2018

2019

2022

2023

2024

2025

# United ISD

2026-2027

# Presentation regarding Budget 2026-27 Update

July 29, 2026

# PROPOSED BUDGET 2026-2027

# Budget 2027 Development Calendar

- ✅ **Oct 2025-Ongoing:  Enrollment Projections/Online Registration**
- ✅ **March-May 2026: Staffing meetings, budget reviews/trainings**
- ✅ **April 2026: WCAD sends preliminary values**
- ✅ **June 4, 2026: Budgets due to Finance**
- ✅ **Early to Mid June 2026:  Finalize Compensation Plan**
- ❖ **June-August 2026: Budget Workbooks provided to board members; Budget Workshops & Meetings**
- ❖ **July 25: WCAD provides Certified tax roll**
- ❖ **August 9, 2026-Publish Notice of Public meeting**
- ❖ **August 19, 2026-Public Hearing/Adopt budget; tax rate adoption (Board action)**
    - **Note: September 1, 2026-New budget in effect**

United ISD 2026-2027

# Requirements for United ISD Budget Adoption

- TEA requirements-Section 44.002-006 of the Texas education Code
  - Budget prepared by August 20th
  - Public notice of budget hearing and tax rate adoption (10 days before public hearing)
  - Hold a public hearing for budget and tax rate
  - Board adopt budget by August 31st
  - Three funds to adopt at a fund and function level
    - General Operating
    - Debt Service
    - Food Service
  - Board adopt a tax rate

# General Fund Budget

# General Fund Budget Revenue

- Local Revenue
  - Property Taxes
  - Other Local-Interest Income, Gate Receipts, Miscellaneous
- State Revenue
  - Foundation School Program
  - Available School Fund
  - Other Program
- Federal Revenue (non-grants)
  - SHARS
  - Indirect Costs
  - ROTC, Headstart

# Local Revenue-Property Taxes

- WCAD Preliminary Taxable Values  $27.8 Billion
- TEA's Maximum Compressed Rate (MCR): $0.6254 (as of 6-18-26)

Will Be Calculating Final M&O tax rate with final WCAD values

- 2026-2027 Proposed M&O Tax Rate: $0.6189
-     Projected 2026-2027 Tax Revenue: $163,714,987
- 2025-2026 M&O Tax Rate: $ 0.6189
-     Budgeted 2025-2026 Tax Revenue: $180.8 M

    Actual Tax Revenue (net of refunds) $177M

# Local Revenue-Other (Non-Property Taxes)

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Penalty & Interest-Taxes | $ 1,476,306 | $1,517,314 |
| Interest Income | $ 1,000,000 | $2,036,351 |
| After School Care tuition | $ 2,065,256 | $1,539,442 |
| Other | $ 1,190,000 | $1,158,343 |
| Total | $ 5,731,562 | $6,251,450 |

# State Revenue-Assumptions

| | Projected Budget 2027 | Actual SY 2026 (TEA SOF 7-14-26) |
|---|---|---|
| Projected/Actual (PEIMS)Enrollment | 38,250 | 39,754 |
| Refined Average Daily Attendance (ADA) | 34,502.50 | 36,499.98 |
| Regular Program ADA | 28,673.24 | 31,715.23 |
| Special Ed FTEs | 2,350.36 | 2,278.51 |
| Career & Technology (FTEs) | 3,438.47 | 2,506.24 |
| Weighted ADA | 54,302.14 | 55,791.18 |
| PEIMS Enrollment Prior Yr | 39,754 | 40,742 |

# State Revenue-Funding Elements

| Description | Projected Budget 2027 | Actual SY 2026 |
|---|---|---|
| Current Tax Year State Certified Property Value (“T2 value) | $27,347,685,823 | $30,205,749,398 |
| M & O Tax Rate (*) pending to calculate with WCAD final values | (*) | $0.6189 |
| I & S Tax Rate (*) pending to calculate with WCAD final values | (*) | $0.1027 |
| District Basic Allotment | $6,215 | $6,215 |

# State Revenue Allotments (Based on Student Populations and Attendance/(*) 55% required spending)

| Description | Projected Budget 2027 | Actual SY 2026 |
|---|---|---|
| Regular Program | $178,204,154 | $197,110,142 |
| Special Education (*) | $56,827,392 | $55,408,643 |
| Dyslexia | $2,382,831 | $1,932,244 |
| State Compensatory Ed | $46,036,698 | $46,036,258 |
| Bilingual Ed (*) | $8,363,533 | $8,641,132 |
| Career and Technology (*) | $29,124,451 | $20,913,801 |
| Early Education | $7,587,332 | $7,700,786 |
| Gifted & Talented (capped) | $743,157 | $786,464 |
| CCMR Outcome Bonus (*) | $2,963,000 | $2,963,000 |

# State Revenue Allotments (* New Allotment in SY 2026; (**) Increase in SY 2026)

| Description | Projected Budget 2027 | Actual SY 2026 |
|---|---|---|
| Teacher Incentive | $5,110,835 | $5,110,835 |
| Transportation | $2,852,590 | $2,852,590 |
| Other: NIFA, College Prep, Exam Reimb | $736,625 | $1,156,802 |
| (*) Teacher Retention | $10,775,000 | $10,775,000 |
| (*) Support Staff Retention $45 X ADA enrolled student | $1,290,296 | $1,427,185 |
| (*) Sp Ed Full Individual and Initial Evaluation (IEPs reported x $1,000) | $1,266,000 | $1,266,000 |
| School Safety (**) | $2,405,003 | $2,461,273 |
| Allotment for Basic Costs (*) $106 x enrolled students | $4,213,924 | $4,213,924 |

# Total Projected State Revenue

| Description | Projected Budget 2027 | Actual SY 2026 |
|---|---|---|
| Total Cost of Tier One | $360,887,660 | $370,756,080 |
| Local Fund Assignment | ($155,580,985) | ($171,840,508) |
| Per Capita Distribution from Available School Fund | ($21,899,400) | ($17,507,383) |
| Foundation School Program State Share of Tier One | $183,407,276 | $181,408,189 |
| Tier Two | $20,804,468 | $ 20,354,615 |
| Total State Funding | $226,772,259 | $219,389,895 |

# Other State Revenue

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| TRS On Behalf (entry-not additional revenue) | $ 30,229,275 | $ 26,223,989 |
| TIA (added cohort/original cohort-2026) | $ 6,323,619 | $ 738,330 |
| Total | $ 36,552,894 | $26,962,319 |

United ISD 2026-2027

# Federal Revenue-(Non-Grant)

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| SHARS/Medicaid Adm | $ 800,000 | $1,404,877 |
| Indirect Costs | $ 945,000 | $ 945,000 |
| Other: ROTC reim, Head Start | $ 509,600 | $ 744,428 |
| Total | $ 2,254,600 | $ 3,094,305 |

United ISD 2026-2027

2018 2019 2022 2023 2024 2025

# Total Revenue

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Local (5700’s) | $169,446,549 | $ 184,391,111 |
| State (5800’s) | $ 263,325,153 | $ 246,352,214 |
| Federal (5900’s) | $ 2,254,600 | $ 3,094,305 |
| Total | $435,026,302 | $ 433,837,630 |

## Projected Budget Expenditures

- Payroll-Salaries, Extra duty, Stipends, Overtime, Benefits
- Contracted Services-Consultants, Providers, Copier Leases, Utilities
- Supplies & Materials-Instructional and Non Instructional supplies (non-capital outlay), software, workbooks, textbooks, computer supplies
- Other Operating Expenses-Student & Employee travel, dues, insurance
- Debt-Principal & Interest payments, fees, SBITA (certain lease payments)
- Capital Outlay-furniture, equipment, vehicles, minor construction

# Total General Fund  Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Payroll | $ 378,274,197 | $ 397,023,194 |
| Contracted Services | $ 27,785,507 | $ 25,917,682 |
| Supplies & Materials | $ 20,681,194 | $ 22,740,130 |
| Other Operating Costs | $ 11,258,951 | $ 12,153,467 |
| Debt | $ 8,380,630 | $ 8,501,638 |
| Capital Outlay | $ 653,976 | $ 1,544,298 |
| Total | $ 447,034,454 | $ 467,880,409 |

# PERSONNEL INFORMATION UPDATE

# Payroll Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Salaries | $ 265,842,125 | $ 274,680,401 |
| Substitutes | $ 8,735,061 | $ 8,675,263 |
| Extra Duty/Stipends | $ 13,937,855 | $ 14,871,571 |
| Overtime | $ 5,155,097 | $ 5,460,562 |
| Benefits | $ 84,604,058 | $ 93,335,397 |
| Total | $ 378,274,197 | $ 397,023,194 |

# POSITION REDUCTION

| | TEACHER | ADMIN. | PARA/ AUXILIARY | TOTAL | ESTIMATED SAVINGS |
|---|---|---|---|---|---|
| ELEMENTARY | -54 | -16 | -47 | **-117*** | **($5,537,359)** |
| MIDDLE | -24 | -3 | -12 | **-39** | **($1,844,454)** |
| HIGH | -36 | -11 | -7 | **-54** | **($3,163,286)** |
| TOTAL | -114 | -30 | -66 | **-210** | **($10,545,099)** |
| | | | | | |
| DEPT | | -13 | -53 | **-66** | **($2,639,985)** |
| **GRAND TOTAL** | **-114** | **-43** | **-119** | **-276** | **($13,185,084)** |

* 80 positions from Campus Consolidations

# Contracted Services Expenditures

| Description | Projected Budget 2027 | SY 2026 (Projected thru EOY) |
|---|---|---|
| Consultants/Providers/Prof Svcs<br>Campus Based:<br>Non-Campus: | <br>$ 1,875,390<br>$ 3,247,045 | <br>$ 2,153,176<br>$ 2,179,184 |
| Professional Svcs-Legal/Audit | $ 830,000 | $ 1,268,966 |
| Utilities | $ 16,519,265 | $ 14,539,437 |
| Webb CAD | $ 3,173,163 | $ 2,972,291 |
| Region 1 | $ 246,993 | $ 255,266 |
| Contracted Maint/Repairs | $ 920,094 | $ 1,590,722 |
| Other: Tuition, Rentals, Copiers | $ 973,555 | $ 958,640 |
| Total | $ 26,424,756 | $ 25,917,682 |

# Supplies & Materials Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Supplies-Campus Based | $ 5,432,087 | $ 7,844,786 |
| Supplies-Non campus | $ 941,387 | $ 858,339 |
| Supplies-Extra curricular | $ 1,053,801 | $ 1,228,515 |
| Software- Instructional | $ 5,022,892 | $ 4,185,094 |
| Software- Non-Instructional | $ 2,958,071 | $ 2,920,854 |
| Maint/Trans/Oper Supplies | $ 2,154,163 | $ 3,432,801 |
| Fuel | $ 3,118,793 | $ 2,270,741 |
| Total | $ 20,681,194 | $ 22,740,130 |

# Other Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Travel | $ 422,015 | $ 391,685 |
| Student Travel | $ 2,707,574 | $ 3,113,740 |
| Dues | $ 245,459 | $ 214,447 |
| Insurance | $ 4,557,512 | $ 5,651,727 |
| Misc. Operating Exp<br>Operating Costs:<br>Incentives: | <br>$ 2,524,736<br>$ 801,655 | <br>$ 2,143,964<br>$ 637,904 |
| Total | $ 11,258,951 | $ 12,153,467 |

United ISD 2026-2027
2018 2019 2022 2023 2024 2025

# Debt Service Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (projected thru EOY) |
|---|---|---|
| Principal | $ 5,115,000 | $ 5,041,423 |
| Interest | $ 2,129,362 | $ 2,687,325 |
| Fees | $ 5,000 | $ 18,000 |
| SBITA (certain lease payments) | $ 1,131,268 | $ 754,890 |
| Total | $ 8,380,630 | $ 8,501,638 |

# Capital Outlay Expenditures

| Description | Projected Budget 2027 | Actual SY 2026 (Projected thru EOY) |
|---|---|---|
| Furniture & Equipment | $ 73,180 | $ 318,358 |
| Technology Equipment | $ 222,981 | $ 512,992 |
| Vehicles | $ 107,815 | $ 0 |
| Minor Construction | $ 250,000 | $ 712,948 |
| Total | $ 653,976 | $ 1,544,298 |

# Projected Fund Balance

| Description | Projected Budget 2027 | SY 2026 (Projected thru EOY) |
|---|---|---|
| Projected Fund Balance, Sept 1 | $ 24,640,207 | $ $58,682,986 |
| Projected Revenue | $ 435,026,032 | $ 433,837,630 |
| Projected Expenditures | $ 447,034,454 | $ 467,880,409 |
| Est Revenue over (under) exp. | $ (12,008,422) | $ (34,042,779) |
| Projected Fund Balance, Aug 31 | $ 12,631,785 | $ 24,640,207 |

# Debt Service Fund Budget

# Debt Service Fund

- Proposed Debt Service Fund Payment & Fees for 2026-27: $30,938,658
  - 2025-26 Debt Service Payments & Fees $ 33,603,586
- Will be finalizing Debt Service tax rate based on WCAD final values
  - 2025-26 Debt Service tax rate $0.XXXX
  - 2024-25 Debt Service tax rate $0.116770

# Food Service Fund

- Will present Projected Revenue and Proposed Expenditures at next workshop