

ARGYLE ISD

PROPOSED BUDGET & TAX RATE

August 18, 2025



2025–2026 Budget Development Timeline

- **Ongoing:** District Financial Strategy Team
- **January 14th – June 2, 2025:** 89th Legislative Session
- **February 17, 2025:** Regular Board Meeting
 - Preliminary Budget Information
- **March 3, 2025:** Board Workshop
 - Budget Priorities
- **April 10, 2025:** Board Workshop
 - Staffing Plan
- **June 5, 2025:** Board Workshop
 - Legislative Update HB2 Compensation
- **June 16, 2025:** Regular Board Meeting
 - Compensation Plan
- **August 18, 2025:** Regular Board Meeting
 - Proposed Budget and Tax Rate



Budget Development Recap

Impact on 2024–2025 Budget

- Enrollment exceeded projections
- Added additional classroom teachers
- Added additional support positions
- Added additional compensation
- Balanced budget



2025–2026 Budget Priorities

Budget priorities were developed with input from District Stakeholders including the Superintendent Teacher Advisory Council, Listen & Learn Campus Chats with Dr. Carpenter, Principal Feedback, Staff Survey, and Board input.

- Compensation Package
- Class Size Ratios
- Instructional Support Positions
- Balance Budget



2025–2026 Staffing Plan Additions 64.5 FTEs \$4,178,375

Teachers	45
Program Support	3
Special Populations Support	5
Campus Instructional Support Positions	5.5
Operations	3
Central Office	2
K9 Officer	1



School Finance Legislative Update HB2

- Basic allotment increase – \$55/ADA
 - Freeze guaranteed yield
- Teacher retention allotment –
 - 3-4 year classroom teacher: \$2,500
 - 5+ year classroom teacher: \$5,000
- Support staff retention allotment – \$45/Adjusted ADA
- Allotment for basic costs – \$106/ADA
- SPED allotment – shift to intensity based service
- School safety allotment – \$20/ADA + \$33,540/campus
- Teacher incentive allotment
- Early education allotment – additional support for PreK



School Finance Legislative Update HB2

Impact on Argyle ISD

- Basic allotment increase ~ \$315,000
 - Loss on guaranteed yield ~ **-\$180,000**
 - Classroom teachers ~ \$1,590,000
 - Support staff ~ \$253,000
 - Allotment for basic costs ~ \$700,000
 - Early education allotment ~ \$120,000
 - School safety allotment ~ \$175,000
 - SPED allotment ~ TBD
 - Teacher incentive allotment ~ TBD
-
- Estimated additional M&O revenues ~ \$3,275,000
 - Estimated additional M&O expenditures ~ \$1,215,000



2025-2026 Compensation Plan – \$2.5M

Covered by HB2 Allotments

- Classroom Teachers 3-4 Years Exp. **\$2,500 (~4%)**
- Classroom Teachers ≥5 Years Exp. **\$5,000 (~8%)**
- Non-Administrative Staff **\$45/Adjusted ADA**

Not Covered by HB2 – Utilize District Budget

- Teacher Pay Scale 0-2 Years **\$2,100 (3.5%)**
- All Others **3.5%** (*full cost of Administrative staff and delta for Non-Administrative Allotment above*)



Demographer Enrollment Projections



Ten Year Forecast by Campus

			Fall	ENROLLMENT PROJECTIONS									
CAMPUS	Capacity	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
HILLTOP ELEMENTARY SCHOOL	750	689	751	754	775	792	844	863	870	879	874	867	846
ARGYLE SOUTH ELEMENTARY SCHOOL	850	959	780	836	896	971	1,112	1,266	1,458	1,709	1,919	2,057	2,097
ARGYLE WEST ELEMENTARY SCHOOL	850	965	639	827	923	982	1,055	1,049	1,049	1,032	1,013	997	967
RUESTMANN ELEMENTARY SCHOOL	850	0	824	770	848	907	960	976	1,014	1,022	1,000	979	957
ELEMENTARY TOTALS	3,300	2,613	2,994	3,187	3,441	3,651	3,971	4,154	4,390	4,642	4,806	4,900	4,867
Elementary Absolute Change		292	381	193	254	210	321	183	236	251	165	94	-33
Elementary Percent Change		12.58%	14.58%	6.45%	7.97%	6.09%	8.78%	4.61%	5.68%	5.73%	3.55%	1.95%	-0.68%
ARGYLE INTERMEDIATE/6th GRD CNT	730	433	486	540	560	648	622	740	711	740	781	824	868
INTERMEDIATE TOTALS		433	486	540	560	648	622	740	711	740	781	824	868
Intermediate Absolute Change		433	53	54	20	88	-26	118	-29	29	41	43	44
Intermediate Percent Change			12.24%	11.11%	3.70%	15.71%	-4.01%	18.97%	-3.92%	4.08%	5.54%	5.51%	5.34%
ARGYLE MIDDLE SCHOOL	1,300	840	964	1,048	1,155	1,283	1,408	1,483	1,587	1,697	1,674	1,731	1,839
NEW MIDDLE SCHOOL (Opening Fall 2026)				TO PROVIDE ENROLLMENT RELIEF TO THE EXISTING MIDDLE SCHOOL CAMPUSES									
MIDDLE SCHOOL TOTALS		840	964	1,048	1,155	1,283	1,408	1,483	1,587	1,697	1,674	1,731	1,839
Middle School Absolute Change		-328	124	84	107	128	125	75	104	110	-23	57	108
Middle School Percent Change		-28.08%	14.76%	8.71%	10.21%	11.08%	9.74%	5.33%	7.01%	6.93%	-1.36%	3.41%	6.24%
ARGYLE HIGH SCHOOL	2,100	1,528	1,657	1,809	1,979	2,193	2,462	2,701	2,976	3,190	3,450	3,635	3,735
HIGH SCHOOL TOTALS		1,528	1,657	1,809	1,979	2,193	2,462	2,701	2,976	3,190	3,450	3,635	3,735
High School Absolute Change		51	129	152	170	214	269	239	275	214	260	185	100
High School Percent Change		3.45%	8.44%	9.17%	9.40%	10.81%	12.27%	9.71%	10.18%	7.19%	8.15%	5.36%	2.75%
DISTRICT TOTALS		5,414	6,101	6,584	7,135	7,775	8,463	9,078	9,664	10,269	10,711	11,090	11,309
District Absolute Change		448	687	483	551	640	689	615	586	604	443	379	219
District Percent Change		9.02%	12.69%	7.95%	8.37%	8.97%	8.86%	7.27%	6.45%	6.25%	4.31%	3.54%	1.97%

Yellow box – Exceeding Bldg. Capacity

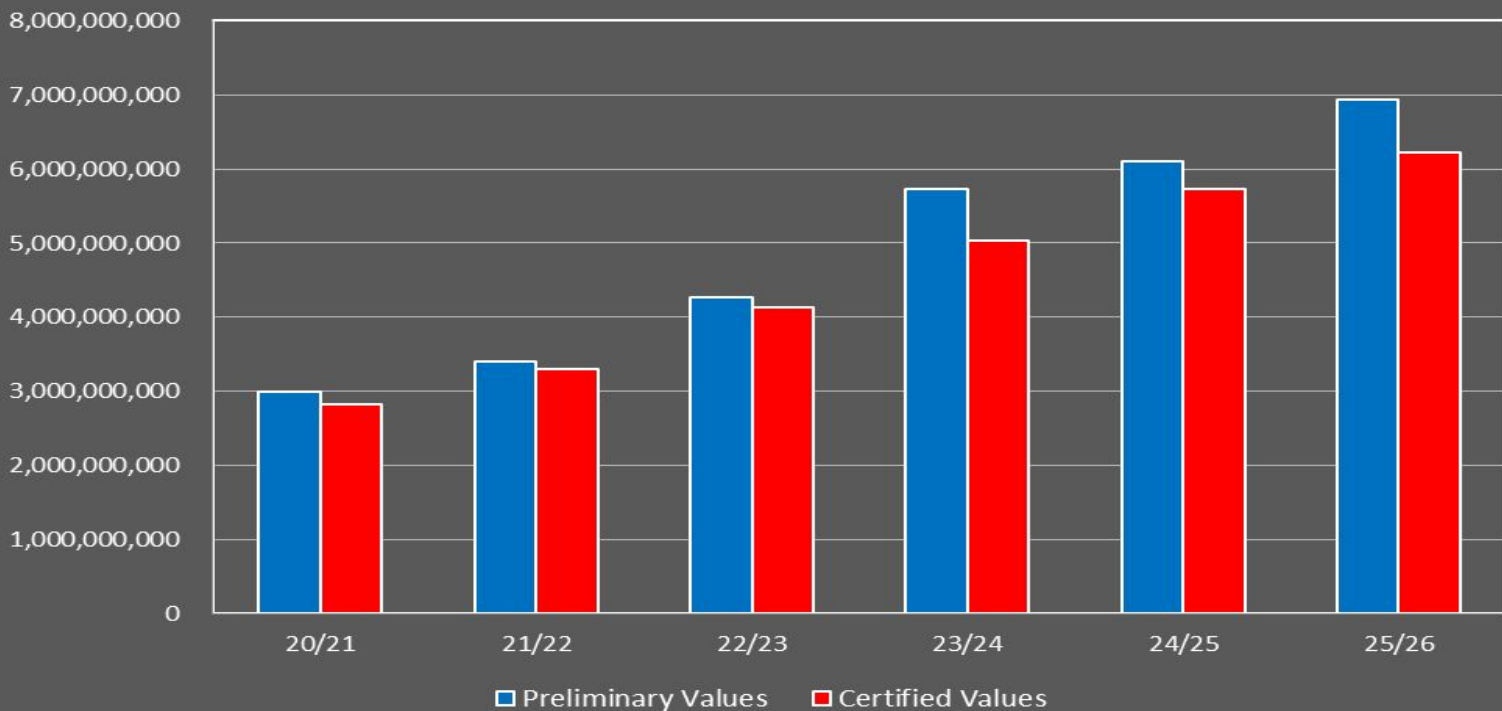
Enrollment Projections

Campus	EOY 24-25	Projected 25-26
Hilltop Elementary	794	754
West Elementary	680	827
South Elementary	804	836
Jane Ruestmann Elementary	921	770
Sixth Grade Center	508	540
Middle School	970	1,048
High School	1,615	1,809
Total Enrollment	6,292	6,584

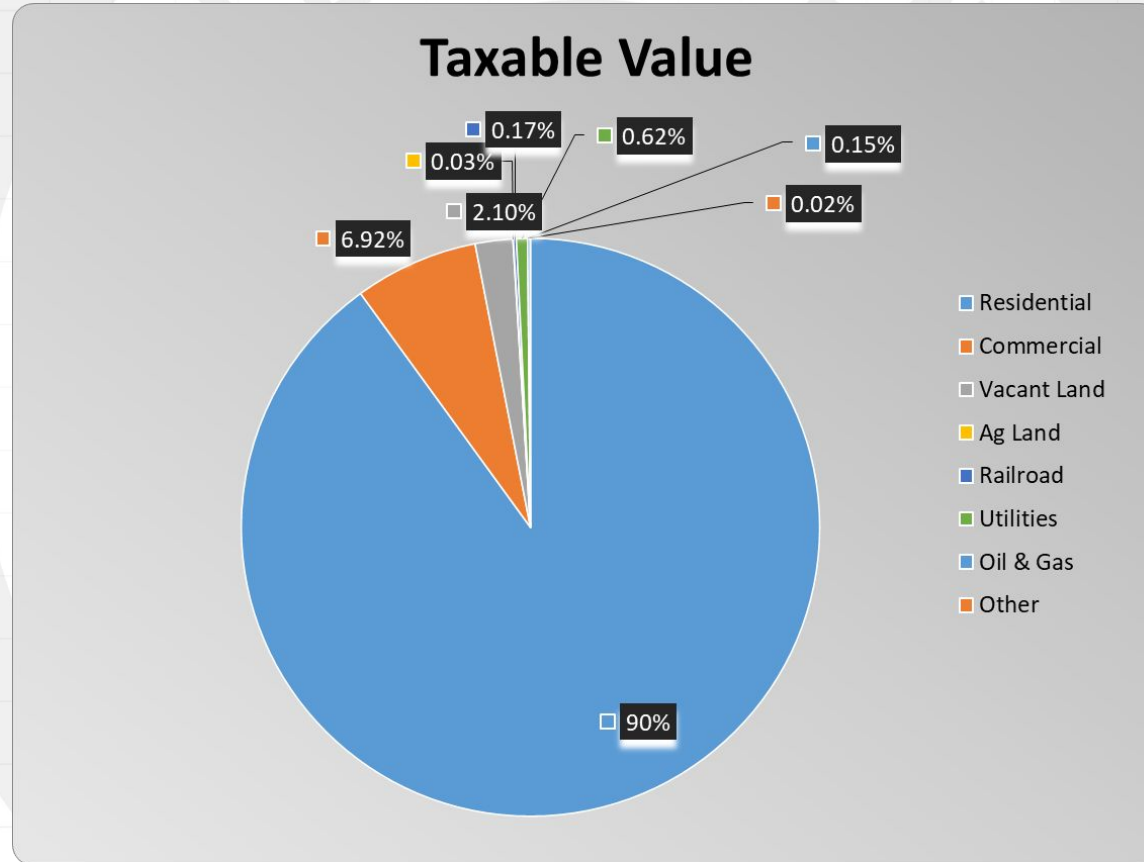


Certified Property Values

Comparison of Preliminary vs. Certified Values



Certified Taxable Value by Type



Tax Rate Process

- **April 30th:** DCAD provides certified estimate
- **July 25th:** DCAD provides [certified values](#)
- **July 18th - August 1st:** District submits Local Property Value Survey to TEA
- **August 2nd:** Publish [Notice of Public Meeting](#)
- **August 5th:** Deadline for TEA to calculate maximum compressed (MCR) tier one rate
- **August 18th:** Board Meeting

[Truth in Taxation Worksheet](#)



2025-2026

Tax Rate Calculation

School districts are required to calculate seven tax rates in the process of adopting the final tax rate:

- Maximum compressed tax rate (MCR)
- Voter-approved tax rate (VATR)
- No-new-revenue (NNR) tax rate
- Rate to maintain same level of M&O revenue/No-new revenue M&O (NNR M&O) tax rate
- Proposed M&O tax rate
- Proposed I&S tax rate
- Rate to maintain M&O revenue & pay debt service



Tax Rate Calculation

Tax Year 2025 MCR Range \$0.5689 - \$0.6322

M&O Rate =

Local MCR + Tier Two Voter Approved Pennies

M&O Rate = \$0.5797 + \$0.0930

M&O Rate = \$0.6727



2025-2026

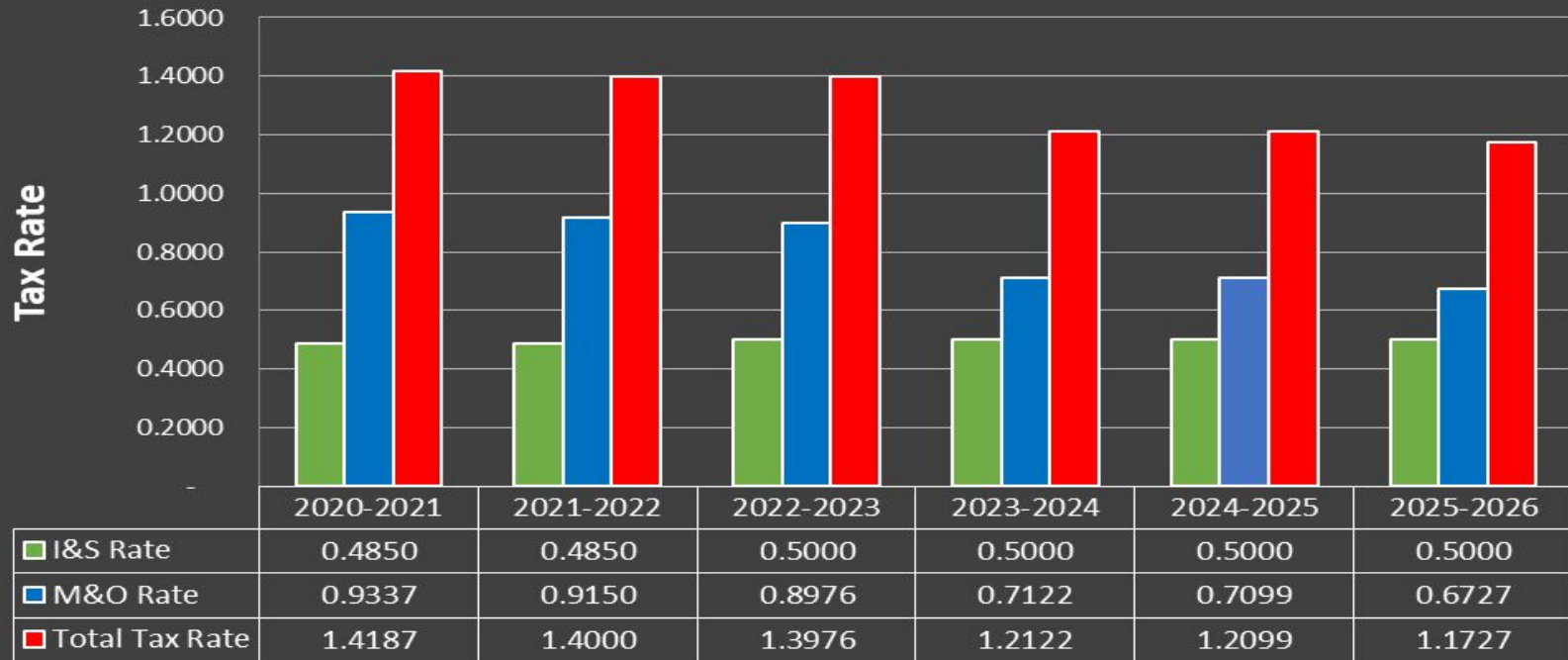
Tax Rate Calculation

MCR	\$0.5797
VATR	\$1.1879
NNR Tax Rate	\$1.0977
NNR M&O	\$0.6727
M&O	\$0.6727
I&S	\$0.5000
Rate to Maintain	\$1.1727



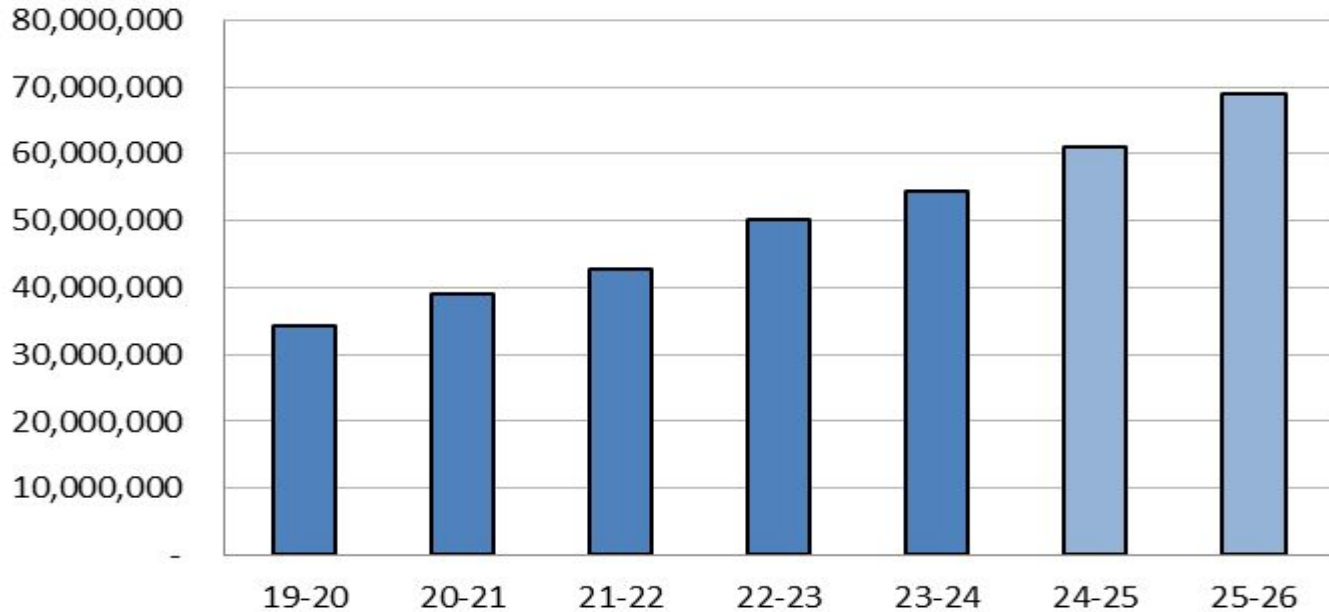
Proposed Tax Rate \$0.0372

Argyle ISD Tax Rates



General Fund Revenue Trend

General Fund Revenue



General Fund Revenue

						Amended Budget	Proposed Budget
General Fund Revenue	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Property Taxes	25,464,686	25,839,310	29,305,822	35,898,029	33,389,589	37,950,000	39,825,000
Other Local Revenue	708,031	746,035	1,045,715	2,275,926	2,414,347	2,404,000	1,473,500
State Revenue	8,118,025	12,416,031	12,244,756	11,894,095	18,594,415	20,696,194	27,566,903
Federal Revenue	68,058	46,355	124,026	187,974	92,224	80,000	80,000
Total General Fund Revenue	34,358,800	39,047,731	42,720,319	50,256,024	54,490,575	61,130,194	68,945,403



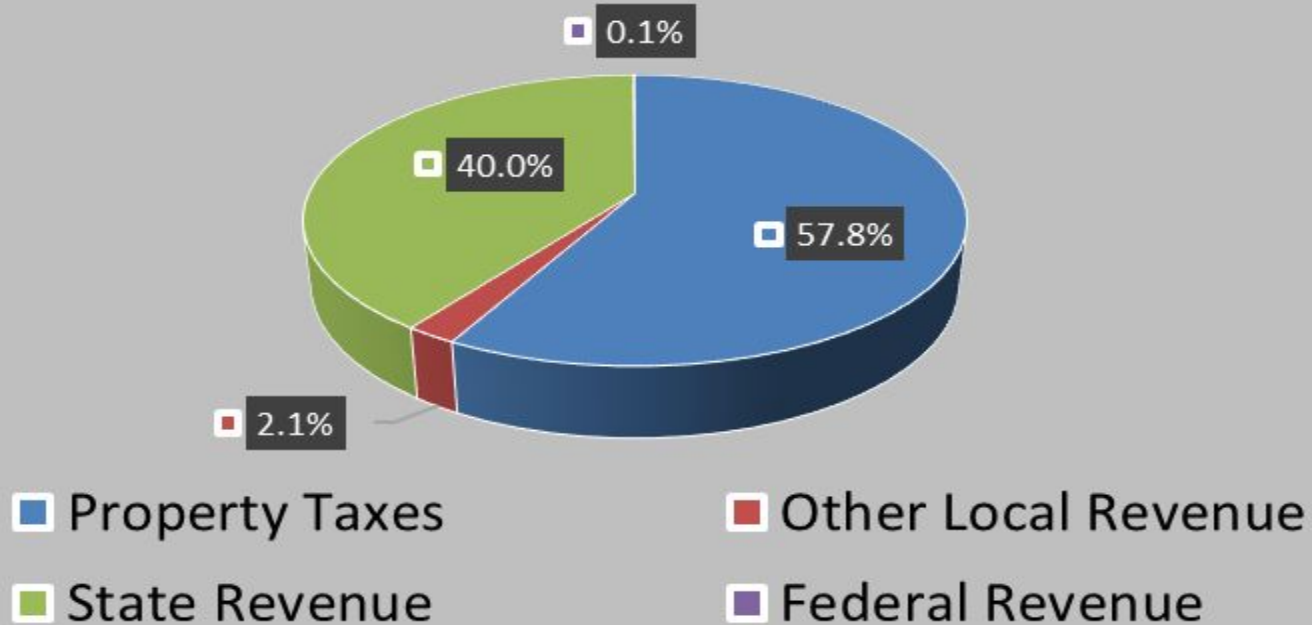
General Fund Revenue

						Amended Budget	Proposed Budget
General Fund Revenue	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Property Taxes	74.1%	66.2%	68.6%	71.4%	61.3%	62.1%	57.8%
Other Local Revenue	2.1%	1.9%	2.4%	4.5%	4.4%	3.9%	2.1%
State Revenue	23.6%	31.8%	28.7%	23.7%	34.1%	33.9%	40.0%
Federal Revenue	0.2%	0.1%	0.3%	0.4%	0.2%	0.1%	0.1%
Total General Fund Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



General Fund Revenue

2025-2026 Proposed Budget

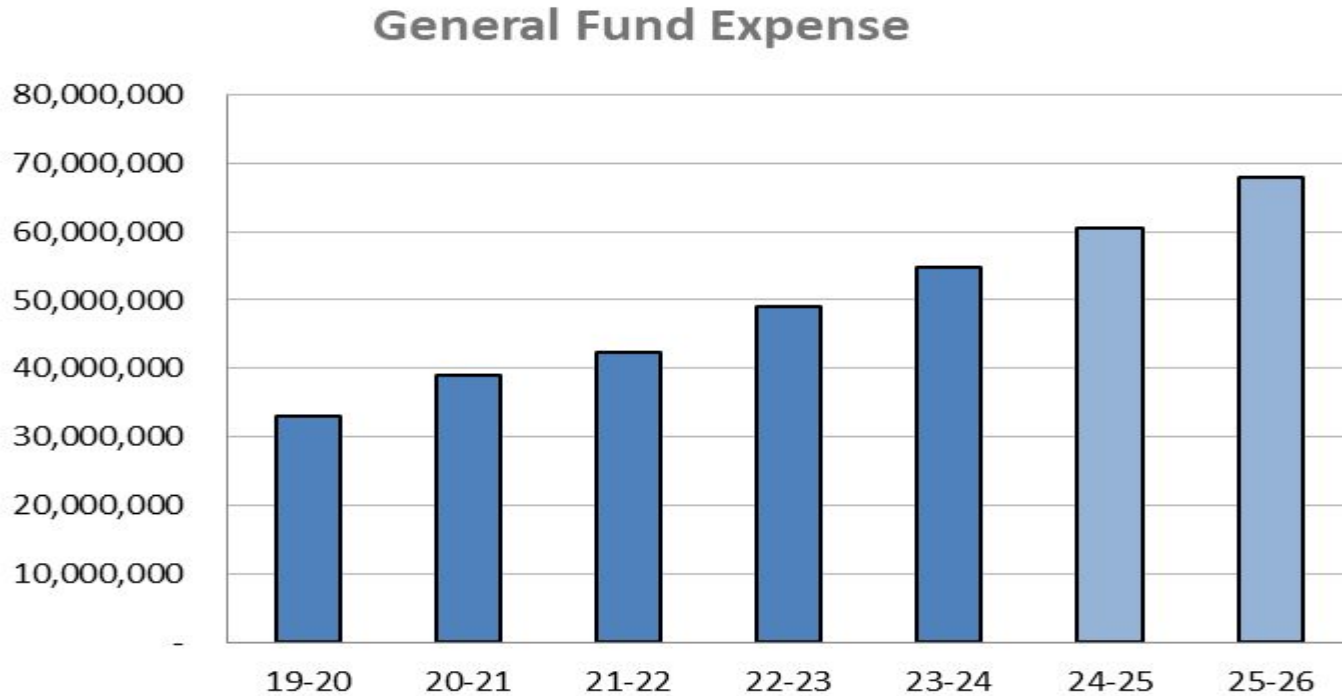


General Fund Expense Big Picture

- Campus Allocations
- Department – Zero Based Budgets
- Staffing Plan Increase \$4.1M
- Compensation Plan \$2.5M
- Aligned with Collaborative Vision Year 1 Plan



General Fund Expense Trend

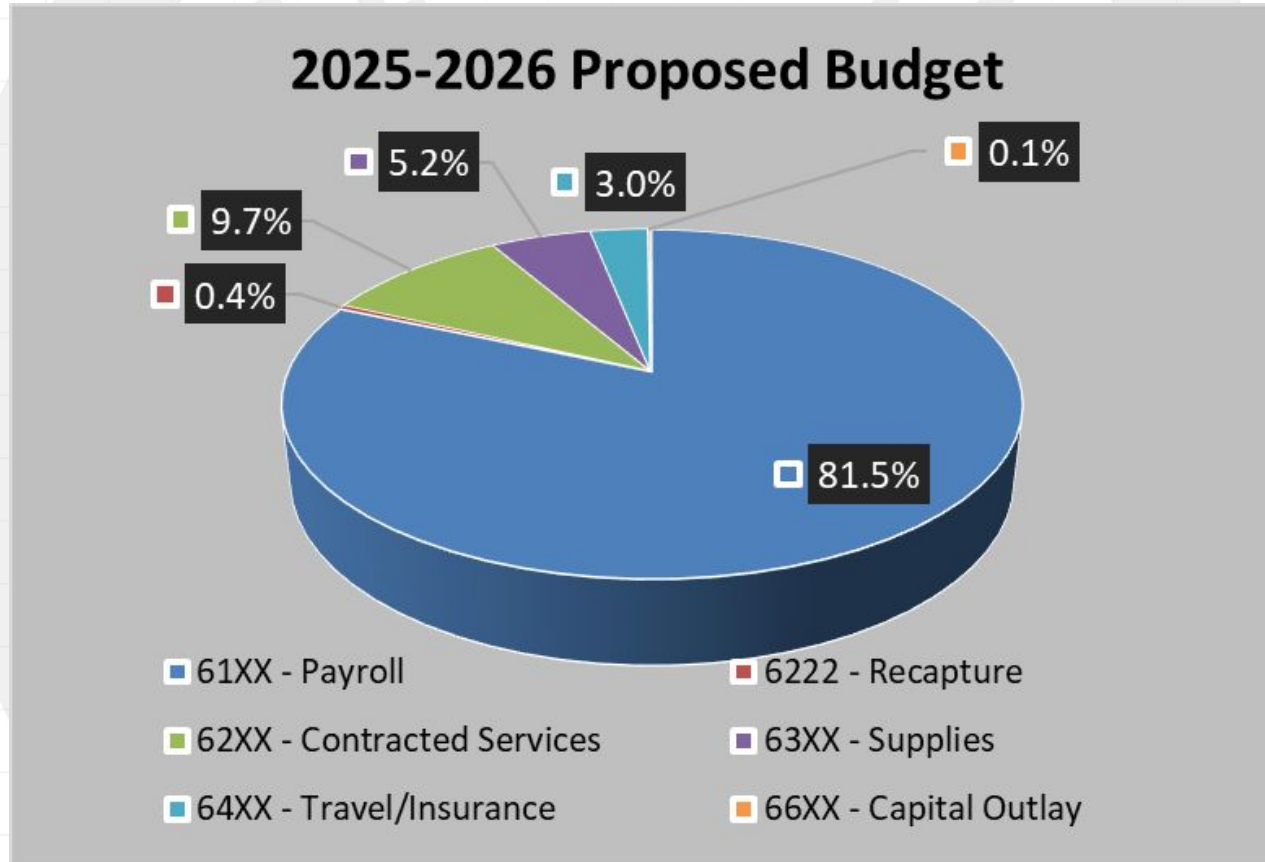


General Fund Expense by Object

General Fund Expense	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amended Budget 2024-2025	Proposed Budget 2025-2026
61XX - Payroll	26,312,486	29,039,316	33,379,250	39,777,094	44,796,091	48,631,243	55,339,894
6222 - Recapture	54,161	68,429	101,874	167,104	210,702	270,000	270,000
62XX - Contracted Services	3,004,380	3,656,163	4,385,860	4,934,907	5,592,731	6,328,835	6,614,040
63XX - Supplies	1,947,848	2,099,013	2,588,270	2,688,316	2,508,769	3,109,615	3,552,034
64XX - Travel/Insurance	1,523,804	1,719,889	1,267,520	1,365,058	1,466,880	2,043,741	2,034,705
66XX - Capital Outlay	172,669	2,520,355	641,353	215,363	212,542	233,760	87,000
Total General Fund Expense	33,015,348	39,103,165	42,364,127	49,147,842	54,787,715	60,617,194	67,897,673



General Fund Expense by Object



General Fund Expense by Function

General Fund Expense by Function	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amended Budget 2024-2025	Proposed Budget 2025-2026
11 Instruction	19,328,901	21,177,663	24,105,495	28,398,216	31,778,010	35,432,302	41,273,580
12 Instr. Media Services	523,634	605,483	622,991	555,929	649,256	592,498	610,283
13 Staff Development	103,024	110,726	135,081	134,689	90,165	144,075	159,115
21 Instr. Leadership	282,559	363,780	517,172	569,750	730,565	665,393	770,023
23 School Leadership	1,839,161	2,029,239	2,140,535	2,486,723	2,738,946	3,002,418	2,965,540
31 Counseling	851,960	937,270	1,186,244	1,467,742	1,753,748	1,776,082	1,865,142
33 Health Services	440,402	437,533	506,243	537,560	639,879	635,220	673,490
34 Student Transp.	1,184,311	1,448,265	2,086,295	2,012,692	2,110,616	2,738,910	3,109,614
35 Student Nutrition	-	48,414	68,824	-	-	-	149,809
36 Extracurricular	1,518,153	1,719,297	2,181,131	2,280,336	2,362,166	2,402,182	2,684,775
41 General Admin.	1,306,468	1,455,882	1,642,340	2,262,695	2,613,463	2,794,409	2,714,433
51 Plant Maint.	3,467,622	4,198,209	5,191,616	5,908,076	6,513,210	7,385,019	7,449,586
52 Security & Mon.	306,115	293,740	437,667	721,438	853,345	1,019,840	1,218,738
53 Data Processing	779,571	880,489	1,086,977	1,222,030	1,311,405	1,278,846	1,489,771
81 Facilities Acq/Constru.		2,198,011	65,867	100,710	41,827	-	13,774
91 Cont. Instr. Btw Schools	54,161	68,429	101,874	167,104	210,703	270,000	270,000
93 Payments -Shared Service	811,494	904,923	36,205	10,500	12,000	30,000	30,000
99 Intergovernmental Charge	217,812	225,812	251,570	311,652	378,411	450,000	450,000
Total Expenses	33,015,348	39,103,165	42,364,127	49,147,842	54,787,715	60,617,194	67,897,673



General Fund Expense by Function

General Fund Expense by Function						Amended Budget	Proposed Budget
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
11 Instruction	58.5%	54.2%	56.9%	57.8%	58.0%	58.5%	60.8%
12 Instr. Media Services	1.6%	1.5%	1.5%	1.1%	1.2%	1.0%	0.9%
13 Staff Development	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
21 Instr. Leadership	0.9%	0.9%	1.2%	1.2%	1.3%	1.1%	1.1%
23 School Leadership	5.6%	5.2%	5.1%	5.1%	5.0%	5.0%	4.4%
31 Counseling	2.6%	2.4%	2.8%	3.0%	3.2%	2.9%	2.7%
33 Health Services	1.3%	1.1%	1.2%	1.1%	1.2%	1.0%	1.0%
34 Student Transp.	3.6%	3.7%	4.9%	4.1%	3.9%	4.5%	4.6%
35 Student Nutrition	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.2%
36 Extracurricular	4.6%	4.4%	5.1%	4.6%	4.3%	4.0%	4.0%
41 General Admin.	4.0%	3.7%	3.9%	4.6%	4.8%	4.6%	4.0%
51 Plant Maint.	10.5%	10.7%	12.3%	12.0%	11.9%	12.2%	11.0%
52 Security & Mon.	0.9%	0.8%	1.0%	1.5%	1.6%	1.7%	1.8%
53 Data Processing	2.4%	2.3%	2.6%	2.5%	2.4%	2.1%	2.2%
81 Facilities Acq/Constru.	0.0%	5.6%	0.2%	0.2%	0.1%	0.0%	0.0%
91 Cont. Instr. Btw Schools	0.2%	0.2%	0.2%	0.3%	0.4%	0.4%	0.4%
93 Payments -Shared Service	2.5%	2.3%	0.1%	0.0%	0.0%	0.0%	0.0%
99 Intergovernmental Charge	0.7%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



Proposed General Fund Summary Budget

	Amended Budget 2024-2025	Proposed Budget 2025-2026
Assumptions		
Student Enrollment - Snapshot	6,166	6,584
ADA	5,798	6,242
Estimated Taxable Property Value	\$5.7B	\$6.5B
Tax Rate		
M&O Tax Rate	0.7099	0.6727
I&S Tax Rate	0.5000	0.5000
Total Tax Rate	1.2099	1.1727
Proposed Budget Summary		
Total Revenue	61,230,194	68,945,403
Total Expenditures	60,617,194	67,897,673
Surplus/(Deficit)	613,000	1,047,730
Fund Balance		
Beginning Fund Balance 2024-2025	12,690,046	13,303,046
Projected Ending Fund Balance	13,303,046	14,350,776
Operating Months	2.5	2.4

**Projections only, based upon assumptions presented*



Proposed I&S Summary Budget

	Amended Budget 2024-2025	Proposed Budget 2025-2026
Assumptions		
Student Enrollment - Snapshot	6,166	6,584
ADA	5,798	6,242
Estimated Taxable Property Value	\$5.7B	\$6.5B
Tax Rate		
M&O Tax Rate	0.7099	0.6727
I&S Tax Rate	0.5000	0.5000
Total Tax Rate	1.2099	1.1727
Proposed Budget Summary		
Total Revenue	29,500,000	32,998,000
Total Expenditures	29,500,000	38,173,500
Surplus/(Deficit)	-	(5,175,500)
Fund Balance		
Beginning Fund Balance 2024-2025	9,452,753	9,452,753
Projected Ending Fund Balance	9,452,753	4,277,253
Operating Months	3.8	3.0

**Projections only, based upon assumptions presented*



Proposed Student Nutrition Summary Budget

	Fund 240		Fund 495	
	Amended Budget 2024-2025	Proposed Budget 2025-2026	Amended Budget 2024-2024	Proposed Budget 2025-2026
Assumptions				
Student Enrollment - Snapshot	3,060	3,187	3,106	3,397
Projected Budget Summary				
Total Revenue	1,851,300	1,563,000	2,173,224	2,175,000
Total Expenditures	1,851,300	1,563,000	2,073,893	2,175,000
Surplus/(Deficit)	-	-	99,331	-
Fund Balance				
Beginning Fund Balance 2024-2025	293,761	293,761	575	99,906
Projected Ending Fund Balance	293,761	293,761	99,906	99,906
Operating Months	1.9	2.3	0.0	0.6



2025-2026 Proposed Budget by Fund, Function, & Object



2025-2026

2025-2026 Recommended Budget

