



2026-27 OFFICIAL BUDGET



Table of Contents

District Profile

Board of Trustees	2
Administration	3
Mission Statement/Strategic Objectives	4-6

Budget Data

Executive Review	7
Budgeting Flowchart	8
Budget Calendar	9
Budget Summary - General & Debt Service Funds.....	10
Certified Appraised Value.....	11
Levy vs. Collections - Average.....	12
Estimated Tax Revenues	13
2026 Estimated Tax Base Property Categories.....	14
Principal Taxpayers	15
Schedule of Other Revenue	16
Organizational Budgets - General & Debt Service Funds ...	17-18
Projected Special Program Revenues by Source	19
Revenue and Expenses.....	20
Revenue Sources - All Funds.....	21
Expenditures by Fund - All Funds	22
Payroll vs. Non-Payroll Expenditures - General Fund	23
Outstanding Debt Interest and Sinking Fund.....	24
Interest and Sinking Debt Schedule	25
Cash Management Philosophy & Procedures.....	26
Investment Income	27
General Fund - Fund Balance	28-29

Supporting Data

Comparison of Enrollment by Campus/ADA.....	30
Actual ADA by Six Weeks.....	31
Enrollment Projection by Grade	32
FTE and Cost Per Student Comparisons	
Projected for the 2026-2027 School Year	33
Budgeted Cost Per Student Utilizing Personnel Costs	34
Projected Students Per Teacher FTE	35
Projected Students Per Total FTE	36
FTE Summary - Campus/Instructional.....	37
FTE Summary - Support Departments.....	38
Comparison of Local Tax and State Tax Revenues.....	39
Comparison of Budgeted Revenues Per Student	
Including Interest and Sinking Funds.....	40

Appendix

Preliminary Estimate of State Aid	41-43
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2026-27 OFFICIAL BUDGET



Board of Trustees

Amy Bowers
President

District 4

Appointed 2014

Elected 2015, 2017, 2020, 2023, 2026

Term Expires 2029

Director of Human Resources & Legal Affairs
BWI Companies, Inc.

Paul Miller
Vice-President

At Large - District 6

Appointed 2009

Elected 2010, 2012, 2015, 2018, 2021, 2024

Term Expires 2027

Attorney
Miller, James, Miller, Hornsby, LLP

Bryan DePriest
Secretary

District 5

Appointed 2006

Elected 2007, 2010, 2013, 2016, 2019, 2022, 2025

Term Expires 2028

Commercial Lending Director
Red River Federal Credit Union

Bill Kimbro

District 1

Appointed 2008

Elected 2009, 2012, 2015, 2018, 2021, 2024

Term Expires 2027

Retired Teacher/School Administrator

Pastor Ronald Ruffin

District 2

Appointed 2024

Special Election 2025, 2026

Term Expires 2029

Pastor of
Greater Saint John Baptist Church

Wanda Boyette

District 3

Elected 1995, 1998, 2001,

2004, 2007, 2010, 2013,

2016, 2019, 2022, 2025

Term Expires 2028

Self-Employed Construction Co.

Ben King

At Large – District 7

Elected 2026

Term Expires 2029

Attorney
Ross & Shoalmire PLLC

The Board of Trustees and the Superintendent work as a "Team of Eight" to lead Texarkana Independent School District towards excellence. The current board members bring diverse backgrounds and expertise into the system and together, have over 96 years of service to the District.

TISD voters elect seven (7) Board of Trustees to serve three-year staggered terms. Five (5) positions are elected in geographic districts and two (2) positions are elected At-Large. Elections are held annually on the first Saturday in May. The Board of Trustees establishes educational policies to be executed by the Superintendent of Schools, whose primary responsibility is to provide creative and effective administrative leadership. Board of Trustees do not receive compensation for their service.

The Board of Trustees meets in regular session on the last Tuesday of each month, and at other times as necessary. The meetings are held at 5:00 p.m. at the Administration Building, 4241 Summerhill Road, or at other designated locations in the District. The public is welcome to attend all meetings.

Citizens wishing to address the Board may speak on issues other than personnel during the Public Forum, an agenda item for all Board meetings.



Administration

Doug Brubaker, Ph.D.
Superintendent

Anita Clay
Chief Financial Officer

Todd Marshall
Chief Operating Officer

Kay Stickels
Executive Director of Human Resources

Ben Renner
Chief of Secondary Schools

Christy Tidwell
Chief of Elementary Schools

IMAGINE 2026

TEXARKANA INDEPENDENT SCHOOL DISTRICT

STRATEGIC PLAN

BELIEFS

An expression of fundamental values, ethical code, overriding convictions, inviolable principles

WE BELIEVE THAT:

1. Every student will have access to the resources available to help them develop the knowledge and skills necessary to become productive members of society.
2. Education is a shared responsibility of the entire community.
3. Communication and parental involvement is critical.
4. Diversity gives value and strength to all individuals contributing to the success of the whole.
5. Mental, emotional, physical, and spiritual health are essential for success.
6. All will have positive relationships in a nurturing and compassionate environment.
7. High expectations will be the standard to yield success and growth.
8. Expectations are inclusive of all stakeholders.
9. All will be inspired and successful.
10. All successes will be celebrated.

MISSION

Highest aspiration and purpose of the school; a declaration of the unique identity to which the school aspires, its specific purpose, and the means by which it will achieve its purpose

The mission of Texarkana ISD, a culturally diverse and premier learning community, is to develop and empower every individual by providing innovative and varied opportunities to lead and excel in a global society through strong family, community, and staff partnerships.

OBJECTIVES

An uncompromising commitment to achieve specific, measurable, observable, or demonstrable results that exceed current capability

1. Academic Performance

Each student will be immersed in innovative, engaging learning experiences that are diverse, flexible and authentic.

Each student will have access to career focused pathways and resources that will enrich their career exploration.

2. Learning Environment/Facilities

Each student will have access to well-maintained state of the art facilities that support innovative learning and creativity in a safe and secure environment.

3. Social Emotional Support

Each student is guaranteed a learning environment that supports their social, emotional, physical, and mental health.

4. Parental/Community Involvement

Each student will experience a school and community partnership that provides access to resources designed to anticipate and nourish student needs.

5. Technology

Each student will develop ethical digital citizenship skills.

Each student will have equitable access to technology that is fundamental to student success.

6. Human Resources

Each student will be guided by professional, high performing, dedicated staff who reflect the diversity of the students they serve.

PARAMETERS

Boundaries within which the school will accomplish its mission; self-imposed limitations

1. We will make all decisions based on what is best for ALL students.
2. We will not tolerate prejudice or discrimination of any kind.
3. We will ensure an environment that cultivates inclusiveness by honoring each individual's uniqueness.
4. We will communicate openly and honestly with all stakeholders.
5. We will ensure collaborative relationships within our community in support of our pursuit of excellence. We will challenge each other to rise to greatness.
7. We will demonstrate fiscal integrity and responsibility.
8. We will embrace continuous improvement.

STRATEGY

Bold resolutions that dedicate the school's resources and energies toward the continuous creation of systems to achieve the extraordinary as expressed in the mission and objectives

1. Academic Performance

Immerse each student in innovative, engaging learning experiences that are diverse, flexible and authentic.

Develop for each student access to career focused pathways and resources that will enrich their career exploration.

2. Learning Environment/Facilities

Provide each student access to well-maintained state of the art facilities that support innovative learning and creativity in a safe and secure environment.

3. Social Emotional Support

Guarantee each student will have a learning environment that supports their social, emotional, physical and mental health.

4. Parental/Community Involvement

Ensure each student will experience a school and community partnership that provides access to resources designed to anticipate and nourish student needs.

5. Technology

Develop for each student ethical digital citizenship skills.

Ensure each student will have equitable access to technology that is fundamental to student success.

6. Human Resources

Ensure each student will be guided by professional, high-performing, dedicated staff who reflect and embrace the diversity of the students they serve.



2026-27 OFFICIAL BUDGET

**BUDGET
DATA**

+0.12
+150.0

-105.00

6

+0.12

1.0



Executive Review

The following documents provide summaries of the Texarkana Independent School District's 2026-2027 budget. The schedules detail projected revenue of \$131,312,393 for 2026-2027 when all funds are considered. This includes local tax revenue, state and federal funds and other sources, such as our enterprise fund. This also includes debt service and food services fund revenue. Local M&O tax revenue is projected to be \$22,712,354 and State Foundation Program revenue is projected to be \$74,799,814.

The following estimates or projections are integral to the preparation of this budget:

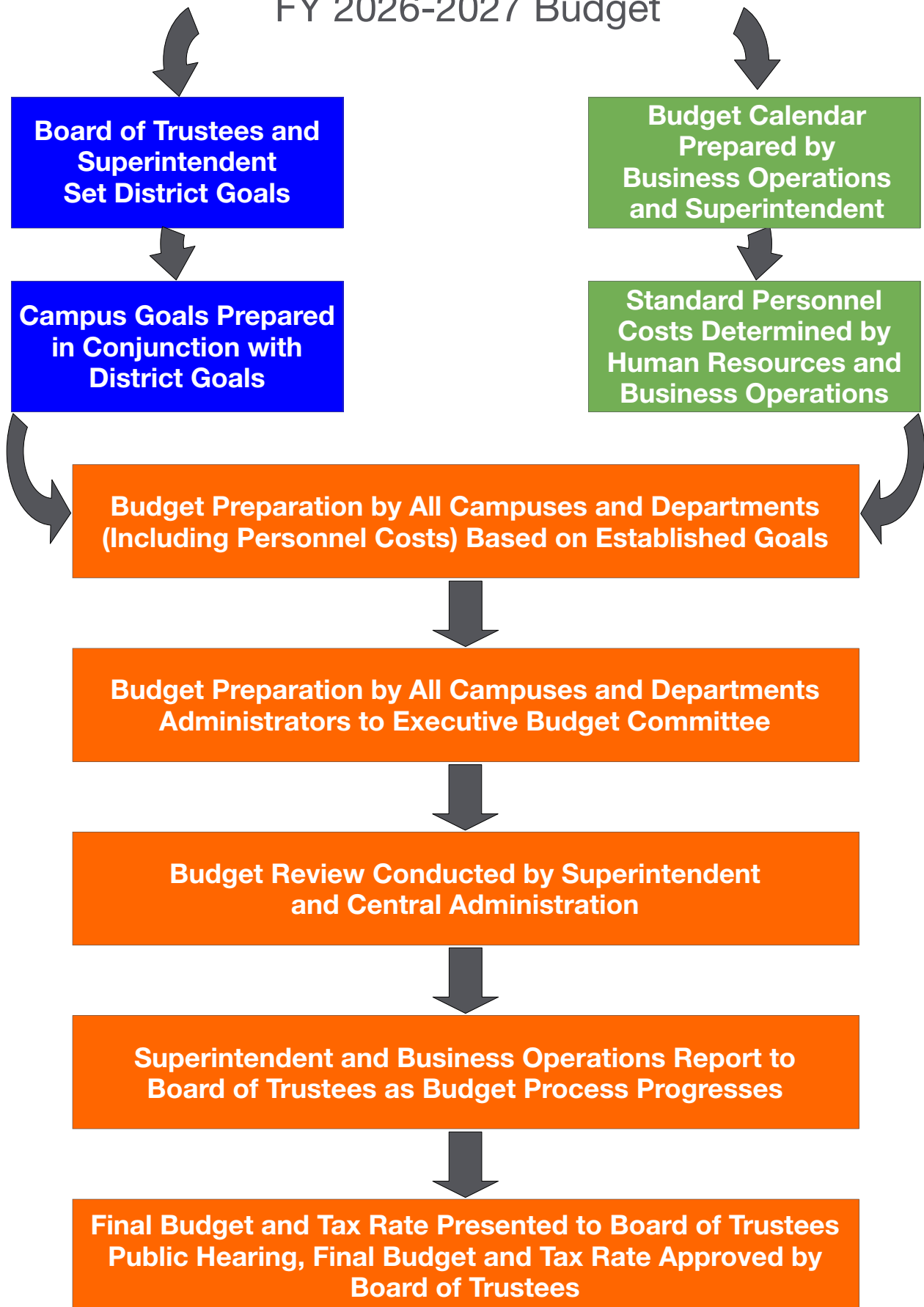
- ◆ Budgeted student average daily attendance has been decreased from 6,018 in 2025-26 to 5,900 in 2026-27.
- ◆ This budget is based off of a 1.2074 tax rate. The M&O tax rate is 0.7536 and the I&S rate is 0.4538.
- ◆ Appraised values have increased an estimated 4.45% over the prior year.

Using the projected revenue of \$106,617,996 and the expenditures of \$106,463,424 for the general fund, we are projecting a net change in fund balance surplus of \$154,572. For the debt service fund, the projected revenue is \$15,644,397 and expenditures of \$13,727,500, the projected fund balance surplus is \$1,916,897.

This budget was prepared based on information available for the second year in biennium after Texas Legislative Session. It was calculated on the MoakCasey SOF Template Version 8 FY26-032726. The template is based on the latest interpretation of the current state funding formula and is always subject to change.

Budgeting Flow Chart

FY 2026-2027 Budget





Budget Calendar

FY 2026-2027 Budget

December 2025 – February 2026	Surveys and Needs Assessment
January – February 2026	Budget Estimates Prepared
February – March 2026	Campuses & Departments Prepare Budgets
March 13, 2026	Budgets Completed and Returned for Review
March 19 – 27, 2026	Campus & Department Presentations to Cabinet
April 28, 2026	First Budget Reading Board of Trustees
May 27, 2026	Second Budget Reading Board of Trustees
June 30, 2026	Amend Operating Budget Board of Trustees Public Hearing on Budget/Proposed Tax Rate Final Budget Approval Board of Trustees
July 2026	Final Budget Distribution to Campuses & Departments
August – September 2026	Public Hearing and Approval of Tax Rate Board of Trustees



Budget Summary - General & Debt Service Funds

FY 2026-2027 Budget

Revenue

State Revenue - Brick and Mortar	\$	41,915,433
State Revenue - 1882 Agreement		6,609,408
State Revenue - Virtual Academy		26,274,973
State Revenue - EDA/ASAHE		1,099,506
Other Revenue		5,652,500
TRS On-Behalf		3,453,328
Teacher Incentive Allotment		350,000
Local Taxes M&O		22,712,354
Local Taxes I&S		<u>14,544,891</u>

Total Projected Revenue	\$	122,612,393
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Expenditures

Governance	\$	1,223,493
Instructional Services		8,443,199
District Operations		18,375,374
Campuses		72,427,490
Human Resources/Communications		4,355,668
Human Resources - Teacher Incentive Allotment		350,000
Chapter 45.108 (Loans-General Operating)		1,638,200
Interest & Sinking		<u>13,727,500</u>

Total Projected Expenditures	\$	<u>120,540,924</u>
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Change in Fund Balance	\$	<u><u>2,071,469</u></u>
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Certified Appraised Value

FY 2026-2027 Budget

Maintenance & Operation Fund

	October 2019	October 2020	October 2021	October 2022	October 2023	October 2024	October 2025	April 2026
	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Estimated Values
Total Appraised Value	\$ 2,207,585,935	\$ 2,272,157,652	\$ 2,276,650,848	\$ 2,674,488,506	\$ 2,865,116,206	\$ 3,095,602,278	\$ 3,144,651,595	\$ 3,243,053,086
Loss to Frozen Levy	(191,588,703)	(207,382,999)	(219,806,241)	(219,804,220)	(155,721,623)	(185,282,730)	(97,051,181)	(59,783,238)
Net Appraised Value on Tax Roll	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,709,394,583	\$ 2,910,319,548	\$ 3,047,600,414	\$ 3,183,269,848
Value adjusted for 313 agreement					(46,342,100)	(85,940,700)	(197,000,000)	(197,000,000)
Taxable Appraised Value M & O	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,663,052,483	\$ 2,824,378,848	\$ 2,850,600,414	\$ 2,986,269,848

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Interest & Sinking Fund

	October 2019	October 2020	October 2021	October 2022	October 2023	October 2024	October 2025	April 2026
	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Estimated Values
Total Appraised Value	\$ 2,207,585,935	\$ 2,272,157,652	\$ 2,276,650,848	\$ 2,674,488,506	\$ 2,865,116,206	\$ 3,095,602,278	\$ 3,144,651,595	\$ 3,243,053,086
Loss to Frozen Levy	(191,588,703)	(207,382,999)	(219,806,241)	(219,804,220)	(155,721,623)	(185,282,730)	(97,051,181)	(59,783,238)
Taxable Appraised Value I&S	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,709,394,583	\$ 2,910,319,548	\$ 3,047,600,414	\$ 3,183,269,848
Percentage Change of Net Appraised Value over Previous Year	7.02%	2.42%	-0.38%	19.34%	10.38%	7.42%	4.72%	4.45%

Levy vs. Collections - Average

FY 2026-2027 Budget

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Current M & O Levy Including Frozen Levy	22,423,424	22,861,567	23,495,832	23,152,276	23,350,646	23,245,760	24,744,638	21,334,170	22,009,363
Current Collections on Levy	22,273,351	22,760,263	23,338,015	22,360,736	23,332,200	23,220,397	24,116,733	20,652,259	21,546,636
Percent Collections	99.33%	99.56%	99.33%	96.58%	99.92%	99.89%	97.46%	96.80%	97.90%
Three Year Average									97.388%
Four Year Average									98.014%
Five Year Average									98.395%
Current M & O Levy Including Frozen Levy	22,423,424	22,861,567	23,495,832	23,152,276	23,350,646	23,245,760	24,744,638	21,334,170	22,009,363
Delinquent and P & I Collections for Year	686,274	649,020	640,537	698,420	1,186,530	600,128	653,213	509,518	563,175
P & I Collections Only	286,502	210,616	297,868	342,709	268,434	264,814	336,376	269,067	270,095
Percent Collections	3.061	2.839	2.726	3.017%	5.081%	2.580%	2.640%	2.390%	2.390%
Total Current, Delinquent and P & I	102.40%	102.40%	102.05%	99.60%	105.00%	102.47%	100.10%	99.19%	99.19%
Three Year Average									99.493%
Four Year Average									100.238%
Five Year Average									101.190%

Estimated Tax Revenues

FY 2026-2027 Budget

	Revenue Calculation
I&S Grand Total, Net Taxable Value	3,243,053,086
Value Loss to CH. 313 Limitation Agreements	(197,000,000)
M&O Grand Total, Net Taxable Value	3,046,053,086
Taxable Value of Frozen Properties (65+/Disabled)	(59,783,238)
M&O Freeze Adjusted Taxable Value	2,986,269,848
I&S Freeze Adjusted Taxable Value	3,183,269,848
Percent of Current Levy Collected	100%
Actual Collections from Frozen Properties (65+/Disabled Tax Ceiling)	263,970
Delinquent M&O Tax Collections	240,451
Calc. M&O Tax Collections (5711 + 5712 for Fund 199)	22,669,287
Calc. I&S Tax Collections (5711 + 5712 for Fund 599)	14,544,891

Tax Rate Information

	*2022-2023	(a)** 2023-2024	2024-2025	***2025-2026	2026-2027
Maintenance and Operations	0.9429	0.7575	0.7552	0.7552	0.7536
Interest and Sinking (Debt Service)	0.2550	0.4538	0.4538	0.4538	0.4538
Total Tax Rate	1.1979	1.2113	1.2090	1.2090	1.2074
M & O Percent of Current Levy	78.71%	62.54%	62.46%	62.46%	62.42%

*Texas Proposition 2 increased the Homestead Exemption from \$25,000 to \$40,000.

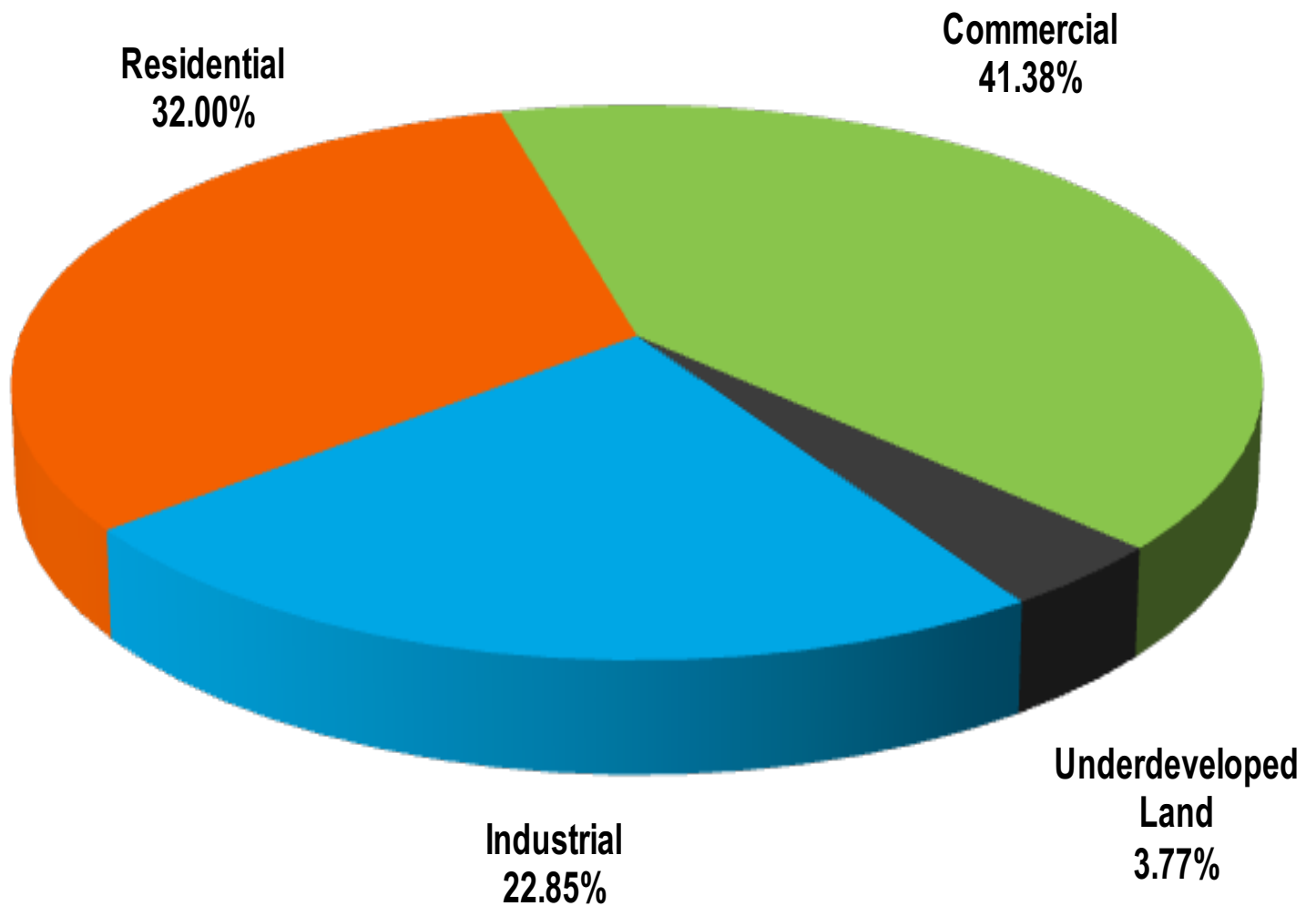
**Texas Proposition 2 increased the Homestead Exemption from \$40,000 to \$100,000.

***Texas Proposition 2 increased the Homestead Exemption from \$100,000 to \$140,000

(a) Bond issue for \$189,000,000 passed November 2022, increasing debt rate 0.1988 cents.

2026 Estimated Tax Base Property Categories

FY 2026-2027 Budget



Principal Taxpayers

FY 2026-2027 Budget

TCI Texarkana, Inc.	\$535,936,773	17.59%
MPT of Texarkana-Steward LLC	\$101,215,000	3.32%
AEP Southwestern Electric Power	\$27,898,261	0.92%
Rancho Texarkana Investors LLC	\$22,405,000	0.74%
3M & A Investments LLC	\$21,876,037	0.72%
Lonestar Truck Group TXKN	\$19,849,201	0.65%
MCN Texarkana LLC	\$18,383,951	0.60%
DJV Ventures LLC	\$17,864,915	0.59%
Walmart Stores #01-2123	\$16,840,896	0.55%
Orr, William Gregg	\$14,490,173	0.48%
Total Value of Top Ten Taxpayers	\$ 796,760,207	26.157%
Total Appraised Values	\$ 3,046,053,086	

Schedule of Other Revenue

FY 2026-2027 Budget

	General Fund
Athletic Activities	\$ 150,000
Interest Income	800,000
Rent	70,000
Tiger Stadium Video Board Advertising	34,500
Chapter 313 Agreement - TCI	600,000
Red Lick Tuition Limit Funding	100,000
Remibursement for Expenses - TFS and DATX	1,000,000
Dual Credit Stipend Funding - Texarkana College	315,000
Indirect Revenues - Federal Programs	900,000
Medicaid	650,000
Medicaid - La Porte MAC	28,000
Transportation Internal Payments	100,000
Miscellaneous Revenue	800,000
Out of State Tuition	100,000
Summer School	5,000
Total Other Revenue	\$ 5,652,500

Organizational Budgets - General & Debt Service Funds

FY 2026-2027 Budget

Governance	Payroll	Non-Payroll	Total
Central Office Supplies		\$ 59,000	\$ 59,000
Fees, Dues and Policy		116,575	116,575
Legal and Audit		211,300	211,300
Superintendent's Office	474,343	129,000	603,343
Board		29,000	29,000
Governance		4,275	4,275
Contingency		200,000	200,000
Total Governance	\$ 474,343	\$ 749,150	\$ 1,223,493
Instructional Services			
Guidance and Counseling	\$ 512,699	\$ 59,610	\$ 572,309
Media & Library Service		39,224	39,224
Staff Development		179,500	179,500
Testing		14,533	14,533
Fine Arts	8,320	22,000	30,320
Dyslexia	877,572	10,000	887,572
English Language Arts	154,653	14,600	169,253
Homebound General Ed	251,181		251,181
Curriculum and Instruction	947,917	610,732	1,558,649
STEM/Robotics		22,159	22,159
Math and Science		14,984	14,984
Advanced Placement		30,000	30,000
ESL/Bilingual/Migrant	1,778,516	65,550	1,844,066
Gifted and Talented	166,437	22,660	189,097
Special Education/TILC	2,327,125	30,955	2,358,080
Medicaid		95,000	95,000
REACH Program	15,335	10,925	26,260
Instructional Technology	95,164	23,348	118,512
Masters Degree Tuition		42,500	42,500
Total Instructional Services	\$ 7,134,919	\$ 1,308,280	\$ 8,443,199
District Operations			
Building Maintenance	\$ 2,703,534	\$ 248,305	\$ 2,951,839
Grounds	20,945	411,960	432,905
Maintenance	1,662,228	1,125,510	2,787,738
Security and Crosswalk	1,483,035	140,220	1,623,255
MIS-Technology-Internet	1,220,629	848,287	2,068,916
Transportation - Special Education & Local	687,113	1,532,281	2,219,394
Business Office	548,739	97,900	646,639
District Operations	160,053	26,650	186,703
Data Processing and Student Services	49,375		49,375
Risk and Energy Management	95,702	72,632	168,334
Insurance - Property & Student		1,385,000	1,385,000
Tax Collections and Appraisal Fees		660,000	660,000
Utilities		2,800,000	2,800,000
Purchasing and Receiving	336,815	10,495	347,310
Textbooks	37,506	10,460	47,966
Total District Operations	\$ 9,005,674	\$ 9,369,700	\$ 18,375,374

Organizational Budgets - General & Debt Service Funds

FY 2026-2027 Budget

Campuses	Payroll	Non-Payroll	Total
Texas High School	\$ 10,049,748	\$ 318,715	\$ 10,368,463
Texas Middle School	7,771,905	234,326	8,006,231
DAEP/BASE	562,392	24,180	586,572
Nash	2,588,294	94,181	2,682,475
Wake Village	2,854,714	78,393	2,933,107
Dunbar	2,605,064	81,397	2,686,461
Morriss	1,848,398	44,785	1,893,183
Waggoner Creek	1,922,426	69,501	1,991,927
Parks Elementary	2,941,238	111,046	3,052,284
Athletics	1,703,266	778,715	2,481,981
Music - Band	901,216	385,320	1,286,536
Career and Technology	2,137,758	685,400	2,823,158
OPTIONS	567,407	19,406	586,813
Virtual School	298,486	24,470,875	24,769,361
1882 Agreement - Theron Jones and Westlawn		6,278,938	6,278,938
Total Campuses	\$ 38,752,312	\$ 33,675,178	\$ 72,427,490
Human Resources/Communications			
Human Resources	\$ 462,752	\$ 122,170	\$ 584,922
Print Shop	71,981		71,981
Retirement Dinner and Foundation		25,500	25,500
Communications	224,344	284,295	508,639
Community Involvement	91,442	61,000	152,442
Health Services	624,703	9,345	634,048
Additional Pay	901,456		901,456
Substitutes	1,276,680		1,276,680
Personnel Contingency	200,000		200,000
Teacher Incentive Allotment	350,000		350,000
Total Human Resources/Communications	\$ 4,203,358	\$ 502,310	\$ 4,705,668
Debt Service			
Chapter 45.108 Loan Payments		1,638,200	1,638,200
Bond Payments		13,727,500	13,727,500
Total Debt Service		\$ 15,365,700	\$ 15,365,700
Total Expenses	\$ 59,570,606	\$ 60,970,318	\$ 120,540,924

Projected Special Program Revenues by Source

FY 2026-2027 Budget

Description	Projected Revenue
LASO Cycle 4, Leadership/Instruct Foundations	\$ 527,544
LASO Cycle 4, Planning/Execution Program	125,000
LASO Cycle 4, Blended Learning Grant	310,000
LASO Cycle 4, AP Computer Science Principles	11,500
LASO Cycle 4, Leadership/Instruct Foundations	237,456
LASO Cycle 4, LIFT Add-on School Improv PLC	120,000
LASO Cycle 4, SI Curriculum/Instruct Support	200,000
Charter School Program Grant-Third Future Schools	900,000
School Action Fund (SAF) Parks Elementary YR2	500,000
Perkins V: Stregthening CTE for 21st Century	114,612
Title I, Part A, Improving Basic Programs	2,807,088
Title II, Part A	405,649
Title III Part A-ELA	86,379
Title IV, Part A	199,674
National School Lunch/Breakfast Program STATE	300,000
National School Lunch/Breakfast Program FEDERAL	7,250,000
IDEA-B Preschool Grant	32,389
IDEA-B Formula	1,496,802
IDEA-B Discretionary	18,098
Total Program Revenues by Source	\$ 15,642,191
Indirect Cost	\$ (900,000)
Total Special Program Revenues	\$ 14,742,191

Revenue and Expenses

FY 2026-2027 Budget

	General Fund	Food Service Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Total
Revenue:						
5700-Local	\$ 25,836,854	\$ 600,000	\$ 14,544,891	\$ 500,000	\$ 400,000	\$ 41,881,745
5800-State	79,203,142	300,000	1,099,506			80,602,648
5900-Federal	1,578,000	7,250,000				8,828,000
Total Revenue	106,617,996	8,150,000	15,644,397	500,000	400,000	131,312,393
Expenditures by Function:						
11-Instruction	72,079,670					72,079,670
12-Instructional Resources	215,421					215,421
13-Curriculum	2,064,459					2,064,459
21-Instructional	21,533					21,533
23-School Leadership	5,513,573					5,513,573
31-Guidance	1,831,811					1,831,811
33-Health Services	634,048					634,048
34-Student Transportation	308,849					308,849
35-Food Services		7,955,110			300,000	8,255,110
36-Co Curricular	3,153,681				7,500	3,161,181
41-General Administration	4,020,137					4,020,137
51-Maintenance	11,716,172	161,614				11,877,786
52-Security	1,623,255					1,623,255
53-Data Processing	136,711					136,711
61-Community Services	45,625				75,000	120,625
71-Debt Service	1,638,200		13,727,500	10,000,000		15,365,700
81-Capital Projects	-					10,000,000
93-Payments to Fiscal Agent	900,279					900,279
99-Other Intergovernmental	560,000					560,000
Total Expenditures	106,463,424	8,116,724	13,727,500	10,000,000	382,500	138,690,148
Other (Resources)						-
Other Uses						-
Fund Balance Change	\$ 154,572	\$ 33,276	\$ 1,916,897	\$ (9,500,000)	\$ 17,500	\$ (7,377,755)

Revenue Sources - All Funds

FY 2026-2027 Budget

School Year	Local Funds	State Funds	Federal Funds
2024-25	40.81%	50.16%	9.03%
2025-26	39.91%	51.53%	8.56%
2026-27	31.90%	61.38%	6.72%

2024-25

Federal Funds
9.03%



State Funds
50.16%

Local Funds
40.81%

2025-26

Federal Funds
8.56%



State Funds
51.53%

Local Funds
39.91%

2026-27

Federal Funds
6.72%



State Funds
61.38%

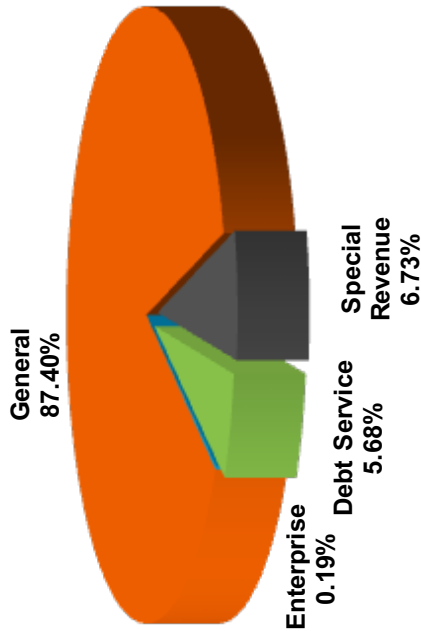
Local Funds
31.90%

Expenditures by Fund - All Funds

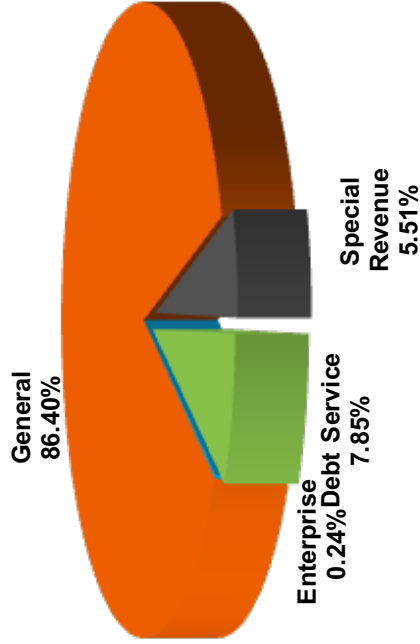
FY 2026-2027 Budget

School Year	General	Special Revenue	Debt Service	Enterprise
2024-25	87.40%	6.73%	5.68%	0.19%
2025-26	86.40%	5.51%	7.85%	0.24%
2026-27	83.97%	5.85%	9.90%	0.28%

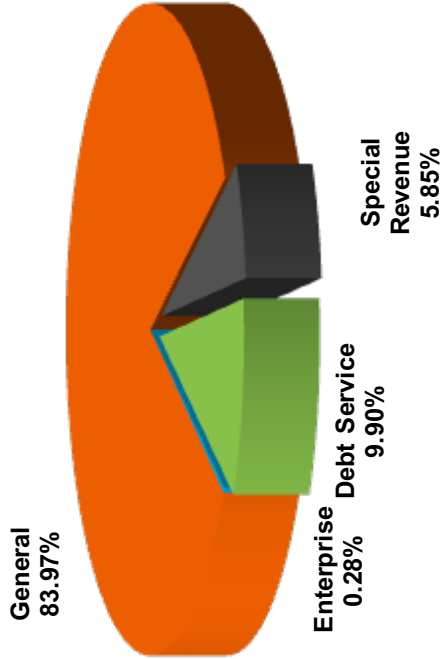
2024-25



2025-26



2026-27



Payroll vs. Non-Payroll Expenditures - General Fund

FY 2026-2027 Budget

School Year	Payroll	Non-Payroll
2024-25	81.75%	18.25%
2025-26	80.16%	19.84%
*2026-27	49.42%	50.58%

2024-25

Payroll
81.75%



Non-Payroll
18.25%

2025-26

Payroll
80.16%



Non-Payroll
19.84%

2026-27

Payroll
49.42%

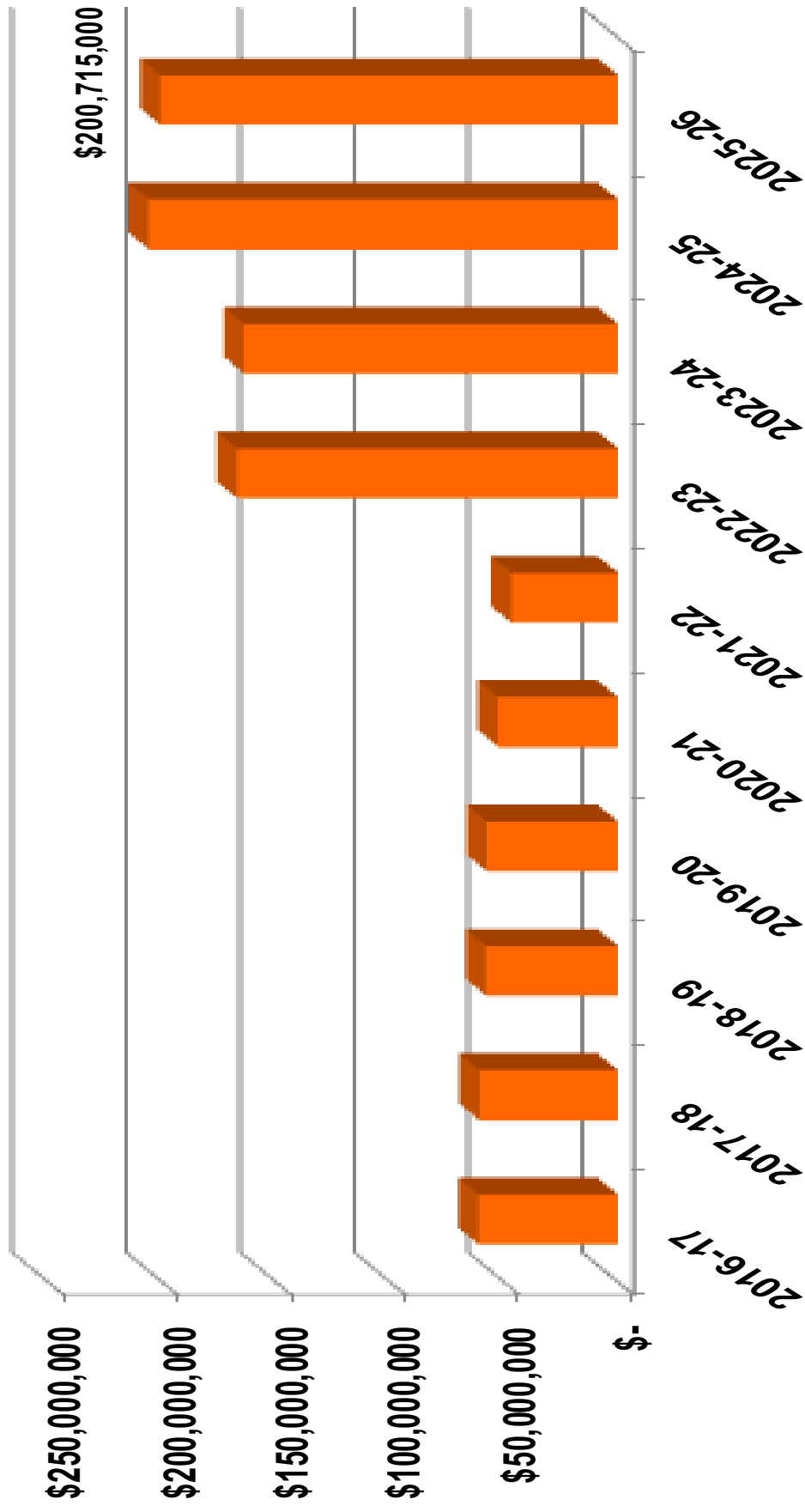


Non-Payroll
50.58%

*The contracted amount for DATX Virtual Academy has increased due to growth.

Outstanding Debt Interest and Sinking Fund

FY 2026-2027 Budget



NOTE:

- Texarkana ISD approved \$189,000,000 bond issue in November 2022, selling \$144,000,000 in February 2023.
- Texarkana ISD sold additional \$45,000,000 of the November 2022 bond issue in December 2024.

Interest and Sinking Debt Schedule for the Period July 01, 2026 - June 30, 2027

FY 2026-2027 Budget

Bonded Debt

Date	Description	Principal Payment	Interest Payment	Total Payment
8/15/26	Bond Payment		\$ 459,100	\$ 459,100
2/15/27	Bond Payment	\$ 1,860,000	\$ 2,964,100	\$ 4,824,100
07/01/26 - 06/30/27	2022 Bond \$144,000,000	\$ 935,000	\$ 5,893,100	\$ 6,828,100
07/01/26 - 06/30/27	2024 Adj Rate Bond \$45,000,000	\$ 55,000	\$ 1,792,200	\$ 1,847,200
Totals		\$ 2,850,000	\$ 11,108,500	\$ 13,958,500

Estimated Appraised Value for 2026	\$ 3,183,269,848
Estimated Value of Frozen Properties for 2026	263,970
I&S Debt Service Rate	0.4538
Anticipated Taxes from I&S Rate	<u>\$ 14,544,891</u>
Additional defeased debt	\$ 586,391
Total Requirement for scheduled debt	<u>13,958,500</u>
	<u>\$ 14,544,891</u>

Total Amount of Outstanding and Unpaid Bonded Indebtedness	\$ 200,715,000
--	----------------

Chapter 45.108 Loans from General Operating

Date	Description	Principal Payment	Interest Payment	Total Payment
07/01/26 - 06/30/27	\$5 Million Note paid Semi to BOK	\$ 755,000	\$ 110,331	\$ 865,331
07/01/26 - 06/30/27	Maintenance Tax Note, Series 2018A	\$ 45,000	\$ 28,650	\$ 73,650
07/01/26 - 06/30/27	Time Warrants, Series 2018	\$ 70,000	\$ 22,200	\$ 92,200
07/01/26 - 06/30/27	\$7.7 Million Note Paid Monthly to Capital One	\$ 597,922	\$ 9,097	\$ 607,019
07/01/26 - 06/30/27	\$6.5 million Note Paid Monthly to Capital One	\$ -	\$ -	\$ -
Totals		\$ 1,467,922	\$ 170,278	\$ 1,638,200



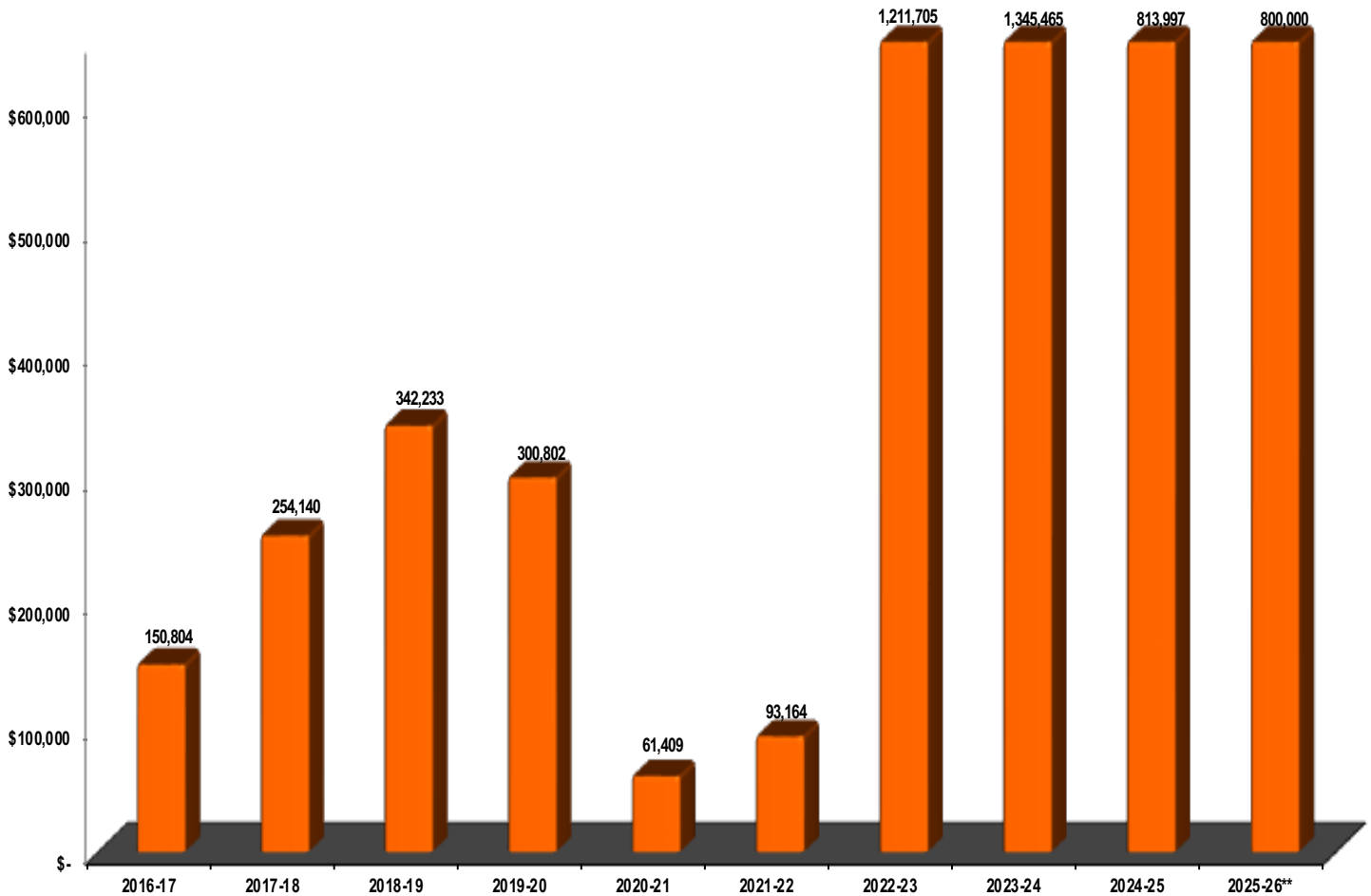
Cash Management Philosophy and Procedures

Cash management is the systematic coordination of four essential activities: cash flow forecasting, management of cash flows, bank relations, and investment of surplus cash. The TISD cash management system includes the following:

- ◆ A managerial cash flow statement is prepared on an annual basis and is reviewed monthly for any changes and the forecast is updated.
- ◆ District liquidity is also managed on both a weekly and daily basis. In our operating accounts, cash immediately earns interest. Our operating accounts currently bear interest at 31 basis points above a 90 day T-bill rate. With the declining interest rates we are also investing district funds into a trust account with our depository, this allows us to receive an additional .5 to 1 percent interest on our investments. In order to maintain the appropriate balance, the district is online with our depository bank. The cash that is in excess of current needs is invested in longer-term, interest bearing instruments that are in compliance with Board Policy. The maturity of these instruments is based on the normal cash disbursement schedules for monthly payroll and accounts payable.
- ◆ Current longer-term investments are Certificates of Deposit when market conditions make those instruments more favorable than daily investments and investments in First Public Lone Star Investment Pool. All tax monies received by the Bowie County Appraisal District for TISD taxes are wired directly to the district's First Public Lone Star Pool account. The pool allows the District to not only diversify but also to compare interest rates on a daily basis through the use of PC, thus better managing daily liquidity of our funds while maintaining a higher yield and the option of paying some vendors via electronic funds transfer. Monies received into the district checking accounts from the state are used for daily liquidity, invested into Certificates of Deposit, or sent to First Public. TISD's local depository contract has allowed TISD to benefit from the best interest rates and still keep investments very liquid.

Investment Income

FY 2026-2027 Budget

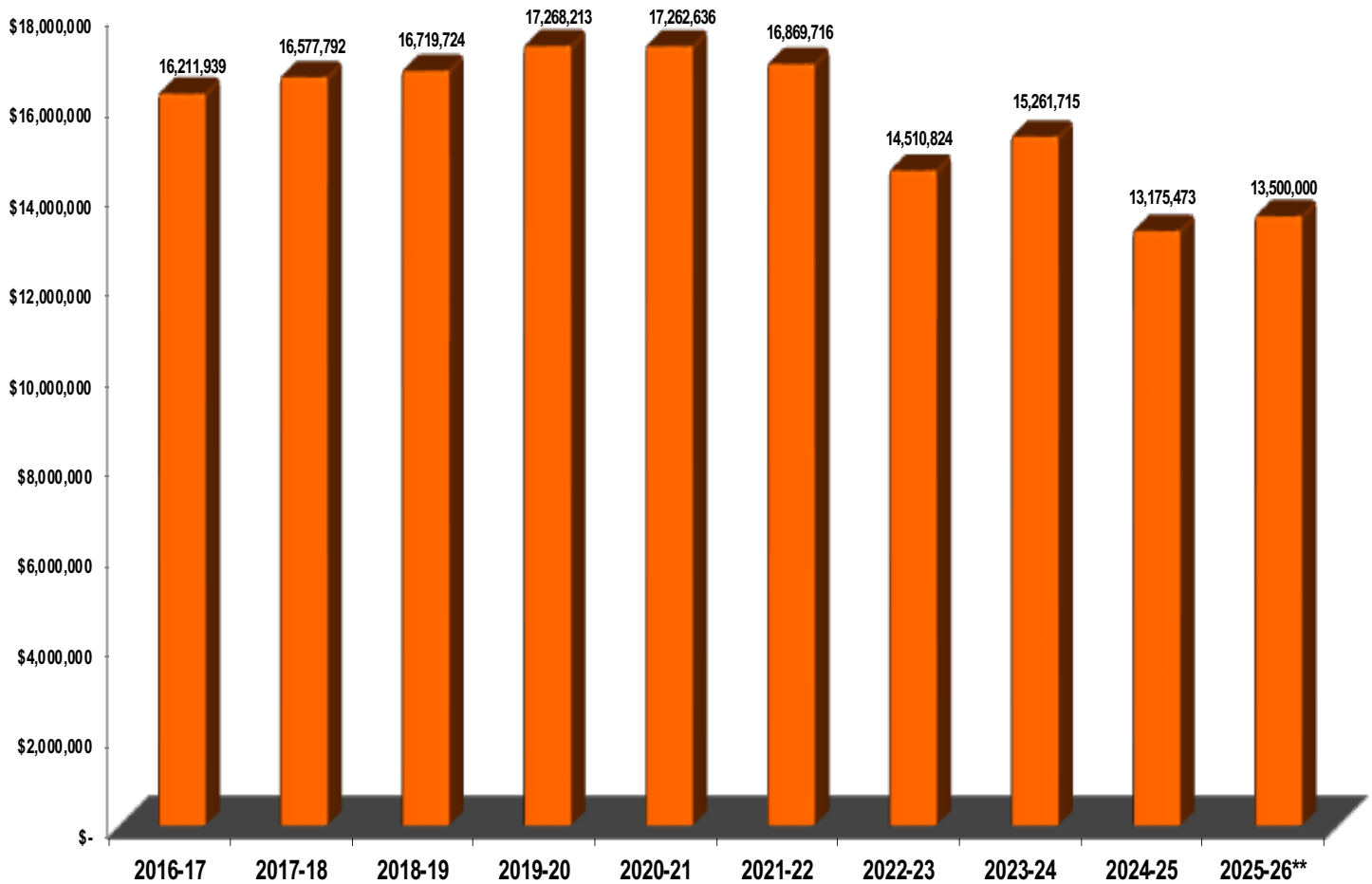


School Year	Investment Income
2016-17	150,804
2017-18	254,140
2018-19	342,233
2019-20	300,802
2020-21	61,409
2021-22	93,164
2022-23	1,211,705
2023-24	1,345,465
2024-25	813,997
2025-26**	800,000

****2025-26 Investment Income Projected**

General Fund - Fund Balance

FY 2026-2027 Budget



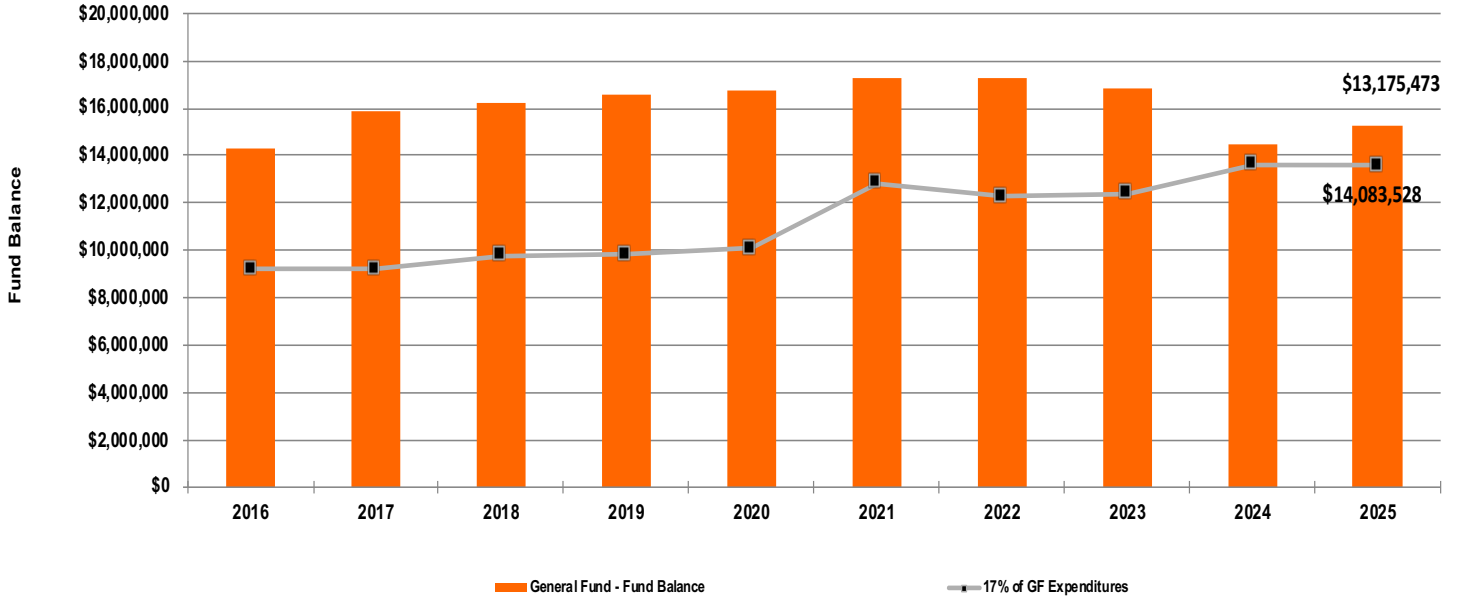
School Year	General Fund Fund Balance
2016-17	16,211,939
2017-18	16,577,792
2018-19	16,719,724
2019-20	17,268,213
2020-21	17,262,636
2021-22	16,869,716
2022-23	14,510,824
2023-24	15,261,715
2024-25	13,175,473
2025-26**	13,500,000

****2025-26 Fund Balance Projected**

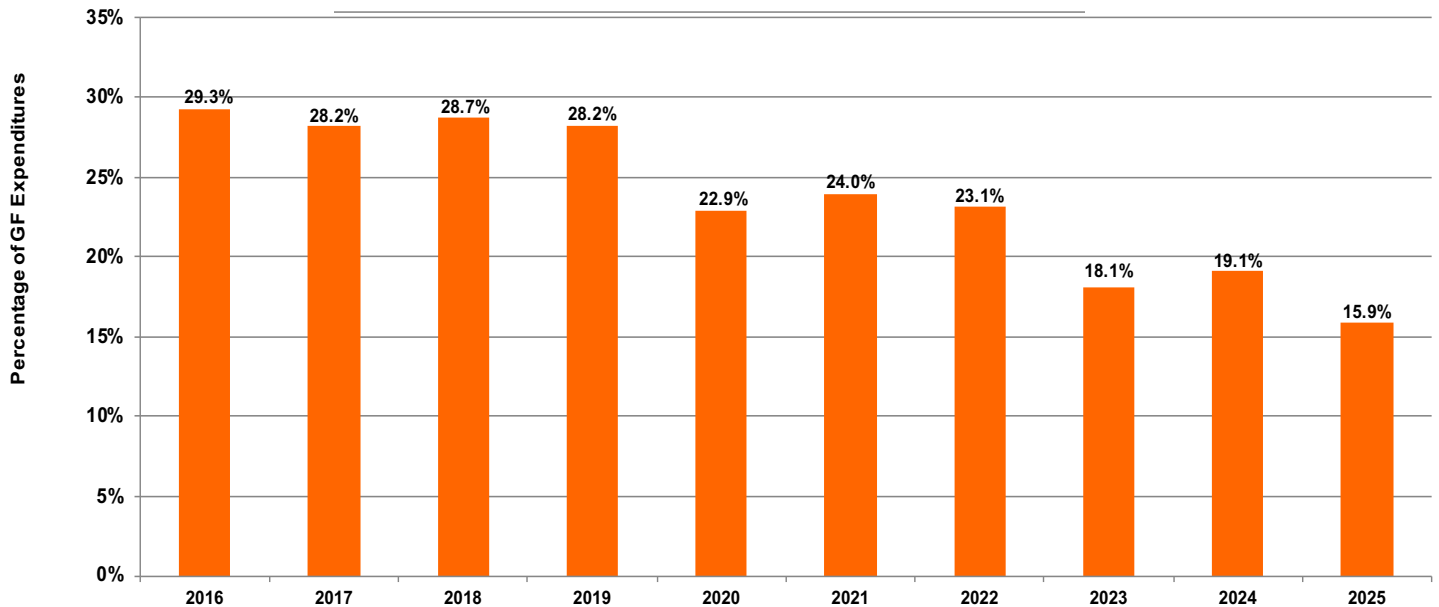
General Fund - Fund Balance

FY 2026-2027 Budget

General Fund - Fund Balance



General Fund Fund Balance as a Percentage of General Fund Expenditures



Source: TISD audited financial statements



2026-27 OFFICIAL BUDGET

SUPPORTING
DATA

Comparison of Enrollment by Campus/ADA

FY 2026-2027 Budget

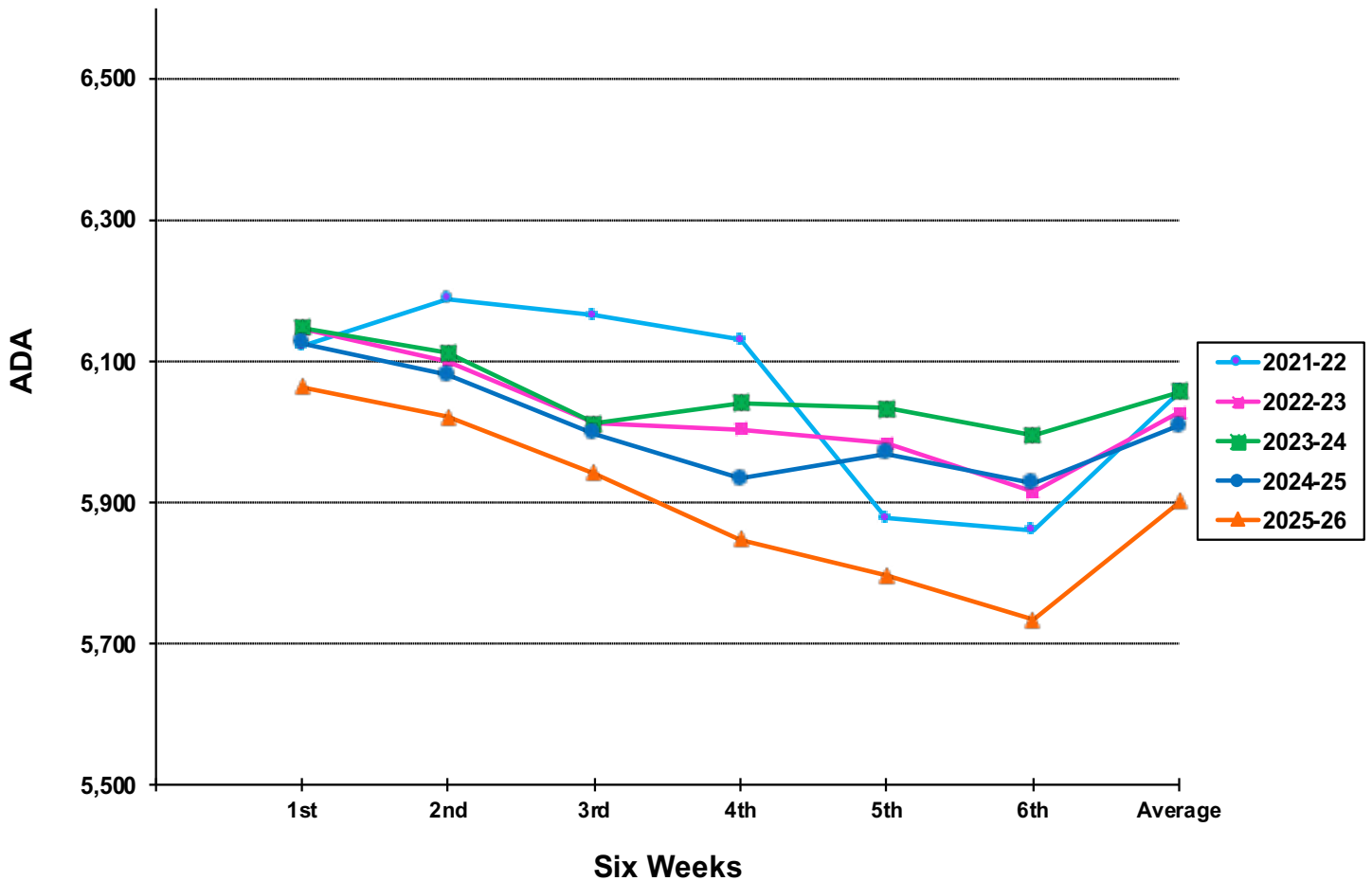
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
										Projected
Texas High School	1,808	1,773	1,796	1,770	1,707	1,719	1,762	1,750	1,709	1,727
OPTIONS Academic Alternative High School	64	72	46	58	65	69	69	61	70	62
Texas Middle School	1,454	1,520	1,489	1,426	1,403	1,413	1,361	1,421	1,372	1,372
Dunbar Early Education Center	306	290	300	231	280	296	304	265	409	430
Highland Park Elementary	368	363	363	362	359	364	403	427		
Morriss Elementary	407	401	360	336	338	358	360	351	328	329
Nash Elementary	691	685	703	628	666	677	656	667	650	643
Spring Lake Park Elementary	374	394	389	388	393	408	374	334		
Theron Jones Early Literacy Center	401	404	395	379	373	386	339	329	289	273
Waggoner Creek Elementary	293	323	303	292	311	338	347	337	334	337
Wake Village Elementary	639	615	581	550	573	579	548	539	538	541
Westlawn Elementary	347	334	372	335	375	346	342	317	291	282
Parks Elementary									777	754
PEIMS Enrollment	7,152	7,174	7,097	6,755	6,843	6,953	6,865	6,798	6,767	6,750
Average Daily Attendance	6445	6,410	6,329	5,859	6,057	6,027	6027	6,057	5,900	5,900
Percentage of Attendance	95.00%	94.76%	95.94%	91.67%	94.36%	92.63%	92.99%	93.33%	93.38%	93.00%

Does not include Digital Academy of Texas
PEIMS Enrollment

1,160 899 313 227 412 471 864 2,865

Actual ADA by Six Weeks

FY 2026-2027 Budget



Six Weeks	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1st	5,932	6,121	6,146	6,147	6,125	6,063
2nd	5,944	6,188	6,100	6,112	6,080	6,021
3rd	5,928	6,164	6,011	6,012	5,997	5,941
4th	5,886	6,130	6,004	6,041	5,934	5,847
5th	5,848	5,878	5,984	6,034	5,970	5,796
6th	5,755	5,860	5,915	5,995	5,927	5,734
Average	5,882	6,057	6,027	6,057	6,008	5,900

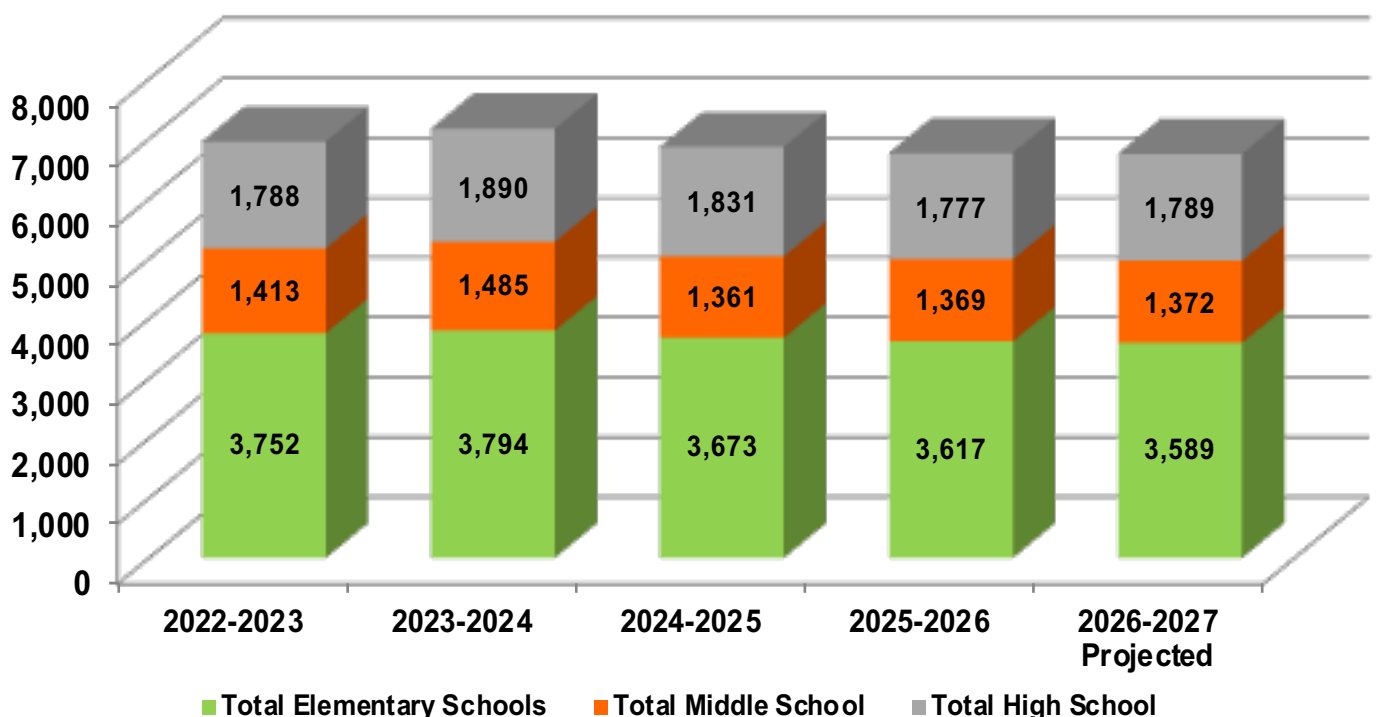
Actual ADA does not include Digital Academy of Texas Virtual School

Enrollment Projection by Grade

FY 2026-2027 Budget

GRADE	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	2025-26	Projected 2026-2027
EE	18	27	27	31	25
PreK	507	493	493	525	550
K	602	574	574	492	481
1st	589	542	542	526	485
2nd	528	546	546	508	520
3rd	462	516	516	513	503
4th	543	438	438	522	508
5th	503	537	537	500	517
Total Elementary	3752	3673	3673	3617	3589
6th	486	479	479	425	475
7th	442	460	460	484	421
8th	485	422	422	460	476
Total Middle School	1413	1361	1361	1369	1372
9th	506	533	533	496	470
10th	475	476	476	442	468
11th	411	445	445	452	448
12th	396	377	377	387	403
Total High School	1788	1831	1831	1777	1789
Total District	6953	6865	6865	6763	6750

Actual Enrollment 2022-2023 thru 2025-2026 and Projected Enrollment 2026-2027



FTE and Cost Per Student Comparisons Projected for the 2026-2027 School Year

FY 2026-2027 Budget

Category	THS	TMS	OPTIONS	Nash	Wake Village	Dunbar	Morrist	Waggoner Creek	Parks Elementary	All Campuses
Total Personnel Costs	12,187,506	7,771,905	567,407	2,588,294	2,854,714	2,605,064	1,848,398	1,922,426	2,941,238	35,286,952
Total Non Payroll Costs	1,004,115	234,326	19,406	94,181	78,393	81,397	44,785	69,501	111,046	1,737,150
Total Campus Budget	13,191,621	8,006,231	586,813	2,682,475	2,933,107	2,686,461	1,893,183	1,991,927	3,052,284	37,024,102
Teachers FTE	120.00	89.00	8.00	33.00	36.00	23.00	21.00	19.00	42.00	391.00
Professional Support FTE	16.00	13.00	2.00	5.00	3.00	5.00	1.00	3.00	7.00	55.00
Administrators FTE	8.00	7.00	1.00	3.00	3.00	2.00	2.00	2.00	3.00	31.00
Para Professionals FTE	18.00	18.00		12.00	18.00	33.00	2.00	5.00	19.00	125.00
Clerical FTE	9.00	10.00	1.00	3.00	3.00	2.00	2.00	2.00	3.00	35.00
Total FTE's	171.00	137.00	12.00	56.00	63.00	65.00	28.00	31.00	74.00	637.00
Projected Enrollment 2026-2027	1,727	1,372	62	643	541	430	329	337	754	6,195
Total Cost Per Student	7,638	5,835	9,465	4,172	5,422	6,248	5,754	5,911	4,048	5,976
Students Per Teacher FTE	14.39	15.42	7.75	19.48	15.03	18.70	15.67	17.74	17.95	15.84
Students Per Total FTE's	10.10	10.01	5.17	11.48	8.59	6.62	11.75	10.87	10.19	9.73

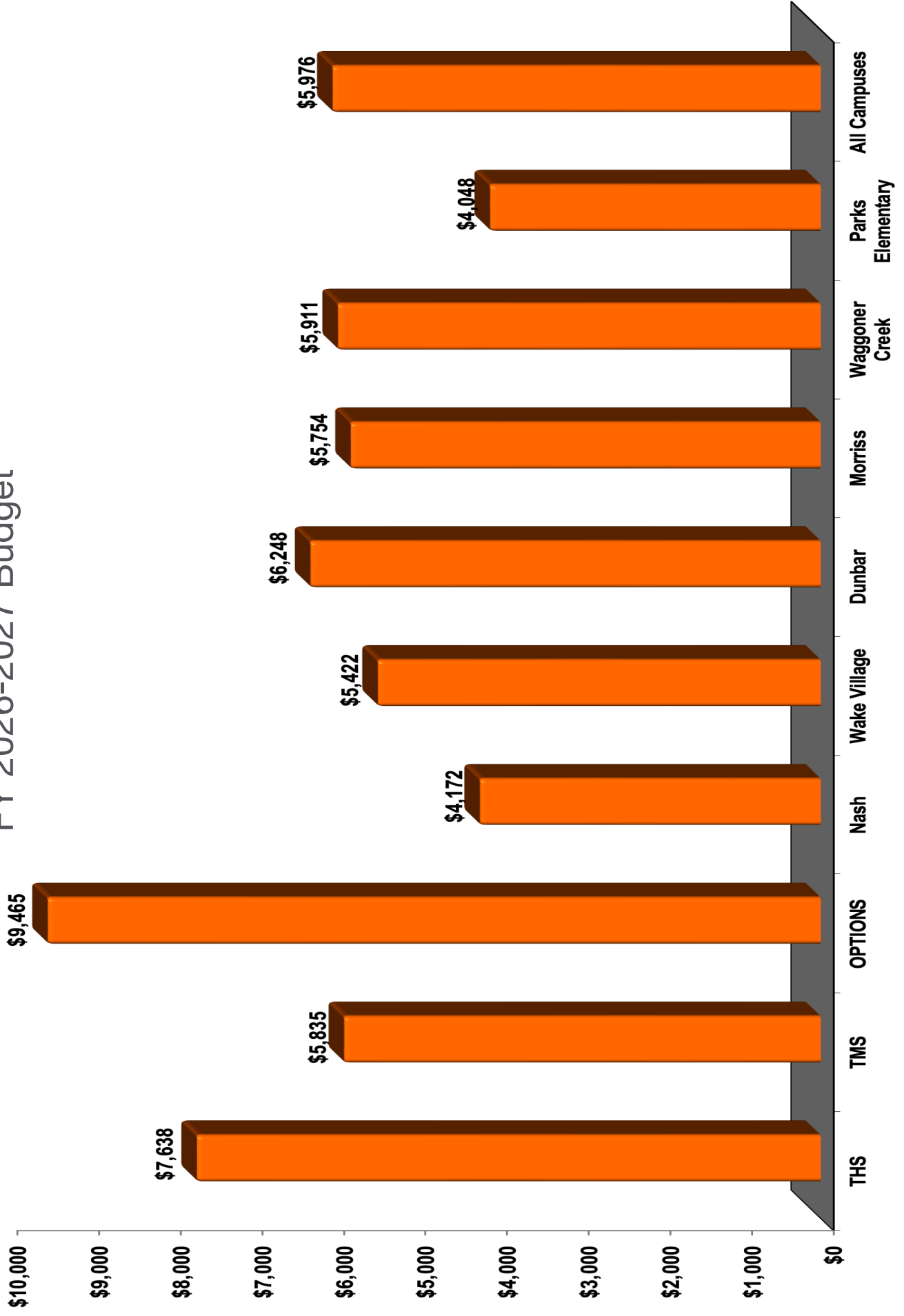
Note:

Costs are based on actual for budget comparison purposes between campuses. THS and TMS does not include athletics and band.

Texarkana ISD is partnering with Third Future Schools (TFS) at Theron Jones and Westlawn through an 1882 Agreement with an estimated enrollment of 555 students.

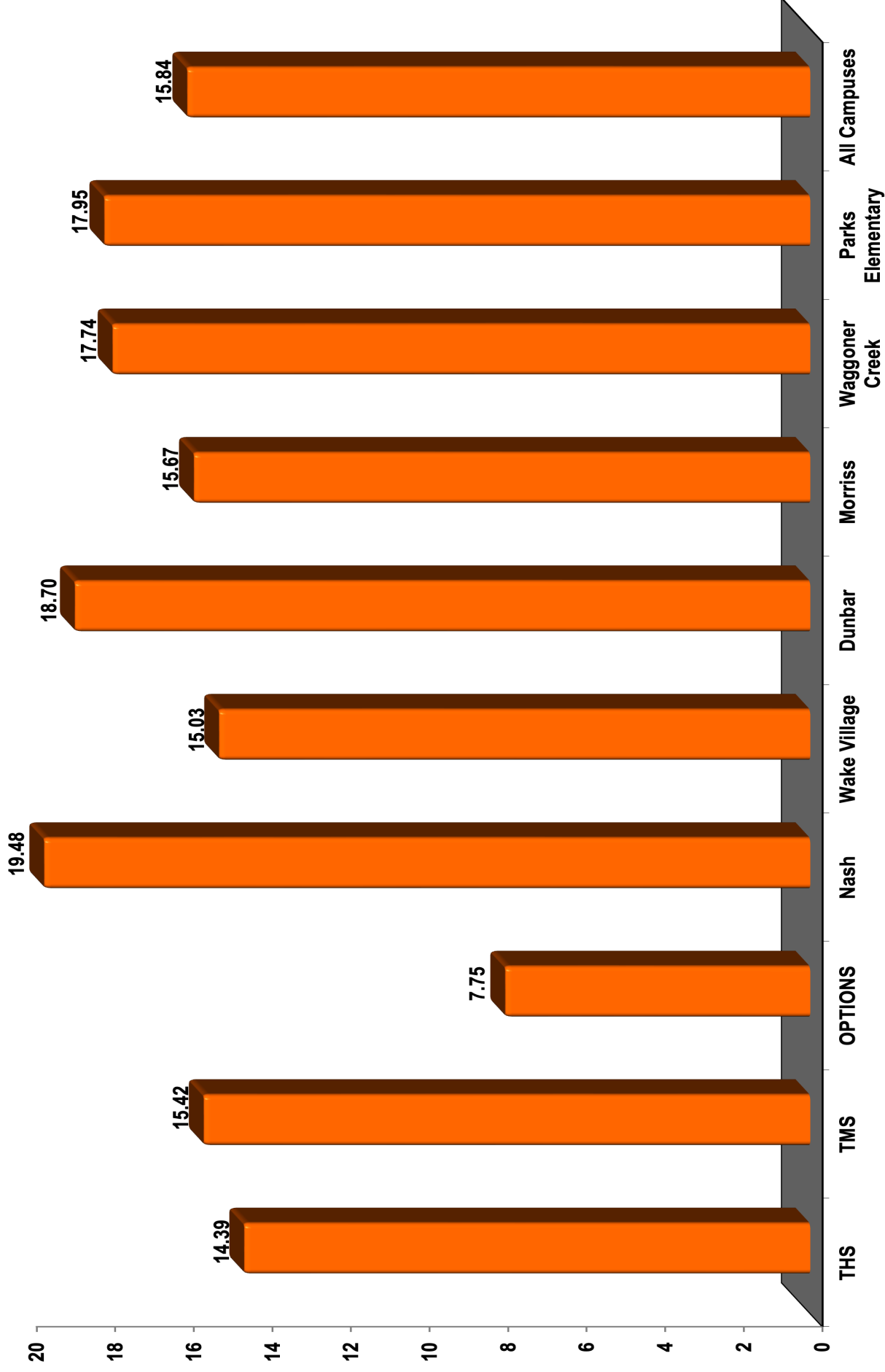
Budgeted Cost Per Student Utilizing Personnel Costs

FY 2026-2027 Budget



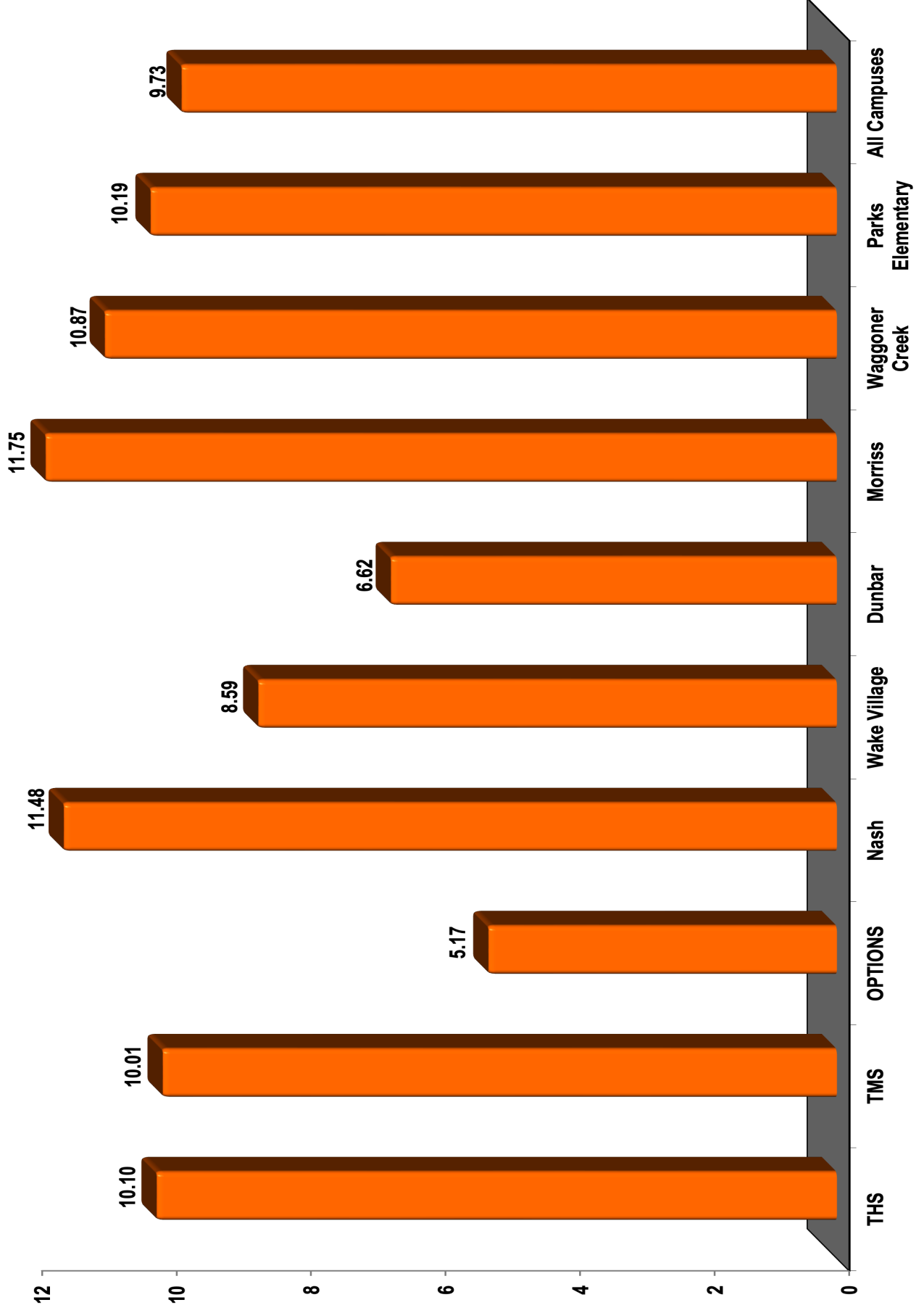
Projected Students per Teacher FTE

FY 2026-2027 Budget



Projected Students per Total FTE

FY 2026-2027 Budget



FTE Summary - Campus/Instructional

FY 2026-2027 Budget

Departments	Principal/ Asst										Speech	
	Director	Clerical	Principal	Prof Support	Para	Teacher	Counselor	Nurse	Diag.	Path	Total	
Athletics	1.00	1.00		6.00	1.00	1.00					10.00	
Dunbar (w/HeadStart)		2.00	2.00	5.00	33.00	23.00					65.00	
Health				1.00	8.00			4.00			13.00	
Instructional Services	6.00	4.00		27.00	2.00	17.00					56.00	
Morriss		2.00	2.00		2.00	21.00	1.00				28.00	
Nash		3.00	3.00	4.00	12.00	33.00	1.00				56.00	
OPTIONS		1.00	1.00	1.00		8.00	1.00				12.00	
Parks Elementary		3.00	3.00	6.00	19.00	42.00	1.00				74.00	
Special Populations	1.00			14.00	4.00	1.00			8.00	9.00	37.00	
Texas High		9.00	8.00	16.00	18.00	120.00					171.00	
Texas Middle	1.00	10.00	7.00	10.00	18.00	89.00	2.00				137.00	
TILC/SDAEP	1.00			1.00	7.00	5.00					14.00	
Waggoner Creek		2.00	2.00	2.00	5.00	19.00	1.00				31.00	
Wake Village		3.00	3.00	2.00	18.00	36.00	1.00				63.00	
Totals	10.00	40.00	31.00	95.00	147.00	415.00	8.00	4.00	8.00	9.00	767.00	

FTE Summary - Support Departments

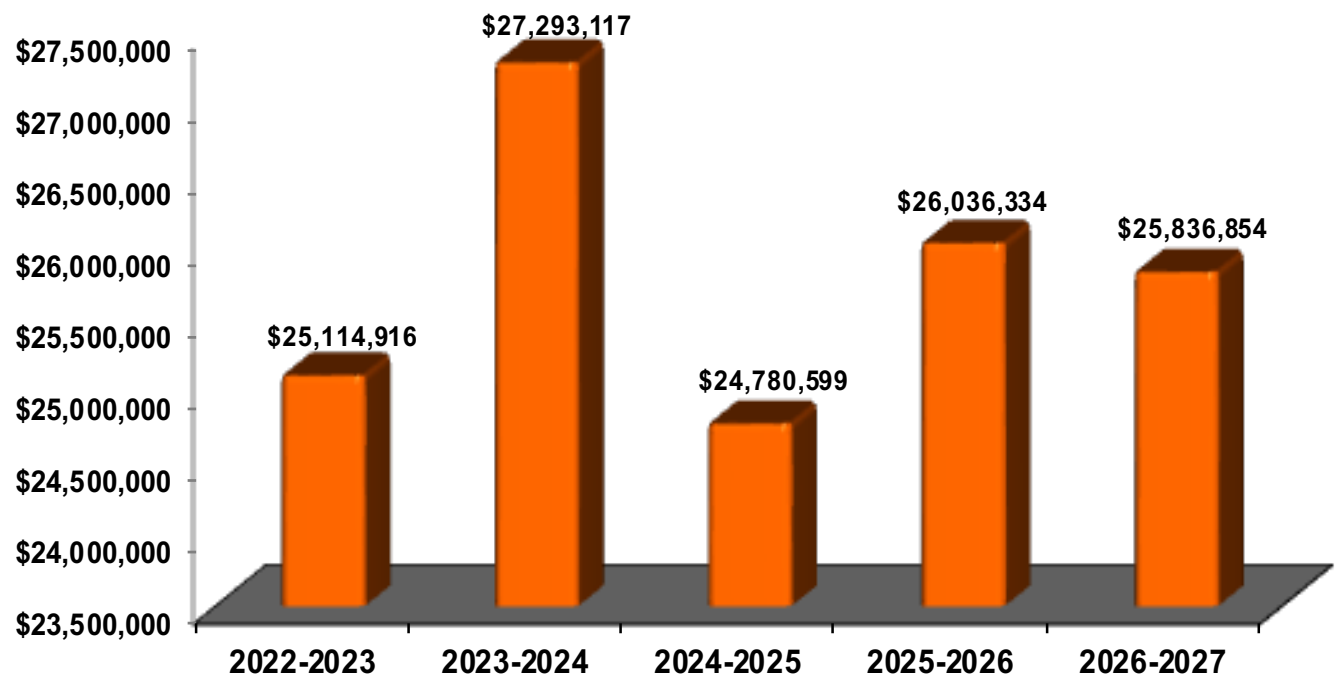
FY 2026-2027 Budget

Departments	Director	Clerical	Prof Support	Para	Supervisor	Police Officer	Security Guard	Crosswalk	Custodian	Technology Tech	Driver Delivery	MT	Daycare Worker	Nutrition Worker
Administration		2.00												
Business Operations	1.00	3.00	2.00											
Custodial	1.00								69.00					
Food Service	1.00	6.00	3.00		4.00				1.00	1.00	1.00	4.00		114.00
Human Resources, Public Relations, Community Involvement	3.00	6.00	4.00											
Maintenance	2.00	1.00										22.00		
Security	1.00	1.00	1.00			6.00	15.25	0.50						
Information Technology	1.00	1.00								14.00				
Tiger Learning Center	1.00	1.00	2.00		6.00								31.00	
Transportation	1.00		1.00	9.00							5.00			
Student Services	1.00	1.00	1.00											
Purchasing & Special Events	1.00	1.00									2.00			
Total	14.00	21.00	14.00	9.00	10.00	6.00	15.25	0.50	70.00	15.00	8.00	26.00	31.00	114.00

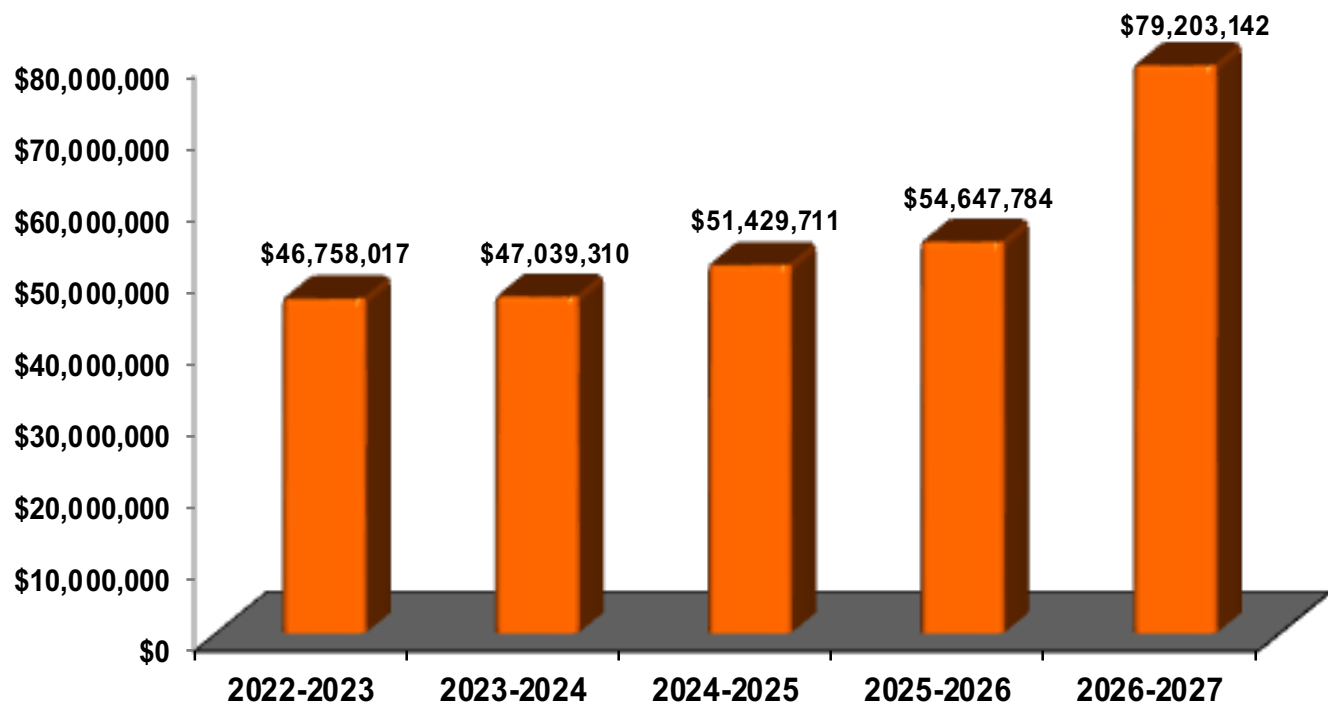
Comparison of Local Tax and State Tax Revenues

FY 2026-2027 Budget

Local Tax Revenue Comparison



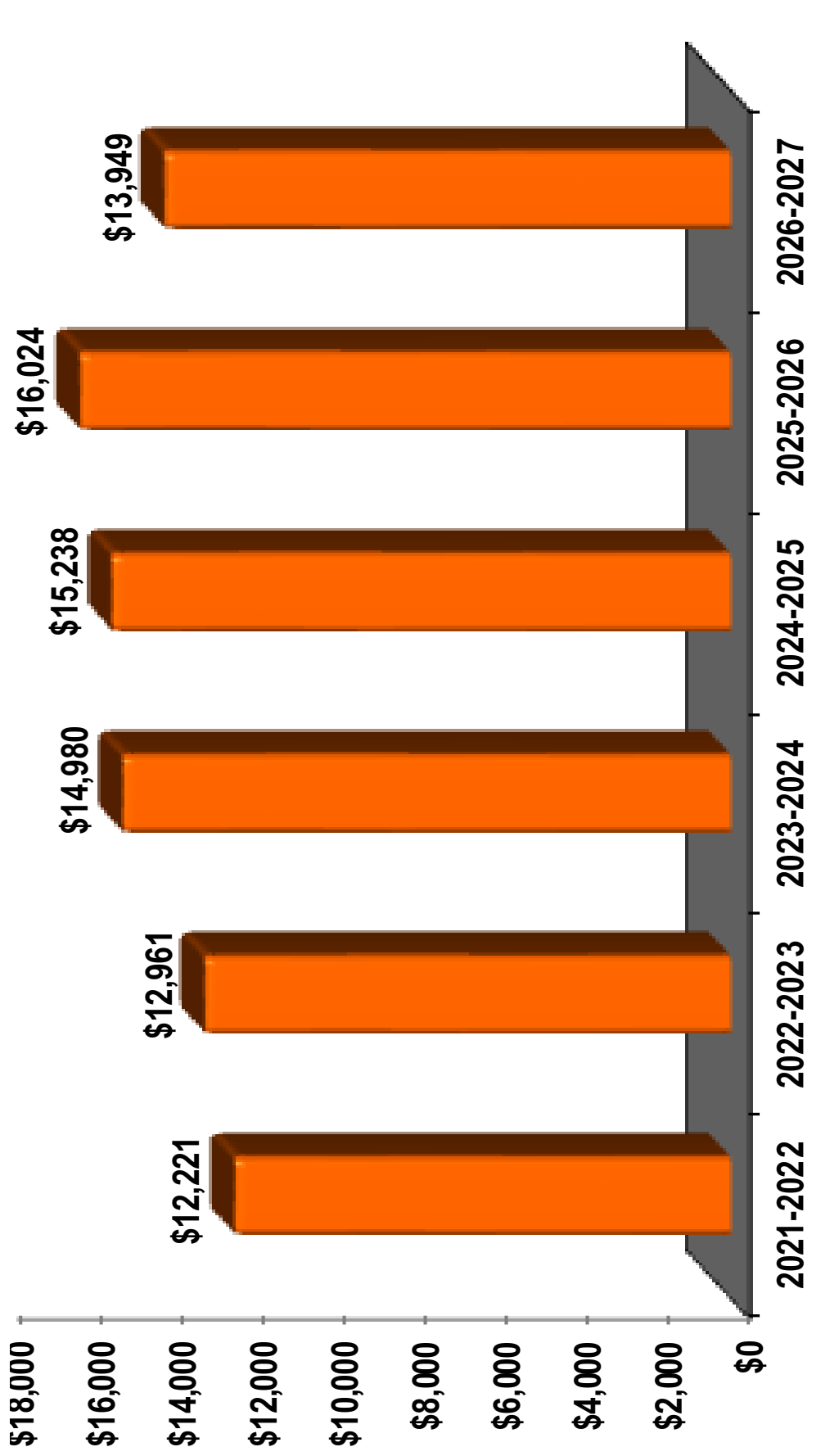
State Revenue Comparison



Texarkana Independent School District approved a \$144,000,000 bond issue in November 2022.
The homestead exemption was raised from \$40,000 to \$100,000 in November 2023.
In 2026-2027, DATX Virtual Academy is projected with 2,856 ADA.

Comparison of Budgeted Revenues Per Student Including Interest and Sinking Funds

FY 2026-2027 Budget



Texarkana ISD approved a \$189,000,000 bond issue in November 2022.

The State of Texas passed HB2 in the Spring of 2025 that allotted more state funding for public education.

In 2026-2027, DATX Virtual Academy is projected at 2,865 ADA.



2026-27 OFFICIAL BUDGET



TEXARKANA ISD

SY 2026-27

Students

1.	Refined Average Daily Attendance (ADA)	8,756.660
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	7,554.859
3.	Special Education FTEs Detail Report	381.374
4.	Career & Technology FTEs	820.427
5.	Weighted ADA (WADA) Detail Report	12,179.322
	WADA-to-ADA Ratio	1.391
6.	PEIMS Enrollment	10,516

Property Values

7.	Prior Tax Year State Certified Property Value	\$2,888,195,694
8.	Current Tax Year State Certified Property Value	\$3,006,830,640
	Year-Over-Year Value Change	4.11%

Tax Rates and Collections

9.	Current Tax Year M&O Tax Rate	\$0.753600
10.	Tier One Tax Year M&O Tax Rate	\$0.615300
11.	Maximum Compressed Tax Rate	\$0.615300
	Tier Two, Level One Pennies (Golden Pennies)	\$0.080000
	Tier Two, Level Two Pennies (Copper Pennies)	\$0.058300
	VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000
12.	M&O Tax Collections Detail Report	\$22,712,354
	M&O Collections Relative to T2	100.2%
13.	I&S Tax Rate	\$0.453800
14.	I&S Tax Collections	\$14,544,891
	I&S Collections Relative to T8	100.0%
15.	Total Tax Collections	\$37,257,245
16.	Total Tax Levy	\$37,214,178

Funding Components

17.	District Basic Allotment * TR / MCR	\$6,215
18.	School Safety Allotment (SSA) ADA	5,900.660
19.	ASF ADA	7,424.201
20.	Per Capita Rate	\$620.000

Program Intent Codes - Allotments

SY 2026-27

21.	11-Regular Program Allotment 48.051	\$46,953,449
22.	Small and Mid-Size Allotment 48.101	\$263,136
23.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$9,372,226
24.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$542,570
25.	24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$9,591,066

26.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$528,299
27.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$6,829,189
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$1,165,381
30.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$163,928
31.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$170,000
32.	Fast Growth Allotment 48.111	\$0
33.	Teacher Incentive Allotment 48.112	\$42,300
34.	Mentor Program Allotment 48.114	\$0
	School Safety Allotment 48.115	MOVED TO 48.160
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0
	Early Literacy Intervention Allotment 48.122	\$53,875
Tier One Subchapter D Allotments		SY 2026-27
36.	99-Transportation Allotment 48.151	\$64,959
37.	99-New Instructional Facility Allotment 48.152	\$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$13,130
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0
40.	College Preparation Assessment Reimbursement 48.155	\$22,274
41.	Certification Examination Reimbursement 48.156	\$18,004
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	\$0
42.	Teacher Retention Allotment 48.158	\$1,685,000
43.	Support Staff Retention Allotment 48.1581	\$213,354
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	\$177,000
45.	School Safety Allotment 48.160	\$493,444
46.	Allotment for Basic Costs 48.161	\$1,114,696
47.	Total Cost of Tier One Detail Report	\$79,477,278
48.	Local Fund Assignment	(\$18,501,029)
49.	Per Capita Distribution from Available School Fund (ASF)	(\$4,603,005)
Foundation School Program (FSP) State Funding		
50.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$56,373,244
51.	Tier Two Detail Report	\$12,020,255
52.	Other Programs Detail Report	\$1,803,310
53.	Total FSP Operations Funding	\$70,196,809
State Aid by Fund Code / Object Code - Funding Source		SY 2026-27

54.	199/5812 - Foundation School Fund	\$69,595,717
55.	199/5811 - Available School Fund	\$4,603,005
56.	410/5829 - Instructional Materials & Technology Fund	\$601,092
<i>I&S State Aid</i>		ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23). ↓
57.	599/5829 - EDA	\$866,617
58.	599/5829 - Instructional Facilities Allotment (Bond)	\$0
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$232,889
61.	TOTAL FSP/ASF STATE AID	\$75,899,320
<i>Local Revenue in Excess of Entitlement</i>		
62.	Local Revenue in Excess of Entitlement Detail Report	\$0
Summary of Total State/Local M&O Revenue		
	Total M&O State Aid (excl. recapture netting)	\$74,799,814
	Total M&O Tax Collections	\$22,712,354
	Total Recapture	\$0
	Net Total State/Local M&O Revenue	\$97,512,168
	Total State/Local M&O Revenue per ADA	\$11,136
	M&O State Share	76.7%
	M&O Local Share	23.3%



TEXARKANA
Independent School District