

Official BUDGET

2019-2020



Texarkana
Independent School District

The Place To Be!

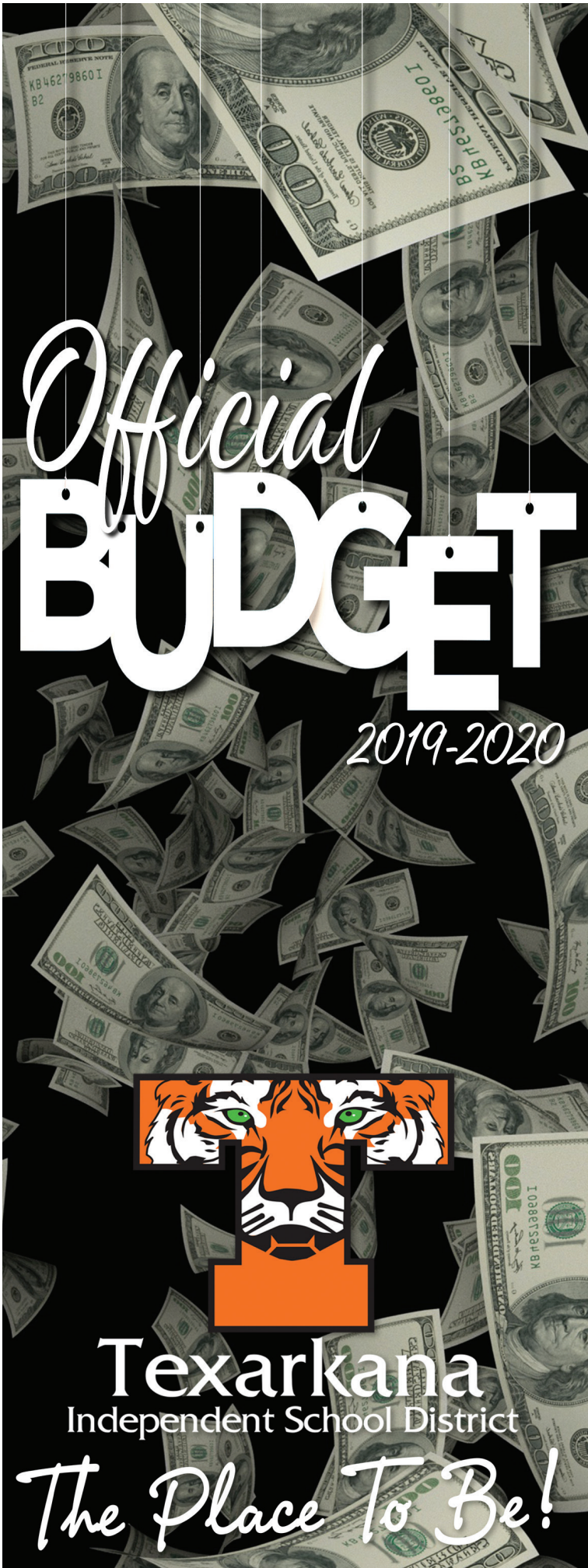


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Official BUDGET

2019-2020



Texarkana
Independent School District

The Place To Be!



Texarkana
Independent School District

Board of Trustees

Fred Norton, Jr.

President

At Large – District 7

Elected 2013, 2014, 2017

Term Expires 2020

Attorney

Norton & Wood

Gerald Brooks

Vice-President

District 2

Appointed 2013

Elected 2013, 2014, 2017

Term Expires 2020

Retired Teacher/School Administrator

Amy Bowers

Secretary

District 4

Appointed 2014

Elected 2015, 2017

Term Expires 2020

*Community Outreach
& Internship Manager*

Texarkana Aluminum, Inc.

Wanda Boyette

District 3

*Elected 1995, 1998, 2001, 2004,
2007, 2010, 2013, 2016, 2019*

Term Expires 2022

Self-Employed Construction Co.

Bill Kimbro

District 1

Appointed 2008

Elected 2009, 2012, 2015, 2018

Term Expires 2021

Retired Teacher/School Administrator

Bryan DePriest

District 5

Appointed 2006

*Elected 2007, 2010, 2013, 2016,
2019*

Term Expires 2022

Business Loan Officer

Red River Federal Credit Union

Paul Miller

At Large - District 6

Appointed 2009

Elected 2010, 2012, 2015, 2018

Term Expires 2021

Attorney

Miller, James, Miller, Hornsby, LLP

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 72 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 third Tuesday of each month, and at other times as necessary. The meetings are held at 11:30 a.m. at the TISD Administrative Offices, 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 regular Board meetings.



Texarkana
Independent School District

Administration

Paul Norton
Superintendent

Autumn Thomas
Deputy Superintendent

George Moore
*Assistant Superintendent for
Alternative Education*

Jo Ann Rice
*Assistant Superintendent for
Student & Community Development*

Anita Clay
Executive Director of Business Operations



Texarkana

Independent School District

The Place To Be!

MISSION STATEMENT

The mission of Texarkana Independent School District, an innovative learning community strengthened by its diversity, is to provide a superior education in a caring environment that inspires, challenges and engages each student through a wide range of opportunities.

PARAMETERS

- ❖ *We will* always focus on students while valuing all people in the education process.
- ❖ *We will* always strive for excellence.
- ❖ *We will* always promote a culture of personal accountability and mutual respect.

BELIEFS

We believe...

- All students are capable of success!
- It is our responsibility to inspire students to believe in themselves.
- Care and compassion create an environment that fosters hope and intrinsic motivation.
- Every student should be provided an education that will prepare him or her for a successful future.
- Diverse educational experiences best serve unique, individual needs.
- Showing love and compassion to students, staff, parents and community members is essential.
- The highest quality educators are necessary for the best results.
- It is our responsibility to grow people.
- Positive relationships with families are key to the success of the child.
- Educating children is the job of everyone in the community.

STRATEGIC OBJECTIVES

- We will commit to providing a relevant, challenging curriculum that rapidly responds to the diverse needs of the students, community and global workforce.
- All students will take ownership in their personal learning in a trusting, supportive and mutually respectful environment.
- We will develop a highly qualified and diverse staff that will promote high expectations for all.
- We will facilitate family and community involvement in the growth and success of the student.

STRATEGIES

1. We will provide a curriculum and academic schedule that meets the needs of the whole student, including academic, physical, and social emotional needs, while also addressing the needs of our growing community.
2. Students will learn to evaluate and reflect on personal academic performance to set and achieve goals.
3. We will ensure students and staff have access to relevant technology.
4. We will recruit and retain staff through a competitive compensation structure and continual opportunities for high level professional development and growth.
5. We will direct current resources and generate new resources to improve student achievement and promote District growth.
6. We will create a comprehensive mentor program to inspire students to achieve their maximum potential.
7. We will engage multiple community organizations in providing student support.





Official BUDGET

2019-2020



Texarkana
Independent School District

The Place To Be!

**BUDGET
DATA**



Texarkana
Independent School District

Executive Review

The following documents provide summaries of the Texarkana Independent School District's 2019-2020 budget. The schedules detail projected revenue of \$81,180,347 for 2019-2020 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 \$23,550,771 and State Foundation Program revenue is projected to be \$43,087,813.

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

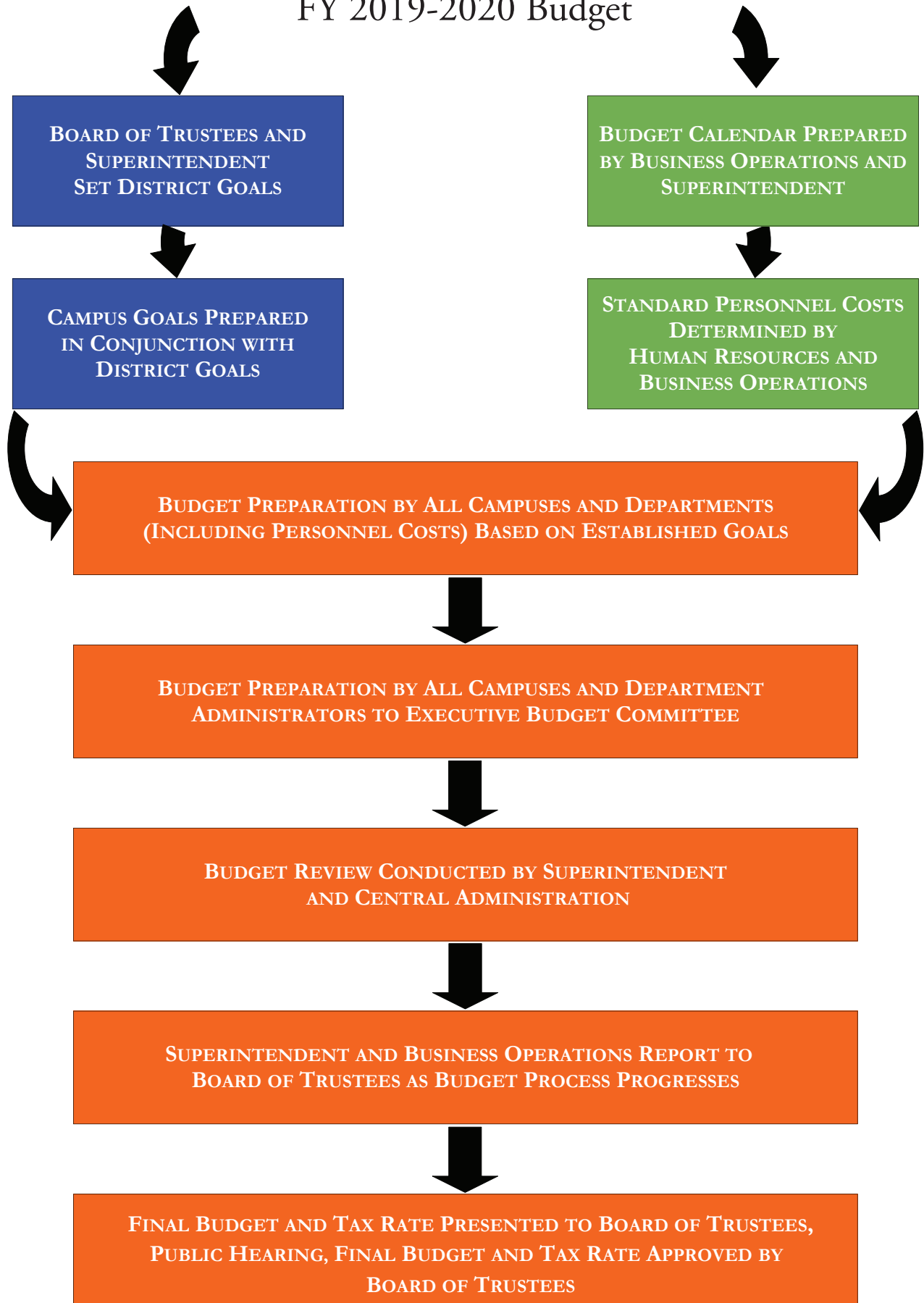
- ◆ Projected student enrollment has been decreased from 6,450 in 2018-19 to 6,425 in 2019-20.
- ◆ This budget is based off of a 1.3233 tax rate. The M&O tax rate is 1.0683 and the I&S rate is .255.
- ◆ Appraised values have increased an estimated 8% over the prior year.

Using the projected revenue of \$74,823,597 and expenditures of \$74,887,852 for the general and debt service funds, we are projecting a net change in fund balance of \$135,745 for the year ended June 30, 2020.

This budget was prepared based on information available after the signing of House Bill 3 (HB3). This sweeping and historic school finance bill was passed by the 86th Texas Legislature in 2019 and signed by Gov. Greg Abbott on June 11, 2019. It was calculated on the 86th Legislature HB3 Release 3 of the Region 13 school finance template prepared by BOK Financial. The template is based on the latest interpretation of the current state funding formula and is always subject to change.

Budgeting Flowchart

FY 2019-2020 Budget





Texarkana
Independent School District

Budget Calendar

FY 2019-2020 Budget

| | |
|--------------------------------------|---|
| December 2018 – February 2019 | Surveys and Needs Assessment |
| January – February 2019 | Budget Estimates Prepared |
| February – March 2019 | Campuses & Departments Prepare Budgets |
| March 18, 2019 | Budgets Completed and Returned for Review |
| March 20 - March 29, 2019 | Campus & Department Presentations to Cabinet |
| April 16, 2019 | First Budget Reading Board of Trustees |
| May 21, 2019 | Second Budget Reading Board of Trustees |
| June 25, 2019 | Amend Operating Budget Board of Trustees Public Hearing on Budget/Proposed Tax Rate Final Budget Approval Board of Trustees |
| July 2019 | Final Budget Distribution to Campuses & Departments |
| August 20, 2019 | Public Hearing and Approval of Tax Rate Board of Trustees |



Texarkana
Independent School District

Budget Summary - General & Debt Service Funds

FY 2019-2020 Budget

Revenue

| | | |
|-------------------------------------|----|------------------|
| State Revenue without EDA | \$ | 40,108,888 |
| EDA | | 617,118 |
| Other Revenue | | 1,790,000 |
| Transfer from Enterprise Fund | | 140,000 |
| Transfer from Capital Projects Fund | | 408,250 |
| TRS On-Behalf | | 2,978,925 |
| Local Taxes M&O | | 23,550,771 |
| Local Taxes I&S | | <u>5,229,645</u> |

Total Projected Revenue \$ 74,823,597

Expenditures

| | | |
|----------------------------------|----|------------------|
| Governance | \$ | 929,979 |
| Instructional Services | | 8,757,879 |
| Business Operations | | 13,444,237 |
| Campuses | | 40,916,090 |
| Human Resources/Public Relations | | 3,240,390 |
| Debt Service | | <u>7,399,277</u> |

Total Projected Expenditures \$ 74,687,852

Change in Fund Balance \$ 135,745

Certified Appraised Value

FY 2019-2020 Budget

| | October 2012 Tax Roll | October 2013 Tax Roll | October 2014 Tax Roll | October 2015 Tax Roll | October 2016 Tax Roll | October 2017 Tax Roll | October 2018 Tax Roll | BCAD Estimated Tax Roll April 25, 2019 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Total Appraised Value | \$ 1,890,628,553 | \$ 1,929,101,050 | \$ 1,935,296,078 | \$ 1,904,476,997 | \$ 1,974,870,987 | \$ 2,007,028,831 | \$ 2,051,879,667 | \$ 2,241,830,333 |
| Loss to Frozen Levy | \$ (180,515,725) | \$ (186,561,487) | \$ (180,703,005) | \$ (169,716,098) | \$ (171,118,421) | \$ (172,995,808) | \$ (180,041,141) | \$ (190,988,904) |
| Net Appraised Value on Tax Roll | \$ 1,710,112,828 | \$ 1,742,539,563 | \$ 1,754,593,073 | \$ 1,734,760,899 | \$ 1,803,752,566 | \$ 1,834,033,023 | \$ 1,871,838,526 | \$ 2,050,841,429 |
| Estimate to Lose During Protest | | | | | | | | |
| Taxable Appraised Value | \$ 1,710,112,828 | \$ 1,742,539,563 | \$ 1,754,593,073 | \$ 1,734,760,899 | \$ 1,803,752,566 | \$ 1,834,033,023 | \$ 1,871,838,526 | \$ 2,050,841,429 |
| Comptroller's Property Tax Division Property Value For Local Fund Assignment (Loss to State Funding) T2 Value | \$ 1,802,556,696 | \$ 1,820,805,442 | \$ 1,854,466,819 | \$ 1,845,468,945 | \$ 1,920,713,646 | \$ 1,943,644,199 | \$ 2,007,912,293 | \$ 2,174,000,000 |
| Local Fund Assignment Loss | \$ 61,275 | \$ 156,939 | \$ 289,488 | \$ (77,382) | \$ 647,104 | \$ 197,203 | \$ 552,706 | \$ 1,428,354 |
| % Change of Total Appraised Value over Previous Year | 0.605% | 2.035% | 0.321% | -1.592% | 3.696% | 1.628% | 2.235% | 9.257% |
| %Change of Frozen Levy over Previous Year | 1.049% | 3.349% | -3.140% | -6.080% | 0.826% | 1.097% | 4.073% | 6.081% |
| %Change of T2 Value over Previous Year | 0.997% | 1.012% | 1.849% | -0.485% | 4.077% | 1.194% | 3.307% | 8.272% |

Lewy vs. Collections - Average

FY 2019-2020 Budget

| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Current M & O Levy Including Frozen Levy | 21,484,111 | 20,970,479 | 21,082,327 | 21,293,662 | 21,618,018 | 21,794,071 | 22,096,027 | 22,423,424 | 22,861,567 |
| Current Collections on Levy | 20,798,064 | 20,421,450 | 20,672,170 | 20,808,534 | 21,318,859 | 21,390,717 | 21,682,261 | 22,273,351 | 22,760,263 |
| Percent Collections | 96.807% | 97.382% | 98.054% | 97.908% | 98.616% | 97.874% | 98.130% | 99.331% | 99.557% |
| Three Year Average | | | | | | | | | 98.772% |
| Four Year Average | | | | | | | | | 98.701% |
| Five Year Average | | | | | | | | | 98.569% |
| Six Year Average | | | | | | | | | 98.495% |
| Seven Year Average | | | | | | | | | 98.356% |
| Eight Year Average | | | | | | | | | 98.184% |
| Average of Averages | | | | | | | | | 98.505% |
| Current M & O Levy Including Frozen Levy | 21,484,111 | 20,970,479 | 21,082,327 | 21,293,662 | 21,618,018 | 21,794,071 | 22,096,027 | 22,423,424 | 22,861,567 |
| Delinquent and P & I Collections for Year | 899,045 | 887,613 | 684,191 | 648,542 | 792,338 | 610,118 | 617,013 | 686,274 | 649,020 |
| P & I Collections Only | 297,356 | 325,549 | 262,515 | 271,998 | 287,323 | 257,191 | 235,527 | 286,502 | 210,616 |
| Percent Collections | 4.185% | 4.233% | 3.245% | 3.046% | 3.665% | 2.799% | 2.792% | 3.061% | 2.839% |
| Total Current, Delinquent and P & I | 100.991% | 101.615% | 101.300% | 100.767% | 102.281% | 100.673% | 100.920% | 102.391% | 102.396% |
| Three Year Average | | | | | | | | | 2.897% |
| Four Year Average | | | | | | | | | 2.873% |
| Five Year Average | | | | | | | | | 3.031% |
| Six Year Average | | | | | | | | | 3.034% |
| Seven Year Average | | | | | | | | | 3.064% |
| Eight Year Average | | | | | | | | | 3.210% |
| Average of Averages | | | | | | | | | 3.018% |

Estimated Tax Revenues

FY 2019-2020 Budget

| | | | | |
|----------------------------|----------------|--------|--|------------------|
| Certified Appraised Values | | | | \$ 2,050,841,429 |
| Tax Rate | | | | |
| Current 2018-2019 | | | | 1.17 |
| Proposed Change* | | | | \$ 1.0683 |
| Tax Revenues | | | | 21,909,138.99 |
| Estimate of Frozen Levy | \$1,775,329.00 | 93.00% | | 1,651,055.97 |
| | | | | 23,560,194.96 |
| Collection Percentage | | | | 98.0000% |
| | | | | 23,088,991.06 |
| Delinquent and P&I Taxes | | | | 461,779.82 |
| Total M&O Tax Revenue | | | | 23,550,770.88 |
| Debt Service @ Rate Below | | | | 5,229,645.64 |
| Total Tax Levy | | | | 28,780,416.52 |

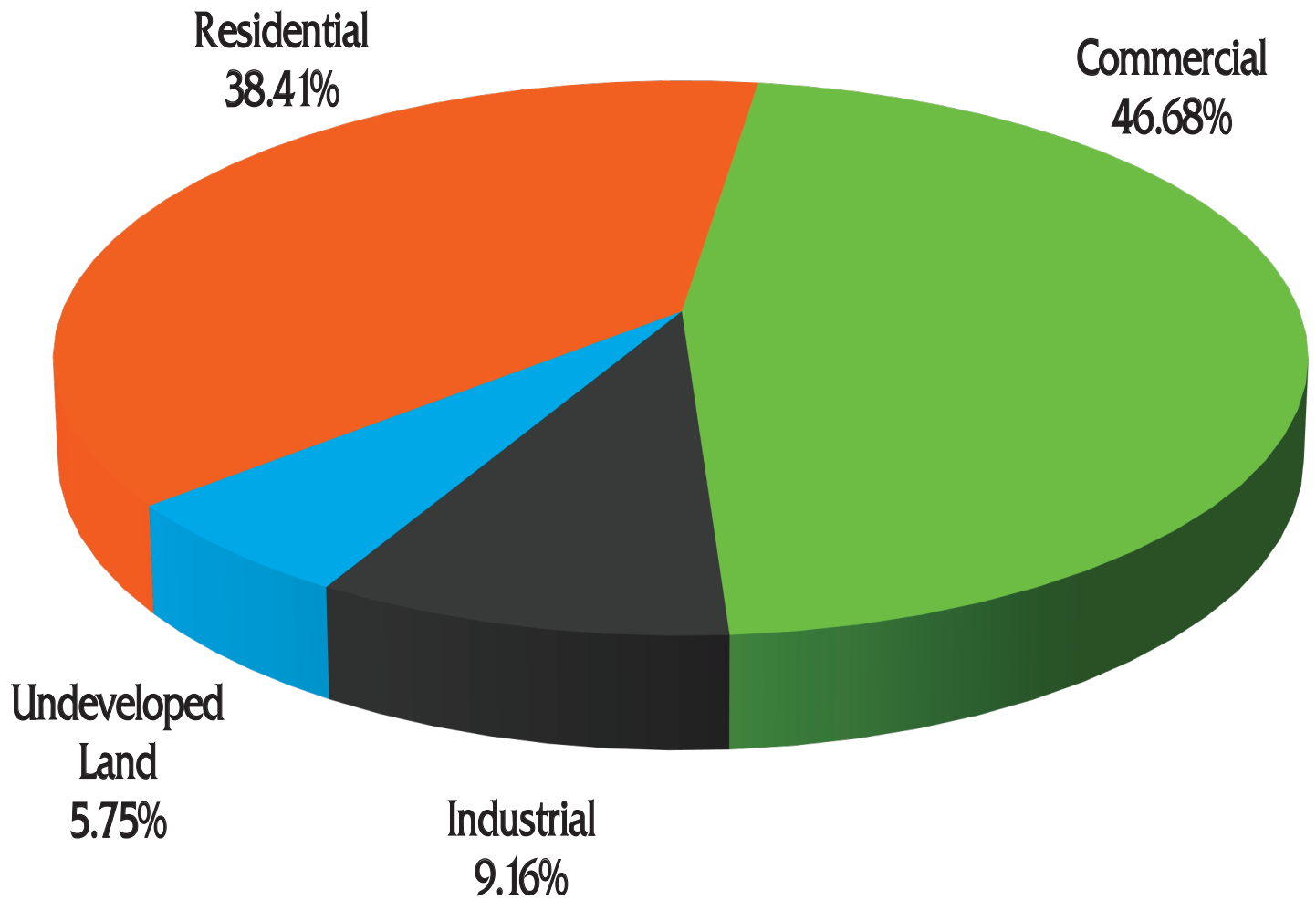
Tax Rate Information

| | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | *2019-2020 |
|-------------------------------------|-----------|-----------|-----------|-----------|------------|
| Maintenance and Operations | 1.17000 | 1.17000 | 1.17000 | 1.17000 | 1.06830 |
| Interest and Sinking (Debt Service) | 0.255 | 0.255 | 0.255 | 0.255 | 0.255 |
| Total Tax Rate | 1.42500 | 1.42500 | 1.42500 | 1.42500 | 1.32330 |
| M & O Percent of Current Levy | 82.11% | 82.11% | 82.11% | 82.11% | 80.73% |

*House Bill 3 was passed 6.11.19 with mandatory tax compression.

2019 Estimated Tax Base Property Categories

FY 2019-2020 Budget



Principal Tax Payers

FY 2019-2020 Budget

| | | |
|---|----------------------|--------------|
| Arconic, Inc. (Alcoa Aluminum Corp) | 50,389,289 | 2.44% |
| US Bank National Association Trustee | 28,841,147 | 1.40% |
| AEP Southwestern Electric Power Co. | 22,981,685 | 1.11% |
| Rancho Texarkana Investors, LLC (Texarkana Pavillion) | 18,388,901 | 0.89% |
| WalMart Stores #01-2123 | 16,590,748 | 0.80% |
| Dillard Texas Four-Point, LLC | 14,006,901 | 0.68% |
| Waggoner Creek Crossing, LP | 12,572,924 | 0.61% |
| Ark-La-Tex Real Estate LP | 12,196,059 | 0.59% |
| Valor Telecom of Texas, LP | 12,102,199 | 0.59% |
| Orr, William Gregg | 11,970,075 | 0.58% |
| Total Value of Top Ten Tax Payers | 200,039,928 | 8.98% |
| Total Appraised Values | 2,226,830,333 | |

Schedule of Other Revenue

FY 2019-2020 Budget

General Fund

| | |
|---------------------------------------|---------------------|
| Athletic Activities | \$100,000 |
| Interest Income | 350,000 |
| Rent | 45,000 |
| Tiger Stadium Video Board Advertising | 50,000 |
| Virtual School | 250,000 |
| Indirect Revenues - Federal Programs | 165,000 |
| Medicaid | 330,000 |
| Medicaid - La Porte MAC | 15,000 |
| Deaf Education | 100,000 |
| E-Rate Reimbursement | 100,000 |
| Transportation Internal Payments | 80,000 |
| Miscellaneous Revenue | 50,000 |
| Dual Credit Reimbursement | 90,000 |
| Out of State Tuition | 50,000 |
| Summer School | 15,000 |
| Total Other Revenue | \$ 1,790,000 |

Organizational Budgets - General & Debt Service Funds

FY 2019-2020 Budget

| Governance | Payroll | Non-Payroll | Total |
|--|---------------------|---------------------|----------------------|
| Central Office Supplies | \$ | \$ 62,000 | \$ 62,000 |
| Fees, Dues and Policy | | 80,000 | 80,000 |
| Legal and Audit | | 120,000 | 120,000 |
| Superintendent's Office | 355,638 | 10,000 | 365,638 |
| Board Travel | | 7,300 | 7,300 |
| Governance | | 30,000 | 30,000 |
| Contingency | | 265,041 | 265,041 |
| Total Governance | \$ 355,638 | \$ 574,341 | \$ 929,979 |
| Instructional Services | | | |
| Guidance and Counseling | \$ 1,136,872 | \$ 23,015 | \$ 1,159,887 |
| Media & Library Service | 81,610 | 135,599 | 217,209 |
| Staff Development | 3,044 | 119,500 | 122,544 |
| Testing | 255,536 | 120,756 | 376,292 |
| Fine Arts | 8,680 | 44,750 | 53,430 |
| Dyslexia | 344,780 | | 344,780 |
| Behavior Support | 69,592 | | 69,592 |
| English Language Arts | 125,846 | 30,550 | 156,396 |
| Homebound General Ed | 75,100 | 3,500 | 78,600 |
| Curriculum and Instruction | 1,587,363 | 503,100 | 2,090,463 |
| STEM | | 23,653 | 23,653 |
| Math and Science | 5,785 | 75,589 | 81,374 |
| Advanced Placement | 103,007 | 30,000 | 133,007 |
| ESL/Bilingual/Migrant | 1,465,444 | 32,379 | 1,497,823 |
| Gifted and Talented | 112,649 | 18,440 | 131,089 |
| Special Education | 1,777,254 | 31,800 | 1,809,054 |
| Medicaid | | 66,000 | 66,000 |
| REACH Program | 21,905 | 11,500 | 33,405 |
| Instructional Technology | 152,897 | 25,884 | 178,781 |
| Masters Degree Tuition | | 134,500 | 134,500 |
| Total Instructional Services | \$ 7,327,364 | \$ 1,430,515 | \$ 8,757,879 |
| Business Operations | | | |
| Building Maintenance | \$ 2,116,632 | \$ 246,000 | \$ 2,362,632 |
| Grounds | 51,397 | 193,500 | 244,897 |
| Maintenance | 1,381,788 | 1,272,051 | 2,653,839 |
| Security and Crosswalk | 523,054 | 137,600 | 660,654 |
| MIS-Technology-Internet | 1,044,485 | 411,572 | 1,456,057 |
| Transportation - Special Education & Local | 544,914 | 1,206,000 | 1,750,914 |
| Business Office | 375,473 | 39,950 | 415,423 |
| Business Operations | 152,331 | 6,700 | 159,031 |
| Data Processing and Quality Assurance | 169,990 | 160,670 | 330,660 |
| Risk and Energy Management | 77,637 | 206,200 | 283,837 |
| Election Expense | | 7,500 | 7,500 |
| Insurance - Property & Student | | 385,000 | 385,000 |
| Tax Collections and Appraisal Fees | | 500,000 | 500,000 |
| Utilities | | 1,848,800 | 1,848,800 |
| Purchasing and Receiving | 276,626 | 16,000 | 292,626 |
| Textbooks | 28,714 | | 28,714 |
| Athletic Fields | | 63,653 | 63,653 |
| Total Business Operations | \$ 6,743,041 | \$ 6,701,196 | \$ 13,444,237 |

Organizational Budgets - General & Debt Service Funds

FY 2019-2020 Budget

| Campuses | Payroll | Non-Payroll | Total |
|---|----------------------|----------------------|----------------------|
| Texas High School | \$ 7,657,950 | \$ 510,117 | \$ 8,168,067 |
| Texas Middle School | 6,609,406 | 211,651 | 6,821,057 |
| TILC/DAEP/RISE | 160,852 | 9,750 | 170,602 |
| Secondary DAEP | 435,592 | 15,400 | 450,992 |
| Highland Park | 1,691,231 | 41,000 | 1,732,231 |
| Theron Jones | 2,209,893 | 60,640 | 2,270,533 |
| Westlawn | 2,589,509 | 61,750 | 2,651,259 |
| Nash | 2,501,944 | 77,935 | 2,579,879 |
| Spring Lake Park | 1,911,387 | 80,900 | 1,992,287 |
| Wake Village | 2,931,469 | 95,875 | 3,027,344 |
| Dunbar | 1,742,847 | 87,550 | 1,830,397 |
| Morriss | 1,578,961 | 61,060 | 1,640,021 |
| Waggoner Creek | 1,745,899 | 47,910 | 1,793,809 |
| Athletics | 1,321,357 | 574,000 | 1,895,357 |
| Music - Band | 903,338 | 399,295 | 1,302,633 |
| Career and Technology | 1,820,289 | 128,750 | 1,949,039 |
| OPTIONS | 537,792 | 24,147 | 561,939 |
| Virtual School | 60,886 | | 60,886 |
| Summer School | 17,758 | | 17,758 |
| Total Campuses | \$ 38,428,360 | \$ 2,487,730 | \$ 40,916,090 |
| Human Resources/Public Relations | | | |
| Human Resources | \$ 584,539 | \$ 67,000 | \$ 651,539 |
| Print Shop | 95,778 | | 95,778 |
| Community Breakfast | | 10,100 | 10,100 |
| Public Relations | 189,004 | 183,500 | 372,504 |
| Community Involvement | 90,090 | 96,500 | 186,590 |
| Health Services | 407,616 | 11,125 | 418,741 |
| Workers Compensation | 74,308 | | 74,308 |
| Additional Pay | 583,494 | | 583,494 |
| Substitutes - Catastrophic | 644,381 | | 644,381 |
| Personnel Contingency | 202,955 | | 202,955 |
| Total Human Resources/Public Relations | \$ 2,872,165 | \$ 368,225 | \$ 3,240,390 |
| Debt Service | \$ - | \$ 7,399,277 | \$ 7,399,277 |
| Total Expenses | \$ 55,726,568 | \$ 18,961,284 | \$ 74,687,852 |

Projected Special Program Revenues by Source

FY 2019-2020 Budget

| <u>Description</u> | <u>Projected Revenue</u> |
|---|--------------------------|
| Child Care Federal | \$ 100,000 |
| Carl Perkins | 127,056 |
| Title I, Part A | 2,496,012 |
| TTIPS Year 4 | 1,545,029 |
| Title II Part A | 264,684 |
| Title III Part A LEP | 52,346 |
| Title IV Part A | 182,536 |
| Food Service State | 75,000 |
| Food Service Federal | 5,200,000 |
| IDEA-B Preschool Grant | 28,568 |
| IDEA-B Formula | 1,258,820 |
| IDEA-B Discretionary | 28,038 |
| State Deaf Education | 60,674 |
| Dyslexia | 963,524 |
| Autism | 1,000,000 |
| Total Program Revenues by Source | \$ 13,382,287 |
| Indirect Cost | \$ (165,000) |
| Total Special Program Revenues | \$ 13,217,287 |

Revenue and Expenses

FY 2019-2020 Budget

| | General Funds | Food Service Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | Total |
|----------------------------------|-------------------|--------------------|--------------------|------------------------|---------------------|---------------------|
| Revenue: | | | | | | |
| 5700-Local | \$ 24,795,771 | \$ 900,000 | \$ 5,229,645 | | \$ 400,000 | \$ 31,325,416 |
| 5800-State | 43,087,813 | 100,000 | 617,118 | | 5,000 | 43,809,931 |
| 5900-Federal | 545,000 | 5,500,000 | | | | 6,045,000 |
| Total Revenue | 68,428,584 | 6,500,000 | 5,846,763 | - | 405,000 | 81,180,347 |
| Expenditures by Function: | | | | | | |
| 11-Instruction | 39,487,057 | | | | | 39,487,057 |
| 12-Instructional Resources | 537,876 | | | | | 537,876 |
| 13-Curriculum | 2,624,691 | | | | | 2,624,691 |
| 21-Instructional | 130,173 | | | | | 130,173 |
| 23-School Leadership | 5,247,212 | | | | | 5,247,212 |
| 31-Guidance | 1,549,150 | | | | | 1,549,150 |
| 33-Health Services | 410,508 | | | | | 410,508 |
| 34-Student Transportation | 199,414 | | | | | 199,414 |
| 35-Food Services | | 6,115,584 | | | 300,000 | 6,415,584 |
| 36-Co Curricular | 2,681,826 | | | | 7,500 | 2,689,326 |
| 41-General Administration | 3,646,051 | | | | | 3,646,051 |
| 51-Maintenance | 8,838,409 | 300,000 | | | | 9,138,409 |
| 52-Security | 653,040 | | | | | 653,040 |
| 53-Data Processing | 160,670 | | | | | 160,670 |
| 61-Community Services | 51,500 | | | | 75,000 | 126,500 |
| 71-Debt Service | | | 7,399,277 | | | 7,399,277 |
| 81-Capital Projects | | | | | | |
| 93-Payments to Fiscal Agent | 671,000 | | | | | 671,000 |
| 99-Other Intergovernmental | 400,000 | | | | | 400,000 |
| Total Expenditures | 67,288,575 | 6,415,584 | 7,399,277 | - | 382,500 | 81,485,936 |
| Other (Resources) | (548,250) | | (1,637,146) | | | (2,185,396) |
| Other Uses | | | | | 140,000 | 140,000 |
| TIER 1 General Fund Surplus | | | | 408,250 | | 408,250 |
| Debt Contribution | 1,637,146 | | | | | 1,637,146 |
| Fund Balance Change | \$ 51,113 | \$ 84,416 | \$ 84,632 | \$ (408,250) | \$ (117,500) | \$ (305,589) |

Revenue Sources - All Funds

FY 2019-2020 Budget

| School Year | Local Funds | State Funds | Federal Funds |
|-------------|-------------|-------------|---------------|
| 2017-18 | 44.14% | 47.88% | 7.98% |
| 2018-19 | 42.75% | 48.66% | 8.59% |
| 2019-20 | 38.58% | 53.97% | 7.45% |

2017-18

Federal Funds
7.98%



State Funds
47.88%

Local Funds
44.14%

2018-19

Federal Funds
8.59%



State Funds
48.66%

Local Funds
42.75%

2019-20

Federal Funds
7.45%



State Funds
53.97%

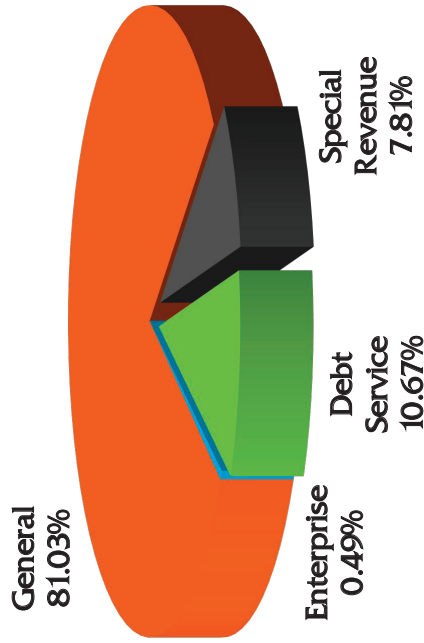
Local Funds
38.58%

Expenditures by Fund - All Funds

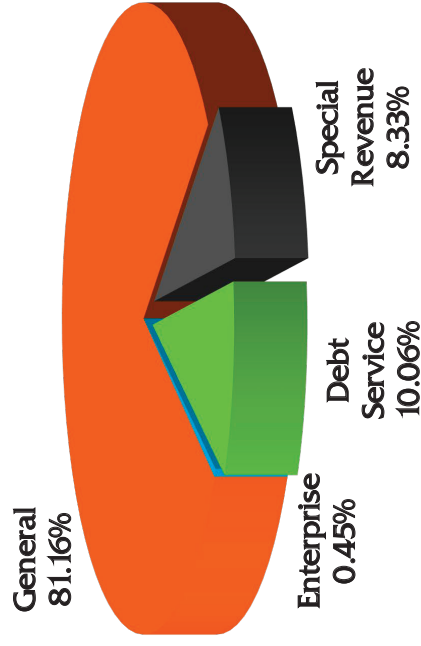
FY 2019-2020 Budget

| School Year | General | Special Revenue | Debt Service | Enterprise |
|-------------|---------|-----------------|--------------|------------|
| 2017-18 | 81.03% | 7.81% | 10.67% | 0.49% |
| 2018-19 | 81.16% | 8.33% | 10.06% | 0.45% |
| 2019-20 | 82.58% | 7.87% | 9.08% | 0.47% |

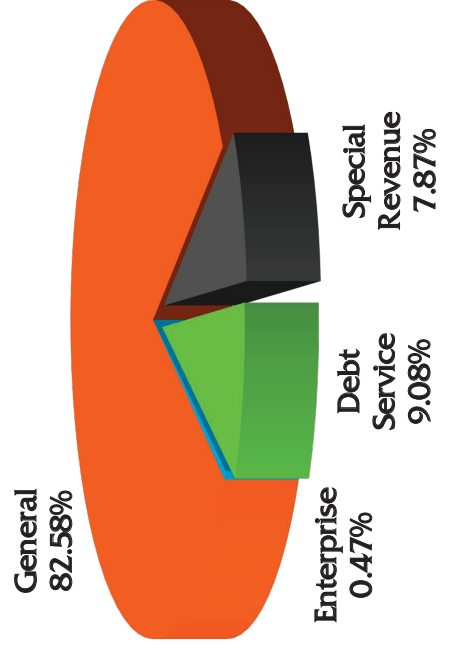
2017-18



2018-19



2019-20



Payroll vs. Non-Payroll Expenditures - General Fund

FY 2019-2020 Budget

| School Year | Payroll | Non-Payroll |
|-------------|---------|-------------|
| 2017-18 | 83.59% | 16.41% |
| 2018-19 | 82.54% | 17.46% |
| 2019-20 | 82.82% | 17.18% |

2017-18

Payroll
83.59%



Non-Payroll
16.41%

2018-19

Payroll
82.54%



Non-Payroll
17.46%

2019-20

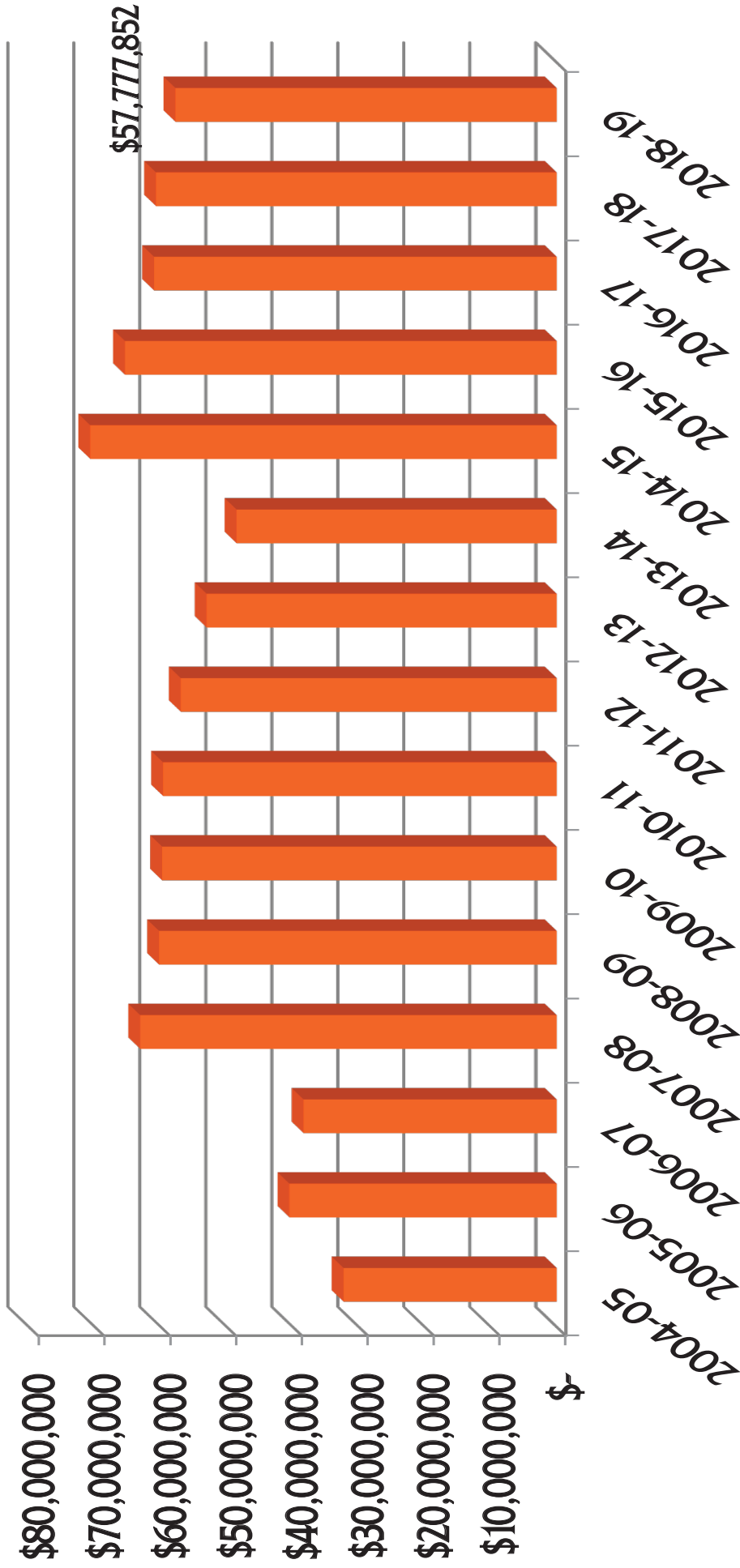
Payroll
82.82%



Non-Payroll
17.18%

Outstanding Debt Interest and Sinking Fund

FY 2019-2020 Budget



NOTE:

- Texarkana Independent School District approved \$29,900,000 bond issue in November 2014.
- Texarkana Independent School District approved \$27,000,000 bond issue in May 2007.
- On August 8, 2007 \$27,000,000 in approved bonds were sold.

Interest and Sinking Debt Schedule for the Period July 01, 2019 - June 30, 2020

FY 2019-2020 Budget

| Date | Description | Principal Payment | Interest Payment | Total Payment |
|---------------------|---|-------------------|------------------|---------------|
| 8/15/2019 | Bond Payment | | 616,065.63 | 616,065.63 |
| 2/15/2020 | Bond Payment | 3,920,000.00 | 1,226,065.63 | 5,146,065.63 |
| 07/01/19 - 06/30/20 | \$5 Million Note Paid Semi to BOK | 100,000.00 | 163,131.26 | 263,131.26 |
| 07/01/19 - 06/30/20 | Maintenance Tax Note, Series 2018A | 35,000.00 | 39,350.00 | 74,350.00 |
| 07/01/19 - 06/30/20 | Time Warrants, Series 2018 | 55,000.00 | 37,850.00 | 92,850.00 |
| 07/01/19 - 06/30/20 | \$7.7 Million Note Paid Monthly to Capital One | 518,242.34 | 128,248.90 | 646,491.24 |
| 07/01/19 - 06/30/20 | \$2.5 Million Note Paid Monthly to Regions Bank | 40,769.80 | 168.97 | 40,938.77 |
| 07/01/19 - 06/30/20 | \$6.5 Million Note Paid Monthly to Capital One | 434,196.00 | 85,189.21 | 519,285.21 |

| | | | | |
|---|-----------|---------------------|--------------|--------------|
| Totals | | 5,103,208.14 | 2,296,069.60 | 7,399,277.74 |
| Estimated Appraised Value for 2019 | \$ | 2,050,841,429.00 | | |
| I&S Debt Service Rate | | 0.255 | | |
| Anticipated Taxes from I&S Rate | \$ | 5,229,646.00 | | |
| Estimated Existing Debt Allotment | \$ | 532,486.00 | | |
| Total I&S and EDA | \$ | 5,762,132.00 | | |
| Total Requirement for Debt | \$ | 7,399,278.00 | | |
| Balance from Tier I General Fund Surplus | \$ | 1,637,146.00 | | |

| Category | Principal | Interest | Total |
|----------|--------------|--------------|--------------|
| Bond | 3,920,000.00 | 1,842,131.26 | 5,762,131.26 |
| 45.108 | 1,183,208.14 | 453,938.34 | 1,637,146.48 |
| Totals | 5,103,208.14 | 2,296,069.60 | 7,399,277.74 |

| | As of 6-30-19 |
|--|------------------|
| Total Amount of Outstanding and Unpaid Bonded Indebtedness | \$ 42,952,460.80 |

Outstanding 45.108 I&S Debt as of 6/30/19

| | |
|-------------------|--------------|
| Capital One | 3,039,372.00 |
| Capital One | 4,568,992.99 |
| Regions Bank | 332,026.55 |
| BOK Financial | 4,925,000.00 |
| BOK Financial TMN | 985,000.00 |
| BOK Financial TW | 975,000.00 |

Total Outstanding 45.108 Debt as of 6/30/19 \$ 14,825,391.54

Total Outstanding Bond & 45.108 Debt as of 6/30/19 \$ 57,777,852.34



Texarkana Independent School District

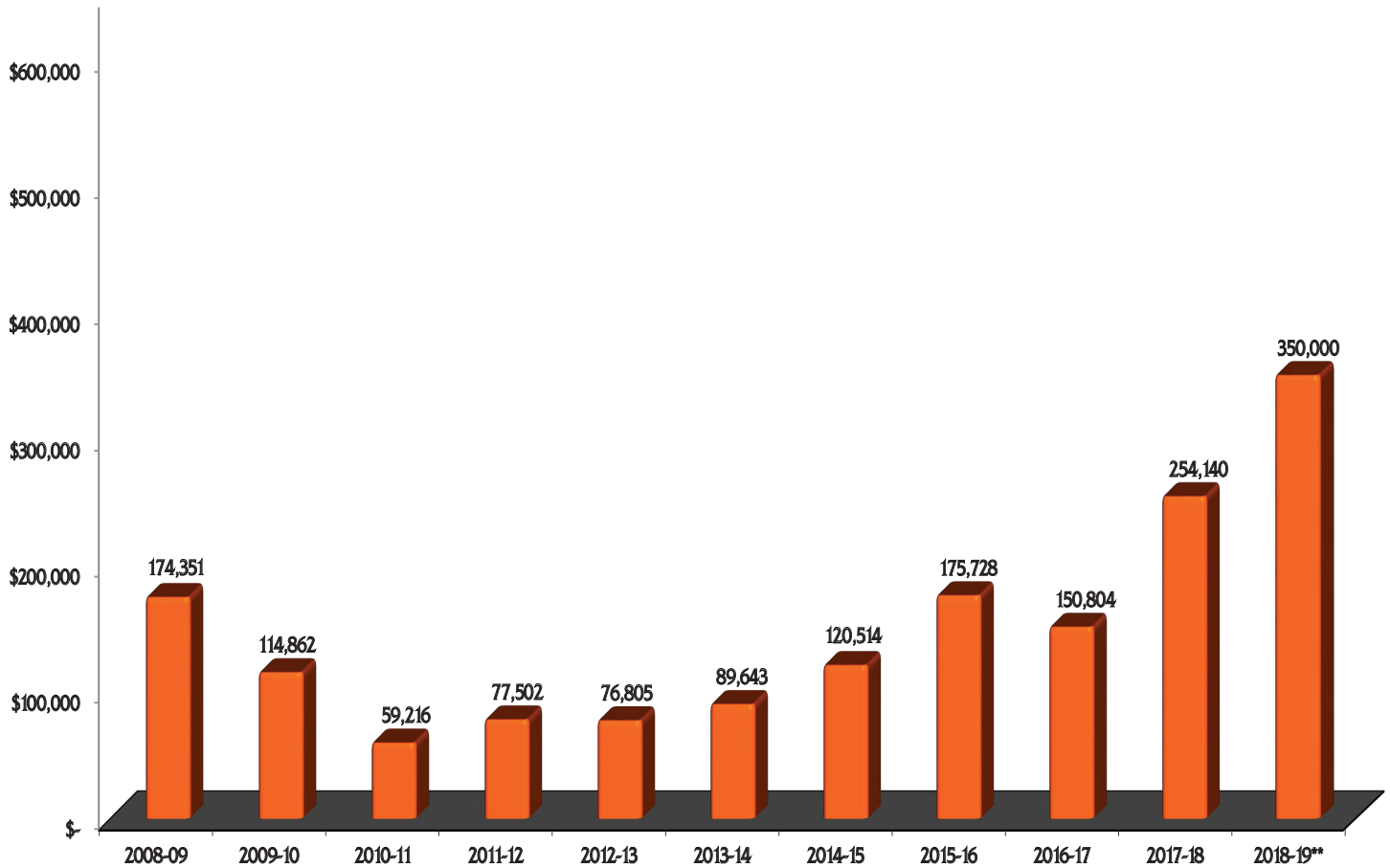
Cash Management Philosophy and Procedures

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 2019-2020 Budget

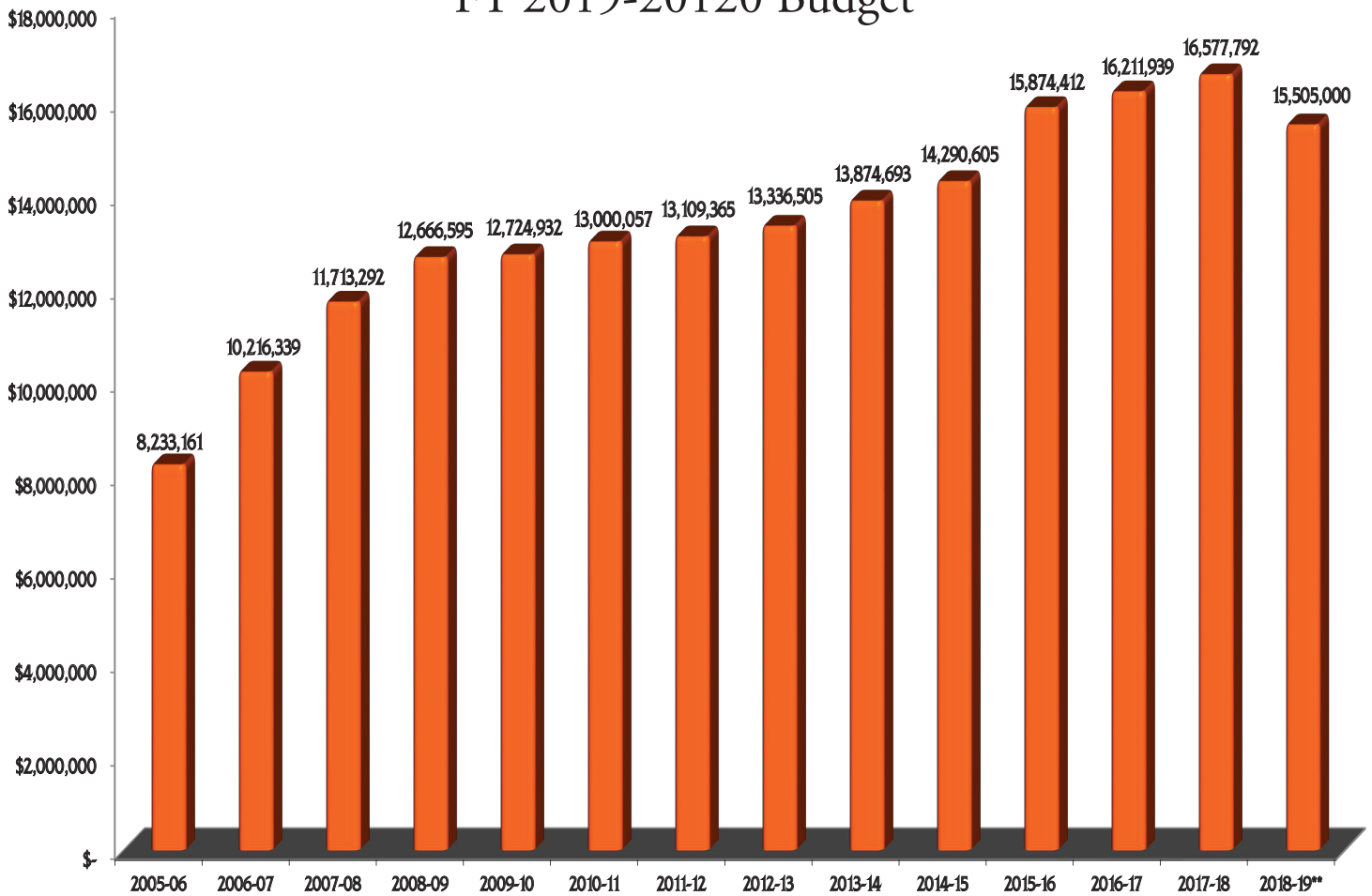


| School Year | Investment Income |
|-------------|-------------------|
| 2008-09 | 174,351 |
| 2009-10 | 114,862 |
| 2010-11 | 59,216 |
| 2011-12 | 77,502 |
| 2012-13 | 76,805 |
| 2013-14 | 89,643 |
| 2014-15 | 120,514 |
| 2015-16 | 175,728 |
| 2016-17 | 150,804 |
| 2017-18 | 254,140 |
| 2018-19** | 350,000 |

**2018-19 Investment Income Projected

General Fund - Fund Balance

FY 2019-20120 Budget



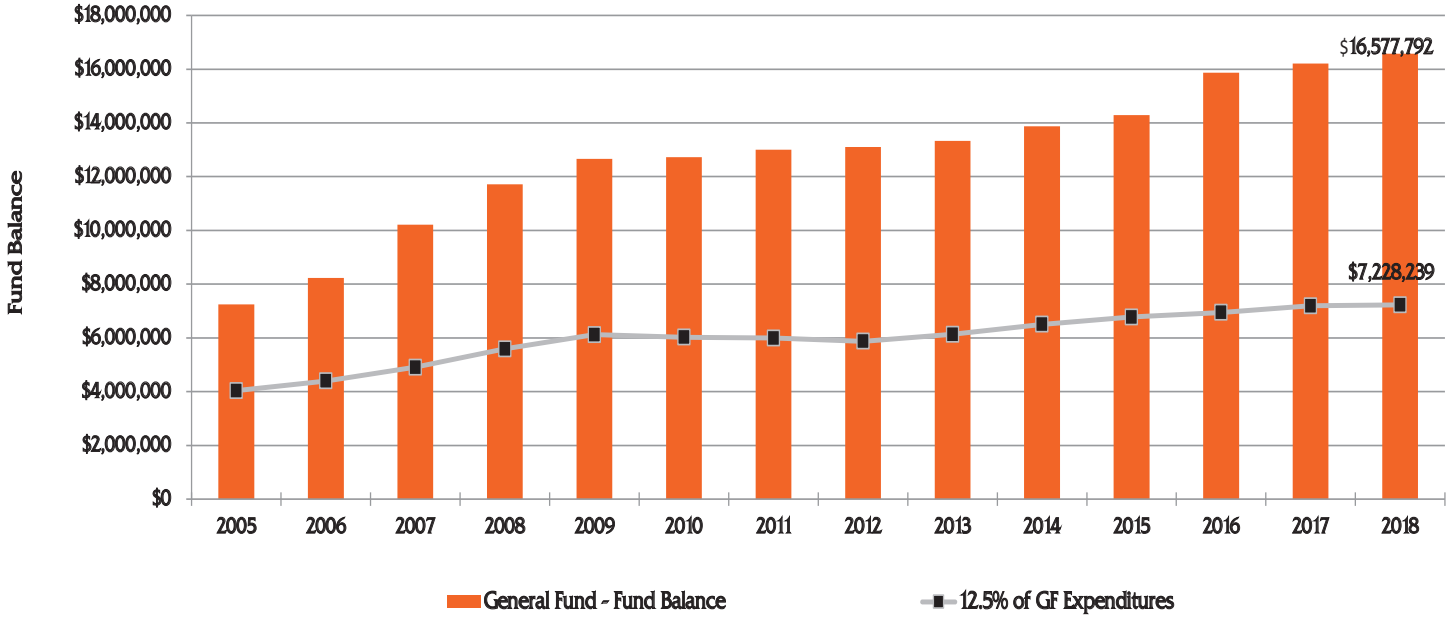
| School Year | General Fund Fund Balance |
|-------------|---------------------------|
| 2005-06 | 8,233,161 |
| 2006-07 | 10,216,339 |
| 2007-08 | 11,713,292 |
| 2008-09 | 12,666,595 |
| 2009-10 | 12,724,932 |
| 2010-11 | 13,000,057 |
| 2011-12 | 13,109,365 |
| 2012-13 | 13,336,505 |
| 2013-14 | 13,874,693 |
| 2014-15 | 14,290,605 |
| 2015-16 | 15,874,412 |
| 2016-17 | 16,211,939 |
| 2017-18 | 16,577,792 |
| 2018-19** | 15,505,000 |

**2018-19 Fund Balance Projected

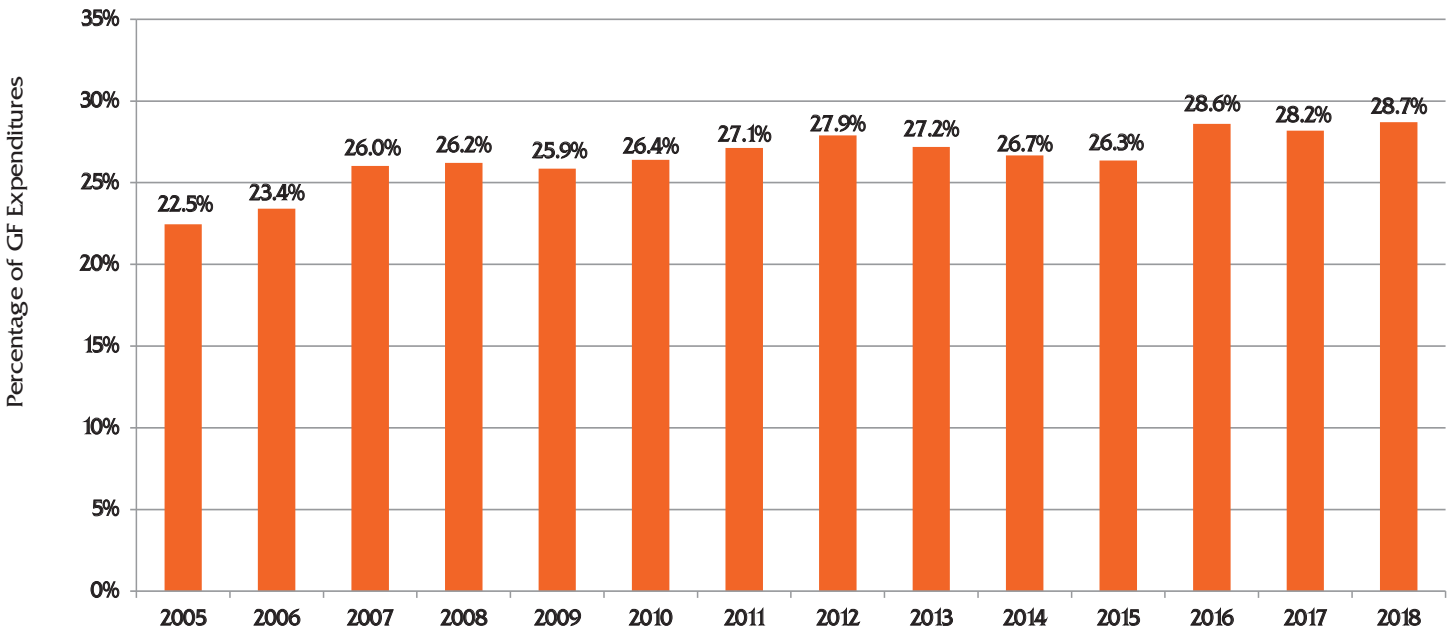
General Fund - Fund Balance

FY 2019-2020 Budget

General Fund - Fund Balance



General Fund Fund Balance as a Percentage of General Fund Expenditures



Source: TISD audited financial statements

Official BUDGET

2019-2020



Texarkana
Independent School District

The Place To Be!

SUPPORTING
DATA

Comparison of Enrollment by Campus/ADA

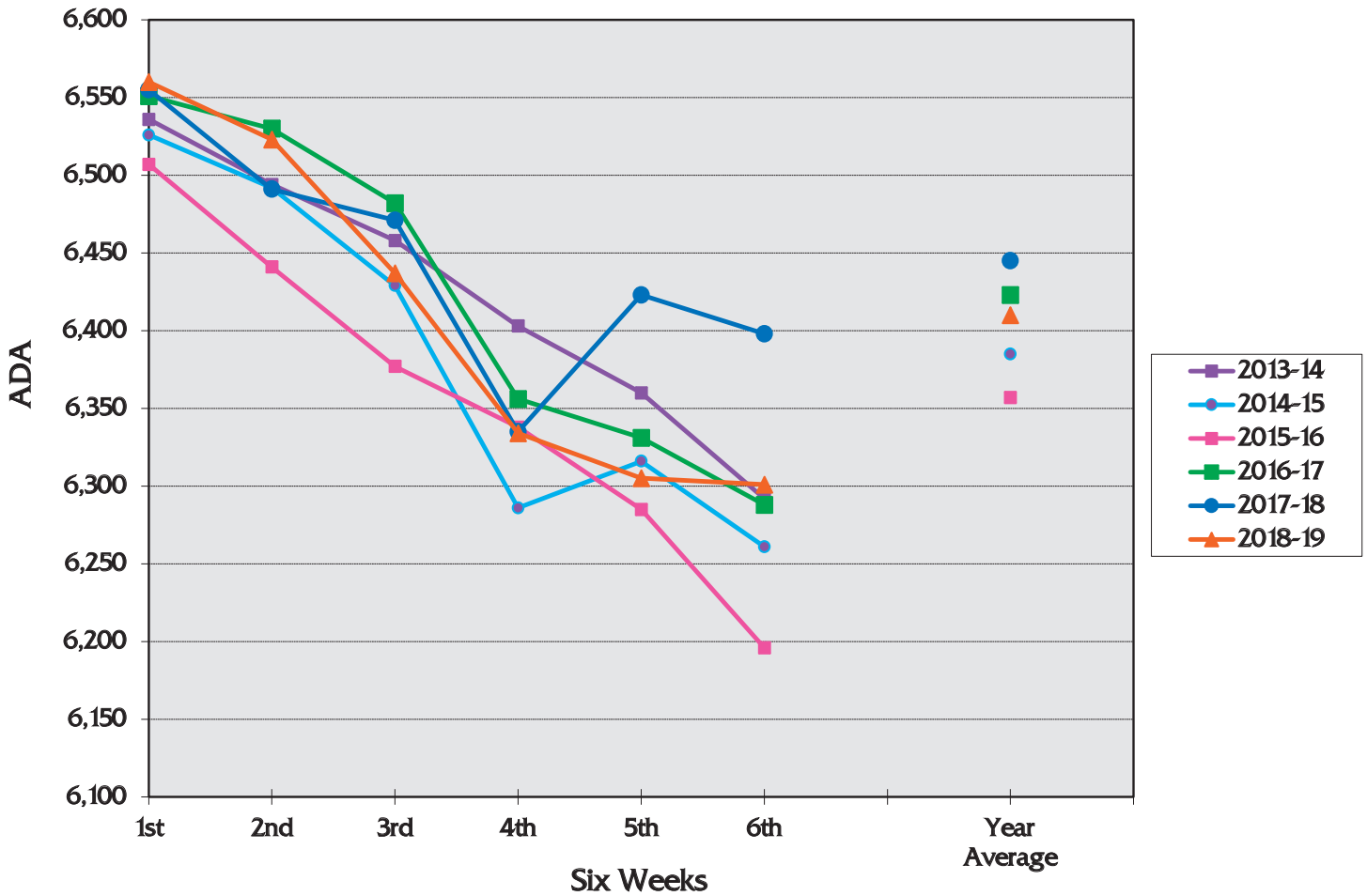
FY 2019-2020 Budget

| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Texas High School | 1,903 | 1,867 | 1,826 | 1,891 | 1,845 | 1,824 | 1,808 | 1,808 | 1,763 | 1,782 |
| OPTIONS Academic / Alternative High School | 109 | 91 | 104 | 91 | 96 | 90 | 82 | 64 | 70 | 70 |
| Texas Middle School | 1,497 | 1,489 | 1,484 | 1,495 | 1,482 | 1,458 | 1,485 | 1,454 | 1,500 | 1,504 |
| Dunbar Early Education Center | 307 | 209 | 209 | 317 | 307 | 317 | 325 | 306 | 304 | 293 |
| Highland Park Elementary | 312 | 358 | 378 | 359 | 401 | 382 | 360 | 368 | 377 | 363 |
| Morriss Elementary | 437 | 437 | 436 | 386 | 394 | 412 | 406 | 407 | 417 | 400 |
| Nash Elementary | 543 | 565 | 601 | 655 | 694 | 775 | 678 | 691 | 683 | 672 |
| Spring Lake Park Elementary | 407 | 404 | 402 | 407 | 411 | 401 | 380 | 374 | 385 | 398 |
| Theron Jones Early Literacy Center | 315 | 429 | 420 | 411 | 402 | 400 | 393 | 401 | 439 | 418 |
| Waggoner Creek Elementary | | | | | | | 272 | 293 | 308 | 340 |
| Wake Village Elementary | 722 | 763 | 745 | 736 | 743 | 708 | 668 | 639 | 601 | 621 |
| Westlawn Elementary | 385 | 397 | 415 | 360 | 325 | 344 | 312 | 347 | 334 | 334 |
| PEIMS Enrollment | 6,937 | 7,009 | 7,020 | 7,108 | 7,100 | 7,061 | 7,169 | 7,152 | 7,181 | 7,195 |
| Average Daily Attendance | 6,315 | 6,346 | 6,374 | 6,424 | 6,385 | 6,357 | 6,423 | 6,445 | 6,410 | 6,425 |
| Percentage of Attendance | 95.59% | 95.65% | 95.65% | 95.62% | 95.36% | 95.43% | 95.45% | 95.00% | 94.76% | 94.75% |

Does not include Texarkana ISD Virtual Academy

Actual ADA by Six Weeks

FY 2019-2020 Budget



| Six Weeks | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------|---------|---------|---------|---------|---------|---------|
| 1st | 6,536 | 6,526 | 6,507 | 6,551 | 6,555 | 6,560 |
| 2nd | 6,494 | 6,492 | 6,441 | 6,530 | 6,491 | 6,523 |
| 3rd | 6,458 | 6,429 | 6,377 | 6,482 | 6,471 | 6,437 |
| 4th | 6,403 | 6,286 | 6,338 | 6,356 | 6,335 | 6,334 |
| 5th | 6,360 | 6,316 | 6,285 | 6,331 | 6,423 | 6,305 |
| 6th | 6,292 | 6,261 | 6,196 | 6,288 | 6,398 | 6,301 |
| Average | 6,424 | 6,385 | 6,357 | 6,423 | 6,445 | 6,410 |

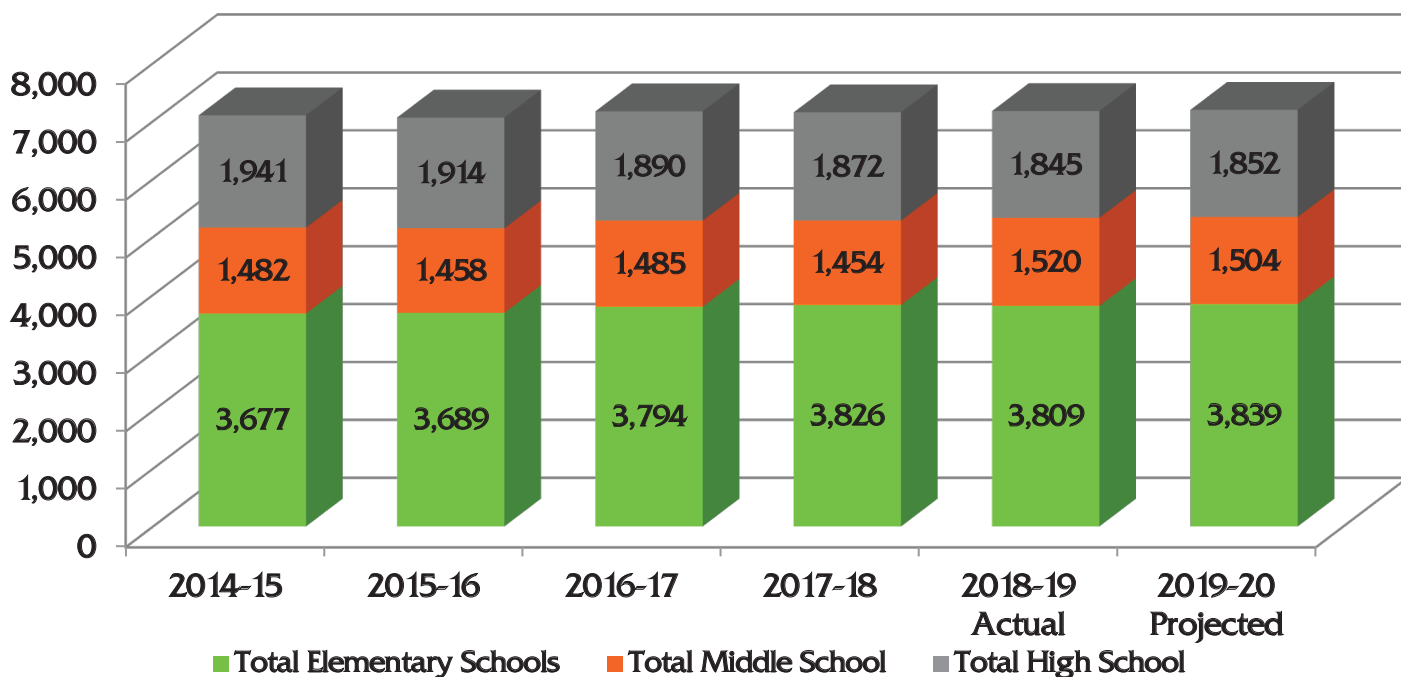
Actual ADA does not include Texarkana ISD Virtual Academy

Enrollment Projection by Grade

FY 2019-2020 Budget

| GRADE | Actual 2014-15 | Actual 2015-16 | Actual 2016-17 | Actual 2017-18 | Actual 2018-2019 | Projected 2019-20 |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|
| EE | 12 | 13 | 21 | 19 | 20 | 20 |
| PreK | 502 | 499 | 524 | 500 | 491 | 496 |
| K | 579 | 567 | 605 | 612 | 605 | 605 |
| 1st | 571 | 586 | 554 | 587 | 591 | 587 |
| 2nd | 549 | 515 | 560 | 526 | 552 | 561 |
| 3rd | 480 | 550 | 526 | 537 | 520 | 546 |
| 4th | 524 | 446 | 530 | 516 | 528 | 507 |
| 5th | 460 | 513 | 474 | 529 | 502 | 517 |
| Total Elementary | 3,677 | 3,689 | 3,794 | 3,826 | 3,809 | 3,839 |
| 6th | 494 | 471 | 522 | 476 | 524 | 504 |
| 7th | 514 | 487 | 477 | 514 | 485 | 521 |
| 8th | 474 | 500 | 486 | 464 | 511 | 479 |
| Total Middle School | 1,482 | 1,458 | 1,485 | 1,454 | 1,520 | 1,504 |
| 9th | 555 | 531 | 564 | 519 | 531 | 552 |
| 10th | 503 | 482 | 462 | 501 | 442 | 462 |
| 11th | 461 | 484 | 438 | 436 | 465 | 410 |
| 12th | 422 | 417 | 426 | 416 | 407 | 428 |
| Total High School | 1,941 | 1,914 | 1,890 | 1,872 | 1,845 | 1,852 |
| Total District | 7,100 | 7,061 | 7,169 | 7,152 | 7,174 | 7,195 |
| TKXVA | 100 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISTRICT W/ TKXVA | 7,200 | 7,061 | 7,169 | 7,152 | 7,174 | 7,195 |

Actual Enrollment 2014-15 ~ 2018-19 and Projected Enrollment 2019-20



FTE and Cost Per Student Comparisons Projected for the 2019-2020 School Year

FY 2019-2020 Budget

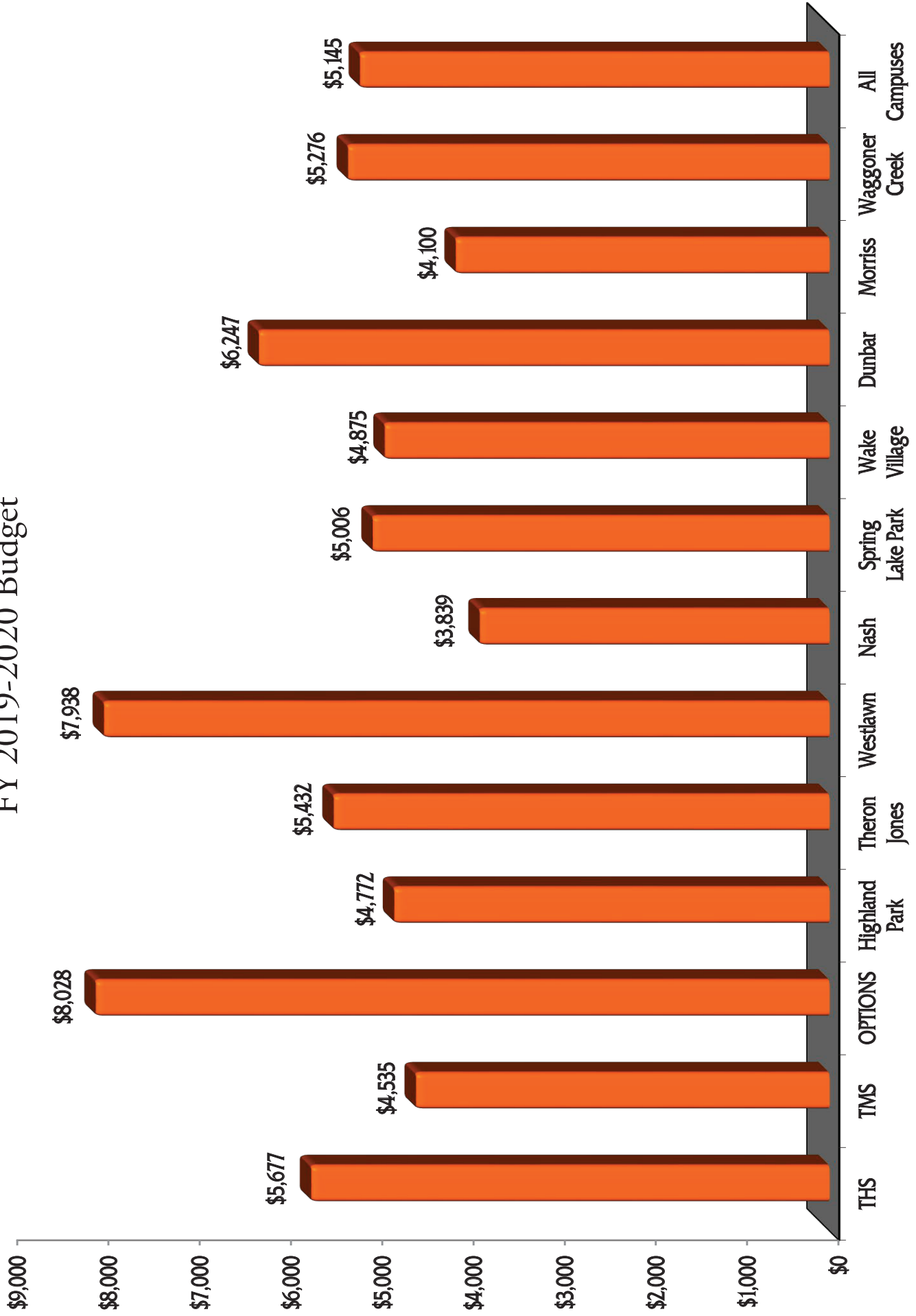
| Category | TFS | TMS | OPTIONS | Highland Park | Theron Jones | Westlawn | Nash | Spring Lake Park | Wake Village | Dunbar | Morris | Waggoner Creek | All Campuses |
|--------------------------------|------------|-----------|---------|---------------|--------------|-----------|-----------|------------------|--------------|-----------|-----------|----------------|--------------|
| Total Personnel Costs | 9,478,229 | 6,609,406 | 537,792 | 1,691,231 | 2,209,893 | 2,589,509 | 2,501,944 | 1,911,387 | 2,991,469 | 1,742,847 | 1,578,961 | 1,745,899 | 35,578,577 |
| Total Non Payroll Costs | 638,867 | 211,651 | 24,147 | 41,000 | 60,640 | 61,750 | 77,935 | 80,900 | 95,875 | 87,550 | 61,060 | 47,910 | 1,489,285 |
| Total Campus Budget | 10,117,106 | 6,821,057 | 561,939 | 1,732,231 | 2,270,533 | 2,651,259 | 2,579,879 | 1,992,287 | 3,027,344 | 1,830,397 | 1,640,021 | 1,793,809 | 37,017,862 |
| Teachers FTE | 133.50 | 100.00 | 7.00 | 26.00 | 32.00 | 36.50 | 39.25 | 26.00 | 47.50 | 18.00 | 21.00 | 21.00 | 507.75 |
| Professional Support FTE | 7.00 | 3.00 | | | 1.00 | 7.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 25.00 |
| Administrators FTE | 10.00 | 8.00 | 1.00 | 2.00 | 2.00 | 3.00 | 3.00 | 2.00 | 3.00 | 2.00 | 2.00 | 2.00 | 40.00 |
| Para Professionals FTE | 12.25 | 13.00 | 1.00 | 11.00 | 15.00 | 9.00 | 8.00 | 6.00 | 19.00 | 17.00 | 2.00 | 6.00 | 119.25 |
| Clerical FTE | 10.50 | 11.00 | 1.00 | 2.00 | 4.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 44.50 |
| Total FTE's | 173.25 | 135.00 | 10.00 | 41.00 | 54.00 | 58.50 | 55.25 | 37.00 | 72.50 | 40.00 | 28.00 | 32.00 | 736.50 |
| Projected Enrollment 2019-2020 | 1,782 | 1,504 | 70 | 363 | 418 | 334 | 672 | 398 | 621 | 293 | 400 | 340 | 7,195 |
| Total Cost Per Student | 5,677 | 4,535 | 8,028 | 4,772 | 5,432 | 7,938 | 3,839 | 5,006 | 4,875 | 6,247 | 4,100 | 5,276 | 5,145 |
| Students per Teacher FTE | 13.35 | 15.04 | 10.00 | 13.96 | 13.06 | 9.15 | 17.12 | 15.31 | 13.07 | 16.28 | 19.05 | 16.19 | 14.17 |
| Students per Total FTE's | 10.29 | 11.14 | 7.00 | 8.85 | 7.74 | 5.71 | 12.16 | 10.76 | 8.57 | 7.33 | 14.29 | 10.63 | 9.77 |

Note:

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

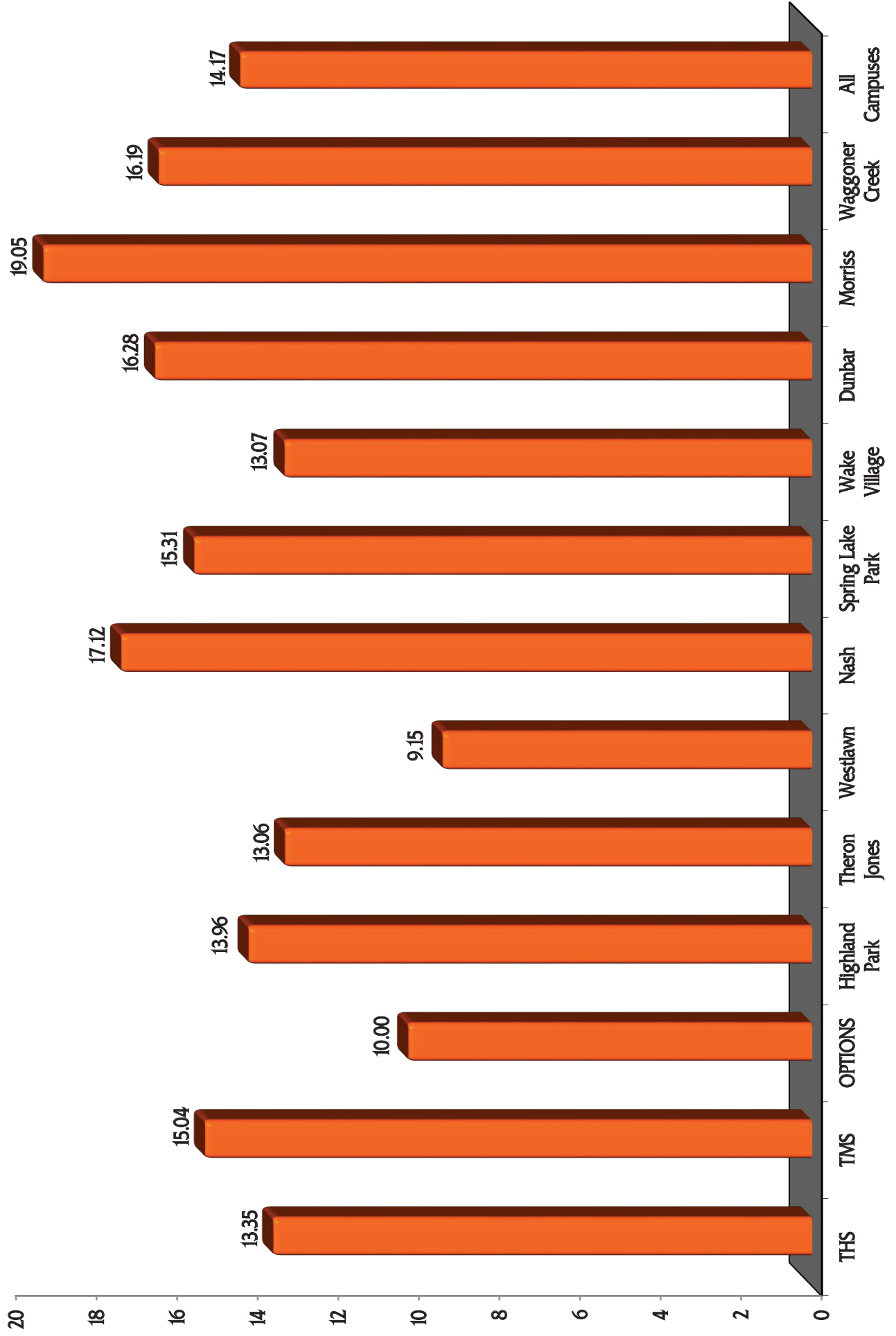
Budgeted Cost Per Student Utilizing Personnel Costs

FY 2019-2020 Budget



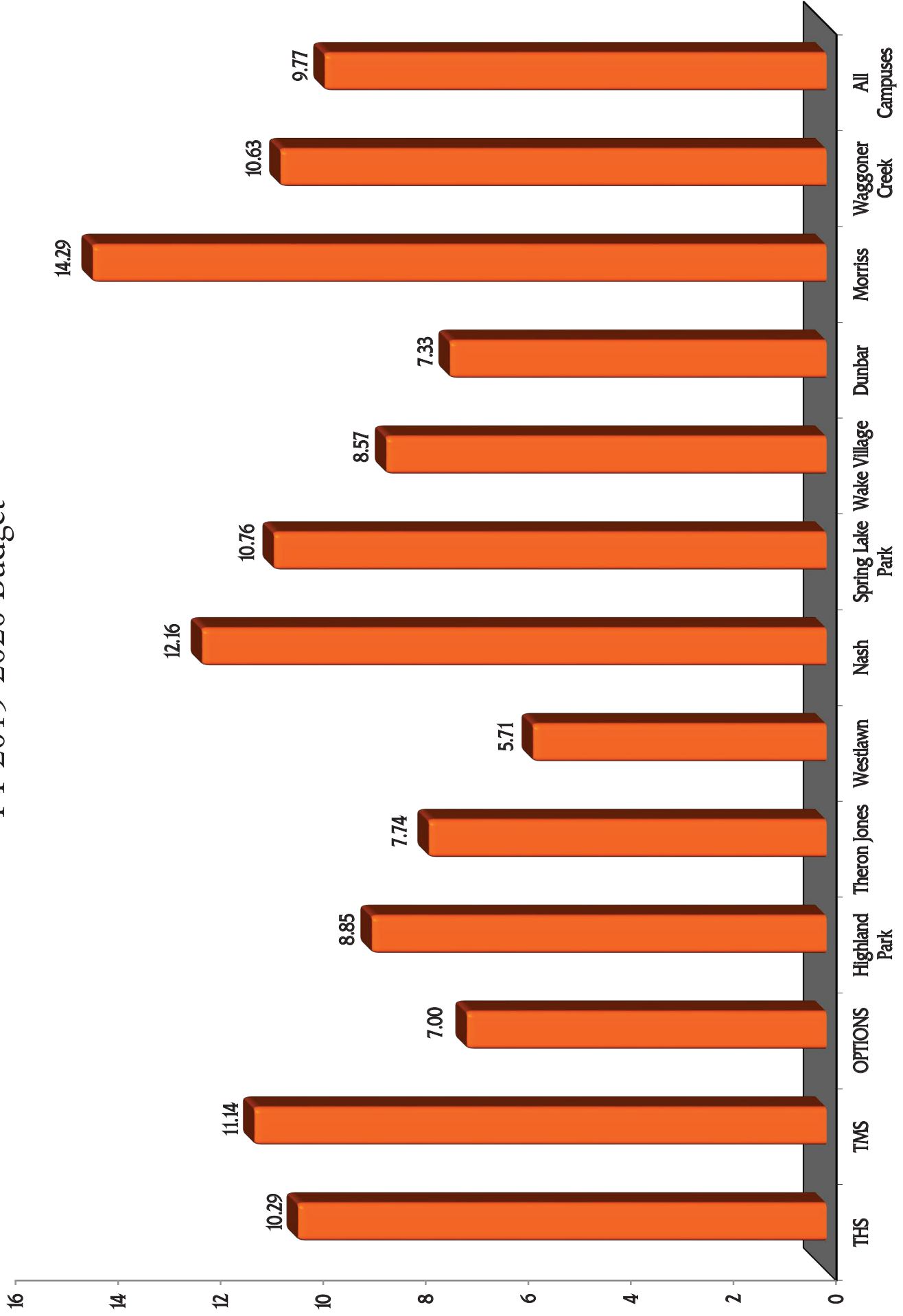
Projected Students per Teacher FTE

FY 2019-2020 Budget



Projected Students per Total FTE

FY 2019-2020 Budget



FTE Summary - Campus/Instructional

FY 2019-2020 Budget

| Departments | Principal/ Asst | | | | | | | | | | | Speech | | | Total | |
|------------------------|--------------------|----------|----------|-----------|-------------------|-----------------|--------|---------|-----------|-----------|-------|--------|------|----|--------|--------|
| | Asst Supt | Director | Clerical | Principal | Asst Principal | Prof Support | Para | Teacher | Counselor | Librarian | Nurse | Diag. | Path | MT | | |
| Athletics | | 1.00 | 1.00 | | | 10.00 | 1.00 | 2.50 | | | | | | | | 15.50 |
| Dunbar (w/HeadStart) | | | 2.00 | 2.00 | | 1.00 | 17.00 | 18.00 | | | | | | | | 40.00 |
| Health | | | | | | 1.00 | 12.00 | | | | | | | | | 13.00 |
| Highland Park | | | 2.00 | 2.00 | | | 11.00 | 26.00 | | | | | | | | 41.00 |
| Instructional Services | | 5.00 | 2.00 | 2.00 | | 16.25 | 3.00 | 16.00 | 15.00 | 1.00 | | | | | | 58.25 |
| Morriss | | | 2.00 | 2.00 | | 1.00 | 2.00 | 21.00 | | | | | | | | 28.00 |
| Music | | 1.00 | | | | | | 9.00 | | | | | | | | 10.00 |
| Nash | | | 3.00 | 3.00 | | 2.00 | 8.00 | 39.25 | | | | | | | | 55.25 |
| OPTIONS | | | 1.00 | 1.00 | | | 1.00 | 7.00 | | | | | | | | 10.00 |
| Special Populations | | 1.00 | 0.50 | | | 7.25 | | | | | | 9.00 | 7.00 | | | 24.75 |
| Spring Lake Park | | | 2.00 | 2.00 | | 1.00 | 6.00 | 26.00 | | | | | | | | 37.00 |
| Texas High | | | 10.50 | 10.00 | | 7.00 | 12.25 | 133.50 | | | | | | | | 173.25 |
| Texas Middle | | | 11.00 | 8.00 | | 3.00 | 13.00 | 100.00 | | | | | | | | 135.00 |
| Theron Jones | | | 4.00 | 2.00 | | 1.00 | 15.00 | 32.00 | | | | | | | | 54.00 |
| TILC/SDAEP | | | | 0.50 | | 1.00 | 3.00 | 1.00 | | | | | | | | 5.50 |
| Waggoner Creek | | | 2.00 | 2.00 | | 1.00 | 6.00 | 21.00 | | | | | | | | 32.00 |
| Wake Village | | | 2.00 | 3.00 | | 1.00 | 19.00 | 47.50 | | | | | | | | 72.50 |
| Westlawn | | | 3.00 | 3.00 | | 7.00 | 9.00 | 36.50 | | | | | | | | 58.50 |
| Totals | - | 8.00 | 48.00 | 40.50 | 60.50 | 138.25 | 536.25 | 15.00 | 1.00 | - | 9.00 | 7.00 | - | - | 863.50 | |

FTE Summary - Support Departments

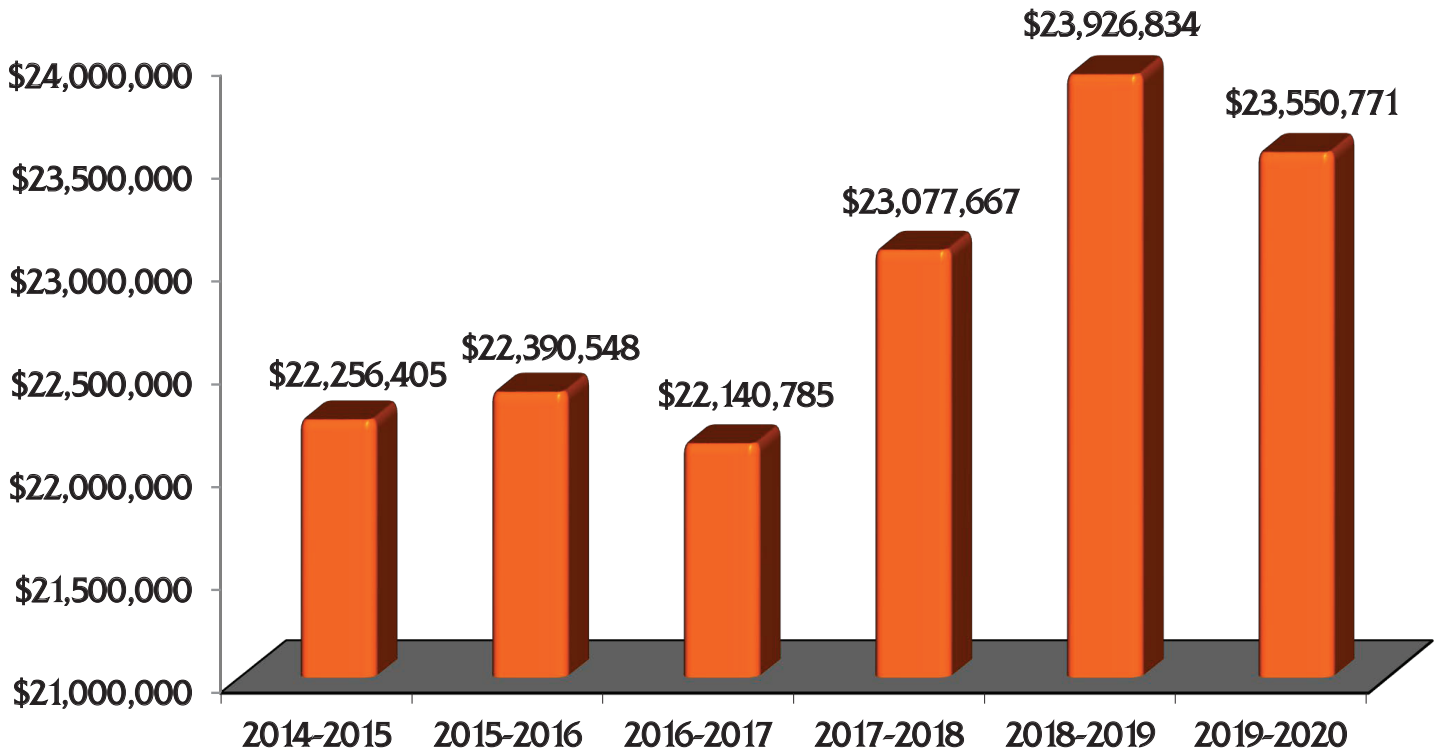
FY 2019-2020 Budget

| Departments | Asst Supt | Director | Clerical | Prof | | | Police Officer | Security Guard | Crosswalk | Custodian | Technology | | Driver Delivery | MT | Daycare Worker | Child Nutrition | | Substitute Teachers | Total |
|--|-------------|-------------|--------------|--------------|-------------|-------------|----------------|----------------|--------------|-------------|--------------|-------------|-----------------|--------------|----------------|-----------------|---------------|---------------------|--------|
| | | | | Support | Para | Supervisor | | | | | Tech | Delivery | | | | Worker | Worker | | |
| Administration | 1.50 | | 1.00 | | | | | | | | | | | | | | | | 2.50 |
| Business Operations | | 1.00 | 3.00 | 1.00 | | | | | | | | | 3.00 | | | | | | 8.00 |
| Custodial | | | | 1.00 | | 1.00 | | | 62.00 | | | | | | | | | | 64.00 |
| Food Service | | 1.00 | 2.00 | 1.00 | 2.00 | 2.00 | | | | | | | 1.00 | 2.00 | | 91.50 | | | 102.50 |
| Human Resources, Public Relations, Community Involvement | 2.00 | 2.00 | 6.50 | 1.00 | | | | | | | 1.00 | | | | | | | 175.00 | 187.50 |
| Maintenance | | 0.50 | 1.00 | | | | | | | | | | | 25.50 | | | | | 27.00 |
| Security | | | 1.00 | 1.00 | | | 5.33 | 2.67 | | | | | | 2.75 | | | | | 12.75 |
| Information Technology | | 1.00 | 1.00 | | | | | | | | 12.00 | | | | | | | | 14.00 |
| Tiger Learning Center | | | 1.00 | 2.25 | | | | | | | | | | | 14.25 | | | | 17.50 |
| Transportation | | 1.00 | | 1.00 | 2.00 | | | | | | | | 5.50 | | | | 4.50 | | 14.00 |
| Quality Assurance | | 1.00 | 1.00 | 2.00 | | | | | | | | | | | | | | | 4.00 |
| Purchasing & Special Events | | 2.00 | 1.00 | | | | | | | | | | | | | | | 2.50 | 5.50 |
| Total | 3.50 | 9.50 | 18.50 | 10.25 | 4.00 | 3.00 | 5.33 | 2.67 | 62.00 | 2.75 | 13.00 | 9.50 | 27.50 | 14.25 | 91.50 | 7.00 | 175.00 | 459.25 | |

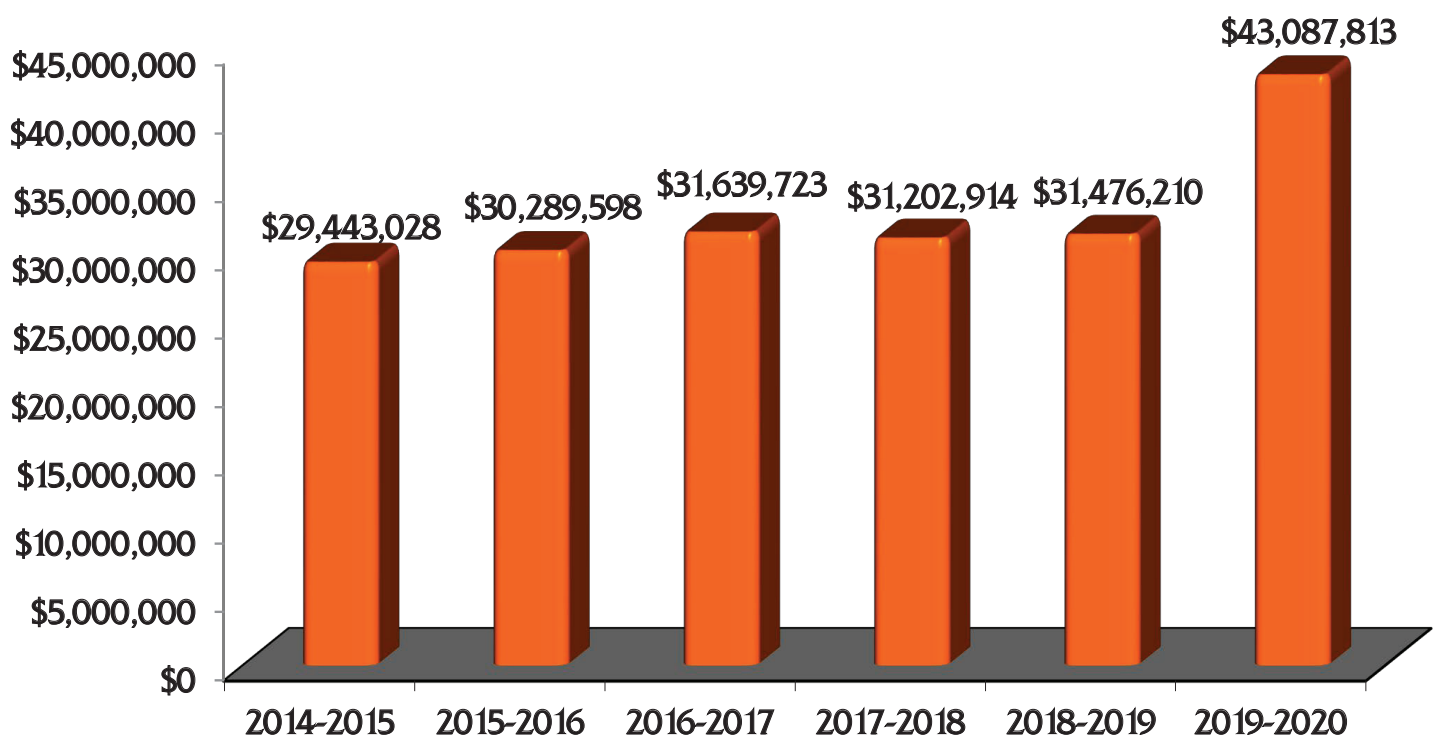
Comparison of Local Tax and State Tax Revenues

FY 2019-2020 Budget

Local Tax Revenue Comparison

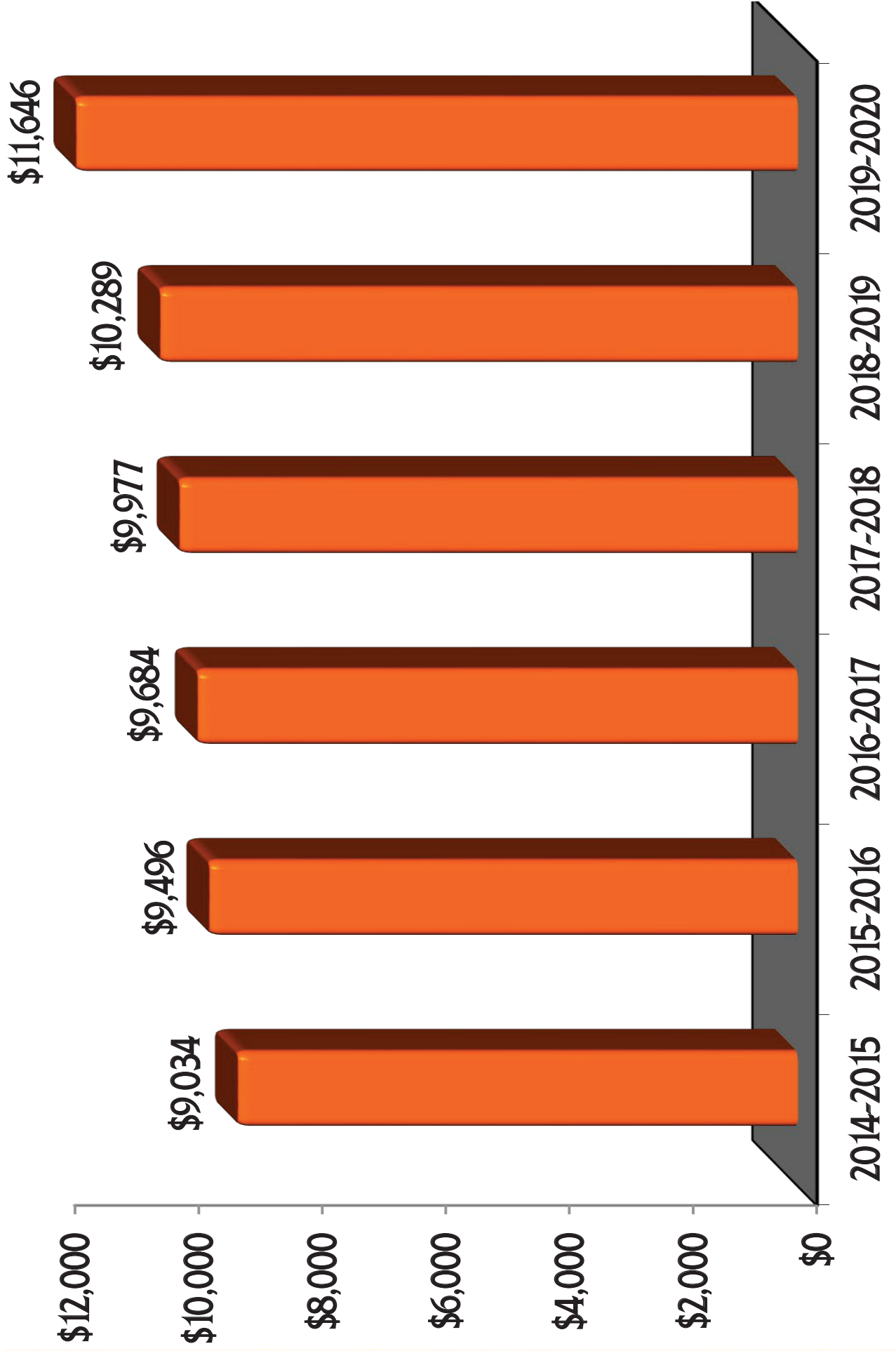


State Revenue Comparison



Comparison of Budgeted Revenues Per Student Including Interest and Sinking Funds

FY 2019-2020 Budget



Official BUDGET

2019-2020



Texarkana
Independent School District

The Place To Be!

| | | | |
|--|---|---|---|
| District Name: | TEXARKANA ISD | < Will load after Co-Dist # is entered below | Release 3 |
| County-District No.: | 019-907 | < ENTER # WITH DASH (i.e., 001-902) | 6/13/19 |
| Run Date: | 7/10/2019 | | |
| Date Prepared: | 6.14.19 | < Optional | |
| Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc. | | | |
| by Omar Garcia, BOK Financial Securities, Inc. | | | |
| This template is designed to calculate revenue based on the school finance provisions enacted by the 86th Session of the Texas Legislature and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid. MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME. | | | only data cells highlighted in green require data entry, if applicable |
| | 17-18 ADA is the only input needed to make 18-19 work | only data cells highlighted in light yellow require data entry, if applicable | only data cells highlighted in light yellow require data entry, if applicable |
| | 2017-18 Data Entry | 2018-19 Data Entry | 2019-20 Data Entry |
| Funding Elements | | | HB 3 |
| Students | | | 2019-20 Data Entry |
| Refined ADA (PreK - 12) | 6,445.451 | 6,404.780 | 6,425.000 |
| Is district the only district in the county? | | | N |
| High School Refined ADA (Grades 9 thru 12 only) | | 1,662.410 | 1,666.000 |
| Special Education Instructional Arrangement FTEs: | | | |
| Homebound (Code 01) | | 0.554 | 0.500 |
| Hospital Class (Code 02) | | 0.000 | 0.000 |
| Speech Therapy (Code 00) | | 9.336 | 10.500 |
| Resource Room (Code 41,42) | | 89.109 | 90.000 |
| S/C Mild/Mod/Severe (Code 43, 44, & 45) | | 67.113 | 70.000 |
| Off Home Campus (Codes 91-98) | | 0.000 | 0.000 |
| VAC (Code 08) | | 0.000 | 0.000 |
| State Schools (Code 30) | | 0.000 | 0.000 |
| Nonpublic Contracts | | 0.000 | 0.000 |
| Res Care & Treatment (Code 81-89) | | 1.150 | 0.000 |
| Mainstream ADA | | 186.740 | 200.000 |
| Career & Technology FTEs | | 490.690 | 500.000 |
| Advanced Career & Technology FTEs | | 0.000 | 0.000 |
| Compensatory Ed Enrollment | | 5,865.000 | 5,900.000 |
| Residential Placement Facility - Not Ed Disadvantaged Students | | | 0.000 |
| Residential Placement Facility - Ed Disadvantaged Students | | | 0.000 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1 | | | 0.000 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2 | | | 355.000 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3 | | | 1,783.000 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4 | | | 1,811.000 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5 | | | 1,038.000 |
| FTEs of Pregnant Students | | 1.540 | 1.700 |
| Bilingual ADA - LEP Students | | 500.020 | 550.000 |
| Bilingual ADA - Dual Language Immersion Students (1-way or 2-way) | | | 0.000 |
| Bilingual ADA - Non-LEP Dual Language Students (2-way) | | | 0.000 |
| Dyslexia Enrollment | | | 250.000 |
| Early Education ADA | | | 1,654.000 |
| G & T Enrollment | | 391.333 | 390.000 |
| Public Ed Grant Student ADA | | 194.000 | 90.000 |
| New Instructional Facility Allotment (NIFA) ADA | | 0.000 | 0.000 |
| ADA of Students in Dropout Recovery School and Res Placement Facility | | | 0.000 |
| Staff | 2017-18 | 2018-19 | 2019-20 |
| # of Full-time Employees (excluding admin & teachers, etc) | | 465.440 | 470.000 |
| # of Part-time Employees (excluding administrators) | | 52.110 | 50.000 |
| Property Values - (Loaded thru 19-20) | 2016 TAX YEAR | 2017 TAX YEAR | PRELIM 2018 TAX YEAR |
| State Certified Property Value ("T2" value) @ \$25K Exemption | | 1,943,644,199 | 2,007,912,293 |
| State Certified Property Value ("T1" value) @ \$15K Exemption | | 1,988,243,043 | 2,052,383,217 |
| State Certified Property Value ("T4" value) @ \$25K Exemption | | 1,943,644,199 | 2,007,912,293 |
| State Certified Property Value ("T10" value) @ \$25K Exemption | | 1,943,644,199 | 2,007,912,293 |
| State Certified Property Value ("T3" value) @ \$15K Exemption | | 1,988,243,043 | 2,052,383,217 |
| State Certified Property Value ("T9" value) @ \$15K Exemption | | 1,988,243,043 | 2,052,383,217 |
| Tax Rates and Collections | 2017-18 | 2018-19 | 2019-20 |
| M&O Adopted Tax Rate | | 1.1700 | 1.1700 |
| M&O Tax Collections @ Adopted M&O Rate | | 23,381,039 | 25,635,642 |
| "Harvey" Portion of M&O Tax Rate (see note in Column T) | | 0.0000 | |
| M&O Taxes Distributed to TIF Arrangement | | 0 | 0 |
| M&O Taxes Attributed to Change in Optional Homestead Exemption | | 0 | 0 |
| I&S Adopted Tax Rate | | 0.2550 | 0.2550 |
| I&S Tax Collections | | 5,090,000 | 5,229,645 |
| Unequalized Taxes Used for EDA/IFA Local Share (see Column Q) | | 0 | |
| Other Data | | | |
| Transportation Allocation | | 60,847 | 60,847 |
| # Miles Traveled Transporting Regular Eligible Students | | | 0 |
| Special Ed. Transportation Allocation | | | 60,847 |
| Career & Tech Transportation Allocation | | | 0 |
| Private Transportation Allocation | | | 0 |
| Is the district classified as a "rural" school district? (Y or N) | | | N |
| Texas School for the Deaf Students | | 0.000 | 0.000 |
| Texas School for the Blind Students | | 0.000 | 0.000 |
| Total Tax Levy | | 28,404,570 | 28,568,336 |
| Charge for Adv Placement Tests (enter as positive or negative #) | | 893 | 893 |
| Charge for Early Child Intervention (enter as positive or negative #) | | 23,097 | 23,097 |
| Tuition Paid If Less Than 12 Grades | | 0 | 0 |
| Bond Payment (see Column Q re: QSCB and other Fed. programs) | | 5,752,412 | 5,762,131 |
| Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes | | 5,752,412 | 5,762,131 |
| State Aid Reduction for WADA Sold (enter as negative #) | | 0 | 0 |
| Supplemental TIF Payment From TEA | | 0 | 0 |
| Tax Credit for Tax Code, Chapter 313 Value Limitations | | 0 | 0 |
| Tuition Allotment (42.106) | | 0 | 0 |
| Additional State Aid for Property Value Decline | | 0 | 0 |
| LPE Current Foundation School Fund Allocation (see Column Q) | | 0 | 0 |
| Foundation School Fund Adjustments to Date (see Column Q) | | 0 | 0 |

| | 2017-18 | 2018-19 | 2019-20 | |
|--|----------------|----------------|----------------|----------------|
| Chapter 41 Data | | | | |
| Enrollment | | 0 | 0 | |
| # of Non-Resident Students Who Are Charged Tuition | | 0 | 0 | |
| County Appraisal District (CAD) Cost | | 0 | 0 | |
| CAD Cost Paid by Partner's, if applicable | | 0 | 0 | |
| # of Resident Students Being Educated by Another District for which the District is Paying Tuition | | 0 | 0 | |
| Amount of Tuition Paid per Student | | 0 | 0 | |
| Chapter 42 Funding Credit Against Recapture (enter as negative #) | | 0 | 0 | |
| Q. Was the least expensive Option chosen? (Level 1) | | Y | Y | |
| Q. Was the least expensive Option chosen? (\$319,500 level) | | Y | Y | |
| Rate to Maintain / Notice Data | | | | 2019-20 |
| Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.) | | | | 0.9800 |
| 2019 Total Taxable Value | | | | 2,000,000,000 |
| 2019 Total I&S Taxable Value (for Chapter 313 districts) | | | | 0 |
| Certified Excess 2018 Debt Collections | | | | 0 |
| TRE Cents Approved by the District's Voters (enter as .09, .13, etc) | | | | 0.0000 |
| Data Automatically Loaded | 2017-18 | 2018-19 | 2019-20 | |
| M&O Compressed Rate | 1.0000 | 1.0000 | 1.0000 | 0.9300 |
| Highest Grade Taught | 12 | 12 | 12 | |
| Square Miles | 22 | 22 | 22 | |
| Miles From Nearest HS | 0 | 0 | 0 | |
| Unadjusted Cost of Education Index | 1.060 | 1.060 | 1.060 | |
| Is district a fast-growth district as determined by TEA? | | | | 0 |
| 2005-06 M&O Adopted Tax Rate | 1.500 | | | |
| 2008-09 WADA | 7,994.6600 | | | |
| 2009-10 Transportation Allotment | 51,618 | | | |
| 2009-10 New Instructional Facilities Allotment (NIFA) | 0 | | | |
| 2009-10 Adjusted HB 1 Revenue per WADA | 4,970.774 | | | |
| 2016-17 Total Refined ADA | 6,423.537 | | | |
| 2015 CPTD "T10" Value | 1,845,468,946 | | | |
| 2016-17 I&S Tax Collections | 4,845,323 | | | |
| 2016-17 Local Share of EDA | 3,120,973 | | | |
| 2016-17 Local Share Awarded for Bonded Debt | 735,819 | | | |
| 2014-15 M&O Adopted Tax Rate | 1.1700 | | | |
| Chapter 41 Data: | | | | |
| 1992-93 M&O Tax Collections | 0 | | | |
| 1992-93 CED Distribution | 0 | | | |
| 1992-93 Chapter 36 WADA | 0.000 | | | |
| 1991 CPTD Property Value | 0 | | | |

| Program Intent Code | | 2019-20 Current Law | 2019-20 HB 3 |
|---------------------|---|------------------------|--------------------|
| 11 | SUBCHAP B REGULAR PROGRAM ALLOTMENT | 30,835,686 | 35,444,640 |
| | SUBCHAP C Small/Mid-size Allotment | | 0 |
| 23 | SUBCHAP C Regular Special Education Allotment | 2,867,065 | 3,295,600 |
| | SUBCHAP C Other Special Education Allotments: | | |
| 23 | SUBCHAP C Mainstream Special Education Allotment | 1,178,980 | 1,416,800 |
| 23 | SUBCHAP C Residential Care & Treatment Allotment | 0 | 0 |
| 23 | SUBCHAP C State Schools Allotment | 0 | 0 |
| 23 | SUBCHAP C Non-public Contracts Allotment | 0 | 0 |
| | SUBCHAP C Less: Charge for Dist. Share of ECI Project | (23,097) | (23,097) |
| 22 | SUBCHAP C Career & Technology Allotment | 3,617,325 | 4,158,000 |
| | SUBCHAP C Advanced Career & Technology Allotment | 0 | 0 |
| 21 | SUBCHAP C Gifted & Talented Allotment | 206,589 | |
| | SUBCHAP C Less: Charge for Dist. Share of AP Tests | (893) | |
| 24/30 | SUBCHAP C Compensatory Education Allotment | 6,323,620 | 0 |
| | SUBCHAP C Comp. Ed. Allotment - Res. Placement Facility - Not Ed. Disadvantaged | | 0 |
| | SUBCHAP C Comp. Ed. Allotment - Res. Placement Facility - Ed. Disadvantaged | | 0 |
| | SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 1 | | 0 |
| | SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 2 | | 519,365 |
| | SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 3 | | 2,745,820 |
| | SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 4 | | 2,928,387 |
| | SUBCHAP C Comp. Ed. Allotment - Ed. Disadvantaged in Census Block 5 | | 1,758,372 |
| 24/30 | SUBCHAP C Compensatory Ed Pregnant Allotment | 21,956 | 25,238 |
| 25 | SUBCHAP C Bilingual Education Allotment - LEP | 294,745 | 338,800 |
| | SUBCHAP C Bilingual Education Allotment - Dual Language Program | | 0 |
| | SUBCHAP C Bilingual Education Allotment - Non-LEP in Dual Language Program | | 0 |
| | SUBCHAP C Dyslexia Allotment | | 154,000 |
| | SUBCHAP C Early Education Allotment | | 1,018,864 |
| 31 | SUBCHAP C High School Allotment | 458,150 | |
| | SUBCHAP C Public Education Grant Allotment | 48,231 | 55,440 |
| | SUBCHAP C Fast Growth Allotment | | 0 |
| | SUBCHAP C Teacher Incentive Allotment (not done at this time) | | 0 |
| | SUBCHAP C Mentor Program Allotment (not done at this time) | | 0 |
| | SUBCHAP C School Safety Allotment | | 62,451 |
| | SUBCHAP D New Instructl Facilities Allot (NIFA) | 0 | 0 |
| 99 | SUBCHAP D Transportation Allotment | 60,847 | 60,847 |
| | SUBCHAP D Dropout Recovery School & Residential Placement Facility Allotment | | 0 |
| | SUBCHAP D College Prep Assessment Reimbursement - Not done at this time | | 0 |
| | SUBCHAP D Certification Examination Reimbursement - Not done at this time | | 0 |
| | Total Cost of Tier I | 45,889,204 | 53,959,527 |
| | LESS: Local Fund Assignment | 20,079,123 | 20,218,200 |
| | State Share of Tier I | 25,810,081 | 33,741,327 |
| | TIER I STATE AID: | | |
| | Greater of State Share of Tier I or Current Law ASF+HS NIFA; or HB3 ASF | 25,810,081 | 33,741,327 |
| | Gross Recapture - Tier 1 | | 0 |
| | Adjustments to Gross Recapture in Order to Maintain Revenue, if applicable | | 0 |
| | Adjusted Gross Recapture - Tier 1 | | 0 |
| | CAD credit | | 0 |
| | Net Recapture - Tier I | | 0 |
| | Tier II State Aid for "Golden" Level | 5,874,295 | 5,127,582 |
| | Tier II State Aid for "Copper" Level | 907,272 | 1,239,979 |
| | TOTAL TIER II STATE AID | 6,781,567 | 6,367,561 |
| | Gross Recapture - Copper Penny Level | | 0 |
| | CAD credit | | 0 |
| | Net Recapture - Copper Penny Level | | 0 |
| | Other Programs: | | |
| | Supplemental TIF Payment | 0 | 0 |
| | state aid reduction for wada sold | 0 | 0 |
| | add'l aid for frozen levy lost | 0 | 0 |
| | ch 313 tax credits | 0 | 0 |
| | other m&o adjustments | 0 | 0 |
| | windham | 0 | 0 |
| | tuition allotment | 0 | 0 |
| | Staff Allotment | 247,500 | 0 |
| | TSD Charge | 0 | 0 |
| | TSB Charge | 0 | 0 |
| | TOTAL OTHER PROGRAMS | 247,500 | 0 |
| | Less: Available School Fund (estimated) | (1,585,740) | (1,585,740) |

| | | | |
|----------------------------|--|-------------------|-------------------|
| Fund / Revenue Code | | | |
| 199 / 5812 | FOUNDATION SCHOOL FUND | 31,253,408 | 38,523,148 |
| 199 / 5811 | AVAILABLE SCHOOL FUND | 1,585,740 | 1,585,740 |
| 599 / 5829 | CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA) | 463,305 | 463,305 |
| 199 / 599 / 5829 | CHAPTER 46 IFA | 153,813 | 153,813 |
| | STATE AID - ALL FUNDS (See below for M&O portion) | 33,456,266 | 40,726,006 |

| | | | |
|---|--|-------------------|-------------------|
| SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE: | | | |
| M&O Revenue From State (not including Fund 599) | | 32,839,148 | 40,108,888 |
| M&O Revenue From Local Taxes Before Recapture | | 25,635,642 | 23,091,000 |
| Recapture, if any | | 0 | 0 |
| STATE/LOCAL M&O REVENUE (prior to Formula Transition & Equalized Wealth Transition Grants) | | 58,474,790 | 63,199,888 |
| Formula Transition Grant | | N/A | 0 |
| Equalized Wealth Transition Grant | | N/A | 0 |
| HB 3 NET TOTAL STATE/LOCAL M&O REVENUE | | 58,474,790 | 63,199,888 |



Texarkana
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