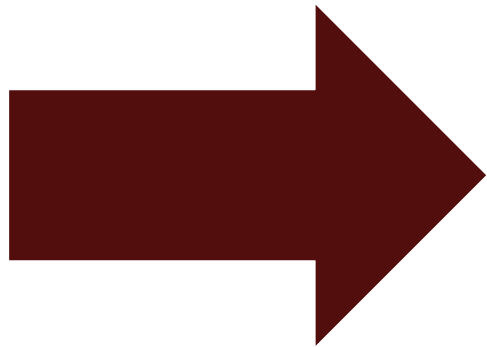
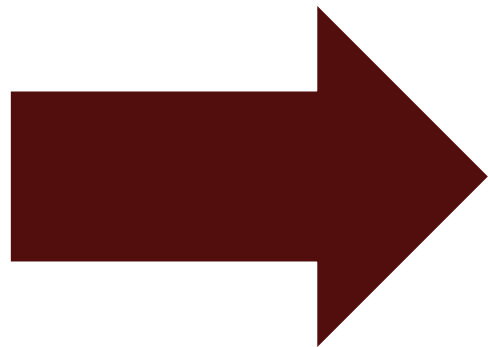


FUTURE

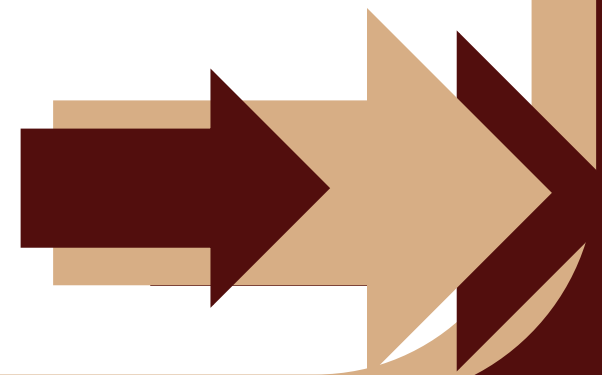


FORWARD

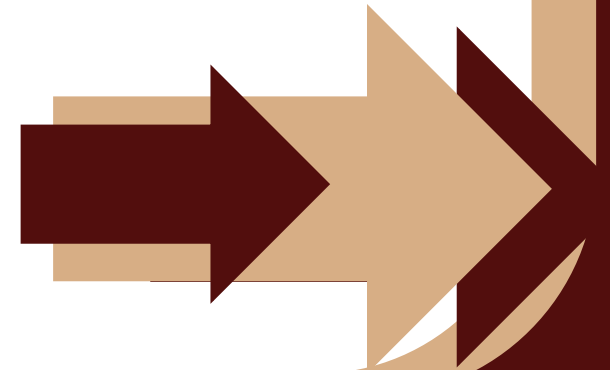
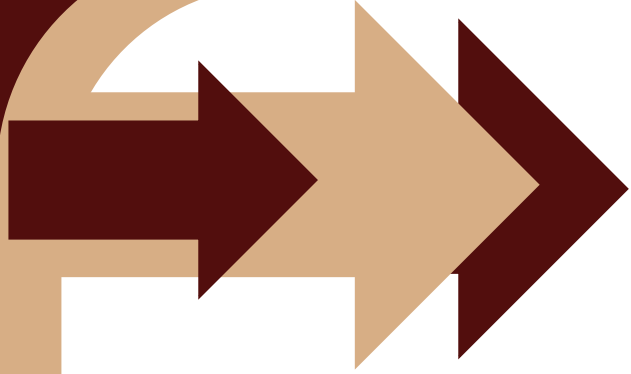


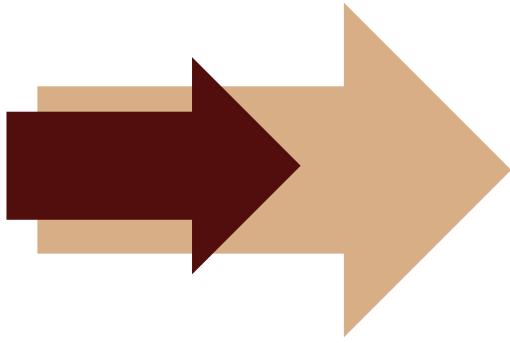
Committee Meeting

August 15, 2024

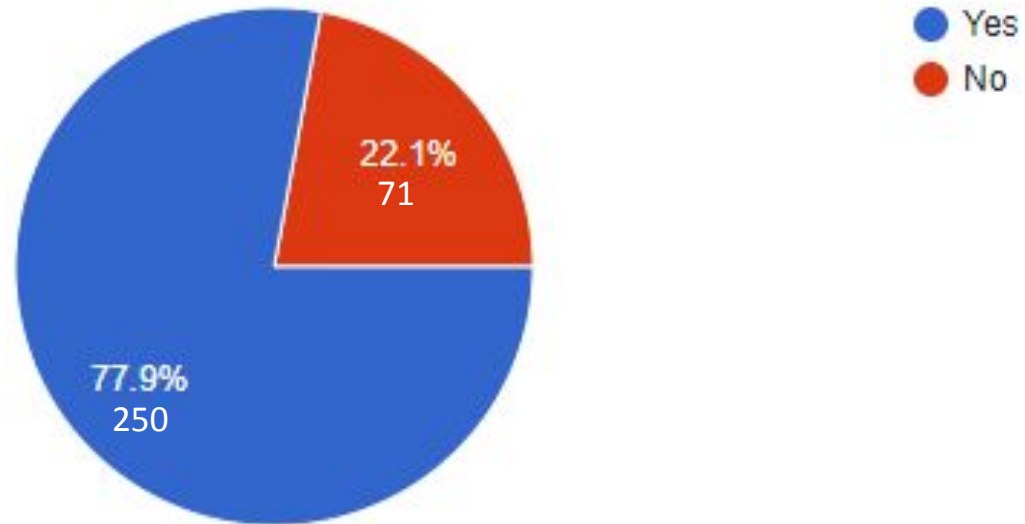


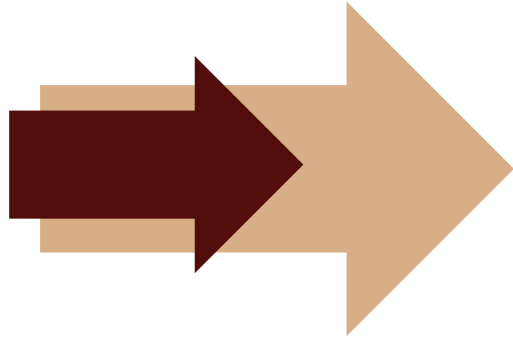
# BOND SURVEY RESULTS



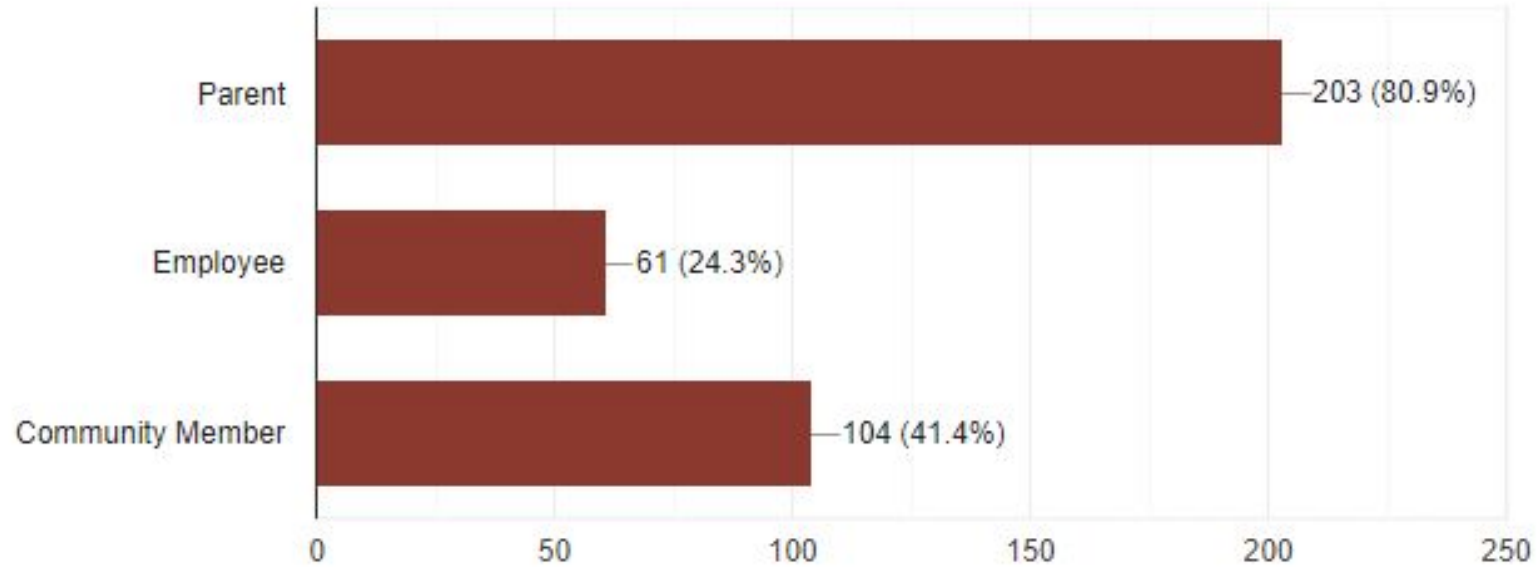


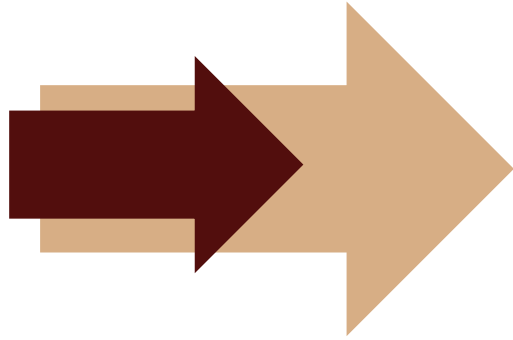
Are you a registered voter in TISD that is 18 years or older?



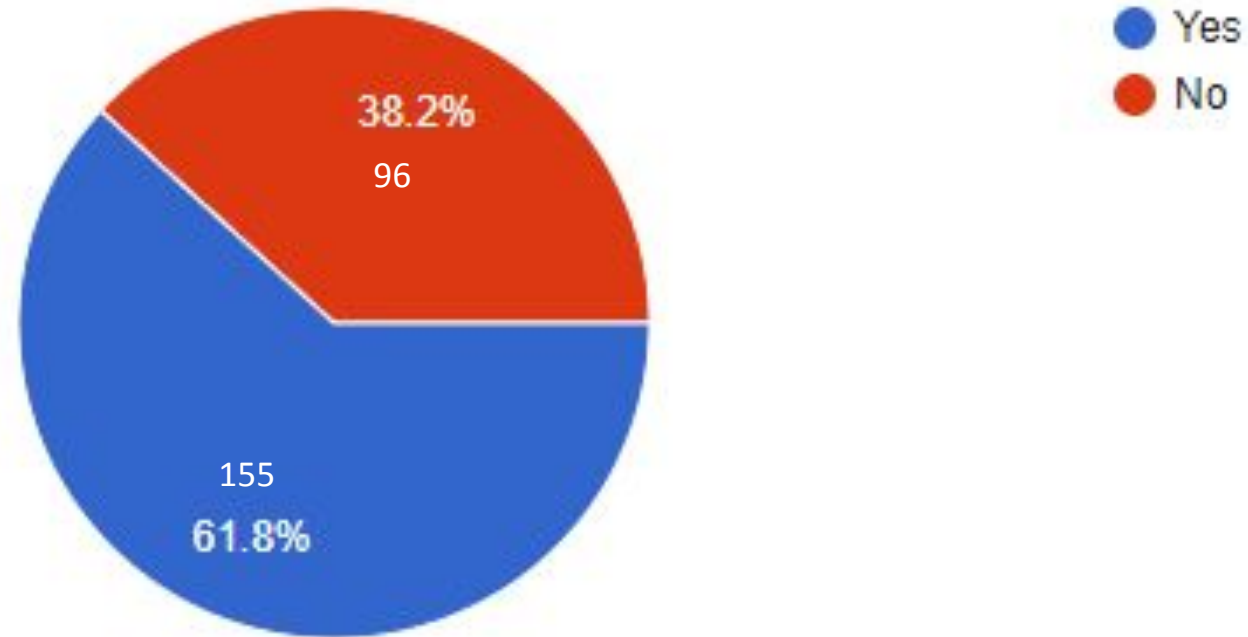


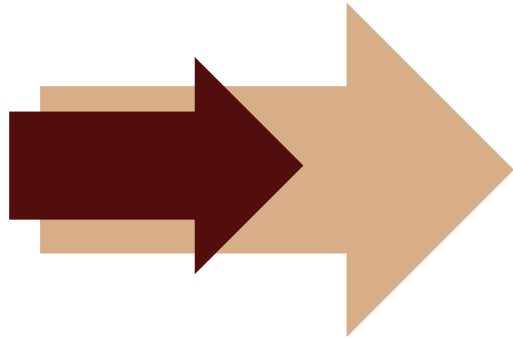
# Are you a parent, employee, and/or community member?



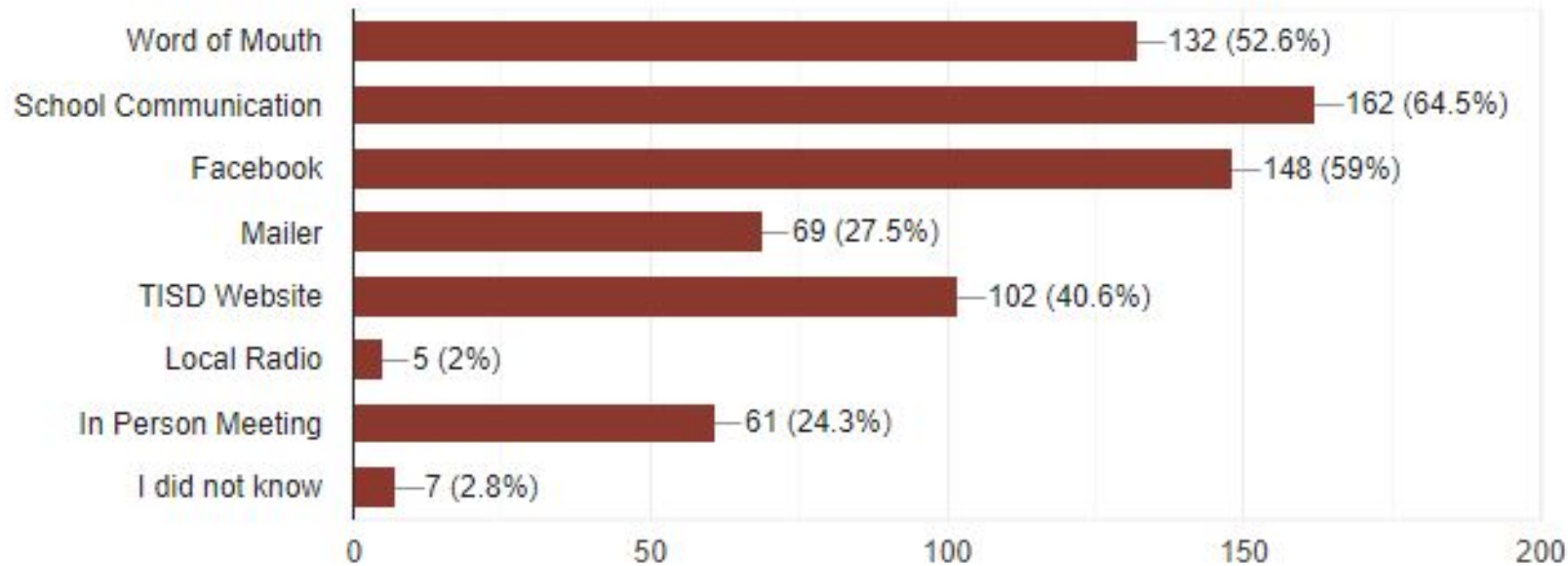


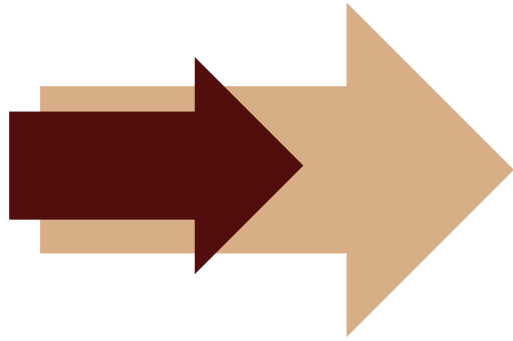
# Did you vote in the 2024 May bond election?



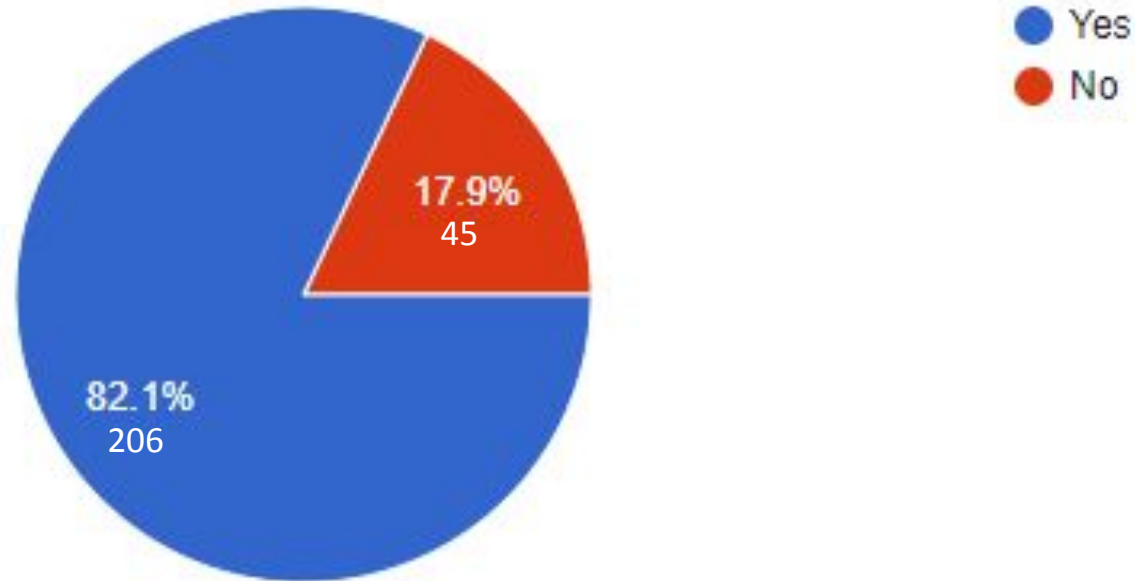


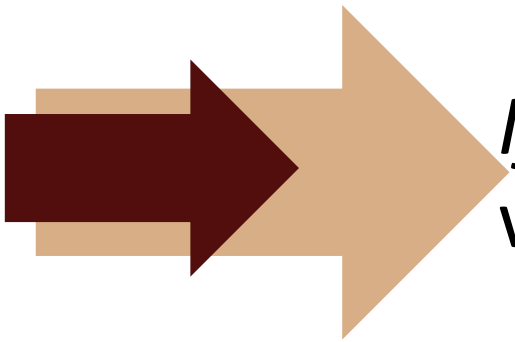
# How were you made aware that there was a bond proposal up for Tarkington ISD in May 2024 election?





Please review the [2024 Bond mailer](#) and [2024 Bond Website](#). Do you feel like the information provided about the bond projects was enough to make an informed decision?





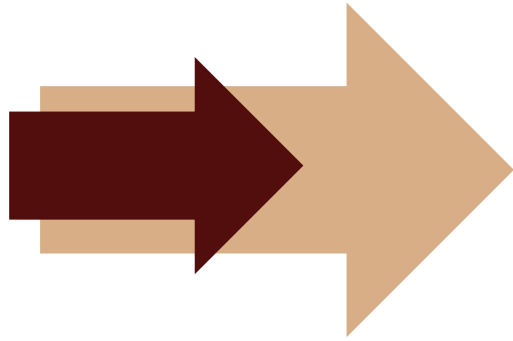
*If you answered "No" to the above question "What would make it more complete for you?"*

- List in detail (itemized) with a breakdown of costs what will be completed with bond, timeline for completion, and list of contractors. Show a 3D model/concept drawing/floor plans of projects. (18)
- Teacher Salaries...TISD cannot and will not be able to compete when other districts paying \$59-63k starting off.
- People have been asking where the new school will be at, and reasons for the location i.e. traffic at drop off and pick up. (5)
- Information on bidding process (3)
- Did not release tax increase information. Will this cause a tax increase? How much? (3)

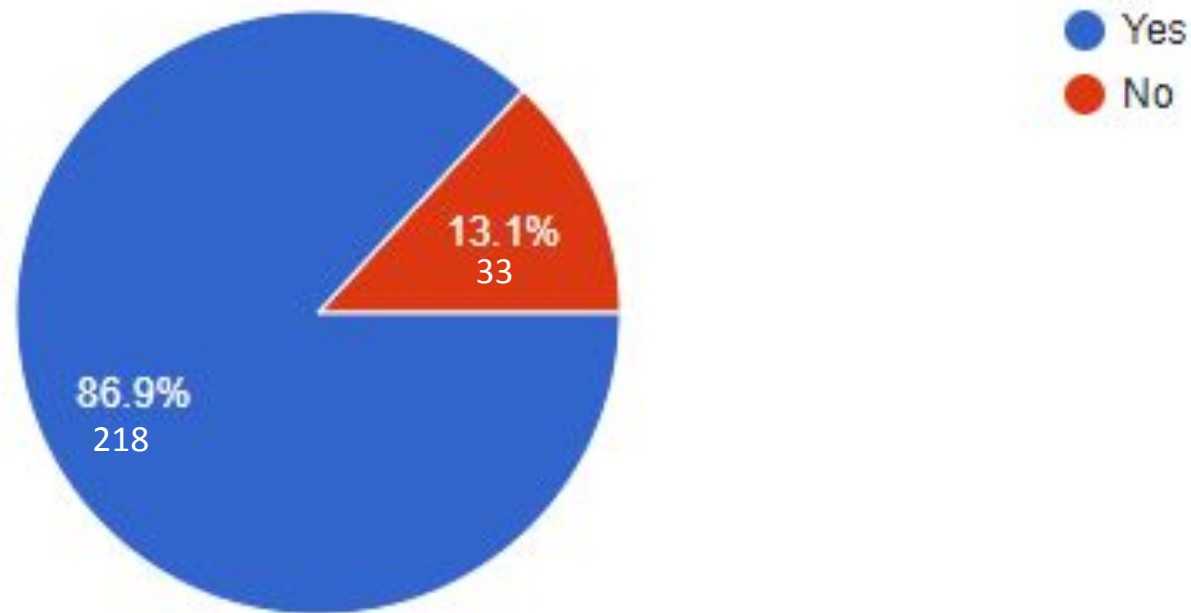


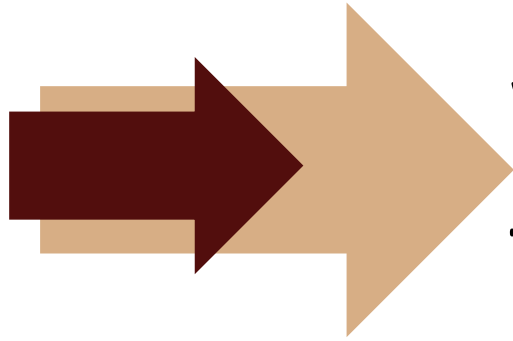
# What would make you more likely to vote to approve this bond proposal in the future?

- A long term solution. Not a short term one that is only thinking about right now. What about the growth happening to the area. How do you handle this 3-5 years from now. (2)
- (Transparency)Details about companies being used. invoices of how much each "project" costs. so we could see exactly how much things are and where the money is going. (9)
- Funds for student academics, learning development, trades, teacher pay (5)
- No need to build a new school (2)
- The bond needs to be bigger. (5)
- Funding for special needs facilities.

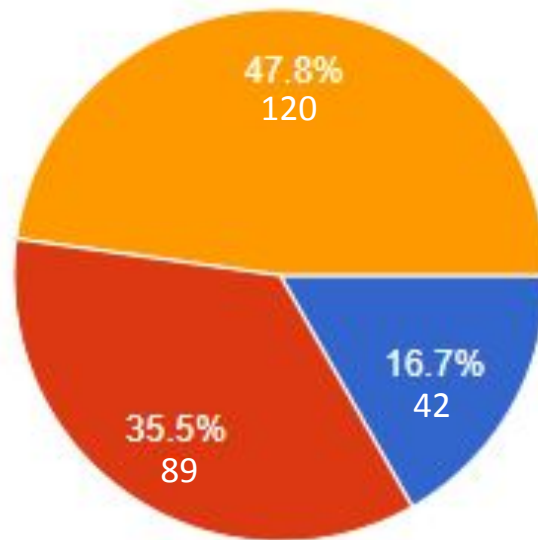


Do you believe Tarkington ISD students and staff need the projects proposed in the 2024 May bond election?

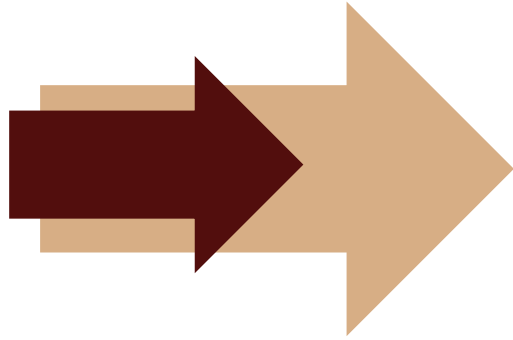




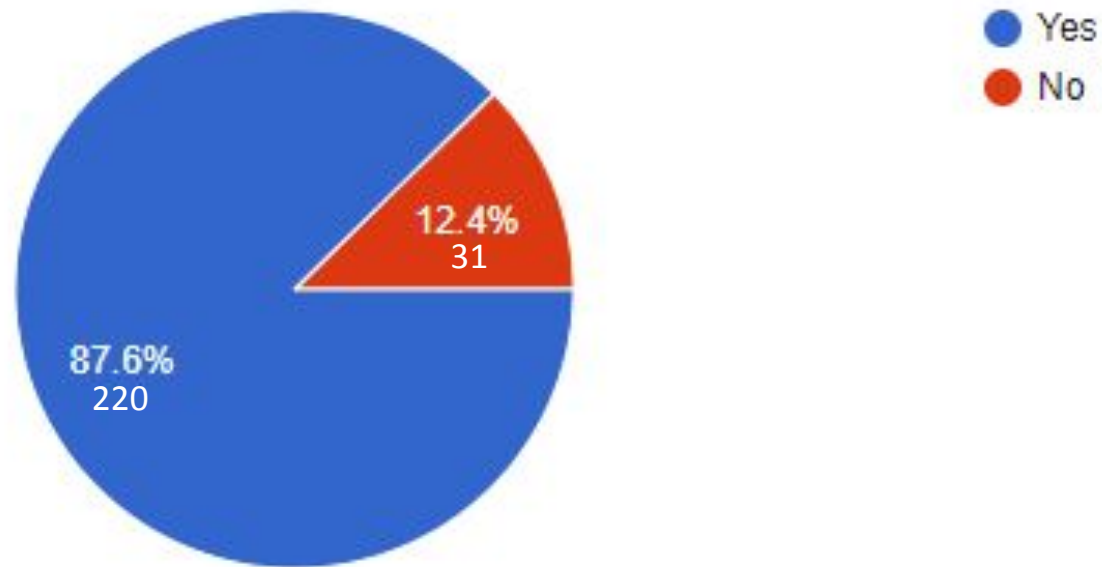
# Was the bond amount of 59 million too much or not enough?

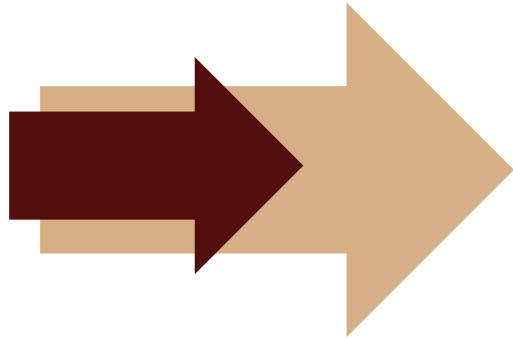


- The bond amount was too much.
- The bond amount was not enough.
- The bond amount was sufficient.

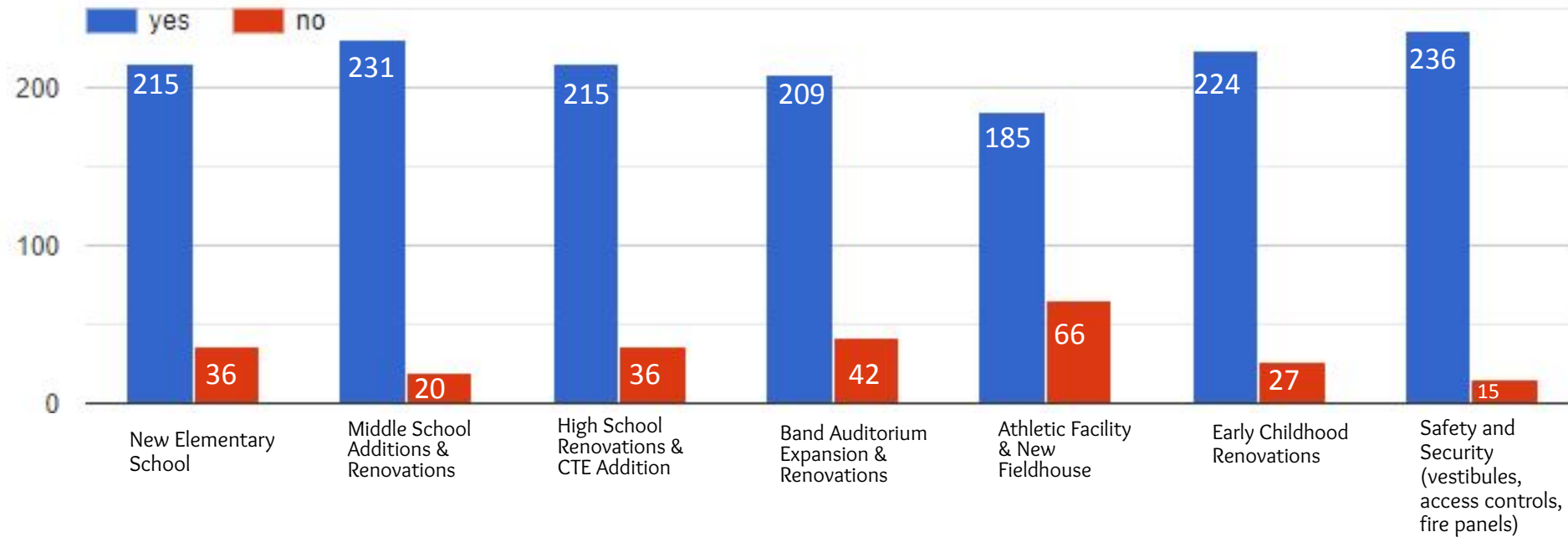


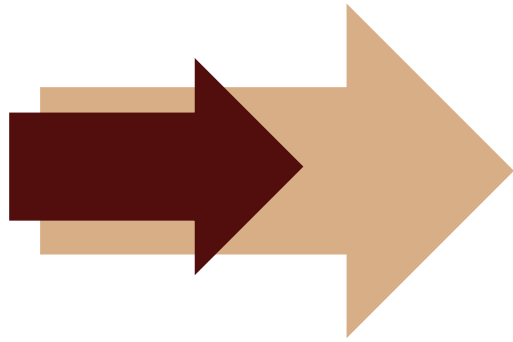
Were you aware that bond funds can only be used for projects listed on the bond ballot?





# Which projects would you support on the bond referendum?



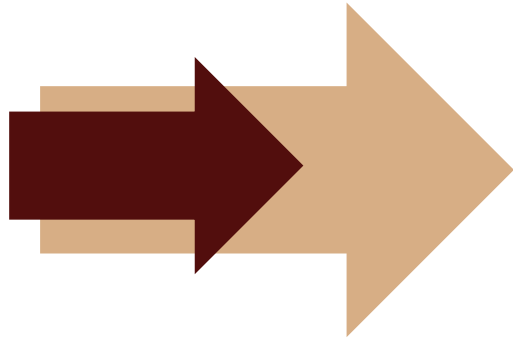


If you answered "no" to any of the above projects; what question or concern do you have in regards to the project.

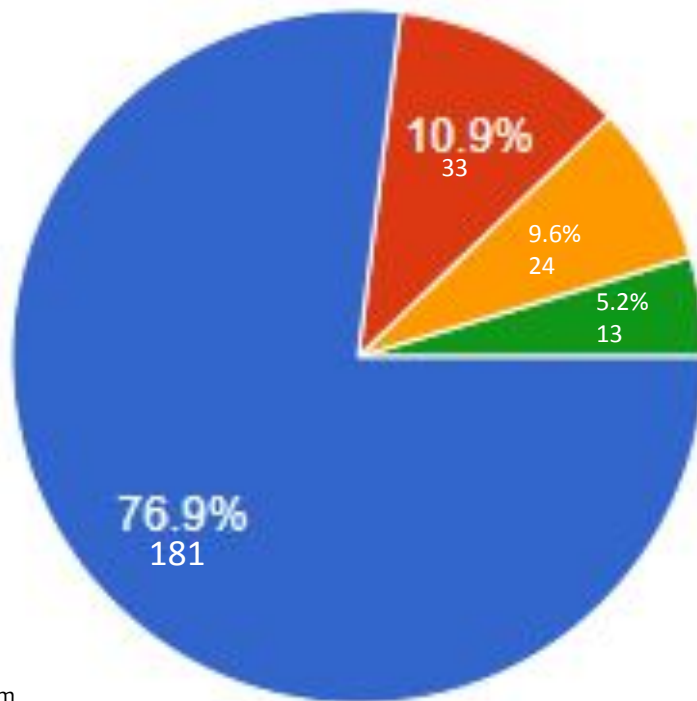
- Athletics would be the last project to fund, specifically a fieldhouse. A previous bond to fund the fieldhouse was already passed. (19)
- Keep the bond low and spend funds on the actual schools that need improvement. (2)
- A bond is not needed. (5)
- Older buildings should have more priority. (7)
- (Transparency)Details about companies being used. invoices of how much each "project" costs. so we could see exactly how much things are and where the money is going. (6)
- Old projects have not been started. Need status of old projects before a bond is passed. (2)
- Extracurricular upgrades only service a few. (5)

Survey results as of 8/13/24, 10:45 am  
Total # of responses=251

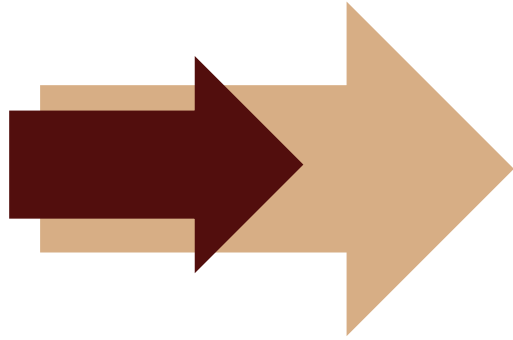
Responses inappropriate and/or unrelated  
to question were excluded.



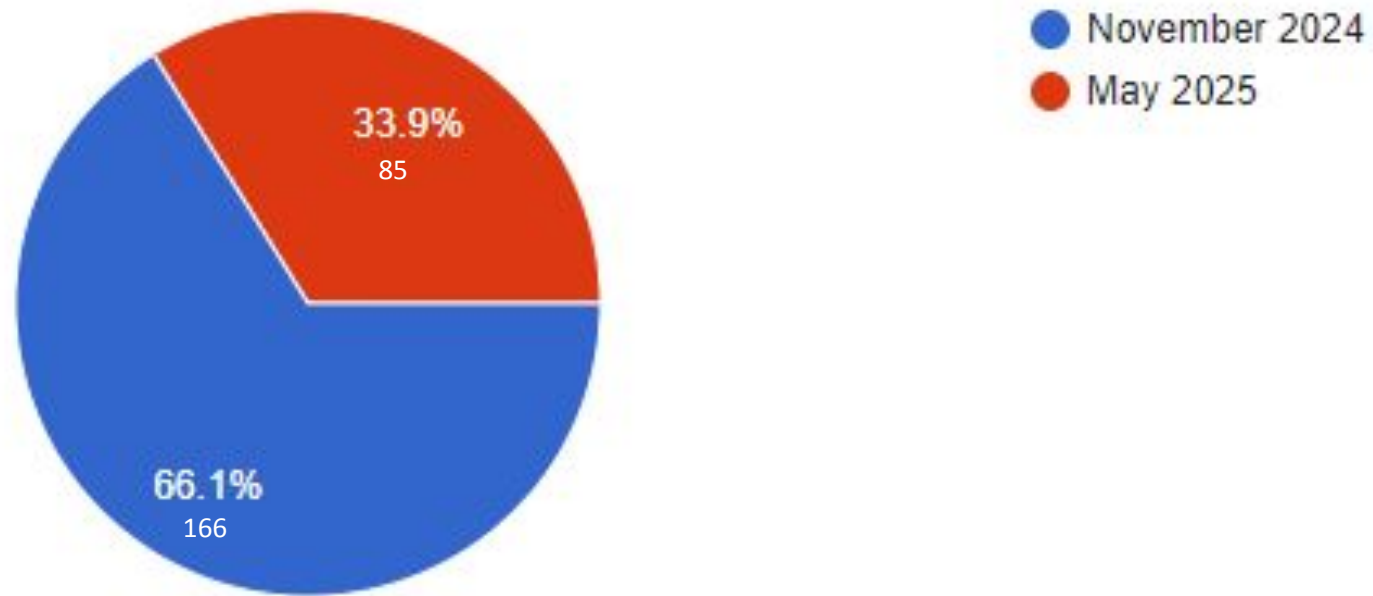
# What is your level of support for a new elementary school in Tarkington ISD?

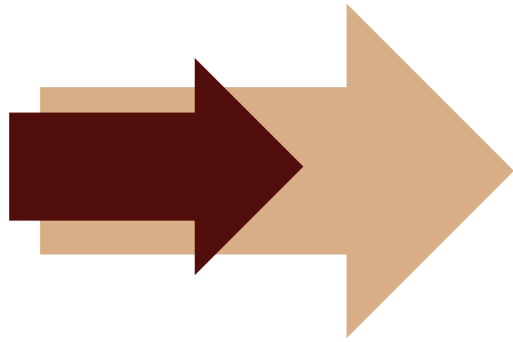


- Fully support
- Somewhat support
- Do not support
- I need more info

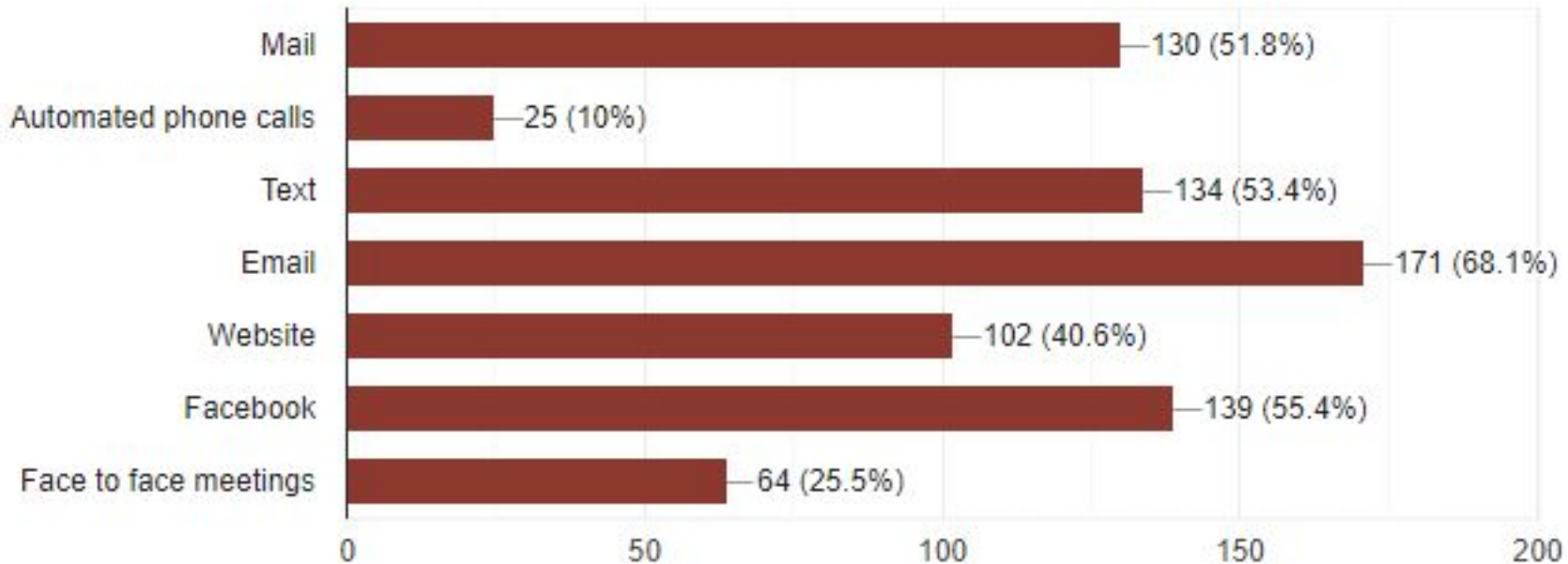


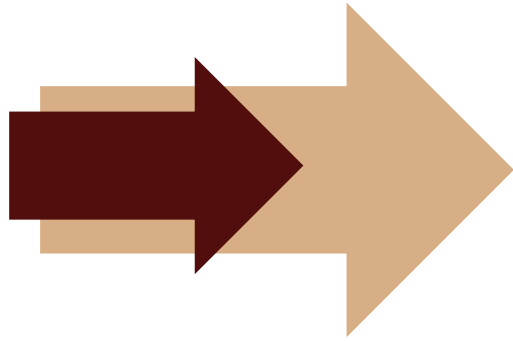
# When do you think the district should pursue a new bond referendum?



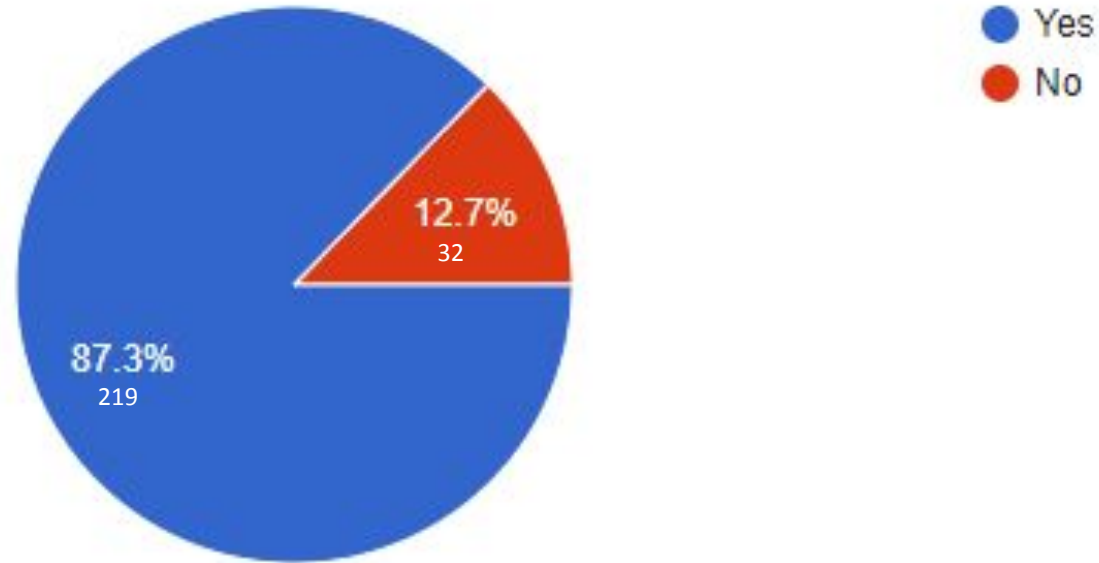


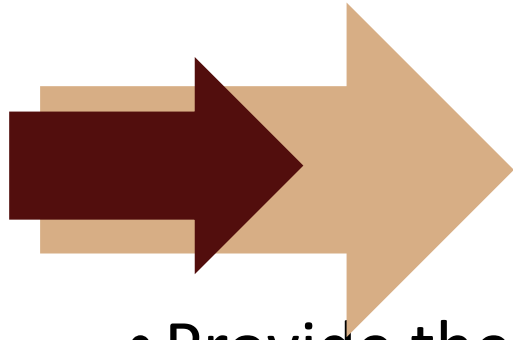
The district routinely evaluates ways to get information out to students, staff, and the community. Please select the top 3 ways you prefer to receive information from the district regarding the bond.





Are you aware voters over 65 have their taxes frozen? (No tax increase for voters in this category.)



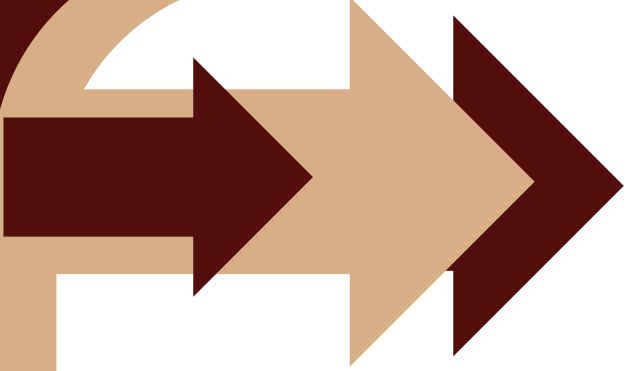


Is there anything about this bond proposal we have not asked that you feel is important for us to know?

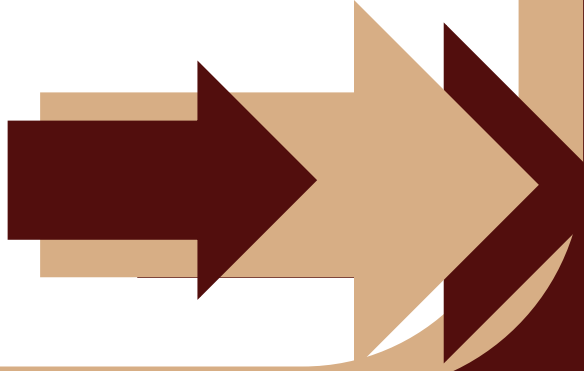
- Provide the community with models, floor plans, or models of the projects and timelines.
- Address any needs in transportation.
- Inquire on how tax increase will affect young families.
- Supply more itemized lists (cost estimates) not just lump sum amounts for projects.
- Make it clear that it is a 30 year bond and potential options (provide examples) of early pay off.
- Transparency
- Bidding process and information on companies hired.

Survey results as of 8/13/24, 10:45 am  
Total # of responses=251

Responses inappropriate and/or unrelated  
to question were excluded.

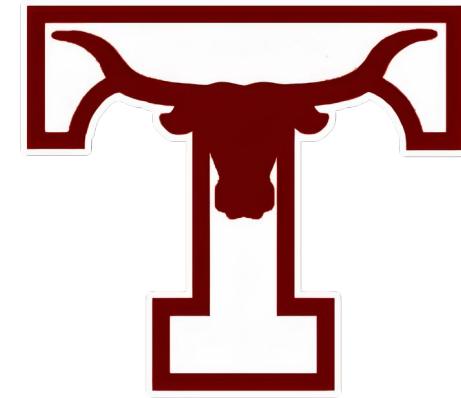


# Financial Information for Proposed November 2024 Ballot



# LIVE OAK PUBLIC FINANCE, LLC

*Independent Registered Municipal Advisors*



## **Tarkington Independent School District**

*2024-2025 Updated Bond Capacity  
Discussion*

# Agenda / Discussion Topics

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- May Election Recap
- Updated Capacity @ 2024 Certified Values
- Tarkington Valuation History
- Bond Strategy for Long-term Capital Improvement Option
- Tax Impact
  - Over 65 Homesteads
  - General Homesteads
  - Qualified Ag Land

# May 2024: Projected Financial Impact to Homesteads

<b>\$59,000,000 Project Fund Deposit</b>				
<b>Homestead Assessed Value</b>	<b>Projected Tax Rate Increase</b>	<b>Projected Total Tax Rate</b>	<b>2024 vs 2023 Annual Tax Diff</b>	<b>2024 vs 2023 Monthly Tax Diff</b>
\$100,000	\$0.1325	\$1.0650	\$0.00	\$0.00
\$150,000	\$0.1325	\$1.0650	\$66.25	\$5.52
\$200,000	\$0.1325	\$1.0650	\$132.50	\$11.04
\$250,000	\$0.1325	\$1.0650	\$198.75	\$16.56
\$300,000	\$0.1325	\$1.0650	\$265.00	\$22.08
\$350,000	\$0.1325	\$1.0650	\$331.25	\$27.60
\$400,000	\$0.1325	\$1.0650	\$397.50	\$33.13
\$450,000	\$0.1325	\$1.0650	\$463.75	\$38.65
\$500,000	\$0.1325	\$1.0650	\$530.00	\$44.17
\$550,000	\$0.1325	\$1.0650	\$596.25	\$49.69
\$600,000	\$0.1325	\$1.0650	\$662.50	\$55.21
\$650,000	\$0.1325	\$1.0650	\$728.75	\$60.73

# Single-Year Bond Capacity Summary <sup>(1)(2)(3)</sup>

Summary of potential bond capacity and required tax rate

## Overview & Summary

Bond Sale Year	Proposed Total Tax Rate	Total Tax Rate Change	Annual Impact to Average Homestead <sup>(4)</sup>	Monthly Impact to Average Homestead <sup>(4)</sup>	Project Fund Deposit
2025	\$1.0555	+\$0.1230	\$199.27	\$16.61	\$59,000,000
2025	\$1.0955	+\$0.1630	\$264.08	\$22.01	\$65,000,000
2025	\$1.1620	+\$0.2295	\$371.82	\$30.98	\$75,000,000

*(1) Assumes certified 2024 assessed valuation from Liberty County CAD.*

*(2) Does not include penalties or interest. Calculated using a collection factor of 97.00%*

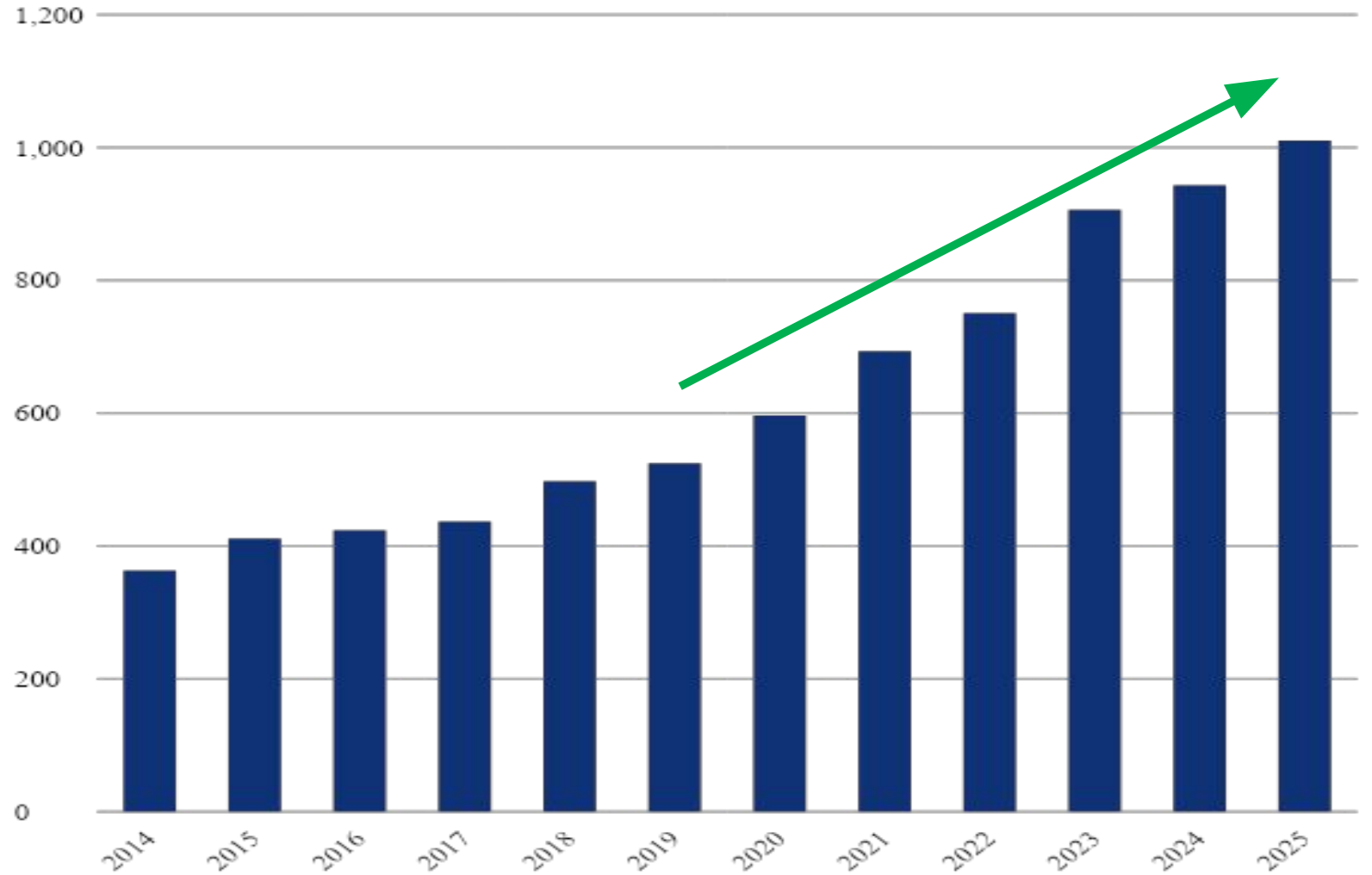
*(3) Assumes current market rates +0.50% for Series 2025; Preliminary / Subject to change.*

*(4) 2024 average appraised homestead value of \$263,550 with average homestead exemption of \$101,538 from Liberty County CAD.*

# Historical Assessed Valuation

Freeze Adjusted Valuation History		
FYE	Taxable Value	% Change
2014	363,363,100	-
2015	411,157,880	13.15%
2016	423,633,880	3.03%
2017	436,695,481	3.08%
2018	497,583,694	13.94%
2019	524,363,930	5.38%
2020	596,398,275	13.74%
2021	693,647,657	16.31%
2022	750,957,069	8.26%
2023	906,136,554	20.66%
2024	943,390,258	4.11%
2025	1,010,509,882	7.11%

Tarkington ISD Freeze Adjusted Valuation History



# Multi-Year Bond Capacity Summary <sup>(1)(2)(3)</sup>

Summary of potential bond capacity and required tax rate

## Overview & Summary

- This approach allows the District to postpone the issuance of some bond funds until values increase, and the District is ready to begin additional projects.
- The District would only issue amounts that can be supported by the promoted tax rate.

Bond Sale Year	Proposed Total Tax Rate	Total Tax Rate Change	Annual Impact to Average Homestead <sup>(4)</sup>	Monthly Impact to Average Homestead <sup>(4)</sup>	Project Fund Deposit
2025	\$1.0650	+\$0.1325	\$214.67	\$17.89	\$56,135,000
2027	\$1.0650	None	None	None	\$16,245,000
2030	\$1.0650	None	None	None	\$19,650,000
2033	\$1.0650	None	None	None	\$17,845,000
<b>Total Bond Amount</b>				<b>\$109,875,000</b>	

(1) Assumes certified 2024 assessed valuation from Liberty County CAD.

(2) Does not include penalties or interest. Calculated using a collection factor of 97.00%

(3) Assumes current market rates +0.50% for Series 2025, Series 2027, Series 2030 & Series 2033; Preliminary / Subject to change.

(4) 2024 average appraised homestead value of \$263,550 with average homestead exemption of \$101,538 from Liberty County CAD.

# State Mandated Over 65 Homestead Tax Exemption

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- Homeowners age 65 & older who have filed for and received the Over 65 exemption will not see an increase over their frozen dollar amount, unless improvements or additions are made to the residence.
- To have your school taxes frozen, you must file a homestead application with the appraisal district and be granted the Over-65 exemption.
- The Over 65 Homestead Tax Exemption grants a \$10,000 tax exemption to Homestead values in addition to the \$100,000 General Homestead Exemption.
- Limits Over 65 Homestead property taxes to a tax dollar ceiling depending on when the homeowner applied for the Over 65 exemption.



# Projected Financial Impact to Homesteads

<b>\$59,000,000 Project Fund Deposit</b>				
<b>Homestead Assessed Value</b>	<b>Projected Tax Rate Increase</b>	<b>Projected Total Tax Rate</b>	<b>2024 vs 2023 Annual Tax Diff</b>	<b>2024 vs 2023 Monthly Tax Diff</b>
\$200,000	\$0.1230	\$1.0555	\$123.00	\$10.25
\$300,000	\$0.1230	\$1.0555	\$246.00	\$20.50
\$400,000	\$0.1230	\$1.0555	\$369.00	\$30.75
\$500,000	\$0.1230	\$1.0555	\$492.00	\$41.00
\$600,000	\$0.1230	\$1.0555	\$615.00	\$51.25
<b>\$65,000,000 Project Fund Deposit</b>				
<b>Homestead Assessed Value</b>	<b>Projected Tax Rate Increase</b>	<b>Projected Total Tax Rate</b>	<b>2024 vs 2023 Annual Tax Diff</b>	<b>2024 vs 2023 Monthly Tax Diff</b>
\$200,000	\$0.1630	\$1.0955	\$163.00	\$13.58
\$300,000	\$0.1630	\$1.0955	\$326.00	\$27.17
\$400,000	\$0.1630	\$1.0955	\$489.00	\$40.75
\$500,000	\$0.1630	\$1.0955	\$652.00	\$54.33
\$600,000	\$0.1630	\$1.0955	\$815.00	\$67.92

# Projected Financial Impact to Homesteads

<b>\$75,000,000 Project Fund Deposit</b>				
<b>Homestead Assessed Value</b>	<b>Projected Tax Rate Increase</b>	<b>Projected Total Tax Rate</b>	<b>2024 vs 2023 Annual Tax Diff</b>	<b>2024 vs 2023 Monthly Tax Diff</b>
\$200,000	\$0.2295	\$1.0650	\$229.50	\$19.13
\$300,000	\$0.2295	\$1.0650	\$459.00	\$38.25
\$400,000	\$0.2295	\$1.0650	\$688.50	\$57.38
\$500,000	\$0.2295	\$1.0650	\$918.00	\$76.50
\$600,000	\$0.2295	\$1.0650	\$1,147.50	\$95.63
<b>\$109,875,000 CUMULATIVE Project Fund Deposit</b>				
<b>Homestead Assessed Value</b>	<b>Projected Tax Rate Increase</b>	<b>Projected Total Tax Rate</b>	<b>2024 vs 2023 Annual Tax Diff</b>	<b>2024 vs 2023 Monthly Tax Diff</b>
\$200,000	\$0.1325	\$1.0650	\$137.50	\$11.46
\$300,000	\$0.1325	\$1.0650	\$275.00	\$22.92
\$400,000	\$0.1325	\$1.0650	\$412.50	\$34.38
\$500,000	\$0.1325	\$1.0650	\$550.00	\$45.83
\$600,000	\$0.1325	\$1.0650	\$687.50	\$57.29

# Tax Impact to Agricultural Land <sup>(1)</sup>

2024 Annual Tax Bill					
Acreage	Total Tax Rate	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.9325</b>	\$125.89	\$79.26	\$65.28	\$37.30
100	<b>\$0.9325</b>	\$251.78	\$158.53	\$130.55	\$74.60

Projected 2025 Tax Bill Increase					
Acres	Tax Rate Change	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.1230</b>	\$16.61	\$10.46	\$8.61	\$4.92
100	<b>\$0.1230</b>	\$33.21	\$20.91	\$17.22	\$9.84

Projected 2025 Tax Bill Increase					
Acres	Tax Rate Change	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.1325</b>	\$17.89	\$11.26	\$9.28	\$5.30
100	<b>\$0.1325</b>	\$35.78	\$22.53	\$18.55	\$10.60

*(1) Agricultural production values sourced from the Liberty County CAD's website for 2023.*

# Tax Impact to Agricultural Land <sup>(1)</sup>

2024 Annual Tax Bill					
Acreage	Total Tax Rate	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.9325</b>	\$125.89	\$79.26	\$65.28	\$37.30
100	<b>\$0.9325</b>	\$251.78	\$158.53	\$130.55	\$74.60

Projected 2025 Tax Bill Increase					
Acres	Tax Rate Change	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.1630</b>	\$13.86	\$11.41	\$6.52	\$5.56
100	<b>\$0.1630</b>	\$27.71	\$22.82	\$13.04	\$11.12

Projected 2025 Tax Bill Increase					
Acres	Tax Rate Change	Pine Timber \$270/Acre	Mixed Timber \$170/Acre	Improved Pasture \$140/Acre	Native Pasture \$80/Acre
50	<b>\$0.2295</b>	\$30.98	\$19.51	\$16.07	\$9.18
100	<b>\$0.2295</b>	\$61.97	\$39.02	\$32.13	\$18.36

*(1) Agricultural production values sourced from the Liberty County CAD's website for 2023.*

- Bond Elections
- Refunding Bonds
- Maintenance Tax Notes
- Time Warrants
- Continuing Disclosure Services

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Main Email: [info@liveoakpf.com](mailto:info@liveoakpf.com)

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*Additional information is available upon request.*

Tarkington Independent School District

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**PROPOSED  
NOVEMBER 2024  
BOND  
PROJECTS**

McKinley-Golden Associates

# **PRELIMINARY STATEMENTS**

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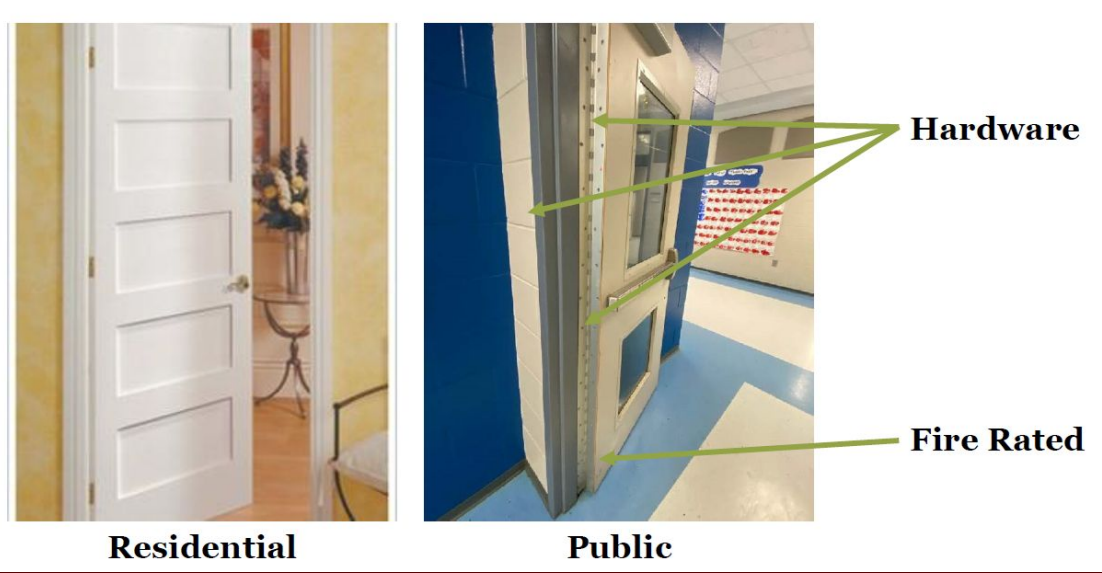
- Thank you for having us here today as well as your willingness to attend and provide feedback.
- All information in this presentation is preliminary, still under review, and can potentially be further adjusted or changed after input from this group and the board. Cost estimates are still in process and numbers are preliminary at this time.
- Final decisions on when and how the district will proceed with bond elections is per the elected board of trustees.
- Average age of buildings on TISD campus is +/- 47 years old.

# MEETING GOALS

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- Provide current preliminary information to future forward meeting attendees.
- See if this group can reach consensus about what projects are included in the potential upcoming bond election.
- Get feedback from attendees and to provide additional information to the board of trustees to help them make the best decisions for the district.

# PRIVATE VS PUBLIC CONSTRUCTION



**BOYS**                      **GIRLS**

**Toilet Room Technical Requirements**

- Side wall grab bar must be 42" wide min. and start 12" away from the rear wall.
- Toilet paper dispenser mounted not more than 36" away from the rear wall to the leading most edge.
- Urinal must have tapered elongated rim extending out at least 14" from the wall.

60" min.                      30" min.                      74" min.

36" min.                      44" max.                      54" max.

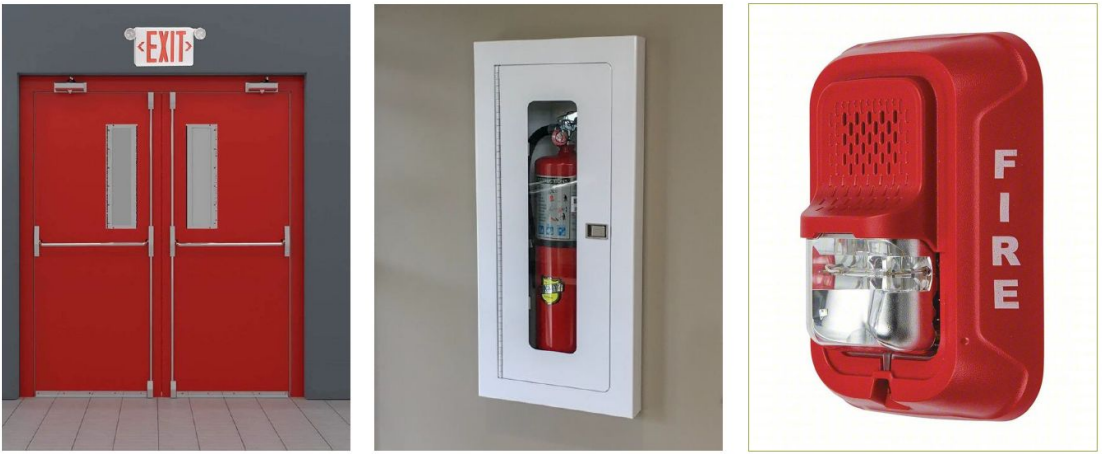
18" to ctr.                      33-36" max.                      40" max.

19" min.                      17-19" max.                      27" min.

9" min.                      17" max.

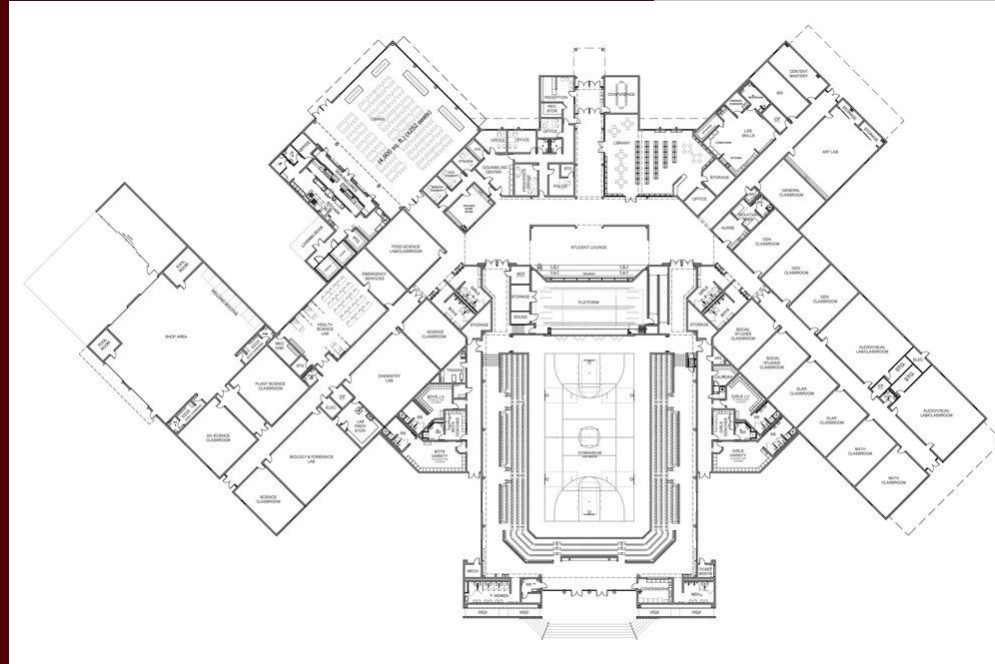
Wrap Pipes

1 Texas Access, LLC



# HOW DO WE ESTIMATE?

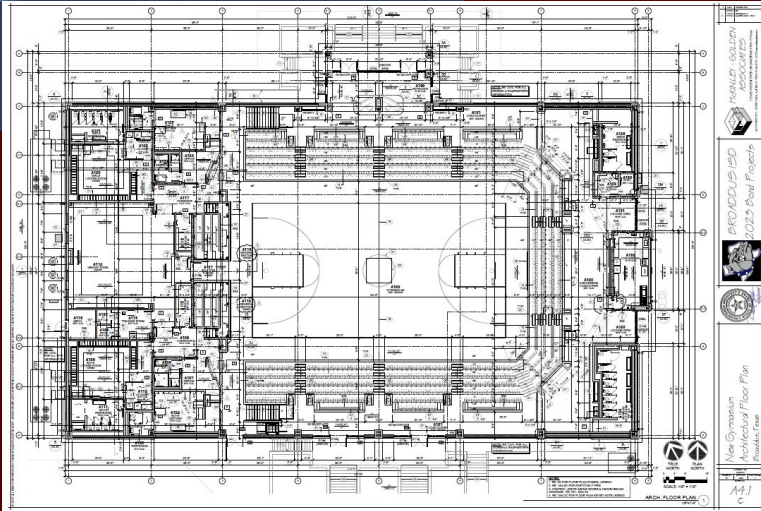
- Tour existing facilities with qualified professionals to review current conditions.
- Use project cost information from other recently bid school construction projects.
- Account for variables for the location of the project.
- Account for inflation.
- Account for the unknown
- Must be conservative to ensure projects can be delivered as promised.



## San Augustine ISD – New High School & Gymnasium

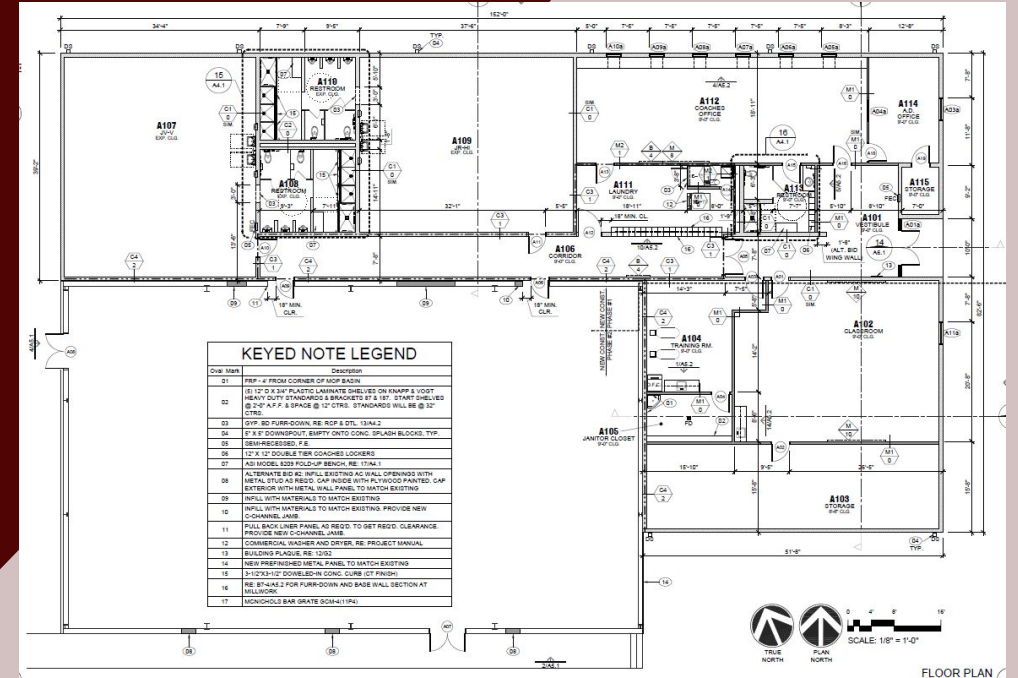
- Bid date: 6/18/24
- +/- 94,000 sf
- \$28,400,000
- \$302.13/sf

# HOW DO WE ESTIMATE?



## Broaddus ISD – New Gymnasium

- Bid Date: 2/29/24
- +/- 27,000 sf
- \$8,459,017.00
- \$314.39/sf



## Shelbyville ISD – Fieldhouse Addition & Renovation

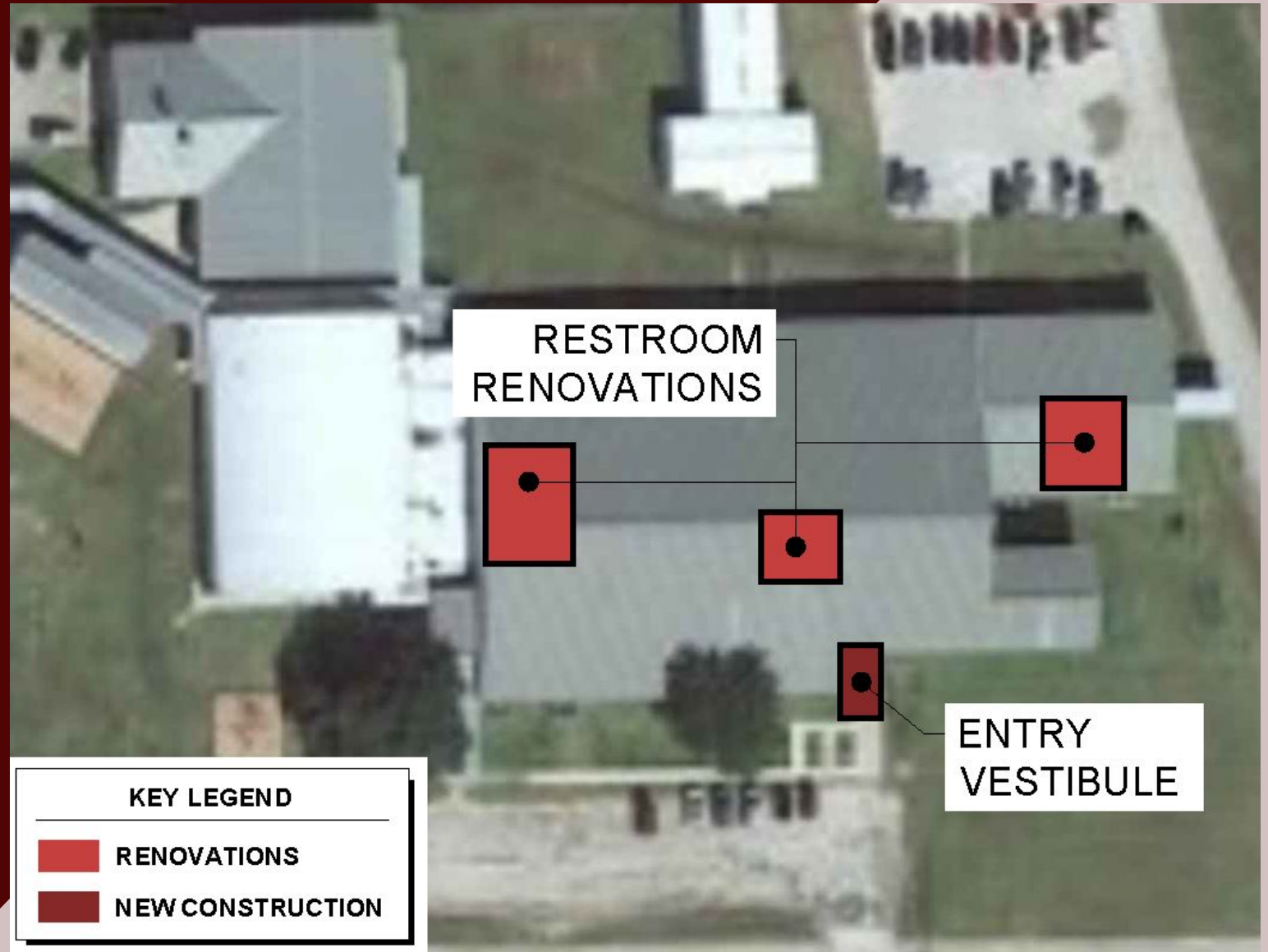
- Bid date: 7/18/24
- +/- 8,134 sf
- \$2,126,938
- \$261.48/sf

# EARLY CHILDHOOD RENOVATIONS

\$2.1-3.1M

- Originally built in 1957 (67 yrs old)
- Roof Leak Repairs
- Interior Painting
- Flooring Upgrades
- Energy Efficient LED Lighting and Controls
- New Ceiling Tiles
- Plumbing Upgrades
- Restroom Upgrades
- Gym Upgrades
- HVAC Upgrades (Scope TBD)
- Replace Interior Signage to meet ADA requirements
- Upgrades to Door Hardware to meet ADA requirements
- Repairs of any unknow issues\*

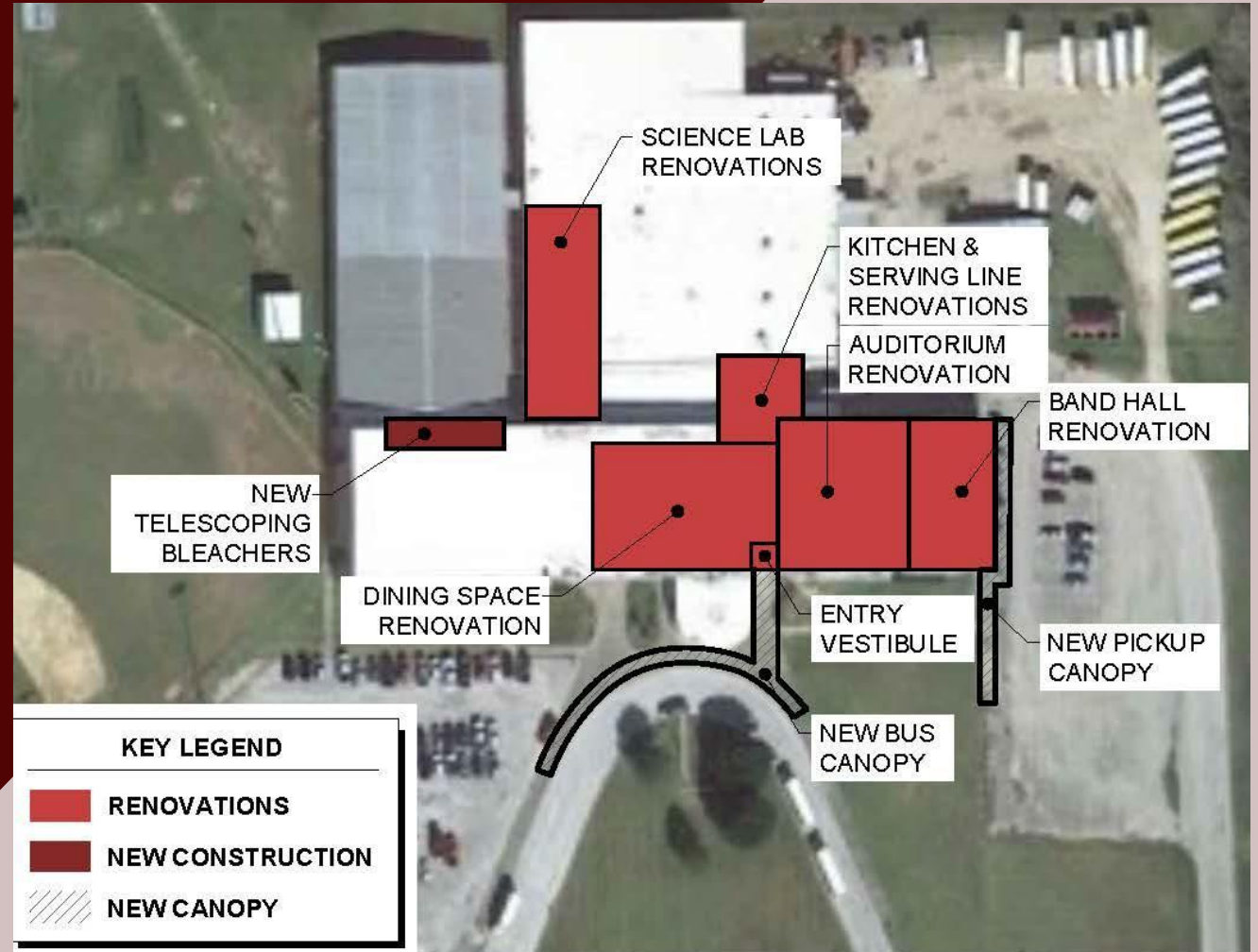
**May Bond Cost Projection: \$2.8 M**



# MIDDLE SCHOOL ADDITIONS & RENOVATIONS - 1974

\$5.5-7.2M

- Originally building in 1974 (50 years old)
- Roof Leak Repairs
- Cafeteria & Kitchen Renovation (increase core space)
- New Vestibule to Meet ADA & Security Requirements
- New Main Entrance Canopy
- Science Lab Renovations
- Flooring Upgrades throughout to address moisture issues
- Covered Walkways
- Energy Efficient LED Lighting
- Telescoping Bleachers in Gym
- New Ceiling Tiles
- Replacement of Interior Signage to meet ADA requirements
- HVAC Upgrades (Scope TBD)
- Repairs of any unknown issues
- Interior Repainting



May Bond Cost Projection: \$7.0 M

# DISTRICT RENOVATIONS

\$4-5.6M

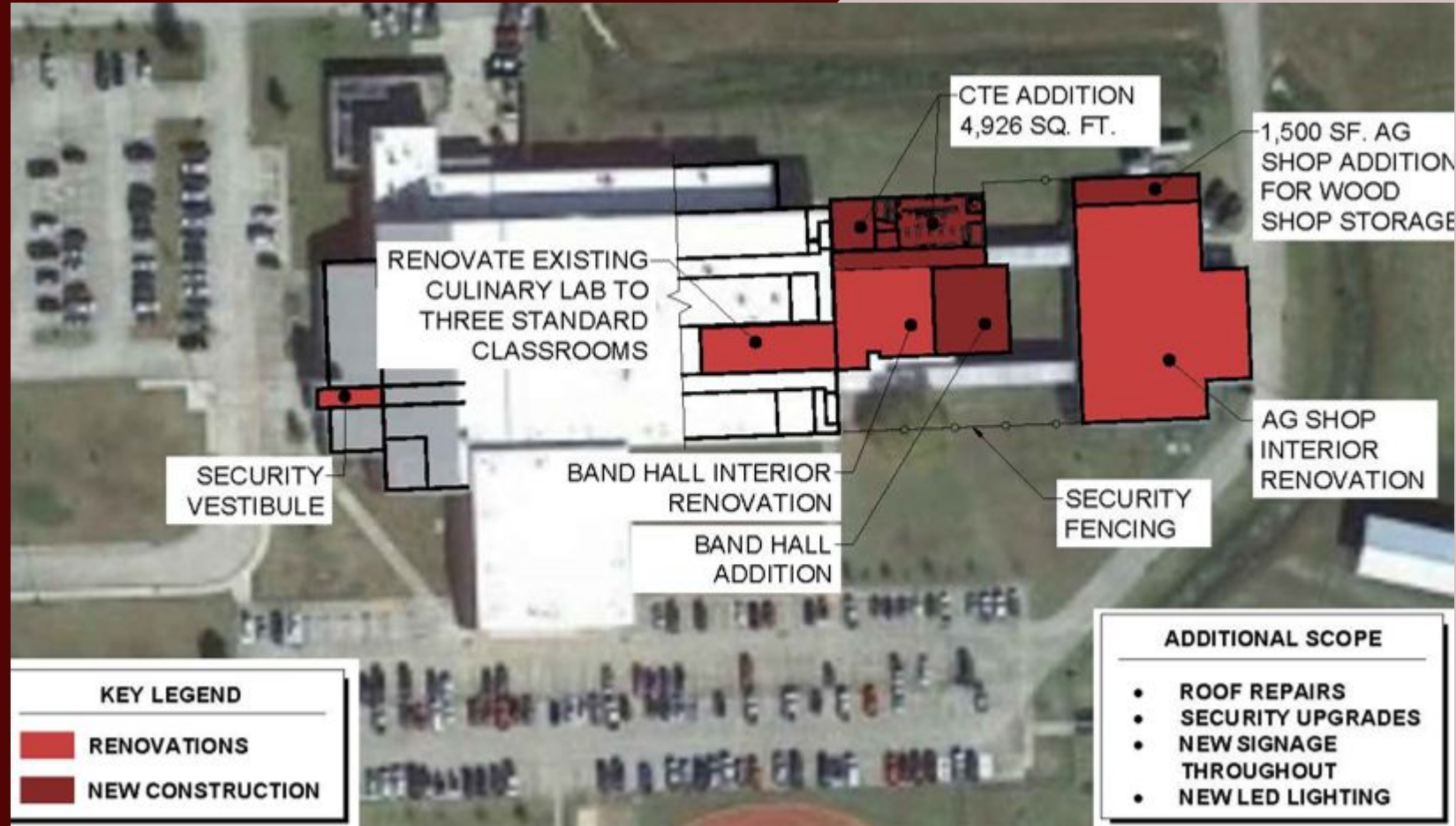
- Utility Upgrades
- Upgrades to Parking Lot Lighting
- Campus Marquees
- Mechanical Upgrades & Repairs
- Electrical Upgrades & Repairs
- Plumbing Upgrades & Repairs
- Wastewater Management Plant (1974)



# HIGH SCHOOL/CTE EXPANSION & AG RENOVATIONS

\$5.1-6.2M

- Originally built in 2003
- Career & Technical Education Wing Addition
- Additional classrooms
- Ag Shop Addition and Renovation
- Fencing/Gates for Ag Shop
- Science Labs Renovations (Fume hoods, flooring)
- Energy Efficient LED Lighting and Controls Per Energy Code
- Roof Leak Repair
- Replace Interior Signage to meet ADA requirements
- HVAC Upgrades (not in previous bond scope)



May Bond Cost Projection: \$5.3 M

# BAND/AUDITORIUM EXPANSION & RENOVATIONS

**\$1.5-1.9M**

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- HS Band Hall Renovations, Upgrades & Expansion:
  - Increased rehearsal space
  - Practice rooms
  - Additional storage space for instruments and equipment
- MS Band Hall Renovations & Upgrades:
  - Soundproofing
  - New carpet
- MS Auditorium Renovations & Upgrades:
  - Upgrades to sound system
  - Upgrades to lighting
  - Stage repairs

**May Bond Cost Projection: \$1.1 M**

## SAFETY & SECURITY

**\$600-700K**

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- Upgrades to Security Vestibules at Every Campus:
  - Tarkington High School
  - Tarkington Middle School
  - Tarkington Early Childhood
- Entry Access Hardware Upgrades

**May Bond Cost Projection: \$600K**

# NEW ELEMENTARY SCHOOL

- New location/building
- 900 Student Capacity
- Approximately 110,000 SF

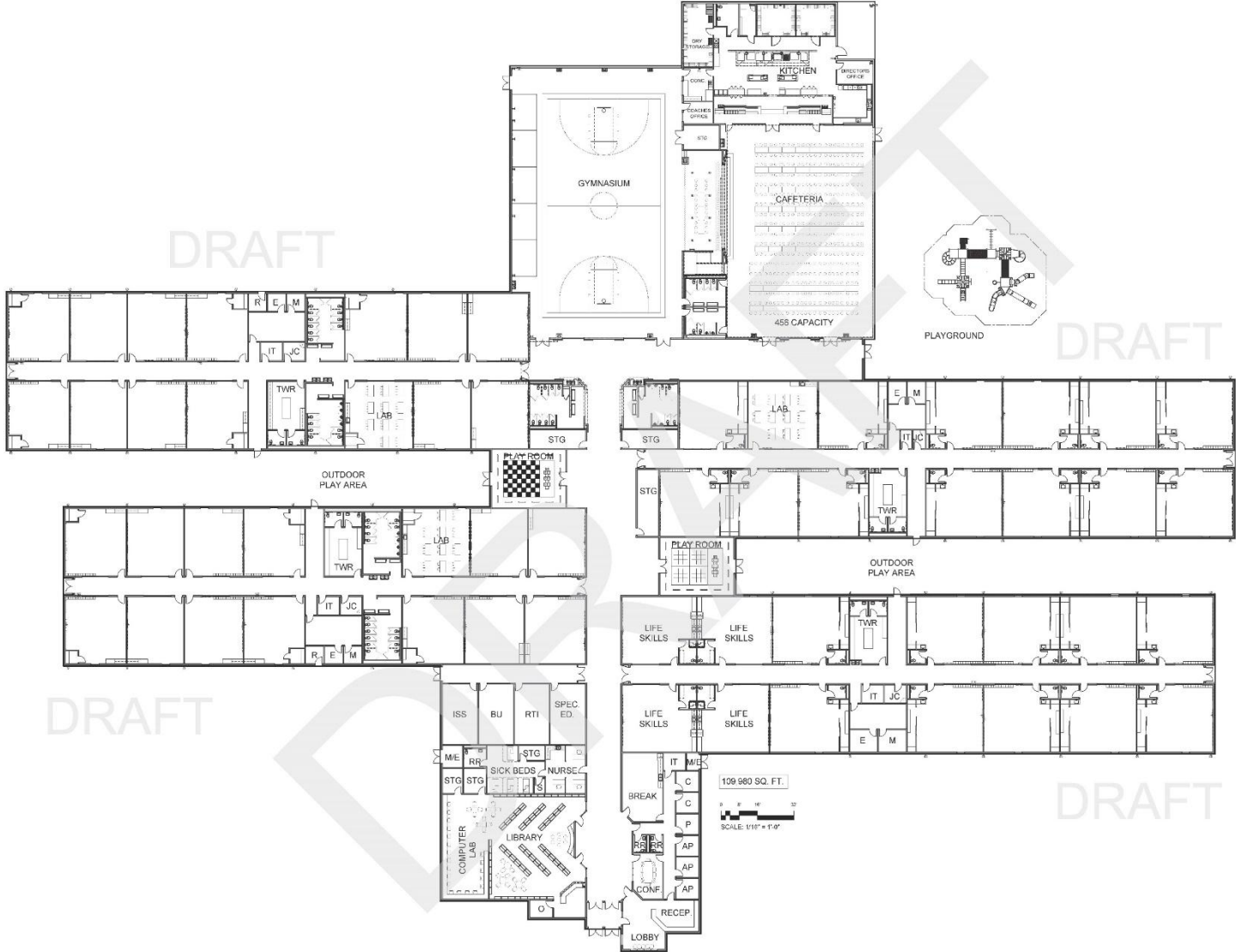
May Bond Cost  
Projection: \$36.6 M

\$32.6-37.1M



# NEW ELEMENTARY SCHOOL

- New location/building
- 900 Student Capacity
- Approximately 110,000 SF



May Bond Cost  
Projection: \$36.6 M

# NEW ELEMENTARY SCHOOL



# ADDITIONAL SCOPE OF WORK (NOT IN PREVIOUS BOND)

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## EXISTING ELEMENTARY SCHOOL RENOVATION

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**\$14-16.5M**

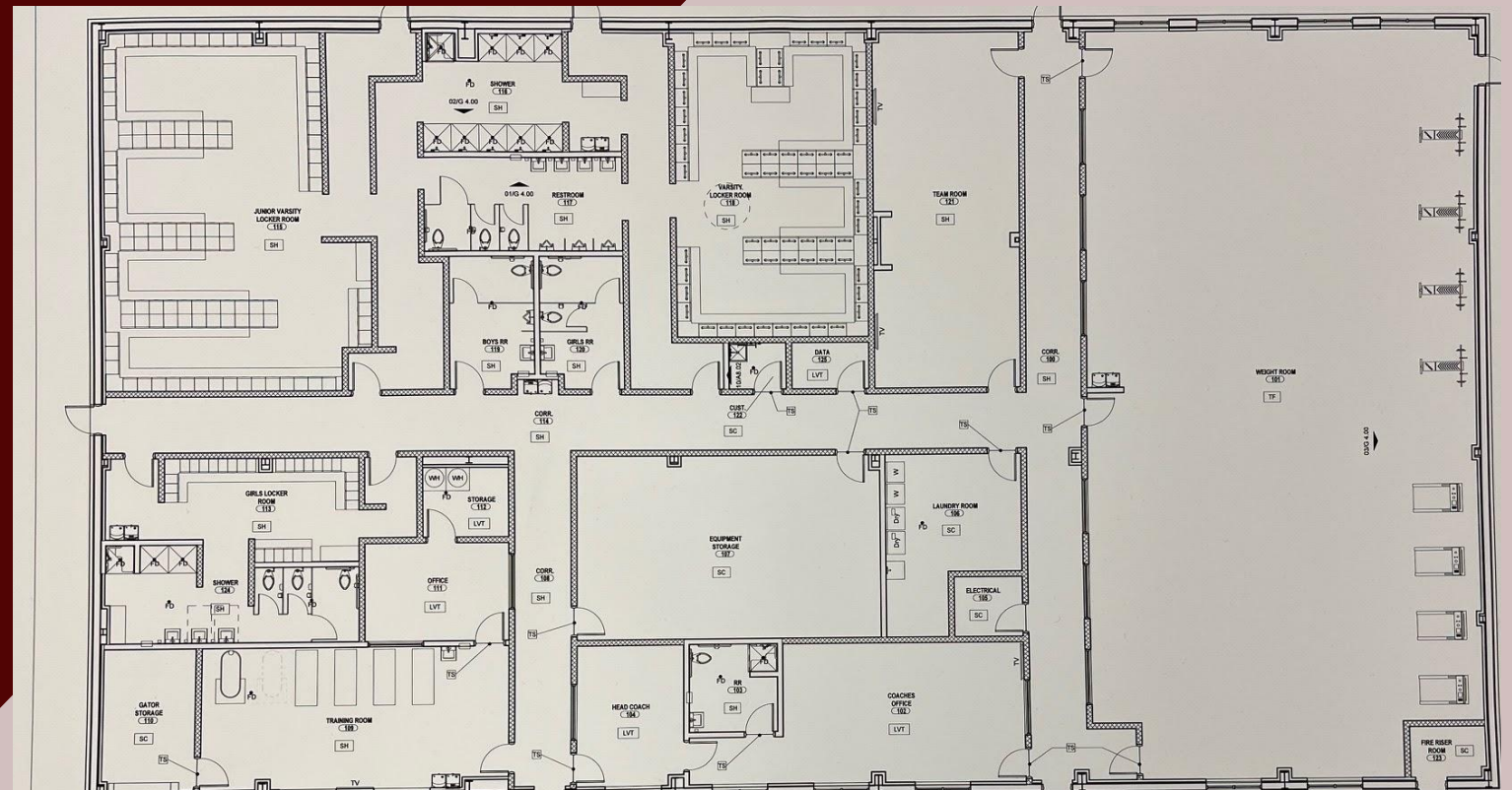
- Current elementary school 53 years old (1971)
- Functional capacity of 775 students
- Major Interior Renovations:
  - New lighting
  - New ceiling tile and grid
  - New flooring
  - Repainting all interiors
  - Secure Entrance
  - Repairs



# New Field House

\$3-3.5M

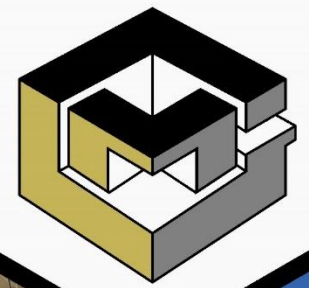
- New field house to replace existing field house facility. (Not designed by MGA)



# CONSTRUCTION INFLATION

- May 2024 Estimated Bond Amount: \$59 Million
- Current Estimated Bond Amount with the exact same project scope as proposed in May 2024 for a November 2024 Bond: \$62.5 Million (Excludes elementary renovation and fieldhouse)
- Future Estimated Bond amount with the exact same project scope for a May 2024 Bond: \$66.25 million (Excludes elementary reno & fieldhouse)

**THANK YOU  
FOR YOUR TIME**



**McKINLEY  
GOLDEN  
ASSOCIATES**

**ARCHITECTS  
ENGINEERS**

**For more information,  
contact us or visit:  
[www.tarkingtonisd.net/bond-2024](http://www.tarkingtonisd.net/bond-2024)**

**Tarkington I.S.D.**

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