



**Weatherford Independent School District  
2025-2026  
Proposed Budget**

*The mission of the Weatherford ISD is to educate, engage, and empower all students in a safe and positive learning environment to discover and reach their greatest potential.*

# Budget Overview

## Budget Development

Weatherford Independent School District (WISD) is dedicated to sound fiscal management, guided by prudent stewardship, accountability, and transparency. Our annual budget development process embodies these principles, ensuring we manage resources wisely to support our mission and goals.

Through comprehensive planning, analysis, and stakeholder engagement, we align financial decisions with our educational priorities. This strategic approach maximizes educational outcomes and supports long-term objectives, benefiting our students, staff, and community.

WISD's commitment to fiscal responsibility and educational excellence ensures a sustainable financial future, empowering educators and students to thrive and achieve a high-quality education.

## Revenues

Revenues should be estimated realistically and conservatively, considering the volatility of various revenue streams. The 2025–2026 budget is shaped by significant inflationary pressures, major tax policy changes from the 89th Texas Legislature, and the passage of House Bill 2 (HB2). HB2 makes multiple changes to the state funding formula and provides some additional funding, much of which is earmarked for specific purposes, while also introducing new data requirements that make estimating its revenue impact challenging. Separately, the Legislature passed a bill increasing the homestead exemption from \$100,000 to \$140,000, which will reduce local taxable values and shift a greater share of school funding to the state.

Student enrollment is the primary factor determining the amount of funding a school district earns according to the state funding formula. From 2023–2024 to 2024–2025, the district experienced a small decline in enrollment. While there is sustained growth throughout Parker County and it is reasonable to expect some impact to Weatherford ISD, this growth has not yet translated into increased student enrollment. Given these trends, the district is projecting 2025–2026 enrollment to remain steady at current levels. Housing development continues throughout Weatherford, and enrollment growth is expected to be gradual in the near term, with potential increases over the next three to five years.

### Revenue Projections:

Revenue projections are developed by establishing parameters and assumptions using current information and trend analysis. School district revenues fall into three main categories: **local**, **state**, and **federal** sources. Local revenues are primarily generated from property taxes, state revenues are determined through the state funding formulas, and federal revenues come from indirect cost recoveries on federal grants and reimbursements for School Health and Related Services (SHARS) provided to Medicaid-eligible students.

## Local Revenue

Local revenue is largely comprised of property tax revenue and is driven by two components:

- Tax Rates
- Property Values

## History of Taxable Values and Tax Rates

Over recent legislative sessions, the Texas Legislature has enacted measures aimed at providing property tax relief to homeowners while maintaining school district funding through increased state contributions. These changes—primarily through mandated tax compression and higher homestead exemptions—have reduced local taxable values and shifted a greater share of the funding responsibility from local taxpayers to the state. While these measures lower the burden on property owners, they also affect the composition of district revenues and, in some cases, limit flexibility in how new state funding may be used.

## Timeline of Legislative Changes

- **2019 – 86th Texas Legislature (HB3)**
  - Mandated property tax compression to reduce and reform property taxes.
  - Provided additional state funding to offset lost local revenue.
  - Applied state and local compression rates to each district's Tier One tax rate, achieving the lowest rate for taxpayers.
- **2021 – 87th Texas Legislature**
  - Increased the homestead exemption from \$25,000 to \$40,000.
  - Shifted a greater share of school funding from local taxpayers to the state.
- **2023 – 88th Texas Legislature, Regular Session**
  - Adjourned without significant changes to school district finances.
- **2023 – 88th Texas Legislature, 2nd Special Session (SB2)**
  - Reduced M&O Tier One property tax rates by an additional 10.7 cents through accelerated compression.
  - Increased the homestead exemption from \$40,000 to \$100,000.
- **2025 – 89th Texas Legislature**
  - Enacted additional tax compression measures.
  - Increased the homestead exemption from \$100,000 to \$140,000.
  - Further reduced local taxable values, shifting a greater share of funding responsibility to the state.

## Tax Rates:

Local tax rates have two components: **Maintenance and Operations (M&O)** and **Interest and Sinking (I&S)**. The M&O rate consists of two tiers. **Tier 1**, known as the maximum compressed rate (MCR), is assigned by the Texas Education Agency (TEA) based on a district's growth in taxable values. House Bill 3 (HB3) established the formula for calculating both the state MCR and a district's local MCR, with districts assigned the lower of the two. HB3 also set a cap on the MCR

at 90% of the state’s MCR. If a district’s local MCR falls below this cap, the district is assigned the calculated maximum compressed rate.

**Tier 2**, also called the “enrichment rate,” allows districts to adopt up to five enrichment pennies without voter approval. Districts that previously passed a Tax Ratification Election (TRE) were required to compress their Tier 2 rate under HB3. For example, Weatherford ISD passed a TRE in 2010 to increase its Tier 2 rate by \$0.13, reaching the maximum of \$0.17. Following HB3, Weatherford ISD’s 17 enrichment pennies were compressed to \$0.1383. The maximum Tier 2 rate remains at \$0.17, leaving the district with the capacity to increase its M&O Tier 2 rate by \$0.0317 in the future with voter approval.

For the 2025-2026 budget year, we have calculated our local M&O tax rate as follows:

- ☐ Tier 1 Tax Rate is the lesser of the Local MCR or State MCR Subject to the Limitation:
  - ☐ Local MCR \$.6169
  - ☐ State MCR \$.6322
- ☐ Tier 1 Tax Rate (TEA assigned) \$.6169
- ☐ Tier 2 Tax Rate (Voter Approved Enrichment) \$.1383
- ☐ **Total M&O Tax Rate =** **\$ .7552**

### Historical Property Values and Tax Rates

	Tax Year	TAV	TAV Growth	M&O Tax Rate	I&S Tax Rate	Total Tax Rate	Enroll	ADA	TAV/ADA	Comptrollers Values	Change
Actual	2018	\$ 4,505,190,222	9.78%	\$1.1700	\$0.2790	\$1.4490	8,081	7,565	\$ 595,531	\$ 4,289,046,895	4.78%
Actual	2019	\$ 5,178,270,582	14.94%	\$1.0683	\$0.2790	\$1.3473	8,105	7,489	\$ 691,450	\$ 4,934,703,078	15.05%
Actual	2020	\$ 5,447,560,537	5.20%	\$1.0482	\$0.2790	\$1.3272	8,024	7,262	\$ 750,146	\$ 5,159,646,754	4.56%
Actual	2021	\$ 6,215,989,817	14.11%	\$0.9603	\$0.2790	\$1.2393	8,034	7,312	\$ 850,108	\$ 5,866,648,891	13.70%
Actual	2022	\$ 6,572,234,731	5.73%	\$0.9429	\$0.2790	\$1.2219	8,255	7,576	\$ 867,476	\$ 6,259,345,774	6.69%
Actual	2023	\$ 7,758,205,120	18.05%	\$0.7575	\$0.2790	\$1.0365	8,203	7,479	\$ 1,037,358	\$ 7,148,557,786	14.21%
Actual	2024	\$ 8,235,528,802	6.15%	\$0.7552	\$0.2790	\$1.0342	8,023	7,400	\$ 1,112,876	\$ 7,467,563,658	4.46%
Projected	2025	\$ 8,226,516,420	-0.11%	\$0.7552	\$0.2790	\$1.0342	8,023	7,400	\$ 1,111,658	\$ 7,459,391,683	-0.11%

### Miscellaneous Local Revenue

While property tax revenue makes up the largest share of local revenue—accounting for 58% of the total revenue budget—approximately 5% (\$5.1 million) comes from miscellaneous local sources. These sources include investment interest, athletic gate receipts, advertising, facility rentals, shared services arrangements, donations, insurance recoveries, and community education programs. Although smaller in proportion, these sources help support district operations, fund student programs, and provide opportunities for community engagement without increasing the local tax burden.

## **State Revenue**

State funding is determined by enrollment, average daily attendance (ADA), and special population data. For 2025–2026, the district is not projecting enrollment growth, as enrollment has declined for the past two years. While housing development continues, projections remain conservative.

ADA remains significantly lower than pre-COVID levels—a trend now common across Texas districts—so funding estimates reflect current rates. The district continues to see growth in Special Education, Dyslexia, Career and Technical Education (CTE), Bilingual, and Gifted and Talented programs.

House Bill 2, passed by the 89th Texas Legislature, increased several funding weights and added new weighted allocations, generating additional revenue for specific student populations and programs. While these changes increase funding, much of it is earmarked for targeted purposes, limiting flexibility.

State revenue accounts for 36% of the total revenue budget, with about 86% from the state’s share of the funding formula and 14%, approximately \$5.4 million, from non-formula TRS On-Behalf.

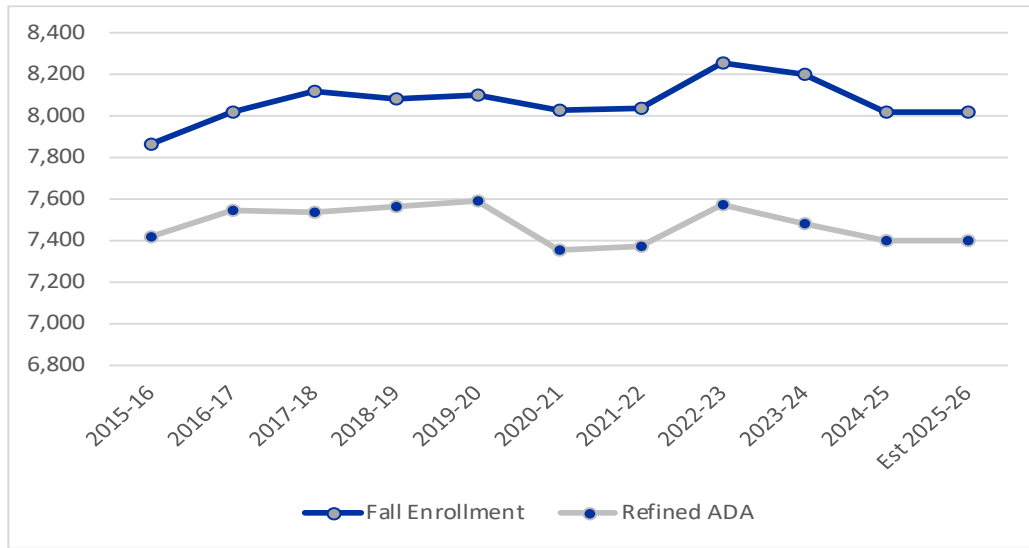
## **History of Enrollment and ADA**

After peaking in 2022–2023, enrollment declined in both 2023–2024 and 2024–2025. For 2025–2026, the district is projecting enrollment to remain steady at 8,023 students, reflecting a conservative approach given recent trends and the need for accurate, sustainable forecasting. This approach allows the district to plan staffing, programs, and facilities with stability in mind while remaining responsive to any mid-year changes.

Average daily attendance (ADA) began to decline in 2019–2020, with a notable drop in 2020–2021. Although ADA improved in 2022–2023, it remains significantly below pre-COVID levels and appears to have stabilized at this reduced level across districts statewide. For 2025–2026, ADA is projected at 7,400.22, maintaining the current correlation between enrollment and daily attendance and ensuring state revenue estimates reflect realistic attendance patterns.

While housing growth across the district suggests potential future enrollment gains, recent history indicates that new development has not yet translated into increased student counts. The district will continue to monitor both enrollment and attendance closely, working with campuses to identify patterns, address attendance challenges, and ensure that resources are aligned with actual student participation.

## Enrollment and ADA Trend Analysis



### Student Data

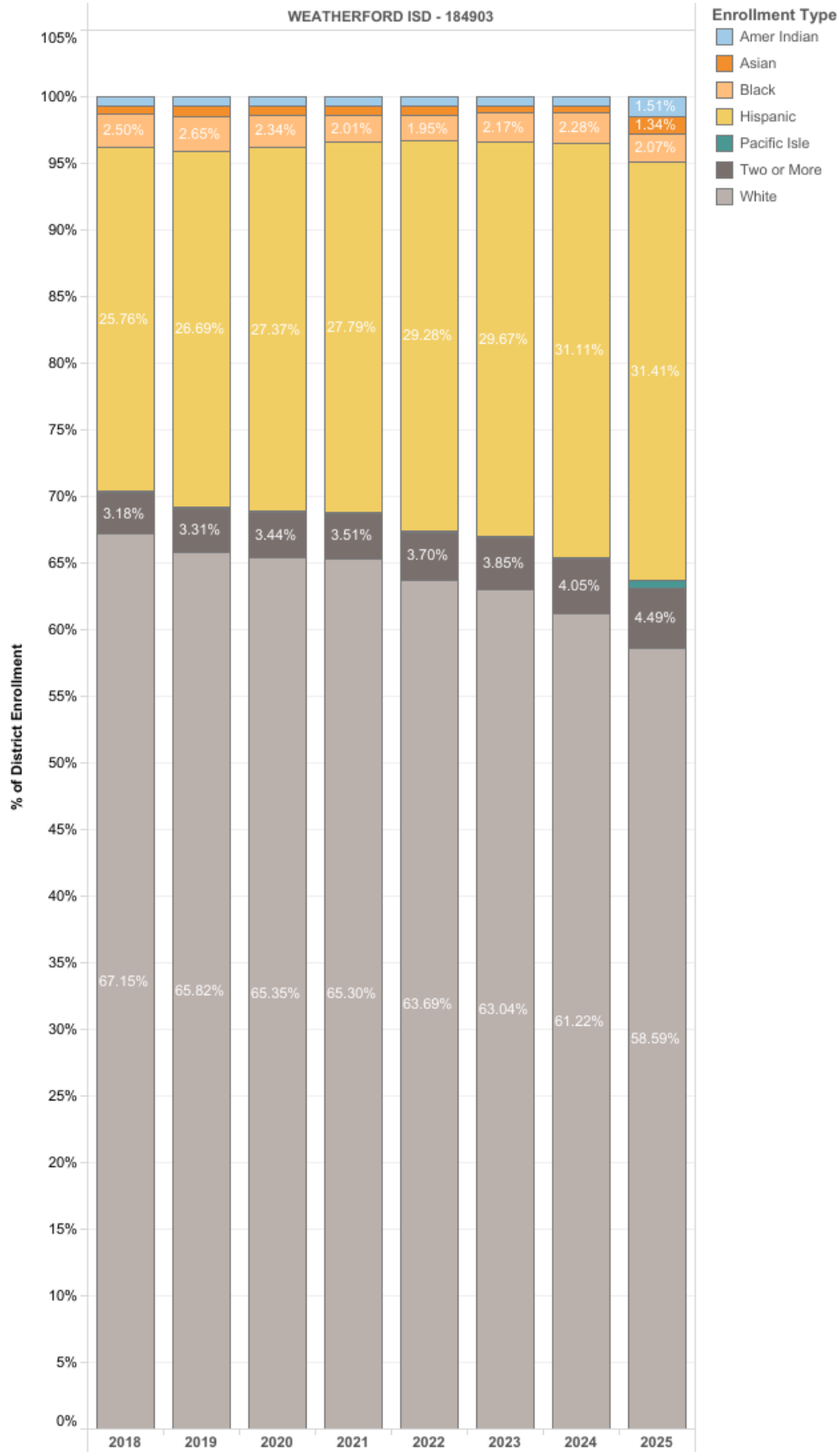
Analyzing student data on enrollment by race, ethnicity, and special needs populations is essential for understanding the diverse makeup of our school district. This information provides valuable insights into the demographic composition of our student body, helping us recognize and address the unique needs of various groups. By examining these enrollment patterns, we can ensure equitable access to educational resources and support services, thereby fostering an inclusive learning environment. Additionally, this data is critical for aligning our district's funding allocations, meeting state and federal requirements, and securing the resources necessary to support all students effectively. Understanding these enrollment dynamics is not only a matter of compliance but a reflection of our commitment to excellence and equity in education.

Enrollment data for Weatherford ISD from 2018 to 2025 reflects a continued demographic shift, particularly in the Hispanic and White student populations. The percentage of Hispanic students has increased from 25.76% in 2018 to 31.41% in 2025, while the percentage of White students has decreased from 67.15% to 58.59% during the same period. Other racial and ethnic groups have experienced more gradual changes, with students identifying as Two or More Races increasing from 3.18% to 4.49%, and the Asian student population growing from .69% to 1.34%. The percentages of Black, American Indian, and Pacific Islander students have remained relatively stable with minor fluctuations.

This changing demographic landscape highlights the growing diversity within the district. As our student population becomes more diverse, these trends will continue to inform policy decisions, guide resource allocation, and ensure that the educational needs of all student groups are met equitably.

# District Race Ethnicity

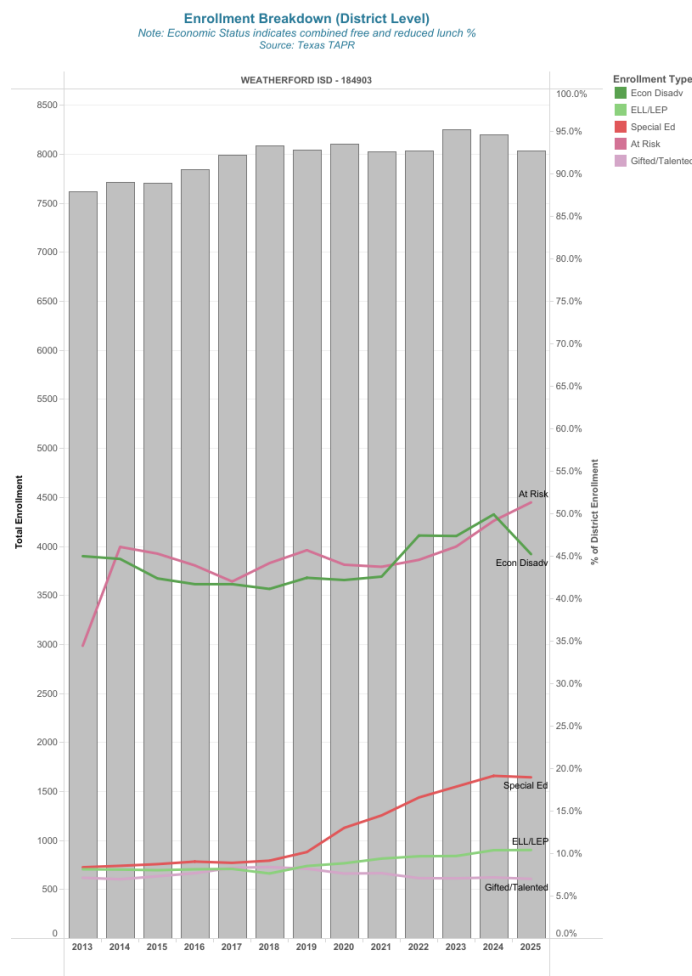
Source: Texas TAPR



## Student Demographic Trends, 2013-2025

From 2013 to 2025, Weatherford ISD has seen significant changes in student demographics, particularly among disadvantaged and special populations.

- **Economically Disadvantaged:** Students qualifying for free or reduced-price meals now account for just under half of the student body, peaking at over 50% in 2024. This measure is tied directly to household income levels.
- **At-Risk:** The percentage of students identified as at-risk—based on state-defined academic and social factors such as failing grades, retention, limited English proficiency, homelessness, or juvenile justice involvement—has risen steadily, reaching just over 50% in 2025. While some overlap exists, at-risk status captures a broader range of challenges beyond economic disadvantage.
- **Special Education:** Enrollment in special education programs has grown to nearly 20%, reflecting an increased demand for specialized instructional and support services.
- **English Language Learners (ELL/LEP):** The percentage of students identified as English Language Learners has shown gradual, consistent growth over the period.
- **Gifted/Talented:** Enrollment in Gifted/Talented programs has remained relatively stable, indicating steady identification and participation rates





The other component of state funding is **TRS On-Behalf**, which represents the state’s contribution to the Teacher Retirement System on behalf of district employees. This amount is recorded as both revenue and expenditure in the budget, as it is a flow-through transaction that does not impact the district’s fund balance. The TRS On-Behalf amount is calculated based on the total payroll for TRS-eligible employees and fluctuates annually in line with changes to salaries, staffing levels, and contribution rates set by the state.

## **Federal Revenues**

### **MAC/SHARS Revenue**

For the general operating fund, federal revenues consist primarily of funds generated from the Medicaid Administrative Claiming (MAC) and Student Health and Related Services (SHARS) programs. These programs provide reimbursement for eligible health-related services delivered to Medicaid-eligible students. Over the last three years, the MAC and SHARS programs have undergone significant changes, and the district’s estimated revenues have been substantially affected.

For 2025–2026, the district continues to face uncertainties regarding these programs as the Health and Human Services Commission (HHSC) implements policy changes that impact both service delivery and funding methodologies. As a result, revenue projections from these sources are conservative, and further adjustments may be necessary in future years.

### **Indirect Cost Revenue**

The other source of federal revenue in the General Fund is the indirect cost reimbursement the district receives for administering state and federal grant programs. Indirect cost represents the portion of general administrative and operational expenses—such as accounting, payroll, purchasing, and utilities—that support grant related programs but cannot be directly charged to them.

The amount of indirect revenue the district receives each year fluctuates based on two factors:

1. **Annual Approved Indirect Cost Rate** – Established by the Texas Education Agency (TEA) and applied to eligible federal expenditures.
2. **Volume of State and Federal Grant Funds Managed** – The more grant funds the district administers in a given year, the greater the potential for indirect cost recovery.

Because both variables change annually, the indirect cost reimbursement is not a fixed revenue source and can vary significantly from year to year.

## 2025-2026 General Operating Fund Revenue Summary

	<i>Revised Budget</i>	<i>Proposed Budget</i>	<i>Change from Revised Budget</i>
<i>Revenues</i>	<i>2024-2025</i>	<i>2025-2026</i>	<i>2024-2025</i>
Tax Collections	55,010,416	58,016,445	3,006,029
State Funding	26,299,240	30,987,934	4,688,694
Other Local Revenue	5,450,016	5,135,000	(315,016)
Other State Funding TRS On Behalf	5,473,203	5,394,927	(78,276)
Federal Revenue (SHARS \ Medicaid) & E-Rate	1,125,000	990,000	(135,000)
Other Resources	305,000	-	(305,000)
<b>Estimated Revenues</b>	<b>93,662,875</b>	<b>100,524,306</b>	<b>6,861,431</b>

### Changes

Using the assumptions and data outlined herein, we are projecting the following changes in revenue from the 2024–2025 revised budget:

- **\$3,006,029** or **5.46% increase** in local tax collections, primarily due to growth in non-frozen taxable values.
- **\$4,688,694** or **17.83% increase** in state funding, reflecting the impact of state formulas in response to local value changes in addition to additional changes in the funding formula.
- **(\$315,016)** or **5.78% decrease** in miscellaneous local revenue, due decrease in estimated investment interest.
- **(\$135,000)** or **12% decrease** in federal revenue (SHARS/Medicaid and E-Rate) due to changes in allowable expenditures.

Overall, total estimated revenues are projected to increase by **\$6,861,431** or **7.33%** compared to 2024–2025 revised budget.

## Expenditures

### Personnel Costs

School districts, by their very nature, are labor-intensive operations. Ensuring that staffing needs are met is both the starting point and the culmination of our budget development process. Each year, as we initiate the budget process, the most critical component driving the budget is personnel and all associated costs. This includes salaries, benefits, and other related expenses.

Staffing needs are intricately linked to several key factors. The primary driver is student enrollment, which directly influences the number of teachers, support staff, and administrators required. As enrollment fluctuates, staffing levels must adjust accordingly. However, enrollment is not the only factor. The district also offers highly specialized programs—such as Career and Technical Education (CTE), Gifted and Talented (GT), Special Education, Bilingual Education, and a variety of extracurricular activities—that are not necessarily tied to increased enrollment but rather to increased student participation. These programs often have capacity limitations, require specialized certifications, and demand lower student-to-staff ratios to operate effectively. As participation in these specialized programs grows, so too does the need for additional staff to maintain quality, safety, and compliance standards.

### Additional Staffing Needs for 2025-2026

2025-2026 Proposed Additional FTE's	Aux/Support	Total	Total Est Cost
<b>Mandated Program Compliance</b>			
Instructional Paraprofessional-Special Education Support	1	1	\$ 29,540
<b>Operational Capacity</b>			
Custodians	2	2	\$ 78,400
<b>Total Proposed Additional FTE's</b>	<b>3</b>	<b>3</b>	
<b>Total Estimated Costs of New FTE's</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$107,940</b>
<b>Proposed Payroll Adjustments</b>			<b>Est Cost</b>
Add Days for Athletic Coach			\$3,427
Move RISE Counselor to Secondary Counselor Pay Grade			\$919
Add Stipend for Digital Media Content for Stadium Scoreboard			\$3,920
Add Stipend for Head Swim Coach			\$5,600
Add LOTE Department Chair			\$2,240
<b>Total Proposed Payroll Adjustments</b>			<b>\$16,106</b>
<b>Total Proposed Additional Payroll</b>			<b>\$124,046</b>

### Operational Costs

#### Campus Based Budgets

Operational costs include non-payroll expenditures associated with providing campus and department-based allocations necessary to support the daily operations of the school district. Campus based allocations are provided based on each campus's estimated ADA. Campuses use their annual allocations to support their basic campus operations.

Campus Allocations	2024-2025	2025-2026		
	Original Budget Allocation	Budget Allocation	Variance	
Austin Elementary	\$ 46,240	\$ 44,455	\$ (1,785)	
Crockett Elementary	\$ 37,315	\$ 37,400	\$ 85	
Curtis Elementary	\$ 48,875	\$ 51,425	\$ 2,550	
Grizzard Regional Institute of Technology	\$ 25,000	\$ 25,000	\$ -	
Hall Middle School	\$ 105,050	\$ 120,490	\$ 15,440	
Ikard Elementary	\$ 53,210	\$ 48,960	\$ (4,250)	
Martin Elementary	\$ 45,390	\$ 42,840	\$ (2,550)	
Ninth Grade Center	\$ 84,500	\$ 70,625	\$ (13,875)	
RISE Academy	\$ 12,500	\$ 7,500	\$ (5,000)	
Seguin Elementary	\$ 46,580	\$ 44,625	\$ (1,955)	
Tison Middle School	\$ 93,390	\$ 114,330	\$ 20,940	
Weatherford High School	\$ 229,875	\$ 287,250	\$ 57,375	
Wright Elementary	\$ 45,475	\$ 45,050	\$ (425)	
<b>Total Campuses</b>	<b>\$ 873,400</b>	<b>\$ 939,950</b>	<b>\$ 66,550</b>	

### Department Based Budgets

Department based budget allocations are provided based on historical allocations and adjusted based on specific needs, projected savings, and/or additional one time or recurring costs

Department	2024-2025	2025-2026		
	Original Budget Allocation	Budget Allocation	Variance	
Academics	\$ 284,179.00	\$ 284,179.00	\$ -	
Assessment	\$ 46,991.00	\$ 46,991.00	\$ -	
Athletics	\$ 399,877.00	\$ 399,877.00	\$ -	
Behavior Intervention	\$ 53,865.00	\$ 53,865.00	\$ -	
Bridge	\$ 7,825.00	\$ 7,825.00	\$ -	
Business Office	\$ 59,850.00	\$ 59,850.00	\$ -	
College, Career, Military Readiness	\$ 58,155.00	\$ 58,155.00	\$ -	
Child Nutrition	\$ 13,500.00	\$ 13,500.00	\$ -	
Career Technology	\$ 349,912.00	\$ 349,912.00	\$ -	
Communications	\$ 94,327.00	\$ 94,327.00	\$ -	
Community Ed	\$ 189,607.00	\$ 189,607.00	\$ -	
Compensatory Education	\$ 383,613.00	\$ 383,613.00	\$ -	
Curriculum & Instruction	\$ 65,807.00	\$ 65,807.00	\$ -	
Custodial	\$ 217,214.00	\$ 217,214.00	\$ -	
District Budget *	\$ 10,205,212.00	\$ 11,198,920.00	\$ 993,708.00	
Dual Language	\$ 74,555.00	\$ 74,555.00	\$ -	
Health Services	\$ 12,927.00	\$ 12,927.00	\$ -	
Human Resources	\$ 31,002.00	\$ 31,002.00	\$ -	
Maintenance	\$ 1,352,950.00	\$ 1,352,950.00	\$ -	
Safety & Security	\$ 107,163.00	\$ 107,163.00	\$ -	
School Operation	\$ 47,388.00	\$ -	\$ (47,388.00)	
Secondary C&I	\$ 67,698.00	\$ 67,698.00	\$ -	
Special Programs	\$ 315,937.00	\$ 315,937.00	\$ -	
Student Services	\$ 34,015.00	\$ 34,015.00	\$ -	
Superintendent	\$ 148,607.00	\$ 148,607.00	\$ -	
Technology	\$ 674,667.00	\$ 722,055.00	\$ 47,388.00	
Transportation	\$ 155,238.00	\$ 155,238.00	\$ -	
<b>Total Departments</b>	<b>\$ 15,452,081</b>	<b>\$ 16,445,789</b>	<b>\$ 993,708</b>	

\*Does not include recapture or capital investments

## Capital Outlay

For 2025–2026, no new capital outlay projects have been added to preserve a balanced budget. The capital allocation included in this budget is dedicated for the remaining costs of the stadium track expansion and renovation, a project initiated in the 2024-2025 with completion scheduled in the 2025-2026 due to contractor delays.

<b>2025-2026 Proposed Capital Outlay Costs</b>	<b>Costs</b>
Kangaroo Stadium Expansion & Track Resurfacing	\$235,000
<b>Total</b>	<b>\$235,000</b>

## 2025-2026 General Operating Fund Expenditure Summary

	<i>Revised Budget</i>	<i>Proposed Budget</i>	<i>Change from Revised Budget</i>
<b>Expenditures</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2024-2025</b>
Payroll	76,773,934	77,547,075	773,141
<i>Additional Positions and Adjustments</i>	1,571,085	124,046	(1,447,039)
<i>Compensation Increase</i>	-	3,098,927	3,098,927
Total Payroll Expense	78,345,019	80,770,048	2,425,029
Campus Based Allocations	873,400	939,950	66,550
Department Based Allocations	16,182,716	16,445,789	263,073
<i>Additional Needs</i>	342,537	-	(342,537)
Recapture	1,387,744	1,316,921	(70,823)
Capital Projects	1,019,074	235,000	(784,074)
Total Non Payroll Expense	19,805,471	18,937,660	(867,811)
<b>Estimated Expenditures</b>	<b>98,150,490</b>	<b>99,707,708</b>	<b>1,557,218</b>

## Changes

The following changes in expenditures are projected from the 2024-2025 revised budget:

- **\$2,425,029 or 3.10% increase** in overall payroll due to state mandated salary increases
- **\$66,550 or 7.62% increase** to campus-based allocations due to the reclassification of band stipends which were moved from the department budgets back to the campus budgets.
- **(\$784,074) or 76.94% decrease** in capital projects.
- **(\$867,811) or 4.38% decrease** in overall non payroll predominantly due to reduced investment in capital expenditures.

Overall total estimated expenditures are expected to increase approximately \$1,557,218 or 1.59% due to increased payroll.

## Interest and Sinking Fund

The I&S Fund budget is developed to cover the district's voter-approved debt, with most revenue generated from local property taxes based on the adopted tax rate. The rate is set to provide enough revenue for annual debt service, defease or redeem eligible debt when possible, and maintain a fund balance of at least 20% of annual requirements. The State also contributes a small amount through Hold Harmless payments tied to the increased homestead exemption.

In 2025–2026, the district will continue its debt reduction strategy outlined in the 2021 debt management plan. The goal has been to lessen the taxpayer burden by reducing debt and interest costs while preserving capacity for future capital projects. Over the past decade, refunding has saved taxpayers more than \$30 million, with \$21.6 million in principal paid off early and \$7 million in interest avoided. With only a limited number of bonds still eligible for refunding, the district is nearing completion of its debt reduction strategy, eliminating future opportunities for early redemption.

### 2025-2026 Interest & Sinking Fund Revenue Summary

2025-2026	Revised Budget	Proposed Budget	Change
Revenues	2024-2025	2025-2026	
Tax Collections	20,691,751	21,399,068	707,317
Misc Local Revenue	535,000	458,589	(76,411)
State Funding	1,700,000	3,360,752	1,660,752
Other Sources	3,663,655	-	(3,663,655)
<b>Estimated Revenues</b>	<b>\$26,590,406</b>	<b>\$25,218,409</b>	<b>(\$1,371,997)</b>

### Changes

The following changes are projected from the 2024-2025 revised budget:

- **Revenues**
  - **\$707,317** or **3.42% increase** in local tax revenue due to the increase in taxable values.
  - **(\$76,411)** or **14.2% decrease** in anticipated interest earnings
  - **\$1,660,752** or **97.6% increase** in estimated state hold harmless due to the increased homestead exemption.
  - **(\$3,663,655)** or **100% decrease** in other sources due to decrease in the amount of debt eligible to refund.

Overall total estimated revenues are expected to **decrease (\$1,371,997) or 5.16%** due to decrease in amount of eligible debt the district can refund or defease.

## 2025-2026 Interest & Sinking Fund Expenditure Summary

<b>2025-2026</b>	<b><i>Revised Budget</i></b>	<b><i>Proposed Budget</i></b>	<b><i>Change</i></b>
<b>Expenditures</b>	2024-2025	2025-2026	
Principal	7,856,822	19,559,434	11,702,612
Interest	14,690,054	5,508,975	(9,181,079)
Fees	170,000	150,000	(20,000)
Other Uses	3,873,530	-	(3,873,530)
<b>Estimated Expenditures</b>	<b>\$26,590,406</b>	<b>\$25,218,409</b>	<b>(\$1,371,997)</b>

### Changes

The following changes are projected from the 2024-2025 revised budget:

- **Expenditures**
  - **\$11,702,612** or **148.9% increase** in anticipated principal due to planned bond redemption.
  - **(\$9,181,079)** or **62.5% decrease** in interest expense due to the defeasing of Capital Appreciation Bonds in 2024-2025.
  - **(\$20,000)** or **11.76% decrease** in estimated bond fees due to size of redemption
  - **(3,873,530)** or **100% decrease** in planned redemptions/defeasances.

Overall total estimated expenditures are expected to **decrease (\$1,371,997) or 5.16%** due to decrease in the amount of eligible debt the district can refund or defease.

## Child Nutrition Fund

The Child Nutrition Fund, also referred to as the Food Services Fund, is the third fund formally adopted by the Board of Trustees each year. Similar to the General Fund, its revenues come from three primary sources: local, state, and federal.

- **Local revenue** is generated through the sale of student and staff meals, à la carte items, and catering services.
- **State revenue** is provided through the school lunch matching program, which contributes a modest amount.
- **Federal revenue** is the largest source, consisting of reimbursements from the School Breakfast Program, the National School Lunch Program, and USDA commodities. Reimbursement amounts are based on the number of meals served, with varying rates for students qualifying for free or reduced-price meals. Both programs also extend services into the summer through the Seamless Summer Option.

The district has strategically utilized excess fund balance in recent years by investing in the replacement of outdated food service equipment, including major commercial kitchen appliances in critical need of replacement. For the coming year, the Child Nutrition Fund balance is in full compliance with state and federal requirements. While inflationary pressures continue to increase the cost of food, supplies, and storage, the fund remains stable due to increased federal funding and supply chain assistance grants that have helped bolster revenues and offset expenses.

### 2025-2026 Child Nutrition Fund Revenue Summary

<b>2025-2026</b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
<b>Revenues</b>	<b>2024-2025</b>	<b>2025-2026</b>	
Local Sources	1,150,500	1,183,000	32,500
State Funding	76,000	50,000	(26,000)
Federal Revenue (School Meal Program Reimbursement)	2,710,000	2,711,179	1,179
<b>Estimated Revenues</b>	<b>\$3,936,500</b>	<b>\$3,944,179</b>	<b>\$7,679</b>

### Changes

The following changes are estimated in revenues from the 2024-2025 revised budget:

- **Revenues**
  - **\$32,500 or 2.82% increase** in local revenue due to increased student participation.
  - **(\$26,000) or 34.21% decrease** in state revenue due to uncertainty of additional state funding.
  - **\$1,179 or .04% increase** in federal revenue due to expected increase in free & reduced meal participation.

Overall total estimated revenues are expected to **increase \$7,679 or .20%**.



## 2025-2026 Child Nutrition Fund Expenditure Summary

2025-2026	Revised Budget	Proposed Budget	Change
Expenditures	2024-2025	2025-2026	
Payroll	\$2,093,250	\$2,193,004	\$99,754
Food	\$1,508,367	\$1,253,000	-\$255,367
Non Food	\$830,943	\$498,175	-\$332,768
<b>Estimated E xpenditures</b>	<b>\$4,432,560</b>	<b>\$3,944,179</b>	<b>\$ (488,381)</b>

### Changes:

- **Expenditures**
  - **\$99,754** or **4.77% increase** in estimated payroll due to board approved salary increase
  - **(\$255,367)** or **16.93%** decrease in estimated food cost driven by savings from expanded freezer capacity.
  - **(\$332,768)** or **40.05%** decrease in estimated non-food cost resulting operational efficiencies and strategic sourcing.

Overall total estimated expenditures are expected to **decrease (\$488,381) or 11.02%** due to more efficient operational strategy.

# Budget Summary

<b>WISD GENERAL OPERATING FUND</b> 2025-2026 Proposed Budget Summary <b>August 31, 2025</b>			
	<i>Revised Budget</i>	<i>Proposed Budget</i>	<i>Change from Revised Budget</i>
<i>Revenues</i>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2024-2025</b>
Tax Collections	55,010,416	58,016,445	3,006,029
State Funding	26,299,240	30,987,934	4,688,694
Other Local Revenue	5,450,016	5,135,000	(315,016)
Other State Funding TRS On Behalf	5,473,203	5,394,927	(78,276)
Federal Revenue (SHARS \ Medicaid) & E-Rate	1,125,000	990,000	(135,000)
Other Resources	305,000	-	(305,000)
<b>Estimated Revenues</b>	<b>93,662,875</b>	<b>100,524,306</b>	<b>6,861,431</b>
<i>Expenditures</i>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2024-2025</b>
Payroll	76,773,934	77,547,075	773,141
<i>Additional Positions and Adjustments</i>	1,571,085	124,046	(1,447,039)
<i>Compensation Increase</i>	-	3,098,927	3,098,927
Total Payroll Expense	78,345,019	80,770,048	2,425,029
Campus Based Allocations	873,400	939,950	66,550
Department Based Allocations	16,182,716	16,445,789	263,073
<i>Additional Needs</i>	342,537	-	(342,537)
Recapture	1,387,744	1,316,921	(70,823)
Capital Projects	1,019,074	235,000	(784,074)
Total Non Payroll Expense	19,805,471	18,937,660	(867,811)
<b>Estimated Expenditures</b>	<b>98,150,490</b>	<b>99,707,708</b>	<b>1,557,218</b>
<b>Inc/Dec in Fund Balance</b>	<b>\$ (4,487,615)</b>	<b>\$ 816,598</b>	<b>\$ 5,304,213</b>
Beginning Fund Balance	\$ 42,068,161	\$ 37,580,546	\$ (4,487,615)
<b>Inc/Dec in Fund Balance</b>	<b>\$ (4,487,615)</b>	<b>\$ 816,598</b>	<b>\$ 5,304,213</b>
<b>Estimated End-of-Year Fund Balance</b>	<b>37,580,546</b>	<b>38,397,144</b>	<b>816,598</b>
<i>Estimated Non spendable - Inventory</i>	(649,104)	(500,000)	149,104
<i>Committed</i>	(3,000,000)	(8,750,000)	(5,750,000)
<b>Estimated Unassigned Fund Balance</b>	<b>33,931,442</b>	<b>29,147,144</b>	<b>(4,784,298)</b>
<b>% Operating of Unassigned Fund Balance</b>	<b>34.57%</b>	<b>29.23%</b>	<b>-5.34%</b>
<b>Average Monthly Expenditures</b>	<b>8,179,208</b>	<b>8,308,976</b>	<b>129,768</b>
<b>Months Operating of Unassigned Fund Balance</b>	<b>4.15</b>	<b>3.51</b>	<b>-0.64</b>

## WISD INTEREST & SINKING FUND

2025-2026 Proposed Budget Summary

**August 31, 2025**

<b>2025-2026</b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
<b>Revenues</b>	<b>2024-2025</b>	<b>2025-2026</b>	
Tax Collections	20,691,751	21,399,068	707,317
Misc Local Revenue	535,000	458,589	(76,411)
State Funding	1,700,000	3,360,752	1,660,752
Other Sources	3,663,655	-	(3,663,655)
<b>Estimated Revenues</b>	<b>\$26,590,406</b>	<b>\$25,218,409</b>	<b>(\$1,371,997)</b>
<b>Expenditures</b>	<b>2024-2025</b>	<b>2025-2026</b>	
Principal	7,856,822	19,559,434	11,702,612
Interest	14,690,054	5,508,975	(9,181,079)
Fees	170,000	150,000	(20,000)
Other Uses	3,873,530	-	(3,873,530)
<b>Estimated Expenditures</b>	<b>\$26,590,406</b>	<b>\$25,218,409</b>	<b>(\$1,371,997)</b>
<b>Beginning Fund Balance</b>	<b>\$3,384,641</b>	<b>\$3,384,641</b>	<b>\$0</b>
<b>Increase/Decrease of Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Estimated End-of-Year Fund Balance</b>	<b>\$3,384,641</b>	<b>\$3,384,641</b>	<b>\$0</b>

## WISD CHILD NUTRITION FUND

2025-2026 Proposed Budget Summary

**August 31, 2025**

<b>2025-2026</b>	<b>Revised Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
<b>Revenues</b>	<b>2024-2025</b>	<b>2025-2026</b>	
Local Sources	1,150,500	1,183,000	32,500
State Funding	76,000	50,000	(26,000)
Federal Revenue (School Meal Program Reimbursement)	2,710,000	2,711,179	1,179
<b>Estimated Revenues</b>	<b>\$3,936,500</b>	<b>\$3,944,179</b>	<b>\$7,679</b>
<b>Expenditures</b>	<b>2024-2025</b>	<b>2025-2026</b>	
Payroll	\$2,093,250	\$2,193,004	\$99,754
Food	\$1,508,367	\$1,253,000	-\$255,367
Non Food	\$830,943	\$498,175	-\$332,768
<b>Estimated Expenditures</b>	<b>\$4,432,560</b>	<b>\$3,944,179</b>	<b>-\$488,381</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-\$496,060</b>	<b>\$0</b>	<b>\$496,060</b>
<b>Beginning Fund Balance</b>	<b>\$1,309,305</b>	<b>\$813,245</b>	<b>-\$496,060</b>
<b>Estimated End-of-Year Fund Balance</b>	<b>\$813,245</b>	<b>\$813,245</b>	<b>\$0</b>

**Weatherford Independent School District**  
**Proposed Budgets - All Funds**  
**Fiscal Year 2025-2026**  
**August 25, 2025**

	<b>General Fund</b>	<b>I &amp; S Service Fund</b>	<b>Child Nutrition Fund</b>	<b>Total Proposed Budgets</b>
<b>REVENUE</b>				
5700 Local Revenue	63,151,445	21,857,657	1,183,000	86,192,102
5800 State Revenue	36,382,861	3,360,752	50,000	39,793,613
59/7900 Federal Programs/Other Resources	990,000	0	2,711,179	3,701,179
<b>Total Budgeted Revenue</b>	<b>\$100,524,306</b>	<b>\$25,218,409</b>	<b>\$3,944,179</b>	<b>\$129,686,894</b>
<b>EXPENDITURES</b>				
11 Instruction & Instr. Related Services	55,247,450	0	0	55,247,450
12 Instructional Resources & Media Services	967,801	0	0	967,801
13 Curriculum & Instr. Staff Development	1,435,128	0	0	1,435,128
21 Instructional Leadership	836,530	0	0	836,530
23 School Leadership	5,001,670	0	0	5,001,670
31 Guidance, Counseling & Evaluation Services	4,315,849	0	0	4,315,849
32 Social Work Services	66,341	0	0	66,341
33 Health Services	1,310,167	0	0	1,310,167
34 Student (Pupil) Transportation	4,085,732	0	0	4,085,732
35 Food Service	14,000	0	3,942,819	3,956,819
36 Co curricular/Extracurricular Activities	2,726,409	0	0	2,726,409
41 General Administration	3,355,844	0	0	3,355,844
51 Plant Maintenance and Operations	13,496,170	0	0	13,496,170
52 Security & Monitoring Services	1,639,173	0	0	1,639,173
53 Data Processing Services	1,459,986	0	0	1,459,986
61 Community Services	890,872	0	0	890,872
71 Debt Service	54,605	25,218,409	1,360	25,274,374
81 Facilities Acquisition & Construction	235,000	0	0	235,000
91 Contracted Instruction Services - Chapter 41	1,316,921	0	0	1,316,921
93 Shared Services Arrangement	172,000	0	0	172,000
99 Other Governmental Charges	60,088	0	0	60,088
00 Other Uses	1,019,972	0	0	1,019,972
<b>Total Budgeted Expenditures</b>	<b>\$99,707,708</b>	<b>\$25,218,409</b>	<b>\$3,944,179</b>	<b>\$128,870,296</b>
<b>Excess Revenue over (Under) Expenditures</b>	<b>816,598</b>	<b>0</b>	<b>0</b>	<b>816,598</b>



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