United ISD

2026-2027

2026-2027 Proposed Budget

August 12, 2026

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 <u>Final</u> (Net) Taxable Values $31.0 Billion (FY 2026 $29.7B)
- TEA's Maximum Compressed Rate (MCR): $0.6254 (as of 6-18-26)
- 2026-2027 Proposed M&O Tax Rate: $0.6128 (decrease $.0061)

  Projected 2026-2027 Tax Revenue: $185.8 M
- 2025-2026 M&O Tax Rate: $ 0.6189
- Budgeted 2025-2026 Tax Revenue: $180.8 M

  Actual Tax Revenue (net of refunds) $177M

United ISD 2026-2027
2018 2019 2022 2023 2024 2025

Total Proposed State Revenue (*) updated with Final Taxable 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

United ISD 2026-2027
2018 2019 2022 2023 2024 2025

Other State Revenue

Description	Proposed 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	Proposed Budget 2027	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	Proposed Budget 2027	Actual SY 2026 (Projected thru EOY)
Payroll	$ 383,656,042	$ 396,807,198
Contracted Services	$ 26,546,174	$ 25,708,027
Supplies & Materials	$ 21,920,353	$ 22,379,764
Other Operating Costs	$ 8,865,678	$ 11,856,396
Debt	$ 8,557,630	$ 8,698,714
Capital Outlay	$ 608,737	$ 1,577,786
Total	$ 450,154,614	$ 467,027,885

Total General Fund Expenditures By Function

Description	Proposed Budget 2027	Actual SY 2026 (Projected)
11-Instruction	$ 257,207,446	$ 260,410,965
12-Inst. Resources/Media Services	$ 6,611,069	$ 7,677,541
13-Curriculum/Staff Development	$ 778,109	$ 613,923
21-Instructional Leadership	$ 8,915,387	$ 9,042,808
23-School Administration	$ 26,871,030	$ 29,546,519
31-Guidance/Counseling	$ 16,749,228	$ 18,112,398
32-Social Work	$ 3,262,465	$ 3,656,586

Total General Fund Expenditures By Function

Description	Proposed 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	$ 18,354,108
41-General Administration	$ 14,406,605	$ 14,873,779
51-Plant Maintenance	$ 45,065,866	$ 48,883,778
52-Security & Monitoring Svcs	$ 12,569,828	$ 14,198,042
53-Data Processing	$ 5,722,419	$ 5,298,154

Total General Fund Expenditures By Function

Description	Proposed Budget 2027	Actual SY 2026 (Projected)
61-Community Services	$ 529,333	$ 387,830
71-Debt Services	$ 8,557,630	$ 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	$ 467,027,885

Projected Fund Balance

Description	Proposed Budget 2027 (updated)	SY 2026 (Projected thru EOY) (updated)
Projected Fund Balance, Sept 1	$ 30,774,232	$58,682,986
Projected Revenue	$ 434,789,067	$439,119,131
Projected Expenditures	$450,154,614	$467,027,885
Est Revenue over (under) exp.	$(15,365,547)	$(27,908,754)
Projected Fund Balance, Aug 31	$15,408,685	$30,774,232

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: $0.083490
  - 2025-26 Debt Service tax rate $0.102755

Total Debt Service Expenditures By Function

Description	Proposed Budget 2027	Adopted Budget FY 2026
71-Debt Services		
Principal	$ 17,675,000	$ 16,175,000
Interest	$ 13,248,658	$ 17,409,586
Fees	$ 19,000	$ 19,000
Total Proposed Budget 2027 /Adopted Budget 2026	$ 30,942,658	$ 33,603,586

United ISD 2026-2027

2018 2019 2022 2023 2024 2025

Food Service Fund Budget

Total Food Service Fund Expenditures

Description	Proposed 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	Proposed 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