

2026-2027 Proposed Budget Information
Westhoff Independent School District

Values & Rates Information		
Certified Tax Values	\$ 1,573,635,067	Dewitt CAD released Certified Taxable Values on/before July 25th
Compressed Tax Rate	\$ 0.6169	New compressed Tax Rate (HB2)
No New Revenue Rate (NNR)	TBD	2025 Tax Rate Calculations Worksheet will be completed by Dewitt Co
M&O Tax Rate	\$ 0.6669	Compressed Tax Rate + 5 cents (maximum without TRE Election)
Certified I&S Tax Rate	N/A	

Fund 199 General		2025-2026	2026-2027
		Budgeted Revenue	Budgeted Revenue
Local (Property Taxes)		\$ 10,881,908	\$ 10,776,266
Local (Other Revenue)	\$ -		\$ -
State (Program Revenue)		\$ 80,339	\$ 105,800
State (TRS On Behalf)		\$ 68,336	\$ 68,336
ERATE		\$ 9,600	\$ 5,000
Total Revenue		\$ 11,040,183	\$ 10,955,402
		2025-2026	2026-2027
		Budgeted Expenditures	Budgeted Expenditures
11 (Instruction)	\$ 740,696.00	\$ 1,160,480.47	
12 (Instructional Resources)	\$ 11,536.00	\$ 11,000.00	
13 Curriculum Development	\$ 16,666.00	\$ 13,166.00	
21 Instructional Leadership	\$ -	\$ 2,500.00	
23 School Leadership	\$ 122,882.00	\$ 125,300.00	
31 Guidance & Counseling	\$ 8,291.00	\$ 10,744.00	
33 Health Services	\$ 9,500.00	\$ 36,450.00	
34 Student Transportation	\$ 79,138.00	\$ 54,686.00	
35 Food Services	\$ 6,468.00	\$ -	
36 Extracurricular	\$ 3,300.00	\$ 24,891.00	
41 General Administration	\$ 363,330.00	\$ 393,476.50	
51 Facilities Maintenance	\$ 231,603.00	\$ 358,913.00	
52 Security & Monitoring	\$ 60,000.00	\$ 92,452.93	
53 Data Processing	\$ 197,745.00	\$ 113,502.00	
71 Debt Services	\$ -	\$ -	
81 BLDG - Constrution	\$ 170,000.00	\$ 50,536.10	
91 Recapture Cost	\$ 8,769,438.00	\$ 8,233,041.00	
93 SSA SPED	\$ 33,439.00	\$ 33,439.00	
99 Other Intergovernmental	\$ 107,327.00	\$ 132,000.00	
00 Transfer Out	\$ 108,824.00	\$ 108,824.00	
Total Expenditures	\$ 11,040,183.00	\$ 10,955,402.00	
		Excess/Deficit	
		\$ -	
Fund 240 Cafeteria		2025-2026	2026-2027
		Budgeted Revenue	Budgeted Revenue
Local Revenue	\$ 750	\$ 750	
State (Program Revenue)	\$ 200	\$ 200	
State (TRS Onbehalf)	\$ -	\$ -	
Federal	\$ 34,590	\$ 49,664	
00 Transfer In	\$ 108,824	\$ 108,824	
Total Revenue	\$ 144,364	\$ 159,438	
		2025-2026	2026-2027
		Budgeted Expenditures	Budgeted Expenditures
35 (Food Service)	\$ 144,364	\$ 159,438	
51 (Facilities Maintenance)	\$ -	\$ -	
Total Expenditures	\$ 144,364	\$ 159,438	

Board Approval (M&O)		
Recommend approval of General Fund 199 and Cafeteria Fund 240: \$14,585,240 \$ 11,184,547		
Recommend approval of FY26 M&O Tax Rate:	\$ 0.6669	