

ARGYLE ISD

BUDGET WORKSHOP

March 2, 2026

Liz Stewart, CFO



Agenda

Budget Calendar & Planning
89th Legislative Session Recap
School Finance 101
District Strategic Plan
Enrollment & Attendance
Taxable Assessed Property Values
Tax Rates
Budget Priorities



The budget process is ongoing throughout the year.

Collection of data, planning and review meetings with campuses and departments, and presentations to the Board of Trustees.

ONGOING



Budget Development

Including Budget Efficiencies and Revenue Enhancements



Administrative Cabinet Budget Planning

FEBRUARY



02/16 Regular Board Meeting

- Preliminary information presented to Board of Trustees

MARCH



Campus & Department Budget Planning



03/02 Budget Workshop with Board of Trustees



03/23 Regular Board Meeting

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Collection of data, planning and review meetings with campuses and departments, and presentations to the Board of Trustees.

APRIL



04/08

Budget Workshp
with Board of
Trustees



04/20

**Regular Board
Meeting**

- Preliminary values from Denton Central Appraisal District

MAY



05/06

Budget Workshop
with Board of
Trustees



05/18

**Regular Board
Meeting**

JUNE



06/15

**Regular Board
Meeting**



- Compensation plan recommendation

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Collection of data, planning and review meetings with campuses and departments, and presentations to the Board of Trustees.

JULY



07/20

Regular Board Meeting



07/25

Certified values
from Denton
Central Appraisal
District

JULY

07/25



Publish Notice of
Public Meeting to
Discuss Budget and
Proposed Tax Rate

AUGUST



08/17

Regular Board Meeting



Hearing to adopt
the 2026-2027
budget and tax
rate

89th Legislative Session School Finance Recap

HB2 Major Finance Funding Changes

- Basic Allotment increased by the Guaranteed Yield Increment Adjustment
 - \$55 increase for the current biennium
 - Future bienniums BA auto increases tied to state property value growth
- Increase to the Early Education Allotment based on total ADA in grades K-3
- Adjustment in funding approach to full-day prekindergarten for 4-year-olds from the Early Education Allotment
- Changes SPED funding from weights to tiers of intensity
- School Safety Allotment has roughly doubled to \$21.10 per ADA and \$33,540 per eligible campus
- Allotment for Basic Costs of \$106 per enrolled student has been provided
- Creates the Teacher Retention Allotment & Support Staff Retention Allotment



89th Legislative Session School Finance Recap

HB2 SPED Funding Changes

- Changes SPED funding from weights to tiers of intensity
- 2026-2027 Implementation timeline
 - TEA is directed to spend \$250M (4%) more than current law
 - Individual districts are not guaranteed an increase
 - TEA can not price current law until settle-up, so weights will not be set until September 2027 **after** the year is over
- Recommend budgeting for SPED based on current law



89th Legislative Session School Finance Recap

SB4 & SB23 Frozen Hold Harmless

SB4: Increased Homestead Exemption from \$100,000 to \$140,000

SB23: Increased Over-65 & Disabled Homestead Exemption from \$10,000 to \$60,000

Expectations: Expect a significant drop in frozen levy to be “held harmless” through Additional State Aid for Adjustment of Limitation on Tax Increases on Homestead of Elderly or Disabled (Frozen Hold Harmless)



89th Legislative Session School Finance Recap

Frozen Hold Harmless

2023 Tax Year (2023-2024 fiscal year)

Argyle ISD Frozen Hold Harmless - \$633,660

2024 Tax Year (2024-2025 fiscal year)

Argyle ISD Frozen Hold Harmless - \$1,077,913

2025 Tax Year (2025-2026 fiscal year)

Argyle ISD Frozen Hold Harmless - \$0



89th Legislative Session School Finance Recap

Frozen Hold Harmless

Comptroller Property Value Study (PVS)

- Change in methodology for calculating frozen levies
- Statewide impacts
- Argyle ISD impact - loss of hold harmless for frozen levies



PVS Timeline Summarized

- **July** - DCAD provides certified values
- **Fall** - CADs submit tax roll to Comptroller
- **January 31st**- Comptroller Preliminary Values & Protest window opens
- **August** - Comptroller Final Values



2026–2027 Budget Planning

- Budget planning based on current law
- Continue to review implementation of Legislative changes
- Spring 2026 Campus Tours
 - State of the District – Budget Information
- Superintendent mid-year survey data
- Superintendent Teacher Advisory Council
- Continue to review and evaluate budget efficiencies
 - AISD Financial Strategy Team
- Recommend compensation plan for staff
- Continue Legislative Advocacy Plan
- Board Budget Workshops March 2nd, April 8th, May 6th, & June 4th



Basics of School Finance

- Funding based on a basic allotment per student
- Attendance based funding
- Weighted allotment funding
- M&O tax rate compression required by state
- I&S tax rate based on voter approved bonds
- As local share increases – state share decreases
- Budget prioritizes District Strategic Vision



Estimating Revenues



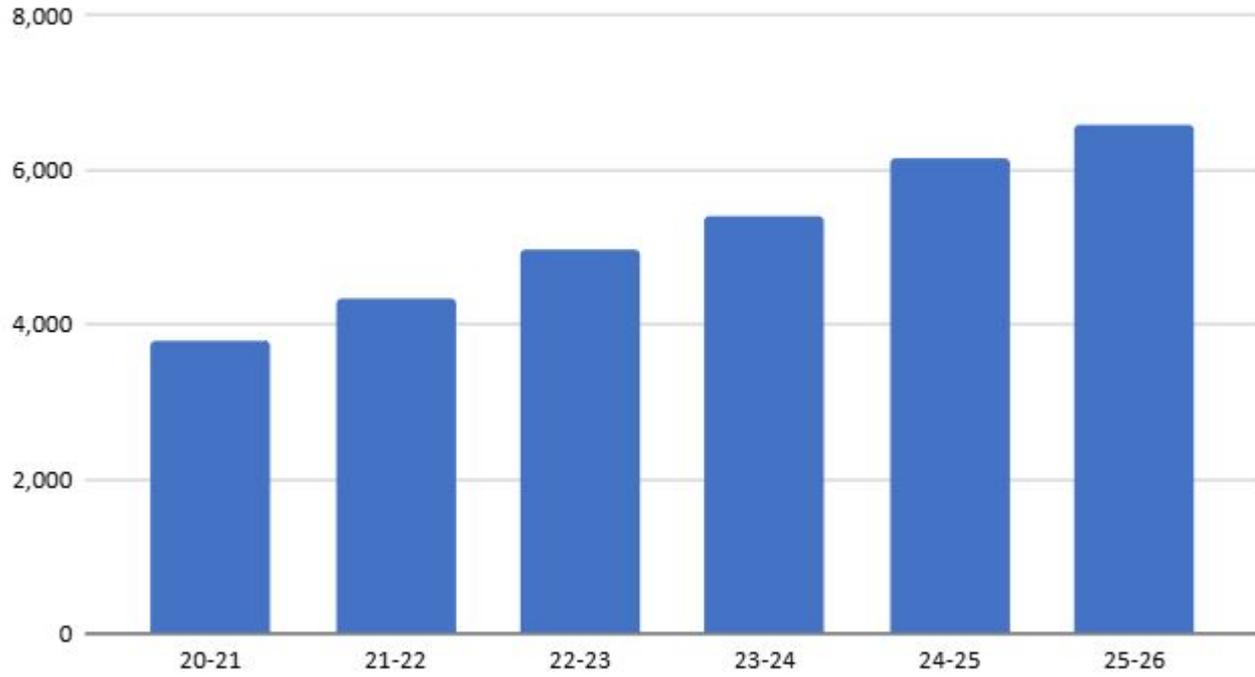
2025-2026

GRADE LEVEL ENROLLMENT HISTORY

Year	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Total %
2021/22	20	36	310	294	330	308	315	331	348	337	367	369	341	334	298	4,338	543	14.3%
2022/23	21	96	336	357	348	404	384	375	392	404	372	412	380	353	332	4,966	628	14.5%
2023/24	21	92	416	377	420	406	445	436	433	425	415	395	412	378	343	5,414	448	9.0%
2024/25	36	186	435	498	446	495	456	508	492	492	477	459	408	410	368	6,166	752	13.9%
2025/26	27	140	478	476	548	521	546	504	567	531	513	483	461	394	395	6,584	418	6.8%
2026/27	27	150	554	504	500	575	545	573	566	621	561	552	485	449	380	7,043	459	7.0%
2027/28	27	166	540	600	548	542	616	583	648	626	661	599	561	475	435	7,627	584	8.3%
2028/29	27	189	595	592	638	583	577	654	660	709	679	697	605	547	456	8,209	582	7.6%
2029/30	27	196	631	631	620	666	603	599	738	726	760	725	705	591	533	8,750	541	6.6%
2030/31	27	205	668	665	655	649	699	631	672	812	780	821	734	689	576	9,283	533	6.1%
2031/32	27	218	706	701	689	691	671	719	712	738	866	849	833	717	672	9,809	526	5.7%
2032/33	27	215	723	730	720	702	705	683	810	790	784	941	861	814	699	10,204	395	4.0%
2033/34	27	217	720	722	739	739	718	719	776	899	837	852	955	841	794	10,555	351	3.4%
2034/35	27	208	702	725	729	743	749	718	819	859	953	909	865	947	820	10,772	217	2.1%
2035/36	27	202	684	701	722	741	747	751	822	908	906	1,035	923	858	923	10,949	177	1.6%

Yellow box = largest grade per year
 Green box = second largest grade per year

Enrollment Growth Snapshot Data



Enrollment Update

	Projected Enrollment	2/20/2026 Enrollment
Hilltop Elementary	754	756
West Elementary	833	857
South Elementary	838	796
Jane Ruestmann Elementary	773	865
Sixth Grade Center	549	569
Middle School	1,048	1,047
High School	1,809	1,724
Total Enrollment	<u>6,604</u>	<u>6,614</u>

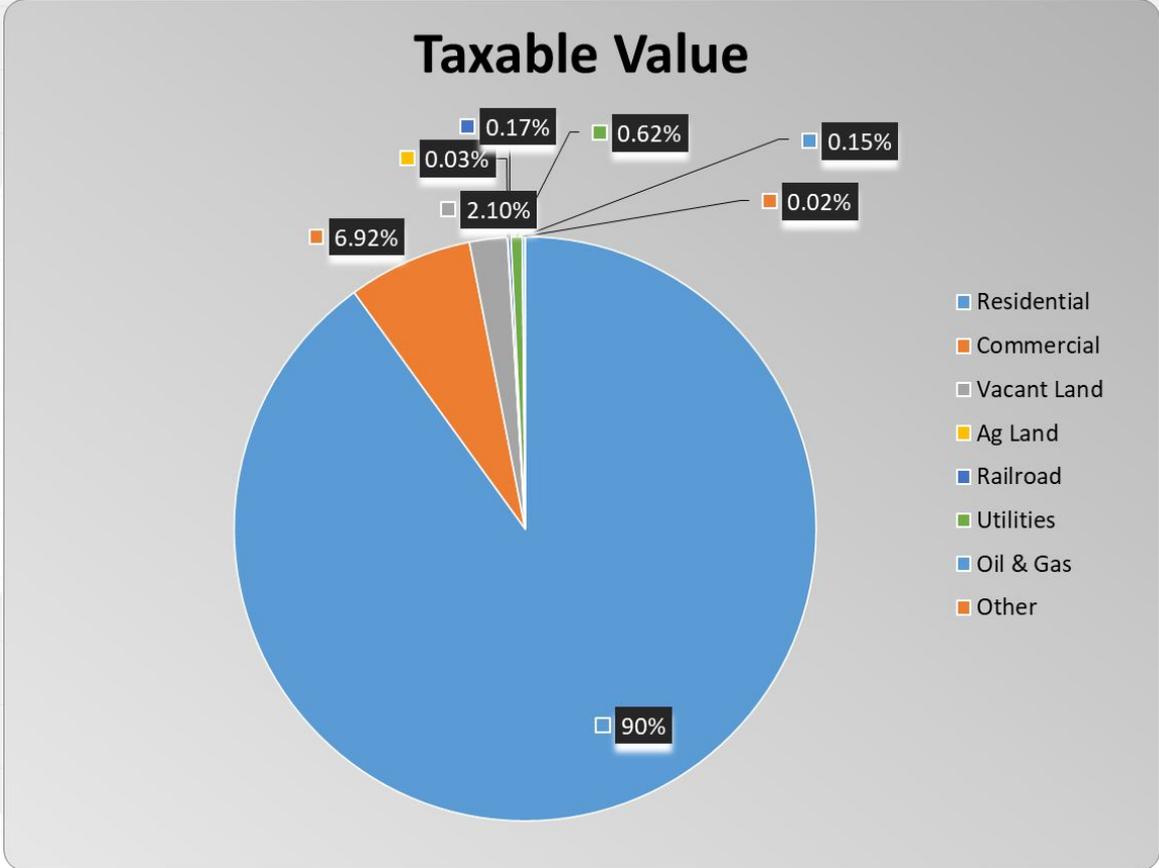


Taxable Assessed Property Values

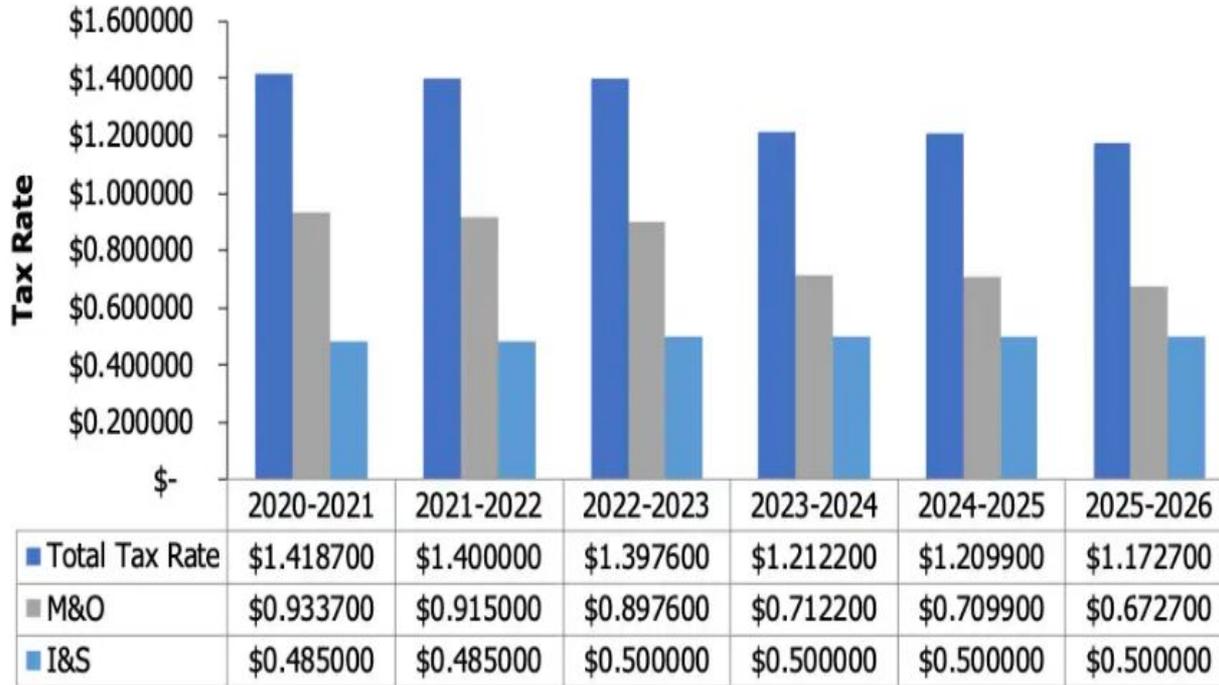
Denton Central Appraisal District provides estimated values at the end of April and Certified values by **July 25th**.



Certified Taxable Value by Type



Property Tax Rate Per \$100 Valuation Fiscal 2021-2026



Estimating Expenditures



2025-2026

Campus & Department Budgets

- Alignment with AISD Collaborative Vision Plan
- Campus budgets based on resource allocation
- CLT Input
- Special funding requests
- Department budgets zero based budgets
- 5-year plans



Current Year / Next Year Comparison Based on Demographic Reports

CAMPUS	ENROLLMENT			TOTAL REGULAR BUDGET ALLOCATION			10% Budget Contingency	Total Budget w/o Contingency
	Current Year*	Next Year	Change	Current Year	Next Year	Change In Budget		
High School	1809	1866	57	304,508	315,137	10,629	(31,514)	283,623
Argyle Middle School	1048	491	(557)	136,087	70,276	(65,811)	(7,028)	63,248
6th Grade Center	549	410	(139)	54,423	42,912	(11,511)	(4,291)	38,621
Gibson Middle School	0	847	847	-	112,889	112,889	(11,289)	101,600
Hilltop Elementary	754	812	58	77,085	82,827	5,742	(8,283)	74,544
Argyle West Elementary	833	894	61	80,946	90,441	9,495	(9,044)	81,397
Argyle South Elementary	838	829	(9)	85,941	85,851	(90)	(8,585)	77,266
Jane Ruestmann Elementary	773	895	122	78,714	91,692	12,978	(9,169)	82,523
District Wide	6,604	7,044	440	817,704	892,025	74,321	(89,202)	802,822

*Current Year Enrollment - Projected



2026-2027 Budget Priorities

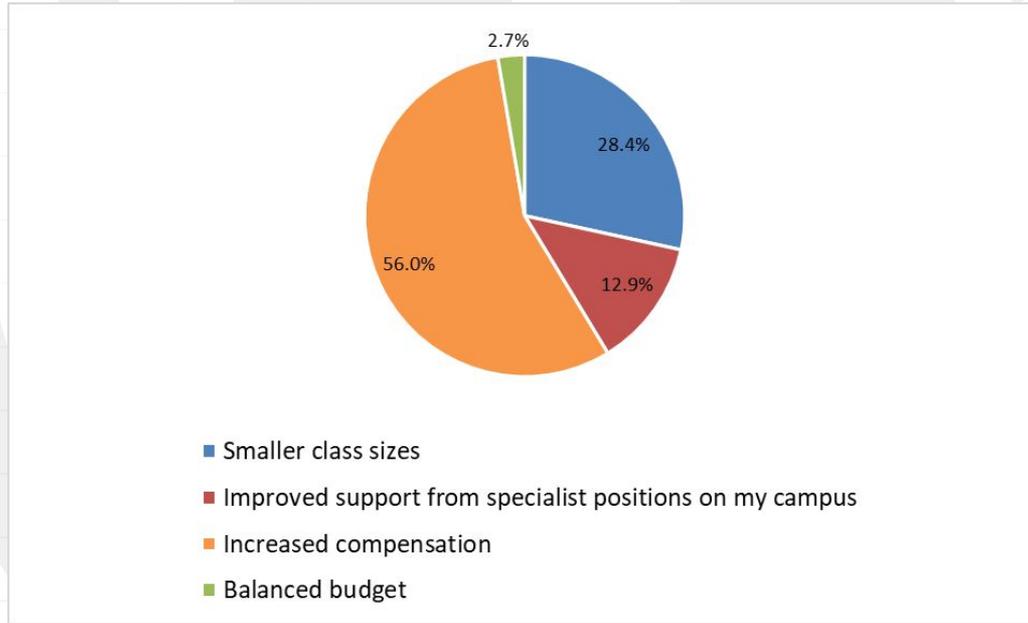
Budget Priorities were developed with input from:

- Superintendent Mid Year Survey
- Superintendent Teacher Advisory Council



Superintendent Mid-Year Survey Data

As the District prepares for the 2026-27 budget year, which of the following would be your #1 priority area of focus?



2026–2027 Budget Priorities

- Increase Staff Compensation
- Maintain current class size ratios with enrollment projections and building capacities
- Campus Support Considerations
- Consider a Balanced Budget



Upcoming Topics

New Tax Rate Adoption Requirements

Update on PVS Frozen Levy Issue

