

# **2025-26 Budget Adoption**

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**June 10, 2025**

**Board of Trustees Special Meeting**

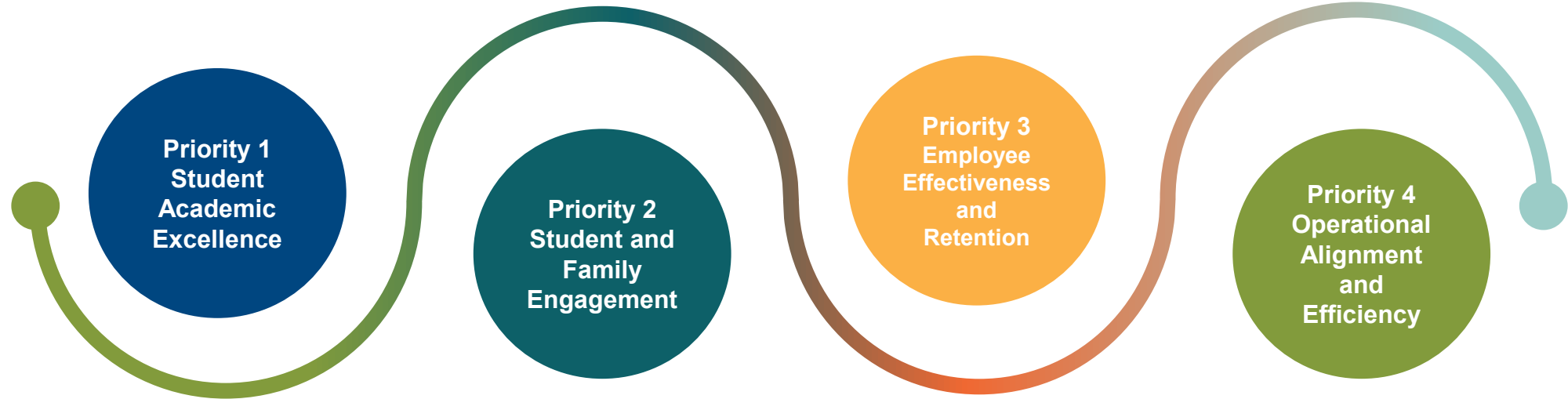
**Fort Worth**  
INDEPENDENT SCHOOL DISTRICT

# 2025-26 Budget Adoption Agenda



- **Proposed budgets for 2025-26**
  - General Fund
  - Debt Service Fund
  - Food Service Fund
- **Compensation Plan for 2025-26**
  - Adjustment to Budget in July or August

# 2025-26 Budget Roadmap



**“The District Strategic Plan is our roadmap to address the needs of our students and work to accelerate student outcomes. The District and community have prioritized student literacy in Fort Worth and we are reallocating District resources to support student literacy. The strategic design of our budget remains focused on nurturing the growth and success of every student within our district.”**

***--Dr. Karen Molinar, Superintendent, FWISD***

# Aligning Budget with District Priorities

## Priority 1 Student Academic Excellence

- Redirecting dollars to support implementation of a Pre-K District Literacy Plan including a research-based phonics program
- Support middle school block scheduling
- Increased dyslexia support
- Implement a comprehensive data service to guide allocation of resources and instructional support for students, particularly those in students targeted for accelerated academic growth

## Priority 2 Student and Family Engagement

- Align wraparound services for students to support student literacy
- Increase family engagement support for literacy events
- Build business and community partnerships through increased engagement opportunities

## Priority 3 Employee Effectiveness and Retention

- Increase teacher residency program to advance teacher pipeline
- Leverage Teacher Incentive Allotment (TIA) to increase teacher effectiveness, retention and compensation
- Recommend compensation increases to all employees to align with comprehensive recruitment strategy
- Support principal residency program

## Priority 4 Operational Alignment and Efficiency

- Implement District Facilities Master Plan to create greater spaces, better schools
- Increasing safety and security allocations to align with District and state standards
- Investments in transportation to improve bus maintenance and on-time delivery of students
- Budget proposed maintains recommended level of fund balance

# Combined Budgets

**2025-26 Fiscal Year**

**2025-2026 PROPOSED BUDGETS**  
**GENERAL FUND, DEBT SERVICE FUND AND FOOD SERVICE FUND**

OBJECT	ESTIMATED REVENUE	GENERAL FUND 199	DEBT SERVICE FUND 599	FOOD SERVICE FUND 701
5700	Local	457,911,481	135,195,113	637,702
5800	State	360,143,391	14,527,124	170,701
5900	Federal	7,517,250	-	45,950,136
7900	Other Resources	600,000		
	<b>Total Estimated Revenue</b>	<b>\$ 826,172,122</b>	<b>\$ 149,722,237</b>	<b>\$ 46,758,539</b>
Function	Estimated Appropriations			
11	Instruction	486,260,339	-	-
12	Instruction Resources and Media Serv.	10,893,509	-	-
13	Curriculum and Instructional Staff Develop.	10,071,313	-	-
21	Instructional Administration	13,569,206	-	-
23	School Administration	51,682,352	-	-
31	Guidance and Counseling Services	43,612,794	-	-
32	Social Work Services	3,643,293	-	-
33	Health Services	12,194,690	-	-
34	Student Transportation	22,462,312	-	-
35	Food Services	125,385	-	46,723,412
36	Cocurricular/Extracurricular Activities	21,466,336	-	-
41	General Administration	25,047,448	-	-
51	Plant Maintenance and Operations	97,181,544	-	35,127
52	Security and Monitoring Services	18,781,032	-	-
53	Data Processing Services	29,925,515	-	-
61	Community Services	4,143,198	-	-
71	Debt Service	2,100,000	149,722,237	-
81	Facilities Acquisition & Construction	3,365,424	-	-
91	Contracted Instructional Services Public Schools	9,987,912	-	-
95	Payments to Juvenile Justice Alt Ed Prog.	30,960	-	-
97	Tax Increment Financing	-	-	-
99	Other Intergovernmental Charges	3,187,301	-	-
	<b>Total Estimated Appropriations</b>	<b>\$ 869,731,863</b>	<b>\$ 149,722,237</b>	<b>\$ 46,758,539</b>
	<b>Excess Revenue/Appropriations</b>	(43,559,741)	-	-
	Other Financing Sources (Uses)	-	-	-
	<b>Net Excess Revenue/Appropriations and Changes in Fund Balance</b>	(43,559,741)	-	-
	<b>Fund Balance - Beginning</b>	<b>\$ 323,961,424</b>	<b>\$ 47,452,722</b>	<b>\$ 12,116,490</b>
	<b>Fund Balance - Ending (Unaudited)</b>	<b>\$ 280,401,683</b>	<b>\$ 47,452,722</b>	<b>\$ 12,116,490</b>

**2025-2026  
Proposed  
General Fund,  
Debt Service &  
Food Service  
Budgets**

***Combined  
Expenditure  
Budgets:  
\$1,066,212,639***

# 2025-26 Proposed Budget exclusions...

- **Compensation is not included in the 25-26 Budget as presented (i.e. salary increases, stipends, market adjustments, and related benefits)**
  - Budget amendment will be submitted in July/August.
- **No proposed increase in District's TRS Active Care contribution**
  - District increased contributions in 2023-24 and 2024-25 – \$44/month increase per year for a combined total of \$88/month in 24-25 (Cost: \$6.4 million)
- **One-time, non-recurring capital expenditures will be considered after year-end (i.e. turf field replacements,**

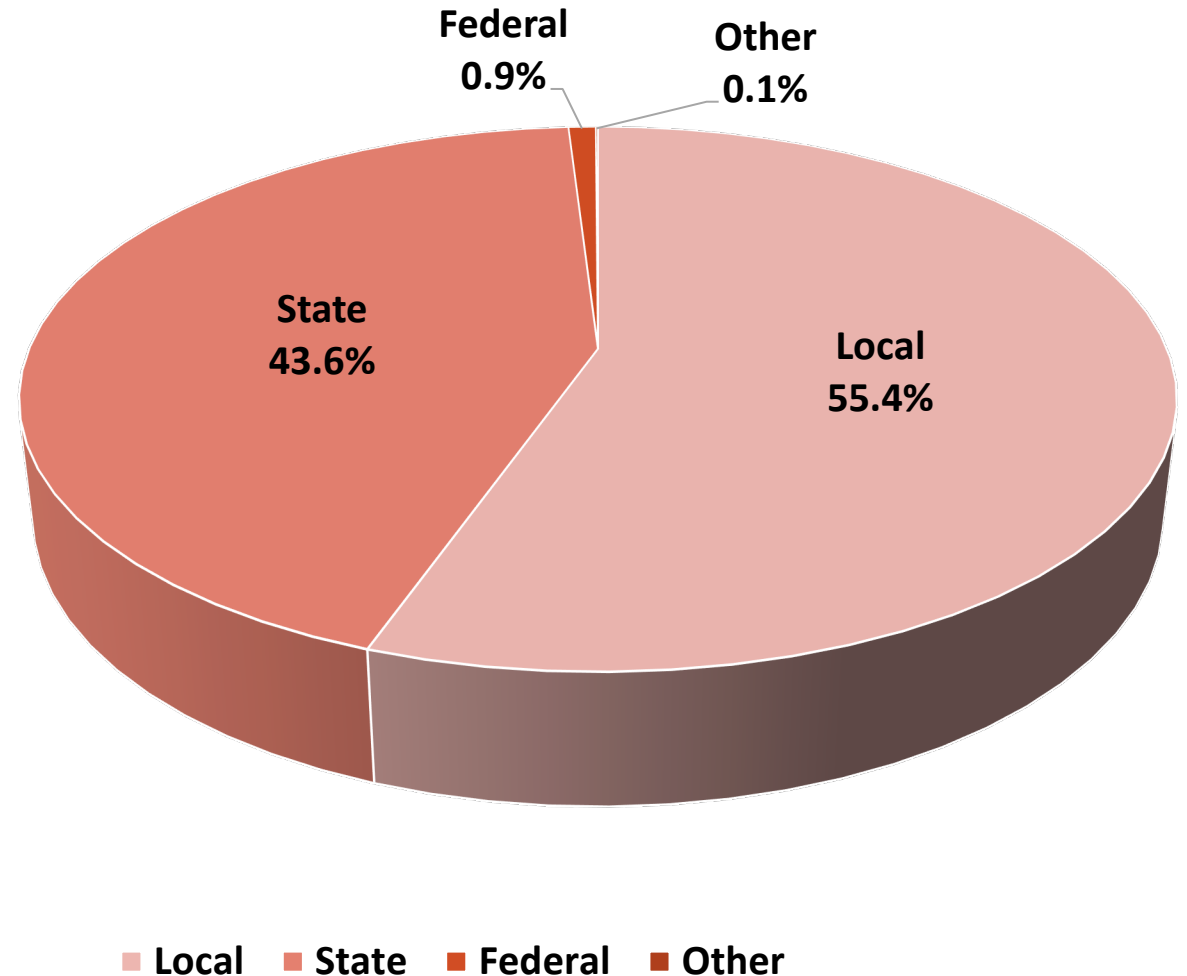
# General Fund

**2025-26 Fiscal Year**

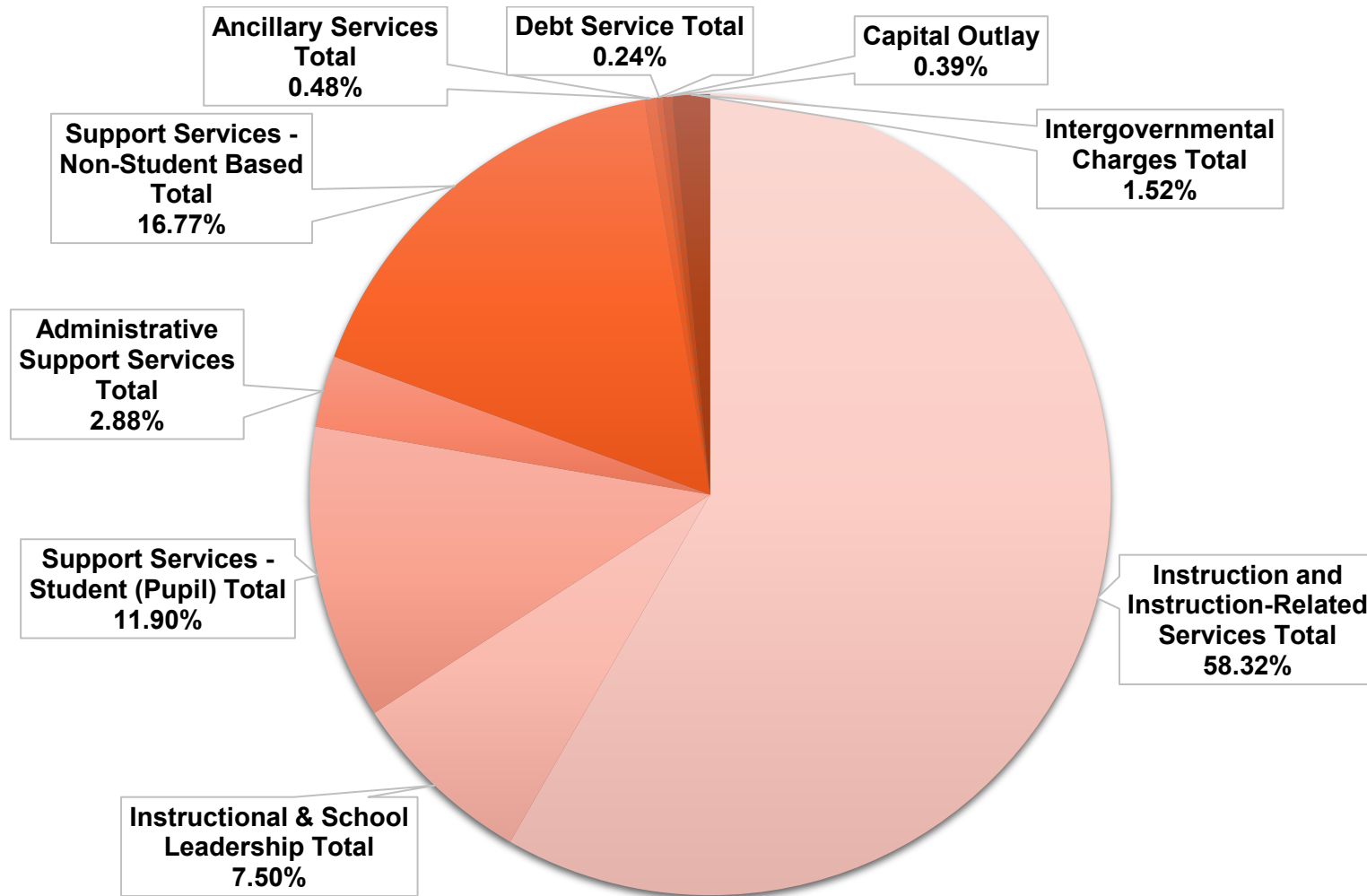


# 2025-26 Revenue Assumptions

- *Declining enrollment estimated 1400 students, estimated loss of \$8M*
- *Budget based on **62,464 ADA** – **69,021 Enrollment***
- *Average Daily Attendance (ADA) estimated 90.5%*
- *Property taxes estimated on slight increase of 1.8% preliminary values year over year*
- *Investment earnings budgeted at \$16,000,000*
- *Increase in recapture of approximately \$1.8 million*
- *Lower SHARS/Medicaid Administrative Claim estimates, reduction of \$5.2 million*



# 2025-26 Expenditure Allocations by Function



- ***Budget aligned to strategic plan priorities***
- ***Investment in instruction (58.32%)***
- ***Staffing Guidelines***
- ***Strategic Schedule Shift***
- ***Departmental Requests***

# General Fund Comparison

	OBJECT	ESTIMATED REVENUE	2023-2024 ACTUALS GENERAL FUND	2024-2025 ORIGINAL GENERAL FUND	2024-2025 REVISED GENERAL FUND	2024-2025 PROJECTED GENERAL FUND	2025-2026 PROPOSED GENERAL FUND (CURRENT LAW)
	5700	Local	429,445,443	462,655,095	449,944,446	441,102,116	457,911,481
	5800	State	377,993,314	347,499,942	372,675,608	373,206,064	360,143,391
	5900	Federal	16,022,049	16,403,057	11,103,057	11,247,250	7,517,250
	7900	Other Resources	30,904	-	1,100,000	1,100,000	600,000
		<b>Total Estimated Revenue</b>	<b>\$ 823,491,710</b>	<b>\$ 826,558,094</b>	<b>\$ 834,823,111</b>	<b>\$ 826,655,430</b>	<b>\$ 826,172,122</b>
	FUNCTION	ESTIMATED APPROPRIATIONS					
	11	Instruction	472,210,633	459,832,354	472,665,425	484,224,519	486,260,339
	12	Instruction Resources and Media Services	11,640,746	10,596,117	11,259,665	11,076,349	10,893,509
	13	Curriculum and Instructional Staff Development	13,155,123	9,230,997	12,430,063	12,260,948	10,071,313
	21	Instructional Administration	15,810,417	15,680,681	15,794,006	14,556,466	13,569,206
	23	School Administration	53,043,613	50,502,537	53,308,439	52,935,860	51,682,352
	31	Guidance and Counseling Services	45,934,712	43,158,592	42,211,920	41,719,762	43,612,794
	32	Social Work Services	4,138,699	3,059,973	3,930,608	3,871,484	3,643,293
	33	Health Services	11,075,717	12,532,797	12,509,836	12,449,291	12,194,690
	34	Student Transportation	27,829,974	23,488,331	32,493,091	30,552,191	22,462,312
	35	Food Services	341,685	384,036	445,159	224,256	125,385
	36	Cocurricular/Extracurricular Activities	21,750,084	20,757,789	23,113,012	22,147,640	21,466,336
	41	General Administration	21,838,116	26,765,833	25,703,750	23,124,826	25,047,448
	51	Plant Maintenance and Operations	92,321,511	105,379,558	96,135,182	96,147,019	97,181,544
	52	Security and Monitoring Services	16,550,927	17,969,059	17,165,593	17,016,802	18,781,032
	53	Data Processing Services	24,620,240	26,117,249	33,304,365	28,692,052	29,925,515
	61	Community Services	5,179,762	4,617,764	4,709,256	4,283,100	4,143,198
	71	Debt Service	1,864,646	2,100,000	2,100,000	2,100,000	2,100,000
	81	Facilities Acquisition & Construction	4,374,143	1,130,000	11,886,832	10,527,065	3,365,424
	91	Contracted Instructional Services Public Schools	4,111,116	8,154,673	6,504,673	6,184,332	9,987,912
	95	Payments to Juvenile Justice Alt Ed Programs	6,708	36,000	36,000	36,000	30,960
	97	Tax Increment Financing	-	-	-	-	-
	99	Other Intergovernmental Charges	2,910,352	2,714,103	3,027,907	3,022,105	3,187,301
		<b>Total Estimated Appropriations</b>	<b>\$ 850,708,924</b>	<b>\$ 844,208,443</b>	<b>\$ 880,734,782</b>	<b>\$ 877,152,067</b>	<b>\$ 869,731,863</b>
		<b>Excess Revenue/Appropriations and Change in Fund Balance</b>	<b>(27,217,214)</b>	<b>(17,650,349)</b>	<b>(45,911,671)</b>	<b>(50,496,637)</b>	<b>(43,559,741)</b>
		<b>Fund Balance - Beginning</b>	<b>401,675,275 *</b>	<b>374,458,061 *</b>	<b>374,458,061</b>	<b>374,458,061</b>	<b>323,961,424</b>
		<b>Fund Balance - Ending (Unaudited)</b>	<b>\$ 374,458,061</b>	<b>\$ 356,807,712</b>	<b>\$ 328,546,390</b>	<b>\$ 323,961,424</b>	<b>\$ 280,401,683</b>

# Funding the Budget Deficit for 2025-26

Description	Actual at 6/30/24	Projected At 6/30/25	Projected at 6/30/26
Total Fund Balance	\$374,458,061	\$323,961,424	\$280,401,683
Unassigned fund balance	347,141,956	\$313,045,667	\$267,485,926
Non-spendable/assigned fund balance	27,316,105	\$10,915,756	\$12,965,756
# of days in unassigned fund balance	150.09	135.35	118.17

# TRS Active Care Insurance Overview

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**June 10, 2025**

**2025-26 Plan Changes**

**Fort Worth**  
INDEPENDENT SCHOOL DISTRICT

# Fiscal Year 2026 Premium TRS Increases

**REVISED SLIDE**

- District current contribution is \$375/month/employee
- Increase for *Active Care Primary Employee Only\** is \$49/month
- Both in 2023-24 and 2024-25, the District picked up the full \$44 annual increase in the rate, going from \$287/month to \$331/month to \$375/month

5,776 FWISD  
Employees  
Impacted

- The estimated cost of this year's increase is \$3.396 million
- Recommendation is for employees to pick up the full increase of \$49/month for 2025-26 and therefore, this increase is not included in the proposed budget.
- The District will continue to contribute \$375/month to offset employee's premiums.

*\*Active Care Primary is shown here for illustrative purposes; other plans will be similarly affected.*

# 2025-26 Increase in TRS Rates

## 2025-26 TRS-ActiveCare Rates - Region 11

Tier	2024-25 TRS-ActiveCare Primary	2025-26 TRS-ActiveCare Primary	2025-26 TRS-ActiveCare Primary % Increase	2025-26 TRS-ActiveCare Primary Annual Cost Increase	2024-25 TRS-ActiveCare Primary+	2025-26 TRS-ActiveCare Primary+	2025-26 TRS-ActiveCare Primary+ % Increase	2025-26 TRS-ActiveCare Primary+ Annual Cost Increase
Employee Only	\$505.00	\$554.00	9.70%	\$588.00	\$592.00	\$650.00	9.80%	\$696.00
Employee and Spouse	\$1,364.00	\$1,496.00	9.68%	\$1,584.00	\$1,540.00	\$1,690.00	9.74%	\$1,800.00
Employee and Child(ren)	\$859.00	\$942.00	9.66%	\$996.00	\$1,007.00	\$1,105.00	9.73%	\$1,176.00
Employee and Family	\$1,717.00	\$1,884.00	9.73%	\$2,004.00	\$1,954.00	\$2,145.00	9.77%	\$2,292.00

Tier- Minus District Contribution of \$375	2024-25 TRS-ActiveCare Primary	2025-26 TRS-ActiveCare Primary	2025-26 TRS-ActiveCare Primary % Increase	2025-26 TRS-ActiveCare Primary Annual Cost Increase	2024-25 TRS-ActiveCare Primary+	2025-26 TRS-ActiveCare Primary+	2025-26 TRS-ActiveCare Primary+ % Increase	2025-26 TRS-ActiveCare Primary+ Annual Cost Increase
Employee Only	\$130.00	\$179.00	37.69%	\$588.00	\$217.00	\$275.00	26.73%	\$696.00
Employee and Spouse	\$989.00	\$1,121.00	13.35%	\$1,584.00	\$1,165.00	\$1,315.00	12.88%	\$1,800.00
Employee and Child(ren)	\$484.00	\$567.00	17.15%	\$996.00	\$632.00	\$730.00	15.51%	\$1,176.00
Employee and Family	\$1,342.00	\$1,509.00	12.44%	\$2,004.00	\$1,579.00	\$1,770.00	12.10%	\$2,292.00

Tier	2024-25 TRS-ActiveCare HD	2025-26 TRS-ActiveCare HD	2025-26 TRS-ActiveCare HD % Increase	2025-26 TRS-ActiveCare HD Annual Cost Increase
Employee Only	\$519.00	\$570.00	9.83%	\$612.00
Employee and Spouse	\$1,402.00	\$1,539.00	9.77%	\$1,644.00
Employee and Child(ren)	\$883.00	\$969.00	9.74%	\$1,032.00
Employee and Family	\$1,765.00	\$1,938.00	9.80%	\$2,076.00

Tier- Minus District Contribution of \$375	2024-25 TRS-ActiveCare HD	2025-26 TRS-ActiveCare HD	2025-26 TRS-ActiveCare HD % Increase	2025-26 TRS-ActiveCare HD Annual Cost Increase
Employee Only	\$144.00	\$195.00	35.42%	\$612.00
Employee and Spouse	\$1,027.00	\$1,164.00	13.34%	\$1,644.00
Employee and Child(ren)	\$508.00	\$594.00	16.93%	\$1,032.00
Employee and Family	\$1,390.00	\$1,563.00	12.45%	\$2,076.00

2024-2025 District Contribution:	\$375.00	
	Monthly	Annual
Current Enrollment 2024-25	5,776	
2025-26 ActiveCare Primary Emp Only Increase	\$49.00	\$588.00
Current (2024-25) District contribution	\$2,166,000.00	\$25,992,000.00
If District absorbs total 2025-26 annual increase	\$283,024.00	\$3,396,288.00
Total (2025-26) District contribution with increase	\$2,449,024.00	\$29,388,288.00

# 2025-26 TRS-ActiveCare Plan Highlights Sept. 1, 2025 – Aug. 31, 2026



## How to Calculate Your Monthly Premium

Total Monthly Premium  
 — Your Employer Contribution

— Your Premium

Ask your Benefits Administrator for your district's specific premiums.

## Wellness Benefits at No Extra Cost\*

Being healthy is easy with:

- \$0 preventive care
- 24/7 customer service
- One-on-one health coaches
- Weight loss programs
- Nutrition programs
- Ovia™ pregnancy support
- TRS Virtual Health
- Mental health benefits
- And much more!

\*Available for all plans.  
 See the benefits guide for more details.

## Primary Plans & Mental Health

- Both Primary and Primary+ offer \$0 virtual mental health visits with any in-network provider.

All TRS-ActiveCare participants have **three plan options**. Each includes a wide range of wellness benefits.

	TRS-ActiveCare Primary	TRS-ActiveCare Primary+	TRS-ActiveCare HD
Plan Summary	<ul style="list-style-type: none"> <li>• Lowest premium of all three plans</li> <li>• Copays for doctor visits before you meet your deductible</li> <li>• Statewide network</li> <li>• Primary Care Provider referrals required to see specialists</li> <li>• Not compatible with a Health Savings Account</li> <li>• No out-of-network coverage</li> </ul>	<ul style="list-style-type: none"> <li>• Lower deductible than the HD and Primary plans</li> <li>• Copays for many services and drugs</li> <li>• Higher premium</li> <li>• Statewide network</li> <li>• Primary Care Provider referrals required to see specialists</li> <li>• Not compatible with a Health Savings Account</li> <li>• No out-of-network coverage</li> </ul>	<ul style="list-style-type: none"> <li>• Compatible with a Health Savings Account</li> <li>• Nationwide network with out-of-network coverage</li> <li>• No requirement for Primary Care Providers or referrals</li> <li>• Must meet your deductible before plan pays for non-preventive care</li> </ul>

Monthly Premiums	Total Premium	Employer Contribution	Your Premium	Total Premium	Employer Contribution	Your Premium	Total Premium	Employer Contribution	Your Premium
Employee Only	\$554			\$650			\$570		
Employee and Spouse	\$1,496			\$1,690			\$1,539		
Employee and Children	\$942			\$1,105			\$969		
Employee and Family	\$1,884			\$2,145			\$1,938		

Plan Features	In-Network Coverage Only	In-Network Coverage Only	In-Network	Out-of-Network
Type of Coverage	In-Network Coverage Only	In-Network Coverage Only	In-Network	Out-of-Network
Individual/Family Deductible	\$2,500/\$5,000	\$1,200/\$2,400	\$3,300/\$6,600	\$6,600/\$13,200
Coinurance	You pay 30% after deductible	You pay 20% after deductible	You pay 30% after deductible	You pay 50% after deductible
Individual/Family Maximum Out of Pocket	\$8,050/\$16,100	\$6,900/\$13,800	\$8,300/\$16,600	\$20,500/\$41,000
Network	Statewide Network	Statewide Network	Nationwide Network	
PCP Required	Yes	Yes	No	

Doctor Visits				
Primary Care	\$30 copay	\$15 copay	You pay 30% after deductible	You pay 50% after deductible
Specialist	\$70 copay	\$70 copay	You pay 30% after deductible	You pay 50% after deductible

Immediate Care				
Urgent Care	\$50 copay	\$50 copay	You pay 30% after deductible	You pay 50% after deductible
Emergency Care	You pay 30% after deductible	You pay 20% after deductible	You pay 30% after deductible	
TRS Virtual Health-RediMD™	\$0 per medical consultation	\$0 per medical consultation	\$30 per medical consultation	
TRS Virtual Health-Teladoc®	\$12 per medical consultation	\$12 per medical consultation	\$42 per medical consultation	

Prescription Drugs				
Drug Deductible	Integrated with medical	\$200 deductible per participant (brand drugs only)	Integrated with medical	
Generics (31-Day Supply/90-Day Supply)	\$15/\$45 copay; \$0 copay for certain generics	\$15/\$45 copay	You pay 20% after deductible; \$0 coinsurance for certain generics	
Preferred (Max does not apply if brand is selected and generic is available)	You pay 30% after deductible	You pay 25% after deductible (\$100 max)/ You pay 25% after deductible (\$265 max)	You pay 25% after deductible	
Non-preferred	You pay 50% after deductible	You pay 50% after deductible	You pay 50% after deductible	
Specialty (31-Day Max)	\$0 if SaveOnSP eligible; You pay 30% after deductible	\$0 if SaveOnSP eligible; You pay 30% after deductible	You pay 20% after deductible	
Insulin Out-of-Pocket Costs	\$25 copay for 31-day supply; \$75 for 61-90 day supply	\$25 copay for 31-day supply; \$75 for 61-90 day supply	You pay 25% after deductible	

This plan is closed and not accepting new enrollees. If you're currently enrolled in TRS-ActiveCare 2, you can remain in this plan.

TRS-ActiveCare 2
<ul style="list-style-type: none"> <li>• Closed to new enrollees</li> <li>• Current enrollees can choose to stay in plan</li> <li>• Lower deductible</li> <li>• Copays for many services and drugs</li> <li>• Nationwide network with out-of-network coverage</li> <li>• No requirement for Primary Care Providers or referrals</li> </ul>

Total Premium	Employer Contribution	Your Premium
\$1,013		
\$2,402		
\$1,507		
\$2,841		

In-Network	Out-of-Network
\$1,000/\$3,000	\$2,000/\$6,000
You pay 20% after deductible	You pay 40% after deductible
\$7,900/\$15,800	\$23,700/\$47,400
Nationwide Network	
No	

\$30 copay	You pay 40% after deductible
\$70 copay	You pay 40% after deductible

\$50 copay	You pay 40% after deductible
You pay a \$250 copay plus 20% after deductible	
\$0 per medical consultation	
\$12 per medical consultation	

\$200 brand deductible
\$20/\$45 copay
You pay 25% after deductible (\$40 min/\$80 max)/ You pay 25% after deductible (\$105 min/\$210 max)
You pay 50% after deductible (\$100 min/\$200 max)/ You pay 50% after deductible (\$215 min/\$430 max)
\$0 if SaveOnSP eligible; You pay 30% after deductible (\$200 min/\$900 max)/ No 90-day supply of specialty medications
\$25 copay for 31-day supply; \$75 for 61-90 day supply

<https://www.trs.texas.gov/sites/default/files/2025-06/plan-highlights-region-11-2025-26.pdf>

# 2025-26 Plan Overview



# 2025-26 Proposed Compensation Package

# Proposed Compensation Package

Category	Compensation Amount
Teacher Compensation (HB2)	\$18,399,000
\$64,500 Beginning Teacher Compensation	\$1,321,500
Stipend proposals (Bilingual/SPED)	\$1,827,500
All Other Proposals	\$5,568,687
Subtotal Salary and Stipend Proposals	\$27,116,687
Benefit Calculations	\$2,982,835
Total Compensation Proposal	\$30,099,522

**Partially  
funded by  
HB2:**

**\$21,392,771**

Priority 3  
Employee  
Effectiveness  
and  
Retention

- *Legislative session ended on June 2, 2025*
- *Main school financing bill is HB2 but other bills such as SB1 (budget) and SB4 (increased homestead exemption) will affect school finance*
- *Recommendation is to analyze the bills and ensure understanding before incorporating into District budget*



## Legislative Overview

# Legislative Opportunities to Close Gap

## Changes in House Bill 2:

### *Regarding Teacher Compensation Allotment:*

- For districts with more than 5,000 students, \$2,500 per teacher for teachers with 3 or 4 years of experience and \$5,000 per teacher for teachers with 5 or more of experience;
- An allotment of \$45 per regular program ADA (adjusted for the impact of the small and mid-sized allotment) for salaries of support staff (including counselors, nurses, librarians, teaching assistants, custodians, food service staff, bus drivers, administrative assistants, and other support staff but not including administrative staff).

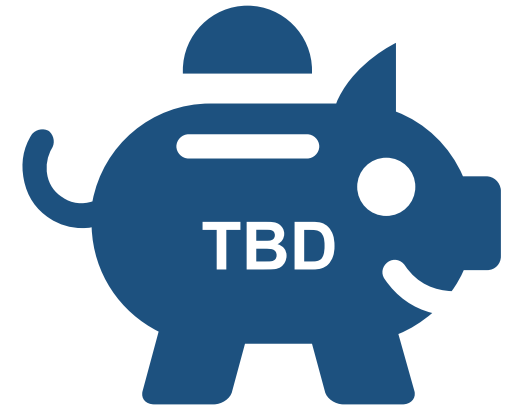
Priority 3  
Employee  
Effectiveness  
and Retention



# Legislative Opportunities to Close Gap

- **Changes to the teacher incentive allotment beginning in FY 27 (including increases in the award amounts, a new local optional designation, and technical assistance for TIA);**
- **Numerous changes related to teacher certification, including requirements to pay higher salaries to beginning teachers with certain specific credentials and funding for partnership programs around teacher preparation also starting in FY 27.**

Priority 3  
Employee  
Effectiveness  
and Retention



# Legislative Opportunities to Close Gap

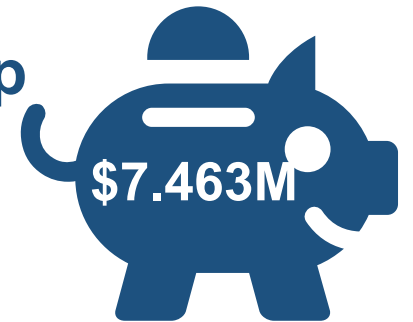
Priority 1  
Student  
Academic  
Excellence

**Basic Allotment Increase - \$55 increase**  
(Estimated increase for *basic plus weighted*  
allotments: \$7.6M)



Priority 4  
Operational  
Alignment  
and  
Efficiency

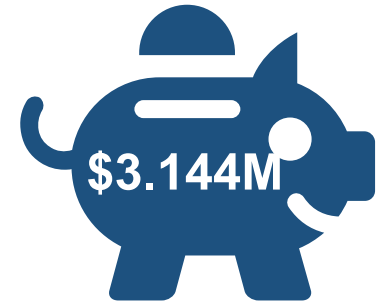
**A new \$106 “allotment for basic costs” to be allocated on a per enrolled student basis to help districts with certain fixed costs such as utilities, transportation, fees for hiring retired teachers, insurance, and payroll taxes and employee benefits.**



# Legislative Opportunities to Close Gap

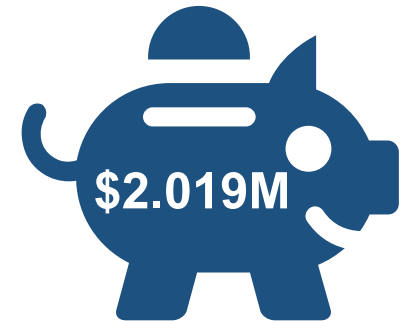
Priority 4  
Operational  
Alignment  
and  
Efficiency

**An increase in the school safety allotment to \$20 per ADA and \$33,540 per campus.**



Priority 1  
Student  
Academic  
Excellence

**A new weight of .01 applied to all K - 3 ADA in addition to the current .1 weight applied to EB and low-income K - 3 ADA. In addition, the state is directed to compare the benefit from the .1 weight for low income and EB k - 3 students to the cost of the second half of the day for funding pre-k and ensure all districts get sufficient revenue to cover the second half of the day.**



# Legislative Opportunities to Close Gap

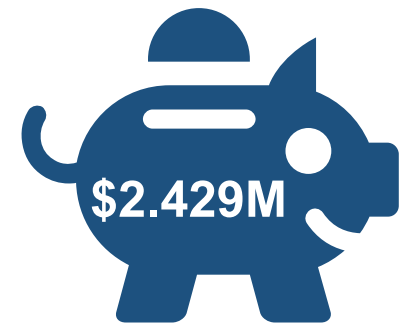
Priority 4  
Operational  
Alignment  
and  
Efficiency

**Golden pennies frozen at \$129.52 yield, slightly offset by recapture on golden pennies;**



Priority 1  
Student  
Academic  
Excellence

**An overhaul of special education funding formulas in FY 2027, to cost roughly \$250 million over what would be spent using the current weights and a new \$1,000 initial evaluation allotment beginning in FY 2026.**





# Potential Offsets to 2025-26 Deficit

Category	Amount
Proposed Deficit for 2025-26	(\$43,559,741)
Add: Compensation Plan for 2025-26	(\$30,099,522)
Less: Estimated Revenue due to 89 <sup>th</sup> Leg	\$40,647,686
Net Deficit for 2025-26	(\$33,011,577)
Net % of Budget Proposed	3.8%

Priority 4  
Operational  
Alignment  
and  
Efficiency

*“Every financial decision will be rigorously assessed to ensure alignment with our strategic priorities while honoring the investment made by taxpayers.”*

---Dr. Karen Molinar, Superintendent, FWISD

## *Budgetary Strategy for 2026-27:*

- *Evaluate instructional investments to ensure outcomes are in line with targets*
- *Use data to make financial decisions*
- *Finalize a three-to-five year financial plan*
- *Strive to prepare a balanced budget for 26-27*

# Debt Service Fund

**2025-26 Fiscal Year**

# 2025-2026 Debt Service Budget

*Note: Due to SB4, no planned defeasance for 25-26*

OBJECT	ESTIMATED REVENUE	DEBT SERVICES FUND 599
5700	Local	\$ 135,195,113
5800	State	14,527,124
5900	Federal	-
	Total Estimated Revenue	\$ 149,722,237
FUNCTION	ESTIMATED APPROPRIATIONS	
71	Debt Service	149,722,237
	Total Estimated Appropriations	\$ 149,722,237
	Excess Revenue/Appropriations and Change in Fund Balance	-
	Net Change in Fund Balance	-
	Fund Balance - Beginning	47,452,722
	Fund Balance - Ending (Unaudited)	\$ 47,452,722

# Impact of SB4 on FWISD

- **Modification of ASAHE-Facilities to reduce it by any amount over state aid plus local collections for required debt service. Disincentivizes defeasance. (SB4)**
- **Without defeasance (SB4), 2025-26 tax rate would decrease by 3.77 cents but tax rate in 2026-27 may increase 5.22 cents to 29.02 cents; AV assumed growth is 2% and District issues remaining \$461M authorization in January 2027**

# Projected Tax Rate for 25-26\*

Tax Rate	2024-25	2025-26 (current law)	2025-26 (HB2)
Maintenance & Operation	\$0.7869	\$0.7554	TBD
Interest & Sinking	\$0.2755	\$0.2378	TBD
Total Tax Rate	\$1.0624	\$0.9932	TBD

## Subject to Change!

*\*PRELIMINARY BASED ON ESTIMATED CERTIFIED VALUES WHICH ARE SUBJECT TO CHANGE AS VALUES BECOME AVAILABLE.*

REMINDER: TAX RATE  
ADOPTED IN AUGUST 2025

# Food Services Fund

**2025-26 Fiscal Year**

# 2025-2026 Food Service Budget

OBJECT	ESTIMATED REVENUE	FOOD SERVICE FUND 701
5700	Local	637,702
5800	State	170,701
7900	Federal	45,950,136
	<b>Total Estimated Revenue</b>	<b>\$ 46,758,539</b>
FUNCTION	ESTIMATED APPROPRIATIONS	
35	Food Services	46,723,412
51	Plant Maintenance and Operations	35,127
	<b>Total Estimated Appropriations</b>	<b>\$ 46,758,539</b>
	<b>Excess Revenue/Appropriations and Change in Fund Balance</b>	-
	<b>Fund Balance - Beginning (estimated at June 30, 2025)</b>	12,116,490
	<b>Fund Balance - Ending (Unaudited)</b>	<b>\$ 12,116,490</b>

# Combined Budgets

**2025-26 Fiscal Year**



# 2025-2026 PROPOSED BUDGETS

## GENERAL FUND, DEBT SERVICE FUND AND FOOD SERVICE FUND

OBJECT	ESTIMATED REVENUE	GENERAL FUND 199	DEBT SERVICE FUND 599	FOOD SERVICE FUND 701
5700	Local	457,911,481	135,195,113	637,702
5800	State	360,143,391	14,527,124	170,701
5900	Federal	7,517,250	-	45,950,136
7900	Other Resources	600,000		
	<b>Total Estimated Revenue</b>	<b>\$ 826,172,122</b>	<b>\$ 149,722,237</b>	<b>\$ 46,758,539</b>
Function	Estimated Appropriations			
11	Instruction	486,260,339	-	-
12	Instruction Resources and Media Serv.	10,893,509	-	-
13	Curriculum and Instructional Staff Develop.	10,071,313	-	-
21	Instructional Administration	13,569,206	-	-
23	School Administration	51,682,352	-	-
31	Guidance and Counseling Services	43,612,794	-	-
32	Social Work Services	3,643,293	-	-
33	Health Services	12,194,690	-	-
34	Student Transportation	22,462,312	-	-
35	Food Services	125,385	-	46,723,412
36	Cocurricular/Extracurricular Activities	21,466,336	-	-
41	General Administration	25,047,448	-	-
51	Plant Maintenance and Operations	97,181,544	-	35,127
52	Security and Monitoring Services	18,781,032	-	-
53	Data Processing Services	29,925,515	-	-
61	Community Services	4,143,198	-	-
71	Debt Service	2,100,000	149,722,237	-
81	Facilities Acquisition & Construction	3,365,424	-	-
91	Contracted Instructional Services Public Schools	9,987,912	-	-
95	Payments to Juvenile Justice Alt Ed Prog.	30,960	-	-
97	Tax Increment Financing	-	-	-
99	Other Intergovernmental Charges	3,187,301	-	-
	<b>Total Estimated Appropriations</b>	<b>\$ 869,731,863</b>	<b>\$ 149,722,237</b>	<b>\$ 46,758,539</b>
	<b>Excess Revenue/Appropriations</b>	<b>(43,559,741)</b>	<b>-</b>	<b>-</b>
	<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Excess Revenue/Appropriations and Changes in Fund Balance</b>	<b>(43,559,741)</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance - Beginning</b>	<b>\$ 323,961,424</b>	<b>\$ 47,452,722</b>	<b>\$ 12,116,490</b>
	<b>Fund Balance - Ending (Unaudited)</b>	<b>\$ 280,401,683</b>	<b>\$ 47,452,722</b>	<b>\$ 12,116,490</b>

## 2025-2026 Proposed General Fund, Debt Service & Food Service Budgets

**Combined  
Expenditure  
Budgets:  
\$1,066,212,639**

# Preparing for Budget/Tax Rate Adoption– Key Deadlines

**Deadline to Adopt Budget:**  
**June 10<sup>th</sup>, no later than June 30<sup>th</sup>**

**TEA Property Value Survey to Determine  
Maximum Compressed Tax Rate (MCR):**  
**July 18<sup>th</sup> – August 1<sup>st</sup>**

**Deadline to Publish Notice of Public  
Meeting to discuss budget and proposed  
tax rate:**  
**10 days before the meeting**

**Deadline to Adopt Tax Rate:**  
**Before the later of September 30 or 60  
days after receiving the certified  
appraisal roll – August 2025 Board Mtg**



# 2025-2026 Budget Adoption

*Recommendation is to adopt the budgets for General Fund, Debt Service Fund, and Food Service Fund for the 2025-26 fiscal year as presented.*



# Fort Worth

INDEPENDENT SCHOOL DISTRICT