

Budget Summary Report for LULING ISD

2025 - 2026 Actual Budget				2026 - 2027 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$9,618,010	\$6,764	11	Instruction	\$10,118,288	\$7,086
12	Instructional Resources, Media Services	\$84,770	\$60	12	Instructional Resources, Media Services	\$85,133	\$60
13	Curriculum Development & Staff Development	\$682,088	\$480	13	Curriculum Development & Staff Development	\$754,116	\$528
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$10,384,868	\$7,303		Total:	\$10,957,537	\$7,673
Instructional Support				Instructional Support			
21	Instructional Leadership	\$217,600	\$153	21	Instructional Leadership	\$221,472	\$155
23	School Leadership	\$1,206,470	\$848	23	School Leadership	\$1,258,175	\$881
31	Guidance & Counseling, Evaluation	\$365,190	\$257	31	Guidance & Counseling, Evaluation	\$452,497	\$317
32	Social Work Services	\$155,114	\$109	32	Social Work Services	\$150,867	\$106
33	Health Services	\$156,072	\$110	33	Health Services	\$166,036	\$116
36	Co-curricular/ Extra-curricular Activities	\$684,402	\$481	36	Co-curricular/ Extra-curricular Activities	\$682,816	\$478
	Total:	\$2,784,848	\$1,958		Total:	\$2,931,863	\$2,053
Central Administration				Central Administration			
41	General Administration	\$859,098	\$604	41	General Administration	\$888,457	\$622
41	Publish Required Notices	\$500	\$0	41	Publish Required Notices	\$500	\$0
41	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0	41	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$859,598	\$604		Total:	\$888,957	\$623
District Operations				District Operations			
51	Plant Maintenance & Operations	\$1,709,518	\$1,202	51	Plant Maintenance & Operations	\$1,773,101	\$1,242
52	Security and Monitoring	\$46,600	\$33	52	Security and Monitoring	\$97,400	\$68
53	Data Processing Student	\$674,819	\$475	53	Data Processing Student	\$645,647	\$452
34	Transportation	\$740,027	\$520	34	Transportation	\$827,917	\$580
35	Food Services	\$1,017,342	\$715	35	Food Services	\$1,017,562	\$713
	Total:	\$4,188,306	\$2,945		Total:	\$4,361,627	\$3,054
Debt Service				Debt Service			
71	Debt Service	\$2,072,900	\$1,458	71	Debt Service	\$2,424,946	\$1,698
Other				Other			
61	Community Service	\$0	\$0	61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$500,000	\$350
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$250,000	\$176	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$220,000	\$155	99	Inter-government charges not Defined in Other codes	\$220,000	\$154
	Total:	\$470,000	\$331		Total:	\$720,000	\$504
	Grand Total:	\$20,760,520			Grand Total:	\$22,284,930	

Difference \$1,524,410
Percent Change 7.34%

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Luling Independent School District
(name of school district)

meeting at 5:00 PM on June 22nd, 2026 at the Conference & Learning Center
(time, date, year) *(name of room, building, physical location)*

at 215 E. Travis St., Luling, TX 78648 . **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts 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 \$ 0.6669 /\$100 (proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ 0.2050 /\$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	<u>9.76</u>	% increase	or		% (decrease)
Debt service	<u>19.64</u>	% increase	or		% (decrease)
Total expenditures	<u>10.72</u>	% increase	or		% (decrease)

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ <u>1,213,794,123</u>	\$ <u>1,298,310,006</u>
Total appraised value* of new property**	\$ <u>40,485,397</u>	\$ <u>37,007,094</u>
Total taxable value*** of all property	\$ <u>822,560,346</u>	\$ <u>865,763,017</u>
Total taxable value*** of new property**	\$ <u>27,728,970</u>	\$ <u>24,962,408</u>

* 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* \$ 26,580,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.6669	\$ 0.1800 *	\$ 0.8469	\$ 5,241	\$ 9,101
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.6799	\$ 0.1750 *	\$ 0.8549	\$ 5,580	\$ 8,948
Proposed Rate	\$ 0.6669	\$ 0.2050 *	\$ 0.8719	\$ 5,697	\$ 8,744

* The interest and 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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 230,957	\$ 227,521
Average Taxable Value of Residences	\$ 75,455	\$ 78,054
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.8469	\$ 0.8719
Taxes Due on Average Residence	\$ 639	\$ 681
Increase (Decrease) in Taxes		\$ 42

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 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 \$0.8626 (school voter-approval rate). This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.8626 (school voter-approval rate).

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)	\$ 7,000,000
Interest and Sinking Fund Balance(s)	\$ 0

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 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.