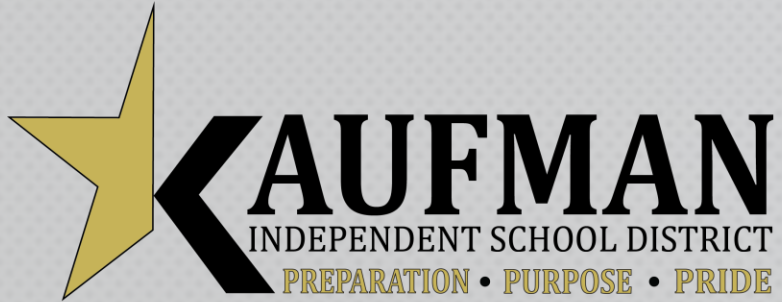




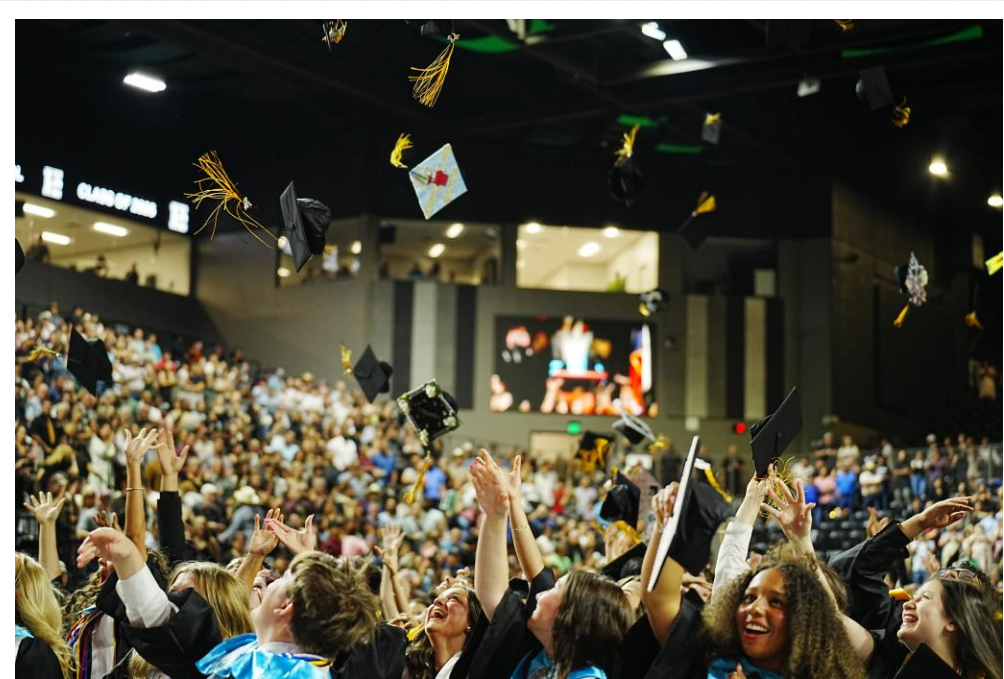
BUDGET PROPOSAL FISCAL YEAR 2026-2027

AUGUST 24, 2026

TAX RATE INFORMATION AND CERTIFIED VALUES

FY2026-2027

Tax Rate Information



LOCAL TAX INFORMATION

- M&O Tax Projection
 - 0.7056 per \$100
 - 0.5673 MCR + 0.1383 Tier Two
- I&S Tax Projection
 - 0.5000 per \$100

Total Tax Rate: \$1.2056

(Reduction of \$0.0496 from TY2025)



Certified Appraisal Values

KAUFMAN CENTRAL APPRAISAL DISTRICT

- Certified Values Released July 14, 2026
- Net Taxable: \$1,960,395,698
 - @ \$140K Homestead Exemption
- Freeze Adjust Taxable: \$1,824,421,003
- Approximate Levy: \$22,412,839.86
 - M&O – \$13,117,534.68
 - I&S – \$9,295,305.18



Certified Appraisal Values

APPLES TO APPLES COMPARISON

- Certified Values Released July 18, 2025
- Net Taxable: \$1,758,928,764
 - @ \$140K Homestead Exemption
- Certified Values Released July 14, 2026
- Net Taxable: \$1,960,395,698
 - @ \$140K Homestead Exemption



11.454% Growth



REVENUE PROJECTIONS

FY2026-2027

From May of 2026

TEMPLATE REVENUE PROJECTION

- FY2024-2025 (ADA: 3,930)
 - State and Local M&O Revenue: \$45,134,062
- FY2025-2026 (ADA: 3,873)
 - State and Local M&O Revenue: \$49,110,341
- FY2026-2027 (ADA: 3,983)
 - State and Local M&O Revenue: \$49,433,318



Average Daily Attendance
Every increase of 10 ADA
results in approximately
\$70,500 in increased funding.



Updated as of July 2026

TEMPLATE REVENUE PROJECTION

- FY2025-2026 (ADA: 3,825)
 - State and Local M&O Revenue: \$49,111,920
- FY2025-2026 (ADA: 3,955)
 - State and Local M&O Revenue: \$49,498,588





**KAUFMAN INDEPENDENT SCHOOL DISTRICT
REVENUE
ALL FUNDS**

ACCOUNT DESCRIPTION	2025-2026 BUDGET	2026-2027 BUDGET	DIFFERENCE
5711 Local Maintenance and Operation Tax	\$12,550,000	\$12,700,000	\$150,000
5712 Local Tax Prior Year	\$350,000	\$390,000	\$40,000
5719 Local Penalty and Interest	\$190,000	\$230,000	\$40,000
5739 Tuition and Testing Fees	\$22,500	\$22,500	\$0
5739 Summer School Tuition	\$27,500	\$27,500	\$0
5739 Transfer Student Tuition	\$3,500	\$3,500	\$0
5742 Interest/Temporary Investments	\$450,000	\$650,000	\$200,000
5743-9 Rental, Donations, and Misc	\$115,000	\$160,000	\$45,000
5811-12 State Available and Foundation	\$36,920,000	\$36,380,000	-\$540,000
5831 State TRS On-Behalf Benefits	\$2,323,021	\$2,427,844	\$104,823
5931 SHARS	\$100,000	\$0	-\$100,000
Athletic Fund	\$110,000	\$120,000	\$10,000
TOTAL GENERAL OPERATING FUND	\$53,161,521	\$53,111,344	-\$50,177
TOTAL DEBT SERVICE FUND 599 (Bonds)	\$9,360,000	\$9,960,000	\$600,000
TOTAL FOOD SERVICE FUND 240	\$2,632,652	\$2,544,136	-\$88,516
GRAND TOTAL	\$65,154,173	\$65,615,480	\$461,307



2026-2027 Revenue

FINANCIAL INFORMATION



**Local Property Taxes
M&O and I&S**



**Formula Funding
State TRS Contribution**



**National School Lunch
School Breakfast**



PROPOSED BUDGET BY FUNCTION

FY2026-2027

2026-2027 Budget Proposal

Instruction & Instructional Services	Approved 2025-2026	Proposed 2026-2027
11 – Teachers & Aides	\$29,872,160	\$30,417,828
12 – Libraries & Staff	\$317,791	\$349,475
13 – Curriculum & Staff Development	\$851,058	\$802,300
21 – Program Directors & Office Staff	\$309,608	\$448,532
23 – Principals & Office Staff	\$3,461,594	\$3,389,314
31 – Diagnosticians, Counselors, & Psychologists	\$2,180,651	\$2,446,921



2026-2027 Budget Proposal

Operating Expenses	Approved 2025-2026	Proposed 2026-2027
33 – Nurses	\$531,303	\$508,615
34 – Bus Transportation for Students	\$2,539,278	\$2,446,921
35 – Food Service (199)	\$17,500	\$17,500
35 – Food Service (240 - SFE)	\$2,569,406	\$2,532,049
51 – Facilities, Maintenance, & Operations	\$5,820,374	\$5,464,799
52 – Security & Monitoring Services	\$742,324	\$773,671
53 – Data Processing & Technology	\$2,522,840	\$1,939,377



2026-2027 Budget Proposal

Co-Curricular	Approved 2025-2026	Proposed 2026-2027
36 – Athletic Activities	\$1,375,022	\$1,424,023
36 – Extracurricular – Band, UIL, NHS, FFA	\$527,429	\$553,432



2026-2027 Budget Proposal

General Administration	Approved 2025-2026	Proposed 2026-2027
41 – Central Administration & Office Staff	\$1,562,231	\$1,787,804
61 – Community Services	\$26,358	\$26,358
81 – Capital Projects & Major Repairs	\$0	\$0
99 – Tax Appraisal Fees	\$220,000	\$220,000



2026-2027 Budget Proposal

Debt Service	Approved 2025-2026	Proposed 2026-2027
71 – General Operating, QSCB, & Leases (199)	\$284,000	\$284,000
71 – Interest and Sinking Debt Payments (599)	\$9,848,800	\$9,737,000



2026-2027 Budget Proposal

All Functions	Approved 2025-2026	Proposed 2026-2027
TOTAL BUDGET	\$65,579,727	\$65,380,393



QUESTIONS?