



BUDGET UPDATE

FISCAL YEAR 2025-2026

AUGUST 11, 2025

TAX RATE INFORMATION AND CERTIFIED VALUES

FY2025-2026

Tax Rate Information



LOCAL TAX INFORMATION

- M&O Tax Projection
 - 0.7552 per \$100
- I&S Tax Projection
 - 0.5000 per \$100

Total Tax Rate: \$1.2552



Certified Appraisal Values

KAUFMAN CENTRAL APPRAISAL DISTRICT

- Certified Values Released July 18, 2025
- Net Taxable: \$1,758,928,764
 - @ \$140K Homestead Exemption
- Freeze Adjust Taxable: \$1,640,556,376
- Approximate Levy: \$21,334,702.52
 - M&O – \$12,836,175.39
 - I&S – \$8,498,527.14



Certified Appraisal Values

APPLES TO APPLES COMPARISON

- Certified Values Released July 11, 2024
- Net Taxable: \$1,783,150,043
 - @ \$100K Homestead Exemption
- Certified Values Released July 18, 2025
- Net Taxable: \$1,946,022,319
 - @ \$100K Homestead Exemption



9.134% Growth



REVENUE PROJECTIONS

FY2025-2026

From May of 2025

TEMPLATE REVENUE PROJECTION

- FY2023-2024 (ADA: 3,966)
 - State and Local M&O Revenue: \$44,195,000
- FY2024-2025 (ADA: 3,966)
 - State and Local M&O Revenue: \$43,842,000
- FY2025-2026 (ADA: 4,016) – Under New HB2
 - State and Local M&O Revenue: \$47,508,000



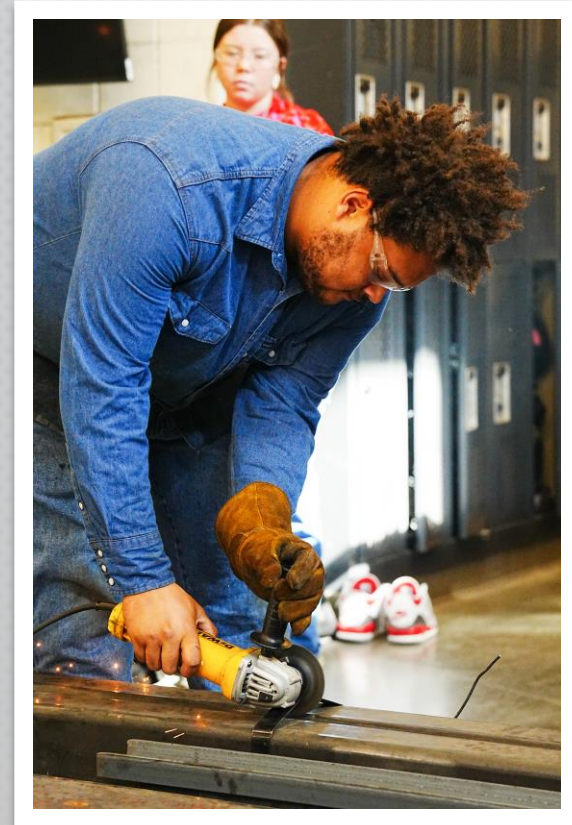
Average Daily Attendance
Every increase of 10 ADA
results in approximately
\$70,500 in increased funding.



Updated as of July 2025

TEMPLATE REVENUE PROJECTION

- FY2024-2025 (ADA: 3,932.262)
 - State and Local M&O Revenue: \$43,990,000
- FY2025-2026 (ADA: 3,982.262)
 - State and Local M&O Revenue: \$50,106,331





**KAUFMAN INDEPENDENT SCHOOL DISTRICT
REVENUE
ALL FUNDS**

ACCOUNT DESCRIPTION	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE
5711 Local Maintenance and Operation Tax	\$12,175,000	\$12,550,000	\$375,000
5712 Local Tax Prior Year	\$250,000	\$350,000	\$100,000
5719 Local Penalty and Interest	\$165,000	\$190,000	\$25,000
5739 Tuition and Testing Fees	\$12,500	\$22,500	\$10,000
5739 Summer School Tuition	\$27,500	\$27,500	\$0
5739 Transfer Student Tuition	\$2,750	\$3,500	\$750
5742 Interest/Temporary Investments	\$400,000	\$450,000	\$50,000
5743-9 Rental, Donations, and Misc	\$115,000	\$115,000	\$0
5811-12 State Available and Foundation	\$32,350,000	\$36,910,000	\$4,560,000
5831 State TRS On-Behalf Benefits	\$2,251,610	\$2,319,158	\$67,548
5931 SHARS	\$200,000	\$100,000	-\$100,000
Athletic Fund	\$100,000	\$120,000	\$20,000
TOTAL GENERAL OPERATING FUND	\$48,049,360	\$53,157,658	\$5,108,298
TOTAL DEBT SERVICE FUND 599 (Bonds)	\$8,225,000	\$8,560,000	\$335,000
TOTAL FOOD SERVICE FUND 240	\$2,368,968	\$2,903,270	\$534,302
GRAND TOTAL	\$58,643,328	\$64,620,928	\$5,977,600



2024-2025 Revenue

FINANCIAL INFORMATION



**Local Property Taxes
M&O and I&S**



**Formula Funding
State TRS Contribution**



**National School Lunch
School Breakfast**



PROJECTED BUDGET BY FUNCTION

FY2025-2026

2025-2026 Budget Projection

Instruction & Instructional Services	Approved 2024-2025	Projection 2025-2026
11 – Teachers & Aides	\$27,707,954	\$30,368,406
12 – Libraries & Staff	\$296,228	\$306,379
13 – Curriculum & Staff Development	\$715,967	\$739,629
21 – Program Directors & Office Staff	\$297,906	\$308,206
23 – Principals & Office Staff	\$3,373,444	\$3,490,918
31 – Diagnosticians, Counselors, & Psychologists	\$1,644,840	\$1,701,722



2025-2026 Budget Projection

Operating Expenses	Approved 2024-2025	Projection 2025-2026
33 – Nurses	\$462,267	\$478,276
34 – Bus Transportation for Students	\$2,014,517	\$2,450,016
35 – Food Service (199)	\$17,500	\$18,038
35 – Food Service (240 - SFE)	\$2,359,631	\$2,532,544
51 – Facilities, Maintenance, & Operations	\$5,166,843	\$5,679,404
52 – Security & Monitoring Services	\$609,913	\$720,955
53 – Data Processing & Technology	\$1,982,268	\$2,095,562



2025-2026 Budget Projection

Co-Curricular	Approved 2024-2025	Projection 2025-2026
36 – Athletic Activities	\$1,275,718	\$1,357,648
36 – Extracurricular – Band, UIL, NHS, FFA	\$474,240	\$489,300



2025-2026 Budget Projection

General Administration	Approved 2024-2025	Projection 2025-2026
41 – Central Administration & Office Staff	\$1,481,147	\$1,530,330
61 – Community Services	\$24,608	\$25,346
81 – Capital Projects & Major Repairs	\$0	\$886,924
99 – Tax Appraisal Fees	\$220,000	\$226,600



2025-2026 Budget Projection

Debt Service	Approved 2024-2025	Projection 2025-2026
71 – General Operating, QSCB, & Leases (199)	\$284,000	\$284,000
71 – Interest and Sinking Debt Payments (599)	\$8,749,205	\$9,848,800



2025-2026 Budget Projection

All Functions	Approved 2024-2025	Projection 2025-2026
TOTAL BUDGET	\$59,158,196	\$65,539,002



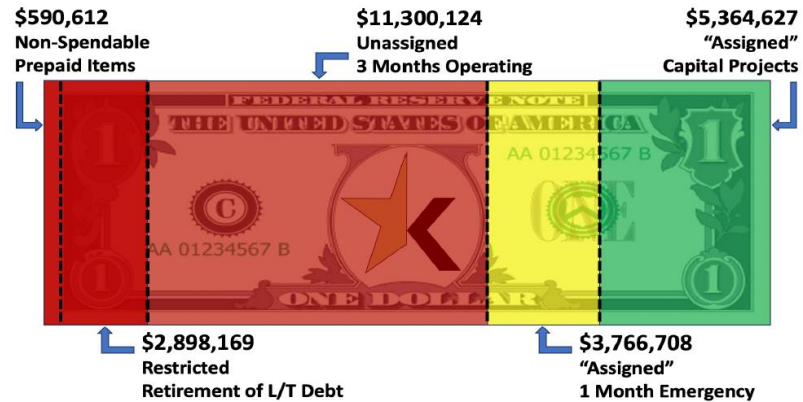
FUND 698 Proposal Coming Soon...

10 YEAR CAPITAL RENEWAL PLAN



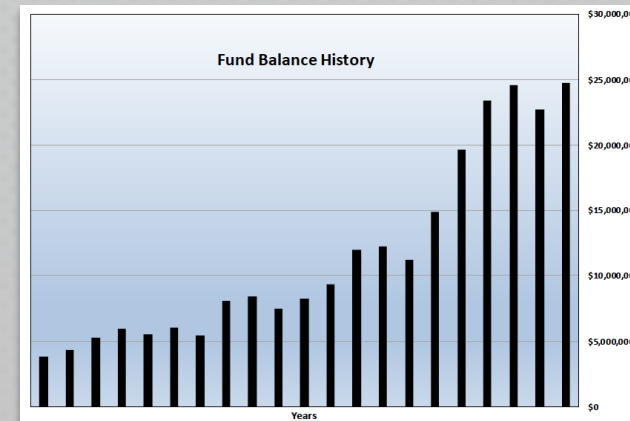
FACILITY DASHBOARD

Current Estimated Fund Balance: \$23,920,240



KAUFMAN INDEPENDENT SCHOOL DISTRICT HISTORICAL FUND BALANCE SUMMARY

Year	Fund Balance
2024	\$24,739,105
2023	\$22,701,537
2022	\$24,602,503
2021	\$23,406,099
2020	\$19,638,722
2019	\$14,886,768
2018	\$11,244,828
2017	\$12,263,102
2016	\$11,980,532
2015	\$9,319,331
2014	\$8,247,109



QUESTIONS?