

Little Elm ISD
2026-27 Proposed Budget Comparison to 2025-26 Adopted Budget
General Operating Funds

	2025-26 Budget as of 06/02/2026	2026-27 Proposed Budget	Difference	2025-26 Per Student	2026-27 Per Student	Difference
11 - Instruction	\$ 54,780,498	\$ 52,766,456	\$(2,014,042)	9,484	7,101	-2383
12 - Instructional Resources	\$ 1,354,009	\$ 1,344,809	\$ (9,200)	234	181	-53
13 - Instructional Staff Development	\$ 2,313,796	\$ 2,056,288	\$ (257,508)	401	277	-124
21 - Instructional Leadership	\$ 1,331,600	\$ 1,482,669	\$ 151,069	231	200	-31
23 - School Administration	\$ 5,520,162	\$ 5,581,538	\$ 61,376	956	751	-205
31 - Guidance and Counseling	\$ 3,434,590	\$ 3,398,395	\$ (36,195)	595	457	-137
32 - Social Work Services	\$ 172,862	\$ 174,372	\$ 1,510	30	23	-6
33 - Health Services	\$ 998,744	\$ 1,006,239	\$ 7,495	173	135	-38
34 - Student Transportation	\$ 4,880,878	\$ 4,288,062	\$ (592,816)	845	577	-268
35 - Food Services	\$ 197,373	\$ 192,411	\$ (4,962)	34	26	-8
36 - Extra Curricular Activities	\$ 2,870,715	\$ 2,750,696	\$ (120,019)	497	370	-127
41 - General Administration	\$ 4,214,877	\$ 4,054,932	\$ (159,945)	730	546	-184
51 - Plant Maintenance & Operations	\$ 11,813,649	\$ 11,092,204	\$ (721,445)	2,045	1,493	-553
52 - Security	\$ 1,837,169	\$ 1,819,888	\$ (17,281)	318	245	-73
53 - Data Processing Services	\$ 2,241,869	\$ 2,232,005	\$ (9,864)	388	300	-88
61 - Community Services	\$ 51,245	\$ 51,962	\$ 717	9	7	-2
71 - Debt Services/Leases	\$ -	\$ -	\$ -	-	-	0
81 - Facilities & Construction	\$ 20,673	\$ 20,673	\$ -	4	3	-1
91 - Recapture Payments	\$ 1,463,507	\$ 1,721,691	\$ 258,184	253	232	-22
95 - JJAEP	\$ 50,000	\$ 10,000	\$ (40,000)	9	1	-7
99- Other Intergovernmental Charges	\$ 700,000	\$ 745,000	\$ 45,000	121	100	-21
Total All Functions**	\$ 100,248,216	\$ 96,790,290	\$(3,457,926)	17,356	13,025	-4331

**** Please note that the Fiscal Year ends on June 30th and the first column lists General Fund Budget as of June 2, 2026**

	2025-26 Budget as of 06/02/2026	2026-27 Proposed Budget	Difference	2025-26 Per Student	2026-27 Per Student	Difference
71-Debt Service	\$ 43,794,750	\$ 40,870,558	\$(2,924,192)	7,582	5,500	-2082

Senate Bill 622 Requirement - Object Code 6491 Statutorily Required Public Notices = \$7,600

Senate Bill 1495 Requirement - Directly or Indirectly or attempting to influence outcome of legislation = \$3,000



Little Elm ISD

2026-2027 Proposed Budget

Combined Funds

	General Fund	Student Nutrition Fund	Debt Service Fund	Combined Total
Estimated Revenue				
5700 - Local Revenue	\$60,675,570	\$1,612,906	\$36,727,427	\$99,015,903
5800 - State Revenue	\$26,599,334	\$18,000	\$4,143,131	\$30,760,465
5900 - Federal Revenue	\$2,225,000	\$3,387,562		\$5,612,562
Total Revenue	\$89,499,904	\$5,018,468	\$40,870,558	\$135,388,930
Appropriations				
11 - Instruction	\$52,766,456			\$52,766,456
12 - Instructional Resources	\$1,344,809			\$1,344,809
13 - Instructional Staff Development	\$2,056,288			\$2,056,288
21 - Instructional Leadership	\$1,482,669			\$1,482,669
23 - School Administration	\$5,581,538			\$5,581,538
31 - Guidance & Counseling	\$3,398,395			\$3,398,395
32 - Social Work Services	\$174,372			\$174,372
33 - Health Services	\$1,006,239			\$1,006,239
34 - Student Transportation	\$4,288,062			\$4,288,062
35 - Food Services	\$192,411	\$5,018,468		\$5,210,879
36 - Extra Curricular Activities	\$2,750,696			\$2,750,696
41 - General Administration	\$4,054,932			\$4,054,932
51 - Plant Maintenance & Operations	\$11,092,204			\$11,092,204
52 - Security	\$1,819,888			\$1,819,888
53 - Data Processing Services	\$2,232,005			\$2,232,005
61 - Community Services	\$51,962			\$51,962
71 - Debt Service	\$0		\$40,870,558	\$40,870,558
81 - Facilities & Construction	\$20,673			\$20,673
91 - Recapture Payments	\$1,721,691			\$1,721,691
95 - JJAEP	\$10,000			\$10,000
99 - Other Intergovernmental Charges	\$745,000			\$745,000
Total Appropriations	\$96,790,290	\$5,018,468	\$40,870,558	\$142,679,316
Net Surplus/(Deficit)	(\$7,290,386)	\$0	\$0	(\$7,290,386)
Transfer In from Transition Fund Balance	\$7,290,386			\$7,290,386
Adjusted net Surplus/(Deficit)	\$0	\$0	\$0	\$0

Board President

Date

Board Secretary

Date