



**2026-2027 FY**

June 15, 2026

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# Proposed Budget Adoption



# Budget Goals



**Support High-Quality  
Instruction and Resources**



**Retain & Recruit a  
High-Quality Workforce**



**Maintain a Healthy  
Fund Balance**



**Safety & Security**



# 2026-2027 M&O Proposed Budget Notes



Each year certain estimates or assumptions must be made to establish a budget. For 2026-2027, the following were used:

- Student Enrollment 15,360
- Average Daily Attendance 14,189
- Property Values - 1.75% decline
- M&O Tax Rate 0.6769/per \$100 of value
- I&S Tax Rate 0.2700/per \$100 of value
- Total Tax Rate\* 0.9469/per \$100 of value
- Property Tax Collection Rate 98%

*\*The total ad valorem tax rate is estimated at this time. The actual rate will be determined and adopted in August 2026.*



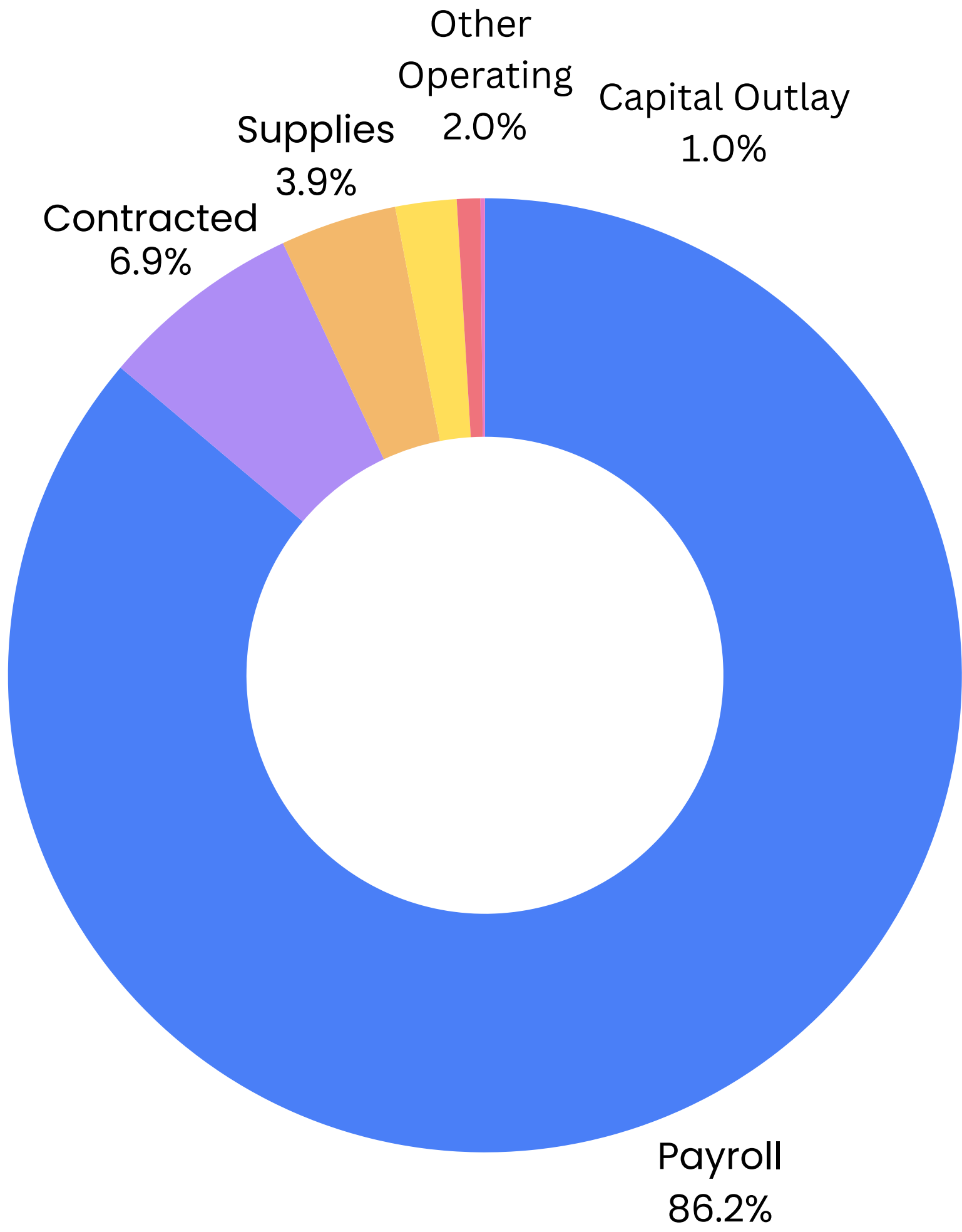
# 2026-2027 M&O Proposed Budget

		General Fund
<b>Revenues:</b>		
	Local and Intermediate Sources	86,917,601
	State Programs	95,206,229
	Federal Programs	200,000
	Other Resources	4,187,361
<b>Total Revenues</b>		<b>186,511,191</b>
<b>Expenditures:</b>		
11	Instructional	112,501,659
12	Instructional Resources	1,470,825
13	Instructional Staff Development	2,515,348
21	Instructional Leadership	4,214,711
23	Campus Administration	11,891,901
31	Guidance and Counseling	8,479,664
32	Social Work Services	162,108
33	Health Services	2,360,546
34	Student Transportation	8,345,140
35	Food Services	75,000
36	Cocurricular / Extracurricular	4,278,617
41	General Administration	4,952,962
51	Plant Maint. And Operations	16,669,723
52	Security and Monitoring	2,782,622
53	Data Processing Services	2,809,051
61	Community Services	41,314
71	Debt Services	1,485,000
81	Facilities Acquisition & Constructio	5,000
95	Juvenile Justice AEP	70,000
99	Intergovernmental Charges	1,400,000
	Other Uses	-
<b>Total Expenditures</b>		<b>186,511,191</b>
<b>Net Affect on Fund Balance</b>		<b>-</b>

- Local:
  - -1.75% decline in property values
  - **Proposed M&O rate = \$0.6769**
- State:
  - 2025-2026 Property value audits
  - One-time revenue source
- Federal:
  - Dropped SHARS revenue
- Other Operating Resources:
  - GASB revenue (leases and subscriptions)
  - Budgeting with a portion of one-time local revenue from sale of property



# 2026-2027 M&O Proposed Budget



- 6200s** • Contracted Services
  - Utilities
  - Legal Fees
  - Operational Repairs
  - Rentals
  - Copiers and Printing
  - Athletic Officials
  - Security
- 6300s** • General Supplies
  - Instructional Materials
  - Software
  - Fuel
  - Custodial Supplies
  - Maintenance Supplies
- 6400s** • Other Operating
  - Student Travel
  - Staff Travel
  - Property Insurance
  - Dues
  - Awards
  - Graduation Expenses
  - Food
- 6500s** • Debt Service
  - Copier lease pymt
  - SECO Loan
    - Energy improvements



# 2026-2027 I&S Proposed Budget



		Debt Service Fund
<b>Revenues:</b>		
	Local and Intermediate Sources	33,986,889
	State Programs	3,592,576
	Federal Programs	-
	Other Resources	-
<b>Total Revenues</b>		<b>37,579,465</b>
<b>Expenditures:</b>		
71	Debt Services	37,579,465
	Other Uses	
<b>Total Expenditures</b>		<b>37,579,465</b>
<b>Net Affect on Fund Balance</b>		-

- Local:
  - -1.75% decline in property values
  - **Proposed I&S rate = \$0.2700**
- State:
  - Hold Harmless included for:
    - Homestead exemptions
    - Frozen levies



# 2026-2027 Food Service Proposed Budget



		School Nutrition Fund
<b>Revenues:</b>		
	Local and Intermediate Sources	435,000
	State Programs	49,000
	Federal Programs	10,956,250
	Other Resources	1,211,000
<b>Total Revenues</b>		<b>12,651,250</b>
<b>Expenditures:</b>		
35	Food Services	11,812,893
51	Plant Maint. And Operations	838,357
	Other Uses	
<b>Total Expenditures</b>		<b>12,651,250</b>
<b>Net Affect on Fund Balance</b>		-

- Revenues are primarily generated by federal reimbursements and local meal sales
  - Breakfast reimbursement rate
  - Lunch reimbursement rate
- Expenditures are mainly driven by food, labor, and operational costs
- Bryan ISD is a “CEP” district
  - Community Eligibility Provision



# TAXPAYER IMPACT STATEMENT

## Taxpayer Impact Statement (Pursuant to Texas Government Code 551.043(c)(2))



<b>Fiscal Year (Tax Year)*</b>	<b>Median-Valued Homestead**</b>	<b>Tax Rate per \$100 of Value</b>	<b>Estimated Property Tax Bill</b>
FY 2025-2026 (TY 2025)	\$154,572	\$0.9469	\$1,463.64
FY 2026-2027 (TY 2026)	\$153,895	\$0.9469	\$1,457.23





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