



San Elizario ISD
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MEMORANDUM

To: Members of the Board of Trustees
From: Elizabeth Perez, Chief Financial Officer
Subject: Discussion of changes and/or impact to local, state, and federal funding in accordance with School FIRST Rating Indicator #20
Date: June 16, 2026

HISTORY:

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

RATIONALE:

One of the Financial Competence Indicators is:

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

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

Local Funding

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

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

**estimated, final rate will not be known until August of 2026 once final certified values are available and provided to TEA and is subject to change if additional tax rate compression is approved*

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

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$2,590,273	\$2,648,181	\$2,923,682	\$1,996,490	\$2,186,771	\$2,156,679	\$2,327,501**

***estimated as final levy will not be known until August of 2026 once final certified values are available*

Average interest rate (using Lonestar investment pool rate)

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
.13%	0.24%	3.94%	5.45%	5.41%	4.39%*	4.01%**

**average rates through May 31, 2026*

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

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State Funding

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

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$6,160	\$6,160	\$6,160	\$6,160	\$6,160	\$6,215	\$6,215

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

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$98.56	\$98.56	\$98.56	\$126.21	\$126.52	\$129.52	\$129.52

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

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$49.28	\$49.28	\$49.28	\$49.28	\$49.28	\$49.72	\$49.72

Federal Funding - Entitlements

Grant by Year	2024-2025 (final)	2025-26 (final)	2026-27 (planning)
Title I, Part A	\$2,780,682	\$1,965,866	\$1,754,683
Title I, Part C	\$46,347	\$22,494	\$23,941
Title II, Part A	\$295,766	\$227,392	\$147,063
Title III, Part A	\$296,883	\$315,021	\$150,977
Title IV, Part A	\$296,139	\$303,343	\$140,675
IDEA-B Formula	\$666,118	\$624,663	\$591,816
IDEA-B Preschool	\$8,688	\$8,527	\$8,237
Title I, Perkins V	\$77,841	\$56,408	\$41,724

BUDGET IMPACT: There is no budget impact with this agenda item as it is for discussion and information only.

ADMINSTRATIVE RECOMMENDATION: The Administrative recommendation is for the Board to review the information.

For Approval? Yes No

If no, please check one: Presentation Report Information

Please check if applicable: Attachment Included

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