

Board Agenda Item Overview

Meeting Date: August 12, 2025

Meeting Type: Called

Item Category: Action Item

Primary Contact: Dr. Roosevelt Nivens

Presenter(s)/Add'l Contact(s): Jill Ludwig , CPA, RTSBA and Yvonne Dawson, RTSBA

Item Name: CONSIDER APPROVAL OF DATE FOR PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE; DISCUSSION OF PROPOSED TAX RATE THAT WILL BE PUBLISHED IN THE NOTICE FOR THE PUBLIC MEETING; AND DISCUSSION OF DESIGNATION OF OFFICER/EMPLOYEE RESPONSIBLE FOR CALCULATING NO-NEW-REVENUE TAX RATE AND VOTER-APPROVAL TAX RATE

Item Summary: The Texas Education Code 44.004 requires school districts to publish notice of the budget and proposed tax rate meeting. Administration recommends that the Board of Trustees set Tuesday, August 26, 2025 as the date of the public meeting to discuss budget and the proposed tax rate.

The proposed two-part tax rate and additional budgetary information will be presented at the meeting on August 12, 2025. The Maintenance and Operations rate will be presented separately from the Interest and Sinking rate. Both components of the rate will be published in the notice.

The Texas Education Code 26.04(C-2) requires the governing body of the taxing unit to designate an officer or employee to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate using the certified estimate of taxable value. The calculation of these two rates is a legal requirement and provides additional transparency to taxpayers.

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years (no new taxes). The voter-approval tax rate is the maximum rate that a taxing entity can levy without requiring a tax rate ratification election for approval by voters. Administration will recommend the person to calculate the NNR tax rate and the voter-approval tax rate.

Recommendation: Administration will recommend to the Board of Trustees: the date of the public meeting to discuss budget and proposed tax rate, the proposed tax rate to be published in the notice, and the employee/officer designated to calculate the NNR tax rate and voter-approval tax rate.

Policy Reference: CE (Legal and Local) and CCG (Legal)

Strategic Plan Priority: Organizational Effectiveness

District Value(s): ☒ Accountability ☒ Big-Thinking ☐ Compassion ☒ Excellence ☒ Integrity ☐ Joy

Currently Budgeted? ☒ Yes ☐ No ☐ No Budgetary Impact

Completion or Implementation Timeline: 2025-2026 Fiscal Year

Our Vision:

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.