



# BUDGET WORKSHOP

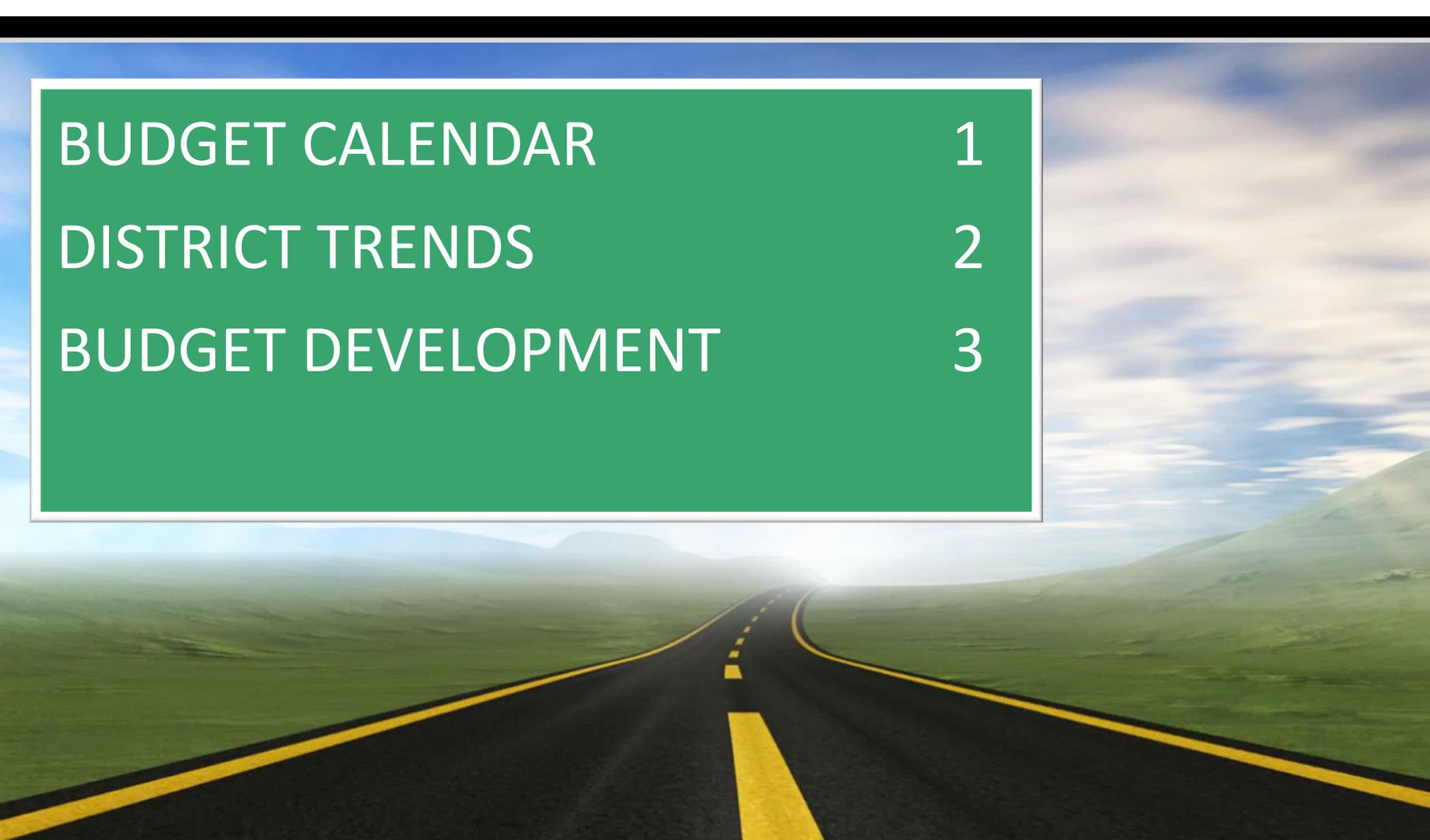
Next Exit



**2026-2027**  
Planning & Budget Update  
March 16, 2026



BUDGET CALENDAR	1
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**Upcoming Exits**



**BUDGET  
CALENDAR**  
Next Exit



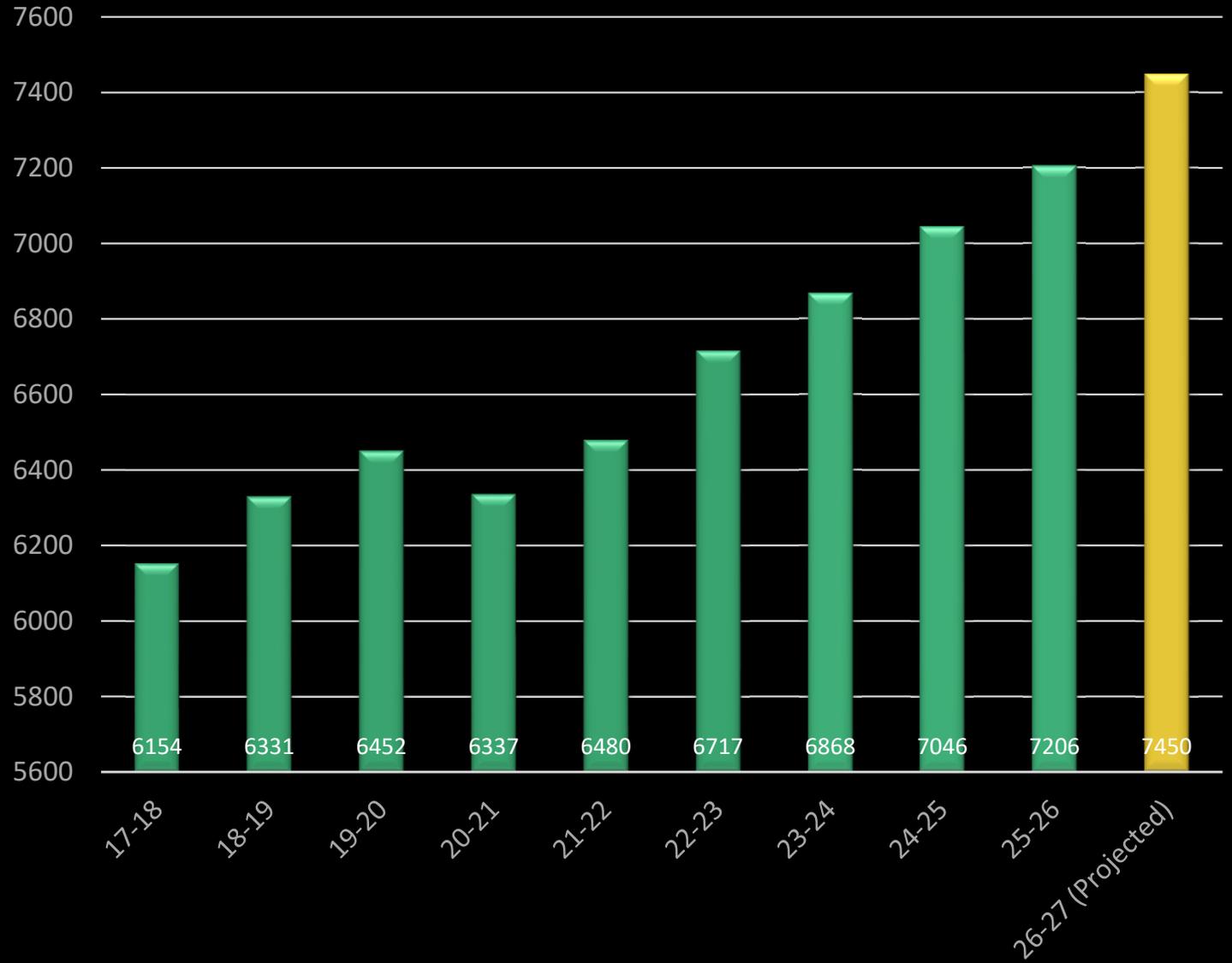
## BUDGET CALENDAR 2026-2027

TARGET COMPLETION DATE	ACTIVITY/PROCESS
March 16, 2026	<ul style="list-style-type: none"> <li>• Board Meeting – Budget Workshop #1               <ul style="list-style-type: none"> <li>○ Budget Calendar</li> <li>○ Current Year Enrollment Update/Projection for Next Fiscal Year</li> <li>○ Current Year ADA/Projection for Next Fiscal Year</li> </ul> </li> </ul>
March 25, 2026	<ul style="list-style-type: none"> <li>• Training – Campus and Department Non-Payroll Budget Training</li> <li>• Open Skyward Budget Entry for Campus and Department Data Entry</li> </ul>
April 20, 2026	<ul style="list-style-type: none"> <li>• Board Meeting – Budget Workshop #2</li> </ul>
April 22, 2026	<ul style="list-style-type: none"> <li>• Skyward Budget Entry Deadline</li> </ul>
April 30, 2026	<ul style="list-style-type: none"> <li>• Receive Certified Estimated Property Values from Harris Central Appraisal District</li> </ul>
May 18, 2026	<ul style="list-style-type: none"> <li>• Board Meeting:               <ul style="list-style-type: none"> <li>○ Budget Workshop #3                   <ul style="list-style-type: none"> <li>▪ Initial Preliminary Budget</li> <li>▪ TASB Pay Maintenance Update</li> <li>▪ Property Values Update</li> </ul> </li> <li>○ Approve Compensation Schedules</li> </ul> </li> </ul>
June 15, 2026	<ul style="list-style-type: none"> <li>• Board Meeting:               <ul style="list-style-type: none"> <li>○ Public Hearing</li> <li>○ Budget Adoption</li> </ul> </li> </ul>
August 30, 2026	<ul style="list-style-type: none"> <li>• Receive Certified Appraisal Roll from Harris Central Appraisal District</li> </ul>
September 21, 2026	<ul style="list-style-type: none"> <li>• Board Meeting:               <ul style="list-style-type: none"> <li>○ Adopt an order approving property tax roll for FY 2026-2027 at a properly posted board meeting. <i>(Note: may be delayed to October 19, 2026, depending upon date certified appraisal roll is received from Harris County Appraisal District.)</i></li> <li>○ Adopt the 2026 tax rate for FY 2026-2027 at a properly posted board meeting. <i>(Note: Must adopt before the later of September 30<sup>th</sup> or 60 days after receiving the Certified Appraisal Role; Must republish Notice of Public to Discuss Budget and Proposed Tax Rate, if adopting a tax rate higher than proposed in the original notice; Must meet posting timelines.)</i></li> </ul> </li> </ul>



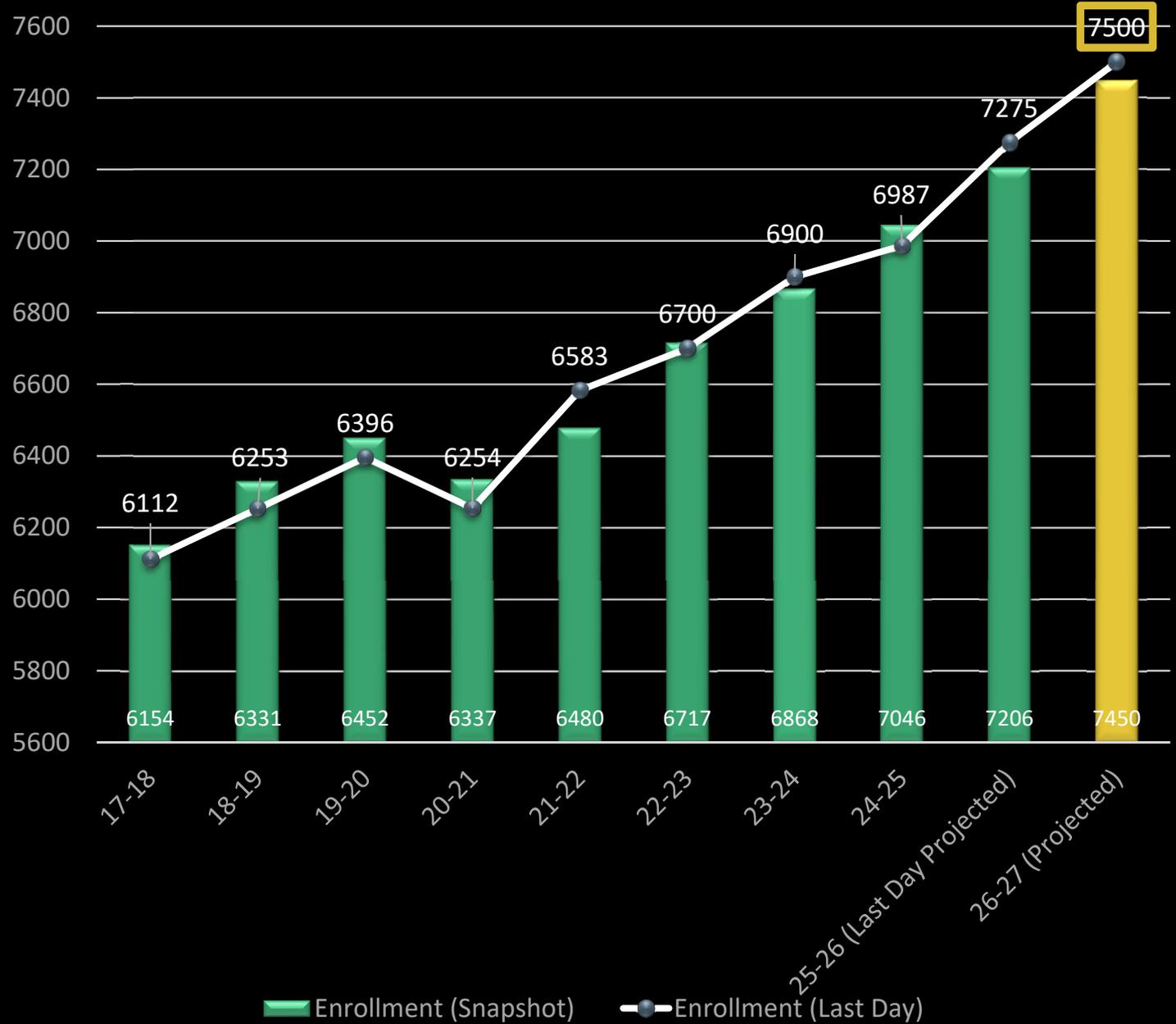


## Enrollment (Snapshot Date)



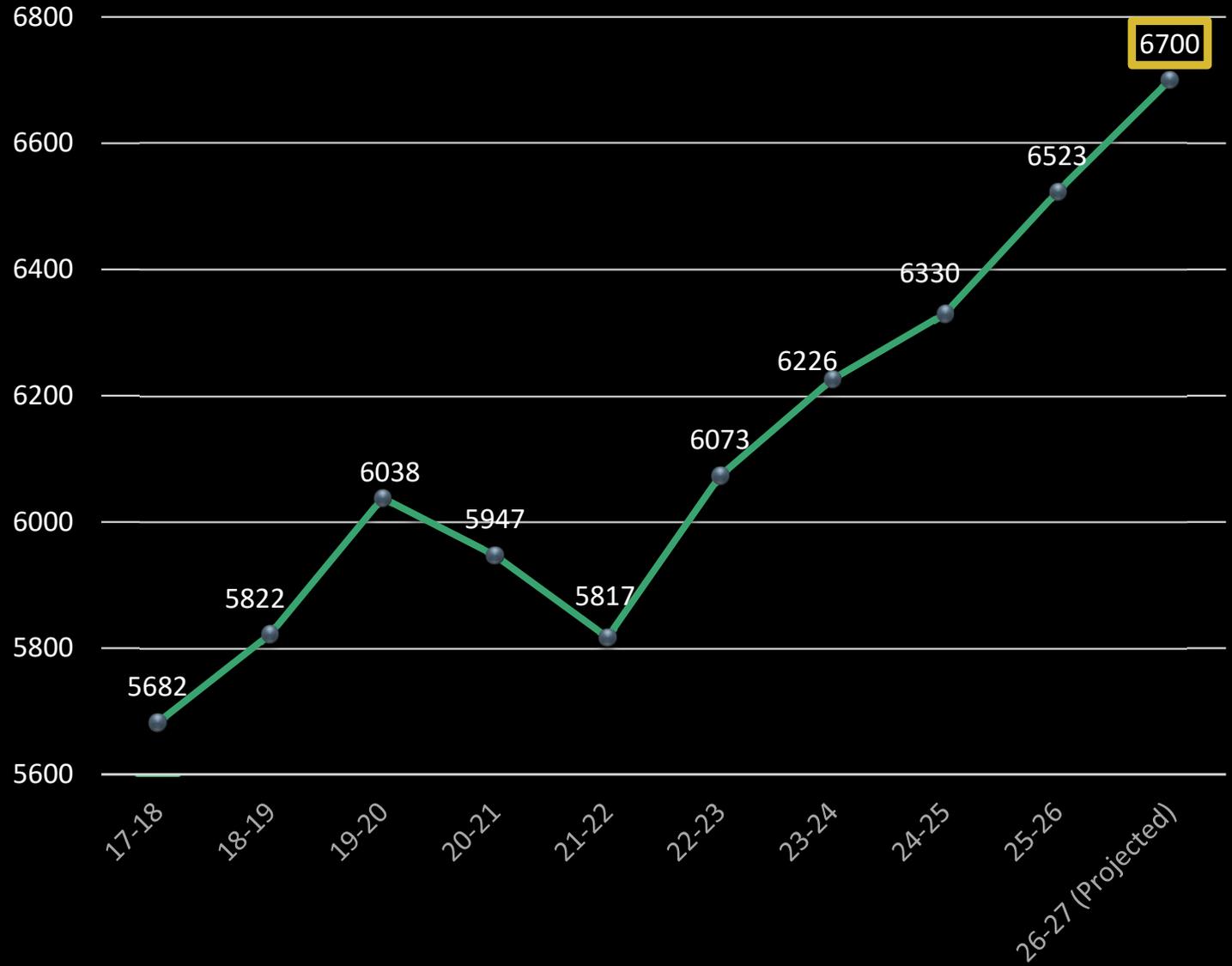


## Enrollment Comparison (Snapshot Day vs. Last Day)





## Average Daily Attendance (ADA)





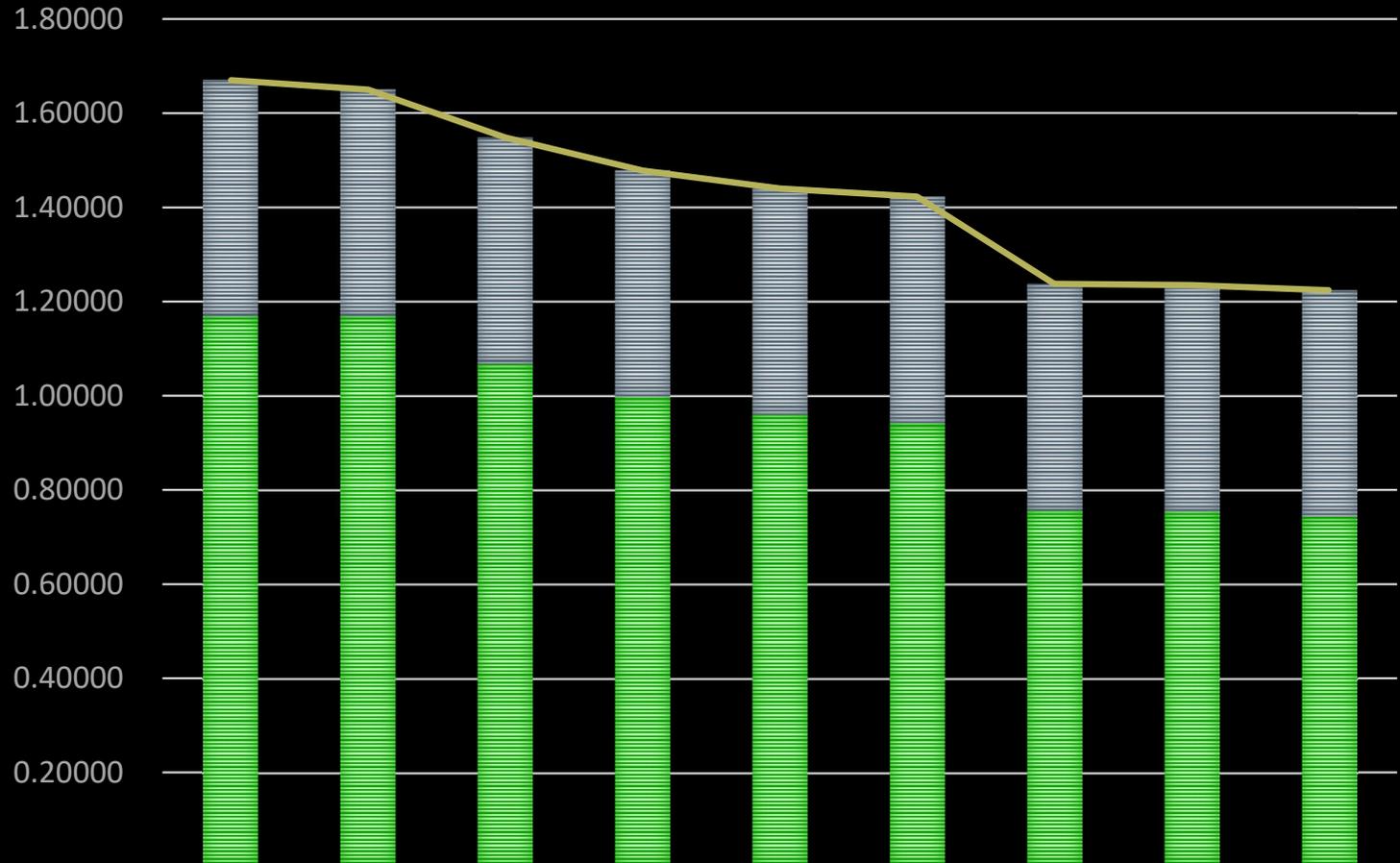
## Percentage in Attendance





# HISTORICAL TAX RATES

M&O I&S Total

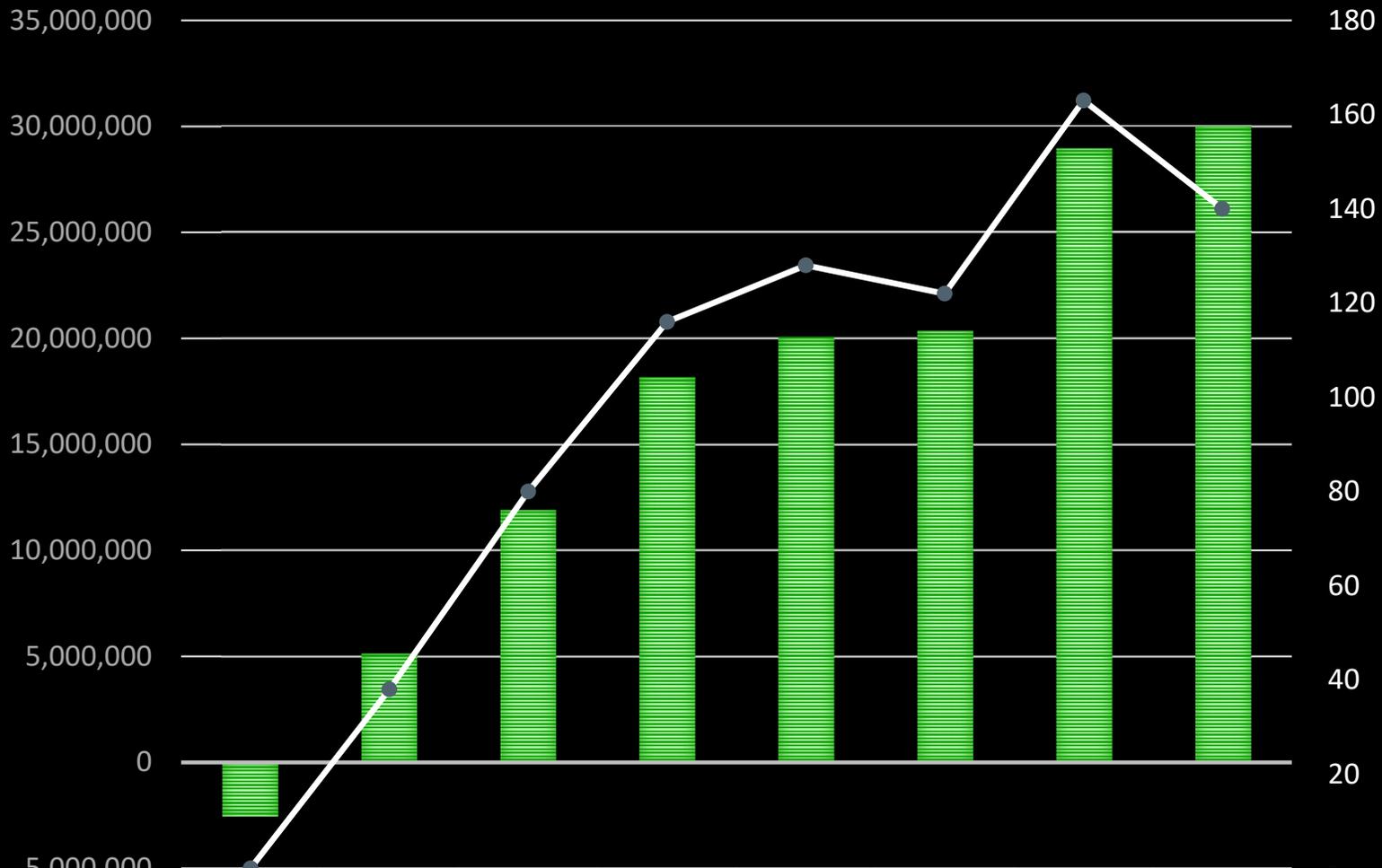


	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
I&S	0.50000	0.48000	0.48000	0.48000	0.48000	0.48000	0.48000	0.48000	0.48000
M&O	1.17000	1.17000	1.06835	0.99830	0.96030	0.94290	0.75750	0.75520	0.74410
Total	1.67000	1.65000	1.54835	1.47830	1.44030	1.42290	1.23750	1.23520	1.22410



# FUND BALANCE

Unassigned Days



	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Unassigned	-2,516,449	5,142,439	11,881,110	18,170,738	20,062,611	20,340,323	28,918,286	29,966,302
Days	-	38	80	116	128	122	163	140



**BUDGET  
DEVELOPMENT**  
Next Exit



# Budget Assumptions for Fiscal Year 2026-2027

- Enrollment:
  - Snapshot (October 2026) 7,450
  - Last Day of School (May 2027) 7,500
- Average Daily Attendance 6,700
- Attendance Rate 93%
- No increase in homestead exemption (currently \$140,000)
- Property value growth anticipated

