

2026-2027 Proposed Budget Information

Westhoff Independent School District

Values & Rates Information

Certified Tax Values	\$ 1,573,635,067	Dewitt CAD released Certified Taxable Values on/be
Compressed Tax Rate	\$ 0.6169	New compressed Tax Rate (HB2)
No New Revenue Rate (NNR)	TBD	2025 Tax Rate Calculations Worksheet will be comp
M&O Tax Rate	\$ 0.6669	Compressed Tax Rate + 5 cents (maximum without
Certified I&S Tax Rate	N/A	

Fund 199 General	2025-2026 Budgeted Revenue	2026-2027 Budgeted Revenue
Local (Property Taxes)	\$ 10,881,908	\$ 10,776,266
Local (Other Revenue)	\$ -	\$ -
State (Program Revenue)	\$ 80,339	\$ 105,800
State (TRS On Behalf)	\$ 68,336	\$ 68,336
ERATE	\$ 9,600	\$ 5,000
Total Revenue	\$ 11,040,183	\$ 10,955,402
	2025-2026 Budgeted Expenditures	2026-2027 Budgeted Expenditures
11 (Instruction)	\$ 740,696.00	\$ 1,160,480.47
12 (Instructional Resources)	\$ 11,536.00	\$ 11,000.00
13 Curriculum Development	\$ 16,666.00	\$ 13,166.00
21 Instructional Leadership	\$ -	\$ 2,500.00
23 School Leadership	\$ 122,882.00	\$ 125,300.00
31 Guidance & Counseling	\$ 8,291.00	\$ 10,744.00
33 Health Services	\$ 9,500.00	\$ 36,450.00
34 Student Transportation	\$ 79,138.00	\$ 54,686.00
35 Food Services	\$ 6,468.00	\$ -
36 Extracurricular	\$ 3,300.00	\$ 24,891.00
41 General Administration	\$ 363,330.00	\$ 393,476.50
51 Facilities Maintenance	\$ 231,603.00	\$ 358,913.00
52 Security & Monitoring	\$ 60,000.00	\$ 92,452.93
53 Data Processing	\$ 197,745.00	\$ 113,502.00
71 Debt Services	\$ -	\$ -
81 BLDG - Constrution	\$ 170,000.00	\$ 50,536.10
91 Recapture Cost	\$ 8,769,438.00	\$ 8,233,041.00

93 SSA SPED	\$	33,439.00	\$	33,439.00	
99 Other Intergovernmental	\$	107,327.00	\$	132,000.00	
00 Transfer Out	\$	108,824.00	\$	108,824.00	Excess/Deficit
Total Expenditures	\$	11,040,183.00	\$	10,955,402.00	\$

Fund 240 Cafeteria	2025-2026	2026-2027
	Budgeted	Budgeted
	Revenue	Revenue
Local Revenue	\$ 750	\$ 750
State (Program Revenue)	\$ 200	\$ 200
State (TRS Onbehalf)	\$ -	\$ -
Federal	\$ 34,590	\$ 49,664
00 Transfer In	\$ 108,824	\$ 108,824
Total Revenue	\$ 144,364	\$ 159,438
	2025-2026	2026-2027
	Budgeted	Budgeted
	Expenditures	Expenditures
35 (Food Service)	\$ 144,364	\$ 159,438
51 (Facilities Maintenance)	\$ -	\$ -
Total Expenditures	\$ 144,364	\$ 159,438

Board Approval (M&O)

Recommend approval of General Fund 199 and Cafeteria Fund 240: \$14,585,240 \$ 11

Recommend approval of FY26 M&O Tax Rate: \$ 0.6669

efore July 25th

leted by Dewitt Co
TRE Election)

-

,184,547

2026-2027 Proposed Budget Information

Westhoff Independent School District

Values & Rates Information

Certified Tax Values	Dewitt CAD released Certified Taxable Values on/before July 25th
Compressed Tax Rate	New compressed Tax Rate (HB2)
No New Revenue Rate (NNR)	2025 Tax Rate Calculations Worksheet will be completed by Dewitt Co
M&O Tax Rate	Compressed Tax Rate + 5 cents (maximum without TRE Election)
Certified I&S Tax Rate	N/A

Fund 199 General	2025-2026 Budgeted Revenue	2026-2027 Budgeted Revenue
Local (Property Taxes)		
Local (Other Revenue)		
State (Program Revenue)		
State (TRS On Behalf)		
ERATE		
Total Revenue		
	2025-2026 Budgeted Expenditures	2026-2027 Budgeted Expenditures
11 (Instruction)		
12 (Instructional Resources)		
13 Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance & Counseling		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extracurricular		
41 General Administration		
51 Facilities Maintenance		
52 Security & Monitoring		
53 Data Processing		
71 Debt Services		
81 BLDG - Construction		
91 Recapture Cost		
93 SSA SPED		
99 Other Intergovernmental		
00 Transfer Out		
Total Expenditures		

Fund 240 Cafeteria	2025-2026	2026-2027
	Budgeted	Budgeted
	Revenue	Revenue
Local Revenue		
State (Program Revenue)		
State (TRS Onbehalf)		
Federal		
00 Transfer In		
Total Revenue		
	2025-2026	2026-2027
	Budgeted	Budgeted
	Expenditures	Expenditures
35 (Food Service)		
51 (Facilities Maintenance)	\$ -	\$ -
Total Expenditures		

Board Approval (M&O)

Recommend approval of General Fund 199 and Cafeteria Fund 240: \$xx,xxx,xxx \$ xx,xxx,xxx

Recommend approval of FY26 M&O Tax Rate: \$ 0.xxxx