



UNITED INDEPENDENT SCHOOL DISTRICT

Bill Johnson Student Activity Complex, Auditorium, 5208 Santa Claudia Ln., Laredo, TX. 78043

Regular Board Meeting Minutes

July 22, 2026

6:00 P.M.

BOARD PRESENT: Rudy Gonzalez, Ramiro Veliz, Dianelle Martinez, and Javier Montemayor. Gilbert Aguilar, in at 6:13 p.m.

STAFF PRESENT: Dr. Gerardo Cruz, Rebecca Coss-Morales, Sam Flores, David Canales, Mike Garza, Armando Salazar, Ofelia Dominguez, Thelma Martinez, Laida Benavides, Celia Taboada, Mario Rosales, Elizabeth Garza

Roll Call, Establish Quorum, Call to Order

Javier Montemayor establishes a quorum and calls this meeting to order at **6:13 P.M.**

I. Pledge of Allegiance

A. Honor the Texas Flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

II. Recognitions:

A. UNITED ISD'S COMMUNITY PARTNERS IN EDUCATION

B. LYNDON B. JOHNSON HIGH SCHOOL - BILL GATES SCHOLARSHIP RECIPIENT

C. FREEDOM ELEMENTARY SCHOOL CHEER TEAM - Ultra BOW Nationals Competition

D. UNITED SOUTH HIGH SCHOOL GIRLS GOLF - State Qualifier, Overall 3rd Place

E. UNITED SOUTH HIGH SCHOOL BASEBALL TEAM - Bi-District & Area Champions, Regional Semi-finalists, Sweet 16

III. Public Comments:

Mr. Victor Vazquez states his opinion on the position of associate superintendent for curriculum and instruction. He asked the Board how the district can afford it if there is "no money", referring to the district's deficit.

End of Public Comments.

IV. Items for Information Only

A. Superintendent's Report

- Dr. Cruz informs the public that, based on preliminary information, it is well on its path to securing its seventh "A" Rating by the Texas Education Agency (TEA). Dr. Cruz stated this is a reflection of the commitment of administrators and support staff, and the steadfast dedication of the students.
- He also mentions the district began its Leadership Summit, where leaders and administrators will refine instructional goals and review operational readiness, allowing collaboration district-wide.
- Additionally, he states that the district is all-in to address enrollment by calling and assisting parents with registration and providing guidance and support.
- Lastly, Dr. Cruz informs the public that he will be meeting with the Board on any individual inquiries and will be setting up Board Workshops to address the district's finances and finalize a balanced budget.

Board Member Martinez asked the superintendent to develop a balanced budget and control spending without relying on the district's Fund Balance.

V. Consent Agenda Items

A. Budget Amendment

B. Monthly Disbursements

C. Awarding Bids, Proposals, Qualifications, and Extensions

D. Order of Election for Districts Three (3), Five (5), and Six (6) Orden de elección para los distritos tres (3), cinco (5), y seis (6)

E. Contract with the Webb County Elections Administrator to conduct the November 3, 2026, Election

F. Consideration to Designate Elizabeth Garza to Calculate the 2026 Tax Rate

G. Vision and Mission Statements and Goals for United ISD for the 2026-2027 School Year

H. 2026-2027 Professional Development Plan

I. United ISD's T-TESS and T-PESS Appraisal Calendars for the 2026-2027 Academic Year

J. Revision of UISD Board Policy DEC (LOCAL)

K. Hazardous School Bus Route Resolution

L. Disposition of Mobile Learning Devices (MLD) to graduating students at United High School, United South High School, John B. Alexander High School, and Lyndon B. Johnson High School

M. Sale or Disposition of Salvage Furniture and Equipment

On a motion so moved to approve Items VI.A-M with the exception of Item VI.B-Monthly Disbursements. Motion moved by Dianelle Martinez, seconded by Rudy Gonzalez, and unanimously approved. Motion carries.

The Board revisits **Item IV. B – Monthly Disbursements:**

Dianelle Martinez inquires about a few expenses on different budget accounts.

On a motion so moved by Dianelle Martinez and Javier Montemayor, seconded by Ramiro Veliz, and unanimously approved. Motion carries.

VI. Items for Individual Consideration

A. Approval of Donations

- A donation by the R.J. Santos PTC in the amount of \$3,489.00 to go towards the R.J. Santos second grade.
- A donation by the R.J. Santos PTC in the amount of \$2,858.00 to go towards the R.J. Santos first grade.
- A donation by Asclepius Dental in the amount of \$2,000.00 to go towards the Col. Santos principal's account.
- A donation by the R.J. Santos PTC, in the amount of \$1,644.00 to go towards the R.J. Santos Dance Team.
- A donation by the R.J. Santos PTC in the amount of \$1,644.00 to go towards the R.J. Santos third grade.
- A donation by PATMO Concrete in the amount of \$1,300.00 to go to Col. Santos Danzerettes.

Additionally, there were two donations of under \$1,000.00, for a Grand Total this month of **\$14,275.00.**

On a motion so moved to accept these donations by Ramiro Veliz, seconded by Rudy Gonzalez and unanimously approved. Motion carries.

B. Approval of Board Minutes for the months of May and June 2026

On a motion so move to approved the Board Minutes for the months of May and June 2026. Motion moved by Ramiro Veliz and seconded by Jaiver Montemayor and Rudy Gonzalez and unanimously approved, motion carries.

C. Request from Board Members in re: Use of Board of Trustees Discretionary Funds for various campuses and departments

On a motion so moved by Javier Montemayor, seconded by Rudy Gonzalez, and unanimously approved by the Board, the motion carries.

D. Consideration and possible action to rescind the Stop Loss Insurance Award for RFP 2026-001 Administration Service Only (ASO) for Self-Insured Health Benefits and Stop Loss Insurance Coverage, and re-award to the Next Highest-Ranked Proposer

Cordy Jackson and the Benefits office presented on and requested that the Board rescind the Stop Loss Insurance Award and re-award to the next Highest-ranked Proposer. She explains that since the awards, this vendor has requested patients' information and is now looking to exclude individuals. Based on this change, she stated that the vendor is no longer the best value.

After continued discussion, the Board decides to table to further elaborate. On a motion, so move to table Item VII-D, for July 29, 2026. Motion moved by Javier Montemayor, seconded by Rudy Gonzalez, and unanimously approved. Motion carries.

VII. Closed Session: Board will adjourn into closed session pursuant to the following sections of the Texas Open Meetings Act

The Board adjourned into Closed Session at 6:38 P.M.

A. TGC 551.071 Consultation with Board's Attorney; Closed Meeting

1. Superintendent's Duties and Responsibilities

B. TGC 551.071 Consultation with Board's Attorney; Closed Meeting TGC 551.074 Personnel Matters; Closed Meeting

1. Discussion regarding modification of Superintendent's employment contract to reduce Superintendent's salary by two duty days to match Board-approved 2026-2027 school year compensation plan, and matters incidental thereto

2. Discussion regarding Superintendent's Evaluation Instrument, and matters incidental thereto

3. Discussion regarding the appointment of Principal at Lamar-Bruni Vergara Middle School

4. Discussion regarding the appointment of Associate Principal at Lyndon B. Johnson High School

5. Discussion regarding the appointment of Associate Principal at John B. Alexander High School

6. Discussion regarding the appointment of Associate Superintendent for Curriculum and Instruction

**C. TGC 551.071 Consultation with Board's Attorney; Closed Meeting
TGC 551.076 Deliberation regarding Security Devices or Security Audits**

1. Student Activity Fund Audits - Secondary: United South High School, Molina Middle School, and United Middle 6th Grade

2. Student Activity Fund Audits - Elementary: De Llano, Gutierrez, Nye, Perez, Roosevelt, Salinas, R. J. Santos, Trautmann, Veterans Memorial, and Zaffrini

3. Child Nutrition Department - Overtime (Follow-Up)

4. Elementary Attendance Accounting

5. Status of Ongoing Audits

VIII. Reconvened from Closed Session, the Board will take appropriate action on items, if necessary, as discussed in Closed Session

The Board reconvened from Closed Session at **7:30 P.M.** No action was taken during Closed Session.

A. Possible action regarding modification of Superintendent's employment contract to reduce Superintendent's salary by two duty days to match Board-approved 2026-2027 school year compensation plan

On a motion moved to approve the modification of the Superintendent's employment contract by mutual agreement to reduce the Superintendent's salary by two duty days to match the Board-approved 2026-27 school year compensation. Motion moved by Rudy Gonzalez, seconded by Gilbert Aguilar, and unanimously approved. Motion carries.

B. Possible action regarding Superintendent's Evaluation Instrument

On a motion to approve the Superintendent's Evaluation Instrument, motion moved by Ramiro Veliz, seconded by Rudy Gonzalez, and unanimously approved; motion carries.

C. Possible action regarding the appointment of Principal at Lamar-Bruni Vergara Middle School

The Superintendent's recommendation for Principal at Lamar-Bruni Vergara Middle School is Robert Burrier. Motion to approve moved by Ramiro Veliz, seconded by Rudy Gonzalez and unanimously approved. Motion carries.

D. Possible action regarding the appointment of Associate Principal at Lyndon B. Johnson High School

The Superintendent's recommendation for Associate Principals at Lyndon B. Johnson High School is Guadalupe Ayala. On a motion moved by Gilbert Aguilar, seconded by Rudy Gonzalez and unanimously approved. Motion carries.

E. Possible action regarding the appointment of Associate Principal at John B. Alexander High School

The Superintendent's recommendation for Associate Principal at John B. Alexander High School is Rebecca Martinez. On a motion moved by Javier Montemayor, seconded by Gilbert Aguilar, and unanimously approved. Motion carries.

F. Possible action regarding the appointment of Associate Superintendent for Curriculum and Instruction

The Superintendent's recommendation for Associate Superintendent for Curriculum and Instruction is Jessica Salazar. On a motion to approve, moved by Ramiro Veliz, seconded by Gilbert Aguilar, and one Nay by Dianelle Martinez, the Board approved 4:1, motion carries.

IX. Adjournment

On a motion to adjourn, moved by Javier Montemayor, seconded by Rudy Gonzalez, and unanimously approved. Motion carries.

There being no further business before the UISD Board of Trustees, this Regular Board Meeting of **July 22, 2026**, was adjourned at **7:34 P.M.**

Javier Montemayor, Jr.
Board President

Michelle Molina
Board Secretary

Minutes completed by Griselda Rodriguez, secretary. Reviewed for approval on August 19, 2026.



UNITED INDEPENDENT SCHOOL DISTRICT
UISD Boardroom, 201 Lindenwood Dr., Laredo, TX 78045

Special Called Meeting Minutes
July 29, 2026
5:30 PM

BOARD PRESENT: Michelle Molina, Dianelle Martinez, Gilbert Aguilar, Aliza Oliveros, Rudy Gonzalez, and Javier Montemayor.

STAFF PRESENT: Dr. Gerardo Cruz, Laida Benavides, Rebecca Morales, Mike Garza, Emma Leza, Ofelia Dominguez, Rosa Cabello, Sam Flores, Cordy Jackson, Jessica Salazar

I. Roll Call, Establish Quorum, Call to Order

II. Pledge of Allegiance

A. Honor the Texas Flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

III. Public Comments:

Comments shall be limited to current Board agenda items. Public comment forms must be submitted to the Board Secretary no later than 10 minutes before the scheduled start time of the meeting by the person who will be providing public comment. Only one public comment form may be submitted per person. The public comment must be related to current agenda items, and the form must be fully completed to be considered. Comments are limited to three minutes per speaker, except that non-English speakers requiring a translator are limited to six minutes. The presiding Board officer may modify or waive these time limits as appropriate. Public comment shall not be used for personal attacks by the speaker against District employees or students. Speakers who engage in personal attacks or use insulting, profane, threatening or abusive language during any Board meeting shall be ruled out of order by the presiding Board officer and may be escorted from the Board meeting room by District peace officers or security staff. Any concerns or complaints regarding individual District employees, students, or parents must be resolved via the appropriate complaint process, as stated in Board Policy BED (Local). Pursuant to section 551.042 of the Texas Government Code, no Board Member or Administrator may respond to a member of the public regarding an item that is not listed on this agenda, unless such response is a recitation of District policy or a statement of specific factual information.

Dolores Medrano speaks about the cost-saving measures the district has implemented, expresses her opposition to how the district budgets its funding, and asks that the administration “stop blaming the state.”

Wayo De La Garza speaks on the upcoming 2026-27 Fiscal Plan. Mr. De La Garza says that the district should consider supporting employees with the rising cost of health insurance and asks that the wording in the budget plan leave room for revisions or amendments. Additionally, he asks that the district put discretionary funds “on hold” until the financial situation improves. Lastly, Mr. De La Garza states, “How can employees be expected to cover the rising cost of health care if their own paychecks have not increased?”.

Letty Juarez, a community advocate, addresses the district's 2026-27 Budget Plan. She raises a few questions about the budget, focusing on the assigned and unassigned balances and the cost-saving dollar amounts. She states her breakdown of the budget and says her concern is “where the money is coming from.” Further, Ms. Juarez states that the numbers get changed and asks that the district show the “actual numbers.”

Jorge Mendoza is a community member. He starts by reminding the Board that he asked the Board last year not to approve the budget. Mr. Mendoza emphasizes that the district is facing a \$34 M deficit and asks, “What happened?” Lastly, Mr. Mendoza urges the Board and the administration to develop a backup plan.

IV. Items for Individual Consideration:

A. Consideration and possible action to rescind the Stop Loss Insurance Award for RFP 2026-001 Administration Service Only (ASO) for Self-Insured Health Benefits and Stop Loss Insurance Coverage, and re-award to the Next Highest-Ranked Proposer

On a motion, so move to rescind the Stop Loss Insurance portion of the Administration Service Only (ASO) for Self-Insured Health Benefits, motion moved by Aliza Oliveros, seconded by Javier Montemayor, and unanimously approved. Motion carries.

Discussion by Dianelle Martinez, stating that the district nulled the first recommendation because the vendor could not comply with the original services requested and the district chose to go with the next highest-ranked proposer.

V. Listed below are items to be reviewed by the Board for information only:

A. Presentation regarding 2026-2027 Budget Update

Dr. Cruz states that the district will present a proposed budget by being very conservative in its projected enrollment, department allocations, and current property values.

Mrs. Laida Benavides presents the 2026-2027 Budget Update. She reminds the Board that the Budget must be adopted by August 31, 2026, and gives them estimated calculations based on current budget balances. She also states that a Public Hearing must take place and that notice will be published to comply with

deadline requirements. Mrs. Benavides covers projected state revenue and compares it to the current budget, and notes that expenditures are still pending. The General Fund projections are also presented. They include salaries and payroll, extra-duty pay, substitute pay, overtime, and employee benefits. Mrs. Benavides elaborates on each of the funds and provides a breakdown of expenditures that amount to \$25.9M.

See attached presentation.

VI. Adjournment

On a motion so move to adjourn this meeting. Motion moved by Javier Montemayor, seconded by Rudy Gonzalez, and unanimously approved. Motion carries.

There being no further business before the UISD Board of Trustees at this Special Called Meeting of July 29, 2026, this meeting was adjourned at **6:41 P.M.**

Javier Montemayor, Jr.
Board President

Michelle Molina
Board Secretary



Presentation regarding Budget 2026-27 Update

July 29, 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



General Fund Budget Revenue

- Local Revenue
 - Property Taxes
 - Other Local-Interest Income, Gate Receipts, Miscellaneous
- State Revenue
 - Foundation School Program
 - Available School Fund
 - Other Program
- Federal Revenue (non-grants)
 - SHARS
 - Indirect Costs
 - ROTC, Headstart



Local Revenue-Property Taxes

- WCAD Preliminary Taxable Values \$27.8 Billion
- TEA's Maximum Compressed Rate (MCR): \$0.6254 (as of 6-18-26)
Will Be Calculating Final M&O tax rate with final WCAD values
- **2026-2027 Proposed M&O Tax Rate: \$0.6189**
- **Projected 2026-2027 Tax Revenue: \$163,714,987**
- 2025-2026 M&O Tax Rate: \$ 0.6189
 - Budgeted 2025-2026 Tax Revenue: \$180.8 M
 - Actual Tax Revenue (net of refunds) \$177M



Local Revenue-Other (Non-Property Taxes)

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Penalty & Interest-Taxes	\$ 1,476,306	\$1,517,314
Interest Income	\$ 1,000,000	\$2,036,351
After School Care tuition	\$ 2,065,256	\$1,539,442
Other	\$ 1,190,000	\$1,158,343
Total	\$ 5,731,562	\$6,251,450



State Revenue-Assumptions

	Projected Budget 2027	Actual SY 2026 (TEA SOF 7-14-26)
Projected/Actual (PEIMS)Enrollment	38,250	39,754
Refined Average Daily Attendance (ADA)	34,502.50	36,499.98
Regular Program ADA	28,673.24	31,715.23
Special Ed FTEs	2,350.36	2,278.51
Career & Technology (FTEs)	3,438.47	2,506.24
Weighted ADA	54,302.14	55,791.18
PEIMS Enrollment Prior Yr	39,754	40,742



State Revenue-Funding Elements

Description	Projected Budget 2027	Actual SY 2026
Current Tax Year State Certified Property Value ("T2 value)	\$27,347,685,823	\$30,205,749,398
M & O Tax Rate (*) pending to calculate with WCAD final values	(*)	\$0.6189
I & S Tax Rate (*) pending to calculate with WCAD final values	(*)	\$0.1027
District Basic Allotment	\$6,215	\$6,215



State Revenue Allotments

(Based on Student Populations and Attendance/ (*) 55% required spending)

Description	Projected Budget 2027	Actual SY 2026
Regular Program	\$178,204,154	\$197,110,142
Special Education (*)	\$56,827,392	\$55,408,643
Dyslexia	\$2,382,831	\$1,932,244
State Compensatory Ed	\$46,036,698	\$46,036,258
Bilingual Ed (*)	\$8,363,533	\$8,641,132
Career and Technology (*)	\$29,124,451	\$20,913,801
Early Education	\$7,587,332	\$7,700,786
Gifted & Talented (capped)	\$743,157	\$786,464
CCMR Outcome Bonus (*)	\$2,963,000	\$2,963,000



State Revenue Allotments (* New Allotment in SY 2026; (**) Increase in SY 2026)

Description	Projected Budget 2027	Actual SY 2026
Teacher Incentive	\$5,110,835	\$5,110,835
Transportation	\$2,852,590	\$2,852,590
Other: NIFA, College Prep, Exam Reimb	\$736,625	\$1,156,802
(*) Teacher Retention	\$10,775,000	\$10,775,000
(*) Support Staff Retention \$45 X ADA enrolled student	\$1,290,296	\$1,427,185
(*) Sp Ed Full Individual and Initial Evaluation (IEPs reported x \$1,000)	\$1,266,000	\$1,266,000
School Safety (**)	\$2,405,003	\$2,461,273
Allotment for Basic Costs (*) \$106 x enrolled students	\$4,213,924	\$4,213,924



Total Projected State Revenue

Description	Projected Budget 2027	Actual SY 2026
Total Cost of Tier One	\$360,887,660	\$370,756,080
Local Fund Assignment	(\$155,580,985)	(\$171,840,508)
Per Capita Distribution from Available School Fund	(\$21,899,400)	(\$17,507,383)
Foundation School Program State Share of Tier One	\$183,407,276	\$181,408,189
Tier Two	\$20,804,468	\$ 20,354,615
Total State Funding	\$226,772,259	\$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



Federal Revenue-(Non-Grant)

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
SHARS/Medicaid Adm	\$ 800,000	\$1,404,877
Indirect Costs	\$ 945,000	\$ 945,000
Other: ROTC reim, Head Start	\$ 509,600	\$ 744,428
Total	\$ 2,254,600	\$ 3,094,305



Total Revenue

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Local (5700's)	\$169,446,549	\$ 184,391,111
State (5800's)	\$ 263,325,153	\$ 246,352,214
Federal (5900's)	\$ 2,254,600	\$ 3,094,305
Total	\$435,026,302	\$ 433,837,630

Projected Budget Expenditures

- Payroll-Salaries, Extra duty, Stipends, Overtime, Benefits
- Contracted Services-Consultants, Providers, Copier Leases, Utilities
- Supplies & Materials-Instructional and Non Instructional supplies (non-capital outlay), software, workbooks, textbooks, computer supplies
- Other Operating Expenses-Student & Employee travel, dues, insurance
- Debt-Principal & Interest payments, fees, SBITA (certain lease payments)
- Capital Outlay-furniture, equipment, vehicles, minor construction



Total General Fund Expenditures

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Payroll	\$ 378,274,197	\$ 397,023,194
Contracted Services	\$ 27,785,507	\$ 25,917,682
Supplies & Materials	\$ 20,681,194	\$ 22,740,130
Other Operating Costs	\$ 11,258,951	\$ 12,153,467
Debt	\$ 8,380,630	\$ 8,501,638
Capital Outlay	\$ 653,976	\$ 1,544,298
Total	\$ 447,034,454	\$ 467,880,409



PERSONNEL INFORMATION UPDATE



Payroll Expenditures

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Salaries	\$ 265,842,125	\$ 274,680,401
Substitutes	\$ 8,735,061	\$ 8,675,263
Extra Duty/Stipends	\$ 13,937,855	\$ 14,871,571
Overtime	\$ 5,155,097	\$ 5,460,562
Benefits	\$ 84,604,058	\$ 93,335,397
Total	\$ 378,274,197	\$ 397,023,194

POSITION REDUCTION

	TEACHER	ADMIN.	PARA/ AUXILIARY	TOTAL	ESTIMATED SAVINGS
ELEMENTARY	-54	-16	-47	-117*	(\$5,537,359)
MIDDLE	-24	-3	-12	-39	(\$1,844,454)
HIGH	-36	-11	-7	-54	(\$3,163,286)
TOTAL	-114	-30	-66	-210	(\$10,545,099)
DEPT		-13	-53	-66	(\$2,639,985)
GRAND TOTAL	-114	-43	-119	-276	(\$13,185,084)



Contracted Services Expenditures

Description	Projected Budget 2027	SY 2026 (Projected thru EOY)
Consultants/Providers/Prof Svcs		
Campus Based:	\$ 1,875,390	\$ 2,153,176
Non-Campus:	\$ 3,247,045	\$ 2,179,184
Professional Svcs-Legal/Audit	\$ 830,000	\$ 1,268,966
Utilities	\$ 16,519,265	\$ 14,539,437
Webb CAD	\$ 3,173,163	\$ 2,972,291
Region 1	\$ 246,993	\$ 255,266
Contracted Maint/Repairs	\$ 920,094	\$ 1,590,722
Other: Tuition, Rentals, Copiers	\$ 973,555	\$ 958,640
	\$ 26,424,756	\$ 25,917,682



Supplies & Materials Expenditures

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Supplies-Campus Based	\$ 5,432,087	\$ 7,844,786
Supplies-Non campus	\$ 941,387	\$ 858,339
Supplies-Extra curricular	\$ 1,053,801	\$ 1,228,515
Software- Instructional	\$ 5,022,892	\$ 4,185,094
Software- Non-Instructional	\$ 2,958,071	\$ 2,920,854
Main/Trans/Oper Supplies	\$ 2,154,163	\$ 3,432,801
Fuel	\$ 3,118,793	\$ 2,270,741
Total	\$ 20,681,194	\$ 22,740,130



Other Expenditures

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Travel	\$ 422,015	\$ 391,685
Student Travel	\$ 2,707,574	\$ 3,113,740
Dues	\$ 245,459	\$ 214,447
Insurance	\$ 4,557,512	\$ 5,651,727
<u>Misc. Operating Exp</u>		
Operating Costs:	\$ 2,524,736	\$ 2,143,964
Incentives:	\$ 801,655	\$ 637,904
Total	\$ 11,258,951	\$ 12,153,467



Debt Service Expenditures

Description	Projected Budget 2027	Actual SY 2026 (projected thru EOY)
Principal	\$ 5,115,000	\$ 5,041,423
Interest	\$ 2,129,362	\$ 2,687,325
Fees	\$ 5,000	\$ 18,000
SBITA (certain lease payments)	\$ 1,131,268	\$ 754,890
Total	\$ 8,380,630	\$ 8,501,638



Capital Outlay Expenditures

Description	Projected Budget 2027	Actual SY 2026 (Projected thru EOY)
Furniture & Equipment	\$ 73,180	\$ 318,358
Technology Equipment	\$ 222,981	\$ 512,992
Vehicles	\$ 107,815	\$ 0
Minor Construction	\$ 250,000	\$ 712,948
Total	\$ 653,976	\$ 1,544,298



Projected Fund Balance

Description	Projected Budget 2027	SY 2026 (Projected thru EOY)
Projected Fund Balance, Sept 1	\$ 24,640,207	\$ 58,682,986
Projected Revenue	\$ 435,026,032	\$ 433,837,630
Projected Expenditures	\$ 447,034,454	\$ 467,880,409
Est Revenue over (under) exp.	\$ (12,008,422)	\$ (34,042,779)
Projected Fund Balance, Aug 31	\$ 12,631,785	\$ 24,640,207

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
- Will be finalizing Debt Service tax rate based on WCAD final values
 - 2025-26 Debt Service tax rate \$0.XXXX
 - 2024-25 Debt Service tax rate \$0.116770

Food Service Fund

- Will present Projected Revenue and Proposed Expenditures at next workshop

