

**FY 2026-27 BUDGET SUMMARY
ALL FUNDS
AS OF October 1, 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	\$ 4,553,884	\$ -	\$ 4,553,884	\$ -	\$ -	\$ 4,553,884
Ad Valorem	123,391,377	-	123,391,377	-	-	123,391,377
Other District Sources	5,408,000	-	5,408,000	-	-	5,408,000
Local	566,644	-	566,644	-	-	566,644
State	94,536,736	-	94,536,736	-	-	94,536,736
Federal	3,000	-	3,000	-	-	3,000
TOTAL REVENUE	\$ 228,459,641	\$ -	\$ 228,459,641	\$ -	\$ -	\$ 228,459,641
<u>EXPENDITURES</u>						
Salaries & Benefits	\$ 68,019,174	\$ -	\$ 68,019,174	\$ -	\$ -	\$ 68,019,174
Contractual Services	41,505,901	-	41,505,901	-	-	41,505,901
Operating Expenses	17,435,651	-	17,435,651	-	-	17,435,651
Operating Capital Outlay	3,961,477	-	3,961,477	-	-	3,961,477
Fixed Capital Outlay	63,136,324	-	63,136,324	-	-	63,136,324
Cooperative	33,740,000	-	33,740,000	-	-	33,740,000
Debt Services	661,114	-	661,114	-	-	661,114
TOTAL EXPENDITURES	\$ 228,459,641	\$ -	\$ 228,459,641	\$ -	\$ -	\$ 228,459,641

(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.