PEARLAND INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET SUMMARY
GENERAL FUND, FOOD SERVICE FUND, AND DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Data Control Codes	Functions/Programs	General Fund	Food Service Fund	Debt Service Fund	Total
	REVENUES				
5700	Local and Intermediate Sources	$ 84,139,368	$ 5,343,000	$ 36,492,801	$ 125,975,169
5800	State Program Revenue	144,706,939	100,000	8,256,147	153,063,086
5900	Federal Program Revenue	2,517,031	6,028,300	-	8,545,331
	Total Revenues	231,363,338	11,471,300	44,748,948	287,583,586
	EXPENDITURES				
11	Instruction	131,886,172	-	-	131,886,172
12	Instructional Res. & Media Svcs.	2,120,454	-	-	2,120,454
13	Curriculum & Staff Development	6,072,092	-	-	6,072,092
21	Instructional Leadership	3,195,065	-	-	3,195,065
23	School Leadership	12,890,373	-	-	12,890,373
31	Guidance & Counseling	9,745,594	-	-	9,745,594
32	Social Work Services	834,346	-	-	834,346
33	Health Services	2,393,600	-	-	2,393,600
34	Student Transportation	11,036,954	-	-	11,036,954
35	Food Service	-	12,047,910	-	12,047,910
36	Extra-Curricular Activities	5,691,342	-	-	5,691,342
41	General Administration	6,228,630	-	-	6,228,630
51	Plant Maintenance & Operations	30,761,928	-	-	30,761,928
52	Security & Monitoring Services	3,282,212	-	-	3,282,212
53	Data Processing Services	5,742,540	-	-	5,742,540
61	Community Service	1,000	-	-	1,000
71	Debt Service	1,701,786	-	43,625,314	45,327,100
81	Facilities Acquisition and Constrution	88,894	-	-	88,894
95	Payment to JJAEP	65,000	-	-	65,000
99	Other Intergovernmental Charges	867,128	-	-	867,128
	Total Expenditures	234,605,110	12,047,910	43,625,314	290,278,334
1100	Excess (Deficiency) of Revenues Over Expenditures	(3,241,772)	(576,610)	1,123,634	(2,694,748)
7080	Other Financing Sources (Uses)	685,321	-	-	685,321
1200	Net Change in Fund Balances	(2,556,451)	(576,610)	1,123,634	(2,009,427)
0100	Fund Balances - Beginning	92,679,607	4,278,085	16,112,954	113,070,646
3000	Fund Balances - Ending	$ 90,123,156	$ 3,701,475	$ 17,236,588	$ 111,061,219

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 85,236,588	$ 80,470,693	$ 84,139,368	$ 3,668,675
5800	State Program Revenue	135,483,325	150,682,289	144,706,939	(5,975,350)
5900	Federal Program Revenue	1,096,655	2,039,755	2,517,031	477,276
	Total Revenues	221,816,568	233,192,737	231,363,338	(1,829,399)
	EXPENDITURES				
11	Instruction	117,607,987	127,105,064	131,886,172	4,781,108
12	Instructional Res. & Media Svcs.	2,112,012	2,103,677	2,120,454	16,777
13	Curriculum & Staff Development	5,679,455	6,032,810	6,072,092	39,282
21	Instructional Leadership	2,444,942	2,733,206	3,195,065	461,859
23	School Leadership	12,717,491	12,730,802	12,890,373	159,571
31	Guidance & Counseling	9,162,541	9,678,429	9,745,594	67,165
32	Social Work Services	856,959	926,382	834,346	(92,036)
33	Health Services	2,385,672	2,343,664	2,393,600	49,936
34	Student Transportation	8,346,774	8,713,248	11,036,954	2,323,706
36	Extra-Curricular Activities	5,224,293	5,295,651	5,691,342	395,691
41	General Administration	5,252,186	6,206,391	6,228,630	22,239
51	Plant Maintenance & Operations	25,275,047	25,993,265	30,761,928	4,768,663
52	Security & Monitoring Services	2,619,280	3,041,088	3,282,212	241,124
53	Data Processing Services	6,757,080	6,133,498	5,742,540	(390,958)
61	Community Service	-	1,000	1,000	-
71	Debt Service	1,335,196	1,652,717	1,701,786	49,069
81	Facilities Acquisition and Constrution	-	88,894	88,894	-
95	Payment to JJAEP	36,125	17,250	65,000	47,750
99	Other Intergovernmental Charges	766,365	867,128	867,128	-
	Total Expenditures	208,579,405	221,664,164	234,605,110	12,940,946
1100	Excess (Deficiency) of Revenues Over Expenditures	13,237,163	11,528,573	(3,241,772)	(14,770,345)
7080	Other Financing Sources (Uses)	(2,290,414)	(5,163,455)	685,321	5,848,776
1200	Net Change in Fund Balances Before Special Items	10,946,749	6,365,118	(2,556,451)	(8,921,569)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	10,946,749	6,365,118	(2,556,451)	(8,921,569)
0100	Fund Balances - Beginning	75,367,740	86,314,489	92,679,607	6,365,118
3000	Fund Balances - Ending	$ 86,314,489	$ 92,679,607	$ 90,123,156	$ (2,556,451)

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 80,470,693	$ 84,139,368	$ 3,668,675	4.6%
5800	State Program Revenue	150,682,289	144,706,939	(5,975,350)	-4.0%
5900	Federal Program Revenue	2,039,755	2,517,031	477,276	23.4%
	Total Revenues	233,192,737	231,363,338	(1,829,399)	24.0%
	EXPENDITURES				
11	Instruction	127,105,064	131,886,172	4,781,108	3.8%
12	Instructional Res. & Media Svcs.	2,103,677	2,120,454	16,777	0.8%
13	Curriculum & Staff Development	6,032,810	6,072,092	39,282	0.7%
21	Instructional Leadership	2,733,206	3,195,065	461,859	16.9%
23	School Leadership	12,730,802	12,890,373	159,571	1.3%
31	Guidance & Counseling	9,678,429	9,745,594	67,165	0.7%
32	Social Work Services	926,382	834,346	(92,036)	-9.9%
33	Health Services	2,343,664	2,393,600	49,936	2.1%
34	Student Transportation	8,713,248	11,036,954	2,323,706	26.7%
36	Extra-Curricular Activities	5,295,651	5,691,342	395,691	7.5%
41	General Administration	6,206,391	6,228,630	22,239	0.4%
51	Plant Maintenance & Operations	25,993,265	30,761,928	4,768,663	18.3%
52	Security & Monitoring Services	3,041,088	3,282,212	241,124	7.9%
53	Data Processing Services	6,133,498	5,742,540	(390,958)	-6.4%
61	Community Service	1,000	1,000	-	0.0%
71	Debt Service	1,652,717	1,701,786	49,069	3.0%
95	Payment to JJAEP	17,250	65,000	47,750	276.8%
99	Other Intergovernmental Charges	867,128	867,128	-	0.0%
	Total Expenditures	221,664,164	234,605,110	12,940,946	5.8%
1100	Excess (Deficiency) of Revenues Over Expenditures	11,528,573	(3,241,772)	(14,770,345)	-128%
7080	Other Financing Sources (Uses)	(5,163,455)	685,321	5,848,776	-100.0%
1200	Net Change in Fund Balances	6,365,118	(2,556,451)	(8,921,569)	-140%
0100	Fund Balances - Beginning	86,314,489	92,679,607	6,365,118	7%
3000	Fund Balances - Ending	$ 92,679,607	$ 90,123,156	$ (2,556,451)	-2.8%

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, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5711	M&O Tax Collections - Current	$ 79,811,350	$ 74,489,131	$ 78,379,111	$ 3,889,980
5712	M&O Tax Collections - Delinquent	(495,072)	175,551	200,000	24,449
5719	M&O Penalty & Interests	510,042	497,678	500,000	2,322
5742	Investment Earnings	3,753,994	3,674,102	3,426,004	(248,098)
57XX	Miscellaneous Local Revenues	1,656,275	1,634,232	1,634,253	21
	Total Local Revenues	85,236,589	80,470,694	84,139,368	3,668,674
5811	Available School Fund	12,260,124	9,204,995	11,691,518	2,486,523
5812	Foundation School Fund	111,352,939	128,997,672	119,912,693	(9,084,979)
5831	TRS On-Behalf	11,849,868	12,462,107	13,085,213	623,106
58XX	Miscellaneous State Revenues	20,394	17,515	17,515	-
	Total State Revenues	135,483,325	150,682,289	144,706,939	(5,975,350)
59XX	Total Federal Revenues	1,096,655	2,039,755	2,517,031	477,276
	Total Revenues	221,816,569	233,192,738	231,363,338	(1,829,400)
	EXPENDITURES				
6100	Payroll Costs	179,033,354	188,617,670	194,847,916	6,230,246
6200	Contracted Services	13,240,484	14,149,591	15,643,481	1,493,890
6300	Supplies and Materials	7,460,880	9,713,151	10,013,579	300,428
6400	Other Operating Costs	4,829,984	6,200,816	11,555,615	5,354,799
6500	Debt Services	1,335,196	1,652,717	1,701,786	49,069
6600	Capital Outlay	2,679,506	1,330,219	842,733	(487,486)
	Total Expenditures	208,579,404	221,664,164	234,605,110	12,940,946
1100	Excess (Deficiency) of Revenues Over Expenditures	13,237,165	11,528,574	(3,241,772)	(14,770,346)
7080	Other Financing Sources (Uses)	(2,290,414)	(5,163,455)	685,321	5,848,776
1200	Net Change in Fund Balances Before Special Items	10,946,751	6,365,119	(2,556,451)	(8,921,570)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	10,946,751	6,365,119	(2,556,451)	(8,921,570)
0100	Fund Balances - Beginning	75,367,740	86,314,489	92,679,607	6,365,118
3000	Fund Balances - Ending	$ 86,314,491	$ 92,679,608	$ 90,123,156	$ (2,556,452)

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOOD SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 4,920,128	$ 4,720,727	$ 5,343,000	$ 622,273
5800	State Program Revenue	59,619	98,508	100,000	1,492
5900	Federal Program Revenue	5,859,944	6,060,583	6,028,300	(32,283)
	Total Revenues	10,839,691	10,879,818	11,471,300	591,482
	EXPENDITURES				
0035	Food Service	12,019,123	11,377,700	12,047,910	670,210
	Total Expenditures	12,019,123	11,377,700	12,047,910	670,210
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,179,432)	(497,882)	(576,610)	(78,728)
7080	Other Financing Sources (Uses)	-	-	-	-
1200	Net Change in Fund Balances Before Special Items	(1,179,432)	(497,882)	(576,610)	(78,728)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	(1,179,432)	(497,882)	(576,610)	(78,728)
0100	Fund Balances - Beginning	5,955,399	4,775,967	4,278,085	(497,882)
3000	Fund Balances - Ending	$ 4,775,967	$ 4,278,085	$ 3,701,475	$ (576,610)

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, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 4,720,727	$ 5,343,000	$ 622,273	13.2%
5800	State Program Revenue	98,508	100,000	1,492	1.5%
5900	Federal Program Revenue	6,060,583	6,028,300	(32,283)	-0.5%
	Total Revenues	10,879,818	11,471,300	591,482	
	EXPENDITURES				
35	Food Service	11,377,700	12,047,910	670,210	5.9%
	Total Expenditures	11,377,700	12,047,910	670,210	
1100	Excess (Deficiency) of Revenues Over Expenditures	(497,882)	(576,610)	(78,728)	
7080	Other Financing Sources (Uses)	-	-	-	
1200	Net Change in Fund Balances	(497,882)	(576,610)	(78,728)	
0100	Fund Balances - Beginning	4,775,967	4,278,085	(497,882)	-10.4%
3000	Fund Balances - Ending	$ 4,278,085	$ 3,701,475	$ (576,610)	-13.5%

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, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2025-2026 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5742	Investment Earnings	$ 266,211	$ 149,457	$ 147,000	$ (2,457)
5744	Gifts - Donations	-	10,000	-	(10,000)
5745	Insurance Recovery	8,232	-	-	-
5749	Other Revenues From Local Sources	30	11,270	-	(11,270)
5751	Food Sales	4,645,655	4,550,000	5,196,000	646,000
5700	Total Local Revenues	4,920,128	4,720,727	5,343,000	622,273
5829	School Lunch Matching Program From TEA	48,812	45,798	50,000	4,202
5839	Other Revenues From State Government Agencies	10,807	52,710	50,000	(2,710)
5800	Total State Revenues	59,619	98,508	100,000	1,492
5921	School Lunch Program	969,932	952,000	946,526	(5,474)
5922	School Breakfast Program	4,162,318	4,284,170	4,222,668	(61,502)
5923	USDA Commodities	724,177	820,860	855,553	34,693
5939	Federal Revenues - Texas Gov't	3,517	3,553	3,553	
5900	Total Federal Revenues	5,859,944	6,060,583	6,028,300	(32,283)
	Total Revenues	10,839,691	10,879,818	11,471,300	591,482
	EXPENDITURES				
6100	Payroll Costs	4,455,488	4,445,934	5,114,377	668,443
6200	Contracted Services	124,277	115,000	125,100	10,100
6300	Supplies and Materials	6,341,264	6,773,765	6,563,053	(210,712)
6400	Other Operating Costs	23,255	28,405	50,380	21,975
6600	Capital Outlay	1,074,839	14,596	195,000	180,404
	Total Expenditures	12,019,123	11,377,700	12,047,910	670,210
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,179,432)	(497,882)	(576,610)	(78,728)
7080	Other Financing Sources (Uses)	-	-	-	-
1200	Net Change in Fund Balances Before Special Items	(1,179,432)	(497,882)	(576,610)	(78,728)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	(1,179,432)	(497,882)	(576,610)	(78,728)
0100	Fund Balances - Beginning	5,955,399	4,775,967	4,278,085	(497,882)
3000	Fund Balances - Ending	$ 4,775,967	$ 4,278,085	$ 3,701,475	$ (576,610)

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 35,832,496	$ 33,643,320	$ 36,492,801	$ 2,849,481
5800	State Program Revenue	6,135,423	9,990,569	8,256,147	(1,734,422)
	Total Revenues	41,967,919	43,633,889	44,748,948	1,115,059
	EXPENDITURES				
0071	Debt Service	45,571,833	43,466,863	43,625,314	158,451
0099	Other Intergovernmental Charges	508	-	-	-
	Total Expenditures	45,572,341	43,466,863	43,625,314	158,451
1100	Excess (Deficiency) of Revenues Over Expenditures	(3,604,422)	167,026	1,123,634	956,608
7080	Other Financing Sources (Uses)	438,191	1,741,131	-	(1,741,131)
1200	Net Change in Fund Balances	(3,166,231)	1,908,157	1,123,634	(784,523)
0100	Fund Balances - Beginning	17,371,028	14,204,797	16,112,954	1,908,157
3000	Fund Balances - Ending	$ 14,204,797	$ 16,112,954	$ 17,236,588	$ 1,123,634

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, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 33,643,320	$ 36,492,801	$ 2,849,481	8.5%
5800	State Program Revenue	9,990,569	8,256,147	(1,734,422)	-17.4%
	Total Revenues	43,633,889	44,748,948	1,115,059	
	EXPENDITURES				
71	Debt Service	43,466,863	43,625,314	158,451	0.4%
	Total Expenditures	43,466,863	43,625,314	158,451	
1100	Excess (Deficiency) of Revenues Over Expenditures	167,026	1,123,634	956,608	
7080	Other Financing Sources (Uses)	1,741,131	-	(1,741,131)	
1200	Net Change in Fund Balances	1,908,157	1,123,634	(784,523)	
0100	Fund Balances - Beginning	14,204,797	16,112,954	1,908,157	13.4%
3000	Fund Balances - Ending	$ 16,112,954	$ 17,236,588	$ 1,123,634	7.0%

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, 2027, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5711	I&S Tax Collections - Current	$ 35,306,045	$ 32,787,305	$ 35,673,689	$ 2,886,384
5712	I&S Tax Collections - Delinquent	(209,292)	100,000	100,000	-
5719	I&S Penalty & Interests	216,477	200,000	200,000	-
5742	Investment Earnings	519,266	556,015	519,112	(36,903)
	Total Local Revenues	35,832,496	33,643,320	36,492,801	2,849,481
5829	Miscellaneous State Revenues	6,135,423	9,990,569	8,256,147	(1,734,422)
	Total State Revenues	6,135,423	9,990,569	8,256,147	(1,734,422)
	Total Revenues	41,967,919	43,633,889	44,748,948	1,115,059
	EXPENDITURES				
6400	Other Operating Costs	508	-	-	-
6500	Debt Service	45,571,833	43,466,863	43,625,314	158,451
	Total Expenditures	45,572,341	43,466,863	43,625,314	158,451
1100	Excess (Deficiency) of Revenues Over Expenditures	(3,604,422)	167,026	1,123,634	956,608
7080	Other Financing Sources (Uses)	438,191	1,741,131	-	(1,741,131)
1200	Net Change in Fund Balances	(3,166,231)	1,908,157	1,123,634	(784,523)
0100	Fund Balances - Beginning	17,371,028	14,204,797	16,112,954	1,908,157
3000	Fund Balances - Ending	$ 14,204,797	$ 16,112,954	$ 17,236,588	$ 1,123,634