Budget Workshop - Finance 101

July 29, 2026

Agenda

- Budget Amendments and Budget Impact
- Budget Schedule of Revenues, Expenditures, and Changes in Fund Balance

Finance 101 - Budget Amendment

Amended Revenue

Adopted Revenue

SAN ELIZARIO INDEPENDENT SCHOOL DISTRICT GENERAL FUND	2025-2026 Adopted	2025-2026 Amended	3/4/2026 (a) SEHS - Graduation	3/4/2026 (b) SEHS-UIL	3/4/2026 (c) TASB -Facilities Assessment & Long-Range Planning	2025-2026 Proposed
REVENUES	REVENUES	REVENUES				REVENUES
5700 Local and Intermediate Sources	$ 3,093,147	$ 3,093,147				$ 3,093,147
5800 State Sources	31,231,757	31,440,069				$ 31,440,069
5900 Federal Programs	4,305,000	4,305,000				$ 4,305,000
Total Revenues	38,629,904	38,838,216				38,838,216
EXPENDITURES	EXPENDITURES	EXPENDITURES				EXPENDITURES
11 Instruction	19,734,074	20,005,145	(4,500)	(3,334)		19,997,312
12 Instructional Resources and Media Services	67,426	65,926				65,926
13 Curriculum and Instructional Staff Development	859,460	848,673				848,673
21 Instructional Leadership	744,080	774,432				774,432
23 School Leadership	2,102,639	2,132,964				2,132,964
31 Guidance, Counseling and Evaluation Services	1,503,569	1,489,259				1,489,259
32 Social Work Services	50,039	100,039				100,039
33 Health Services	427,494	427,494				427,494
34 Student (Pupil) Transportation	1,421,379	1,423,048				1,423,048
35 Food Services	3,310,425	3,311,330				3,311,330
36 Cocurricular/Extracurricular Activities	909,279	1,024,279		3,334		1,027,613
41 General Administration	1,707,954	1,872,013				1,872,013
51 Facilities Maintenance and Operations	5,317,942	5,314,942			57,000	5,371,942
52 Security and Monitoring Services	608,150	1,113,324	4,500			1,117,824
53 Data Processing Services	1,170,851	1,175,786				1,175,786
61 Community Services	15,030	15,030				15,030
71 Debt Service	319,725	283,815				283,815
81 Facilities Acquisition and Construction	0	0				0
99 Other Intergovernmental Charges	51,700	51,700				51,700
Total Expenditures	40,321,216	$ 41,429,201	$ -	$ -	$ 57,000	$ 41,486,201
REVENUES OVER(UNDER) EXPENDITURES	$ (1,691,312)	$ (2,590,985)				$ (2,647,985)

Moving from one function to another

Increase to budget & to budget deficit
Budget from $41,429,201 to $41,486,201
Budget deficit from $2,590,985 to $2,647,985

No budget impact

Increased budget

Sample

Prior FY 2025-26 Budget Amendment

SAN ELIZARIO INDEPENDENT SCHOOL DISTRICT GENERAL FUND	2026-2027 Adopted	7/29/2026 (a) Frontline - *SBITA 3YR	2026-2027 Proposed
REVENUES	**REVENUES**		**REVENUES**
5700 Local and Intermediate Sources	$ 2,841,251		$ 2,841,251
5800 State Sources	31,368,328		$ 31,368,328
5900 Federal Programs	3,265,400		$ 3,265,400
Total Revenues	37,474,979		37,474,979
EXPENDITURES	**EXPENDITURES**		**EXPENDITURES**
11 Instruction	20,018,979		20,018,979
12 Instructional Resources and Media Services	68,527		68,527
13 Curriculum and Instructional Staff Development	808,214		808,214
21 Instructional Leadership	742,096		742,096
23 School Leadership	1,895,275		1,895,275
31 Guidance, Counseling and Evaluation Services	1,420,988		1,420,988
32 Social Work Services	111,171		111,171
33 Health Services	458,330		458,330
34 Student (Pupil) Transportation	1,340,311		1,340,311
35 Food Services	3,567,806		3,567,806
36 Cocurricular/Extracurricular Activities	973,845		973,845
41 General Administration	1,858,998		1,858,998
51 Facilities Maintenance and Operations	4,616,751		4,616,751
52 Security and Monitoring Services	1,524,911		1,524,911
53 Data Processing Services	1,107,226	(100,857)	1,006,369
61 Community Services	15,881		15,881
71 Debt Service	258,025	100,857	358,882
81 Facilities Acquisition and Construction	0		0
99 Other Intergovernmental Charges	52,000		52,000
Total Expenditures	$ 40,839,335	-	$ 40,839,335
REVENUES OVER(UNDER) EXPENDITURES	$ (3,364,356)		$ (3,364,356)

SBITA: Subscription-Based Information Technology Arrangement

No Change to Adopted Revenue

Move from one function to another

No budget impact

Adopted budget remains

Current FY 2026-27 Budget Amendment

Sample

MEMORANDUM
To: Members of the Board of Trustees
From: Elizabeth Perez, Chief Financial Officer
Subject: Financial Reports – Budget Amendment
Date: July 29, 2026

HISTORY: The District's 2026-2027 budget was officially approved at the June 16, 2026, special Board meeting.

RATIONALE: In accordance with CE(LOCAL), the Board shall approve amendments to the budget when a change is made, increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The purpose of this agenda item is to align the budget with the correct function code in the following areas:

- Software
  - **Function 71 (Debt Service):** To increase function 71 by $100,857 for Frontline ERP/SIS renewal software and account for costs in correct function code. The purchase exceeding $25,000 was approved by the Board at its June 10, 2026, meeting.
  - **Function 53 (Data Processing Services):** To decrease function 53 by $100,857 for Frontline ERP/SIS renewal software and account for costs in correct function code.

BUDGET IMPACT: The proposed budget amendment is detailed in the attached documentation. This amendment has no net impact on the overall budget, as it solely reallocates funds from one function to another.

ADMINSTRATIVE RECOMMENDATION: The administrative recommendation is to approve the budget amendment as presented.

For Approval? ☒ Yes ☐ No
If no, please check one: ☐ Presentation ☐ Report ☐ Information
Please check if applicable: ☒ Attachment Included

Sample of previously submitted memo

MEMORANDUM

To: Members of the Board of Trustees
From: Elizabeth Perez, Chief Financial Officer
Subject: Financial Reports – Budget Amendment
Date: March 4, 2026

HISTORY: The District's 2025-2026 budget was officially approved at the June 18, 2025 special Board meeting.

RATIONALE: In accordance with CE(LOCAL), the Board shall approve amendments to the budget when a change is made, increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The purpose of this agenda item is to amend revenues and expenditures in the following areas:

- **San Elizario High School**
  - **Function 11 (Instruction):** To decrease function 11 by $7,834 to pay for graduation security, UIL expenses and account for costs in the correct function code.
  - **Function 52 (Security):** To increase function 52 by $4,500 to pay for graduation security and account for costs in the correct function code.
  - **Function 36 (Cocurricular/Extracurricular Activities):** To increase function 36 by $3,334 to pay for UIL expenses and account for costs in the correct function code.

- **Support Services**
  - **Function 51 (Facilities Maintenance and Operations):** Requesting an increase to Function 51 in the amount of $57,000 to cover the costs associated with facilities assessments and long-range facility planning services. ***Contingent upon approval of services.***

BUDGET: The proposed budget amendment can be seen in the attachment enclosed.

ADMINSTRATIVE RECOMMENDATION: The administrative recommendation is to approve the budget amendment as presented.

For Approval? ☒ Yes ☐ No
If no, please check one: ☐ Presentation ☐ Report ☐ Information
Please check if applicable: ☒ Attachment Included

Sample

Additional information will be provided moving forward

MEMORANDUM

To: Members of the Board of Trustees
From: Elizabeth Perez, Chief Financial Officer
Subject: Financial Reports – Budget Amendment
Date: March 4, 2026

HISTORY: The District's 2025-2026 budget was officially approved at the June 18, 2025, special Board meeting.

RATIONALE: In accordance with CE(LOCAL), the Board shall approve amendments to the budget when a change is made, increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The purpose of this agenda item is to amend revenues and expenditures in the following areas:

- **San Elizario High School**
  - **Function 11 (Instruction):** To decrease function 11 by $7,834 to pay for graduation security, UIL expenses and account for costs in the correct function code.
  - **Function 52 (Security):** To increase function 52 by $4,500 to pay for graduation security and account for costs in the correct function code.
  - **Function 36 (Cocurricular/Extracurricular Activities):** To increase function 36 by $3,334 to pay for UIL expenses and account for costs in the correct function code.
- **Support Services**
  - **Function 51 (Facilities Maintenance and Operations):** Requesting an increase to Function 51 in the amount of $57,000 to cover the costs associated with facilities assessments and long-range facility planning services. ***Contingent upon approval of services.***

BUDGET IMPACT: The proposed budget amendment is detailed in the attached documentation. The first portion of the amendment has no net impact on the overall budget, as it solely reallocates funds from one function to another. The second portion of the amendment increases the overall budget by allocating an additional $57,000, resulting in an increase to the budget deficit.

ADMINSTRATIVE RECOMMENDATION: Administration recommends approval of the first portion of the proposed budget amendment as presented. Administration also recommends approval of the second portion of the proposed amendment in accordance with the direction provided by the Board. Administration notes that approval of the second portion will increase the budget deficit by an additional $57,000.

For Approval? ☒ Yes ☐ No
If no, please check one: ☐ Presentation ☐ Report ☐ Information
Please check if applicable: ☒ Attachment Included

Finance 101 – Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual – General Fund (Unaudited)

EXHIBIT G-1

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED
FOR THE ONE MONTH ENDING MAY 31, 2026

Original-Budgeted Revenue and Final-Amended Revenue

Revenue received up to date

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	REVENUES:				
5700	Total Local and Intermediate Sources	$ 3,093,147	$ 3,093,147	2,786,044	$ (307,103)
5800	State Program Revenues	31,231,757	31,440,069	28,081,884	(3,358,185)
5900	Federal Program Revenues	4,305,000	4,305,000	2,873,851	(1,431,149)
5020	Total Revenues	38,629,904	38,838,216	33,741,779	(5,096,437)
	EXPENDITURES:				
	Current:				
0011	Instruction	19,734,074	19,947,780	18,559,601.67	1,388,178
0012	Instructional Resources and Media Services	67,426	67,426	48,672.16	18,754
0013	Curriculum and Instructional Staff Development	859,460	859,460	688,276.24	171,184
0021	Instructional Leadership	744,080	774,432	667,867.86	106,565
0023	School Leadership	2,102,639	2,113,090	1,804,433.40	308,657
0031	Guidance, Counseling and Evaluation Services	1,503,569	1,502,069	1,148,735.52	353,333
0032	Social Work Services	50,039	100,039	88,750.28	11,289
0033	Health Services	427,494	427,494	443,754.95	(16,261)
0034	Student (Pupil) Transportation	1,421,379	1,421,379	1,260,488.93	160,890
0035	Food Services	3,310,425	3,310,425	3,048,367.86	262,057
0036	Extracurricular Activities	909,279	1,024,279	1,039,193.37	(14,914)
0041	General Administration	1,707,954	1,857,954	1,578,068.79	279,885
0051	Facilities Maintenance and Operations	5,317,942	5,314,942	3,538,787.52	1,776,154
0052	Security and Monitoring Services	608,150	1,111,663	1,179,967.16	(68,304)
0053	Data Processing Services	1,170,851	1,170,851	1,006,023.97	164,827
0061	Community Services	15,030	15,030	9,988.07	5,042
	Debt Service:				
0071	Debt Service	319,725	283,815	243,257.27	40,558
	Capital Outlay:				
0081	Facilities Acquisition and Construction	-	-	-	-
	Intergovernmental:				
0099	Other Intergovernmental Charges	51,700	51,700	29,650	22,050
6030	Total Expenditures	40,321,216	41,353,829	36,383,885	4,969,943
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,691,312)	(2,515,613)	(2,642,106)	(126,494)
	OTHER FINANCING SOURCES (USES):				
7912	Sale of Real and Personal Property	25,000	25,000	13,407	(11,593)
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	25,000	25,000	13,407	(11,593)
1200	Net Changes in Fund Balances	(1,666,312)	(2,490,613)	(2,628,699)	(138,087)
0100	Fund Balance - July 1 (Beginning)	-	14,185,974	14,185,974	-
3000	Fund Balance - June 30 (Ending)	$ (1,666,312)	$ 11,695,361	$ 11,557,275	$ (138,087)

Original-Budget and Final Budget

Expenditures up to date

Final-Net Budget

Balance up to date

Budget Workshop-Finance 101 cont’d

- Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual - Debt Service Fund (Unaudited)

- Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds (Unaudited)