

**FY 2025-26 AMENDED BUDGET SUMMARY
ALL FUNDS
AS OF January 13, 2026**

	ADOPTED BUDGET (without carryover encumbrances)	Carryover Encumbrances ⁽¹⁾	ADOPTED BUDGET (with estimated carryover encumbrances)	BUDGET AMENDMENTS	BUDGET TRANSFERS ⁽²⁾	REVISED BUDGET
<u>REVENUE SOURCES:</u>						
Fund Balance	\$ 12,191,314	\$ 57,823,653	\$ 70,014,967	\$ -	\$ -	\$ 70,014,967
Ad Valorem	116,329,485	-	116,329,485	-	-	116,329,485
Other District Sources	5,408,000	-	5,408,000	-	-	5,408,000
Local	10,680,440	97,334	10,777,774	-	-	10,777,774
State	122,320,161	39,290,075	161,610,236	-	-	161,610,236
Federal	5,600	4,659,143	4,664,743	-	-	4,664,743
TOTAL REVENUE	\$ 266,935,000	\$ 101,870,205	\$ 368,805,205	\$ -	\$ -	\$ 368,805,205
<u>EXPENDITURES</u>						
Salaries & Benefits	\$ 65,873,425	\$ -	\$ 65,873,425	\$ -	\$ -	\$ 65,873,425
Contractual Services	34,566,682	5,634,319	40,201,001	-	922,180	41,123,180
Operating Expenses	17,993,624	650,940	18,644,564	-	(732,384)	17,912,180
Operating Capital Outlay	3,853,774	2,152,853	6,006,627	-	428,436	6,435,063
Fixed Capital Outlay	94,824,445	54,861,540	149,685,985	-	(30,890)	149,655,095
Cooperative	49,099,299	38,570,553	87,669,852	-	(587,342)	87,082,511
Debt Services	723,751	-	723,751	-	-	723,751
TOTAL EXPENDITURES	\$ 266,935,000	\$ 101,870,205	\$ 368,805,205	\$ -	\$ -	\$ 368,805,205

(1) Carryover encumbrances are commitments related to unperformed (executory) contracts for goods and services at the end of the prior fiscal year. The funds are included in the current FY's budget (re-appropriated) because the District intends to honor these commitments.

(2) Budget Transfer is the internal movement of budgeted funds within a department, program, object, or project that increases one budget account and decreases another.