Levelland ISD
Budget Workshop
2025-2026

	General Fund 199	Food Service Fund 240	Debt Service Fund 599
Local Revenue	$ 12,152,500	$ 20,000	$ 2,457,000
State Revenue	$ 19,276,040	$ 22,000	$ -
Federal Revenue	$ -	$ 2,140,085	$ -
Other Revenue	$ 50,000	$ -	$ -
Total Revenue	$ 31,478,540	$ 2,182,085	$ 2,457,000
11 INSTRUCTION	$ 17,255,822		
12 INST RESOURCES	$ 381,058		
13 INST STAFF DEV	$ 106,848		
21 INST LEADERSHIP	$ 179,346		
23 SCHOOL LEADER	$ 1,732,550		
31 GUIDE & COUNSEL	$ 637,003		
33 HEALTH SERVICES	$ 379,140		
35 FOOD SERVICE	$ -	$ 2,084,085	
34 STUDENT TRANS	$ 1,779,655		
36 EXTRACURRICULAR	$ 511,453		
41 GENERAL ADMIN	$ 1,347,940	$ 48,000	
51 FAC MAINT & OP	$ 4,754,088		
52 SECURITY & MON	$ 310,000		
53 DATA PROCESSING	$ 864,793		
71 DEBT SERVICE	$ -		$ 3,439,561
93 PAYMENTS TO FISCAL AGE	$ -		
99 OTHER INTERGOV	$ 225,200		
	$ 30,464,896	$ 2,132,085	$ 3,439,561
Excess(Deficency) of Revenues over (under) Expenditures	$ 1,013,644	$ 50,000	$ (982,561)
Other Sources	$ (1,184,915)	$ (50,000)	
Net Change in Fund Balance	$ (171,271)	$ -	$ (982,561)

LEVELLAND ISD
OPPORTUNITY CENTER
2025-2026
FUND 171

PRELIMINARY BUDGET		
	FUNCTION	**FUNCTION**
EXPENDITURES	**11**	**51**
6100-Payroll Costs	99,704	0
6200-Contracted Services	0	1,500
6300-Supplies	11,000	0
6400-Other Operating	2,000	0
6500-Debt Service	0	0
6600-Capital Outlay	0	0
GRAND TOTAL EXPENDIT	**112,704**	**1,500**

			PERCENT	**DOLLAR**
	2025-2026	**2024-2025**	**INCREASE**	**INCREASE**
EXPENDITURES	**TOTALS**	**TOTALS**	**(DECREASE)**	**(DECREASE)**
6100-Payroll Costs	99,704	105,081	-5.12%	(5,377)
6200-Contracted Services	1,500	1,500	0.00%	0
6300-Supplies	11,000	11,000	0.00%	0
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	**114,204**	**119,581**	**-4.50%**	**(5,377)**

FUNCTION LEGEND	
11	Instruction
51	Plant Maintenance

	2025-2026	**2024-2025**	**INCREASE**	**INCREASE**
REVENUES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
5700-Local Revenues	15,000	26,000	-42.31%	(11,000)
5800-State Revenues	9,365	4,863	92.58%	4,502
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	89,839	88,718	1.26%	1,121
GRAND TOTAL REVENUES	**114,204**	**119,581**	**-4.50%**	**(5,377)**

Budget Surplus (Deficit)	**0**	**0**	**0.00%**	**0**

LEVELLAND ISD
ATHLETICS
2025-2026
FUND 181

PRELIMINARY BUDGET

	FUNCTION
EXPENDITURES	**36**
6100-Payroll Costs	651,303
6200-Contracted Services	114,600
6300-Supplies	138,451
6400-Other Operating	270,700
6500-Debt Service	0
6600-Capital Outlay	20,000
GRAND TOTAL EXPENDITUR	**1,195,054**

			PERCENT	DOLLAR
	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	**TOTALS**	**TOTALS**	**(DECREASE)**	**(DECREASE)**
6100-Payroll Costs	651,303	629,474	3.47%	21,829
6200-Contracted Services	114,600	114,600	0.00%	0
6300-Supplies	138,451	138,451	0.00%	0
6400-Other Operating	270,700	270,700	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	20,000	10,000	0.00%	10,000
GRAND TOTAL EXPENDITUR	**1,195,054**	**1,163,225**	**2.74%**	**31,829**

FUNCTION LEGEND	
36	Cocurricular Activities

	2025-2026	2024-2025	INCREASE	INCREASE
REVENUES	**TOTALS**	**TOTALS**	**(DECREASE)**	**(DECREASE)**
5700-Local Revenues	65,000	49,000	32.65%	16,000
5800-State Revenues	34,978	33,911	3.15%	1,067
5900-Federal Revenues	0	0	0.00%	0
7910-Other Resources	1,095,076	1,080,314	1.37%	14,762
GRAND TOTAL REVENUES	**1,195,054**	**1,163,225**	**2.74%**	**31,829**

Budget Surplus (Deficit)	**0**	**0**	**0.00%**	**0**

LEVELLAND ISD
GENERAL FUND
2025-2026
FUND 199

PRELIMINARY BUDGET

EXPENDITURES	FUNCTION 11	FUNCTION 12	FUNCTION 13	FUNCTION 21	FUNCTION 23	FUNCTION 31	FUNCTION 33	FUNCTION 34
6100-Payroll Costs	15,503,299.00	326,620	69,708	117,446	1,660,867	589,939	365,230	1,123,940
6200-Contracted Services	301,600.00	8,888	35,000	30,300	2,000	5,000	3,823	100,100
6300-Supplies	1,293,508.00	40,550	2,000	16,000	39,600	37,375	8,887	476,000
6400-Other Operating	157,415.00	5,000	140	15,600	30,083	4,689	1,200	(20,385)
6500-Debt Service	0.00	0	0	0	0	0	0	0
6600-Capital Outlay	0.00	0	0	0	0	0	0	100,000
GRAND TOTAL EXPENDITURES	**17,255,822**	**381,058**	**106,848**	**179,346**	**1,732,550**	**637,003**	**379,140**	**1,779,655**

EXPENDITURES	FUNCTION 36	FUNCTION 41	FUNCTION 51	FUNCTION 52	FUNCTION 53	FUNCTION 71	FUNCTION 93	FUNCTION 99
6100-Payroll Costs	195,429	899,790	2,075,766	0	419,293	0	0	0
6200-Contracted Services	44,097	291,500	1,336,000	290,000	311,500	0	0	225,200
6300-Supplies	26,167	50,500	485,000	20,000	102,000	0	0	0
6400-Other Operating	245,760	106,150	657,322	0	32,000	0	0	0
6500-Debt Service	0	0	0	0	0	0	0	0
6600-Capital Outlay	0	0	200,000	0	0	0	0	0
GRAND TOTAL EXPENDITURES	**511,453**	**1,347,940**	**4,754,088**	**310,000**	**864,793**	**0**	**0**	**225,200**

EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
6100-Payroll Costs	**23,347,327**	**24,051,541**	**-2.93%**	**(704,214)**
6200-Contracted Services	**2,985,008**	**2,660,984**	**12.18%**	**324,024**
6300-Supplies	**2,597,587**	**2,341,887**	**10.92%**	**255,700**
6400-Other Operating	**1,234,974**	**1,256,212**	**-1.69%**	**(21,238)**
6500-Debt Service	**0**	**30,288**	**-100.00%**	**(30,288)**
6600-Capital Outlay	**300,000**	**690,000**	**-56.52%**	**(390,000)**
GRAND TOTAL EXPENDITURES	**30,464,896**	**31,030,912**	**-1.82%**	**(566,016)**

REVENUES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
5700-Local Revenues	**12,152,500**	**11,468,000**	**5.97%**	**684,500**
5800-State Revenues	**19,276,040**	**16,767,489**	**14.96%**	**2,508,551**
5900-Federal Revenues	**0**	**700,000**	**-100.00%**	**(700,000)**
7910-Other Resources	**50,000**	**80,327**	**-37.75%**	**(30,327)**
GRAND TOTAL REVENUES	**31,478,540**	**29,015,816**	**8.49%**	**2,462,724**

8900-TRANSFER OUT	**(1,184,915)**	**(1,169,032)**	**1.36%**	**15,883**

Budget Surplus (Deficit)	**(171,271)**	**(3,184,128)**	**-94.62%**	**3,012,857**

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 ISD
FOOD SERVICE
2025-2026 BUDGET
FUND 240

PRELIMINARY BUDGET

EXPENDITURES	FUNCTION 35	FUNCTION 41
6100-Payroll Costs	546,000	46,000
6200-Contracted Services	186,085	500
6300-Supplies	1,350,000	1,500
6400-Other Operating	2,000	0
6500-Debt Service	0	0
6600-Capital Outlay	0	0
GRAND TOTAL EXPENDIT	**2,084,085**	**48,000**

EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
6100-Payroll Costs	592,000	572,000	3.50%	20,000
6200-Contracted Services	186,585	178,585	4.48%	8,000
6300-Supplies	1,351,500	1,351,500	0.00%	0
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	**2,132,085**	**2,104,085**	**1.33%**	**28,000**

FUNCTION LEGEND	
35	Food Services

REVENUES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
5700-Local Revenues	20,000	100,000	-80.00%	(80,000)
5800-State Revenues	22,000	22,000	0.00%	0
5900-Federal Revenues	2,140,085	2,032,085	5.31%	108,000
7000-Transfers In	0	0	0.00%	0
GRAND TOTAL REVENUES	**2,182,085**	**2,154,085**	**1.30%**	**28,000**

8900-INDIRECT COST TRA	**(50,000)**	**(50,000)**	**0.00%**	**0**

Budget Surplus (Deficit)	**0**	**0**	**0.00%**	**0**

LEVELLAND ISD
DEBT SERVICE
2025-2026 BUDGET
FUND NO 599

PRELIMINARY BUDGET

	FUNCTION	TOTALS
EXPENDITURES	**71**	
6500-Debt Service	**3,439,561**	**3,439,561**
GRAND TOTAL EXPENDITUR	**3,439,561**	**3,439,561**

EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
6500-Debt Service	**3,439,561**	**3,443,577**	**-0.12%**	**(4,016)**
GRAND TOTAL EXPENDITUR	**3,439,561**	**3,443,577**	**-0.12%**	**(4,016)**

FUNCTION LEGEND	
71	Debt Service

REVENUES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
5700-Local Revenues	**2,457,000**	**3,443,577**	**-28.65%**	**(986,577)**
5800-State Revenues	**0**	**0**	**0.00%**	**0**
GRAND TOTAL REVENUES	**2,457,000**	**3,443,577**	**-28.65%**	**(986,577)**

Budget Surplus (Deficit)	**(982,561)**	**0**	**0.00%**	**(982,561)**