

# Board Information Item

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06/16/2025

**Subject:** Act on Adoption of the 2025-2026 Budget

**Contact Person:** David Johnson, Chief Financial Officer

**Policy/Code:** Texas Education Code 44.002(a)

**Priority and Performance Objective:** Priority 4: Strong Financial Stewardship and Internal System Efficiency  
Objective 4.1: Transparent Financial Stewardship

**Summary:** As outlined in Texas Education Code 44.002(a), it is mandated that the Superintendent prepares or oversees the preparation of a proposed budget encompassing all estimated revenues and proposed expenditures of the district.

To adhere to statutory requirements, the Board of Trustees is obligated to adopt the budget for the 2025-2026 fiscal year no later than June 30, 2025.

The official district budget incorporates budgets for the General Operating Fund, Debt Service Fund, and Child Nutrition Fund.

To maintain compliance with the State's legal level of control, budgets must be prepared and approved at least at the fund and function levels.

The proposed General Operating Budget consists of revenues of \$197,115,811, and corresponding expenditures amounting to \$197,115,811.

The proposed Debt Service Budget includes revenues amounting to \$45,968,930 and expenditures totaling \$43,827,763.

It should be noted that the District does not participate in the National Lunch and Breakfast federal program at the two comprehensive high schools. Consequently, the budgets for these campuses must be accounted for in an Enterprise fund. However, the Enterprise Fund remains under the Child Nutrition program umbrella, and the Board is legally obligated to adopt a comprehensive budget for Child Nutrition Program as a whole.

The proposed Child Nutrition Budget, revenues are estimated at \$6,498,124, while expenditures are budgeted at \$6,475,397. These figures encompass both the federal and enterprise programs within the Child Nutrition program.

**Attachments:**

The 2025-2026 proposed budgets as referenced in the public hearing presentation.

**Recommendation:**

The recommendation is for the Board of Trustees to adopt the proposed budgets for the 2025-2026 fiscal year as follows:

General Operating Budget: \$197,115,811

Debt Service Budget: \$43,827,763

Child Nutrition Budget: \$6,475,397