



LAREDO INDEPENDENT SCHOOL DISTRICT - 2400 SAN BERNARDO - LAREDO, TX - (956)273-1000

**Laredo I.S.D. Board of Trustees
Public Hearing
LISD Amber Yeary Board Room, 2400 San Bernardo Ave., Laredo, TX 78040**

Thursday, June 25, 2026, at 5:30 PM

Please visit the link below to view supporting documentation for agenda items:

<https://meetings.boardbook.org/Public/Organization/2520>

- A. Meeting Called to Order
- B. Roll Call
- C. Pledge of Allegiance

AGENDA

1. Public Meeting to discuss the 2026-27 Budget and Proposed Tax Rate.
Mr. Guillermo Pro, Superintendent of Schools

LISD BOARD OF TRUSTEES

Goyo M. Lopez
President, District 5

Veronica V. Orduño
Vice President, District 3

Rodolfo "Rudy" Morales, III
Secretary, District 2

Alfredo Gustavo Perez
Parliamentarian, District

Juan Ramirez, Jr.
Trustee, District 1

Dr. Gilberto "Gil" Martinez,
Jr.
Trustee, District 6

Monica Rangel- Garcia
Trustee, District 7

Guillermo Pro
Superintendent

L A R E D O I N D E P E N D E N T S C H O O L D I S T R I C T

BOARD WORKSHOP

Public Hearing on the Proposed Budget & Tax Rate

June 25, 2026



- The purpose of this public meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation is invited.
- The tax rate will be adopted at a separate meeting at a later date.

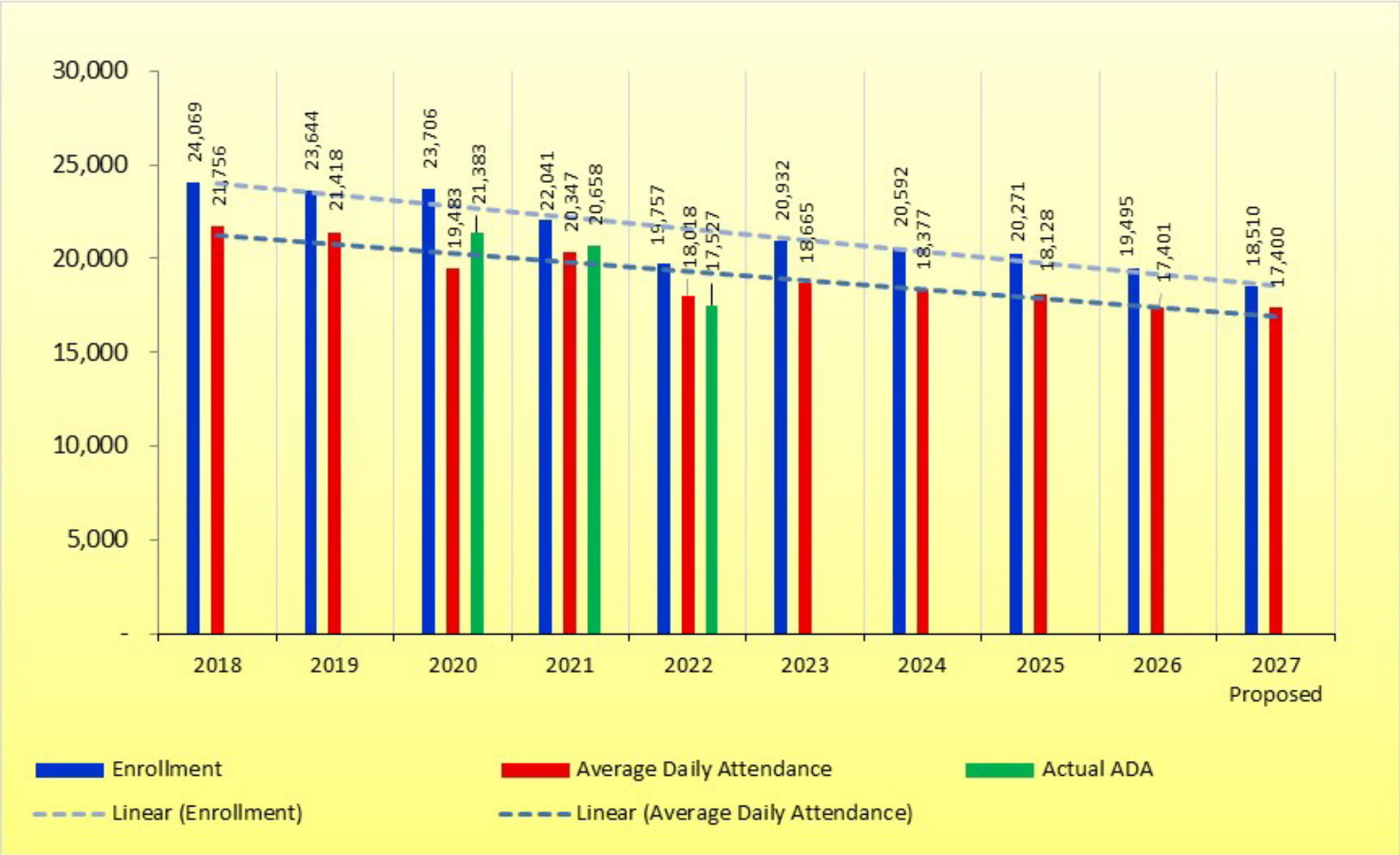
- Budget Calendar
- Budget Priority
- Budget Assumptions
- Student Enrollment & ADA
- Web Posting for Budgets (Funds 101, 199, & 511)
- Notice of Public Meeting
- Senate Bill 1502
- Tax Rate Component
- Taxpayer Impact Statement
- Fund Budget Summary Overview
- Food Service – Fund 101
- Athletics - Fund 181
- General Operating – Fund 199
- General Operating Fund Revenues
- Debt Service – Fund 511
- Financial Outlook
- Questions / Comments

- Budget Preparation Cycle: December 2025 to June 2026
- Budget Fiscal Year: July 1, 2026 to June 30, 2027
- Budget Process Calendar (Tentative):
 - Comprehensive Needs Assessment (CNA) and Campus Improvement Plan (CIP) training (2/4/26)
 - Budget Instructions Manual emailed to Campuses and Departments (2/23/26)
 - Budget Workshop (2/26/26)
 - Comprehensive Needs Assessments (CNA) draft due (2/27/26)
 - Campus and Department on-site budget preparation assistance (3/2/26 – 4/6/26) On-Going
 - Budget Workshop (3/26/26)
 - Comprehensive Needs Assessments (CAN) final due and Campus Improvement Plans (CIPs) draft due from Campuses (3/27/26)
 - Budget Workshop (4/30/26)
 - Deadline for Chief Appraiser to certify estimate of taxable values (4/30/26)
 - Budget Workshop (5/14/26)
 - Final CIPs due from Campuses (5/15/26)
 - Budget Update (6/4/26)
 - Special Called Meeting (6/9/26)
 - Publication of Notice of Public Meeting (6/15/26)
 - Public Meeting to discuss the school district's annual budget that will determine the tax rate that will be adopted (6/25/26)
 - Special Called Meeting to adopt the Proposed Annual Budget (6/25/26)
 - Deadline for Chief Appraiser to certify the appraisal roll (7/25/26)
 - Regular Board Meeting to adopt the Tax Rate (8/13/26)

Budget Assumptions

ADA	2025-2026 18,000	6th Six Weeks 17,401	2026-2027 17,400
Tax Rate	2025-2026		2026-2027
	M&O Tax Rate	\$0.6669	\$0.6669
	I&S Tax Rate	\$0.4899	\$0.4499
	Total Tax Rate	\$1.1568	\$1.1168
The M&O tax rate provides funds for maintenance and operations. The I&S tax rate provides funds for payments on the debt that finances a district's facilities.			
Property Values	2025-2026		2026-2027
	Webb CAD Net Taxable Value	\$2,917,237,597	\$2,975,582,349 (2% increase)
	State Certified Property Value	\$3,045,092,360	\$3,105,994,207 (2% increase)
Tax Collections	2025-2026 (projection)		2026-2027
	• M&O Tax Collections	\$19,071,540	\$19,900,473
	• I&S Tax Collections	\$14,144,757	\$13,381,730
	• Collection Rate 98%		

Student Enrollment & ADA



Web Posting for Budgets (Funds 101, 199, & 511)



LAREDO INDEPENDENT SCHOOL DISTRICT GENERAL OPERATING FUND, FOOD SERVICE FUND, & DEBT SERVICE FUND

2025-2026 ACTUAL BUDGET			2026-2027 PROPOSED BUDGET		
	Aggregate Expenditures	Per Pupil Expenditures		Aggregate Expenditures	Per Pupil Expenditures
<u>INSTRUCTION</u>			<u>INSTRUCTION</u>		
11 Instruction	\$ 134,055,997	\$ 6,876	11 Instruction	\$ 123,526,492	\$ 6,336
12 Instructional Resources and Media Services	4,389,696	225	12 Instructional Resources and Media Services	4,452,419	228
13 Curriculum and Instructional Staff Dev.	1,529,894	78	13 Curriculum and Instructional Staff Dev.	1,440,247	74
95 Juvenile Justice Alternative Ed. Prog	50,000	3	95 Juvenile Justice Alternative Ed. Prog	50,000	3
Total	\$ 140,025,587	\$ 7,182	Total	\$ 129,469,158	\$ 6,641
<u>INSTRUCTIONAL SUPPORT</u>			<u>INSTRUCTIONAL SUPPORT</u>		
21 Instructional Administration	\$ 4,768,550	\$ 245	21 Instructional Administration	\$ 4,943,726	\$ 254
23 School Leadership	16,061,310	824	23 School Leadership	15,538,837	797
31 Guidance and Counseling	6,874,406	353	31 Guidance and Counseling	6,763,133	347
32 Social Work Services	2,160,721	111	32 Social Work Services	1,872,440	96
33 Health Services	2,145,781	110	33 Health Services	2,127,205	109
36 Cocurricular Activities	5,673,277	291	36 Cocurricular Activities	7,655,637	393
Total	\$ 37,684,045	\$ 1,934	Total	\$ 38,900,978	\$ 1,996
<u>CENTRAL ADMINISTRATION</u>			<u>CENTRAL ADMINISTRATION</u>		
41 General Administration	\$ 9,938,106	\$ 510	41 General Administration	\$ 9,217,328	\$ 473
41 Publish Required Notices	17,615	1	41 Publish Required Notices	21,715	1
41 Lobbying	10,000	1	41 Lobbying	-	-
Total	\$ 9,965,721	\$ 512	Total	\$ 9,239,043	\$ 474

Web Posting for Budgets (Funds 101, 199, & 511)



LAREDO INDEPENDENT SCHOOL DISTRICT					
GENERAL OPERATING FUND, FOOD SERVICE FUND, & DEBT SERVICE FUND					
2025-2026 ACTUAL BUDGET			2026-2027 PROPOSED BUDGET		
	Aggregate Expenditures	Per Pupil Expenditures		Aggregate Expenditures	Per Pupil Expenditures
<u>DISTRICT OPERATIONS</u>			<u>DISTRICT OPERATIONS</u>		
51 Plant Maintenance and Operations	\$ 28,967,178	\$ 1,486	51 Plant Maintenance and Operations	\$ 27,042,142	\$ 1,387
52 Security and Monitoring Services	7,156,021	367	52 Security and Monitoring Services	6,216,754	319
53 Data Processing Services	5,250,036	269	53 Data Processing Services	4,740,746	243
34 Pupil Transportation	5,060,256	260	34 Pupil Transportation	4,841,819	248
35 Food Services	22,589,359	1,159	35 Food Services	20,235,059	1,038
Total	\$ 69,022,850	\$ 3,541	Total	\$ 63,076,520	\$ 3,235
<u>DEBT SERVICE</u>			<u>DEBT SERVICE</u>		
71 Debt Service	\$ 29,947,307	\$ 1,536	71 Debt Service	\$ 25,389,694	\$ 1,302
Total	\$ 29,947,307	\$ 1,536	Total	\$ 25,389,694	\$ 1,302
<u>OTHER</u>			<u>OTHER</u>		
61 Community Services	\$ 388,592	\$ 20	61 Community Services	\$ 388,555	\$ 20
81 Facilities Acquisitions	2,030,885	104	81 Facilities Acquisitions	-	-
99 Inter-governmental Charges not Defined	-	-	99 Inter-governmental Charges not Defined	550,000	28
Total	\$ 2,419,477	\$ 124	Total	\$ 938,555	\$ 48
TOTAL BUDGET	\$ 289,064,987	\$ 14,829	TOTAL BUDGET	\$ 267,013,948	\$ 13,696

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Laredo I.S.D. will hold a public meeting at 5:30 PM, June 25, 2026 at the Amber Yeary Board Room located at 2400 San Bernardo Ave., Laredo, TX 78040. **This meeting is to discuss the school district's budget that will determine the tax rate the school district will adopt. Public participation in the discussion is invited.**

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.6669/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.4499/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	4.91 % decrease
Debt Service	15.17 % decrease
Total Expenditures	5.98 % decrease

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$5,979,248,679	\$6,278,564,571
Total appraised value* of new property**	\$23,332,622	\$27,622,456
Total taxable value*** of all property	\$2,983,308,658	\$3,205,224,941
Total taxable value*** of new property**	\$17,185,003	\$21,360,006

*Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** "New property" is defined by Tax Code Section 26.012(17).

*** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$192,915,000

*Outstanding principal.

Notice of Public Meeting



<u>Comparison of Proposed Rates with Last Year's Rates</u>					
	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.6669	\$0.4899	\$1.1568	\$2,000	\$11,397
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.6805	\$0.4179	\$1.0984	\$1,978	\$11,285
Proposed Rate	\$0.6669	\$0.4499	\$1.1168	\$2,012	\$11,045
*The interest & sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u>					
	<u>Last Year</u>	<u>This Year</u>			
Average Market Value of Residences	\$133,271	\$133,594			
Average Taxable Value of Residences	\$17,704	\$18,201			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.1568	\$1.1168			
Taxes Due on Average Residence	\$205	\$203			
Increase (Decrease) in Taxes		\$(2)			
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 years or older or their surviving spouse, if the surviving spouse was age 55 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 tax rate or property value.					
Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0575. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.0575.					
<u>Fund Balances</u>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.					
	Maintenance and Operations Fund Balance(s)	\$81,126,524			
	Interest & Sinking Fund Balance(s)	\$28,544,602			
A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.					
Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.					
The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.					

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0575. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.0575.

- Requires the school board to approve any “extra” school bond payments in a 60% supermajority vote.
- After a successful trustee vote, the voter-approval tax rate and the proposed tax rate will match.
- Laredo ISD will not be proposing an election to increase the tax rate.
- Laredo ISD is proposing a decrease in the tax rate.

Tax Rate Component

Tax Rate Component	2025-2026	Proposed 2026-2027	Variance
Maintenance & Operations (M&O)	\$0.6669	\$0.6669	\$0.0000
Interest & Sinking (I&S / Debt)	\$0.4899	\$0.4499	-\$0.0400
Total Combined Tax Rate	\$1.1568	\$1.1168	-\$0.0400

Taxpayer Impact Statement



Pursuant to Texas Government Code 551.043(c)(2)

This Taxpayer Impact Statement provides notice to the residents of the Laredo Independent School District (LISD) regarding the financial impacts of the proposed budget and property tax rate. The purpose of this statement is to ensure statutory compliance and total fiscal transparency by detailing how the LISD financial operations will directly impact the annual tax burden on a median-valued residence within our district boundaries.

To illustrate the changes between the prior fiscal year and the proposed budget, refer to the estimated metrics below:

Fiscal Year (Tax Year)	Median-Valued Homestead	Median Taxable Value of Homestead	Tax Rate per \$100 of Property Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$123,846.00	\$0.00	\$1.1168	\$0.00
FY 2026-2027 (TY 2026)	\$124,068.00	\$0.00	\$1.1168	\$0.00

Fund Budget Summary Overview

Fund Type	Estimated Revenue	Proposed Expenditures	Projected Ending Fund Balance
Food Service - Fund 101	\$20,578,914	\$20,578,914	\$4,132,647
Athletics - Fund 181	\$2,037,330	\$2,037,330	\$15,290
General Operating - Fund 199	\$220,106,038	\$222,830,670	\$78,401,892
Debt Service - Fund 511	\$28,278,488	\$25,389,694	\$30,619,143
Total	\$271,000,770	\$270,836,608	\$113,168,972

Food Service – Fund 101



LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - FOOD SERVICE FUND (101)
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 PROJECTED	2026-2027 PROPOSED
Revenues					
Local Sources	\$ 158,581	\$ 153,447	\$ 179,933	\$ 118,500	\$ 148,800
State Sources	66,590	73,815	71,482	70,613	75,000
Federal Sources	21,513,882	20,808,548	20,542,423	20,447,099	20,784,000
Total Revenues	21,739,053	21,035,810	20,793,838	20,636,212	21,007,800
Expenditures by Function					
Food Services	21,043,975	20,935,391	18,686,199	21,080,769	20,663,945
Plant Maintenance and Operations	333,302	350,941	368,770	319,815	343,855
Total Expenditures	21,377,277	21,286,332	19,054,969	21,400,584	21,007,800
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	361,776	(250,522)	1,738,869	(764,372)	-
Other Financing Sources (Uses)					
Transfers in	-	-	71,881	-	-
Total Other Financing Sources (Uses)	-	-	71,881	-	-
Net Changes in Fund Balances	361,776	(250,522)	1,810,750	(764,372)	-
Fund Balance, Beginning	2,975,015	3,336,791	3,086,269	4,897,019	4,132,647
Fund Balance, Ending	\$ 3,336,791	\$ 3,086,269	\$ 4,897,019	\$ 4,132,647	\$ 4,132,647

Athletics – Fund 181

LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ATHLETICS FUND (181)
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 PROJECTED	2026-2027 PROPOSED
Revenues					
Local Sources	\$ 145,695	\$ 232,636	\$ 280,014	\$ 282,000	\$ 252,000
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Total Revenues	145,695	232,636	280,014	282,000	252,000
Expenditures by Function					
Cocurricular/Extracurricular Activities	1,825,030	1,884,407	1,821,887	1,922,330	1,942,830
Plant Maintenance and Operations	51,860	74,999	64,381	115,000	94,500
Security and Monitoring Services	-	-	103,012	-	-
Total Expenditures	1,876,890	1,959,406	1,989,280	2,037,330	2,037,330
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(1,731,195)	(1,726,770)	(1,709,266)	(1,755,330)	(1,785,330)
Other Financing Sources (Uses)					
Transfers In	1,730,619	1,726,770	1,709,266	1,755,330	1,785,330
Total Other Financing Sources (Uses)	1,730,619	1,726,770	1,709,266	1,755,330	1,785,330
Net Changes in Fund Balances	(576)	-	-	-	-
Fund Balance, Beginning	15,866	15,290	15,290	15,290	15,290
Fund Balance, Ending	\$ 15,290	\$ 15,290	\$ 15,290	\$ 15,290	\$ 15,290

General Operating – Fund 199



LAREDO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

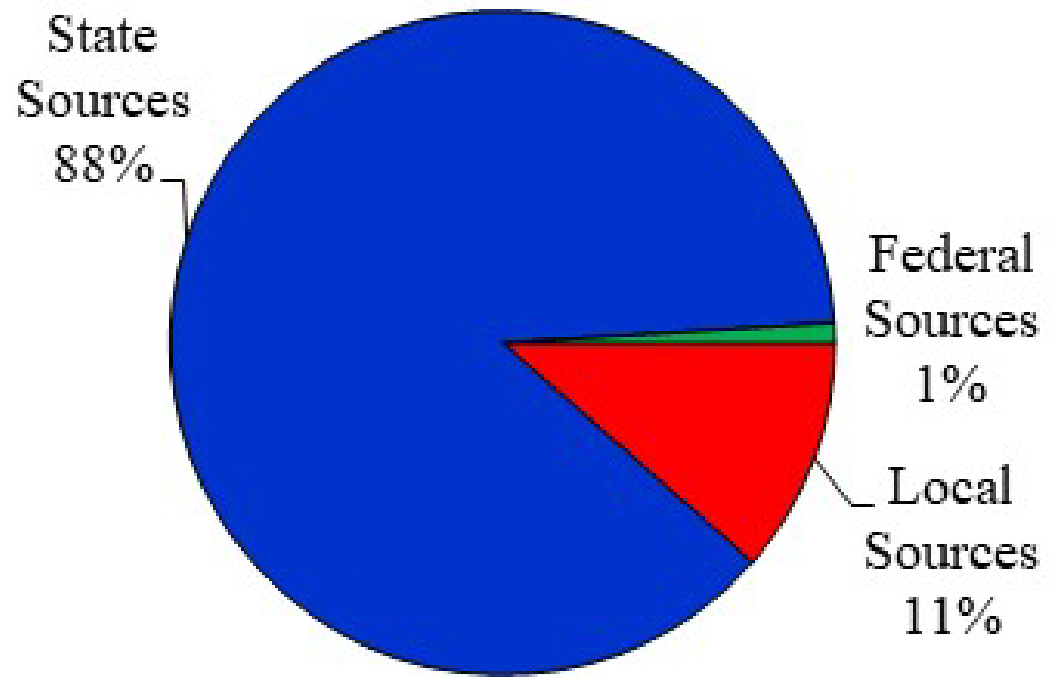
	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 PROJECTED	2026-2027 PROPOSED
Revenues					
Local Sources	\$ 31,366,665	\$ 28,013,588	\$ 26,482,815	\$ 24,991,805	\$ 25,267,973
State Sources	184,848,709	187,974,172	191,640,459	200,605,467	192,703,065
Federal Sources	7,787,854	4,993,037	3,153,633	2,632,000	2,135,000
Total Revenues	224,003,227	220,980,797	221,276,907	228,229,272	220,106,038
Expenditures by Function					
Instruction	105,795,642	111,703,143	128,990,866	135,220,849	123,526,492
Instructional Resources and Media Services	4,432,483	4,242,381	4,312,659	4,370,597	4,452,419
Curriculum Dev pt. and Instructional Staff Dev pt.	1,296,249	1,405,336	1,185,668	901,822	1,440,247
Instructional Leadership	4,227,032	4,395,729	4,608,056	4,453,469	4,943,726
School Leadership	15,525,191	15,521,484	15,362,167	15,446,275	15,538,837
Guidance, Counseling, and Evaluation Services	7,465,095	7,459,700	6,745,197	6,637,150	6,763,133
Social Work Services	1,713,106	1,690,928	1,952,975	1,917,506	1,872,440
Health Services	2,469,414	2,555,761	2,386,977	2,136,980	2,127,205
Student (Pupil) Transportation	5,335,287	4,764,169	4,472,081	5,124,379	4,841,819
Food Services	-	358,338	491,053	-	-
Cocurricular/Extracurricular Activities	4,756,535	5,439,511	4,745,661	5,249,176	7,655,637
General Administration	8,982,731	9,155,012	8,930,437	8,706,409	9,239,043
Plant Maintenance and Operations	23,831,680	25,310,587	25,806,385	26,514,263	26,698,287
Security and Monitoring Services	4,938,621	6,549,911	6,904,734	6,674,616	6,216,754
Data Processing Services	5,965,970	4,528,904	4,600,602	4,922,067	4,740,746
Community Services	240,401	381,521	404,406	348,670	388,555
Debt Service	454,158	467,707	485,167	35,000	-
Facilities Acquisition and Construction	2,346,323	993,209	915,357	1,034,820	-
Juvenile Justice Alternative Education Program	40,606	45,899	79,413	50,000	50,000
Other Intergovernmental Charges	-	-	-	-	550,000
Total Expenditures	199,816,523	206,969,232	223,379,862	229,744,048	221,045,340
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	24,186,704	14,011,565	(2,102,954)	(1,514,776)	(939,302)
Other Financing Sources (Uses)					
Transfers In	-	-	1,294,016	-	-
Transfers Out	(4,288,935)	(1,726,770)	(21,405,788)	(4,835,330)	(1,785,330)
Proceeds	1,431,376	-	-	-	-
Total Other Financing Sources (Uses)	(2,857,559)	(1,726,770)	(20,111,772)	(4,835,330)	(1,785,330)
Net Changes in Fund Balances	21,329,145	12,284,795	(22,214,727)	(6,350,106)	(2,724,632)
Fund Balance, Beginning	76,077,418	97,406,563	109,691,358	87,476,631	81,126,524
Fund Balance, Ending	\$ 97,406,563	\$ 109,691,358	\$ 87,476,631	\$ 81,126,524	\$ 78,401,892

General Operating Fund Revenues



General Operating - Fund 199	Estimated Revenue
Local Sources	\$25,267,973
State Sources	\$192,703,065
Federal Sources	\$2,135,000
Total	\$220,106,038

**General Operating Fund Revenues
FY 2026-2027**



Debt Service – Fund 511



LAREDO INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE FUND (511)
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 PROJECTED	2026-2027 PROPOSED
Revenues					
Local Sources	\$ 14,643,513	\$ 15,282,729	\$ 16,899,927	\$ 14,896,939	\$ 14,044,647
State Sources	20,131,236	19,770,713	16,589,159	13,828,912	13,727,305
Federal Sources	-	-	-	-	-
Total Revenues	34,774,749	35,053,442	33,489,086	28,725,851	27,771,952
Expenditures by Function					
Debt Service	34,238,199	35,826,226	34,046,943	29,930,557	25,389,694
Total Expenditures	34,238,199	35,826,226	34,046,943	29,930,557	25,389,694
Excess/(Deficiency) of Revenues Over/(Under)	536,550	(772,784)	(557,857)	(1,204,706)	2,382,258
Other Financing Sources (Uses)					
Premium of Issuance of Bonds	-	6,424,230	577,980	-	-
Proceeds on Bonds	-	68,495,000	11,605,000	-	-
Payment to Escrow Agent	-	(75,044,570)	(12,023,271)	-	-
Total Other Financing Sources (Uses)	-	(125,340)	159,709	-	-
Net Changes in Fund Balances	536,550	(898,124)	(398,148)	(1,204,706)	2,382,258
Fund Balance, Beginning	30,509,030	31,045,580	30,147,456	29,749,308	28,236,885
Fund Balance, Ending	\$ 31,045,580	\$ 30,147,456	\$ 29,749,308	\$ 28,544,602	\$ 30,619,143

- **The district expects to have fewer students**, which means it will receive **less money from the state** because funding is based on student enrollment and attendance.
- **The district is relying on a one-time \$3 million funding source.** Since this money will not be available again, it will make balancing future budgets more difficult if not impossible.
- **The district's special education (IDEA) program is underfunded by more than \$900,000.** Right now, the district is using savings from previous years (carryover funds) to cover the shortfall, but those funds will eventually run out.
- **If the district continues to spend more than it takes in,** it could face a **credit rating downgrade**, making it more expensive to borrow money for future projects.
- **The Capital Improvement Plan** which lists planned facility upgrades, structural renovations, and major equipment replacements, **will be put on hold**, only addressing essential emergency repairs and basic maintenance to keep our buildings safe and operational.



2. Public comments on proposed Budget and Tax Rate.
Mr. Guillermo Pro, Superintendent of Schools

3. Adjournment
Chairperson

NOTICE OF VIDEO CONFERENCE CALL

Notice is hereby given that one or more board members may participate remotely in this board meeting by means of a videoconference call. The location of the meeting will be at the Amber Yeary Board Room - 2400 San Bernardo Ave., Laredo, TX 78040 where the presiding officer and a quorum of the Board will be physically present, and it is intended for the presiding officer to be present at this location during the meeting.

NOTICE OF POTENTIAL CLOSED MEETING

If during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapter D and E, regardless of whether the particular agenda item identifies a potential closed meeting.

DISABILITY ACCESS STATEMENT

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Erika Trevino at (956) 273-1401 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at the Amber Yeary Board Room, 2400 San Bernardo Ave.

LISD BOARD OF TRUSTEES

Goyo M. Lopez
President, District 5

Veronica V. Orduño
Vice President, District 3

Rodolfo "Rudy" Morales, III
Secretary, District 2

Alfredo Gustavo Perez
Parliamentarian, District

Juan Ramirez, Jr.
Trustee, District 1

Dr. Gilberto "Gil" Martinez,
Jr.
Trustee, District 6

Monica Rangel- Garcia
Trustee, District 7

Guillermo Pro
Superintendent