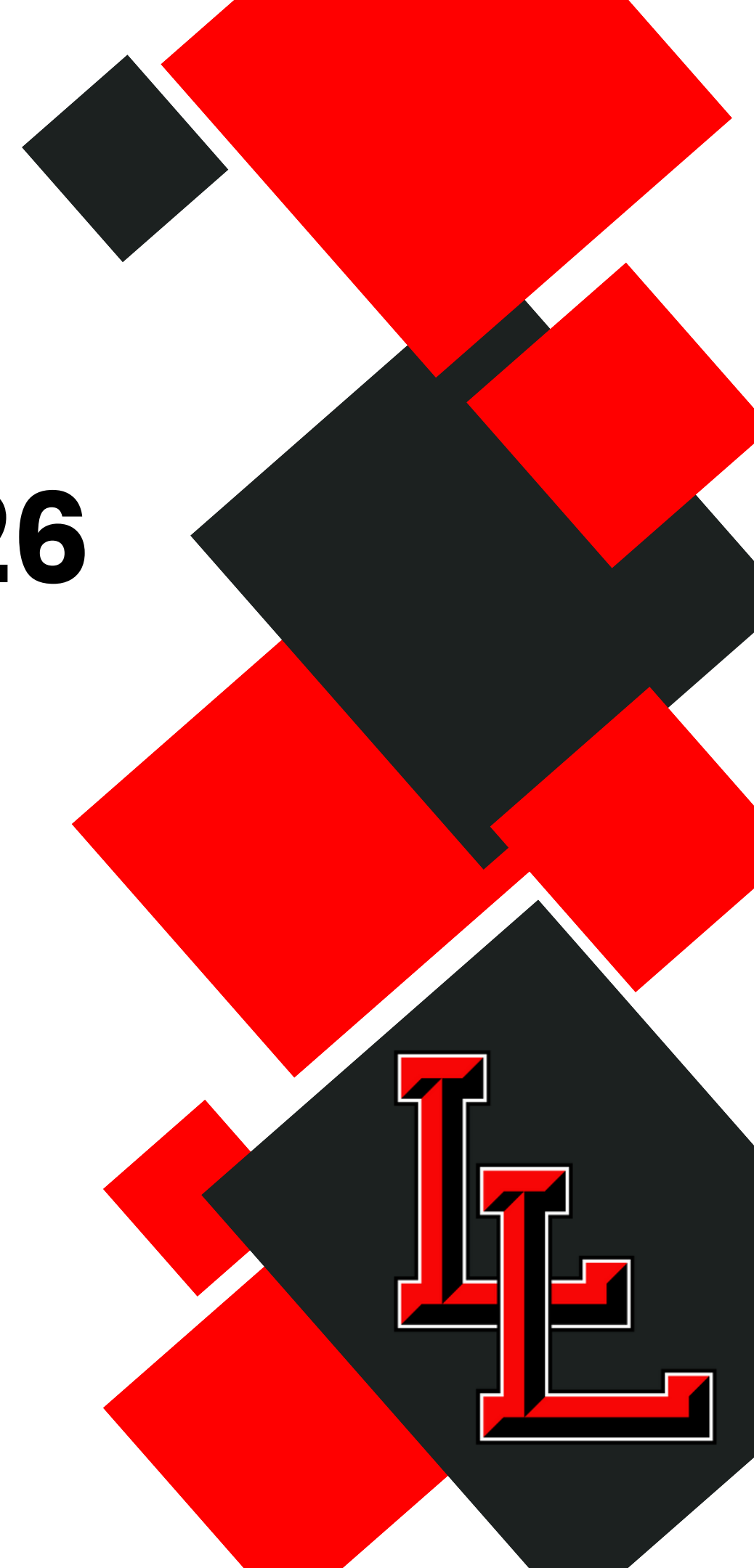


LEVELLAND ISD BUDGET WORKSHOP PRELIMINARY BUDGET 2025–2026

Presented to:
Levelland ISD School Board

Presented by:
Teresa Montemayor





LEVELLAND INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES

Carrie Ellis
President

Mike Stafford
Vice President

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Joyce Johnson
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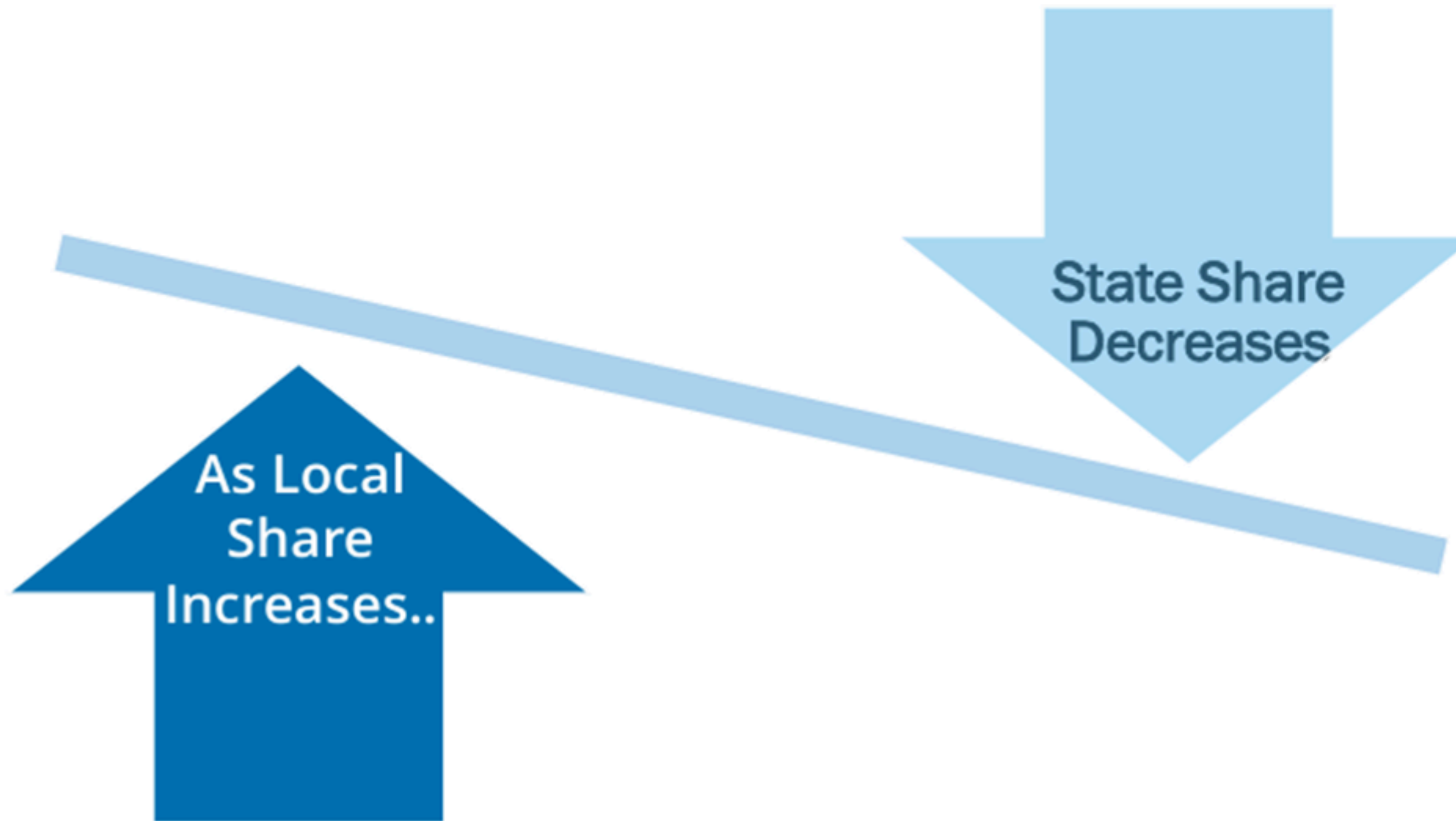
Gary Bridges
Member

AGENDA



- **TEACHER RETIREMENT**
- **2025-2026 COMPENSATION PLAN**
- **SCHOOL FINANCE/ ASSUMPTIONS**
- **BUDGET HIGHLIGHTS**
- **PREVIOUS VALUES/RATES**
- **2025-2026 PRELIMINARY BUDGET**

A balancing act: State Share vs. Local Share



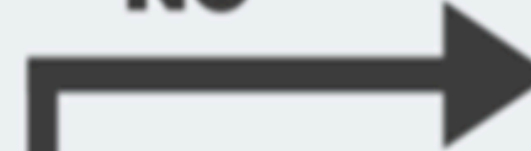
State determines
a school district's
need



Are local dollars enough
to fill the bucket?
(based on assumed or
mandatory local tax rate)



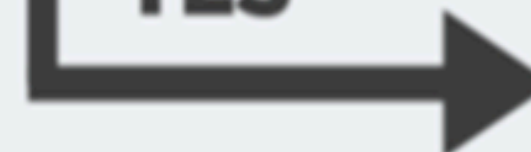
NO



State dollars top up



YES



No state dollars needed



Funding of School Districts

Property Taxes

- Values determined by Hockley Appraisal District
- Tax rate comprised of:
 - Maintenance and Operations (M&O)
 - Interest and Sinking (I&S)
- M&O rate capped
 - Voter-Approval Tax Rate Election
- Local optional homestead exemption

State Aid

- Legislative state funding formula
 - Values determined by Comptroller
- Influenced by:
 - Enrollment
 - Average Daily Attendance (ADA)
 - Special populations
 - Enrichment pennies
 - Property wealth
- Not adjusted for inflation
 - Basic allotment = \$6,215



TEACHER RETIREMENT CHANGES

NO CHANGE

Teacher Retirement System

SB 12 by Huffman

EMPLOYEE 8.25%

STATE 8.25 %

Makes the following **changes** to TRS contribution rates

Year	State	Employee	District
2019-20	7.50%	7.70%	1.50%
2020-21	7.50%	7.70%	1.60%
2021-22	7.75%	8.00%	1.70%
2022-23	8.00%	8.00%	1.80%
2023-24	8.25%	8.25%	1.90%
2024-25 and beyond	8.25%	8.25%	2.00%

Teachers Salary Plan Development							
Levelland ISD							
Model 1: HB2 - \$46,000 starting							
2024-2025 Years of Exp	2024-2025 New Hire Salary	+	HB2 funded Increase	+	Unfunded Yrs/Additional Adjustment	=	2025-2026 Years of Exp
							2025-2026 Proposed New Hire Salary
							0 → \$46,000
0	→	\$44,500	+		+	\$2,000	= 1 \$46,500
1		\$45,000	+		+	\$2,000	= 2 \$47,000
2		\$45,500	+	\$4,000	+		= 3 \$49,500
3		\$46,000	+	\$4,000	+		= 4 \$50,000
4		\$46,500	+	\$8,000	+		= 5 \$54,500
5		\$47,400	+	\$8,000	+		= 6 \$55,400
6		\$48,000	+	\$8,000	+		= 7 \$56,000
7		\$48,600	+	\$8,000	+		= 8 \$56,600
8		\$49,200	+	\$8,000	+		= 9 \$57,200
9		\$49,800	+	\$8,000	+		= 10 \$57,800
10		\$50,500	+	\$8,000	+		= 11 \$58,500
11		\$51,200	+	\$8,000	+		= 12 \$59,200
12		\$51,900	+	\$8,000	+		= 13 \$59,900
13		\$52,600	+	\$8,000	+		= 14 \$60,600
14		\$53,400	+	\$8,000	+		= 15 \$61,400
15		\$54,300	+	\$8,000	+		= 16 \$62,300
16		\$55,200	+	\$8,000	+		= 17 \$63,200
17		\$55,900	+	\$8,000	+		= 18 \$63,900
18		\$56,600	+	\$8,000	+		= 19 \$64,600
19		\$57,300	+	\$8,000	+		= 20 \$65,300
20		\$58,000	+	\$8,000	+		= 21 \$66,000
21		\$58,700	+	\$8,000	+		= 22 \$66,700
22		\$59,200	+	\$8,000	+		= 23 \$67,200
23		\$59,700	+	\$8,000	+		= 24 \$67,700
24		\$60,200	+	\$8,000	+		= 25+ \$68,200
25+		\$60,700					

COMPENSATION PLAN 2025-2026

Current Market Median		
Value	Compare Before	Compare After

Exp Diff

0 Years		
44,000	101%	105%

5 Years		
46,716	101%	117%

10 Years		
50,300	100%	115%

15 Years		
54,800	99%	112%

20 Years		
58,350	99%	112%

500
500
2,500
500
4,500
900
600
600
600
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700
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700
500
500
500

***HB2 CHANGES- PIEMS CODE 087**

.3 OR 4 YEARS OF EXPERIENCE = \$4,000

5 OR MORE YEARS OF EXPERIENCE= \$8,000

COMPENSATION PLAN 2025-2026

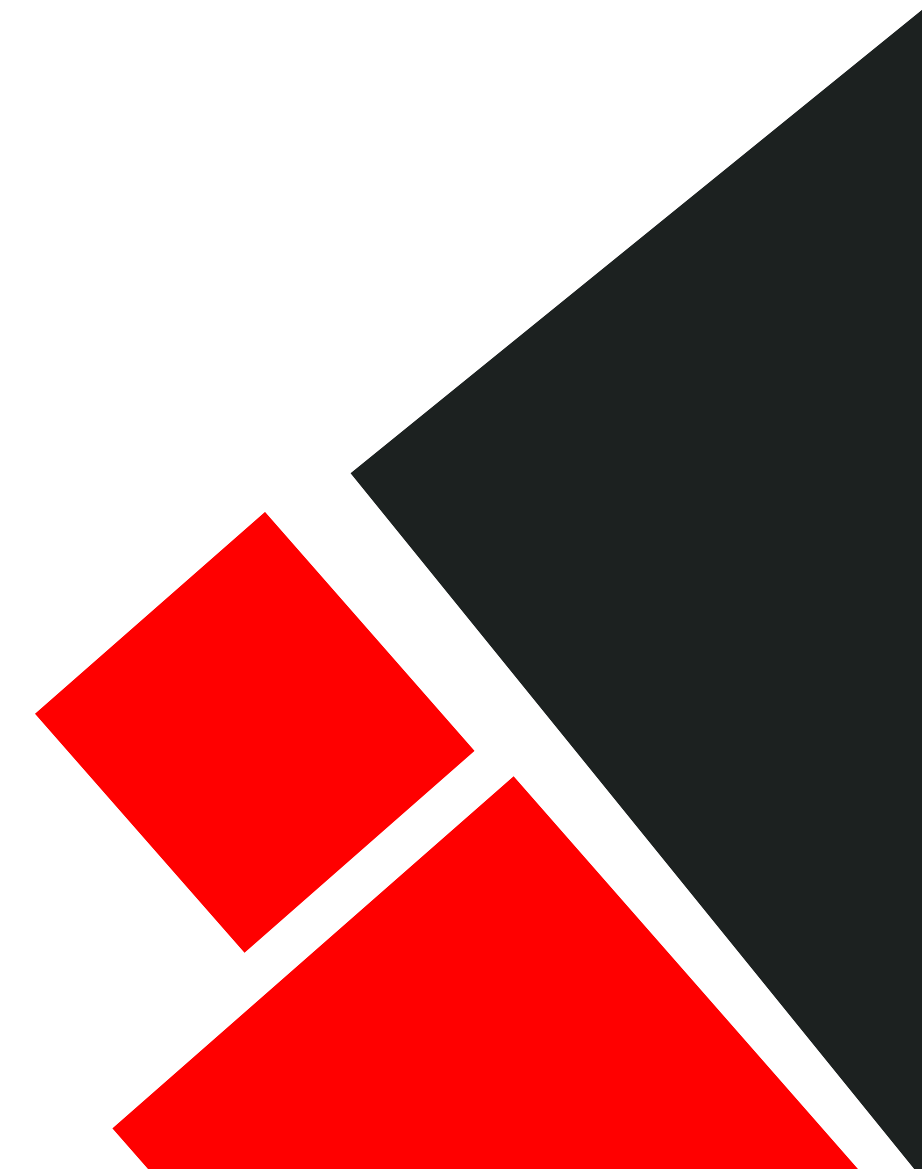
	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2024-2025 Current Costs
Teachers					
\$46,000 starting salary	196		\$1,247,692		\$10,114,592
Teacher rentention allotment - HB2 Funded		154	\$1,132,004	11.2%	
Other adjustments (unfunded cost)		49	\$115,688	1.1%	
Administrative Professional	42		\$117,561		\$3,252,717
1c General pay increase - 3.0% of pay range midpoint		41	\$98,607	3.0%	
General pay increase - 3.0% to employees over range max		1	\$954	0.0%	
Adjustments - teacher pay equity		5	\$18,000	0.6%	
Clerical Paraprofessional	101		\$84,843		\$2,293,521
1c General pay increase - 3.0% of pay range midpoint		97	\$70,775	3.1%	
General pay increase - 3.0% to employees over range max		4	\$3,945	0.2%	
Adjustments - placement scale		18	\$10,123	0.4%	
Auxiliary	82		\$78,764		\$2,039,940
1c General pay increase - 3.0% of pay range midpoint		78	\$62,411	3.1%	
General pay increase - 3.0% to employees over range max		4	\$3,786	0.2%	
Adjustments - placement scale		27	\$12,567	0.6%	
Subtotal - General Pay Increase		225	\$240,478	1.4%	
Subtotal - Teacher retention allotment		154	\$1,132,004	6.4%	
Subtotal - Implementation/Equity Adjustments		99	\$156,378	0.9%	
Total Cost Estimate	421		\$1,528,860	8.6%	\$17,700,770

3.0% increase from Midpoint Matirx adjustments

Estimated Contribution	2025-2026	2025-2024
State Min TRS Contribution	8.25%	8.25%
Total Due	193,877	102,632
Difference	91,245	



2025–2026 ASSUMPTIONS

- **PROJECTED STATE REVENUE INCREASE**
 - **BUDGETING 98% COLLECTION RATE**
 - **HB 2 CHANGES**
- 

CATEGORIES	2025-2026 Projections	2024-2025 Actuals	DIFFERENCE
MAINTENANCE AND OPERATION (M&O)	.6922	.7142	-0.022
INTEREST & SINKING (I&S)	.2600	.2600	0.00
TOTAL	.7142	\$.9742	-0.0220
STUDENT MEMBERSHIP	2468	2523	-55
ASSUMED AVERAGE DAILY ATTENDANCE (ADA)	2,242.45	2,311.81	- 3%
WEIGHTED AVERAGE DAILY ATTENANCE (WADA)	3,631.18	3,743.49	- 3%

2025-2026 ASSUMPTIONS

CATEGORIES	2025-2026 Projections	2024-2025 Actuals	DIFFERENCE
MAINTENANCE AND OPERATION (M&O)	.8022	.7142	.088
INTEREST & SINKING (I&S)	.1720	.2600	-.088
TOTAL	\$.9742	\$.9742	.0000
STUDENT MEMBERSHIP	2468	2523	-55
ASSUMED AVERAGE DAILY ATTENDANCE (ADA)	2,242.45	2,311.81	- 3%
WEIGHTED AVERAGE DAILY ATTENANCE (WADA)	3,631.18	3,743.49	- 3%

2025-2026 ASSUMPTIONS

***Disaster Pennies**

2025-2026 Revenue:

Local Revenue	2024-2025	2025-2026	Difference
Taxes	10,860,000.00	11,578,000.00	718,000.00
Other Local Revenue	608,000.00	574,500.00	(33,500.00)
Total 57XX	11,468,000.00	12,152,500.00	684,500.00
State Revenue			
Foundation School Fund	14,286,616.00	16,714,466.00	2,427,850.00
Available School Fund	936,496.00	1,089,184.00	152,688.00
TRS on Behalf	1,544,377.00	1,472,390.00	(71,987.00)
Total 58XX	16,767,489.00	19,276,040.00	2,508,551.00
			-
Federal Funds			-
SHARS	700,000.00	-	(700,000.00)
Transfer In	80,327.00	50,000.00	(30,327.00)
Total 59XX	780,327.00	50,000.00	(730,327.00)
	29,015,816.00	31,478,540.00	2,462,724.00

2025-2026

Tier I Revenue Difference

	2024-2025	2025-2026	
Regular Program Allotment	11,815,311.00	11,441,939.00	(373,372.00)
Mid Size School Allotment	911,083.00	1,084,361.00	173,278.00
Special Education Allotment	4,540,483.00	4,695,952.00	155,469.00
Dyslexia Allotment	176,792.00	203,231.00	26,439.00
State Comp Ed Allotment	2,852,437.00	2,856,880.00	4,443.00
Bilingual Ed Allotment	129,820.00	120,138.00	(9,682.00)
CTE Allotment	2,164,464.00	2,344,403.00	179,939.00
Public Education Grant		1,072.00	
Early Education Allotment	348,040.00	-	(348,040.00)
GT Allotment	49,076.00	48,989.00	(87.00)
Transportation Allotment	82,384.00	121,070.00	38,686.00
Assessment Reimbursements	-	12,900.00	
Reduced Local Fund Assignment	(9,813,845.00)	(9,403,886.00)	409,959.00
AF Fund	(936,496.00)	(1,089,184.00)	(152,688.00)

2025-2026

Tier II
Revenue
Difference

	2024-2025	2025-2026	
Tier II State Aide	12,432,963.00	14,139,737.00	1,706,774.00
WADA	1,482,664.00	2,228,712.00	746,048.00
Hold harmless	370,989.00	346,017.00	(24,972.00)
			-
Foundation School Fund	14,286,616.00	16,714,466.00	2,427,850.00

2025-2026

New Funds

Basic Cost Allotment	262,138.00
Teacher Retention Allotment	1,136,000.00
Support Staff Allotment	90,697.00

GENERAL COMPLIANCE

(Fiscal Year 2024)

LEA Name: LEVELLAND ISD CDN: 110902 Region: 17 Status: Compliant

	Item Description	Test Methods				Special Ed Student Population	Refund Due*
		Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L		
(A)	Last compliant SY for test method	2016-2017	2022-2023	2016-2017	2022-2023		
(B)	Last compliant SY total expenditure and per-capita expenditure amounts	\$2,173,339.59	\$3,330,381.00	\$5,224.37	\$6,307.54		
(C)	Last compliant SY special education student count			416	528		
(D)	2023-2024 SY total expenditure and per-capita expenditure amounts	\$1,461,062.41	\$3,333,084.00	\$2,554.30	\$5,827.07	572	
(E)	Variance (negative only)	(\$712,277.18)		(\$1,527,279.53)	(\$274,828.75)		
(F)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	\$30,666.00	\$0.00	\$42,165.75	\$0.00		
(G)	Preliminary deficiency amounts (only for failing results)	(\$681,611.18)		(\$1,485,113.78)	(\$274,828.75)		
(H)	Preliminary compliance result (Pass/Fail)	Fail	Pass	Fail	Fail		
(I)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA	\$0.00	\$0.00	\$0.00	\$0.00		
(J)	Final deficiency amounts (only for failing results)	(\$681,611.18)		(\$1,485,113.78)	(\$274,828.75)		
(K)	Final compliance result (Pass/Fail)	Fail	Pass	Fail	Fail		\$0.00

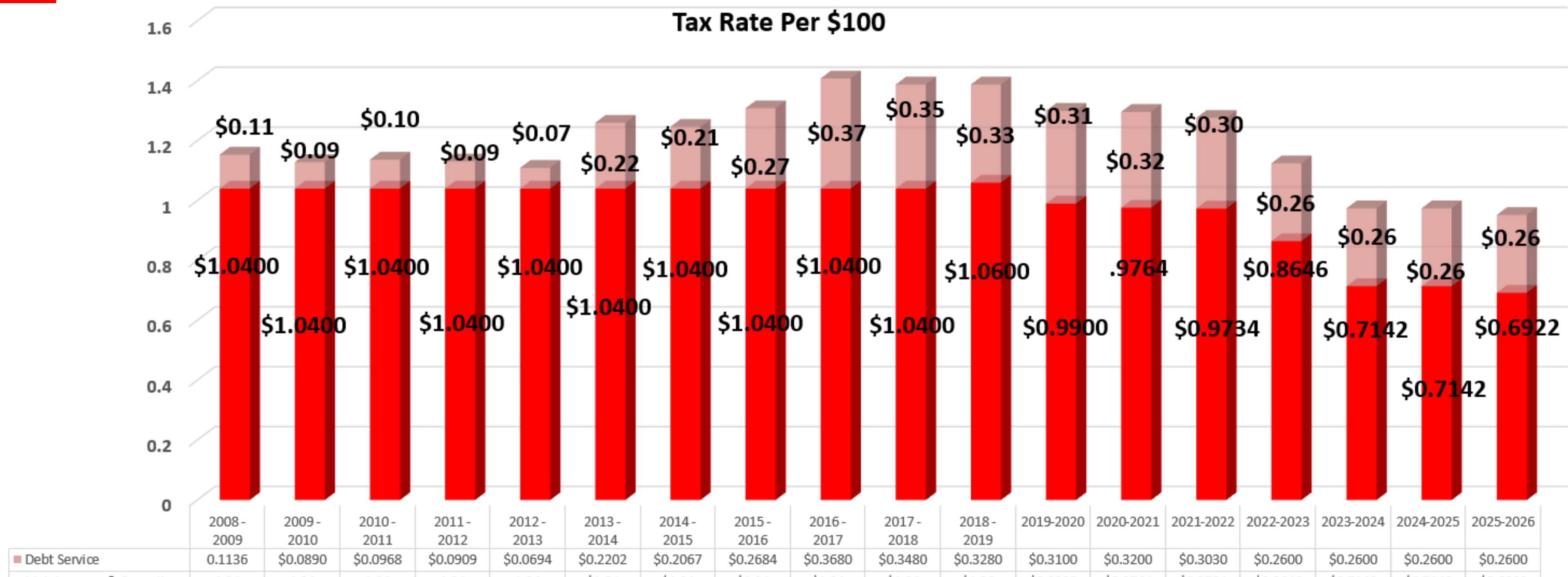
IDEA B MAINTENANCE OF EFFORT

ESSA MAINTENANCE OF EFFORT

Region	CDN	LEA Name	Status	Adjustment (b)
17	110902	LEVELLAND ISD	COMPLIANT	0.000 %

Line Nbr (a)	Function Code	Function Code Description	Comparison Year 2022-2023	Current Year 2023-2024	Test Result (c)
01	11	Instruction	\$14,760,147	\$16,554,212	
02	12	Instructional Resources and Media Services	\$231,358	\$250,143	
03	13	Curriculum and Instructional Staff Development	\$58,940	\$44,107	
04	21	Instructional Leadership	\$154,125	\$142,844	
05	23	School Leadership	\$1,940,301	\$1,839,966	
06	31	Guidance and Counseling Service	\$536,343	\$550,150	
07	32	Social Work Services	\$0	\$0	
08	33	Health Services	\$320,831	\$372,677	
09	34	Student (Pupil) Transportation	\$1,619,417	\$1,340,480	
10	35	Food Services (Deficit only)	\$0	\$0	
11	36	Cocumricular/Extracurricular Activities (Deficit only)	\$0	\$0	
12	41	General Administration	\$1,267,175	\$1,313,513	
13	51	Plant Maintenance and Operations	\$4,103,015	\$4,303,000	
14	53	Data Processing Services	\$649,523	\$727,667	
15	71	Debt Services (only object codes 6512, 6514, 6522 and 6526)	\$219,496	\$60,575	
16		Total Operating Expenditures (Add 01-15)	\$25,860,671	\$27,499,334	Pass
17		Refined Average Daily Attendance	2,429.000	2,354.820	
18		Total Operating Expend. per Pupil (Refined ADA) (16/17)	\$10,647	\$11,678	Pass
19		Membership	2,682	2,603	
20		Total Operating Expend. per Pupil (Membership) (16/19)	\$9,642	\$10,564	Pass
21		Enrollment	2,691	2,617	
22		Total Operating Expend. per Pupil (Enrollment) (16/21)	\$9,610	\$10,508	Pass

TAX RATE HISTORY

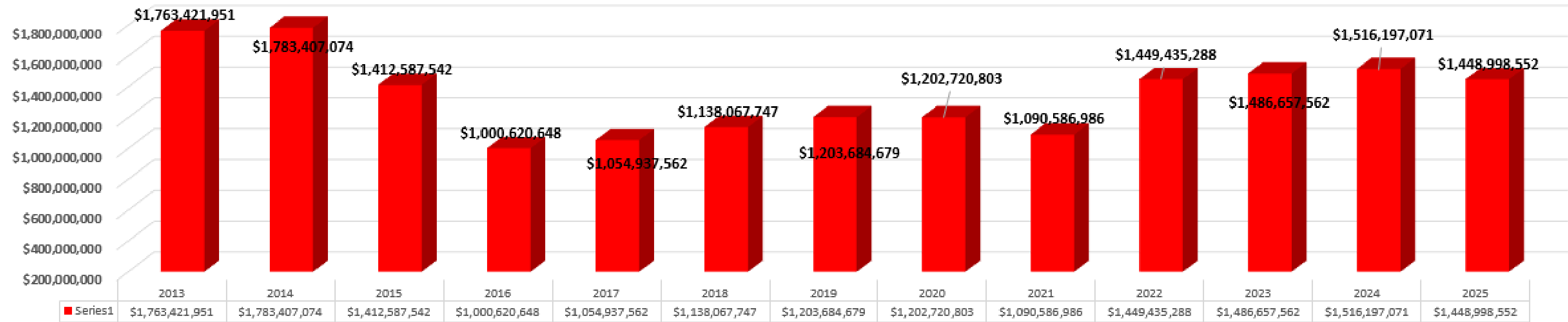


Decreased Tax Rate by \$.0220
Disaster Pennies remains the same as 2024-2025

	2024-2025	2025-2026	Disaster Pennies 2025-2026
M&O	.7142	.6922	.8022
I&S	.2600	.2600	.1720
Total	\$ 0.9742	\$ 0.9522	\$ 0.9742

TAX VALUES AND TAX RATE OVER THE YEARS

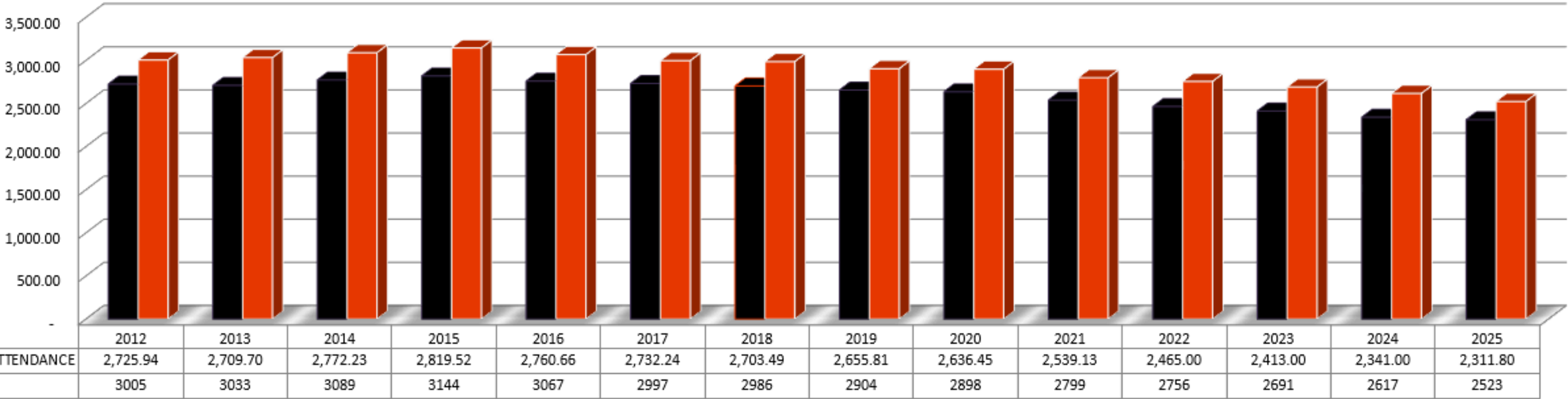
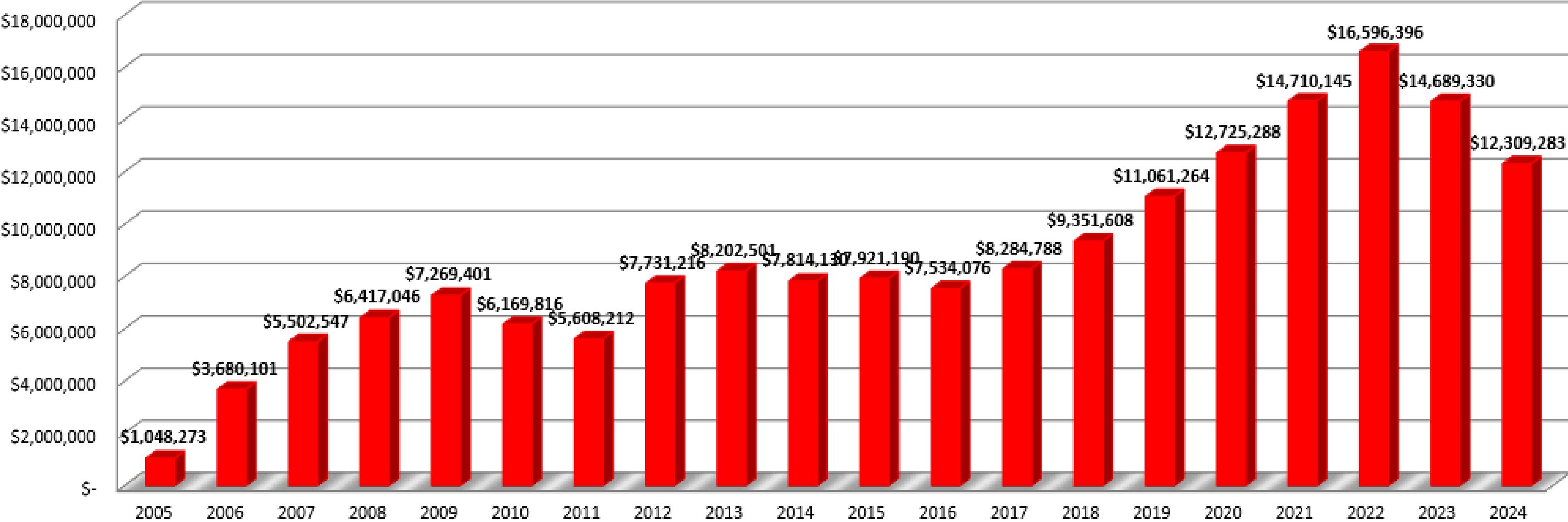
	2024-2025	2025-2026
VALUES	1,516,197,071	1,448,998,552



**Decrease of Value \$ 67,198,519
-4.43%**

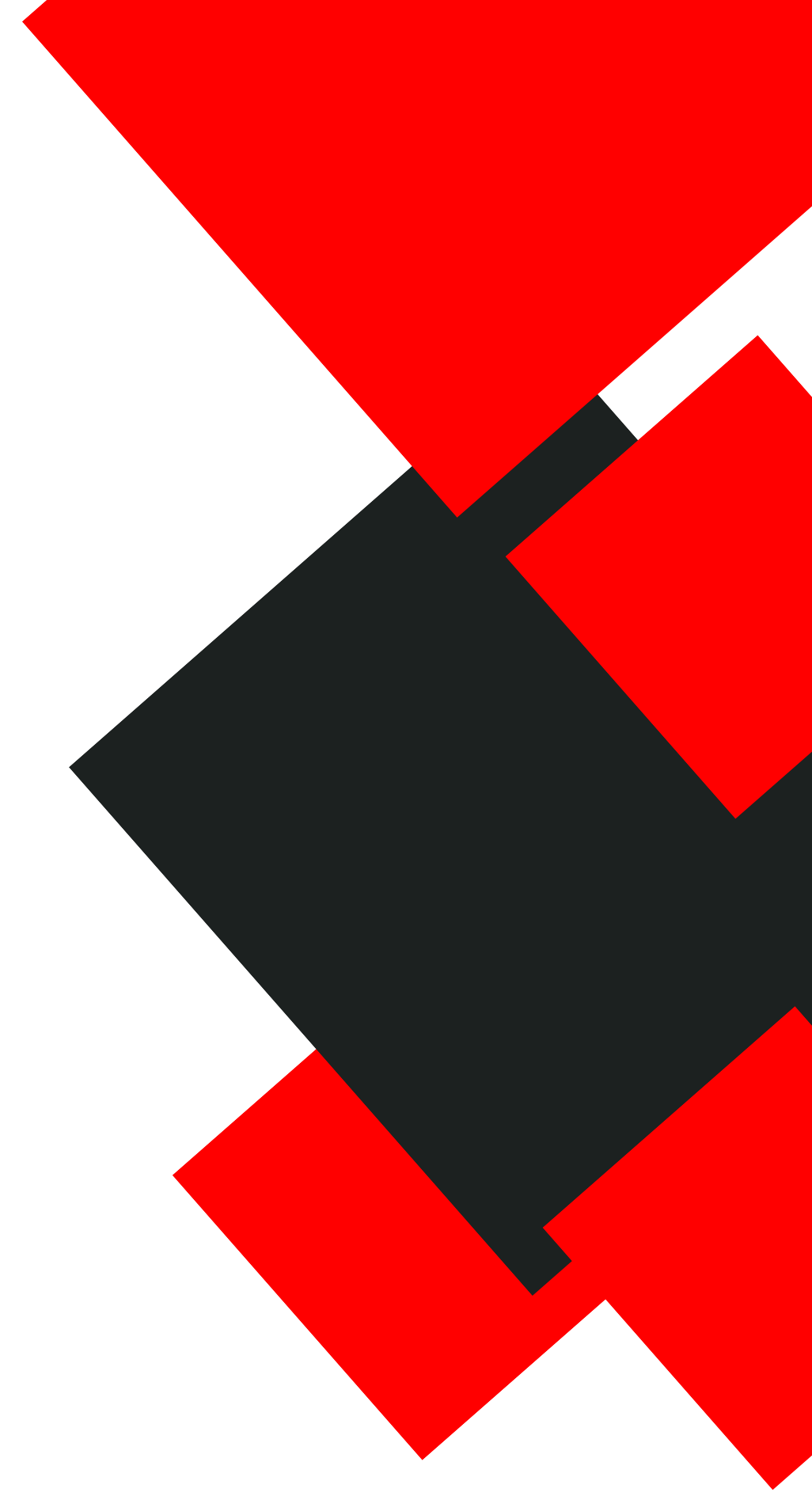
Homestead Increase to \$140,000 - HB2

GENERAL OPERATING FUND BALANCE



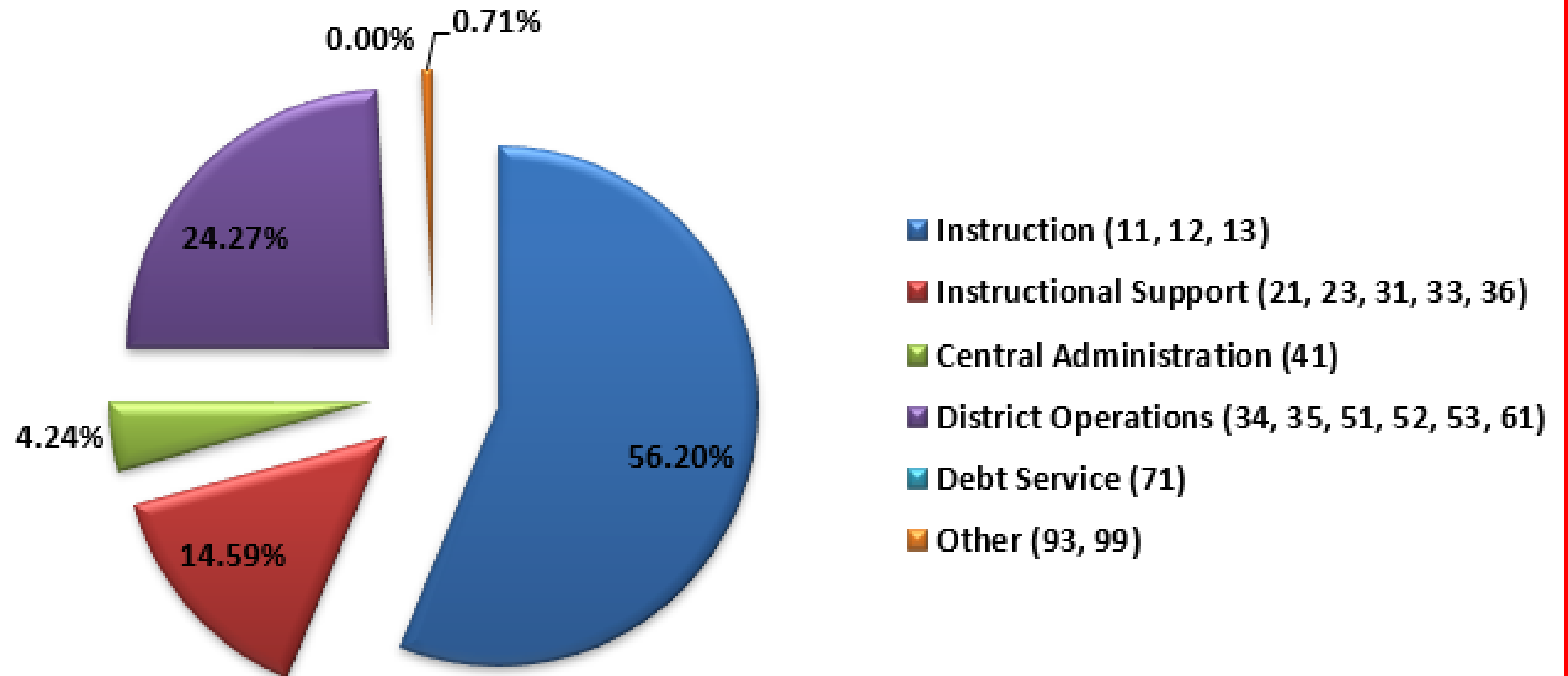
AVERAGE DAILY ATTENDANCE & ENTOLLMETN CHANGES

2025-2026 PRELIMINARY BUDGET



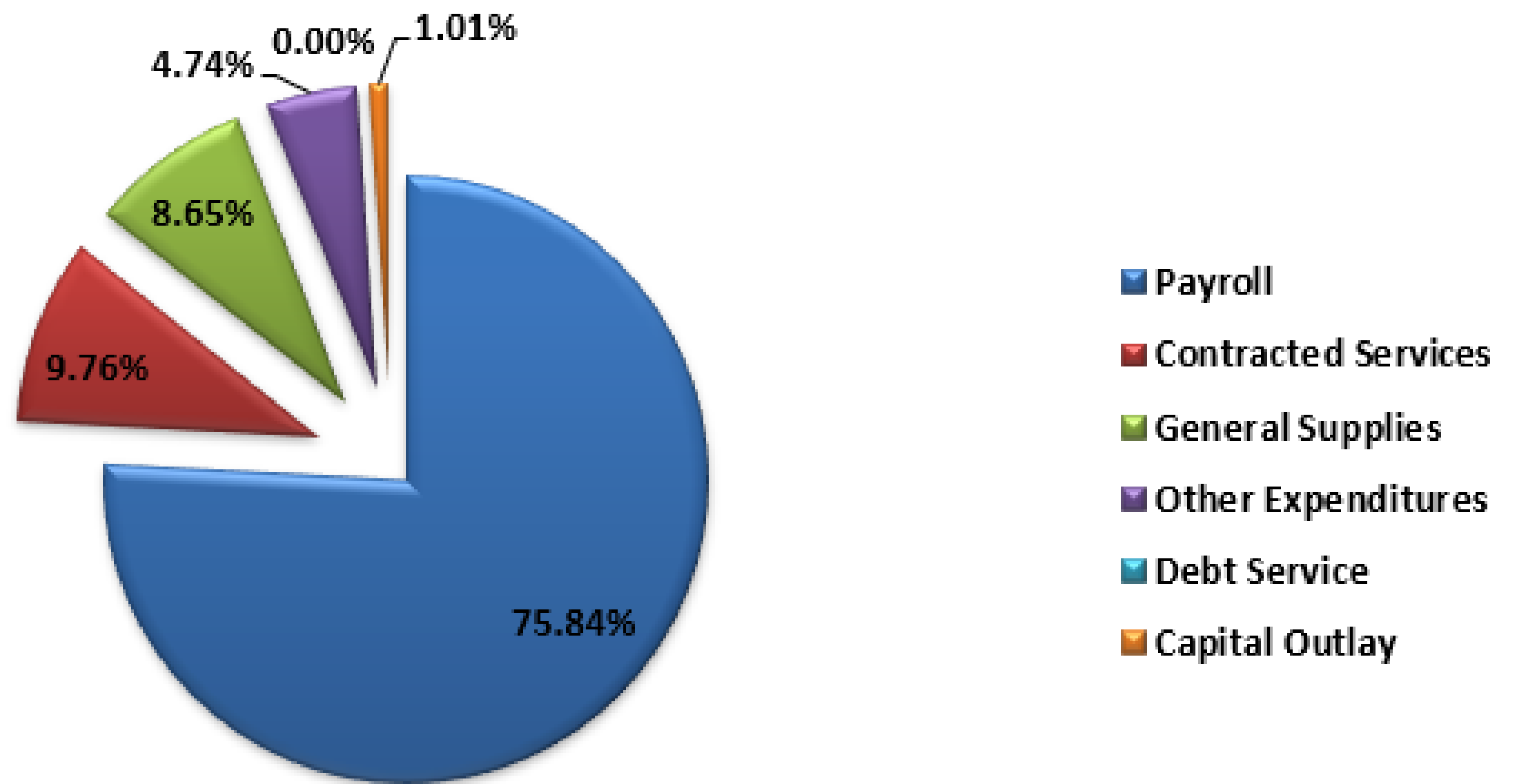
General Operating Fund Expenditures

Instruction (11, 12, 13)	\$ 17,856,432	56.20%
Instructional Support (21, 23, 31, 33, 36)	\$ 4,634,546	14.59%
Central Administration (41)	\$ 1,347,940	4.24%
District Operations (34, 35, 51, 52, 53, 61)	\$ 7,710,036	24.27%
Debt Service (71)	\$ -	0.00%
Other (93, 99)	\$ 225,200	0.71%
Total	\$ 31,774,154	100.00%



General Operating Fund Expenditures

Payroll	\$ 24,098,334	75.84%
Contracted Services	\$ 3,101,108	9.76%
General Supplies	\$ 2,747,038	8.65%
Other Expenditures	\$ 1,507,674	4.74%
Debt Service	\$ -	0.00%
Capital Outlay	\$ 320,000	1.01%
Total	\$ 31,774,154	100.00%






2025–2026 Preliminary Budget

General Fund

The General Fund also referred to as the Operating Fund, is the fund that includes revenue from local maintenance taxes, foundation entitlements, and is where most expenditures are recorded for the daily operations of the schools and central offices. Expenditures paid from this fund include; salaries and benefits, classroom supplies, utilities, routine maintenance of buildings, and transportation costs. For Report purposes, under this heading, we will also include Funds 171, and 181. For audit purposes, these funds get crosswalked to 199, therefore, the Board is also responsible for approving the budgets for these funds as well.



LEVELLAND ISD
OPPORTUNITY CENTER
2025-2026
FUND 171

Opportunity
Center
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
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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 EXPENDITURES	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 EXPENDITURES	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
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GENERAL FUND
2025-2026
FUND 199

General Fund
Fund 199

PRELIMINARY BUDGET

	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION
EXPENDITURES	11	12	13	21	23	31	33	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

	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION
EXPENDITURES	36	41	51	52	53	71	93	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

	2025-2026 TOTALS	2024-2025 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
EXPENDITURES				
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)

	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
REVENUES				
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
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Budget Surplus (Deficit)	(171,271)	(3,184,128)	-94.62%	3,012,857
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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
GENERAL FUND
2025-2026 BUDGET
FUND 199

Comparison by Function

PRELIMINARY BUDGET

			PERCENT	DOLLAR
FUNCTION 11 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs***	15,503,299	16,050,502	-3.41%	(547,203)
6200-Contracted Services	301,600	249,600	20.83%	52,000
6300-Supplies	1,293,508	1,038,308	24.58%	255,200
6400-Other Operating	157,415	157,415	0.00%	0
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay	0	100,000	0.00%	(100,000)
GRAND TOTAL EXPENDITURE	17,255,822	17,595,825	-1.93%	(340,003)

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

			PERCENT	DOLLAR
FUNCTION 12 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	326,620	320,804	1.81%	5,816
6200-Contracted Services	8,888	9,388	-5.33%	(500)
6300-Supplies	40,550	40,050	1.25%	500
6400-Other Operating	5,000	5,000	0.00%	0
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay	0.00	0.00	0.00%	0
GRAND TOTAL EXPENDITURE	381,058	375,242	1.55%	5,816

			PERCENT	DOLLAR
FUNCTION 13 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	69,708	67,578	0.00%	2,130
6200-Contracted Services	35,000	35,000	0.00%	0
6300-Supplies	2,000	2,000	0.00%	0
6400-Other Operating	140	140	0.00%	0
6500-Debt Service			0.00%	0
6600-Capital Outlay			0.00%	0
GRAND TOTAL EXPENDITURE	106,848	104,718	2.03%	2,130

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 21 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	117,446	76,609	53.31%	40,837
6200-Contracted Services	30,300	30,300	0.00%	0
6300-Supplies	16,000	16,000	0.00%	0
6400-Other Operating	15,600	15,600	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	179,346	138,509	29.48%	40,837

			PERCENT	DOLLAR
FUNCTION 23 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	1,660,867	1,703,657	-2.51%	(42,790)
6200-Contracted Services	2,000	2,000	0.00%	0
6300-Supplies	39,600	39,600	0.00%	0
6400-Other Operating	30,083	30,083	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	1,732,550	1,775,340	-2.41%	(42,790)

			PERCENT	DOLLAR
FUNCTION 31 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	589,939	741,728	-20.46%	(151,789)
6200-Contracted Services	5,000	5,000	0.00%	0
6300-Supplies	37,375	37,375	0.00%	0
6400-Other Operating	4,689	4,689	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	637,003	788,792	-19.24%	(151,789)

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

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 33	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	365,230	367,262	-0.55%	(2,032)
6200-Contracted Services	3,823	3,823	0.00%	0
6300-Supplies	8,887	8,887	0.00%	0
6400-Other Operating	1,200	1,200	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	379,140	381,172	-0.53%	(2,032)

			PERCENT	DOLLAR
FUNCTION 34	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	1,123,940	1,206,622	-6.85%	(82,682)
6200-Contracted Services	100,100	100,100	0.00%	0
6300-Supplies	476,000	476,000	0.00%	0
6400-Other Operating	-20,385	-20,385	0.00%	0
6500-Debt Service	0.00	0.00	0.00%	0
6600-Capital Outlay****	100,000	340,000	-70.59%	(240,000)
GRAND TOTAL EXPENDITURE	1,779,655	2,102,337	-15.35%	(322,682)

			PERCENT	DOLLAR
FUNCTION 36	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	195,429	166,556	17.34%	28,873
6200-Contracted Services	44,097	44,097	0.00%	0
6300-Supplies	26,167	26,167	0.00%	0
6400-Other Operating	245,760	245,760	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	511,453	482,580	5.98%	28,873

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

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 41	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	899,790	873,014	3.07%	26,776
6200-Contracted Services	291,500	289,000	0.87%	2,500
6300-Supplies	50,500	50,500	0.00%	0
6400-Other Operating	106,150	106,150	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	1,347,940	1,318,664	2.22%	29,276

			PERCENT	DOLLAR
FUNCTION 51	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	2,075,766.00	2,090,816.00	-0.72%	(15,050)
6200-Contracted Services	1,336,000.00	1,125,000.00	18.76%	211,000
6300-Supplies	485,000.00	485,000.00	0.00%	0
6400-Other Operating	657,322.00	678,560.00	-3.13%	(21,238)
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay***	200,000.00	250,000.00	-20.00%	(50,000)
GRAND TOTAL EXPENDITURE	4,754,088	4,629,376	2.69%	124,712

			PERCENT	DOLLAR
FUNCTION 52	2025-2026	2024-2025	INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(DECREASE)
6100-Payroll Costs	0	0	0.00%	0
6200-Contracted Services	290,000	290,000	0.00%	0
6300-Supplies***	20,000	20,000	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	310,000	310,000	0.00%	0

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

Comparison by Function

			PERCENT	DOLLAR
FUNCTION 53 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	419,293	386,393	8.51%	32,900
6200-Contracted Services	311,500	266,500	16.89%	45,000
6300-Supplies	102,000	102,000	0.00%	0
6400-Other Operating	32,000	32,000	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	864,793	786,893	9.90%	77,900

			PERCENT	DOLLAR
FUNCTION 71 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	0	0	0.00%	0
6200-Contracted Services	0	0	0.00%	0
6300-Supplies	0	0	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	-	30,288.00	-100.00%	(30,288)
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	0	30,288	-100.00%	(30,288)

			PERCENT	DOLLAR
FUNCTION 99 EXPENDITURES	2025-2026 TOTALS	2024-2025 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
6100-Payroll Costs	0	0	0.00%	0
6200-Contracted Services	225,200	211,176	6.64%	14,024
6300-Supplies	0	0	0.00%	0
6400-Other Operating	0	0	0.00%	0
6500-Debt Service	0	0	0.00%	0
6600-Capital Outlay	0	0	0.00%	0
GRAND TOTAL EXPENDITURE	225,200	211,176	6.64%	14,024

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 Independent School District Budget Workshop 2025-2026

Comparison

	2025-2026 General Fund 199	2024-2025 General Fund 199	Difference
Local Revenue	\$ 12,152,500	\$ 11,468,000	\$ 684,500
State Revenue	\$ 19,276,040	\$ 16,767,489	\$ 2,508,551
Federal Revenue	\$ -	\$ 700,000	\$ (700,000)
Other Revenue	\$ 50,000	\$ 80,327	\$ (30,327)
Total Revenue	\$ 31,478,540	\$ 29,015,816	\$ 2,493,051
11 INSTRUCTION	\$ 17,255,822	\$ 17,595,825	\$ (340,003)
12 INST RESOURCES	\$ 381,058	\$ 375,242	\$ 5,816
13 INST STAFF DEV	\$ 106,848	\$ 104,718	\$ 2,130
21 INST LEADERSHIP	\$ 179,346	\$ 138,509	\$ 40,837
23 SCHOOL LEADER	\$ 1,732,550	\$ 1,775,340	\$ (42,790)
31 GUIDE & COUNSEL	\$ 637,003	\$ 788,792	\$ (151,789)
33 HEALTH SERVICES	\$ 379,140	\$ 381,172	\$ (2,032)
35 FOOD SERVICE	\$ -	\$ -	\$ -
34 STUDENT TRANS	\$ 1,779,655	\$ 2,102,337	\$ (322,682)
36 EXTRACURRICULAR	\$ 511,453	\$ 482,580	\$ 28,873
41 GENERAL ADMIN	\$ 1,347,940	\$ 1,318,664	\$ 29,276
51 FAC MAINT & OP	\$ 4,754,088	\$ 4,629,376	\$ 124,712
52 SECURITY & MON	\$ 310,000	\$ 310,000	\$ -
53 DATA PROCESSING	\$ 864,793	\$ 786,893	\$ 77,900
71 DEBT SERVICE	\$ -	\$ 30,288	\$ (30,288)
93 PAYMENTS TO FISCAL AGE	\$ -	\$ -	\$ -
99 OTHER INTERGOV	\$ 225,200	\$ 211,176	\$ 14,024
	\$ 30,464,896	\$ 31,030,912	\$ (566,016)
Excess(Deficiency) of Revenues over (under) Expenditures	\$ 1,013,644	\$ (3,184,128)	
Other Sources	\$ (1,184,915)	\$ (1,169,032)	
Net Change in Fund Balance	\$ (171,271)	\$ (3,184,128)	


	2025-2026 TOTALS	2024-2025 TOTALS	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
EXPENDITURES				
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)



2025–2026 Preliminary Budget

Food Service Fund 240

The Food Service Fund, also referred to as the Child Nutrition Fund, is where revenues and expenditures are recorded for the school lunch and breakfast programs. Revenues received from this fund include lunch and breakfast sales, as well as federal grants. This fund is classified as a Special Revenue Fund by the Texas Education Agency. Also, under this heading, we will include Fund 242, Summer Feeding Program. Since this fund has the potential to spend more money than is received federally for that program, the board must approve this fund because it has the potential to affect the District's fund balance.



LEVELLAND ISD
FOOD SERVICE
2025-2026 BUDGET
FUND 240

Food Service Fund 240

PRELIMINARY BUDGET

	FUNCTION	FUNCTION
EXPENDITURES	35	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

	2024-2025	2023-2024	PERCENT	DOLLAR
			INCREASE	INCREASE
EXPENDITURES	TOTALS	TOTALS	(DECREASE)	(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

	2024-2025	2023-2024	INCREASE	INCREASE
REVENUES	TOTALS	TOTALS	(DECREASE)	(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

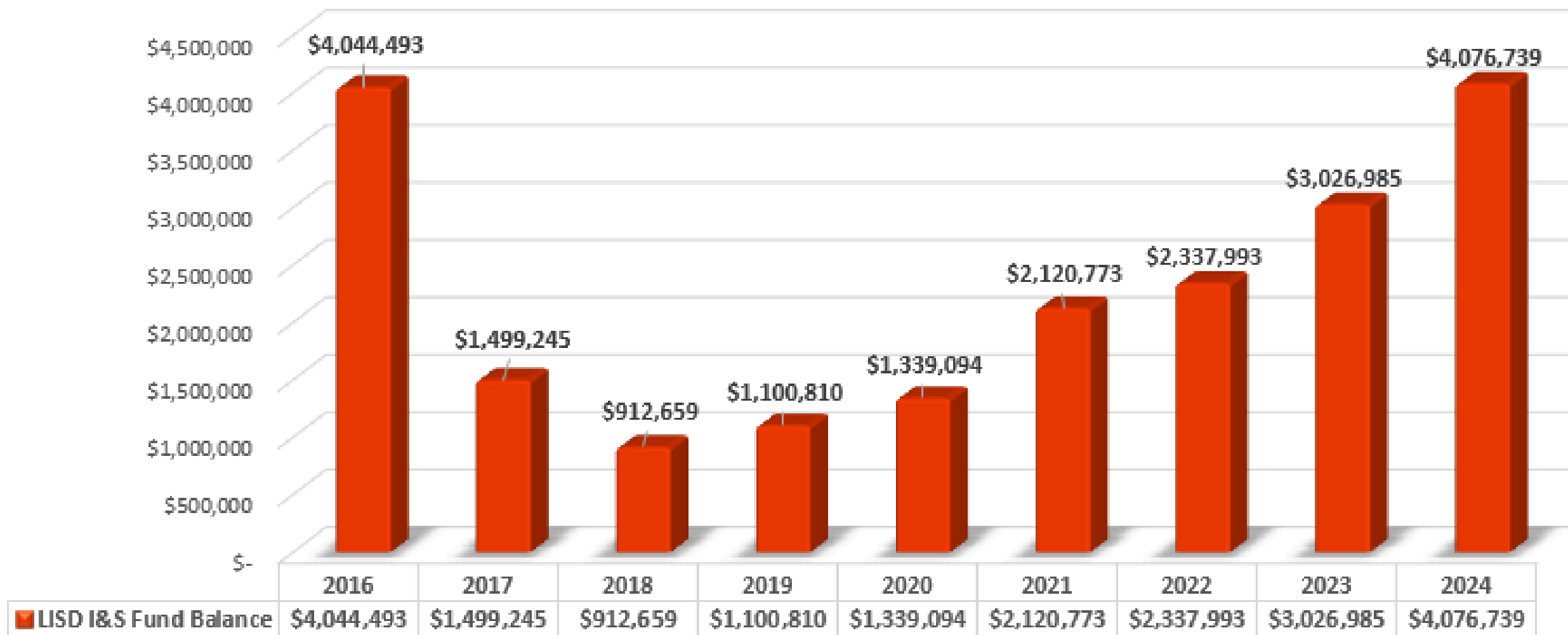
8900-INDIRECT COST TRA	(50,000)	(50,000)	0.00%	0
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Budget Surplus (Deficit)	0	0	0.00%	0
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2025-2026 Preliminary Budget

Debt Service Fund 599

The Debt Service Fund contains monies that are restricted to pay principle and interest on debt incurred through the sale of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools.



LEVELLAND ISD
DEBT SERVICE
2025-2026 BUDGET
FUND NO 599

Debt Service Fund 599

PRELIMINARY BUDGET

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

	2024-2025	2023-2024	PERCENT INCREASE (DECREASE)	DOLLAR INCREASE (DECREASE)
EXPENDITURES	TOTALS	TOTALS		
6500-Debt Service	3,439,561	3,443,577	-0.12%	(4,016)
GRAND TOTAL EXPENDITURES	3,439,561	3,443,577	-0.12%	(4,016)

FUNCTION LEGEND	
71	Debt Service

	2024-2025 TOTALS	2023-2024 TOTALS	INCREASE (DECREASE)	INCREASE (DECREASE)
REVENUES				
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)
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Levelland ISD Budget Workshop 2025-2026

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(Deficiency) 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)

Next Steps:

**1. ADVERTISE PUBLIC MEETING
PUBLIC MEETING TO DISCUSS
BUDGET AND TAX RATE 2025-2026**

**2. PUBLIC MEETING TO DISCUSS
PROPOSED BUDGET AND TAX RATE
AUGUST 20, 2025**

**3. NEW FISCAL YEAR STARTS
SEPTEMBER 1, 2025**

QUESTIONS?

