



# **Fredericksburg** ISD

**2025-2026**

**Adopted Budget**

**June 23, 2025**

General Fund 199  
School Nutrition Fund 240  
Debt Service Fund 599



**Fredericksburg Independent School District  
General Operating Fund 199  
Adopted Budget by Function and Object  
for Fiscal Year 2025 - 2026**



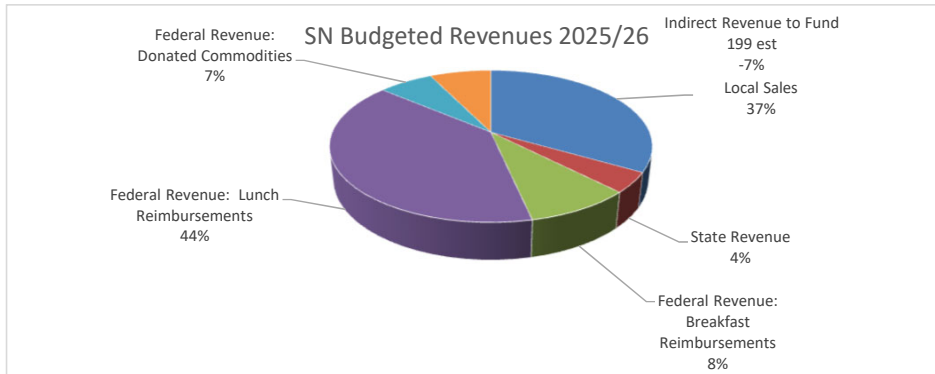
Object Code	Estimated Revenue	2025- 2026 Budget								
5700	Local Revenue	\$ 48,931,704	(Includes property tax collections which are based on CURRENT YEAR estimated valuations)							
5800	State Revenue	3,046,409								
5900	Federal Revenue	590,000								
<b>Total Estimated Revenue</b>		<b>\$ 52,568,113</b>								
Function Code	Budgeted Expenditures	6100	6200	6300	6400	6500	6600			
11	Instruction	\$ 21,477,676	\$ 19,890,925	\$ 543,591	\$ 958,318	\$ 84,842	\$ -	\$ -		
12	Instructional Resources & Media Svcs	\$ 202,492	\$ 175,132	\$ 6,250	\$ 20,695	\$ 415	\$ -	\$ -		
13	Curr & Instructional Staff Development	\$ 73,380	\$ -	\$ 26,000	\$ -	\$ 47,380	\$ -	\$ -		
21	Instructional Leadership	\$ 811,508	\$ 744,776	\$ 31,232	\$ 3,400	\$ 32,100	\$ -	\$ -		
23	School Leadership	\$ 2,069,468	\$ 1,997,718	\$ 11,280	\$ 37,100	\$ 23,370	\$ -	\$ -		
31	Guidance & Counseling Services	\$ 1,193,017	\$ 1,131,672	\$ 6,122	\$ 51,640	\$ 3,583	\$ -	\$ -		
32	Social Services	\$ 164,559	\$ 161,259	\$ -	\$ 1,000	\$ 2,300	\$ -	\$ -		
33	Health Services	\$ 469,625	\$ 422,650	\$ 4,700	\$ 15,575	\$ 26,700	\$ -	\$ -		
34	Pupil Transportation	\$ 1,168,998	\$ 878,303	\$ 60,450	\$ 179,000	\$ 51,245	\$ -	\$ -		
36	Co-Curricular Activities	\$ 1,859,667	\$ 1,042,693	\$ 150,351	\$ 227,364	\$ 439,259	\$ -	\$ -		
41	General Administration	\$ 1,493,456	\$ 1,141,941	\$ 258,355	\$ 33,625	\$ 59,535	\$ -	\$ -		
51	Plant Maintenance	\$ 4,881,970	\$ 2,823,069	\$ 1,250,261	\$ 391,715	\$ 316,925	\$ -	\$ 100,000		
52	Security & Monitoring Services	\$ 861,177	\$ 47,627	\$ 601,500	\$ 209,700	\$ 2,350	\$ -	\$ -		
53	Data Processing Services	\$ 797,720	\$ 336,588	\$ 282,632	\$ 172,000	\$ 6,500	\$ -	\$ -		
61	Community Services	\$ 296,042	\$ 137,992	\$ 50,000	\$ 46,500	\$ 61,550	\$ -	\$ -		
71	Debt Service	\$ 151,873	\$ -	\$ -	\$ -	\$ -	\$ 151,873	\$ -		
81	Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
91	Recapture Payment to state	\$ 13,780,755	\$ -	\$ 13,780,755	\$ -	\$ -	\$ -	\$ -		
92	Recapture Incremental Costs	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ -	\$ -	\$ -		
93	Shared Service Arrangement	\$ 1,579,485	\$ -	\$ -	\$ -	\$ 1,579,485	\$ -	\$ -		
99	Inter-Governmental Charges	\$ 875,000	\$ -	\$ 875,000	\$ -	\$ -	\$ -	\$ -		
<b>Total Budgeted Expenditures</b>		<b>\$ 54,250,868</b>	<b>\$ 30,932,346</b>	<b>\$ 17,981,479</b>	<b>\$ 2,347,631</b>	<b>\$ 2,737,539</b>	<b>\$ 151,873</b>	<b>\$ 100,000</b>		
			57%	33%	4%	5%		0%		
00-8911	Operating Transfer Out	-								
<b>Total Exp &amp; Operating Transfer Out</b>		<b>\$ 54,250,868</b>								
<b>Estimated Increase (Decrease) to Fund Balance</b>		<b>\$ (1,682,755)</b>								
<b>Expenditure Object Code Summary</b>										
6100	Salaries and Benefits	\$ 30,932,346								
6200	Contracted Services	\$ 4,200,724	(includes lobbying obj 6214)							
6200	Contracted Services - Recapture	\$ 13,780,755								
6300	Supplies and Materials	\$ 2,347,631								
6400	Other Operating Expenses	\$ 2,737,539	(includes statutorily required postings in newspaper obj 6491)							
6500	Debt Service	\$ 151,873								
6600	Capital Outlay	\$ 100,000								
8900	Operating Transfer Out	\$ -								
<b>Total Exp &amp; Operating Transfer Out</b>		<b>\$ 54,250,868</b>								
<b>Estimated Fund Balance as of 6/30/25</b>		<b>\$ 17,668,389</b>								
<b>Estimated Fund Balance as of 6/30/26</b>		<b>\$ 15,985,634</b>								

**Fredericksburg Independent School District  
 School Nutrition Fund 240  
 Statement of Revenues and Expenditures  
 Adopted Budget for Fiscal Year 2025-2026**



**REVENUE**

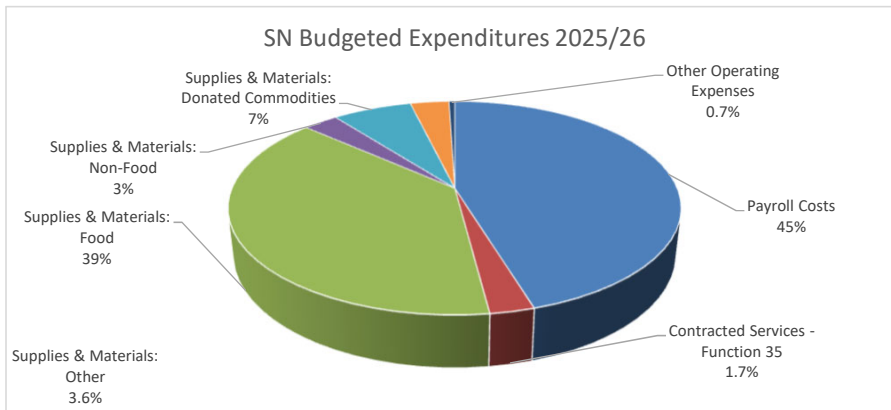
Object Code	Revenue	Beginning/ Original Budget	Actual %	Per Enrolled 3000
5700	Local Sales	\$ 795,300	39%	
5800	State Revenue	\$ 102,000	5%	
5921	Federal Revenue: Breakfast Reimbursements	\$ 215,000	11%	
5922	Federal Revenue: Lunch Reimbursements	\$ 945,000	46%	
5923	Federal Revenue: Donated Commodities	\$ 156,063	8%	
5929	Indirect Revenue to Fund 199 est	\$ (175,000)	-9%	
<b>Total Revenue</b>		<b>\$ 2,038,363</b>	<b>100%</b>	<b>\$ 679</b>



**EXPENDITURES**

Object Code	Expenditure	Beginning/ Original Budget	Actual %	Per Enrolled 3000
6100	Payroll Costs	\$ 1,048,880	45%	
6200	Contracted Services - Function 35	\$ 62,500	3%	
6341	Supplies & Materials: Food	\$ 894,000	39%	
6342	Supplies & Materials: Non-Food	\$ 68,500	3%	
6344	Supplies & Materials: Donated Commodities	\$ 156,063	7%	
63xx	Supplies & Materials: Other	\$ 76,200	3%	
6400	Other Operating Expenses	\$ 11,650	1%	
		<b>\$ 2,317,793</b>		\$ 773
6600	Capital Outlay	\$ 225,000		
<b>Total Expenditures</b>		<b>\$ 2,542,793</b>		<b>\$ 848</b>

	\$ (504,430)
Fund Balance estimated at 6/30/25	\$ 1,334,315
Change estimated during 2025/26	\$ (504,430)
Fund Balance estimated 6/30/26	\$ 829,885



**Fredericksburg Independent School District  
Debt Service Fund 599  
Revenues and Expenditures  
Adopted Budget for Fiscal Year 2025-2026**



**REVENUE**

Object Code	Revenue	Beginning/ Original Budget	Per Enrolled 3000
571x	Local Revenue-Property taxes	\$ 8,020,715	
574x	Local Revenue	\$ 78,500	
5800	State Revenue (homestead exemption made whole)	\$ -	
7900	Other Resources - Bond Issuance Costs	\$ -	
<b>Total Revenue</b>		<b>\$ 8,099,215</b>	<b>\$ 2,700</b>

**EXPENDITURES**

Object Code	Expenditure	Beginning/ Original Budget	Per Enrolled 3000
6511	Debt Service Principal	\$ 4,805,000	
6521	Debt Service Interest	\$ 3,268,661	
6524	Debt Service - Bond Issuance Costs	\$ -	
6599	Debt Service Fees	\$ 8,000	
<b>Total Expenditures - Function 71</b>		<b>\$ 8,081,661</b>	<b>\$ 2,694</b>

**Net Change in Fund Balance**

Fund Balance estimated at 6/30/25	\$ 3,158,388
Change estimated during 2025/26	\$ 17,554
Fund Balance estimated 6/30/26	<u>\$ 3,175,942</u>

**Notes**

Debt Service payments are due on 2/15 (principal and interest) and on 8/15 (interest only) each year.

Principal represents \$2,530,000 of current principal owed + \$2,275,000 in early redemption of bonds