



FINANCIAL & BUDGET UPDATE

MAY 4, 2026

BRIGITTE M. CLARK

CHIEF FINANCIAL OFFICER

DR. MATT BOLINGER

ASSISTANT SUPERINTENDENT OF HUMAN RESOURCES

LEANA PRICE

DIRECTOR OF FINANCE

AGENDA

Financial Update

Compensation Plan Review

Budget Update



FINANCIALS



EXECUTIVE SUMMARY

The district remains in a strong and stable financial position across all major funds:

- The General Fund remains strong, with revenues at 97% of budget and local revenues exceeding expectations at 105%. Expenditures are at 74%, reflecting controlled spending, with a projected \$107 million fund balance.
- The Debt Service Fund remains stable and fully able to meet obligations, with a projected \$44 million fund balance.
- The Child Nutrition Fund shows a projected deficit, with revenues at 76% and expenditures at 49%; however, it maintains a positive fund balance of approximately \$10.7 million.



EXECUTIVE SUMMARY (con't.)

From a capital perspective the District continues to make strategic investments:

- For 2025–2026, Long-Range Capital Improvement Plan planned expenditures represent roughly 48% of projected revenues, allowing the District to maintain remaining unallocated funds of approximately \$7.4 million while continuing key projects.
- The 2019 Bond Program is nearing completion, with approximately 96% of total funds expended. Most projects are completed or substantially complete, with minimal variance from the approved budget, demonstrating strong fiscal oversight and project management.



GENERAL FUND

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2025-2026
For the Month ended March 31, 2026

	2025-26 Adopted Budget	2025-26 Amended Budget *	2/28/2026 Actual YTD Rev/Exp	6/30/2026 Estimated Rev/Exp	Percent of Budget Expended	Over (Under) Budget
REVENUES:						
Local Revenues	\$ 132,700,974	\$ 134,354,566	\$ 141,449,285	\$ 144,265,521	105%	\$ 9,910,954
State Program Revenues	119,601,847	132,451,147	118,519,923	122,620,329	89%	(9,830,818)
Federal Program Revenues	846,594	846,594	654,908	646,992	77%	(199,602)
TOTAL REVENUES	\$ 253,149,415	\$ 267,652,307	\$ 260,624,116	\$ 267,532,841	97%	\$ (119,466)
EXPENDITURES BY FUNCTION:						
11 Instruction	\$ 155,549,300	\$ 162,556,951	\$ 122,032,046	\$ 162,835,659	75%	278,708
12 Instructional Resources & Media Services	1,874,767	1,866,453	1,194,409	1,699,284	64%	(167,169)
13 Curriculum & Instruct. Staff Development	3,356,186	3,408,886	1,967,404	2,681,884	58%	(727,001)
21 Instructional Administration	5,348,054	5,456,431	3,737,283	5,050,247	68%	(406,184)
23 School Administration	17,296,832	17,180,363	12,784,764	17,026,565	74%	(153,798)
31 Guidance and Counseling Services	9,558,353	9,786,793	7,333,984	9,864,489	75%	77,696
32 Attendance and Social Work Service	2,477,388	2,477,800	2,000,242	2,733,781	81%	255,981
33 Health Services	2,683,044	2,668,380	2,140,167	2,868,939	80%	200,559
34 Student Transportation	14,121,052	14,161,217	9,889,187	13,200,253	70%	(960,964)
36 Co-Curricular Activities	5,165,909	5,228,817	4,704,069	6,185,775	90%	956,957
41 General Administration	9,074,323	9,508,049	6,698,912	9,053,751	70%	(454,297)
51 Plant Maintenance and Operations	28,780,094	29,393,397	21,595,939	29,321,420	73%	(71,977)
52 Security and Monitoring	4,120,784	4,137,622	3,250,838	4,344,322	79%	206,701
53 Data Processing Services	4,772,143	4,779,608	3,337,124	4,373,414	70%	(406,193)
61 Community Service	115,149	295,149	191,272	255,624	65%	(39,525)
71 Debt Service	2,834,592	2,834,592	2,834,592	2,834,592	100%	0
81 Acquisition/Construction	155,807	1,185,807	1,045,103	3,273,115	88%	2,087,308
95 Payments to Juvenile Justice Alt. Education Prog.	165,000	165,000	150,600	184,067	91%	19,067
99 Payments to Gov't Agencies-HCAD-CCAD	1,667,162	1,596,430	1,284,186	1,569,561	80%	(26,869)
TOTAL EXPENDITURES	\$ 269,115,939	\$ 278,687,744	\$ 208,172,122	\$ 279,356,743	75%	\$ 668,999
Operating Transfers In	(12,284,337)	(12,284,337)	(12,284,337)	(12,284,337)	0%	-
TOTAL OPER TRANS & OTHER USES	\$ (12,284,337)	\$ (12,284,337)	\$ (12,284,337)	\$ (12,284,337)	0%	\$ -
TOTAL EXPENDITURES AND OPER TRANSFERS	\$ 256,831,602	\$ 266,403,407	\$ 195,887,785	\$ 267,072,406	74%	\$ 668,999
REVENUES OVER (UNDER) EXPENDITURES	(3,682,187)	1,248,901	64,736,331	460,435		
BEGINNING FUND BALANCE (7/1/25) - UNAUDITED	89,085,606	89,085,606	106,671,194	106,671,194		
ENDING FUND BALANCE (6/30/26) ESTIMATE	\$ 85,403,419	\$ 90,334,507	\$ 171,407,525	\$ 107,131,629		
FUND BALANCE COMPONENTS:						
ASSIGNED FUND BALANCE	18,124,434	23,733,655	119,364,494	37,292,444		
UNASSIGNED FUND BALANCE	67,278,985	66,600,852	52,043,031	69,839,186		
ENDING FUND BALANCE (6/30/26) ESTIMATE	\$ 85,403,419	\$ 90,334,507	\$ 171,407,525	\$ 107,131,629		
SUPPLEMENTARY DATA:						
	2025-26 Adopted Budget	2025-26 Amended Budget	2/28/2026 Actual YTD Rev/Exp	6/30/2026 Estimated Rev/Exp	Percent of Budget Expended	Over (Under) Budget
EXPENDITURES BY OBJECT:						
Payroll Cost	223,496,199.26	230,610,458.39	176,014,124.16	233,446,663.32	76%	\$ 2,836,205
Contracted Services	21,238,600.06	21,662,787.15	15,024,114.56	20,644,367.65	69%	(1,018,419)
Supplies	12,376,904.22	12,752,816.16	6,759,996.80	10,003,843.03	53%	(2,748,973)
Other Operating Expense	9,069,872.50	9,488,981.59	6,467,316.93	9,031,869.02	68%	(457,113)
Debt Service	2,834,592.00	2,834,592.00	2,834,592.20	2,834,592.20	100%	0
Capital Outlay	99,771.23	1,338,108.40	1,071,977.40	3,395,407.58	80%	2,057,299
TOTAL EXPENDITURES	\$ 269,115,939	\$ 278,687,744	\$ 208,172,122	\$ 279,356,743	75%	\$ 668,999

* The Amended Budget represents the amended budget as of December 2025. Budget amendment(s) were presented on June 19, 2025, October 6, 2025, December 15, 2025, and March 23, 2026.

DEBT SERVICE FUND

DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2025-2026
For the Month ended March 31, 2026

	2025-26 Adopted Budget	2025-26 Amended Budget	2/28/2026 Actual YTD Rev/Exp	6/30/2026 Estimated Rev/Exp	Percent of Budget Expended	Over (Under) Budget
REVENUES:						
Local	\$ 65,260,129	\$ 65,260,129	\$ 65,530,205	\$ 66,139,052	100%	\$ 878,923
State	4,000,000	4,000,000	3,679,905	4,000,000	92%	-
Other Resources	-	-	36,286,152	36,286,152	0%	36,286,152
TOTAL REVENUES	\$ 69,260,129	\$ 69,260,129	\$ 105,496,261	\$ 106,425,204	152%	\$ 37,165,075
EXPENDITURES BY FUNCTION:						
71 Debt Services	52,465,074	67,990,074	52,477,570	68,002,571 **	77%	12,497
00 Other Uses	-	-	35,936,716	35,936,716	0%	35,936,716
TOTAL EXPENDITURES	\$ 52,465,074	\$ 67,990,074	\$ 88,414,286	\$ 103,939,286	130%	\$ 35,949,212
TOTAL EXPENDITURES	\$ 52,465,074	\$ 67,990,074	\$ 88,414,286	\$ 103,939,286	130%	\$ 35,949,212
REVENUES OVER (UNDER) EXPENDITURES	16,795,055	1,270,055	17,081,976	2,485,917		1,215,862
BEGINNING FUND BALANCE (7/1/25) - UNAUDITED	41,547,404	41,547,404	51,582,009	51,582,009		
Less: 8/15/26 and 10/1/26 Bond Payments	(9,833,432)	(9,833,432)	(9,833,432)	(9,833,432)		
ENDING FUND BALANCE (6/30/26) ESTIMATE	\$ 48,509,027	\$ 32,984,027	\$ 58,830,553	\$ 44,234,494 **		

* The Amended Budget represents the amended budget as of October 2025. Budget amendment(s) were presented on October 6, 2025.

** Amount includes recently approved bond defeasance.

CHILD NUTRITION Fund

CHILD NUTRITION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2025-2026
For the Month ended March 31, 2026

	2025-26 Adopted Budget	2025-26 Amended Budget*	2/28/2026 Actual YTD Rev/Exp	6/30/2026 Estimated Rev/Exp	Percent of Budget Expended	Over (Under) Budget
REVENUES:						
Local	\$ 2,300,000	\$ 2,300,000	\$ 1,853,006	\$ 2,466,552	81%	\$ 166,552
State	420,000	420,000	317,616	490,118	76%	70,118
Federal & Other	12,820,500	12,820,500	9,623,764	13,481,685	75%	661,185
TOTAL REVENUES	<u>\$ 15,540,500</u>	<u>\$ 15,540,500</u>	<u>\$ 11,794,386</u>	<u>\$ 16,438,355</u>	<u>76%</u>	<u>\$ 897,855</u>
EXPENDITURES BY FUNCTION:						
35 Food Services	\$ 23,140,257	\$ 24,045,508	11,625,003	18,441,377		\$ (5,604,132)
51 Repair & Maintenance	2,152,879	2,152,879	1,046,368	1,891,566	49%	(261,312)
52 Security and Monitoring	137,840	137,840	110,355	147,140	80%	9,300
TOTAL EXPENDITURES	<u>\$ 25,430,976</u>	<u>\$ 26,336,227</u>	<u>\$ 12,781,726</u>	<u>\$ 20,480,083</u>	<u>49%</u>	<u>\$ (5,856,144)</u>
TOTAL EXPENDITURES	<u>\$ 25,430,976</u>	<u>\$ 26,336,227</u>	<u>\$ 12,781,726</u>	<u>\$ 20,480,083</u>	<u>49%</u>	<u>\$ (5,856,144)</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,890,476)	(10,795,727)	(987,341)	(4,041,728)		6,754,000
BEGINNING FUND BALANCE (7/1/25)	13,069,720	13,069,720	14,821,315	14,821,315		
ENDING FUND BALANCE (6/30/26) ESTIMATE	<u>\$ 3,179,244</u>	<u>\$ 2,273,993</u>	<u>\$ 13,833,974</u>	<u>\$ 10,779,587</u>		

* The Amended Budget represents the amended budget as of December 2025. Budget amendment(s) were presented on December 15, 2025.

Goose Creek Consolidated Independent School District
Strategic Plan: Long Range Capital Improvement Plan

Description	2024-2025	2025-2026	2026-2027	Totals
Estimated Revenue				
Ch 313	9,901,277	7,578,285	3,305,934	17,479,562
FTZ	4,008,822	3,311,849	500,000	7,820,671
Chambers County PSF	-	33,945	-	33,945
Misc - Auctions & Equip Sales	-	16,912	30,000	46,912
Transfer In - General Fund/Bond	-	500,000	-	500,000
Total Estimated Revenue	\$ 13,910,099	\$ 11,440,991	\$ 3,835,934	\$ 25,881,090
Capital Expenditures				
	Project Year			
20 C&I - Fine Arts Equip Replace - 2	2026	-	21,205	-
27 CTE/Lee College Project	2021	10,000	-	10,000
29 Fine Arts - Uniform Replacement	2025/2026	67,705	32,295	278,795
30 FP&C - Additional Pre-K Space - BP Hopper	2023	5,824	-	5,824
32 FP&C - Administration Renovations	2021	23,573	-	23,573
42 FP&C - Early Learning Academy	2021	5,149	-	5,149
43 FP&C - Early Learning Academy North	2021	47,599	-	47,599
44 FP&C - Early Learning Academy South	2021	35,313	-	35,313
61 FP&C - Robotics Practice Facility	2020	720	-	720
63 FP&C - Service Center Renovation	2021	2,943	-	2,943
65 FP&C - Stallworth Stadium Renovations	2021	2,205	-	2,205
67 FP&C - Testing Office @ GCM/Harlem	2025	13,038	-	13,038
70 FP&C - Memorial	2023	2,546	-	2,546
71 FP&C - Highlands ES - Portable for 1st Grade	2023	561	-	561
77 GROUNDS - 2 mowers, 4 cargo trailers, 1 Forklift	2022	11,238	-	11,238
79 FP&C - Old San Jacinto Elem Reno/Demo	2024	3,274	500,000	503,274
80 MAINT - Cedar Bayou Chiller Replacement	2022	71,678	-	71,678
81 MAINT - Chambers County Funds (Districtwide Projects)	2023/2024	97,997	33,945	131,942
87 MAINT - Replace 2 Pump motors/campus lift stations (HM & F	2022	10,009	-	10,009
90 MAINT - Transformer Replacements	2022	8,524	-	8,524
96 PD - Canine Officers	2023	74,009	-	74,009
97 PD - Mobil Reunification	2020	10,998	-	10,998
108 Stuart Career Tech HS - Welding ventilation	2025	9,310	-	9,310
109 TMS - 911 Router	2026	-	-	-
110 TMS - Expansion Project	2023	144,601	-	144,601
112 TMS - Data Center Equipment	2023	562,558	-	562,558
113 TMS - Digital signage replacements	2026	-	300,000	300,000
115 TMS - Generators/AC, network closets	2026/2027	-	1,650,000	3,300,000
116 TMS - HS Mobile Devices	2026/2027	-	1,500,000	3,000,000
117 TMS - Network Printers & Video Distr	2023	-	-	-
120 TMS - Provide physical security, network closets	2021	10,308	-	10,308
122 TMS - Security Cameras	2021	1,051,075	-	1,051,075
123 TMS - Servers for security cameras	2027	-	345,000	345,000
124 TMS - Telephone System	2026/2027	-	977,787	1,955,574
126 TMS - Upgrade card readers	2021	1,272	-	1,272
131 Various Departments - White Fleet	2023	149,970	-	149,970
132 Various Campuses - Furn, Fixtures & Equip	2023	16,555	-	16,555
134 MAINT - RSS Natatorium Roof	2024	109,896	-	109,896
135 MAINT - REL Roof East & West Wing and Science Building	2025	1,000,000	-	1,000,000
137 MAINT - GCM Cooling Tower Repair	2025	150,000	-	150,000
138 MAINT - HJS boiler replacement	2025	-	-	-
139 MAINT - Walker 2 air cooled chillers replacement	2025	279,228	-	279,228
140 MAINT - Various fire alarm updates and repairs	2025	241,735	-	241,735
141 FP&C - Long Range Planning	2025	192,500	-	192,500
142 RSS - Vocational	2025	105,371	-	105,371
143 FP&C - Campus Inventory Assessment	2025	27,657	-	27,657
144 Districtwide - AED Replacements	2026	-	159,527	159,527
145 WHSE - Box Truck Engine Repair	2025	31,459	-	31,459
146 MAINT - POINT Chiller Repair	2025	84,936	-	84,936
147 FP&C - GCM Concrete Pads for cafeteria tables	2026	-	13,038	13,038
148 FP&C - SCTHS Concrete Pads for cafeteria tables	2026	-	9,310	9,310
149 Stallworth Stadium - A&V Control	2025	520,421	-	539,317
150 Districtwide - Safe & Secure Project	2026	-	250,153	250,153
151 One-time Health Contribution	2026	-	5,377,802	5,377,802
Total Funded Expenditures	\$ 5,193,753	\$ 5,466,155	\$ 10,129,384	\$ 20,789,292
Operating Transfer Out	\$ (11,764,337)	\$ (12,284,337)	\$ -	
Revenues Over/(Under) Expenditures	\$ 8,716,346	\$ 5,974,835	\$ (6,293,450)	
Unallocated Funds - Carryforward	16,746,240	13,698,249	7,388,747	
Remaining Unallocated Funds	\$ 13,698,249	\$ 7,388,747	\$ 1,095,297	

* Completed Projects/purchases.

*Bold projects not yet allocated

CAPITAL IMPROVEMENT FUND

2019 BOND FUND

Goose Creek CISD Series 2019 Bond Fund #632 Financial Progress Report Projected As of March 31, 2026

	Project Budget	Budget Changes	Amended Project Budget	Actual	Paid %	Committed Cost	Additional Anticipated Cost	Estimated Final Cost	Project Completion %	Budget Variance	
REVENUE											
Unlimited Tax School Bldg Bonds, 2019	\$ 127,330,000	\$ -	\$ 127,330,000	\$ 127,330,000	-	\$ -	\$ -	127,330,000	\$ -	-	
Unlimited Tax School Bldg Bonds, 2020	\$ 118,030,000	\$ -	\$ 118,030,000	\$ 118,030,000	-	\$ -	\$ -	118,030,000	\$ -	-	
Unlimited Tax School Bldg Bonds, 2021	\$ 90,365,000	\$ -	\$ 90,365,000	\$ 90,365,000	-	\$ -	\$ -	90,365,000	\$ -	-	
Investment Earnings (Estimate)	-	(10,895,004)	-	11,458,385	-	-	-	563,381	-	563,381	
Total Revenue	\$ 335,725,000	\$ (10,895,004)	\$ 335,725,000	\$ 347,183,385	\$ -	\$ -	\$ -	\$ 336,288,381	\$ -	\$ 563,381	
PROJECT EXPENDITURES											
Construction											
C1	*1 ESC Phase I & Phase 2	7,200,000	15,750,727	22,950,727	22,791,702	99%	129,787	129,000	23,050,489	100%	(99,761.46)
C2	*1 Lee & Gentry Fine Arts Buildings	8,163,801	4,837,562	13,001,363	13,001,363	100%	-	-	13,001,363	100%	-
C3	*1 Site Improvements	2,302,539	575,665	2,878,204	2,878,204	100%	-	-	2,878,204	100%	-
C4	*1 Running Tracks	3,117,791	803,797	3,921,588	3,921,588	100%	-	-	3,921,588	100%	-
C5	*1 Mechanical #2	6,414,016	(394,380)	6,019,636	6,019,636	100%	-	-	6,019,636	100%	-
C6	*BAS Upgrades	2,866,171	(2,866,171)	-	-	0%	-	-	-	100%	-
C7	*BAS/Control Upgrades - ABM	6,112,290	-	6,112,290	6,112,290	100%	-	-	6,112,290	100%	-
C8	*Elementary #17	25,718,330	(258,222)	25,460,108	25,460,108	100%	-	-	25,460,108	100%	0
C9	*Field House	8,450,412	1,622,677	10,073,089	10,011,076	99%	33,976	10,000	10,055,052	100%	18,037
C10	*Fine Arts Renov.	3,408,000	(1,894,943)	1,513,057	1,513,057	100%	-	-	1,513,057	100%	-
C11	*Jr High #6	56,930,190	576,304	57,506,494	57,506,494	100%	-	-	57,506,494	100%	-
C12	*Lee Auditorium	5,184,544	340,136	5,524,680	5,524,680	100%	-	-	5,524,680	100%	-
C13	*PRG MGMT - ABM	85,961	7	85,968	85,968	100%	-	-	85,968	100%	-
C14	*Roof Replacement	11,703,709	(4,567,807)	7,135,902	7,135,902	100%	-	-	7,135,902	100%	-
C15	*San Jacinto Rplmt	27,001,097	1,023,512	28,024,609	28,024,609	100%	-	-	28,024,609	100%	-
C16	*SCTHS Phase III	19,672,546	(1,120,377)	18,552,169	18,552,169	100%	-	-	18,552,169	100%	-
C17	*Stuart CTHS P4	16,324,374	(197,291)	16,127,083	16,127,083	100%	-	-	16,127,083	100%	-
C18	*Water Conservation - ABM	764,579	(34,169)	730,410	730,410	100%	-	-	730,410	100%	-
C19	*1 Technology Facility	-	7,000,000	7,000,000	6,118,503	100%	43,646	837,851	7,000,000	100%	-
C20	*1 CTE Renovation	1,632,000	(1,632,000)	-	-	0%	-	-	-	100%	-
C21	*1 Construction Lab	1,248,000	2,155,008	3,403,008	3,403,008	100%	-	-	3,403,008	100%	-
C22	Edu. Service Center P2	3,120,000	(3,120,000)	-	-	0%	-	-	-	100%	-
C23	FPC Expenditures	2,697,664	-	2,697,664	2,642,395	98%	-	-	2,642,395	100%	55,269
C24	Gentry Fine Arts Buildings	3,453,215	(3,453,215)	-	-	0%	-	-	-	100%	-
C25	*Mechanical #1/Plbg. Upgrades #1	19,082,801	12,891,173	31,973,974	31,973,974	100%	-	-	31,973,974	100%	-
C26	Non-FPC Bond Expenditures	210,975	(3,167)	207,808	191,480	92%	-	16,328	207,808	100%	-
C27	Plbg. Upgrades #1	11,329,574	(11,329,574)	-	-	0%	-	-	-	100%	-
C28	Plbg. Upgrades #2	2,535,660	(2,535,660)	-	-	0%	-	-	-	100%	-
C29	Program Management	7,450,761	157,177	7,607,938	7,564,901	99%	19,770	-	7,584,671	100%	23,267
C30	Austin Critical FCA -Chiller	-	620,000	620,000	618,664	100%	-	-	618,664	200%	1,336
C31	Austin Critical FCA -Driveway	-	360,000	360,000	334,607	93%	7,727	-	342,333	300%	17,667
C32	Lamar Repurpose	-	2,671,430	2,671,430	2,578,671	97%	34,926	60,000	2,673,597	400%	(2,167)
C33	REL Critical FCA - Unit Replacement	-	205,000	205,000	188,390	92%	-	-	188,390	500%	16,610
C34	Construction Project Savings	-	(265,697)	(265,697)	-	0%	-	-	-	600%	(265,697)
Total Construction Projects	\$ 264,181,000	\$ 17,917,504	\$ 282,098,504	\$ 281,010,933	100%	\$ 269,832	\$ 1,053,178	\$ 282,333,943	100%	\$ (235,439)	
Technology											
T1	Teacher/Present Stations Repl	4,955,100	(1,000,000)	3,955,100	3,488,096	88%	-	467,004	3,955,100	99%	-
T2	Interactive Whiteboards	7,299,360	(1,000,000)	6,299,360	5,411,230	86%	-	888,130	6,299,360	99%	-
T3	Elem/JS Mobile Device Rpl	6,929,500	(2,000,000)	4,929,500	3,978,093	81%	-	951,406	4,929,500	90%	-
T4	Add Elem. & JS Mobile Dev.	6,553,856	(500,000)	6,053,856	5,178,911	86%	-	874,945	6,053,856	99%	-
T5	Comp Lab/Lib Tech Repl	6,896,247	(1,000,000)	5,896,247	3,384,220	57%	1,890	2,510,137	5,896,247	80%	-
T6	Admin. Computer Repl.	1,322,200	-	1,322,200	1,177,070	89%	-	145,130	1,322,200	99%	-
T7	Network Cabling Repl.	11,992,560	(1,500,000)	10,492,560	7,063,107	67%	24,188	2,736,169	9,823,464	95%	160,000.00
T8	Network Infra. Repl. P1	3,789,700	-	3,789,700	1,874,260	49%	-	1,915,440	3,789,700	99%	-
Total Technology Projects	\$ 49,738,523	\$ (7,000,000)	\$ 42,738,523	\$ 31,554,987	74%	\$ 26,078	\$ 10,488,361	\$ 42,069,427	98%	\$ 160,000	
Administrative Services/C&I											
A1	Buses	14,600,000	-	14,600,000	14,366,239	98%	3,246	230,515	14,600,000	98%	(0)
A2	Bus Equipment	2,000,000	-	2,000,000	1,975,855	99%	-	327,051	2,302,906	99%	(302,906)
A3	New Security Cameras	1,155,477	-	1,155,477	790,124	68%	-	365,353	1,155,477	95%	0
A4	Vehicles - Police	600,000	-	600,000	595,283	99%	4,717	-	600,000	100%	-
A5	Fine Arts Equip Replacement	3,450,000	-	3,450,000	3,380,694	98%	-	69,306	3,450,000	98%	(0)
Total Adm Services/C&I Projects	\$ 21,805,477	\$ -	\$ 21,805,477	\$ 21,108,195	97%	\$ 7,963	\$ 992,225	\$ 22,108,383	101%	\$ (302,906)	
Total Project Expenditures	\$ 335,725,000	\$ 10,917,504	\$ 346,642,504	\$ 333,674,114	96%	\$ 303,873	\$ 12,533,765	\$ 346,511,752	100%	\$ (378,345)	
Bond Program Savings/Earnings									Remaining Funds	\$ 185,037	

* CBOC-Endorsed

COMPENSATION



COMPENSATION

Goose Creek CISD

Market Peers 2025-2026

	District	ESC Region	Student Enrollment	Number of FTE	Teacher	Exempt & Nonexempt
1	Aldine ISD	04	56,369	9,106	X	X
2	Alvin ISD	04	29,740	4,265	X	X
3	Barbers Hill ISD	04	7,969	1,352	X	X
4	Brazosport ISD	04	10,857	1,771	X	X
5	Channelview ISD	04	9,434	1,368	X	X
6	Clear Creek ISD	04	38,722	4,808	X	X
7	Crosby ISD	04	7,195	866	X	X
8	Deer Park ISD	04	12,042	2,076	X	X
9	Fort Bend ISD	04	80,206	10,182	X	X
10	Galena Park ISD	04	21,105	3,268	X	X
11	Houston ISD	04	184,109	25,558	X	X
12	Humble ISD	04	47,795	7,090	X	X
13	Katy ISD	04	94,785	12,968	X	X
14	Klein ISD	04	53,093	7,990	X	X
15	La Porte ISD	04	6,959	1,156	X	X
16	New Caney ISD	06	19,686	2,974	X	X
17	Pasadena ISD	04	47,486	7,962	X	X
18	Pearland ISD	04	20,521	2,708	X	X
19	Sheldon ISD	04	11,028	1,599	X	X
20	Spring Branch ISD	04	31,609	4,853	X	X
21	Spring ISD	04	33,935	4,969	X	X
	<i>Goose Creek CISD</i>	<i>04</i>	<i>23,226</i>	<i>3,906</i>	<i>21</i>	<i>21</i>

COMPENSATION

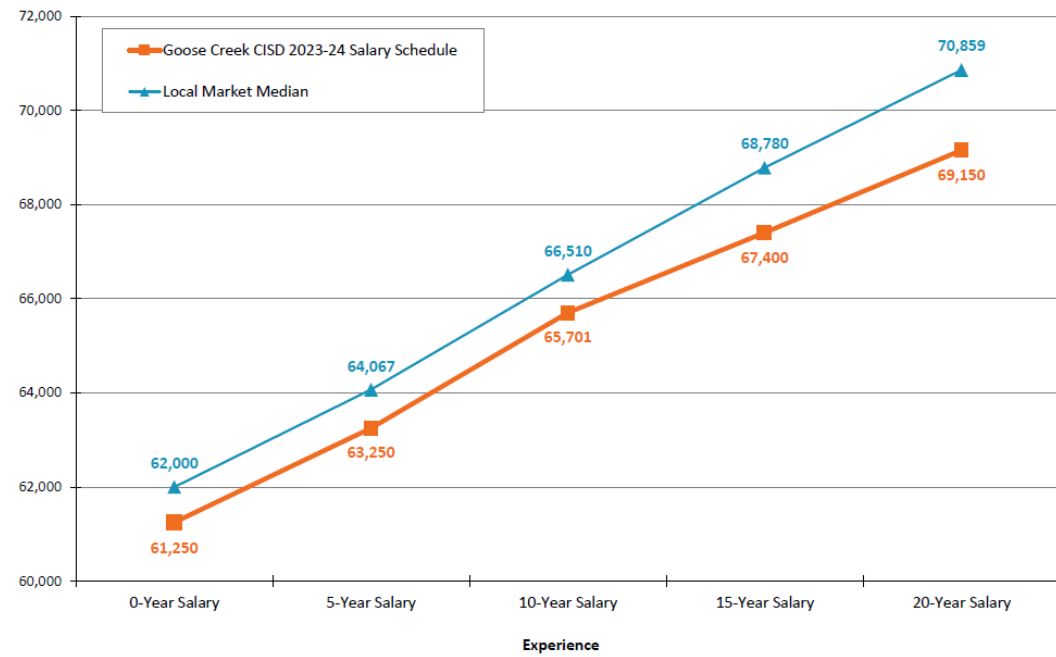
Goose Creek CISD Teacher Salary Plan Comparisons, 2025-2026

District	Student Enrollment	Number of Teachers	0-Year Salary	5-Year Salary	10-Year Salary	15-Year Salary	20-Year Salary	Average Teacher Salary	Max Yrs Credit	Last % Increase
1 New Caney ISD	19,686	1,320	\$67,000	\$70,860	\$72,269	\$73,472	\$74,781	\$71,019	23	7.6%
2 Galena Park ISD	21,105	1,314	\$66,575	\$71,700	\$73,200	\$74,800	\$77,200	\$73,431	30	6.2%
3 Crosby ISD	7,195	441	\$66,300	\$71,050	\$72,785	\$74,535	\$76,285	\$72,797	25	7.4%
4 Katy ISD	94,785	6,988	\$66,180	\$70,875	\$73,175	\$75,475	\$77,475	\$72,155	40	6.3%
5 Barbers Hill ISD	7,969	616	\$66,000	\$75,166	\$77,498	\$85,363	\$89,352	\$82,467	40	6.5%
6 Sheldon ISD	11,028	714	\$66,000	\$71,150	\$73,290	\$75,910	\$78,515	\$72,700	30	5.9%
7 Humble ISD	47,795	3,626	\$66,000	\$70,050	\$70,800	\$73,200	\$74,725	\$70,977	26	6.7%
8 Alvin ISD	29,740	2,095	\$65,800	\$70,345	\$72,195	\$75,125	\$76,915	\$72,400	25	6.5%
9 Spring Branch ISD	31,609	2,304	\$65,550	\$70,575	\$72,475	\$74,875	\$77,775	\$72,905	39	7.4%
10 Pasadena ISD	47,486	3,828	\$65,205	\$69,618	\$71,623	\$74,480	\$76,440	\$72,586	30	6.6%
11 Channelview ISD	9,434	578	\$64,500	\$70,700	\$73,200	\$76,000	\$78,700	\$73,241	25	7.3%
12 Pearland ISD	20,521	1,301	\$64,250	\$69,510	\$71,110	\$73,128	\$75,228	\$71,926	25	7.5%
13 Aldine ISD	56,369	3,809	\$64,000	\$70,200	\$71,700	\$73,200	\$74,700	\$71,725	30	6.8%
14 Clear Creek ISD	38,722	2,543	\$64,000	\$67,500	\$69,780	\$72,954	\$76,131	\$73,118	40	7.3%
15 Houston ISD	184,109	10,024	\$64,000	\$66,000	\$69,000	\$72,000	\$74,500	\$79,754	40	6.3%
16 Fort Bend ISD	80,206	4,605	\$63,515	\$70,000	\$73,250	\$76,750	\$80,500	\$74,704	40	7.2%
17 Deer Park ISD	12,042	848	\$63,000	\$68,858	\$71,849	\$75,571	\$77,271	\$75,547	39	6.7%
18 La Porte ISD	6,959	469	\$63,000	\$68,000	\$70,000	\$72,000	\$74,000	\$72,972	35	4.0%
19 Spring ISD	33,935	1,945	\$62,750	\$66,400	\$67,900	\$69,600	\$72,100	\$67,252	25	8.0%
20 Klein ISD	53,093	3,584	\$62,075	\$69,775	\$71,775	\$73,775	\$75,775	\$70,805	15	6.4%
21 Brazosport ISD	10,857	838	\$62,000	\$66,860	\$68,900	\$70,900	\$73,000	\$69,133	31	7.0%
Goose Creek CISD	23,226	1,493	\$64,475	\$70,100	\$72,350	\$74,800	\$76,960	\$71,866	31	7.6%
25th Percentile			\$63,515	\$68,858	\$70,800	\$73,128	\$74,725	\$71,725	25	6.4%
Median			\$64,500	\$70,050	\$71,849	\$74,480	\$76,285	\$72,700	30	6.7%
75th Percentile			\$66,000	\$70,860	\$73,175	\$75,475	\$77,475	\$73,241	39	7.3%

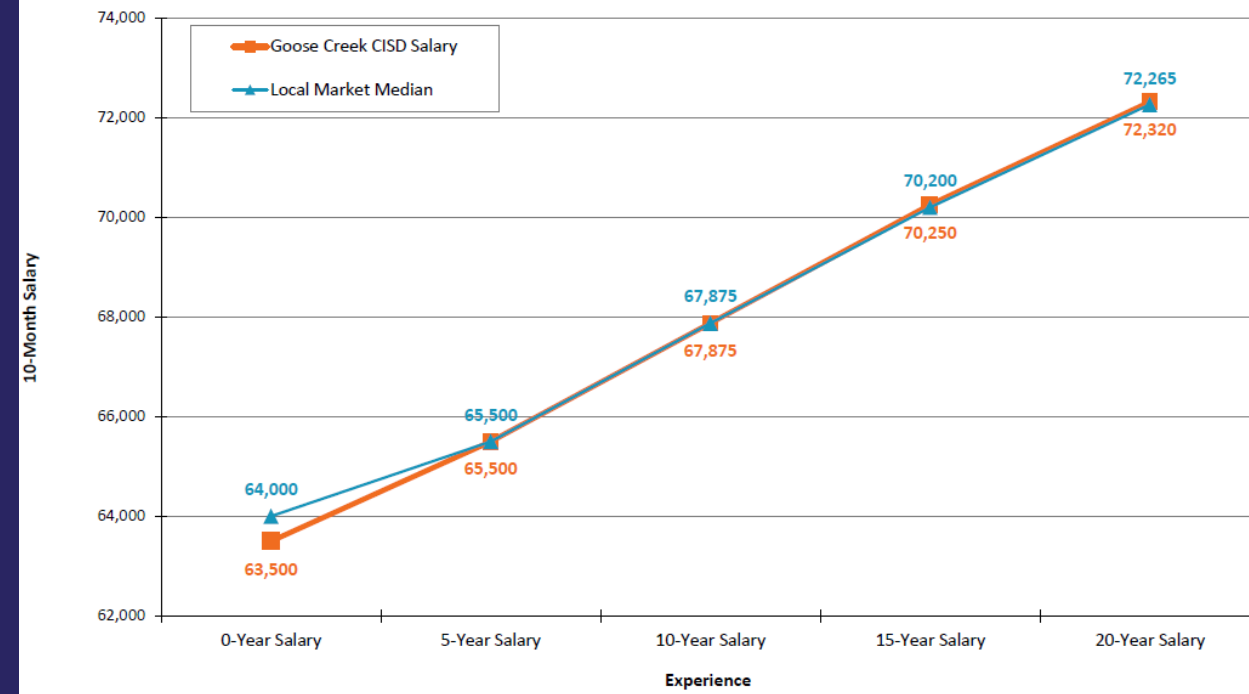
Comparison to Median	100%	100%	101%	100%	101%	99%
<i>Dollar Difference</i>	<i>(\$25)</i>	<i>\$50</i>	<i>\$501</i>	<i>\$320</i>	<i>\$675</i>	<i>(\$834)</i>
Rank Order	12	11	9	9	9	16

COMPENSATION

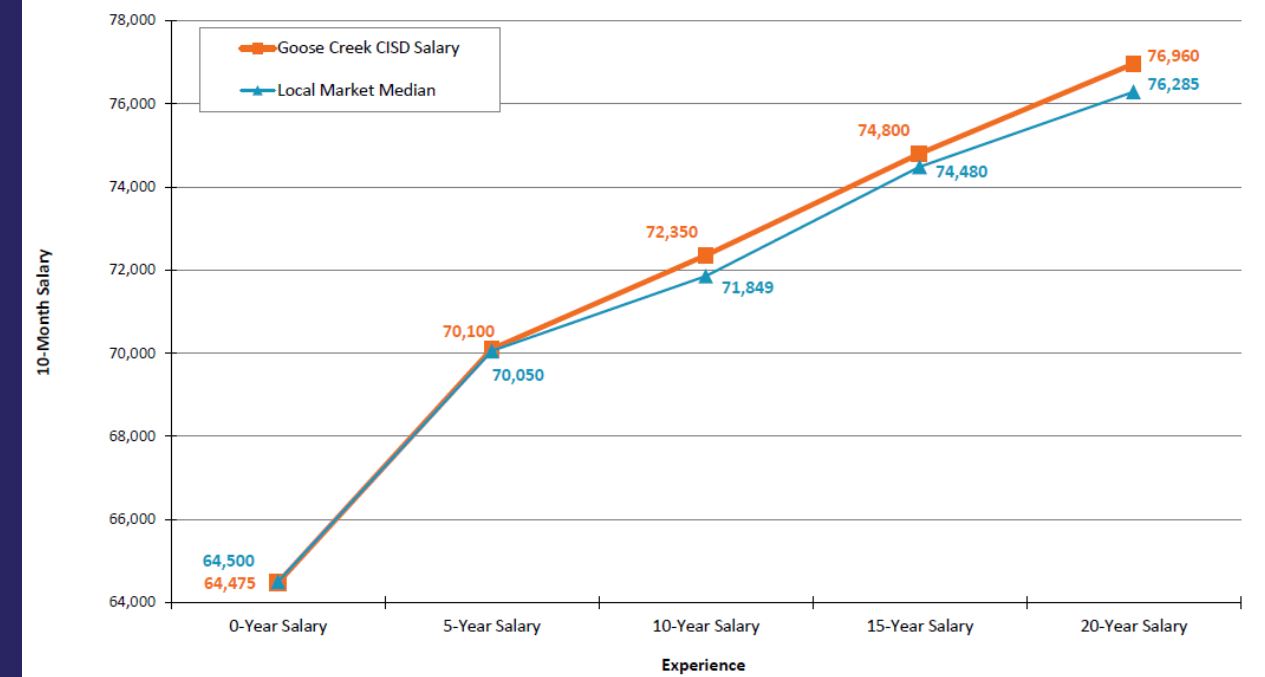
Teacher Salary Plan, 2023-2024
Market Comparison



Teacher Salary Plan, 2024-2025
Market Comparison



Teacher Salary Plan, 2025-2026
Market Comparison



2023-2024

2024-2025

2025-2026

2% PAY INCREASE

Goose Creek CISD **Model 2**
 Summary of Cost Estimates, 2026-2027 2.0% GPI

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2025-2026 Current Costs
Teachers					
\$65,525 starting salary	1,474		\$2,445,489		\$106,200,279
Teacher Retention Allotment		167	\$302,000	0.3%	
^{2f} General pay increase - 2.0% (\$1,450)		1,474	\$2,142,794	2.0%	
Adjustments - hiring schedule equity		4	\$695	0.0%	
Administrative Professional	505		\$1,277,569		\$44,318,503
^{2c} General pay increase - 2.0% of pay range midpoint		505	\$966,457	2.2%	
Adjustments - 1.0% above pay range minimum		24	\$47,495	0.1%	
Adjustments - teacher pay equity		164	\$263,617	0.6%	
Clerical Paraprofessional	740		\$545,115		\$20,900,458
^{2c} General pay increase - 2.0% of pay range midpoint		731	\$451,125	2.2%	
General pay increase - 2.0% to employees over range max		9	\$4,129	0.0%	
Adjustments - 1.0% above pay range minimum		71	\$8,060	0.0%	
Adjustments - placement scale		293	\$81,801	0.4%	
Manual Trades	731		\$883,357		\$20,693,925
^{2c} General pay increase - 2.0% of pay range midpoint		717	\$444,132	2.1%	
General pay increase - 2.0% to employees over range max		14	\$7,519	0.0%	
Adjustments - 1.0% above pay range minimum		96	\$16,423	0.1%	
Adjustments - placement scale		449	\$415,283	2.0%	
Police	57		\$244,081		\$2,359,851
^{2c} General pay increase - 2.0% of pay range midpoint		53	\$52,124	2.2%	
General pay increase - 2.0% to employees over range max		4	\$1,478	0.1%	
Adjustments - 1.0% above pay range minimum		8	\$36,835	1.6%	
Adjustments - placement scale		26	\$152,703	6.5%	
Adjustments - strategic		1	\$941	0.0%	
Subtotal - General Pay Increase		3,507	\$4,069,758	2.1%	
Subtotal - Teacher Retention Allotment		167	\$302,000	0.5%	
Subtotal - Implementation/Equity Adjustments		1,136	\$1,023,853	0.5%	
Total Cost Estimate	3,507		\$5,395,611	2.8%	\$194,473,016

Footnotes:

^{2c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

^{2f} Pay increases were applied to all employees, including those receiving the TRA.

BUDGET



TAXABLE VALUES

- Will be available 4/30/26

DEBT SERVICE PROPOSED BUDGET

GOOSE CREEK CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND PROPOSED BUDGET
FISCAL YEAR 2026-2027

	2025-2026 Adopted Budget	2025-2026 Amended Budget	2025-2026 Estimated Actual	2026-2027 Proposed Budget	Proposed Increase (Decrease)	Percent + -
REVENUE:						
Current Tax Revenue	\$ 63,910,129	\$ 63,910,129	\$ 63,910,129	\$ 63,910,129	\$ -	0%
Delinquent Tax Revenue	300,000	300,000	421,243	300,000	-	0%
Tax Penalty and Interest	300,000	300,000	324,139	300,000	-	0%
Interest Revenue	750,000	750,000	1,483,542	1,200,000	450,000	60%
FSP HS Exemption Hold Harmless	4,000,000	4,000,000	4,000,000	4,000,000	-	0%
TOTAL REVENUES	69,260,129	69,260,129	70,139,052	69,710,129	450,000	1%
EXPENDITURES:						
Bond Principal Payments	26,097,560	42,272,561	42,272,561	26,670,012	572,452	2%
Bond Interest Payments	26,037,513	25,361,234	25,361,234	25,713,132	(324,382)	-1%
Other Fees	330,000	356,279	368,775	330,000	-	0%
TOTAL EXPENDITURES	52,465,074	67,990,074	68,002,571	52,713,144	248,070	0%
OTHER FINANCING SOURCES (USES):						
Other Resources (Uses)	-	-	-	-	-	
Other Resources (Uses)	-	-	-	-	-	
EXCESS (DEFICIENCY) REV OVER EXP	\$ 16,795,055	\$ 1,270,055	\$ 2,136,482	\$ 16,996,985	\$ 201,930	
FUND BALANCE:						
Unrestricted Fund Balance - Debt Service *	5,678,895	188,500	43,861,629	17,234,875	11,555,980	
Restricted Fund Balance - Bond Pmts	52,663,564	52,663,564	9,856,862	52,614,174	(49,390)	
Restricted Fund Balance - QZAB 2005A	-	-	-	-	-	
ESTIMATED FUND BALANCE, JUNE 30	\$ 58,342,459	\$ 52,852,064	\$ 53,718,491	\$ 69,849,049	\$ 11,506,590	

* Estimated Unrestricted Ending Fund Balance Represents 33% of Total Debt Service Expenditures

CHILD NUTRITION PROPOSED BUDGET

**GOOSE CREEK CISD
CHILD NUTRITION FUND
BUDGET 2026-2027**

	2025-2026 Adopted Budget	2025-2026 Amended Budget	2025-2026 Estimated Actual	2026-2027 Proposed Budget	Proposed Increase (Decrease)	Percent Increase (Decrease)
REVENUE:						
Food Sales	\$ 2,300,000	\$ 2,300,000	\$ 2,466,552	\$ 2,300,000	\$ -	0.0%
Total Local Revenue	2,300,000	2,300,000	2,466,552	2,300,000	-	0.0%
State Match	65,000	65,000	66,630	65,000	-	0.0%
TRS Care On-Behalf	355,000	355,000	423,488	470,519	115,519	32.5%
Total State Program Revenue	420,000	420,000	490,118	535,519	115,519	27.5%
Summer Lunch Program	50,000	50,000	53,173	50,000	-	0.0%
Breakfast Program	3,254,800	3,254,800	3,317,930	3,400,000	145,200	4.5%
Lunch Program	8,435,700	8,435,700	9,006,670	8,700,000	264,300	3.1%
CACFP - Supper	430,000	430,000	453,911	430,000	-	0.0%
USDA Commodities	650,000	650,000	650,000	650,000	-	0.0%
Total Federal Program Revenue	12,820,500	12,820,500	13,481,685	13,230,000	409,500	3.2%
TOTAL REVENUE	15,540,500	15,540,500	16,438,356	16,065,519	525,019	3.4%
EXPENDITURES BY FUNCTION:						
35 - Food Services	23,140,257	24,045,508	18,441,377	19,130,059	(4,010,198)	-17.3%
51 - Repair & Maintenance	2,152,879	2,152,878.6	1,891,566	2,164,711	11,833	0.5%
52 - Security & Monitoring Services	137,840	137,840	147,140	131,909	(5,931)	0.0%
TOTAL EXPENDITURES	25,430,976	26,336,227	20,480,083	21,426,680	(4,004,296)	-15.7%
Excess - Revenue Over Expenditures	(9,890,476)	(10,795,727)	(4,041,727)	(5,361,161)	4,529,315	
Beginning Fund Balance	14,821,315	14,821,315	14,821,315	10,779,588	(4,041,727)	
Ending Fund Balance - Estimated	4,930,839	4,025,588	10,779,588	5,418,427	487,588	
Less: Committed for Capital Improvements	-	-	\$ -	-	-	
Fund Balance, Reserved for Food Service	\$ 4,930,839	\$ 4,025,588	\$ 10,779,588	\$ 5,418,427	\$ 487,588	

GENERAL FUND BUDGET PROJECTIONS

Line		<u>2027</u>
1	Total Rev	277,374,247
2	Expenses	<u>(271,508,687)</u>
3	Unadjusted Surplus/(Deficit)	5,865,560
4	Adjustments:	
5	Construction Closure	640,000
6	Teacher Reduction for ADA Decline	2,250,000
7	Staffing Reductions	323,000
8	Department Budgets	1,370,451
9	Special Education positions	(1,006,500)
10	Reconnect Center Behavior Paras	(385,000)
11	Additional Funding Requests	(101,900)
12	Stipends	(660,000)
13	Insurance - Property, Student, Auto	(155,000)
14	Behavior Coordinators	(495,000)
15	Master Schedule 5x5	(2,250,000)
16	2% General Pay Increase	(5,395,611)
17	Capital Improvement Projects Transfer-in	5,377,802
18	Healthcare Contributions - 2026 plan	(5,377,802)
19	Healthcare Contributions - 2027 TRS Reentry Penalties	<u>-</u>
20	Surplus/(Deficit) Adjusted	(0)

BUDGET CONSIDERATIONS – NEXT STEPS

- **Tonight's Action:** Consider Approval of 2026-27 Compensation Plan
- **June 15th Action:** Consider Adoption of 2026-27 Budget

2026-2027 BUDGET CALENDAR

	DATE	DESCRIPTION	ACTIVITY
MARCH	23	Board Agenda Item: Superintendent's Report - 2026-27 Budget Workshop #1 (early start)	Present proposed budget reduction plan to the board
	26	Budget Meeting - HR, Finance	
	30	Special Meeting - Board Budget Reduction Workshop	If requested - Board and Administration
APRIL	6	Board Agenda Item: Board Budget Workshop #2 (Superintendent Report)	Discuss operating expenditures and Compensation Plan options; TASB Study; Board Action: Approve 2026-27 budget reduction plan.
	9	Budget Meeting - HR, Finance	
	24	Budget Meeting - HR, Finance	
	30	Receive preliminary taxable values	Review values.
MAY	4	Board Agenda Item: Board Budget Workshop	Board Action: Approve Compensation Plan - notify TASB; General Fund, Debt Service, and Food Service
	7	Budget Meeting - HR, Finance	
JUNE	1	Board Agenda Item: Board Budget Update	General Fund, Debt Service, and Food Service
	5	Publish Notice of Public Hearing	Publish Notice of Public Hearing at least 10 days prior to public hearing
	15	Public Hearing & Adoption of Budget	Board Action: The district will hold a public hearing on the proposed 2026-27 budget and Board will consider budget adoption
AUG	31	HCAD & CCAD Provide Preliminary Certification Values	The district will receive certified property values from both county appraisal districts
OCT	October	Tax Rate Adoption	Board Action: Board approves the adoption of the M&O and I&S tax rates for 2026



QUESTIONS?

