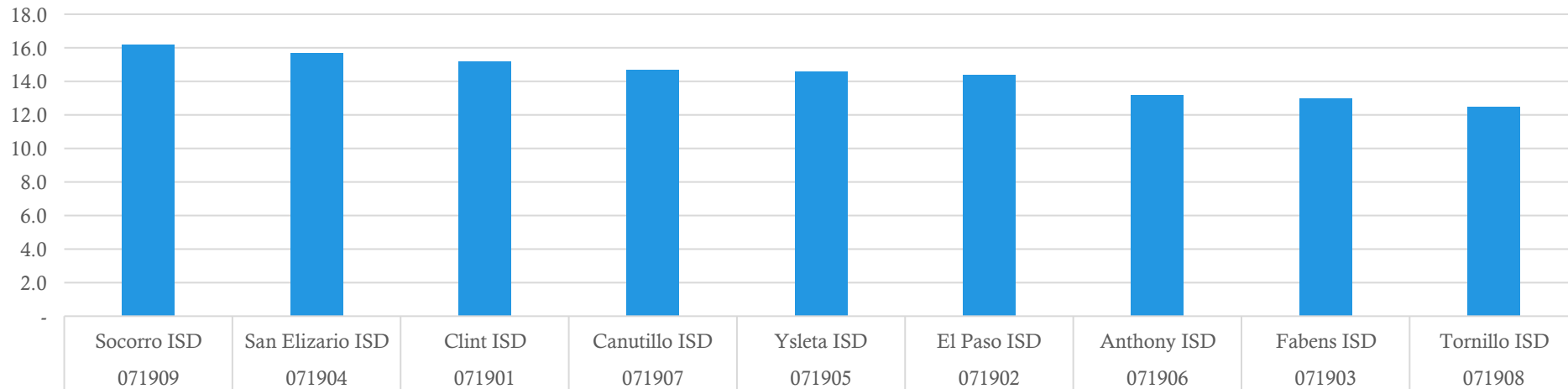
Table continued

CDN	District	2017-18	2018-19	2019-20	2020-21	2021-22
071905	Ysleta ISD					
	Enrollment	41,185	41,036	40,404	38,354	37,211
	Number of Students per Teacher	15.2	14.9	15.0	14.5	14.6
	Number of Students per Staff	6.5	6.5	6.5	6.3	6.3
071906	Anthony ISD					
	Enrollment	835	841	843	786	798
	Number of Students per Teacher	15.1	14.6	14.5	13.1	13.2
	Number of Students per Staff	6.3	6.6	6.2	5.3	5.0
071907	Canutillo ISD					
	Enrollment	6,200	6,223	6,239	6,023	6,076
	Number of Students per Teacher	15.4	15.0	15.1	14.3	14.7
	Number of Students per Staff	7.1	6.8	6.7	6.5	6.4
071908	Tornillo ISD					
	Enrollment	1,111	1,021	1,000	913	829
	Number of Students per Teacher	14.0	13.9	14.3	12.8	12.5
	Number of Students per Staff	5.8	5.7	5.5	5.2	4.8
071909	Socorro ISD					
	Enrollment	46,398	46,618	47,397	46,932	47,137
	Number of Students per Teacher	17.2	16.6	16.7	16.0	16.2
	Number of Students per Staff	8.0	8.2	8.4	7.8	8.0

Data Source: TEA Texas Academic Performance Report

Staffing Comparison

These summary graphs compare students per teacher (top graph) and students per staff (bottom graph) with surrounding districts. At least 80% of our budget is under the payroll category (6100).



Staffing Detail Comparison

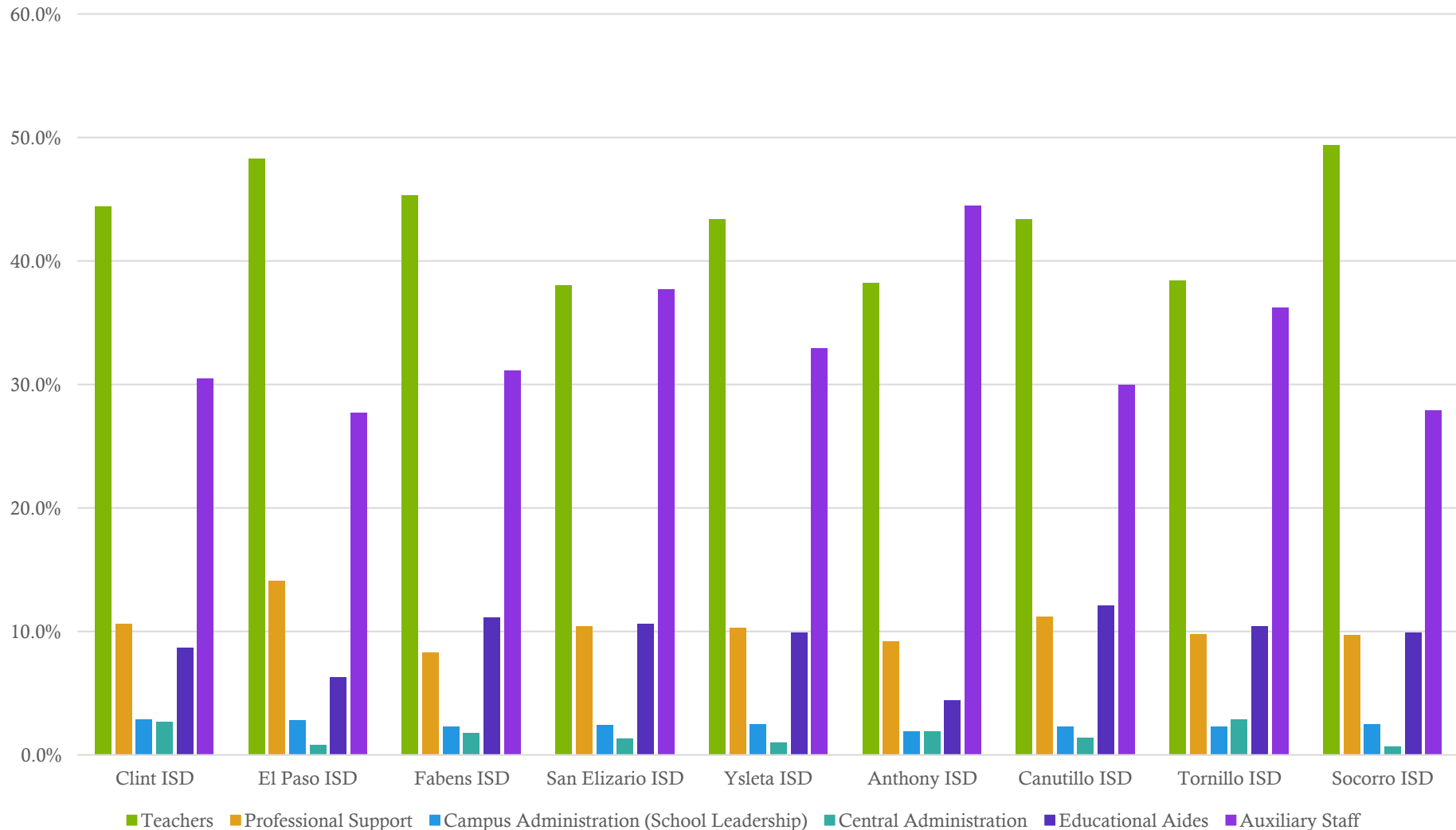
- 💡 This summary tables compares staff information by position type with surrounding districts.

District Staff Information	Clint ISD	El Paso ISD	Fabens ISD	San Elizario ISD	Ysleta ISD	Anthony ISD	Canutillo ISD	Tornillo ISD	Socorro ISD
Teachers	44.4%	48.3%	45.3%	38.0%	43.4%	38.2%	43.4%	38.4%	49.4%
Professional Support	10.6%	14.1%	8.3%	10.4%	10.3%	9.2%	11.2%	9.8%	9.7%
Campus Administration (School Leadership)	2.9%	2.8%	2.3%	2.4%	2.5%	1.9%	2.3%	2.3%	2.5%
Central Administration	2.7%	0.8%	1.8%	1.3%	1.0%	1.9%	1.4%	2.9%	0.7%
Educational Aides	8.7%	6.3%	11.1%	10.6%	9.9%	4.4%	12.1%	10.4%	9.9%
Auxiliary Staff	30.5%	27.7%	31.1%	37.7%	32.9%	44.5%	30.0%	36.2%	27.9%

Data Source: TEA Texas Academic Performance Report

Staffing Detail Comparison

🟢 This summary graph compares staff information by position type with surrounding districts.



Fund Balance Comparison

- This summary table compares the days of expenditure per unassigned fund balance with surrounding districts.

CDN	District	2017-18	2018-19	2019-20	2020-21	2021-22
071901	Clint ISD					
	Unassigned Fund Balance	\$ 30,872,588	\$ 42,788,863	\$ 46,069,198	\$ 54,130,958	\$ 45,151,692
	Total General Fund Expenditures	\$ 111,640,231	\$ 114,876,589	\$ 122,609,676	\$ 109,562,916	\$ 121,826,589
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 305,864	\$ 314,730	\$ 335,917	\$ 300,172	\$ 333,771
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	100.94	135.95	137.14	180.33	135.28
071902	El Paso ISD					
	Unassigned Fund Balance	\$ 83,378,812	\$ 104,979,723	\$ 103,904,121	\$ 98,120,993	\$ 125,155,933
	Total General Fund Expenditures	\$ 509,455,585	\$ 510,542,830	\$ 530,098,064	\$ 531,599,677	\$ 514,003,929
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,395,769	\$ 1,398,747	\$ 1,452,323	\$ 1,456,437	\$ 1,408,230
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	59.74	75.05	71.54	67.37	88.88
071903	Fabens ISD					
	Unassigned Fund Balance	\$ 245,106	\$ 3,266,503	\$ 5,205,061	\$ 8,167,626	\$ 11,071,097
	Total General Fund Expenditures	\$ 23,011,392	\$ 22,684,292	\$ 20,639,058	\$ 22,762,950	\$ 24,156,972
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 63,045	\$ 62,149	\$ 56,545	\$ 62,364	\$ 66,183
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	3.89	52.56	92.05	130.97	167.28

Fund Balance Comparison

Table continued

CDN	District	2017-18	2018-19	2019-20	2020-21	2021-22
071904	San Elizario ISD					
	Unassigned Fund Balance	\$ 11,213,819	\$ 11,767,208	\$ 10,358,436	\$ 12,554,947	\$ 14,983,297
	Total General Fund Expenditures	\$ 40,860,790	\$ 39,503,592	\$ 38,732,804	\$ 34,664,504	\$ 35,912,983
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 111,947	\$ 108,229	\$ 106,117	\$ 94,971	\$ 98,392
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	100.17	108.73	97.61	132.20	152.28
071905	Ysleta ISD					
	Unassigned Fund Balance	\$ 63,974,795	\$ 78,180,145	\$ 74,225,817	\$ 78,911,554	\$ 64,848,791
	Total General Fund Expenditures	\$ 386,218,282	\$ 387,688,280	\$ 407,530,464	\$ 398,784,308	\$ 386,719,279
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,058,132	\$ 1,062,160	\$ 1,116,522	\$ 1,092,560	\$ 1,059,505
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	60.46	73.60	66.48	72.23	61.21
071906	Anthony ISD					
	Unassigned Fund Balance	\$ 3,721,790	\$ 3,274,151	\$ 3,496,484	\$ 3,481,836	\$ 3,810,181
	Total General Fund Expenditures	\$ 8,803,600	\$ 9,830,036	\$ 10,738,543	\$ 10,450,301	\$ 10,422,430
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 24,119	\$ 26,932	\$ 29,421	\$ 28,631	\$ 28,555
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	154.31	121.57	118.84	121.61	133.43

Fund Balance Comparison

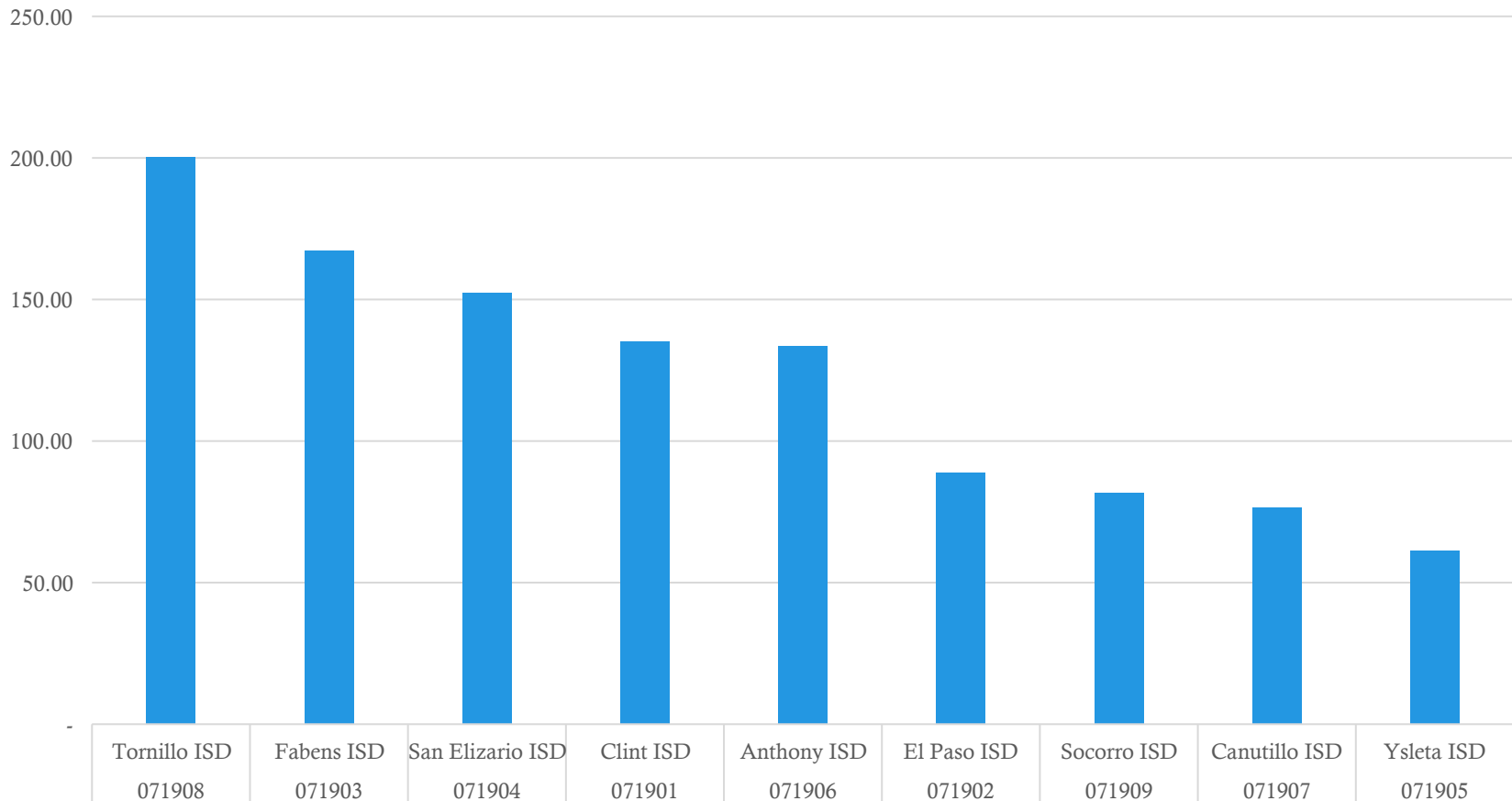
Table continued

CDN	District	2017-18	2018-19	2019-20	2020-21	2021-22
071907	Canutillo ISD					
	Unassigned Fund Balance	\$ 14,017,009	\$ 14,520,457	\$ 17,441,429	\$ 15,925,829	\$ 15,289,534
	Total General Fund Expenditures	\$ 60,169,157	\$ 63,507,542	\$ 66,629,531	\$ 76,529,564	\$ 72,841,748
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 164,847	\$ 173,993	\$ 182,547	\$ 209,670	\$ 199,566
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	85.03	83.45	95.55	75.96	76.61
071908	Tornillo ISD					
	Unassigned Fund Balance	\$ 7,480,148	\$ 7,067,153	\$ 7,285,066	\$ 6,515,442	\$ 7,128,990
	Total General Fund Expenditures	\$ 12,767,677	\$ 12,493,706	\$ 13,154,390	\$ 11,832,923	\$ 12,987,384
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 34,980	\$ 34,229	\$ 36,039	\$ 32,419	\$ 35,582
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	213.84	206.46	202.14	200.98	200.35
071909	Socorro ISD					
	Unassigned Fund Balance	\$ 104,603,944	\$ 103,042,887	\$ 90,585,945	\$ 93,802,400	\$ 96,629,888
	Total General Fund Expenditures	\$ 377,062,780	\$ 387,281,600	\$ 412,107,669	\$ 441,625,468	\$ 432,549,256
	Average Daily Expenditure (Total GF Exp / 365 days)	\$ 1,033,049	\$ 1,061,045	\$ 1,129,062	\$ 1,209,933	\$ 1,185,066
	Days of Expenditure (Unassigned FB / Ave Daily Exp)	101.26	97.11	80.23	77.53	81.54

Data Source: Annual Financial Report, Statements C-1 and C-3

Fund Balance Comparison

- ◆ This summary graph compares the days of expenditure per unassigned fund balance with surrounding districts for fiscal year 2022.



Health Insurance Comparison

- This table compares the employer's contribution towards the health plan of the district per employee per month for the given year.

CDN	District	2022-23	Type of Plan
071901	Clint ISD	\$ 321	State Plan
071902	El Paso ISD	\$ 511	State Plan & Self-Funded
071903	Fabens ISD	\$ 225	State Plan
071904	San Elizario ISD	\$ 625	Self-Funded
071905	Ysleta ISD	\$ 513	Self-Funded
071906	Anthony ISD	\$ 362	State Plan
071907	Canutillo ISD	\$ 623	Self-Funded
071908	Tornillo ISD	\$ 275	State Plan
071909	Socorro ISD	\$ 575	Self-Funded

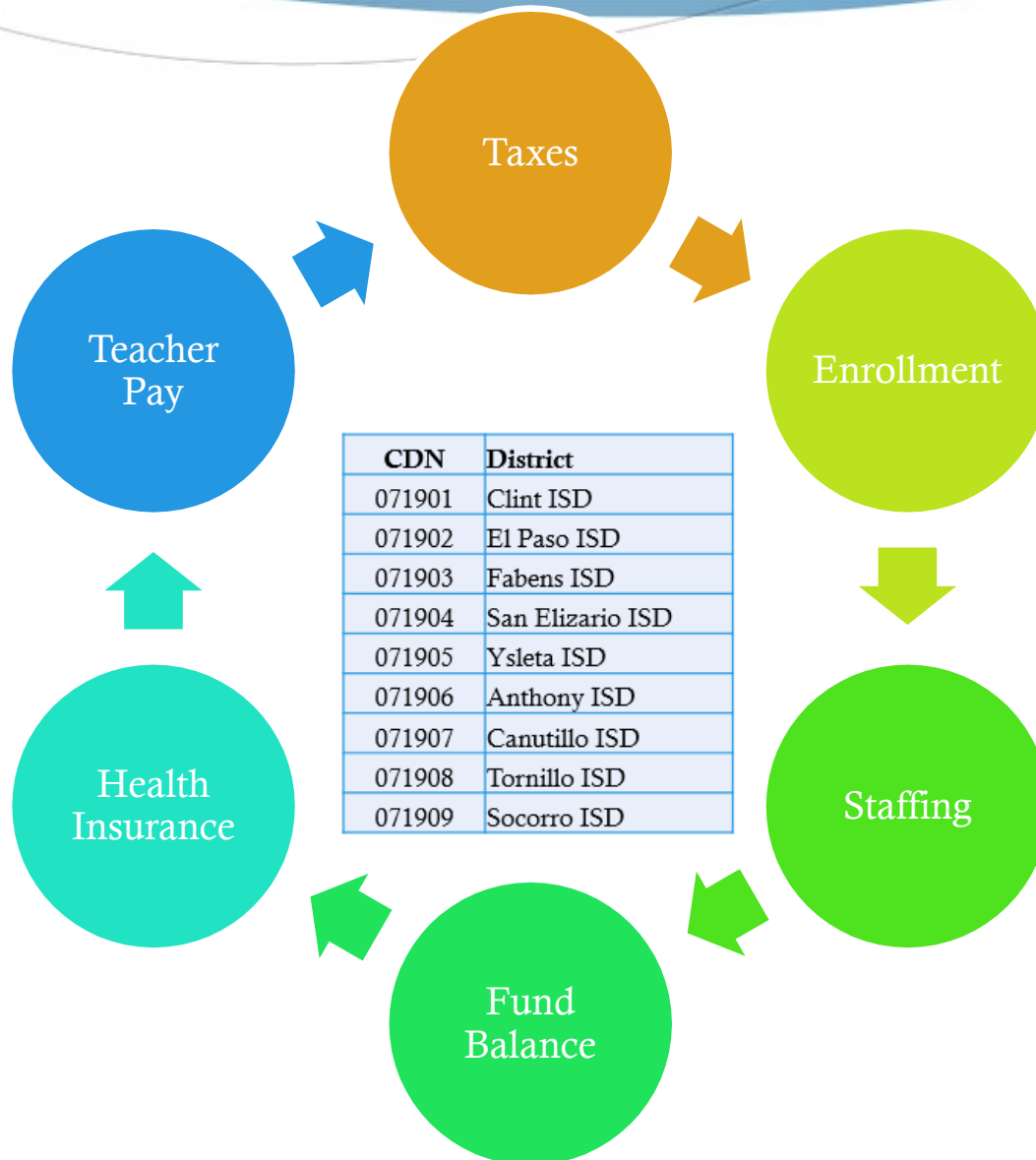
Data Source: Website, annual financial report, or other public information source as available

Teacher Pay Comparison

🟢 This table compares the current year teacher pay tables with surrounding districts.

District	0-Year	District	5-year	District	10-Year	District	15-Year	District	20-Year
Ysleta ISD	58,135	Socorro ISD	59,044	Socorro ISD	61,513	Anthony ISD	63,470	Anthony ISD	66,470
Socorro ISD	57,500	Anthony ISD	58,730	Anthony ISD	60,470	Socorro ISD	63,138	Socorro ISD	64,763
Anthony ISD	57,100	Ysleta ISD	58,385	Clint ISD	59,915	Ysleta ISD	61,640	Ysleta ISD	64,140
El Paso ISD	56,975	Clint ISD	58,050	San Elizario ISD	59,402	Clint ISD	61,535	San Elizario ISD	63,580
Clint ISD	56,550	El Paso ISD	57,832	Ysleta ISD	59,390	San Elizario ISD	61,132	El Paso ISD	63,544
San Elizario ISD	56,550	San Elizario ISD	57,483	El Paso ISD	58,982	El Paso ISD	60,882	Clint ISD	63,249
Canutillo ISD	56,050	Canutillo ISD	57,400	Canutillo ISD	58,900	Fabens ISD	60,687	Tornillo ISD	63,201
Fabens ISD	54,500	Fabens ISD	56,950	Fabens ISD	58,850	Tornillo ISD	60,480	Fabens ISD	62,869
Tornillo ISD	54,231	Tornillo ISD	55,881	Tornillo ISD	57,878	Canutillo ISD	60,470	Canutillo ISD	62,720

Comparisons



Low or High?

Students drive funding

Declining
enrollment

Decreases
funding

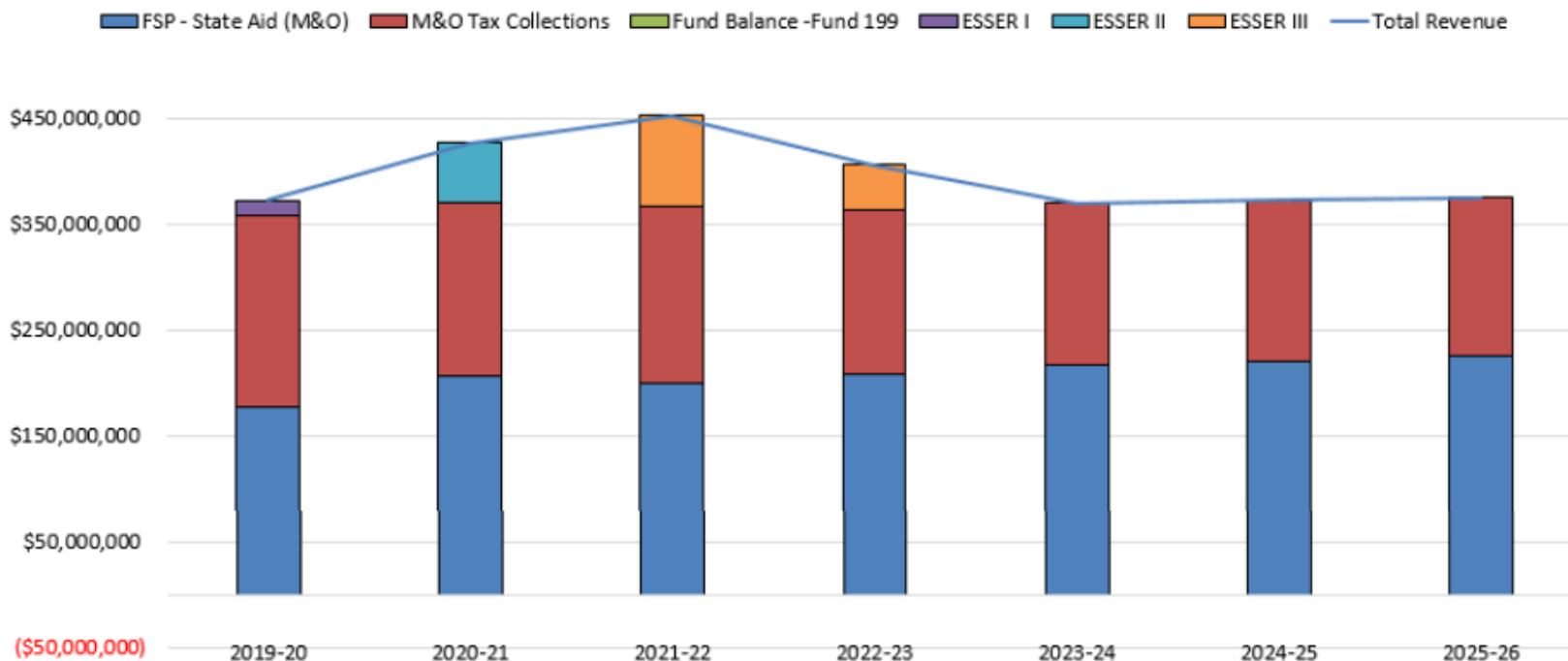


Funding Cliff



School Systems have been advised to plan for these funds as one-time in nature, with required disclosures to school boards

Without other adjustments, using ESSER III funds in the years funds are available will create a funding cliff in 2023-2024.

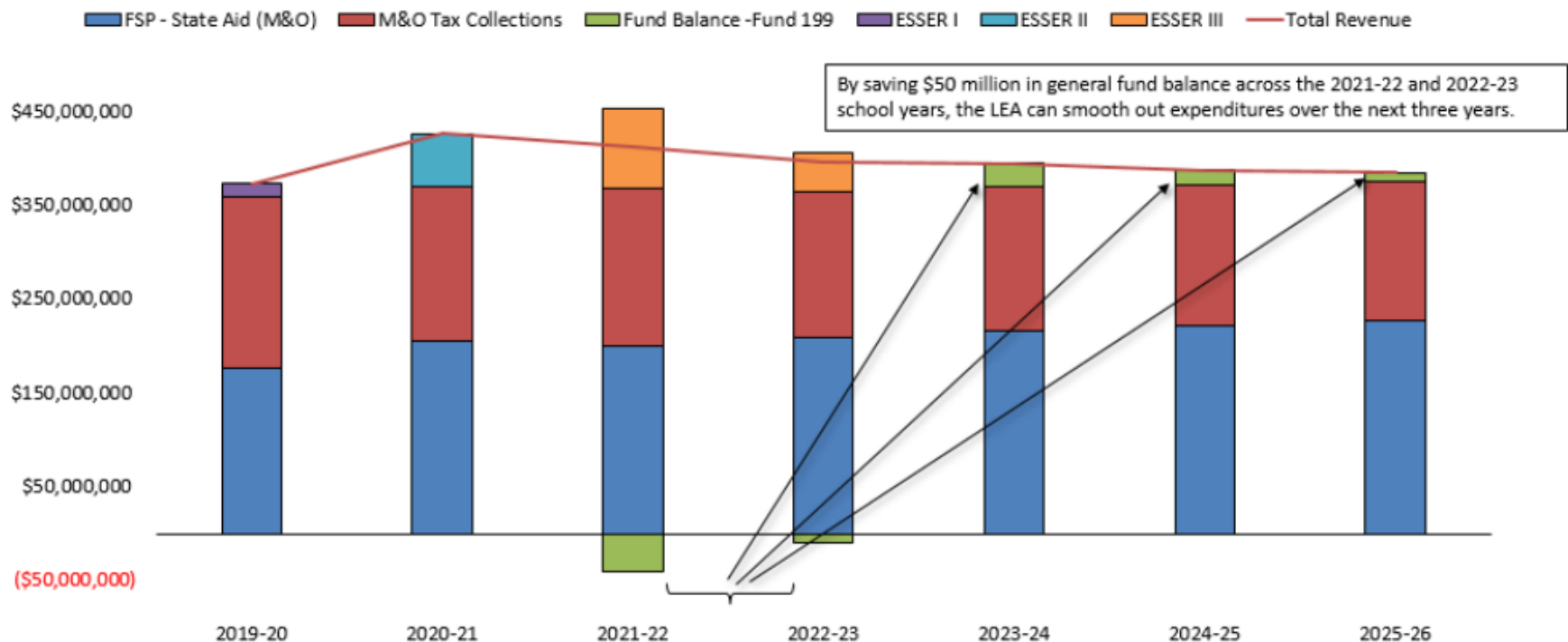


Funding Cliff



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.



2023-24 Draft Budget

Summary	Amount
Total Revenues (based on current year enrollment, includes \$750K increase in guaranteed yield funding & excludes indirect cost charged to ESSER III)	\$39,702,539
Total Expenditures (excludes \$1.1M in supplanted staff charged to ESSER III, excludes compensation plan changes & excludes additional safety bill costs)	\$38,601,496
Revenues Over (Under) Expenditures	\$1,101,043

Questions



Discussion on Proposed Budget and Proposed Tax Rate for 2023-24

June 21, 2023



Budget Meeting Progression

Budget by Function
Codes

Comparisons

Summaries

Revenues

Expenditures

Other Items
&
Assumptions

Adoption

Workshop#2

Workshop#1

Tax Rates

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?

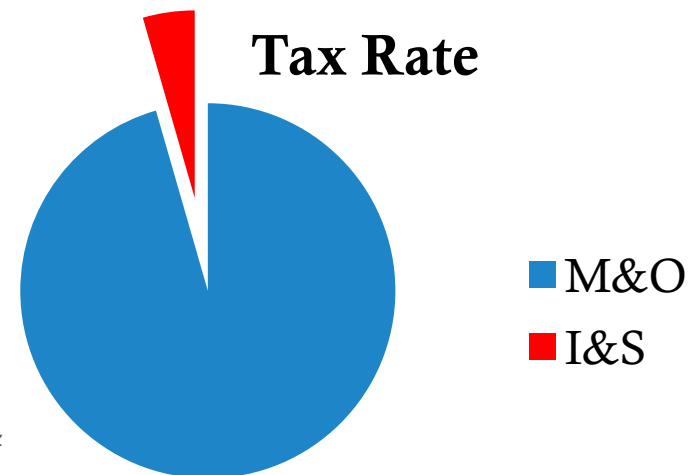
Maintenance & Operations (M&O)

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

Interest & Sinking (I&S)

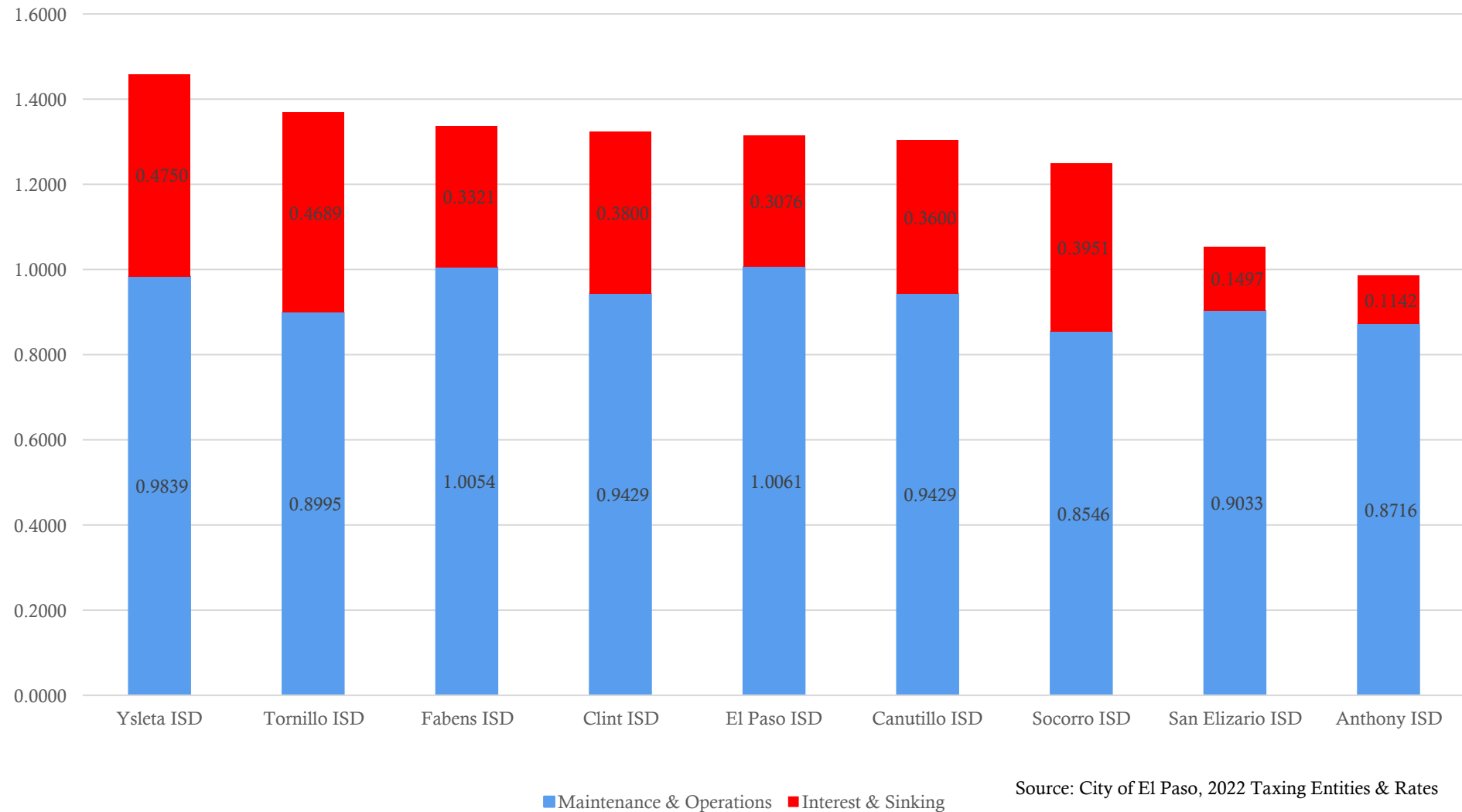
- Construction Projects
- School Buildings

- Bond proposition approved on November 4, 2014



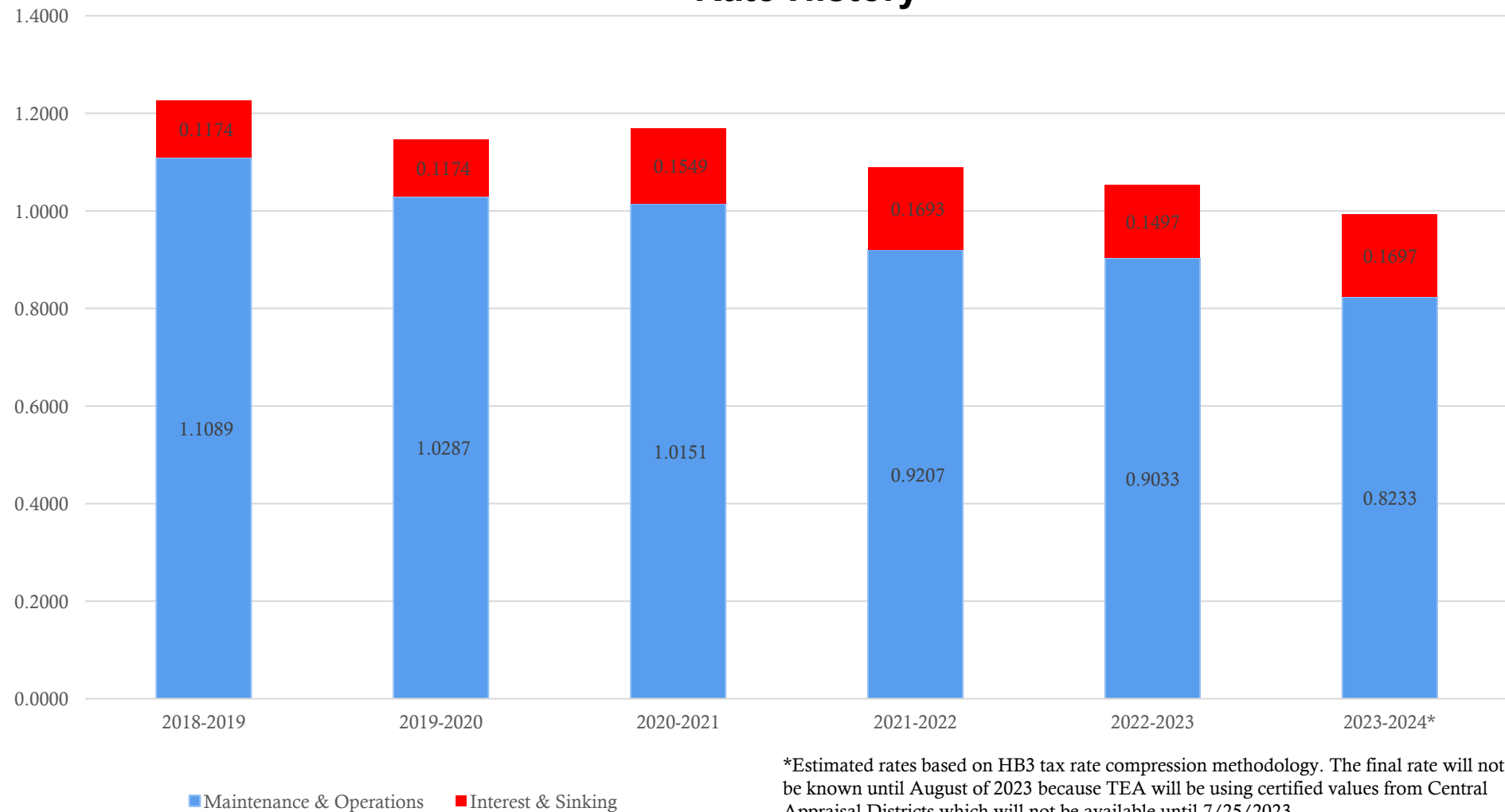
Tax Rates

2022 Tax Rate Comparison



Tax Rates

Rate History



West Texas County Courier 6/8/23

June 8, 2023

West Texas County Courier

Page 5



**Moments
in time**
THE HISTORY CHANNEL

• On June 5, 1981, a weekly
Morbidity and Mortality Report

Memorial

From Page 3

of the Asian conflict. He never returned. The San Elizario native was declared missing in action (MIA) in 1950. It wasn't

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 Wednesday, June 21, 2023 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.**

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

	Last Year	This Year
Average Market Value of Residences	\$ 127,350	\$ 146,816
Average Taxable Value of Residences	\$ 61,973	\$ 75,719
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 1.053000	\$ 0.993000
Taxes Due on Average Residence	\$ 652.58	\$ 751.89
Increase (Decrease) in Taxes		\$ 99.31

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.

San Elizario Independent School District
General Fund Budget - Fiscal Year 2023-2024

	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024		
	Actual			Actual			Actual			Amended			Proposed		
REVENUES															
5700 Total Local and Intermediate Sources	\$	2,875,437	8%	\$	2,742,353	7%	\$	2,949,691	7%	\$	3,813,733	9%	\$	4,020,927	10%
5800 State Program Revenues	\$	32,344,736	85%	\$	32,885,569	88%	\$	31,346,020	80%	\$	30,719,267	74%	\$	31,261,292	75%
5900 Federal Programs	\$	2,798,845	7%	\$	1,722,739	5%	\$	5,049,515	13%	\$	7,028,882	17%	\$	6,295,000	15%
Total Revenues	\$	38,019,018	100%	\$	37,350,661	100%	\$	39,345,226	100%	\$	41,561,882	100%	\$	41,577,219	100%
EXPENDITURES															
11 Instruction	\$	19,987,530	52%	\$	17,785,083	51%	\$	17,343,090	48%	\$	18,674,181	44%	\$	18,108,055	41%
12 Instructional Resources and Media Services	\$	502,912	1%	\$	525,381	2%	\$	390,927	1%	\$	102,879	0%	\$	138,227	0%
13 Curriculum and Instructional Staff Development	\$	169,232	0%	\$	158,849	0%	\$	225,711	1%	\$	240,512	1%	\$	212,323	0%
21 Instructional Leadership	\$	731,385	2%	\$	710,960	2%	\$	742,337	2%	\$	852,052	2%	\$	795,327	2%
23 School Leadership	\$	2,227,246	6%	\$	1,911,879	6%	\$	2,081,360	6%	\$	2,274,514	5%	\$	1,659,864	4%
31 Guidance, Counseling and Evaluation Services	\$	1,275,694	3%	\$	1,207,170	3%	\$	1,226,040	3%	\$	1,263,300	3%	\$	1,238,095	3%
32 Social Work Services	\$	183,338	0%	\$	172,740	0%	\$	246,189	1%	\$	54,238	0%	\$	62,375	0%
33 Health Services	\$	422,328	1%	\$	437,247	1%	\$	403,886	1%	\$	440,014	1%	\$	378,076	1%
34 Student (Pupil) Transportation	\$	1,190,266	3%	\$	1,017,592	3%	\$	1,168,388	3%	\$	1,689,855	4%	\$	1,941,006	4%
35 Food Services	\$	2,774,862	7%	\$	1,790,341	5%	\$	2,773,697	8%	\$	4,411,882	11%	\$	4,060,000	9%
36 Cocurricular/Extracurricular Activities	\$	951,268	2%	\$	823,649	2%	\$	961,960	3%	\$	1,400,633	3%	\$	1,327,471	3%
41 General Administration	\$	1,584,997	4%	\$	1,575,066	5%	\$	1,593,324	4%	\$	1,775,111	4%	\$	1,813,788	4%
51 Facilities Maintenance and Operations	\$	3,778,716	10%	\$	3,603,268	10%	\$	4,137,583	12%	\$	5,729,029	14%	\$	6,347,081	15%
52 Security and Monitoring Services	\$	1,002,714	3%	\$	823,222	2%	\$	955,160	3%	\$	982,760	2%	\$	1,259,021	3%
53 Data Processing Services	\$	1,041,954	3%	\$	1,131,913	3%	\$	1,349,562	4%	\$	1,358,469	3%	\$	1,304,130	3%
61 Community Services	\$	38,326	0%	\$	22,428	0%	\$	34,504	0%	\$	34,090	0%	\$	36,845	0%
71 Debt Service - Principal on Long Term Debt	\$	839,112	2%	\$	835,432	2%	\$	90,705	0%	\$	95,000	0%	\$	795,738	2%
81 Facilities Acquisition and Construction	\$	-	0%	\$	100,155	0%	\$	148,274	0%	\$	569,331	1%	\$	2,154,297	5%
99 Other Intergovernmental Charges	\$	30,924	0%	\$	32,129	0%	\$	40,286	0%	\$	44,500	0%	\$	52,500	0%
Total Expenditures	\$	38,732,804	100%	\$	34,664,504	100%	\$	35,912,983	100%	\$	41,992,350	100%	\$	43,684,219	100%
REVENUES OVER(UNDER) EXPENDITURES	\$	(713,786)		\$	2,686,157		\$	3,432,243		\$	(430,468)		\$	(2,107,000)	
OTHER FINANCING SOURCES (USES)															
Sale of Real and Personal Property	\$	14,145		\$	4,322		\$	47,102		\$	50,000		\$	25,000	
Operating Transfer In	\$	-		\$	1,300,000		\$	-		\$	-		\$	-	
Operating Transfer Out	\$	(1,667,338)		\$	(1,500,000)		\$	(600,000)		\$	-		\$	-	
Total Other Financing Sources (Uses)	\$	(1,653,193)		\$	(195,678)		\$	(552,898)		\$	50,000		\$	25,000	
FUND BALANCE															
Net Change in Fund Balance	\$	(2,366,979)		\$	2,490,479		\$	2,879,345		\$	(380,468)		\$	(2,082,000)	
Total Fund Balance - July 1 (Beginning)	\$	13,172,180		\$	10,805,201		\$	13,295,680		\$	16,175,027		\$	15,794,559	
Total Fund Balance - June 30 (Ending)	\$	10,805,201		\$	13,295,680		\$	16,175,025		\$	15,794,559		\$	13,712,559	

San Elizario Independent School District
General Fund Budget - Fiscal Year 2023-2024

	2023-2024 Fund 101	2023-2024 Fund 199	2023-2024 General Fund	Carryover Expenditures	ESSER IDC & Supplanted	ESSER One Time Costs	2023-2024 For Adoption	
REVENUES								
5700 Total Local and Intermediate Sources	\$ 150,000	\$ 3,870,927	\$ 4,020,927	\$ -	\$ -	\$ -	\$ 4,020,927	10%
5800 State Program Revenues	\$ 15,000	\$ 31,246,292	\$ 31,261,292	\$ -	\$ -	\$ -	\$ 31,261,292	75%
5900 Federal Programs	\$ 3,835,000	\$ 960,000	\$ 4,795,000	\$ -	\$ 1,500,000	\$ -	\$ 6,295,000	15%
<i>Total Revenues</i>	<u>\$ 4,000,000</u>	<u>\$ 36,077,219</u>	<u>\$ 40,077,219</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ 41,577,219</u>	100%
EXPENDITURES								
11 Instruction	\$ -	\$ 18,981,249	\$ 18,981,249	\$ 26,806	\$ (900,000)	\$ -	\$ 18,108,055	41%
12 Instructional Resources and Media Services	\$ -	\$ 58,227	\$ 58,227	\$ -	\$ -	\$ 80,000	\$ 138,227	0%
13 Curriculum and Instructional Staff Development	\$ -	\$ 212,323	\$ 212,323	\$ -	\$ -	\$ -	\$ 212,323	0%
21 Instructional Leadership	\$ -	\$ 795,327	\$ 795,327	\$ -	\$ -	\$ -	\$ 795,327	2%
23 School Leadership	\$ -	\$ 2,259,864	\$ 2,259,864	\$ -	\$ (600,000)	\$ -	\$ 1,659,864	4%
31 Guidance, Counseling and Evaluation Services	\$ -	\$ 1,238,095	\$ 1,238,095	\$ -	\$ -	\$ -	\$ 1,238,095	3%
32 Social Work Services	\$ -	\$ 62,375	\$ 62,375	\$ -	\$ -	\$ -	\$ 62,375	0%
33 Health Services	\$ -	\$ 378,076	\$ 378,076	\$ -	\$ -	\$ -	\$ 378,076	1%
34 Student (Pupil) Transportation	\$ -	\$ 1,415,572	\$ 1,415,572	\$ 380,974	\$ -	\$ 144,460	\$ 1,941,006	4%
35 Food Services	\$ 4,000,000	\$ 60,000	\$ 4,060,000	\$ -	\$ -	\$ -	\$ 4,060,000	9%
36 Cocurricular/Extracurricular Activities	\$ -	\$ 1,144,438	\$ 1,144,438	\$ -	\$ -	\$ 183,033	\$ 1,327,471	3%
41 General Administration	\$ -	\$ 1,783,788	\$ 1,783,788	\$ -	\$ -	\$ 30,000	\$ 1,813,788	4%
51 Facilities Maintenance and Operations	\$ -	\$ 4,697,215	\$ 4,697,215	\$ 349,686	\$ -	\$ 1,300,180	\$ 6,347,081	15%
52 Security and Monitoring Services	\$ -	\$ 1,144,530	\$ 1,144,530	\$ 18,491	\$ -	\$ 96,000	\$ 1,259,021	3%
53 Data Processing Services	\$ -	\$ 961,057	\$ 961,057	\$ 142,487	\$ -	\$ 200,586	\$ 1,304,130	3%
61 Community Services	\$ -	\$ 36,845	\$ 36,845	\$ -	\$ -	\$ -	\$ 36,845	0%
71 Debt Service	\$ -	\$ 795,738	\$ 795,738	\$ -	\$ -	\$ -	\$ 795,738	2%
81 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 219,177	\$ -	\$ 1,935,120	\$ 2,154,297	5%
99 Other Intergovernmental Charges	\$ -	\$ 52,500	\$ 52,500	\$ -	\$ -	\$ -	\$ 52,500	0%
<i>Total Expenditures</i>	<u>\$ 4,000,000</u>	<u>\$ 36,077,219</u>	<u>\$ 40,077,219</u>	<u>\$ 1,137,621</u>	<u>\$ (1,500,000)</u>	<u>\$ 3,969,379</u>	<u>\$ 43,684,219</u>	100%
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ (2,107,000)</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	\$ -	\$ 25,000	\$ 25,000				\$ (2,082,000)	
Total Fund Balance - July 1 (Projected Beginning)	\$ 1,070,784	\$ 14,723,775	\$ 15,794,559				\$ 15,794,559	
Total Fund Balance - June 30 (Projected Ending)	<u>\$ 1,070,784</u>	<u>\$ 14,748,775</u>	<u>\$ 15,819,559</u>				<u>\$ 13,712,559</u>	

A = Includes compensation plan changes approved on 6/13/23. Excludes \$1.1M in costs currently supplanted under ESSER III.

B= Includes estimated encumbrances for projects in progress such as 2 school buses, BB & SB metal outfield fencing, Fernie Madrid Eagle Park improvements and self provisioned fiber construction project.

C = Includes indirect costs estimated to be earned from ESSER grant funds and additional costs estimated to be supplanted in FY24.

D = Includes one time project costs such as the Sambrano library project, a jumbotron, LED lighting upgrades, a SPED bus and additional improvements and renovations throughout the district based on the listing previously presented.

San Elizario Independent School District
Debt Service Fund - Fiscal Year 2023-2024

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Amended	Proposed
	<i>I&S Rate:</i>	\$ 0.1174	\$ 0.1549	\$ 0.1693	\$ 0.1497	\$ 0.1697
REVENUES						
5700	Total Local and Intermediate Sources	\$ 299,185	\$ 398,329	\$ 492,527	\$ 505,106	\$ 627,898
5800	State Program Revenues	\$ 1,137,394	\$ 1,067,722	\$ 1,238,625	\$ 1,129,516	\$ 1,063,966
	<i>Total Revenues</i>	<u>\$ 1,436,579</u>	<u>\$ 1,466,051</u>	<u>\$ 1,731,152</u>	<u>\$ 1,634,622</u>	<u>\$ 1,691,864</u>
EXPENDITURES						
71	Debt Service	<u>\$ 1,680,050</u>	<u>\$ 1,677,300</u>	<u>\$ 1,801,189</u>	<u>\$ 1,622,868</u>	<u>\$ 1,624,413</u>
	<i>Total Expenditures</i>	<u>\$ 1,680,050</u>	<u>\$ 1,677,300</u>	<u>\$ 1,801,189</u>	<u>\$ 1,622,868</u>	<u>\$ 1,624,413</u>
REVENUES OVER(UNDER) EXPENDITURES		<u>\$ (243,471)</u>	<u>\$ (211,249)</u>	<u>\$ (70,036)</u>	<u>\$ 11,754</u>	<u>\$ 67,451</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>\$ -</u>	<u>\$ 124,816</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE						
	Net Change in Fund Balance	\$ (243,471)	\$ (211,249)	\$ 54,780	\$ 11,754	\$ 67,451
	Total Fund Balance - July 1 (Beginning)	<u>\$ 694,070</u>	<u>\$ 450,599</u>	<u>\$ 239,350</u>	<u>\$ 294,129</u>	<u>\$ 305,883</u>
	Total Fund Balance - June 30 (Ending)	<u><u>\$ 450,599</u></u>	<u><u>\$ 239,350</u></u>	<u><u>\$ 294,129</u></u>	<u><u>\$ 305,883</u></u>	<u><u>\$ 373,334</u></u>

Questions

