Fort Sam Houston ISD

FISCAL YEAR

2026-2027

BUDGET

For Operations September 1, 2026 to August 31, 2027

FORT SAM HOUSTON INDEPENDENT SCHOOL DISTRICT

District Vision

Fort Sam Houston ISD empowers every learner to strive for growth, achieve their greatest potential, and lead with respect and compassion.

District Mission

Fort Sam Houston ISD serves and honors the uniqueness of military-connected students in a safe and collaborative environment. We provide an exceptional education and empower educators to inspire continuous learning for students to thrive in a changing global society.

District Beliefs

We believe:

- In the potential of every individual and are committed to developing the whole person by establishing high expectations and providing personalized instruction that inspires and encourages all learners to succeed and reach their best.
- In cultivating a safe and caring environment, both emotionally and physically, that prioritizes social-emotional well-being and sense of belonging, ensuring all students feel supported, respected, and valued as individuals.
- In empowering and supporting educators and recognizing their critical role in meeting the needs of tomorrow's students. We foster a culture of continuous learning.
- The school benefits everyone and its success is rooted in strong, collaborative partnerships. We are committed to fostering mutual respect and actively collaborating with students and families to create a unified community dedicated to lifelong learning.

Board of Trustees

District Leadership

Dr. Gary Bates, Superintendent

Ms. Julie P. Novak
Assistant Superintendent for
Finance & Operations

Dr. Mina Schnitta
Assistant Superintendent for
Teaching & Learning

Dr. Joseph Cerna
Principal of Robert G. Cole
Middle & High School

Ms. Julissa Fisher
Principal of Fort Sam Houston
Elementary School

Dr. Saleha Sultan
Director of Special Education

Ms. Gina Rodriguez
Director of Technology

Mr. Larry Norman
Director of Athletics

2026-2027 DISTRICT BUDGET REPORT

FORT SAM HOUSTON INDEPENDENT SCHOOL DISTRICT
2026-2027 BUDGET REPORT

Texas Education Code §44.002 and Fort Sam Houston ISD Policy CE (Legal and Local) require that the "Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following year." The fiscal year for Fort Sam Houston ISD is September 1 through August 31. In addition to the requirement that the budget be prepared no later than August 20, a public hearing must also be conducted regarding the budget as well as a notice published in the local newspaper and on the District's website at least ten days prior to the hearing. The budget should be approved and adopted by the Board of Trustees no later than August 31.

The District's budget has been prepared in accordance with Texas Education Agency's (TEA) Financial Accountability System Resource Guide. The District also complies with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). With this in mind, the budget is divided into "funds," which represent a fiscal and accounting entity that has a self-balancing set of accounts. Funds presented for review by the Board of Trustees include the General Fund (Fund 199), the Child Nutrition Fund (Fund 240), and the Special Education Cooperative Fund (Fund 437). The proposed expenditures will be presented at the function level for approval as recommended by the State Board of Education. Review of the expenditures at the function level allows the users of this budget to determine how much is expected to be spent in such areas as instruction, counseling and guidance, and school administration. Estimated revenues for the 2026-2027 budgets will be presented by funding source.

The budget process is ongoing throughout the year with preparation, management, and monitoring of the District's funds. Generally, though, preparation for the new budget year begins in early spring. Student enrollment and attendance are driving factors for a public school district's budget. Student enrollment estimates are made based on historical data as well as anticipated housing occupancy rates and other information made available by Joint Base San Antonio-Fort Sam Houston. For campuses and departments, the site-based decision-making process allows the campus and department staff to assess their needs, develop district and campus improvement plans, and to make appropriate budget requests.

Campus and department administrators are provided financial data in order to allow them to make informed decisions regarding their budget requests. The budget requests are submitted to the Superintendent and Assistant Superintendent for Finance and Operations for review.

General Fund

The General Fund is coded as Fund 199 in the general ledger system and provides the basic maintenance and operational funds of the District. For 2026-2027, the total proposed General Fund budget is $32,834,235. Revenue is generated at the local, state, and federal levels. For 2026-2027, the breakdown of revenue sources is 3.04% local, 53.42% state, 43.45% federal, and 0.10% Other Sources. On the expenditure side, payroll is the largest component at 69.19%. A summary of the revenues and expenditures is shown in the tables below.

General Fund Revenues	Object Code	Amount	Percentage
Local	5700	$ 987,700	3.04%
State	5800	17,539,094	53.42%
Federal	5900	14,265,441	43.45%
Other Sources	7900	32,000	0.10%
Total		**$32,834,235**	**100.0%**

General Fund Expenditures	Amount	Percentage
Payroll (Salaries & Benefits)	$ 22,717,882	69.19%
Contracted Services	3,268,560	9.95%
Supplies & Materials	2,264,261	6.90%
Other Operating	3,838,220	11.69%
Debt Service	32,000	0.10%
Capital Outlay	282,500	0.86%
Other Uses/Transfers Out	430,812	1.31%
Total	**$32,834,235**	**100.0%**

Additional information regarding the General Fund revenues and expenditures is detailed below.

Local Revenue: The District's local revenue sources account for 3.04% of total revenues and are composed of interest income, athletic activity revenues, and miscellaneous other sources. The District is budgeting $997,700 in total local revenues in 2026-2027. This is a slight increase from the original budgeted amount of $987,700 in 2025-2026 and is due to the increase in athletic events revenue.

State Revenue: State revenues are generated based on the average daily attendance (ADA) of students and are provided through the TEA Foundation School Program. While school districts must provide an adequate number of staff members and supplies for the total number of *enrolled* students, funding is based on the average number of students who *attend* school on a daily basis. Texas is one of only six states that funds school districts based on attendance instead of enrollment.

Student enrollment was 1,545 on the TEA "snapshot" day of the last Friday in October 2025, representing a decrease of 72 from the prior year. Enrollment varies throughout the school year due to military transfers.

The District's ADA for FY 2026 was 1,430.57, a decrease of 33.4 from 1,464.18 in FY 2025. For 2026-2027, the District is estimating a stable ADA of 1,430 students.

House Bill 2 (HB2) was passed by the 89th Legislature in 2025 and provides changes to public school funding effective for 2025-2026 and subsequent years. While there were numerous components to HB2, some of the significant ones include:

- Teacher Retention Allotment (TRA) provides funding for mandated teacher salary increases; annual salary increases dependent on a district's student enrollment.
- Support Staff Retention Allotment (SSRA) based on $45 per ADA.
- Allotment for Basic Costs (ABC) of $106 per enrolled student.
- Basic Allotment increase of $55 to $6,215 per ADA; first increase since 2019.
- Small and Mid-Sized District Allotment multiplier increase of approximately 10%.
- Career and Technology Education Funding will now include students enrolled in JROTC courses.
- School Safety Allotment increase.
- Special Education Allotment
    - Effective for 2026-2027
    - Modifies special education funding to weights using eight tiers of intensity.

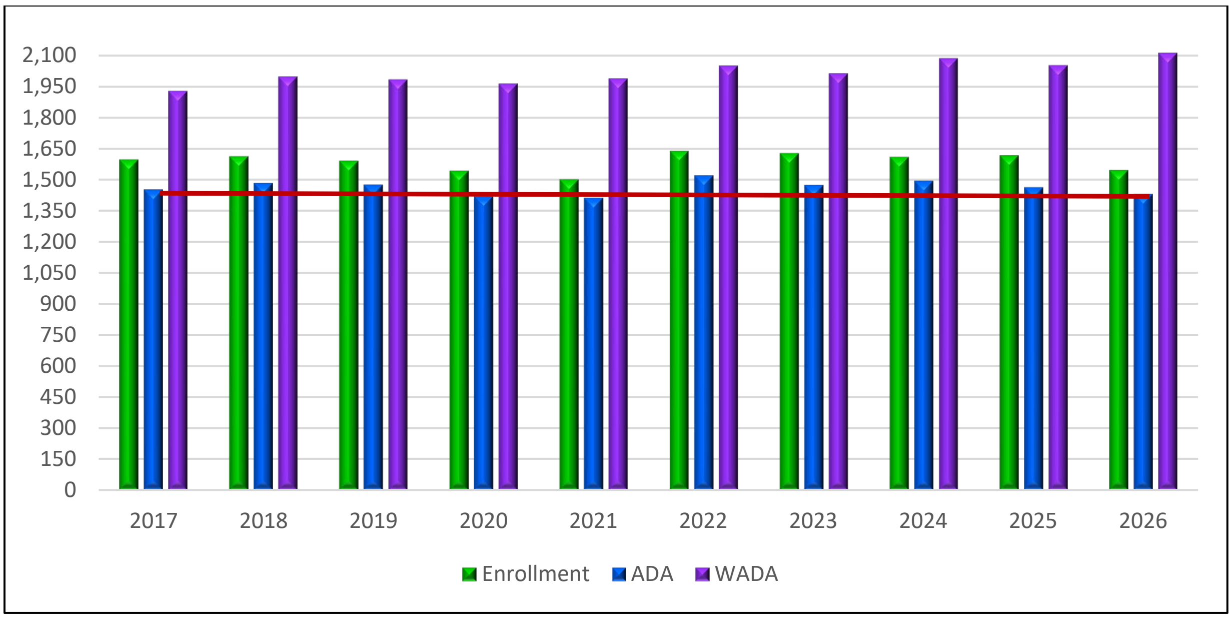
State revenues are allocated based on two formulas:

- Tier One, which includes a basic level of funding through several allotments, including basic education, special education, dyslexia, compensatory education, bilingual education, career and technology, early education, college, career, and military readiness (CCMR), transportation, small and mid-sized districts, and the new TRA, SSRA, and ABC.
- Tier Two, which is supplemental funding that guarantees a specific level of funding per student in weighted average daily attendance (WADA) for every penny of tax effort above a district's maximum Tier One tax rate. Since FSHISD does not levy taxes due to its location on federal property, the average of Bexar County school district tax rates is utilized for its Tier Two calculation. WADA is calculated by taking the components in Tier One

and then dividing by the basic allotment. The District's WADA has been calculated at 2,112 for 2025-2026 and a similar amount is estimated for 2026-2027.

Approximately 30% of the enrolled students live off Joint Base San Antonio – Fort Sam Houston and are considered non-resident transfer (NRT) students. Through an application process, the students are approved for admission based on space and resource availability, grades, conduct, and attendance. For these students, FSHISD is their school of choice in that they have a home school district but choose to attend this District. By enrolling NRT students, the District maximizes state and federal revenues, which in turn leads to more efficient operations and use of facilities.

Over the past ten years, the District' enrollment has fluctuated and has shown slight decreases in the past three years. The chart below depicts the ten-year history of student enrollment, ADA, and WADA.



FSHISD Enrollment, ADA, and WADA 2017 through 2026

FSHISD's enrollment decline in 2025-2026 is consistent with the statewide trend. In the Texas 2036 report [Texas Public School Enrollment Trends] released in May 2026, it is expected that statewide enrollment will continue to decrease through 2030-2031 and is attributed to declining birth rates in prior years, competition from private schools and homeschooling practices, and shifting migration patterns. The District's enrollment is also affected by federal decisions regarding military personnel assignments.

Total state revenues include Foundation School Program (FSP), Available School Funds (ASF), and Teacher Retirement On-Behalf Payments. The District has budgeted $17,539,094 in total state revenues for 2026-2027 based on an estimated ADA of 1,430 students. In the original 2025-2026 budget, total state revenues were budgeted at $17,717,523 based on ADA of 1,464 students.

District administrators continually monitor state legislative actions, TEA correspondence, court rulings, and information from the Texas Association of School Business Officials (TASBO) Center for School Finance as they relate to public education funding and make appropriate budget adjustments as deemed necessary.

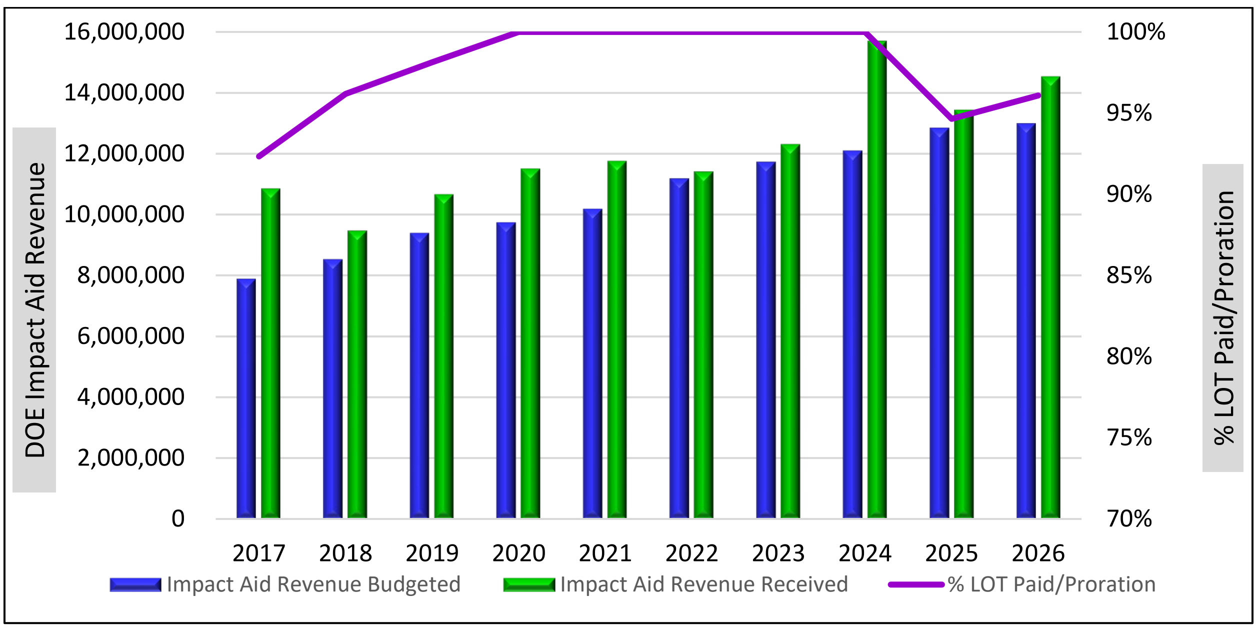
Federal Revenue: Historically, approximately half of the District's revenue was derived from federal Impact Aid. Because the District is located entirely on federal property, no local property tax revenues are generated. Impact Aid is received in lieu of local property tax revenues. Impact Aid payments are made for Basic Support and Special Education for school districts on military installations, Indian Lands, and other federal properties. The payments received in the current year are based on student counts from previous years. Fort Sam Houston ISD participates in an effort coordinated by the National Association of Federally Impacted Schools (NAFIS) and the Military Impacted Schools Association (MISA) to work with Congress and the Department of Education (DOE) and Department of War (DOW) to ensure the timely flow of Impact Aid payments.

The Impact Aid program was reauthorized under Title VII of the Every Student Succeeds Act (ESSA) in 2015 and is administered through the DOE. Unlike other federal education programs such as Individuals with Disabilities Education Act (IDEA), the program is not "forward-funded." The result is that payments are affected when the federal government has a delay in appropriations and operates under a continuing resolution. Federal programs such as IDEA that are forward funded are appropriated in the year prior to the District utilizing those funds, thus allowing for better budgeting and cash flow management. Additionally, unlike the TEA Foundation School Program revenue, there is no scheduled payment schedule that allows the District to adequately project the cash flow of Impact Aid revenues. Regardless of the timing of revenue receipts, the District is obligated to make its payroll and other operating expenditures on a timely basis. Therefore, the District maintains adequate fund balances and cash reserves in order to ensure that employees are paid semi-monthly as scheduled and vendor payments are kept current.

Enacted in 1950, the Impact Aid program has not been fully funded since 1969. In addition, two other factors have negatively affected Impact Aid funding in the past years. The first was sequestration which was enacted in 2013 and resulted in automatic spending cuts to most federal funding sources. Although sequestration is no longer in place, it resulted in decreased funding to many programs including Impact Aid. The second is the Learning Opportunity Threshold (LOT) which is a formula utilized in calculating a school district's Impact Aid payment that includes the percentage of federal students as a factor. For FSHISD, this has resulted in a LOT percentage of 100% due to our high percentage of military-connected students. However, due to decreased appropriation levels, LOT was not funded at 100% for the federal fiscal years 2011 to 2019. If LOT had been funded at 100% during these years, FSHISD would have received an additional $5.36 million in Impact Aid revenue. While LOT has been funded at 100% since 2020, Impact Aid payments in 2024-2025 and 2025-2026 were pro-rated at 94.64% and 96.08%, respectively. If the proration rates had not been in place, FSHISD would have received an additional $1.35 million for the two years combined.

For FY 2026, Impact Aid through the DOE was budgeted at $12.99 million and a total of $14.52 million has been received. The positive difference is the result of conservative budgeting and the advocacy efforts of NAFIS and MISA. For 2026-2027, $13.59 million is budgeted for DOE Impact Aid.

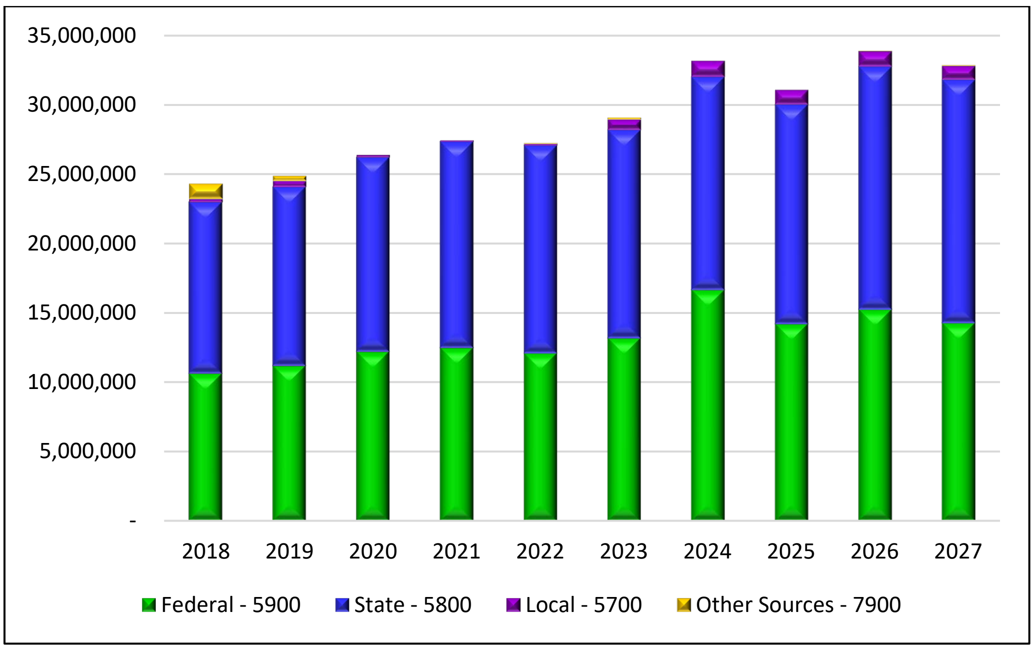
The chart below illustrates the DOE Impact Aid revenues budgeted and received, including the LOT percentage/proration rates, for the ten-year period 2017 to 2026.



DOE Impact Aid Revenues Budgeted and Received FY 2017 through FY 2026
Impact Aid Revenue in FY2024 included payments for the two prior years.

In addition to Impact Aid funding through the DOE, the DOW provides Impact Aid funding for districts on military installations. Over the past ten years, these payments have ranged from $340,196 in FY 2017 to the FY 2025 funding amount of $720,637. The amount for FY2026 has not yet been announced but is budgeted at $650,000. For 2026-2027, $650,000 is budgeted for DOW Impact Aid funding.

Total Revenue and Other Sources: Total revenue for 2026-2027 for the General Fund is budgeted at $32,802,235, with an additional $32,000 in Other Sources for Capital Lease Proceeds. The total of $32,834,235 represents an increase of $387,012 or 1.19%, from the original budgeted amount for 2025-2026. Below is a graph depicting the total revenue and other sources for the District from 2018 through 2027 by object code category. The amount indicated for 2026 is the anticipated year-end total that will be received and the amount for 2027 is the budgeted amount.



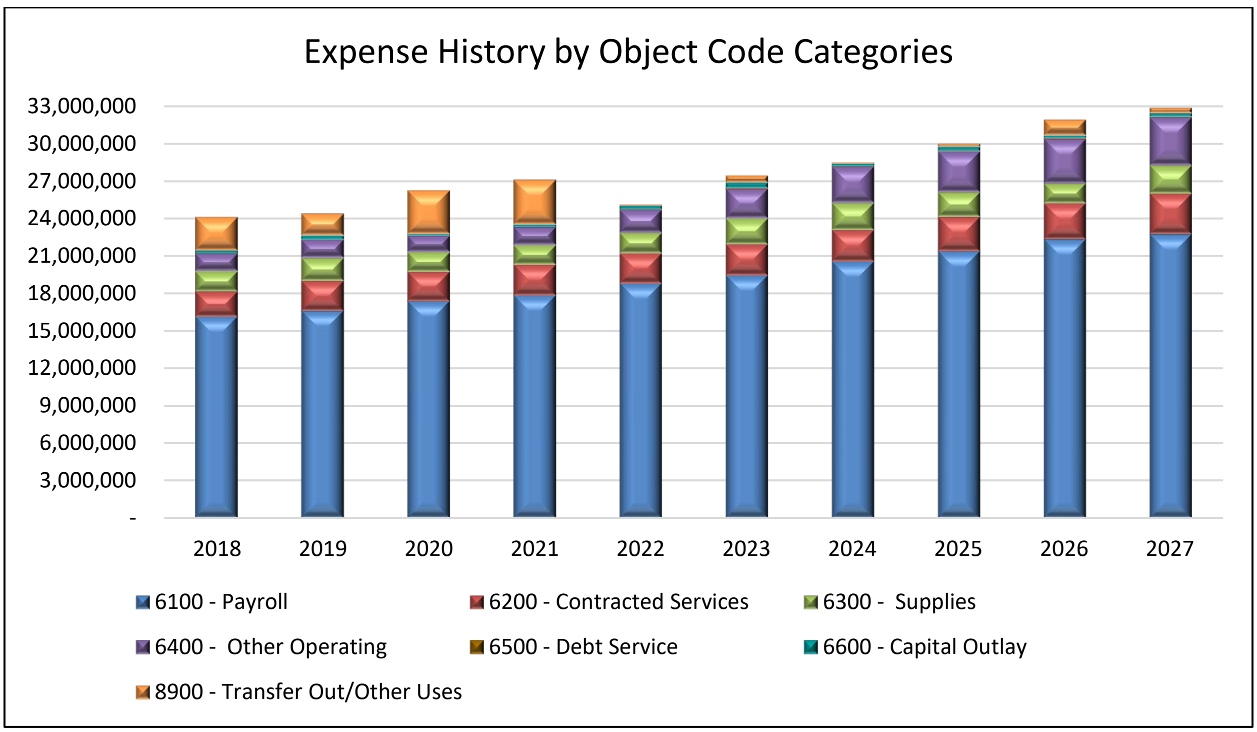
Total General Fund Revenue and Other Sources FY 2018 to FY 2027
Note: 2026 is anticipated year-end total and 2027 is the budgeted amount.

Expenditures and Other Uses/Transfers Out: The expenditures for the General Fund can be viewed from two perspectives. The first is based on the object code, which breaks down the budget into type of expenditures. The major categories include expenditures for payroll, professional and contracted services, supplies and materials, other operating expenses, debt service, capital outlay, and other uses such as transfers out to other funds. Other operating expenses include costs for travel, insurance, fees and dues, and payments for shared service arrangements. The debt service expenses are related to leases for copiers. The breakdown of the proposed General Fund expenditures based on the object code is detailed below.

Fort Sam Houston ISD

General Fund Expenditures	Object Code	Amount	Percentage
Payroll	6100	$ 22,717,882	69.19%
Contracted Services	6200	3,268,560	9.95%
Supplies & Materials	6300	2,264,261	6.90%
Other Operating	6400	3,838,220	11.69%
Debt Service	6500	32,000	0.10%
Capital Outlay	6600	282,500	0.86%
Other Uses/Transfers Out	8900	430,812	1.31%
Total		**$32,834,235**	**100.0%**

Below is a graph depicting the total expenditures by object code categories for the District from 2018 through 2027. The amount indicated for 2026 is the anticipated year-end expenditures and the amount for 2027 is the proposed budgeted expenditures. As with all school districts, Payroll accounts for the majority of the District's expenses. For the Transfer Out category, the majority of these funds have been utilized for capital projects and transfers to the Child Nutrition Fund.



Total General Fund Expenditures and Transfers Out by Object Code FY 2018 to FY 2027
Note: 2026 is anticipated year-end total and 2027 is the budgeted amount.

When developing the budget, much consideration is given to compensation since payroll constitutes the largest portion of a school district's total expenditures. In order to maintain market competitiveness, the salary scales for all employee categories were reviewed in comparison to other school districts in Bexar County and it was determined that no changes were needed to the current schedules at this time.

In order to provide a cost-of-living pay increase, a raise of 2% from the mid-point of each scale is being recommended and the amount is included in the proposed budget.

The following are recommended as additional benefits:

- Employer group health insurance contribution increase to $675.00 per month from $625.00 per month. For three of the four health insurance plans, the employee-only coverage is completely paid by the District. The increased employer contribution will help offset premium increases for family plans.
- Incentive for early resignation notice comprises a one-time payment to eligible staff who:
  - Have been employed prior to September 1, 2026, and plan to resign or retire at the end of the 2026-2027 school year; and
  - Provide a written resignation letter and incentive notice form to the Superintendent no later than 4:00pm on Monday, March 15, 2027; and
  - Pending timely and proper submission of the resignation letter and the incentive notice form, the employee will receive $500.00 in his/her final paycheck.

The incentive for early resignation notice was implemented during the 2019-2020 school year and has proven beneficial for the principals in that the early notice allows them to begin the search process for highly qualified teachers and other staff members sooner.

The hiring scale for teachers, salary schedules for other employees, stipends, retention supplement, and employee benefits list are included in the FSHISD 2026-2027 Compensation Plan scheduled for approval by the Board of Trustees at the July 29, 2026, meeting.

The second way to view expenditures is based on the function code, which represents a general operational area in a school district. The general operational areas include instruction and instructional-related services (codes 11, 12, 13), instructional and school leadership (codes 21, 23), student support services (codes 31, 32, 33, 34, 35, 36), administrative support (code 41), non-student based support services (codes 51, 52, 53), ancillary services (code 61), debt service (code 71), facilities acquisition and construction (code 81), and intergovernmental charges (codes 91, 92, 93). School districts may or may not have expenditures in each of the categories. For example, the District does not have expenditures related to ancillary services. The General Fund budget is presented for approval based on the function code level. The breakdown of the proposed General Fund expenditures based on the function code is detailed below.

General Fund Expenditures	Function Code	Amount	Percentage
Instruction	11	$ 16,203,510	49.35%
Instructional Resources	12	368,524	1.12%
Instructional Staff Development	13	985,248	3.00%
Instructional Leadership	21	506,601	1.54%
School Leadership	23	1,748,913	5.33%
Guidance and Counseling	31	793,490	2.42%
Social Work Services	32	14,680	0.04%
Health	33	396,434	1.21%
Student Transportation	34	765,761	2.33%
Child Nutrition	35	49,900	0.15%
Extracurricular Activities	36	1,164,175	3.55%
General Administration	41	1,646,469	5.01%
Facilities Maintenance	51	3,479,161	10.60%
Security	52	397,161	1.21%
Data Processing	53	1,247,349	3.80%
Debt Service	71	32,000	0.10%
Payments for Shared Services	93	2,603,610	7.93%
Other Uses - Transfers Out	00	430,812	1.31%
Total		**$ 32,834,235**	**100.0%**

As previously noted, the District receives state funding for students identified in special programs and is required to spend a specified percentage on direct costs attributed to the program. Below is a listing of the special program types and the amount expected to be allocated within the 2026-2027 budgeted state revenues for the programs. These amounts will be continually reviewed and adjusted based on student identification and program needs.

Program	Code	$ Budgeted
Gifted & Talented	21	84,434
Career & Technical	22	546,496
Special Education	23	6,113,814
Compensatory Education / At-Risk	24	687,957
Bilingual	25	85,992
Disciplinary Alternative Ed. Basic	28	59,568
Early Education	36	331,966
Dyslexia	37	227,307
College, Career, Military Readiness	38	155,721
Dyslexia Special Education	43	54,718

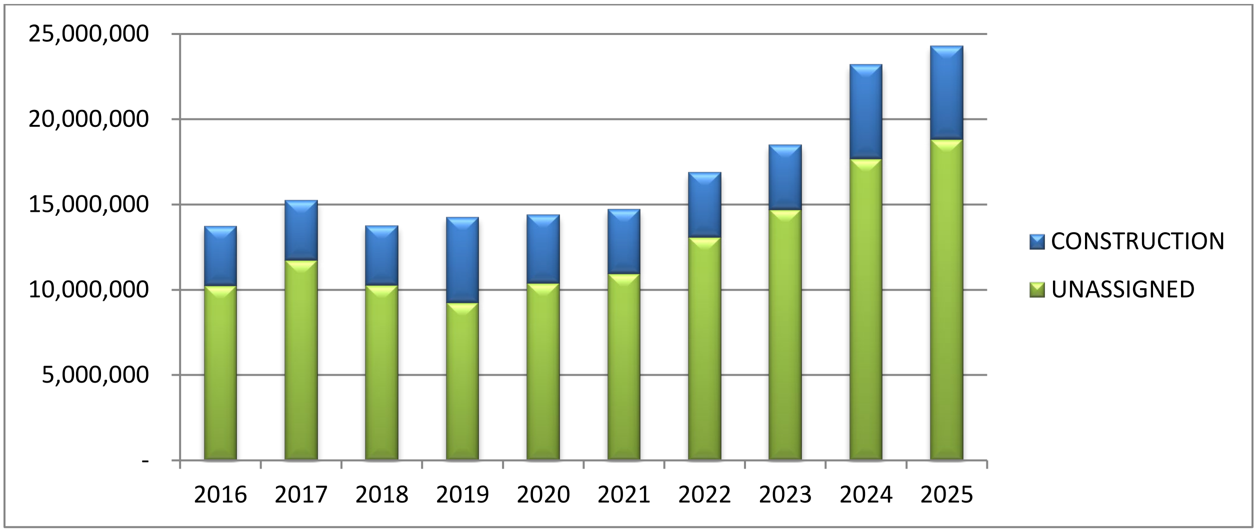
Fund Balance: The Fund Balance represents the difference between the District's assets and liabilities. While the Texas Education Agency recommends that a school district should strive to maintain the equivalent of a minimum two-month reserve of operating expenses in the unassigned portion of fund balance, it is important to note that fund balance does not equal cash in the bank.

The 2024-2025 fiscal year ended with $24,311,588 in the fund balance for the General Fund, of which $5,500,000 was committed for construction and $18,811,588 in unassigned fund balance. Because of the uncertainty of the timing of revenues received from federal Impact Aid, the District maintains a fund balance in excess of the recommended two-month reserve. For 2024-2025, the unassigned portion of fund balance represented 7.6 months of operating expenses.

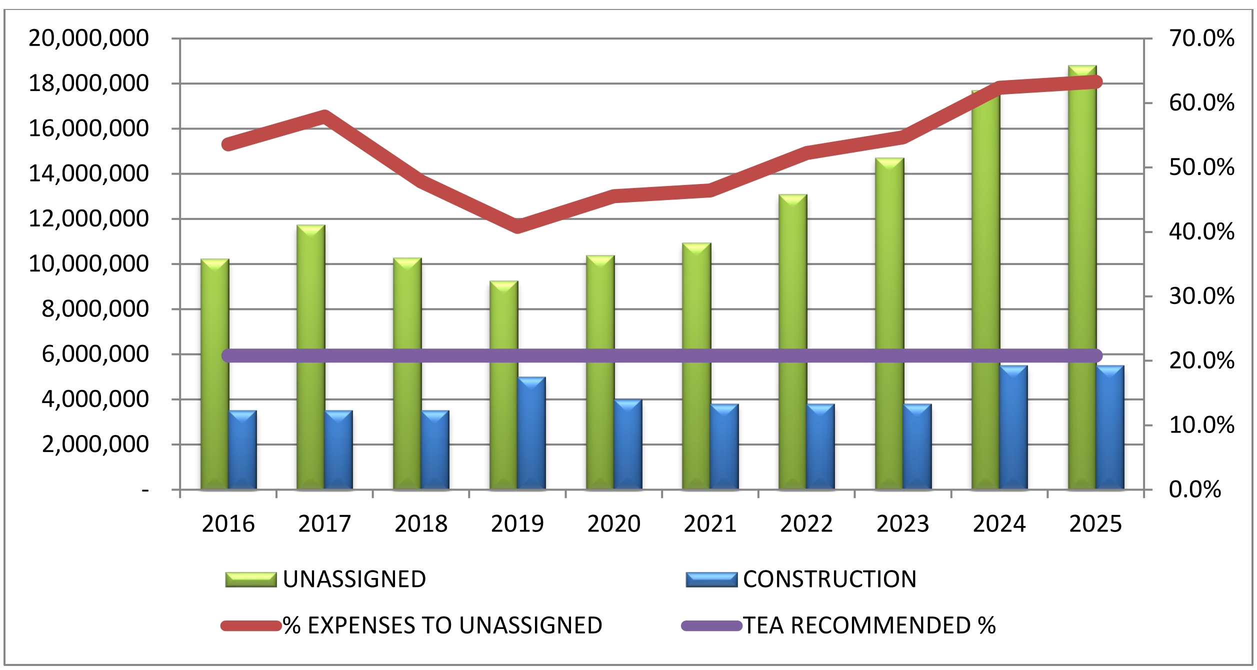
Since the District is unable to issue bonds for facilities projects, the fund balance is used as a source of funds for these projects. Prior uses of fund balance for facilities projects include the kindergarten classroom wing and the PE/Gym facility at the Elementary, renovation of the culinary arts building and a 30% cost share of the stadium renovation at Cole MS/HS, HVAC (heating, ventilation, air conditioning) replacements, and building controls systems.

When the FSHISD was first formed, the DOE provided the funding and owned the District's facilities. The DOE has been working with the District to transfer ownership of the facilities. Part of that process included DOE grants to upgrade the District's facilities to current building standards. The ownership transfer process has been completed for the FSH Elementary School. The completion of the Moseley Building renovation project marked the final DOE grant for facilities projects and the ownership transfer process was finalized in July 2025 for Robert G. Cole Middle and High School. All future construction projects will need to be funded 100% by the District. In September 2024, the Board approved moving forward with several projects, including renovating the existing Central Office and Professional Development Center buildings for additional instructional classrooms for Cole Middle and High School, building a new administrative office and professional learning facility on the property next to the Kiehle Technology Center, and renovating the Elementary School playground. The Elementary School playground project is expected to be completed in early August 2026. For the administrative office and professional learning facility, the architect has completed the design work and the construction documents, and the construction manager-at-risk is reviewing cost proposals.

For the 2025-2026 fiscal year, the District is forecasting that the year will end with a surplus in the General Fund. The budget being presented for 2026-2027 is a balanced budget for the General Fund, meaning revenues equals expenses. The balanced budget includes transfers out to the other funds such as the self-funded workers compensation fund and child nutrition fund. A budget amendment will be requested in 2026-2027 to transfer funds from the fund balance of the General Fund into the Capital Projects fund for the anticipated 2026-2027 costs. Below are two graphs depicting the ten-year history of the District's fund balance. The second one includes the ratio of expenses to unassigned fund balance, including the TEA recommended ratio calculated at a conservative 2.5 months of expenses (20.8%) in unassigned fund balance.



FSHISD Fund Balance for General Fund 2016 through 2025



FSHISD Fund Balance for General Fund 2016 through 2025

Child Nutrition Fund

The purpose of the Child Nutrition Department is to provide nutritionally balanced meals to all students. The District participates in the U. S. Department of Agriculture's (USDA) National School Lunch Program (NSLP) and School Breakfast Program (SBP). At the state level, the Texas Department of Agriculture administers these programs. Both federal and state regulations provide nutritional guidelines for the program and federal funding provides reimbursement for meals served based on the family's income and approved status of free, reduced priced, or full priced meals. The Child Nutrition fund is accounted for in the general ledger system by Fund 240.

The District has had to adjust financially to how student meal accounts are currently managed by parents. Historically, approximately 25% of our students qualify for free or reduced meals. During the two-year period 2020-2021 and 2021-2022, USDA waivers allowed for free meals for all students. Since the return to the traditional NSLP and SBP programs in 2022-2023 in which parents must apply for free and reduced-meal benefits, the District has engaged in increased efforts to obtain applications for free/reduced meals or to have funds deposited into student meal accounts. Despite these efforts, some parents have allowed their children's meal balances to become overdrawn knowing that the District would not deprive their child of a nutritious meal. Prior to the waiver years, the District would experience approximately $1,000 annually in overdrawn accounts. In the past four years, the overdrawn accounts have totaled approximately $8,500 - $10,000 each year. The District is continuing to work with parents regarding the overdrawn meal accounts.

Regarding meal prices, the District is required to review its meal pricing structure to ensure that it meets the "Equity in School Lunch Pricing" component of the Healthy, Hunger-Free Kids Act of 2010. Student meal prices were increased by ten cents and adult meal prices by twenty-five cents in 2025-2026. Due to current economic conditions, the prices will remain the same for 2026-2027 so as to not create any additional financial burden for parents and employees.

The total proposed budget for the Child Nutrition fund is $1,136,612. Summaries of the revenues and expenditures (by both object code and function code) are provided below.

Child Nutrition Revenues	Object Code	Amount	Percentage
Local	5700	$ 500,700	44.05%
State	5800	4,200	0.37%
Federal	5900	383,500	33.74%
Transfer In from General Fund	7900	248,212	21.84%
Total		**$ 1,136,612**	**100.0%**

Child Nutrition Expenditures	Object Code	Amount	Percentage
Payroll	6100	$ 551,962	48.56%
Contracted Services	6200	37,650	3.31%
Supplies and Materials	6300	544,500	47.91%
Other Operating	6400	2,500	0.22%
Total		**$ 1,136,612**	100.0%

Child Nutrition Expenditures	Function Code	Amount	Percentage
Food Service	35	$ 1,117,912	98.35%
Facilities Maintenance	51	18,700	1.65%
Total		**$ 1,116,544**	**100.0%**

Special Education Cooperative Fund

The Military School Districts' Special Education Cooperative provides services for students who have special needs and is comprised of three school districts: Fort Sam Houston ISD, Lackland ISD, and Randolph Field ISD. The Cooperative's Board of Managers is comprised of the Superintendent of each of the three districts. Fort Sam Houston ISD serves as the fiscal agent for the Cooperative, providing all the accounting services for its fiscal activities. While the student numbers fluctuate throughout the year, FSHISD students represented approximately 60% of the student population in 2025-2026. For the remaining student populations, Lackland ISD students comprised 15% and Randolph Field ISD students comprised 25%.

Fund 437 serves as the "general fund" of the Cooperative. This fund accounts for expenditures shared by all three military school districts and are based on a 33.3% allocation of costs or on the number of students by district who utilize the programs, depending on the type of expenditure. Each participating district is billed on a quarterly basis for its share of the Cooperative's expenditures. The revenues in Fund 437 are all considered as a local source of funds.

Since 2023-2024, the Cooperative faced staffing shortages as well as an increased need for specialized services for students. This resulted in providing educational services to students via contracted services. Due to the nature of contracted services, the cost was higher than normal payroll costs. Through the TEA High Cost Needs grant, the Cooperative will recover $152,969 for expenses incurred in FY 2026. The Cooperative will continue to recruit staff and utilize the

High Cost Needs grant in order to meet the needs of the students and reduce contracted services costs.

Total expenditures in fund 437 are budgeted at $4,005,554. Fort Sam Houston ISD's share of the annual expenses is estimated at $2,603,610. For comparison purposes, the total original budget for 2025-2026 was $3,947,639 and the FSHISD budgeted share was $2,565,965.

Summaries of revenues and expenditures (by object code and function code) are provided below.

Special Ed Coop Revenues	Object Code	Amount	Percentage
Local	5700	$ 4,005,554	100.0%
Total		**$ 4,005.554**	**100.0%**

Special Ed Coop Expenditures	Object Code	Amount	Percentage
Payroll	6100	$ 2,876,154	71.80%
Contracted Services	6200	876,850	21.89%
Supplies and Materials	6300	83,700	2.09%
Other Operating	6400	168,850	4.22%
Total		**$ 4,005,554**	**100.0%**

Special Ed Coop Expenditures	Function Code	Amount	Percentage
Instruction	11	$ 3,032,260	75.70%
Instructional Staff Development	13	1,400	0.03%
Instructional Leadership	21	500,620	12.50%
School Leadership	23	13,500	0.34%
Guidance and Counseling	31	139,209	3.48%
Social Work Services	32	178,002	4.44%
Health Services	33	18,600	0.46%
Student Transportation	34	6,062	0.15%
General Administration	41	40,088	1.00%
Facilities Maintenance	51	30,400	0.76%
Security	52	17,000	0.42%
Data Processing	53	28,413	0.71%
Total		**$ 4,005,554**	**100.0%**

Additional funding sources for the Cooperative are provided by federal sources though IDEA-B (Individuals with Disabilities Education Act, Part B) Formula in Fund 313 and IDEA-B Preschool in Fund 314 and are generated by student counts in the participating districts. The chart below details the amounts allocated for each member district of the Cooperative. The budgets for these federal funds are not required to be approved by the Board of Trustees.

2026-2027 PLANNING AMOUNT	IDEA-B FORMULA	IDEA-B PRE-SCHOOL
FSHISD	$ 320,417	$ 14,610
LISD	199,494	11,472
RFISD	248,567	11,328
TOTAL	**$ 768,478**	**$ 37,410**

Other Funds

The District will be utilizing other sources of funds to provide services to our students in 2026-2027. The data provided below is for informational purposes and the budgets for these funds do not require Board approval. The data in the Amount column is the total award for the entire grant period.

GRANT SOURCE	DESCRIPTION	AMOUNT	GRANT PERIOD
Department of War Education Activity (DoWEA)	Three R's - Rethink, Rearchitect, & Renew; Improving math achievement.	$2,000,000	5 Years; 9/30/2022 to 5/31/2027
Every Student Succeeds Act (ESSA) (FY 2027 Planning Amounts listed)	Title I	$40,370	Concurrent with 2026-2027 fiscal year
	Title II	$23,926	
	Title IV	$10,000	
Learning Acceleration Supports Opportunities (LASO) Leadership and Instructional Foundations for Texas (LIFT) Cycle 4	To support school systems in building the instructional and systems-level capacity needed to deliver high-quality learning experiences for students.	$440,000	3/1/2026 to 8/31/2027
Safety and Facilities Enhancement (SAFE) Grant, Cycle 2	To support unfunded TEA safety mandates and other safety-related activities.	$150,000	5/7/2024 to 4/30/2027

Summary

The budgets presented for review and approval are based on information available to the District at this time. Throughout the fiscal year, the budget will be reviewed and monitored. Budget amendments requiring Board approval will be brought forward as needed. Accompanying this Budget Report are charts and financial reports for the General Fund, Child Nutrition Fund, and the Special Education Cooperative Fund. The expenditure budgets for the General Fund and Child Nutrition funds are to be adopted at the function level.

A full presentation of the proposed budget will be made at the July 29, 2026, Public Hearing.

BUDGET SUMMARY REPORT

AND CHARTS

FISCAL YEAR

2026-2027

BUDGET

INFORMATION FOR:

FUND 199

FUND 240

FUND 437

FORT SAM HOUSTON ISD
PROPOSED BUDGET SUMMARY FOR 2026-2027

		FUND TYPE AND FUND NUMBER		
		GENERAL 199	CHILD NUTRITION 240	SPECIAL EDUC. COOP. - 437
REVENUES BY OBJECT:				
5700	Local	$ 997,700	$ 500,700	$ 4,005,554
5800	State	17,539,094	4,200	-
5900	Federal	14,265,441	383,500	-
	SUBTOTAL	32,802,235	888,400	4,005,554
7900	Other Sources - Transfers In	32,000	248,212	-
	TOTAL REVENUE & OTHER SOURCES	**$ 32,834,235**	**$ 1,136,612**	**$ 4,005,554**

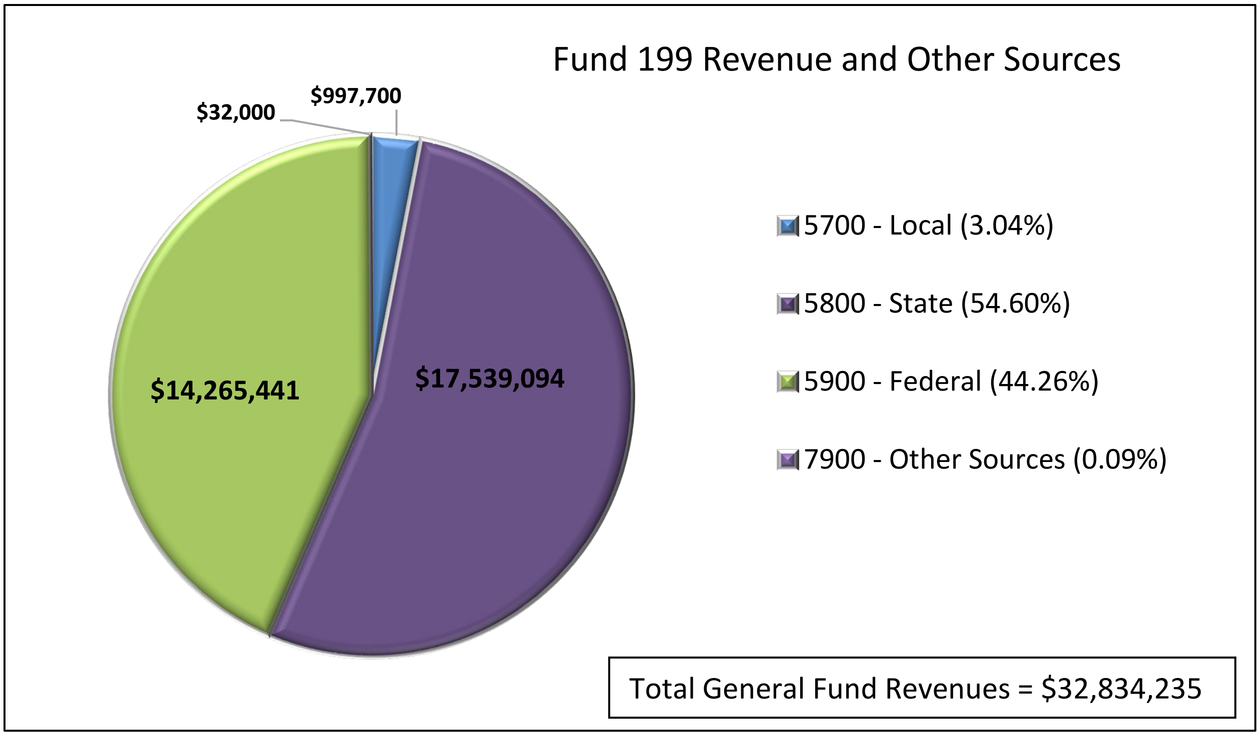
		GENERAL 199	CHILD NUTRITION 240	SPECIAL EDUC. COOP. - 437
EXPENDITURES BY FUNCTION:				
11	Instruction	$ 16,203,510	$ -	3,032,260
12	Instructional Resources	368,524	-	-
13	Instructional Staff Development	985,248	-	1,400
21	Instructional Leadership	506,601	-	500,620
23	School Leadership	1,748,913	-	13,500
31	Guidance and Counseling	793,490	-	139,209
32	Social Work Services	14,680		178,002
33	Health Services	396,434	-	18,600
34	Student Transportation	765,761	-	6,062
35	Food Service	49,900	1,117,912	-
36	Extracurricular Activities	1,164,175	-	-
41	General Administration	1,646,469	-	40,088
51	Facilities Maintenance	3,479,161	18,700	30,400
52	Security	397,598	-	17,000
53	Data Processing	1,247,349	-	28,413
71	Debt Service	32,000		-
93	Payments for Shared Services	2,603,610	-	-
	SUBTOTAL	32,403,423	1,136,612	4,005,554
00	Other Uses - Transfers Out	430,812	-	-
	TOTAL EXPENDITURES	**$ 32,834,235**	**$ 1,136,612**	**$ 4,005,554**
	EXCESS REVENUES OVER /(UNDER) EXPENDITURES	-	-	-

FUND BALANCE INFORMATION				
3600	Beginning Balance September 1, 2025	$ 24,311,588	$ 70,162	$ -
2025-2026 CURRENT BUDGET				
	Revenues	32,418,223	891,200	3,947,639
	Other Sources	29,000	225,344	-
	Expenditures	32,107,379	1,116,544	3,947,639
	Other Uses*	339,844	-	-
	Excess Revenues Over/(Under) Expenditures	$ -	$ -	$ -

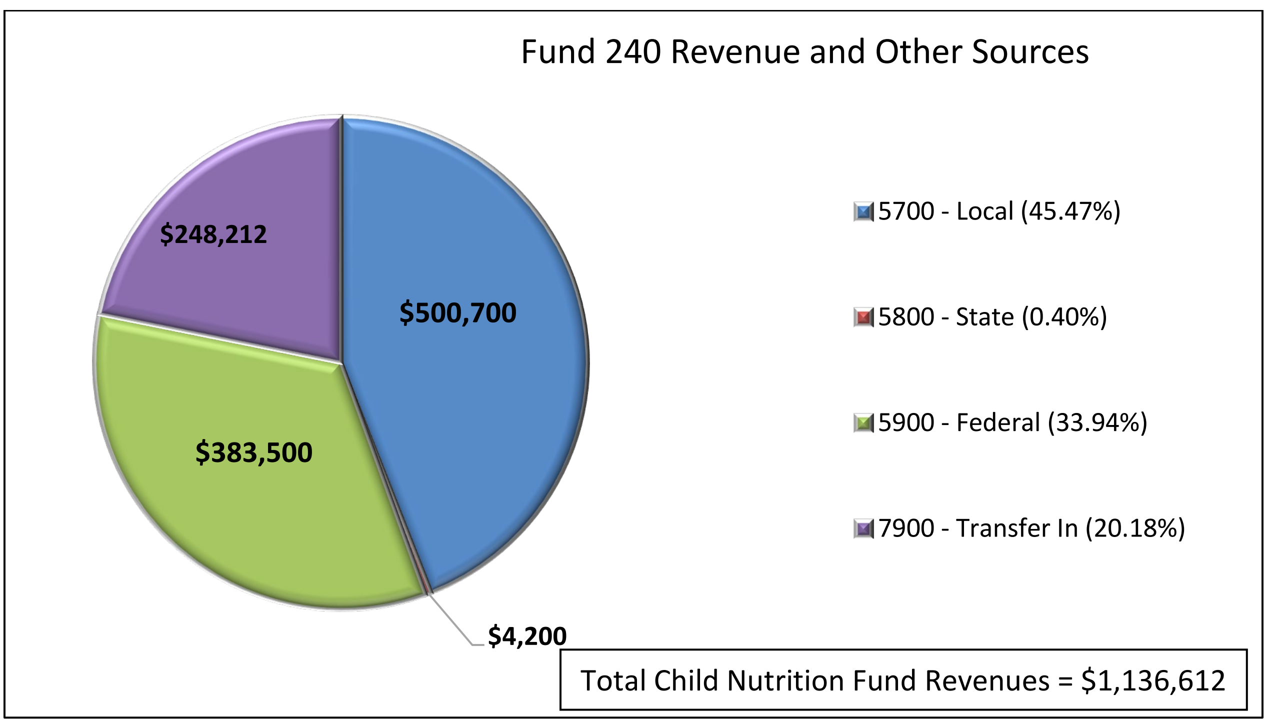
FORT SAM HOUSTON ISD

2026-2027 REVENUE AND OTHER SOURCES

GENERAL FUND (FUND 199)



CHILD NUTRITION FUND (FUND 240)

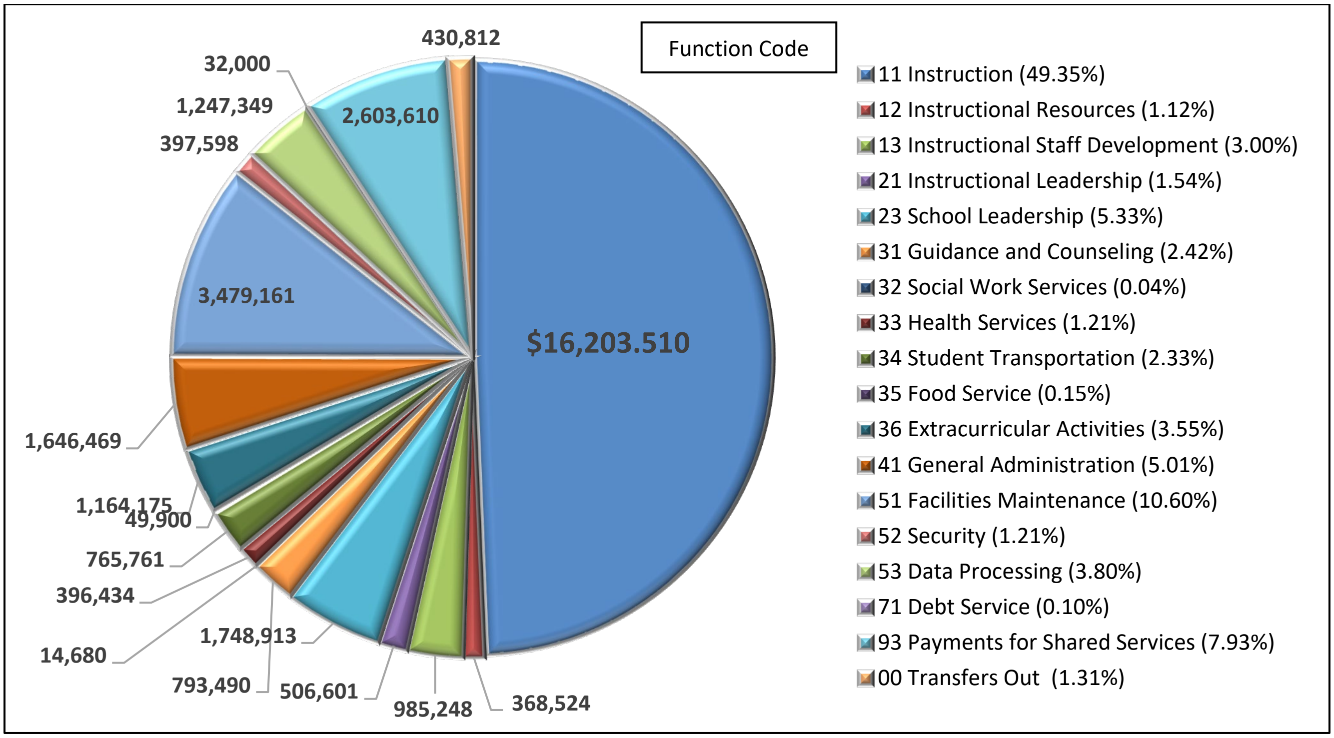


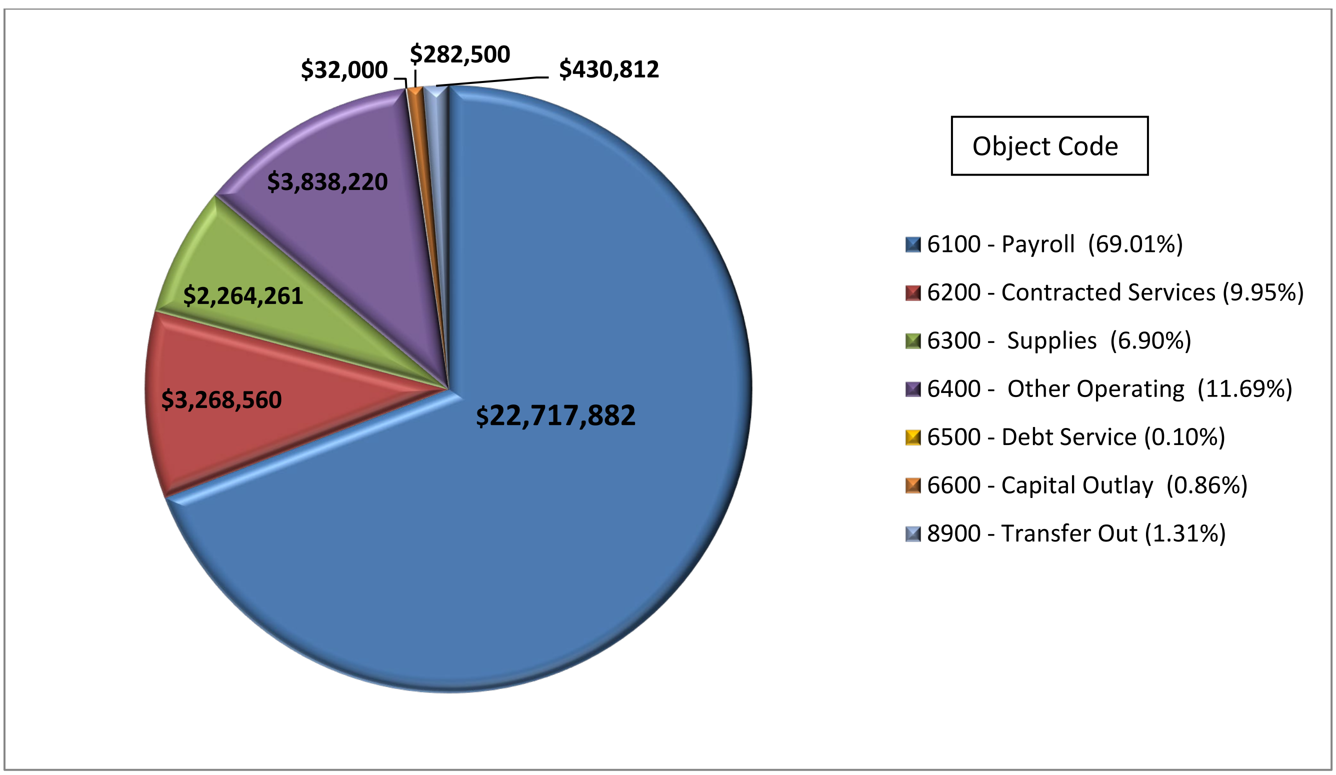
NOTE: The revenue of $4,005,554 for the **Special Education Cooperative (Fund 437)** is all local revenue with no state or federal revenue sources, so no chart is provided.

FORT SAM HOUSTON ISD

2026-2027 GENERAL FUND

EXPENDITURES AND OTHER USES BY FUNCTION AND BY OBJECT



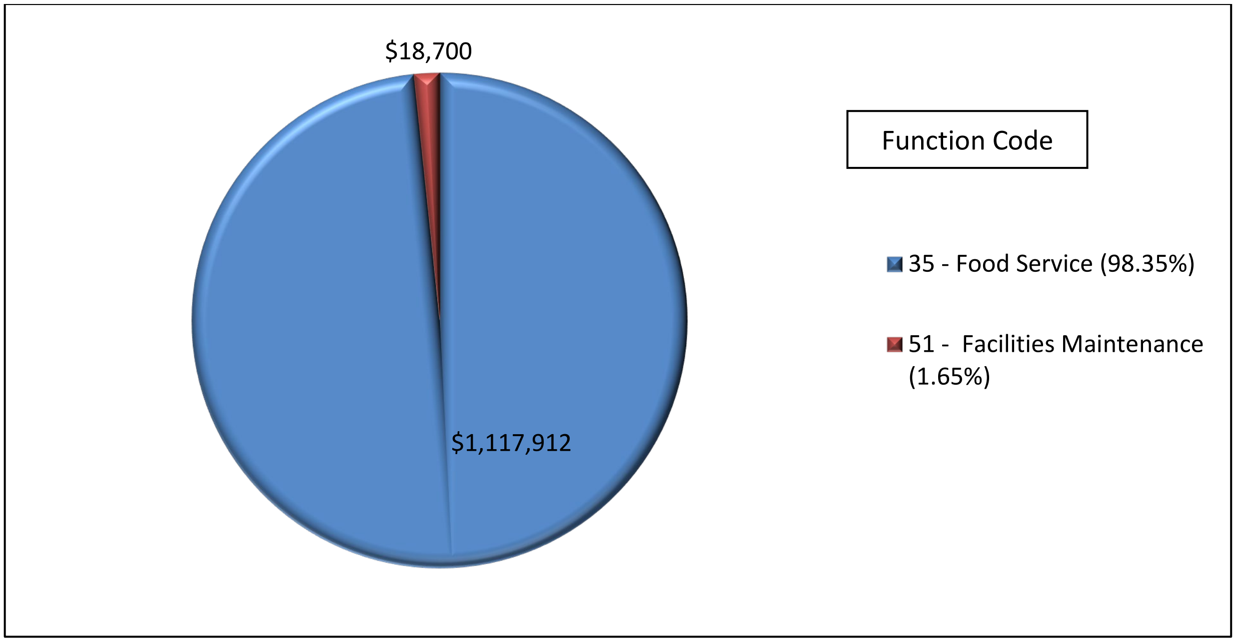


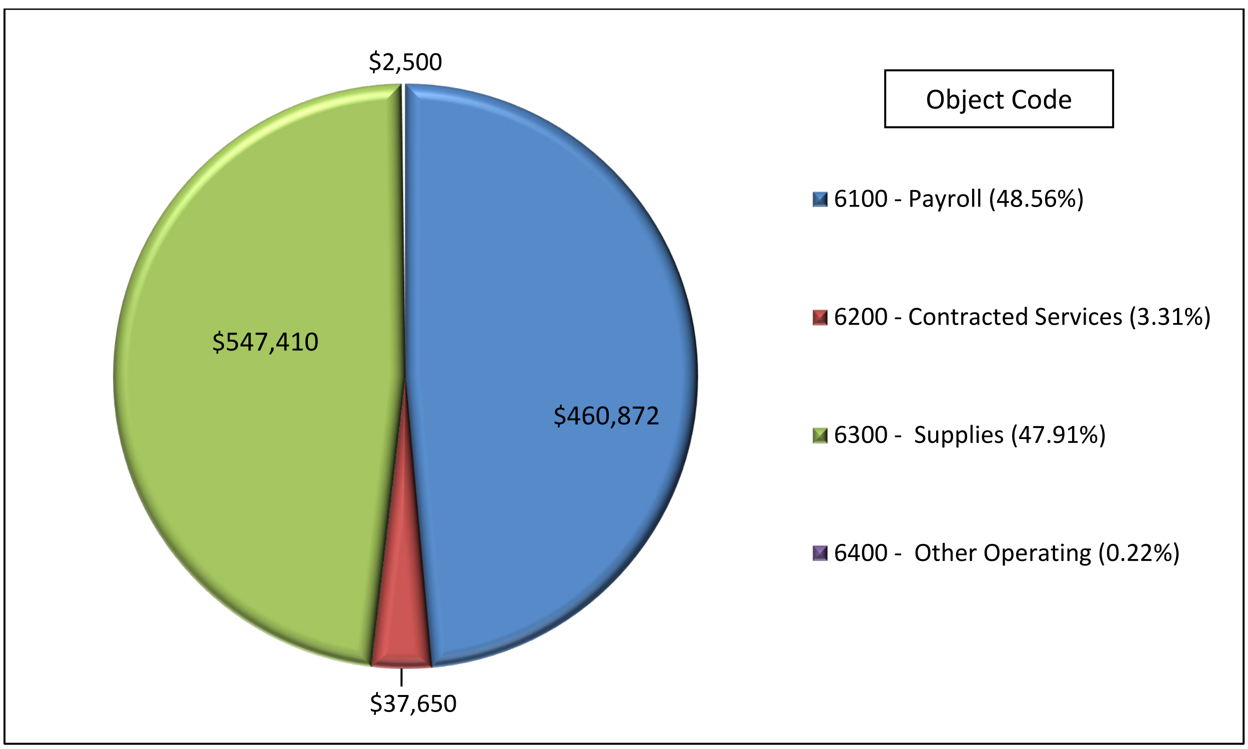
Total General Fund Expenditures = $32,834,235

FORT SAM HOUSTON ISD

2026-2027 CHILD NUTRITION FUND

EXPENDITURES BY FUNCTION AND BY OBJECT

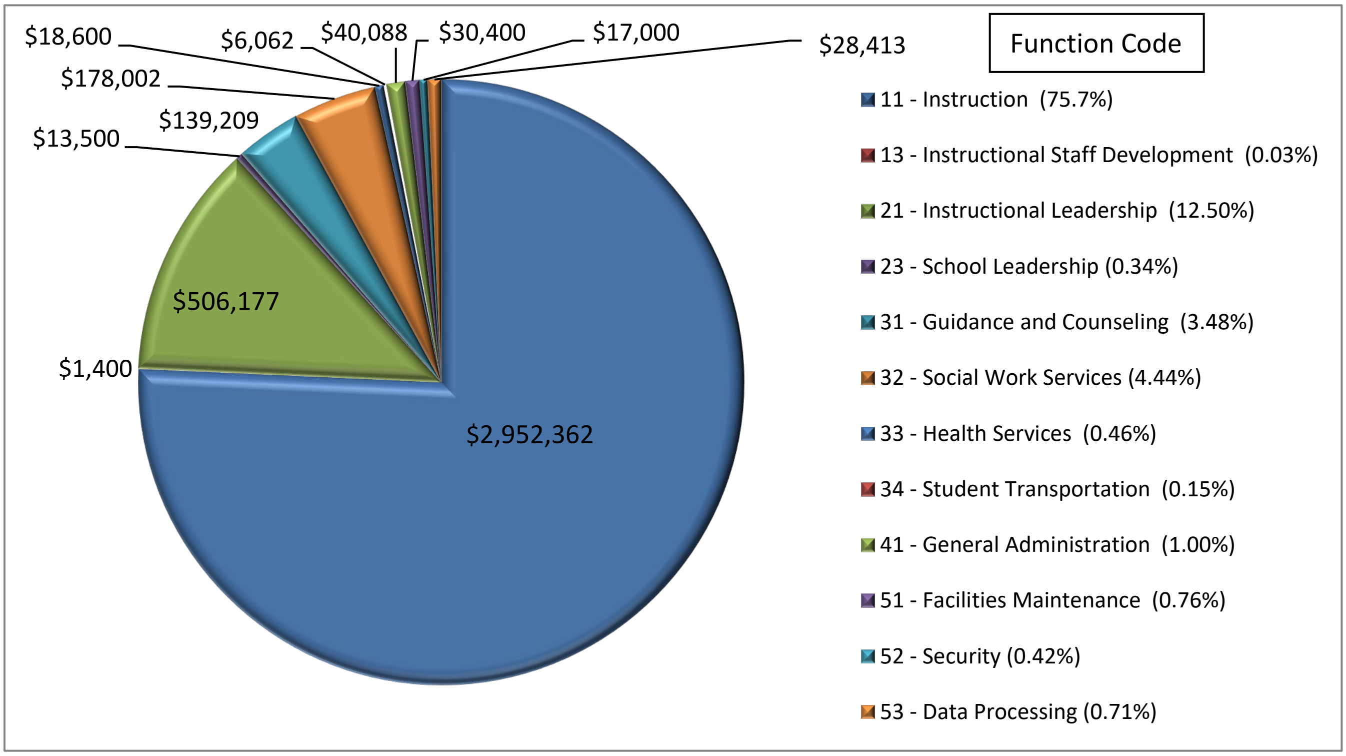


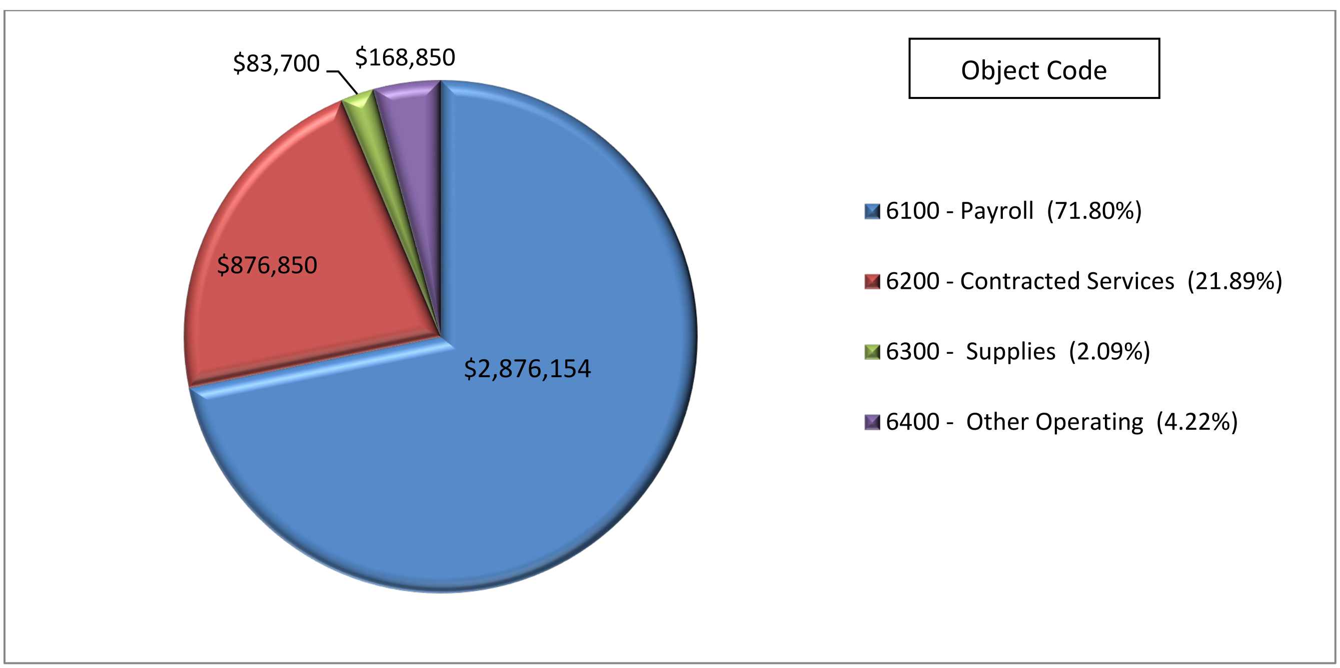


Total Child Nutrition Fund Expenditures = $1,136,612

FORT SAM HOUSTON ISD

2026-2027 SPECIAL EDUCATION COOPERATIVE FUND
EXPENDITURES BY FUNCTION AND BY OBJECT





Total Special Education Cooperative Fund Expenditures = $4,005,554

SUPPORTING DOCUMENTS

FISCAL YEAR 2026-2027 BUDGET

INFORMATION FOR:

FUND 199

FUND 240

FUND 437

Budget Board Report by Fund
Fort Sam Houston ISD
Total Estimated Revenues by Fund, Function, Object

199/7 GENERAL OPERATING FUND

Class Object	Description	Recommended Estimated Revenues	Percent of Total Fund
5000	**R E C E I P T S**		
5700	REVENUE-LOCAL & INTERMED	997,700.00	3.04%
5800	STATE PROGRAM REVENUES	17,539,094.00	53.42%
5900	FEDL PROG REV & NONREV	14,265,441.00	43.45%
7000	**O T H E R R E S O U R C E S**		
7900	OTHER RESOURCES	32,000.00	.10%
Total	**00 OTHER**	**32,834,235.00**	**100.00%**
Total Estimated Revenue		**32,834,235.00**	**100.00%**

199/7 GENERAL OPERATING FUND

Class Object	Description	Recommended Appropriations	Recommended Percent of Total Fund
8000	**O T H E R U S E S**		
8900	OTHER USES	430,812.00	1.31%
Total	**00 OTHER**	**430,812.00**	**1.31%**
11	**INSTRUCTION**		
6100	PAYROLL COSTS	14,418,539.00	43.91%
6200	PROFESSIONAL/CONTRACTED S	503,850.00	1.53%
6300	SUPPLIES AND MATERIALS	1,055,311.00	3.21%
6400	OTHER OPERATING COSTS	215,810.00	.66%
6600	CPTL OUTLY LAND BLDG & EQUIP	10,000.00	.03%
Total	**11 INSTRUCTION**	**16,203,510.00**	**49.35%**
12	**INSTR RESOURCES AND MEDIA**		
6100	PAYROLL COSTS	283,624.00	.86%
6200	PROFESSIONAL/CONTRACTED S	20,200.00	.06%
6300	SUPPLIES AND MATERIALS	57,500.00	.18%
6400	OTHER OPERATING COSTS	7,200.00	.02%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**12 INSTR RESOURCES AND MEDIA**	**368,524.00**	**1.12%**
13	**CURRICULUM & INSTR STAFF DEVEL**		
6100	PAYROLL COSTS	726,948.00	2.21%
6200	PROFESSIONAL/CONTRACTED S	114,200.00	.35%
6300	SUPPLIES AND MATERIALS	26,150.00	.08%
6400	OTHER OPERATING COSTS	117,950.00	.36%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**13 CURRICULUM & INSTR STAFF DE**	**985,248.00**	**3.00%**
21	**INSTRUCTIONAL LEADERSHIP**		
6100	PAYROLL COSTS	475,501.00	1.45%
6200	PROFESSIONAL/CONTRACTED S	17,800.00	.05%
6300	SUPPLIES AND MATERIALS	1,500.00	.00%
6400	OTHER OPERATING COSTS	11,800.00	.04%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**21 INSTRUCTIONAL LEADERSHIP**	**506,601.00**	**1.54%**
23	**SCHOOL LEADERSHIP**		
6100	PAYROLL COSTS	1,594,563.00	4.86%
6200	PROFESSIONAL/CONTRACTED S	61,650.00	.19%
6300	SUPPLIES AND MATERIALS	39,700.00	.12%
6400	OTHER OPERATING COSTS	53,000.00	.16%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**23 SCHOOL LEADERSHIP**	**1,748,913.00**	**5.33%**
31	**GUIDANCE, COUNSELING, EVAL SVC**		

199/7 GENERAL OPERATING FUND

Class Object	Description	Recommended Appropriations	Percent of Total Fund
31 GUIDANCE, COUNSELING, EVAL SVC			
6100	PAYROLL COSTS	705,170.00	2.15%
6200	PROFESSIONAL/CONTRACTED S	16,700.00	.05%
6300	SUPPLIES AND MATERIALS	53,700.00	.16%
6400	OTHER OPERATING COSTS	17,920.00	.05%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**31 GUIDANCE, COUNSELING, EVAL**	**793,490.00**	**2.42%**
32 SOCIAL WORK SVCS			
6100	PAYROLL COSTS	14,680.00	.04%
Total	**32 SOCIAL WORK SVCS**	**14,680.00**	**.04%**
33 HEALTH SERVICES			
6100	PAYROLL COSTS	369,254.00	1.12%
6200	PROFESSIONAL/CONTRACTED S	8,200.00	.02%
6300	SUPPLIES AND MATERIALS	14,800.00	.05%
6400	OTHER OPERATING COSTS	4,180.00	.01%
Total	**33 HEALTH SERVICES**	**396,434.00**	**1.21%**
34 PUPIL TRANSPORTATION-REGULAR			
6100	PAYROLL COSTS	478,536.00	1.46%
6200	PROFESSIONAL/CONTRACTED S	99,225.00	.30%
6300	SUPPLIES AND MATERIALS	115,000.00	.35%
6400	OTHER OPERATING COSTS	-92,000.00	-.28%
6600	CPTL OUTLY LAND BLDG & EQUIP	165,000.00	.50%
Total	**34 PUPIL TRANSPORTATION-**	**765,761.00**	**2.33%**
35 FOOD SERVICES			
6100	PAYROLL COSTS	3,000.00	.01%
6200	PROFESSIONAL/CONTRACTED S	10,400.00	.03%
6300	SUPPLIES AND MATERIALS	6,000.00	.02%
6400	OTHER OPERATING COSTS	500.00	.00%
6600	CPTL OUTLY LAND BLDG & EQUIP	30,000.00	.09%
Total	**35 FOOD SERVICES**	**49,900.00**	**.15%**
36 EXTRACURRICULAR ACTIVITIES			
6100	PAYROLL COSTS	539,675.00	1.64%
6200	PROFESSIONAL/CONTRACTED S	165,200.00	.50%
6300	SUPPLIES AND MATERIALS	106,600.00	.32%
6400	OTHER OPERATING COSTS	352,700.00	1.07%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**36 EXTRACURRICULAR ACTIVITIES**	**1,164,175.00**	**3.55%**
41 GENERAL ADMINISTRATION			
6100	PAYROLL COSTS	1,067,569.00	3.25%
6200	PROFESSIONAL/CONTRACTED S	299,200.00	.91%
6300	SUPPLIES AND MATERIALS	40,600.00	.12%

199/7 GENERAL OPERATING FUND

Class Object	Description	Recommended Appropriations	Recommended Percent of Total Fund
41	**GENERAL ADMINISTRATION**		
6400	OTHER OPERATING COSTS	236,600.00	.72%
6600	CPTL OUTLY LAND BLDG & EQUIP	2,500.00	.01%
Total	**41 GENERAL ADMINISTRATION**	**1,646,469.00**	**5.01%**
51	**FACILITIES MAINT & OPERATION**		
6100	PAYROLL COSTS	1,413,126.00	4.30%
6200	PROFESSIONAL/CONTRACTED S	1,342,785.00	4.09%
6300	SUPPLIES AND MATERIALS	366,250.00	1.12%
6400	OTHER OPERATING COSTS	297,000.00	.90%
6600	CPTL OUTLY LAND BLDG & EQUIP	60,000.00	.18%
Total	**51 FACILITIES MAINT & OPERATION**	**3,479,161.00**	**10.60%**
52	**SECURITY AND MONITORING SVCS**		
6100	PAYROLL COSTS	225,748.00	.69%
6200	PROFESSIONAL/CONTRACTED S	111,250.00	.34%
6300	SUPPLIES AND MATERIALS	56,050.00	.17%
6400	OTHER OPERATING COSTS	4,550.00	.01%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**52 SECURITY AND MONITORING SV**	**397,598.00**	**1.21%**
53	**DATA PROCESSING SERVICES**		
6100	PAYROLL COSTS	401,949.00	1.22%
6200	PROFESSIONAL/CONTRACTED S	497,900.00	1.52%
6300	SUPPLIES AND MATERIALS	325,100.00	.99%
6400	OTHER OPERATING COSTS	7,400.00	.02%
6600	CPTL OUTLY LAND BLDG & EQUIP	15,000.00	.05%
Total	**53 DATA PROCESSING SERVICES**	**1,247,349.00**	**3.80%**
61	**COMMUNITY SERVICES**		
6100	PAYROLL COSTS	.00	.00%
Total	**61 COMMUNITY SERVICES**	**.00**	**.00%**
71	**DEBT SERVICE**		
6500	DEBT SERVICE	32,000.00	.10%
Total	**71 DEBT SERVICE**	**32,000.00**	**.10%**
93	**PAYMENTS TO FISCAL AGENT-SSA**		
6400	OTHER OPERATING COSTS	2,603,610.00	7.93%
Total	**93 PAYMENTS TO FISCAL AGENT-**	**2,603,610.00**	**7.93%**
Total Appropriations		**32,834,235.00**	**100.00%**

199/7 GENERAL OPERATING FUND

Fund 199/7 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**32,834,235.00**	**100.00%**
Appropriations	**32,834,235.00**	**100.00%**

Budget Board Report by Fund
Fort Sam Houston ISD
Total Estimated Revenues by Fund, Function, Object

240/7 NAT'L SCHOOL BKFST & LUNCH

Class Object	Description	Recommended Estimated Revenues	Percent of Total Fund
5000	**R E C E I P T S**		
5700	REVENUE-LOCAL & INTERMED	500,700.00	44.05%
5800	STATE PROGRAM REVENUES	4,200.00	.37%
5900	FEDL PROG REV & NONREV	383,500.00	33.74%
7000	**O T H E R R E S O U R C E S**		
7900	OTHER RESOURCES	248,212.00	21.84%
Total	**00 OTHER**	**1,136,612.00**	**100.00%**

Total Estimated Revenue	**1,136,612.00**	**100.00%**

240/7 NAT'L SCHOOL BKFST & LUNCH

Class Object	Description	Recommended Appropriations	Percent of Total Fund
35 FOOD SERVICES			
6100	PAYROLL COSTS	551,962.00	48.56%
6200	PROFESSIONAL/CONTRACTED S	19,450.00	1.71%
6300	SUPPLIES AND MATERIALS	544,000.00	47.86%
6400	OTHER OPERATING COSTS	2,500.00	.22%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**35 FOOD SERVICES**	**1,117,912.00**	**98.35%**
51 FACILITIES MAINT & OPERATION			
6200	PROFESSIONAL/CONTRACTED S	18,200.00	1.60%
6300	SUPPLIES AND MATERIALS	500.00	.04%
Total	**51 FACILITIES MAINT & OPERATION**	**18,700.00**	**1.65%**
Total Appropriations		**1,136,612.00**	**100.00%**

Fund 240/7 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**1,136,612.00**	**100.00%**
Appropriations	**1,136,612.00**	**100.00%**

437/7 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended Estimated Revenues	Percent of Total Fund
5000	**R E C E I P T S**		
5700	REVENUE-LOCAL & INTERMED	4,005,554.00	100.00%
5800	STATE PROGRAM REVENUES	.00	.00%
7000	**O T H E R R E S O U R C E S**		
7900	OTHER RESOURCES	.00	.00%
Total	**00 OTHER**	**4,005,554.00**	**100.00%**

Total Estimated Revenue	**4,005,554.00**	**100.00%**

437/7 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended Appropriations	Recommended Percent of Total Fund
11 INSTRUCTION			
6100	PAYROLL COSTS	2,082,060.00	51.98%
6200	PROFESSIONAL/CONTRACTED S	802,000.00	20.02%
6300	SUPPLIES AND MATERIALS	24,000.00	.60%
6400	OTHER OPERATING COSTS	124,200.00	3.10%
Total	**11 INSTRUCTION**	**3,032,260.00**	**75.70%**
13 CURRICULUM & INSTR STAFF DEVEL			
6100	PAYROLL COSTS	1,400.00	.03%
6200	PROFESSIONAL/CONTRACTED S	.00	.00%
6400	OTHER OPERATING COSTS	.00	.00%
Total	**13 CURRICULUM & INSTR STAFF DE**	**1,400.00**	**.03%**
21 INSTRUCTIONAL LEADERSHIP			
6100	PAYROLL COSTS	451,320.00	11.27%
6200	PROFESSIONAL/CONTRACTED S	14,300.00	.36%
6300	SUPPLIES AND MATERIALS	16,500.00	.41%
6400	OTHER OPERATING COSTS	18,500.00	.46%
6500	DEBT SERVICE	.00	.00%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**21 INSTRUCTIONAL LEADERSHIP**	**500,620.00**	**12.50%**
23 SCHOOL LEADERSHIP			
6100	PAYROLL COSTS	13,500.00	.34%
Total	**23 SCHOOL LEADERSHIP**	**13,500.00**	**.34%**
31 GUIDANCE, COUNSELING, EVAL SVC			
6100	PAYROLL COSTS	85,109.00	2.12%
6200	PROFESSIONAL/CONTRACTED S	3,050.00	.08%
6300	SUPPLIES AND MATERIALS	29,200.00	.73%
6400	OTHER OPERATING COSTS	21,850.00	.55%
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**31 GUIDANCE, COUNSELING, EVAL**	**139,209.00**	**3.48%**
32 SOCIAL WORK SVCS			
6100	PAYROLL COSTS	176,202.00	4.40%
6300	SUPPLIES AND MATERIALS	500.00	.01%
6400	OTHER OPERATING COSTS	1,300.00	.03%
Total	**32 SOCIAL WORK SVCS**	**178,002.00**	**4.44%**
33 HEALTH SERVICES			
6100	PAYROLL COSTS	3,000.00	.07%
6200	PROFESSIONAL/CONTRACTED S	15,600.00	.39%
6400	OTHER OPERATING COSTS	.00	.00%
Total	**33 HEALTH SERVICES**	**18,600.00**	**.46%**

437/7 SSA-SPECIAL EDUCATION

Class Object	Description	Recommended Appropriations	Percent of Total Fund
34	**PUPIL TRANSPORTATION-REGULAR**		
6100	PAYROLL COSTS	6,062.00	.15%
6400	OTHER OPERATING COSTS	.00	.00%
Total	**34 PUPIL TRANSPORTATION-**	**6,062.00**	**.15%**
41	**GENERAL ADMINISTRATION**		
6100	PAYROLL COSTS	29,088.00	.73%
6200	PROFESSIONAL/CONTRACTED S	11,000.00	.27%
6400	OTHER OPERATING COSTS	.00	.00%
Total	**41 GENERAL ADMINISTRATION**	**40,088.00**	**1.00%**
51	**FACILITIES MAINT & OPERATION**		
6200	PROFESSIONAL/CONTRACTED S	23,900.00	.60%
6300	SUPPLIES AND MATERIALS	3,500.00	.09%
6400	OTHER OPERATING COSTS	3,000.00	.07%
Total	**51 FACILITIES MAINT & OPERATION**	**30,400.00**	**.76%**
52	**SECURITY AND MONITORING SVCS**		
6200	PROFESSIONAL/CONTRACTED S	7,000.00	.17%
6300	SUPPLIES AND MATERIALS	10,000.00	.25%
Total	**52 SECURITY AND MONITORING SV**	**17,000.00**	**.42%**
53	**DATA PROCESSING SERVICES**		
6100	PAYROLL COSTS	28,413.00	.71%
6200	PROFESSIONAL/CONTRACTED S	.00	.00%
Total	**53 DATA PROCESSING SERVICES**	**28,413.00**	**.71%**
71	**DEBT SERVICE**		
6500	DEBT SERVICE	.00	.00%
Total	**71 DEBT SERVICE**	**.00**	**.00%**
81	**FACILITIES ACQUISITION & CONST**		
6600	CPTL OUTLY LAND BLDG & EQUIP	.00	.00%
Total	**81 FACILITIES ACQUISITION &**	**.00**	**.00%**
Total Appropriations		**4,005,554.00**	**100.00%**

Fund 437/7 Totals

Balance	**.00**	**.00%**
Estimated Revenue	**4,005,554.00**	**100.00%**
Appropriations	**4,005,554.00**	**100.00%**

Grand Totals

Balance	**.00**
Estimated Revenue	**37,976,401.00**
Appropriations	**37,976,401.00**

End of Report