

Budget Summary Report for SHERMAN ISD

2025 - 2026 Actual Budget				2026 - 2027 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$59,351,210	\$8,010	11	Instruction	\$58,942,125	\$7,859
12	Instructional Resources, Media Services	\$1,128,743	\$152	12	Instructional Resources, Media Services	\$1,137,847	\$152
13	Curriculum Development & Staff Development	\$982,746	\$133	13	Curriculum Development & Staff Development	\$991,850	\$132
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$61,462,699	\$8,295		Total:	\$61,071,822	\$8,143
Instructional Support				Instructional Support			
21	Instructional Leadership	\$1,309,423	\$177	21	Instructional Leadership	\$1,051,715	\$140
23	School Leadership	\$5,486,988	\$740	23	School Leadership	\$5,050,878	\$673
31	Guidance & Counseling, Evaluation	\$3,685,237	\$497	31	Guidance & Counseling, Evaluation	\$3,574,805	\$477
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$1,278,403	\$173	33	Health Services	\$1,278,403	\$170
36	Co-curricular/ Extra-curricular Activities	\$2,159,877	\$291	36	Co-curricular/ Extra-curricular Activities	\$2,099,877	\$280
	Total	\$13,919,928	\$1,879		Total	\$13,055,678	\$1,741
Central Administration				Central Administration			\$0
41	General Administration	\$3,443,869	\$465	41	General Administration	\$3,222,337	\$430
41	Publish Required Notices	\$6,000	\$1	41	Publish Required Notices	\$6,000	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$2,100	\$0	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$2,000	\$0
	Total:	\$3,451,969	\$466		Total:	\$3,230,337	\$431
District Operations				District Operations			
51	Plant Maintenance & Operations	\$12,268,893	\$1,656	51	Plant Maintenance & Operations	\$12,207,871	\$1,628
52	Security and Monitoring	\$1,006,961	\$136	52	Security and Monitoring	\$1,031,961	\$138
53	Data Processing	\$2,828,563	\$382	53	Data Processing	\$2,458,205	\$328
34	Student Transportation	\$2,888,779	\$390	34	Student Transportation	\$2,670,316	\$356
35	Food Services	\$6,465,562	\$873	35	Food Services	\$6,670,000	\$889
	Total:	\$25,458,758	\$3,436		Total:	\$25,038,353	\$3,338
Debt Service				Debt Service			
71	Debt Service	\$38,859,218	\$5,244	71	Debt Service	\$56,417,431	\$7,522
Other				Other			
61	Community Service	\$3,000	\$0	61	Community Service	\$3,000	\$0
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$1,850,000	\$250	99	Inter-government charges not Defined in Other codes	\$1,850,000	\$247
	Total:	\$1,853,000	\$250		Total:	\$1,853,000	\$247
	Grand Total:	\$145,005,572			Grand Total:	\$160,666,621	

Difference \$15,661,049
Percent Change 10.80%