

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT



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Dr. Donny Lee



Wichita Falls Independent School District Strategic Design Framework

Our Beliefs:

- We believe students have intrinsic value and the right and opportunity to receive a high-quality education in a supportive environment.
- We believe board members are strategic and transparent leaders who grasp unique needs and perspectives of diverse district stakeholders.
- We believe principals/campus administrators are visionary servant leaders who build consistency and systems and are skilled in knowing the emotional needs of those they lead and serve.
- We believe parents/families are valued partners who are engaged advocates for students' success.
- We believe superintendent/central office staff are continuously involved and in touch with our community, staff and students and lead by example as they hold themselves and others accountable to our vision.
- We believe faculty/staff are dedicated educators who are supported and equipped to inspire and challenge our children through positive relationships.

Our Mission:

Wichita Falls Independent School District is to equip students to become contributing members of their community.

Equipped Learners. Endless Possibilities.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The _____ Wichita Falls Independent School District _____ will hold a public meeting at _____ 5:30 pm on June 17, 2024 _____ in _____ the Board Room at 1104 Broad Street _____ Wichita Falls, Texas _____.

The purpose of this meeting is to discuss the school district’s budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$.7474 / \$100 (Proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$.4250 / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year’s Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u> 4.0 </u>	% increase	or	_____	% (decrease)
Debt service	<u> 0.0004 </u>	% increase	or	_____	% (decrease)
Total expenditures	<u> 3.0 </u>	% increase	or	_____	% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ <u> 9,886,043,335 </u>	\$ <u> 10,376,744,944 </u>
Total appraised value* of new property**	\$ <u> 215,142,653 </u>	\$ <u> 189,988,133 </u>
Total taxable value*** of all property	\$ <u> 6,529,391,835 </u>	\$ <u> 6,107,214,024 </u>
Total taxable value*** of new property**	\$ <u> 86,604,806 </u>	\$ <u> 88,116,588 </u>

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).
 ** "New property" is defined by Tax Code Section 26.012(17).
 *** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 301,290,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.7174	\$ 0.4250 *	\$ 1.14240	\$ 5,319	\$ 6,967
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.78558	\$ 0.4250 *	\$ 1.21058	\$ 5,779	\$ 7,330
Proposed Rate	\$ 0.7474	\$ 0.4250 *	\$ 1.17240	\$ 5,462	\$ 6,891

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 208,049	\$ 215,717
Average Taxable Value of Residences	\$ 150,388	\$ 115,386
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.29650	\$ 1.17240
Taxes Due on Average Residence	\$ 1,949	\$ 1,353
Increase (Decrease) in Taxes		\$ (596)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.17240. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.17240.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 42,274,255
Interest & Sinking Fund Balance(s)	\$ 6,802,461

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

RESOLUTION

STATE OF TEXAS

COUNTY OF WICHITA

WHEREAS, Texas Education Code, §44.001-44.006, requires the president of the Board of Trustees to call a meeting of the Board for the purpose of adopting a budget for the succeeding fiscal year; and

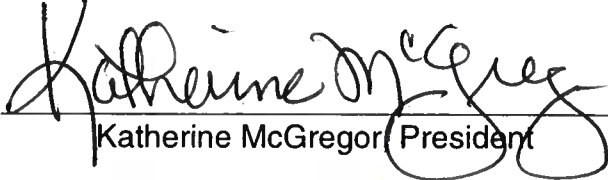
WHEREAS, the president must provide for the publication of notice of the budget meeting in a daily, weekly, or biweekly newspaper published in the district; and

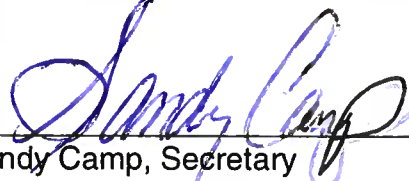
WHEREAS, the Board of Trustees of the Wichita Falls Independent School District set the date of June 17, 2024 at 5:30 p.m. for the public hearing and adoption of the 2024-2025 Budget; and

WHEREAS, the Wichita Falls Independent School District published a Notice of Public Meeting to Discuss Budget in the Times Record News on June 11, 2024 and posted the proposed budget on the District Website; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of the Wichita Falls Independent School District does hereby adopt the 2024-2025 Budget as presented by the school district, with all specified changes discussed during the adoption.

Adopted this 17th day of June 2024 by the Wichita Falls Independent School District.

By: 
Katherine McGregor, President

ATTEST: 
Sandy Camp, Secretary

Wichita Falls Independent School District

2024-2025 Official Budget

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Wichita Falls Independent School District

Budget for the 2024-2025 School Year

Executive Summary

Dear Board Members, Employees, and Other Stakeholders:

The annual combined budget of the Wichita Falls Independent School District (the District) for the fiscal year 2024-2025 is hereby presented. The budget reflects total expenditures and transfers out for the General, Food Service, and Debt Service Fund in the amount of \$157,397,121 and represent an increase of \$4,200,710 or 3%. Projected revenues and transfers in are \$158,781,661 and represent an increase of \$3,589,798 or 3% resulting in a surplus for the combined budgets.

Enclosed are the schedules for the General Fund, Food Service Fund, and Debt Service Fund, all of which are required by law to be approved by board action.

Next Year's Budgets and Rates

The maintenance and operating estimated tax rate of \$0.7174 is the maximum compressed tax rate from 2023-2024. The State might require the District to compress the maintenance and operating tax rate again for fiscal year 2024-2025. The District's Interest and Sinking estimated tax rate of \$0.4250 per \$100 tax valuation is the same as the prior year. The district will adopt a tax rate in August after the certified values are received in late July 2024.

The District's estimated property values of \$5,205,837,305, for the 2024-2025 budget year are lower than prior year estimates in the amount of \$246,056,374, or 5%. This is due to the voter approved homestead exemption increase.

General Fund

General Fund spending per average daily attendance in 2024-2025 will increase from \$10,601 to \$11,269. This is due to the increase in expenditures from \$123,763,591 to \$126,778,501 while average daily attendance is decreasing. An increase in expenditures per ADA of \$668.

Total proposed General Fund revenues are budgeted to be \$126,514,178, an increase of \$2,928,363 above the 2023-2024 budgeted revenues of \$123,585,815. The increase is mostly attributable to the increased state revenue to replace the decreased taxable value and investment interest. The District's 2024-2025 budgeted refined average daily attendance (ADA) is adjusted down to 11,250 from 11,675 in 2023-2024.

Total proposed General Fund expenditures are up from the previous year. Last year, expenditures were \$123,763,591 and proposed expenditures for 2024-2025 are budgeted to be \$126,778,501. The expenditure increase is due to the increased cost in property insurance, custodial contract, transportation contract, and the opening of two new high schools.

Food Service Fund

Total proposed Food Service Fund revenues are budgeted to be \$8,639,437, an increase of \$647,424, or 7.49% above the 2023-2024 budgeted revenues of \$7,992,013. This increase is due to Chartwells proposed revenues in their 2024-2025 contracted service proposal.

Total proposed Food Service Fund expenditures are up from the previous year. Last year, expenditures were \$7,421,337 and proposed expenditures for 2024-2025 are budgeted to be \$7,985,114. This increase of \$563,777, or 7.06%, is due to Chartwells proposed expenditures in their 2024-2025 contracted service proposal and excess fund balance plans for renovations and upgrades.

Debt Service Fund

Total proposed Debt Service Fund revenues are budgeted to be \$23,188,723, a decrease of \$425,312, or 1.83% below the 2023-2024 budgeted revenues of \$23,614,035.

Total proposed Debt Service Fund expenditures are up from the previous year. Last year, expenditures were \$22,011,483 and proposed expenditures for 2024-2025 are budgeted to be \$22,029,183. Debt Service expenditures are determined by the bond payment schedules.

Our Charge

To ensure strong and transparent financial systems that support the educational needs of the district.

Dr. Donny Lee
Superintendent of Schools

Leah Horton
Chief Financial Officer



Wichita Falls Independent School District Official Budget FY 2024-2025

	General Operating	Food Service	Debt Service	Total
Operating Tax Revenue	0.7174		0.425	1.1424
Revenues:				
5700 Local & Intermediate	\$ 41,117,000	\$ 1,350,042	\$ 23,188,723	\$ 65,655,765
5800 State Program	\$ 82,182,178	\$ 32,000	\$ -	\$ 82,214,178
5900 Federal Program	\$ 3,215,000	\$ 7,257,395	\$ -	\$ 10,472,395
Total Revenues	\$ 126,514,178	\$ 8,639,437	\$ 23,188,723	\$ 158,342,338
Expenditures:				
11 Instruction	\$ 70,356,994	\$ -	\$ -	\$ 70,356,994
12 Instructional Resources	\$ 1,254,603	\$ -	\$ -	\$ 1,254,603
13 Staff Development	\$ 931,354	\$ -	\$ -	\$ 931,354
21 Instructional Administration	\$ 1,955,736	\$ -	\$ -	\$ 1,955,736
23 School Administration	\$ 6,960,875	\$ -	\$ -	\$ 6,960,875
31 Counseling Services	\$ 3,792,578	\$ -	\$ -	\$ 3,792,578
32 Social Work Services	\$ 173,084	\$ -	\$ -	\$ 173,084
33 Health Services	\$ 1,863,955	\$ -	\$ -	\$ 1,863,955
34 Transportation Services	\$ 6,285,910	\$ -	\$ -	\$ 6,285,910
35 Food Service	\$ 30,000	\$ 7,985,114	\$ -	\$ 8,015,114
36 Extra-Curricular	\$ 3,822,186	\$ -	\$ -	\$ 3,822,186
41 General Administration	\$ 3,886,191	\$ -	\$ -	\$ 3,886,191
51 Maintenance	\$ 17,873,851	\$ -	\$ -	\$ 17,873,851
52 Security	\$ 1,902,550	\$ -	\$ -	\$ 1,902,550
53 Data Processing Services	\$ 3,668,192	\$ -	\$ -	\$ 3,668,192
61 Community Services	\$ 14,490	\$ -	\$ -	\$ 14,490
71 Debt Services	\$ 1,102,800	\$ -	\$ 22,029,183	\$ 23,131,983
81 Construction	\$ -	\$ -	\$ -	\$ -
93 Payments to Fiscal Agent/Member Districts of SSA	\$ 100,000	\$ -	\$ -	\$ 100,000
95 Payments to JJAEP	\$ 40,000	\$ -	\$ -	\$ 40,000
99 Intergovernmental Charges	\$ 763,152	\$ -	\$ -	\$ 763,152
Total Expenditures	\$ 126,778,501	\$ 7,985,114	\$ 22,029,183	\$ 156,792,798
Other Sources/Uses:				
7900 Sale Real/Other District Property	\$ 10,000	\$ -	\$ -	\$ 10,000
7900 Transfer in from Food Service Fund - Custodial & Utilities	\$ 429,323	\$ -	\$ -	\$ 429,323
8900 Transfer to Capital Projects Fund Stadium Maintenance	\$ (75,000)	\$ -	\$ -	\$ (75,000)
8900 Transfer to Capital Projects Fund Athletics	\$ (50,000)	\$ -	\$ -	\$ (50,000)
8900 Transfer to Capital Projects Fund Fine Arts	\$ (50,000)	\$ -	\$ -	\$ (50,000)
8900 Transfer out from Food Service Fund - Custodial & Utilities	\$ -	\$ 429,323	\$ -	\$ 429,323
Estimated Net Change in Fund Balance 2024-2025	\$ 0	\$ 225,000	\$ 1,159,540	\$ 1,384,540



Wichita Falls Independent School District General Fund Budget Comparison FY 2024-2025

	<u>2023-2024</u> General Operating	<u>2024-2025</u> General Operating	Difference	Percentage Change
Revenues:				
5700 Local & Intermediate	\$ 49,782,000	\$ 41,117,000	\$ (8,665,000)	-21.07%
5800 State Program	\$ 70,588,815	\$ 82,182,178	\$ 11,593,363	14.11%
5900 Federal Program	\$ 3,215,000	\$ 3,215,000	\$ 0	0.00%
Total Revenues	\$ 123,585,815	\$ 126,514,178	\$ 2,928,363	2.31%
Expenditures:				
11 Instruction	\$ 71,037,561	\$ 70,356,994	\$ (680,567)	-0.97%
12 Instructional Resources	\$ 1,513,133	\$ 1,254,603	\$ (258,530)	-20.61%
13 Staff Development	\$ 668,539	\$ 931,354	\$ 262,815	28.22%
21 Instructional Administration	\$ 2,157,646	\$ 1,955,736	\$ (201,910)	-10.32%
23 School Administration	\$ 7,171,822	\$ 6,960,875	\$ (210,947)	-3.03%
31 Counseling Services	\$ 4,051,153	\$ 3,792,578	\$ (258,575)	-6.82%
32 Social Work Services	\$ 276,377	\$ 173,084	\$ (103,293)	-59.68%
33 Health Services	\$ 1,911,388	\$ 1,863,955	\$ (47,433)	-2.54%
34 Transportation Services	\$ 5,389,900	\$ 6,285,910	\$ 896,010	14.25%
35 Food Service	\$ -	\$ 30,000	\$ -	-
36 Extra-Curricular	\$ 3,731,679	\$ 3,822,186	\$ 90,507	2.37%
41 General Administration	\$ 3,566,836	\$ 3,886,191	\$ 319,355	8.22%
51 Maintenance	\$ 15,321,522	\$ 17,873,851	\$ 2,552,329	14.28%
52 Security	\$ 1,567,109	\$ 1,902,550	\$ 335,441	17.63%
53 Data Processing Services	\$ 3,379,524	\$ 3,668,192	\$ 288,668	7.87%
61 Community Services	\$ 12,650	\$ 14,490	\$ 1,840	12.70%
71 Debt Services	\$ 1,103,600	\$ 1,102,800	\$ (800)	-0.07%
81 Construction	\$ -	\$ -	\$ -	-
93 Payments to Fiscal Agent/Member Districts of SSA	\$ 100,000	\$ 100,000	\$ 0	0.00%
95 Payments to JJAEP	\$ 40,000	\$ 40,000	\$ 0	0.00%
99 Intergovernmental Charges	\$ 763,152	\$ 763,152	\$ 0	0.00%
Total Expenditures	\$ 123,763,591	\$ 126,778,501	\$ 2,984,910	2.35%
Other Sources/Uses:				
7900 Sale Real/Other District Property	\$ 10,000	\$ 10,000	\$ 0	
7900 Transfer in from Food Service Fund - Custodial & Utilities	\$ 342,776	\$ 429,323	\$ 86,547	
8900 Transfer to Capital Projects Fund Stadium Maintenance	\$ (75,000)	\$ (75,000)	\$ -	
8900 Transfer to Capital Projects Fund Athletics	\$ (50,000)	\$ (50,000)	\$ -	
8900 Transfer to Capital Projects Fund Fine Arts	\$ (50,000)	\$ (50,000)	\$ -	
Estimated Net Change in Fund Balance 2024-2025	\$ 0	\$ 0		



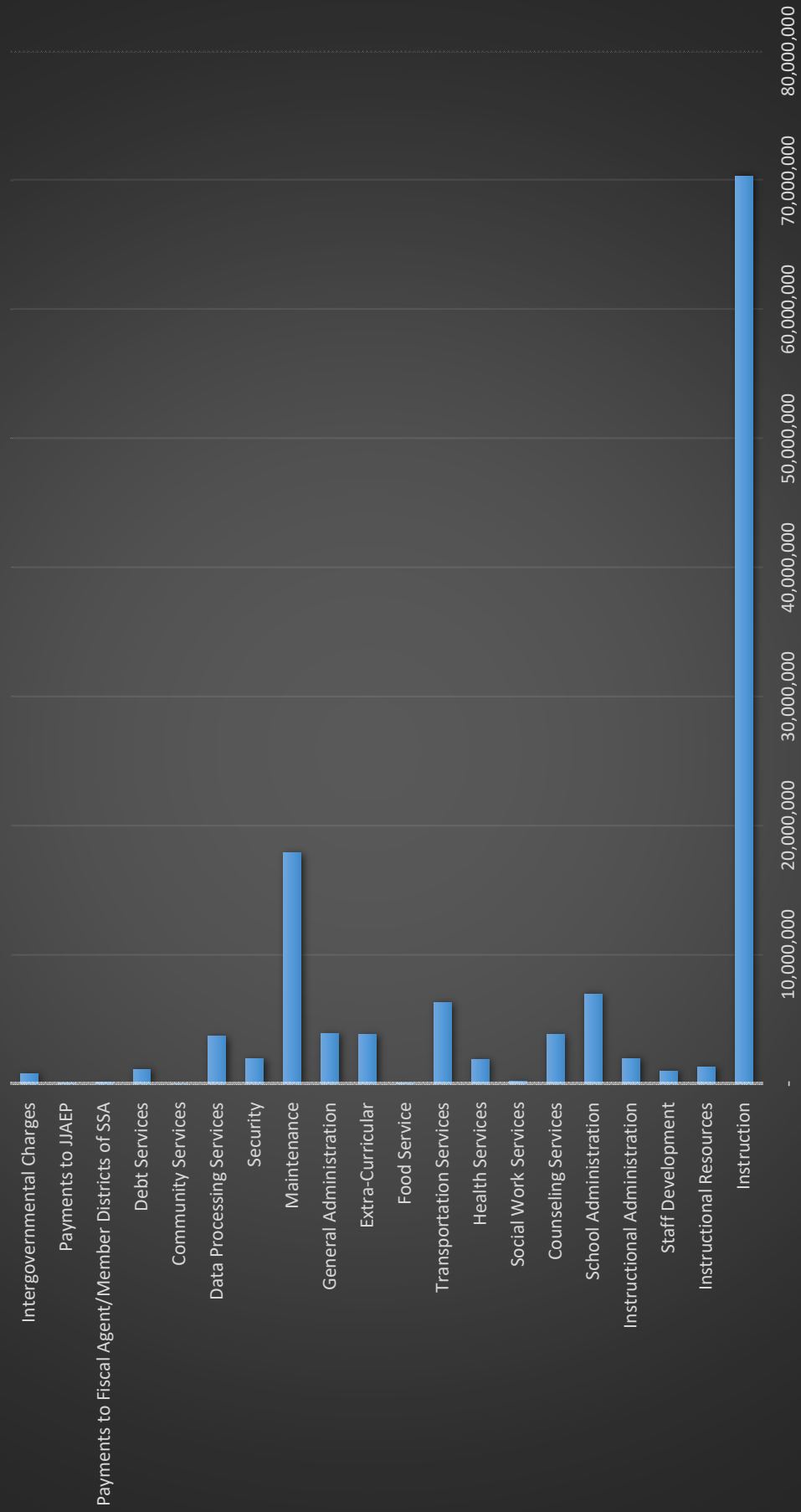
Wichita Falls Independent School District

General Fund Summary of Budgeted Expenditures per Student

FY 2024-2025

	2023-2024		2024-2025	
	General Operating	Budget per Student	General Operating	Budget per Student
Budgeted Refined ADA	<u>11,675</u>		<u>11,250</u>	
Expenditures:				
11 Instruction	\$ 71,037,561	\$ 6,085	\$ 70,356,994	\$ 6,254
12 Instructional Resources	\$ 1,513,133	\$ 130	\$ 1,254,603	\$ 112
13 Staff Development	\$ 668,539	\$ 57	\$ 931,354	\$ 83
21 Instructional Administration	\$ 2,157,646	\$ 185	\$ 1,955,736	\$ 174
23 School Administration	\$ 7,171,822	\$ 614	\$ 6,960,875	\$ 619
31 Counseling Services	\$ 4,051,153	\$ 347	\$ 3,792,578	\$ 337
32 Social Work Services	\$ 276,377	\$ 24	\$ 173,084	\$ 15
33 Health Services	\$ 1,911,388	\$ 164	\$ 1,863,955	\$ 166
34 Transportation Services	\$ 5,389,900	\$ 462	\$ 6,285,910	\$ 559
35 Food Service	\$ -	\$ -	\$ 30,000	\$ -
36 Extra-Curricular	\$ 3,731,679	\$ 320	\$ 3,822,186	\$ 340
41 General Administration	\$ 3,566,836	\$ 306	\$ 3,886,191	\$ 345
51 Maintenance	\$ 15,321,522	\$ 1,312	\$ 17,873,851	\$ 1,589
52 Security	\$ 1,567,109	\$ 134	\$ 1,902,550	\$ 169
53 Data Processing Services	\$ 3,379,524	\$ 289	\$ 3,668,192	\$ 326
61 Community Services	\$ 12,650	\$ 1	\$ 14,490	\$ 1
71 Debt Services	\$ 1,103,600	\$ 95	\$ 1,102,800	\$ 98
81 Construction	\$ -	\$ -	\$ -	\$ -
93 Payments to Fiscal Agent/Member Districts of SSA	\$ 100,000	\$ 9	\$ 100,000	\$ 9
95 Payments to JJAEP	\$ 40,000	\$ 3	\$ 40,000	\$ 4
99 Intergovernmental Charges	\$ 763,152	\$ 65	\$ 763,152	\$ 68
Total Expenditures	<u>\$ 123,763,591</u>	<u>\$ 10,601</u>	<u>\$ 126,778,501</u>	<u>\$ 11,269</u>

General Fund Expenses





Wichita Falls Independent School District Food Service Budget Comparison FY 2024-2025

	<u>2023-2024</u>	<u>2024-2025</u>		
	<u>Food Service</u>	<u>Food Service</u>	<u>Difference</u>	<u>Percentage Change</u>
Revenues:				
5700 Local & Intermediate	\$ 844,581	\$ 1,350,042	\$ 505,461	37.44%
5800 State Program	\$ 36,000	\$ 32,000	\$ (4,000)	-12.50%
5900 Federal Program	\$ 7,111,432	\$ 7,257,395	\$ 145,963	2.01%
Total Revenues	\$ 7,992,013	\$ 8,639,437	\$ 647,424	7.49%
Expenditures:				
11 Instruction	\$ -	\$ -	\$ -	-
12 Instructional Resources	\$ -	\$ -	\$ -	-
13 Staff Development	\$ -	\$ -	\$ -	-
21 Instructional Administration	\$ -	\$ -	\$ -	-
23 School Administration	\$ -	\$ -	\$ -	-
31 Counseling Services	\$ -	\$ -	\$ -	-
32 Social Work Services	\$ -	\$ -	\$ -	-
33 Health Services	\$ -	\$ -	\$ -	-
34 Transportation Services	\$ -	\$ -	\$ -	-
35 Food Service	\$ 7,421,337	\$ 7,985,114	\$ 563,777	7.06%
36 Extra-Curricular	\$ -	\$ -	\$ -	-
41 General Administration	\$ -	\$ -	\$ -	-
51 Maintenance	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Processing Services	\$ -	\$ -	\$ -	-
61 Community Services	\$ -	\$ -	\$ -	-
71 Debt Services	\$ -	\$ -	\$ -	-
81 Construction	\$ -	\$ -	\$ -	-
93 Payments to Fiscal Agent/Member Districts of SSA	\$ -	\$ -	\$ -	-
95 Payments to JJAEP	\$ -	\$ -	\$ -	-
99 Intergovernmental Charges	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 7,421,337	\$ 7,985,114	\$ 563,777	7.06%
Other Sources/Uses:				
7900 Tranfer in from Food Service Fund - Custodial & Utilities	\$ 342,776	\$ 429,323		
Estimated Net Change in Fund Balance 2023-2024	\$ 227,900	\$ 225,000		



Wichita Falls Independent School District Debt Service Budget Comparison FY 2024-2025

	2023-2024	2024-2025		
	Debt Service	Debt Service	Difference	Percentage Change
Revenues:				
5700 Local & Intermediate	\$ 23,614,035	\$ 23,188,723	\$ -425,312	-1.83%
5800 State Program	\$ -	\$ -	\$ -	-
5900 Federal Program	\$ -	\$ -	\$ -	-
Total Revenues	\$ 23,614,035	\$ 23,188,723	\$ (425,312)	-1.83%
Expenditures:				
11 Instruction	\$ -	\$ -	\$ -	-
12 Instructional Resources	\$ -	\$ -	\$ -	-
13 Staff Development	\$ -	\$ -	\$ -	-
21 Instructional Administration	\$ -	\$ -	\$ -	-
23 School Administration	\$ -	\$ -	\$ -	-
31 Counseling Services	\$ -	\$ -	\$ -	-
32 Social Work Services	\$ -	\$ -	\$ -	-
33 Health Services	\$ -	\$ -	\$ -	-
34 Transportation Services	\$ -	\$ -	\$ -	-
35 Food Service	\$ -	\$ -	\$ -	-
36 Extra-Curricular	\$ -	\$ -	\$ -	-
41 General Administration	\$ -	\$ -	\$ -	-
51 Maintenance	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Processing Services	\$ -	\$ -	\$ -	-
61 Community Services	\$ -	\$ -	\$ -	-
71 Debt Services	\$ 22,011,483	\$ 22,029,183	\$ 17,700	-
81 Construction	\$ -	\$ -	\$ -	-
93 Payments to Fiscal Agent/Member Districts of SSA	\$ -	\$ -	\$ -	-
95 Payments to JJAEP	\$ -	\$ -	\$ -	-
99 Intergovernmental Charges	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 22,011,483	\$ 22,029,183	\$ 17,700	0.08%
Estimated Net Change in Fund Balance 2023-2024	\$ 1,602,552	\$ 1,159,540		

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As of May 1, 2024

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BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Unlimited Tax Debt Service
As of May 1, 2024

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
06/30/2024				301,290,000	301,290,000
06/30/2025	12,465,000	9,556,182.52	22,021,182.52	288,825,000	288,825,000
06/30/2026	13,015,000	8,990,582.52	22,005,582.52	275,810,000	275,810,000
06/30/2027	13,510,000	8,452,932.52	21,962,932.52	262,300,000	262,300,000
06/30/2028	9,625,000	7,979,482.52	17,604,482.52	252,675,000	252,675,000
06/30/2029	10,035,000	7,573,182.52	17,608,182.52	242,640,000	242,640,000
06/30/2030	10,465,000	7,153,157.52	17,618,157.52	232,175,000	232,175,000
06/30/2031	10,910,000	6,708,807.52	17,618,807.52	221,265,000	221,265,000
06/30/2032	11,385,000	6,243,082.52	17,628,082.52	209,880,000	209,880,000
06/30/2033	11,695,000	5,933,645.02	17,628,645.02	198,185,000	198,185,000
06/30/2034	12,030,000	5,607,125.02	17,637,125.02	186,155,000	186,155,000
06/30/2035	12,400,000	5,244,925.02	17,644,925.02	173,755,000	173,755,000
06/30/2036	8,670,000	4,789,075.02	13,459,075.02	165,085,000	165,085,000
06/30/2037	8,930,000	4,524,675.02	13,454,675.02	156,155,000	156,155,000
06/30/2038	9,200,000	4,256,775.02	13,456,775.02	146,955,000	146,955,000
06/30/2039	9,480,000	3,980,775.02	13,460,775.02	137,475,000	137,475,000
06/30/2040	9,765,000	3,696,375.02	13,461,375.02	127,710,000	127,710,000
06/30/2041	10,050,000	3,407,712.52	13,457,712.52	117,660,000	117,660,000
06/30/2042	10,350,000	3,110,587.52	13,460,587.52	107,310,000	107,310,000
06/30/2043	10,655,000	2,804,550.02	13,459,550.02	96,655,000	96,655,000
06/30/2044	10,970,000	2,489,450.02	13,459,450.02	85,685,000	85,685,000
06/30/2045	11,290,000	2,164,987.52	13,454,987.52	74,395,000	74,395,000
06/30/2046	11,630,000	1,831,012.52	13,461,012.52	62,765,000	62,765,000
06/30/2047	11,970,000	1,486,968.76	13,456,968.76	50,795,000	50,795,000
06/30/2048	12,255,000	1,203,387.50	13,458,387.50	38,540,000	38,540,000
06/30/2049	12,545,000	913,056.26	13,458,056.26	25,995,000	25,995,000
06/30/2050	12,845,000	615,850.00	13,460,850.00	13,150,000	13,150,000
06/30/2051	13,150,000	311,537.50	13,461,537.50		
	301,290,000	121,029,880.46	422,319,880.46		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Unlimited Tax Debt Service
As of May 1, 2024

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		4,778,091.26	4,778,091.26	301,290,000	301,290,000
02/01/2025	12,465,000	4,778,091.26	17,243,091.26	288,825,000	288,825,000
08/01/2025		4,495,291.26	4,495,291.26	288,825,000	288,825,000
02/01/2026	13,015,000	4,495,291.26	17,510,291.26	275,810,000	275,810,000
08/01/2026		4,226,466.26	4,226,466.26	275,810,000	275,810,000
02/01/2027	13,510,000	4,226,466.26	17,736,466.26	262,300,000	262,300,000
08/01/2027		3,989,741.26	3,989,741.26	262,300,000	262,300,000
02/01/2028	9,625,000	3,989,741.26	13,614,741.26	252,675,000	252,675,000
08/01/2028		3,786,591.26	3,786,591.26	252,675,000	252,675,000
02/01/2029	10,035,000	3,786,591.26	13,821,591.26	242,640,000	242,640,000
08/01/2029		3,576,578.76	3,576,578.76	242,640,000	242,640,000
02/01/2030	10,465,000	3,576,578.76	14,041,578.76	232,175,000	232,175,000
08/01/2030		3,354,403.76	3,354,403.76	232,175,000	232,175,000
02/01/2031	10,910,000	3,354,403.76	14,264,403.76	221,265,000	221,265,000
08/01/2031		3,121,541.26	3,121,541.26	221,265,000	221,265,000
02/01/2032	11,385,000	3,121,541.26	14,506,541.26	209,880,000	209,880,000
08/01/2032		2,966,822.51	2,966,822.51	209,880,000	209,880,000
02/01/2033	11,695,000	2,966,822.51	14,661,822.51	198,185,000	198,185,000
08/01/2033		2,803,562.51	2,803,562.51	198,185,000	198,185,000
02/01/2034	12,030,000	2,803,562.51	14,833,562.51	186,155,000	186,155,000
08/01/2034		2,622,462.51	2,622,462.51	186,155,000	186,155,000
02/01/2035	12,400,000	2,622,462.51	15,022,462.51	173,755,000	173,755,000
08/01/2035		2,394,537.51	2,394,537.51	173,755,000	173,755,000
02/01/2036	8,670,000	2,394,537.51	11,064,537.51	165,085,000	165,085,000
08/01/2036		2,262,337.51	2,262,337.51	165,085,000	165,085,000
02/01/2037	8,930,000	2,262,337.51	11,192,337.51	156,155,000	156,155,000
08/01/2037		2,128,387.51	2,128,387.51	156,155,000	156,155,000
02/01/2038	9,200,000	2,128,387.51	11,328,387.51	146,955,000	146,955,000
08/01/2038		1,990,387.51	1,990,387.51	146,955,000	146,955,000
02/01/2039	9,480,000	1,990,387.51	11,470,387.51	137,475,000	137,475,000
08/01/2039		1,848,187.51	1,848,187.51	137,475,000	137,475,000
02/01/2040	9,765,000	1,848,187.51	11,613,187.51	127,710,000	127,710,000
08/01/2040		1,703,856.26	1,703,856.26	127,710,000	127,710,000
02/01/2041	10,050,000	1,703,856.26	11,753,856.26	117,660,000	117,660,000
08/01/2041		1,555,293.76	1,555,293.76	117,660,000	117,660,000
02/01/2042	10,350,000	1,555,293.76	11,905,293.76	107,310,000	107,310,000
08/01/2042		1,402,275.01	1,402,275.01	107,310,000	107,310,000
02/01/2043	10,655,000	1,402,275.01	12,057,275.01	96,655,000	96,655,000
08/01/2043		1,244,725.01	1,244,725.01	96,655,000	96,655,000
02/01/2044	10,970,000	1,244,725.01	12,214,725.01	85,685,000	85,685,000
08/01/2044		1,082,493.76	1,082,493.76	85,685,000	85,685,000
02/01/2045	11,290,000	1,082,493.76	12,372,493.76	74,395,000	74,395,000
08/01/2045		915,506.26	915,506.26	74,395,000	74,395,000
02/01/2046	11,630,000	915,506.26	12,545,506.26	62,765,000	62,765,000
08/01/2046		743,484.38	743,484.38	62,765,000	62,765,000
02/01/2047	11,970,000	743,484.38	12,713,484.38	50,795,000	50,795,000
08/01/2047		601,693.75	601,693.75	50,795,000	50,795,000
02/01/2048	12,255,000	601,693.75	12,856,693.75	38,540,000	38,540,000
08/01/2048		456,528.13	456,528.13	38,540,000	38,540,000
02/01/2049	12,545,000	456,528.13	13,001,528.13	25,995,000	25,995,000
08/01/2049		307,925.00	307,925.00	25,995,000	25,995,000
02/01/2050	12,845,000	307,925.00	13,152,925.00	13,150,000	13,150,000
08/01/2050		155,768.75	155,768.75	13,150,000	13,150,000
02/01/2051	13,150,000	155,768.75	13,305,768.75		
	301,290,000	121,029,880.46	422,319,880.46		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstading Unlimited Tax Debt Service
As of May 1, 2024

\$35,350,000 Unlimited Tax Refunding Bonds, Series 2015

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		263,200	263,200	12,230,000	12,230,000
02/01/2025	3,890,000	263,200	4,153,200	8,340,000	8,340,000
08/01/2025		165,950	165,950	8,340,000	8,340,000
02/01/2026	4,085,000	165,950	4,250,950	4,255,000	4,255,000
08/01/2026		63,825	63,825	4,255,000	4,255,000
02/01/2027	4,255,000	63,825	4,318,825		
	12,230,000	985,950	13,215,950		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Unlimited Tax Debt Service
As of May 1, 2024

\$53,645,000 Unlimited tax School Building Bonds, Series 2015A

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		799,675.00	799,675.00	34,940,000	34,940,000
02/01/2025	2,550,000	799,675.00	3,349,675.00	32,390,000	32,390,000
08/01/2025		735,925.00	735,925.00	32,390,000	32,390,000
02/01/2026	2,655,000	735,925.00	3,390,925.00	29,735,000	29,735,000
08/01/2026		696,100.00	696,100.00	29,735,000	29,735,000
02/01/2027	2,730,000	696,100.00	3,426,100.00	27,005,000	27,005,000
08/01/2027		655,150.00	655,150.00	27,005,000	27,005,000
02/01/2028	2,840,000	655,150.00	3,495,150.00	24,165,000	24,165,000
08/01/2028		589,200.00	589,200.00	24,165,000	24,165,000
02/01/2029	2,975,000	589,200.00	3,564,200.00	21,190,000	21,190,000
08/01/2029		521,962.50	521,962.50	21,190,000	21,190,000
02/01/2030	3,115,000	521,962.50	3,636,962.50	18,075,000	18,075,000
08/01/2030		448,462.50	448,462.50	18,075,000	18,075,000
02/01/2031	3,265,000	448,462.50	3,713,462.50	14,810,000	14,810,000
08/01/2031		370,250.00	370,250.00	14,810,000	14,810,000
02/01/2032	3,430,000	370,250.00	3,800,250.00	11,380,000	11,380,000
08/01/2032		284,500.00	284,500.00	11,380,000	11,380,000
02/01/2033	3,605,000	284,500.00	3,889,500.00	7,775,000	7,775,000
08/01/2033		194,375.00	194,375.00	7,775,000	7,775,000
02/01/2034	3,790,000	194,375.00	3,984,375.00	3,985,000	3,985,000
08/01/2034		99,625.00	99,625.00	3,985,000	3,985,000
02/01/2035	3,985,000	99,625.00	4,084,625.00		
	34,940,000	10,790,450.00	45,730,450.00		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Unlimited Tax Debt Service
As of May 1, 2024

\$257,245,000 Unlimited Tax School Building Bonds, Series 2021

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		3,529,663.13	3,529,663.13	242,025,000	242,025,000
02/01/2025	5,765,000	3,529,663.13	9,294,663.13	236,260,000	236,260,000
08/01/2025		3,414,363.13	3,414,363.13	236,260,000	236,260,000
02/01/2026	6,000,000	3,414,363.13	9,414,363.13	230,260,000	230,260,000
08/01/2026		3,294,363.13	3,294,363.13	230,260,000	230,260,000
02/01/2027	6,235,000	3,294,363.13	9,529,363.13	224,025,000	224,025,000
08/01/2027		3,169,663.13	3,169,663.13	224,025,000	224,025,000
02/01/2028	6,485,000	3,169,663.13	9,654,663.13	217,540,000	217,540,000
08/01/2028		3,039,963.13	3,039,963.13	217,540,000	217,540,000
02/01/2029	6,745,000	3,039,963.13	9,784,963.13	210,795,000	210,795,000
08/01/2029		2,905,063.13	2,905,063.13	210,795,000	210,795,000
02/01/2030	7,015,000	2,905,063.13	9,920,063.13	203,780,000	203,780,000
08/01/2030		2,764,763.13	2,764,763.13	203,780,000	203,780,000
02/01/2031	7,295,000	2,764,763.13	10,059,763.13	196,485,000	196,485,000
08/01/2031		2,618,863.13	2,618,863.13	196,485,000	196,485,000
02/01/2032	7,590,000	2,618,863.13	10,208,863.13	188,895,000	188,895,000
08/01/2032		2,557,194.38	2,557,194.38	188,895,000	188,895,000
02/01/2033	7,710,000	2,557,194.38	10,267,194.38	181,185,000	181,185,000
08/01/2033		2,491,659.38	2,491,659.38	181,185,000	181,185,000
02/01/2034	7,845,000	2,491,659.38	10,336,659.38	173,340,000	173,340,000
08/01/2034		2,413,209.38	2,413,209.38	173,340,000	173,340,000
02/01/2035	8,000,000	2,413,209.38	10,413,209.38	165,340,000	165,340,000
08/01/2035		2,293,209.38	2,293,209.38	165,340,000	165,340,000
02/01/2036	8,240,000	2,293,209.38	10,533,209.38	157,100,000	157,100,000
08/01/2036		2,169,609.38	2,169,609.38	157,100,000	157,100,000
02/01/2037	8,485,000	2,169,609.38	10,654,609.38	148,615,000	148,615,000
08/01/2037		2,042,334.38	2,042,334.38	148,615,000	148,615,000
02/01/2038	8,740,000	2,042,334.38	10,782,334.38	139,875,000	139,875,000
08/01/2038		1,911,234.38	1,911,234.38	139,875,000	139,875,000
02/01/2039	9,005,000	1,911,234.38	10,916,234.38	130,870,000	130,870,000
08/01/2039		1,776,159.38	1,776,159.38	130,870,000	130,870,000
02/01/2040	9,275,000	1,776,159.38	11,051,159.38	121,595,000	121,595,000
08/01/2040		1,637,034.38	1,637,034.38	121,595,000	121,595,000
02/01/2041	9,550,000	1,637,034.38	11,187,034.38	112,045,000	112,045,000
08/01/2041		1,493,784.38	1,493,784.38	112,045,000	112,045,000
02/01/2042	9,840,000	1,493,784.38	11,333,784.38	102,205,000	102,205,000
08/01/2042		1,346,184.38	1,346,184.38	102,205,000	102,205,000
02/01/2043	10,135,000	1,346,184.38	11,481,184.38	92,070,000	92,070,000
08/01/2043		1,194,159.38	1,194,159.38	92,070,000	92,070,000
02/01/2044	10,440,000	1,194,159.38	11,634,159.38	81,630,000	81,630,000
08/01/2044		1,037,559.38	1,037,559.38	81,630,000	81,630,000
02/01/2045	10,750,000	1,037,559.38	11,787,559.38	70,880,000	70,880,000
08/01/2045		876,309.38	876,309.38	70,880,000	70,880,000
02/01/2046	11,075,000	876,309.38	11,951,309.38	59,805,000	59,805,000
08/01/2046		710,184.38	710,184.38	59,805,000	59,805,000
02/01/2047	11,405,000	710,184.38	12,115,184.38	48,400,000	48,400,000
08/01/2047		574,750.00	574,750.00	48,400,000	48,400,000
02/01/2048	11,675,000	574,750.00	12,249,750.00	36,725,000	36,725,000
08/01/2048		436,109.38	436,109.38	36,725,000	36,725,000
02/01/2049	11,955,000	436,109.38	12,391,109.38	24,770,000	24,770,000
08/01/2049		294,143.75	294,143.75	24,770,000	24,770,000
02/01/2050	12,240,000	294,143.75	12,534,143.75	12,530,000	12,530,000
08/01/2050		148,793.75	148,793.75	12,530,000	12,530,000
02/01/2051	12,530,000	148,793.75	12,678,793.75		
	242,025,000	104,280,655.24	346,305,655.24		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Unlimited Tax Debt Service
As of May 1, 2024

\$12,685,000 Unlimited Tax School Building Bonds, Series 2021A

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		185,553.13	185,553.13	12,095,000	12,095,000
02/01/2025	260,000	185,553.13	445,553.13	11,835,000	11,835,000
08/01/2025		179,053.13	179,053.13	11,835,000	11,835,000
02/01/2026	275,000	179,053.13	454,053.13	11,560,000	11,560,000
08/01/2026		172,178.13	172,178.13	11,560,000	11,560,000
02/01/2027	290,000	172,178.13	462,178.13	11,270,000	11,270,000
08/01/2027		164,928.13	164,928.13	11,270,000	11,270,000
02/01/2028	300,000	164,928.13	464,928.13	10,970,000	10,970,000
08/01/2028		157,428.13	157,428.13	10,970,000	10,970,000
02/01/2029	315,000	157,428.13	472,428.13	10,655,000	10,655,000
08/01/2029		149,553.13	149,553.13	10,655,000	10,655,000
02/01/2030	335,000	149,553.13	484,553.13	10,320,000	10,320,000
08/01/2030		141,178.13	141,178.13	10,320,000	10,320,000
02/01/2031	350,000	141,178.13	491,178.13	9,970,000	9,970,000
08/01/2031		132,428.13	132,428.13	9,970,000	9,970,000
02/01/2032	365,000	132,428.13	497,428.13	9,605,000	9,605,000
08/01/2032		125,128.13	125,128.13	9,605,000	9,605,000
02/01/2033	380,000	125,128.13	505,128.13	9,225,000	9,225,000
08/01/2033		117,528.13	117,528.13	9,225,000	9,225,000
02/01/2034	395,000	117,528.13	512,528.13	8,830,000	8,830,000
08/01/2034		109,628.13	109,628.13	8,830,000	8,830,000
02/01/2035	415,000	109,628.13	524,628.13	8,415,000	8,415,000
08/01/2035		101,328.13	101,328.13	8,415,000	8,415,000
02/01/2036	430,000	101,328.13	531,328.13	7,985,000	7,985,000
08/01/2036		92,728.13	92,728.13	7,985,000	7,985,000
02/01/2037	445,000	92,728.13	537,728.13	7,540,000	7,540,000
08/01/2037		86,053.13	86,053.13	7,540,000	7,540,000
02/01/2038	460,000	86,053.13	546,053.13	7,080,000	7,080,000
08/01/2038		79,153.13	79,153.13	7,080,000	7,080,000
02/01/2039	475,000	79,153.13	554,153.13	6,605,000	6,605,000
08/01/2039		72,028.13	72,028.13	6,605,000	6,605,000
02/01/2040	490,000	72,028.13	562,028.13	6,115,000	6,115,000
08/01/2040		66,821.88	66,821.88	6,115,000	6,115,000
02/01/2041	500,000	66,821.88	566,821.88	5,615,000	5,615,000
08/01/2041		61,509.38	61,509.38	5,615,000	5,615,000
02/01/2042	510,000	61,509.38	571,509.38	5,105,000	5,105,000
08/01/2042		56,090.63	56,090.63	5,105,000	5,105,000
02/01/2043	520,000	56,090.63	576,090.63	4,585,000	4,585,000
08/01/2043		50,565.63	50,565.63	4,585,000	4,585,000
02/01/2044	530,000	50,565.63	580,565.63	4,055,000	4,055,000
08/01/2044		44,934.38	44,934.38	4,055,000	4,055,000
02/01/2045	540,000	44,934.38	584,934.38	3,515,000	3,515,000
08/01/2045		39,196.88	39,196.88	3,515,000	3,515,000
02/01/2046	555,000	39,196.88	594,196.88	2,960,000	2,960,000
08/01/2046		33,300.00	33,300.00	2,960,000	2,960,000
02/01/2047	565,000	33,300.00	598,300.00	2,395,000	2,395,000
08/01/2047		26,943.75	26,943.75	2,395,000	2,395,000
02/01/2048	580,000	26,943.75	606,943.75	1,815,000	1,815,000
08/01/2048		20,418.75	20,418.75	1,815,000	1,815,000
02/01/2049	590,000	20,418.75	610,418.75	1,225,000	1,225,000
08/01/2049		13,781.25	13,781.25	1,225,000	1,225,000
02/01/2050	605,000	13,781.25	618,781.25	620,000	620,000
08/01/2050		6,975.00	6,975.00	620,000	620,000
02/01/2051	620,000	6,975.00	626,975.00		
	12,095,000	4,972,825.22	17,067,825.22		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Maintenance Tax Debt Service
As of May 1, 2024

\$9,000,000 Maintenance Tax Notes, Series 2016

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
06/30/2024				2,140,000	2,140,000
06/30/2025	1,060,000	42,800	1,102,800	1,080,000	1,080,000
06/30/2026	1,080,000	21,600	1,101,600		
	2,140,000	64,400	2,204,400		

BOND DEBT SERVICE

WICHITA FALLS INDEPENDENT SCHOOL DISTRICT
Outstanding Maintenance Tax Debt Service
As of May 1, 2024

\$9,000,000 Maintenance Tax Notes, Series 2016

Period Ending	Principal	Interest	Debt Service	Bond Balance	Total Bond Value
08/01/2024		21,400	21,400	2,140,000	2,140,000
02/01/2025	1,060,000	21,400	1,081,400	1,080,000	1,080,000
08/01/2025		10,800	10,800	1,080,000	1,080,000
02/01/2026	1,080,000	10,800	1,090,800		
	2,140,000	64,400	2,204,400		



WICHITA APPRAISAL DISTRICT

P.O. Box 5172 • 600 SCOTT STREET • WICHITA FALLS, TEXAS 76307
 PHONE: (940) 322-2435 • FAX: (940) 322-8190
 www.wadtx.com

April 29, 2024

Dr. Donny Lee
 Superintendent
 PO Box 97533
 Wichita Falls, TX 76307

Dear Dr. Lee:

As required by §26.01(e) of the Texas Property Tax Code, this letter serves as notice of the 2024 estimated appraised value for the Wichita Falls I.S.D.

Below please find the current appraisal roll value, the percentage of anticipated adjustments to these values resulting in the estimated adjusted net taxable value. As always, business personal property values are conservative as several hundred accounts within the county have extensions to file their renditions on May 15th.

Caution should be used in budgeting and establishing tax rates from these values as they are estimates, but this is a 4.41% increase in taxable value over 2023 certified totals which included the increase in homestead loss but not the tax ceiling recalculation required by SB 12. We have modified our adjustment to real property to account for the increased amount of homestead exemptions and additional tax ceiling adjustments due to MCR rate reductions.

The district anticipates certifying the appraisal roll by July 24, 2024 barring any unforeseen issues. Please contact our office for any additional information to assist in the budgeting process.

PROPERTY TYPE	CURRENT FREEZE NET TAXABLE	ADJUSTMENT	ESTIMATED ADJUSTED FREEZE NET TAXABLE	ESTIMATED NEW VALUE
REAL PROPERTY	\$4,350,677,140	0.975	\$4,241,910,212	
PERSONAL PROP.	\$982,167,744	0.98	\$962,524,389	
MINERALS	\$1,558,560	0.90	\$1,402,704	
TOTAL VALUE	\$5,334,403,444		5,205,837,305	\$88,115,512
FROZEN ACTUAL TAX		\$2,601,156.28		

Sincerely,

Lisa Stephens-Musick, R.P.A.
 Chief Appraiser

CC: Leah Horton

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Wichita Falls ISD

School District's Name _____ Phone (area code and number) _____

School District's Address, City, State, ZIP Code _____ School District's Website Address _____

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ _____
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 636,455,019
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ 1.42399 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 33,243,926	
	B. Prior year values resulting from final court decisions: - \$ 30,290,000	
	C. Prior year value loss, Subtract B from A. ³	\$ 2,953,926
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 24,158,747	
	B. Prior year disputed value: - \$ 19,038,555	
	C. Prior year undisputed value, Subtract B from A. ⁴	\$ 5,120,192
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 8,074,118
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 0
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code §26.012(14)	Avg. HS Exempt		Avg. Market	Avg. Taxable
² Tex. Tax Code §26.012(14)	\$100,074	2024	\$215,206	\$115,132
³ Tex. Tax Code §26.012(13)		2023	\$207,279	\$100,572
⁴ Tex. Tax Code §26.012(13)				
⁵ Tex. Tax Code §26.012(15)				

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>183,952</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ <u>29,654,593</u></p> <p>C. Value loss. Add A and B. ⁶ \$ <u>29,838,545</u></p>	\$ 29,838,545
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ <u>524,321</u></p> <p>B. Current year productivity or special appraised value: \$ <u>5,502</u></p> <p>C. Value loss. Subtract B from A. \$ <u>518,819</u></p>	\$ 518,819
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ _____
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ _____
15.	<p>Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸</p>	\$ _____
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</p>	\$ _____
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>6,146,523,227</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total current year value. Subtract B from A. \$ <u>6,146,227</u></p>	\$ 6,146,227
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>1,117,117,585</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,117,117,585</u></p>	\$ 1,117,117,585

⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §§26.012 and 26.04(c-2)
¹¹ Tex. Tax Code §26.012(6)
¹² Tex. Tax Code §26.01(c) and (d)
¹³ Tex. Tax Code §26.01(c)
¹⁴ Tex. Tax Code §26.01(d)
¹⁵ Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 748,081,689
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ _____
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 86,834,728
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ _____
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ _____
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ _____ /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ _____ /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ _____ /\$100
	B. \$0.05 per \$100 of taxable value	\$ _____ /\$100

¹⁶ (Reserved for expansion)
¹⁷ (Reserved for expansion)
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ _____ /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ol style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> Enter debt amount: \$ _____	
	B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____	
	D. Adjust debt: Subtract B and C from A.	\$ _____
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ _____
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ <ol style="list-style-type: none"> A. Enter the current year anticipated collection rate certified by the collector.³¹ _____ % B. Enter the 2023 actual collection rate _____ % C. Enter the 2022 actual collection rate _____ % D. Enter the 2021 actual collection rate _____ % 	_____ %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ _____
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ _____ /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ _____ /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code §26.045(d)
³⁴ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ _____
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ _____ /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ _____ /\$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ _____ /\$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶

print here ▶

Printed Name of School District Representative

sign here ▶

School District Representative

Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu., Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

2024 PRELIMINARY TOTALS

02 - WICHITA FALLS ISD
Grand Totals

Property Count: 43,492

6/4/2024 2:37:46PM

Land	Value			
Homesite:	371,962,301			
Non Homesite:	694,138,735			
Ag Market:	43,863,937			
Timber Market:	0	Total Land	(+)	1,109,964,973
Improvement	Value			
Homesite:	3,370,264,375			
Non Homesite:	4,795,312,317	Total Improvements	(+)	8,165,576,692
Non Real	Count	Value		
Personal Property:	4,261	1,162,603,330		
Mineral Property:	373	1,725,460		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				10,439,870,455
Ag	Non Exempt	Exempt		
Total Productivity Market:	43,863,937	0		
Ag Use:	1,870,107	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	41,993,830	0		10,397,876,625
			Homestead Cap	(-)
			23.231 Cap	(-)
				172,122,390
			Assessed Value	=
				10,183,087,036
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	4,036,563,809
			Net Taxable	=
				6,146,523,227

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	48,400,433	15,682,968	66,137.26	72,425.08	380			
DPS	1,126,912	332,203	142.67	142.67	9			
OV65	1,513,609,898	732,066,518	2,540,449.16	2,575,375.57	7,666			
Total	1,563,137,243	748,081,689	2,606,729.09	2,647,943.32	8,055	Freeze Taxable	(-)	
Tax Rate	1.1423990							748,081,689
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	338,738	119,011	0	119,011	2			
DPS	355,589	245,589	217,053	28,536	1			
OV65	13,022,459	7,990,350	3,779,043	4,211,307	47			
Total	13,716,786	8,354,950	3,996,096	4,358,854	50	Transfer Adjustment	(-)	
							4,358,854	
						Freeze Adjusted Taxable	=	
							5,394,082,684	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 64,228,675.73 = 5,394,082,684 * (1.1423990 / 100) + 2,606,729.09

Certified Estimate of Market Value: 10,259,191,517
 Certified Estimate of Taxable Value: 5,991,166,878

Tif Zone Code	Tax Increment Loss
2007 TIF	147,120,392
Tax Increment Finance Value:	147,120,392
Tax Increment Finance Levy:	1,680,701.89

2024 PRELIMINARY TOTALS

02 - WICHITA FALLS ISD
Grand Totals

Property Count: 43,492

6/4/2024

2:38:04PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	3	7,045,302	0	7,045,302
DP	392	0	1,947,144	1,947,144
DPS	10	0	60,000	60,000
DV1	214	0	1,705,938	1,705,938
DV1S	25	0	110,000	110,000
DV2	136	0	1,067,583	1,067,583
DV2S	11	0	60,000	60,000
DV3	255	0	2,150,831	2,150,831
DV3S	15	0	119,848	119,848
DV4	677	0	4,347,407	4,347,407
DV4S	145	0	881,357	881,357
DVHS	681	0	111,713,591	111,713,591
DVHSS	102	0	11,189,384	11,189,384
EX	8	0	104,630	104,630
EX-XD	9	0	533,498	533,498
EX-XD (Prorated)	1	0	39,509	39,509
EX-XG	6	0	2,959,601	2,959,601
EX-XI	11	0	31,710,039	31,710,039
EX-XJ	9	0	25,880,616	25,880,616
EX-XU	6	0	773,904	773,904
EX-XV	1,158	0	2,163,992,312	2,163,992,312
EX-XV (Prorated)	5	0	272,414	272,414
EX366	726	0	711,315	711,315
FR	15	29,711,705	0	29,711,705
FRSS	2	0	157,420	157,420
HS	17,159	0	1,540,985,024	1,540,985,024
LVE	20	15,300,525	0	15,300,525
OV65	7,589	0	55,066,095	55,066,095
OV65S	538	0	4,090,775	4,090,775
PC	15	1,833,180	0	1,833,180
PPV	164	2,812,920	0	2,812,920
SO	695	17,229,942	0	17,229,942
Totals		73,933,574	3,962,630,235	4,036,563,809

2024 PRELIMINARY TOTALS

02 - WICHITA FALLS ISD
Grand Totals

Property Count: 43,492

6/4/2024 2:38:04PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	29,195	9,758.7326	\$26,771,442	\$5,038,293,955	\$3,118,441,167
B	MULTIFAMILY RESIDENCE	668	240.5869	\$15,328,721	\$406,578,778	\$403,729,037
C1	VACANT LOTS AND LAND TRACTS	4,124	4,179.4374	\$0	\$62,273,858	\$53,798,100
D1	QUALIFIED AG LAND	382	18,859.8655	\$0	\$43,863,937	\$1,864,008
D2	NON-QUALIFIED LAND	46		\$0	\$947,942	\$925,212
E	FARM OR RANCH IMPROVEMENT	174	1,088.5329	\$871,466	\$32,077,117	\$23,901,294
F1	COMMERCIAL REAL PROPERTY	2,683	3,214.4375	\$44,485,302	\$1,365,036,150	\$1,339,896,202
F2	INDUSTRIAL REAL PROPERTY	166	744.4483	\$0	\$60,523,649	\$60,094,051
G1	OIL AND GAS	365		\$0	\$1,599,708	\$1,313,601
J2	GAS DISTRIBUTION SYSTEM	10	5.9261	\$0	\$53,197,248	\$53,197,248
J3	ELECTRIC COMPANY (INCLUDING C	37	208.0798	\$0	\$140,695,814	\$140,661,988
J4	TELEPHONE COMPANY (INCLUDI	68	16.4087	\$0	\$21,123,195	\$21,083,898
J5	RAILROAD	8		\$0	\$28,695,742	\$28,695,742
J6	PIPELAND COMPANY	67	444.1830	\$0	\$82,365,475	\$81,126,872
J7	CABLE TELEVISION COMPANY	2		\$0	\$8,252,717	\$8,252,717
J8	OTHER TYPE OF UTILITY	4		\$0	\$2,806,130	\$2,806,130
L1	COMMERCIAL PERSONAL PROPE	3,221		\$30,856	\$593,315,411	\$591,547,152
L2	INDUSTRIAL PERSONAL PROPERT	177		\$0	\$194,200,769	\$165,753,147
M1	TANGIBLE OTHER PERSONAL, MOB	210		\$213,629	\$5,572,489	\$3,795,572
O	RESIDENTIAL INVENTORY	264	80.3596	\$4,134,279	\$9,460,894	\$9,266,204
S	SPECIAL INVENTORY TAX	96		\$0	\$36,368,609	\$36,368,609
X	TOTALLY EXEMPT PROPERTY	2,048	7,657.3762	\$97,651,006	\$2,252,620,868	\$5,276
Totals			46,498.3745	\$189,486,701	\$10,439,870,455	\$6,146,523,227

2024 PRELIMINARY TOTALS

02 - WICHITA FALLS ISD
Effective Rate Assumption

Property Count: 43,492

6/4/2024 2:38:04PM

New Value

TOTAL NEW VALUE MARKET:	\$189,486,701
TOTAL NEW VALUE TAXABLE:	\$86,834,728

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2023 Market Value	\$27,732
EX366	HB366 Exempt	78	2023 Market Value	\$156,220
ABSOLUTE EXEMPTIONS VALUE LOSS				\$183,952

Exemption	Description	Count		Exemption Amount
DP	Disability	11		\$55,000
DPS	DISABLED Surviving Spouse	1		\$10,000
DV1	Disabled Veterans 10% - 29%	6		\$32,000
DV2	Disabled Veterans 30% - 49%	12		\$105,000
DV3	Disabled Veterans 50% - 69%	30		\$258,902
DV4	Disabled Veterans 70% - 100%	82		\$804,198
DV4S	Disabled Veterans Surviving Spouse 70% - 100	7		\$67,472
DVHS	Disabled Veteran Homestead	30		\$5,405,769
DVHSS	Disabled Veteran Homestead Surviving Spouse	2		\$487,855
HS	Homestead	225		\$19,109,077
OV65	Over 65	480		\$3,289,010
OV65S	OV65 Surviving Spouse	5		\$30,310
PARTIAL EXEMPTIONS VALUE LOSS			891	\$29,654,593
NEW EXEMPTIONS VALUE LOSS				\$29,838,545

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$29,838,545

New Ag / Timber Exemptions

2023 Market Value	\$524,321		Count: 3
2024 Ag/Timber Use	\$5,502		
NEW AG / TIMBER VALUE LOSS	\$518,819		

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
17,098	\$215,206	\$100,074	\$115,132
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
17,033	\$214,687	\$100,035	\$114,652

Wichita County

2024 PRELIMINARY TOTALS
02 - WICHITA FALLS ISD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2,232	\$1,343,097,229.00	\$1,117,117,585

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

SS#4 - R7
04/22/24

2024-25 Summary of Finances
Wichita Falls ISD
243-905

Funding Elements		SB 1
Students		From Date Entry
1.	Refined Average Daily Attendance (ADA)	11,250.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	10,000.938
3.	Special Education FTEs (Link to Detail Report)	585.085
4.	Career & Technology FTEs	663.977
5.	Weighted ADA (WADA) (Link to Detail Report)	16,809.231
Property Values		
6.	2023 State Certified Property Value ("T2" value)	5,149,971,944
7.	2024 State Certified Property Value ("T2" value)	5,297,776,139
Tax Rates and Collections		
8.	2024-25 M&O Tax Rate	\$0.71490
9.	2024-25 Tier I M&O Tax Rate	\$0.66490
10.	2024-25 Maximum Compressed Tax Rate	\$0.66490
11.	2024-25 M&O Tax Collections (Link to Detail Report)	\$38,590,340
12.	2024-25 I&S Tax Rate	\$0.42500
13.	2024-25 I&S Tax Collections	\$22,861,576
14.	2024-25 Total Tax Collections	\$61,451,916
15.	2024-25 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,160
17.	ASF ADA (Prior-year ADA)	11,482.140
18.	Per Capita Rate	\$400.000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		

19.	11-Regular Program Allotment 48.051		\$61,605,778
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$16,689,604
22.	37-Dyslexia Allotment 48.103		\$636,944
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$14,111,790
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$841,053
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$5,557,187
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$2,019,310
28.	21-Gifted & Talented Allotment 48.109		\$240,928
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$313,000
30.	Fast Growth Allotment 48.111 (Link to Detail Report)		\$0
31.	Teacher Incentive Allotment 48.112		\$1,055,144
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)		\$472,500
Tier I Subchapter D Allotments			
34.	99-Total Transportation Allotment 48.151		\$734,371
35.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$2,873
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
38.	College Preparation Assessment Reimbursement 48.155		\$44,317
39.	Certification Examination Reimbursement 48.156		\$20,364
40.	Total Cost of Tier I (Link to Tier I Detail Report)		\$104,345,163
41.	Less: Local Fund Assignment		\$35,224,914
42.	Per Capita Distribution from the Available School Fund (ASF)		\$4,592,856
Foundation School Program (FSP) State Funding			
43.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)		\$64,527,394
44.	Tier II State Aid (Link to Tier II Detail Report)		\$8,385,031
45.	Other Programs (Link to Detail Report)		\$25,791
46.	Total FSP Operating Fund		\$72,938,215
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			

47.	199/5812 - Foundation School Fund		\$72,938,215
48.	199/5811 - Available School Fund		\$4,592,856
I&S State Aid			
49.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	(Link to HH2425-Calcs tab)	\$0
53.	TOTAL 2024-25 FSP/ASF STATE AID		\$77,531,071
Local Revenue in Excess of Entitlement			
54.	Local Revenue in Excess of Entitlement	(Link to Cost of Recapture Report)	\$0

FSP Allocations and Adjustments Report	(Link to Detail Report)
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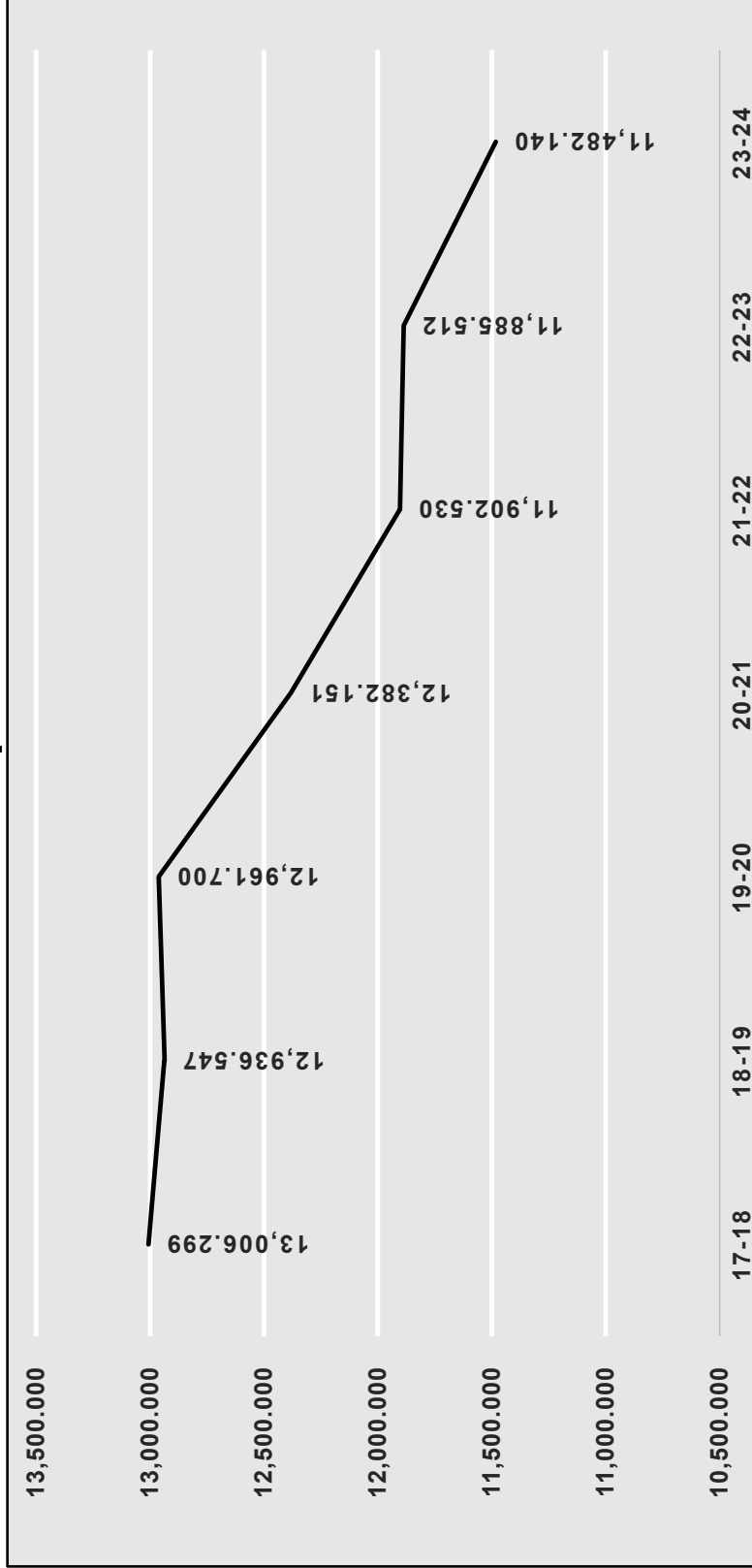
ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$77,531,071
56.	Gross M&O Rev From Local Taxes		\$38,590,340
57.	Tier 1 Recapture		\$0
58.	Recapture - Copper Penny Level		\$0
59.	Chapter 48 Funding Credit Against Recapture		\$0
60.	Net M&O Revenue From Local Taxes		\$38,590,340
61.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
62.	Net 2024-25 TOTAL STATE/LOCAL M&O REVENUE		\$116,121,411

SUMMARY OF TOTAL RECAPTURE:			
62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$0
64.	Total 2024-25 Recapture		\$0
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
66.	Total 2024-25 Recapture Payments Due TEA		\$0

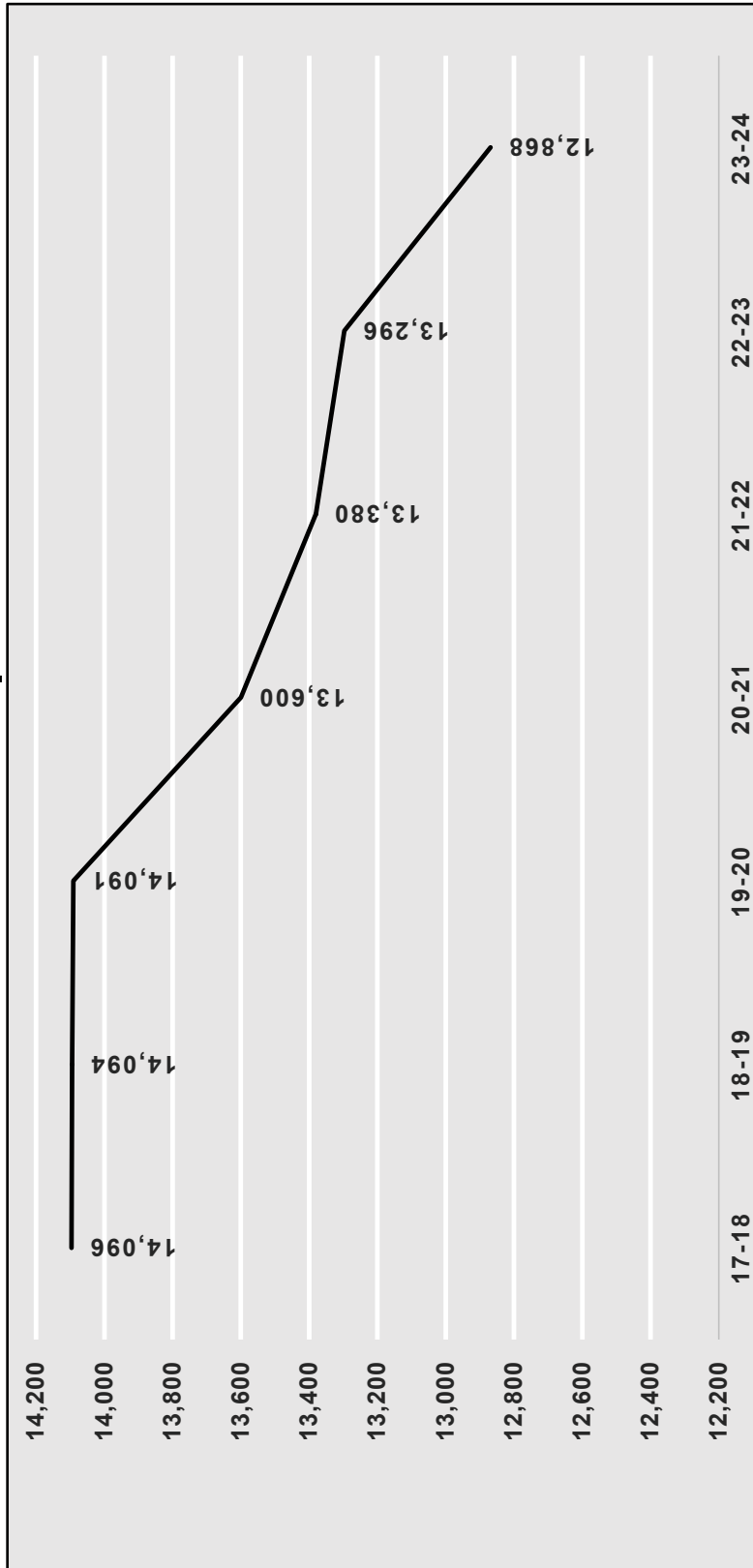
**Wichita Falls Independent School District
ADA Comparison from School Year 2017-2018 to 2023-2024
FY Ending 2024**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Refined ADA (includes EE-12)	13,006.299	12,936.547	12,961.700	12,382.151	11,902.530	11,885.512	11,482.140
Career & Technical Education FTE	793.946	738.931	754.406	758.057	-	-	-
CTE Tier 1	-	-	-	-	42.011	28.856	32.844
CTE Tier 2	-	-	-	-	350.711	356.628	333.374
CTE Tier 3	-	-	-	-	282.289	282.327	306.800
Total Special Education FTE	374.933	393.621	399.849	424.477	444.344	514.186	617.373
(00) Speech Therapy FTE	24.400	22.697	23.183	22.640	24.373	28.714	30.387
(01) Homebound FTE	1.141	1.016	0.937	0.653	0.721	0.753	0.966
(02) Hospital Class FTE	7.934	11.013	8.818	5.148	1.721	-	-
(41-42) Resource Room FTE	177.505	178.507	162.994	186.860	200.252	228.381	308.131
(08) Vac FTE	11.407	12.174	17.698	16.744	15.657	12.732	14.131
(91-98) Off Home Campus FTE	-	-	1.730	1.412	1.015	1.924	3.577
(30) State School FTE	-	-	-	-	-	-	-
(81-89) Residential Care/Treat FTE	1.386	1.866	2.522	4.638	2.106	2.696	1.760
(43-44) Self Contained/Mild/Mod FTE	134.370	146.842	161.985	175.032	180.211	209.436	226.487
(45) Full-Time Early Child FTE	16.791	19.506	19.982	11.350	18.288	29.550	31.934
Special Education Mainstream Refined ADA	518.504	543.255	652.767	680.366	722.081	859.593	784.653
Bilingual/ESL Refined ADA	959.267	1,059.108	1,125.519	1,185.742	1,223.261	1,297.806	1,365.483
Res Facility Refined ADA	-	-	-	18.668	11.645	13.442	8.641
Early Ed Eco Dis Refined ADA	-	-	2,743.449	2,508.585	2521.626	2,654.547	2,546.237
Early Ed Lang Refined ADA	-	-	474.063	463.353	418.851	407.078	426.865
Early Ed Eco Dis & Lang Refined ADA	-	-	400.744	357.805	348.552	358.278	362.524
Pregnancy-Related Services FTE	4.034	3.724	2.850	-	-	-	-
Gifted & Talented Enrollment	720	763	772	786	789	809	792
LEP Counts	-	1,293	1,367	1,439	1,533	1,598	1,731

ADA Comparison



Enrollment Comparison





Wichita Falls ISD
2024-2025 Salary Schedule for
Teachers, Librarians, Counselors, Nurses, Diagnosticians

Years of Experience	Daily Rate	187 Days	192 Days	205 Days
0	\$266.21	\$49,781	\$51,112	\$54,573
1	\$268.87	\$50,278	\$51,622	\$55,118
2	\$270.53	\$50,589	\$51,942	\$55,459
3	\$272.30	\$50,920	\$52,281	\$55,821
4	\$274.65	\$51,359	\$52,732	\$56,303
5	\$277.11	\$51,819	\$53,205	\$56,807
6	\$279.52	\$52,270	\$53,668	\$57,301
7	\$281.87	\$52,709	\$54,118	\$57,783
8	\$284.11	\$53,128	\$54,549	\$58,242
9	\$286.31	\$53,540	\$54,972	\$58,694
10	\$290.63	\$54,347	\$55,800	\$59,578
11	\$294.55	\$55,080	\$56,553	\$60,382
12	\$298.31	\$55,784	\$57,276	\$61,154
13	\$302.07	\$56,487	\$57,997	\$61,924
14	\$305.78	\$57,180	\$58,709	\$62,684
15	\$312.28	\$58,396	\$59,957	\$64,017
16	\$316.45	\$59,176	\$60,758	\$64,872
17	\$320.56	\$59,944	\$61,547	\$65,714
18	\$324.68	\$60,715	\$62,338	\$66,559
19	\$328.75	\$61,476	\$63,120	\$67,393
20	\$335.03	\$62,650	\$64,325	\$68,680

The salaries listed above are based on 10-month employment for the 2024-2025 school year. It does not represent salaries for future years. Salary advancements are based on the annual pay raise budget approved by the Board of Trustees each year.

***JROTC Instructors will receive MIP or Teacher daily rate based on creditable years of teaching experience, whichever is greater.**

****Counselors/Diagnosticians who make more money on the Instructional Pay Scale will remain. These individuals will be monitored on an annual basis. If it becomes more advantageous to the individual to be placed on this pay scale, he/she will be moved. All new hires will be placed on the Teacher pay scale. Individuals on the Instructional Pay Scale are not eligible for the \$2500 credential stipend due to the fact that it is included in their salary.**

187 Days = Teachers; Registered Nurses
192 Days = Librarians; Elementary Counselor
205 Days = MS Counselor; HS Counselor; Diagnostician

**Wichita Falls ISD
2024-2025 Salary Schedule**

Speech Therapists (ST); Speech Language Pathologists (SLP); Licensed Specialists in School Psychology (LSSP)

Years of Experience	Daily Rate	197 Days Pay Sept-Aug	205 Days Pay: Aug-July	220 Days Pay: July-June
0	\$300.00	\$59,100	\$61,500	\$66,000
1	\$305.00	\$60,085	\$62,525	\$67,100
2	\$310.00	\$61,070	\$63,550	\$68,200
3	\$315.00	\$62,055	\$64,575	\$69,300
4	\$320.00	\$63,040	\$65,600	\$70,400
5	\$325.00	\$64,025	\$66,625	\$71,500
6	\$330.00	\$65,010	\$67,650	\$72,600
7	\$335.00	\$65,995	\$68,675	\$73,700
8	\$340.00	\$66,980	\$69,700	\$74,800
9	\$345.00	\$67,965	\$70,725	\$75,900
10	\$350.00	\$68,950	\$71,750	\$77,000
11	\$355.00	\$69,935	\$72,775	\$78,100
12	\$360.00	\$70,920	\$73,800	\$79,200
13	\$365.00	\$71,905	\$74,825	\$80,300
14	\$370.00	\$72,890	\$75,850	\$81,400
15	\$375.00	\$73,875	\$76,875	\$82,500
16	\$380.00	\$74,860	\$77,900	\$83,600
17	\$385.00	\$75,845	\$78,925	\$84,700
18	\$390.00	\$76,830	\$79,950	\$85,800
19	\$395.00	\$77,815	\$80,975	\$86,900
20	\$400.00	\$78,800	\$82,000	\$88,000

The salaries listed above are based on 10-month employment for the 2024-2025 school year. It does not represent salaries for future years. Salary advancements are based on the annual pay raise budget approved by the Board of Trustees each year.

***Speech Therapists (ST) who make more money on the Instructional Pay Scale will remain. These individuals will be monitored on an annual basis. If it becomes more advantageous to the individual to be placed on this pay scale, he/she will be moved. ST/SLP/LSSP pay scale will be utilized for all new hires. Individuals on the Instructional Pay Scale are not eligible for the \$2500 credential stipend due to the fact that it is included in their salary.*

**** No SLP/LSSP will make more than \$400/day, even if when experience is more than 20 years.*

**2024-2025 Administrative/Professional - Instruction Pay Plan
Wichita Falls ISD**

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
Inst 1			Daily	\$210.38	\$247.50	\$284.63
	COTA*	187	187 Days	39,341	46,283	53,226
	Speech-Language Pathologist Assistant	187	192 Days	40,393	47,520	54,649
	Parents As Teachers Instructor	187	205 Days	43,128	50,738	58,349
	College & Career Advisor, Middle School	192				
Inst 2			Daily	\$256.66	\$301.95	\$347.24
	Instructional Media Specialist	192	192 Days	49,279	57,974	66,670
	Counselor, Elementary***	192	202 Days	51,845	60,994	70,142
	Mental Health Coordinator	192	205 Days	52,615	61,900	71,184
	Occupational Therapist	192	214 Days	54,925	64,617	74,309
	Speech Therapist**	192				
	Head Start Social Worker	202				
	Social Worker	202				
	Counselor, Middle School***	205				
Inst 3			Daily	\$274.63	\$323.09	\$371.55
	Special Education Counselor	192	192 Days	52,729	62,033	71,338
	Physical Therapist	197	197 Days	54,102	63,649	73,195
	College & Career Advisor, High School	205	205 Days	56,299	66,233	76,168
	Counselor, High School**	205	220 Days	60,419	71,080	81,741
	Student Success Coordinator, High School	205	240 Days	65,911	77,542	89,172
	Diagnostician**	205				
	Special Programs Evaluation Support	205				
	Supervisor of Parents As Teachers Program	220				
Inst 4			Daily	\$293.85	\$345.71	\$397.57
	Assistant Principal, Early Learning	205	205 Days	60,239	70,871	81,502
	Assistant Principal, Elementary	205	210 Days	61,709	72,599	83,490
	Assistant Principal, Middle School	210	220 Days	64,647	76,056	87,465
	Esped Coordinator/Diagnostician	210	230 Days	67,586	79,513	91,441
	School Improvement Specialist	210				
Inst 5			Daily	\$319.47	\$369.91	\$420.35
	High School Band Directors	207	202 Days	64,533	74,722	84,911
	Assistant Principal, High School	220	207 Days	66,130	76,571	87,012
	Assistant Principal/Counselor, CEC	220	220 Days	70,283	81,380	92,477
	Coordinator of Emergent Bilingualism	220	240 Days	76,673	88,778	100,884
	Coordinator of SPED Curriculum-Elementary/Secondary	220				
	Curriculum Specialist	220				
	Campus Athletic Coordinator	240				
	Special Education Evaluation Specialist	240				
Inst 6			Daily	\$341.83	\$395.80	\$449.77
	Director of CTE	240	220 Days	75,203	87,076	98,949
	Director of Fine Arts	240	240 Days	82,039	94,992	107,945
	Director of Health Services	240				
	Director of Social/Emotional Learning	240				
	Director of State & Federal Programs	240				
	Coordinator of Special Education Programs	240				
	Principal, Alternative	220				
	Principal, Early Learning	220				
	Principal, Elementary	220				
Inst 7			Daily	\$365.76	\$423.51	\$481.26
	Director of Athletics	240	220 Days	80,467	93,172	105,877
	Director of Student Evaluation	240	240 Days	87,782	101,642	115,502
	Director of Elementary Curriculum	240				
	Director of Secondary Curriculum	240				
	Associate Director of Special Education	240				
	Principal, CEC	240				
	Principal, Middle School	240				
Inst 8			Daily	\$391.37	\$453.16	\$514.95
	Principal, High School	240	240 Days	93,929	108,758	123,588
	Director of Student Services	240				
Inst 9			Daily	\$418.76	\$484.88	\$551.00
	Executive Director of Special Programs	240	240 Days	100,502	116,371	132,240
	Executive Director of School Administration	240				
Inst 10			Daily	\$520.90	\$603.15	\$685.40
	Assistant Superintendent	240	240 Days	125,016	144,756	164,496

*Non-Exempt

**Counselors/Diagnosticians who would make more money on the teacher payscale have been moved. These individuals are eligible for a \$2500 credential stipend.

***Counselors/Diagnosticians who make more money on the Instructional Pay Scale have remained. These individuals will be monitored on an annual basis. If it becomes more advantageous to the individual to be placed on the teacher pay scale, he/she will be moved. These individuals are not eligible for the \$2500 credential stipend due to the fact that it was included as part of the salary schedule development.

**SpeechTherapists (ST) who make more money on the Instructional Pay Scale will remain. These individuals will be monitored on an annual basis. If it becomes more advantageous to the individual to be placed on this pay scale, he/she will be moved. ST/SLP/LSP pay scale will be utilized for all new hires. Individuals on the Instructional Pay Scale are not eligible for the \$2500 credential stipend due to the fact that it is included in their salary.

***Elementary/Middle School Counselors that are on the Inst 2 pay grade and move to a High School Counseling position will not be placed on the Inst 3 pay grade

**2024-2025 Administrative/Professional - Business Pay Plan
Wichita Falls ISD**

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
Bus 1			Daily	\$191.70	\$225.53	\$259.36
	Child Nutrition Supervisor	240	240 Days	46,008	54,127	62,246
	Network Analyst I	240				
	Fire & Safety Alarm Coordinator	240				
	Safety & Security Coordinator	240				
Bus 2			Daily	\$220.46	\$259.36	\$298.26
	Police Sergeant	192	192 Days	42,328	49,797	57,266
	Accountant	240	240 Days	52,910	62,246	71,582
	Business / Student Systems Analyst II	240	260 Days	57,320	67,434	77,548
	Coordinator of Benefits	240				
	Energy Manager	240				
	Payroll Supervisor	240				
	Programmer Analyst I	240				
	Records & Fixed Assets Manager	240				
	Maintenance Supervisor	240				
	Police Lieutenant	240				
	Warehouse Manager	240				
Bus 3			Daily	\$260.13	\$306.04	\$351.95
	Coordinator of Community Partnership	220	205 Days	53,327	62,738	72,150
	Coordinator of Marketing & Communication	220	220 Days	57,229	67,329	77,429
	Multimedia Specialist	220	240 Days	62,431	73,450	84,468
	Risk & Contract Manager	240				
	Student/Business Services Lead	240				
	Accounting Supervisor	240				
Bus 4			Daily	\$280.95	\$330.53	\$380.11
	Desktop Services Manager	240	240 Days	67,428	79,327	91,226
	Infrastructure Manager, Technology	240				
	Internal Auditor	240				
Bus 5			Daily	\$309.04	\$363.58	\$418.12
	Chief of Police	240	240 Days	74,170	87,259	100,349
	Director of Maintenance	240				
	Director of Purchasing	240				
Bus 6			Daily	\$376.80	\$436.30	\$495.80
	Communications Officer	240	240 Days	90,432	104,712	118,992
	Director of Finance	240				
	Director of Technology	240				
Bus 7			Daily	\$482.32	\$558.47	\$634.63
	Executive Director of Human Resources	240	240 Days	115,757	134,033	152,311
Bus 8			Daily	\$520.90	\$603.15	\$685.40
	Chief Financial Officer	240	240 Days	125,016	144,756	164,496

**2024-2025 Auxiliary Pay Plan (\$0.50 increase)
Wichita Falls ISD**

Pay							
Grade	Job Title	Calendars		Minimum	Midpoint	Maximum	
Aux 1							
	Child Nutrition Worker	184	Hourly	\$10.56	\$12.33	\$14.10	
			Worker 5	184 Days	9,715	11,344	12,972
			Worker 6	184 Days	11,658	13,612	15,566
			Worker 7	184 Days	13,601	15,881	18,161
Aux 3							
	Child Nutrition Elementary Manager I	190	Hourly	\$13.31	\$15.99	\$18.67	
			190	Days	19,725	23,697	27,669
Aux 4							
	Child Nutrition Elementary Manager II	190	Hourly	\$14.72	\$17.69	\$20.66	
	Child Nutrition Middle School Manager	190	190	Days	21,815	26,217	30,618
	Athletics Groundskeeper	260	239	Days	27,441	32,978	38,514
	Maintenance - Building Technician I	260	260	Days	29,852	35,875	41,898
	Warehouse Worker/Driver	260					
Aux 5							
	Child Nutrition High School Manager	190	Hourly	\$16.14	\$19.41	\$22.68	
	Records Management Specialist	239	190	Days	23,919	28,766	33,612
	CN Warehouse Inventory Specialist	239	239	Days	30,088	36,184	42,280
	HVAC PM Technician	260	260	Days	32,732	39,363	45,995
	Maintenance, Building Technician II	260					
	Plumber Tech	260					
Aux 6							
	Textbook Specialist	239	Hourly	\$18.49	\$22.25	\$26.01	
	General Tradesman	260	239	Days	34,469	41,478	48,488
	Groundskeeper Foreman	260	260	Days	37,498	45,123	52,748
	Locksmith	260					
	Warehouse Foreman	260					
	Welder	260					
Aux 7							
	Support Technician	219	Hourly	\$21.27	\$26.81	\$31.35	
	Electrician	260	219	Days	36,333	45,797	53,552
	HVAC Technician	260	260	Days	43,136	54,371	63,578
	Vehicle Maintenance Foreman	260					
	Integrated Pest Technician	260					
	Kitchen Technician	260					
	Plumber	260					
	Telecom Technician	260					
	IT Communication Specialist	260					
Aux 8							
	District Police Officer	187	Hourly	\$26.62	\$32.07	\$37.52	
	Master Plumber	260	187	Days	38,828	46,777	54,727
			260	Days	53,985	65,038	76,091

2024-2025 Clerical Paraprofessional Pay Plan (\$0.50 increase)
Wichita Falls ISD

Pay Grade	Job Title	Calendars		Minimum	Midpoint	Maximum
1			Hourly	\$10.85	\$13.15	\$15.45
	Aide I	183	183 Days	15,487	18,770	22,053
2			Hourly	\$12.85	\$15.43	\$18.01
	Aide II - SPED District Program <i>(LIFE, LEAP, BASE, Life Base, ECSE, Trans-Kindergarten)</i>	183	183 Days	18,342	22,025	25,707
	Aide II - General SPED	183	187 Days	18,743	22,506	26,269
	Aide II - Library	183	202 Days	20,246	24,312	28,377
	Clerk I	183, 187, 202, 219, 239	219 Days	21,950	26,358	30,765
	Behavior Intervention Aide	183	239 Days	23,955	28,765	33,574
3			Hourly	\$14.33	\$17.22	\$20.11
	Aide III - High School	183	183 Days	20,455	24,580	28,705
	Aide III - SPED Intervention	183	210 Days	23,473	28,206	32,940
	Aide III - Dual Credit	183	214 Days	23,920	28,744	33,568
	Clerk II	183, 214, 239	219 Days	24,479	29,415	34,352
	Deaf Ed Aide	183	239 Days	26,714	32,102	37,489
	Secretary I	210, 219				
4			Hourly	\$15.16	\$18.22	\$21.28
	Clerk III	219, 239	214 Days	25,305	30,413	35,521
	Secretary II	214	219 Days	25,896	31,123	36,350
	Receptionist, Human Resources	239	239 Days	28,261	33,966	39,670
5			Hourly	\$16.04	\$19.29	\$22.54
	Campus Truancy Case Worker	183	183 Days	22,895	27,535	32,174
	Clerk IV	183	187 Days	23,396	28,136	32,877
	Deaf Ed Interpreter I	183	202 Days	25,273	30,393	35,514
	Accounts Payable Clerk I	239	214 Days	26,774	32,199	37,624
	Payroll Clerk I	239	219 Days	27,400	32,951	38,503
	Registrar High School	239	239 Days	29,902	35,960	42,019
	Purchasing Specialist I	239				
	Graphics Technician II	239				
	Secretary III	202, 214, 219, 239				
6			Hourly	\$16.97	\$20.41	\$23.85
	Deaf Ed Interpreter II	183	183 Days	24,223	29,133	34,043
	LVN	187	187 Days	24,752	29,770	34,788
	Accounts Payable Clerk II	239	192 Days	25,414	30,566	35,718
	Human Resources Specialist II	239	214 Days	28,326	34,068	39,810
	Print Shop Foreman	239	219 Days	28,988	34,864	40,741
	Purchasing Specialist II	239	239 Days	31,635	38,048	44,461
	Secretary IV	192, 214, 219, 239				
7			Hourly	\$19.94	\$24.00	\$28.06
	District Attendance Case Worker	192	184 Days	28,618	34,445	40,272
	District Translator/Interpreter	205	192 Days	29,862	35,942	42,023
	Human Resources Lead Specialist	239	205 Days	31,085	37,577	44,068
	HR Leave Specialist	239	239 Days	36,240	43,809	51,377
	Secretary V	239				
8			Hourly	\$23.46	\$28.22	\$33.01
	Administrative Assistant	239	239 Days	43,734	52,608	61,537
9			Hourly	\$27.64	\$31.65	\$35.66
	Executive Assistant	239	239 Days	51,526	59,002	66,477

**2024-2025 Extra Duty Stipends
Wichita Falls ISD**

Category	Assignment	Level	Current Stipend
Athletics			
	Assistant Campus Athletic Coordinator HS	HS	8,000
	Athletic Coordinator MS	MS	1,000
	Middle School Boys Coach	MS	7,500
	<i>Stipend is based on coaching Football, Basketball, Track/Cross Country</i>		
	Middle School Girls Coach	MS	7,500
	<i>Stipend is based on coaching Volleyball, Basketball, Track/Cross Country</i>		
	Tennis Head Coach MS	MS	4,500
	Athletic Trainer Assistant HS	HS	7,000
	Athletic Trainer Head HS	HS	9,700
	Baseball-Assistant Coach HS	HS	3,500
	Baseball-Head Coach HS	HS	6,500
	Basketball Assistant Coach HS	HS	5,000
	Basketball Head Coach HS	HS	6,500
	Cross Country Assistant Coach HS	HS	3,500
	Cross Country Head Coach HS	HS	6,000
	Football Coordinator / First Assistant	HS	8,000
	Football Assistant Coach HS	HS	6,500
	Golf Assistant Coach HS	HS	3,500
	Golf Head Coach HS	HS	6,000
	Powerlifting Assistant Coach HS	HS	2,500
	Powerlifting Head Coach HS	HS	4,000
	Soccer Assistant Coach HS	HS	4,000
	Soccer Head Coach HS	HS	6,500
	Softball Assistant Coach HS	HS	3,500
	Softball Head Coach HS	HS	6,500
	Swimming Head Coach HS	HS	7,000
	Tennis Assistant Coach HS	HS	4,000
	Tennis Head Coach HS	HS	7,500
	Track Assistant Coach HS	HS	3,500
	Track Head Coach HS	HS	6,000
	Volleyball Assistant Coach HS	HS	5,000
	Volleyball Head Coach HS	HS	7,500

**2024-2025 Extra Duty Stipends
Wichita Falls ISD**

Category	Assignment	Level	Current Stipend
Longevity			
	Longevity - Teacher/Professionals	20 years	350
	Longevity - Paraprofessional/Auxiliary	10 years	120
	Longevity - Paraprofessional/Auxiliary	20 years	240
	Longevity - Child Nutrition	10 years	120
	Longevity - Child Nutrition	20 years	240
Leadership			
	Campus Instructional Leader <i>Each secondary campus (excluding CEC, Denver, JJAEP) may have a Math, English, Science, and Social Studies</i>	Secondary	2,500
	SPED Program Supervisor <i>(SLPs, Physical Therapists, Occupational Therapists, LSSPs)</i>	District	1,575
	Lead Speech Language Pathologist	District	1,575
	Special Education PARA Coordinator	District	3,500
	High School Associate Principal <i>(1 per campus)</i>	High School	3,622
Credentials			
	CCC (Cert. of Clinical Competencies)	District	2,350
	Master's Degree (Teachers)	Campus	2,500
	Doctorate <i>(Teachers & Principals)</i>	Campus	1,575
	ESL/Translator	District	1,550
	Bilingual	District	3,100
	SLP Bilingual	District	3,100
	Foreign Language	Secondary	3,100
	Head Start Certifications	Aides only	450
	Special Education District Programs - Teachers <i>(LEAP, LIFE, BASE, Trans-K, Trans-1st)</i>	Campus	3,100
	Special Education District Program -Teachers (ECSE)	Campus	1,550
	LPC License <i>Available only to SPED Counselors</i>	District	2,350
	Diagnostician Certification*	District	2,500
	Counselor Certification*	Campus	2,500
Other			
	ON CALL	Maintenance	1,540
	ROTC (Equipment Coordinator) - 1 per campus	High School	1,000
	ROTC (Operations Officer) - 1 per campus <i>Paid to Officer or highest ranking NCO</i>	High School	1,000
	Vocational AG Instructor <i>Paid to 187+ Calendar AG Teachers</i>	High School	5,000

**Available only to Diagnosticians and Counselors paid on the Teacher Salary Schedule*

**2024-2025 Extra Duty Stipends
Wichita Falls ISD**

Category	Assignment	Level	Current Stipend
Academics			
	Career & Tech Student Organization Sponsor <i>(1 stipend per teacher - NOT PER TEAM, only paid for Area/Regional, State and/or National advancement)</i> \$1500 max per teacher	High School	250
	Elementary After School Clubs - <i>(\$300 first semester & \$500 second semester)</i> Max 3 programs per school	Elementary	800/year
	E-Sports	High School	1500
	Newspaper	High School	1500
	PAL Sponsor	High School	1500
	Secondary TAME Programs - <i>(stipend to be awarded at the end of the year)</i> 2 sponsors per campus	Middle School & High School	750/semester
	Student Council	High School	1500
	UIL Coordinator - Elementary & Middle School <i>(stipend to be awarded at the end of the year)</i> 1 per campus	Elementary & Middle School	300
	UIL Coordinator - Secondary 1 per campus	High School	1000
	UIL Academic Coach <i>(stipend to be awarded at the end of the year)</i>	Elementary	300
	UIL Academic Coach <i>(stipend to be awarded at the end of the year)</i>	Middle School	500
	UIL Academic Coach	High School	950
	Yearbook	High School	1800
Performing Arts			
	Band Director MS	Middle School	6500
	Band Director Assistant MS	Middle School	3500
	Band Director Assistant HS	High School	7500
	Cheerleader Sponsor HS <i>(1 sponsor for every 25 participants)</i>	High School	5000
	Cheerleader Sponsor MS <i>(1 sponsor for every 25 participants)</i>	Middle School	2000
	Pep Club MS <i>(1 sponsor for every 25 participants)</i>	Middle School	1250
	Choir Director HS	High School	5500
	Assistant Choir Director HS	High School	3000

**2024-2025 Substitute Pay Plan (\$5.00/day increase)
Wichita Falls ISD**

Substitute Classification	Full Day Rate	Long Term Rate
Substitute without a Degree	\$85.00	\$105.00
Substitute with a Degree	\$95.00	\$110.00
Future Educator **	\$120.00	\$120.00
Certified Substitute	\$115.00	\$135.00
LVN Substitute	\$115.00	\$130.00
RN Substitute	\$145.00	\$165.00

** New substitute classification: Applies only if substitute is recommended for a teaching position but has not received the required Statement of Eligibility from their ACP.