

# Agenda of Special Meeting

## The Board of Trustees Pilot Point Independent School District

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A Special Meeting of the Pilot Point Independent School District Board of Trustees will be held May 18, 2026, beginning at 6:00 PM in the Pilot Point ISD Administration Board Room, 829 S. Harrison Street, Pilot Point, TX 76258.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. **CALL TO ORDER / ROLL CALL**
2. **PLEDGES TO THE FLAGS**
3. **INVOCATION**
4. **RECOGNITION**  
Valerie Wall
  - A. **Track State Qualifiers**
5. **PUBLIC COMMENT**
6. **INFORMATIONAL REPORTS AND PRESENTATIONS**
  - A. **Overview of TASB Salary Study** 2
7. **TRUSTEE WORKSHOP** 30
  - A. **Budget Workshop**  
Brittany Floyd
8. **CLOSED SESSION**
  - A. **To deliberate on Texas Government Code § 551.074 - Considering the appointment, employment, evaluation, reassignments, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee; Texas Government Code §551.076 - Considering the deployment, specific occasions for, or implementation of, security personnel or devices; Texas Government Code § 551.082 - Considering discipline of a public school child, or complaint or charge against personnel; and Texas Government Code § 551.0821 - School Board; personally identifiable information about public school student.**
    1. Discuss and Consider Employment and Resignation Report
9. **OPEN SESSION**
  - A. **Consideration and possible action on Employment and Resignation Report**
10. **ADJOURNMENT**

# Pilot Point ISD

## Pay Systems Maintenance & Stipend Review

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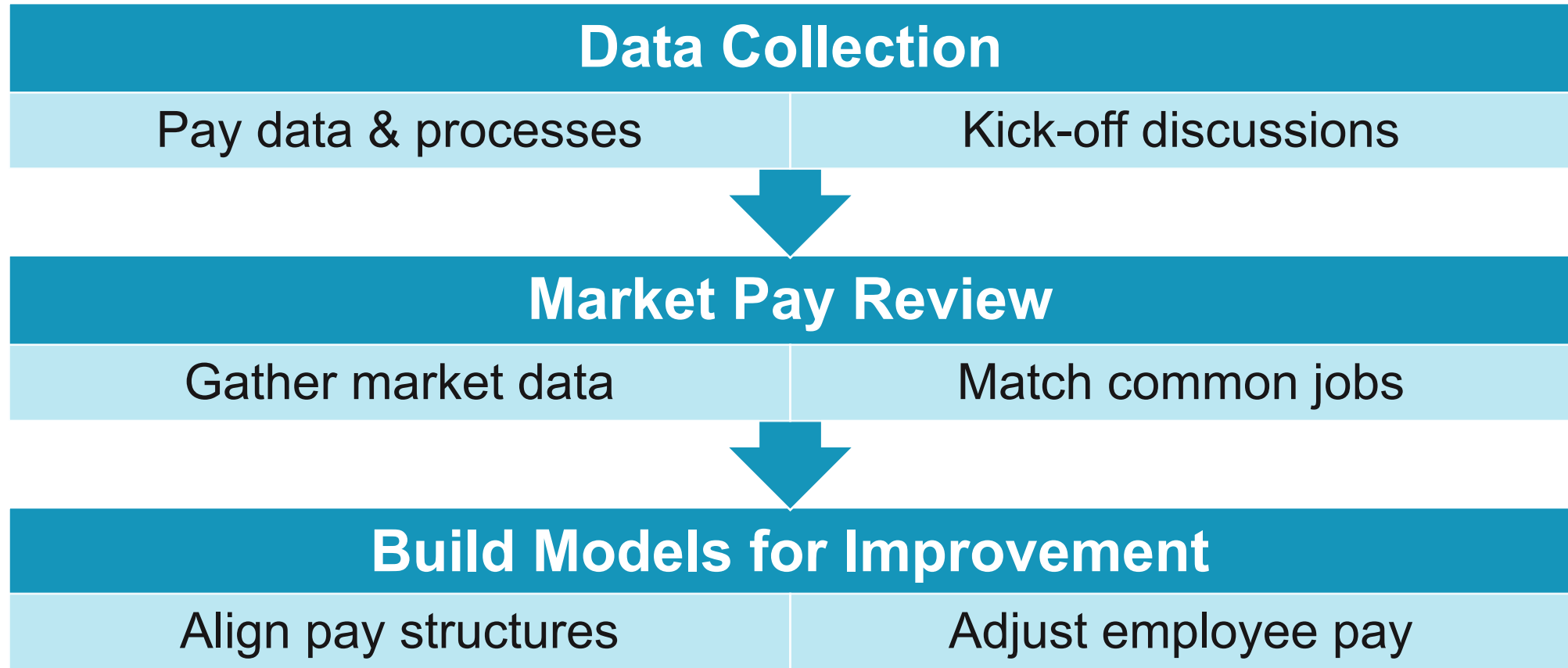
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Lauren Wurman

May 18, 2026

# TASB Pay Maintenance Process

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# Compensation Concepts

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# Pay System Objectives

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- **Recruit Employees**

- Competitive entry rates
- Competitive pay for experienced new hires

- **Pay for Job Value**

- Prevent overpayment or underpayment

- **Retain Employees**

- Advance pay to market rates
- Market-competitive pay increases

- **Control Costs**

- Salary plan and increases driven by budget

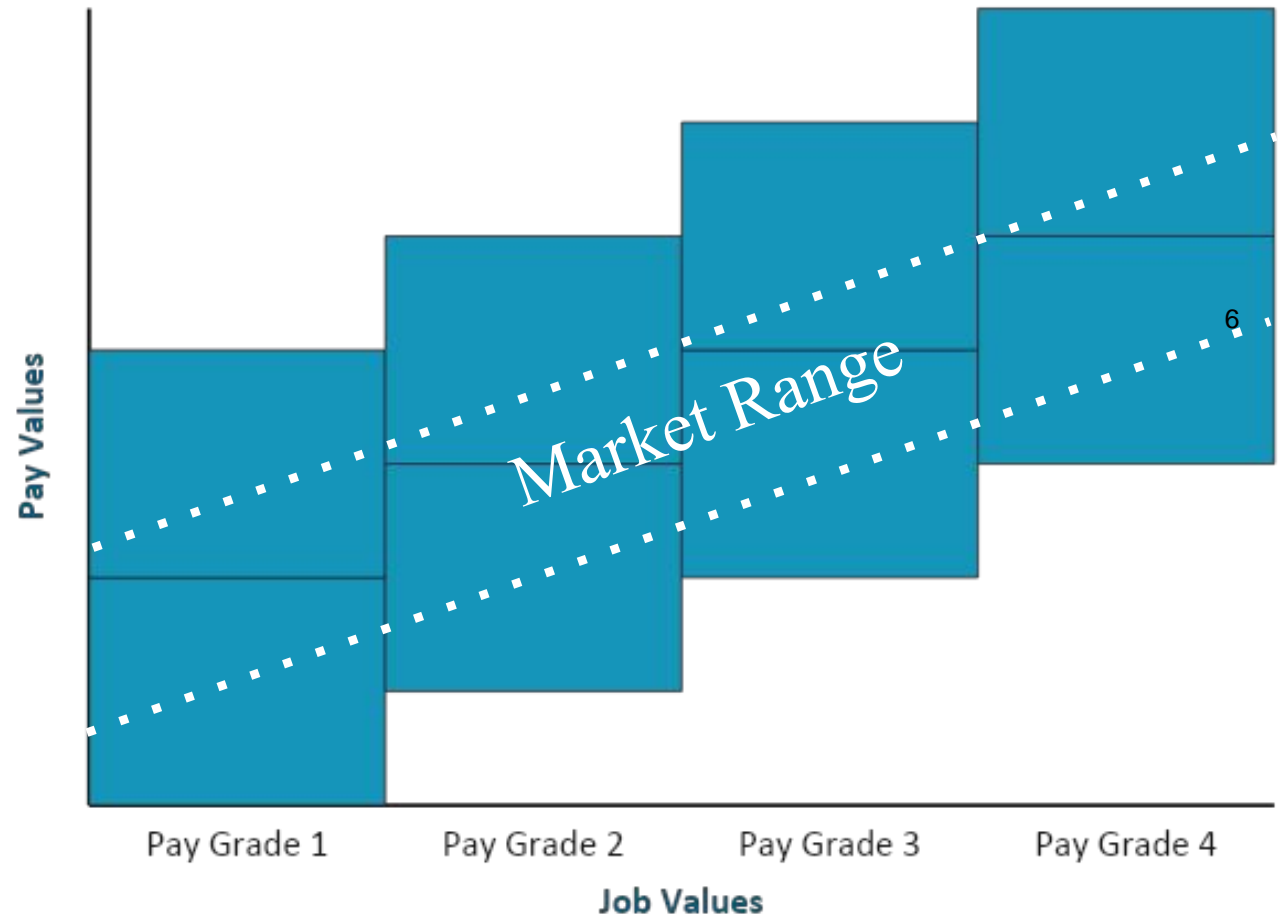
# Pay System Controls

## Pay Range Control Points

Maximum Rates —  
maximum pay for job value

Midpoint Rates —  
market target pay for job value

Minimum Rates —  
lowest pay for job value



# Strategies for Pay System Control

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- Assess job value accurately
- Keep pay ranges competitive
- Control pay spread between job incumbents
- Accelerate employees to market pay
- Budget sufficiently for pay increases

# Market Pay Strategy

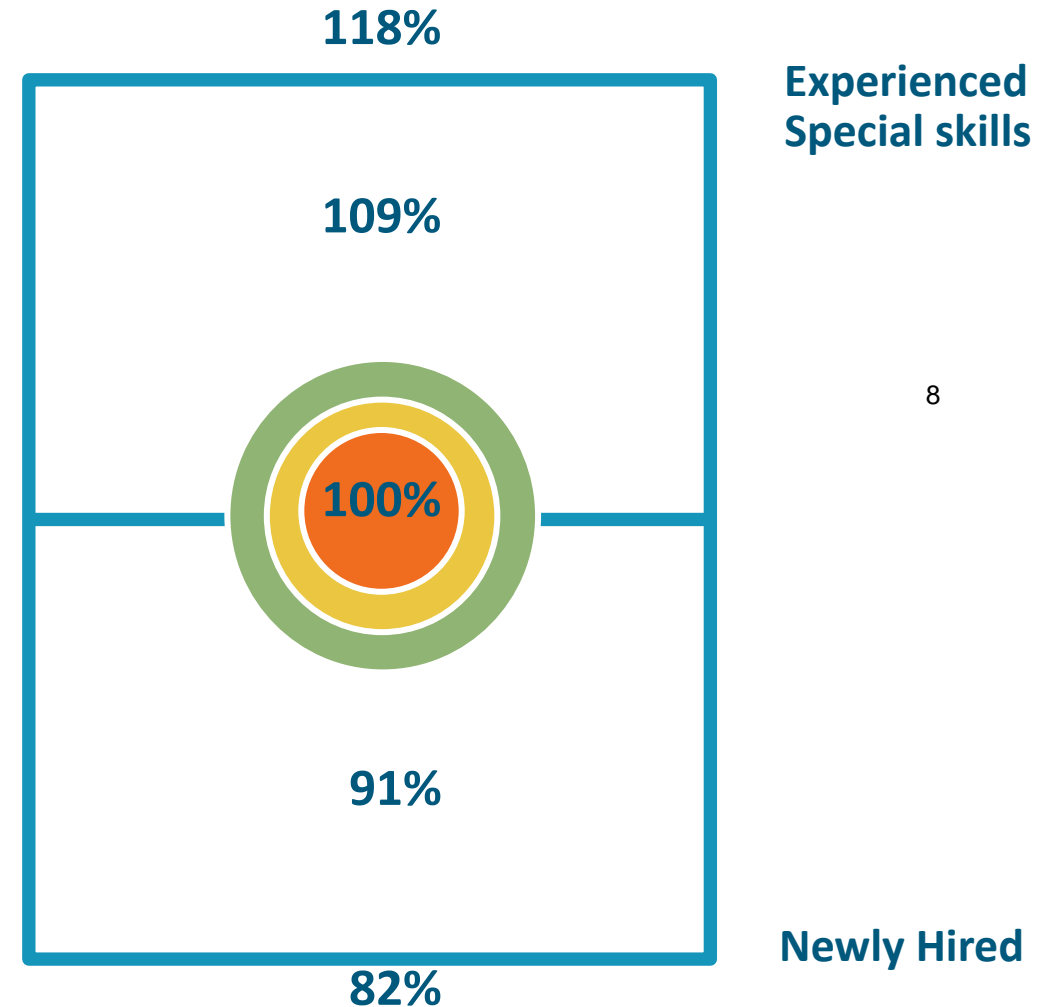
Midpoint rate is intentionally set:

- Market value
- District goals

Range parameters are set to limit employee pay variance from the target rate.

Goal is to pay employees near target rate.

Target rate is adjusted regularly.



# Findings

# Market Districts

	District	ESC Region	Student Enrollment	Number of FTE	UIL Class	Teacher	Exempt* & Nonexempt	Stipends
1	Aubrey ISD	11	4,446	510	4A	**		X
2	Callisburg ISD	11	1,151	165	3A	X	X	X
3	Celina ISD	10	4,590	551	4A	X	X	X
4	Collinsville ISD	10	643	94	2A	X	X	X
5	Denton ISD	11	32,866	4,591	6A	**		
6	Gainesville ISD	11	3,088	410	4A	X	X	X
7	Gunter ISD	10	1,140	288	3A	**		
8	Krum ISD	11	2,576	375	4A	X	X	X
9	Little Elm ISD	11	7,768	1,059	6A	X	X	X
10	Ponder ISD	11	1,747	227	3A	X	X	X
11	Pottsboro ISD	10	1,365	224	3A	X	X	X
12	Prosper ISD	10	33,561	4,209	6A	X	X	X
13	Sanger ISD	11	2,810	492	4A	X	X	
14	Tioga ISD	10	615	95	2A	X	X	
15	Valley View ISD-Cooke County	11	930	181	3A	**		
16	Whitesboro ISD	10	1,773	237	3A	**		
	<b><i>Pilot Point ISD</i></b>	<b>11</b>	<b>1,620</b>	<b>201</b>	<b>3A</b>	<b>16</b>	<b>11</b>	<b>10</b>

\* High-level central administrator jobs are compared to statewide market data for districts of comparable size.

\*\* District did not participate in survey. Teacher schedules collected from the district.

# Other Market Sources

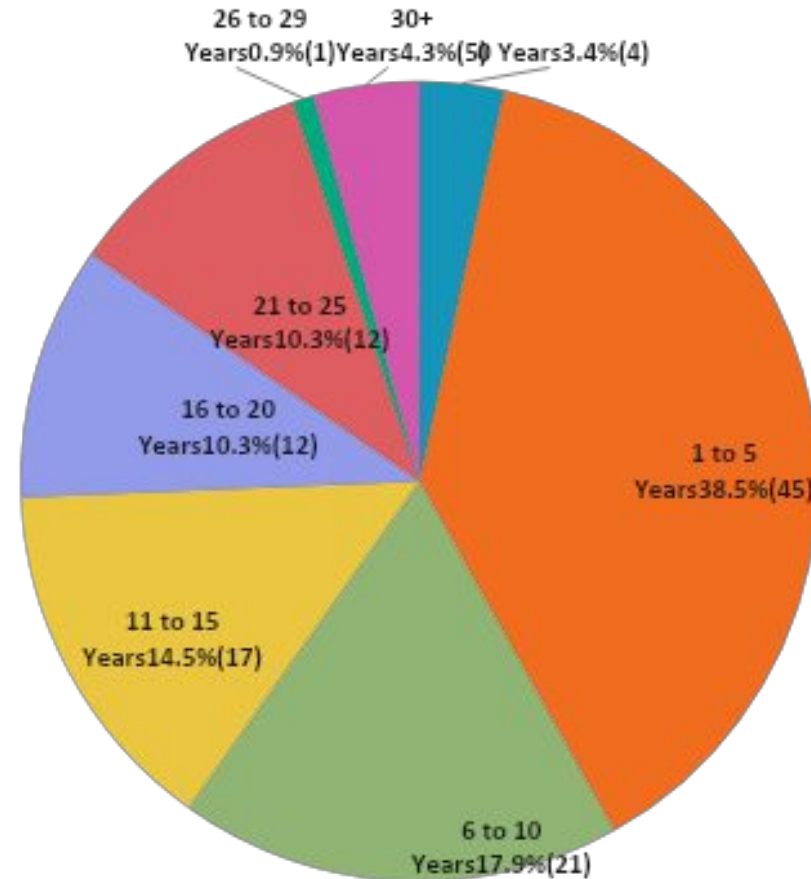
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- Statewide market for districts with enrollment between 1,200 to 1,999
- ESC Region 11 market
- DFW metro area non-school market from
  - CompAnalyst
  - Payfactors by Payscale

# Teachers – Demographics

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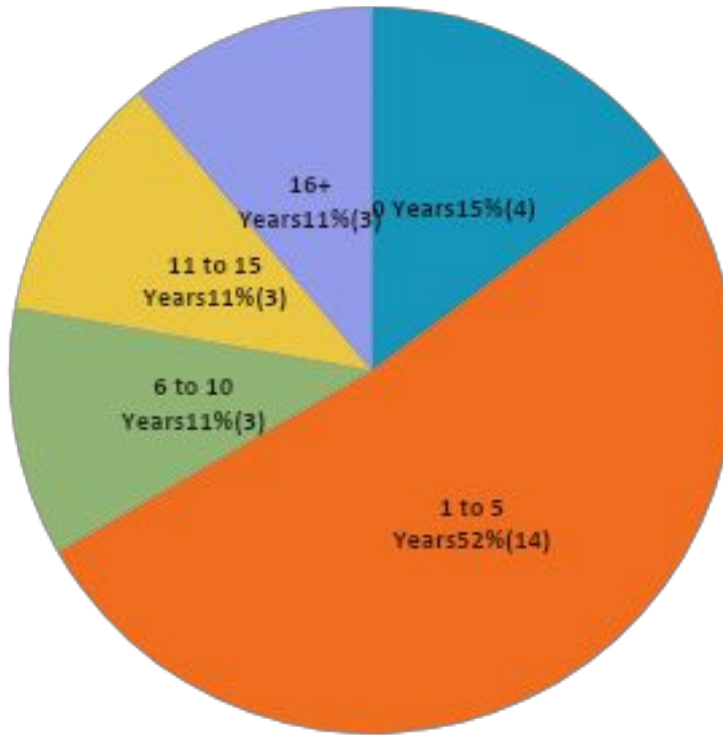
## Experience of Current Teachers



# Teachers – Demographics

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## Experience of Newly Hired Teachers



# Teachers – Market Graph



# Teachers – Market Salaries

	0 - Years	5 - Years	10 - Years	15 - Years	20 - Years	Average Salary
<b>Pilot Point ISD Salary</b>	\$54,250	\$61,775	\$63,700	\$66,100	\$69,125	\$62,161
<b>Local Market Median</b>	\$50,250	\$60,675	\$64,175	\$68,083	\$71,638	\$66,455
<b>Percent of Market</b>	108%	102%	99%	97%	96%	94%
<b>Difference from Market</b>	\$4,000	\$1,100	(\$475)	(\$1,983)	(\$2,513)	(\$4,294)

# Teachers – Market Stipends

Stipend	Pilot Point ISD	Median Stipend	Districts Reporting
Master's Degree – General	\$1,000	\$1,500	10 of 11
Secondary Math	\$4,200	\$3,000	5 of 11
Secondary Science	\$4,200	\$3,000	5 of 11
Bilingual	\$4,000	\$5,000	6 of 11
Special Education – High Needs	\$1,000	\$3,000	7 of 11

# Exempt – Market Salaries

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Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Number of Benchmarks
Central Administration	101%	104%	10
Campus Administration	95%	101%	6
Professional	96%	99%	9

# Nonexempt – Market Salaries

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Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks
<b>Instructional Support</b>	91%	100%	94%	6
<b>Clerical and Technical</b>	85%	90%	93%	12
<b>Auxiliary</b>	88%	85%	99%	3

# Extra Duty – Market Stipends

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Stipend Group	Average Market Difference	Number of Benchmarks
Academics & Sponsors	\$27	11
Athletics	(\$409)	28
Job Related	\$238	3
Performing Arts & Spirit	\$1,863	5

# Recommendations

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# Recommendation 1

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## Implement proposed pay structures

- Improve pay equity
- Improve market competitiveness
- Midpoints aligned with market
- Competitive minimum rates

# Recommendation 2

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Adopt a general pay increase (GPI) to maintain market position

- Model 1: 0% for all job groups, less days worked, same annual salary 22
- Model 2: 2% for all job groups
- Model 3: 3% for all job groups

# Recommendation 2

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- For teacher structure, GPI calculated as a percentage of market median salary (\$66,455)
- Teacher retention allotment (TRA) amounts added where necessary to grant TRA increases to eligible teachers
- For other pay groups, GPI calculated as a percentage of employee's pay grade midpoint

# Recommendation 3

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Provide adjustments to address market differences and maintain equity

- Increase to 1 percent above minimum
- Strategic adjustments
- Teacher pay equity adjustments
- Placement scale adjustments

# Recommendation 4

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- Increase extra-duty stipend amounts to the recommended levels to improve market competitiveness
- Hold harmless any stipends recommended for reduction
- Discontinue the practice of paying stipends for extra days and stipends to nonexempt employees

# Cost – Model 1 (0.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$14,500	\$0	\$51,919	\$66,419
Administrative Professional	\$0	\$0	\$19,920	\$19,920
Nonexempt	\$0	\$0	\$33,407	\$33,407
Extra Duty Stipends	\$0	\$0	\$50,336	\$50,336
<b>Total</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$155,582</b>	<b>\$170,082</b>
<b>% of Current Costs</b>	<b>0.1%</b>	<b>0.0%</b>	<b>1.2%</b>	<b>1.3%</b>

# Cost – Model 2 (2.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$14,500	\$157,312	\$56,067	\$227,879
Administrative Professional	\$0	\$53,022	\$19,339	\$72,361
Nonexempt	\$0	\$48,895	\$20,329	\$69,224
Extra Duty Stipends	\$0	\$0	\$50,336	\$50,336
<b>Total</b>	<b>\$14,500</b>	<b>\$259,229</b>	<b>\$146,071</b>	<b>\$419,800</b>
<b>% of Current Costs</b>	<b>0.1%</b>	<b>2.0%</b>	<b>1.1%</b>	<b>3.3%</b>

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# Cost – Model 3 (3.0%)

Pay Group	Teacher Retention Allotment	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	\$14,500	\$236,553	\$42,483	\$293,536
Administrative Professional	\$0	\$79,558	\$19,320	\$98,878
Nonexempt	\$0	\$73,655	\$15,208	\$88,863
Extra Duty Stipends	\$0	\$0	\$50,336	\$50,336
<b>Total</b>	<b>\$14,500</b>	<b>\$389,766</b>	<b>\$127,347</b>	<b>\$531,613</b>
<b>% of Current Costs</b>	<b>0.1%</b>	<b>3.1%</b>	<b>1.0%</b>	<b>4.2%</b>

Lauren Wurman, HR and Compensation Consultant  
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Follow HR Services ~~@tasbhrs~~ tasb-services tasbhrs 



# **PILOT POINT ISD**

## **2025-26 BUDGET OVERVIEW**

**MAY 18, 2026**

**1**



## 2026-27 BUDGET TIMELINE

May 18, 2026

- 2025-26 Budget Review
- 2026-27 Budget Overview

June 2026

- Budget Review
- Adopt 2026-27 Budget
- Propose Tax Rate
- Adopt Budget Amendments

August  
2026

- Adopt 2026-27 Tax Rate



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## **School Finance 101**

### **Review 2025-26 Finances**

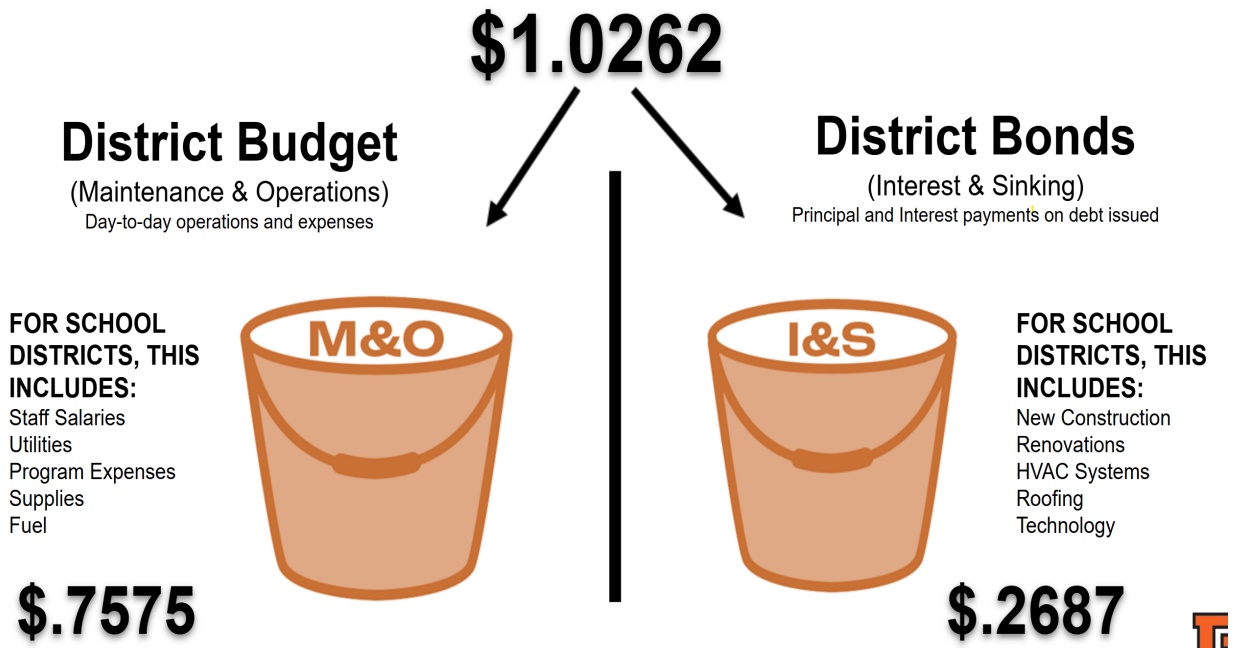
### **2026-27 Revenue & Expense Projections**

- Enrollment Projections
- Preliminary Property Values
- History of Property Values
- Property Tax Collections
- Tax Rate Information
- Projected Revenues & Expenses
- Updated Insurance Information

### **Bond Update**

- Current Bond Program Information
- I&S Tax Rate Information

# SCHOOL FINANCE 101



# Local and State Affect Each Other

## Local Revenue

- Increased property values
- Number of roof tops
- New commercial/businesses



## State Revenue

- Amount is directly affected by total local revenue
- Consist of two parts – Foundation School Fund and Available School Fund
- **FSP** – PEIMS data driven (ADA, WADA, SpEd, CTE)
- **ASF** – Set. Based on number of kids. Doesn't change once fiscal year starts



## 2025-26 BUDGET UPDATE

REVENUE			
Description	25-26	25-26	Increase/Decrease
	Budgeted	Actual as of 5/04/26	
Local Property Taxes	14,017,970.00	12,435,250.15	(1,582,719.85)
Tuition - Transfer Students	-	-	-
Tuition - Extended Day	45,000.00	40,435.00	(4,565.00)
Tuition - Employee Childcare	70,000.00	145,456.92	75,456.92
Interest	300,000.00	337,471.39	37,471.39
Insurance Proceeds	271,839.78	271,839.78	-
Gifts	91,828.50	93,028.50	1,200.00
Other Revenues	24,440.00	35,664.20	11,224.20
Lease Income	2,900.00	2,900.00	-
Other Revenue - Technology	1,000.00	255.00	(745.00)
Other Revenue - MiPlan	10,000.00	10,884.84	884.84
Athletic Income	45,500.00	39,674.50	(5,825.50)
Medicare	60,000.00	-	(60,000.00)
ERATE	15,000.00	-	(15,000.00)
Impact Aid	150,000.00	150,899.00	899.00
QSCB Revenue	50,000.00	25,508.15	(24,491.85)
SHARS	80,000.00	60,338.29	(19,661.71)
State Funding	7,687,467.00	8,585,893.19	898,426.19
<b>Total</b>	<b>22,922,945.28</b>	<b>22,235,498.91</b>	<b>(687,446.37)</b>

Expenses			
Function	25-26	25-26	Increase/Decrease
	Budgeted	Actual as of 5/04/26	
11 Instruction	10,428,825.00	8,913,872.74	(1,514,952.26)
12 Library	111,551.00	113,177.28	1,626.28
13 Curriculum and Instruction	71,150.00	66,176.02	(4,973.98)
21 Instructional Leadership	142,452.41	170,003.59	27,551.18
23 School Leadership	1,132,295.00	928,850.16	(203,444.84)
31 Counseling	334,416.00	337,491.86	3,075.86
32 Social Work Services	7,986.00	-	(7,986.00)
33 Health Services	293,481.00	174,971.17	(118,509.83)
34 Student Transportation	1,137,822.00	1,281,494.05	143,672.05
36 Extracurricular Activities	1,208,629.00	880,268.71	(328,360.29)
41 General Administration	1,575,530.00	1,136,141.38	(439,388.62)
51 Plant Maintenance and Operations	2,847,579.00	2,209,778.14	(637,800.86)
52 Security and Monitoring Services	785,264.00	491,873.58	(293,390.42)
53 Data Processing Services	1,060,326.00	991,234.73	(69,091.27)
61 Community Services	278,467.00	250,805.86	(27,661.14)
71 Debt Service	119,000.00	149,434.18	30,434.18
81 Capital Outlay	150,150.00	1,851,784.52	1,701,634.52
93 Payments to Member Districts of SSA	1,160,000.00	574,853.78	(585,146.22)
95 JJAEP	15,000.00	110,375.00	95,375.00
99 Other Intergovernmental Charge	160,000.00	115,857.84	(44,142.16)
<b>Total Before Payroll</b>	<b>23,019,923.41</b>	<b>20,748,444.59</b>	<b>(2,271,478.82)</b>
<b>Total Surplus/Deficiet</b>	<b>(96,978.13)</b>	<b>1,487,054.32</b>	



## **2026-27 Revenue Projections**

- Enrollment Projections
- Preliminary Property Values
- Property Value History
- Tax Rate History
- Projected Revenue



## Enrollment Projections

GRADE	2024-25		2025-26		26-27
	Start	End	Start	7-Apr	Rollover
PK	65	81	105	123	123
Kind.	120	126	92	98	123
1st	104	107	128	131	98
2nd	111	117	109	115	131
3rd	103	111	113	121	115
4th	104	110	114	119	121
5th	122	126	117	124	119
<b>TOTAL</b>	<b>729</b>	<b>778</b>	<b>778</b>	<b>831</b>	<b>830</b>
6th	124	124	121	132	124
7th	117	127	126	137	132
8th	124	127	136	144	137
<b>TOTAL</b>	<b>365</b>	<b>378</b>	<b>383</b>	<b>413</b>	<b>393</b>
9th	116	120	142	152	144
10th	134	139	112	120	152
11th	130	126	139	135	120
12th	92	87	122	115	135
<b>TOTAL</b>	<b>472</b>	<b>472</b>	<b>515</b>	<b>522</b>	<b>551</b>
<b>TOTAL</b>	<b>1566</b>	<b>1628</b>	<b>1676</b>	<b>1766</b>	<b>1774</b>
PK-12	1566	1628	1676	1766	1774
K-12	1501	1547	1571	1643	1651
ADA K-3					438.98
ADA	1501	1547	1571	1643	1651
RADA	1448	1493	1477	1544	1552



# Preliminary Property Values

Grayson County

## 2026 PRELIMINARY TOTALS

SPP - Pilot Point School District  
Not Under ARB Review Totals

Property Count: 411

4/15/2026

4:03:33PM

Land		Value					
Homesite:		23,412,669					
Non Homesite:		41,218,837					
Ag Market:		127,535,304					
Timber Market:		0		<b>Total Land</b>	(+) 192,166,810		
Improvement		Value					
Homesite:		49,754,603					
Non Homesite:		22,924,254		<b>Total Improvements</b>	(+) 72,678,857		
Non Real		Count	Value				
Personal Property:		31	6,050,128				
Mineral Property:		0	0				
Autos:		0	0	<b>Total Non Real</b>	(+) 6,050,128		
				<b>Market Value</b>	= 270,895,795		
Ag	Non Exempt	Exempt					
Total Productivity Market:	127,535,304	0					
Ag Use:	508,026	0	<b>Productivity Loss</b>	(-) 127,027,278			
Timber Use:	0	0	<b>Appraised Value</b>	= 143,868,517			
Productivity Loss:	127,027,278	0					
			<b>Homestead Cap</b>	(-) 5,348,863			
			<b>23.231 Cap</b>	(-) 3,212,427			
			<b>Assessed Value</b>	= 135,307,227			
			<b>Total Exemptions Amount</b>	(-) 44,043,089			
			<b>(Breakdown on Next Page)</b>				
			<b>Net Taxable</b>	= 91,264,138			
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	332,689	132,689	1,244.89	1,252.31	1		
OV65	6,211,997	1,967,007	13,889.48	14,028.02	28		
<b>Total</b>	<b>6,544,686</b>	<b>2,099,696</b>	<b>15,134.37</b>	<b>15,280.33</b>	<b>29</b>	<b>Freeze Taxable</b>	(-) 2,099,696
<b>Tax Rate</b>	0.9382000						
						<b>Freeze Adjusted Taxable</b>	= 89,164,442



APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 851,675.16 = 89,164,442 \* (0.9382000 / 100) + 15,134.37

Certified Estimate of Market Value: 270,895,795  
 Certified Estimate of Taxable Value: 91,264,138

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00



# Preliminary Property Values

2026 Appraisal Totals **PILOT POINT ISD** COOKE CAD  
SDPP As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
<b>REAL PROPERTY &amp; MFT HOMES</b>	(Count) (2,428)	(Count) (15)	(Count) (2,443)
Land HS Value	96,784,339	1,768,067	98,552,406
Land NHS Value	105,081,871	171,200	105,253,071
Land Ag Market Value	259,141,914	2,292,519	261,434,433
Land Timber Market Value	0	0	0
<b>Total Land Value</b>	<b>461,008,124</b>	<b>4,231,786</b>	<b>465,239,910</b>
Improvement HS Value	229,334,039	3,176,176	232,510,215
Improvement NHS Value	85,010,768	1,331,723	86,342,491
<b>Total Improvement</b>	<b>314,344,807</b>	<b>4,507,899</b>	<b>318,852,706</b>
<b>Market Value</b>	<b>775,352,931</b>	<b>8,739,685</b>	<b>784,092,616</b>
<b>BUSINESS PERSONAL PROPERTY</b>	(57)	(0)	(57)
Market Value	<b>4,681,183</b>	<b>0</b>	<b>4,681,183</b>
<b>OIL &amp; GAS / MINERALS</b>	(0)	(0)	(0)
Market Value	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER (Intangibles)</b>	(0)	(0)	(0)
Market Value	<b>0</b>	<b>0</b>	<b>0</b>
	(Total Count) (2,485)	(Total Count) (15)	(Total Count) (2,500)
<b>TOTAL MARKET</b>	<b>780,034,114</b>	<b>8,739,685</b>	<b>788,773,799</b>
Ag Productivity	689,457	4,044	693,501
Ag Loss (-)	258,452,457	2,288,475	260,740,932
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
<b>APPRAISED VALUE</b>	<b>521,581,657</b>	<b>6,451,210</b>	<b>528,032,867</b>
	98.8%	1.2%	100.0%
HS CAP Limitation Value (-)	13,667,822	0	13,667,822
CB CAP Limitation Value (-)	2,051,888	0	2,051,888
<b>NET APPRAISED VALUE</b>	<b>505,861,947</b>	<b>6,451,210</b>	<b>512,313,157</b>
Total Exemption Amount	149,770,004	1,335,000	151,105,004
<b>NET TAXABLE</b>	<b>356,091,943</b>	<b>5,116,210</b>	<b>361,208,153</b>
<b>TAX LIMIT/FREEZE ADJUSTMENT</b>	<b>72,833,350</b>	<b>1,459,321</b>	<b>74,292,671</b>
<b>LIMIT ADJ TAXABLE (I&amp;S)</b>	<b>283,258,593</b>	<b>3,656,889</b>	<b>286,915,482</b>
<b>CHAPTER 312 ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHAPTER 313 ADJUSTMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIMIT ADJ TAXABLE (M&amp;O)</b>	<b>283,258,593</b>	<b>3,656,889</b>	<b>286,915,482</b>



APPROX TOTAL LEVY = LIMIT ADJ TAXABLE \* (TAX RATE / 100) + ACTUAL TAX  
 \$2,996,291.96 = 286,915,482 \* (0.938200 / 100) + \$304,450.91



# Preliminary Property Values

2026 Nightly Totals  
S12

## PILOT POINT ISD

DENTON CAD  
As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
<b>REAL PROPERTY &amp; MFT HOMES</b>	(Count) (6,813)	(Count) (93)	(Count) (6,906)
Land HS Value	398,100,031	3,525,941	401,625,972
Land NHS Value	495,150,763	25,378,940	520,529,703
Land Ag Market Value	1,439,126,989	3,305,731	1,442,432,720
Land Timber Market Value	0	0	0
Total Land Value	<b>2,332,377,783</b>	<b>32,210,612</b>	<b>2,364,588,395</b>
Improvement HS Value	1,018,450,732	13,929,158	1,032,379,890
Improvement NHS Value	338,855,588	3,608,257	342,463,845
Total Improvement	<b>1,357,306,320</b>	<b>17,537,415</b>	<b>1,374,843,735</b>
Market Value	<b>3,689,684,103</b>	<b>49,748,027</b>	<b>3,739,432,130</b>
<b>BUSINESS PERSONAL PROPERTY</b>	(431)	(0)	(431)
Market Value	111,035,639	0	111,035,639
<b>OIL &amp; GAS / MINERALS</b>	(8)	(0)	(8)
Market Value	44,980	0	44,980
<b>OTHER (Intangibles)</b>	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (7,252)	(Total Count) (93)	(Total Count) (7,345)
<b>TOTAL MARKET</b>	<b>3,800,764,722</b>	<b>49,748,027</b>	<b>3,850,512,749</b>
Ag Productivity	2,031,582	1,103	2,032,685
Ag Loss (-)	1,437,095,407	3,304,628	1,440,400,035
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
<b>APPRAISED VALUE</b>	<b>2,363,669,315</b>	<b>46,443,399</b>	<b>2,410,112,714</b>
	98.0%	2.0%	100.0%
HS CAP Limitation Value (-)	49,390,645	1,137,160	50,527,805
CB CAP Limitation Value (-)	69,657,860	2,131,038	71,788,898
<b>NET APPRAISED VALUE</b>	<b>2,244,620,810</b>	<b>43,175,201</b>	<b>2,287,796,011</b>
Total Exemption Amount	566,202,274	2,866,000	569,068,274
<b>NET TAXABLE</b>	<b>1,678,418,536</b>	<b>40,309,201</b>	<b>1,718,727,737</b>
<b>TAX LIMIT/FREEZE ADJUSTMENT</b>	161,691,483	1,006,126	162,697,609
<b>LIMIT ADJ TAXABLE (I&amp;S)</b>	<b>1,516,727,053</b>	<b>39,303,075</b>	<b>1,556,030,128</b>
<b>CHAPTER 312 ADJUSTMENT</b>	0	0	0
<b>CHAPTER 313 ADJUSTMENT</b>	0	0	0
<b>LIMIT ADJ TAXABLE (M&amp;O)</b>	<b>1,516,727,053</b>	<b>39,303,075</b>	<b>1,556,030,128</b>



APPROX TOTAL LEVY = LIMIT ADJ TAXABLE \* (TAX RATE / 100) + ACTUAL TAX  
 \$15,180,826.19 = 1,556,030,128 \* (0.938200 / 100) + \$582,151.53



## Property Values - Analysis

### PILOT POINT ISD

Year	Net Taxable	Freeze Adjusted Taxable	Tax Value Growth	Snapshot Enrollment	Enrollment Growth
2020	\$ 988,126,569	\$ 809,720,353	0.0%	1359	0.0%
2021	\$ 1,093,494,222	\$ 906,154,407	11.9%	1362	0.2%
2022	\$ 1,329,839,469	\$ 1,117,111,865	23.3%	1432	5.1%
2023	\$ 1,534,888,170	\$ 1,333,495,415	19.4%	1484	3.6%
2024	\$ 1,912,989,257	\$ 1,524,709,073	14.3%	1551	4.5%
2025	\$ 1,828,869,053	\$ 1,606,873,141	5.4%	1628	5.0%
<b>2026P</b>	<b>\$ 2,125,774,617</b>	<b>\$ 1,889,150,088</b>	<b>17.6%</b>	<b>1738</b>	<b>6.8%</b>



## **Tax Compression Implications**

**2025-26 M&O: \$.7382**

**2026-27 M&O: \$.7011** (*Estimate actual rate Aug 5th*)



## Tax Rate History

	<b>M&amp;O Rate</b>	<b>I&amp;S Rate</b>	<b>Total Tax Rate</b>
2016-17	\$1.02	\$0.20	\$1.22
2017-18	\$1.02	\$0.20	\$1.22
2018-19	\$1.02	\$0.20	\$1.22
2019-20	\$1.07	\$0.20	\$1.27
2020-21	\$1.019	\$0.20	\$1.22
2021-22	\$0.9603	\$0.20	\$1.16
2022-23	\$0.9429	\$0.27	\$1.21
2023-24	\$0.7575	\$0.27	\$1.03
2024-25	\$0.7552	\$0.27	\$1.02
2025-26	\$0.7382	\$0.20	\$0.94
<b>2026-27P</b>	<b>\$0.7011</b>	<b>\$0.20</b>	<b>\$0.90</b>



## 2026-27 REQUESTED BUDGET

REVENUE			
Description	25-26	26-27	Increase/Decrease
	Budgeted	Requested Budget	
Local Property Taxes	14,017,970.00	15,336,595.00	1,318,625.00
Tuition - Transfer Students	-	-	-
Tuition - Extended Day	45,000.00	-	(45,000.00)
Tuition - Employee Childcare	70,000.00	150,000.00	80,000.00
Interest	300,000.00	350,000.00	50,000.00
Insurance Proceeds	271,839.78	-	(271,839.78)
Gifts	91,828.50	-	(91,828.50)
Other Revenues	24,400.00	20,000.00	(4,400.00)
Lease Income	2,900.00	2,900.00	-
Other Revenue - Technology	1,000.00	200.00	(800.00)
Other Revenue - MiPlan	10,000.00	-	(10,000.00)
Athletic Income	45,500.00	45,500.00	-
Medicare	60,000.00	-	(60,000.00)
ERATE	15,000.00	-	(15,000.00)
Impact Aid	150,000.00	150,000.00	-
QSCB Revenue	50,000.00	50,000.00	-
SHARS	80,000.00	80,000.00	-
State Funding	7,687,467.00	9,002,395.00	1,314,928.00
<b>Total</b>	<b>22,922,905.28</b>	<b>25,187,590.00</b>	<b>2,264,684.72</b>

Expenses			
Function	25-26	26-27	Increase/Decrease
	Budgeted	Requested Budget	
11 Instruction	993,251.00	1,303,245.00	309,994.00
12 Library	10,725.00	22,798.00	12,073.00
13 Curriculum and Instruction	71,150.00	181,611.00	110,461.00
21 Instructional Leadership	9,348.94	112,500.00	103,151.06
23 School Leadership	65,895.00	72,435.00	6,540.00
31 Counseling	19,813.00	171,964.00	152,151.00
32 Social Work Services	-	-	-
33 Health Services	26,605.00	25,075.00	(1,530.00)
34 Student Transportation	1,136,910.00	1,562,500.00	425,590.00
36 Extracurricular Activities	673,735.00	735,615.00	61,880.00
41 General Administration	502,505.00	593,900.00	91,395.00
51 Plant Maintenance and Operations	2,577,336.00	2,590,335.00	12,999.00
52 Security and Monitoring Services	260,500.00	273,500.00	13,000.00
53 Data Processing Services	847,150.00	652,350.00	(194,800.00)
61 Community Services	23,225.00	21,500.00	(1,725.00)
71 Debt Service	119,000.00	299,950.00	180,950.00
81 Capital Outlay	150,150.00	-	(150,150.00)
93 Payments to Member Districts of SSA	1,160,000.00	20,000.00	(1,140,000.00)
95 JJAEP	15,000.00	25,000.00	10,000.00
99 Other Intergovernmental Charge	160,000.00	160,000.00	-
<b>Total Before Payroll</b>	<b>8,822,298.94</b>	<b>8,824,278.00</b>	<b>1,979.06</b>
<b>Payroll</b>	<b>14,197,624.47</b>	<b>15,827,649.47</b>	<b>1,630,025.00</b>
<b>Total Surplus/Deficient</b>	<b>(97,018.13)</b>	<b>535,662.53</b>	

Model 2 - 2%	16,258,750.47
Total Surplus/Deficient	104,561.53

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Model 3 - 3%	16,379,264.47
Total Surplus/Deficient	(15,952.47)



# 2026-27 INSURANCE INFORMATION



# CURRENT TRS BENEFITS & COST

Insurance Options	2025-2026		2026-2027			
	Cost/Month	After Districts \$350/mo	Cost/Month	\$350/mo	Month Increase	Annual Increase
<b>TRS Active Care Primary</b>						
Employee Only	\$ 554.00	\$ 204.00	612.00	262.00	58.00	696.00
Employee + Spouse	\$ 1,496.00	\$ 1,146.00	1,653.00	1,303.00	157.00	1,884.00
Employee + Children	\$ 942.00	\$ 592.00	1,041.00	691.00	99.00	1,188.00
Employee + Family	\$ 1,884.00	\$ 1,534.00	2,081.00	1,731.00	197.00	2,364.00
<b>TRS ActiveCare HD</b>						
Employee Only	\$ 570.00	\$ 220.00	720.00	370.00	150.00	1,800.00
Employee + Spouse	\$ 1,539.00	\$ 1,189.00	1,872.00	1,522.00	333.00	3,996.00
Employee + Children	\$ 969.00	\$ 619.00	1,224.00	874.00	255.00	3,060.00
Employee + Family	\$ 1,938.00	\$ 1,588.00	2,376.00	2,026.00	438.00	5,256.00
<b>TRS ActiveCare Primary+</b>						
Employee Only	\$ 650.00	\$ 300.00	630.00	280.00	(20.00)	(240.00)
Employee + Spouse	\$ 1,690.00	\$ 1,340.00	1,701.00	1,351.00	11.00	132.00
Employee + Children	\$ 1,105.00	\$ 755.00	1,071.00	721.00	(34.00)	(408.00)
Employee + Family	\$ 2,145.00	\$ 1,795.00	2,142.00	1,792.00	(3.00)	(36.00)
<b>TRS Active Care 2 (Closed to new employees)</b>						
Employee Only	\$ 1,013.00	\$ 663.00	1,013.00	663.00	-	-
Employee + Spouse	\$ 2,402.00	\$ 2,092.00	2,402.00	2,092.00	-	-
Employee + Children	\$ 1,507.00	\$ 1,197.00	1,507.00	1,197.00	-	-
Employee + Family	\$ 2,841.00	\$ 2,531.00	2,841.00	2,531.00	-	-



# SURROUNDING DISTRICT INSURANCE CONTRIBUTIONS

School	Monthly Contribution
Aubrey Isd	327.00
Celina ISD	410.00
Denton ISD	260.00
Gainesville ISD	291.66
Gunter ISD	400.00
Krum ISD	325.00
Little Elm ISD	397.00
Ponder ISD	325.00
Prosper ISD	351.00 Primary & HD/433.00 Primary +
Sanger ISD	225.00
Tioga ISD	400.00
Valley View ISD	305.00
Whitesboro ISD	405.00



# EXPENSE IF PILOT POINT CONTRIBUTION IS INCREASED

Contribution	Yearly Expense	Increase
350.00	474,600.00	-
375.00	508,500.00	33,900.00
400.00	542,400.00	67,800.00



## **NEXT STEPS (JUNE MEETING)**

- Updated Revenues
- Updated Expenses
- Budget Adoption
- Year end Budget Amendments