



Public Hearing 2026-27 Budget Adoption

Nathan Heflin, Assistant Superintendent Finance and Operations
June 22, 2026

Budget Adoption



Budget Requirements

Balanced

- The budget must be balanced meaning current year revenues are sufficient to pay for current year services. If current year revenues are not sufficient fund balance must be reserved.

Compliant

- The budget must be prepared in accordance with all applicable federal, state, and local mandates. Legal and Local Board Policy CE governs the Annual Operating Budget

Approved

- The budget must be prepared and board approved prior to June 30th of each year. The board must approve the General Fund, Food Service, and Debt Service budgets each year.



Budget Adoption Meetings

Feb 18

- Finance Committee Meeting - Demographic and Revenue Projections

March 25

- Finance Committee Meeting - Review Budget Requests, Compensation Plan

April 22

- Finance Committee Meeting - Final Budget Review

May 20

- **Board Workshop - Full Budget Review**

June 22

- **Regular Board Meeting, Public Hearing, Budget Adoption**



26-27 Budget Priorities

- Fund Balance Contribution
- Inflationary fixed costs
- Compensation Plan Adjustments
- New Positions
- Increase Campus/Department allocations
- One-Time Purchase Requests



Areas of Consideration

State Funding

Revenue received from the state based upon the number of students in attendance

Tax Effort

Revenue received from local property tax collections

Fund Balance

Monitored to ensure the district has at minimum three months operating expenses

Payroll

Largest expenditure of the budget

One Time Cost

Large, one time cost



Revenue estimates are prepared from the following sources

State Funding

Largest source of Revenue

Local Property

Second largest source of
Revenue

Indirect Cost

Indirect cost charged to
Federal Programs

Other

Interest on Investments
Facility Rentals



Expenditures

The budget is prepared and adopted each year at a function level. Functions represent a general operational area in a school district and group together related activities.

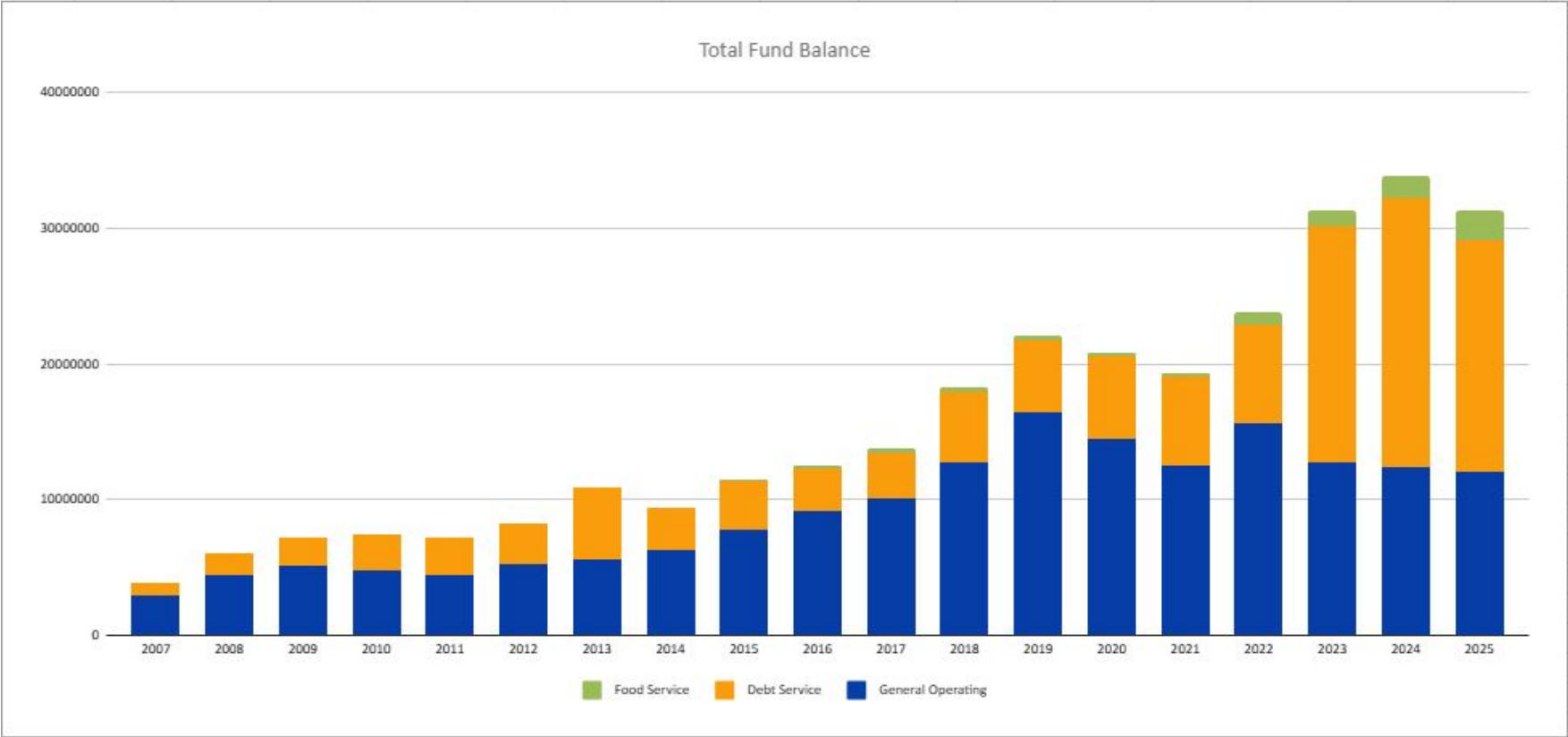
- 11, 12 & 13 - Instruction and Instructional Related Services
- 21 & 23 - Instructional and Campus Leadership
- 31, 32, 33, 34, 35 & 36 - Student Support Services
- 41 - General Administration
- 51, 52 & 53 - Non Student Support Services
- 71 - Debt Services
- 81 - Facilities, Acquisitions and Construction
- 93 & 99 -Intergovernmental Charges



Historical Fund Balance

199- \$12,020,804
599- \$17,036,366
240- \$2,283,642

Total- \$31,340,812



**Community Independent School District
2026-27 Proposed Budget**

	199- General Operating	240- Food Service	599- Debt Service	Total Combined
Revenue				
Local	\$ 27,679,319	\$ 12,000	\$ 19,855,819	\$ 47,547,138
State	\$ 44,865,681	\$ 911,200	\$ 2,413,415	\$ 48,190,296
Federal	\$ 315,000	\$ 2,208,000		\$ 2,523,000
Total Revenues	\$ 72,860,000	\$ 3,131,200	\$ 22,269,234	\$ 98,260,434
Expenditures				
11 – Instruction	\$ 39,900,301			\$ 39,900,301
12 – Media Services	\$ 479,519			\$ 479,519
13 – Curriculum & Staff Dev	\$ 2,439,961			\$ 2,439,961
21 – Instructional Leadership	\$ 1,239,830			\$ 1,239,830
23 – Campus Leadership	\$ 4,208,588			\$ 4,208,588
31 – Guidance & Counseling	\$ 2,397,425			\$ 2,397,425
32 – Social Work Services	\$ 89,204			\$ 89,204
33 – Health Services	\$ 984,406			\$ 984,406
34 – Student Transportation	\$ 4,812,335			\$ 4,812,335
35 - Food Service	\$ 142,889	\$ 3,448,900		\$ 3,591,789
36 – Extracurricular Activities	\$ 1,897,413			\$ 1,897,413
41 – General Administration	\$ 2,890,795			\$ 2,890,795
51 – Facilities & Maintenance	\$ 7,207,859			\$ 7,207,859
52 – School Security	\$ 1,738,483			\$ 1,738,483
53 – Networking	\$ 1,884,735			\$ 1,884,735
61 – Community	\$ 203,679			\$ 203,679
71 - Debt Service			\$ 22,588,866	\$ 22,588,866
81 - Capital Outlay	\$ 17,577			\$ 17,577
93 – SSA	\$ -			\$ -
95 - JJAEP	\$ 25,000			\$ 25,000
99 – Other Govt. Charges	\$ 300,000			\$ 300,000
Total Expenditures	\$ 72,860,000	\$ 3,448,900	\$ 22,588,866	\$ 98,897,766
Net Revenues Over (Under)				
Expenditures	\$ -	\$ (317,700)	\$ (319,632)	\$ (637,332)

240

Food Service

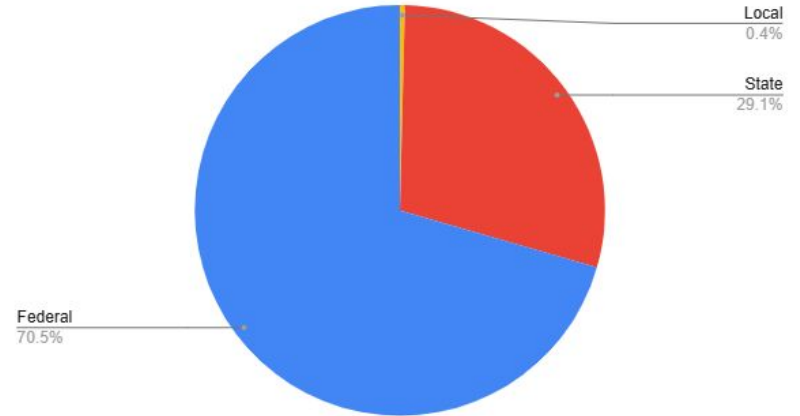


240- Food Service

Revenue

Local	\$ 12,000
State	\$ 911,200
Federal	\$ 2,208,000
Total Revenues	\$ 3,131,200
Expenditures	
35 - Food Service	\$ 3,448,900
Total Expenditures	\$ 3,448,900
Net Revenues Over (Under)	\$ (317,700)

240 Revenue



599
I & S
Debt Service



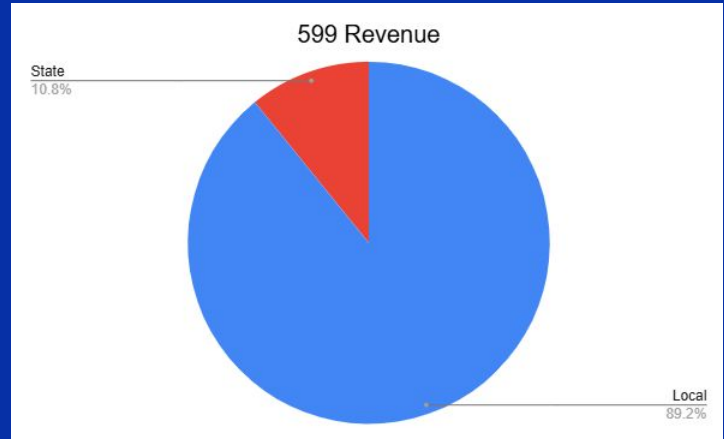
2026-2027 Debt Service

Revenue

Local	19,855,819
State	2,413,415
Total	22,269,234

Expenditures

71 - Debt Service	22,588,866
Totals	22,588,866
Expenditures over Revenue	(319,632)



	Par Amount	Principal Payment	Interest Payment	Bond Fees	Total
ULTRB Ser 2013	\$ 435,000.00	\$ 95,000.00	\$ 380,000.00	\$ 250.00	\$ 475,250.00
ULTRB Ser 2016	\$ 2,400,000.00		\$ 76,062.50	\$ 250.00	\$ 76,312.50
ULTRB Ser 2016A	\$ 80,000.00	\$ 80,000.00	\$ 800.00	\$ 250.00	\$ 81,050.00
ULTRB Ser 2017	\$ 1,600,000.00	\$ 175,000.00	\$ 51,887.50	\$ 250.00	\$ 227,137.50
ULTRB Ser 2018	\$ 32,615,000.00	\$ 350,000.00	\$ 1,527,500.00	\$ 250.00	\$ 1,877,750.00
ULTRB Ser 2019	\$ 32,365,000.00	\$ 1,185,000.00	\$ 1,381,525.00	\$ 250.00	\$ 2,566,775.00
ULTRB Ser 2020	\$ 30,280,000.00	\$ 395,000.00	\$ 1,031,700.00	\$ 250.00	\$ 1,426,950.00
ULTRB Ser 2022A	\$ 75,000,000.00		\$ 3,687,675.00	\$ 250.00	\$ 3,687,925.00
ULTRB Ser 2022B	\$ 67,490,000.00		\$ 3,123,750.00	\$ 250.00	\$ 3,124,000.00
ULTRB Ser 2023	\$ 93,405,000.00		\$ 4,670,250.00	\$ 250.00	\$ 4,670,500.00
ULTSBRB 2024	\$ 17,050,000.00		\$ 791,700.00	\$ 250.00	\$ 791,950.00
ULTSBRB 2025	\$ 74,345,000.00		\$ 3,583,015.97	\$ 250.00	\$ 3,583,265.97
Totals	\$ 335,670,000.00	\$ 2,280,000.00	\$ 20,305,865.97	\$ 3,000.00	\$ 22,588,865.97

199
M & O
General Fund



2026-2027 General Fund

Revenue

Local	27,679,319
State	44,865,681
Federal	315,000
Total	<u>72,860,000</u>

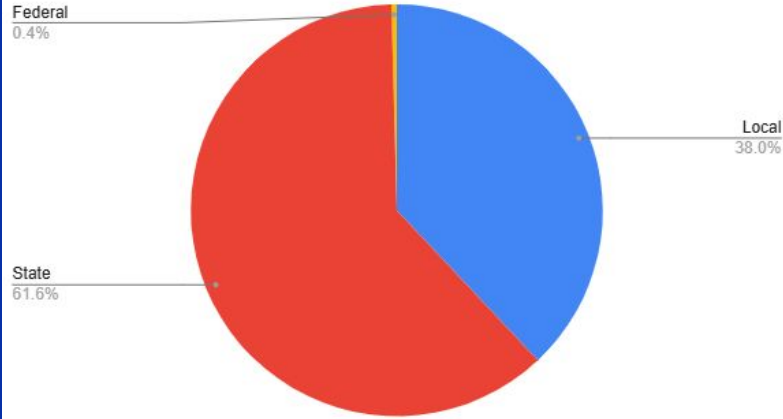
Expenditures

11 – Instruction	39,900,301
12 – Media Services	479,519
13 – Curriculum & Staff Dev	2,439,961
21 – Instructional Leadership	1,239,830
23 – Campus Leadership	4,208,588
31 – Guidance & Counseling	2,397,425
32 – Social Work Services	89,204
33 – Health Services	984,406
34 – Student Transportation	4,812,335
35 – Food Service	142,889
36 – Extracurricular Activities	1,897,413
41 – General Administration	2,890,795
51 – Facilities & Maintenance	7,207,859
52 – School Security	1,738,483
53 – Networking	1,884,735
61 – Community	203,679
81 – Capital Outlay	17,577
93 – SSA	-
95 – JJAEP	25,000
99 – Other Govt. Charges	300,000

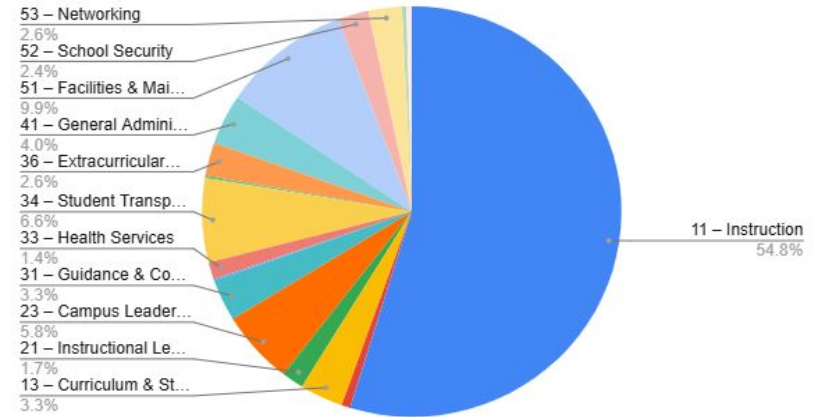
Totals **72,860,000**

Expenditures over Revenue **-**

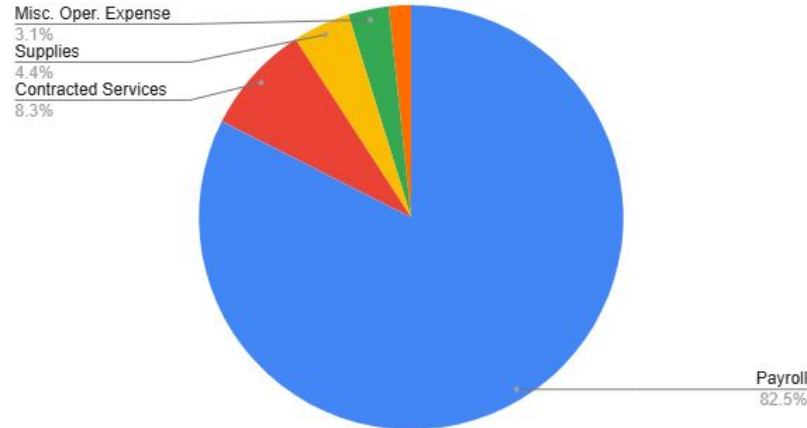
General Operating Revenue



General Operating Budget by Function



General Operating Budget by Object



ANY QUESTIONS?





GENEROUS

HUMBLE

PASSIONATE

WISE