

2025-26 BUDGET PRESENTATION #6

Proposed Tax Rate and Budget Discussion

Calallen ISD | August 25, 2025



ALL ABOARD!



WHERE ARE WE HEADED?....



BUDGET ROADMAP

2025-26 | CALLEN ISD



1

SET BUDGET PRIORITIES

DEMOGRAPHIC STUDY

2

3

ASSESSMENT OF STAFFING NEEDS

BUDGET COLLABORATION

4

5

ADOPT BUDGET RECOMMENDATIONS

BUDGET BUS STOPS



Set Budget Priorities

- Administration, Principals, & Directors – January 31, 2025
- Board Workshop – February 3, 2025



Demographic Study

- Board Meeting – March 3, 2025



Assessment of Staffing Needs

- Administration, Principals, & Directors – March - June 2025



Budget Collaboration

- Ongoing Meetings in Spring 2025
- Board Meetings – Summer 2025



Adopt Budget Recommendations

- Compensation- Special Board Meeting – July 23, 2025
- Budget/Tax Rate - Special Board Meeting – August 25, 2025



BUDGET CALENDAR

BUDGET ROADMAP 2025-26 | CALALLEN ISD

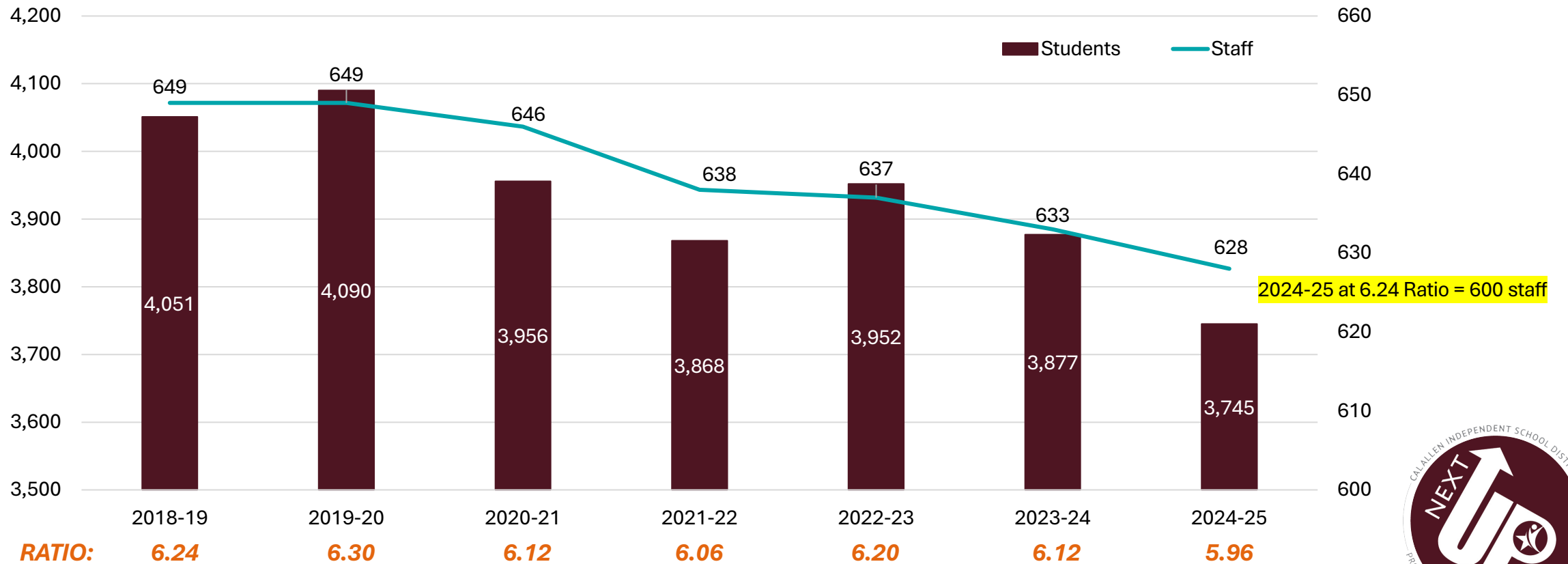


CALALLEN ISD BUDGET CALENDAR FISCAL YEAR 2025-2026 <i>Tax Year 2025 and Fiscal Year 2026</i>				
Budget Roadmap	Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
Budget Stop #1	Early 2025	February 3, 2025 Special Meeting	<i>Budget Presentation #1</i> Mid-Year Review of 2024-2025 Budgets Planning for 2025-2026 Budgets Set Budget Priorities	Supt/Asst Supt Board of Trustees
Budget Stop #2	March	March 3, 2025 Regular Meeting	<i>Budget Presentation #2</i> Receive Demographic Study Results	Supt/Asst Supt
Budget Stop #3	March - June		Assessment of Staffing Needs	Supt/Asst Supt Director of HR Principals and Directors
	June	June 9, 2025 Regular Meeting	<i>Budget Presentation #3</i> Review Assessment of Staffing Needs	Supt/Asst Supt Board of Trustees
Budget Stop #4	April 30th		2025 <u>Estimated</u> Tax Values to CISD	Appraisal District
	May - June		Review of 2024-2025 Budgets & Estimate Actuals Release 2025-2026 Budgets to Campuses & Departments Submission of 2025-2026 Budgets & Budget Requests	Supt/Asst Supt Principals and Directors
	July	July 14, 2025 Regular Meeting	89th Legislative Session Update	Supt/Asst Supt Board of Trustees
	July	July 23, 2025 Special Meeting	<i>Budget Presentation #4</i> Adopt Compensation Plan & Raises for 2025-2026	Supt/Asst Supt Board of Trustees
	July 25th		2025 <u>Certified</u> Tax Values to CISD	Appraisal District
	Early August		Tax Value Data Collection Due to TEA TEA Issues Tier 1 Tax Rate for the District	Assistant Superintendent TEA
	Early August	August 11, 2025 Regular Meeting	<i>Budget Presentation #5</i> Presentation of Notice to Set Tax Rate and Preliminary Budget *Board may adopt a tax rate lower than what is published	Supt/Asst Supt
	Mid August	August 14, 2025	Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Corpus Christi Caller Times *Must be published 10-30 days before hearing, 2025-2026 deadline August 15, 2025	Assistant Superintendent
Budget Stop #5	Late August	August 25, 2025 Special Meeting	<i>Budget Presentation #6</i> Conduct Hearing to Set the Tax Rate and Adopt the Budget Final Budget Amendments for 2024-2025 Set Tax Rate for Tax Year 2025 Adopt Budgets for 2025-2026	Supt/Asst Supt Board of Trustees



2025-26 AND BEYOND

Financial Well Being Report - Student vs. Staff Counts



2025-26 BUDGET PRIORITIES

- Administration, Principals, Directors, & the Board collectively identified and adopted the following **DISTRICT BUDGET PRIORITIES**:

1.1 Academic Growth and Achievement

- Analyze the academic return on investment

1.3 Student participation in activities, clubs to build well-rounded citizens

- Maintain current extra-curricular offerings to support student attendance & enrollment

2.3 Competitive Compensation for Faculty and Staff

- Retention of high quality, effective staff

4.1 Strong Financial Stewardship

- Preserve the fund balance and long-term financial wellbeing



BUDGET FACTORS

FACTORS WE CAN CONTROL

- Staffing Levels
- Compensation Levels
- Campus & Department Budgets
- Property Tax Rates & Bonds
- Special Allotments & Grants

FACTORS WE CANNOT CONTROL

- Enrollment & Attendance
- School Funding & Legislative Session
- Inflation
- Insurance Premiums
- Property Tax Values



DISCLAIMERS AND CONSIDERATIONS

- On a \$47 million budget, a 1% variation in revenue or expense is **\$470,000**
- **\$470,000** will pay the annual salaries of approximately **7 teachers**
- The main sources of school district funding are:
 - Local Funding –Property Tax Collections
 - State Funding –Foundation School Program, driven by Student Counts and Attendance, Property Values and Growth, and Hold Harmless Laws
 - Federal Funding –SHARS and Indirect Cost from Federal Grants
- 2019 HB3 introduced a **“fixed income diet”** for Texas School Districts, 2025 HB2 increased funding for Texas School Districts but **not enough to address deficits**
- 5-year projections becoming increasingly complicated and more difficult
 - Funding Related Legislation, Property Tax Compression, Changes to Property Tax Exemptions, and Future Legislative Sessions

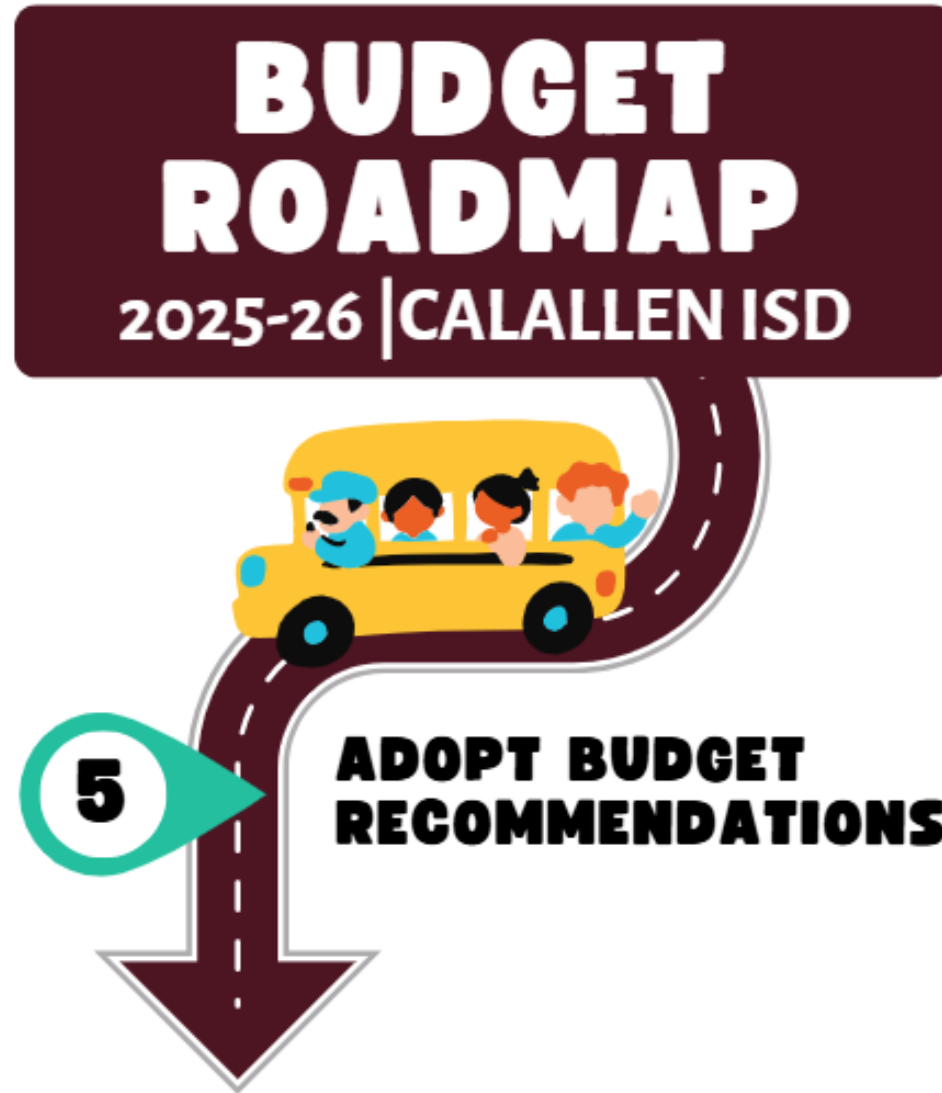


FUND BALANCE CONSIDERATIONS

- Per TEA Recommendations **& CISD Policy**, the District must maintain a minimum fund balance of 3 month's operating expenses, or **\$11,820,000**
- 2024-2025 projected ending fund balance: **\$15,738,622**
 - \$4 million assigned for Property Insurance Deductibles
 - \$11.74 million unassigned
- Reasons to continue to maintain a healthy fund balance:
 - Cash flow
 - Hurricane or other disaster, named storm insurance deductible is 3% per occurrence, per location/\$500K Minimum
 - Single large taxpayer, represents 18% of our tax base, or a \$2.5 million risk
 - Future Legislative session impacts, HB2 mandated raises, & HB3 impact of fixed income diet



BUDGET STOP 5



COMPENSATION PLAN SUMMARY

2025-26 Board Approved Pay Plans & Staff Compensation Information



2025-26 STAFFING REDUCTIONS

CAMPUS	POSITION	FTEs REDUCED	24-25 SALARY BUDGET	24-25 BENEFIT BUDGET	24-25 TOTAL BUDGET
Central Admin	Central Admin	0.5	\$32,021	\$6,212	\$38,234
Secondary	Teacher	9.5	\$527,825	\$68,490	\$596,315
Secondary	Other	0.5	\$22,602	\$5,718	\$28,320
Elementary/Inter	Teacher	11.0	\$640,783	\$88,013	\$728,796
Elementary/Inter	Other	2.0	\$42,761	\$11,307	\$54,068
Grand Totals		22.5	\$1,265,994	\$179,740	\$1,445,733

**Short approximately \$800,000 in salary savings from the 2025-26 target savings of \$2,000,000*



SALARY & BENEFITS HISTORY

Fiscal Year	% Increase	Starting Teacher Salary	187 Day Teacher Increase	Other Employee Increase	Other	Health Insurance Contribution
2019-20 (HB3)	3.4%	\$48,570	\$1,450	\$0.75 <i>Per Hour</i>	-	\$375 <i>Per month</i>
2020-21	1.5%	\$48,750	\$800 <i>+Additional adjustment for steps 2-20</i>	1.5% <i>of midpoint</i>	\$500 <i>December retention stipend</i>	\$375 <i>Per month</i>
2021-22	3.0%	\$50,000	\$1,658	3.0% <i>of midpoint</i>	\$500 <i>December retention stipend</i>	\$375 <i>Per month</i>
2022-23	Avg. of 4.8%	\$51,000	\$2,750 Avg.	2.0% <i>of midpoint</i>	\$1,000 <i>December retention stipend</i>	\$375 <i>Per month</i>
2023-24	1.5%	\$51,500	\$880	1.5% <i>of midpoint</i>	-	\$375 <i>Per month</i>
2024-25	1.5%	\$52,000	\$885	1.5% <i>of midpoint</i>	-	\$375 <i>Per month</i>
2025-25	Avg. of 12.5%	\$54,385	\$3k/\$4k/\$8k	2.5% <i>of midpoint</i>	-	\$375 <i>Per month</i>



COMPENSATION SUMMARY

	Raises	General Pay Increase (GPI)	Equity Adjustments	Benefits Increase	Total Compensation Increase
Teacher	\$3k, \$4k, \$8k	\$1,990,000	-	\$245,000	\$2,235,000
Administrative Professional	2.5% of Midpoint	\$140,000	\$76,000	\$9,000	\$225,000
Clerical Paraprofessional	2.5% of Midpoint	\$113,000	\$2,000	\$5,000	\$120,000
Auxiliary	2.5% of Midpoint	\$90,000	\$40,000	\$5,000	\$135,000
Total		\$2,332,000	\$116,000	\$264,000	*\$2,715,000

*HB2 Teacher Retention Allotment & Staff Retention Allotment = \$2,045,000

*Net Compensation Increase = **\$670,000**



BUDGET FAQs

- What would it cost to increase the District Health Insurance Contributions?
- Estimated District Contribution Increase:
 - Currently budget 70% at \$375 per month = **\$1,870,000**
 - \$25 increments: 600 employees x \$300 per year = \$180,000 per year
 - “Full Coverage” at \$522.34 per month: 600 employees x \$6,268.08 per year = **\$3,760,848**



BUDGET FAQs

- What would the 2025-2026 Proposed Budget be if we reinstated the 22.5 positions reduced?

	2025-26 Proposed Budget
Total Revenue	\$46,467,676
Total Expenses	(\$47,267,679)
Reinstated Positions	(\$1,445,733)
Net Roll/Loss	(\$2,245,736)
Beg Fund Balance	\$15,738,622
End Fund Balance	\$13,492,886



PROPERTY TAX SUMMARY

Tax Year 2025 & Bond Redemption Information



TAX RATE INFORMATION

- 2025-2026 Notice of Public Meeting to Discuss Budget and Proposed Tax Rate
- Published: Corpus Christi Caller Times – August 14, 2025 Edition
- By law **cannot adopt a tax rate higher** than what is posted on the notice.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Calallen ISD will hold a public meeting at 5:30 PM, August 25, 2025 in Calallen ISD Administration Office, 4205 Wildcat Dr., Corpus Christi, Texas 78410. **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

\$0.769500/\$100 (proposed rate for maintenance and operations)

School Debt Service Tax

\$0.270800/\$100 (proposed rate to pay bonded indebtedness)

Approved by Local Voters



PENDING EXEMPTION IMPACTS

- Homestead Exemption Increase to \$140,000
- Over-65 & Disables Increase to \$60,000
 - THESE BILLS REQUIRES A NOVEMBER GENERAL ELECTION BEFORE IT BECOMES LAW, HOWEVER IT STIPULATES THAT SCHOOL DISTRICTS & TAX COLLECTORS CALCULATE 2025 TAXES AS IF IT PASSES
- District Financial Impacts
 - Decrease in Taxable Property Value of approximately \$218M
 - Lower M&O property value = less tax rate compression
 - Lower I&S property value = higher rate to make bond payments
 - M&O and I&S Hold Harmless Provision



PROPERTY TAX VALUES, RATES, & COLLECTIONS

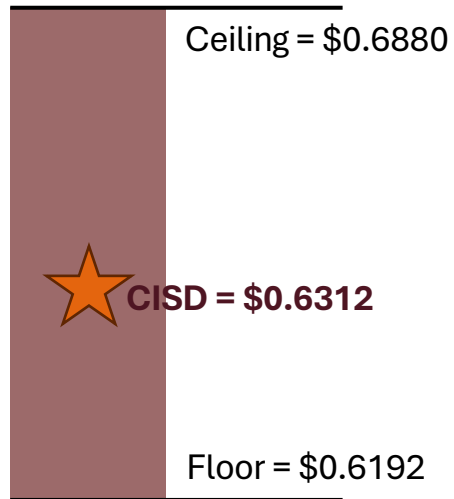
	2023-24 CERTIFIED TAX YEAR 2023	2024-25 CERTIFIED TAX YEAR 2024	2025-26 CERTIFIED TAX YEAR 2025
M&O Value	\$2,142,045,020	\$2,806,807,106	\$2,641,461,615
Value Growth	-0.6%	31.0%**	-5.9%
Tax Rate	0.7695	0.7965	0.7965
Tax Rate Compression	(\$0.1734) or -18.4%	No Change	No Change
Tax Collections	\$14,937,325	\$20,327,623	\$19,150,000
I&S Value	\$2,916,319,523	\$2,998,635,679	\$2,837,113,438
Value Growth	0.4%	2.8%	-5.4%
Tax Rate	0.2504	0.2708	0.2708
Tax Collections	\$6,771,984	\$7,636,328	\$7,175,000

** Tax Year 2024 M&O Value Growth is predominately due to expiring Chapter 313 agreements which added \$573.5M to the values. Growth net of these expiring Chapter 313 agreements is 0.43%.



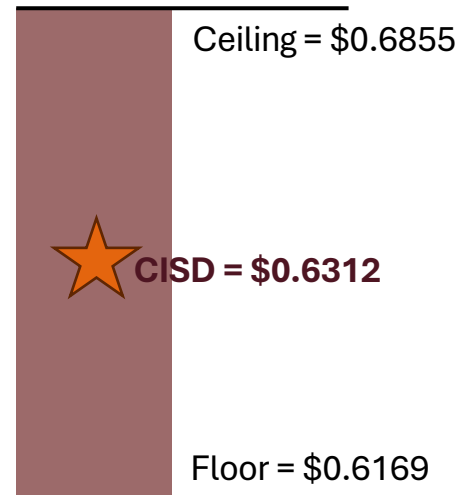
WHY IS OUR M&O TAX RATE NOT COMPRESSING?

Tax Year 2023



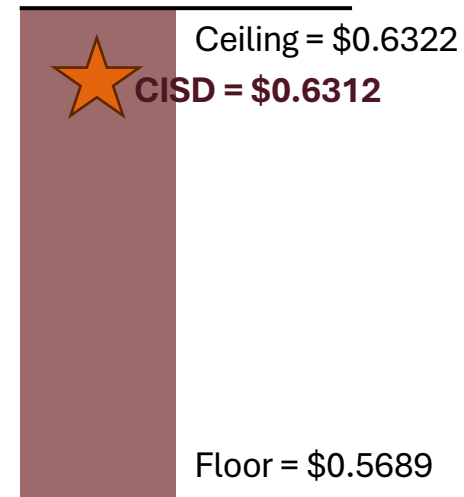
Local Compression:
Value Growth > 4.43%
CISD = 0.10%

Tax Year 2024



Local Compression:
Value Growth > 2.87%
CISD = 0.50%

Tax Year 2025



Local Compression:
Value Growth > 5.60%
CISD = -5.9%



IMPACT TO DISTRICT HOMEOWNERS

	2024 Certified Values	2025 Certified Values	Difference
Average Home Value	\$286,968	\$288,165	+\$1,197
HS Exemption	\$100,000	\$140,000	+\$40,000
Average Home Taxable Value	\$186,968	\$148,165	-\$38,803
M&O Tax Rate	0.7695	0.7695	No change
M&O Tax	\$1,438.72	\$1,140.13	-\$298.59
I&S Tax Rate	0.2708	0.2708	No change
I&S Tax	\$506.31	\$401.23	-\$105.08
Total Tax Due on Average Home Value	\$1,945.03	\$1,541.36	-\$403.67



BOND REDEMPTION

- The Proposed I&S Tax Rate includes **\$495,000 prepayment** on callable bonds
- Why issue bond redemptions?
 - Callable or redeemable bonds are bonds that can be redeemed or paid off by the issuer prior to the bonds' maturity date
 - When an issuer calls its bonds, it pays investors the call price (usually the face value of the bonds) together with accrued interest to date and, at that point, stops making interest payments.
 - Redemptions result in savings to the issuer by **reducing future interest costs and payments.**



CALLABLE BONDS – AS OF 8/2025

Calallen ISD - Summary of Callable Bonds Outstanding - As of August 15, 2025

Issue Description	Call Date	Principal Amount Outstanding	Principal Amount Callable	Callable Maturities	Final Maturity	Coupons: Callable Maturities
Unlimited Tax Refunding Bonds, Series 2015	Any Date	\$ 5,405,000	\$ 5,405,000	2026 - 2029	2029	4.000%
Unlimited Tax Refunding Bonds, Series 2016	Any Date	8,450,000	8,450,000	2029 - 2033	2033	4.000%
Unlimited Tax School Building Bonds, Series 2018 [Short Call]	Any Date	1,855,000	1,855,000	2046	2046	3.625%
Unlimited Tax Refunding Bonds, Series 2017	02/15/2026	8,850,000	8,850,000	2033 - 2037	2037	3.250% - 4.000%
Unlimited Tax School Building Bonds, Series 2018 [Long Call]	02/15/2027	25,035,000	23,880,000	2028 - 2045	2045	3.000% - 5.000%
Unlimited Tax Refunding Bonds, Series 2018-A	02/15/2027	3,050,000	3,050,000	2037 - 2038	2038	4.000%
Unlimited Tax School Building Bonds, Series 2023	02/15/2033	51,960,000	47,925,000	2034 - 2053	2053	5.000%
Unlimited Tax School Building Bonds, Series 2024	02/15/2034	11,515,000	10,050,000	2035 - 2049	2049	4.000% - 5.000%
Totals	---	\$ 116,120,000	\$ 109,465,000	---	---	---



BOND REDEMPTION FIGURES

Preliminary, subject to change.

Prepared by BOK Financial Securities, Inc.

Calallen Independent School District Interest & Sinking Fund Budget - FY 2025/26

Issue Description	Principal	Interest	Total Requirements	
Unlimited Tax Refunding Bonds, Series 2015	\$ 1,595,000.00	\$ 184,300.00	\$ 1,779,300.00	
Unlimited Tax Refunding Bonds, Series 2016	★ 495,000.00	328,100.00	823,100.00	(A) \$ 495,000.00 redemption \$ 138,600.00 savings
Unlimited Tax Refunding Bonds, Series 2017	-	345,525.00	345,525.00	
Unlimited Tax School Building Bonds, Series 2018	580,000.00	1,265,812.50	1,845,812.50	
Unlimited Tax Refunding Bonds, Series 2018-A	-	122,000.00	122,000.00	
Unlimited Tax School Building Bonds, Series 2023	165,000.00	2,593,875.00	2,758,875.00	
Unlimited Tax School Building Bonds, Series 2024	-	515,550.00	515,550.00	
Total Debt Service Requirements	\$ 2,835,000.00	\$ 5,355,162.50	\$ 8,190,162.50	

^(A) Includes a \$495,000 cash redemption on February 15, 2026.

Note: Debt service payments reflect payments from September 1 through August 31.



BOND REDEMPTION

- In absence of the redemption of \$495,000 on the Bond Series 2016 program, the calculated 2025 debt rate would be \$0.234756, or a reduction of \$0.036044 in I&S tax rate year-over-year.
- **89th Legislative Session Senate Bill 4 Impacts:** This bill, among other provisions, provides additional state aid if the state and local revenue used to service eligible debt is less than it would have been without the increase in the homestead exemption (also known as ASAHE, or hold harmless). The bill would also **reduce a portion of the additional state aid** should total calculated state and local revenue for debt service and required eligible debt service exceed the “minimum” required debt service payment. Pursuant to new provisions included within SB 4, the **District is projected to forgo an estimated \$473,465 in ASAHE hold harmless state funding assistance** by maintaining a higher I&S tax rate than needed to meet its “minimum” bond payment requirements.



2025 TAX RATE ADOPTION

- Summary of the 2025 Proposed Tax Rate Options:

	Tax Year 2024	Tax Year 2025 OPTION 1	Tax Year 2025 OPTION 2
M&O Tax Rate	0.769500	0.769500	0.769500
I&S Tax Rate	0.270800	0.270800	0.234750
Total Tax Rate	1.040300	1.040300	1.004250
YOY Tax Rate Change		No Change	(0.03605)
Avg Home Taxable Value	\$186,968	\$148,165	\$148,165
Avg Home Taxes Due	\$1,945.03	\$1,541.36	\$1,487.95
YOY Taxes Due Change		(\$403.67)	(\$457.08)



2025 TAX RATE ADOPTION

- The Proposed Tax Rate **EXCEEDS** the Rate to Maintain
 - **Supermajority Record Vote Require**
- The Proposed Tax Rate **EXCEEDS** the No-New-Revenue Tax Rate
 - **Specific Motion Language Required**
- The Proposed Tax Rate **EXCEEDS** the No-New-Revenue M&O Tax Rate
 - **Tax Rate Resolution Language Required**
 - **District Website Homepage Language Required**



BUDGET & FINANCE SUMMARY

2024-25 Fiscal Year End Projections & 2025-26 Proposed Budget Information



BUDGET INFORMATION

- 2025-2026 Notice of Public Meeting to Discuss Budget and Proposed Tax Rate
- Published: Corpus Christi Caller Times – August 14, 2025 Edition
- By law **cannot adopt a budget higher** than what is posted on the notice.

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
Debt Service
Total Expenditures

2.11 % increase
-2.79 % decrease
1.35 % increase

Fund 199 Expenditures: \$47,267,676
Fund 511 Expenditures: \$8,195,000

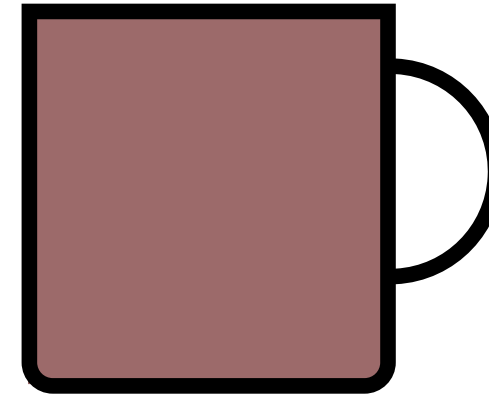


SUMMARY OF BUDGET DEFICIT

CATEGORY	AMOUNT
2024-25 Deficit Budget	(\$4,800,000)
30 Position Reduction	\$1,265,000
Subtotal	(\$3,535,000)
HB2 New Funding	\$1,955,000
Subtotal	(\$1,580,000)

2025-26 ADOPTED BUDGET

Balanced



HOW DO WE GET THERE?

**Considerations for the HB2 New Funding include 15% payroll benefits for mandated raises and cost of raises for all other employees*



REVENUE CONSIDERATIONS

2024-25 BUDGET

- No Legislative Investment in School Funding
- Chapter 313 Revenue **-\$800,000**

2025-26 BUDGET

- 89th Legislative Session – House Bill 2 Funding Increases **+\$4.00M**



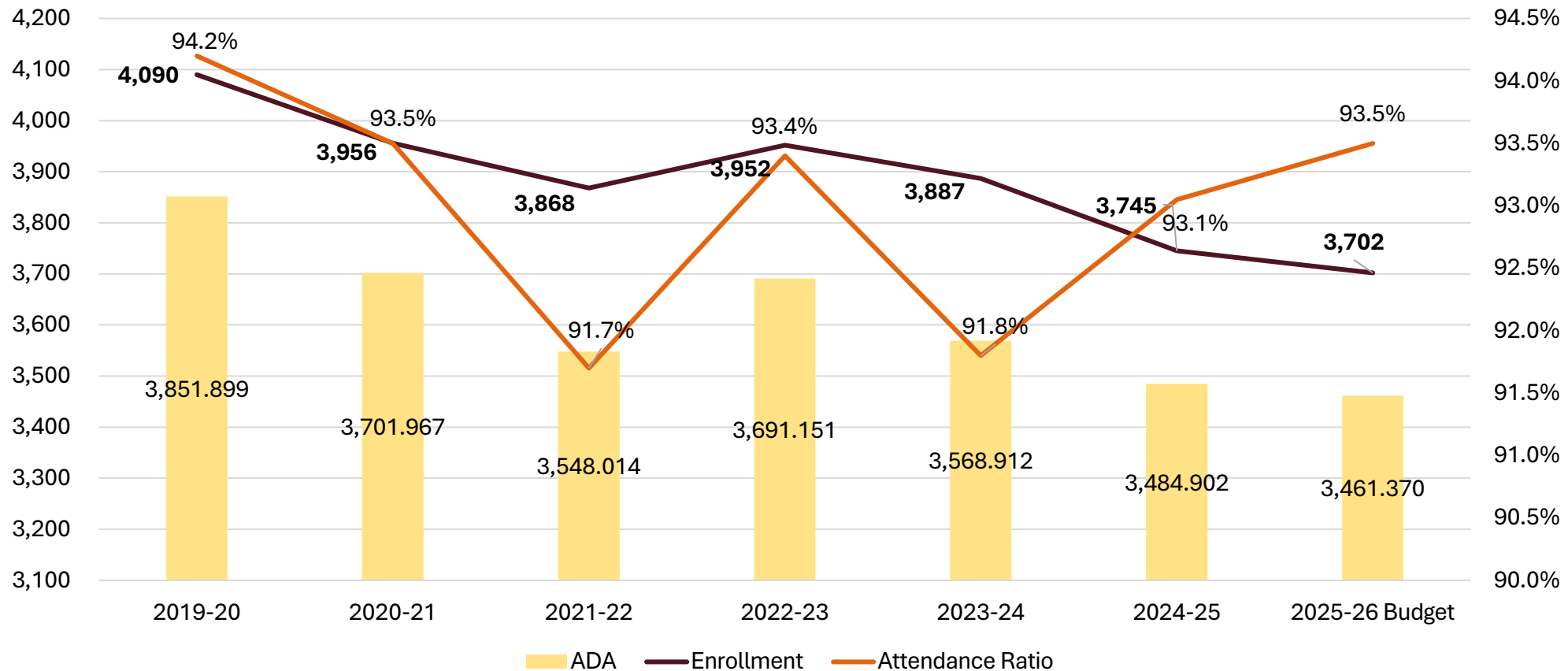
ADA & ENROLLMENT HISTORY

Fiscal Year	Enrollment – October Snapshot	Final ADA	ADA Attendance Ratio
2019-20	4,090	3,851.899	94.2%
2020-21	3,956	3,701.967 3,852.814 HH	93.6%
2021-22	3,868	3,548.014 3,648.044 HH	91.7%
2022-23	3,952	3,690.834	93.4%
2023-24	3,887	3,568.912	91.8%
2024-25	3,745	3,484.905	93.05%
2025-26 Budget*	3,702	3,461.370	93.5%

* Using PASA demographic study projected enrollment

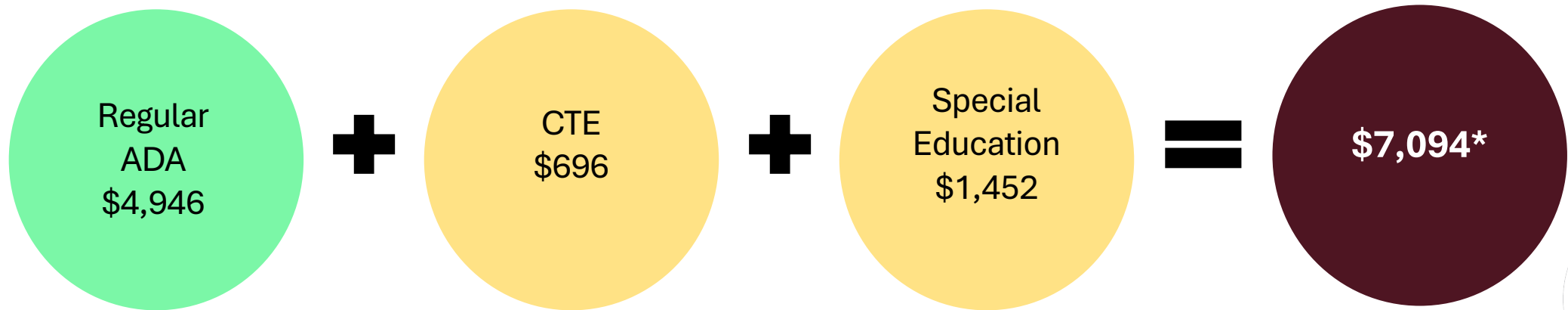


ADA, ATTENDANCE, & ENROLLMENT



HOW MUCH FUNDING?

- How much funding does a District receive for students?
 - District's receive funding only when students are **PRESENT**
 - Any eligible student absent at the official attendance time will **NOT** earn Regular ADA funding nor any of the special allotment funding for that day



* Represents funding for a student with perfect attendance, the District loses approximately \$40 per day per student per absences



CHAPTER 313 AGREEMENTS

Additional Revenue From 313 Agreements

Estimates as of 8/31/2025

Tax Year	Fiscal Year	TexStar Project #341				Equistar Project #305				Epic Project #1230				Combined to be paid to CISD	
		Appr Value	Value Limitation	Hold Hrmless "Rev Loss"	"Share" w/CISD	Appr Value	Value Limitation	Hold Hrmless "Rev Loss"	"Share" w/CISD	Appr Value	Value Limitation	Hold Hrmless "Rev Loss"	"Share" w/CISD		
2014	2014-15	\$ 52,529,320	-	0	0	-	-		0	-	-			0	
2015	2015-16	\$ 74,738,480	-	0	0	\$49,100,000	-		0	-	-			0	
2016	2016-17	\$ 108,877,870	\$ 20,000,000	1,164,376	0	\$ 136,339,470	\$ 20,000,000	1,524,285	0	-	-			2,688,661	
2017	2017-18	\$ 91,127,640	\$ 20,000,000	19,301	383,502	\$ 525,324,600	\$ 20,000,000	5,073,889	345,000	-	-			5,821,692	3,133,031
2018	2018-19	\$ 108,863,910	\$ 20,000,000	256,373	371,679	\$ 498,920,600	\$ 20,000,000	4,119	1,945,143	-	-			2,577,314	(3,244,378)
2019	2019-20	\$ 176,014,930	\$ 20,000,000	866,494	378,430	\$ 476,584,960	\$ 20,000,000	4,358	379,733	\$ 7,534,292	-			1,629,015	(948,299)
2020	2020-21	\$ 183,374,900	\$ 20,000,000	78,124	610,946	\$ 450,375,620	\$ 20,000,000	0	361,315	\$ 102,366,250	\$ 30,000,000	0	377,021	1,427,406	(201,609)
2021	2021-22	\$ 174,867,860	\$ 20,000,000	15,691	673,402	\$ 437,357,910	\$ 20,000,000	3,923	360,878	\$ 146,486,100	\$ 30,000,000	1,339,943	385,281	2,779,118	1,351,712
2022	2022-23	\$ 161,902,080	\$ 20,000,000	15,367	587,396	\$ 437,357,910	\$ 20,000,000	3,312	378,179	\$ 214,250,000	\$ 30,000,000	711,169	364,804	2,060,227	(718,891)
2023	2023-24	\$ 175,637,520	\$ 20,000,000	174,212	474,170	\$ 437,357,910	\$ 20,000,000	48,657	363,831	\$ 225,726,250	\$ 30,000,000	113,665	364,805	1,539,340	(520,887)
2024	2024-25	\$ 146,117,000	-	0	0	\$ 436,864,350	-	0	350,988	\$ 296,857,500	\$ 30,000,000	0	356,891	707,879	(831,461)
2025	2025-26	\$ 138,811,000	-	0	0	\$ 415,021,133	-	0	371,740	\$ 282,282,125	\$ 30,000,000	0	371,740	743,480	35,601

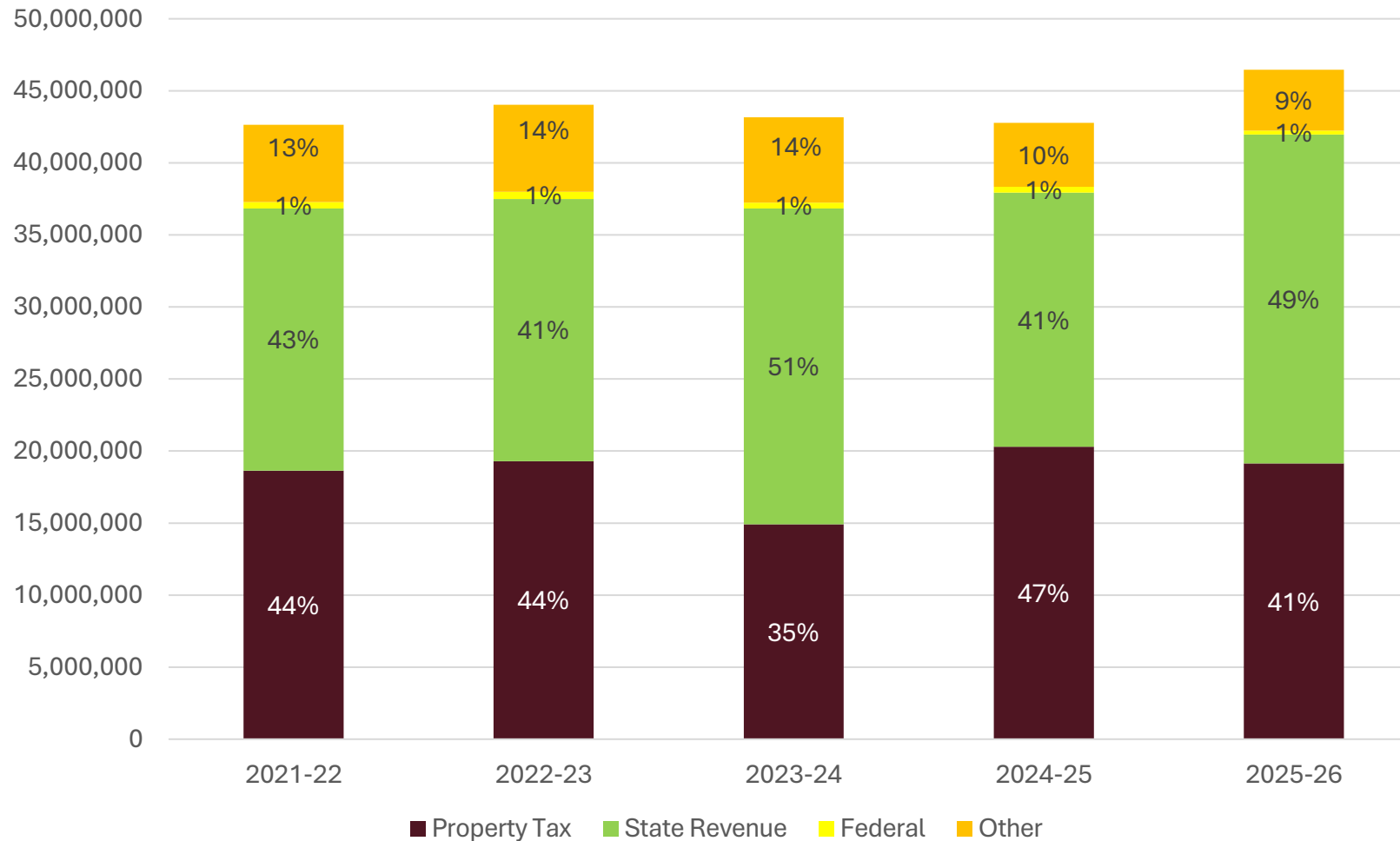


GENERAL FUND – REVENUE

	2021-22 Audit Final	2022-23 Audit Final	2023-24 Audit Final	2024-25 Final Est.	2025-26 PROPOSED BUDGET
Property Taxes	\$18,630,512	\$19,297,546	\$14,922,156	\$20,295,000	\$19,150,000
Other Local	\$421,949	\$1,583,151	\$1,476,140	\$1,241,000	\$1,290,000
State Revenue	\$18,211,661	\$18,234,020	\$21,906,720	\$17,650,000	\$22,820,000
TRS On-Behalf	\$2,158,605	\$2,363,761	\$2,420,011	\$2,500,000	\$2,232,676
Federal Revenue	\$446,549	\$492,781	\$417,062	\$390,000	\$275,000
Subtotal	\$39,855,101	\$41,971,258	\$41,142,089	\$42,076,000	\$45,767,676
CH 313s	\$2,779,118	\$2,060,227	\$1,539,340	\$707,879	\$700,000
Other	\$0	\$0	\$476,322	\$0	\$0
Total	\$42,649,393	\$44,031,485	\$43,157,752	\$42,783,879	\$46,467,676



GENERAL FUND – REVENUE BY SOURCE



EXPENSE CONSIDERATIONS

2024-25 BUDGET

- TSHBP Additional Contributions
+\$390,000
- Property Insurance Premiums -15%
or -\$385,000
- -7% Campus & Department Budget
Cuts

2025-26 BUDGET

- HB 2 Mandated Raises + \$2.045M
- 22.5 Position Reductions -\$1.5M
- -2.5% Campus & Department
Budget Cuts

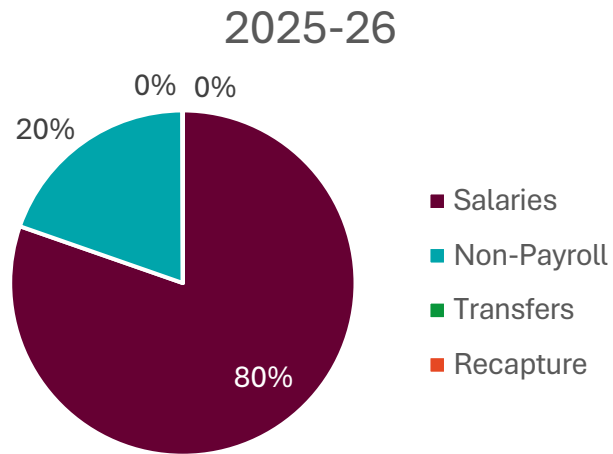
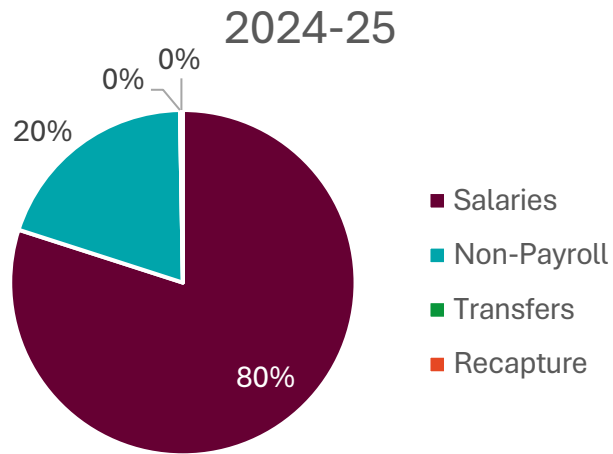
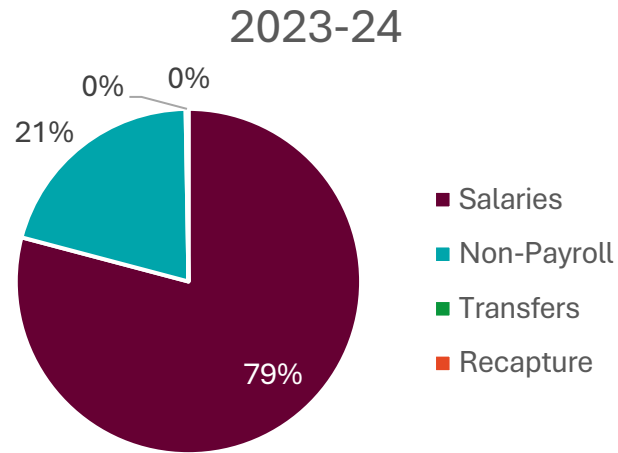
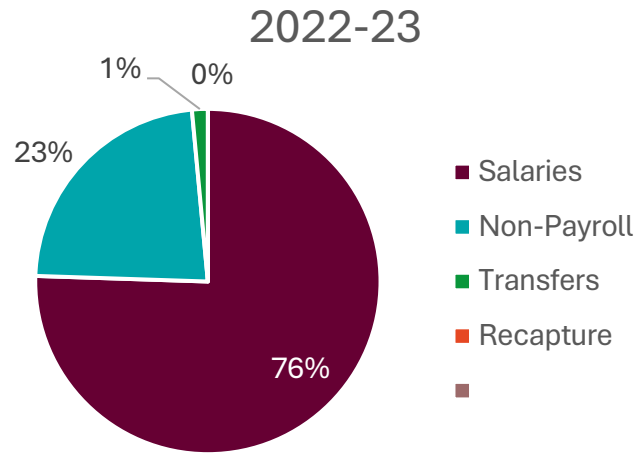


GENERAL FUND – EXPENSES

	2021-22 Audit Final	2022-23 Audit Final	2023-24 Audit Final	2024-25 Final Est.	2025-26 PROPOSED BUDGET
Instruction	\$24,425,745	\$25,578,836	\$26,239,623	\$25,372,532	\$26,494,722
Instructional Support	\$6,551,011	\$7,472,784	\$7,567,076	\$7,982,588	\$8,228,137
Central Administration	\$1,418,897	\$1,523,471	\$1,577,245	\$1,619,543	\$1,573,037
District Operations	\$8,237,816	\$10,919,139	\$9,101,584	\$9,707,114	\$10,015,280
Debt Service	\$462,617	\$589,195	\$584,670	\$589,520	\$591,500
Other	\$284,992	\$290,454	\$272,875	\$398,703	\$350,000
Subtotal	\$41,381,078	\$46,373,879	\$45,343,073	\$45,670,000	\$47,252,676
Transfer Out/Recapture	\$329,756	\$696,319	\$101,401	\$125,000	\$15,000
Total Expenses	\$41,710,834	\$47,070,198	\$45,444,474	\$45,795,000	\$47,267,676

GENERAL FUND

EXPENSES BY OBJECT CODE



GENERAL FUND – FUND BALANCE

	2021-22 Audit Final	2022-23 Audit Final	2023-24 Audit Final	2024-25 Final Est.	2025-26 PROPOSED BUDGET
Total Revenue	\$42,648,397	\$44,031,485	\$43,157,752	\$42,783,879	\$46,467,676
Total Expenses	(\$41,710,834)	(\$47,070,198)	(\$45,444,474)	(\$45,795,000)	(\$47,267,679)
Net Roll/Loss	\$937,560	(\$3,038,713)	(\$2,286,722)	(\$3,011,121)	(\$800,000)
Beg Fund Balance	\$23,137,618	\$24,075,178	\$21,036,465	\$18,749,743	\$15,738,622
End Fund Balance	\$24,0175,178	\$21,036,465	\$18,749,743	\$15,738,622	*\$14,938,622

*Proposed Budget Appendix A:
Board Policy CE (Local) Fund
Balance Compliance

The 2025-2026 Proposed Budget is in compliance with the Board Policy CE (Local) Fund Balance parameters as calculated below.

Board Policy CE (Local) Parameter	Calculation
The District shall maintain a total fund balance in the general operating fund equal to or exceeding three months of the total annual operating expenditures	Proposed Budget Total Annual Operating Expenditures \$47,267,676 Three Months of Total Annual Operating Expenditures \$11,816,919 Proposed 2025-2026 Ending Funding Balance \$14,938,622



HISTORY OF ADOPTED BUDGETS

Fiscal Year	Budget - Revenue	Budget - Expense	Budget – Net Change to Fund Balance	Actual Net Change to Fund Balance
2018-19	\$38,323,989	\$40,427,771	(\$2,103,782)	\$4,600,763
2019-20*	\$40,163,651	\$41,361,939	(\$1,198,288)	\$3,473,798*
2020-21*	\$42,000,517	\$42,941,961	(\$941,444)	\$1,844,296*
2021-22	\$40,596,819	\$44,993,205	(\$4,396,386)	\$937,560
2022-23	\$41,468,816	\$47,529,995	(\$6,061,179)	(\$3,038,713)
2023-24	\$43,824,819	\$46,341,580	(\$2,516,761)	(\$2,305,660)
2024-25	\$42,131,471	\$46,292,110	(\$4,160,639)	(\$3,011,121)
2025-26	\$46,467,676	\$47,267,676	(\$800,000)	TBD

*COVID ADA Hold Harmless & Supplant with ESSER Grant Funds



BUDGET FAQs

- Why is District Administration proposing a \$800,000 deficit budget?

	Budget
Staffing Reductions Target: 30 Positions	\$2,000,000
Staffing Reductions Achieved: 22.5 Positions	\$1,265,994
Difference	(\$734,006)

- Historical trends support the District's actual financials performing better than budgeted
- Therefore, Administration does not anticipate to realize a full \$800,000 deficit budget when the 2025-2026 audit is produced
- Dependent on Fall 2025 Enrollment, the District plans to implement the additional position reductions in Summer 2026 for Fiscal Year 2025-2026 – thus balancing the budget for the 2026-2027 Fiscal Year



FOOD SERVICE FUND - 240

	2021-22 Audit Final	2022-23 Audit Final	2023-24 Audit Final	2024-25 Final Est.	2025-26 PROPOSED BUDGET
Federal	\$2,896,830	\$2,122,853	\$2,056,227	\$1,856,775	\$1,955,000
State/Local	\$295,415	\$814,888	\$940,051	\$885,300	\$965,000
Revenue Total	\$3,192,245	\$2,937,740	\$2,996,277	\$2,742,075	\$2,920,000
Payroll	\$1,152,451	\$1,183,391	\$1,194,300	\$1,179,146	\$1,247,712
Food	\$1,179,034	\$1,291,635	\$1,014,604	\$1,288,480	\$1,200,000
Other	\$163,746	\$322,786	\$886,039	\$347,385	\$592,000
Expense Total	\$2,495,231	\$2,797,811	\$3,094,944	\$2,815,011	\$3,039,712
Net Roll/Loss	\$697,014	\$139,929	(\$98,666)	(\$72,936)	(\$119,712)
End Fund Balance	\$1,056,187	\$1,196,115	\$1,097,449	\$1,024,514	\$904,802



DEBT SERVICE FUND - 511

	2021-22 Audit Final	2022-23 Audit Final	2023-24 Audit Final	2024-25 Final Est.	2025-26 PROPOSED BUDGET
Property Taxes/Local	\$6,268,837	\$6,883,906	\$6,952,758	\$7,800,422	\$7,300,000
State Revenue	\$45,464	\$163,484	\$781,809	\$781,652	\$750,000
Revenue Total	\$6,314,601	\$7,074,390	\$7,734,567	\$8,582,074	\$8,050,000
Bond Payments	\$6,300,284	\$6,803,993	\$7,122,585	\$8,415,716	\$8,185,000
Fees	\$4,800	\$3,750	\$5,375	\$6,375	\$10,000
Expense Total	\$6,305,084	\$6,807,743	\$7,127,960	\$8,422,091	\$8,195,000
Net Roll/Loss	\$9,216	\$239,647	\$606,607	\$159,983	(\$145,000)
End Fund Balance	\$744,443	\$984,090	\$1,590,696	\$1,750,679	\$1,605,679



LOOKING AHEAD

Future Projections & Financial Impacts



FUTURE CHALLENGES FROM HB 2

- Affording raises for staff not included in HB 2 allotments
- Providing raises in odd numbered years not funded by HB 2
- Addressing deficits that existed before HB 2 and will remain
- Finding capacity to implement new programs included in HB 2



GENERAL FUND – 5 YEAR PROJECTIONS

	2024-25 Final Est.	2025-26 Prop Budget	2026-27 Estimates	2027-28 Estimates	2028-29 Estimates
Total Revenue	\$42,783,879	\$46,467,676	\$45,694,080	\$45,128,306	\$45,013,417
Total Expenses	(\$45,795,000)	(\$47,267,676)	(\$47,354,950)	(\$48,257,342)	(\$49,150,844)
Net Roll/Loss	(\$3,011,121)	(\$800,000)	(\$1,660,871)	(\$3,129,036)	(\$4,137,427)
Beg Fund Balance	\$18,749,743	\$15,738,622	\$14,938,622	\$13,277,751	\$10,148,716
End Fund Balance	\$15,738,622	\$14,938,622	\$13,277,751	\$10,148,716	\$6,011,289

Previous projection
\$10,032,109

Previous projection
\$1,086,487

Assumes:

- 2026-27 additional position reduction (\$800k)
- No additional position reductions
- 2% Property Value growth
- PASA demographic study enrollment trends
- 2.0% Raises, and 1% Non-payroll expense inflation



2026-27 AND BEYOND

- The Process will be Dependent on FALL 2025 ENROLLMENT NUMBERS
- Balancing the 2026-27 Budget Might Require:
 - Reduction in Staff – Approximately \$800,000 in salary savings
 - Additional Campus and Department Budget Cuts
- Administration would begin this process in JANUARY 2026



WE ARE NOT ALONE...



HC Houston Chronicle

Why some Texas schools are slashing budgets, even with historic \$8.5B infusion

Texas lawmakers are pumping an extra \$8.5 billion into public schools over the coming two years, an investment they've heralded as "historic..."

1 day ago



SA Austin American-Statesman

Austin ISD adopts budget with \$19.7 million deficit

The Austin school board on Thursday adopted a \$984.1 million budget with a \$19.7 million deficit for the 2025-26 school year.

2 weeks ago



SA Austin American-Statesman

Texas schools still struggle with deficits despite HB 2 funding boost

Though Central Texas districts expect to collect millions from the state's \$8.5 billion school funding package, many are still facing...

2 weeks ago



EP El Paso Matters

EPISD trustees adopt budget with \$6 million deficit, approve pay raises for next school year

Despite boosts in state funding approved by the Texas Legislature under House Bill 2, the El Paso Independent School District Board of...

Jun 18, 2025



SA San Antonio Report

'We have to recalibrate': NEISD adopts \$584M budget, projects \$18M deficit

North East Independent School District board of trustees approved a \$584 million budget and compensation plan for the upcoming school year.

1 month ago



CI Community Impact

Leander ISD adopts FY 2025-26 budget with \$20.2 million shortfall

Leander ISD is heading into the 2025-26 fiscal year with a \$20.2 million budget shortfall as it and other school districts across Texas await final guidance.

Jun 20, 2025



2025-26 PROPOSED BUDGETS

2025-26 Proposed Budgets with Required Supplemental Information





CALALLEN ISD

2025-2026 Proposed Budgets

General Fund (199)

Food Service Fund (240)

Debt Service Fund (511)

Pending Board Approval on August 25, 2025

Calallen Independent School District
General Fund (199)
Proposed Budget
Fiscal Year 2025-2026

	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 19,800,000	\$ 19,150,000	\$ (650,000)	-3.28%
5700 Other Local Revenue	\$ 1,280,000	\$ 1,290,000	\$ 10,000	0.78%
5700 Chapter 313 Revenue	\$ 700,000	\$ 700,000	\$ -	0.00%
5800 State Revenue	\$ 17,800,000	\$ 22,820,000	\$ 5,020,000	28.20%
5800 TRS On Behalf	\$ 2,251,471	\$ 2,232,676	\$ (18,795)	-0.83%
5900 Federal Revenue	\$ 300,000	\$ 275,000	\$ (25,000)	-8.33%
TOTAL REVENUES	\$ 42,131,471	\$ 46,467,676	\$ 4,336,205	10.29%

	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ 24,678,712	\$ 24,958,098	\$ 279,386	1.13%
12 Instr. Res/Media	\$ 514,462	\$ 532,689	\$ 18,227	3.54%
13 Curr Dev	\$ 927,000	\$ 938,935	\$ 11,935	1.29%
21 Instr Leader	\$ 514,174	\$ 525,807	\$ 11,633	2.26%
23 School Leader	\$ 2,536,431	\$ 2,480,644	\$ (55,787)	-2.20%
31 Counsel	\$ 1,980,294	\$ 2,140,400	\$ 160,106	8.08%
32 Social Work	\$ 109,640	\$ 94,872	\$ (14,768)	-13.47%
33 Health Serv	\$ 689,425	\$ 698,248	\$ 8,823	1.28%
34 Transport	\$ 1,249,166	\$ 1,338,785	\$ 89,619	7.17%
35 Food service	\$ 30,000	\$ 30,000	\$ -	0.00%
36 Co/Extra Curr	\$ 2,087,873	\$ 2,288,166	\$ 200,293	9.59%
41 Gen Admin	\$ 1,543,252	\$ 1,573,037	\$ 29,785	1.93%
51 Plant Mtn	\$ 6,565,893	\$ 6,578,120	\$ 12,227	0.19%
52 Security	\$ 665,448	\$ 888,352	\$ 222,904	33.50%
53 Data Proc	\$ 1,118,840	\$ 1,180,023	\$ 61,183	5.47%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 591,500	\$ 591,500	\$ -	0.00%
81 Construction			\$ -	-
91 Recapture	\$ 125,000	\$ 15,000	\$ (110,000)	100.00%
93 Pymnt to Fiscal Agent SSA			\$ -	-
95 Pymt to JJAEP	\$ 65,000	\$ 65,000	\$ -	0.00%
99 Pymt to Govt (Appraisor)	\$ 300,000	\$ 350,000	\$ 50,000	16.67%
TOTAL EXPENDITURES	\$ 46,292,110	\$ 47,267,676	\$ 975,566	2.11%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (4,160,639)	\$ (800,000)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (4,160,639)	\$ (800,000)		
BEGINNING FUND BALANCE	\$ 18,749,743	\$ 15,738,622		
ESTIMATED ENDING FUND BALANCE	\$ 15,738,622	\$ 14,938,622		

Calallen Independent School District
Food Service Fund (240)
Proposed Budget
Fiscal Year 2025-2026

	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ -	\$ -	\$ -	-
5700 Other Local Revenue	\$ 925,000	\$ 920,000	\$ (5,000)	-0.54%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 15,000	\$ 10,000	\$ (5,000)	-33.33%
5800 TRS On Behalf	\$ 35,000	\$ 35,000	\$ -	0.00%
5900 Federal Revenue	\$ 1,965,000	\$ 1,955,000	\$ (10,000)	-0.51%
TOTAL REVENUES	\$ 2,940,000	\$ 2,920,000	\$ (20,000)	-0.68%

	ADOPTED BUDGET	PROPOSED BUDGET	Increase/(Decrease)	
	FY 2024-25	FY 2025-26	Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ 100,000	\$ -	\$ (100,000)	100.00%
35 Food service	\$ 3,475,380	\$ 2,992,712	\$ (482,668)	-13.89%
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ 12,000	\$ 12,000	\$ -	0.00%
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ 35,000	\$ 35,000	\$ -	0.00%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ -	\$ -	\$ -	-
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 3,622,380	\$ 3,039,712	\$ (582,668)	-16.09%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (682,380)	\$ (119,712)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (682,380)	\$ (119,712)		
BEGINNING FUND BALANCE	\$ 1,097,450	\$ 1,024,514		
ESTIMATED ENDING FUND BALANCE	\$ 1,024,514	\$ 904,802		

Calallen Independent School District
Debt Service Fund (511)
Proposed Budget
Fiscal Year 2025-2026

	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 7,500,000	\$ 7,175,000	\$ (325,000)	-4.33%
5700 Other Local Revenue	\$ 125,000	\$ 125,000	\$ -	0.00%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 750,000	\$ 750,000	\$ -	0.00%
5800 TRS On Behalf	\$ -	\$ -	\$ -	-
5900 Federal Revenue	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 8,375,000	\$ 8,050,000	\$ (325,000)	-3.88%

	ADOPTED BUDGET	PROPOSED BUDGET	Increase/(Decrease)	
	FY 2024-25	FY 2025-26	Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ -	\$ -	\$ -	-
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ -	\$ -	\$ -	-
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 8,430,000	\$ 8,195,000	\$ (235,000)	-2.79%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 8,430,000	\$ 8,195,000	\$ (235,000)	-2.79%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (55,000)	\$ (145,000)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (55,000)	\$ (145,000)		
BEGINNING FUND BALANCE	\$ 1,590,697	\$ 1,750,679		
ESTIMATED ENDING FUND BALANCE	\$ 1,750,679	\$ 1,605,679		

APPENDIX A

Board Policy CE (Local) Fund Balance Compliance

Per Calallen ISD Board Policy CE (Local) issued on April 24, 2025:

Fund Balance

A financial goal of the District shall be to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. **At a minimum, the District shall maintain a total fund balance in the general operating fund equal to or exceeding three months of the total annual operating expenditures.**

If the Board determines that this level of fund balance is not obtainable in the proposed budget being considered, the Superintendent shall prepare a plan for Board approval to reach the minimum fund balance requirement within a specified period not to exceed two years.

The Board may commit a portion of the fund balance for a specific purpose by resolution during a Board meeting. The committed fund balance shall be used in accordance with the Board-adopted resolution and shall be expended for the specified purpose and within a reasonable period of time unless an emergency occurs. The designation may be amended at any time by Board approval.

The Superintendent or designee may assign a portion of the fund balance for an intended purpose, as required by generally accepted accounting principles.

The Superintendent or designee shall annually prepare a report of the general operating fund balance addressing compliance with this policy. The report shall be prepared no later than 90 calendar days following Board acceptance of the annual independent financial audit.

The 2025-2026 Proposed Budget **is in compliance** with the Board Policy CE (Local) Fund Balance parameters as calculated below.

Board Policy CE (Local) Parameter	Calculation
The District shall maintain a total fund balance in the general operating fund equal to or exceeding three months of the total annual operating expenditures	Proposed Budget Total
	Annual Operating Expenditures \$47,267,676
	Three Months of Total
	Annual Operating Expenditures \$11,816,919
	Proposed 2025-2026 Ending Funding Balance \$14,938,622

APPENDIX B

2025 Tax Rate Calculation Forms for No-New-Revenue Tax Rates

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Calallen ISD

School District's Name

4205 Wildcat Dr CC, TX 78410

School District's Address, City, State, ZIP Code

361-242-5600 x1

Phone (area code and number)

calallen.org

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 2,906,474,230
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 160,362,705
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 2,746,111,525
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	\$ 221,828,573
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	– \$ 30,000,000
	C. Subtract B from A.	\$ 191,828,573
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	\$ 0
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ³	– \$ 0
	C. Subtract B from A.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 2,554,282,952
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components. A. Prior year M&O tax rate: \$ 0.769500 /\$100 B. Prior year I&S or debt rate: \$ 0.270800 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value. A. Original prior year ARB values: \$ 51,134,263 B. Prior year values resulting from final court decisions: – \$ 39,088,764 C. Prior year value loss. Subtract B from A. ⁴	\$ 12,045,499
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 39,773,818 B. Prior year disputed value: – \$ 7,356,450 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 32,417,368
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 44,462,867
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 2,598,745,819
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 2,790,574,392
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁶	\$ 2,784
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the prior year market value: \$ 1,597,698 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 251,608,128 C. Value loss. Add A and B. ⁷	\$ 253,205,826
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: – \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 253,208,610

⁴ Tex. Tax Code §26.012(13)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 2,345,537,209
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 2,537,365,782
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 18,048,909
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 6,871,187
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 170,362 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 53,595	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹⁰	\$ 18,219,271
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹¹	\$ 6,924,782
23.	Total current year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: ¹³ \$ 2,787,135,891 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ 0 C. Total current year value. Subtract B from A.	\$ 2,787,135,891
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁵ \$ 42,480,915 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁶ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 42,480,915

⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §§26.012 and 26.04(c-2)¹³ Tex. Tax Code §26.012(6)¹⁴ Tex. Tax Code §26.01(c) and (d)¹⁵ Tex. Tax Code §26.01(c)¹⁶ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations. A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁷ \$ 84,183,193 B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁸ + \$ 0 C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ¹⁹ + \$ 0 D. Add A, B and C. \$ 84,183,193	
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²⁰ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²¹ If completing this section, the taxing unit must include supporting documentation in Section 6. ²² Taxing units that are not affected, enter 0. \$ 0	
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²³ \$ 2,745,433,613	
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313. A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 225,651,823 B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 30,000,000 C. Subtract B from A. \$ 195,651,823	
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement. A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement. \$ 0 B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement. ²⁴ - \$ 0 C. Subtract B from A. \$ 0	
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27. \$ 2,549,781,790	
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. \$ 0	
31.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement. \$ 20,250,025	
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31. \$ 20,250,025	
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. \$ 2,529,531,765	
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. \$ 2,725,183,588	
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b). \$ 0.720262 /\$100	
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. \$ 0.254103 /\$100	
37.	Current year NNR total tax rate. Add Line 35 and Line 36. \$ 0.974365 /\$100	

¹⁷ Tex. Tax Code §26.012(6)(A)(i)¹⁸ Tex. Tax Code §26.012(6)(A)(ii)¹⁹ Tex. Tax Code §26.012(6)(A)(iii)²⁰ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)²¹ Tex. Tax Code §26.012(1-a)²² Tex. Tax Code §26.04(d-3)²³ Tex. Tax Code §26.012(6)²⁴ Tex. Gov. Code §403.605

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²⁵

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²⁶
- Enrichment Tax Rate:**²⁷ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²⁸
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁹

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.³⁰ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.³⁰

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ³¹	\$ 0.631200 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³² <div style="margin-left: 20px;"> A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.1383 /\$100 B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100 </div>	\$ 0.1383 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³³	\$ 0.7695 /\$100
41.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁴ Enter debt amount: \$ 8,175,063 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ 750,000 D. Adjust debt: Subtract B and C from A.	\$ 7,425,063
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁵	\$ 352,344

²⁵ Tex. Tax Code §26.08(n)

²⁶ Tex. Edu. Code §48.2551(a)(3)

²⁷ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁸ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁹ Tex. Edu. Code §45.0021(a)

³⁰ Tex. Edu. Code §11.184(b)

³¹ Tex. Edu. Code §11.184(b-1)

³² Tex. Edu. Code §48.255 and 48.2551(b)(1) and (b)(2)

³³ Tex. Tax Code §26.08(n)(2)

³⁴ Tex. Edu. Code §45.003(d)

³⁵ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate															
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 7,072,719															
44.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁶ <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">A. Enter the current year anticipated collection rate certified by the collector.³⁷</td> <td style="width: 20%; text-align: right;">95.10</td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>B. Enter the prior year actual collection rates.</td> <td style="text-align: right;">97.67</td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2023 actual collection rate</td> <td style="text-align: right;">95.10</td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2022 actual collection rate.</td> <td style="text-align: right;">97.85</td> <td style="text-align: right;">%</td> </tr> <tr> <td></td> <td style="text-align: right;">95.10</td> <td style="text-align: right;">%</td> </tr> </table>	A. Enter the current year anticipated collection rate certified by the collector. ³⁷	95.10	%	B. Enter the prior year actual collection rates.	97.67	%	C. Enter the 2023 actual collection rate	95.10	%	D. Enter the 2022 actual collection rate.	97.85	%		95.10	%	
A. Enter the current year anticipated collection rate certified by the collector. ³⁷	95.10	%															
B. Enter the prior year actual collection rates.	97.67	%															
C. Enter the 2023 actual collection rate	95.10	%															
D. Enter the 2022 actual collection rate.	97.85	%															
	95.10	%															
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 7,437,138															
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,745,433,613															
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.270891 /\$100															
48.	Current year voter-approval tax rate. Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47. ³⁸	\$ 1.040391 /\$100															

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁹ The school district shall provide its tax assessor with a copy of the letter. ⁴⁰	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,745,433,613
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.040391 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.⁴¹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.040300 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100

³⁶ Tex. Tax Code §26.012(10) and 26.04(b)

³⁷ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³⁸ Tex. Tax Code §26.04(b)

³⁹ Tex. Tax Code §26.08(g)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 / \$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 1.040391 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.974365 / \$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. \$ 1.040391 / \$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 47

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴²

print
here

Kelsey Ramos Assistant Superintendent

Printed Name of School District Representative

sign
here

[Signature]

School District Representative

8/6/2025

Date

Print

Reset

⁴² Tex. Tax Code §26.04(c)

**QUESTIONS,
COMMENTS,
CONCERNS?**

