

Budget Overview 2026-2027

February 9, 2026

Presenters:

Brigitte M. Clark
Chief Financial Officer

Dr. Matt Bolinger
Assistant Superintendent of
Human Resources





AGENDA

- Budget Review
- Budget Committee
- 2026-27 Budget Outlook
- Next Steps

BUDGET ACCOMPLISHMENTS

2026 Budget

- Provided **2%** general pay increase; teachers received **2-7.6%**
- Successfully implemented **\$5 million** in budget reductions

2025 Budget

- Provided **4%** general pay increase
- Successfully implemented **\$13 million** in budget reductions

2024 Budget

- Provided **2%** one-time salary adjustment for full-time employees
- Successfully implemented **\$12 million** in budget reductions



BUDGET COMMITTEE

- The Budget Reduction Committee includes representatives from multiple departments to ensure that diverse perspectives and input are reflected in its recommendations.
- The Committee is comprised of teachers, principals, and department representatives/leadership from Special Education, Maintenance, Athletics, Police, Transportation, Technology, and Fine Arts.
- The Committee will meet three times and provide recommendations to the Superintendent.
- Executive Council will provide support to the Committee.

BUDGET GOALS AND ASSUMPTIONS

- Goals
 - Decrease overall payroll, operating, and program costs
 - Explore employee compensation package & remain competitive
- Assumptions
 - Decreased average daily attendance

PRIMARY BUDGET DRIVERS

- **Revenues**
 - Average daily attendance
 - Property values
- **Expenditures**
 - Payroll comprises an excess of 80% of total budget



BUDGET VARIABLES TO BE REFINED

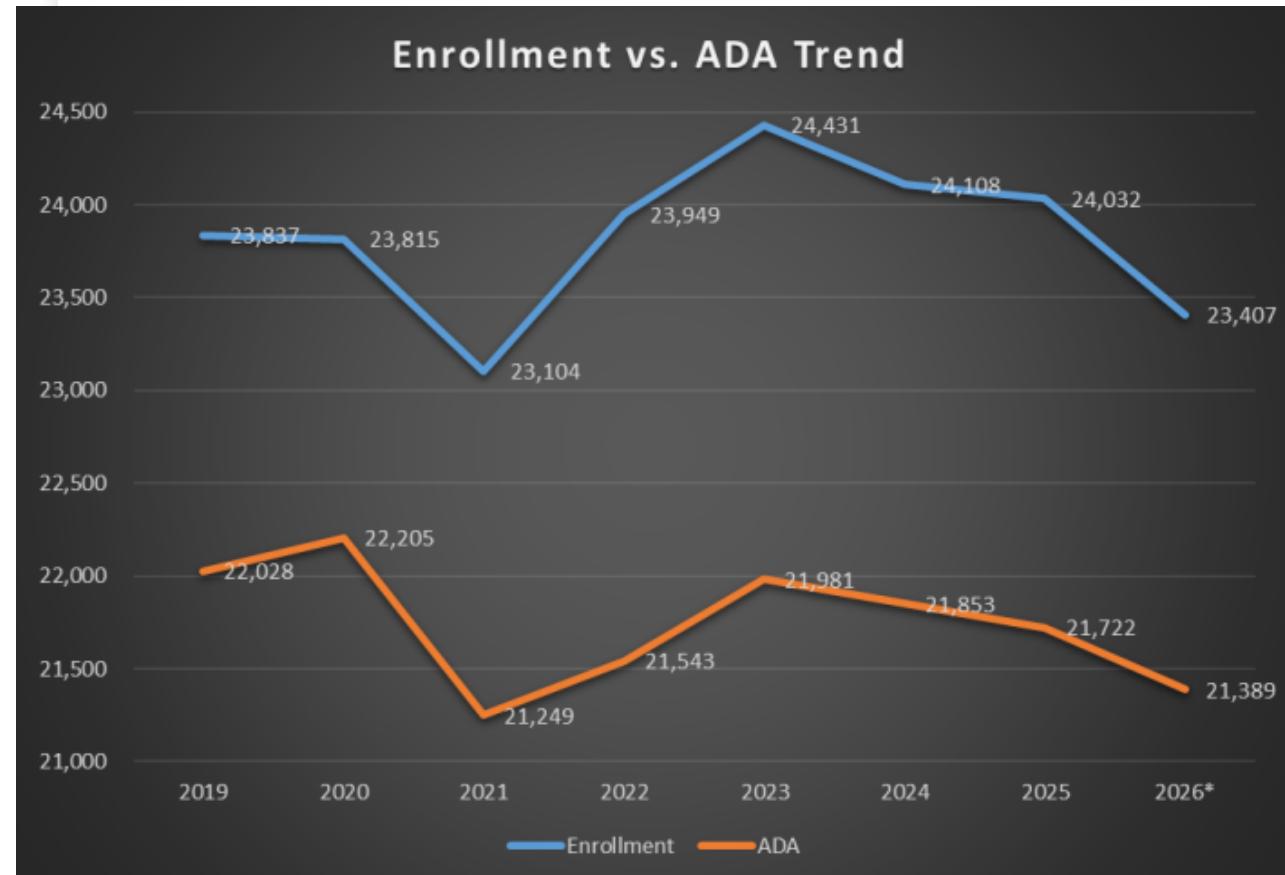
- Additional funding requests (mandatory)
- Taxable values
- Texas Association of School Board (TASB) compensation and staffing studies
- Final average daily attendance numbers

AVERAGE DAILY ATTENDANCE

<u>Year</u>	<u>Enrollment</u>	<u>ADA**</u>	<u>%</u>
2019	23,837	22,028	94.90%
2020	23,815	22,205	95.35%
2021	23,104	21,249	93.26%
2022	23,949	21,543	93.37%
2023	24,431	21,981	93.10%
2024	24,108	21,853	93.90%
2025	24,032	21,722	93.30%
2026*	23,407	21,389	93.96%

*Estimate

**ADA = Average Daily Attendance



2026-27 BUDGET CHALLENGES

- Additional funding under school finance bill, but largely restricted
- No new revenue sources
- Inflation (rose nearly 25% over 5 years)
- Teachers leaving the profession and competition is fierce
- More competition from charter schools with vouchers coming online this school year



BUDGET 2026-27 ESTIMATES

- The challenging work the Budget Committee and Executive Council have put in over the years paid off
- Without including a raise or mandatory budget increases, the budget is essentially balanced – **this will change** as we get further into the budget planning process
- A 2% raise is estimated at just over **\$4 million** (awaiting TASB)
- The Budget Committee will be tasked with making recommendations to cover this and any additional expenditure increases as we continue budget preparation

2026-2027 BUDGET CALENDAR

	DATE	DESCRIPTION	ACTIVITY
FEBRUARY	9	Board Agenda Item: Superintendent's Report - 2026-27 Budget Overview	Initiation of budget process - discussion of FY 2026-27 budget calendar and budget planning criteria and assumptions.
	12-13	DISTRICT CLOSED - EXCHANGE DAYS	
	16	Budget Prep - HR, Finance, Committee Meeting #1	Meet with Committee - Discuss budget reduction plan
	18	Budget Prep - HR, Finance, Committee Meeting #2	Meet with Committee - Discuss budget reduction plan
	23	Board Meeting - Budget Update	Budget Update
	25	Budget Prep - HR, Finance, Committee Meeting #3	Meet with Committee - Finalize budget reduction plan
	27	Present Budget Reduction Plan to Executive Council w/ Committee	Present budget reduction plan - Bring committee members
MARCH	3	Principal's Op Meeting	Discuss reduction plan
	9-13	DISTRICT CLOSED - SPRING BREAK	
	23	Board Agenda Item: Superintendent's Report - 2026-27 Budget Workshop #1 (early start)	Present proposed budget reduction plan to the board
	30	Special Meeting - Board Budget Reduction Workshop	If requested - Board and Administration
APRIL	6	Board Agenda Item: Board Budget Workshop #2 (Superintendent Report) (Top 10)	Discuss operating expenditures and Compensation Plan options; TASB Study; Board Action: Approve 2026-27 budget reduction plan.
	30	Receive preliminary taxable values	Review values.
MAY	4	Board Agenda Item: Board Budget Workshop #3	Discuss Compensation Plan, General Fund, Debt Service, and Food Service
JUNE	1	Board Agenda Item: Board Budget Update	Board Action: Approve Compensation Plan - notify TASB; General Fund, Debt Service, and Food Service
	5	Publish Notice of Public Hearing	Publish Notice of Public Hearing at least 10 days prior to public hearing
	15	Public Hearing & Adoption of Budget	Board Action: The district will hold a public hearing on the proposed 2026-27 budget and Board will consider budget adoption

NEXT STEPS

- Further refine estimates as new information received
- Continue budget planning and reduction measures
- Assist campuses and departments with their budgets
- Complete committee work





Questions?