



San Benito CISD
2026-2027 Proposed Budget

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Victoria Perez
Assistant Superintendent of Finance & Operations

Board of Trustees
Orlando Lopez
President
Israel Villarreal, III
Vice-President
Celina Gonzales
Secretary
Dr. Ariel Cruz-Vela
Crystal Hernandez
Rudy Corona
Roel Abrego

June 30, 2026

Dear Board of Trustees,

On behalf of the San Benito Consolidated Independent School District, I present the 2026-2027 Proposed Budget for your consideration and discussion. The budget year begins July 1, 2026 and concludes on June 30, 2027. The district leadership team, along with the principals, directors, and accounting team, have developed the proposed budget in alignment with the district's policies and procedures to ensure transparency, efficiency, and accountability.

The San Benito CISD Board of Trustees' responsible and efficient management of the district's resources coupled with the state's investment in public education has afforded SBCISD the ability to develop and present this balanced budget.

SBCISD is committed to providing a relevant and rigorous education for all students and a productive workplace for all employees. With a focus on the highest quality instruction, efficient operations, and a supportive environment for students and employees, the district continues its steadfast work to be an outstanding, high performing school district at the regional, state, and national levels.

The proposed budget incorporates strategic and deliberate planning to support the district's vision of achieving ***The Gold Standard in All Areas of Public Education***. By investing in the latest resources, technology, and programs and providing employees with competitive compensation and benefits, we may fulfill the goals to guide students to academic excellence while providing superior customer service for all stakeholders. The budget presented is a balanced budget with revenues and expenditures each at \$117,291,837, respectively.

The anticipated revenues and expenditures are as follows:

- Child Nutrition Program (fund 101) - \$14,342,622
- Local Funds (funds 161, 162, 163, 164 and 199) - \$116,511,220
- Debt Service Funds (funds 598 and 599) - \$6,841,240.

Despite the challenges we have faced, we forge ahead with optimism, hope, and our students' and employees' best interests in mind to provide them the assistance they need to excel. I appreciate your continued support and governance to ensure SBCISD is an extraordinary and successful school district.

Sincerely,

Vicki Perez, MBA, RTSBA
San Benito CISD
Asst. Supt. of Finance and Operations

San Benito Schools - The Gold Standard in Public Education

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It is the policy of the San Benito CISD not to discriminate on the basis of race, color, national origin, gender, or disability in its educational and Career and Technology programs, services or activities as required by Title VI of the Civil Rights Act of 1964.



BOARD OF TRUSTEES

The San Benito CISD Board of Trustees is composed of seven dedicated elected citizens who proudly serve the students, families, staff, and community of San Benito CISD. Working in partnership with district leadership, educators, parents, and community stakeholders, the Board develops policies and provides governance that support student success while ensuring the District remains financially strong and sustainable.

Guided by a shared commitment to excellence, the Board maintains a steadfast focus on student achievement, continuous improvement, responsible stewardship of public resources, and the highest ethical standards. Together, the Trustees form a collaborative and visionary leadership team that helps create opportunities for all students and supports the District's mission of preparing every learner for future success.

President – Orlando Lopez, Place 4 – Term Expires 2029

Vice-President – Israel Villarreal, III, Place 3 – Term Expires 2027

Secretary – Celina Gonzales, Place 6 – Term Expires 2029

Trustee – Dr. Ariel Cruz-Vela, Place 1 – Term Expires 2027

Trustee – Crystal Hernandez, Place 2 – Term Expires 2027

Trustee – Rudy Corona, Place 5 – Term Expires 2029



SUPERINTENDENT'S LEADERSHIP TEAM

The Superintendent's Leadership Team at San Benito CISD is a dedicated group of professionals committed to advancing the District's mission and supporting the vision established by the Board of Trustees. Working collaboratively under the leadership of the Superintendent, the team provides guidance and oversight in academics, finance and operations, administrative services, and public relations, ensuring that all departments work together to meet the needs of students, staff, families, and the community.

Through thoughtful planning, responsible stewardship of resources, effective communication, and a shared commitment to excellence, the Leadership Team strives to create a positive, efficient, and student-centered organization. By fostering collaboration, innovation, and continuous improvement, the team helps ensure that San Benito CISD remains focused on providing exceptional educational opportunities and preparing students for future success.

For San Benito CISD, the current Superintendent's Leadership Team includes:

- **Superintendent Mr. Alfredo F. Perez:** Provides the overall vision, mission, leadership, and accountability for the district.
- **Assistant Superintendent of Academics Mrs. Dilia Cornett:** Leads curriculum, instruction, assessment, professional development, and academic achievement.
- **Assistant Superintendent of Finance & Operations Mrs. Victoria Perez:** Oversees budgeting, accounting, purchasing, payroll, facilities, transportation, technology, property risk management, and ensures responsible stewardship of district resources.

- **Executive Director of Administrative Services Mrs. Erika Echarte:** Supports district operations through human resources, employee services, compliance, and administrative functions.
- **Director of Public Relations Mr. Luis Gonzalez:** Manages internal and external communications, community engagement, media relations, and promotes the district's mission and achievements.

While each member has distinct responsibilities, the Superintendent's Leadership Team operates as one cohesive team. Together, they make strategic decisions, solve districtwide challenges, support campuses, ensure compliance, and maintain a strong focus on student achievement and organizational excellence.

INTRODUCTION

The San Benito Consolidated Independent School District's 2026-2027 Proposed Budget reflects a balanced, transparent, and strategic approach to supporting student achievement while addressing the financial opportunities and challenges facing the District. Developed in accordance with nationally recognized budgeting best practices promoted by the Association of School Business Officials (ASBO), this budget is designed to provide clear insight into the District's financial priorities, resource allocations, and long-term planning efforts.

More than a financial document, the budget serves as a roadmap for accomplishing the District's mission and strategic objectives. It is also an important communication tool that promotes understanding among the Board of Trustees, employees, parents, taxpayers, and community stakeholders regarding the District's financial condition, budgetary decisions, and organizational priorities.

The development of the proposed budget is guided by the following principles:

- Clear, accurate, and meaningful financial communication
- Alignment of resources with District goals, student outcomes, and operational priorities
- Transparency in financial assumptions, historical trends, and fiscal conditions
- Consideration of stakeholder input and community expectations
- Compliance with applicable laws, regulations, and financial reporting standards

Through responsible stewardship of public resources and a commitment to continuous improvement, San Benito CISD remains focused on providing high-quality educational opportunities while maintaining the financial stability necessary to support future generations of students.

BUDGET ADOPTION PROCESS

San Benito CISD conducts its budget development and adoption process in accordance with all applicable Texas laws and regulations to ensure transparency, accountability, and responsible stewardship of public resources.

Each year, the Superintendent and Finance Department prepare a proposed budget that serves as the District's financial plan for the upcoming fiscal year. The budget includes the District's primary operating funds:

- General Fund (Funds 161, 162, 163, 164, and 199)
- Child Nutrition Fund (Fund 101)
- Debt Service Fund (Funds 598 and 599)

As part of the budget adoption process, the District is required to publish public notice and conduct a public hearing on the proposed budget and tax rate. This process provides community members, taxpayers, and other stakeholders with an opportunity to review the District's financial plan and provide input prior to Board action.

In accordance with state law, the public notice also includes a Taxpayer Impact Statement, which illustrates the estimated effect of the proposed tax rate on the median homestead property and promotes greater transparency regarding local tax implications.

The Board of Trustees must adopt the annual budget before the beginning of the fiscal year on July 1. Upon adoption, the budget becomes the District's official authorization to expend funds in support of educational programs and operational services. Throughout the fiscal year, budget amendments may be necessary to address changing needs or priorities. In accordance with Board policy and state requirements, any amendment that changes appropriations at the function level must be approved by the Board of Trustees in an open meeting before expenditures exceed the approved budget amount.

BUDGET ASSUMPTIONS

The development of the 2026-2027 Proposed Budget is based on a series of financial, demographic, and legislative assumptions that provide the foundation for revenue projections, expenditure planning, and long-term fiscal sustainability. While actual results may vary due to changes in enrollment, state funding, property values, or legislative action, the assumptions outlined below represent the best information available at the time the budget was prepared.

Key assumptions incorporated into the proposed budget include:

- Projected Enrollment: 8,524 students
- Projected Average Daily Attendance (ADA): 7,300 students
- Maintenance and Operations (M&O) Tax Rate: \$0.7369 per \$100 valuation
- Interest and Sinking (I&S) Tax Rate: \$0.2637 per \$100 valuation
- State funding estimates and special population allotments based on the Summary of Finance dated June 10, 2026 (Run ID 46904)

In addition to enrollment and tax rate projections, the budget incorporates funding assumptions related to special student populations, including special education, bilingual education, compensatory education, career and technical education, and other state-funded programs. These estimates are based on current student demographics, program participation, and funding formulas available at the time of budget development.

District administration will continue to monitor enrollment trends, legislative actions, property value updates, and state funding information throughout the fiscal year and will recommend budget amendments as necessary to maintain fiscal responsibility and alignment with District priorities.

HISTORICAL FINANCIAL ANALYSIS

The following reports present historical financial, enrollment, tax base, and operational information derived from the District's Annual Comprehensive Financial Report (ACFR). This audited historical data provides the foundation for developing the proposed budget and evaluating the reasonableness of current-year assumptions and future projections.

By comparing proposed budget estimates to historical trends, District leadership and stakeholders can better assess anticipated revenues, expenditures, staffing levels, enrollment patterns, property values, and other key financial indicators. This analysis helps identify emerging trends, supports long-range planning, and promotes informed decision-making to ensure the District's continued fiscal stability and effective stewardship of public resources.

San Benito CISD has included the last ten years of historical data in the areas of expenditures, revenues, enrollment, attendance, fund balance, property values, tax rates and tax collections for your convenience.

BUDGET PRESENTATION AND SUPPORTING EXHIBITS

The 2026-2027 Proposed Budget is presented in multiple formats to provide transparency, enhance understanding, and support informed decision-making. Because the Board of Trustees adopts and monitors the budget at the function level, the budget includes detailed schedules organized by function to align with the District's legal level of budgetary control and state reporting requirements.

In addition, the budget is presented by object group to provide further insight into how resources are allocated among major expenditure categories such as payroll costs, professional services, supplies and materials, capital outlay, and other operating expenses. Presenting the budget from multiple perspectives allows stakeholders to better understand both the purpose of expenditures and the nature of the costs incurred to support District operations.

The exhibits and schedules contained in the following sections are integral components of the budget development process. Together, they provide a comprehensive view of the District's financial plan, supporting analyses, historical trends, staffing allocations, revenue projections, expenditure estimates, and other key information used in the preparation and evaluation of the proposed budget. These exhibits are intended to enhance transparency, demonstrate alignment with District priorities, and provide stakeholders with meaningful information regarding the assumptions and decisions incorporated into the budget.

Budget Summary Report for San Benito CISD

2025 - 2026 Actual Budget				2026 - 2027 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$65,585,381	\$7,662	11	Instruction	\$62,146,102	\$7,260
12	Instructional Resources, Media Services	\$1,917,076	\$224	12	Instructional Resources, Media Services	\$1,538,902	\$180
13	Curriculum Development & Staff Development	\$303,768	\$35	13	Curriculum Development & Staff Development	\$272,933	\$32
95	Payment to Juvenile Justice AEP	\$70,000	\$8	95	Payment to Juvenile Justice AEP	\$63,000	\$7
	Total:	\$67,876,225	\$7,929		Total:	\$64,020,937	\$7,479
Instructional Support				Instructional Support			
21	Instructional Leadership	\$2,006,612	\$234	21	Instructional Leadership	\$2,393,606	\$280
23	School Leadership	\$5,682,388	\$664	23	School Leadership	\$5,835,582	\$682
31	Guidance & Counseling, Evaluation	\$3,245,519	\$379	31	Guidance & Counseling, Evaluation	\$3,201,053	\$374
32	Social Work Services	\$457,606	\$53	32	Social Work Services	\$446,527	\$52
33	Health Services	\$1,402,921	\$164	33	Health Services	\$1,387,427	\$162
36	Co-curricular/ Extra-curricular Activities	\$3,634,453	\$425	36	Co-curricular/ Extra-curricular Activities	\$3,703,632	\$433
	Total	\$16,429,499	\$1,919		Total	\$16,967,827	\$1,982
Central Administration				Central Administration			
41	General Administration	\$5,079,037	\$593	41	General Administration	\$4,566,147	\$533
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$58,700	\$7	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$37,013	\$4
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."	\$1,661	\$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."	\$1,495	\$0
	Total:	\$5,139,398	\$600		Total:	\$4,604,655	\$538
District Operations				District Operations			
51	Plant Maintenance & Operations	\$14,151,962	\$1,653	51	Plant Maintenance & Operations	\$16,301,726	\$1,904
52	Security and Monitoring	\$3,542,100	\$414	52	Security and Monitoring	\$3,239,725	\$378
53	Data Processing	\$2,618,606	\$306	53	Data Processing	\$2,952,741	\$345
34	Student Transportation	\$4,720,432	\$551	34	Student Transportation	\$4,535,539	\$530
35	Food Services	\$10,518,617	\$1,229	35	Food Services	\$14,342,662	\$1,676
	Total:	\$35,551,717	\$4,153		Total:	\$41,372,393	\$4,833
Debt Service				Debt Service			
71	Debt Service	\$7,637,456	\$892	71	Debt Service	\$8,868,067	\$1,036
Other				Other			
61	Community Service	\$166,009	\$19	61	Community Service	\$163,704	\$19
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	\$232,000	\$27	99	Inter-government charges not Defined in Other codes	\$208,800	\$24
	Total:	\$398,009	\$46		Total:	\$372,504	\$44
	Grand Total:	\$133,032,304			Grand Total:	\$136,206,383	

Difference	\$3,174,079
Percent Change	2.39%

San Benito CISD
2026-2027 Proposed Budget
Child Nutrition, General Fund, and Debt Service Fund

Revenues:	2025-2026	2026-2027	%age Change
5700 - Local Revenue	16,475,836	17,631,849	7.02%
5800 - State Revenue	101,975,013	96,610,260	-5.26%
5900 - Federal Revenue	10,578,294	11,762,925	11.20%
3600 - Fund Balance	4,003,161	10,201,349	154.83%
7000-8000 - Transfer In /Out	1,579,808	1,488,739	-5.76%
Total Revenues	134,612,112	137,695,122	-2.26%

Expenditures:	2025-2026	2026-2027	%age Change
00 - Transfers	1,579,808	1,488,739	-5.76%
11 - Instruction	65,585,381	62,146,102	-5.24%
12 - Instructional Resources	1,917,076	1,538,902	-19.73%
13 - Curriculum And Instructional	303,768	272,933	-10.15%
21 - Instructional Development	2,006,612	2,393,606	19.29%
23 - School Administration	5,682,388	5,835,582	2.70%
31 - Guidance And Counseling	3,245,519	3,201,053	-1.37%
32 - Social Work Services	457,606	446,527	-2.42%
33 - Health Services	1,402,921	1,387,427	-1.10%
34 - Student (Pupil) Transportation	4,720,432	4,535,539	-3.92%
35 - Food Services	10,518,617	14,342,662	36.36%
36 - Cocurricular/Extracurricular	3,634,453	3,703,632	1.90%
41 - General Administration	5,139,398	4,604,655	-10.40%
51 - Plant Maintenance	14,151,962	16,301,726	15.19%
52 - Security & Monitoring Services	3,542,100	3,239,725	-8.54%
53 - Data Processing Services	2,618,606	2,952,741	12.76%
61 - Community Services	166,009	163,704	-1.39%
71 - Debt Service	7,637,456	8,868,067	16.11%
81 - Facilities Acquisition			0.00%
93 - Pay.-District Shared Services			0.00%
95 - Payments To Juvenile Justice	70,000	63,000	-10.00%
99 - Other Intergovernmental Charge	232,000	208,800	-10.00%
Total Expenditures	134,612,112	137,695,122	2.39%

San Benito CISD
2026-2027 Proposed Budget
Child Nutrition, General Fund, and Debt Service Fund

Revenues:	101 Child Nutrition	161 - 199 General Fund	598-599 Debt Service Fund	TOTAL	%age of Budget
5700 - Local	336,362	13,147,217	4,148,270	17,631,849	12.80%
5800 - State Revenue	37,000	94,153,221	2,420,039	96,610,260	70.16%
5900 - Federal Revenue	10,316,800	1,446,125		11,762,925	8.54%
3600 - Fund Balance***	3,652,500	6,548,849		10,201,349	7.41%
7000-8000 - Transfer In /Out		1,215,808	272,931	1,488,739	1.08%
Total Revenues	14,342,662	116,511,220	6,841,240	137,695,122	100.00%

Expenditures:					
00 - Transfers		1,488,739		1,488,739	1.08%
11 - Instruction		62,146,102		62,146,102	45.13%
12 - Instructional Resources		1,538,902		1,538,902	1.12%
13 - Curriculum And Instructional		272,933		272,933	0.20%
21 - Instructional Development		2,393,606		2,393,606	1.74%
23 - School Administration		5,835,582		5,835,582	4.24%
31 - Guidance And Counseling		3,201,053		3,201,053	2.32%
32 - Social Work Services		446,527		446,527	0.32%
33 - Health Services		1,387,427		1,387,427	1.01%
34 - Student (Pupil) Transportation		4,535,539		4,535,539	3.29%
35 - Food Services	14,342,662			14,342,662	10.42%
36 - Cocurricular/Extracurricular		3,703,632		3,703,632	2.69%
41 - General Administration		4,554,655	50,000	4,604,655	3.34%
51 - Plant Maintenance		16,301,726		16,301,726	11.84%
52 - Security & Monitoring Services		3,239,725		3,239,725	2.35%
53 - Data Processing Services		2,952,741		2,952,741	2.14%
61 - Community Services		163,704		163,704	0.12%
71 - Debt Service		2,076,827	6,791,240	8,868,067	6.44%
81 - Facilities Acquisition					0.00%
93 - Pay.-District Shared Services					0.00%
95 - Payments To Juvenile Justice		63,000		63,000	0.05%
99 - Other Intergovernmental Charge		208,800		208,800	0.15%
Total Expenditures	14,342,662	116,511,220	6,841,240	137,695,122	100.00%

3600 - Fund Balance Use***					
Athletic Improvements		1,500,000		1,500,000	
Child Nutrition Spend Down Plan	3,652,500			3,652,500	
Expenses over Revenues		5,048,849		5,048,849	
Total Fund Balance Use				10,201,349	

San Benito CISD
2026-2027 Proposed Budget
Child Nutrition - Local Maintenance - Debt Service
~ Function/Object Matrix ~

	2025-2026	% Budget	2026-2027	% Budget
5700 Local and Intermediate Sources	16,475,836	12.61%	17,631,849	12.80%
5800 State Program Revnues	101,975,013	73.97%	96,610,260	70.16%
5900 Federal Program Revenues	10,578,294	9.01%	11,762,925	8.54%
7900 Transfer In	1,579,808	1.14%	1,488,739	1.08%
3000 Fund Balance	4,003,161	3.06%	10,201,349	7.41%
	130,608,951	99.79%	137,695,122	100.00%

	61XX	62XX	63XX	64XX	65XX	66XX	8900	TOTAL
	70.04%	6.24%	9.75%	2.46%	5.71%	4.71%	1.08%	100%
00 Transfer Out							1,488,739	1,488,739
11 Instruction	58,218,983	675,221	2,566,928	674,190		10,780		62,146,102
12 Instructional Resources and Media Svc	1,360,346	35,850	118,378	19,328		5,000		1,538,902
13 Curriculum Development and Instructional	107,291	83,455	30,560	51,627				272,933
21 Instructional Leadership	1,871,657	344,329	97,186	80,434				2,393,606
23 School Leadership	5,632,549	20,476	86,786	95,771				5,835,582
31 Guidance, Counseling, & Evaluation Svc	3,127,980	10,128	43,295	19,650				3,201,053
32 Social Work Services	446,527							446,527
33 Health Services	1,287,266	15,930	72,767	11,464				1,387,427
34 Student (Pupil) Transportation	3,397,987	284,174	968,176	(114,798)				4,535,539
35 Food Services	3,523,090	513,554	6,648,249	55,269		3,602,500		14,342,662
36 CoCurricular / Extracurricular Activities	2,348,954	255,944	355,583	743,151				3,703,632
41 General Administration	2,697,888	993,161	326,197	587,409				4,604,655
51 Plant Maintenance and Operations	7,952,519	4,899,423	955,825	920,554		1,573,405		16,301,726
52 Security and Monitoring Services	2,557,877	82,890	581,086	17,872				3,239,725
53 Data Processing Services	1,819,821	83,694	560,458	192,768		296,000		2,952,741
61 Community Services	95,772	17,146	17,144	33,642				163,704
71 Debt Service - Principal					7,868,067	1,000,000		8,868,067
81 Construction								-
95 Payments to Juvenile Justice		63,000						63,000
99 Other Intergovernmental Charge		208,800						208,800
Total of Function	96,446,507	8,587,175	13,428,618	3,388,331	7,868,067	6,487,685	1,488,739	
GRAND TOTAL								137,695,122

**San Benito CISD
2026-2027 Proposed Budget
Child Nutrition, General Fund, and Debt Service Fund**

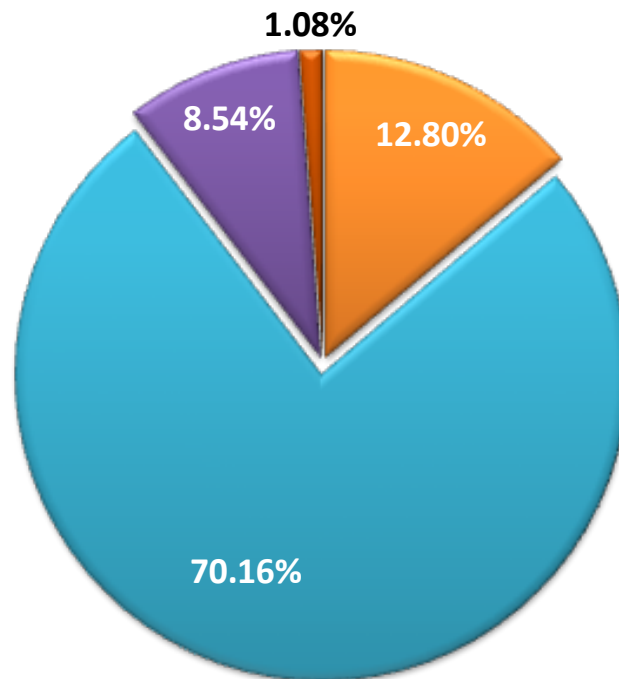
Where does the money come from?

■ 5700 - Local Revenue

■ 5800 - State Revenue

■ 5900 - Federal Revenue

■ 7900 - Transfer In



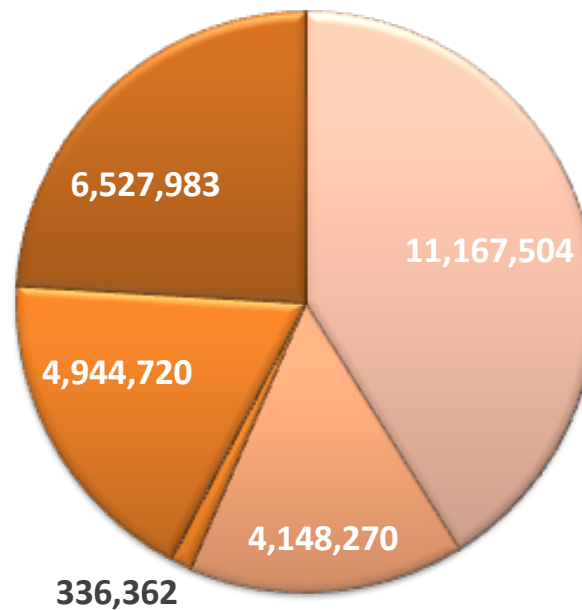
Where do my taxes fit in the overall budget?

■ M&O Taxes

■ I&S Taxes

■ CNR

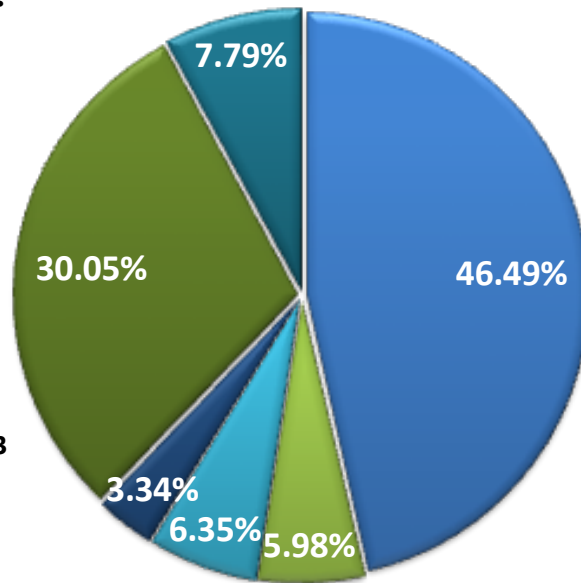
■ Athletics



**San Benito CISD
2026-2027 Proposed Budget
Child Nutrition, General Fund, and Debt Service Fund**

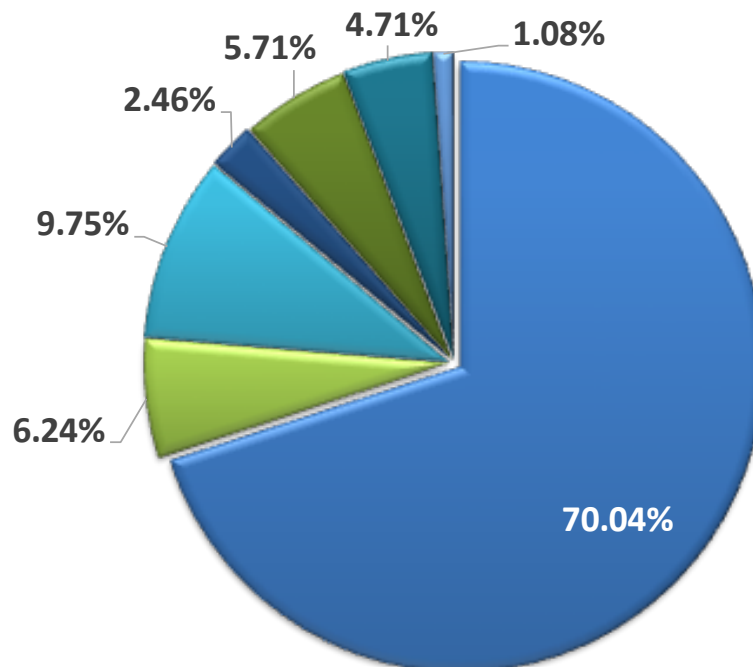
Where does the money go?

- Instructional - 11, 12, 13, 95
- Instructional Support - 21, 23
- Student Support - 31, 32, 33, 36
- Central Administration - 41
- District Operations - 34, 35, 51, 52, 53
- Other - 61, 71, 81, 97, 00



Where does the money go?

- 6100 - Payroll Costs
- 6200 - Contracted Services
- 6300 - Supplies & Materials
- 6400 - Other Operating Costs
- 6500 - Debt Service
- 6600 - Capital Outlay
- 8900 - Transfer Out





Taxpayer Impact Statement (Pursuant to Texas Government Code 551.043(c)(2))

The following information provides a comparison of the estimated property tax bill for a median-valued homestead in the current fiscal year and the proposed fiscal year, as required by state law.

For purposes of this estimate, the district used the most recent available data from the appraisal district. Because the median homestead value for tax year 2026 is not yet finalized, the estimate is based on a proxy using prior year data and preliminary value information. This estimate will be updated once final certified values become available.

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-26 (TY 2025)	\$16,972 \$156,972 – \$140,000	\$1.0506	\$178.31 $\\$16,972 \div 100 \times \\$1.0506$
FY 2026-27 (TY 2026)	\$18,950 \$158,950 – \$140,000	\$1.0006	\$189.61 $\\$18,950 \div 100 \times \\$1.0006$

* Estimated Property Tax Bill calculations are based on the median homestead value less the \$140,000 state homestead exemption.

Based on these assumptions, the estimated property tax bill for a median-valued home reflects the combined impact of changes in property values, state-mandated tax rate adjustments, and expanded homestead exemptions approved by voters. While property values may increase, recent legislation significantly increased exemptions, most notably raising the homestead exemption to \$140,000 and increasing exemptions for individuals age 65 and older or disabled, which reduces taxable value for many homeowners.

As a result, the overall impact to taxpayers may vary depending on individual property values and eligibility for exemptions. In many cases, the increase in exemptions helps offset the impact of property value growth.

It is important to note that these figures are estimates for comparison purposes only. Actual tax bills will depend on final certified property values and the tax rate adopted later in the year.



Budget Calendar for 2026-2027

February 9, 2026	Preliminary discussion with Superintendent's Leadership Team • Discuss budget calendar • Review of Student Enrollment for Fall • Review of current year budget by program intent code • Campus allocations (local funds – function 11-36, PIC 11, 99 & 30) • Staff allocations • Discuss potential facility expenditures and/or capital purchases • Other budget allocations
February 27, 2026 (AM)	Meeting with principals to discuss allocations and budget module training
February 27, 2026 (PM)	Meeting with department directors to discuss budget and budget module training
March 2, 2026	Review staffing plans and Staff FTE reports with Superintendent Leadership Team
TBD	Review staffing plans and Staff FTE reports with Principals/Administrators
March 27, 2026	Special populations budgets due to program directors
April 7, 2026	All budgets are due. Prioritized list of major projects are due to the Business Office – to include costs associated with proposed school programs, buildings/grounds, equipment, and technology projects
April 8, 2026	Board review of proposed budget calendar for 2026-2027 with school board and preliminary budget discussion
April 13, 2026	Discussion of district needs, special projects, and proposed budget review with Superintendent's Leadership Team. Assistant Superintendent of Finance and Operations begins to compile proposed budget
April 15, 2026	Discussion of 2026-2027 Compensation Plan <i>*Alternative date in May 2026</i>
May 1, 2026	Proposed salary budget entered in Skyward
May 6, 2026	Budget Workshop with the Board of Trustees Review one-time requests, revenues, and tax rate
May 11-31, 2026	Notice of Budget Adoption published Not less than 10 days & no more than 30 days
June 3, 2026	Budget Workshop with the Board of Trustees Final Review of Budget
June 10, 2026	Public Hearing on Proposed Budget and Board Adopts Budget for 2026-2027 <i>*Last day to adopt budget is June 30, 2026</i>
September 30, 2026	Adopt Tax Rate (after certified values are released)



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Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christophe P. Morill

Executive Director/CEO

RATING YEAR 2024-2025

DISTRICT NUMBER district #

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Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA -
DISTRICT STATUS DETAIL

Name: SAN BENITO CISD(031912)		Publication Level 1: 8/8/2025 12:54:09 PM	
Status: Passed		Publication Level 2: 8/8/2025 4:49:42 PM	
Rating: A = Superior Achievement		Last Updated: 8/8/2025 4:49:42 PM	
District Score: 100		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/23/2025 6:09:48 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/23/2025 6:09:48 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/23/2025 6:09:48 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	4/23/2025 6:09:48 PM	Yes Ceiling Passed
			1 Multiplier Sum

5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:48 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:48 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:48 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:48 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all</u>	4/23/2025 6:09:48	Ceiling Passed

	<u>expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	PM	
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:48 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/23/2025 6:09:48 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/23/2025 6:09:48 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/23/2025 6:09:48 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/23/2025 6:09:48 PM	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			100 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89

C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70
No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation. The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.	

CEILING INDICATORS

Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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San Benito Consolidated Independent School District
General Revenues and Changes in Net Position
Last Ten Years

Schedule 3

	2016	2017	2018	2019
Net Governmental Activities				
Revenue /(Expense)	\$ (93,655,532)	\$ (94,905,352)	\$ (79,456,997)	\$ (79,456,997)
General Revenues:				
Property Taxes - M&O	10,257,787	10,913,491	11,402,529	13,486,719
Property Taxes - Debt Service	1,182,032	1,250,018	1,302,856	1,434,800
State Aid	84,094,713	80,195,776	85,606,690	-
Grants & Contributions	7,721,262	8,489,909	2,927,582	118,834,643
not Restricted				
Investment Earnings	79,065	251,701	454,738	1,066,826
Miscellaneous Local and	452,521	343,039	245,470	11,894
Transfers In (Out)	-	-	-	-
Special Item (Use)	-	-	-	-
Total General Revenues	103,787,380	101,443,934	101,939,865	134,834,882
Change in Net Position	\$ 10,131,848	\$ 6,538,582	\$ 22,482,868	\$ (55,377,885)

Source: The District's Statement of Activities (Exhibit B-1)

2020	2021	2022	2023	2024	2025
\$ (138,127,872)	\$ (130,879,698)	\$ (87,061,168)	\$ (96,504,867)	\$ (103,224,497)	\$ (104,917,765)
13,599,430	12,363,017	12,779,237	13,106,452	10,291,204	11,079,040
1,568,007	3,643,488	3,322,349	3,651,963	3,884,298	4,419,893
79,161,182	84,616,797	75,967,601	77,385,985	82,444,121	85,630,822
15,832,941	3,005,049	2,404,160	3,106,321	200,264	26,300
1,004,038	171,262	105,642	2,423,999	3,191,856	2,928,122
431,341	3,789,462	521,634	-	435,754	210,656
-	-	-	(709,198)	-	-
-	-	-	-	-	(2,380,631)
111,596,939	107,589,075	95,100,623	98,965,522	100,447,497	101,914,202
\$ (26,530,933)	\$ (23,290,623)	\$ 8,039,455	\$ 2,460,655	\$ (2,777,000)	\$ (3,003,563)

San Benito Consolidated Independent School District
Fund Balances – Governmental Funds
Last Ten Years

Schedule 4

	2016	2017	2018	2019	2020
General Fund					
<i>Nonspendable Fund Balances:</i>					
Inventories	\$ 477,196	\$ 649,502	\$ 533,567	\$ 570,131	\$ 749,260
Prepaid Items	140,793	145,880	322,359	326,157	290,264
<i>Restricted Fund Balances:</i>					
Federal or State Funds Grant Restriction	2,069,862	2,707,868	2,606,746	2,606,747	3,214,656
<i>Committed Fund Balances:</i>					
Construction	-	-	-	-	-
Self Insurance/Worker's Compensation	1,113,528	1,113,528	-	-	-
Other Committed Fund Balance	-	135,930	-	-	-
<i>Assigned Fund Balance:</i>					
Other Assigned Fund Balance	523,726	-	-	1,113,528	-
Unassigned Fund Balance	17,937,163	24,558,475	-	26,966,275	16,929,345
Total General Fund Balance	\$ 22,262,268	\$ 29,311,183	\$ 3,462,672	\$ 31,582,838	\$ 21,183,525
All Other Governmental Funds					
<i>Nonspendable Fund Balances:</i>					
Inventories	-	-	-	-	-
<i>Restricted Fund Balances:</i>					
Retirement of Long Term Debt	-	553,097	888,079	-	(295,382)
Federal or State Funds Grant Restriction			-		
<i>Committed Fund Balances:</i>					
Construction	324,816	-	-	-	-
Other	-	135,930	141,137	-	-
Unassigned Fund Balance	-	-	29,856,620	31,491,531	35,789,267
Total All Other Governmental Fund Balance	324,816	689,027	30,885,836	31,491,531	35,493,885
Total Government Funds -- Fund Balance	\$ 22,587,084	\$ 30,000,210	\$ 34,348,508	\$ 63,074,369	\$ 56,677,410
Governmental Funds					
Beginning Fund Balance	\$ 8,478,231	\$ 22,587,084	\$ 29,865,620	\$ 58,457,806	\$ 63,074,369
Net Change in Fund Balance	14,108,853	7,277,196	4,522,508	4,616,563	(5,660,316)
Prior Period Adjustment					
Ending Balance	\$ 22,587,084	\$ 29,864,280	\$ 34,388,128	\$ 63,074,369	\$ 57,414,053

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.

Fund balance classifications for fiscal years prior to 2011 have been recast to reflect GASB Statement No. 54 classifications for comparative purposes.

2021	2022	2023	2024	2025
\$ 708,604	\$ 823,336	\$ 861,021	\$ 747,301	\$ 757,912
371,191	675,463	1,418,046	1,491,590	1,680,339
3,187,125	4,533,849	4,458,055	6,497,695	7,011,357
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
41,369,993	50,193,260	49,456,017	41,086,565	31,326,325
\$ 45,636,913	\$ 56,225,908	\$ 56,193,139	\$ 49,823,151	\$ 40,775,933
-	-	-	-	132,241
-	-	-	1,166,989	1,350,918
		346,372	109,327	465,035
	21,459,679	15,052,940	14,936,315	29,248,672
(677,798)	263,449	229,854	256,332	201,298
29,330,786	(917,356)	(620,190)	(450,330)	(269,542)
28,652,988	20,805,772	15,008,976	16,018,633	31,128,622
\$ 74,289,901	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555
\$ 56,677,410	\$ 74,289,900	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784
17,612,491	2,741,780	(5,829,565)	(5,360,331)	6,062,771
(736,643)				
\$ 73,553,258	\$ 77,031,680	\$ 71,202,115	\$ 65,841,784	\$ 71,904,555

San Benito Consolidated Independent School District
Governmental Fund Revenues by Sources
Last Ten Years

Schedule 5

Fiscal Year	Local and Intermediate Sources			State Programs		Federal Programs	Total			
	Property Tax	Other	Per Capita and Foundation							
2016	\$	11,483,771	\$	986,533	\$	93,668,013	\$	23,358,056	\$	129,496,373
2017	\$	11,878,196	\$	1,937,053	\$	91,847,958	\$	25,432,960	\$	131,096,167
2018	\$	12,313,348	\$	2,194,989	\$	89,931,874	\$	21,776,349	\$	126,216,560
2019	\$	14,830,519	\$	1,993,789	\$	89,726,842	\$	25,826,780	\$	132,377,930
2020	\$	14,632,149	\$	3,262,144	\$	88,505,692	\$	25,900,360	\$	132,300,345
2021	\$	14,590,148	\$	3,514,535	\$	92,169,185	\$	43,675,214	\$	153,949,082
2022	\$	18,043,912	\$	52,191	\$	84,281,080	\$	52,164,452	\$	154,541,635
2023	\$	20,448,413	\$	595,726	\$	83,424,077	\$	40,835,517	\$	145,303,733
2024	\$	18,384,450	\$	909,551	\$	90,147,513	\$	32,609,661	\$	142,051,175
2025	\$	15,553,335	\$	4,591,491	\$	95,103,652	\$	24,183,010	\$	139,431,488

Source: Basic financial statements.

San Benito Consolidated Independent School District
Governmental Fund Expenditures by Function
Last Ten Years

Schedule 6

Fiscal Year	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based	Ancillary Services
2016	\$ 60,679,061	\$ 8,577,411	\$ 18,843,592	\$ 3,633,847	\$ 15,971,357	\$ 390,124
2017	\$ 65,813,860	\$ 8,006,331	\$ 19,653,255	\$ 3,967,446	\$ 16,908,859	\$ 596,125
2018*	\$ 62,141,360	\$ 8,930,705	\$ 21,761,865	\$ 3,917,786	\$ 18,367,998	\$ 568,355
2019	\$ 69,222,475	\$ 9,457,428	\$ 21,432,347	\$ 4,716,058	\$ 23,396,448	\$ 742,191
2020	\$ 71,754,555	\$ 9,531,229	\$ 22,068,428	\$ 4,867,116	\$ 22,157,004	\$ 756,611
2021	\$ 67,312,995	\$ 9,263,337	\$ 20,919,983	\$ 4,734,871	\$ 17,661,779	\$ 644,605
2022	\$ 74,648,528	\$ 10,135,990	\$ 21,975,667	\$ 5,618,097	\$ 21,795,014	\$ 713,498
2023	\$ 72,580,314	\$ 10,530,923	\$ 22,699,833	\$ 4,694,265	\$ 15,096,971	\$ 762,795
2024	\$ 73,855,947	\$ 9,985,046	\$ 24,104,164	\$ 4,616,168	\$ 20,036,744	\$ 778,388
2025	\$ 74,154,370	\$ 9,445,741	\$ 23,568,944	\$ 4,427,643	\$ 20,788,973	\$ 885,033

Source: The District's Annual Financial Report – Governmental Funds Statements of Revenues, Fund Expenditures, and Changes in Balances.

Note: Operating expenditures excludes capital outlay (Function 81)

** Denotes change in fiscal year. Prior to 2018, fiscal year began September 1st and ended August 31st. Beginning in fiscal year 2018, the District changed their fiscal year to end June 30th.*

Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter- Governmental Charges	Total Governmental Fund Expenditures	Ratio of Debt Service to Non-Capital Expenditures
\$ 4,660,000	\$ 4,078,262	\$ -	\$ 137,537	\$ 116,971,191	7.48%
\$ 5,130,000	\$ 2,950,138	\$ 143,443	\$ 649,514	\$ 123,818,971	6.57%
\$ 5,024,721	\$ 2,121,191	\$ 42,982	\$ 420,757	\$ 123,297,720	5.82%
\$ 4,015,163	\$ 2,743,430	\$ 1,077,102	\$ 628,852	\$ 137,431,494	4.98%
\$ 4,712,907	\$ 3,871,930	\$ 7,618,060	\$ 567,449	\$ 147,905,289	6.14%
\$ 4,749,961	\$ 4,064,826	\$ 6,122,176	\$ 578,277	\$ 136,052,810	6.81%
\$ 5,181,526	\$ 3,825,567	\$ 3,166,513	\$ 451,002	\$ 147,511,402	6.26%
\$ 6,205,361	\$ 3,562,364	\$ 13,724,454	\$ 339,051	\$ 150,196,331	7.18%
\$ 5,428,476	\$ 3,346,465	\$ 4,091,321	\$ 319,677	\$ 146,562,396	6.17%
\$ 7,259,632	\$ 3,159,857	\$ 2,585,328	\$ 367,252	\$ 146,642,773	7.25%

San Benito Consolidated Independent School District
Governmental Fund Other Sources, Uses and Changes
In Fund Balances
Last Ten Years

Schedule 7

	2016	2017	2018	2019	2020
Excess of Revenues Over (Under) Expenditures	\$ 12,525,182	\$ 7,277,196	\$ 2,915,840	\$ (5,053,564)	\$ (15,604,944)
Other Financing Sources (Uses)					
Refunded Bonds Issued	30,580,000	-	-	\$ -	\$ -
Capital-Related Debt Issued	-	-	-	30,750,000	10,533,747
Sale of Real and Personal Property	-	-	-	-	184,000
Non-Current Loans	-	-	-	2,240,000	269,748
Transfers In	3,353,260	328,058	-	2,318,131	1,097,604
Premium or Discount on Issuance of Bonds	4,072,644	(328,058)	-	-	-
Other Resources	103,119	-	-	-	-
Transfers Out	(2,238,500)	-	-	(1,568,131)	510,629
Other Uses	(34,286,852)	-	-	(195)	(2,651,100)
Proceeds from Capital Leases	-	-	1,606,668	-	-
Total Other Financing Sources (Uses)	1,583,671	-	1,606,668	33,739,805	9,944,628
Special Items	-	-	-	-	-
Net Change in Fund Balances	\$ 14,108,853	\$ 7,277,196	\$ 4,522,508	\$ 28,686,241	\$ (5,660,316)

Source: The District's Governmental Funds Balance Sheets and Combined Statements of Revenues, Expenditures and Changes in Fund Balances.

2021	2022	2023	2024	2025
\$ 17,612,491	\$ 1,916,918	\$ (4,892,598)	\$ (4,511,221)	\$ (7,211,285)
\$ -	\$ 22,540,000	\$ -	1,538,343	-
-	467,497	962,231	150,890	2,474,056
-	-	-	-	-
-	-	-	-	-
(2,525,760)	2,730,523	2,365,619	1,083,309	1,294,439
-	1,264,464	-	-	-
-	-	-	-	-
2,525,760	(2,730,523)	(3,555,619)	(3,621,652)	(3,794,439)
-	(23,447,099)	(709,198)	-	-
-	-	-	-	-
-	824,862	(936,967)	(849,110)	(25,944)
-	-	-	-	13,300,000
\$ 17,612,491	\$ 2,741,780	\$ (5,829,565)	\$ (5,360,331)	\$ 6,062,771

San Benito Consolidated Independent School District
Governmental Fund Expenditures by Function
Per Average Daily Attendance
Last Ten Years

Schedule 8

Fiscal Year	Average Daily Attendance *	Instruction and Instructional Related Services	Instructional and School Leadership	Support Services Student (Pupil)	Administrative Support Services	Support Services Nonstudent Based
2016	10,885	\$ 5,575	\$ 788	\$ 1,731	\$ 334	\$ 1,467
2017	10,621	\$ 6,197	\$ 754	\$ 1,850	\$ 374	\$ 1,592
2018	9,359	\$ 6,640	\$ 954	\$ 2,325	\$ 419	\$ 1,963
2019	9,411	\$ 7,356	\$ 1,005	\$ 2,277	\$ 501	\$ 2,486
2020	9,183	\$ 7,814	\$ 1,038	\$ 2,403	\$ 530	\$ 2,413
2021	8,975	\$ 7,500	\$ 1,032	\$ 2,331	\$ 528	\$ 1,968
2022	8,254	\$ 9,043	\$ 1,228	\$ 2,662	\$ 681	\$ 2,640
2023	8,139	\$ 8,918	\$ 1,294	\$ 2,789	\$ 577	\$ 2,527
2024	7,957	\$ 9,279	\$ 1,255	\$ 3,029	\$ 580	\$ 2,789
2025	7,876	\$ 9,415	\$ 1,199	\$ 2,990	\$ 562	\$ 2,358

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

Note: Average Daily Attendance – the average daily attendance of eligible enrollees, district-wide, over the official number of instructional days.

Ancillary Services	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter- Governmental Charges	Total
\$ 36	\$ 428	\$ 375	\$ -	\$ 13	\$ 10,746
\$ 56	\$ 483	\$ 278	\$ 14	\$ 61	\$ 11,658
\$ 61	\$ 537	\$ 227	\$ 5	\$ 45	\$ 13,175
\$ 79	\$ 427	\$ 292	\$ 114	\$ 67	\$ 14,605
\$ 82	\$ 513	\$ 422	\$ 830	\$ 62	\$ 16,108
\$ 72	\$ 529	\$ 453	\$ 682	\$ 64	\$ 15,160
\$ 86	\$ 628	\$ 463	\$ 384	\$ 55	\$ 17,873
\$ 94	\$ 762	\$ 438	\$ 205	\$ 42	\$ 17,645
\$ 98	\$ 685	\$ 421	\$ (669)	\$ 40	\$ 17,506
\$ 112	\$ 922	\$ 401	\$ 600	\$ 47	\$ 18,608

San Benito Consolidated Independent School District
Assessed and Estimated Actual Value of Property
Last Ten Years

Schedule 9

Fiscal Year	Assessed Value		
	Real Property	Personal Property	Total
2016	\$ 762,213,151	\$ 135,887,549	\$ 898,100,700
2017	\$ 797,360,136	\$ 159,157,734	\$ 956,517,870
2018	\$ 853,057,121	\$ 158,710,262	\$ 1,011,767,383
2019	\$ 904,240,548	\$ 179,382,229	\$ 1,083,622,777
2020	\$ 958,494,981	\$ 175,432,387	\$ 1,133,927,368
2021	\$ 1,365,605,452	\$ 350,864,773	\$ 1,716,470,225
2022	\$ 959,044,832	\$ 335,737,355	\$ 1,294,782,187
2023	\$ 956,397,423	\$ 378,743,466	\$ 1,335,140,889
2024	\$ 1,004,794,854	\$ 389,089,896	\$ 1,393,884,750
2025	\$ 1,251,632,703	\$ 378,467,683	\$ 1,630,100,386

Source: Cameron Appraisal District
**per \$100 of assessed value*

Estimated Actual Value	Ratio of Total Assessed To Total Estimated Actual Value	*Total Direct Tax Rate
\$ 1,415,950,934	63.43%	1.170000
\$ 1,493,119,651	64.06%	1.170000
\$ 1,528,190,023	66.21%	1.170000
\$ 1,675,397,264	64.68%	1.170000
\$ 1,796,776,687	63.11%	1.170000
\$ 1,843,501,912	93.11%	1.304900
\$ 1,899,085,420	68.18%	1.304900
\$ 2,080,409,397	64.18%	1.291500
\$ 2,542,752,678	54.82%	1.058600
\$ 3,617,998,475	45.06%	1.028795

San Benito Consolidated Independent School District
Property Tax Levies and Collections
Last Ten Years

Schedule 10

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2016	\$ 11,509,951	\$ 10,631,891	92.37%
2017	\$ 12,329,817	\$ 11,275,322	91.45%
2018	\$ 13,003,969	\$ 11,810,706	90.82%
2019	\$ 14,082,378	\$ 12,811,844	90.98%
2020	\$ 15,177,678	\$ 13,911,408	91.66%
2021	\$ 15,776,985	\$ 15,559,264	98.62%
2022	\$ 16,527,660	\$ 15,294,741	92.54%
2023	\$ 17,035,286	\$ 15,715,501	92.25%
2024	\$ 14,895,441	\$ 13,559,764	91.03%
2025	\$ 16,935,061	\$ 15,435,114	91.14%

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Collections in Susequent Years	Total Collections to Date	
	Amount	Percentage of Levy
\$ 598,985	\$ 11,230,876	97.58%
\$ 440,962	\$ 11,716,284	95.02%
\$ -	\$ 11,810,706	90.82%
\$ -	\$ 12,811,844	90.98%
\$ -	\$ 13,911,408	91.66%
\$ -	\$ 15,559,264	98.62%
\$ -	\$ 15,294,741	92.54%
\$ -	\$ 15,715,501	92.25%
\$ -	\$ 13,559,764	91.03%
\$ -	\$ 15,435,114	91.14%

San Benito Consolidated Independent School District
Allocation of Property Tax Rates and Levies
Last Ten Years

Schedule 11

Fiscal Year	Tax Rates (Per \$100 of Assessed Value)			Tax Levies		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
2016	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 10,320,057	\$ 1,189,894	\$ 11,509,951
2017	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,055,166	\$ 1,274,651	\$ 12,329,817
2018	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 11,659,624	\$ 1,344,345	\$ 13,003,969
2019	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 12,589,967	\$ 1,451,612	\$ 14,041,579
2020	\$ 1.170000	\$ 0.134900	\$ 1.304900	\$ 13,608,616	\$ 1,569,062	\$ 15,177,678
2021	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,392,834	\$ 3,384,151	\$ 15,776,985
2022	\$ 1.025000	\$ 0.279900	\$ 1.304900	\$ 12,982,490	\$ 3,545,170	\$ 16,527,660
2023	\$ 1.011600	\$ 0.279900	\$ 1.291500	\$ 13,343,319	\$ 3,691,967	\$ 17,035,286
2024	\$ 0.763200	\$ 0.295470	\$ 1.058670	\$ 10,738,190	\$ 4,157,251	\$ 14,895,441
2025	\$ 0.736900	\$ 0.291895	\$ 1.028795	\$ 12,130,159	\$ 4,804,902	\$ 16,935,061

Source: San Benito Consolidated Independent School District Annual Financial and Compliance Reports

Note: The basis for the property tax rate is \$100 assessed valuation.

San Benito Consolidated Independent School District
Property Tax Rates- Direct and Overlapping Governments
Last Ten Years

Schedule 12

(PER \$100 ASSESSED VALUATION)						
Fiscal Year	Tax Year	Direct Tax Rate	Overlapping Tax Rates			Total Direct and Overlapping Tax Rate
		San Benito Consolidated Independent School District	South Texas ISD	City of San Benito	Cameron County	
2016	2015	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.399291	\$ 2.481516
2017	2016	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.407743	\$ 2.489968
2018	2017	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.410803	\$ 2.493028
2019	2018	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.416893	\$ 2.499118
2020	2019	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2021	2020	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2022	2021	\$ 1.304900	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.519118
2023	2022	\$ 1.291500	\$ 0.049200	\$ 0.728125	\$ 0.436893	\$ 2.505718
2024	2023	\$ 1.058670	\$ 0.049200	\$ 0.728125	\$ 0.431893	\$ 2.267888
2025	2024	\$ 1.028795	\$ 0.049200	\$ 0.708125	\$ 0.426893	\$ 2.213013

Source: Tony Yzaguirre, Jr., Tax Assessor-Collector and City of San Benito, Texas

San Benito Consolidated Independent School District
Schedule of Attendance and Membership
Last Ten Years

Schedule 24

Fiscal Year	Average Daily Attendance	Average Daily Membership	Percent of Attendance
2016	10,885	10,885	95.3%
2017	10,621	10,621	95.3%
2018	9,359	9,359	94.8%
2019	9,411	9,411	94.0%
2020	8,975	10,277	94.0%
2021	8,975	9,743	92.1%
2022	8,254	9,211	89.6%
2023	8,139	9,354	87.0%
2024	7,957	10,185	78.1%
2025	7,876	9,104	86.5%

Source: The District's PEIMS & Student Accounting Office

** Average Daily Membership represents the average daily attendance of eligible enrollees, district-wide over the official number of instructional days.*

San Benito Consolidated Independent School District
Operating Statistics
Last Ten Years

Schedule 25

Fiscal Year	Average Daily Attendance	Operating Expenditures	Cost per Pupil	Percent Change	Operating Expenses	Cost per Pupil	Percent Change
2016	10,885	\$ 108,232,929	\$ 9,943	9.46%	\$ 118,490,153	\$ 10,886	3.80%
2017	10,621	\$ 115,595,390	\$ 10,884	3.58%	\$ 122,168,545	\$ 11,503	5.67%
2018	9,359	\$ 116,111,826	\$ 12,406	3.58%	\$ 102,889,021	\$ 10,994	-4.42%
2019	9,411	\$ 129,597,299	\$ 13,771	3.58%	\$ 140,171,813	\$ 14,894	35.48%
2020	8,975	\$ 131,694,080	\$ 14,673	3.58%	\$ 154,326,514	\$ 17,195	15.45%
2021	8,968	\$ 121,115,846	\$ 13,505	3.58%	\$ 129,243,722	\$ 14,412	-16.19%
2022	8,254	\$ 135,337,796	\$ 16,397	21.41%	\$ 137,054,861	\$ 16,605	15.22%
2023	8,139	\$ 133,101,205	\$ 16,354	-1.60%	\$ 135,025,090	\$ 16,590	-0.09%
2024	7,959	\$ 113,247,008	\$ 14,229	-12.99%	\$ 146,562,396	\$ 18,415	11.00%
2025	7,876	\$ 119,619,205	\$ 15,188	6.74%	\$ 146,642,773	\$ 18,619	1.11%

Source: Average Daily Attendance provided by the District's PEIMS and A.E.I.S. reports.

ANNUAL OPERATING BUDGET

CE
(LEGAL)

**Authorized
Expenditures**

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry*, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page & Bro.*, 48 S.W.2d 983 (Tex. Comm'n App. 1932)

The public school funds may not be spent except as provided by Education Code 45.105. The state and county available funds may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year.

Local school funds from district taxes, tuition fees of students not entitled to a free education, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; providing advising support as described by Education Code 48.0035(1) and educating students as described by Education Code 48.0035(2) [see EHDD]; and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

Exception

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

Education Code 45.105(a)–(c), (c-1)

ANNUAL OPERATING BUDGET

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(LEGAL)

Fiscal Year	The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. <i>Education Code 44.0011</i>
Budget Preparation	On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. <i>Education Code 44.002; 19 TAC 109.1(a), .41, .5001</i>
Funds for Accelerated Instruction	A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBCA] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i>
Itemization of Certain Expenditures	The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for: 1. Notices required by law to be published in a newspaper by the district or a representative of the district; and 2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002. <i>Local Gov't Code 140.0045</i>
Public Meeting on Budget and Proposed Tax Rate	When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.] The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]
Published Notice	The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]
Publication of Proposed Budget Summary	Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.

ANNUAL OPERATING BUDGET

CE
(LEGAL)

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the commissioner.

Education Code 44.0041

Budget Adoption

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

Appendix for Tax
Rate Calculation
Forms

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)* [See CCG]

**Districts with July 1
Fiscal Year**

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

**Budget Adoption
After Tax Rate
Adoption**

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified

ANNUAL OPERATING BUDGET

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estimate of taxable value in preparing a notice under this provision.
Education Code 44.004(j)

**Publication of
Adopted Budget**

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

**Internet Posting of
Tax Rate and Budget
Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

Tax Code 26.18

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(LEGAL)

**Effect of Adopted
Budget and
Amendment**

Public funds of the district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules. *Education Code 44.006*

**Spending
Violation/Offense**

A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. *Education Code 44.052(c)*

Certain Donations

A district may donate funds or other property or service to the adjutant general's department, the Texas National Guard, or the Texas State Guard. *Gov't Code 437.111(b), .252, .304(a)*

**Commitment of
Current Revenue**

A contract for the acquisition, including lease, of real or personal property is a commitment of a district's current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best-efforts attempt by the board to obtain and appropriate funds for payment of the contract.

Local Gov't Code 271.903

**Prohibited Uses of
Resources**

Improvements to
Real Property

Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.

This provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.

Education Code 11.168

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Hotels

The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this provision or obligates the use of district employees or resources in a manner prohibited by this provision.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

Electioneering

For restrictions on using district funds for electioneering, see BBBD.

ANNUAL OPERATING BUDGET

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(LOCAL)

Fiscal Year	The District shall operate on a fiscal year beginning July 1 and ending June 30.
Budget Planning	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
Budget Meeting	The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows: 1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided. 2. Prior to the beginning of the meeting, the Board may establish time limits for speakers. 3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate. 4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
Authorized Expenditures	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
Budget Amendments	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
Fund Balance	In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. Therefore, the District shall target a yearly, unassigned general fund balance between ten percent and 15 percent of the District's total operating expenditures.

ANNUAL OPERATING BUDGET

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Following any year where the audited general fund balance falls outside the target range or below the minimum requirement, adjustments in budgeted expenditures shall be incorporated into the budget development process for that year. If the Board determines that the minimum targeted fund balance is not attainable in the proposed budget under consideration, it shall be the goal of the Board to reach that level within a specified period of time, not to exceed three years.

**Adopted Budget for
Date Adopted by Board:**

**SAN BENITO CONS ISD
June 30, 2026**

Revenue:		
5700	Local and Intermediate Sources	\$17,631,849
5800	State Program Revenues	\$96,610,260
5900	Federal Revenue	\$11,762,925
7900	Transfer In for Athletics, Band, Choir, & Fine Arts	\$1,488,739
	Total Revenues	\$127,493,773

Expenditures:		
00	Transfer Out for Athletics, Band, Choir, & Fine Arts	\$1,488,739
11	Instruction	\$62,146,102
12	Instructional Resources, Media Services	\$1,538,902
13	Curriculum Development & Staff Development	\$272,933
21	Instructional Leadership	\$2,393,606
23	School Leadership	\$5,835,582
31	Guidance & Counseling, Evaluation	\$3,201,053
32	Social Work Services	\$446,527
33	Health Services	\$1,387,427
34	Student Transportation	\$4,535,539
35	Food Services	\$14,342,662
36	Co-curricular/ Extra-curricular Activities	\$3,703,632
41	General Administration	\$4,604,655
* 41	Statutorily Required Public Notice - Required Postings	\$58,700
**41	Statutorily Required Public Notice - Lobbying	\$1,495
51	Plant Maintenance & Operations	\$16,301,726
52	Security and Monitoring	\$3,239,725
53	Data Processing	\$2,952,741
61	Community Service	\$163,704
71	Debt Service	\$8,868,067
81	Facilities Acquisition and Construction	\$0
91	Contracted Instructional Services Between Public schools	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$63,000
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$208,800
	Total Adopted Expenditure Budget	\$137,695,122

	Difference in Revenue/Expenditures	(10,201,349)
	Child Nutrition Assigned Fund Balance	3,652,500
	One-Time Purchases	3,652,500
	General Fund Unassigned Fund Balance	6,548,849
	One-Time Purchases	1,500,000
	Deficit Funded by Reserves	5,048,849