

Board Action Item

Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent
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6/15/2026

Subject: Act on Adoption of the 2026-2027 Budget.

Contact Person: Carla Settle, Chief Financial Officer

Policy/Code: Texas Education Code 44.002(a)

Priority and Performance Objective: Priority 4: Strong Financial Stewardship and Internal System Efficiency
Objective 4.1: Transparent Financial Stewardship

Summary: As outlined in Texas Education Code 44.002(a), it is mandated that the Superintendent prepares or oversees the preparation of a proposed budget encompassing all estimated revenues and proposed expenditures of the district.

To adhere to statutory requirements, the Board of Trustees is obligated to adopt the budget for the 2026-2027 fiscal year no later than June 30, 2026.

The official district budget incorporates budgets for the General Operating Fund, Debt Service Fund, and Child Nutrition Fund.

To maintain compliance with the State’s legal level of control, budgets must be prepared and approved at least at the fund and function levels.

The proposed General Operating Budget consists of revenues of \$185,231,459, and corresponding expenditures amounting to \$185,231,459.

The proposed Debt Service Budget includes revenues amounting to \$39,719,338 and expenditures totaling \$47,923,263.

In the proposed Federal Child Nutrition Budget, revenues are estimated at \$4,559,862, while expenditures are budgeted at \$4,549,535.

The District does not participate in the National Lunch and Breakfast federal program at the two comprehensive high schools. Consequently, those budgets for the campuses must be accounted for in an Enterprise fund. As information, the 2026-2027 Child Nutrition Enterprise Fund has a proposed budget consisting of revenues estimated at \$1,731,339, while expenditures are budgeted at \$1,654,241.

Thus, the entire Child Nutrition combined budget consists of revenues of \$6,291,201, and corresponding expenditures amounting to \$6,203,776.

Attachments:

The 2026-2027 proposed budgets as referenced in the public hearing presentation.

Recommendation:

The recommendation is for the Board of Trustees to adopt the proposed budgets for the 2025-2026 fiscal year as follows:
General Operating Budget: \$185,231,459
Debt Service Budget: \$47,923,263
All Child Nutrition Budgets: \$6,203,776, Federal Program \$4,549,535 and Enterprise \$1,654,241.