

OFFICIAL BUDGET



Texarkana
Independent School District

The Place To Be!



OFFICIAL BUDGET



Texarkana
Independent School District

The Place To Be!



Table of Contents

District Profile

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

Budget Data

Executive Review.....	5
Budgeting Flowchart.....	6
Budget Calendar.....	7
Budget Summary - General & Debt Service Funds.....	8
Certified Appraised Value.....	9
Levy vs. Collections - Average.....	10
Estimated Tax Revenues.....	11
2021 Estimated Tax Base Property Categories.....	12
Principal Tax Payers.....	13
Schedule of Other Revenue.....	14
Organizational Budgets - General & Debt Service Funds.....	15-16
Projected Special Program Revenues by Source.....	17
Revenue and Expenses.....	18
Revenue Sources - All Funds.....	19
Expenditures by Fund - All Funds.....	20
Payroll vs. Non-Payroll Expenditures - General Fund.....	21
Outstanding Debt Interest and Sinking Fund.....	22
Interest and Sinking Debt Schedule.....	23
Cash Management Philosophy & Procedures.....	24
Investment Income.....	25
General Fund - Fund Balance.....	26-27

Supporting Data

Comparison of Enrollment by Campus/ADA.....	28
Actual ADA by Six Weeks.....	29
Enrollment Projection by Grade.....	30
FTE and Cost Per Student Comparisons	
Projected for the 2021-2022 School Year.....	31
Budgeted Cost Per Student Utilizing Personnel Costs.....	32
Projected Students per Teacher FTE.....	33
Projected Students per Total FTE.....	34
FTE Summary - Campus/Instructional.....	35
FTE Summary - Support Departments.....	36
Comparison of Local Tax and State Tax Revenues.....	37
Comparison of Budgeted Revenues per Student	
Including Interest and Sinking Funds.....	38

Appendix

Preliminary Estimate of State Aid.....	39-43
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DISTRICT
PROFILE





Texarkana
Independent School District

Board of Trustees

Fred Norton, Jr.

President

At Large – District 7

*Elected 2013, 2014, 2017,
2020*

Term Expires 2023

Attorney

Norton & Wood

Gerald Brooks

Vice-President

District 2

Appointed 2013

*Elected 2013, 2014, 2017
2020*

Term Expires 2023

Retired Teacher/School Administrator

Amy Bowers

Secretary

District 4

Appointed 2014

Elected 2015, 2017, 2020

Term Expires 2023

*Director of Human Resources
& Legal Affairs*

BWI Companies, 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, 2021

Term Expires 2024

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, 2021

Term Expires 2024

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 89 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

Doug Brubaker, Ph.D.
Superintendent

Autumn Thomas
Deputy Superintendent

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

Anita Clay
Chief Financial Officer

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



Texarkana
Independent School District

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**BUDGET
DATA**





Texarkana
Independent School District

Executive Review

The following documents provide summaries of the Texarkana Independent School District's 2021-2022 budget. The schedules detail projected revenue of \$84,953,622 for 2021-2022 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 \$24,044,503 and State Foundation Program revenue is projected to be \$44,967,773.

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

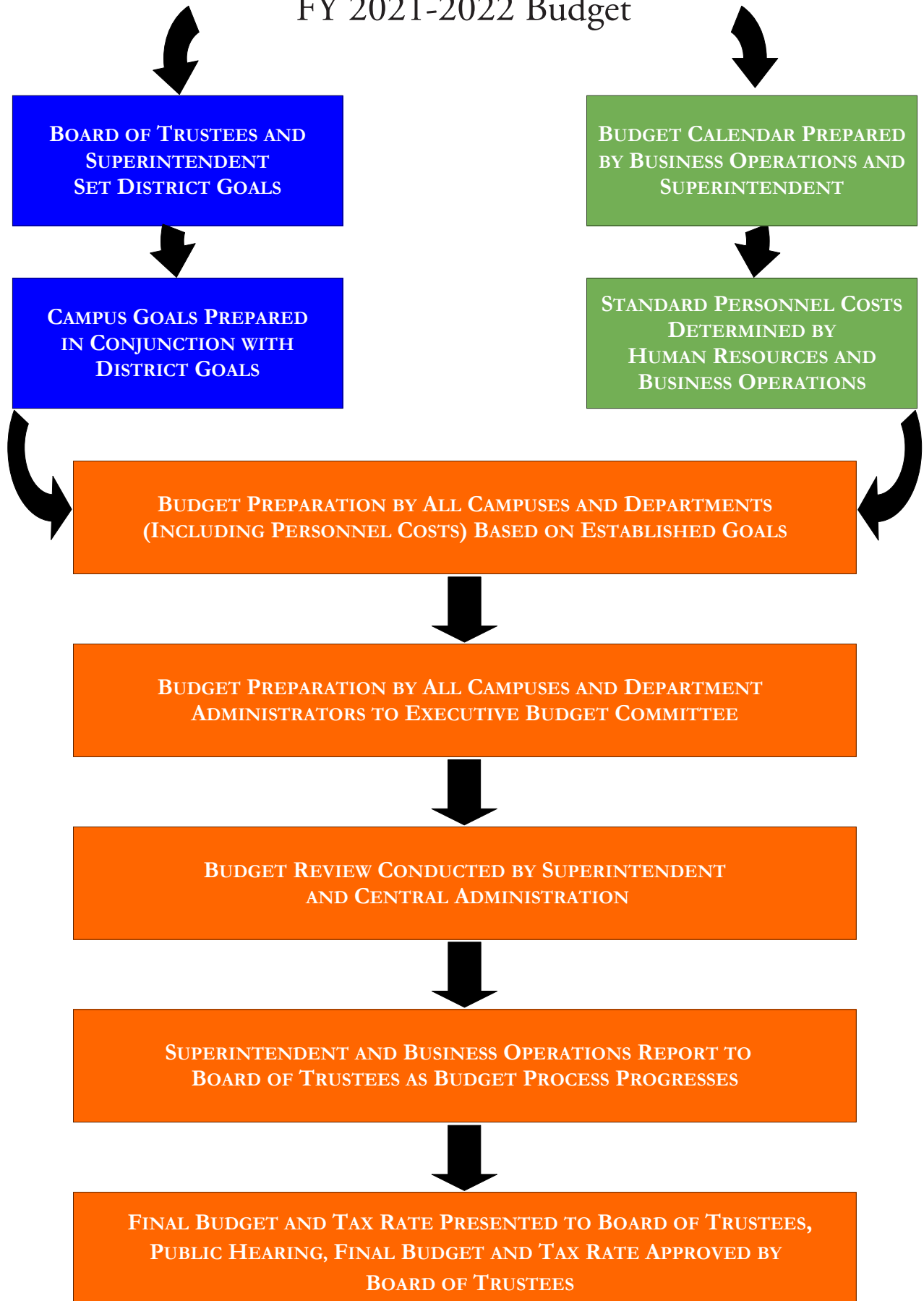
- ◆ Projected student enrollment has been decreased from 6,328 in 2020-21 to 6,210 in 2021-22.
- ◆ This budget is based off of a 1.3067 tax rate. The M&O tax rate is 1.0517 and the I&S rate is 0.255.
- ◆ Appraised values have increased an estimated 3.73% over the prior year.

Using the projected revenue of \$77,703,621 and expenditures of \$78,033,279 for the general and debt service funds, we are projecting a net change in fund balance deficit of \$329,658 for the year ended June 30, 2022.

This budget was prepared based on information available after the close of the 87th Texas Legislative session. It was calculated on the 87th Legislature HB1525 Release 2 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 2021-2022 Budget





Texarkana
Independent School District

Budget Calendar

FY 2021-2022 Budget

December 2020 – February 2021	Surveys and Needs Assessment
January – February 2021	Budget Estimates Prepared
February – March 2021	Campuses & Departments Prepare Budgets
March 22, 2021	Budgets Completed and Returned for Review
March 29 - April 2, 2021	Campus & Department Presentations to Cabinet
April 20, 2021	First Budget Reading Board of Trustees
May 25, 2021	Second Budget Reading Board of Trustees
June 29, 2021	Amend Operating Budget Board of Trustees Public Hearing on Budget/Proposed Tax Rate Final Budget Approval Board of Trustees
July 2021	Final Budget Distribution to Campuses & Departments
August 17, 2021	Public Hearing and Approval of Tax Rate Board of Trustees



Texarkana
Independent School District

Budget Summary - General & Debt Service Funds

FY 2021-2022 Budget

Revenue

State Revenue without EDA	\$	41,650,355
EDA		644,869
Other Revenue		2,700,000
TRS On-Behalf		3,317,418
Local Taxes M&O		24,044,503
Local Taxes I&S		<u>5,346,476</u>

Total Projected Revenue \$ 77,703,621

Expenditures

Governance	\$	808,255
Instructional Services		7,798,502
Business Operations		14,208,586
Campuses		44,677,440
Human Resources/Public Relations		3,608,474
Debt Service		<u>6,932,022</u>

Total Projected Expenditures \$ 78,033,279

Change in Fund Balance \$ (329,658)

Certified Appraised Value

FY 2021-2022 Budget

	July 2014 Certified Tax Roll	October 2015 Tax Roll	October 2016 Tax Roll	October 2017 Tax Roll	October 2018 Tax Roll	October 2019 Tax Roll	October 2020 Tax Roll	Estimated Tax Roll April 28, 2021
Total Appraised Value	\$ 1,935,296,078	\$ 1,904,476,997	\$ 1,974,870,987	\$ 2,006,493,789	\$ 2,063,870,404	\$ 2,207,585,935	\$ 2,272,157,652	\$ 2,316,957,574
Loss to Frozen Levy	\$ (180,703,005)	\$ (169,716,098)	\$ (171,118,421)	\$ (172,510,246)	\$ (180,041,141)	\$ (191,588,703)	\$ (190,988,904)	\$ (220,300,502)
Net Appraised Value on Tax Roll	\$ 1,754,593,073	\$ 1,734,760,899	\$ 1,803,752,566	\$ 1,833,983,543	\$ 1,883,829,263	\$ 2,015,997,232	\$ 2,081,168,748	\$ 2,096,657,072
Estimate to Lose During Protest								
Taxable Appraised Value	\$ 1,754,593,073	\$ 1,734,760,899	\$ 1,803,752,566	\$ 1,833,983,543	\$ 1,883,829,263	\$ 2,015,997,232	\$ 2,081,168,748	\$ 2,096,657,072
Comptroller's Property Tax Division Property Value For Local Fund Assignment (Loss to State Funding) T2 Value	\$ 1,855,999,130	\$ 1,845,468,946	\$ 1,920,713,646	\$ 1,943,644,199	\$ 2,007,912,293	\$ 2,152,388,076	\$ 2,214,395,576	\$ 2,217,948,377
Local Fund Assignment Loss	\$ 302,666	\$ (90,560)	\$ 647,104	\$ 197,203	\$ 552,706	\$ 1,242,492	\$ 533,265	\$ 30,554
% Change of Total Appraised Value over Previous Year	0.321%	-1.592%	3.696%	1.601%	2.860%	6.963%	2.925%	1.972%
% Change of Frozen Levy over Previous Year	-3.140%	-6.080%	0.826%	0.813%	4.365%	6.414%	-0.313%	15.347%
% Change of T2 Value over Previous Year	1.933%	-0.567%	4.077%	1.194%	3.307%	7.195%	2.881%	0.160%

Lewy vs. Collections - Average

FY 2021-2022 Budget

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Current M & O Levy Including Frozen Levy	21,082,327	21,293,662	21,618,018	21,794,071	22,096,027	22,423,424	22,861,567	23,495,832	23,152,276
Current Collections on Levy	20,672,170	20,808,534	21,318,859	21,330,717	21,682,261	22,273,351	22,760,263	23,338,015	22,360,736
Percent Collections	98.054	97.908	98.616	97.874	98.13	99.331	99.557	99.328	96.581%
Three Year Average									98.489%
Four Year Average									98.699%
Five Year Average									<u>98.585%</u>
Current M & O Levy Including Frozen Levy	21,082,327	21,293,662	21,618,018	21,794,071	22,096,027	22,423,424	22,861,567	23,495,832	23,152,276
Delinquent and P & I Collections for Year	684,191	648,542	792,338	610,118	617,013	686,274	649,020	640,537	698,420
P & I Collections Only	262,515	271,998	287,323	257,191	235,527	286,502	210,616	297,868	342,709
Percent Collections	3.245	3.046	3.665	2.799	2.792	3.061	2.839	2.726	3.017%
Total Current, Delinquent and P & I	101,300	100,767	102,281	100,673	100,920	102,391	102,396	102,054	99,598%
Three Year Average									<u>101,349%</u>
Four Year Average									<u>101,472%</u>
Five Year Average									<u>101,472%</u>

Estimated Tax Revenues

FY 2021-2022 Budget

Certified Appraised Values		\$ 2,096,657,072
Tax Rate		
Current 2020-2021		1.0547
Proposed Change 2021-2022**		1.0517
Tax Revenues		22,050,542
Estimate of Frozen Levy	\$1,778,279	96.00%
		1,707,148
		23,757,690
Collection Percentage		98%
		23,282,536
Delinquent and P&I Taxes		761,967
Total M&O Tax Revenue		24,044,504
Debt Service @ Rate Below		5,346,476
Total Tax Levy		\$29,390,979

Tax Rate Information

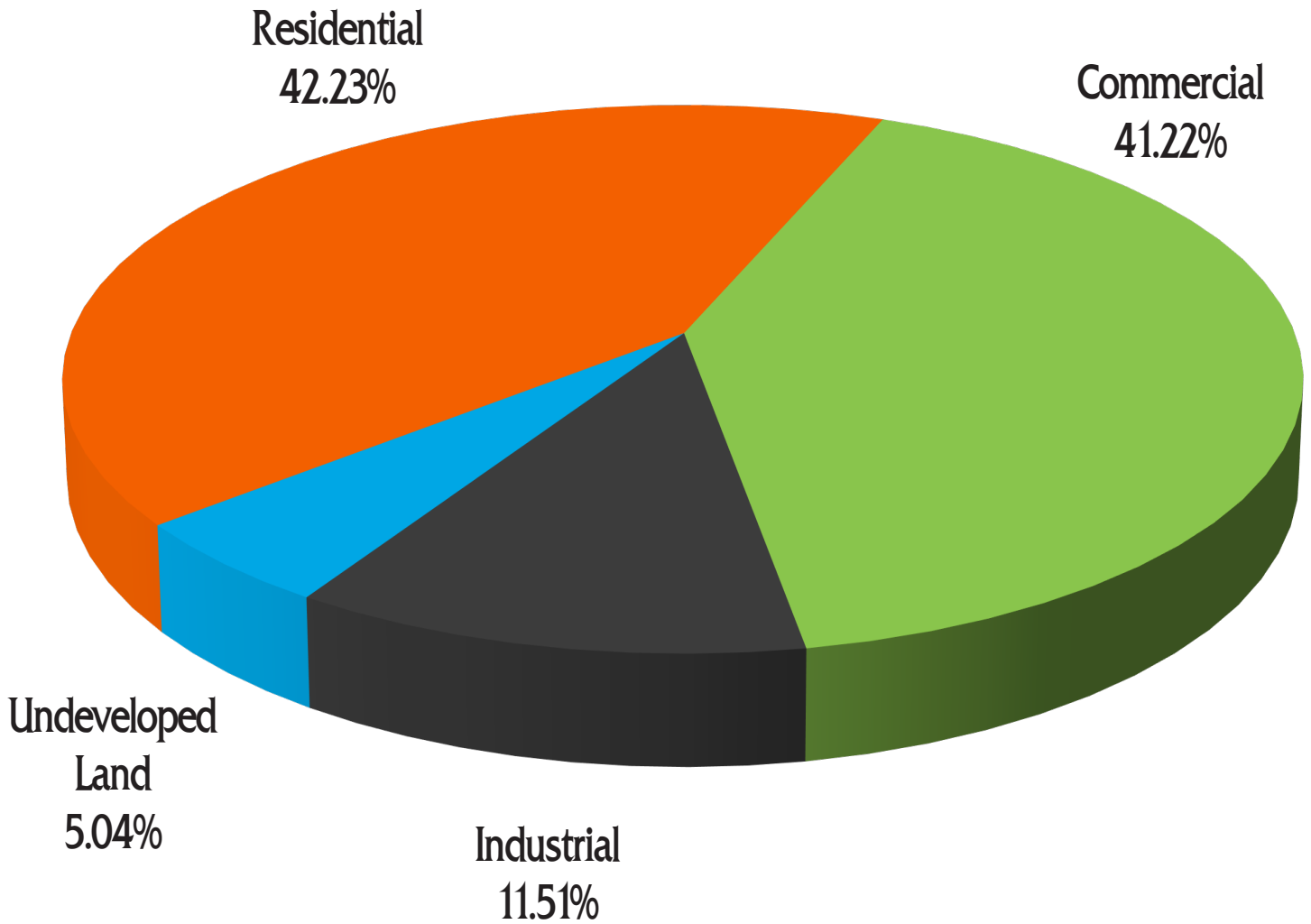
	2017-2018	2018-2019	*2019-2020	*2020-2021	**2021-2022
Maintenance and Operations	1.17000	1.17000	1.06830	1.05470	1.05170
Interest and Sinking (Debt Service)	0.255	0.255	0.255	0.255	0.255
Total Tax Rate	1.42500	1.42500	1.32330	1.30970	1.30670
M & O Percent of Current Levy	82.11%	82.11%	80.73%	80.53%	80.49%

*House Bill 3 was passed 6.11.19 with mandatory tax compressions for both years of the biennium.

**SB1 includes a provision that reduces the state compression rate by 0.3%

2021 Estimated Tax Base Property Categories

FY 2021-2022 Budget



Principal Tax Payers

FY 2021-2022 Budget

TCI Texarkana, Inc.	113,980,928	4.93%
Arconic, Inc. (Alcoa Aluminum Corp)	27,035,939	1.17%
AEP Southwestern Electric Power Co.	22,384,502	0.97%
Rancho Texarkana Investors, LLC (Texarkana Pavillion)	17,829,026	0.77%
WalMart Stores #01-2123	16,956,382	0.73%
Central Mall Texar Realty Holdings	13,447,944	0.58%
Dillard Texas Four-Point, LLC	13,412,057	0.58%
Orr, William Gregg	11,923,038	0.52%
Valor Telecom of Texas, LP	11,486,694	0.50%
MPT of Texarkana-Steward	10,529,610	0.46%
Total Value of Top Ten Tax Payers	258,986,120	11.21%
Total Appraised Values	2,310,362,893	

Schedule of Other Revenue

FY 2021-2022 Budget

General Fund

Athletic Activities	\$100,000
Interest Income	100,000
Rent	40,000
Tiger Stadium Video Board Advertising	42,000
Virtual School	250,000
Indirect Revenues - Federal Programs	1,000,000
Medicaid	638,000
Medicaid - La Porte MAC	15,000
E-Rate Reimbursement	100,000
Transportation Internal Payments	80,000
Miscellaneous Revenue	300,000
Out of State Tuition	30,000
Summer School	5,000
Total Other Revenue	<u><u>\$ 2,700,000</u></u>

Organizational Budgets - General & Debt Service Funds

FY 2021-2022 Budget

	Payroll	Non-Payroll	Total
Governance			
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	380,635	68,320	448,955
Board Travel		7,300	7,300
Governance		40,000	40,000
Contingency		50,000	50,000
Total Governance	\$ 380,635	\$ 427,620	\$ 808,255
Instructional Services			
Guidance and Counseling	\$ 1,252,969	\$ 26,670	\$ 1,279,639
Media & Library Service	80,984	123,264	204,248
Staff Development	15,000	148,338	163,338
Testing	53,180	97,910	151,090
Fine Arts	14,756	35,000	49,756
Dyslexia	141,720		141,720
English Language Arts	126,655	36,250	162,905
Homebound General Ed	74,852	3,000	77,852
Curriculum and Instruction	1,465,191	404,650	1,869,841
STEM	1,500	51,120	52,620
Math and Science	11,100	45,139	56,239
Advanced Placement	136,015	30,000	166,015
ESL/Bilingual/Migrant	1,201,319	40,059	1,241,378
Gifted and Talented	121,296	17,440	138,736
Special Education	1,646,854	30,300	1,677,154
Medicaid		66,000	66,000
REACH Program	20,263	11,500	31,763
Instructional Technology	167,181	22,527	189,708
Masters Degree Tuition		78,500	78,500
Total Instructional Services	\$ 6,530,835	\$ 1,267,667	\$ 7,798,502
Business Operations			
Building Maintenance	\$ 2,245,273	\$ 200,500	\$ 2,445,773
Grounds	53,413	309,500	362,913
Maintenance	1,623,517	90,200	2,524,717
Security and Crosswalk	822,033	137,600	959,633
MIS-Technology-Internet	1,114,736	454,420	1,569,156
Transportation - Special Education & Local	519,895	1,580,280	2,100,175
Business Office	483,787	40,800	524,587
Business Operations	162,768	7,000	169,768
Data Processing and Quality Assurance	43,201	151,170	194,371
Risk and Energy Management	81,328	25,000	106,328
Election Expense		7,500	7,500
Insurance - Property & Student		450,000	450,000
Tax Collections and Appraisal Fees		500,000	500,000
Utilities		1,850,000	1,850,000
Purchasing and Receiving	281,263	16,210	297,473
Textbooks	32,209	31,300	63,509
Athletic Fields	66,683	16,000	82,683
Total Business Operations	\$ 7,530,106	\$ 6,678,480	\$ 14,208,586

Organizational Budgets - General & Debt Service Funds

FY 2021-2022 Budget

Campuses	Payroll	Non-Payroll	Total
Texas High School	\$ 7,923,910	\$ 544,900	\$ 8,468,810
Texas Middle School	7,419,701	212,307	7,632,008
TILC/DAEP/RISE	185,488	9,750	195,238
Secondary DAEP	405,695	15,400	421,095
Highland Park	1,602,386	46,600	1,648,986
Theron Jones	2,219,876	89,278	2,309,154
Westlawn	2,638,348	67,750	2,706,098
Nash	2,782,287	77,935	2,860,222
Spring Lake Park	2,070,823	89,000	2,159,823
Wake Village	3,033,706	119,102	3,152,808
Dunbar	2,060,644	90,550	2,151,194
Morriss	1,671,579	43,960	1,715,539
Waggoner Creek	2,091,358	47,677	2,139,035
Athletics	1,491,190	638,440	2,129,630
Music - Band	981,049	362,180	1,343,229
Career and Technology	2,087,553	630,575	2,718,128
OPTIONS	563,062	24,647	587,709
Virtual School	264,211	56,000	320,211
Summer School	18,523		18,523
Total Campuses	\$ 41,511,389	\$ 3,166,051	\$ 44,677,440
Human Resources/Public Relations			
Human Resources	\$ 578,417	\$ 98,000	\$ 676,417
Print Shop	102,852		102,852
Community Breakfast		10,100	10,100
Public Relations	95,966	236,000	331,966
Community Involvement	214,876	102,500	317,376
Health Services	611,437	14,425	625,862
Workers Compensation	80,705		80,705
Additional Pay	575,000		575,000
Substitutes - Catastrophic	645,001		645,001
Personnel Contingency	243,195		243,195
Total Human Resources/Public Relations	\$ 3,147,449	\$ 461,025	\$ 3,608,474
Debt Service	\$ -	\$ 6,932,022	\$ 6,932,022
Total Expenses	\$ 59,100,414	\$ 18,932,865	\$ 78,033,279

Projected Special Program Revenues by Source

FY 2021-2022 Budget

<u>Description</u>	<u>Projected Revenue</u>
Child Care Federal	\$ 100,000
Carl Perkins	113,889
Title I, Part A	2,570,280
Title II Part A	315,470
Teacher Leader	20,000
Title III Part A ELA	65,259
Title IV Part A	198,860
Food Service State	75,000
Food Service Federal	5,000,000
IDEA-B Preschool Grant	31,843
IDEA-B Formula	1,483,375
IDEA-B Discretionary	17,214
State Deaf Education	102,963
ESSER II	9,188,881
ESSER III	20,636,920
Total Program Revenues by Source	\$ 39,919,954
Indirect Cost	\$ (1,000,000)
Total Special Program Revenues	\$ 38,919,954

Revenue and Expenses

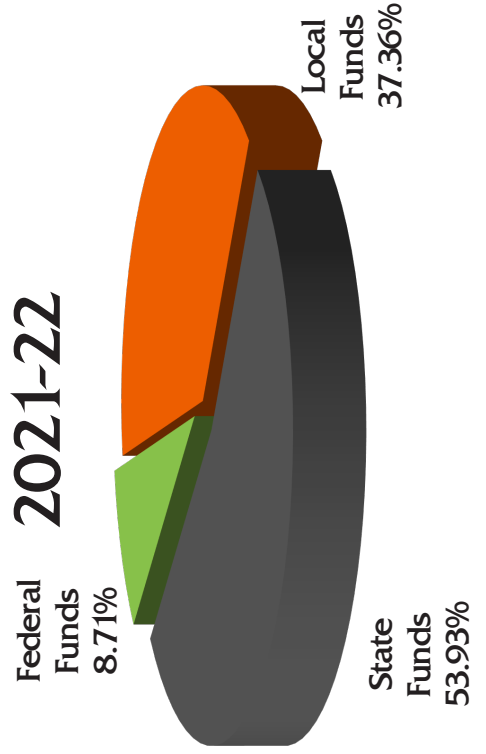
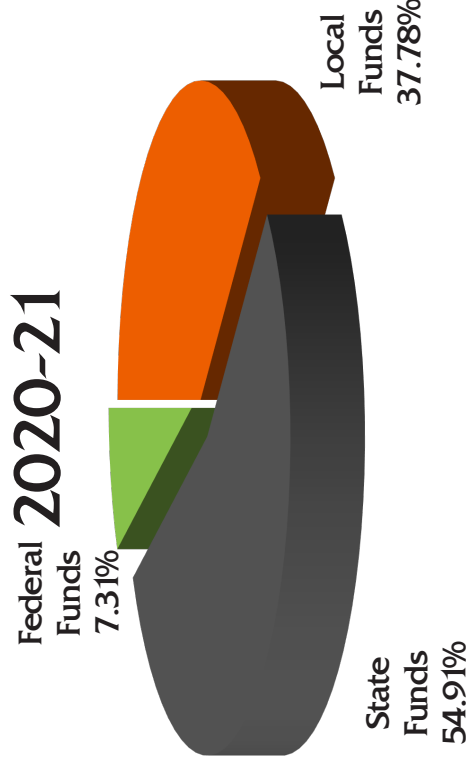
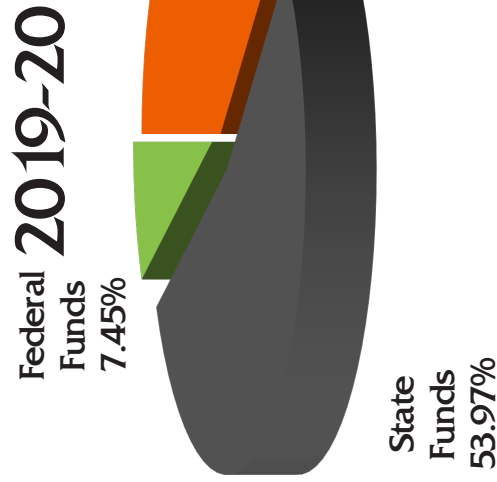
FY 2021-2022 Budget

	General Funds	Food Service Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total
Revenue:						
5700-Local	\$ 24,991,504	\$ 1,000,000	\$ 5,346,476		\$ 400,000	\$ 31,737,980
5800-State	44,967,773	200,000	644,869			45,812,642
5900-Federal	1,753,000	5,650,000				7,403,000
Total Revenue	71,712,277	6,850,000	5,991,345	-	400,000	84,953,622
Expenditures by Function:						
11-Instruction	41,385,601					41,385,601
12-Instructional Resources	393,436					393,436
13-Curriculum	2,349,938					2,349,938
21-Instructional	235,602					235,602
23-School Leadership	5,811,272					5,811,272
31-Guidance	1,766,978					1,766,978
32-Social Work	78,598					78,598
33-Health Services	620,262					620,262
34-Student Transportation	209,937					209,937
35-Food Services		6,351,382			300,000	6,651,382
36-Co Curricular	2,838,438				7,500	2,845,938
41-General Administration	3,953,012					3,953,012
51-Maintenance	9,211,880	460,300				9,672,180
52-Security	959,633					959,633
53-Data Processing	151,170					151,170
61-Community Services	55,500				75,000	130,500
71-Debt Service			6,932,022			6,932,022
81-Capital Projects				2,500,000		2,500,000
93-Payments to Fiscal Agent	680,000					680,000
99-Other Intergovernmental	400,000					400,000
Total Expenditures	71,101,257	6,811,682	6,932,022	2,500,000	382,500	87,727,461
Other (Resources)						
Other Uses			(940,677)			(940,677)
TIER 1 General Fund Surplus Debt Contribution	940,677					940,677
Fund Balance Change	\$ (329,657)	\$ 38,318	\$ -	\$ (2,500,000)	\$ 17,500	\$ (2,773,839)

Revenue Sources - All Funds

FY 2021-2022 Budget

School Year	Local Funds	State Funds	Federal Funds
2019-20	38.58%	53.97%	7.45%
2020-21	37.78%	54.91%	7.31%
2021-22	37.36%	53.93%	8.71%

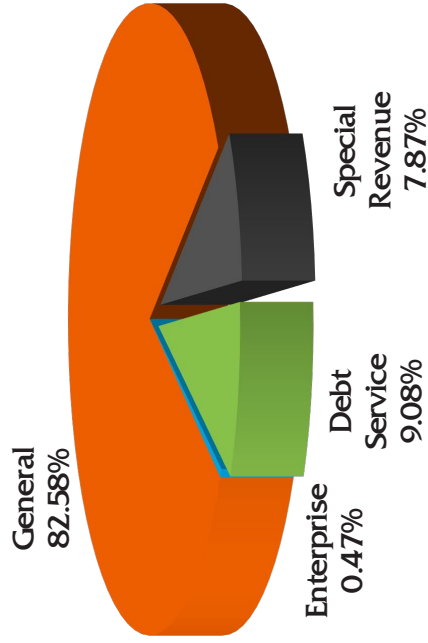


Expenditures by Fund - All Funds

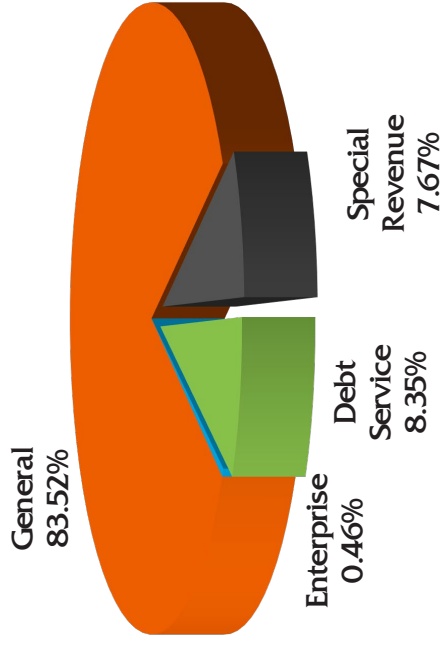
FY 2021-2022 Budget

School Year	General	Special Revenue	Debt Service	Enterprise
2019-20	82.58%	7.87%	9.08%	0.47%
2020-21	83.52%	7.67%	8.35%	0.46%
2021-22	83.43%	7.99%	8.13%	0.45%

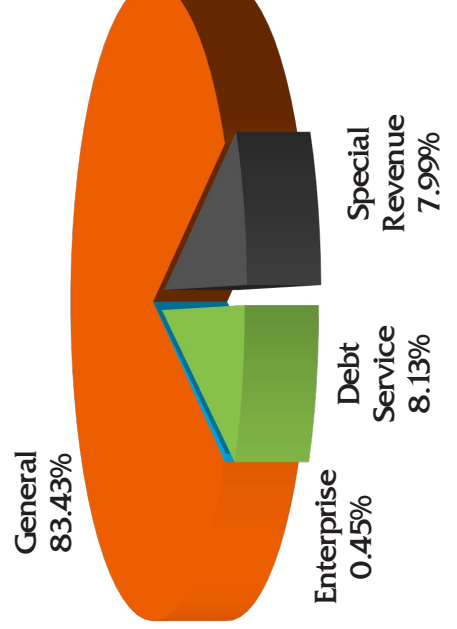
2019-20



2020-21



2021-22



Payroll vs. Non-Payroll Expenditures - General Fund

FY 2021-2022 Budget

School Year	Payroll	Non-Payroll
2019-20	82.82%	17.18%
2020-21	81.30%	18.70%
2021-22	83.12%	16.88%

2019-20

Payroll
82.82%



Non-Payroll
17.18%

2020-21

Payroll
81.30%



Non-Payroll
18.70%

2021-22

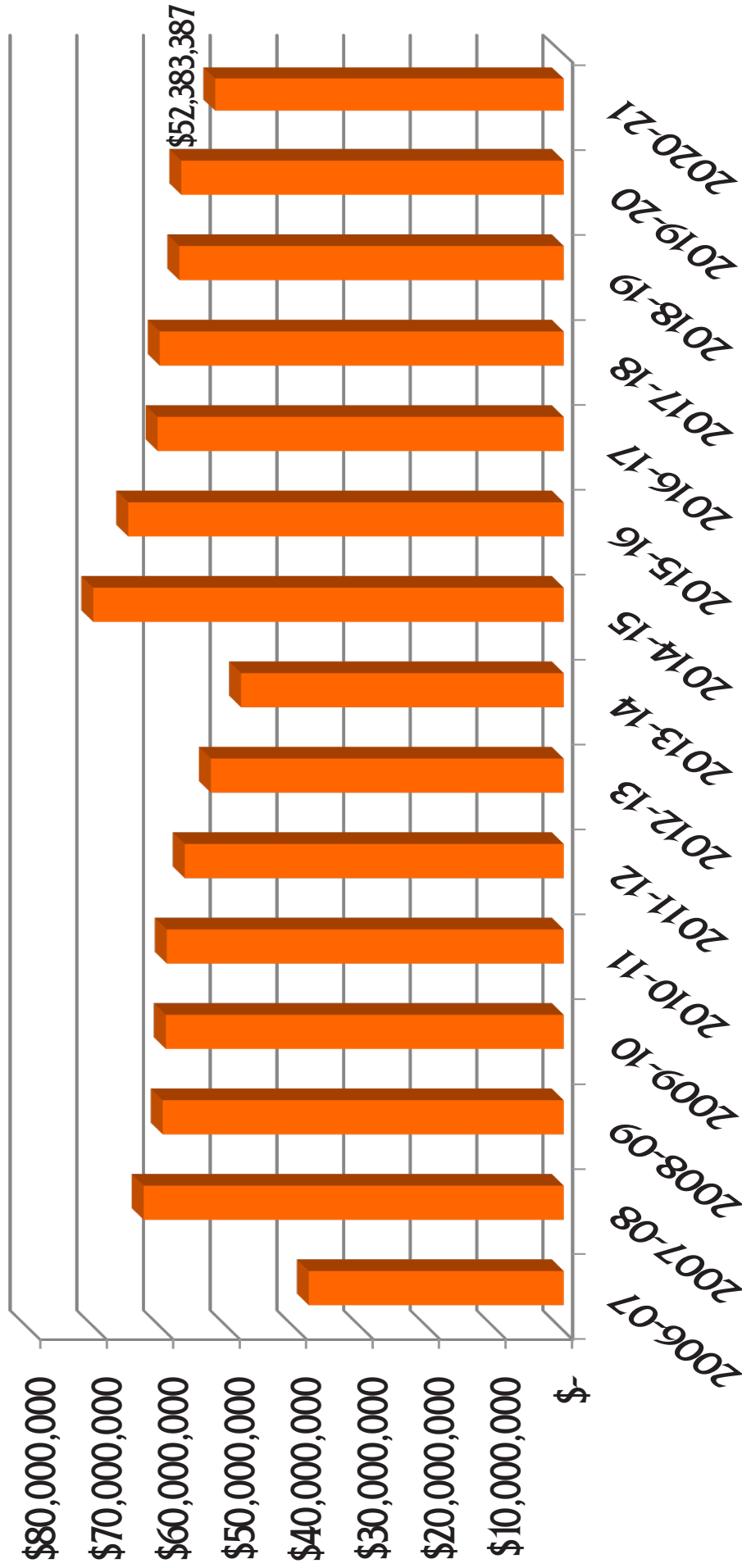
Payroll
83.12%



Non-Payroll
16.88%

Outstanding Debt Interest and Sinking Fund

FY 2021-2022 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, 2021 - June 30, 2022

FY 2021-2022 Budget

Date	Description	Principal Payment	Interest Payment	Total Payment
8/15/2021	Bond Payment		544,356.25	544,356.25
2/15/2022	Bond Payment	2,735,000.00	2,014,356.25	4,749,356.25
07/01/21 - 06/30/22	\$5 Million Note Paid Semi to BOK	180,000.00	152,731.26	332,731.26
07/01/21 - 06/30/22	Maintenance Tax Note, Series 2018A	40,000.00	36,350.00	76,350.00
07/01/21 - 06/30/22	Time Warrants, Series 2018	55,000.00	34,550.00	89,550.00
07/01/21 - 06/30/22	\$7.7 Million Note Paid Monthly to Capital One	549,808.52	96,682.72	646,491.24
07/01/21 - 06/30/22	\$6.5 Million Note Paid Monthly to Capital One	434,196.00	58,990.51	493,186.51

Totals		3,994,004.52	2,938,016.99	6,932,021.51
Estimated Appraised Value for 2021	\$	2,096,657,072.00		
I&S Debt Service Rate		0.255		
Anticipated Taxes from I&S Rate	\$	5,346,476.00		
Estimated Existing Debt Allotment	\$	644,869.00		
Total I&S and EDA	\$	5,991,345.00		
Total Requirement for Debt	\$	6,932,022.00		
Balance from Tier I General Fund Surplus	\$	940,677.00		

Category	Principal	Interest	Total
Bond	2,735,000.00	2,558,712.50	5,293,712.50
45.108	1,259,004.52	379,304.49	1,638,309.01
Totals	3,994,004.52	2,938,016.99	6,932,021.51

	As of 6-30-21
Total Amount of Outstanding and Unpaid Bonded Indebtedness	\$ 39,032,460.80

Outstanding 45.108 I&S Debt as of 6/30/21

Capital One	2,605,176.00
Capital One	4,050,750.65
Regions Bank	-
BOK Financial	4,825,000.00
BOK Financial TMN	950,000.00
BOK Financial TW	920,000.00
Total Outstanding 45.108 Debt as of 6/30/21	\$ 13,350,926.65
Total Outstanding Bond & 45.108 Debt as of 6/30/21	\$ 52,383,387.45



Texarkana Independent School District

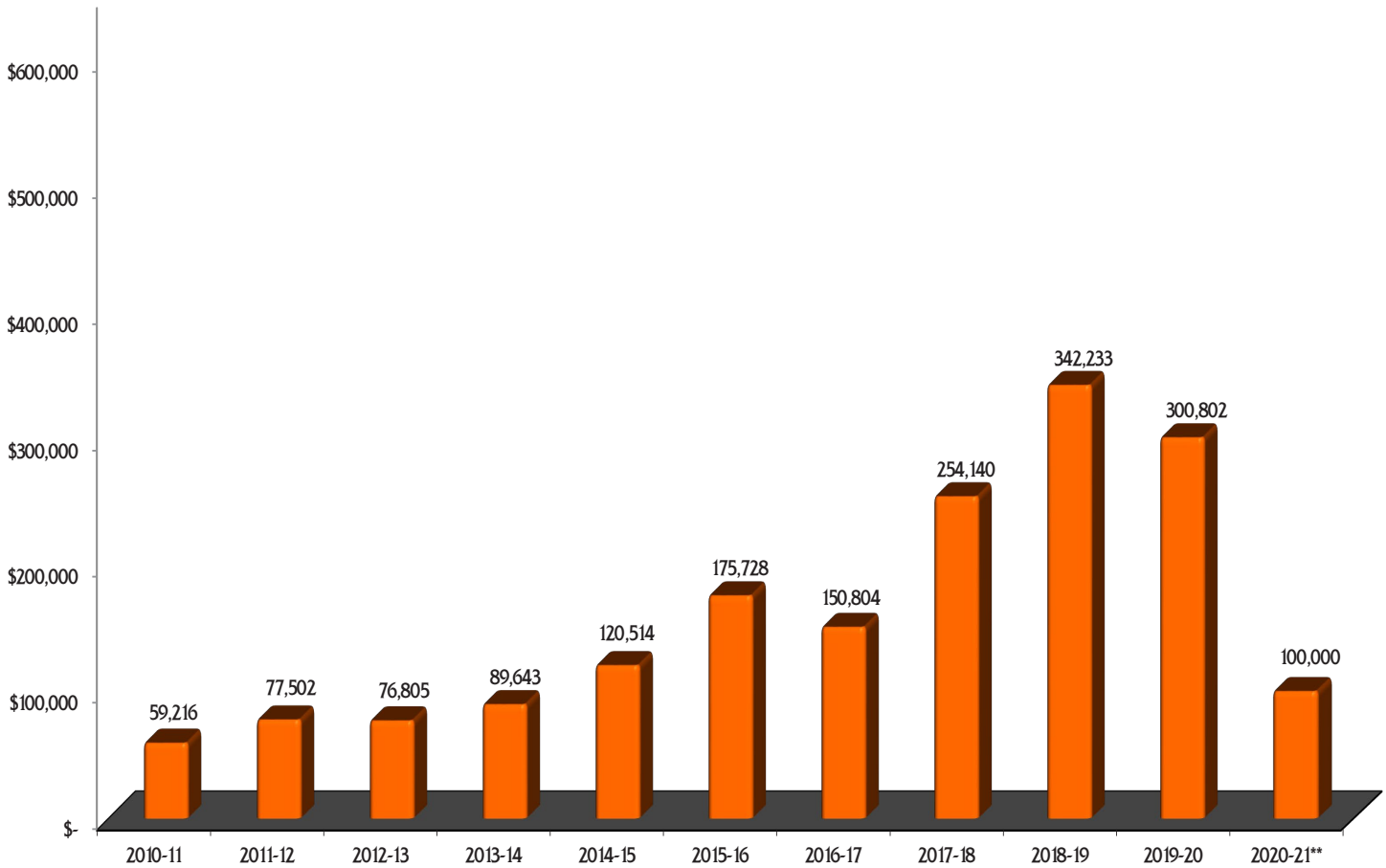
Cash Management Philosophy and Procedures

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 2021-2022 Budget

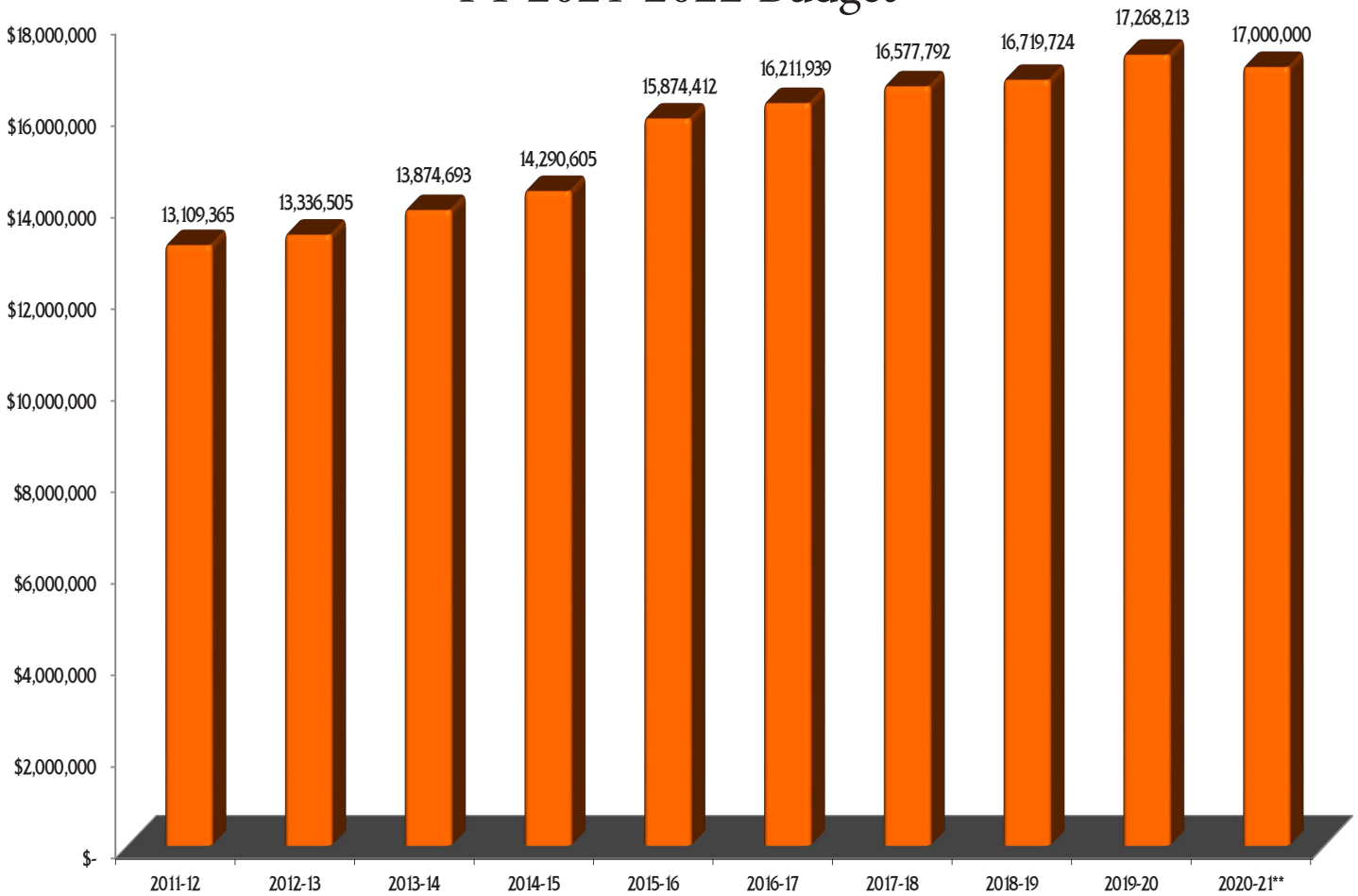


School Year	Investment Income
2010-11	59,216
2011-12	77,502
2012-13	76,805
2013-14	89,643
2014-15	120,514
2015-16	175,728
2016-17	150,804
2017-18	254,140
2018-19	342,233
2019-20	300,802
2020-21**	100,000

**2020-21 Investment Income Projected

General Fund - Fund Balance

FY 2021-2022 Budget



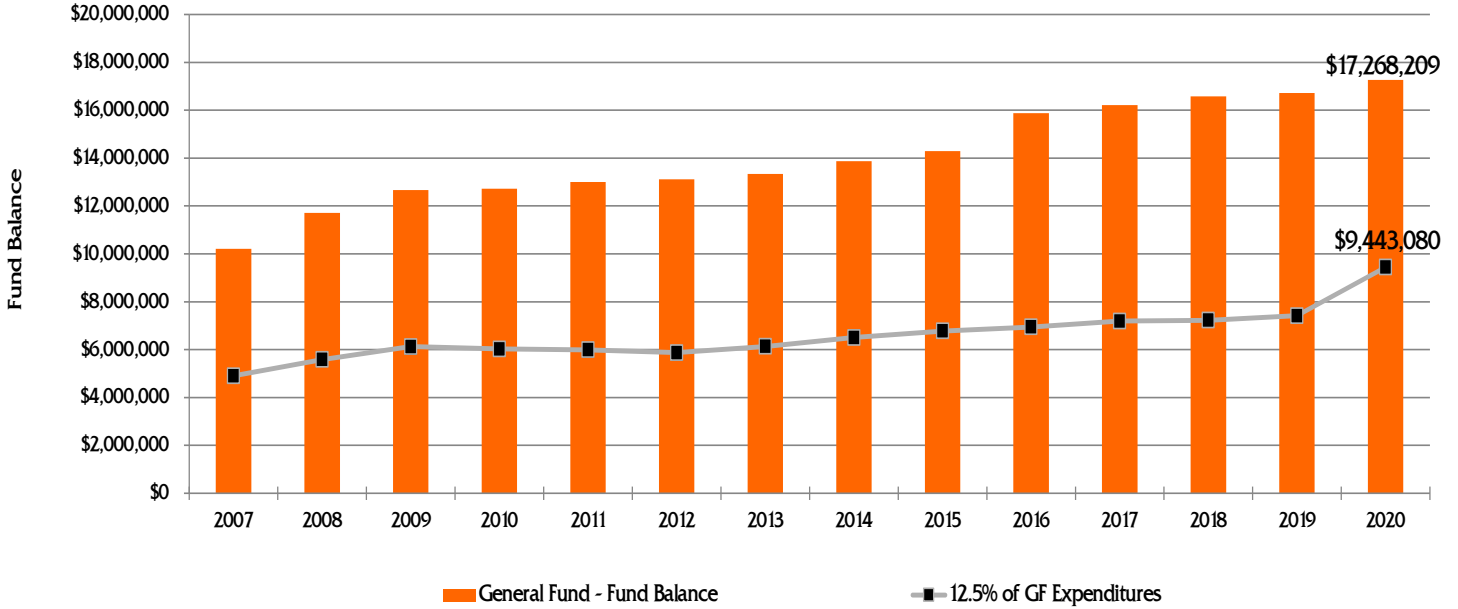
School Year	General Fund Fund Balance
2011-12	13,109,365
2012-13	13,336,505
2013-14	13,874,693
2014-15	14,290,605
2015-16	15,874,412
2016-17	16,211,939
2017-18	16,577,792
2018-19	16,719,724
2019-20	17,268,213
2020-21**	17,000,000

**2020-21 Fund Balance Projected

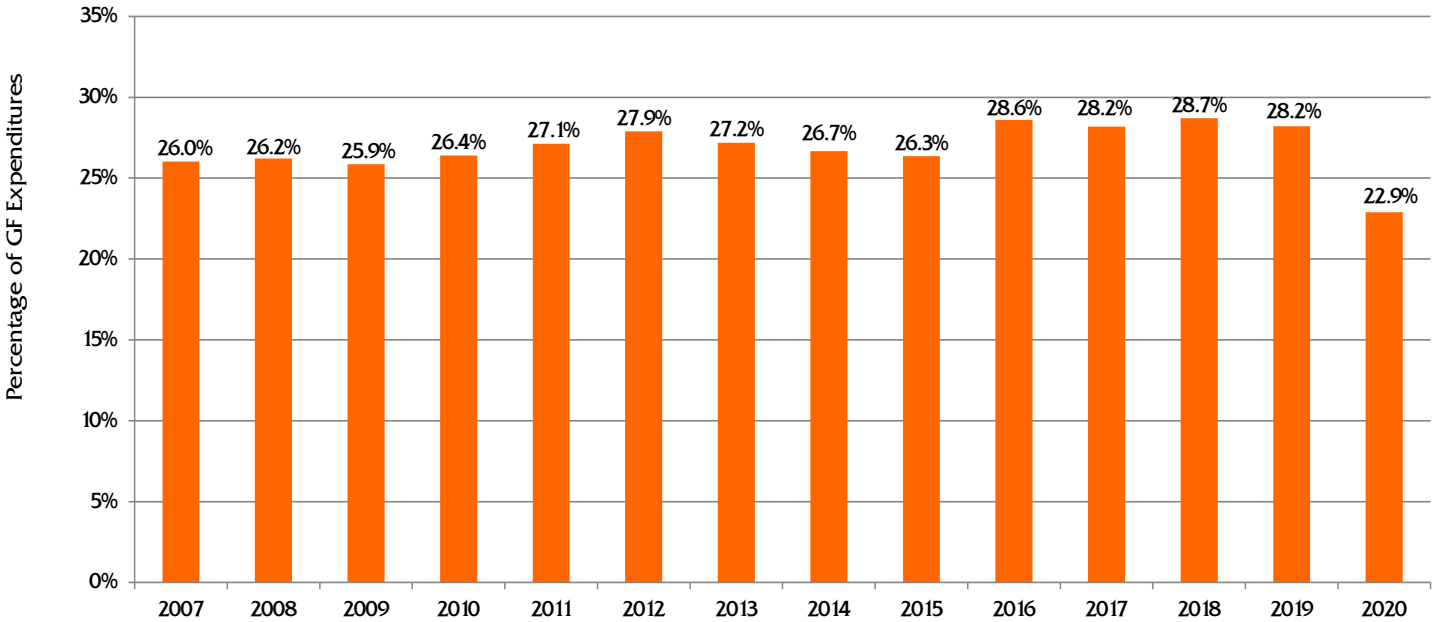
General Fund - Fund Balance

FY 2021-2022 Budget

General Fund - Fund Balance



General Fund Fund Balance as a Percentage of General Fund Expenditures



Source: TISD audited financial statements

OFFICIAL BUDGET



Texarkana
Independent School District

The Place To Be!

SUPPORTING
DATA



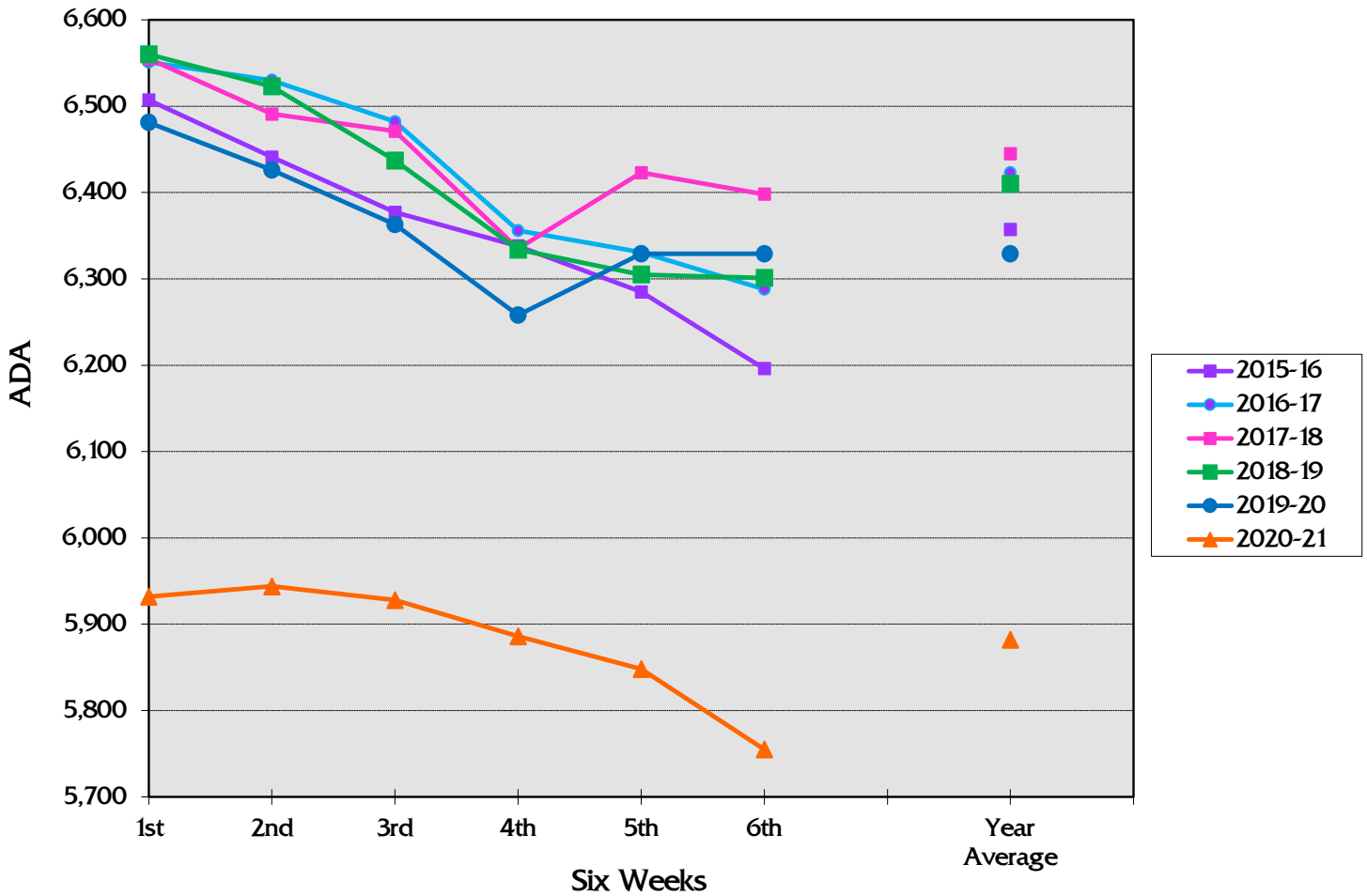
Comparison of Enrollment by Campus/ADA

FY 2021-2022 Budget

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
Texas High School	1,826	1,891	1,845	1,824	1,808	1,808	1,773	1,796	1,770	1,844
OPTIONS Academic Alternative High School	104	91	96	90	82	64	72	46	58	45
Texas Middle School	1,484	1,495	1,482	1,458	1,485	1,454	1,520	1,489	1,426	1,411
Dunbar Early Education Center	209	317	307	317	325	306	290	300	231	265
Highland Park Elementary	378	359	401	382	360	368	363	363	362	381
Morriss Elementary	436	386	394	412	406	407	401	360	336	339
Nash Elementary	601	655	694	725	678	691	685	703	628	635
Spring Lake Park Elementary	402	407	411	401	380	374	394	389	388	411
Theron Jones Early Literacy Center	420	411	402	400	393	401	404	395	379	389
Waggoner Creek Elementary					272	293	323	303	292	300
Wake Village Elementary	745	736	743	708	668	639	615	581	550	567
Westlawn Elementary	415	360	325	344	312	347	334	372	335	364
PEIMS Enrollment	7,020	7,108	7,100	7,061	7,169	7,152	7,174	7,097	6,755	6,951
Average Daily Attendance	6,374	6,424	6,385	6,357	6,423	6,445	6,410	6,329	5,859	6,328
Percentage of Attendance	95.65%	95.62%	95.36%	95.43%	95.45%	95.00%	94.76%	95.94%	91.67%	95.00%
Does not include eSchool Prep Virtual School PEIMS Enrollment	109	135	100	0	0	0	0	1,160	899	1,500

Actual ADA by Six Weeks

FY 2021-2022 Budget



Six Weeks	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1st	6,507	6,551	6,555	6,560	6,481	5,932
2nd	6,441	6,530	6,491	6,523	6,426	5,944
3rd	6,377	6,482	6,471	6,437	6,363	5,928
4th	6,338	6,356	6,335	6,334	6,258	5,886
5th	6,285	6,331	6,423	6,305	6,329	5,848
6th	6,196	6,288	6,398	6,301	6,329	5,755
Average	6,357	6,423	6,445	6,410	6,329	5,882

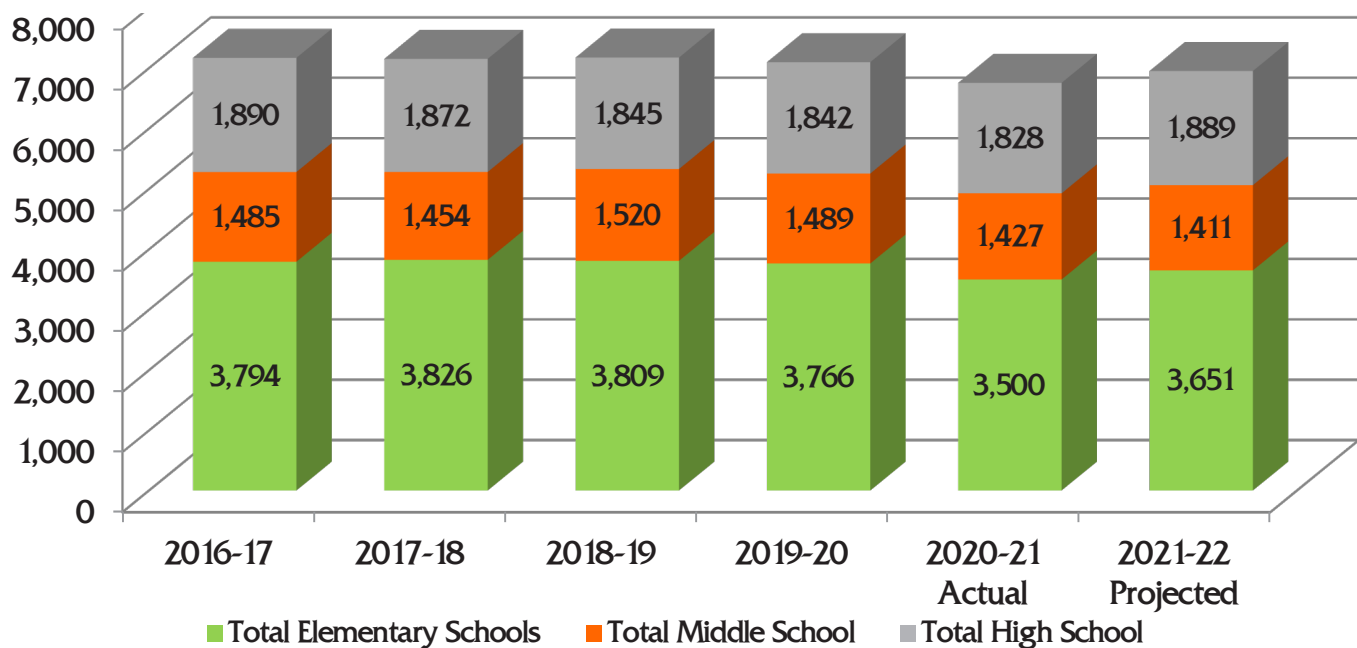
Actual ADA does not include eSchool Prep Virtual School

Enrollment Projection by Grade

FY 2021-2022 Budget

GRADE	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual CY 2020-21	Projected 2021-2022
EE	21	19	20	21	17	15
PreK	524	500	491	500	391	446
K	605	612	605	536	555	559
1st	554	587	591	578	460	567
2nd	560	526	552	565	543	467
3rd	526	537	520	527	537	542
4th	530	516	528	526	526	537
5th	474	529	502	513	471	518
Total Elementary	3,794	3,826	3,809	3,766	3,500	3,651
6th	522	476	524	506	472	465
7th	477	514	485	505	475	477
8th	486	464	511	478	480	469
Total Middle School	1,485	1,454	1,520	1,489	1,427	1,411
9th	564	519	531	547	505	480
10th	462	501	442	451	503	509
11th	438	436	465	413	415	490
12th	426	416	407	431	405	410
Total High School	1,890	1,872	1,845	1,842	1,828	1,889
Total District	7,169	7,152	7,174	7,097	6,755	6,951

Actual Enrollment 2016-17 ~ 2020-21 and Projected Enrollment 2021-22



FTE and Cost Per Student Comparisons Projected for the 2021-2022 School Year

FY 2021-2022 Budget

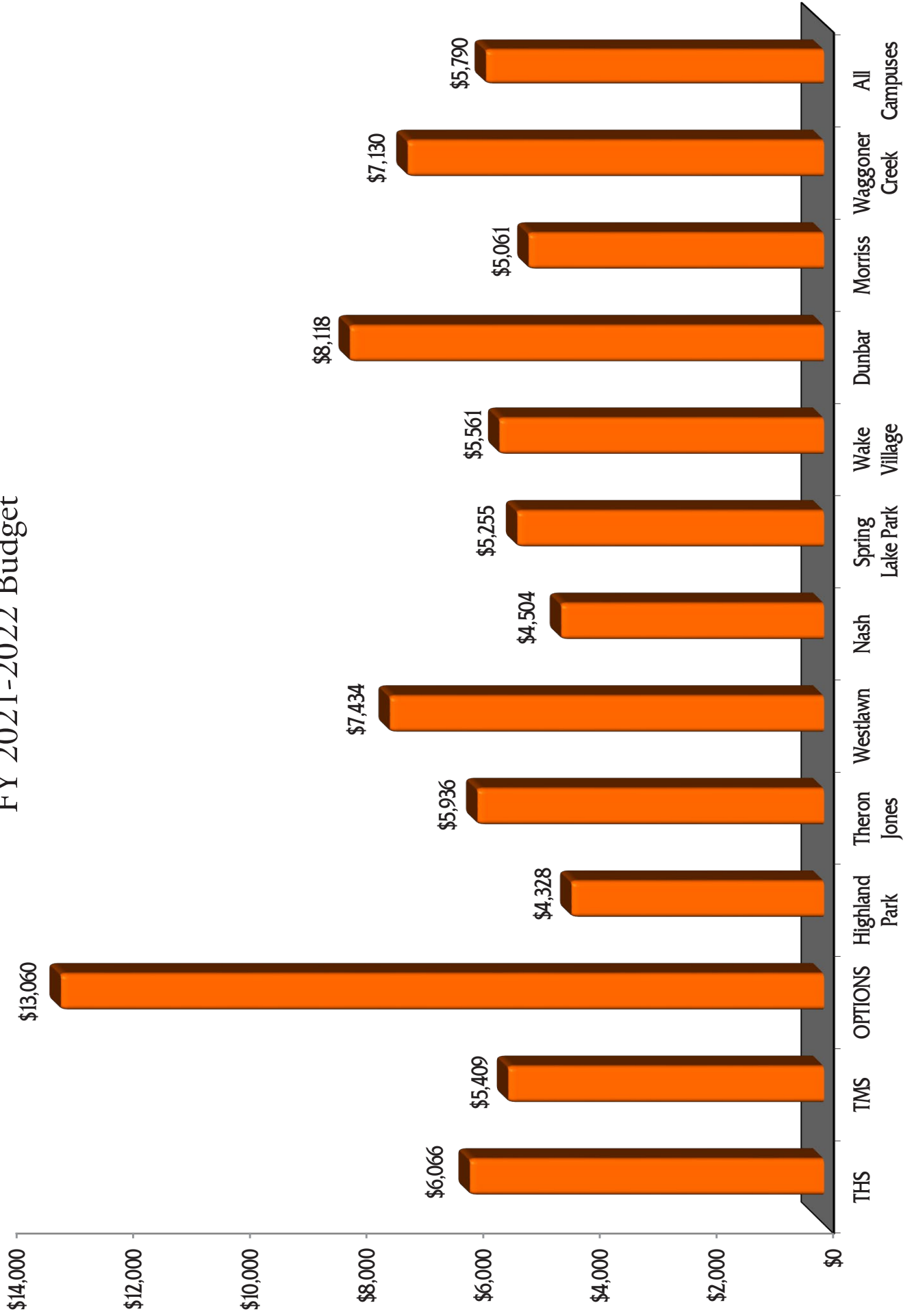
Category	TFS	TMS	OPTIONS	Highland Park	Theron Jones	Westlawn	Nash	Spring Lake Park	Wake Village	Dunbar	Morris	Waggoner Creek	All Campuses
Total Personnel Costs	10,011,463	7,419,701	563,062	1,602,386	2,219,876	2,638,348	2,782,287	2,070,823	3,033,706	2,060,644	1,671,579	2,091,358	38,165,233
Total Non Payroll Costs	1,175,475	212,307	24,647	46,600	89,278	67,750	77,935	89,000	119,102	90,550	43,960	47,677	2,084,281
Total Campus Budget	11,186,938	7,632,008	587,709	1,648,986	2,309,154	2,706,098	2,860,222	2,159,823	3,152,808	2,151,194	1,715,539	2,139,035	40,249,514
Teachers FTE	138.00	103.00	7.00	27.00	32.00	34.00	39.00	28.00	45.00	20.00	20.00	25.00	518.00
Professional Support FTE	9.00	7.00		2.00	3.00	8.00	3.00	1.00	1.00	3.00	3.00	1.00	41.00
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	10.00	13.00	1.00	12.00	16.00	8.00	9.00	7.00	18.00	23.00	3.00	5.00	125.00
Clerical FTE	11.00	11.00	1.00	2.00	4.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	45.00
Total FTE's	178.00	142.00	10.00	45.00	57.00	56.00	57.00	40.00	69.00	50.00	30.00	35.00	769.00
Projected Enrollment 2021-2022	1,844	1,411	45	381	389	364	635	411	567	265	339	300	6,951
Total Cost Per Student	6,067	5,409	13,060	4,328	5,936	7,434	4,504	5,255	5,561	8,118	5,061	7,130	5,790
Students per Teacher FTE	13.36	13.70	6.43	14.11	12.16	10.71	16.28	14.68	12.60	13.25	16.95	12.00	13.42
Students per Total FTE's	10.36	9.94	4.50	8.47	6.82	6.50	11.14	10.28	8.22	5.30	11.30	8.57	9.04

Note:

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

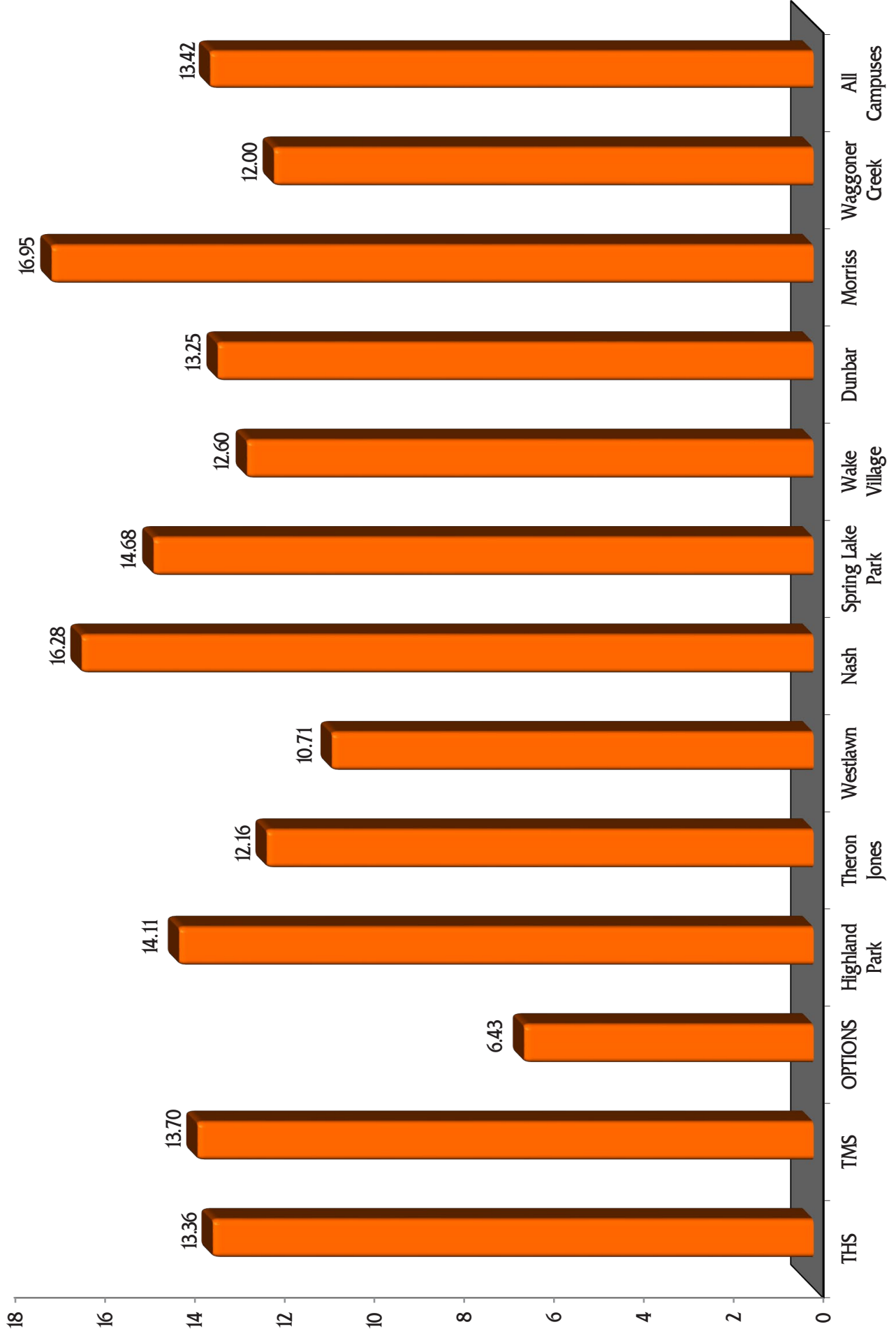
Budgeted Cost Per Student Utilizing Personnel Costs

FY 2021-2022 Budget



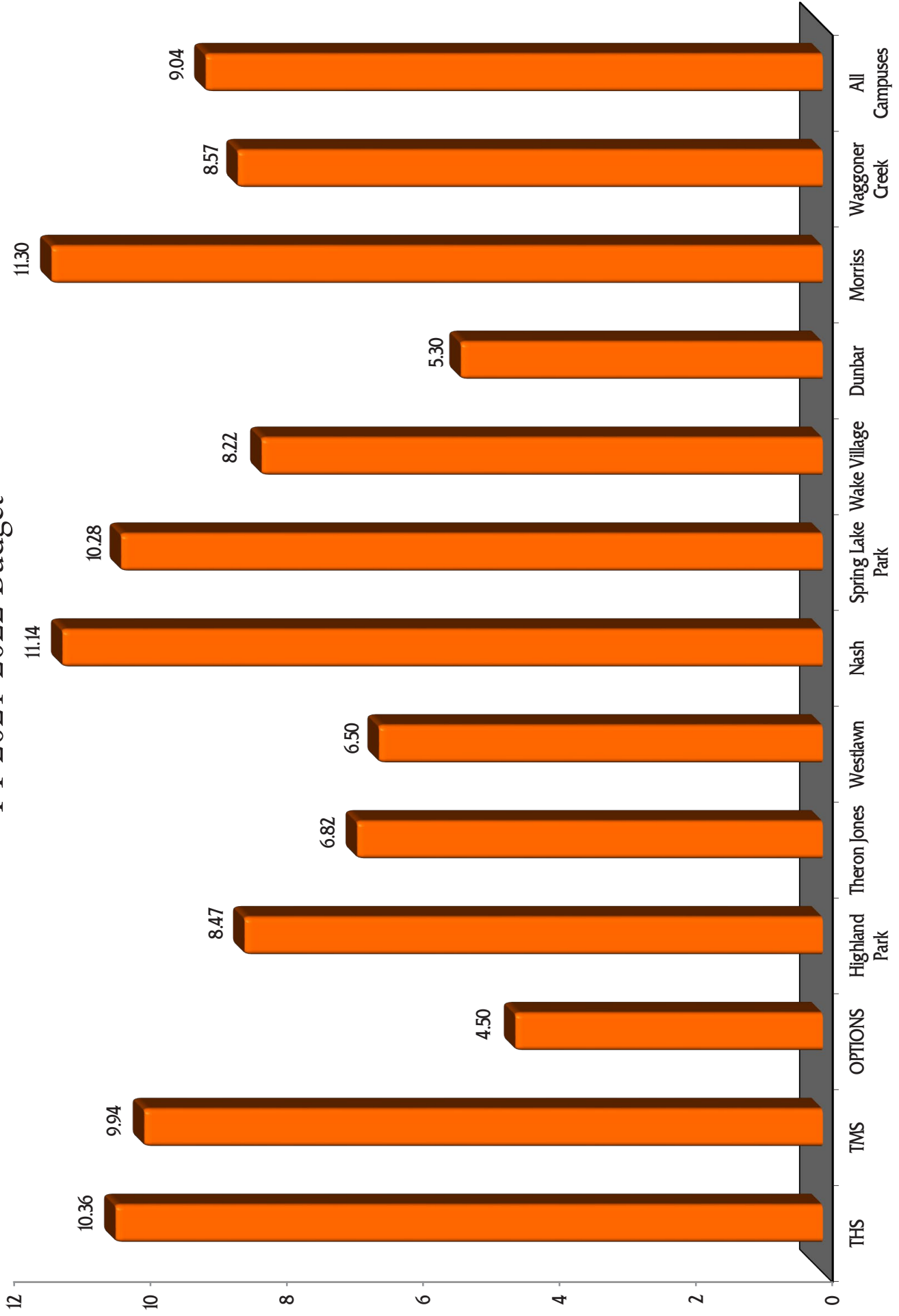
Projected Students per Teacher FTE

FY 2021-2022 Budget



Projected Students per Total FTE

FY 2021-2022 Budget



FTE Summary - Campus/Instructional

FY 2021-2022 Budget

Departments	Principal/ Asst											Total			
	Asst Supt	Director	Clerical	Principal	Asst Principal	Prof Support	Para	Teacher	Counselor	Librarian	Nurse		Diag.	Speech Path	MT
Athletics		1.00	1.00			8.00	1.00	2.00							13.00
Dunbar (w/HeadStart)			2.00	2.00		3.00	23.00	20.00							50.00
Health						1.00	11.00				3.00				15.00
Highland Park			2.00	2.00		2.00	12.00	27.00							45.00
Instructional Services		5.00	4.00			23.00	2.00	9.00	13.00	1.00					57.00
Morriss			2.00	2.00		3.00	3.00	20.00							30.00
Music		1.00						9.00							10.00
Nash			3.00	3.00		3.00	9.00	39.00							57.00
OPTIONS			1.00	1.00			1.00	7.00							10.00
Special Populations		1.00	0.50			7.25						9.00	8.00		25.75
Spring Lake Park			2.00	2.00		1.00	7.00	28.00							40.00
Texas High			11.00	10.00		9.00	10.00	138.00							178.00
Texas Middle			11.00	8.00		7.00	13.00	103.00							142.00
Theron Jones			4.00	2.00		3.00	16.00	32.00							57.00
TILC/SDAEP				1.50		1.00	3.00	2.00							7.50
Waggoner Creek			2.00	2.00		1.00	5.00	25.00							35.00
Wake Village			2.00	3.00		1.00	18.00	45.00							69.00
Westlawn			3.00	3.00		8.00	8.00	34.00							56.00
Totals	-	8.00	50.50	41.50	81.25	142.00	540.00	13.00	1.00	3.00	9.00	8.00	-	897.25	

FTE Summary - Support Departments

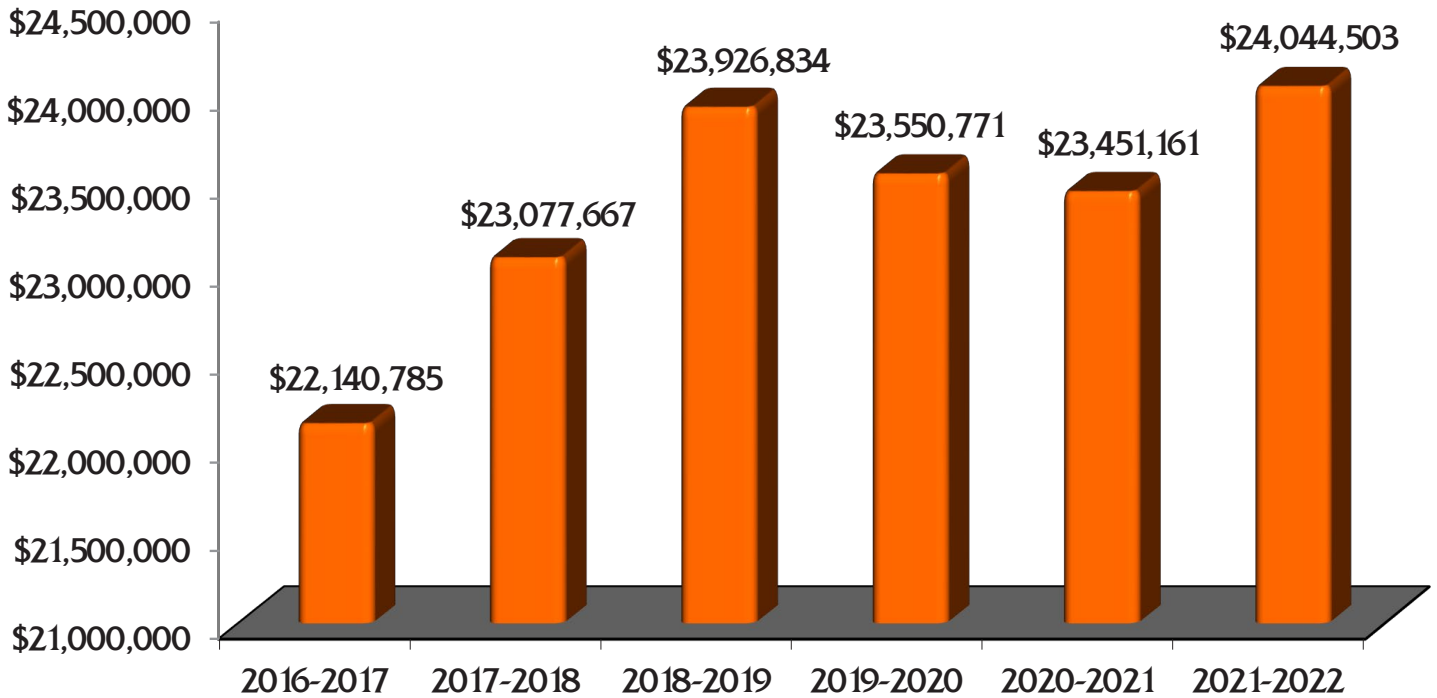
FY 2021-2022 Budget

Departments	Child													Total							
	Asst Supt	Director	Clerical	Prof Support	Para	Supervisor	Officer	Police	Security	Crosswalk	Custodian	Tech	Technology		Driver Delivery	MT	Daycare Worker	Daycare	Nutrition Worker	Support Services	Substitute Teachers
Administration	1.00		1.00																		2.00
Business Operations		1.00	3.00	2.00										3.00							9.00
Custodial				1.00		1.00				63.00											65.00
Food Service		1.00	4.00	1.00	2.00	2.00								1.00	2.00			102.00			115.00
Human Resources, Public Relations, Community Involvement	1.00	2.00	6.50	1.00									1.00							175.00	186.50
Maintenance		1.50	1.00												27.50						30.00
Security		1.00	1.00	1.00			5.00	5.50	3.00												16.50
Information Technology		1.00	1.00									13.00									15.00
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		2.00	1.00	1.00																	4.00
Purchasing & Special Events		2.00	1.00																	2.50	5.50
Total	2.00	12.50	20.50	10.25	4.00	3.00	5.00	5.50	3.00	63.00	14.00	14.00	9.50	29.50	14.25	102.00	7.00	175.00	480.00		

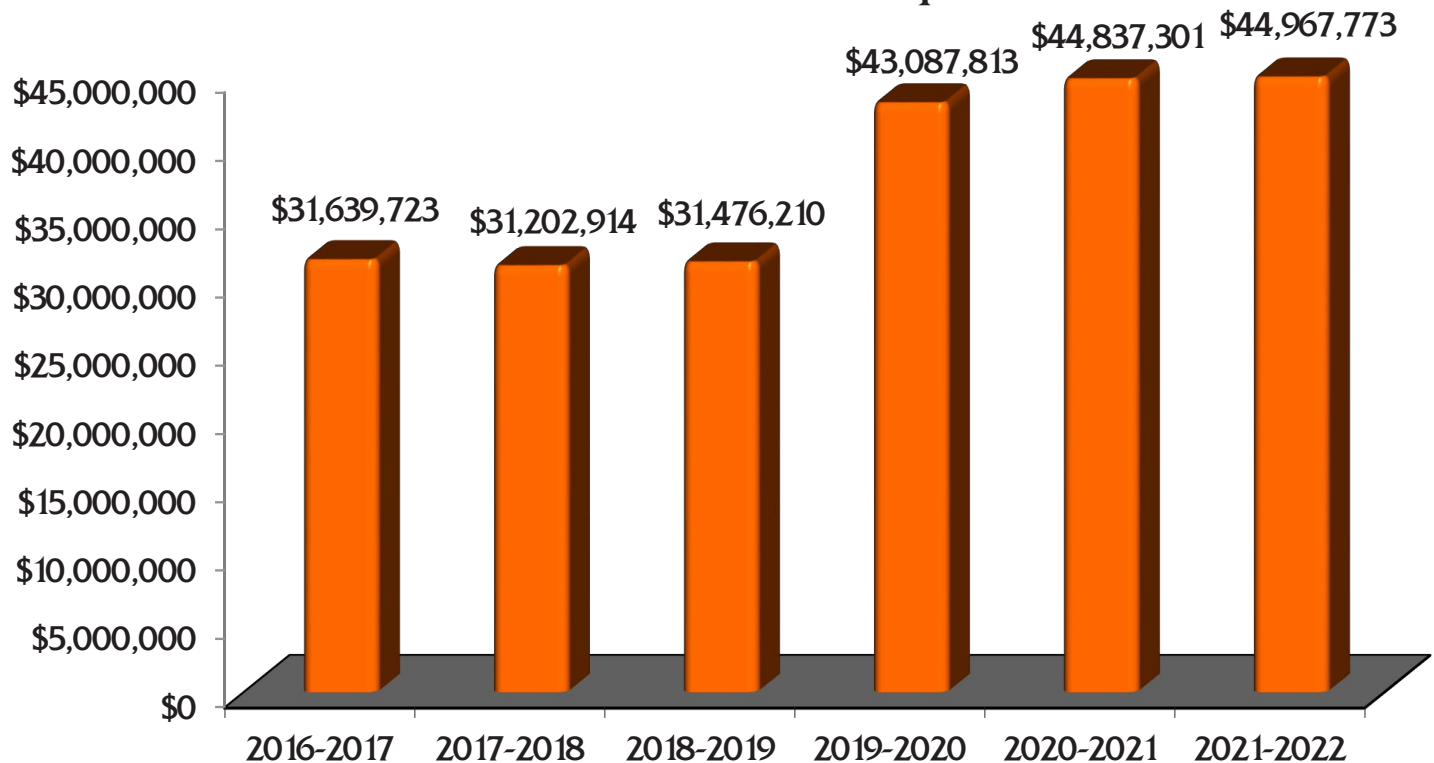
Comparison of Local Tax and State Tax Revenues

FY 2021-2022 Budget

Local Tax Revenue Comparison

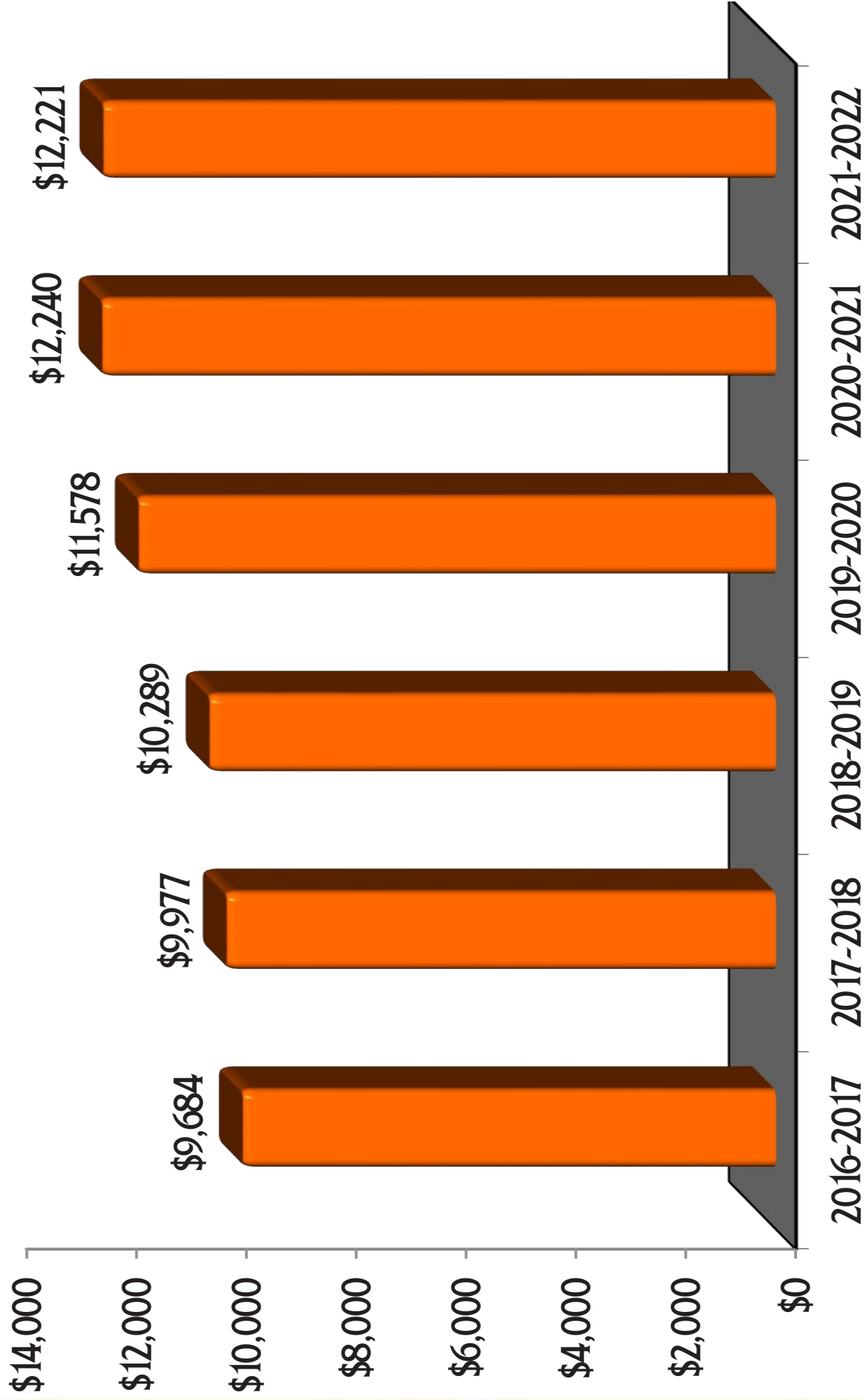


State Revenue Comparison



Comparison of Budgeted Revenues Per Student Including Interest and Sinking Funds

FY 2021-2022 Budget



OFFICIAL BUDGET



Texarkana
Independent School District

The Place To Be!



District Name:	TEXARKANA ISD	< Will load after Co-Dist # is entered below
County-District No.:	019-907	< ENTER # WITH DASH (i.e., 001-902)
Run Date:	6/12/2021	
Date Prepared:		< 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 & 87th Sessions 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.**

THE WHITE-SHADED DATA ENTRY CELLS CAN BE LEFT ALONE, BUT CAN BE CHANGED IF SO DESIRED

Funding Elements	2019-20 Data Entry	2020-21 Data Entry	2021-22 Data Entry
Student Counts			
Refined ADA (PreK - 12) - For 19-20, your ESSER-Adjusted Total Refined ADA has been loaded	7,128.084	6,530.000	6,705.000
The following 19-20 COVID Adjusted ADA/FTEs have been loaded for you:			
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	0.585	0.582	0.620
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	10.719	9.549	9.570
Resource Room (Code 41,42)	141.391	91.208	153.830
S/C Mild/Mod/Severe (Code 43, 44, & 45)	74.238	68.685	60.090
Off Home Campus (Codes 91-98)	0.000	0.000	0.000
VAC (Code 08)	0.000	0.000	0.000
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.776	0.757	0.270
Mainstream ADA	258.618	189.700	292.460
FTEs of Pregnant Students	1.114	1.412	1.412
Career & Technology FTEs Grades 7-12 (19-20 & 20-21 only)	648.254	499.906	
Advanced Career & Technology FTEs (19-20 & 20-21 only)	97.365	0.000	
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study			0.000
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study			598.840
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study			0.000
# Students Enrolled in P-TECH campus			0
# Students Enrolled in campus that is a member of the New Tech Network			0
Bilingual ADA - New Law	424.763	256.767	424.600
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	116.406	252.867	108.040
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	0.000	0.850
G & T Enrollment (beginning with 21-22)			400.000
Early Education ADA	1,830.803	1,689.613	1,279.790
Public Ed Grant Student ADA	138.122	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
ADA of Students in Dropout Recovery School and Res Placement Facility	47.095	52.741	49.690
Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	548.000	548.000	548.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	777.000	777.000	777.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	663.000	663.000	663.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	1,385.000	1,385.000	1,385.000
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	2,246.000	2,246.000	2,246.000
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (same weight as Block 5)			0
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	4.000	4	4
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	49.000	49	49
Career, College, or Military Readiness - Special Ed. Graduates	1.000	1	1
Dyslexia Enrollment	448.000	448.000	448.000
Property Values	FINAL 2019 TAX YEAR	PRELIM 2020 TAX YEAR	2021 TAX YEAR
State Certified Property Value ("T2" value) @ \$25K Exemption	2,152,388,076	2,214,395,576	2,217,000,000
State Certified Property Value ("T8" value) @ \$25K Exemption	2,152,388,076	2,214,395,576	2,217,000,000
State Certified Property Value ("T7" value) @ \$15K Exemption	2,197,145,666	2,258,678,437	2,217,000,000
Expiration of Certain Excluded Property (see note in Cell C175 below)	0	0	0
Tax Rates and Collections	2019-20	2020-21	2021-22
Tier I Compressed Tax Rate (MCR) Approved by TEA (20-21 Official - Other Years Are Only Estimates)		0.9164	0.9134
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	1.0683	1.0547	1.0517
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	1.0683	1.0547	1.0517
M&O Tax Collections @ HB 3 Adopted M&O Rate	22,360,736	23,882,202	23,882,202
I&S Adopted Tax Rate	0.2550	0.2550	0.2550
I&S Tax Collections	5,320,180	5,717,834	5,717,834
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
Other Data			
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	0	0	0
Special Education Transportation Allotment	37,627	37,627	37,627
Career & Tech Transportation Allotment	0	0	0
Private Transportation Allotment	0	0	0
College Preparation Assessment Reimbursement	23,608	23,608	23,608
Certification Examination Reimbursement	14,680	14,680	14,680
Teacher Incentive Allotment (may not be available yet)	0	0	0
Mentor Program Allotment (may not be available yet)	0	0	0
Prior Law Total M&O Revenue Adjusted for Prior Law Expected Tax Rate (see Column N)	0	0	Not Needed

Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	0	0	Not Needed
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	0	0	0
Charge for Adv Placement Tests (enter as positive or negative #) - HB 3	0	0	0
Charge for Early Child Intervention (enter as positive or negative #) - HB3	0	0	0
Bond Payment (see Column Q re: QSCB and other Fed. programs)	5,724,203	5,293,713	5,293,713
Eligible Debt (as of 9/1/15) for I&S Hold Harmless Purposes	5,724,203	5,293,713	5,293,713
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0
Tuition Allotment for Districts Not Offering All Grades	0	0	0
Interest Refunds Under TEC 28.271(c)	0	0	Expired
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustments to Date (see Column Q)	0	0	0
Chapter 41/49 Data	2019-20	2020-21	2021-22
County Appraisal District (CAD) Cost	0	0	0
CAD Cost Paid by Partner's, if applicable	0	0	0
# of Resident Students Being Educated by Another District for which the District is Paying Tuition	0	0	0
Amount of Tuition Paid per Student	0	0	0
Subchapter F Ch 48 Funding Credit Against Recapture (enter as negative #, if applicable) - See Column N	0	0	0
Rate to Maintain / Notice Data			2021-22
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)			0.9800
2021 Total Taxable Value			2,096,657,072
2021 Total I&S Taxable Value (for Chapter 313 districts)			0
Certified Excess 2020 Debt Collections			0

Data Automatically Loaded	2019-20	2020-21	2021-22
M&O Compressed Rate - Old Law	1.0000	1.0000	1.0000
M&O Compressed Rate - HB 3	0.9300	0.9164	0.9134
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? (Y=yes; 0=no)	0	Y	
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)			343
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0)			1
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0)			0
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0)			0
2005-06 M&O Adopted Tax Rate	1.500		
Is district the only district in the county? (loaded for you)	N	N	N
2018-19 Total Refined ADA	6,410,003		
2018-19 HH Benefit to be Phased Out	0		
2017 CPTD "T10" Value	1,943,644,199		
2017 CPTD "T7" Value	2,052,383,217		
2018 CPTD "T2" Value	2,007,912,293		
2018 CPTD "T4" Value	2,007,912,293		
2018 CPTD "T9" Value	2,052,383,217		
2018 CPTD "T10" Value	2,007,912,293		
2018-19 I&S Tax Collections	5,083,825		
2018-19 Local Share of EDA	3,538,488		
2018-19 Local Share Awarded for Bonded Debt	1,244,205		
2018-19 M&O Adopted Tax Rate	1.170		
"Harvey" Portion of 18-19 M&O Tax Rate (i.e., enter as .02, .04, etc.)	0.000		
2019-20 COVID-Adjusted Total Refined ADA (For EDA & IFA)	7,402,902		
ADA Prior to the 1st 19-20 Near Final Run	7,385,616		
Is the district classified as a "rural" school district? (Y or N)	N	N	N
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		

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

Release 2
06/08/21

2021-22 Summary of Finances
TEXARKANA ISD
019-907

		HB 1525
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	6,705,000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,881,780
3.	Special Education FTEs (Link to Detail Report)	224,380
4.	Career & Technology FTEs	598,840
5.	Weighted ADA (WADA) (Link to Detail Report)	9,478,947
Property Values		
6.	2020 State Certified Property Value ("T2" value)	2,214,395,576
7.	2021 State Certified Property Value ("T2" value)	2,214,395,576
Tax Rates and Collections		
8.	State Compression Percentage	0.91340
9.	2018-19 M&O Tax Rate	\$1.17000
10.	2021-22 M&O Tax Rate	\$1.05170
11.	2021-22 Tier I M&O Tax Rate	\$0.91340
12.	2021-22 Maximum Compressed Tax Rate	\$0.91340
13.	2019-20 M&O Tax Collections (Link to Detail Report)	\$23,882,202
14.	2021-22 I&S Tax Rate	\$0.25500
15.	2021-22 I&S Tax Collections	\$5,717,834
16.	2021-22 Total Tax Collections	\$29,600,036
17.	2021-22 Total Tax Levy	\$0
Funding Components		
18.	District Basic Allotment	\$6,160
19.	ASF ADA (Prior-year ADA)	6,530,000
20.	Per Capita Rate	\$200.000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
21.	11-Regular Program Allotment 48.051	\$36,231,765
22.	Small and Mid-size Allotment 48.101	\$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$6,345,534
24.	37-Dyslexia Allotment 48.103	\$275,968
25.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$8,982,530
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$361,645
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$4,721,734
	21-Gifted & Talented Allotment 48.109	\$144,560
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108	\$788,351
30.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$169,000
31.	Fast Growth Allotment 48.111 (includes 19-20 hold harmless, if applicable) -Prorated	\$304,057
32.	Teacher Incentive Allotment 48.112	\$0
33.	Mentor Program Allotment 48.114	\$0
34.	School Safety Allotment 42.168	\$65,173
Tier I Subchapter D Allotments		
35.	99-Total Transportation Allotment 48.151	\$37,627
36.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
37.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$13,665
38.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
39.	College Preparation Assessment Reimbursement 48.155	\$23,608
40.	Certification Examination Reimbursement 48.156	\$14,680
41.	Advanced Placement Tests Set-Aside	\$0
42.	Total Cost of Tier I (Link to Tier I Detail Report)	\$58,479,896
43.	Less: Local Fund Assignment	\$20,226,289
44.	Per Capita Distribution from the Available School Fund (ASF)	\$1,306,000
Foundation School Program (FSP) State Funding		
45.	FSP State Share of Tier I (Line 42 - Line 43 - Line 44)	\$36,947,607
46.	Tier II State Aid (Link to Tier II Detail Report)	\$7,314,189
47.	Other Programs (Link to Detail Report)	\$0
48.	Total FSP Operating Fund	\$44,261,796
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
49.	199/5812 - Foundation School Fund	\$44,261,796
50.	199/5811 - Available School Fund	\$1,306,000
I&S State Aid		
51.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$563,869
52.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$81,000
53.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
54.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (see HH2021-Calcs tab)	\$0
55.	TOTAL 2021-22 FSP/ASF STATE AID	\$46,212,665
Local Revenue in Excess of Entitlement		
56.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$0
57.	FSP Allocations and Adjustments Report (Link to Detail Report)	

	Less: 495 in ADA	
with eSchools	w/o eSchools	
44,261,796	\$40,648,412	\$41,954,412
	\$3,613,384.00	(304,057)
		<u>\$41,650,355</u>

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
58.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)	45,567,796
59.	Gross M&O Rev From Local Taxes	\$23,882,202
60.	Tier 1 Recapture	\$0
61.	Recapture - Copper Penny Level	\$0
62.	Net M&O Revenue From Local Taxes	\$23,882,202
63.	Less: Credit Balance Due State (only if Line 58 is less than zero)	\$0
64.	Net 2021-22 TOTAL STATE/LOCAL M&O REVENUE	\$69,449,998

SUMMARY OF TOTAL RECAPTURE:		
65.	Tier I Recapture	\$0
66.	Recapture - Copper Penny Tier II Level	\$0
67.	Total 2021-22 Recapture	\$0
68.	Less: Formula Transition Grant Funding Credit Against Recapture (if applicable)	\$0
69.	Total 2021-22 Recapture Payments Due TEA	\$0



Texarkana
Independent School District

The Place To Be!