

Agenda of Regular Meeting

The Board of Trustees Brock ISD

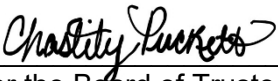
A Regular Meeting of the Board of Trustees of Brock ISD will be held October 12, 2026, beginning at 6:00 PM in the Brock High School Cafeteria.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- A. CALL TO ORDER
- B. INVOCATION
- C. PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE
- D. ESTABLISH QUORUM
- E. BROCK SPOTLIGHT
 - Brock Junior High School Cross Country
 - Texas Education Human Resources Day Honoring Glenda Fulmer, Director of Human Resources
 - Recognition of National Principals Month
- F. PUBLIC COMMENT
 - 1. Items on the Agenda
 - 2. Items not on the Agenda
- G. CONSENT AGENDA
 - 1. Approve Minutes of September 14, 2026 Regular Meeting
 - 2. Financial Reports
 - 3. Investments
 - 4. Donations
- H. SUPERINTENDENT REPORT
 - 1. Update on school business, activities and future events
- I. BUSINESS DISCUSSION
 - 1. Review Board Continuing Education Credit Report
 - 2. 2026 - 2027 Budget Update
 - 3. Student Health Advisory Committee (SHAC) Annual Report
- J. BUSINESS ACTION
 - 1. Consider approval of Student Health Advisory Committee (SHAC) Board-appointed members
 - 2. Consider approval of the 2026-2027 District and Campus Balanced Scorecards
 - 3. Consider approval of Resolution of Board of Trustees of Brock Independent School District concerning Fund Balance Sustainability and Long-Term Financial Stewardship
 - 4. Consider approval of agreement with Westwood to contract for services on 1189 expansion and traffic controls at Brock Intermediate on behalf of Brock ISD
 - 5. Consider approval of recommendation for track replacement/resurfacing
 - 6. Consider approval of recommendation for Turf Replacement at Baseball and Softball

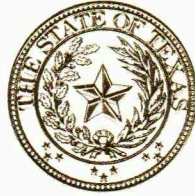
7. Consider approval to amend the 2026-2027 Maintenance & Operations budget as presented by the CFO based on 1st Six Weeks PEIMS Reports
- K. CLOSED SESSION, PURSUANT TO TEXAS GOVERNMENT CODE, SECTIONS 551.071 THROUGH 551.087
 1. Deliberation regarding security devices (551.076)
 - a. Review of recommended Guardians
- L. RECONVENE FROM CLOSED SESSION, FOR ACTIONS RELATIVE TO ITEMS CONSIDERED DURING CLOSED SESSION.
 1. Action on Matters in Closed Session.
 - a. Consider approval of recommended Guardians
- M. ADJOURN

The agenda for this meeting was posted in compliance with the Texas Open Meeting Act on October 6, 2026 at 3:00 P.M..



For the Board of Trustees

IN ACCORDANCE WITH TEXAS GOVERNMENT CODE SUBTITLE A, CHAPTER 551, OPEN MEETINGS, THE BOARD MAY ADJOURN INTO EXECUTIVE SESSION.



STATE OF TEXAS
OFFICE OF THE GOVERNOR

Texas is proud to recognize the commitment of the many dedicated professionals who work to ensure that a quality education system places our students on the path toward a lifetime of excellence and achievement. An integral part of the success of our schools is the human resource professionals who play a critical role in our education system.

While these services are vital throughout all industries, human resources professionals are particularly important in education. These hardworking men and women are skilled and efficient in talent acquisition, retention, and implementing effective human resources practices. By recognizing potential teachers, human resources professionals surround our students with highly capable educators who will develop the next generation into the leaders of tomorrow.

At this time, I encourage all Texans to recognize the importance of human resources in education. I commend the profession's continued commitment to meeting the needs of students and teachers alike, as these professionals pave the way for a better, brighter tomorrow for the future leaders of our great state.

Therefore, I, Greg Abbott, Governor of Texas, do hereby proclaim October 14, 2026, to be

Education Human Resources Day



in Texas and urge all Texans to observe the occasion with appropriate ceremonies and activities.

In testimony whereof, I have hereunto affixed my signature this the 24th day of August, 2026.

A handwritten signature of Greg Abbott in black ink.

Governor of Texas



**BROCK INDEPENDENT
SCHOOL DISTRICT**

Guided by our traditions. Inspired by our possibilities.
Committed to excellence.

To: Board of Trustees
From: Lance Rainey, Chief Financial Officer
Date: 10-12-2026
Re: Donations

Included in this memorandum is a list of donations to Brock ISD for the October 12, 2026 Board Meeting.

<u>Donor</u>	<u>Campus</u>	<u>Program/Purpose</u>	<u>Amount</u>
Cliff Box	BJHS	Staff T-Shirts	\$ 875.00



Budget Update

2026-2027

October 12, 2026



GUIDING BUDGET PRINCIPLES

1. Establish and Maintain Efficient Staffing Ratios.
2. Establish and Maintain Conservative Budgeting Practices.
3. Establish and Maintain Innovative Streams of Revenue.
4. Establish and Maintain Fiscal Transparency.
5. Establish and Maintain General Culture of Fiscal Efficiency.



2025 -2026 Recap

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RADA & Enrollment – End of 6th Six Weeks

(2025-2026)

Refined ADA

Enrollment

2019-2020:	1513	(+89)	1602	(+92)
2020-2021:	1677	(+164)	1759	(+157)
2021-2022:	1914	(+237)	2002	(+243)
2022-2023:	1972	(+58)	2080	(+78)
2023-2024:	2046	(+74)	2171	(+91)
2024-2025:	2040	(- 6)	2191	(+20)
2025-2026:	2058	(+18)	2193	(+2)



2025 -2026

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End of Year Fiscal Audit



2025 -2026

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General Operating Fund

Fund Balance Update



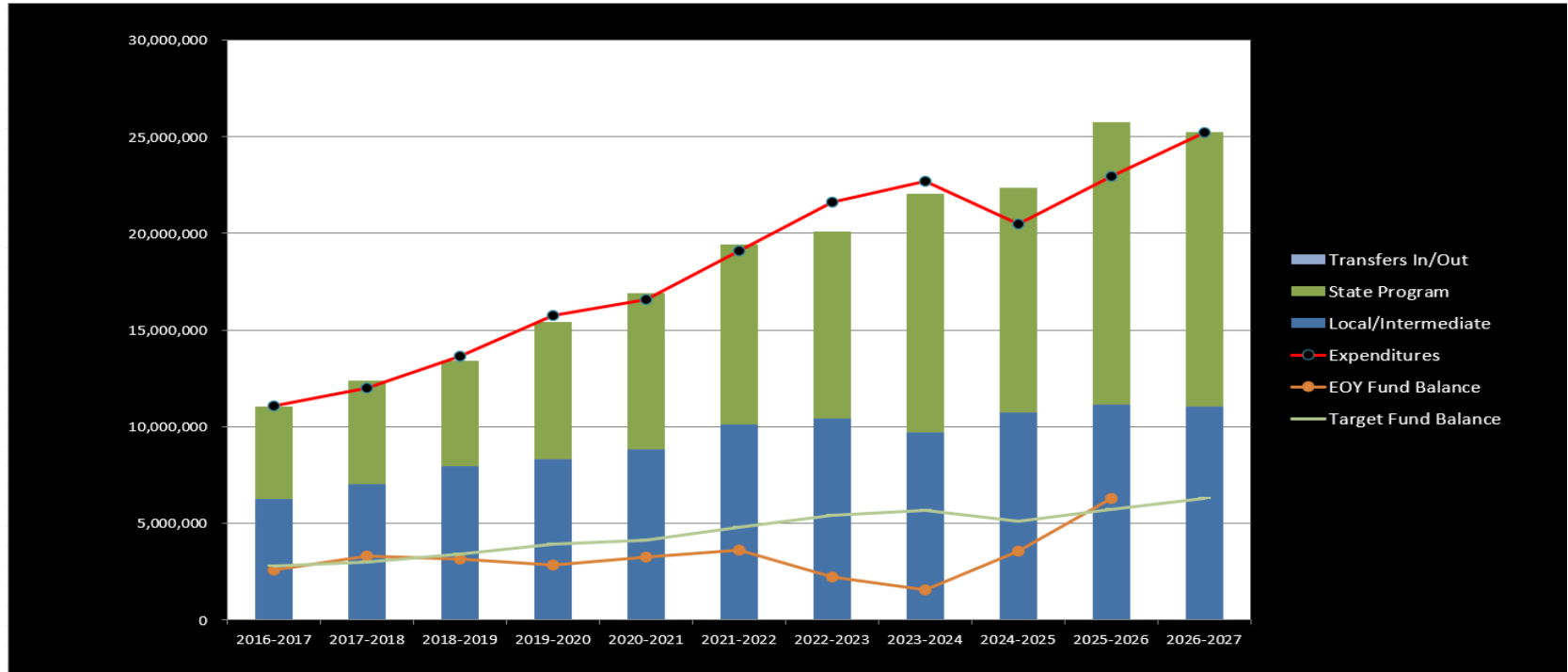
Fund Balance History

10-Year

	<u>Audited Fund Balance</u>	<u>Change from PY</u>
2015-2016:	\$2,553,521	
2016-2017:	\$2,566,301	\$ 12,780
2017-2018:	\$3,309,037	\$ 742,736
2018-2019:	\$3,144,220	(\$ 164,817)
2019-2020:	\$2,848,661	(\$ 295,559)
2020-2021:	\$3,263,588	\$ 414,927
2021-2022:	\$3,626,378	\$ 362,790
2022-2023:	\$2,230,189	(\$ 1,396,189)
2023-2024:	\$1,570,005	(\$ 660,184)
2024-2025:	\$3,578,766	\$ 2,008,761
2025-2026:	\$6,305,477	\$ 2,726,711



Fund Balance 10-Year Analysis



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2025-2026 Capital Improvements

1. Facility Upgrades/Replacements

A. District Chromebooks - \$39,000

B. Maintenance Capital Outlay – Lawn Mower - \$13,000

2. Career & Tech Education

A. Approximately \$ 85,000 across CTE Programs for capital outlay items

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2025-2026 Revenues/Expenditures

Revenue:

Local Decisions:

1. CTE Revenue Increase - \$200,000

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Other Sources of Revenue:

1. New Instructional Facilities Allotment - \$537,000



2026 - 2027

Current Year Update

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Budgeted/Actual Enrollment & Refined ADA

End of 1st Six Weeks

	<u>Refined ADA</u>	<u>Enrollment</u>
<u>Budget:</u>		
2026-2027:	2058* (+0)	2191
<u>Actuals:</u>		
2025-2026:	2058	2191**
2026-2027:	2101 (+43)	2229 (+38) **

* Based on 95% Attendance Rate

** Includes PK (1/2 Day Funding)

2026-2027 M&O Original/Amended Budgets



	<u>Original</u> June, 2026	<u>Amendment #1</u> October, 2026
Projected Revenue:		
Local (Taxes/Other)	\$11,045,000	\$11,058,000
State (FSP/ASF)	\$12,825,000	\$13,032,000
TRS On-Behalf	\$ 1,133,648	\$ 1,133,648
Federal (SHARS)	<u>\$ _____ 0</u>	<u>\$ _____ 0</u>
Total:	\$25,003,648	\$25,223,648
 Projected Expenditures:		
61XX Payroll:	\$19,268,608	\$ 19,378,608
62XX, 63XX, 64XX:	<u>\$ 5,735,040</u>	<u>\$ 5,845,040</u>
Total:	\$25,003,648	\$ 25,223,348



CTE Revenue

10-Year Historical

	<u>FTEs</u>	<u>FTE Increase/Decrease</u>	<u>Revenue</u>	<u>Net Change</u>
2017-2018:	144.809	7.675	\$1,051,320	\$ 88,721
2018-2019:	131.279	-13.530	\$ 945,647	(\$105,673)
2019-2020:	145.056	13.777	\$1,103,804	\$158,157
2020-2021:	135.621	-9.435	\$1,127,824	\$ 24,020
2021-2022:	158.873	23.252	\$1,411,854	\$284,030
2022-2023:	189.305	30.432	\$1,693,744	\$281,890
2023-2024:	267.141	77.836	\$2,361,264	\$667,520
2024-2025:	277.910	10.769	\$2,559,016	\$197,752
2025-2026:	328.771	50.861	\$2,908,000	\$424,984
2026-2027:	385.711*	56.940	\$3,540,000 *	\$631,000

* Estimate Based on 1st Six Weeks PEIMS/MoakCasey SOF FY27-V2 (09_24_26)

Source: TEA Summary of Finance (Final)



Questions?



BROCK ISD

SHAC Annual Board Report

October 2026

SHAC Governance and Operational Scope



Meeting Record: In accordance with Texas Education Code (TEC) §28.004, the Brock ISD School Health Advisory Council (SHAC) convened four (4) mandatory meetings during the 2025–2026 academic year on September 17, November 5, February 18, and April 8.

Core Purpose: To recommend policies, procedures, and evidence-based strategies that promote physical and mental health knowledge across all Brock ISD campuses.

Statutory Deliverables Included:

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- Summary of activities and progress across core initiatives.
- Detailed review of newly adopted health and wellness recommendations.
- Compliance updates on district health surveys and wellness policies.

SHAC Governance and Operational Scope



Council Composition: Volunteer advisory board mandated by state law, consisting of a majority of parents, along with community leaders, school personnel, and administrators.

Core Duties (TEC §28.004): Advise the Board of Trustees on coordinated school health education, physical activity, nutrition, and student wellness strategies to improve academic outcomes.

Key Focus Areas (2025–2026):

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- **Mental & Physical Health:** Comprehensive health education and addiction awareness.
- **Suicide Awareness & Bullying Prevention:** Evidence-based student assemblies and peer leadership.
- **Nutrition & Student Safety:** Improved food allergy management and cafeteria workflows.
- **Parental & Community Involvement:** Communication protocols and parent education programs.

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SHAC Action Steps



Counseling Initiatives

- **Bully Prevention:** In-house prevention program based on the *“It Starts With Me”* model with strong engagement and positive outcomes by students.
- **Rachel’s Challenge:** Grant application submitted for assembly on February 23rd with focus on kindness and empathy and positive peer influence.
- **Friends of Rachel:** Ten students per grades 6-11 with selection based on teacher recommendations. Students receive leadership and mentoring training from Rachel’s Challenge.

SHAC Action Steps



Wellness and Health Planning

- **Wellness Plan:** Added the Junior High to the district wellness plan and confirmed the plan continues to meet state requirements.
- **Food Allergy Management:** Forms now available online for parents to report physician confirmed allergies. Paper and PDF versions available now with availability during 27-28²⁴ school year registration forms.
- **School Health Survey:** Brock ISD currently meeting all state-mandated criteria.



Thank you



Brock Independent School District

District Improvement Plan

2026-2027 Goals/Performance Objectives



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Public Presentation Date: October 12, 2026

Mission Statement



Brock ISD

Guided by our traditions.
Inspired by our possibilities.
Committed to excellence.



Core Value: The Spirit of Brock

Pride of the Community
High Expectations for All
Service Above Self



Mission

Empowering every student to discover and pursue their passion.

Core Value: Power of Relationships

Everyone Matters
Invest the Time
Support One Another



Core Value: Personal Responsibility

Do the Right Thing
Learn from Mistakes
Be the Best Version of You



BROCK INDEPENDENT SCHOOL DISTRICT

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District Improvement Plan Goals 2026-2027

Goal 1: Priority 1: Student Growth, Excellence, & Retention

Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027

Increase Meets Percentages:

Reading: 77% to 82%

Math: 64% to 68%

Science: 72% to 76%

Social Studies: 62% to 66%

30

Performance Objective 1: 1.1 Every Student Grows Academically Every Year

HB3 Goal

Goal 2: Priority 1: Student Growth, Excellence, & Retention

Brock ISD student retention percentage will increase from 95% in August 2026 to greater than/equal to 97% in August 2027

Performance Objective 1: 1.2 Continually Evaluate and Adjust Student Engagement Opportunities

Goal 3: Priority 1: Student Growth, Excellence, & Retention

The percentage of Brock ISD students meeting CCMR criteria will increase from 96% in 2026 to 98% in 2027

Performance Objective 1: 1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready

HB3 Goal

Goal 4: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by June 2027

Performance Objective 1: 2.1 Attract High-Quality Teachers Through Proactive Recruitment

Goal 5: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will increase teacher retention percentage (excluding retirees) from 90% in 2026 to 92% in 2027

Performance Objective 1: 2.2 Train New & Experienced Teachers Through Professional Growth Opportunities

Goal 6: Priority 2: Teacher Excellence & Competitive Compensation

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Brock ISD will increase staff salaries to be greater than or equal to 92% of market by June 2027

Performance Objective 1: 2.3 Retain High-Quality Staff by Offering Competitive Incentives

Goal 7: Priority 3: Proactive Partnerships

Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027

Performance Objective 1: 3.1 Increase parent satisfaction to strengthen student retention

Goal 8: Priority 4: Efficient and Effective Operations

Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027

Performance Objective 1: 4.1 Annually Improve Operational Processes

Goal 9: Priority 4: Efficient and Effective Operations

Maintain Fiscal Stability and Stewardship throughout FY 2026-2027

Performance Objective 1: 4.2 Maintain Financial Transparency Star through the State Comptroller's office by June 2027

Performance Objective 2: 4.3 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027 (FIRST Report 2026-2027, FY26)

Performance Objective 3: 4.4 Maintain Brock ISD's TEA FIRST Rating as an "A = Superior Achievement" in FY 2026-2027

Brock Elementary Goals 2026-2027

Goal 1: Priority 1: Student Growth, Excellence, & Retention

Brock Elementary's Annual Growth Score will improve based on numbers below by June 2027

Increase Tier 1 ISIP Green

Percentages:

Reading: 73% BOY 26-27 to 82% EOY 26-27

Math: 67% BOY 26-27 to 74% EOY 26-27

33

Performance Objective 1: 1.1 Every Student Grows Academically Every Year

HB3 Goal

Goal 2: Priority 1: Student Growth, Excellence, & Retention

BES student retention percentage will increase from 94% in August 2026 to greater than/equal to 97% in August 2027

Performance Objective 1: 1.2 Continually Evaluate and Adjust Student Engagement Opportunities

Goal 3: Priority 1: Student Growth, Excellence, & Retention

The percentage of Brock ISD students meeting CCMR criteria will increase from 96% in 2026 to 98% in 2027

Performance Objective 1: 1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready

HB3 Goal

Goal 4: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by June 2027

Performance Objective 1: 2.1 Attract High-Quality Teachers Through Proactive Recruitment

Goal 5: Priority 2: Teacher Excellence & Competitive Compensation

BES will increase teacher retention percentage (excluding retirees) from 85% in 2026 to 88% in 2027

Performance Objective 1: 2.2 Train New & Experienced Teachers Through Professional Growth Opportunities

Performance Objective 2: 2.3 Retain High-Quality Staff by Offering Competitive Incentives

Goal 6: Priority 3: Proactive Partnerships

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Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027

Performance Objective 1: 3.1 Increase parent satisfaction to strengthen student retention

Goal 7: Priority 4: Efficient and Effective Operations

Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027

Performance Objective 1: 4.1 Annually Improve Operational Processes

Goal 8: Priority 4: Efficient and Effective Operations

Maintain Fiscal Stability and Stewardship throughout FY 2026-2027

Performance Objective 1: 4.2 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027 (FIRST Report 2026-2027, FY26)

Brock High School Goals 2026-2027

Goal 1: Priority 1: Student Growth, Excellence, & Retention

Brock High School's Annual Growth will improve from 71 in 2026 to 100 in 2027

Increase Meets Percentages:

Reading: 80% to 85%

Math: 48% to 56%

Science: 96% to 100%

Social Studies: 84% to 88%

35

Performance Objective 1: 1.1 Every Student Grows Academically Every Year

Goal 2: Priority 1: Student Growth, Excellence, & Retention

Brock High School will increase student retention from 95% in September 2026 to greater than/equal to 97% in September 2027

Performance Objective 1: 1.2 Continually Evaluate and Adjust Student Engagement Opportunities

Goal 3: Priority 1: Student Growth, Excellence, & Retention

The percentage of Brock HS students meeting CCMR criteria will increase from 96% in 2026 to 98% in 2027

Performance Objective 1: 1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready

HB3 Goal

Goal 4: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by June 2027

Performance Objective 1: 2.1 Attract High-Quality Teachers Through Proactive Recruitment

Goal 5: Priority 2: Teacher Excellence & Competitive Compensation

Brock High School will increase teacher retention percentage (excluding retirees) from 90% in 2026 to 92% in 2027

Performance Objective 1: 2.2 Train New & Experienced Teachers Through Professional Growth Opportunities

Performance Objective 2: 2.3 Retain High-Quality Staff by Offering Competitive Incentives

Goal 6: Priority 3: Proactive Partnerships

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Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027

Performance Objective 1: 3.1 Increase parent satisfaction to strengthen student retention

Goal 7: Priority 4: Efficient and Effective Operations

Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027

Performance Objective 1: 4.1 Annually Improve Operational Processes

Goal 8: Priority 4: Efficient and Effective Operations

Maintain Fiscal Stability and Stewardship throughout FY 2026-2027

Performance Objective 1: 4.2 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027 (FIRST Report 2026-2027, FY26)

Brock Intermediate Goals 2026-2027

Goal 1: Priority 1: Student Growth, Excellence, & Retention

Brock Intermediate's Annual Growth will improve from 72 in 2026 to 100 in 2027

Increase Meets Percentages:

Reading: 76% to 84%

Math: 71% to 73%

Science: 59% to 63%

37

Performance Objective 1: 1.1 Every Student Grows Academically Every Year

HB3 Goal

Performance Objective 2: Increase the percentage of students demonstrating expected or accelerated growth in core subjects from 72% to 100% by June 2027.

HB3 Goal

Goal 2: Priority 1: Student Growth, Excellence, & Retention

Brock Intermediate student retention percentage will increase from 97% in August 2026 to greater than/equal to 98% in August 2027

Performance Objective 1: 1.2 Continually Evaluate and Adjust Student Engagement Opportunities

Goal 3: Priority 1: Student Growth, Excellence, & Retention

The percentage of Brock ISD students meeting CCMR criteria will increase from 96% in 2026 to 98% in 2027

Performance Objective 1: 1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready

HB3 Goal

Goal 4: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least 8 certified applicants per core open teaching position by June 2027.

Performance Objective 1: 2.1 Attract High-Quality Teachers Through Proactive Recruitment

Goal 5: Priority 2: Teacher Excellence & Competitive Compensation

Brock Intermediate will increase teacher retention percentage (excluding retirees) from 92% in 2026 to 94% in 2027

Performance Objective 1: 2.2 Train New & Experienced Teachers Through Professional Growth Opportunities

Performance Objective 2: 2.3 Retain High-Quality Staff by Offering Competitive Incentives

Goal 6: Priority 3: Proactive Partnerships

Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027

Performance Objective 1: 3.1 Increase parent satisfaction to strengthen student retention

Goal 7: Priority 4: Efficient and Effective Operations

Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027.

Performance Objective 1: 4.1 Annually Improve Operational Processes

Goal 8: Priority 4: Efficient and Effective Operations

Maintain Fiscal Stability and Stewardship throughout FY 2026-2027

Performance Objective 1: 4.2 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027

Brock Junior High Goals 2026-2027

Goal 1: Priority 1: Student Growth, Excellence, & Retention

Brock JH's Annual Growth will improve from 72 in 2026 to 100 in 2027

Increase Meets Percentages:

Reading: 76% to 84%
Math: 60% to 65%
Science: 66% to 72%
Social Studies: 43% to 51%

40

Performance Objective 1: 1.1 Every Student Grows Academically Every Year

HB3 Goal

Goal 2: Priority 1: Student Growth, Excellence, & Retention

Brock JH will increase student retention from 95% in September 2026 to greater than/equal to 97% in September 2027

Performance Objective 1: 1.2 Continually Evaluate and Adjust Student Engagement Opportunities

Goal 3: Priority 1: Student Growth, Excellence, & Retention

The percentage of eligible Brock JHS students (7th and 8th grade) enrolled in CTE classes will increase from 97% in 2026 to 100% in 2027.

Performance Objective 1: 1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready

HB3 Goal

Goal 4: Priority 2: Teacher Excellence & Competitive Compensation

Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by

Performance Objective 1: 2.1 Attract High-Quality Teachers Through Proactive Recruitment

Goal 5: Priority 2: Teacher Excellence & Competitive Compensation

Brock JHS will increase teacher retention percentage (excluding retirees) from 84% in 2026 to 90% in 2027

Performance Objective 1: 2.2 Train New & Experienced Teachers Through Professional Growth Opportunities

Performance Objective 2: 2.3 Retain High-Quality Staff by Offering Competitive Incentives

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Goal 6: Priority 3: Proactive Partnerships

Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027

Performance Objective 1: 3.1 Increase parent satisfaction to strengthen student retention

Goal 7: Priority 4: Efficient and Effective Operations

Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027

Performance Objective 1: 4.1 Annually Improve Operational Processes

Goal 8: Priority 4: Efficient and Effective Operations

Maintain Fiscal Stability and Stewardship throughout FY 2026-2027

Performance Objective 1: 4.2 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027 (FIRST Report 2026-2027, FY26)

Brock ISD 2026-2027 Balanced Scorecard (Month Order)

Board Reporting Calendar — Presented to Board of Trustees October 2026

Priority	Goal	Performance Objective	Reporting Month	Staff Responsible
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year <i>(Final Accountability Data Presentation/Action Steps)</i>	August	Hudson All Principals
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year <i>(Final Accountability Presentation)</i>	September	Dr. Luis Hudson
Priority 1: Student Growth, Excellence, & Retention	Brock ISD student retention percentage will increase from 95% in August 2026 to greater than/equal to 97% in August 2027	1.2 Continually Evaluate and Adjust Student Engagement Opportunities	September	Hudson J. Cannon

Priority	Goal	Performance Objective	Reporting Month	Staff Responsible
Priority 1: Student Growth, Excellence, & Retention	The percentage of Brock ISD students meeting CCMR criteria will increase from 96% in 2026 to 98% in 2027	1.3 Continually Evaluate and Adjust Opportunities for Students Engaged in College and/or Career and/or Military Ready	September	Hudson Sams
Priority 2: Teacher Excellence & Competitive Compensation	Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by June 2027	2.1 Attract High-Quality Teachers Through Proactive Recruitment	September	G. Fulmer
Priority 2: Teacher Excellence & Competitive Compensation	Brock ISD will increase teacher retention percentage (excluding retirees) from 90% in 2026 to 92% in 2027	2.2 Train New & Experienced Teachers Through Professional Growth Opportunities	September	G. Fulmer
Priority 2: Teacher Excellence & Competitive Compensation	Brock ISD will increase staff salaries to be greater than or equal to 92% of market by June 2027	2.3 Retain High-Quality Staff by Offering Competitive Incentives	September	Dr. Luis G. Fulmer
Priority 4: Efficient and Effective Operations	Maintain Fiscal Stability and Stewardship throughout FY 2026-2027	4.4 Maintain Brock ISD's TEA FIRST Rating as an "A= Superior Achievement" in FY 2026-2027	September	L. Rainey

Priority	Goal	Performance Objective	Reporting Month	Staff Responsible
Priority 4: Efficient and Effective Operations	Maintain Fiscal Stability and Stewardship throughout FY 2026-2027	4.3 Maintain Brock ISD's fund balance to 90+ days cash on hand per TEA's annual FIRST Report criteria by October 2027 (FIRST Report 26-27, FY26)	September	L. Rainey
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year	November <i>(September/October moving forward)</i>	BES & BIS only <i>(BOY screeners)</i> Lane Griffith Hudson
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year	December	BIS, BJH & BHS only <i>(1st round Interims)</i> Lane Sams Shaw Hudson
Priority 4: Efficient and Effective Operations	Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027	4.1 Annually Improve Operational Processes	January	T. Roberts

Priority	Goal	Performance Objective	Reporting Month	Staff Responsible
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year	February	BES & BIS only (<i>MOY screeners</i>) Lane Griffith Hudson
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year	March	BIS, BJH & BHS only (<i>2nd round Interims</i>) Lane Sams Shaw Hudson
Priority 4: Efficient and Effective Operations	Maintain Fiscal Stability and Stewardship throughout FY 2026-2027	4.2 Maintain Financial Transparency Star through the State Comptroller's office by June 2027	April	L. Rainey
Priority 2: Teacher Excellence & Competitive Compensation	Brock ISD will work to develop and maintain a candidate pipeline that yields, on average, at least eight certified applicants per core open teaching position by June 2027	2.1 Attract High-Quality Teachers Through Proactive Recruitment	April	G. Fulmer

Priority	Goal	Performance Objective	Reporting Month	Staff Responsible
Priority 4: Efficient and Effective Operations	Brock ISD will plan and promote preventative maintenance strategies for key components within operations by June 2027	4.1 Annually Improve Operational Processes	April	T. Roberts
Priority 1: Student Growth, Excellence, & Retention	Brock ISD's Annual Growth will improve from 72 in 2026 to 100 in 2027 Increase Meets Percentages: • Reading: 77% to 82% • Math: 64% to 68% • Science: 72% to 76% • Social Studies: 62% to 66%	1.1 Every Student Grows Academically Every Year <i>(EOY Screeners and STAAR/EOC Assessment Presentation)</i>	June	Hudson All Principals
Priority 3: Proactive Partnerships	Brock ISD will achieve 80% overall satisfaction on the annual parent survey by June 2027	3.1 Increase parent satisfaction to strengthen student retention	June	Dr. Luis

BROCK INDEPENDENT SCHOOL DISTRICT

FISCAL STRATEGY: FUND BALANCE SUSTAINABILITY PLAN

WHAT IS A FUND BALANCE?

A district's fund balance is the difference between a fund's assets and its liabilities. The operating, or "general fund", is the largest fund of the District and accounts for the operations of the district. Although often referred to as the district's savings, the total fund balance is not a depiction of the amount of cash in the bank or investments.

Fund balance is a function of the district's operations. Thus, if revenues exceed expenditures, the fund balance increases and vice versa. An accumulation occurs when there are several years of actual revenues exceeding actual expenditures.

WHY IS OUR FUND BALANCE IMPORTANT?

A healthy fund balance is critical for the financial stability and long-term sustainability of a school district. There are five key reasons to maintain a healthy fund balance:

1. **Cash Flow Management:** Schools receive funding from the state and local taxes, but payments may not align with the district's operational expenses. Brock ISD receives eight payments from the state throughout the year, but not all payments are equal, creating delays in state funding. A strong fund balance helps bridge these gaps, ensuring that the district can continue to pay employees, purchase supplies, and meet other obligations without disruption.
2. **Emergency Fund:** Unforeseen expenses, such as natural disasters, sudden changes in state funding, or unexpected costs like repairs, can arise. A healthy fund balance provides the district with the financial flexibility to manage such emergencies without needing to borrow funds or cut essential services.
3. **Bond Rating and Borrowing:** Texas ISDs that maintain a strong fund balance typically have better credit ratings, which can result in lower interest rates when issuing bonds for capital projects like building schools or upgrading facilities. This can save the district significant amounts of money over time.
4. **Avoiding Financial Stress:** School districts must operate within a balanced budget, and a healthy fund balance can prevent the need for drastic cuts in programming or staff during lean years. It gives the district flexibility to weather economic downturns or other financial stresses without drastically impacting students or educational quality.
5. **Overall Fiscal Rating from the Texas Education Agency (TEA):** TEA measures a district's overall fiscal health with what is known as the FIRST Report (Financial Indicator Rating System of Texas). A healthy fund balance is essential for earning optimal points in the district's FIRST Rating, and serves as a "safety net" for other indicators in which a district may not score optimum points.

Brock ISD will maintain fund balance as a financial resource to safeguard the District's financial integrity, ensure continuity of operations, and provide stability against unforeseen financial challenges.

WHAT IS AN APPROPRIATE FUND BALANCE LEVEL?

In Texas, the appropriate fund balance for school districts typically ranges between 60 to 90 days of operating expenses, with the most common recommendation being 75 to 90 days. This is considered a prudent level to ensure financial stability and the ability to weather any unexpected fiscal challenges.

WHAT IS BROCK ISD'S CURRENT FUND BALANCE LEVEL?

Brock ISD experienced a significant decline in fund balance in fiscal years 2022–2023 and 2023–2024, as a result of revenue projections that exceeded actual revenue and the District not sufficiently adjusting its operating budget as updated revenue information became available in the fall of each year. The District's General Fund balance sharply declined from \$3,626,378 at the end of FY 2021–2022 to \$1,500,305 at the end of FY 2023–2024.

In January 2025, Brock ISD adopted a formal fund balance recovery resolution and fund balance policy CE(LOCAL) establishing a framework for restoring the District's fund balance to an appropriate level. The District subsequently made significant progress toward that objective.

At the conclusion of fiscal year 2024–2025, Brock ISD added \$2,008,761 to fund balance, increasing the General Fund balance to \$3,578,766. During fiscal year 2025–2026, the District added an additional \$2,726,711 to fund balance. This increased the General Fund balance to \$6,305,477 as of the end of FY 2025–2026. This represents a total increase of \$4,735,172 in two fiscal years following the FY 2023–2024 low point. Using the adopted FY 2026–2027 Maintenance & Operations budget of \$25,003,648, the current fund balance represents approximately 92 days of operating expenditures.

As a result of this substantial improvement, Brock ISD has transitioned from a Fund Balance “Restoration” Phase to a Fund Balance “Sustainability” Phase. The District's financial strategy will now shift from rebuilding fund balance to maintaining an appropriate reserve while ensuring that annual operating budgets are structurally sustainable.

FUND BALANCE SUSTAINABILITY PLAN

Maintaining a healthy fund balance supports cash flow for operations, allows the district to respond to various unplanned or emergency expenditures and is a reflection of the district's overall financial stability. Many factors influence fund balance from year to year. Now that the recovery phase is complete, Brock ISD's objective is no longer to restore fund balance from a position below the District's established minimum. Instead, the District's objective is to sustain an appropriate fund balance over time while maintaining balanced, responsible operating budgets.

The District will seek to maintain a General Fund balance within an appropriate range of approximately 75 to 90 days of operating expenditures, with approximately 90 days serving as the long-term sustainability target.

The District recognizes that fund balance will naturally fluctuate from year to year. A decrease in fund balance does not necessarily indicate a financial problem if the decrease is intentional, temporary, and supported by a sustainable long-term financial plan. Likewise, annual increases in fund balance are not required if the District is maintaining an appropriate reserve and operating a structurally balanced budget.

CURRENT FUND BALANCE SUSTAINABILITY TARGETS

Based on the adopted FY 2026–2027 Maintenance & Operations budget of \$25,003,648, the District’s reserve targets are approximately:

<u>Fund Balance Measure</u>	<u>FY 2026–2027 Amount</u>
75-Day Minimum Target	\$ 5,137,736
90-Day Sustainability Target	\$ 6,165,283
Current General Fund Balance	\$ 6,305,477
Amount Above 75-Day Target	\$ 1,167,741
Amount Above 90-Day Target	\$ 140,194

Based on these figures, Brock ISD enters fiscal year 2026–2027 with a General Fund balance above both its 75-day minimum target and its 90-day sustainability target. The District will therefore focus on preserving this position rather than pursuing a predetermined annual increase in fund balance.

SUSTAINABILITY OBJECTIVES

Brock ISD will use the following objectives to guide financial decisions during the sustainability phase:

1. Maintain a Minimum 75-Day Reserve

The District will seek to maintain a General Fund balance equivalent to at least 75 days of operating expenditures. The 75-day level will serve as the District's minimum desired operating reserve and an important financial safeguard. If the projected or actual fund balance falls below this level, the District will evaluate the circumstances and develop a corrective action plan.

2. Target Approximately 90 Days

The District will strive to maintain at least 90 days of operating expenditures in fund balance. This level will provide an additional financial cushion while allowing the District to utilize available resources responsibly for current operational and educational needs.

3. Utilization of Excess Reserves for Capital Outlay

Prior-year fund balance contributions that position the District above the calculated 90-day sustainability target (currently \$140,194 for FY 2026–2027) may be strategically allocated to offset one-time capital outlay, facility maintenance, or risk mitigation needs. Utilizing excess operational surpluses for non-recurring capital expenses prevents the accumulation of idle reserves while protecting ongoing operational budgets from long-term debt or structural deficits.

4. Maintain Structurally Balanced Budgets

The District will prioritize operating budgets in which recurring revenues are sufficient to support recurring expenditures. The District will avoid relying on fund balance to finance recurring operating expenses on an ongoing basis. One-time expenditures may be funded with fund balance when appropriate, particularly when those expenditures do not create an ongoing financial obligation.

5. Preserve Financial Flexibility

The District will maintain sufficient reserves to address unexpected changes in revenue, expenditures, enrollment, state funding, property values, or other circumstances that may affect the District's financial position.

6. Monitor Fund Balance

Fund balance will be reviewed throughout each fiscal year and as part of the annual budget development process. The District will evaluate the following:

- Actual versus budgeted revenues
- Actual versus budgeted expenditures
- Enrollment and Average Daily Attendance Trends
- State funding changes as result of legislation
- Staffing/Compensation costs
- Inflationary or other operating cost pressures
- Known one-time expenditures
- Capital and Facility needs (Expenditure Projection Plan)
- Future financial risks

REVENUE STRATEGIES

Brock ISD will continue to pursue innovative streams of revenue and other opportunities to maximize available funding *without* relying on fund balance to support recurring operations.

Revenue strategies may include:

- Growth in Average Daily Attendance (ADA)
- Continued evaluation and expansion of Career & Technical Education (CTE) programs
- Maximizing eligible state and federal funding opportunities
- Evaluating innovative sources of supplement revenue
- Monitoring enrollment trends and its impact on state funding
- Ensuring the District receives all funding for which it is eligible

Revenue projections will be incorporated into the annual budget process based on reasonable and supportable assumptions rather than relying on overly optimistic projections.

EXPENDITURE STRATEGIES

Maintaining a sustainable fund balance requires continued discipline in the management of expenditures. Brock ISD will continue to evaluate expenditures to ensure resources are aligned with student needs and District priorities.

Strategies will include:

- Continue evaluating staffing ratios and organizational structures to identify opportunities for greater staffing efficiencies
- Evaluate vacancies and employee attrition before adding/replacing positions when appropriate
- Eliminate unnecessary or inefficient spending
- Continue evaluating existing contracts for utilization, effectiveness, and cost
- Renegotiate and/or discontinue contracts when appropriate and financially beneficial
- Maintain appropriate controls over discretionary spending
- Evaluate the long-term financial impact of new programs and initiatives before implementation
- Distinguish between recurring and one-time expenditures when developing the annual budget

The District will seek efficiencies without compromising the quality of educational programs and essential services provided to students.

BUDGET DEVELOPMENT AND FINANCIAL MANAGEMENT

The transition to a sustainability phase does not eliminate the need for conservative financial management. Brock ISD will continue to improve the accuracy of budget projections and will monitor actual financial performance throughout the fiscal year. Particular attention will be given to the relationship between budgeted and actual revenues.

If significant changes in projected revenue or expenditures occur during the fiscal year, District administration will evaluate whether budget amendments or expenditure adjustments are necessary. This approach is intended to prevent a recurrence of the conditions that contributed to the significant decline in fund balance during FY 2022–2023 and FY 2023–2024.

TRANSPARENCY AND COMMUNICATION

Brock ISD recognizes that fund balance is an important component of the District's overall financial position and that maintaining public confidence requires transparency.

The District will communicate its fund balance position and financial strategy through appropriate budget documents, financial reports, board presentations, and other stakeholder communications. Specifically, the District will demonstrate how sustained reserve levels directly support optimal scoring on the Texas Education Agency's Financial Indicator Rating System of Texas (FIRST), reinforcing Brock ISD's commitment to an "A - Superior Achievement" rating.

FIVE-YEAR FINANCIAL SUSTAINABILITY OUTLOOK

*Brock Independent School District
Fiscal Strategy: Fund Balance*

Unlike the “restoration” plan, Brock ISD will not establish a predetermined annual fund balance increase as its primary financial objective. The District has achieved its immediate restoration objective and will instead monitor fund balance in relation to future operating expenditures.

As operating expenditures change, the dollar amount necessary to maintain 75 or 90 days of reserves will also change.

For illustration, using the proposed FY 2026–2027 Maintenance & Operations budget of \$25,003,648:

Measure	FY 2026–2027
Proposed M&O Budget	\$25,003,648
75-Day Minimum	\$5,137,736
90-Day Target	\$6,165,283
Current General Fund Balance	\$6,305,477
Current Estimated Reserve Level	92 days

Future annual targets will be recalculated using the adopted operating budget for each fiscal year rather than relying on fixed dollar amounts. This approach ensures that the District's fund balance targets remain relevant as the size of the District's operations changes.

CONCLUSION

The successful transformation of Brock ISD's financial position—growing the General Fund balance from \$1,500,305 to \$6,305,477 in just two fiscal years—reflects a steadfast commitment to strategic planning, fiscal discipline, and sound governance.

Transitioning to this Sustainability Phase shifts the District's focus from rapid recovery to long-term stewardship, ensuring that financial stability directly serves as the foundation for student success and academic achievement. By keeping reserves within the 75- to 90-day target and maintaining structurally balanced budgets, Brock ISD protects classroom programs and instruction from future economic uncertainties.

Ultimately, this proactive strategy ensures that district resources are maximized to drive student excellence, support district growth, and preserve the public's trust in our fiscal management.

RESOLUTION OF THE BOARD OF TRUSTEES OF BROCK INDEPENDENT SCHOOL DISTRICT CONCERNING FUND BALANCE SUSTAINABILITY AND LONG-TERM FINANCIAL STEWARDSHIP

WHEREAS, the Board of Trustees of Brock Independent School District ("Board") recognizes that maintaining adequate General Fund reserves is essential to safeguard financial integrity, ensure operational continuity, manage state payment delays, and provide stability against unforeseen challenges; and

WHEREAS, on February 10, 2025, pursuant to Texas Education Code § 44.002–44.004, the Board adopted a resolution directing the administration to restore the General Fund balance from a low of \$1,500,305 (FY 2023–2024) to the minimum 75-day threshold in Policy CE(LOCAL); and

WHEREAS, through disciplined expenditure management and operational efficiencies, Brock ISD added \$2,008,761 in FY 2024–2025 and \$2,726,711 in FY 2025–2026, totaling a \$4,735,172 recovery and bringing the fund balance to \$6,305,477; and

WHEREAS, having surpassed both the 75-day minimum and 90-day sustainability targets, the District is ready to transition from a Restoration Phase to a Sustainability Phase;

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. Transition to Sustainability Phase:** The Board formally acknowledges completion of the Fund Balance Restoration Plan and authorizes transition into the Fund Balance Sustainability Phase.
- 2. Reaffirmation of Policy CE(LOCAL) Reserve Targets:** The Board re-affirms its commitment to Policy CE(LOCAL) benchmarks based on annual adopted M&O expenditures:
 - **Minimum Reserve Safeguard:** Maintain at least 75 days of operating expenditures.
 - **Long-Term Sustainability Target:** Strive to sustain approximately 90 days of operating expenditures.
- 3. Capital Allocation:** Prior-year surpluses exceeding the 90-day target *may* be strategically allocated upon Board approval to offset one-time capital outlay, facility maintenance, or technology needs.
- 4. Structurally Balanced Budgets:** The administration will strive to develop annual operating budgets where recurring revenues equal or exceed recurring expenditures, avoiding reliance on reserves for ongoing costs.

5. **Ongoing Monitoring:** Administration shall report on fund balance alignment during annual budget workshops, the release of the annual audit and the TEA FIRST report.
6. **Superseding Prior Resolution:** This resolution replaces and supersedes the *Resolution Concerning Fund Balance Restoration and Financial Stability* adopted on February 10, 2025.

BE IT FURTHER RESOLVED that this resolution takes effect immediately upon adoption.

Adopted this 12th day of October, 2026, by the Board of Trustees of Brock Independent School District.

SIGNED:

Board President: John Brunner

Board Secretary: Tommy Hays

DATE: _____