



Fredericksburg ISD

2026-2027

Adopted Budget

June 24, 2026

General Fund 199
School Nutrition Fund 240
Debt Service Fund 599



**Fredericksburg Independent School District
 General Operating Fund 199
 Adopted Budget by Function and Object
 for Fiscal Year 2026 - 2027**



| Object Code | Estimated Revenue | 2026- 2027 Budget | |
|--------------------------------|-------------------|----------------------|--|
| 5700 | Local Revenue | \$ 51,829,735 | (Includes property tax collections which are based on CURRENT YEAR estimated valuations) |
| 5800 | State Revenue | 3,703,873 | |
| 5900 | Federal Revenue | 492,000 | |
| Total Estimated Revenue | | \$ 56,025,608 | |

| Function Code | Budgeted Expenditures | 6100 | 6200 | 6300 | 6400 | 6500 | 6600 | |
|------------------------------------|---|----------------------|----------------------|----------------------|---------------------|---------------------|------------------|-------------------|
| 11 | Instruction | \$ 19,571,716 | \$ 18,400,753 | \$ 436,592 | \$ 648,054 | \$ 86,317 | \$ - | |
| 12 | Instructional Resources & Media Svcs | \$ 202,541 | \$ 176,331 | \$ 6,800 | \$ 19,045 | \$ 365 | \$ - | |
| 13 | Curr & Instructional Staff Development | \$ 76,352 | \$ - | \$ 44,750 | \$ - | \$ 31,602 | \$ - | |
| 21 | Instructional Leadership | \$ 747,435 | \$ 713,390 | \$ 8,045 | \$ 2,400 | \$ 23,600 | \$ - | |
| 23 | School Leadership | \$ 2,184,020 | \$ 2,128,585 | \$ 10,165 | \$ 23,000 | \$ 22,270 | \$ - | |
| 31 | Guidance & Counseling Services | \$ 1,052,867 | \$ 989,595 | \$ 3,997 | \$ 56,350 | \$ 2,925 | \$ - | |
| 32 | Social Services | \$ 167,023 | \$ 164,923 | \$ - | \$ 1,000 | \$ 1,100 | \$ - | |
| 33 | Health Services | \$ 424,353 | \$ 381,867 | \$ 2,700 | \$ 19,129 | \$ 20,657 | \$ - | |
| 34 | Pupil Transportation | \$ 1,390,907 | \$ 1,044,167 | \$ 108,510 | \$ 185,800 | \$ 52,430 | \$ - | |
| 36 | Co-Curricular Activities | \$ 1,950,939 | \$ 1,085,551 | \$ 180,331 | \$ 252,692 | \$ 432,365 | \$ - | |
| 41 | General Administration | \$ 1,463,819 | \$ 1,088,768 | \$ 277,527 | \$ 35,589 | \$ 61,935 | \$ - | |
| 51 | Plant Maintenance | \$ 4,992,849 | \$ 2,605,700 | \$ 1,351,828 | \$ 385,500 | \$ 442,821 | \$ 207,000 | |
| 52 | Security & Monitoring Services | \$ 570,143 | \$ 30,193 | \$ 432,000 | \$ 105,000 | \$ 2,950 | \$ - | |
| 53 | Data Processing Services | \$ 828,640 | \$ 258,526 | \$ 334,514 | \$ 167,000 | \$ 7,600 | \$ 61,000 | |
| 61 | Community Services | \$ 293,163 | \$ 146,513 | \$ 57,500 | \$ 43,150 | \$ 46,000 | \$ - | |
| 71 | Debt Service | \$ 81,353 | \$ - | \$ - | \$ - | \$ - | \$ 81,353 | |
| 81 | Facilities Acquisition and Construction | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 91 | Recapture Payment to state | \$ 17,712,927 | \$ - | \$ 17,712,927 | \$ - | \$ - | \$ - | |
| 92 | Recapture Incremental Costs | \$ 43,000 | \$ - | \$ 43,000 | \$ - | \$ - | \$ - | |
| 93 | Shared Service Arrangement | \$ 1,396,560 | \$ - | \$ - | \$ 1,396,560 | \$ - | \$ - | |
| 99 | Inter-Governmental Charges | \$ 875,000 | \$ - | \$ 875,000 | \$ - | \$ - | \$ - | |
| Total Budgeted Expenditures | | \$ 56,025,608 | \$ 29,214,863 | \$ 21,886,186 | \$ 1,943,709 | \$ 2,631,497 | \$ 81,353 | \$ 268,000 |

52% 39% 3% 5% 0% 0%

| | | |
|---------|---|----------------------|
| 00-8911 | Operating Transfer Out | - |
| | Total Exp & Operating Transfer Out | \$ 56,025,608 |

Estimated Increase (Decrease) to Fund Balance **\$ -**

Expenditure Object Code Summary

| | | | |
|---|---------------------------------|----------------------|--|
| 6100 | Salaries and Benefits | \$ 29,214,863 | |
| 6200 | Contracted Services | \$ 4,173,259 | (includes lobbying obj 6214) |
| 6200 | Contracted Services - Recapture | \$ 17,712,927 | |
| 6300 | Supplies and Materials | \$ 1,943,709 | |
| 6400 | Other Operating Expenses | \$ 2,631,497 | (includes statutorily required postings in newspaper obj 6491) |
| 6500 | Debt Service | \$ 81,353 | |
| 6600 | Capital Outlay | \$ 268,000 | |
| 8900 | Operating Transfer Out | \$ - | |
| Total Exp & Operating Transfer Out | | \$ 56,025,608 | |

**Fredericksburg Independent School District
School Nutrition Fund 240
Statement of Revenues and Expenditures
Adopted Budget for Fiscal Year 2026-2027**



Fredericksburg ISD

REVENUE

| Object Code | Revenue | Beginning/ Original Budget | Actual % | Per Enrolled 2925 |
|----------------------|---|----------------------------------|-------------|-------------------------|
| 5700 | Local Sales | \$ 790,300 | 38% | |
| 5800 | State Revenue | \$ 88,000 | 4% | |
| 5921 | Federal Revenue: Breakfast Reimbursements | \$ 240,000 | 12% | |
| 5922 | Federal Revenue: Lunch Reimbursements | \$ 945,000 | 46% | |
| 5923 | Federal Revenue: Donated Commodities | \$ 143,214 | 7% | |
| 5929 | Indirect Revenue to Fund 199 est | \$ (150,000) | -7% | |
| 5939 | Other Federal Revenue | \$ 5,000 | 0% | |
| Total Revenue | | \$ 2,061,514 | 100% | \$ 705 |

EXPENDITURES

| Object Code | Expenditure | Beginning/ Original Budget | Actual % | Per Enrolled 2925 |
|---------------------------|---|----------------------------------|-------------|-------------------------|
| 6100 | Payroll Costs | \$ 1,095,215 | 43% | |
| 6200 | Contracted Services - Function 35 | \$ 60,850 | 2% | |
| 6341 | Supplies & Materials: Food | \$ 972,000 | 38% | |
| 6342 | Supplies & Materials: Non-Food | \$ 80,000 | 3% | |
| 6344 | Supplies & Materials: Donated Commodities | \$ 143,214 | 6% | |
| 63xx | Supplies & Materials: Other | \$ 166,500 | 7% | |
| 6400 | Other Operating Expenses | \$ 11,200 | 0% | |
| | | \$ 2,528,979 | 100% | \$ 865 |
| 6600 | Capital Outlay | \$ - | | |
| Total Expenditures | | \$ 2,528,979 | | \$ 865 |

**Fredericksburg Independent School District
Debt Service Fund 599
Revenues and Expenditures
Adopted Budget for Fiscal Year 2026-2027**



REVENUE

| Object Code | Revenue | Beginning/ Original Budget | Per Enrolled 2925 |
|----------------------|--|----------------------------------|-------------------------|
| 571x | Local Revenue-Property taxes | \$ 7,903,018 | |
| 574x | Local Revenue | \$ 78,500 | |
| 5800 | State Revenue (homestead exemption made whole) | \$ 313,000 | |
| 7900 | Other Resources - Bond Issuance Costs | \$ - | |
| Total Revenue | | \$ 8,294,518 | \$ 2,836 |

EXPENDITURES

| Object Code | Expenditure | Beginning/ Original Budget | Per Enrolled 2925 |
|---|------------------------|----------------------------------|-------------------------|
| 6511 | Debt Service Principal | \$ 4,950,000 | |
| 6521 | Debt Service Interest | \$ 3,336,518 | |
| 6599 | Debt Service Fees | \$ 8,000 | |
| Total Expenditures - Function 71 | | \$ 8,294,518 | \$ 2,836 |

Net Change in Fund Balance

| | |
|-----------------------------------|---------------------|
| Fund Balance estimated at 6/30/26 | \$ 3,825,419 |
| Change estimated during 2026/27 | \$ 0 |
| Fund Balance estimated 6/30/27 | <u>\$ 3,825,419</u> |

Notes

Debt Service payments are due on 2/15 (principal and interest) and on 8/15 (interest only) each year.

Principal represents \$2,615,000 of current principal owed + early redemption of bonds or newly sold 2026 bonds