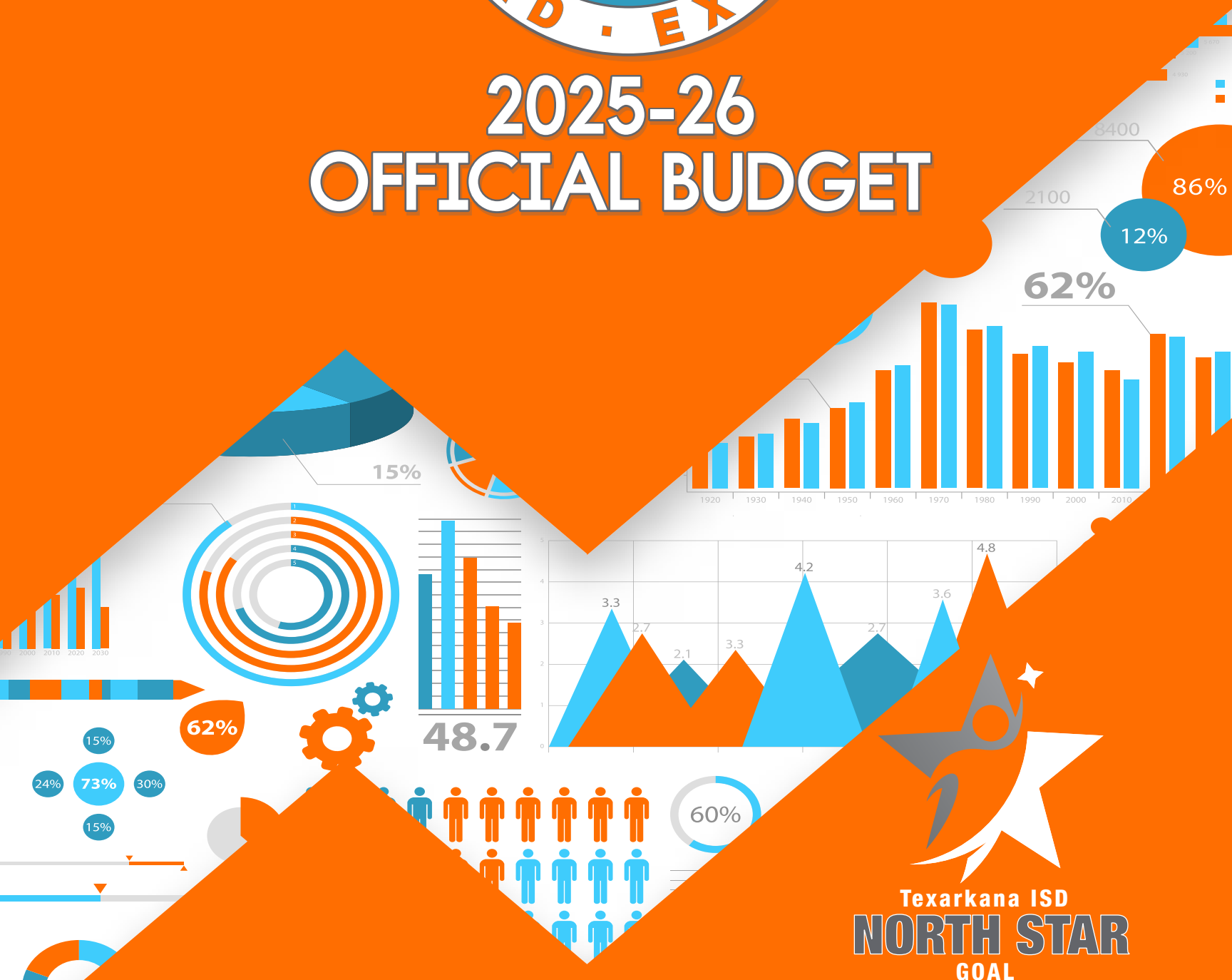




2025-26 OFFICIAL BUDGET



Texarkana ISD
NORTH STAR
GOAL



2025-26 OFFICIAL BUDGET



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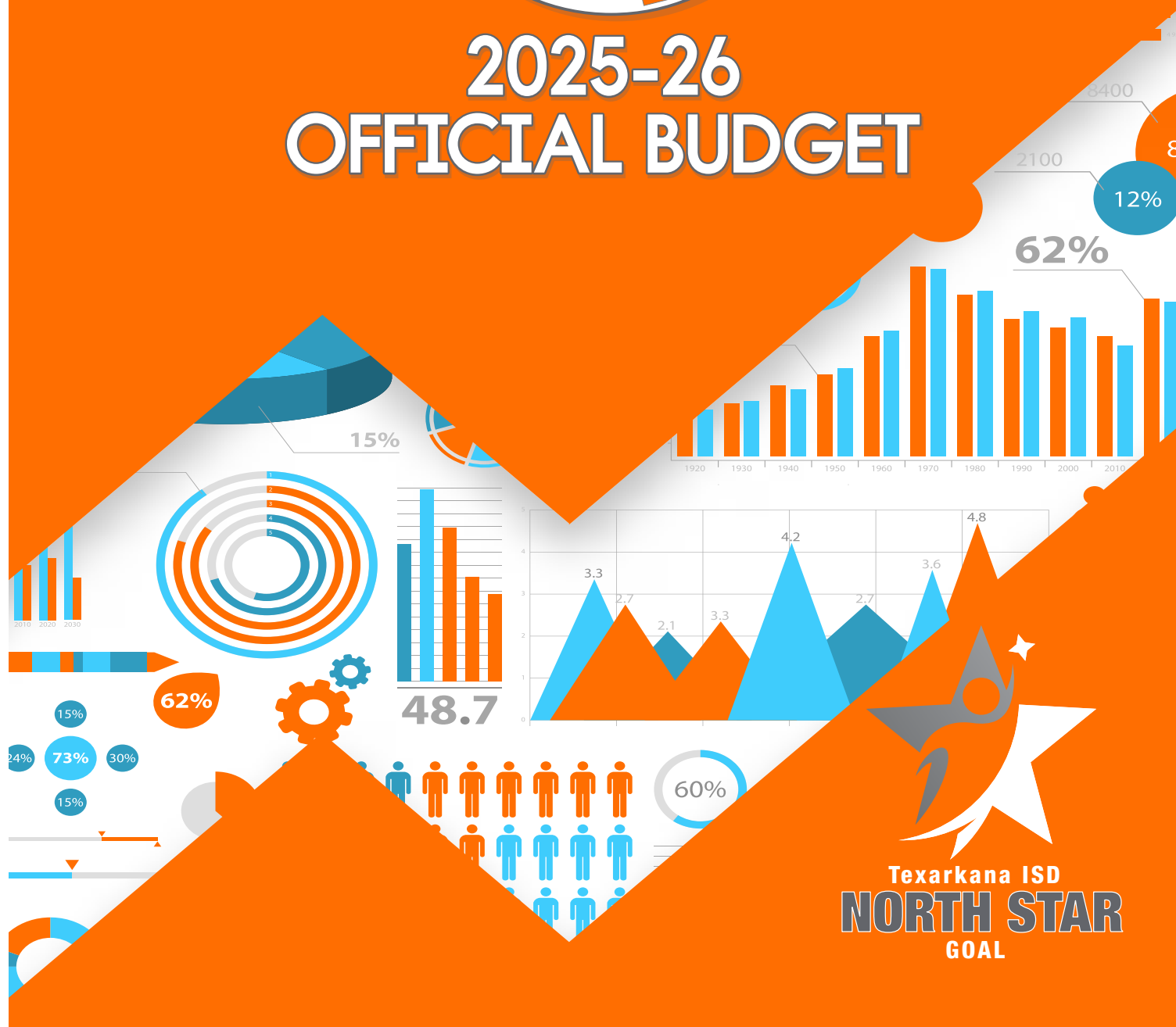
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2025-26 OFFICIAL BUDGET





Board of Trustees

Wanda Boyette
President

District 3
Elected 1995, 1998, 2001,
2004, 2007, 2010, 2013,
2016, 2019, 2022, 2025
Term Expires 2028
Self-Employed Construction Co.

Amy Bowers
Vice-President

District 4
Appointed 2014
Elected 2015, 2017, 2020, 2023
Term Expires 2026
Director of Human Resources & Legal Affairs
BWI Companies, Inc.

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

Fred Norton, Jr.

At Large – District 7
Elected 1997, 2000, 2013,
2014, 2017, 2020, 2023
Term Expires 2026
Attorney
Norton & Wood

Paul Miller

At Large - District 6
Appointed 2009
Elected 2010, 2012, 2015, 2018, 2021, 2024
Term Expires 2027
Attorney
Miller, James, Miller, Hornsby, LLP

Pastor Ronald Ruffin

District 2
Appointed 2024
Special Election 2025
Term Expires 2026
Pastor of
Greater Saint John Baptist Church

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 fourth Wednesday of each month, and at other times as necessary. The meetings are held at 11:30 a.m. at the TISD Services Building, 1600 Waterall Street, 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

Sherri Penix
Deputy Superintendent

Anita Clay
Chief Financial Officer

Todd Marshall
Chief Operating Officer

Amy Nix
Chief Human Resources Officer

Holly Tucker
Chief Academic Officer

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.

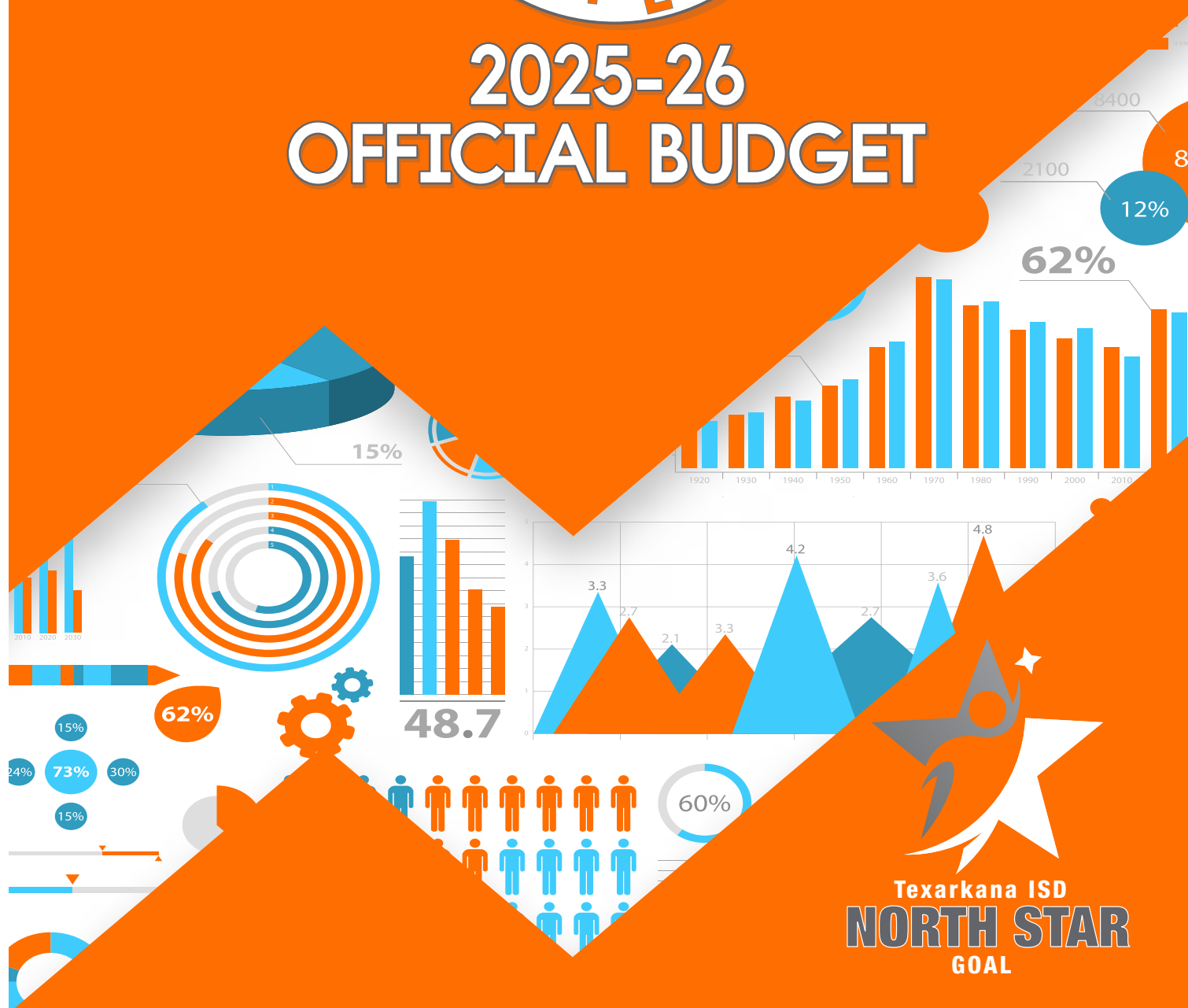
Ensure each student will have equitable access to technology that is fundamental to student success.

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.



BUDGET DATA





Executive Review

The following documents provide summaries of the Texarkana Independent School District's 2025-2026 budget. The schedules detail projected revenue of \$106,633,359 for 2025-2026 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 \$23,740,334 and State Foundation Program revenue is projected to be \$50,520,919.

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

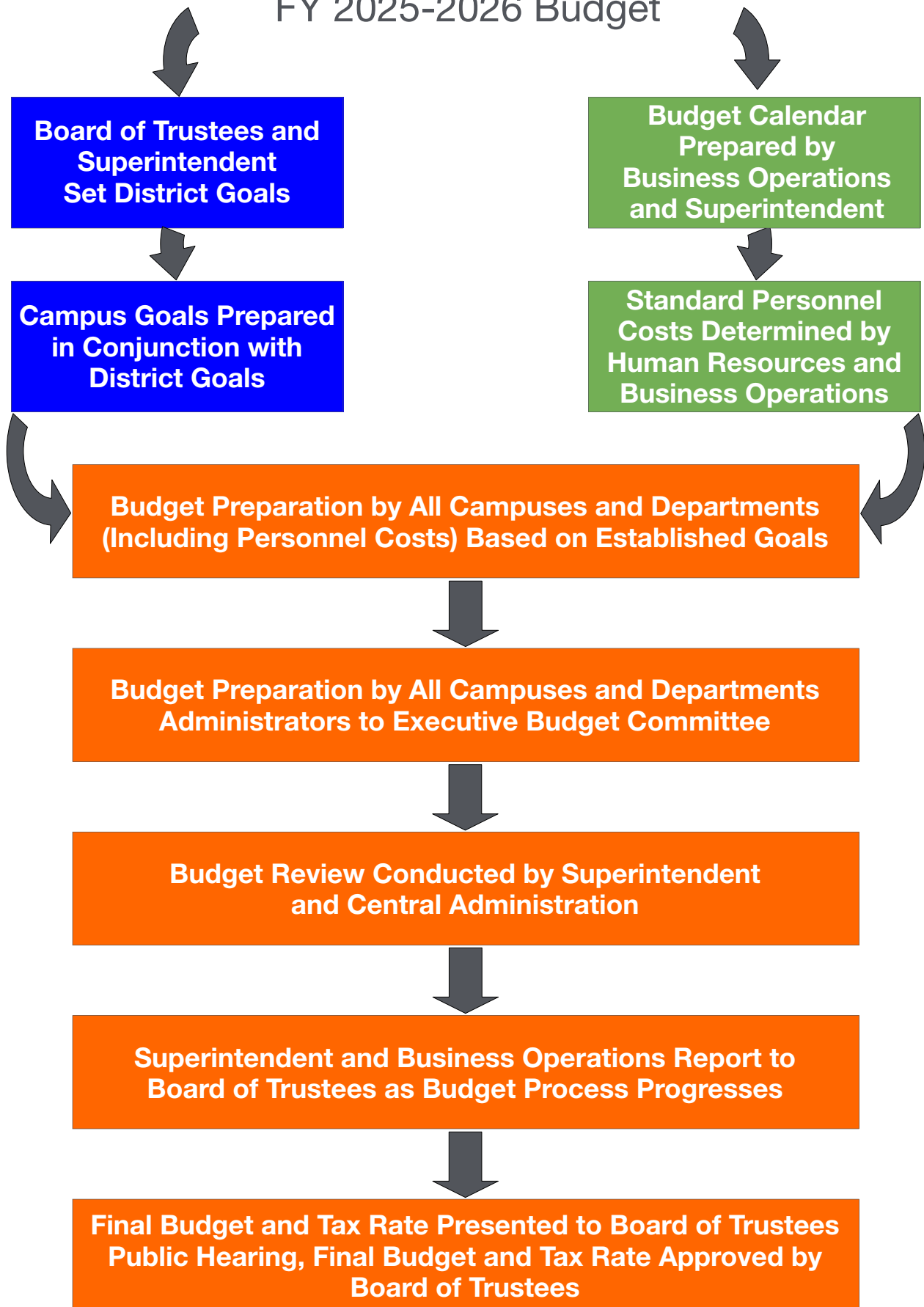
- ◆ Budgeted student average daily attendance has been decreased from 6,056 in 2024-25 to 6,018 in 2025-26.
- ◆ This budget is based off of a 1.2046 tax rate. The M&O tax rate is 0.7508 and the I&S rate is 1.2046.
- ◆ Appraised values have increased an estimated 3.3% over the prior year.

Using the projected revenue of \$96,433,359 and expenditures of \$96,001,333 for the general and debt service funds, we are projecting a net change in fund balance surplus of \$432,026 for the year ended June 30, 2026.

This budget was prepared based on information available after the close of the 89th Texas Legislative Session. It was calculated on the MoakCasey SOF Template Version FY25-060825. The template is based on the latest interpretation of the current state funding formula and is always subject to change.

Budgeting Flow Chart

FY 2025-2026 Budget





Budget Calendar

FY 2025-2026 Budget

December 2024 – February 2025	Surveys and Needs Assessment
January – February 2025	Budget Estimates Prepared
February – March 2025	Campuses & Departments Prepare Budgets
March 14, 2025	Budgets Completed and Returned for Review
March 19 – April 4, 2025	Campus & Department Presentations to Cabinet
April 23, 2025	First Budget Reading Board of Trustees
May 28, 2025	Second Budget Reading Board of Trustees
June 25, 2025	Amend Operating Budget Board of Trustees Public Hearing on Budget/Proposed Tax Rate Final Budget Approval Board of Trustees
July 2025	Final Budget Distribution to Campuses & Departments
August – September 2025	Public Hearing and Approval of Tax Rate Board of Trustees



Budget Summary - General & Debt Service Funds

FY 2025-2026 Budget

Revenue

State Revenue without EDA	\$	50,520,919
Other Revenue		3,724,000
TRS On-Behalf		3,776,865
Teacher Incentive Allotment		350,000
Local Taxes M&O		23,740,334
Local Taxes I&S		<u>14,321,241</u>

Total Projected Revenue	\$	96,433,359
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Expenditures

Instructional	\$	52,185,132
Instructional Services		2,535,645
Campus Administrative Costs		6,352,852
Support Operations		14,766,306
District Administrative Costs		6,015,698
Human Resources - Teacher Incentive Allotment		350,000
Chapter 45.108 (Loans-General Operating)		1,638,200
Interest & Sinking		<u>12,157,500</u>

Total Projected Expenditures	\$	<u>96,001,333</u>
------------------------------	----	-------------------

Change in Fund Balance	\$	<u><u>432,026</u></u>
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Certified Appraised Value

FY 2025-2026 Budget

Maintenance & Operation Fund

	October 2018	October 2019	October 2020	October 2021	October 2022	October 2023	October 2024	April 2025
	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Estimated Values
Total Appraised Value	\$ 2,063,870,404	\$ 2,207,585,935	\$ 2,272,157,652	\$ 2,276,650,848	\$ 2,674,488,506	\$ 2,865,116,206	\$ 3,095,602,278	\$ 3,290,839,585
Loss to Frozen Levy	\$ (180,041,141)	\$ (191,588,703)	\$ (207,382,999)	\$ (219,806,241)	\$ (219,804,220)	\$ (155,721,623)	\$ (185,282,730)	\$ (184,249,002)
Net Appraised Value on Tax Roll	\$ 1,883,829,263	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,709,394,583	\$ 2,910,319,548	\$ 3,106,590,583
Value adjusted for 313 agreement					(46,342,100)		(85,940,700)	(85,940,700)
Taxable Appraised Value M & O	\$ 1,883,829,263	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,663,052,483	\$ 2,824,378,848	\$ 3,020,649,883

~ 11 ~

Interest & Sinking Fund

	October 2018	October 2019	October 2020	October 2021	October 2022	October 2023	October 2024	April 2025
	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Tax Roll	Estimated Values
Total Appraised Value	\$ 2,063,870,404	\$ 2,207,585,935	\$ 2,272,157,652	\$ 2,276,650,848	\$ 2,674,488,506	\$ 2,865,116,206	\$ 3,095,602,278	\$ 3,290,839,585
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Taxable Appraised Value I&S	\$ 1,883,829,263	\$ 2,015,997,232	\$ 2,064,774,653	\$ 2,056,844,607	\$ 2,454,684,286	\$ 2,709,394,583	\$ 2,910,319,548	\$ 3,106,590,583

Percentage Change of Total Appraised Value over Previous Year

Percentage Change of Total Appraised Value over Previous Year	2.860%	6.963%	2.925%	0.198%	17.475%	7.128%	8.293%	3.293%
Percentage Change of Frozen Levy over Previous Year	4.365%	6.414%	8.244%	5.990%	-0.001%	-29.154%	18.983%	13.617%

Levy vs. Collections - Average

FY 2025-2026 Budget

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
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
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
Percent Collections	99.33%	99.56%	99.33%	96.58%	99.92%	99.89%	97.46%	96.80%
Three Year Average								98.052%
Four Year Average								98.520%
Five Year Average								98.132%
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
Delinquent and P & I Collections for Year	686,274	649,020	640,537	698,420	1,186,530	600,128	653,213	509,518
P & I Collections Only	286,502	210,616	297,868	342,709	268,434	264,814	336,376	269,067
Percent Collections	3.061	2.839	2.726	3.017%	5.081%	2.580%	2.640%	2.390%
Total Current, Delinquent and P & I	102.40%	102.40%	102.05%	99.60%	105.00%	102.47%	100.10%	99.19%
Three Year Average								100.587%
Four Year Average								101.691%
Five Year Average								101.272%

Estimated Tax Revenues

FY 2025-2026 Budget

Certified Appraised Values		\$ 3,020,649,883
Tax Rate		
Current Maintenance & Operation 2024-25		0.7552
Proposed Change 2025-2026****		0.7508
Tax Revenues		22,679,039
Estimate of Frozen Levy	\$593,362	<u>324,360.00</u>
		23,003,399
Collection Percentage		<u>100%</u>
		23,003,399
Delinquent and P&I Taxes		<u>736,935</u>
Total M&O Tax Revenue		23,740,334
Debt Service @ Rate Below		<u>14,321,241</u>
Total Tax Levy		<u><u>\$ 38,061,575</u></u>

Tax Rate Information

	***2022-2023	(a) 2023-2024	2024-2025	2025-2026
Maintenance and Operations	0.9429	0.7575	0.7552	0.7508
Interest and Sinking (Debt Service)	<u>0.2550</u>	<u>0.4538</u>	<u>0.4538</u>	<u>0.4538</u>
Total Tax Rate	<u><u>1.1979</u></u>	<u><u>1.2113</u></u>	<u><u>1.2090</u></u>	<u><u>1.2046</u></u>
M & O Percent of Current Levy	78.71%	62.54%	62.46%	62.33%

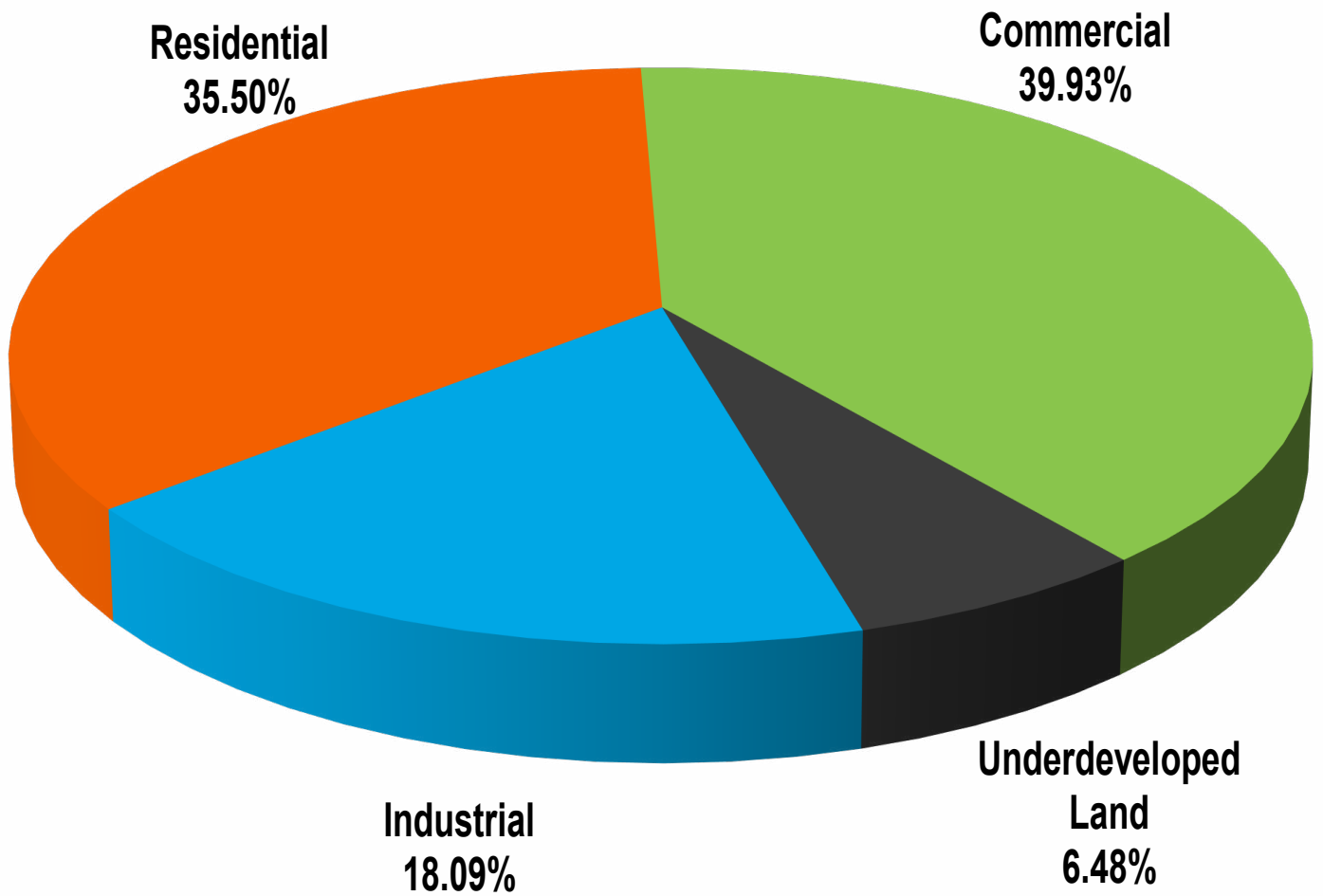
***Texas Proposition 2 increased the Homestead Exemption from \$25,000 to \$40,000.

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

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

2025 Estimated Tax Base Property Categories

FY 2025-2026 Budget



Principal Taxpayers

FY 2025-2026 Budget

TCI Texarkana, Inc.	\$535,936,773	16.72%
MPT of Texarkana-Steward LLC	101,215,000	3.16%
Lonstar Truck Group TXKN	19,988,425	0.62%
Rancho Texarkana Investors LLC	17,792,000	0.56%
DJV Ventures LLC	17,200,000	0.54%
Walmart Stores #01-2123	16,493,977	0.51%
MCN Texarkana LLC	15,000,000	0.47%
Airgas USA LLC-Central Division	13,970,016	0.44%
Orr, William Gregg	15,428,201	0.48%
Summit Utilities Arkansas INC	13,412,306	0.42%
Total Value of Top Ten Taxpayers	\$ 766,436,698	23.915%
Total Appraised Values	\$ 3,204,898,885	

Schedule of Other Revenue

FY 2025-2026 Budget

General Fund

Athletic Activities	\$150,000
Interest Income	1,000,000
Rent	65,000
Tiger Stadium Video Board Advertising	26,000
Indirect Revenues - Federal Programs	400,000
Medicaid	1,000,000
Medicaid - La Porte MAC	28,000
Transportation Internal Payments	280,000
Miscellaneous Revenue	725,000
Out of State Tuition	45,000
Summer School	5,000
Total Other Revenue	<u><u>\$ 3,724,000</u></u>

Organizational Budgets - General & Debt Service Funds

FY 2025-2026 Budget

Governance	Payroll	Non-Payroll	Total
Central Office Supplies		\$ 62,000	\$ 62,000
Fees, Dues and Policy		79,850	79,850
Legal and Audit		206,000	206,000
Superintendent's Office	470,813	129,000	599,813
Board		14,800	14,800
Governance		4,500	4,500
Contingency		200,000	200,000
Total Governance	\$ 470,813	\$ 696,150	\$ 1,166,963
Instructional Services			
Guidance and Counseling	\$ 463,609	\$ 67,245	\$ 530,854
Media & Library Service		52,028	52,028
Staff Development	15,000	369,338	384,338
Testing		15,500	15,500
Fine Arts	15,254	36,500	51,754
Dyslexia	862,830	10,500	873,330
English Language Arts	134,421	37,007	171,428
Homebound General Ed	331,449		331,449
Curriculum and Instruction	1,423,344	393,315	1,816,659
STEM/Robotics	43,020	56,909	99,929
Math and Science	194,227	46,084	240,311
Advanced Placement		30,000	30,000
ESL/Bilingual/Migrant	1,786,634	69,266	1,855,900
Gifted and Talented	159,580	25,022	184,602
Special Education/TILC	2,243,439	41,925	2,285,364
Medicaid		100,000	100,000
REACH Program	14,324	11,500	25,824
Instructional Technology	370,196	25,628	395,824
Masters Degree Tuition		42,500	42,500
Total Instructional Services	\$ 8,057,327	\$ 1,430,267	\$ 9,487,594
Business Operations			
Building Maintenance	\$ 2,688,347	\$ 261,373	\$ 2,949,720
Grounds	1,600	532,720	534,320
Maintenance	1,771,949	1,063,587	2,835,536
Security and Crosswalk	1,566,445	192,600	1,759,045
MIS-Technology-Internet	1,201,237	683,687	1,884,924
Transportation - Special Education & Local	755,668	1,745,559	2,501,227
Business Office	541,245	87,100	628,345
Business Operations	157,237	27,000	184,237
Data Processing and Student Services	48,853		48,853
Risk and Energy Management	94,122	46,350	140,472
Insurance - Property & Student		1,185,000	1,185,000
Tax Collections and Appraisal Fees		660,000	660,000
Utilities		2,800,000	2,800,000
Purchasing and Receiving	331,528	11,045	342,573
Textbooks	36,852	14,500	51,352
Athletic Fields	13,345		13,345
Total Business Operations	\$ 9,208,428	\$ 9,310,521	\$ 18,518,949

Organizational Budgets - General & Debt Service Funds

FY 2025-2026 Budget

Campuses	Payroll	Non-Payroll	Total
Texas High School	\$ 10,427,841	\$ 361,053	\$ 10,788,894
Texas Middle School	7,683,794	242,928	7,926,722
TILC/DAEP/RISE	151,300	3,990	155,290
Secondary DAEP	485,171	23,216	508,387
Theron Jones	2,110,448	49,440	2,159,888
Westlawn	2,165,177	51,975	2,217,152
Nash	2,787,042	105,001	2,892,043
Wake Village	3,000,352	83,759	3,084,111
Dunbar	2,667,399	84,851	2,752,250
Morriss	1,778,452	50,047	1,828,499
Waggoner Creek	1,982,024	72,530	2,054,554
Parks Elementary	3,308,234	108,426	3,416,660
Athletics	1,529,378	835,000	2,364,378
Music - Band	925,807	405,600	1,331,407
Career and Technology	2,139,659	672,600	2,812,259
OPTIONS	563,111	21,200	584,311
Virtual School	270,316	37,000	307,316
Total Campuses	\$ 43,975,505	\$ 3,208,616	\$ 47,184,121
Human Resources/Communications			
Human Resources	\$ 867,359	\$ 128,600	\$ 995,959
Print Shop	70,786		70,786
Retirement Dinner and Foundation		30,500	30,500
Communications	237,951	295,600	533,551
Community Involvement	67,949	87,500	155,449
Health Services	621,932	9,835	631,767
Workmans Compensation	450,000		450,000
Additional Pay	1,208,992		1,208,992
Substitutes	1,221,002		1,221,002
Personnel Contingency	200,000		200,000
Teacher Incentive Allotment	350,000		350,000
Total Human Resources/Communications	\$ 5,295,971	\$ 552,035	\$ 5,848,006
Debt Service			
Chapter 45.108 Loan Payments		1,638,200	1,638,200
Bond Payments		12,157,500	12,157,500
Total Debt Service		\$ 13,795,700	\$ 13,795,700
Total Expenses	\$ 67,008,044	\$ 27,355,089	\$ 96,001,333

Projected Special Program Revenues by Source

FY 2025-2026 Budget

Description	Projected Revenue
LASO Cycle 3, Part B1	\$ 245,000
School Action Fund (SAF) Texas Middle School YR2	250,000
School Action Fund (SAF) Parks Elementary	500,000
Perkins V: Strengthening CTE for 21st Century	94,608
Title I, Part A, Improving Basic Programs	2,687,239
Title III Part A Immigrant	12,466
National School Lunch/Breakfast Program STATE	500,000
National School Lunch/Breakfast Program FEDERAL	6,000,000
IDEA-B Preschool Grant	32,039
IDEA-B Formula	1,425,155
IDEA-B Discretionary	17,172
Stronger Connections Grant YR2	500,000
State Deaf Education	95,000
Total Program Revenues by Source	\$ 12,358,679
Indirect Cost	\$ (400,000)
Total Special Program Revenues	\$ 11,958,679

Revenue and Expenses

FY 2025-2026 Budget

	General Funds	Food Service Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total
Revenue:						
5700-Local	\$ 26,036,334	\$ 800,000	\$ 14,321,241	\$ 1,000,000	\$ 400,000	\$ 42,557,575
5800-State	54,647,784	300,000	-			54,947,784
5900-Federal	1,428,000	7,700,000				9,128,000
Total Revenue	82,112,118	8,800,000	14,321,241	1,000,000	400,000	106,633,359
Expenditures by Function:						
11-Instruction	47,185,586					47,185,586
12-Instructional Resources	227,632					227,632
13-Curriculum	2,535,645					2,535,645
21-Instructional	106,802					106,802
23-School Leadership	6,246,050					6,246,050
31-Guidance	1,972,997					1,972,997
33-Health Services	631,767					631,767
34-Student Transportation	333,751					333,751
35-Food Services		8,105,659			300,000	8,405,659
36-Co Curricular	3,148,917				7,500	3,156,417
41-General Administration	4,504,919					4,504,919
51-Maintenance	11,904,463	427,749				12,332,212
52-Security	1,759,045					1,759,045
53-Data Processing	137,280					137,280
61-Community Services	50,500				75,000	125,500
71-Debt Service	1,638,200		12,157,500			13,795,700
81-Capital Projects				50,000,000		50,000,000
93-Payments to Fiscal Agent	900,279					900,279
99-Other Intergovernmental	560,000					560,000
Total Expenditures	83,843,833	8,533,408	12,157,500	50,000,000	382,500	154,917,241
Other (Resources)						-
Other Uses						-
Fund Balance Change	\$ (1,731,715)	\$ 266,592	\$ 2,163,741	\$ (49,000,000)	\$ 17,500	\$ (48,283,882)

Revenue Sources - All Funds

FY 2025-2026 Budget

School Year	Local Funds	State Funds	Federal Funds
2023-24	45.61%	46.76%	7.63%
2024-25	40.81%	50.16%	9.03%
2025-26	39.91%	51.53%	8.56%

2023-24

Federal Funds
7.63%



State Funds
46.76%

Local Funds
45.61%

2024-25

Federal Funds
9.03%

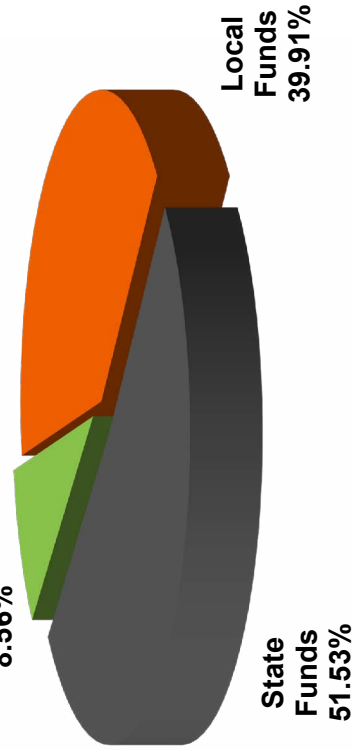


State Funds
50.16%

Local Funds
40.81%

2025-26

Federal Funds
8.56%



Local Funds
39.91%

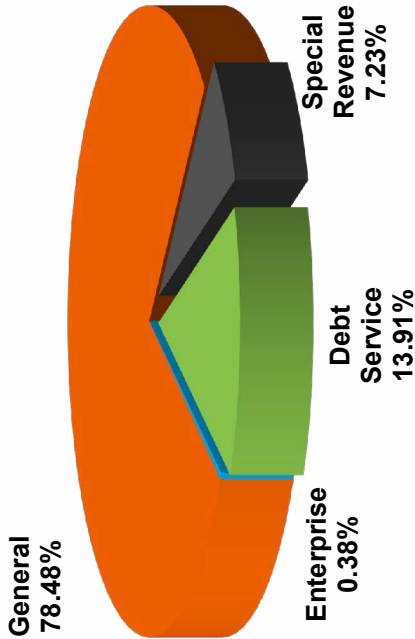
State Funds
51.53%

Expenditures by Fund - All Funds

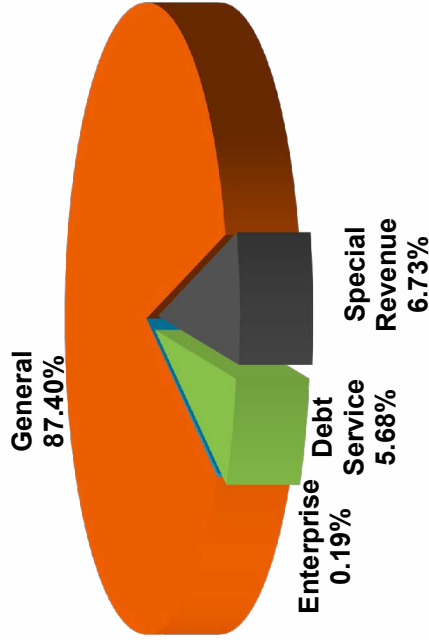
FY 2025-2026 Budget

School Year	General	Special Revenue	Debt Service	Enterprise
2023-24	78.48%	7.23%	13.91%	0.38%
2024-25	87.40%	6.73%	5.68%	0.19%
2025-26	86.40%	5.51%	7.85%	0.24%

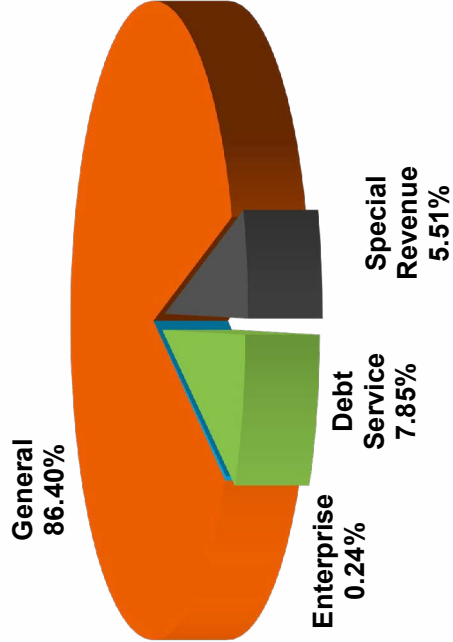
2023-24



2024-25



2025-26



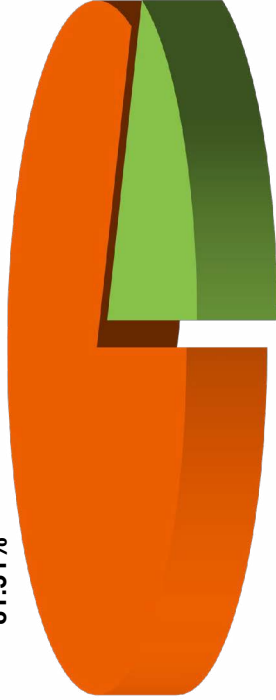
Payroll vs. Non-Payroll Expenditures - General Fund

FY 2025-2026 Budget

School Year	Payroll	Non-Payroll
2023-24	81.31%	18.69%
2024-25	81.75%	18.25%
2025-26	80.16%	19.84%

2023-24

Payroll
81.31%



Non-Payroll
18.69%

2024-25

Payroll
81.75%



Non-Payroll
18.25%

2025-26

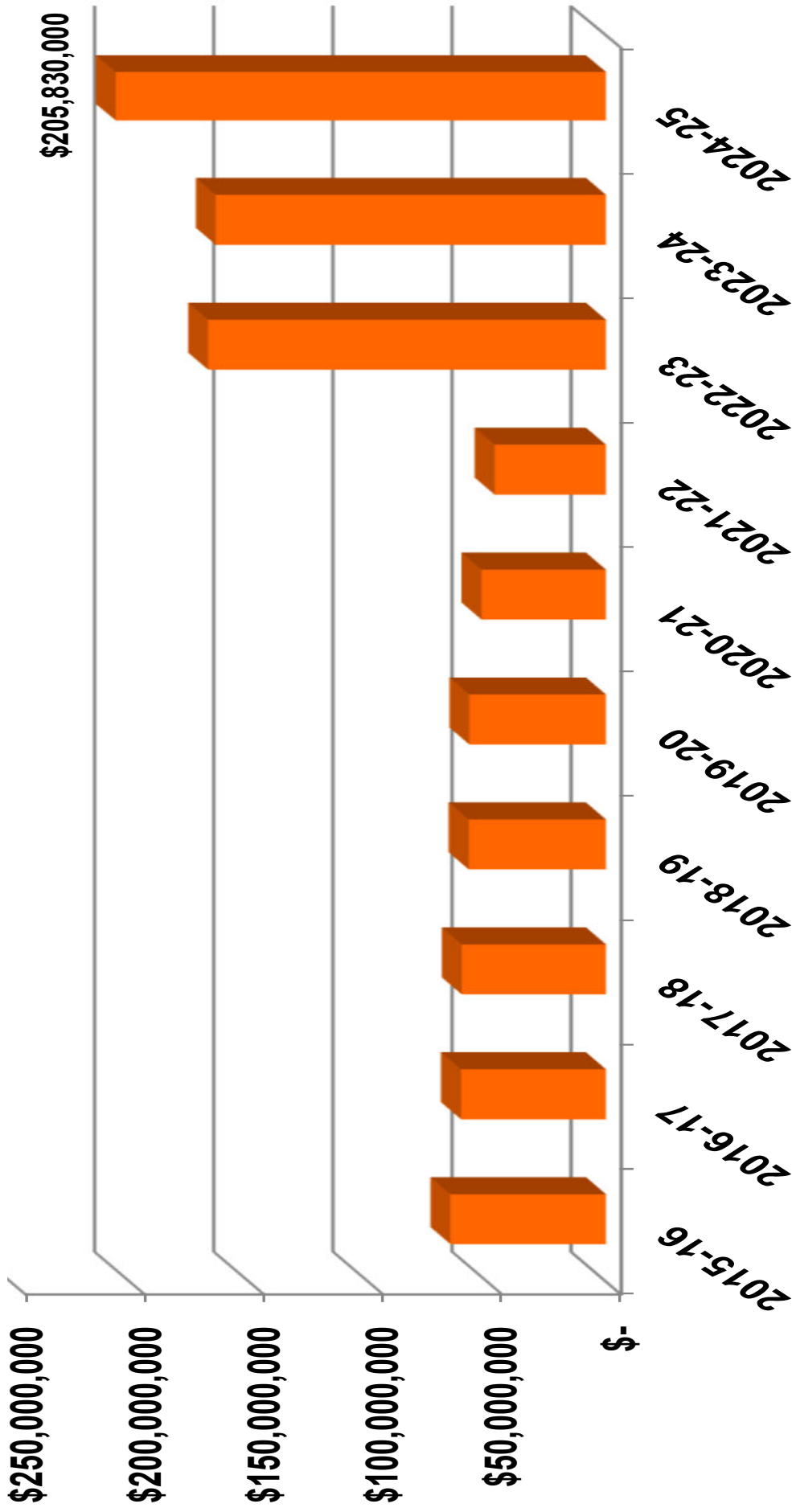
Payroll
80.16%



Non-Payroll
19.84%

Outstanding Debt Interest and Sinking Fund

FY 2025-2026 Budget



NOTE:

- Texarkana Independent School District approved \$29,900,000 bond issue in November 2014.
- 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, 2025 - June 30, 2026

FY 2025-2026 Budget

Bonded Debt

Date	Description	Principal Payment	Interest Payment	Total Payment
8/15/2025	Bond Payment		\$ 479,200	\$ 479,200
2/15/2026	Bond Payment	\$ 2,335,000	\$ 2,484,200	\$ 4,819,200
07/01/25 - 06/30/26	2022 Bond \$144,000,000	\$ 920,000	\$ 5,939,100	\$ 6,859,100
07/01/25 - 06/30/26	2024 Adj Rate Bond \$45,000,000	\$ -	\$ 358,440	\$ 358,440
Totals		\$ 3,255,000	\$ 9,260,940	\$ 12,515,940

Estimated Appraised Value for 2025	\$ 3,106,590,583
Estimated Value of Frozen Properties for 2025	\$ 593,362
I&S Debt Service Rate	0.4538
Anticipated Taxes from I&S Rate	<u>\$ 14,321,241</u>

Additional defeased debt	\$ 1,805,301
Total Requirement for scheduled debt	<u>\$ 12,515,940</u>
	<u>\$ 14,321,241</u>

Total Amount of Outstanding and Unpaid Bonded Indebtedness	\$ 205,830,000
--	----------------

Chapter 45.108 Loans from General Operating

Date	Description	Principal Payment	Interest Payment	Total Payment
07/01/25 - 06/30/26	\$5 Million Note paid Semi to BOK	\$ 265,000	\$ 119,331	\$ 384,331
07/01/25 - 06/30/26	Maintenance Tax Note, Series 2018A	\$ 45,000	\$ 30,450	\$ 75,450
07/01/25 - 06/30/26	Time Warrants, Series 2018	\$ 65,000	\$ 26,750	\$ 91,750
07/01/25 - 06/30/26	\$7.7 Million Note Paid Monthly to Capital One	\$ 618,826	\$ 27,665	\$ 646,491
07/01/25 - 06/30/26	\$6.5 million Note Paid Monthly to Capital One	\$ 434,196	\$ 7,044	\$ 441,240
Totals		\$ 1,428,022	\$ 211,240	\$ 1,639,262



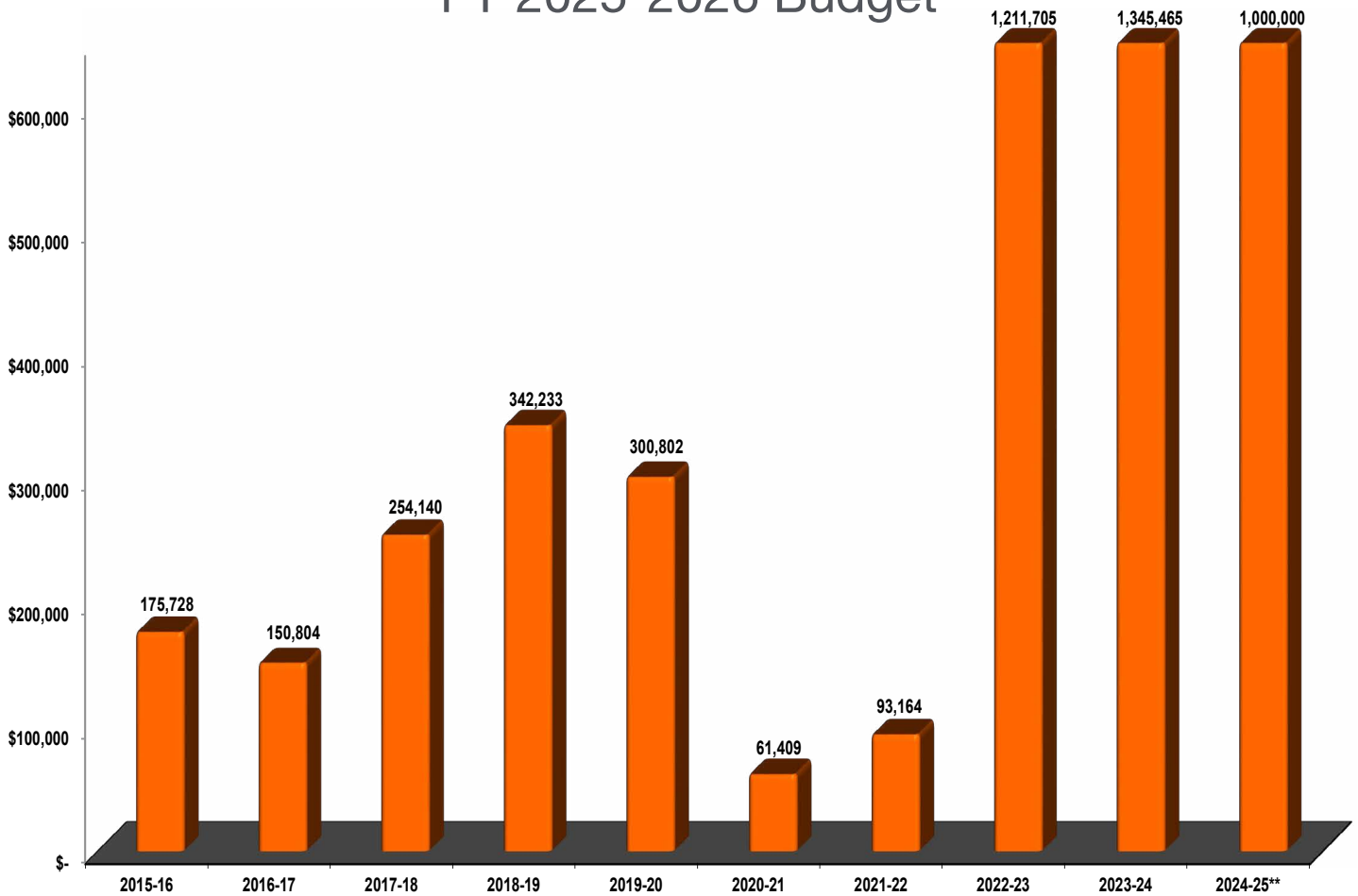
Cash Management Philosophy and Procedures

Cash management is the systematic coordination of four essential activities: cash flow forecasting, management of cash flows, bank reconciliations, 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. As of 7/1/2019, our operating accounts currently bear interest at the same rate as a 90 day Treasury Bill (T-Bill). In order to maintain the appropriate balance, the district is online with our depository bank. This allows the district to further diversify funds available. The cash that is in excess of current needs is invested in longer-term, interest bearing instruments that are in compliance with the Investment Policy. The maturity of these instruments is based on the normal cash disbursement schedules for monthly payroll and accounts payable needs.
- ◆ Current longer-term investments are Certificates of Deposit when market conditions make those instruments more favorable than daily investments and investments in First Public LoneStar Investment Pool. All tax monies received by the Bowie County Appraisal District for TISD taxes are wired directly to the district's First Public LoneStar 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 the internet 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 2025-2026 Budget

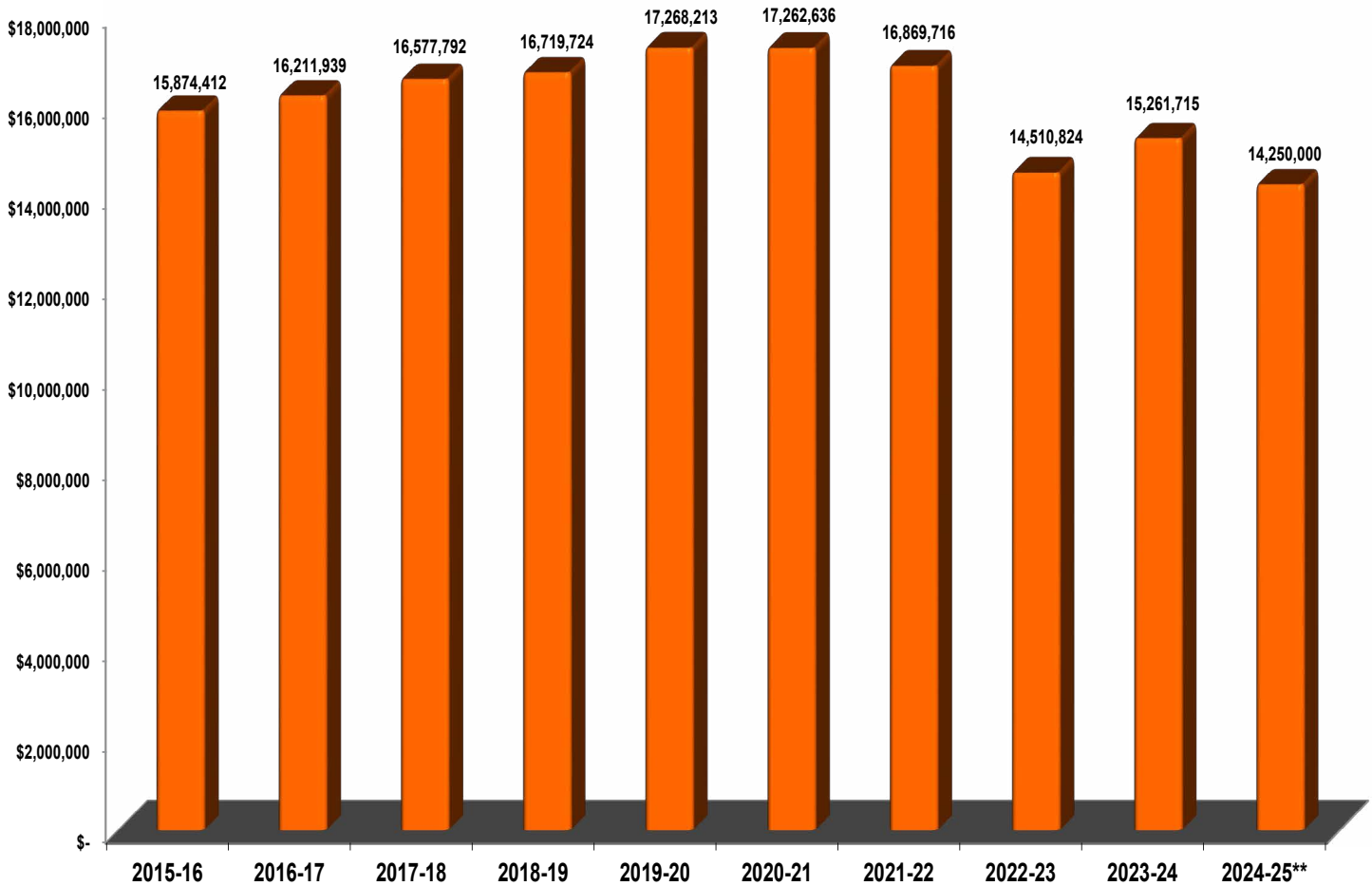


School Year	Investment Income
2015-16	175,728
2016-17	150,804
2017-18	254,140
2018-19	342,233
2019-20	300,802
2020-21	61,409
2021-22	93,164
2022-23	1,211,705
2023-24	1,345,465
2024-25**	1,000,000

****2024-25 Investment Income Projected**

General Fund - Fund Balance

FY 2025-2026 Budget



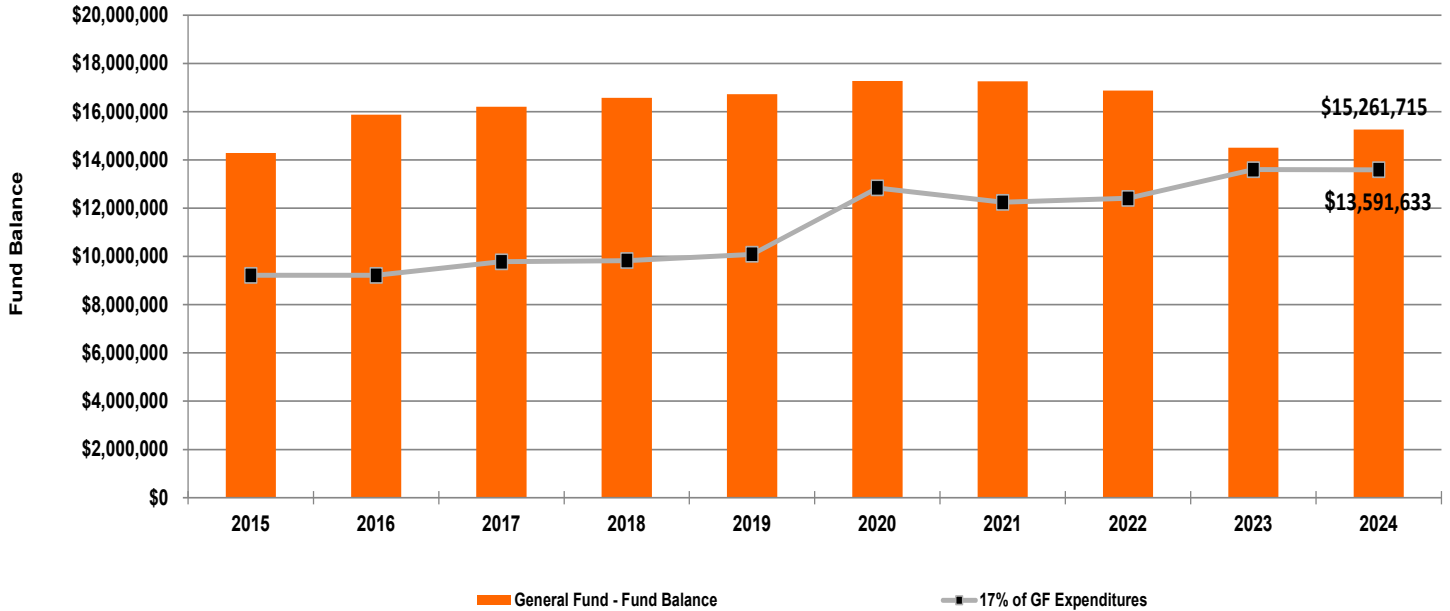
School Year	General Fund Fund Balance
2015-16	15,874,412
2016-17	16,211,939
2017-18	16,577,792
2018-19	16,719,724
2019-20	17,268,213
2020-21	17,262,636
2021-22	16,869,716
2022-23	14,510,824
2023-24	15,261,715
2024-25**	14,250,000

****2024-25 Fund Balance Projected**

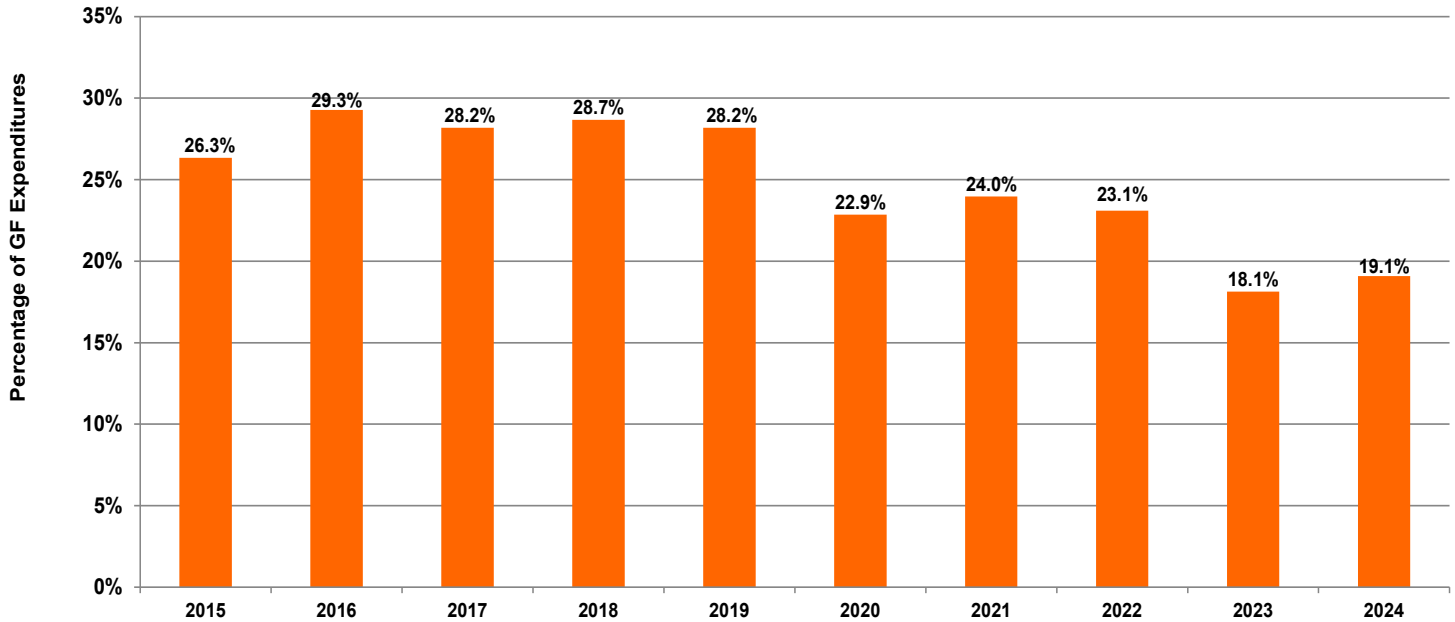
General Fund - Fund Balance

FY 2025-2026 Budget

General Fund - Fund Balance



General Fund Fund Balance as a Percentage of General Fund Expenditures



Source: TISD audited financial statements



SUPPORTING DATA



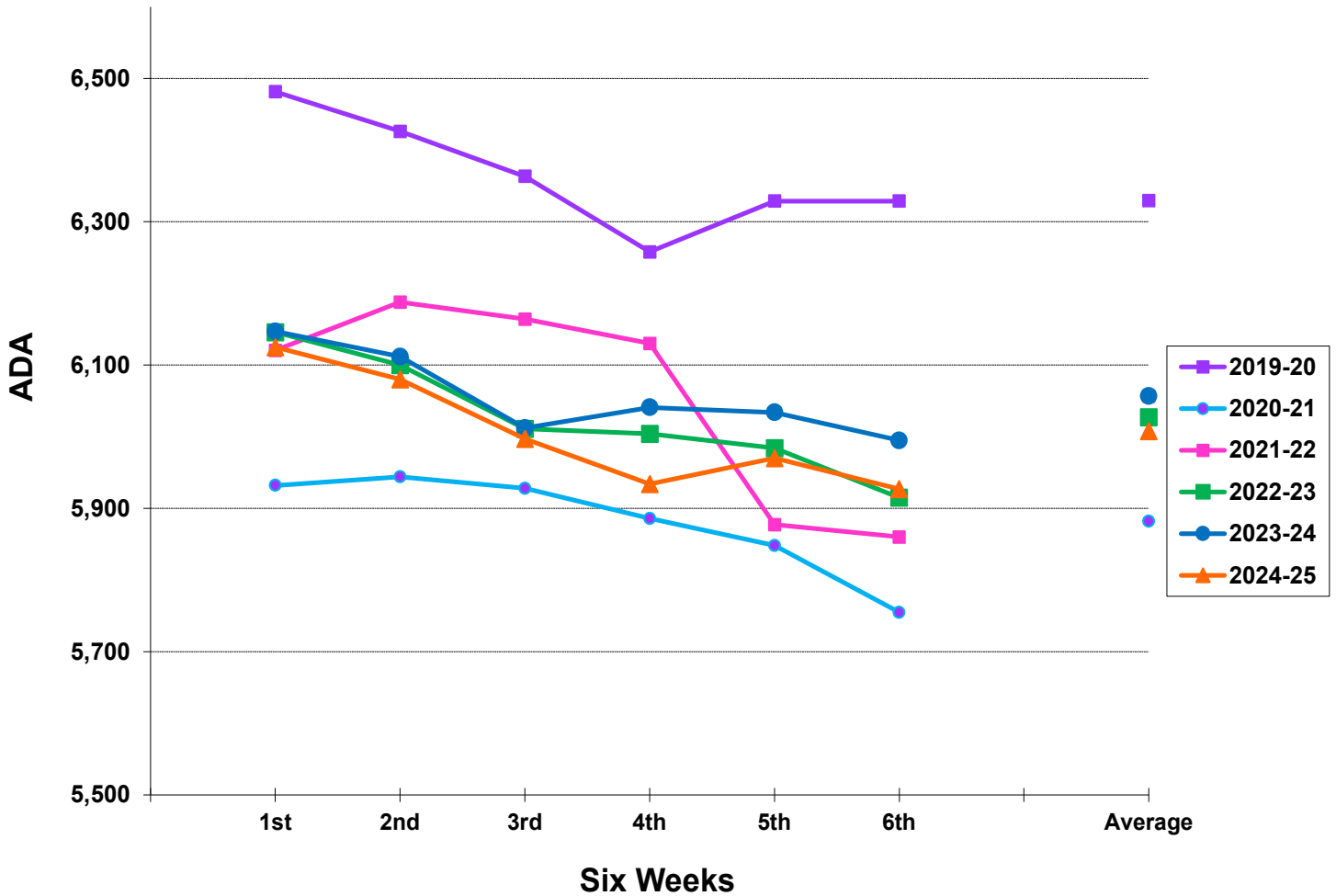
Comparison of Enrollment by Campus/ADA

FY 2025-2026 Budget

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
										Projected
Texas High School	1,808	1,808	1,773	1,796	1,770	1,707	1,719	1,762	1,750	1,792
OPTIONS Academic Alternative High School	82	64	72	46	58	65	69	69	61	45
Texas Middle School	1,485	1,454	1,520	1,489	1,426	1,403	1,413	1,361	1,421	1,351
Dunbar Early Education Center	325	306	290	300	231	280	296	304	265	422
Highland Park Elementary	360	368	363	363	362	359	364	403	427	
Morriss Elementary	406	407	401	360	336	338	358	360	351	352
Nash Elementary	678	691	685	703	628	666	677	656	667	677
Spring Lake Park Elementary	380	374	394	389	388	393	408	374	334	
Theron Jones Early Literacy Center	393	401	404	395	379	373	386	339	329	315
Waggoner Creek Elementary	272	293	323	303	292	311	338	347	337	351
Wake Village Elementary	668	639	615	581	550	573	579	548	539	542
Westlawn Elementary	312	347	334	372	335	375	346	342	317	333
Parks Elementary										695
PEIMS Enrollment	7,169	7,152	7,174	7,097	6,755	6,843	6,953	6,865	6,798	6,875
Average Daily Attendance	6423	6445	6,410	6,329	5,859	6,057	6,027	6027	6,056	6,018
Percentage of Attendance	95.45%	95.00%	94.76%	95.94%	91.67%	94.36%	92.63%	92.98%	92.98%	92.00%
Does not include Digital Academy of Texas PEIMS Enrollment				1160	899	313	227	412	471	500

Actual ADA by Six Weeks

FY 2025-2026 Budget



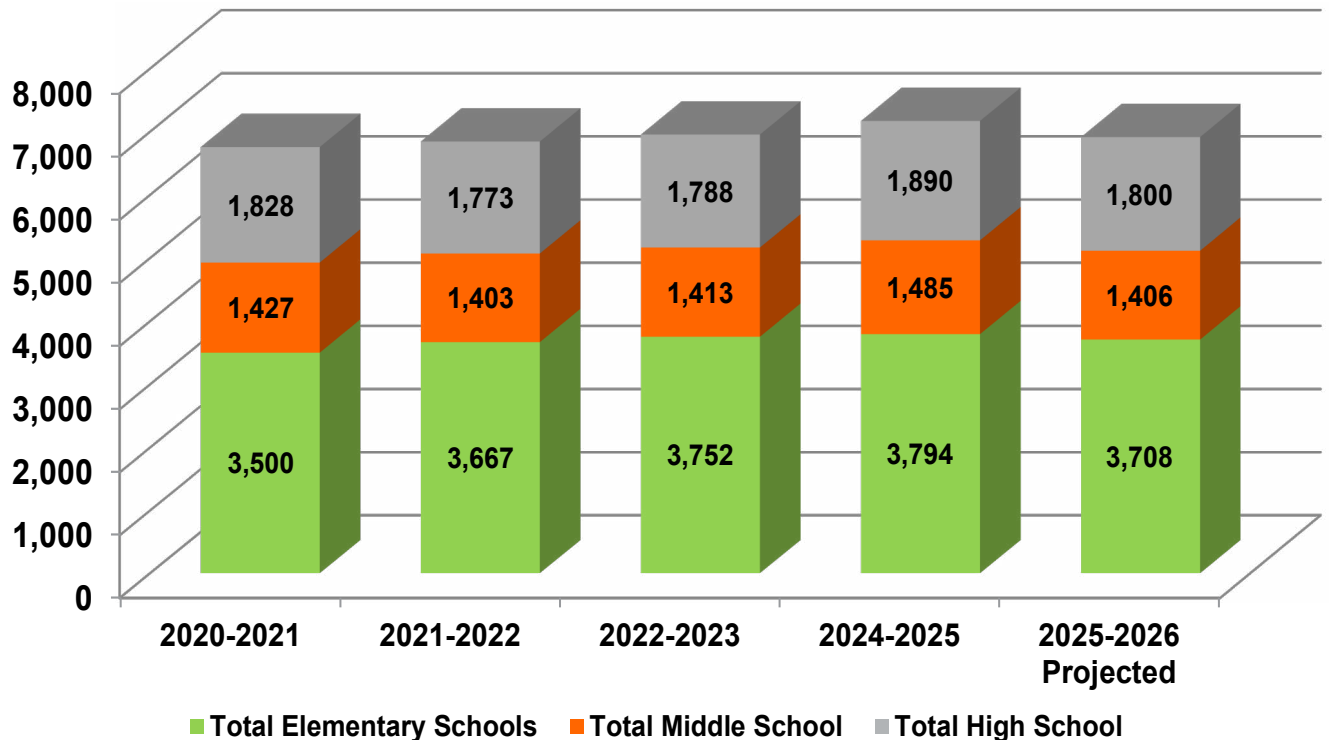
Actual ADA does not include Digital Academy of Texas Virtual School

Enrollment Projection by Grade

FY 2025-2026 Budget

GRADE	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024	Projected 2025-2026
EE	17	16	18	27	16
PreK	391	495	507	493	550
K	555	605	602	574	475
1st	460	537	589	542	526
2nd	543	455	528	546	539
3rd	537	535	462	516	532
4th	526	521	543	438	534
5th	471	504	503	537	515
Total Elementary	3500	3668	3752	3673	3687
6th	472	437	486	479	404
7th	475	497	442	460	485
8th	480	469	485	422	462
Total Middle School	1427	1403	1413	1361	1351
9th	505	535	506	533	465
10th	503	442	475	476	487
11th	415	427	411	445	477
12th	405	368	396	377	408
Total High School	1828	1772	1788	1831	1837
Total District	6755	6843	6953	6865	6875

Actual Enrollment 2020-2021 thru 2024-2025 and Projected Enrollment 2025-2026



FTE and Cost Per Student Comparisons Projected for the 2025-2026 School Year

FY 2025-2026 Budget

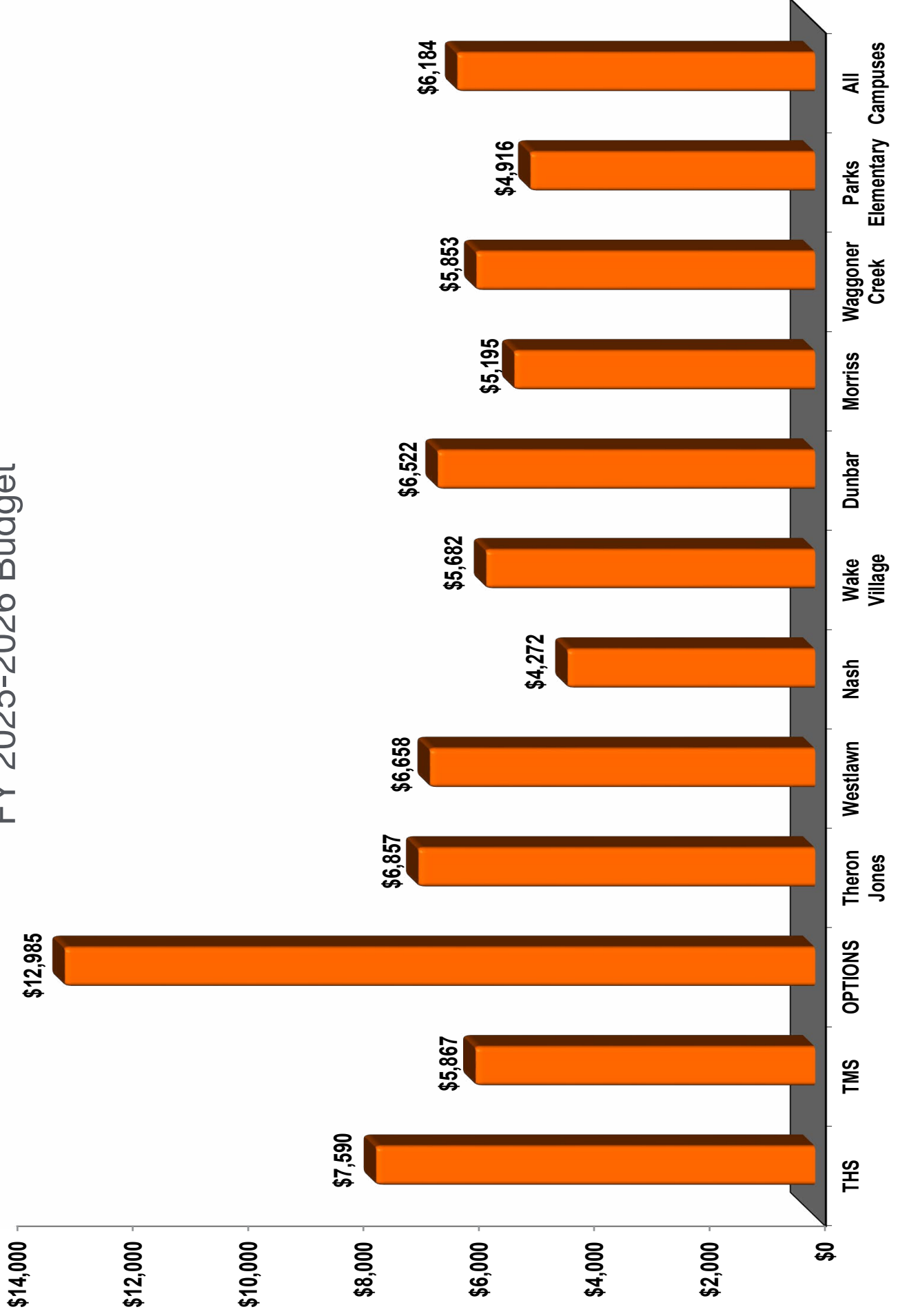
Category	THS	TMS	OPTIONS	Theron Jones	Westlawn	Nash	Wake Village	Dunbar	Morris	Wagoner Creek	Parks Elementary	All Campuses
Total Personnel Costs	12,567,500	7,683,794	563,111	2,110,448	2,165,177	2,787,042	2,996,109	2,667,399	1,778,452	1,982,024	3,308,234	40,609,290
Total Non Payroll Costs	1,034,103	242,928	21,200	49,440	51,975	105,001	83,759	84,851	50,047	72,530	108,426	1,904,260
Total Campus Budget	13,601,603	7,926,722	584,311	2,159,888	2,217,152	2,892,043	3,079,868	2,752,250	1,828,499	2,054,554	3,416,660	42,513,550
Teachers FTE	132.00	82.85	8.00	29.65	23.00	37.80	35.50	24.00	21.00	20.50	46.80	461.10
Professional Support FTE	16.00	16.00	2.00	4.00	6.00	7.00	7.00	5.00	1.00	5.00	8.00	77.00
Administrators FTE	10.00	9.00	1.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	3.00	40.00
Para Professionals FTE	14.00	17.00		15.00	14.00	12.00	18.00	28.00	2.00	5.00	18.00	143.00
Clerical FTE	8.00	9.00	1.00	3.00	2.00	3.00	3.00	2.00	2.00	2.00	3.00	38.00
Total FTE's	180.00	133.85	12.00	53.65	48.00	62.80	66.50	61.00	28.00	34.50	78.80	759.10
Projected Enrollment 2025-2026	1,792	1,351	45	315	333	677	542	422	352	351	695	6,875
Total Cost Per Student	7,590	5,867	12,985	6,857	6,658	4,272	5,682	6,522	5,195	5,853	4,916	6,184
Students Per Teacher FTE	13.58	16.31	5.63	10.62	14.48	17.91	15.27	17.58	16.76	17.12	14.85	14.91
Students Per Total FTE's	9.96	10.09	3.75	5.87	6.94	10.78	8.15	6.92	12.57	10.17	8.82	9.06

Note:

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

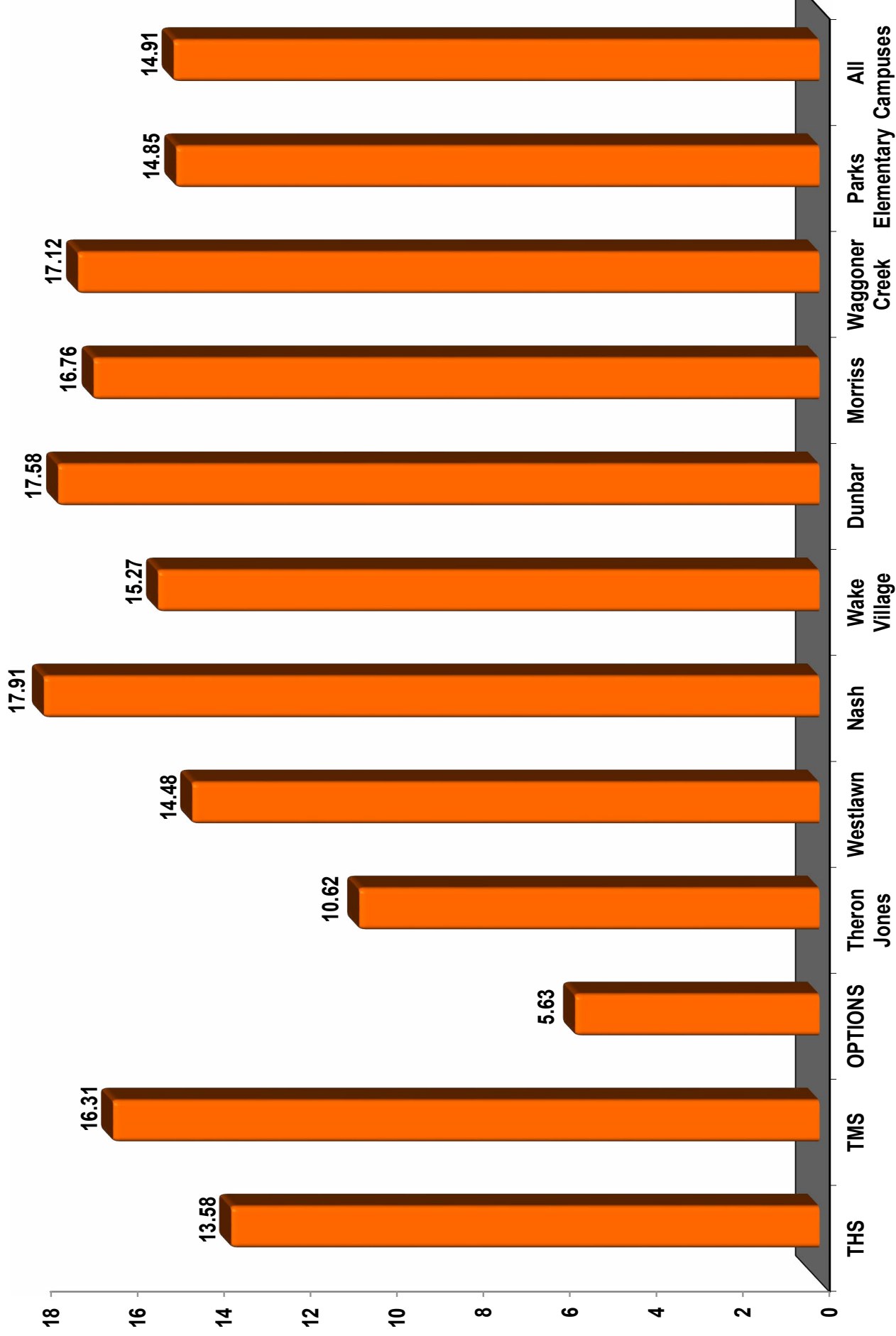
Budgeted Cost Per Student Utilizing Personnel Costs

FY 2025-2026 Budget



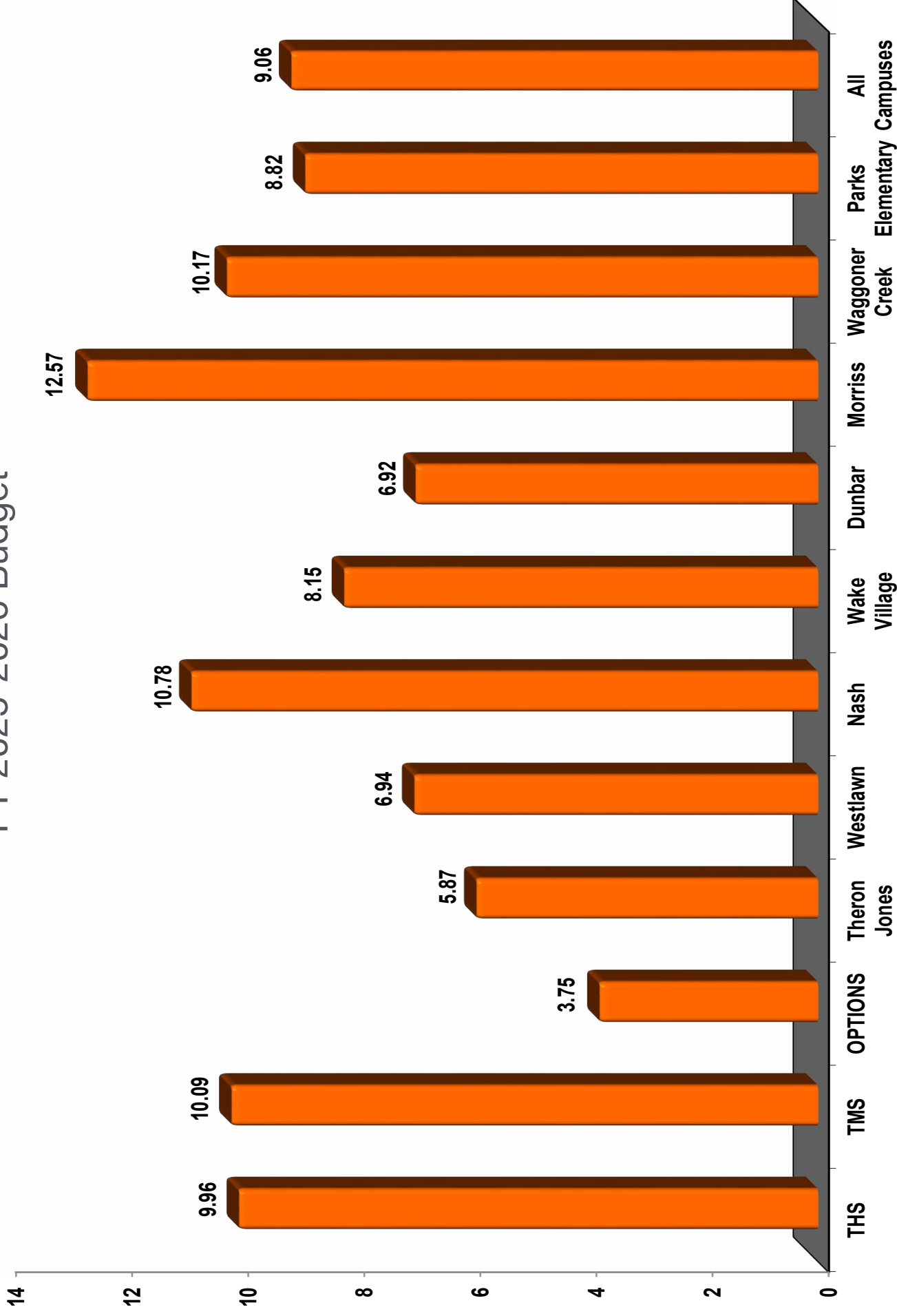
Projected Students per Teacher FTE

FY 2025-2026 Budget



Projected Students per Total FTE

FY 2025-2026 Budget



FTE Summary - Campus/Instructional

FY 2025-2026 Budget

Departments	Principal//										Speech		
	Asst Supt	Director	Clerical	Principal	Asst Principal	Support	Para	Teacher	Counselor	Nurse	Diag.	Path	Total
Athletics		1.00	1.00			9.67	1.00	3.00					15.67
Dunbar (w/HeadStart)			2.00	2.00		5.00	28.00	24.00					61.00
Health						1.00	6.50			2.80			10.30
Instructional Services		5.00	4.00			32.80							41.80
Morriss			2.00	2.00		1.00	2.00	21.00					28.00
Nash			3.00	3.00		7.00	12.00	37.80					62.80
OPTIONS			1.00	1.00		2.00		8.00					12.00
Parks Elementary			3.00	3.00		8.00	18.00	46.80					78.80
Special Populations		1.00				17.00		15.00	1.00		8.00	9.00	51.00
Texas High			8.00	10.00		16.00	14.00	132.00					180.00
Texas Middle			9.00	9.00		16.00	17.00	82.85					133.85
Theron Jones			3.00	2.00		4.00	15.00	29.65					53.65
TILC/SDAEP				1.00		1.00	7.00	6.00					15.00
Waggoner Creek			2.00	2.00		5.00	5.00	20.50					34.50
Wake Village			3.00	3.00		7.00	18.00	35.50					66.50
Westlawn			2.00	3.00		6.00	14.00	23.00					48.00
Totals	-	7.00	43.00	41.00		138.47	157.50	485.10	1.00	2.80	8.00	9.00	892.87

FTE Summary - Support Departments

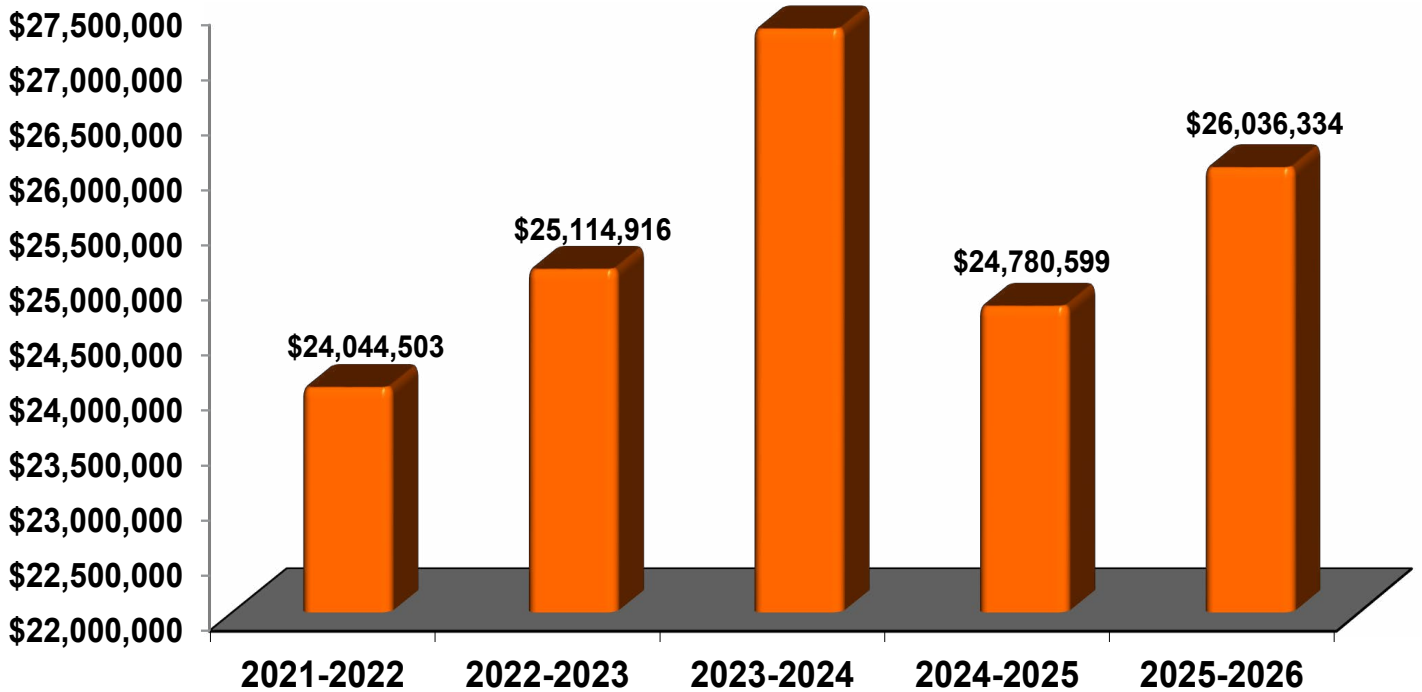
FY 2025-2026 Budget

Departments	Asst Supt	Director	Prof			Police			Security			Custodian	Technology		Driver Delivery	MT	Daycare Worker	Child		Substitute Teachers	Total
			Clerical	Support	Para	Supervisor	Officer	Guard	Crosswalk	Security	Guard		Tech	Tech				Nutrition Worker	Support Services		
Administration			1.00																		1.00
Business Operations		1.00	3.00	2.00																	6.00
Custodial		1.00										63.90									64.90
Food Service		1.00	7.00	2.00		4.00							1.00	1.00	1.00	4.00		95.40			115.40
Human Resources, Public Relations, Community Involvement	1.00	4.00	6.00	3.00																160.00	174.00
Maintenance		2.50	1.00													26.90					30.40
Security		1.00	1.00				8.50	15.00	0.50												26.00
Information Technology		1.00	1.00										14.00								16.00
Tiger Learning Center		1.00	2.00	2.00		5.00												15.25			25.25
Transportation		1.00		1.00	2.00										10.50				2.00		16.50
Student Services		1.00	1.00	1.00																	3.00
Purchasing & Special Events		1.00	1.00																4.50		6.50
Total	1.00	15.50	23.00	11.00	2.00	9.00	8.50	15.00	0.50			63.90	15.00	15.00	11.50	30.90	15.25	95.40	6.50	160.00	483.95

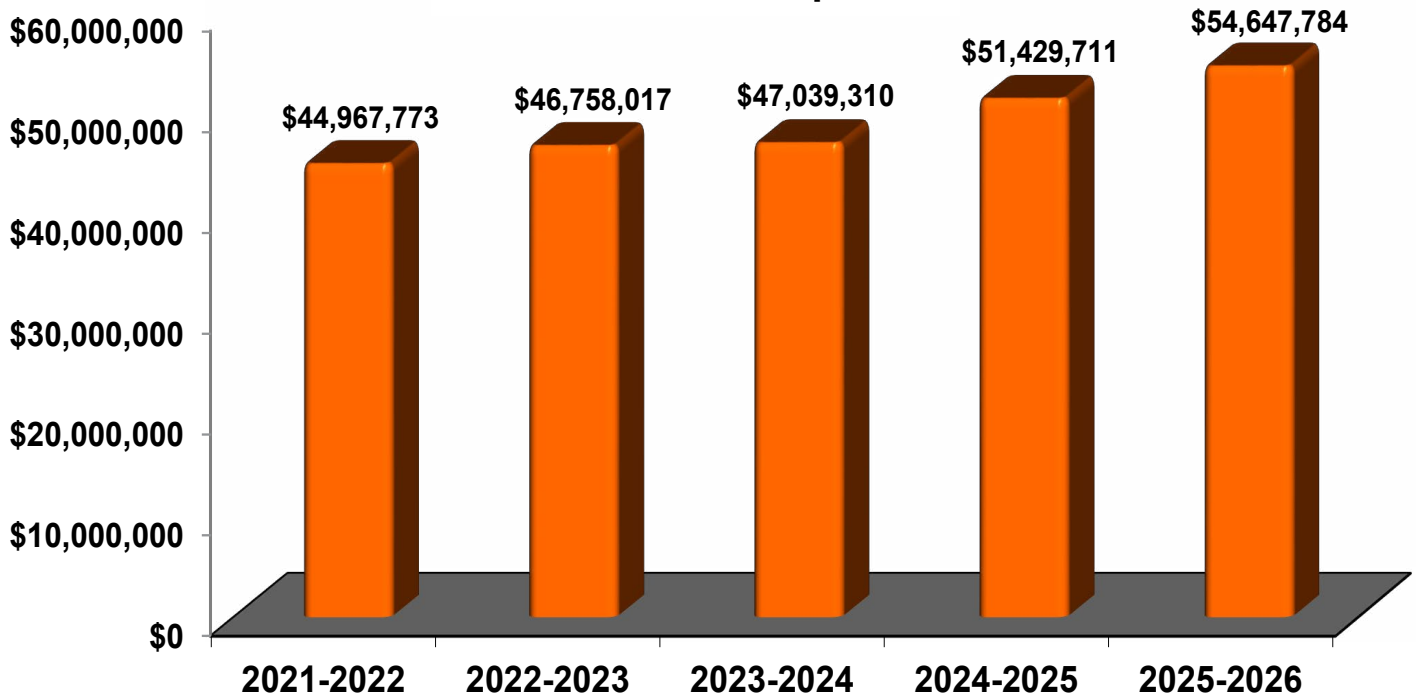
Comparison of Local Tax and State Tax Revenues

FY 2025-2026 Budget

Local Tax Revenue Comparison

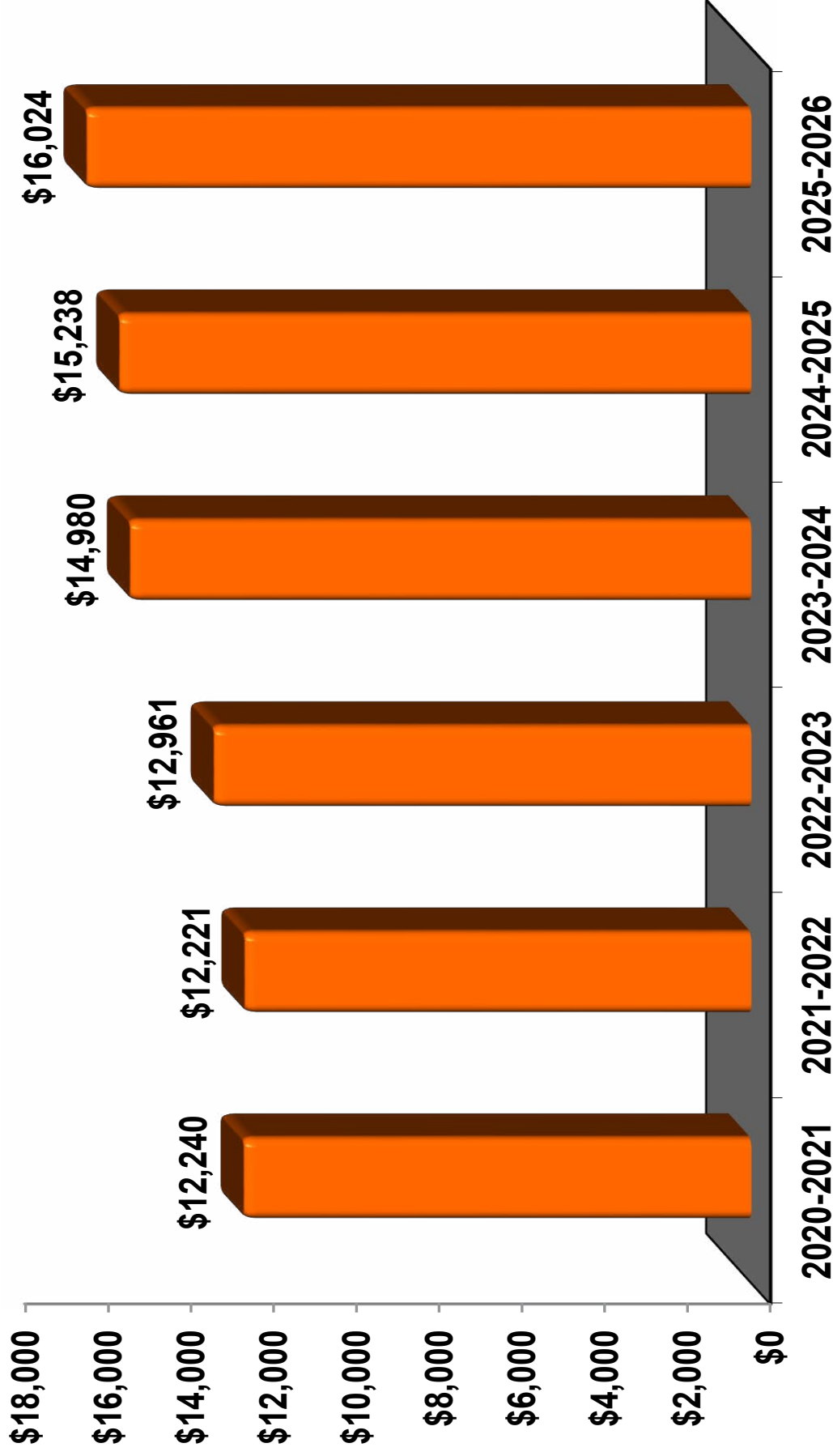


State Revenue Comparison



Comparison of Budgeted Revenues Per Student Including Interest and Sinking Funds

FY 2025-2026 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.





TEXARKANA ISD

SY 2025-26

<i>Students</i>		
1.	Refined Average Daily Attendance (ADA)	6,018.000
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	5,110.200
3.	Special Education FTEs Detail Report	281.007
4.	Career & Technology FTEs	626.793
5.	Weighted ADA (WADA) Detail Report	8,964.230
	WADA-to-ADA Ratio	1.490
6.	PEIMS Enrollment	7,311
<i>Property Values</i>		
7.	Prior Tax Year State Certified Property Value	\$2,797,153,558
8.	Current Tax Year State Certified Property Value	\$3,069,249,999
	Year-Over-Year Value Change	9.73%
<i>Tax Rates and Collections</i>		
9.	Current Tax Year M&O Tax Rate	\$0.750800
10.	Tier One Tax Year M&O Tax Rate	\$0.612500
11.	Maximum Compressed Tax Rate	\$0.612500
	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	\$23,620,746
	M&O Collections Relative to T2	102.5%
13.	I&S Tax Rate	\$0.453800
14.	I&S Tax Collections	\$14,321,241
	I&S Collections Relative to T8	94.3%
15.	Total Tax Collections	\$37,941,987
16.	Total Tax Levy	\$37,941,987
<i>Funding Components</i>		
17.	District Basic Allotment * TR / MCR	\$6,215
18.	School Safety Allotment (SSA) ADA	6,092.122
19.	ASF ADA	6,525.271
20.	Per Capita Rate	\$450.000
<i>Program Intent Codes - Allotments</i>		SY 2025-26
21.	11-Regular Program Allotment 48.051	\$31,759,893
22.	Small and Mid-Size Allotment 48.101	\$310,823
23.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$7,080,866
24.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$363,578
25.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$9,161,587
26.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$513,015
27.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$5,304,293
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108 (spend 100% of amount) INCL. REALLOCATION UNDER HB2	\$559,987
30.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$130,009

31.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$178,000
32.	Fast Growth Allotment 48.111	\$0
33.	Teacher Incentive Allotment 48.112	\$41,431
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
36.	Early Literacy Intervention Allotment 48.122	\$53,875
Tier One Subchapter D Allotments		SY 2025-26
37.	99-Transportation Allotment 48.151	\$62,390
38.	99-New Instructional Facility Allotment 48.152	\$0
39.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$13,130
40.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0
41.	College Preparation Assessment Reimbursement 48.155	\$22,274
42.	Certification Examination Reimbursement 48.156	\$18,004
43.	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A
44.	Teacher Retention Allotment 48.158	\$2,082,500
45.	Support Staff Retention Allotment 48.1581	\$211,012
46.	Special Education Evaluations 48.159	\$239,000
47.	School Safety Allotment 48.160	\$496,875
48.	Allotment for Basic Costs 48.161	\$728,750
49.	Total Cost of Tier One Detail Report	\$59,331,290
50.	Local Fund Assignment	(\$18,799,156)
51.	Per Capita Distribution from Available School Fund (ASF)	(\$2,936,372)
Foundation School Program (FSP) State Funding		
52.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$37,595,762
53.	Tier Two Detail Report	\$7,833,728
54.	Other Programs Detail Report	\$981,737
55.	Total FSP Operations Funding	\$46,411,228
State Aid by Fund Code / Object Code - Funding Source		SY 2025-26
56.	199/5812 - Foundation School Fund	\$45,998,728
57.	199/5811 - Available School Fund	\$2,936,372
58.	410/5829 - Instructional Materials & Technology Fund	\$412,500
I&S State Aid		ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23). ↓
59.	599/5829 - EDA	\$0
60.	599/5829 - Instructional Facilities Allotment (Bond)	\$0
61.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0
62.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$1,173,319
63.	TOTAL FSP/ASF STATE AID	\$50,520,919



TEXARKANA

Independent School District