

LEVELLAND ISD BUDGET WORKSHOP PRELIMINARY BUDGET 2026–2027

Presented to:
Levelland ISD School Board

Presented by:
Teresa Montemayor





LEVELLAND INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES

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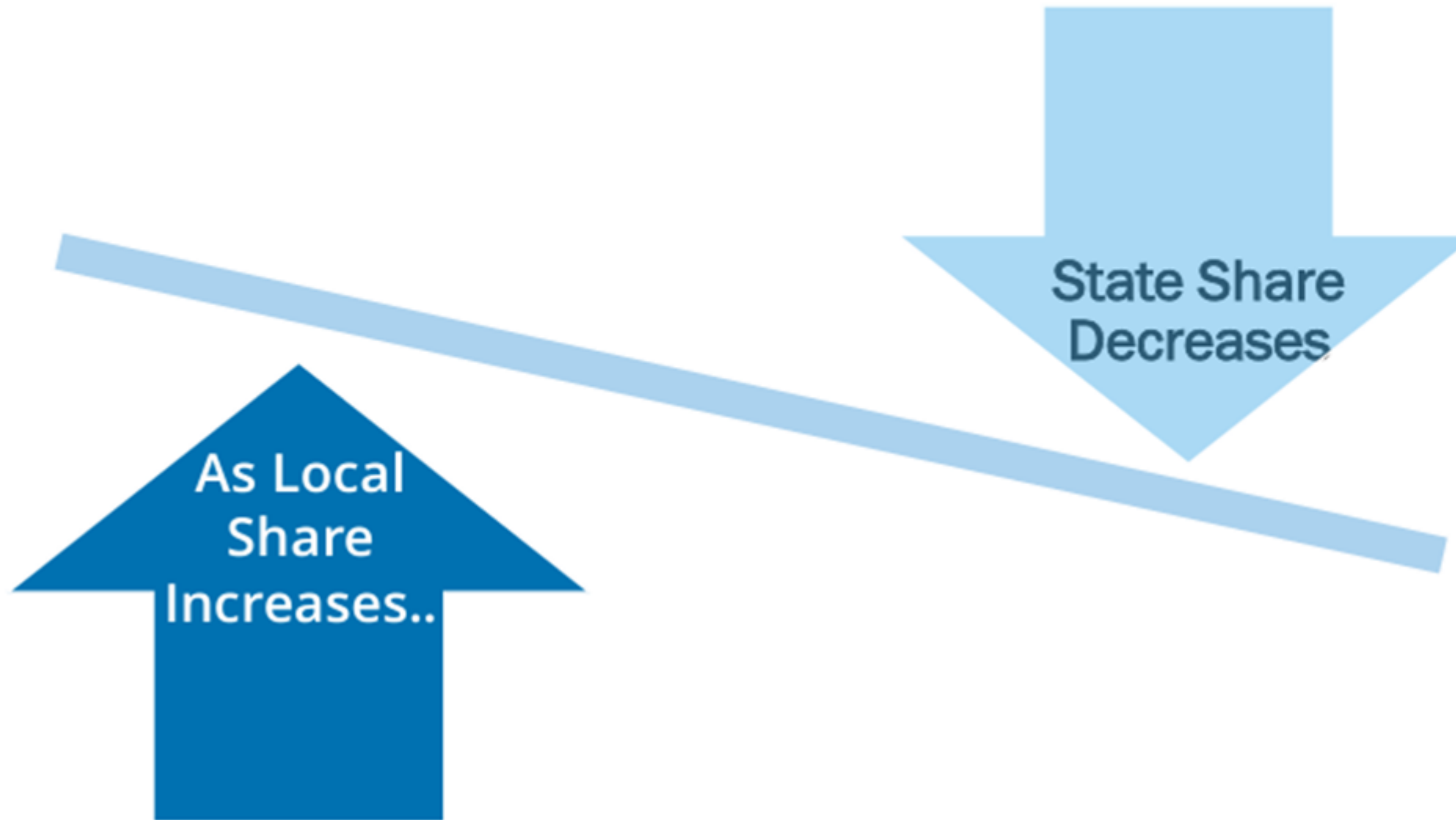
Gary Bridges
Member

AGENDA

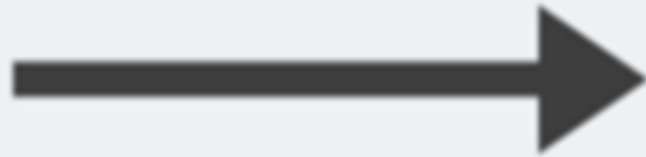


- **TEACHER RETIREMENT**
- **2026–2027 COMPENSATION PLAN**
- **SCHOOL FINANCE/ ASSUMPTIONS**
- **BUDGET HIGHLIGHTS**
- **PREVIOUS VALUES/RATES**
- **2026–2027 PRELIMINARY BUDGET**

A balancing act: State Share vs. Local Share



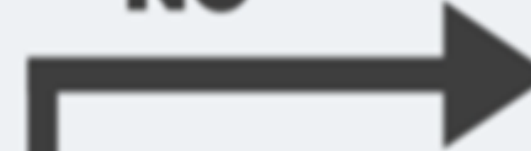
State determines
a school district's
need



Are local dollars enough
to fill the bucket?
(based on assumed or
mandatory local tax rate)



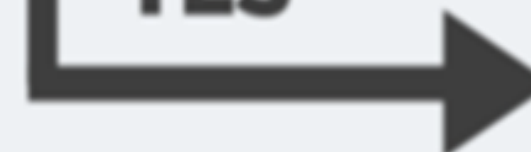
NO



State dollars top up



YES



No state dollars needed



Funding of School Districts

Property Taxes

- Values determined by Hockley Appraisal District
- Tax rate comprised of:
 - Maintenance and Operations (M&O)
 - Interest and Sinking (I&S)
- M&O rate capped
 - Voter-Approval Tax Rate Election
- Local optional homestead exemption

State Aid

- Legislative state funding formula
 - Values determined by Comptroller
- Influenced by:
 - Enrollment
 - Average Daily Attendance (ADA)
 - Special populations
 - Enrichment pennies
 - Property wealth
- Not adjusted for inflation
 - Basic allotment = \$6,215

TEACHER RETIREMENT CHANGES

NO CHANGE

Teacher Retirement System

SB 12 by Huffman

EMPLOYEE 8.25%

STATE 8.25 %

Makes the following **changes** to TRS contribution rates

Year	State	Employee	District
2019-20	7.50%	7.70%	1.50%
2020-21	7.50%	7.70%	1.60%
2021-22	7.75%	8.00%	1.70%
2022-23	8.00%	8.00%	1.80%
2023-24	8.25%	8.25%	1.90%
2024-25 and beyond	8.25%	8.25%	2.00%

COMPENSATION PLAN 2026–2027

Teachers Salary Plan Development						
Levelland ISD						
Model 2: \$47,300 starting, 3.0% GPI						

2025-2026 Years of Exp	2025-2026 New Hire Salary	+	TRA	+	3.0% General Pay Increase	+	Additional Adjustment	=	2026-2027 Years of Exp	2026-2027 Proposed New Hire Salary
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									0	→	\$47,300
0	→	\$46,000	+		+	\$1,800	+	=	1		\$47,800
1		\$46,500	+		+	\$1,800	+	=	2		\$48,300
2		\$47,000	+	\$2,000	+	\$1,800	+	=	3		\$50,800
3		\$49,500	+		+	\$1,800	+	=	4		\$51,300
4		\$50,000	+	\$4,000	+	\$1,800	+	=	5		\$55,800
5		\$54,500	+		+	\$1,800	+	=	6		\$56,300
6		\$55,400	+		+	\$1,800	+	=	7		\$57,200
7		\$56,000	+		+	\$1,800	+	=	8		\$57,800
8		\$56,600	+		+	\$1,800	+	=	9		\$58,400
9		\$57,200	+		+	\$1,800	+	=	10		\$59,000
10		\$57,800	+		+	\$1,800	+	=	11		\$59,600
11		\$58,500	+		+	\$1,800	+	=	12		\$60,300
12		\$59,200	+		+	\$1,800	+	=	13		\$61,000
13		\$59,900	+		+	\$1,800	+	=	14		\$61,700
14		\$60,600	+		+	\$1,800	+	=	15		\$62,400
15		\$61,400	+		+	\$1,800	+	=	16		\$63,200
16		\$62,300	+		+	\$1,800	+	=	17		\$64,100
17		\$63,200	+		+	\$1,800	+	=	18		\$65,000
18		\$63,900	+		+	\$1,800	+	=	19		\$65,700
19		\$64,600	+		+	\$1,800	+	=	20+		\$66,400
20+		\$65,300									

Current Market Median		
Value	Compare Before	Compare After

0 Years		
47,500	97%	100%

5 Years		
55,960	97%	100%

10 Years		
59,525	97%	99%

15 Years		
63,172	97%	99%

20 Years		
67,335	97%	99%

Exp Diff

500
500
2,500
500
4,500
500
900
600
600
600
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700

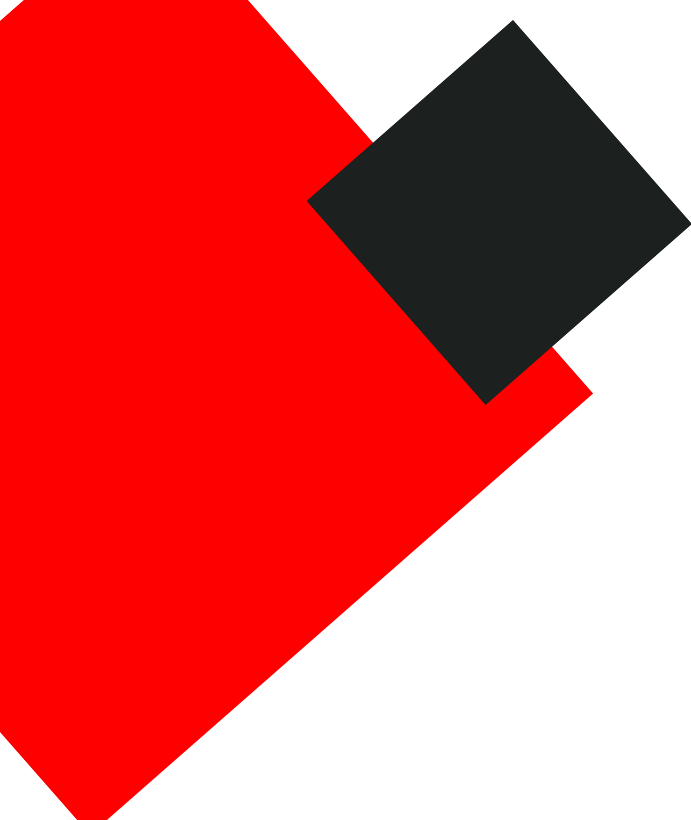
***\$1,800 STEP INCREASE**

General pay increase is applied to the market median salary (\$60,863).

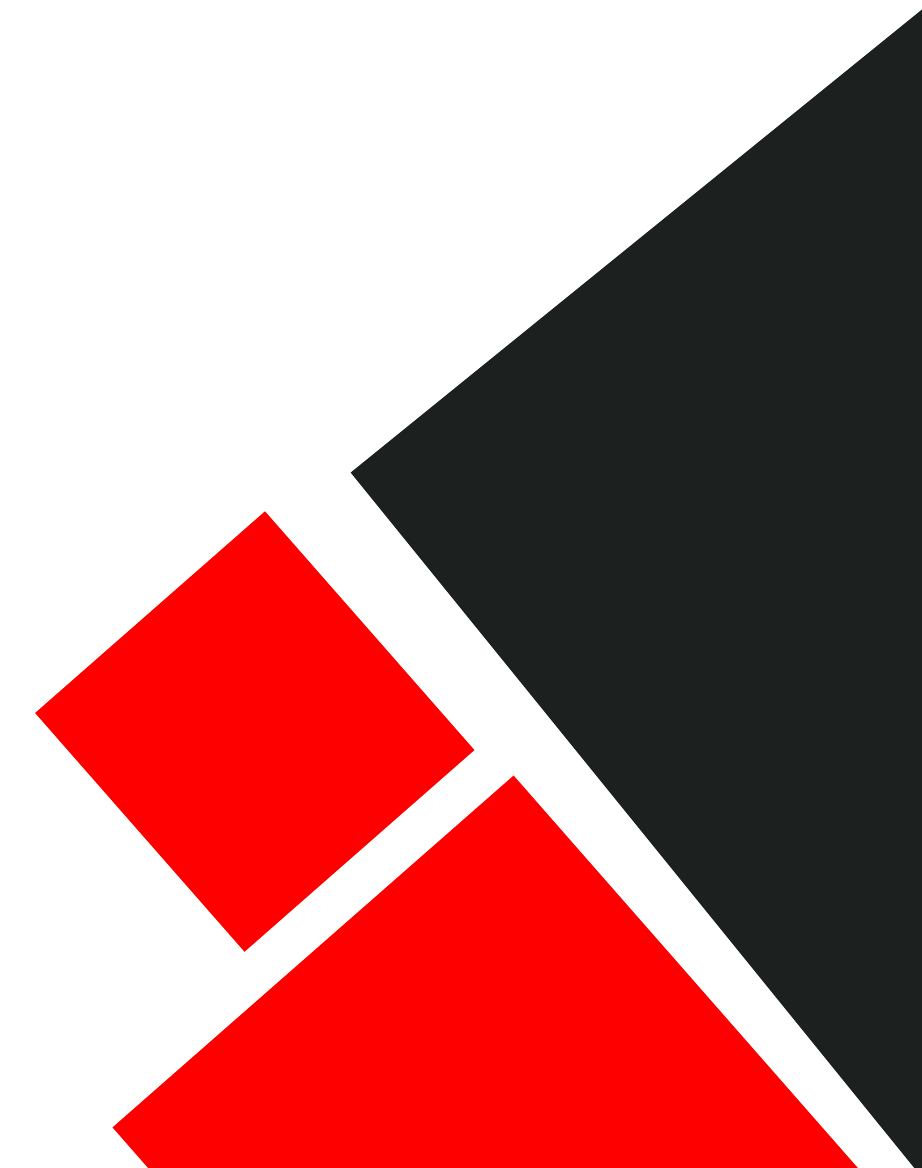
COMPENSATION PLAN 2026–2027

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2025-2026 Current Costs
Teachers					
\$47,300 starting salary	174		\$360,833		\$10,017,549
Teacher Retention Allotment		16	\$46,000	0.5%	
^{1f} General pay increase - 3.0% (\$1,800)		174	\$314,202	3.1%	
Adjustments - hiring schedule equity		2	\$631	0.0%	
Administrative Professional	52		\$154,584		\$3,964,747
^{1c} General pay increase - 3.0% of pay range midpoint		49	\$119,237	3.0%	
General pay increase - 3.0% to employees over range max		3	\$1,823	0.0%	
Adjustments - 1.0% above pay range minimum		1	\$131	0.0%	
Adjustments - teacher pay equity		9	\$33,393	0.8%	
Clerical Paraprofessional	108		\$202,244		\$2,534,316
^{1c} General pay increase - 7.0% of pay range midpoint		103	\$187,988	7.4%	
General pay increase - 7.0% to employees over range max		5	\$6,705	0.3%	
Adjustments - placement scale		7	\$7,551	0.3%	
Auxiliary	84		\$158,016		\$2,084,103
^{1c} General pay increase - 7.0% of pay range midpoint		75	\$133,338	6.4%	
General pay increase - 7.0% to employees over range max		9	\$20,975	1.0%	
Adjustments - placement scale		2	\$3,703	0.2%	
Subtotal - General Pay Increase		418	\$784,268	4.2%	
Subtotal - Teacher Retention Allotment		16	\$46,000	0.2%	
Subtotal - Implementation/Equity Adjustments		21	\$45,409	0.2%	
Total Cost Estimate	418		\$875,677	4.7%	\$18,600,715

3.0% increase from Midpoint Matirx adjustments



2026–2027 ASSUMPTIONS

- **PROJECTED SUCCESSFUL VATRE**
 - **BUDGETING 98% COLLECTION RATE**
 - **CONTINGENCY BUDGET REMOVED**
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CATEGORIES	2026-2027 Projections	2025-2026 Actuals	DIFFERENCE
MAINTENANCE AND OPERATION (M&O)	.7954	.8022	(.0068)
INTEREST & SINKING (I&S)	.1788	.1720	.0068
TOTAL	\$.9742	\$.9742	.0000
STUDENT MEMBERSHIP	2467	2542	-75
ASSUMED AVERAGE DAILY ATTENDANCE (ADA)	2,102.14	2,167.15	- 3%
WEIGHTED AVERAGE DAILY ATTENANCE (WADA)	3,609.081	3,719.535	- 3%

**2026-2027
ASSUMPTIONS**

Successful VATRE

2026-2027 Revenue:

Local Revenue	2025-2026	2026-2027	Difference
Taxes	11,578,000.00	10,100,765.00	-1,477,235.00
Other Local Revenue	574,500.00	605,000.00	30,500.00
Total 57XX	12,152,500.00	10,705,765.00	-1,446,735.00
State Revenue			
Foundation School Fund	16,714,466.00	17,310,408.00	595,942.00
Available School Fund	1,089,184.00	1,300,289.00	211,105.00
TRS on Behalf	1,472,390.00	1,432,431.00	-39,959.00
Total 58XX	19,276,040.00	20,043,128.00	767,088.00
			-
Federal Funds			-
SHARS	0.00	-	0
Transfer In	50,000.00	50,000.00	0
Total 59XX	50,000.00	50,000.00	0
	31,478,540.00	30,798,893.00	-679,647.00

2026-2027 Tier I Revenue Difference

	2025-2026	2026-2027	
Regular Program Allotment	11,441,939.00	10,692,392.00	(749,547)
Mid Size School Allotment	1,084,361.00	1,051,175.00	(33,186)
Special Education Allotment	4,695,952.00	4,408,471.00	(287,481)
Dyslexia Allotment	203,231.00	190,179.00	(13,052)
State Comp Ed Allotment	2,856,880.00	2,636,459.00	(220,421)
Bilingual Ed Allotment	120,138.00	108,676.00	(11,462)
CTE Allotment	2,344,403.00	2,044,863.00	(299,540)
Public Education Grant	1,072.00	0.00	(1,072)
Early Education Allotment	-	431,732.00	431,732
GT Allotment	48,989.00	45,273.00	(3,716)
Transportation Allotment	121,070.00	119,000.00	(2,070)
School Safety Allotment	213,036.00	212,055.00	(981)
Assessment Reimbursements	12,900.00	12,900.00	0
Additional Allotments	1,488,835.00	1,371,508.00	(117,327)
Reduced Local Fund Assignment	(9,403,886.00)	(8,004,858.00)	1,399,028.00
Less Available School Fund	(1,089,184.00)	(1,300,289.00)	(211,105)
Total Tier II State Aide	14,139,737.00	14,019,537.00	(120,200)

2026-2027

Tier II
Revenue
Difference

	2025-2026	2026-2027	
Tier II State Aide	14,139,737.00	14,019,537.00	-120,200.00
WADA	2,228,712.00	3,154,680.00	925,968.00
Hold harmless	346,017.00	136,191.00	-209,826.00
			-
Foundation School Fund	16,714,466.00	17,310,408.00	595,942.00

2026-2027

Additional Allotments

Basic Cost Allotment	250,478.00
Teacher Retention Allotment	1,036,000.00
Support Staff Allotment	85,030.00
	1,371,508.00

GENERAL COMPLIANCE

ESSA MAINTENANCE OF EFFORT

School System Name: LEVELLAND ISD CDN: 110902 Region: 17 Status: Compliant

	Item Description	Test Methods				Special Ed Student Population	Refund Due*
		Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L		
(A)	Last compliant SY for test method	2016-2017	2023-2024	2016-2017	2022-2023		
(B)	Last compliant SY total expenditure and per-capita expenditure amounts	\$2,173,339.59	\$3,333,084.00	\$5,224.37	\$6,307.54		
(C)	Last compliant SY special education student count			416	528		
(D)	2024-2025 SY total expenditure and per-capita expenditure amounts	\$1,220,900.02	\$2,931,390.00	\$2,090.58	\$5,019.50	584	
(E)	Variance (negative only)	(\$952,439.56)	(\$401,694.00)	(\$1,830,134.40)	(\$752,213.23)		
(F)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	\$30,666.00	\$0.00	\$43,050.35	\$0.00		
(G)	Preliminary deficiency amounts (only for failing results)	(\$921,773.56)	(\$401,694.00)	(\$1,787,084.05)	(\$752,213.23)		
(H)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(I)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA	\$734,228.58	\$734,228.58	\$1,030,743.97	\$812,101.31		
(J)	Final deficiency amounts (only for failing results)	(\$187,544.98)		(\$756,340.08)			
(K)	Final compliance result (Pass/Fail)	Fail	Pass	Fail	Pass		\$0.00

IDEA B MAINTENANCE OF EFFORT

Region	CDN	School System Name	Status	Adjustment (b)
17	110902	LEVELLAND ISD	COMPLIANT	0.000 %

Line Nbr (a)	Function Code	Function Code Description	Comparison Year 2023-2024	Current Year 2024-2025	Test Result (c)
01	11	Instruction	\$16,554,212	\$16,961,335	
02	12	Instructional Resources and Media Services	\$250,143	\$336,505	
03	13	Curriculum and Instructional Staff Development	\$44,107	\$29,615	
04	21	Instructional Leadership	\$142,844	\$97,930	
05	23	School Leadership	\$1,839,966	\$1,687,232	
06	31	Guidance and Counseling Service	\$550,150	\$723,216	
07	32	Social Work Services	\$0	\$0	
08	33	Health Services	\$372,677	\$339,302	
09	34	Student (Pupil) Transportation	\$1,340,480	\$1,360,189	
10	35	Food Services (Deficit only)	\$0	\$0	
11	36	Cocurricular/Extracurricular Activities (Deficit only)	\$0	\$0	
12	41	General Administration	\$1,313,513	\$1,210,921	
13	51	Plant Maintenance and Operations	\$4,303,000	\$3,814,929	
14	53	Data Processing Services	\$727,667	\$753,880	
15	71	Debt Services (only object codes 6512, 6514, 6522 and 6526)	\$60,575	\$30,288	
16		Total Operating Expenditures (Add 01-15)	\$27,499,334	\$27,345,342	Pass
17		Refined Average Daily Attendance	2,354.820	2,311.382	
18		Total Operating Expend. per Pupil (Refined ADA) (16/17)	\$11,678	\$11,831	Pass
19		Membership	2,603	2,566	
20		Total Operating Expend. per Pupil (Membership) (16/19)	\$10,564	\$10,657	Pass
21		Enrollment	2,617	2,575	
22		Total Operating Expend. per Pupil (Enrollment) (16/21)	\$10,508	\$10,620	Pass

TAX RATE HISTORY

Tax Rate Per \$100

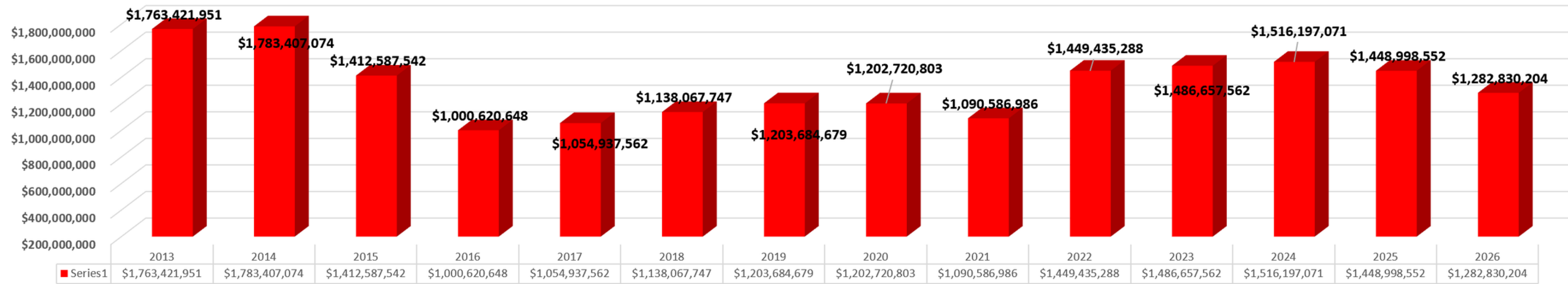


Same Tax Rate
Successful VATRE

	2025-2026	2026-2027
M&O	.8022	.7954
I&S	.1720	.1788
Total	\$0.9742	\$0.9742

TAX VALUES AND TAX RATE OVER THE YEARS

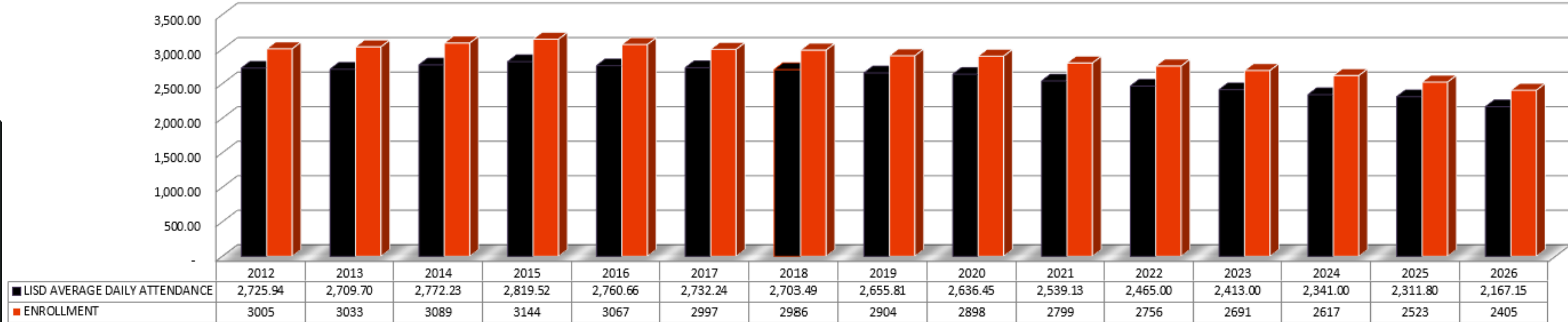
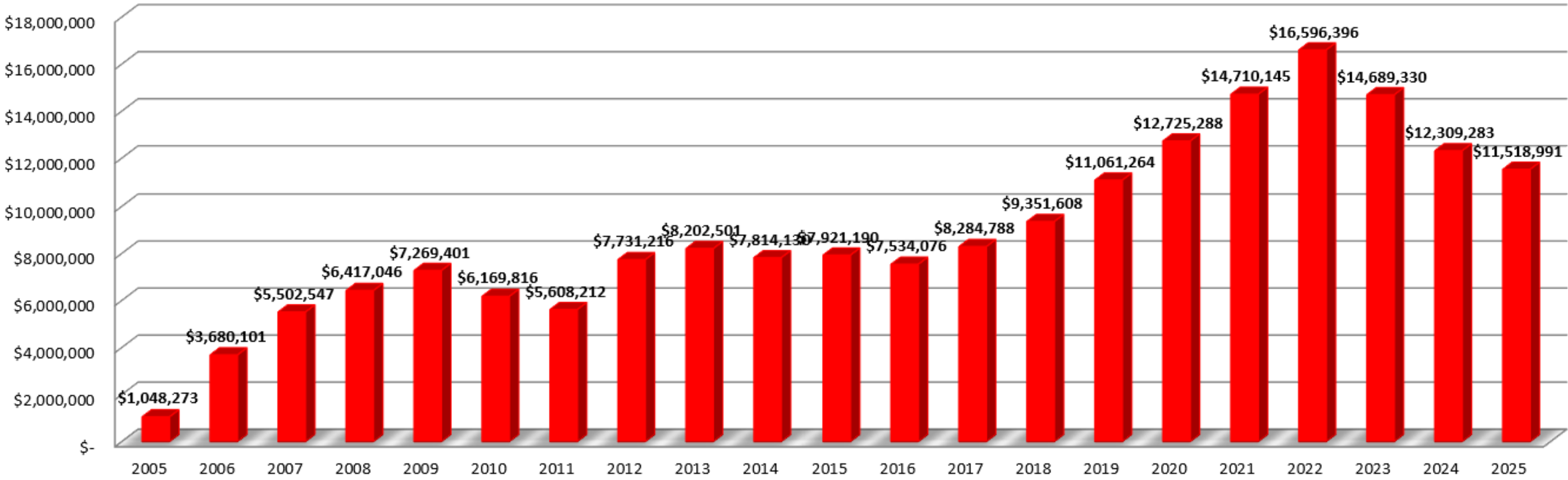
	2025-2026	2026-2027
VALUES	1,448,998,552	1,282,830,204



**Decrease of Value \$166,168,348
-11.47%**

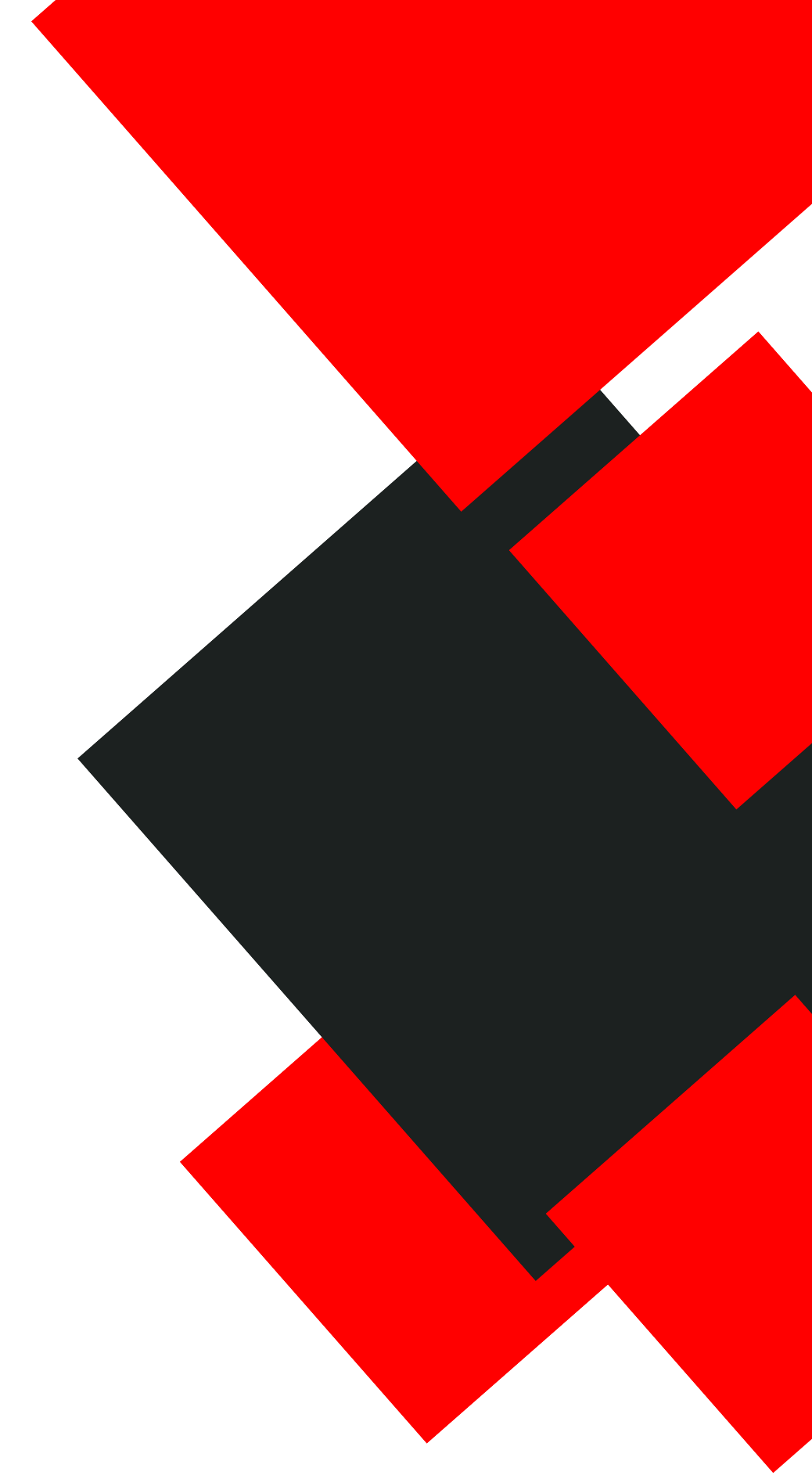
Homestead Increase to \$140,000 - HB2

GENERAL OPERATING FUND BALANCE



AVERAGE DAILY ATTENDANCE & ENTOLLMETN CHANGES

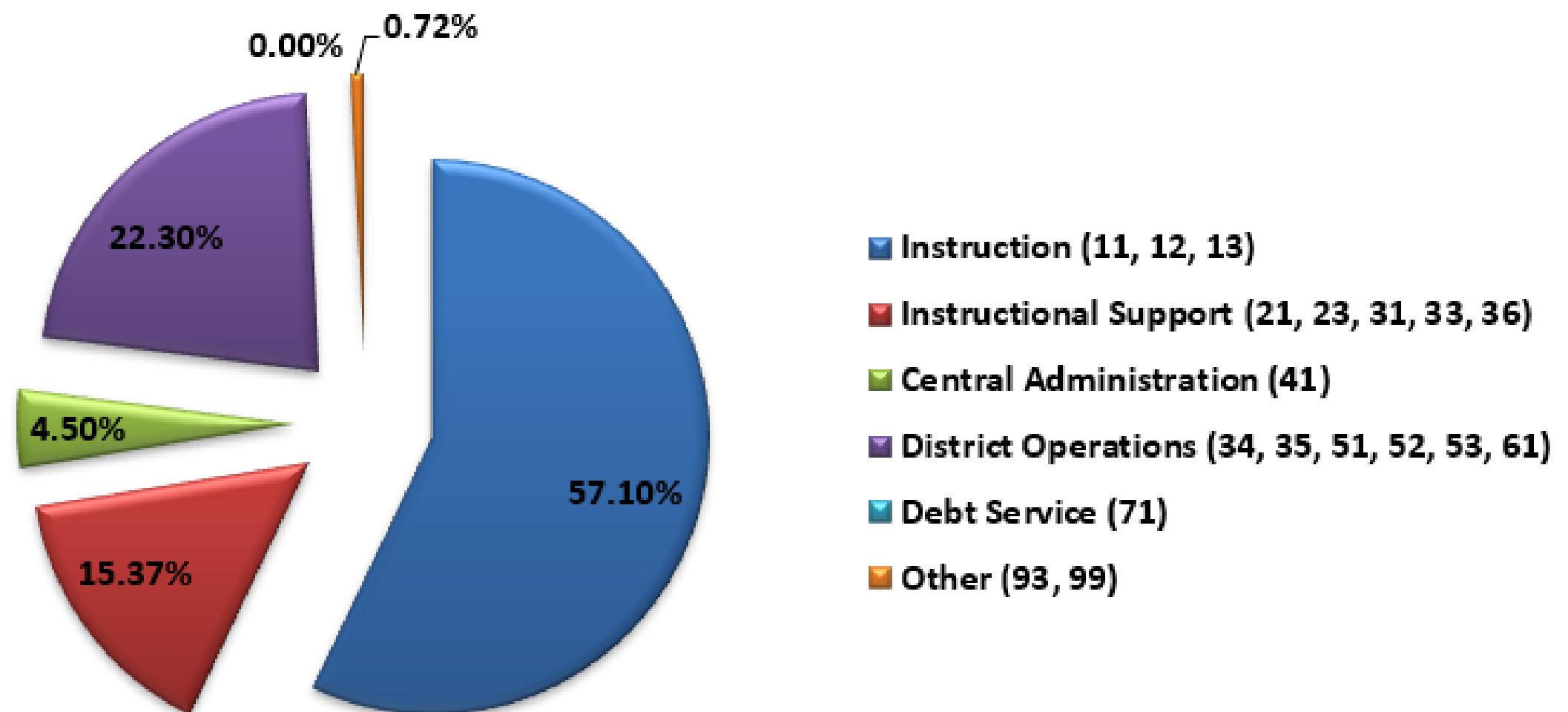
2026-2027 PRELIMINARY BUDGET



General Operating Fund Expenditures

Instruction (11, 12, 13)	\$ 17,653,408	57.10%
Instructional Support (21, 23, 31, 33, 36)	\$ 4,753,061	15.37%
Central Administration (41)	\$ 1,391,179	4.50%
District Operations (34, 35, 51, 52, 53, 61)	\$ 6,895,489	22.30%
Debt Service (71)	\$ -	0.00%
Other (93, 99)	\$ 224,000	0.72%
Total	\$ 30,917,137	100.00%

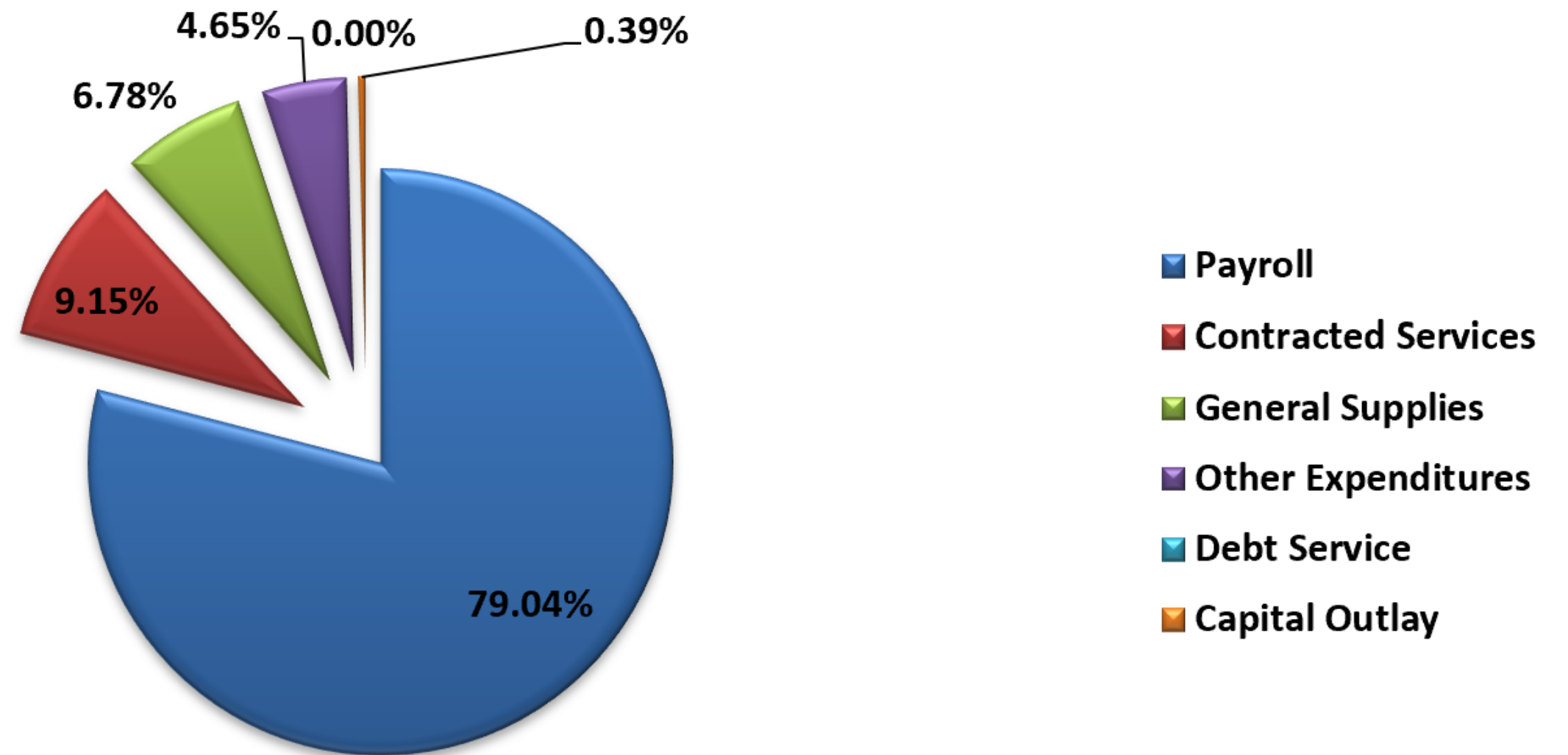
General Fund Functional Category Expenditures

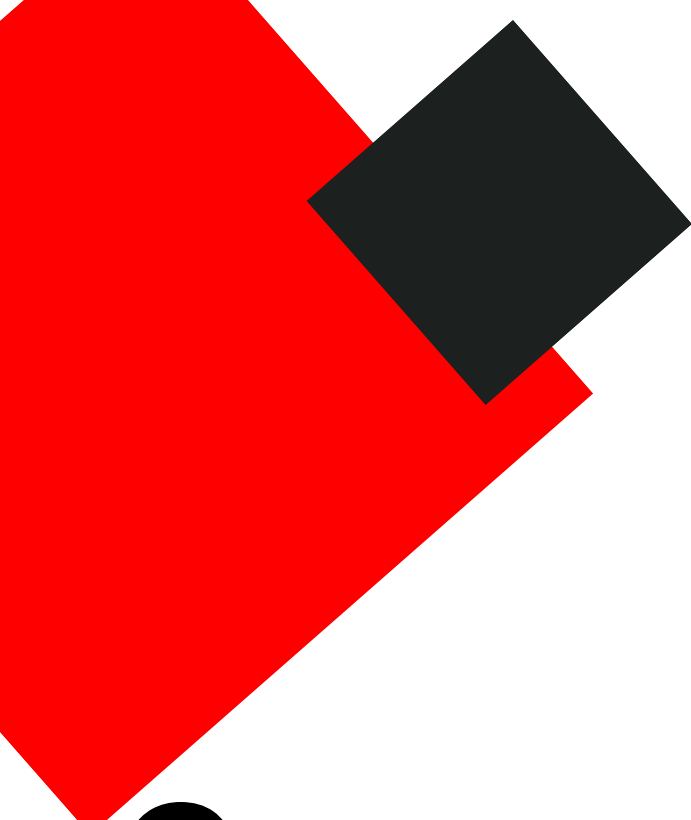


General Operating Fund Expenditures

Payroll	\$ 24,435,587	79.04%
Contracted Services	\$ 2,828,597	9.15%
General Supplies	\$ 2,095,343	6.78%
Other Expenditures	\$ 1,437,610	4.65%
Debt Service	\$ -	0.00%
Capital Outlay	\$ 120,000	0.39%
Total	\$ 30,917,137	100.00%

General Fund Object Expenditures





2026–2027 Preliminary Budget

General Fund

The General Fund also referred to as the Operating Fund, is the fund that includes revenue from local maintenance taxes, foundation entitlements, and is where most expenditures are recorded for the daily operations of the schools and central offices. Expenditures paid from this fund include; salaries and benefits, classroom supplies, utilities, routine maintenance of buildings, and transportation costs. For Report purposes, under this heading, we will also include Funds 171, and 181. For audit purposes, these funds get crosswalked to 199, therefore, the Board is also responsible for approving the budgets for these funds as well.



**LEVELLAND ISD
OPPORTUNITY CENTER
2026-2027
FUND 171**

**Opportunity
Center
Fund 171**

PRELIMINARY BUDGET		
	FUNCTION	FUNCTION
EXPENDITURES	11	51
6100-Payroll Costs	66,216	0
6200-Contracted Services	0	1,500
6300-Supplies	8,000	0
6400-Other Operating	2,000	0
6500-Debt Service	0	0
6600-Capital Outlay	0	0
GRAND TOTAL EXPENDITURE	76,216	1,500

			PERCENT	DOLLAR
	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	66,216	99,704	-33.59%	(33,488)
6200-Contracted Services	1,500	1,500	0.00%	0
6300-Supplies	8,000	11,000	-27.27%	(3,000)
6400-Other Operating	2,000	2,000	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	77,716	114,204	-31.95%	(36,488)

FUNCTION LEGEND	
11	Instruction
51	Plant Maintenance

	2026-2027	2025-2026	INCREASE	INCREASE
REVENUES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
5700-Local Revenues	15,000	15,000	0.00%	0
5800-State Revenues	3,417	9,365	-63.51%	(5,948)
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	59,299	89,839	-33.99%	(30,540)
GRAND TOTAL REVENUES	77,716	114,204	-31.95%	(36,488)

Budget Surplus (Deficit)	0	0	0.00%	0
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LEVELLAND ISD
ATHLETICS
2026-2027
FUND 181

Athletic Fund 181

PRELIMINARY BUDGET

	FUNCTION
EXPENDITURES	36
6100-Payroll Costs	672,966
6200-Contracted Services	111,100
6300-Supplies	134,651
6400-Other Operating	249,700
6500-Debt Service	0
6600-Capital Outlay	20,000
GRAND TOTAL EXPENDITURES	1,188,417

			PERCENT	DOLLAR
	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	672,966	651,303	3.33%	21,663
6200-Contracted Services	111,100	114,600	-3.05%	(3,500)
6300-Supplies	134,651	138,451	-2.74%	(3,800)
6400-Other Operating	249,700	270,700	-7.76%	(21,000)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	20,000	20,000	0.00%	0
GRAND TOTAL EXPENDITURES	1,188,417	1,195,054	-0.56%	(6,637)

FUNCTION LEGEND	
36	Cocurricular Activities

	2026-2027	2025-2026	INCREASE	INCREASE
REVENUES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
5700-Local Revenues	67,500	65,000	3.85%	2,500
5800-State Revenues	32,327	34,978	-7.58%	(2,651)
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	1,088,590	1,095,076	-0.59%	(6,486)
GRAND TOTAL REVENUES	1,188,417	1,195,054	-0.56%	(6,637)

Budget Surplus (Deficit)	0	0	0.00%	0
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LEVELLAND ISD
GENERAL FUND
2026-2027
FUND 199

General Fund Fund 199

PRELIMINARY BUDGET

	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION
EXPENDITURES	11	12	13	21	23	31	33	34
6100-Payroll Costs	15,739,667.00	275,675	0	89,018	1,807,895	671,873	307,688	1,046,285
6200-Contracted Services	394,600.00	8,000	52,300	13,000	6,500	5,000	2,000	97,000
6300-Supplies	942,950.00	35,000	1,500	14,000	25,600	20,975	9,500	290,000
6400-Other Operating	124,000.00	3,500	0	12,000	27,200	5,500	1,200	(1,000)
6500-Debt Service	0.00	0	0	0	0	0	0	0
6600-Capital Outlay	0.00	0	0	0	0	0	0	0
GRAND TOTAL EXPENDITURE	17,201,217	322,175	53,800	128,018	1,867,195	703,348	320,388	1,432,285

	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION
EXPENDITURES	36	41	51	52	53	71	93	99
6100-Payroll Costs	229,671	917,429	2,121,566	56,285	433,353	0	0	0
6200-Contracted Services	44,097	299,000	982,000	290,000	298,500	0	0	224,000
6300-Supplies	39,167	59,000	430,000	20,000	65,000	0	0	0
6400-Other Operating	232,760	115,750	645,000	0	20,000	0	0	0
6500-Debt Service	0	0	0	0	0	0	0	0
6600-Capital Outlay	0	0	100,000	0	0	0	0	0
GRAND TOTAL EXPENDITURE	545,695	1,391,179	4,278,566	366,285	816,853	0	0	224,000

	2026-2027 TOTALS	2025-2026 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
EXPENDITURES				
6100-Payroll Costs	23,696,405	23,347,327	1.50%	349,078
6200-Contracted Services	2,715,997	2,985,008	-9.01%	(269,011)
6300-Supplies	1,952,692	2,597,587	-24.83%	(644,895)
6400-Other Operating	1,185,910	1,234,974	-3.97%	(49,064)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	100,000	300,000	-66.67%	(200,000)
GRAND TOTAL EXPENDITURE	29,651,004	30,464,896	-2.67%	(813,892)

	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
REVENUES				
5700-Local Revenues	10,705,765	12,152,500	-11.90%	(1,446,735)
5800-State Revenues	20,043,128	19,276,040	3.98%	767,088
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	50,000	50,000	0.00%	0
GRAND TOTAL REVENUES	30,798,893	31,478,540	-2.16%	(679,647)

FUNCTION LEGEND	
11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

8900-TRANSFER OUT	(1,147,889)	(1,184,915)	-3.12%	(37,026)
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Budget Surplus (Deficit)	0	(171,271)	-100.00%	171,271
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LEVELLAND ISD
GENERAL FUND
2026-2027 BUDGET
FUND 199

Comparison by Function

PRELIMINARY BUDGET

			PERCENT	DOLLAR
FUNCTION 11 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs***	15,739,667	15,503,299	1.52%	236,368
6200-Contracted Services	394,600	301,600	30.84%	93,000
6300-Supplies	942,950	1,293,508	-27.10%	(350,558)
6400-Other Operating	124,000	157,415	-21.23%	(33,415)
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	17,201,217	17,255,822	-0.32%	(54,605)

			PERCENT	DOLLAR
FUNCTION 12 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	275,675	326,620	-15.60%	(50,945)
6200-Contracted Services	8,000	8,888	-9.99%	(888)
6300-Supplies	35,000	40,550	-13.69%	(5,550)
6400-Other Operating	3,500	5,000	-30.00%	(1,500)
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay	0.00	0.00	0.00%	0
GRAND TOTAL EXPENDITURE	322,175	381,058	-15.45%	(58,883)

			PERCENT	DOLLAR
FUNCTION 13 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	0.00	69,708	0.00%	(69,708)
6200-Contracted Services	52,300	35,000	49.43%	17,300
6300-Supplies	1,500	2,000	0.00%	(500)
6400-Other Operating	0.00	140	0.00%	(140)
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay	0.00	0.00	0.00%	0
GRAND TOTAL EXPENDITURE	53,800	106,848	-49.65%	(53,048)

FUNCTION LEGEND	
11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 21 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	89,018	117,446	-24.21%	(28,428)
6200-Contracted Services	13,000	30,300	-57.10%	(17,300)
6300-Supplies	14,000	16,000	-12.50%	(2,000)
6400-Other Operating	12,000	15,600	-23.08%	(3,600)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	128,018	179,346	-28.62%	(51,328)

			PERCENT	DOLLAR
FUNCTION 23 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	1,807,895	1,660,867	8.85%	147,028
6200-Contracted Services	6,500	2,000	0.00%	4,500
6300-Supplies	25,600	39,600	-35.35%	(14,000)
6400-Other Operating	27,200	30,083	-9.58%	(2,883)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	1,867,195	1,732,550	7.77%	134,645

			PERCENT	DOLLAR
FUNCTION 31 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	671,873	589,939	13.89%	81,934
6200-Contracted Services	5,000	5,000	0.00%	0
6300-Supplies	20,975	37,375	-43.88%	(16,400)
6400-Other Operating	5,500	4,689	17.30%	811
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	703,348	637,003	10.42%	66,345

FUNCTION LEGEND

11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 33 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	307,688	365,230	-15.76%	(57,542)
6200-Contracted Services	2,000	3,823	-47.69%	(1,823)
6300-Supplies	9,500	8,887	6.90%	613
6400-Other Operating	1,200	1,200	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	320,388	379,140	-15.50%	(58,752)

			PERCENT	DOLLAR
FUNCTION 34 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	1,046,285	1,123,940	-6.91%	(77,655)
6200-Contracted Services	97,000	100,100	-3.10%	(3,100)
6300-Supplies	290,000	476,000	-39.08%	(186,000)
6400-Other Operating	-1,000	-20,385	-95.09%	19,385
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay***	0	100,000	-100.00%	(100,000)
GRAND TOTAL EXPENDITURE	1,432,285	1,779,655	-19.52%	(347,370)

			PERCENT	DOLLAR
FUNCTION 36 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	229,671	195,429	17.52%	34,242
6200-Contracted Services	44,097	44,097	0.00%	0
6300-Supplies	39,167	26,167	49.68%	13,000
6400-Other Operating	232,760	245,760	-5.29%	(13,000)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	545,695	511,453	6.70%	34,242

FUNCTION LEGEND

11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 41 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	917,429	899,790	1.96%	17,639
6200-Contracted Services	299,000	291,500	2.57%	7,500
6300-Supplies	59,000	50,500	16.83%	8,500
6400-Other Operating	115,750	106,150	9.04%	9,600
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	1,391,179	1,347,940	3.21%	43,239

FUNCTION LEGEND	
11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

			PERCENT	DOLLAR
FUNCTION 51 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	2,121,566.00	2,075,766.00	2.21%	45,800
6200-Contracted Services	982,000.00	1,336,000.00	-26.50%	(354,000)
6300-Supplies	430,000.00	485,000.00	-11.34%	(55,000)
6400-Other Operating	645,000.00	657,322.00	-1.87%	(12,322)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay***	100,000.00	200,000.00	-50.00%	(100,000)
GRAND TOTAL EXPENDITURE	4,278,566	4,754,088	-10.00%	(475,522)

			PERCENT	DOLLAR
FUNCTION 52 EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	56,285	0	0.00%	56,285
6200-Contracted Services	290,000	290,000	0.00%	0
6300-Supplies***	20,000	20,000	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	366,285	310,000	18.16%	56,285

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 53	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	433,353	419,293	3.35%	14,060
6200-Contracted Services	298,500	311,500	-4.17%	(13,000)
6300-Supplies	65,000	102,000	-36.27%	(37,000)
6400-Other Operating	20,000	32,000	-37.50%	(12,000)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	816,853	864,793	-5.54%	(47,940)

			PERCENT	DOLLAR
FUNCTION 71	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	0	0	0.00%	0
6200-Contracted Services	0	0	0.00%	0
6300-Supplies	0	0	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	0	0	0.00%	0

			PERCENT	DOLLAR
FUNCTION 99	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	0	0	0.00%	0
6200-Contracted Services	224,000	225,200	-0.53%	(1,200)
6300-Supplies	0	0	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	224,000	225,200	-0.53%	(1,200)

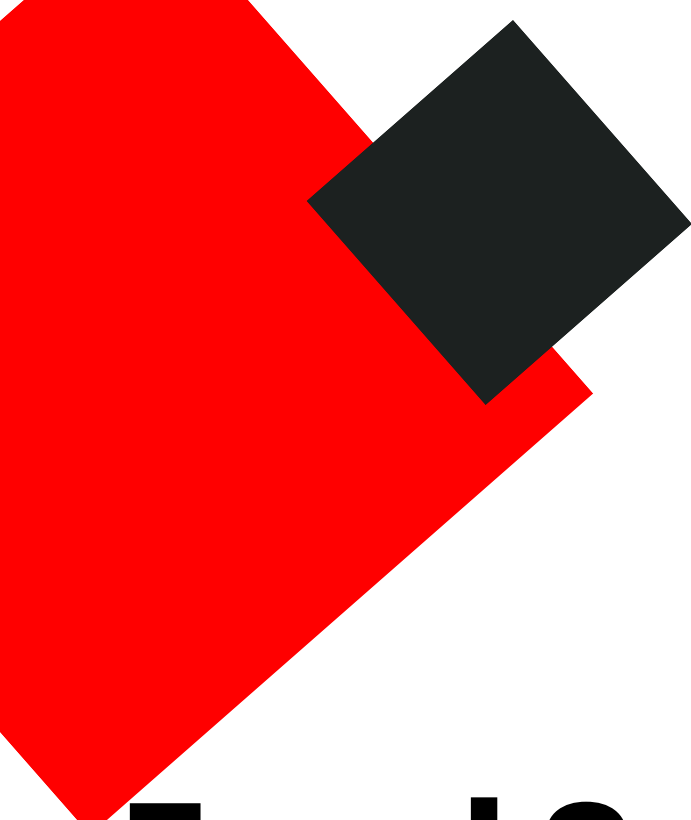
FUNCTION LEGEND	
11	Instruction
12	Instruction Media/Library
13	Staff Development
21	Instructional Leadership
23	Campus Administration
31	Guidance & Counseling
33	Health Services
34	Student Transportation
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance
52	Security and Monitoring
53	Data Processing
71	Debt Service
93	Payments to Fiscal Agent
99	Inter-Government Payments

Levelland Independent School District Budget Workshop 2026-2027

Comparison

	2026-2027 General Fund 199	2025-2026 General Fund 199	Difference
Local Revenue	\$ 10,705,765	\$ 12,152,500	\$ (1,446,735)
State Revenue	\$ 20,043,128	\$ 19,276,040	\$ 767,088
Federal Revenue	\$ -	\$ -	\$ -
Other Revenue	\$ 50,000	\$ 50,000	\$ -
Total Revenue	\$ 30,798,893	\$ 31,478,540	\$ (679,647)
11 INSTRUCTION	\$ 17,201,217	\$ 17,255,822	\$ (54,605)
12 INST RESOURCES	\$ 322,175	\$ 381,058	\$ (58,883)
13 INST STAFF DEV	\$ 53,800	\$ 106,848	\$ (53,048)
21 INST LEADERSHIP	\$ 128,018	\$ 179,346	\$ (51,328)
23 SCHOOL LEADER	\$ 1,867,195	\$ 1,732,550	\$ 134,645
31 GUIDE & COUNSEL	\$ 703,348	\$ 637,003	\$ 66,345
33 HEALTH SERVICES	\$ 320,388	\$ 379,140	\$ (58,752)
35 FOOD SERVICE	\$ -	\$ -	\$ -
34 STUDENT TRANS	\$ 1,432,285	\$ 1,779,655	\$ (347,370)
36 EXTRACURRICULAR	\$ 545,695	\$ 511,453	\$ 34,242
41 GENERAL ADMIN	\$ 1,391,179	\$ 1,347,940	\$ 43,239
51 FAC MAINT & OP	\$ 4,278,566	\$ 4,754,088	\$ (475,522)
52 SECURITY & MON	\$ 366,285	\$ 310,000	\$ 56,285
53 DATA PROCESSING	\$ 816,853	\$ 864,793	\$ (47,940)
71 DEBT SERVICE	\$ -	\$ -	\$ -
93 PAYMENTS TO FISCAL AGE	\$ -	\$ -	\$ -
99 OTHER INTERGOV	\$ 224,000	\$ 225,200	\$ (1,200)
	\$ 29,651,004	\$ 30,464,896	\$ (813,892)
Excess(Deficiency) of Revenues over (under) Expenditures	\$ 1,147,889	\$ (171,271)	
Other Sources	\$ (1,147,889)	\$ (1,184,915)	
Net Change in Fund Balance	\$ -	\$ (171,271)	

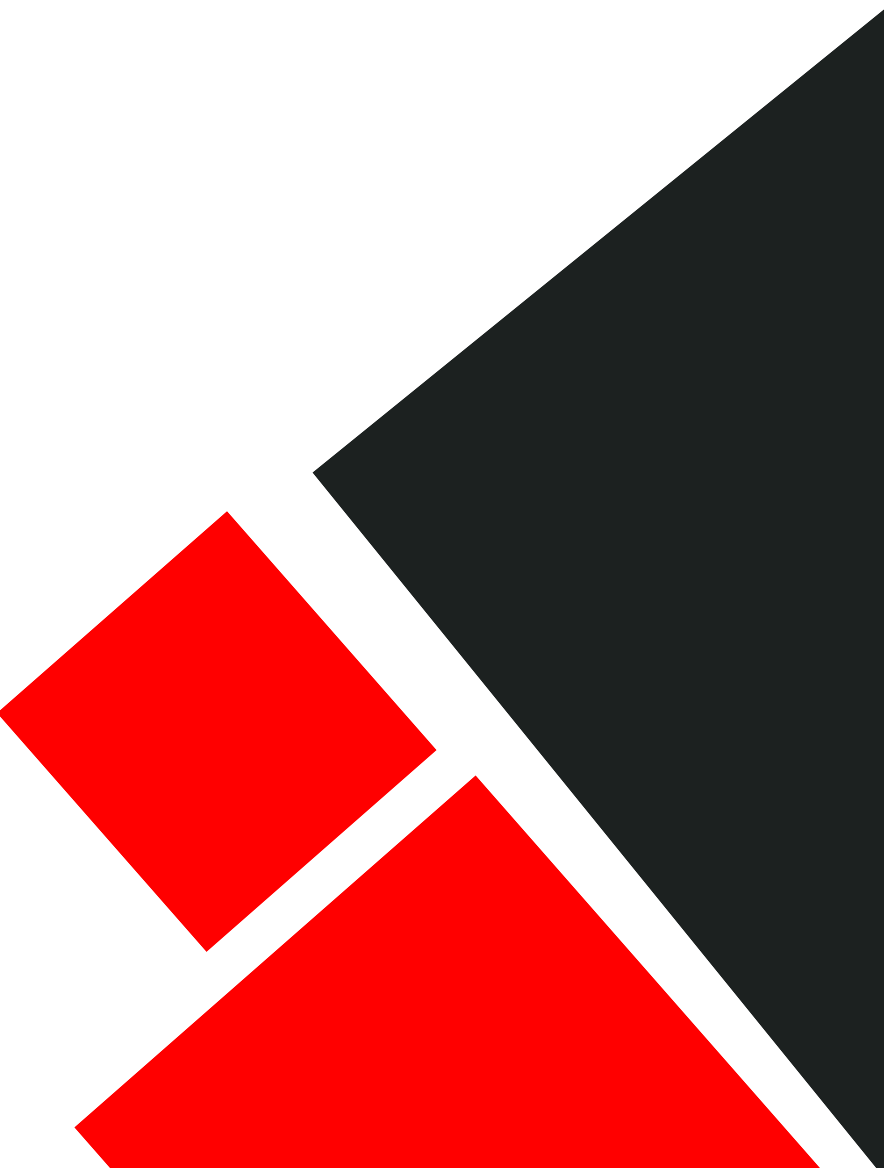
	2026-2027 TOTALS	2025-2026 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
EXPENDITURES				
6100-Payroll Costs	23,696,405	23,347,327	1.50%	349,078
6200-Contracted Services	2,715,997	2,985,008	-9.01%	(269,011)
6300-Supplies	1,952,692	2,597,587	-24.83%	(644,895)
6400-Other Operating	1,185,910	1,234,974	-3.97%	(49,064)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	100,000	300,000	-66.67%	(200,000)
GRAND TOTAL EXPENDITURE	29,651,004	30,464,896	-2.67%	(813,892)



2026–2027 Preliminary Budget

Food Service Fund 240

The Food Service Fund, also referred to as the Child Nutrition Fund, is where revenues and expenditures are recorded for the school lunch and breakfast programs. Revenues received from this fund include lunch and breakfast sales, as well as federal grants. This fund is classified as a Special Revenue Fund by the Texas Education Agency. Also, under this heading, we will include Fund 242, Summer Feeding Program. Since this fund has the potential to spend more money than is received federally for that program, the board must approve this fund because it has the potential to affect the District's fund balance.



LEVELLAND ISD
FOOD SERVICE
2026-2027 BUDGET
FUND 240

Food Service Fund 240

PRELIMINARY BUDGET

	FUNCTION	FUNCTION
EXPENDITURES	35	41
6100-Payroll Costs	580,000	165,000
6200-Contracted Services	30,000	500
6300-Supplies	691,000	1,500
6400-Other Operating	5,000	0
6500-Debt Service	0	0
6600-Capital Outlay	0	0
GRAND TOTAL EXPENDITURE	1,306,000	167,000

			PERCENT	DOLLAR
	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	745,000	592,000	25.84%	153,000
6200-Contracted Services	30,500	186,585	-83.65%	(156,085)
6300-Supplies	692,500	1,351,500	-48.76%	(659,000)
6400-Other Operating	5,000	2,000	150.00%	3,000
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	1,473,000	2,132,085	-30.91%	(659,085)

FUNCTION LEGEND	
35	Food Services

	2026-2027	2025-2026	INCREASE	INCREASE
REVENUES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
5700-Local Revenues	50,000	20,000	150.00%	30,000
5800-State Revenues	5,000	22,000	-77.27%	(17,000)
5900-Federal Revenues	1,468,000	2,140,085	-31.40%	(672,085)
7000-Transfers In		0	0.00%	0
GRAND TOTAL REVENUES	1,523,000	2,182,085	-30.20%	(659,085)

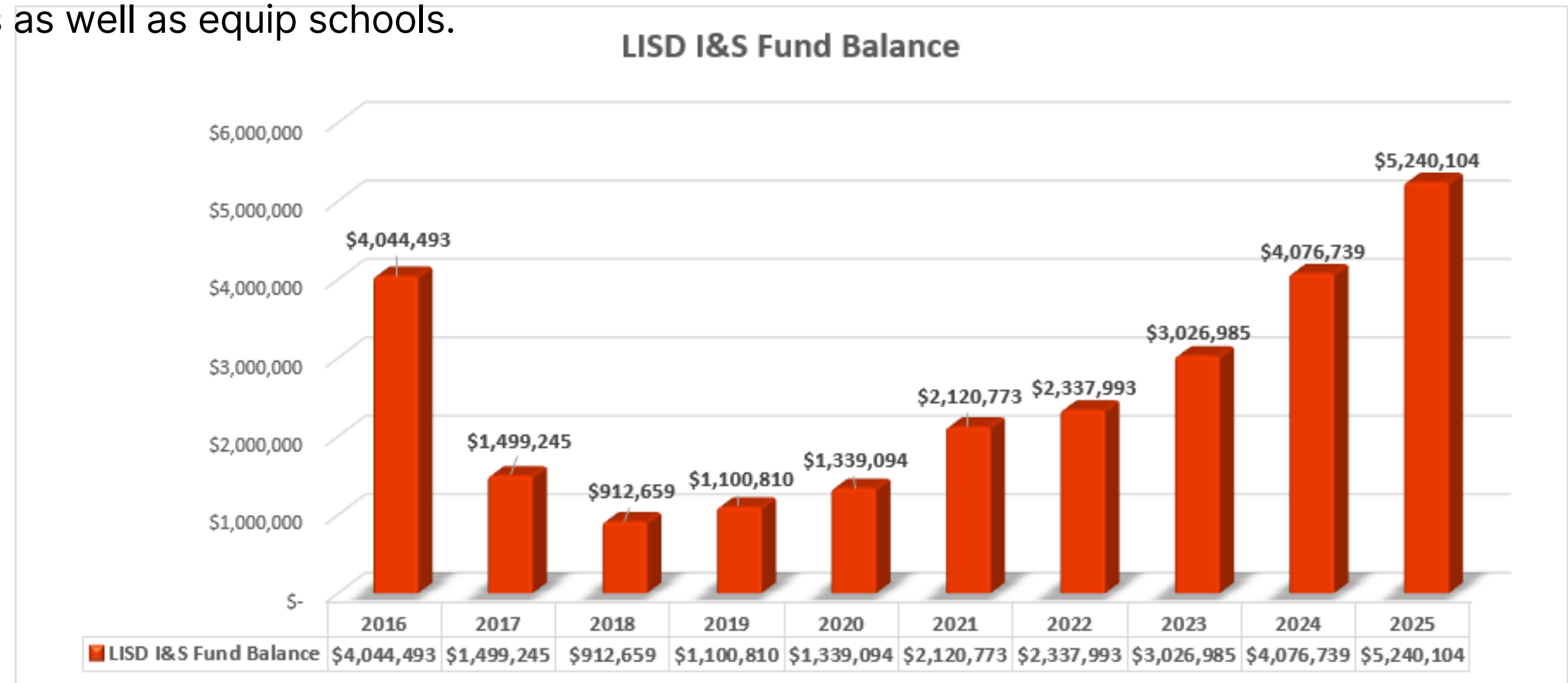
8900-INDIRECT COST TRANSFER	(50,000)	(50,000)	0.00%	0
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Budget Surplus (Deficit)	0	0	0.00%	0
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2026-2027 Preliminary Budget

Debt Service Fund 599

The Debt Service Fund contains monies that are restricted to pay principle and interest on debt incurred through the sale of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools.



LEVELLAND ISD
DEBT SERVICE
2026-2027 BUDGET
FUND NO 599

Debt Service Fund 599

PRELIMINARY BUDGET

	FUNCTION	TOTALS
EXPENDITURES	71	
6500-Debt Service	3,441,810	3,441,810
GRAND TOTAL EXPENDITURES	3,441,810	3,441,810

			PERCENT	DOLLAR
	2026-2027	2025-2026	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6500-Debt Service	3,441,810	3,443,577	-0.05%	(1,767)
GRAND TOTAL EXPENDITURES	3,441,810	3,443,577	-0.05%	(1,767)

FUNCTION LEGEND	
71	Debt Service

	2026-2027	2025-2026	INCREASE	INCREASE
REVENUES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
5700-Local Revenues	2,278,821	3,443,577	-33.82%	(1,164,756)
5800-State Revenues	650,000	0	0.00%	650,000
GRAND TOTAL REVENUES	2,928,821	3,443,577	-14.95%	(514,756)

Budget Surplus (Deficit)	(512,989)	0	0.00%	(512,989)
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Levelland ISD Adopted Budget 2026-2027

BUDGET **WORKSHOP** **2026-2027**

	General Fund 199	Food Service Fund 240	Debt Service Fund 599
Local Revenue	\$ 10,705,765	\$ 50,000	\$ 2,278,821
State Revenue	\$ 20,043,128	\$ 5,000	\$ 650,000
Federal Revenue	\$ -	\$ 1,468,000	\$ -
Other Revenue	\$ 50,000	\$ -	\$ -
Total Revenue	<u>\$ 30,798,893</u>	<u>\$ 1,523,000</u>	<u>\$ 2,928,821</u>
11 INSTRUCTION	\$ 17,201,217		
12 INST RESOURCES	\$ 322,175		
13 INST STAFF DEV	\$ 53,800		
21 INST LEADERSHIP	\$ 128,018		
23 SCHOOL LEADER	\$ 1,867,195		
31 GUIDE & COUNSEL	\$ 703,348		
33 HEALTH SERVICES	\$ 320,388		
35 FOOD SERVICE	\$ -	\$ 1,306,000	
34 STUDENT TRANS	\$ 1,432,285		
36 EXTRACURRICULAR	\$ 545,695		
41 GENERAL ADMIN	\$ 1,391,179	\$ 167,000	
51 FAC MAINT & OP	\$ 4,278,566		
52 SECURITY & MON	\$ 366,285		
53 DATA PROCESSING	\$ 816,853		
71 DEBT SERVICE	\$ -		\$ 3,441,810
93 PAYMENTS TO FISCAL AGE	\$ -		
99 OTHER INTERGOV	\$ 224,000		
	<u>\$ 29,651,004</u>	<u>\$ 1,473,000</u>	<u>\$ 3,441,810</u>
Excess(Deficiency) of Revenues over (under) Expenditures	<u>\$ 1,147,889</u>	<u>\$ 50,000</u>	<u>\$ (512,989)</u>
Other Sources	<u>\$ (1,147,889)</u>	<u>\$ (50,000)</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (512,989)</u>

Next Steps:

**1. ADVERTISE PUBLIC MEETING
PUBLIC MEETING TO DISCUSS
BUDGET AND TAX RATE 2026-2027**

**2. PUBLIC MEETING TO DISCUSS
PROPOSED BUDGET AND TAX RATE
AUGUST 14, 2026**

**3. NEW FISCAL YEAR STARTS
SEPTEMBER 1, 2026**

QUESTIONS?

