

DEVINE ISD BUDGET TIMELINE FOR FISCAL YEAR 2026-2027

Presented by:
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CFO

February 2026

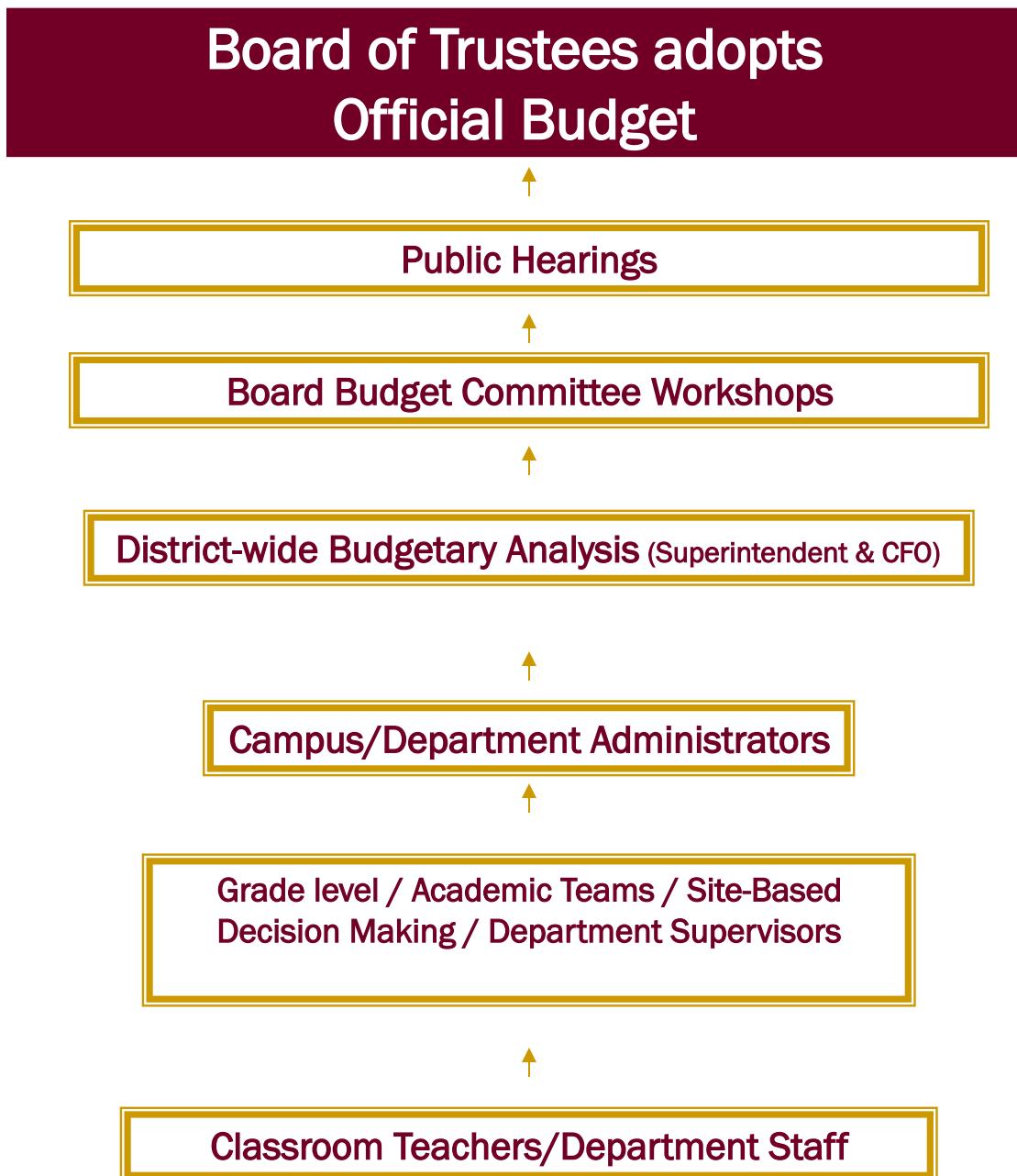
Budget Workshops

- Begin in April rather than May
- Schedule workshops 1 & 2 separately from regular Board meeting to allow for more discussion time
- Preliminary Property Values are due at end of April
 - *Determines additional revenue*
- Budget Workshop 1 : Early to mid April
 - *District Budget Priorities for 2026-2027*
 - Balanced budget
 - Pay increases
 - Retention/Staffing
 - Bond Projects and use of fund balance
- Budget Workshop 2 : Early May
 - *Recommendations for pay increases*
 - *Prioritize capital projects*
- Budget Workshop 3: Early June

Budget Calendar for Fiscal Year 2025-2026

| Target Date | Activity/Process | Responsibility |
|-----------------------|---|---|
| 12/1/2025 | Budget process outlined to Principals and Directors | CFO |
| 1/1/2026 | Campus and department allocations to be distributed | CFO |
| 2/2026 | Start the process for estimated enrollment | CFO |
| 2/2026 | Review DISD's staffing levels and funding | Principals, Directors, HR, Superintendent and CFO |
| 2/2026-3/6/2026 | Budget meetings with Principals and Directors | Principals, Directors, Superintendent and CFO |
| 3/17/2026 – 3/27/2026 | Budget preparation and entry | CFO |
| 3/30-4/2/2026 | First Budget Workshop-Set district fiscal priorities | CFO, Superintendent, School Board |
| 4/13/2026 | Beginning of Special Program and Support Service budget preparation | Special program and Support departments |
| 5/1/2026 | Receive Preliminary Values/Review of Budget | CFO and Superintendent |
| 5/4-7/2026 | Second Budget Workshop- Review salary increase options | CFO, Superintendent, School Board |
| 5/21/2026 | Final Review of Total Budget | CFO and Superintendent |
| 5/27/2026 | Publication of notice of budget & proposed tax rate | CFO |
| 6/1/2026 | Third Budget Workshop, if needed | CFO, Superintendent, School Board |
| 6/15/2026 | Official Public Budget Hearing, Official Budget Adoption | School Board |

Budgeting a Plan Development Process Flowchart



Budgeting Procedures

- Classroom Teachers/Department Staff
 - Budget meetings with classroom teachers and department staff begin in January. Teachers give input on their classroom and grade level needs.
- Grade Level/Academic Teams/Site-Based Decision making/Department Supervisors
 - Review at the campus/department as a whole and categorize any needs:
 - *Facilities*
 - *Maintenance*
 - *Special Projects*
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 - Review campus/department staffing:
 - *Is the campus/department over or under staffed?*
 - *Review student enrollment numbers and trends, including special populations.*
 - *Are there any new positions required?*
 - *Will open positions be filled or can be absolved?*
- Campus Principals/Department Administrators
 - Review current budget:
 - *Were the required state allotment percentages spent?*
 - *What accounts were underspent?*
 - *What accounts were overspent?*
 - *Are new accounts needed?*
 - Prepare a new budget “wish list” for budget meeting including:
 - *Estimated amounts for new requests and projects*
 - *Staffing requests*
 - *Budget amounts by line*
 - Set up February budget meeting with CFO and Superintendent.

Budgeting Procedures continued

- District-wide Budgetary Analysis
- The CFO and Superintendent meet to prioritize districtwide initiatives.
- The CFO presents salary increase scenarios to Superintendent by the end of March. Staffing is reviewed.
- The CFO runs the summary of finance template with estimated property value growth and ADA estimates.
- The CFO compiles the first budget run with all campus and department requests by the end of March.
- CFO and Superintendent review first budget run.
- CFO and Superintendent begin prioritizing campus and department needs.
- Preliminary property values are received by end of May. Revenue estimate is recalculated accordingly and budget reviewed and reprioritized.
- Public Hearings
- First of three public budget workshops with the Board of Trustees is held. The budget is presented with a menu of options for the Board to prioritize with a goal of a balanced budget. The Board decides on projects and expenses being put in three categories:
 - *Remains in budget*
 - *Moved to a later date with a budget amendment and taken out of fund balance*
 - *Removal from current budget consideration*

Budgeting Procedures continued

- Budget is revised with Board recommendations including salary increases.
- CFO reviews budget to ensure financial legal requirements are met including:
 - - *FIRST indicators*
 - *State allotment spending requirements*
 - *Special Ed Maintenance of Effort*
 - *other*
- Second of three budget public budget hearings is held. Budget is presented with recommendations.
- Budget is revised and finalized. Third public budget meeting is held, if necessary.
- Board of Trustees Officially Adopt the Budget
- Budget is adopted by June 19 at the function level.
- New funds are open the first week of July.
- Certified property values are received in August. The Board adopts the tax rate based off the values. Adjustments to budgeted revenue and expenses may be required.
- Budget reallocations within function can be requested via an expense reclassification form submitted to CFO.
- Budget reallocations outside of function must be taken to the Board for approval.

FUND

- The Fund identifier is the first sequence of numbers in the following sequence of numbers
 - 199-XX-XXXX-XX-XXX-X-XX-X-XX

ACCOUNT CODE

- The FUNCTION is the second field of the account sequence
 - XXX-11-XXXX-XX-XXX-X-XX-X-XX
- The list of Function's are:
 - 11 – *Instructional (for students)*
 - 12 – *Library & Media Services*
 - 13 – *Staff development*
 - 23 – *Campus Administration (office)*
 - 31 – *Counseling Services*
 - 33 – *Health Services*
 - 36 – *Co/Extra-curricular*
 - 61 – *Community Services*

ACCOUNT CODE

- The OBJECT is the third field of the account sequence
 - XXX-XX-**6239**-XX-XXX-X-XX-X-XX
- The list of Objects are:
 - 6100's – *Payroll*
 - 6200's – *Contracted Services*
 - 6219 – Professional Services
 - 6239 – ESC Services
 - 6249 – Repairs & Maintenance
 - 6291 – Consulting Services
 - 6300's – *Supplies*
 - 6329 – Reading Materials
 - 6395 – Tangible Supplies (per inventory procedures)
 - 6399 – General Instructional Supplies (not food)
 - 6400's – *Travel & Misc. Expenditures*
 - 6411 – Staff Travel (includes registration)
 - 6412 – Student Travel
 - 6499 – Miscellaneous Expenditures (food)
 - 6600's – *Equipment & Capital over \$5,000*

ACCOUNT CODE

- *To identify the different organizations you will look at the fifth field of the following sequence of numbers*
 - XXX-XX-XXXX-XX-002-X-XX-X-XX
- *The organization is your campus number that you have been given for budget as well as PEIMS.*

- 001 *High School*
- 004 *DAEP*
- 041 *Middle School*
- 101 *Elementary*
- 102 *Intermediate*

ACCOUNT CODE

- *To identify the different program allocations you will utilize the program intent number which will be found in the seventh field of the following sequence of numbers*
 - XXX-XX-XXXX-XX-XXX-X-21-X-XX
- *The following are the program intent codes and the associated program*
 - 11 – Basic Educational Services
 - 21 – Gifted and Talented
 - 22 – Career and Technology
 - 23 – Special Education
 - 25 – Bilingual
 - 30 – State Compensatory Education
 - 32 – Pre K
 - 33 – Pre K SPED
 - 36 – Early Education (K-3)
 - 37 – Dyslexia
 - 38 – CCMR
 - 43 – Dyslexia SPED
 - These allotments having a minimum spending requirement.