

2026-27 Budget Development



Agenda

- Review of Fund Balance
- Update on the 2025-26 General Fund Budget
- Planning for 2026-27
 - Budget Assumptions
 - Budget Development Priorities
 - Budget & Staffing Timeline

Fund Balance

\$11,317,725 in fund balance at the end of 2024-25

- \$776,312 increase from the prior year end
- Equivalent to 6.7 months of operating expenses
- \$3,095,770 of the total fund balance has been designated for:
 - Track & Turf Maintenance \$640,000
 - Capital Projects \$2,455,770

2025-26 Adopted Budget

22.66 M Maintenance & Operations (M&O)

1.33 M Food Service

3.12 M Debt Service (I&S)

27.11 M Total Adopted Budget



M&O Budget: Year at a Glance

50% fiscal year | 70% school year elapsed

Total Amended Budget

\$22.75M

Revenue to Date

\$18.7M

84% of budget realized

Expenditures YTD

\$11.1M

49% of budget spent

Revenue Over Expenditures

\$7,615,171 surplus as of February 28, 2026

Total Fund Balance (Aug 31, 2025 Audited): \$11,317,725

Key Takeaways

✓ Revenue is tracking well — 84% of budget realized at 50% through the fiscal year.

✓ Expenditures are on pace at 49% of budget, slightly below the 50% midpoint mark.

✓ \$7.6M revenue surplus over actual expenditures provides healthy cash flow.

! Federal revenues are at only 3% — this is not unexpected, as disbursements typically arrive later in the year.

✓ Strong fund balance of \$11.3M (audited Aug 2025) ensures continued district financial stability.

School Tax Rates

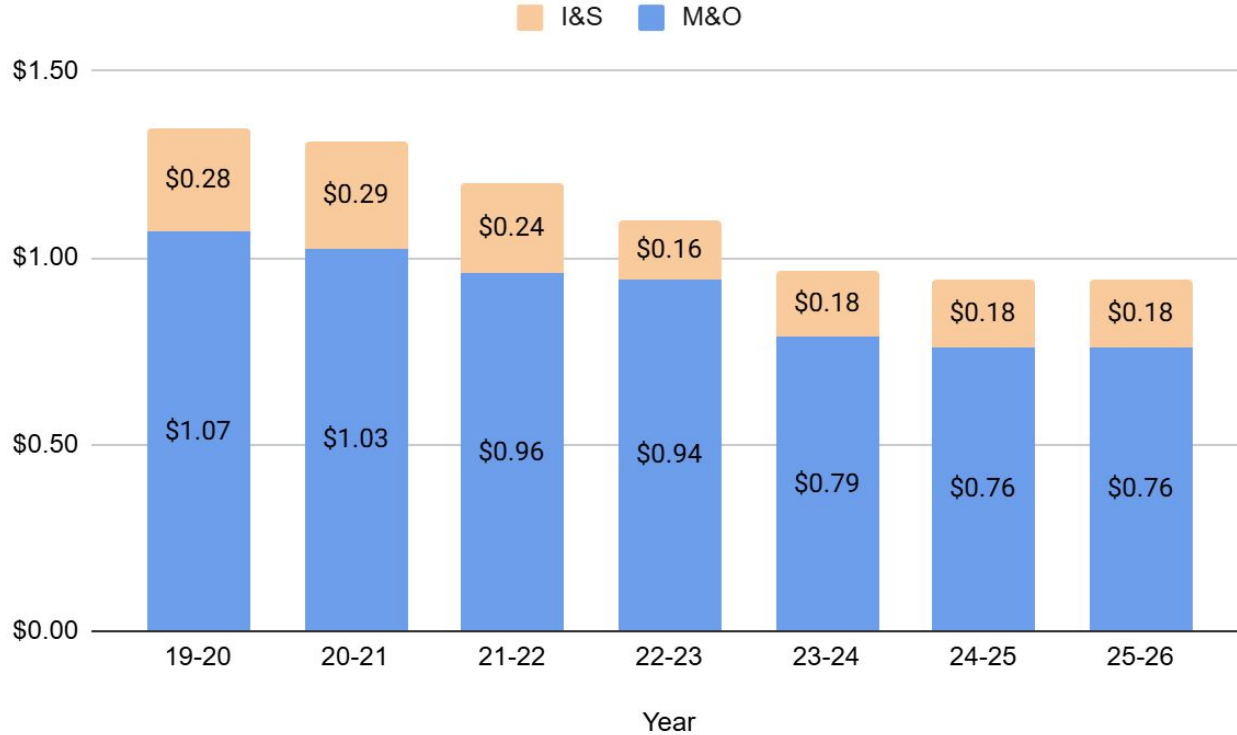


Maintenance & Operations funds everyday costs like salaries, utilities, and supplies.



Interest & Sinking (debt service) is only used to pay debt issued to finance capital projects.

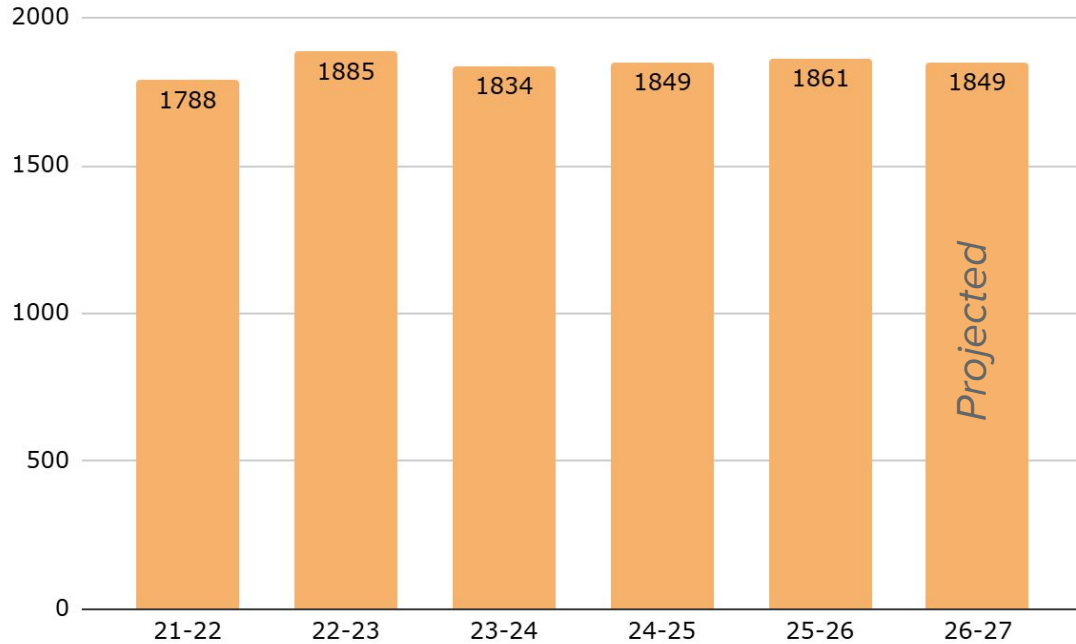
SISD Property Tax Rate History



SISD's Total Tax Rate has declined \$0.41 per \$100 valuation over the past 6 years.

The rate has been held at \$0.9425 for the past two years.

Student Enrollment



Enrollment numbers reflect annual PEIMS snapshot data.

Budget Development Priorities

1. Invest in our students.

Continue to provide high quality instructional materials and supplemental resources to enhance learning and supportive services to meet students' needs.

2. Invest in our staff.

Allocate of funds for competitively compensated teachers and staff.

3. Ensure Operational Sustainability.

Maintain safe, functional learning environments, including all facilities, technology, and transportation.

1. Invest in our students.

High quality instructional materials and supplemental resources to enhance learning and supportive services to meet students' needs.

- Ensure classroom instructional needs are met through the provision of high quality instructional materials, as well as technology, supplies, furniture, and other equipment needed for instruction
- Support the needs of co- and extra-curricular experiences and opportunities, including CTE, Fine Arts, Athletics, etc...

2. Invest in our staff.



- SISD allocated funds above and beyond the additional state allotment to increase employee compensation in 25-26
- A compensation study is being conducted by TASB to inform recommendations for the 26-27 compensation plan
- Improving the quality and consistency of mentoring support for new teachers is a priority for 26-27

3. Ensure Operational Sustainability.

Maintain safe, functional learning environments, including all facilities, technology, and transportation.

- **TASB Facilities Study**

Completed in spring 2025, priority projects included: HVAC replacements, ADA accessibility improvements, flooring/ceiling tile replacement and infrastructure repairs in older facilities, fire panel replacement at SHS, covered walkway at SJHS, masonry repairs, repainting, etc

- **Maintenance & Facilities**

Ensure facilities and grounds are appropriately maintained with adequate equipment, back-up power systems

- **Transportation**

SB 549 requires retrofit of seatbelts on buses, updates to camera system on buses, needed replacement of aging white fleet

- **Technology**

Address replacement cycles for student/staff devices, interactive white boards, infrastructure, access points, cabling, PA and phone systems, etc...

2026-27 Budget & Staffing Timeline

JAN	FEB	MAR	APR	MAY	JUN & JUL	AUG
Budget kickoff	Approval of Admin contracts	Candidate pools posted	Certified personnel contracts distributed	Board update: Budget development	June: Final master schedules due	✓ Tax Rate & Budget Adoption for FY 26-27
Contract reviews	Master Schedule Draft #1	Technology & maintenance planning requests	Campus & department budget & staffing meetings	Employee transfer deadline	Board update: Budget development	
		Campus & department budgets due	Preliminary property values from appraisal district	Review TASB Pay Study Recommendations	Adopt Compensation Plan for 2026-27	
		Approve Renewal of Contractual Personnel	Board update: Budget development			
		Board update: Budget development	TASB Pay Study			

Questions & Comments