



Presentation on Plan of Finance and 2026-27 Budget

August 5, 2026



CASH FLOW UPDATE



CASH FLOW UPDATE 25-26

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
JULY	BEG. BALANCE			26,604,099
	ACCTS. PAYABLE		229,985	26,374,114
	EXTRA HEALTH INS		2,000,000	24,374,114
	BIWEEKLY & SUB P/R		1,082,544	23,291,571
	HEALTH INS CLASS ACT LAWSUIT	1,066,477		24,358,048
	TAX COLLECTIONS	231,034		24,589,082
	MONTHLY P/R - ACH		19,387,773	5,201,310
	OTHER INCOME	231,855		5,433,165
	STATE REVENUE	20,799,313		26,232,479
	MONTHLY P/R		6,263,359	19,969,120
	BIWEEKLY & SUB P/R		1,247,755	18,721,365
	TAX COLLECTIONS	674,523		19,395,888
	FEDERAL FUNDS	3,251,182		22,647,069
	ACCTS. PAYABLE		6,251,425	16,395,644
	INTEREST INCOME	57,339		16,452,983
		26,311,724	36,462,840	
MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
AUGUST	BEG. BALANCE			16,452,983
	ACCTS. PAYABLE		1,192,906	15,260,077
	EXTRA HEALTH INS		2,000,000	13,260,077
	GENERAL FUND DEBT PYMNT-MTN		1,120,956	12,139,121
	BIWEEKLY & SUB P/R		1,606,452	10,532,669
	TAX COLLECTIONS	73,932		10,606,600
	MONTHLY P/R - PARAS		4,250,008	6,356,592
	OTHER INCOME	200,318		6,556,911
	STATE REVENUE	24,454,326		31,011,237
	MONTHLY P/R - PROFSNL		23,269,350	7,741,887
	BIWEEKLY & SUB P/R		1,647,755	6,094,132
	TAX COLLECTIONS	305,457		6,399,589
	TIA AUG 27TH		3,200,000	3,199,589
	BUYBACK RETURN TO WORK		900,000	2,299,589
	FEDERAL FUNDS	3,251,182		5,550,771
	TAX REVENUE ANTICIPATION NOTE	0		5,550,771
	ACCTS. PAYABLE		6,771,625	(1,220,854)
	INTEREST INCOME	28,452		(1,192,402)
		28,313,668	45,959,052	
	END. CASH BALANCE			(1,192,402)



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
SEPTEMBER	BEG. BALANCE			(1,192,401.70)
	ACCTS. PAYABLE		1,370,965	(2,563,366.29)
	HEALTH INS ADDTNL		1,086,977	(3,650,343.29)
	BIWEEKLY & SUB P/R		2,472,013	(6,122,356.72)
	TAX COLLECTIONS	129,568		(5,992,788.61)
	STATE REVENUE	45,477,910		39,485,121.10
	MONTHLY P/R		26,777,021.51	12,708,099.58
	ANNUAL PROP/CASUALTY		1,225,000	11,483,099.58
	BIWEEKLY & SUB P/R		2,703,231.82	8,779,867.76
	TRAN PAYMENT		0.00	8,779,867.76
	TAX COLLECTIONS	282,188		9,062,055.69
	OTHER INCOME	3,793,987		12,856,042.35
	FEDERAL FUNDS	3,251,182		16,107,224.00
	ACCTS. PAYABLE		10,875,581	5,231,642.71
	INTEREST INCOME	-4,647		5,226,995.69
		52,930,187	46,510,790	
OCTOBER	BEG. BALANCE			5,226,995.69
	ACCTS. PAYABLE		1,109,965	4,117,030.85
	BIWEEKLY & SUB P/R		2,495,291	1,621,739.94
	TAX COLLECTIONS	1,255,353		2,877,093.16
	STATE REVENUE	37,531,128		40,408,221.15
	MONTHLY P/R		26,777,022	13,631,199.64
	BIWEEKLY & SUB P/R		5,146,538	8,484,662.14
	TRAN PAYMENT		0	8,484,662.14
	TAX COLLECTIONS	9,319,973		17,804,634.71
	OTHER INCOME	3,844,895.24		21,649,529.94
	FEDERAL FUNDS	3,251,182		24,900,711.59
	ACCTS. PAYABLE		4,439,859	20,460,852.23
	INTEREST INCOME	16,401		20,477,253.68
		55,218,932	39,968,674	



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
NOVEMBER	BEG. BALANCE			20,477,253.68
	ACCTS. PAYABLE		1,109,965	19,367,288.84
	BIWEEKLY & SUB P/R		2,495,291	16,871,997.93
	TAX COLLECTIONS	7,307,717		24,179,714.51
	MONTHLY P/R		28,416,431	(4,236,716.48)
	STATE REVENUE	20,486,371		16,249,654.37
	BIWEEKLY & SUB P/R		2,703,232	13,546,422.56
	TRAN PAYMENT		0	13,546,422.56
	TAX COLLECTIONS	5,345,737		18,892,159.39
	OTHER INCOME	3,829,096		22,721,255.41
	FEDERAL FUNDS	3,251,182		25,972,437.06
	ACCTS. PAYABLE		4,439,859	21,532,577.70
	LONESTAR DEBT PYMNT		0	21,532,577.70
	INTEREST INCOME	38,786		21,571,363.83
		40,258,888	39,164,778	
DECEMBER	BEG. BALANCE			21,571,363.83
	ACCTS. PAYABLE		1,148,440	20,422,923.39
	GEN FUND DEBT PYMNT		5,000	20,417,923.39
	BIWEEKLY & SUB P/R		2,495,291	17,922,632.48
	TAX COLLECTIONS	13,000,627		30,923,259.01
	MONTHLY P/R		27,737,022	3,186,237.50
	STATE REVENUE	1,365,576		4,551,813.37
	BIWEEKLY & SUB P/R		2,703,232	1,848,581.55
	25-26 Early Exit Incentive June 26 EEI		1,205,917	642,664.55
	TRAN PAYMENT		0	642,664.55
	TAX COLLECTIONS	31,875,510		32,518,174.85
	OTHER INCOME	3,778,187		36,296,362.31
	FEDERAL FUNDS	3,251,182		39,547,543.95
	ANNUAL PROP/CASUALTY		1,225,000	38,322,543.95
	ACCTS. PAYABLE		5,647,065	32,675,478.83
	INTEREST INCOME	62,049		32,737,527.93
		53,333,131	42,166,967	



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
JANUARY	BEG. BALANCE			32,737,527.93
	ACCTS. PAYABLE		1,109,965	31,627,563.09
	BIWEEKLY & SUB P/R		2,495,291	29,132,272.18
	TAX COLLECTIONS	8,084,245		37,216,517.33
	MONTHLY P/R		26,797,022	10,419,495.82
	STATE REVENUE	612,758		11,032,254.22
	TRAN PAYMENT		0	11,032,254.22
	TAX COLLECTIONS	59,330,855		70,363,108.84
	OTHER INCOME	3,808,030		74,171,139.25
	FEDERAL FUNDS	3,251,182		77,422,320.90
	BIWEEKLY & SUB P/R		2,703,232	74,719,089.08
	ACCTS. PAYABLE		4,439,859	70,279,229.71
	INTEREST INCOME	89,698		70,368,927.30
		75,176,768	37,545,368	
FEBRUARY	BEG. BALANCE			70,368,927.30
	ACCTS. PAYABLE		1,181,642	69,187,285.10
	BIWEEKLY & SUB P/R		2,651,247	66,536,038.51
	GEN FUND DEBT PYMNT		6,235,956	60,300,083.01
	TAX COLLECTIONS	17,172,090		77,472,172.97
	MONTHLY P/R		28,436,431	49,035,741.97
	STATE REVENUE/WADA	612,758		49,648,500.38
	BIWEEKLY & SUB P/R		2,703,232	46,945,268.56
	TRAN PAYMENT		0	46,945,268.56
	TAX COLLECTIONS	4,243,789		51,189,057.94
	OTHER INCOME	3,785,209		54,974,267.27
	FEDERAL FUNDS	3,251,182		58,225,448.91
	ACCTS. PAYABLE		6,695,972	51,529,476.45
	INTEREST INCOME	146,900		51,676,376.41
		29,211,929	47,904,480	



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
MARCH	BEG. BALANCE			51,676,376.41
	ACCTS. PAYABLE		1,135,625	50,540,751.04
	BIWEEKLY & SUB P/R		2,495,291	48,045,460.13
	TAX COLLECTIONS	794,571		48,840,030.67
	MONTHLY P/R		26,777,022	22,063,009.15
	STATE REVENUE/WADA	2,188,423		24,251,432.03
	BIWEEKLY & SUB P/R		2,703,232	21,548,200.21
	TAX COLLECTIONS	1,697,564		23,245,764.29
	OTHER INCOME	3,850,162		27,095,925.93
	FEDERAL FUNDS	3,251,182		30,347,107.57
	ANNUAL PROP/CASUALTY		1,225,000	29,122,107.57
	ACCTS. PAYABLE		5,173,404	23,948,703.12
	INTEREST INCOME	94,481		24,043,183.65
		11,876,381	39,509,574	
APRIL	BEG. BALANCE			24,043,183.65
	ACCTS. PAYABLE		1,170,195	22,872,988.94
	BIWEEKLY & SUB P/R		2,495,291	20,377,698.03
	TAX COLLECTIONS	252,451		20,630,148.89
	STATE REVENUE	16,260,928		36,891,077.31
	MONTHLY P/R		25,441,748	11,449,328.93
	BIWEEKLY & SUB P/R		2,703,232	8,746,097.11
	TAX COLLECTIONS	753,961		9,500,057.73
	OTHER INCOME	3,897,559		13,397,617.01
	FEDERAL FUNDS	3,251,182		16,648,798.65
	ACCTS. PAYABLE		6,900,114	9,748,684.97
	INTEREST INCOME	45,546		9,794,231.46
		24,461,627	38,710,580	



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
MAY	BEG. BALANCE			9,794,231.46
	ACCTS. PAYABLE		1,109,965	8,684,266.62
	BIWEEKLY & SUB P/R		4,678,670	4,005,596.16
	TAX REVENUE ANTICIPATION NOTE	0		4,005,596.16
	TAX COLLECTIONS	206,130		4,211,726.04
	STATE REVENUE	11,192,739		15,404,464.55
	MONTHLY P/R		29,396,431	(13,991,966.44)
	TIA MAY PYMNT		2,200,000	(16,191,966.44)
	BIWEEKLY & SUB P/R		2,963,158	(19,155,124.40)
	TAX COLLECTIONS	649,536		(18,505,588.62)
	OTHER INCOME	3,732,545.28		(14,773,043.34)
	FEDERAL FUNDS	3,251,182		(11,521,861.69)
	ACCTS. PAYABLE		4,439,859	(15,961,721.06)
	INTEREST INCOME	6,484		(15,955,237.01)
JUNE		19,038,615	44,788,084	(15,955,237.01)
	BEG. BALANCE			(15,955,237.01)
	ACCTS. PAYABLE		1,193,796	(17,149,032.72)
	BIWEEKLY & SUB P/R		1,561,406	(18,710,438.89)
	TAX COLLECTIONS	230,665		(18,479,773.85)
	STATE REVENUE	22,270,111		3,790,337.25
	MONTHLY P/R		26,797,022	(23,006,684.27)
	SUMMER P/R		1,800,000	(24,806,684.27)
	ANNUAL PROP/CASUALTY		1,225,000	(26,031,684.27)
	BIWEEKLY & SUB P/R		1,641,089	(27,672,773.07)
	BALANCE OF CONTRACT		1,587,792	(29,260,565.16)
	TAX COLLECTIONS	806,044		(28,454,521.08)
	OTHER INCOME	3,793,987		(24,660,534.42)
	FEDERAL FUNDS	3,251,182		(21,409,352.77)
	ACCTS. PAYABLE		7,520,042	(28,929,394.37)
	INTEREST INCOME	-50,277		(28,979,671.48)
		30,301,711	43,326,146	



CASH FLOW UPDATE 26-27

MONTH	SOURCE/USE OF FUNDS	INFLOWS	OUTFLOWS	CASH BALANCE
JULY	BEG. BALANCE			(28,979,671.48)
	ACCTS. PAYABLE		1,109,965	(30,089,636.32)
	BIWEEKLY & SUB P/R		1,514,851	(31,604,487.53)
	TAX COLLECTIONS	209,210		(31,395,277.03)
	STATE REVENUE	27,172,298		(4,222,978.93)
	MONTHLY P/R		26,777,022	(31,000,000.44)
	BIWEEKLY & SUB P/R		2,016,089	(33,016,089.25)
	TAX COLLECTIONS	625,947		(32,390,142.17)
	OTHER INCOME	3,644,772		(28,745,370.29)
	FEDERAL FUNDS	3,251,182		(25,494,188.64)
	ACCTS. PAYABLE		4,439,859	(29,934,048.00)
	INTEREST INCOME	-71,001		(30,005,049.17)
		34,832,408	35,857,786	
AUGUST	BEG. BALANCE			(30,005,049.17)
	ACCTS. PAYABLE		1,117,052	(31,122,101.46)
	GEN FUND DEBT PYMNT		1,008,406	(32,130,507.46)
	BIWEEKLY & SUB P/R		1,609,529	(33,740,036.86)
	TAX COLLECTIONS	66,948		(33,673,088.88)
	STATE REVENUE	31,896,101		(1,776,987.43)
	MONTHLY P/R		28,416,431	(30,193,418.43)
	BIWEEKLY & SUB P/R		1,641,089	(31,834,507.23)
	TAX COLLECTIONS	291,278		(31,543,229.36)
	TIA AUG 27TH		8,910,000	(40,453,229.36)
	OTHER INCOME	3,713,235		(36,739,994.23)
	FEDERAL FUNDS	3,251,182		(33,488,812.58)
	ACCTS. PAYABLE		5,266,104	(38,754,916.24)
	INTEREST INCOME	-8,941		(38,763,857.64)
		39,209,803	47,968,611	
	END. CASH BALANCE			(38,763,857.64)



PLAN OF FINANCE



Plan of Finance



United Independent School District

Plan of Finance

Tax and Revenue Anticipation Note, Series 2026

August 5, 2026

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Sources and Uses

Tax and Revenue Anticipation Note, Series 2026



Project	AMOUNT	
Closure of a Maintenance and Operation Funding Gap	\$	29,896,600
Total Estimated Project List	\$	29,896,600
Project Fund	\$	29,896,600 (1)
Cost of Issuance Plus Rounding Amount	\$	103,400 (1)
Total Par Amount	\$	30,000,000

(1) Preliminary, subject to change.



Plan of Finance

United Independent School District

M&O Debt

Tax and Revenue Anticipation Note, Series 2026 Pro Forma

FYE 08/31	Currently Outstanding M&O Debt			Tax and Revenue Anticipation Note, Series 2026 [Ⓞ]			Total Debt Service Requirements	% of Principal Retired
	Principal	Interest	Total	Principal	Interest	Total		
2026	\$ 4,560,000	\$ 2,683,711	\$ 7,243,711	\$ -	\$ -	\$ -	\$ 7,243,711	
1 2027	5,115,000	2,129,362	7,244,362	30,000,000	554,325	30,554,325	37,798,687	
2 2028	5,345,000	1,899,156	7,244,156	-	-	-	7,244,156	
3 2029	5,320,000	1,665,161	6,985,161	-	-	-	6,985,161	
4 2030	5,570,000	1,426,341	6,996,341	-	-	-	6,996,341	64.42%
5 2031	4,345,000	1,207,420	5,552,420	-	-	-	5,552,420	
6 2032	3,085,000	1,045,858	4,130,858	-	-	-	4,130,858	
7 2033	3,220,000	915,204	4,135,204	-	-	-	4,135,204	
8 2034	2,175,000	802,541	2,977,541	-	-	-	2,977,541	
9 2035	2,270,000	708,669	2,978,669	-	-	-	2,978,669	81.81%
10 2036	2,370,000	610,666	2,980,666	-	-	-	2,980,666	
11 2037	2,470,000	508,421	2,978,421	-	-	-	2,978,421	
12 2038	2,575,000	401,834	2,976,834	-	-	-	2,976,834	
13 2039	2,685,000	290,694	2,975,694	-	-	-	2,975,694	
14 2040	2,805,000	174,679	2,979,679	-	-	-	2,979,679	96.68%
15 2041	1,415,000	87,100	1,502,100	-	-	-	1,502,100	
16 2042	1,470,000	23,400	1,493,400	-	-	-	1,493,400	100.00%
	\$ 56,795,000	\$ 16,586,816	\$ 73,381,816	\$ 30,000,000	\$ 554,325	\$ 30,554,325	\$ 103,336,141	

Par Amount: \$ 30,000,000
 Proj. Fund Deposit: \$ 29,896,600
 Costs of Issuance: \$ 103,400
 TIC: 3.892%
 Delivery Date: 8/24/2026
 Maturity Date: 2/15/2027

[Ⓞ] Preliminary, subject to change. Interest is based on PNC's Term Sheet interest rate of 3.89%.

[Ⓢ] Preliminary, subject to change.



Plan of Finance

Timetable

Tax and Revenue Anticipation Note, Series 2026



July							Date	Action
S	M	T	W	T	F	S	Thursday, July 30, 2026	PNC Bank provides loan commitment and final terms.
5	6	7	1	2	3	4	Wednesday, August 5, 2026	Board meeting to consider approving Plan of Finance.
12	13	14	8	9	10	11	Wednesday, August 12, 2026	Board meeting to formally approve issuance of the Note.
19	20	21	15	16	17	18	Monday, August 24, 2026	Closing.
26	27	28	22	23	24	25		
			29	30	31			

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

 Important Working Group Dates

 Federal Holiday

 FOMC Meetings

*Preliminary, subject to change.

TFC



Plan of Finance

Working Group

Tax and Revenue Anticipation Note, Series 2026



Issuer	United ISD
Financial Advisor	Tijerina Financial Consulting LLC
Co-Bond Counsels	Winstead PC CRD Law Group, PLLC
Purchaser/Paying Agent	PNC Bank



Plan of Finance

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PROPOSED BUDGET 2026-2027



Budget 2027 Development Calendar

- ✓ Oct 2025-Ongoing: Enrollment Projections/Online Registration
- ✓ March-May 2026: Staffing meetings, budget reviews/trainings
- ✓ April 2026: WCAD sends preliminary values
- ✓ June 4, 2026: Budgets due to Finance
- ✓ Early to Mid June 2026: Finalize Compensation Plan
- ❖ June-August 2026: Budget Workbooks provided to board members; Budget Workshops & Meetings
- ✓ July 25: WCAD provides Certified tax roll
- ❖ August 9, 2026-Publish Notice of Public meeting
- ❖ August 19, 2026-Public Hearing/Adopt budget; tax rate adoption (**Board action**)
 - Note: September 1, 2026-New budget in effect



Requirements for United ISD Budget Adoption

- TEA requirements-Section 44.002-006 of the Texas education Code
 - Budget prepared by August 20th
 - Public notice of budget hearing and tax rate adoption (10 days before public hearing)
 - Hold a public hearing for budget and tax rate
 - Board adopt budget by August 31st
 - Three funds to adopt at a fund and function level
 - General Operating
 - Debt Service
 - Food Service
 - Board adopt a tax rate



General Fund Budget



Local Revenue-Property Taxes (updated)

- WCAD Final (Net) Taxable Values **\$30.5 Billion** (FY 2026 \$29.4B)
- TEA's Maximum Compressed Rate (MCR): \$0.6254 (as of 6-18-26)

Will Be Pending TEA's final MCR rate

- **2026-2027 Proposed M&O Tax Rate: \$0.6128 (decrease \$.0061)**
- **Projected 2026-2027 Tax Revenue: \$185,805,868**
- 2025-2026 M&O Tax Rate: \$ 0.6189
- Budgeted 2025-2026 Tax Revenue: \$180.8 M
- Actual Tax Revenue (net of refunds) \$177M



Total Projected State Revenue (*) updated with Final Values

Description	Projected Budget 2027	Actual SY 2026
Total Cost of Tier One	\$360,887,660	\$370,756,080
Local Fund Assignment (*)	(\$176,194,518)	(\$171,840,508)
Per Capita Distribution from Available School Fund	(\$21,899,400)	(\$17,507,383)
Foundation School Program State Share of Tier One (*)	\$182,344,760	\$181,408,189
Tier Two (*)	\$18,888,270	\$ 20,354,615
Total State Funding (*)	\$204,243,117	\$219,389,895



Other State Revenue

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
TRS On Behalf (entry-not additional revenue)	\$ 30,229,275	\$ 26,223,989
TIA (added cohort/original cohort-2026)	\$ 6,323,619	\$ 738,330
Total	\$ 36,552,894	\$ 26,962,319



Total Revenue

Description	Projected Budget 2027 (updated)	Actual SY 2026 (Projected thru EOY)
Local (5700's)	\$191,738,456	\$ 184,391,111
State (5800's)	\$ 240,796,011	\$ 246,352,214
Federal (5900's)	\$ 2,254,600	\$ 3,094,305
Total	\$434,789,067	\$ 433,837,630



Total General Fund Expenditures

Description	Projected Budget 2027 (updated)	Actual SY 2026 (Projected thru EOY)
Payroll	\$ 383,656,042	\$ 396,715,674
Contracted Services	\$ 26,546,174	\$ 26,254,699
Supplies & Materials	\$ 22,097,353	\$ 21,618,411
Other Operating Costs	\$ 8,865,678	\$ 11,214,874
Debt	\$ 8,380,630	\$ 8,698,714
Capital Outlay	\$ 608,737	\$ 1,123,829
Total	\$ 450,154,614	\$ 465,626,201



Total General Fund Expenditures By Function

Description	Projected Budget 2027	Actual SY 2026 (Projected)
11-Instruction	\$ 257,384,446	\$ 260,232,084
12-Inst. Resources/Media Services	\$ 6,611,069	\$ 7,677,541
13-Curriculum/Staff Development	\$ 778,109	\$ 546,879
21-Instructional Leadership	\$ 8,915,387	\$ 8,514,286
23-School Administration	\$ 26,871,030	\$ 29,546,519
31-Guidance/Counseling	\$ 16,749,228	\$ 18,051,003
32-Social Work	\$ 3,262,465	\$ 3,656,586



Total General Fund Expenditures By Function

Description	Projected Budget 2027	Actual SY 2026 (Projected)
33-Health Services	\$ 6,263,266	\$ 6,675,628
34-Student Transportation	\$ 16,648,344	\$ 17,277,591
36-Extracurricular	\$ 16,353,426	\$ 17,395,592
41-General Administration	\$ 14,406,605	\$ 14,728,411
51-Plant Maintenance	\$ 45,065,866	\$ 50,275,424
52-Security & Monitoring Svcs	\$ 12,569,828	\$ 13,801,438
53-Data Processing	\$ 5,722,419	\$ 4,941,154



Total General Fund Expenditures By Function

Description	Projected Budget 2027	Actual SY 2026 (Projected)
61-Community Services	\$ 529,333	\$ 387,830
71-Debt Services	\$ 8,380,630	\$ 8,698,714
81-Facilities Acquisition/Constru	\$ 250,000	\$ 132,415
95-Payments to JJAEP	\$ 220,000	\$ 203,496
99-Payments to WCAD	\$ 3,173,163	\$ 2,983,610
Total Proposed Budget 2027 /Projected Actual 2026	\$ 450,154,614	\$ 465,726,201



Projected Fund Balance

Description	Projected Budget 2027 (updated)	SY 2026 (Projected thru EOY) (updated)
Projected Fund Balance, Sept 1	\$ 26,794,415	\$58,682,986
Projected Revenue	\$ 434,789,067	\$433,837,630
Projected Expenditures	\$450,154,614	\$465,726,201
Est Revenue over (under) exp.	\$(15,365,547)	\$(31,888,571)
Projected Fund Balance, Aug 31	\$11,428,868	\$26,794,415



Debt Service Fund Budget



Debt Service Fund

- Proposed Debt Service Fund Payment & Fees for 2026-27: \$30,938,658
 - 2025-26 Debt Service Payments & Fees \$ 33,603,586
- Debt Service tax rate based on WCAD final values
 - Proposed 2026-27 Debt Service tax rate: \$0.083889
 - 2025-26 Debt Service tax rate \$0.102755



Total Debt Service Expenditures By Function

Description	Projected Budget 2027	Adopted Budget FY 2026
71-Debt Services		
Principal	\$ 17,675,000	\$ 16,175,000
Interest	\$ 13,248,658	\$ 17,409,586
Fees	\$ 15,000	\$ 19,000
Total Proposed Budget 2027 /Adopted Budget 2026	\$ 30,938,658	\$ 33,603,586



Food Service Fund Budget



Total Food Service Fund Expenditures

Description	Projected Budget 2027	Adopted Budget FY 2026
Payroll	\$17,800,000	\$17,669,000
Contracted Services	\$1,093,200	\$997,700
Supplies & Materials	\$21,513,575	\$22,558,397
Other Operating Costs	\$179,000	\$12,500
Debt	\$20,500	\$19,000
Capital Outlay	\$275,000	\$205,000
Total	\$40,881,275	\$41,467,597



Total Food Service Fund Expenditures By Function/Object

Description	Projected Budget 2027	Adopted Budget FY 2026
35-Food	\$40,217,775	\$ 40,948,897
51-Plant Maintenance	\$643,000	\$493,700
71- Debt Service	\$20,500	\$19,000
Total Budget 2027/Adopted 2026	\$40,881,275	\$41,461,597

