

**ANDREWS INDEPENDENT SCHOOL DISTRICT
PROPOSED 2026-2027 BUDGET
GENERAL, STUDENT NUTRITION, AND DEBT SERVICE FUNDS**



Fiscal Year	2026-2027	2025-2026	2024-2025	From PY change
Status	Upcoming	As of May 2026	Audited	
Totals Per Student	Proposed Budget	Revised Budget	Actual Budget	(+/-)
Students in Enrollment	4100	4180	4200	-80
Students in RADA	3854	3881	3832	-27
M&O Preliminary Values	\$ 7,003,000,000	\$ 9,057,105,226	\$ 10,107,282,136	
I&S Preliminary Values	\$ 7,556,000,000	\$ 9,722,030,154	\$ 10,934,350,353	
Gen. Fund Expenditures Per Student w/out recapture	\$ 12,603	\$ 12,802	\$ 11,215	\$ (199.19)
All Funds Expenditures Per Student w/out recapture	\$ 17,031.15	\$ 18,089	\$ 16,947	
Net Increase/Decrease to Fund Balance	\$ (3,855,322)	\$ (1,997,553)	\$ 1,387,193	

Funds 199, 240, 599 Revenue By Source	2026-2027		Percent of	2025-2026		Percent of	2024-2025		Percent of
	Total	Per Student	Total	Revised Total	Per Student	Total	ACTUAL Total	Per Student	Total
Local Revenues - M&O Tax rate = \$0.6969	\$ 68,273,460	\$ 16,652.06	91.8%	\$ 88,190,081	\$ 21,098	93.8%	\$ 96,442,646	\$ 22,963	92.9%
State Revenues	\$ 4,873,937	\$ 1,188.77	6.6%	\$ 4,582,461	\$ 1,096	4.9%	\$ 5,956,972	\$ 1,418	5.7%
Federal Revenues	\$ 1,225,000	\$ 298.78	1.6%	\$ 1,225,000	\$ 293	1.3%	\$ 1,368,329	\$ 326	1.3%
Grand Total	\$ 74,372,397	\$ 18,140	100%	\$ 93,997,542	\$ 22,487	100%	\$ 103,767,947	\$ 24,707	100%

*Revenues listed are BEFORE Recapture is taken out. Recapture for 25-26 is expected to be \$20,400,000. Recapture for 26-27 is expected to be \$8,300,000

Grand Total w/out Recapture		\$ 66,072,397	\$ 16,115.22		\$ 73,397,542	\$ 17,559		\$ 73,359,985	\$ 17,467	
Function Code	General Fund (199) Expenditure By Function	2026-2027		Percent of	2025-2026		Percent of Total	2024-2025		Percent of Total
		Total	Per Student	Total	Revised Total	Per Student	w/o Recapture	ACTUAL Total	Per Student	w/o Recapture
11	Instruction	\$ 27,862,649	\$ 6,796	53.9%	\$ 29,748,633	\$ 7,117	55.6%	\$ 25,082,300	\$ 5,972	53.5%
12	Instructional Resources	\$ 395,611	\$ 96	0.8%	\$ 461,403	\$ 110	0.9%	\$ 462,207	\$ 110	1.0%
13	Curriculum & Staff Dev.	\$ 961,256	\$ 234	1.9%	\$ 926,585	\$ 222	1.7%	\$ 762,583	\$ 182	1.6%
21	Instructional Leadership	\$ 1,105,652	\$ 270	2.1%	\$ 1,123,844	\$ 269	2.1%	\$ 1,114,378	\$ 265	2.4%
23	School Leadership	\$ 2,662,731	\$ 649	5.2%	\$ 2,794,413	\$ 669	5.2%	\$ 2,699,323	\$ 643	5.8%
31	Guidance, Counseling Svcs.	\$ 2,092,358	\$ 510	4.0%	\$ 2,202,676	\$ 527	4.1%	\$ 2,007,493	\$ 478	4.3%
32	Social Work Services	\$ 90,919	\$ 22	0.2%	\$ 93,293	\$ 22	0.2%	\$ 88,209	\$ 21	0.2%
33	Health Services	\$ 432,243	\$ 105	0.8%	\$ 434,210	\$ 104	0.8%	\$ 410,864	\$ 98	0.9%
34	Student Transportation	\$ 1,183,817	\$ 289	2.3%	\$ 1,284,785	\$ 307	2.4%	\$ 1,222,508	\$ 291	2.6%
36	Cocurricular Activities	\$ 3,230,790	\$ 788	6.3%	\$ 3,066,399	\$ 734	5.7%	\$ 2,744,068	\$ 653	5.9%
41	Administration	\$ 1,978,690	\$ 483	3.8%	\$ 2,008,553	\$ 481	3.8%	\$ 1,774,991	\$ 423	3.8%
51	Maintenance & Operation	\$ 6,695,109	\$ 1,633	13.0%	\$ 6,556,955	\$ 1,569	12.3%	\$ 6,368,239	\$ 1,516	13.6%
52	Security & Monitoring	\$ 602,878	\$ 147	1.2%	\$ 471,380	\$ 113	0.9%	\$ 156,229	\$ 37	0.3%
53	Technology	\$ 1,296,706	\$ 316	2.5%	\$ 1,161,932	\$ 278	2.2%	\$ 937,884	\$ 223	2.0%
61	Community Services	\$ 501,669	\$ 122	1.0%	\$ 609,354	\$ 146	1.1%	\$ 551,737	\$ 131	1.2%
81	Construction	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
91	Recapture - Sent to TEA	\$ 8,300,000	\$ 2,024		\$ 20,600,000	\$ 4,928		\$ 30,407,962	\$ 7,240	
99	Intergovernmental	\$ 578,021	\$ 141	1.1%	\$ 567,534	\$ 136	1.1%	\$ 493,977	\$ 118	1.1%
	Grand Total	\$ 59,971,099	\$ 14,627.10	100%	\$ 74,111,949	\$ 17,730	100.0%	\$ 77,284,951	\$ 18,401	100.0%
	Grand Total w/out Recapture	\$ 51,671,099	\$ 12,603		\$ 53,511,949	\$ 12,802		\$ 46,876,989	\$ 11,215	

General Fund Overall Budget Revenue vs. Expense	\$ (2,865,702)		\$ (1,038,462.69)		\$ 1,797,265
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Function Code	Student Nutrition (240) Expenditure By Function	2026-2027		Percent of	2025-2026		Percent of	2024-2025		Percent of
		Total	Per Student	Total	Revised Total	Per Student	Total	ACTUAL Total	Per Student	Total
35	Food Services	\$ 3,044,620	742.5902854	100%	\$ 3,054,090	731	100%	\$ 2,834,324	\$ 675	100%
	Food Svcs. Fund Overall Budget Revenue vs. Expense	\$ (989,620)			\$ (959,090)			\$ (410,072.00)		

Function Code	Debt Service Fund (599) Expenditure By Function	2026-2027		Percent of	2025-2026		Percent of	2024-2025		Percent of
		Total	Per Student	Total	Revised Total	Per Student	Total	ACTUAL Total	Per Student	Total
	I&S Tax rate = \$0.2000									
71	Debt Services	\$ 15,112,000	\$ 3,685.85	100%	\$ 19,048,020	\$ 4,557	100%	\$ 21,243,709	\$ 5,058	100%

AISD has spent \$0 in 25-26 and is budgeting \$0 in 26-27 on lobbying (Expenditures for "directly or indirectly or attempt to influence the outcome of legislation or administrative action as those terms are defined).

*AISD has spent \$2,690.50 in 25-26 on required newspaper advertisements and will budget \$7,640 in object code 6491 for 2026-2027