



**LAREDO INDEPENDENT SCHOOL DISTRICT ~ 2400 SAN BERNARDO  
AVENUE ~ LAREDO, TX ~ (956)273-1000**

**Board Workshop**

Thursday, March 26, 2026 5:45 PM

LISD Amber Yeary Board Room

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1. Discussion and presentation on the proposed 2026-2027 Budget.

Communication and Updates

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**AGENDA**

1. Discussion and presentation on the proposed 2026-2027 Budget.

L A R E D O I N D E P E N D E N T S C H O O L D I S T R I C T

# BOARD WORKSHOP

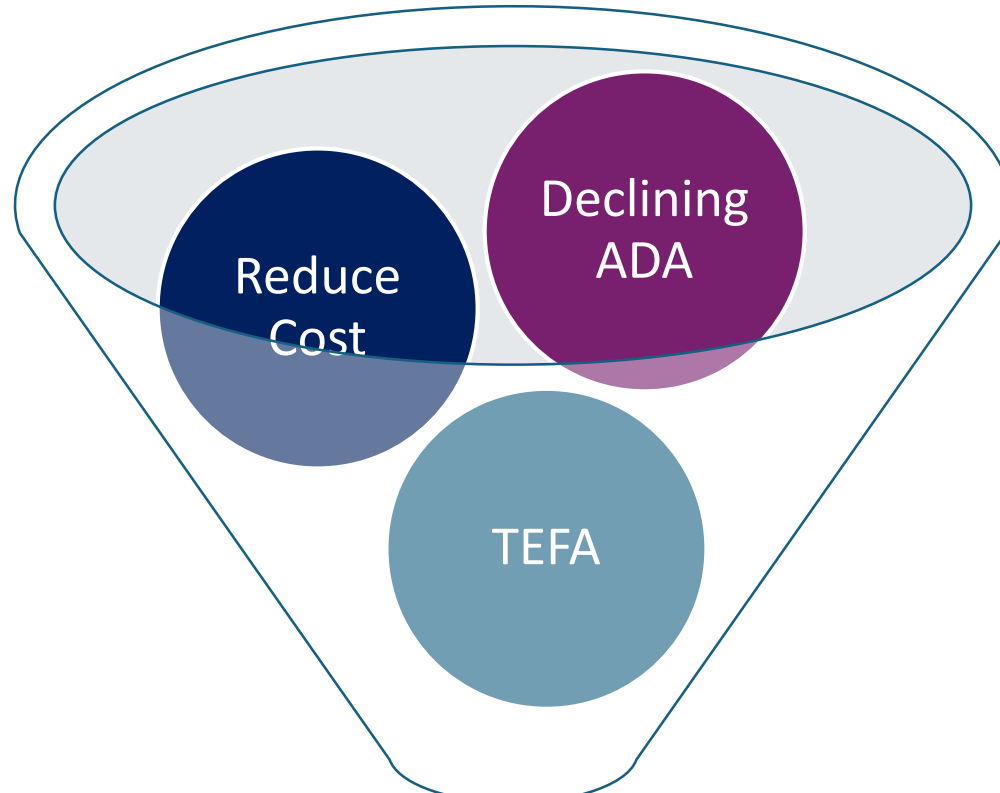
## Board Budget Workshop

March 26, 2026



- Budget Calendar
- Budget Assumptions
- Proposed Revenues & Expenditures General Operating Fund
- Payroll Costs Reconciliation
- Next Step
- Allotment for Basic Costs
- Voter-Approval Tax Election (VATRE)
- Cost Reductions Options

- Budget Preparation Cycle: December 2025 to June 2026
- Budget Fiscal Year: July 1, 2026 to June 30, 2027
- Budget Process Calendar (Tentative):
  - Comprehensive Needs Assessment (CNA) and Campus Improvement Plan (CIP) training (2/4/26)
  - Budget Instructions Manual emailed to Campuses and Departments (2/23/26)
  - Budget Workshop (2/26/26)
  - Comprehensive Needs Assessments (CNA) draft due (2/27/26)
  - Campus and Department on-site budget preparation assistance (3/2/26 – 4/6/26) On-Going
  - Budget Workshop (3/26/26)
  - Comprehensive Needs Assessments (CAN) final due and Campus Improvement Plans (CIPs) draft due from Campuses (3/27/26)
  - Budget Workshop (4/23/26)
  - Deadline for Chief Appraiser to certify estimate of taxable values (4/30/26)
  - Final CIPs due from Campuses (5/15/26)
  - Budget Workshop (5/28/26)
  - Publication of Notice of Public Meeting (6/15/26)
  - Public Meeting to discuss the school district's annual budget that will determine the tax rate that will be adopted (6/25/26)
  - Regular Board Meeting to adopt the Proposed Annual Budget (6/25/26)
  - Deadline for Chief Appraiser to certify the appraisal roll (7/25/26)
  - Regular Board Meeting to adopt the Tax Rate (8/13/26)



**Present a Balanced  
Budget for Adoption**

# Budget Assumptions

<b>ADA</b>	2025-2026 18,000	3 <sup>rd</sup> Six Weeks 17,630	2026-2027 17,600
<b>Tax Rate</b>		2025-2026	2026-2027
	M&O Tax Rate	\$0.6669	\$0.6669
	I&S Tax Rate	\$0.4899	\$0.4899
	Total Tax Rate	\$1.1568	\$1.1568
	The M&O tax rate provides funds for maintenance and operations. The I&S tax rate provides funds for payments on the debt that finances a district's facilities.		
<b>Property Values</b>		2025-2026	2026-2027
	Webb CAD Net Taxable Value	\$2,917,237,597	\$2,975,582,349 (2% increase)
	State Certified Property Value	\$3,045,092,360	\$3,105,994,207 (2% increase)
<b>Tax Collections</b>		2025-2026	2026-2027
	• M&O Tax Collections	\$19,773,517	\$19,900,473
	• I&S Tax Collections	\$14,847,875	\$14,486,749
	• Collection Rate 98%		

# Proposed Revenues & Expenditures

General Operating

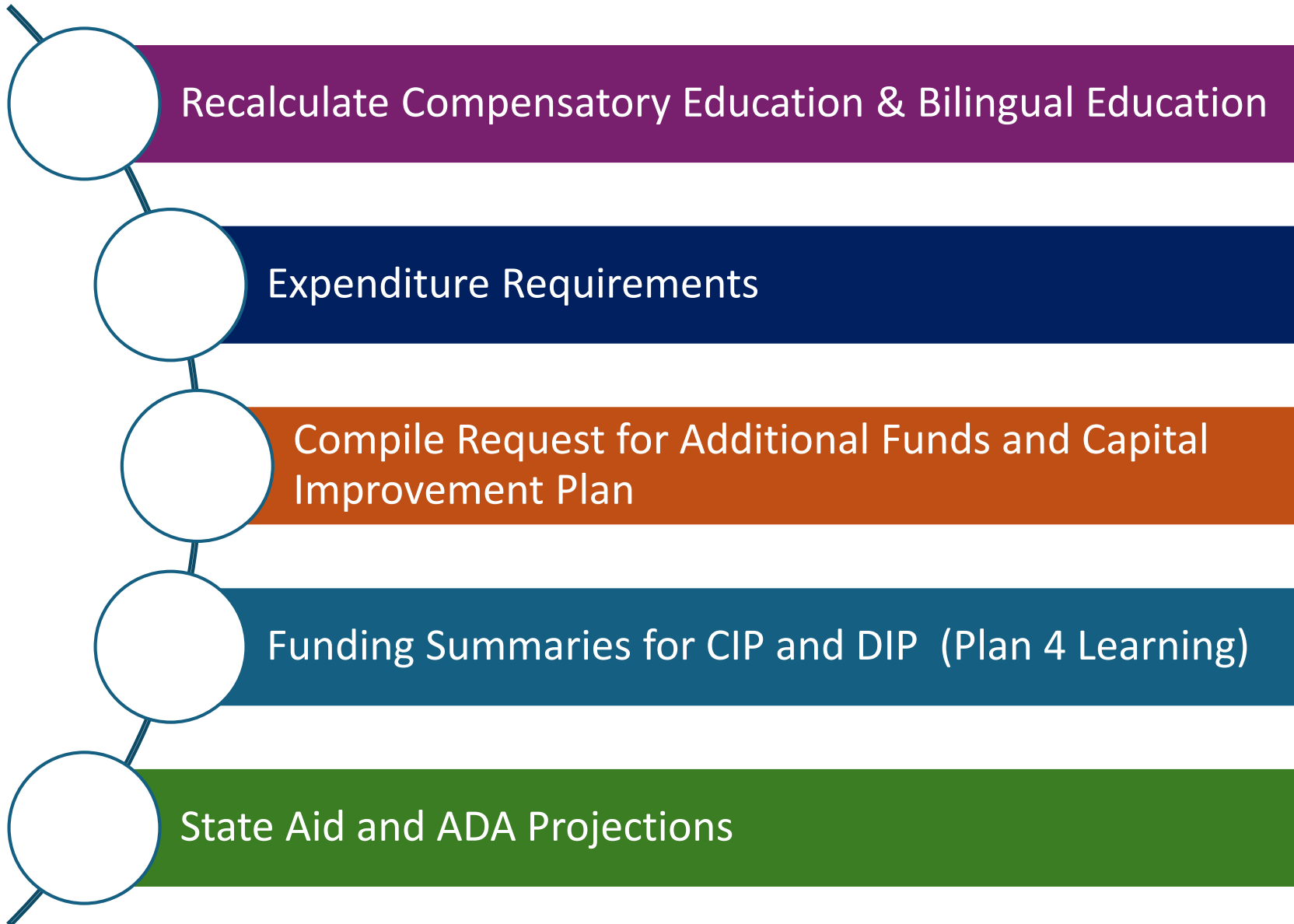


General Operating Fund (199)	Actual		Original Budget		Amended Budget		Proposed Budget	
	2024-2025	%	2025-2026	%	2025-2026	%	2026-2027	%
ADA	18,128		18,000		17,630		17,600	
M&O Tax Rate	\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669	
<i>Revenues</i>								
Local Sources	\$ 26,482,815	11.90%	\$ 25,126,165	11.98%	\$ 24,911,805	11.18%	\$ 25,167,973	11.35%
State Sources	191,640,459	86.10%	181,927,939	86.76%	195,323,062	87.64%	194,130,225	87.55%
Federal Sources	3,153,633	1.42%	2,632,000	1.26%	2,632,000	1.18%	2,435,000	1.10%
Other Resources	1,294,016	0.58%	-	0.00%	-	0.00%	-	0.00%
<i>Total Revenues &amp; Other Resources</i>	222,570,923	100.00%	209,686,104	100.00%	222,866,867	100.00%	221,733,198	100.00%
<i>Expenditures</i>								
Payroll Costs	196,006,176	80.07%	196,965,556	86.24%	196,614,563	83.77%	201,505,763	87.08%
Contractual Services	14,107,191	5.76%	15,536,486	6.80%	17,764,961	7.57%	15,516,760	6.71%
Supplies and Materials	5,301,997	2.17%	8,196,601	3.59%	7,820,240	3.33%	6,592,304	2.85%
Other Operating Expenditures	4,272,747	1.75%	4,567,351	2.00%	4,675,006	1.99%	4,651,812	2.01%
Debt Service	485,167	0.20%	-	0.00%	-	0.00%	-	0.00%
Capital Outlay	3,212,178	1.31%	1,303,090	0.57%	3,087,071	1.32%	1,312,932	0.57%
Transfers Out:								
Athletics Fund (181)	1,709,266	0.70%	1,835,330	0.80%	1,755,330	0.75%	1,835,330	0.79%
Capital Projects Fund (616)	17,624,641	7.20%	-	0.00%	-	0.00%	-	0.00%
Food Service Fund (101)	71,882	0.03%	-	0.00%	-	0.00%	-	0.00%
Health Plan Internal Service Fund (753)	2,000,000	0.82%	-	0.00%	3,000,000	1.28%	-	0.00%
<i>Total Expenditures &amp; Transfers Out</i>	244,791,246	100.00%	228,404,414	100.00%	234,717,171	100.00%	231,414,901	100.00%
Net Change in Fund Balances	\$(22,220,323)		\$(18,718,310)		\$(11,850,304)		\$(9,681,703)	

## Reconciliation of Payroll Costs After Adoption due to Final Funding Rules (89<sup>th</sup> Legislative Session)

★ Original Budget 2025-2026, Payroll	196,965,556
Budget Amendment BA 2526-13, 9/18/2025 (3.5% pay increases and Other Adjustments)	4,750,295
★ Amended Budget 2025-2026, Payroll	201,715,851
Proposed Budget 2026-2027, Payroll	201,505,763

★ For more information see handout - Payroll Budget Transaction Summary and Detail.



# Allotment for Basic Costs

	Budget 2025-2026	2025-2026
Student Enrollment	20,142	19,495
Amount Per Student Enrollment	\$106	\$106
Allotment for Basic Cost	\$2,135,145	\$2,066,470
# of Member Employees	2,310	2,237
Increase per Employee per year	\$924	\$924
Increase per Employee per month	\$77	\$77
Employer Contribution per year	\$7,224	\$7,224

- Allowable uses: transportation, payroll taxes, health insurance, TRS contributions, utilities, and property and casualty insurance.

Access to the three golden pennies and nine copper pennies, which provide additional funding, requires approval from voters during an election.

## 2026 Dates

**July 3:** Last day for board to select auditor for [efficiency audit](#) (4 months before Election Day)

**July 18 – August 1:** TEA Local Property Value Survey is open

**July 25:** Deadline for chief appraiser to provide certified appraisal roll or estimate

**August 5:** Deadline for TEA to issue preliminary MCRs

**August 7:** Last day for districts planning a VATRE to publish [TnT notice](#) of budget/tax rate meeting (must publish 10-30 days before the meeting)

**August 15 (or 10 days after TEA approves preliminary MCR):** Deadline to appeal preliminary MCR or it becomes final

**August 17:** Deadline to [order](#) a VATRE (after adopting a budget and tax rate)

## October 2:

- Efficiency audit report due IF the board appointed the auditor on July 3; may be earlier because final report is due no later than 3 months after auditor selection
- Last day to post efficiency audit results on district website; the board must hold an open meeting to discuss the results before the election

**November 3:** Election Day

**The goal is to reduce operational expenditures without diminishing the quality of teaching, learning, and student support, thereby balancing the budget. (Policy CA)**

Options include (list not exhaustive)

- Duplication of Services
- Discretionary Funds
- Stipends
- Early Resignation Notification Incentive
- Extra-duty Pay
- Overtime
- Travel



Communication and Updates

Adjournment