



**Agenda of Public Hearing  
June 16, 2025  
The Board of Trustees  
Wichita Falls Independent School District**

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In Compliance with the Texas Government Code, Chapter 551, Subchapter C, the Board of Trustees of the Wichita Falls Independent School District will meet for a Public Hearing at 5:30 PM, on June 16, 2025, in the Board Room at the Education Center, 1104 Broad St, Wichita Falls, TX 76301.

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

**I. Call to Order**

**II. Conduct Public Hearing on the Proposed Budget and Proposed Tax Rate for the 2025-2026 Fiscal Year**

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**III. Public Comments on the Proposed Budget and Proposed Tax Rate for the 2025-2026 Fiscal Year**

**IV. Adjournment**

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*If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.*

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on Friday, June 13, 2025 at 2:00 pm.

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For the Board of Trustees

**WICHITA FALLS ISD BOARD OF TRUST OF TRUSTEES**  
**June 16, 2025**

<b><u>Agenda</u></b>	Adoption of the Budget for the 2025-2026 Fiscal Year for the General Fund, Food Service Fund, and Debt Service Fund
<b><u>Administrator</u></b>	Leah Horton, Chief Financial Officer
<b><u>Attachments</u></b>	Attachment
<input checked="" type="checkbox"/> Action Needed <input type="checkbox"/> Future Action <input type="checkbox"/> Presentation <input type="checkbox"/> Report	

**Administrative Recommendation:**

That the Wichita Falls Independent School District Board of Trustees adopt the General Fund budget, Food Service budget, and Debt Service budget for 2025-2026 as reflected in the attachment submitted by Leah Horton, Chief Financial Officer, and as recommended by Dr. Donny Lee, Superintendent of Schools.

**Explanation:**

The public hearing on the 2025-2026 budget was held June 16, 2025, at 5:30 PM in The Board Room located at 1104 Broad St., Wichita Falls, TX 76301. The notice of this public hearing was published as required. A copy of that advertisement is attached. The proposed budget was also posted on the WFISD Website. The administration recommends adoption of the budgets presented at the public hearing.

**Fiscal Note:**

Based on the 2025 Estimated Tax Roll from the Wichita Appraisal District, the budget can be funded with the estimated tax rate of \$0.7011 for Maintenance and Operations and the tax rate of \$0.412393 for Debt Service.

Maintenance and Operations	\$ 0.7011
Debt Service	\$ 0.412393
Total Proposed Tax Rate	\$ 1.113493

The revenue and expenditures for the General Fund, Food Service Fund and Debt Service Fund are as follows:

	Revenue	Expenditure	Surplus (Deficit)
General Fund	\$ 135,457,364	\$ 135,457,364	-
Food Service	\$ 9,196,890	\$ 12,800,046	\$ (3,603,156)
Debt Service	\$ 22,155,000	\$ 21,319,968	\$ 835,032
Total	\$ 166,809,254	\$ 169,577,378	\$ (2,768,124)

# RESOLUTION

**STATE OF TEXAS**

**COUNTY OF WICHITA**

*WHEREAS*, Texas Education Code, §44.001-44.006, requires the president of the Board of Trustees to call a meeting of the Board for the purpose of adopting a budget for the succeeding fiscal year; and

*WHEREAS*, the president must provide for the publication of notice of the budget meeting in a daily, weekly, or biweekly newspaper published in the district; and

*WHEREAS*, the Board of Trustees of the Wichita Falls Independent School District set the date of June 16, 2025 at 5:30 p.m. for the public hearing and adoption of the 2025-2026 Budget; and

*WHEREAS*, the Wichita Falls Independent School District published a Notice of Public Meeting to Discuss Budget in the Times Record News on June 6, 2025 and posted the proposed budget on the District Website; and

*NOW, THEREFORE BE IT RESOLVED*, that the Board of Trustees of the Wichita Falls Independent School District does hereby adopt the 2025-2026 Budget as presented by the school district, with all specified changes discussed during the adoption.

Adopted this 16<sup>th</sup> day of June 2025 by the Wichita Falls Independent School District.

By: \_\_\_\_\_  
Mark Lukert, President

ATTEST:  
\_\_\_\_\_  
Sandy Camp, Secretary



## Wichita Falls Independent School District Official Budget FY 2025-2026

	General Operating	Food Service	Debt Service	Total
Operating Tax Revenue	0.7011		0.412393	1.113493
<b>Revenues:</b>				
5700 Local & Intermediate	\$ 41,117,000	\$ 1,510,864	\$ 22,155,000	\$ 64,782,864
5800 State Program	\$ 91,876,230	\$ 32,212	\$ -	\$ 91,908,442
5900 Federal Program	\$ 1,981,879	\$ 7,653,814	\$ -	\$ 9,635,693
<b>Total Revenues</b>	<b>\$ 134,975,109</b>	<b>\$ 9,196,890</b>	<b>\$ 22,155,000</b>	<b>\$ 166,326,999</b>
<b>Expenditures:</b>				
11 Instruction	\$ 75,261,202	\$ -	\$ -	\$ 75,261,202
12 Instructional Resources	\$ 1,224,548	\$ -	\$ -	\$ 1,224,548
13 Staff Development	\$ 657,203	\$ -	\$ -	\$ 657,203
21 Instructional Administration	\$ 1,772,813	\$ -	\$ -	\$ 1,772,813
23 School Administration	\$ 7,104,939	\$ -	\$ -	\$ 7,104,939
31 Counseling Services	\$ 4,773,929	\$ -	\$ -	\$ 4,773,929
32 Social Work Services	\$ 290,547	\$ -	\$ -	\$ 290,547
33 Health Services	\$ 2,012,992	\$ -	\$ -	\$ 2,012,992
34 Transportation Services	\$ 7,315,468	\$ -	\$ -	\$ 7,315,468
35 Food Service	\$ 30,000	\$ 12,327,791	\$ -	\$ 12,357,791
36 Extra-Curricular	\$ 3,908,653	\$ -	\$ -	\$ 3,908,653
41 General Administration	\$ 4,059,617	\$ -	\$ -	\$ 4,059,617
51 Maintenance	\$ 19,000,152	\$ -	\$ -	\$ 19,000,152
52 Security	\$ 1,960,132	\$ -	\$ -	\$ 1,960,132
53 Data Processing Services	\$ 3,888,867	\$ -	\$ -	\$ 3,888,867
61 Community Services	\$ 16,550	\$ -	\$ -	\$ 16,550
71 Debt Services	\$ 1,101,600	\$ -	\$ 21,319,968	\$ 22,421,568
81 Construction	\$ -	\$ -	\$ -	\$ -
93 Payments to Fiscal Agent/Member Districts of SSA	\$ 100,000	\$ -	\$ -	\$ 100,000
95 Payments to JJAEP	\$ 40,000	\$ -	\$ -	\$ 40,000
99 Intergovernmental Charges	\$ 763,152	\$ -	\$ -	\$ 763,152
<b>Total Expenditures</b>	<b>\$ 135,282,364</b>	<b>\$ 12,327,791</b>	<b>\$ 21,319,968</b>	<b>\$ 168,930,123</b>
<b>Other Sources/Uses:</b>				
7900 Sale Real/Other District Property	\$ 10,000	\$ -	\$ -	\$ 10,000
7900 Transfer in from Food Service Fund - Custodial & Utilities	\$ 472,255	\$ -	\$ -	\$ 472,255
8900 Transfer to Capital Projects Fund Stadium Maintenance	\$ (75,000)	\$ -	\$ -	\$ (75,000)
8900 Transfer to Capital Projects Fund Athletics	\$ (50,000)	\$ -	\$ -	\$ (50,000)
8900 Transfer to Capital Projects Fund Fine Arts	\$ (50,000)	\$ -	\$ -	\$ (50,000)
8900 Transfer out from Food Service Fund - Custodial & Utilities	\$ -	\$ 472,255	\$ -	\$ 472,255
<b>Estimated Net Change in Fund Balance 2025-2026</b>	<b>\$ -</b>	<b>\$ (3,603,156)</b>	<b>\$ 835,032</b>	<b>\$ (2,768,124)</b>

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The \_\_\_\_\_ will hold a public meeting at \_\_\_\_\_ in \_\_\_\_\_

\_\_\_\_\_. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

**Maintenance Tax**                      \$ \_\_\_\_\_ / \$100 (Proposed rate for maintenance and operations)

**School Debt Service Tax**  
**Approved by Local Voters**    \$ \_\_\_\_\_ / \$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	_____ % increase	or	_____ % (decrease)
Debt service	_____ % increase	or	_____ % (decrease)
Total expenditures	_____ % increase	or	_____ % (decrease)

### Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

\* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\* "New property" is defined by Tax Code Section 26.012(17).  
 \*\*\* "Taxable value" is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$ \_\_\_\_\_

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$	\$ *	\$	\$	\$
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$	\$ *	\$	\$	\$
<b>Proposed Rate</b>	\$	\$ *	\$	\$	\$

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<b><u>Last Year</u></b>	<b><u>This Year</u></b>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \_\_\_\_\_ . This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \_\_\_\_\_ .**

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$
Interest & Sinking Fund Balance(s)	\$

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.