Progreso ISD

Public Hearing
Proposed 2025-2026
Budget & Tax Rate
August 27, 2025

Agenda

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Introduction

Purpose

To communicate the PISD financial plan for the district operations to the Public, PISD Board, and Departments

Budget

The district Budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain district operations.

Property Taxes

Funds that are levied, assessed and collected annually to further maintain public schools and to pay bonds issued by the school

2025-2026 Proposed Budget Highlights

Projected Enrollment & ADA

Description	21-22	22-23	23-24	24-25	25-26
Enrollment	1,533	1,440	1,461	1,405	1,339
ADA	1,500	1,305	1,306	1,248	1,175

*25-26 ADA/Enrollment Projected

Property Values

Description	FY 2023	FY 2024	FY 2025
Certified Property Values	231,345,237	285,999,690	303,298,753
Local Property Value Growth	6.12%	19.10%	5.00%
Compressed Tax Rate	0.8046	0.6692	0.5984

* Required for FIRST indicator

2025 Proposed Tax Rate

	2024	2025
Tax Rate for Maintenance & Operation	0.7892	0.7483
Tax Rate for Interest & Sinking	0.5137	0.5546
Total Tax Rate	1.3029	1.3029

Notes

MCR 1	Golden	Golden Disaster	Copper Disaster	M&O	I&S
0.5984	0.05	0.03	0.07	0.7483	0.5546

Homestead Exemption	$ 140,000.00

maximum compressed tax rate

State and local compression work in parallel to determine a district's maximum compressed tax rate (MCR) for Tier One. Districts receive the method which results in the greatest amount of compression (i.e., the lowest tax rate) for this portion of Maintenance and Operations (M&O) taxes. Apr 25, 2024

Golden Pennies are a part of the Texas school finance system that allows school districts to add pennies to their tax rate without the state being able to take any of the revenue generated.

In Texas, copper pennies are a portion of a school district's tax rate that generates additional revenue above the Tier 1 Entitlement. They are called "copper" because they provide less enrichment funding than "golden" pennies

2025-2026 Projected Revenue

Description	General Fund Adopted 24-25	General Fund Projected 25-26	Difference
Tax Current Year	2,149,682.00	2,269,584.00	119,902.00
Taxes Prior Year	135,383.00	120,000.00	(15,383.00)
Penalty and Interest	50,000.00	70,000.00	20,000.00
Athletic Facilities	15,000.00	15,000.00	-
Misc Rev/Investment	10,000.00	400,000.00	390,000.00
Available School Fund	705,963.00	529,068.00	(176,895.00)
Foundation School Program	13,572,995.00	14,739,834.00	1,166,839.00
Instructional Materials	80,340.00	79,818.00	(522.00)
TIA	237,342.00	237,342.00	
On Behalf	640,000.00	966,795.00	326,795.00
Shars	200,000.00	100,000.00	(100,000.00)
Other Federal Revenue I/C	190,000.00	100,000.00	(90,000.00)
Total	**17,986,705.00**	**19,627,441.00**	**1,640,736.00**

2025-2026 Projected Expenditures
General Fund by Major Object

Major Object	Description	Adopted 24-25	Projected 25-26
6100	Salaries	10,500,000	12,023,909
61xx	Benefits -District Portion	1,050,000	1,253,495
6100	Stipends	400,000	959,882
6100	Extra duty	400,000	400,000
6100	TRS ON BEHALF	640,000	966,795
6100	TIA		237,342
6100	Tutorial & Summer School		120,000
6200	Contracted Services	2,603,000	2,257,385
6300	General Supplies	1,700,000	1,702,000
6400	Misc. Expenses	400,000	740,000
Total	Expenditures	17,693,000	20,660,808

Proposed Budget Additions			
6100	Step Increase - Teachers	160,000	160,000
6100	3% / 4% Increase	315,000	
6100	$25 Insurance Contribution	69,300	-
Total		544,300	160,000

Total	Expenditures	18,237,300	20,820,808

Fund Balance - Unassigned

Fund	21-22	22-23	23-24	24-25 Projected	25-26 Projected
Unassigned Fund Balance	8,800,317	11,975,821	12,716,882	12,485,824	11,292,457

Progreso ISD
2025-2026 Proposed Budget

		2025-2026 General Fund Budget	2025-2026 Food Service Budget	2025-2026 Debt Service Budget	2025-2026 Total Budget
	Resources				
	Local Sources	2,934,584	25,000	1,682,094	4,641,678
	State Resources	16,428,628	200,000	584,798	17,213,426
	Federal Resources	264,229	1,375,000		1,639,229
	Total Revenue	19,627,441	1,600,000	2,266,892	23,494,333
					-
	Expenditures by Function		-		-
11	Instruction	10,033,928			10,033,928
12	Media Service	104,000			104,000
13	C&I	36,400			36,400
21	Instructional Leadership	171,600			171,600
23	School Leadership	1,066,000			1,066,000
31	Counseling	416,000			416,000
33	Health Service	218,400			218,400
34	Transportation	795,600			795,600
35	Food Service		1,600,000		1,600,000
36	Co-curricular	1,352,000			1,352,000
41	General Administration	1,102,400			1,102,400
51	Maintenance and Operations	4,284,800			4,284,800
52	Security Services	483,600			483,600
53	Data Services	384,800			384,800
61	Community Services	176,800			176,800
71	Debt Service	90,480		2,157,550	2,248,030
93	Fiscal Agent/Mbrs	52,000			52,000
99	Intergovernmental Charge	52,000			52,000
	Total Expenditures	20,820,808	1,600,000	2,157,550	24,578,358
		-			
	Excess/(Deficiency)	(1,193,367)	-	109,342	(1,084,025)