

Pearland Independent School District

2025-2026 Adopted Annual Budget

For the Fiscal Year July 1, 2025 – June 30, 2026

Pearland, Texas

SUMMARY OF DISTRICT FUNDS

Governmental Fund Types

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the District's governmental funds:

- General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.
- Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

The District is required to approve annual budgets for the General Operating Fund, the Food Service Fund and the Debt Service Fund for which information is included in this section. Special Revenue Funds (except for the Food Service Fund) and Capital Projects Funds adopt project-length budgets that do not correspond to the District's fiscal year and are not subject to Board approval.

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 81,136,622	$ 84,641,738	$ 79,650,326	$ (4,991,412)
5800	State Program Revenue	132,822,214	134,638,264	150,020,851	15,382,587
5900	Federal Program Revenue	1,401,064	1,034,806	332,747	(702,059)
	Total Revenues	215,359,900	220,314,808	230,003,924	9,689,116
	EXPENDITURES				
0011	Instruction	119,724,770	118,357,781	125,105,426	6,747,645
0012	Instructional Res. & Media Svcs.	2,061,822	2,146,768	2,103,698	(43,070)
0013	Curriculum & Staff Development	5,584,247	5,999,091	6,034,944	35,853
0021	Instructional Leadership	2,143,392	2,541,300	2,730,351	189,051
0023	School Leadership	12,567,936	12,717,491	12,734,707	17,216
0031	Guidance & Counseling	8,912,828	9,514,134	9,666,986	152,852
0032	Social Work Services	886,703	947,449	924,928	(22,521)
0033	Health Services	2,293,875	2,524,957	2,411,253	(113,704)
0034	Student Transportation	8,220,073	8,975,374	9,645,993	670,619
0036	Extra-Curricular Activities	4,892,372	5,351,408	4,956,991	(394,417)
0041	General Administration	5,020,292	5,545,009	6,184,534	639,525
0051	Plant Maintenance & Operations	25,288,353	25,678,559	29,776,488	4,097,929
0052	Security & Monitoring Services	2,321,205	2,735,206	3,018,469	283,263
0053	Data Processing Services	5,823,313	7,363,716	6,139,501	(1,224,215)
0061	Community Service	303	-	1,000	1,000
0071	Debt Service	2,644,290	1,647,401	1,676,567	29,166
0081	Facilities Acquisition and Constrution	338,076	-	-	-
0093	Payments to Fiscal Agent	9,327	-	-	-
0095	Payment to JJAEP	6,000	50,000	80,000	30,000
0099	Other Intergovernmental Charges	690,228	772,128	772,128	-
	Total Expenditures	209,429,405	212,867,772	223,963,964	11,096,192
1100	Excess (Deficiency) of Revenues Over Expenditures	5,930,495	7,447,036	6,039,960	(1,407,076)
7080	Other Financing Sources (Uses)	(718,766)	595,053	(2,725,393)	(3,320,446)
1200	Net Change in Fund Balances Before Special Items	5,211,729	8,042,089	3,314,567	(4,727,522)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	5,211,729	8,042,089	3,314,567	(4,727,522)
0100	Fund Balances - Beginning	70,156,011	75,367,740	83,409,829	8,042,089
3000	Fund Balances - Ending	$ 75,367,740	$ 83,409,829	$ 86,724,396	$ 3,314,567

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 84,641,738	$ 79,650,326	$ (4,991,412)	-5.9%
5800	State Program Revenue	134,638,264	150,020,851	15,382,587	11.4%
5900	Federal Program Revenue	1,034,806	332,747	(702,059)	-67.8%
	Total Revenues	220,314,808	230,003,924	9,689,116	-62.3%
	EXPENDITURES				
0011	Instruction	118,357,781	125,105,426	6,747,645	5.7%
0012	Instructional Res. & Media Svcs.	2,146,768	2,103,698	(43,070)	-2.0%
0013	Curriculum & Staff Development	5,999,091	6,034,944	35,853	0.6%
0021	Instructional Leadership	2,541,300	2,730,351	189,051	7.4%
0023	School Leadership	12,717,491	12,734,707	17,216	0.1%
0031	Guidance & Counseling	9,514,134	9,666,986	152,852	1.6%
0032	Social Work Services	947,449	924,928	(22,521)	-2.4%
0033	Health Services	2,524,957	2,411,253	(113,704)	-4.5%
0034	Student Transportation	8,975,374	9,645,993	670,619	7.5%
0036	Extra-Curricular Activities	5,351,408	4,956,991	(394,417)	-7.4%
0041	General Administration	5,545,009	6,184,534	639,525	11.5%
0051	Plant Maintenance & Operations	25,678,559	29,776,488	4,097,929	16.0%
0052	Security & Monitoring Services	2,735,206	3,018,469	283,263	10.4%
0053	Data Processing Services	7,363,716	6,139,501	(1,224,215)	-16.6%
0061	Community Service	-	1,000	1,000	100.0%
0071	Debt Service	1,647,401	1,676,567	29,166	1.8%
0095	Payment to JJAEP	50,000	80,000	30,000	60.0%
0099	Other Intergovernmental Charges	772,128	772,128	-	0.0%
	Total Expenditures	212,867,772	223,963,964	11,096,192	5.2%
1100	Excess (Deficiency) of Revenues Over Expenditures	7,447,036	6,039,960	(1,407,076)	-19%
7080	Other Financing Sources (Uses)	595,053	(2,725,393)	(3,320,446)	-100.0%
1200	Net Change in Fund Balances	8,042,089	3,314,567	(4,727,522)	-59%
0100	Fund Balances - Beginning	75,367,840	83,409,929	8,042,089	11%
3000	Fund Balances - Ending	$ 83,409,929	$ 86,724,496	$ 3,314,567	4.0%

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BY MAJOR OBJECT

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5711	M&O Tax Collections - Current	$ 75,079,366	$ 79,734,337	$ 74,170,771	$ (5,563,566)
5712	M&O Tax Collections - Delinquent	505,644	(750,000)	400,000	1,150,000
5719	M&O Penalty & Interests	495,372	300,000	300,000	-
5742	Investment Earnings	3,456,167	3,774,180	3,208,053	(566,127)
57XX	Miscellaneous Local Revenues	1,600,073	1,583,221	1,571,502	(11,719)
	Total Local Revenues	81,136,622	84,641,738	79,650,326	(4,991,412)
5811	Available School Fund	8,404,784	12,306,169	7,861,568	(4,444,601)
5812	Foundation School Fund	113,322,782	110,441,336	129,725,504	19,284,168
5831	TRS On-Behalf	11,080,892	11,872,376	12,433,779	561,403
58XX	Miscellaneous State Revenues	13,756	18,383	-	(18,383)
	Total State Revenues	132,822,214	134,638,264	150,020,851	15,382,587
59XX	Total Federal Revenues	1,401,064	1,034,806	332,747	(702,059)
	Total Revenues	215,359,900	220,314,808	230,003,924	9,689,116
	EXPENDITURES				
6100	Payroll Costs	172,144,269	179,559,399	186,571,404	7,012,005
6200	Contracted Services	13,870,777	13,237,968	13,681,349	443,381
6300	Supplies and Materials	7,317,334	8,793,850	8,609,665	(184,186)
6400	Other Operating Costs	4,803,413	6,329,310	12,712,086	6,382,776
6500	Debt Services	2,644,290	1,647,401	1,676,567	29,166
6600	Capital Outlay	8,649,322	3,299,844	712,894	(2,586,950)
	Total Expenditures	209,429,405	212,867,772	223,963,965	11,096,193
1100	Excess (Deficiency) of Revenues Over Expenditures	5,930,495	7,447,036	6,039,959	(1,407,077)
7080	Other Financing Sources (Uses)	(718,766)	595,053	(2,725,393)	(3,320,446)
1200	Net Change in Fund Balances Before Special Items	5,211,729	8,042,089	3,314,566	(4,727,523)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	5,211,729	8,042,089	3,314,566	(4,727,523)
0100	Fund Balances - Beginning	70,156,011	75,367,740	83,409,829	8,042,089
3000	Fund Balances - Ending	$ 75,367,740	$ 83,409,829	$ 86,724,395	$ 3,314,566

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOOD SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 5,072,745	$ 4,882,784	$ 4,899,500	$ 16,716
5800	State Program Revenue	61,611	46,436	49,000	2,564
5900	Federal Program Revenue	6,261,500	5,870,674	6,429,200	558,526
	Total Revenues	11,395,856	10,799,894	11,377,700	577,806
	EXPENDITURES				
0035	Food Service	11,043,354	12,254,233	11,377,700	(876,533)
0071	Debt Service	1,149	-	-	-
	Total Expenditures	11,044,503	12,254,233	11,377,700	(876,533)
1100	Excess (Deficiency) of Revenues Over Expenditures	351,353	(1,454,339)	-	1,454,339
7080	Other Financing Sources (Uses)	2,421	-	-	-
1200	Net Change in Fund Balances Before Special Items	353,774	(1,454,339)	-	1,454,339
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	353,774	(1,454,339)	-	1,454,339
0100	Fund Balances - Beginning	5,601,625	5,955,399	4,501,060	(1,454,339)
3000	Fund Balances - Ending	$ 5,955,399	$ 4,501,060	$ 4,501,060	$ -
	Days in Fund Balance	197	134	144	

PEARLAND INDEPENDENT SCHOOL DISTRICT EXHIBIT A-6

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOOD SERVICE

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 4,882,784	$ 4,899,500	$ 16,716	0.3%
5800	State Program Revenue	46,436	49,000	2,564	5.5%
5900	Federal Program Revenue	5,870,674	6,429,200	558,526	9.5%
	Total Revenues	10,799,894	11,377,700	577,806	
	EXPENDITURES				
0035	Food Service	12,254,233	11,377,700	(876,533)	-7.2%
0071	Debt Service	-	-	-	
	Total Expenditures	12,254,233	11,377,700	(876,533)	
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,454,339)	-	1,454,339	
7080	Other Financing Sources (Uses)	-	-	-	
1200	Net Change in Fund Balances	(1,454,339)	-	1,454,339	
0100	Fund Balances - Beginning	5,955,399	4,501,060	(1,454,339)	-24.4%
3000	Fund Balances - Ending	$ 4,501,060	$ 4,501,060	$ -	0.0%
	Days in Fund Balance	134	144		

PEARLAND INDEPENDENT SCHOOL DISTRICT EXHIBIT A-7

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOOD SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5742	Investment Earnings	$ 305,752	$ 220,889	$ 5,000	$ (215,889)
5749	Other Revenues From Local Sources	1,367	-	-	-
5751	Food Sales	4,765,625	4,661,895	4,894,500	232,605
5700	Total Local Revenues	5,072,745	4,882,784	4,899,500	16,716
5829	School Lunch Matching Program From TEA	49,378	46,436	49,000	2,564
5839	Other Revenues From State Government Agencies	12,234	-	-	-
5800	Total State Revenues	61,611	46,436	49,000	2,564
5921	School Lunch Program	984,976	992,874	1,052,000	59,126
5922	School Breakfast Program	4,174,161	4,147,967	4,477,200	329,233
5923	USDA Commodities	676,273	726,316	900,000	173,684
5939	Federal Revenues - Texas Gov't	426,089	3,517		
5900	Total Federal Revenues	6,261,500	5,870,674	6,429,200	562,043
	Total Revenues	11,395,856	10,799,894	11,377,700	581,323
	EXPENDITURES				
6100	Payroll Costs	4,371,307	4,543,742	4,171,230	(372,512)
6200	Contracted Services	111,082	150,000	104,300	(45,700)
6300	Supplies and Materials	6,340,735	6,621,805	6,773,765	151,960
6400	Other Operating Costs	18,553	22,546	28,405	5,859
6500	Debt Services	1,149	-	-	-
6600	Capital Outlay	201,676	916,140	300,000	(616,140)
	Total Expenditures	11,044,503	12,254,233	11,377,700	(876,533)
1100	Excess (Deficiency) of Revenues Over Expenditures	351,353	(1,454,339)	-	1,457,856
7080	Other Financing Sources (Uses)	2,421	-	-	-
1200	Net Change in Fund Balances Before Special Items	353,774	(1,454,339)	-	1,457,856
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	353,774	(1,454,339)	-	1,457,856
0100	Fund Balances - Beginning	5,601,625	5,955,399	4,501,060	(1,454,339)
3000	Fund Balances - Ending	$ 5,955,399	$ 4,501,060	$ 4,501,060	$ 3,517
	Days in Fund Balance	197	134	144	

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 34,266,540	$ 35,434,585	$ 37,427,443	$ 1,992,858
5800	State Program Revenue	6,126,405	6,127,234	6,075,954	(51,280)
	Total Revenues	40,392,945	41,561,819	43,503,397	1,941,578
	EXPENDITURES				
0041	General Administration	-	5,838	-	(5,838)
0071	Debt Service	43,135,541	45,572,491	43,655,540	(1,916,951)
0099	Other Intergovernmental Charges	-	800	-	(800)
	Total Expenditures	43,135,541	45,579,129	43,655,540	(1,916,951)
1100	Excess (Deficiency) of Revenues Over Expenditures	(2,742,596)	(4,017,310)	(152,143)	3,865,167
7080	Other Financing Sources (Uses)	210,357	438,191	1,229,378	791,187
1200	Net Change in Fund Balances	(2,532,239)	(3,579,119)	1,077,235	4,656,354
0100	Fund Balances - Beginning	19,903,267	17,371,028	13,791,909	(3,579,119)
3000	Fund Balances - Ending	$ 17,371,028	$ 13,791,909	$ 14,869,144	$ 1,077,235
	Days in Fund Balance	147	110	124	

PEARLAND INDEPENDENT SCHOOL DISTRICT EXHIBIT A-9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 35,434,585	$ 37,427,443	$ 1,992,858	5.6%
5800	State Program Revenue	6,127,234	6,075,954	(51,280)	-0.8%
	Total Revenues	41,561,819	43,503,397	1,941,578	
	EXPENDITURES				
0041	General Administration	5,838	-	(5,838)	-100.0%
0071	Debt Service	45,572,491	43,655,540	(1,916,951)	-4.2%
0099	Other Intergovernmental Charges	800	-	(800)	-100.0%
	Total Expenditures	45,579,129	43,655,540	(1,916,951)	
1100	Excess (Deficiency) of Revenues Over Expenditures	(4,017,310)	(152,143)	3,858,529	
7080	Other Financing Sources (Uses)	438,191	1,229,378	791,187	
1200	Net Change in Fund Balances	(3,579,119)	1,077,235	4,649,716	
0100	Fund Balances - Beginning	17,371,028	13,791,909	(3,579,119)	-20.6%
3000	Fund Balances - Ending	$ 13,791,909	$ 14,869,144	$ 1,070,597	7.8%

PEARLAND INDEPENDENT SCHOOL DISTRICT EXHIBIT A-10

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2026, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5711	I&S Tax Collections - Current	$ 33,115,975	$ 35,030,317	$ 37,439,732	$ 2,409,415
5712	I&S Tax Collections - Delinquent	203,497	(287,557)	(435,000)	(147,443)
5719	I&S Penalty & Interests	193,899	170,384	-	(170,384)
5742	Investment Earnings	753,169	521,441	422,711	(98,730)
	Total Local Revenues	34,266,540	35,434,585	37,427,443	1,992,858
5829	Miscellaneous State Revenues	6,126,405	6,127,234	6,075,954	(51,280)
	Total State Revenues	6,126,405	6,127,234	6,075,954	(51,280)
	Total Revenues	40,392,945	41,561,819	43,503,397	1,941,578
	EXPENDITURES				
6100	Payroll Costs	-	-	-	-
6200	Contracted Services	-	6,638	-	6,638
6300	Supplies and Materials	-	-	-	-
6400	Other Operating Costs	-	-	-	-
6500	Debt Service	43,135,541	45,572,491	43,655,540	(1,916,951)
6600	Capital Outlay	-	-	-	-
	Total Expenditures	43,135,541	45,579,129	43,655,540	(1,910,313)
1100	Excess (Deficiency) of Revenues Over Expenditures	(2,742,596)	(4,017,310)	(152,143)	3,865,167
7080	Other Financing Sources (Uses)	210,357	438,191	1,229,378	791,187
1200	Net Change in Fund Balances	(2,532,239)	(3,579,119)	1,077,235	4,656,354
0100	Fund Balances - Beginning	19,903,267	17,371,028	13,791,909	(3,579,119)
3000	Fund Balances - Ending	$ 17,371,028	$ 13,791,909	$ 14,869,144	$ 1,077,235