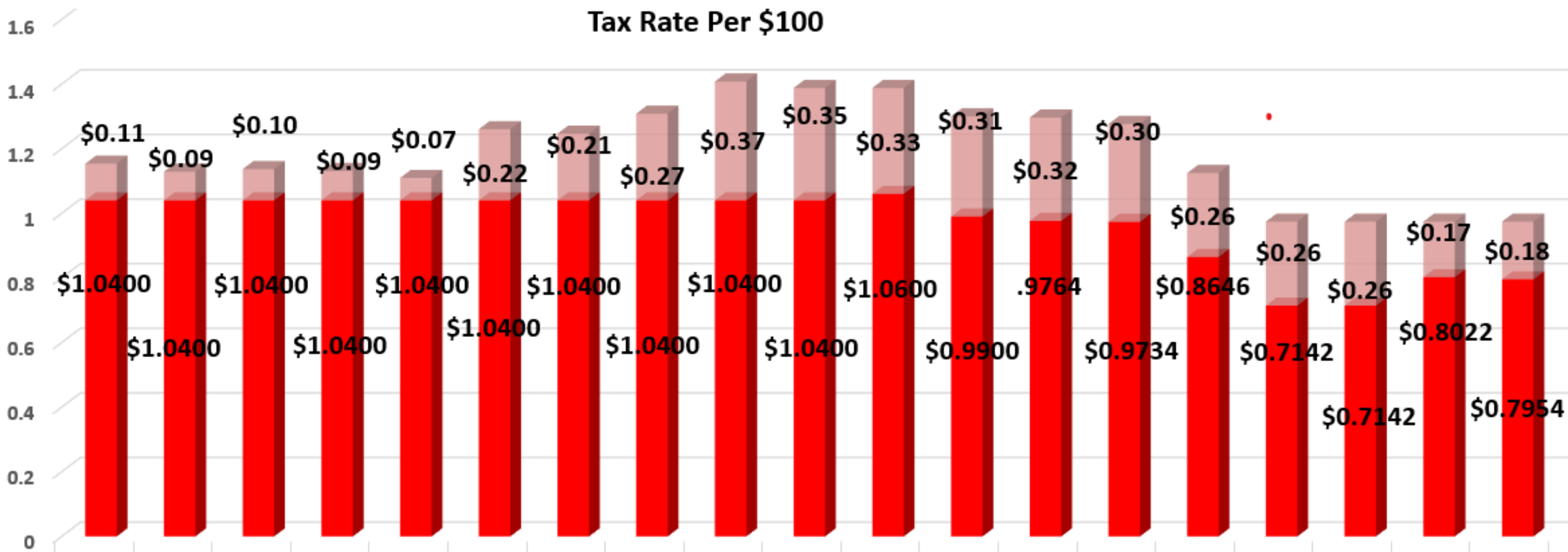
2026-2027
Levelland ISD
Budget / Tax Hearing

LEVELLAND ISD
Expect Excellence

2026-2027Taxes

Property Tax Rate History



	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017
Debt Service	0.1136	$0.0890	$0.0968	$0.0909	$0.0694	$0.2202	$0.2067	$0.2684	$0.3680
Maintenance & Operations	1.04	1.04	1.04	1.04	1.04	$1.04	$1.04	$1.04	$1.04

	2017 - 2018	2018 - 2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Debt Service	$0.3480	$0.3280	$0.3100	$0.3200	$0.3030	$0.2600	$0.2600	$0.2600	$0.1720	$0.1788
Maintenance & Operations	$1.04	$1.06	$0.9900	$0.9764	$0.9734	$0.8646	$0.7142	$0.7142	$0.8022	$0.7954

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

Property Tax 2026 Tax Year

Approximate Decrease of 11.47% in Taxable Values

2026 Description	Amount
Total Market Value	$2,560,059,533
Net Taxable Value	$1,322,222,311
Freeze Adjusted Taxable Value	$1,282,830,204

2025 Description	Amount
Total Market Value	$2,330,735,757
Net Taxable Value	$1,485,986,950
Freeze Adjusted Taxable Value	$1,448,998,552

Tax Notice Information

	Maintenance & Operations	Debt Service	Total	Local Revenue per Student	State Revenue per Student
2025-2026 Tax Rate	.8022	.1720	.9742	6,072	7,966
Rate to Maintain the Same	.876920	.259232	1.136152	5,351	8,448
2026-2027 Proposed Tax Rate	.7954	.1788	.9742	5,889	8,555

Tax Levy on Average Residence

	2025-2026	2026-2027
Average Market Value of Residences	169,738	182,016
Average Taxable Value of Residences	54,647	63,590
Last Year's Rate Versus Proposed Rate per $100 Value	.9742	.9742
Taxes Due on Average Residence	532.37	619.49
Increase in Taxes Paid		87.12

2026-2027 Budget

Assumptions

- Refined Average Daily Attendance – 2,102.14
- 98% Tax Collection Rate
- 2026-2027 Compensation Plan

  ▪All Non Teacher, and Professionals, will receive a 3% raise and Auxiliary, and Clerical Professional Staff will receive a 7% raise based on the mid-point of their respective pay grades.

Anticipated Amendment 2026-2027

- **Budget Being Adopted Today**

BALANCED BUDGET

Current projected revenues = current projected expenditures

- **What We Expect During the Year**

BUDGET WILL LIKELY MOVE INTO A DEFICIT

Repairs from the **June 2026 storm** are expected to occur during the 2026–2027 fiscal year.

- **Why?**

The full cost and timing of the storm repairs are not yet known. As those costs are known, we will bring **budget amendments to the Board**, which are expected to result in expenditures exceeding revenues.

- **Bottom line:**
  - We are adopting a balanced budget today, but we anticipate amending the budget to a deficit as storm repair costs are incurred

Fund 171 – Opportunity Center

LEVELLAND ISD
OPPORTUNITY CENTER
2026-2027
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 EXPENDIT	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 EXPENDIT	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

Fund 181 - Athletics

LEVELLAND ISD
ATHLETICS
2026-2027
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 EXPENDITUI	**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 EXPENDITUI	**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**

Fund 199 – General Fund

LEVELLAND ISD
GENERAL FUND
2026-2027
FUND 199

PRELIMINARY BUDGET

EXPENDITURES	FUNCTION 11	FUNCTION 12	FUNCTION 13	FUNCTION 21	FUNCTION 23	FUNCTION 31	FUNCTION 33	FUNCTION 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 EXPENDITUI	**17,201,217**	**322,175**	**53,800**	**128,018**	**1,867,195**	**703,348**	**320,388**	**1,432,285**

EXPENDITURES	FUNCTION 36	FUNCTION 41	FUNCTION 51	FUNCTION 52	FUNCTION 53	FUNCTION 71	FUNCTION 93	FUNCTION 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 EXPENDITUI	**545,695**	**1,391,179**	**4,278,566**	**366,285**	**816,853**	**0**	**0**	**224,000**

EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
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 EXPENDITUI	**29,651,004**	**30,464,896**	**-2.67%**	**(813,892)**

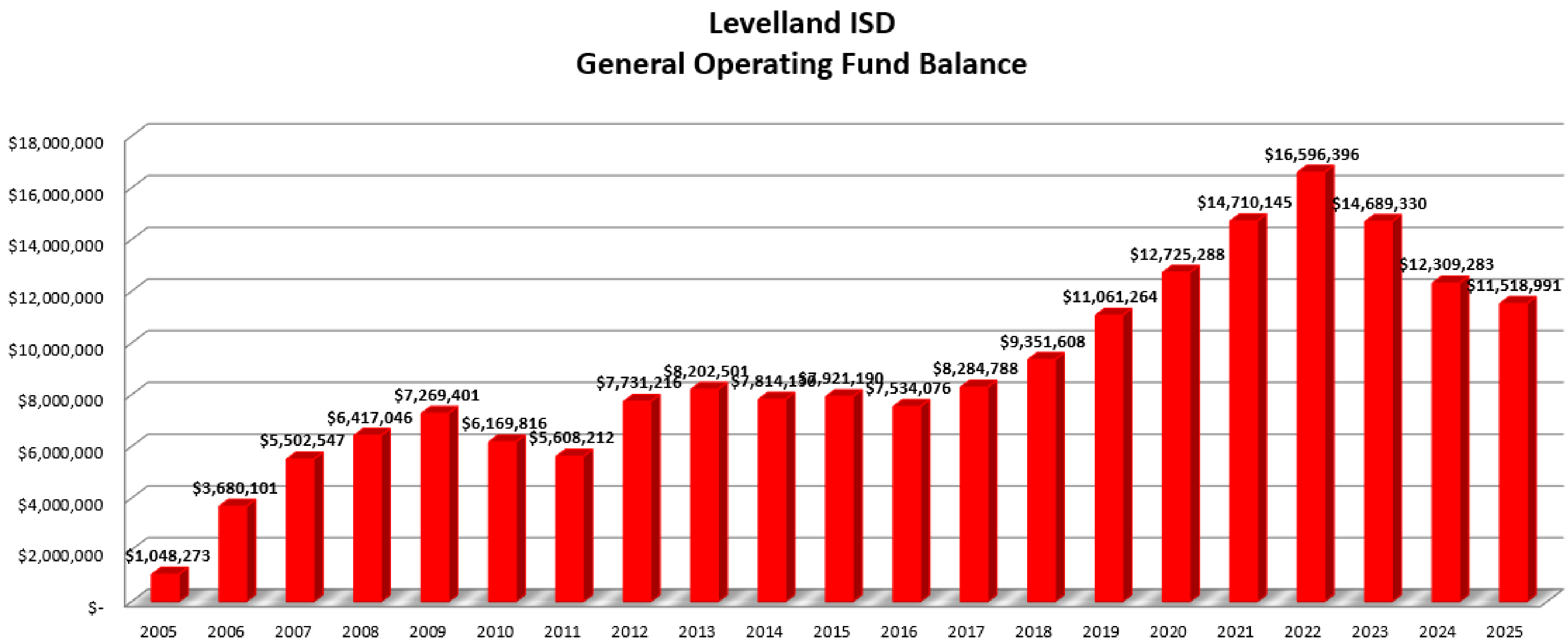
REVENUES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
5700-Local Revenues	10,705,765	12,152,500	-11.90%	(1,446,735)
5800-State Revenues	20,043,128	19,276,040	3.98%	767,088
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	50,000	50,000	0.00%	0
GRAND TOTAL REVENUES	**30,798,893**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

8900-TRANSFER OUT	(1,147,889)	(1,184,915)	-3.12%	(37,026)

Budget Surplus (Deficit)	0	(171,271)	-100.00%	171,271

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

General Fund- Fund Balance



Fund 240 – Food Service

LEVELLAND ISD
FOOD SERVICE
2026-2027 BUDGET
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 EXPENDITU	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 EXPENDITU	1,473,000	2,132,085	-30.91%	(659,085)

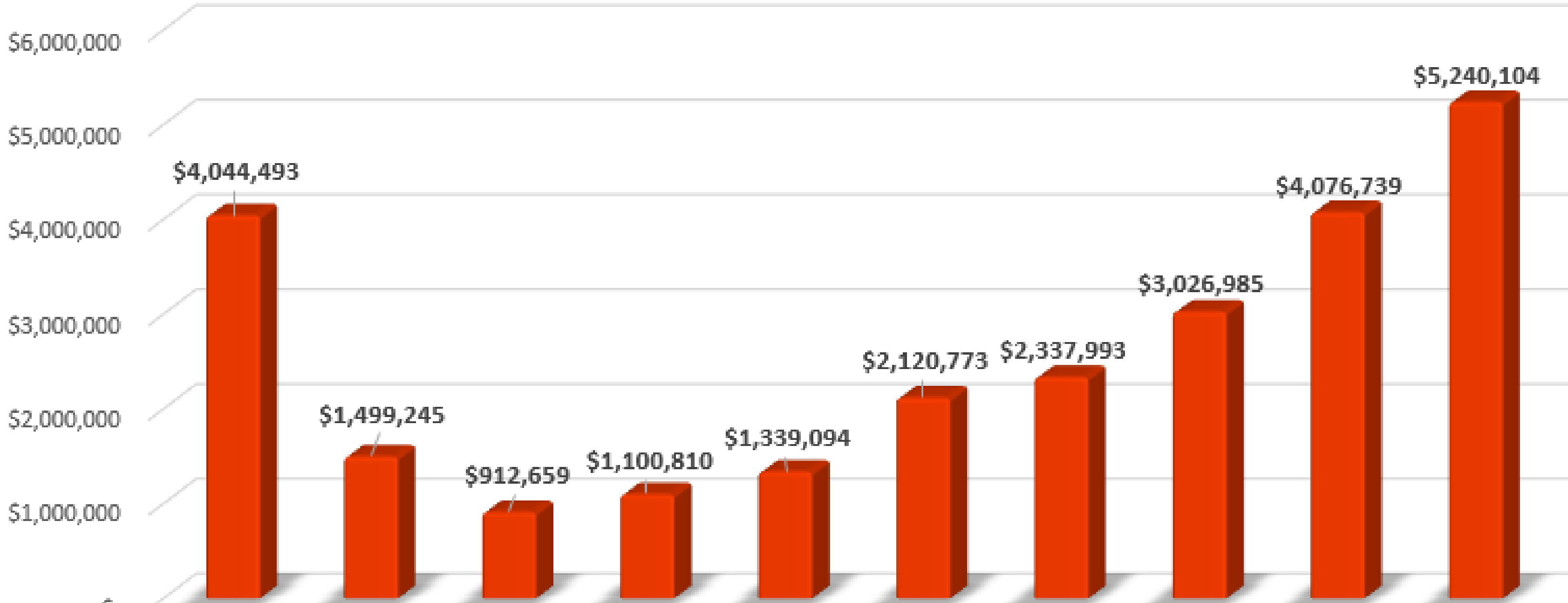
FUNCTION LEGEND	
35	Food Services

	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 TRA	(50,000)	(50,000)	0.00%	0

Budget Surplus (Deficit)	0	0	0.00%	0

Debt Service-Fund Balance



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
LISD I&S Fund Balance	$4,044,493	$1,499,245	$912,659	$1,100,810	$1,339,094	$2,120,773	$2,337,993	$3,026,985	$4,076,739	$5,240,104

Fund 599 – Debt Service

LEVELLAND ISD
DEBT SERVICE
2026-2027 BUDGET
FUND NO 599

PRELIMINARY BUDGET

	FUNCTION	TOTALS
EXPENDITURES	**71**	
6500-Debt Service	3,441,810	3,439,561
GRAND TOTAL EXPENDITU	**3,441,810**	**3,439,561**

EXPENDITURES	2026-2027 TOTALS	2025-2026 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
6500-Debt Service	3,439,561	3,439,561	0.00%	0
GRAND TOTAL EXPENDITU	**3,439,561**	**3,439,561**	**0.00%**	**0**

FUNCTION LEGEND	
71	Debt Service

REVENUES	2026-2027 TOTALS	2025-2026 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
5700-Local Revenues	2,278,821	2,457,000	-7.25%	(178,179)
5800-State Revenues	650,000	0	0.00%	650,000
GRAND TOTAL REVENUES	**2,928,821**	**2,457,000**	**19.20%**	**471,821**

Budget Surplus (Deficit)	(510,740)	(982,561)	0.00%	471,821

QUESTIONS?

LEVELLAND ISD
Expect Excellence