



SAN FELIPE DEL RIO CISD

Executive Summary District Official Budget 2026-2027

Object	Description	2026-2027 General Fund 199	2026-2027 Food Service Fund 240	2026-2027 Debt Service Fund 511	2026-2027 District Budget Funds 199, 240, 511
Revenue					
5700	Local Revenue	22,705,989	280,104	5,227,432	28,213,525
5800	State Revenue	83,814,627	30,539	404,333	84,249,499
5900	Federal Revenue	1,200,000	8,157,821	0	9,357,821
	Total Revenue	107,720,616	8,468,464	5,631,765	121,820,845
Expenditures					
11	Instruction	53,481,399	0	0	53,481,399
12	Instructional Resource & Media Services	1,854,280	0	0	1,854,280
13	Curriculum/Instructional Staff Development	1,314,293	0	0	1,314,293
21	Instructional Leadership	2,478,714	0	0	2,478,714
23	School Leadership	5,606,765	0	0	5,606,765
31	Guidance/Counseling /Evaluation Services	5,577,282	0	0	5,577,282
32	Social Work Services	311,083	0	0	311,083
33	Health Services	1,531,612	0	0	1,531,612
34	Student (Pupil) Transportation	3,592,695	0	0	3,592,695
35	Food Services	65,109	8,372,499	0	8,437,608
36	Extracurricular Activities	3,710,687	0	0	3,710,687
41	General Administration	4,726,331	0	0	4,726,331
51	Facilities Maintenance & Operations	14,377,170	2,744	0	14,379,914
52	Security & Monitoring Services	3,661,669	0	0	3,661,669
53	Data Processing Services	2,899,131	0	0	2,899,131
61	Community Services	171,089	0	0	171,089
71	Debt Service	1,652,558	0	605,625	2,258,183
71	I&S (Debt payment)	0	0	5,026,140	5,026,140
81	Facilities Acquisition & Construction	0	0	0	0
99	Other Intergovernmental Charges	708,750	0	0	708,750
	Total Expenditures	107,720,616	8,375,243	5,631,765	121,727,625
1100	Excess/(Deficiency)of Revenue Over Expenditure	\$ -	\$ 93,221	\$ -	\$ 93,220
3000	Estimated Fund Balance As of 06-30-26	\$ 31,092,714	\$ 1,522,915	\$ 838,031	\$ 33,453,660
Joshua Overfelt, President of the Board		Diego Almaraz, Secretary of the Board			

San Felipe Del Rio Consolidated Independent School District
2026-2027 Proposed Budget --- M&O Tax Rate \$0.748600
Statement of Revenue and Expenditures - General Fund

Revenue		FY 2027 Original	Enrollment % of Budget	9,450 Per Student
5710	Tax Collections	20,865,989		
5730	Tuition and Fees	10,000		
5740	Other Local Revenue	180,000	21.1%	\$ 2,403
5742	Interest Earnings	1,250,000		
5750	CoCurricular Activity	375,000		
5760	Intermediate Sources	25,000		
Subtotal Local Revenue		\$ 22,705,989		
5811	Per Capita	5,026,031		
5812	FSP Formula Foundation	73,288,596	77.8%	\$ 8,869
5831	TRS On-Behalf Payments	5,500,000		
Subtotal State Funding		\$ 83,814,627		
5929	Indirect Cost Revenue	350,000		
5931	School Health & Related Services (SHARS)	500,000	1.1%	\$ 127
5941	Impact Aid	225,000		
5949	Misc Federal Revenue	125,000		
Subtotal Federal Sources		\$ 1,200,000		
Total Revenues		\$ 107,720,616	100%	\$ 11,399

Expenditures by Functional Area		FY 2027 Original	% of Budget	Per Student	Object Code Level					
					6100 Payroll	6200 Prof/Contr	6300 Supplies	6400 Misc	6500 Debt	6600 Capital
11	Instruction	\$ 53,481,399			50,578,556	1,285,322	1,238,466	373,550	-	5,505
12	Instructional Resource & Media Services	\$ 1,854,280			1,806,174	300	40,339	7,466	-	-
13	Curriculum & Staff Development	\$ 1,314,293			1,133,999	124,245	9,050	46,999	-	-
21	Instructional Leadership	\$ 2,478,714			2,306,396	96,769	30,350	45,200	-	-
23	School Leadership	\$ 5,606,765			5,525,763	4,150	35,720	41,133	-	-
31	Guidance/Counseling/Evaluation Serv	\$ 5,577,282	74.0%	\$ 8,433	5,367,133	140,190	39,900	30,058	-	-
32	Social Work Services	\$ 311,083			275,907	6,798	22,111	6,267	-	-
33	Health Services	\$ 1,531,612			1,431,618	52,525	25,500	21,970	-	-
34	Student (Pupil) Transportation	\$ 3,592,695			2,733,666	60,900	613,474	184,655	-	-
35	Food Services	\$ 65,109			24		50,100	14,985	-	-
36	Extracurricular Activities	\$ 3,710,687			1,564,420	174,630	391,641	1,579,996	-	-
61	Community Services	\$ 171,089			138,318	2,000	4,150	26,622	-	-
Subtotal Instruction & Student Support		\$ 79,695,008			\$ 72,861,973	\$ 1,947,828	\$ 2,500,802	\$ 2,378,901	\$ -	\$ 5,505
41	General Administration	\$ 4,686,831	4.4%	\$ 500	3,178,051	1,004,087	104,102	400,590	-	-
41	6491 - Statutorily required public notices	\$ 9,500			-	-	-	9,500	-	-
41	Lobbying Expenditures	\$ 30,000			-	-	-	30,000	-	-
Subtotal General Administration		\$ 4,726,331			\$ 3,178,051	\$ 1,004,087	\$ 104,102	\$ 440,090	\$ -	\$ -
51	Plant Maintenance & Operations	\$ 14,377,170			7,091,542	4,831,367	1,062,834	1,356,427	-	35,000
52	Security & Monitoring Services	\$ 3,661,669			2,997,642	533,099	80,353	41,571	-	9,004
53	Data Processing Services	\$ 2,899,131			1,893,217	589,568	170,337	71,009	-	175,000
71	Debt Services	\$ 1,652,558	21.6%	\$ 2,466	-	-	-	-	1,652,558	-
71	I&S (Debt payment)	\$ -			-	-	-	-	-	-
81	Facilities Acquisition & Construction	\$ -			-	-	-	-	-	-
99	Other Intergovernmental Charges	\$ 708,750			-	708,750	-	-	-	-
Subtotal Operations		\$ 23,299,277			\$ 11,982,401	\$ 6,662,783	\$ 1,313,524	\$ 1,469,007	\$ 1,652,558	\$ 219,004
Total Expenditures		\$ 107,720,616	100.0%	\$ 11,399	\$ 88,022,425	\$ 9,614,698	\$ 3,918,428	\$ 4,287,998	\$ 1,652,558	\$ 224,509
Excess/Deficiency Revenue over Exp		\$ (0)			81.7%	8.9%	3.6%	4.0%	1.5%	0.2%

San Felipe Del Rio Consolidated Independent School District
2026-2027 Proposed Budget
Statement of Revenue and Expenditures - Food Services (Fund 240)

Revenue		FY 2027 Original	Enroll % of Budget	9,450 Per Student
5742	Interest Earnings			
5751	Food Service Activity	280,104	3.3%	\$ 30
	Subtotal Local Revenue	<u>\$ 280,104</u>		
5829	State Sources	30,539	0.4%	\$ 3
	Subtotal State Funding	<u>\$ 30,539</u>		
5921	School Breakfast Program	1,539,420		
5922	School Lunch Program	5,515,631	96.3%	\$ 863
5923	Commodities	456,957		
5939	CACFP Program	645,812		
	Subtotal Federal Sources	<u>\$ 8,157,821</u>		
	Total Revenues	<u>\$ 8,468,464</u>	<u>100%</u>	<u>\$ 896</u>

Expenditures by Functional Area		FY 2027 Original	% of Budget	Per Student	YTD Actual					
					6100 Payroll	6200 Prof/Contr	6300 Supplies	6400 Misc	6500 Debt	6600 Capital
11	Instruction	-			-	-	-	-	-	-
12	Instructional Resource & Media Services	-			-	-	-	-	-	-
13	Curriculum & Staff Development	-			-	-	-	-	-	-
21	Instructional Leadership	-			-	-	-	-	-	-
23	School Leadership	-			-	-	-	-	-	-
31	Guidance/Counseling/Evaluation Serv	-	100.0%	\$ 886	-	-	-	-	-	-
32	Social Work Services	-			-	-	-	-	-	-
33	Health Services	-			-	-	-	-	-	-
34	Student (Pupil) Transportation	-			-	-	-	-	-	-
35	Food Services	8,372,499			3,674,037	3,987,892	675,986	34,585	-	-
36	Extracurricular Activities	-			-	-	-	-	-	-
61	Community Services	-			-	-	-	-	-	-
	Subtotal Instruction & Student Support	<u>\$ 8,372,499</u>			<u>\$ 3,674,037</u>	<u>\$ 3,987,892</u>	<u>\$ 675,986</u>	<u>\$ 34,585</u>	<u>\$ -</u>	<u>\$ -</u>
41	General Administration	-	0.0%	\$ -	-	-	-	-	-	-
	Subtotal General Administration	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
51	Plant Maintenance & Operations	2,744			2,744	-	-	-	-	-
52	Security & Monitoring Services	-			-	-	-	-	-	-
53	Data Processing Services	-	0.0%	\$ 0	-	-	-	-	-	-
71	Debt Services	-			-	-	-	-	-	-
81	Facilities Acquisition & Construction	-			-	-	-	-	-	-
99	Other Intergovernmental Charges	-			-	-	-	-	-	-
	Subtotal Operations	<u>\$ 2,744</u>			<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 8,375,243</u>	<u>100.0%</u>	<u>\$ 886</u>	<u>\$ 3,676,781</u>	<u>\$ 3,987,892</u>	<u>\$ 675,986</u>	<u>\$ 34,585</u>	<u>\$ -</u>	<u>\$ -</u>
	Excess/Deficiency Revenue over Exp	<u>\$ 93,221</u>								

San Felipe Del Rio Consolidated Independent School District
2026-2027 Proposed Budget --- I&S Tax Rate \$0.187700
Statement of Revenue and Expenditures - Debt Services

Revenue		FY 2027 Original	Enrollment 9,450 % of Budget	Per Student
5710	Tax Collections	5,152,432	92.8%	\$ 553
5742	Interest Earnings	75,000		
Subtotal Local Revenue		\$ 5,227,432		
5820	State Sources - TEA	404,333	7.2%	\$ 43
Subtotal State Funding		\$ 404,333		
Total Revenues		\$ 5,631,765	100%	\$ 596

Expenditures by Functional Area		FY 2027 Original	% of Budget	Per Student	YTD Actual					
					6100 Payroll	6200 Prof/Contr	6300 Supplies	6400 Misc	6500 Debt	6600 Capital
51	Plant Maintenance & Operations	-	100.0%	\$ 596	-	-	-	-	-	-
52	Security & Monitoring Services	-			-	-	-	-	-	-
53	Data Processing Services	-			-	-	-	-	-	-
71	Debt Services	605,625			-	-	-	-	605,625	-
71	Principal (Debt payment)	4,170,440							4,170,440	
71	I&S (Debt payment)	855,700							855,700	
81	Facilities Acquisition & Construction	-			-	-	-	-	-	-
99	Other Intergovernmental Charges	-			-	-	-	-	-	-
Subtotal Operations		\$ 5,631,765			\$ -	\$ -	\$ -	\$ -	\$ 5,631,765	\$ -
Total Expenditures		\$ 5,631,765	100.0%	\$ 596	\$ -	\$ -	\$ -	\$ -	\$ 5,631,765	\$ -
Excess/Deficiency Revenue over Exp		\$ -								