



January 6, 2025

Ms. Yvonne Johnson
Chief Financial Officer
Crosby Independent School District
14670 FM 2100
Crosby, Texas 77532

Dear Ms. Johnson:

Attached for your review and consideration is the December 2024 Second Quarter Tax Collection Report. If you have any questions or comments, please do not hesitate to call. It has been our pleasure to provide this service to your school district.

Sincerely,


Jennifer Alaniz, RTA

Crosby ISD - DECEMBER 2024 Tax Collection Report

<u>COLLECTION DETAIL</u>	MONTH ENDED	YEAR-TO-DATE
	12/31/2024	FY 2024-2025
Taxes - Current Year	\$ 16,008,077	\$ 16,548,610
Taxes - Prior Year	\$ 2,075	\$ 494,954
Total Levy Taxes Paid	\$ 16,010,153	\$ 17,043,564
<u>COLLECTION PERCENTAGE</u>		
<i>Comparison:</i>		
Current Year 2024 Tax Roll	44.41%	
Last Year's 2023 Tax Roll Same Period	41.26%	
<u>ACCOUNTING FUND DETAIL</u>		
Tax Collected Maintenance & Operations	\$ 9,789,700	\$ 10,431,068
Tax Collected Debt Fund	\$ 6,220,453	\$ 6,612,496
Total Levy Collected	\$ 16,010,153	\$ 17,043,564
<u>ADJUSTED TAX ROLL LEVY BALANCE</u>		
Current 2024 Tax Roll Remaining Levy 12/01/2024	\$ 36,172,648	
Current Supplemental/Corrections	\$ 548,900	
Collections	\$ (16,008,077)	
Total Remaining 2024 Roll Levy 12/31/2024	\$ 20,713,471	
Delinquent Levy Remaining 12/01/2024	\$ 2,947,140	
Delinquent Supplemental/Corrections	\$ (11,757)	
Collections Delinquent Tax	\$ (2,075)	
Total Remaining Delinquent Levy 12/31/2024	\$ 2,933,308	
CERTIFIED REMAINING TAX LEVY	\$ 23,646,779	
<u>OTHER REVENUE</u>		
General Fund Penalty & Interest	\$ 23,431	\$ 176,757
Debt Fund Penalty & Interest	\$ 8,494	\$ 82,360
Total Collections	\$ 31,924	\$ 259,117

* Net Appraisal District Value Adjustments.

I Jennifer Alaniz, Tax Assessor Collector for Crosby I.S.D. hereby certify the above listed Tax Collections Report is a correct reflection of the ad valorem tax records for December 2024.



 Jennifer Alaniz
 Tax Assessor-Collector, RTA

January 6, 2025

 Date



YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Year End Date = 01/06/2025 AND Month Range from 12/01/2024 to 12/31/2024 and Tax Units = {multiple} AND Date Type = 1

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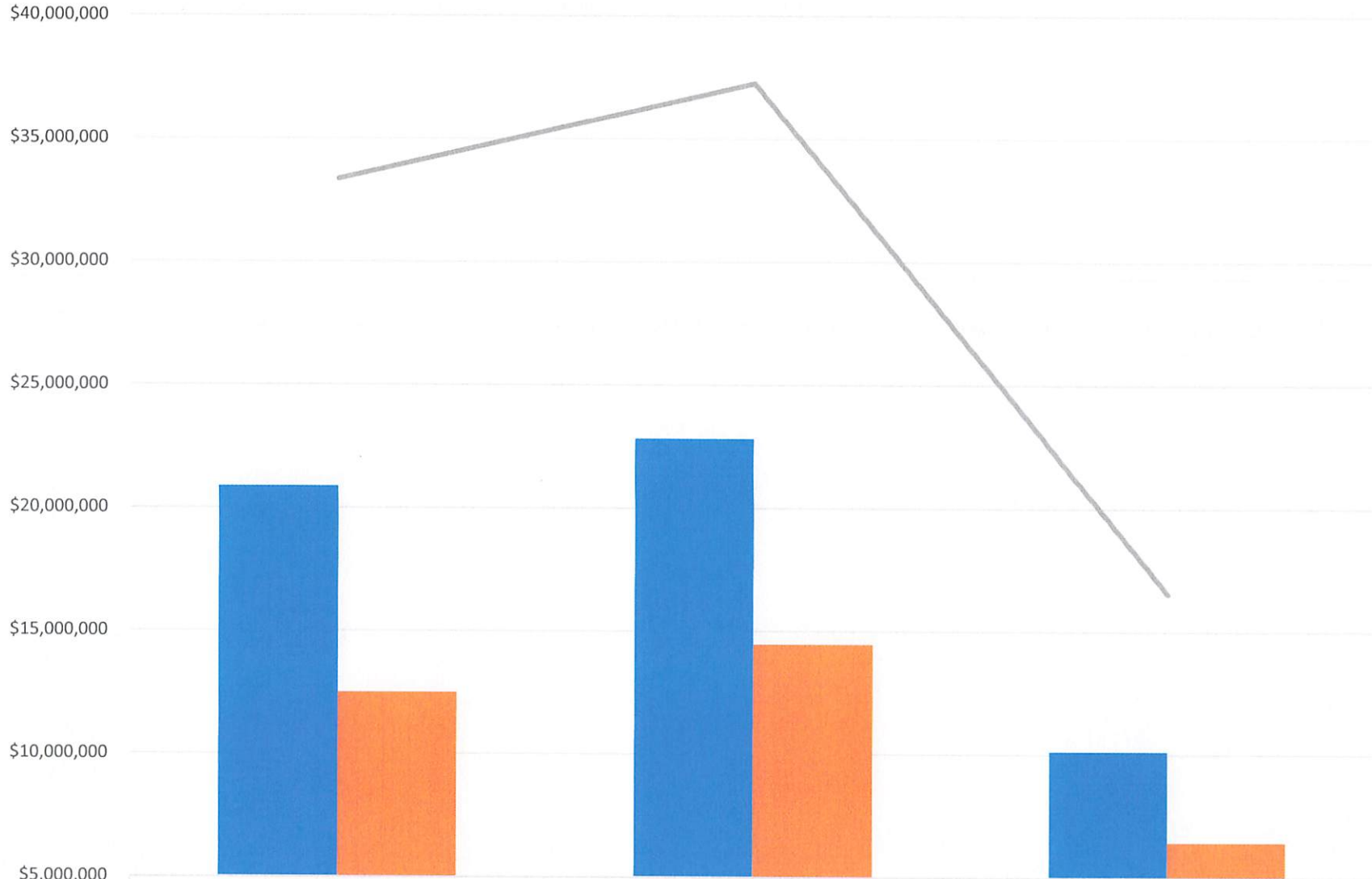
CURRENT YEAR INFORMATION

Start Financial Year 07/01/2024

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
4,474,111,866	1,593,476,202	2,880,635,664	1.235200	35,581,611.72	33,030,167.91	2,551,443.65	35,581,611.56
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
4,934,480,140	1,706,168,410	3,228,311,730	1.235200	39,876,106.49	37,262,080.99	2,614,025.56	39,876,106.55
Start Value	Net Value Adj	Start Value + Net Value Adj		Actual Current Value		Other Loss	
4,474,111,866	460,368,274	4,934,480,140		4,934,480,140		0.00	
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj		Actual Current Exemption			
1,593,476,202	112,692,208	1,706,168,410		1,706,168,410			

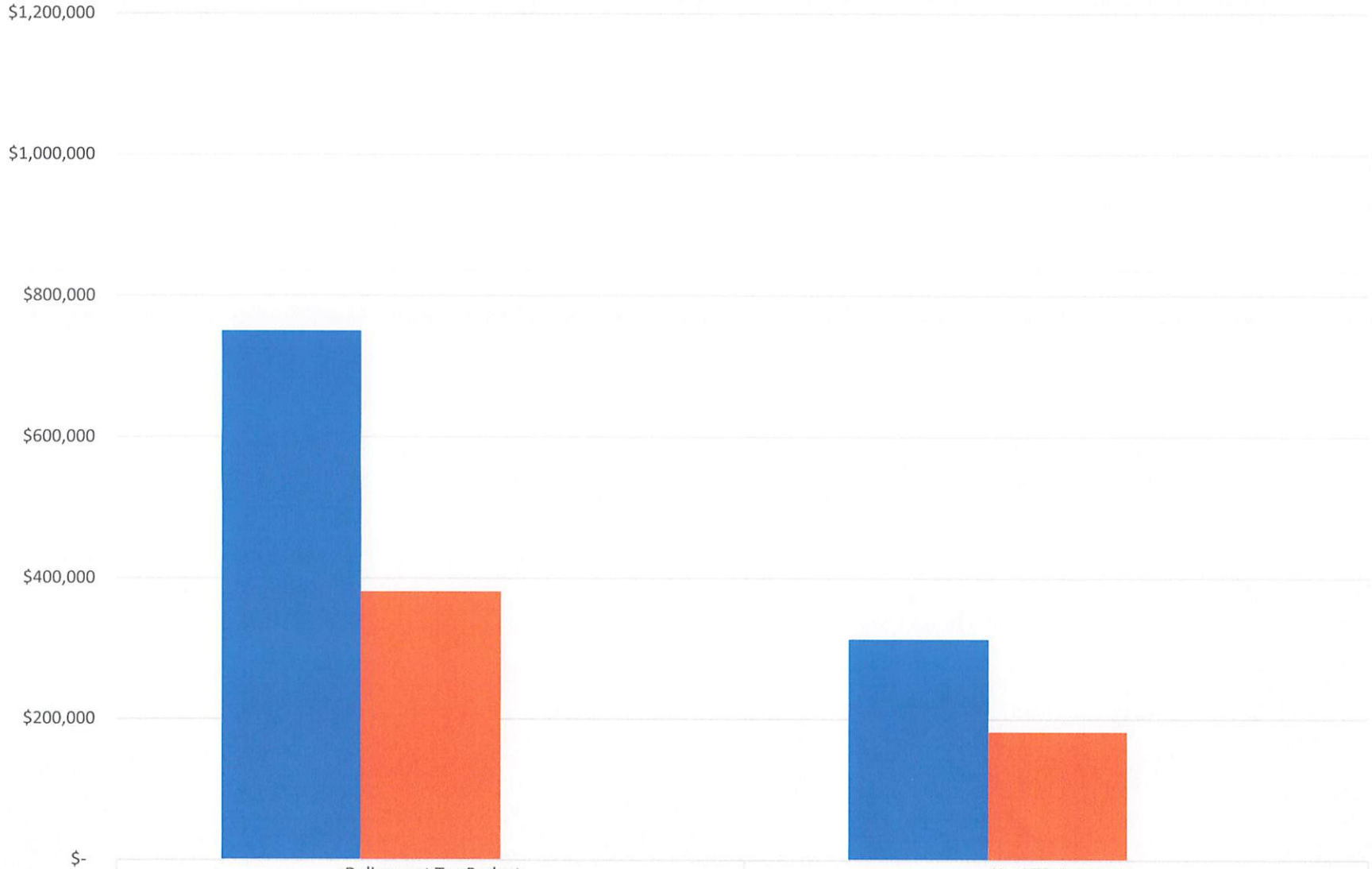
YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
AS OF 12/31/2024								
2004	173,325.55	0.00	0.00	113.05	855.71	172,469.84	0.00	0.49
2005	41,284.93	0.00	0.00	0.00	621.61	40,663.32	0.00	1.50
2006	38,074.93	0.00	0.00	219.65	777.80	37,297.13	0.00	2.04
2007	37,916.86	0.00	0.00	486.04	926.79	36,990.07	0.00	2.44
2008	35,149.76	0.00	0.00	0.00	542.21	34,607.55	(0.72)	1.54
2009	35,627.20	0.00	0.00	383.80	864.65	34,762.55	(0.01)	2.42
2010	41,666.76	0.00	0.00	416.71	1,117.48	40,549.28	0.00	2.68
2011	92,200.45	0.00	0.00	416.71	1,362.72	90,837.73	0.00	1.47
2012	52,419.98	0.00	0.00	45.60	1,017.79	51,402.19	0.00	1.94
2013	57,152.52	0.00	0.00	127.20	951.76	56,200.76	(0.19)	1.66
2014	63,601.77	0.00	0.00	21.72	591.78	63,009.99	0.00	0.93
2015	57,253.05	0.00	0.00	2.56	1,312.18	55,940.87	0.00	2.29
2016	66,847.38	0.00	0.00	45.48	467.32	66,380.06	0.00	0.69
2017	123,015.59	0.00	0.00	107.22	3,012.55	120,003.04	(2.84)	2.44
2018	102,826.94	0.00	0.00	407.92	4,127.11	98,699.83	(5.19)	4.01
2019	130,252.97	5,764.95	5,997.20	6,117.77	18,456.38	117,793.79	(1,651.68)	13.54
2020	178,916.82	(2,871.82)	(3,001.17)	1,269.66	16,493.63	159,422.02	(1,800.57)	9.37
2021	307,878.36	(2,183.15)	(1,335.71)	2,114.44	23,850.97	282,691.68	(4,173.64)	7.78
2022	592,084.29	(8,722.90)	(33,522.97)	(721.93)	78,701.04	479,860.28	(15,836.55)	14.08
2023	1,408,060.14	(3,743.81)	(175,431.16)	(9,498.31)	338,902.50	893,726.48	(26,499.98)	27.49
2024	33,030,167.91	548,900.15	4,231,913.08	16,008,077.24	16,548,610.24	20,713,470.75	(353.22)	44.41
TOTAL	36,665,724.16	537,143.42	4,024,619.27	16,010,152.53	17,043,564.22	23,646,779.21	(50,324.59)	

Crosby ISD FY2024-25 Second Quarter Current Taxes Billed/Collected Compared to Budget



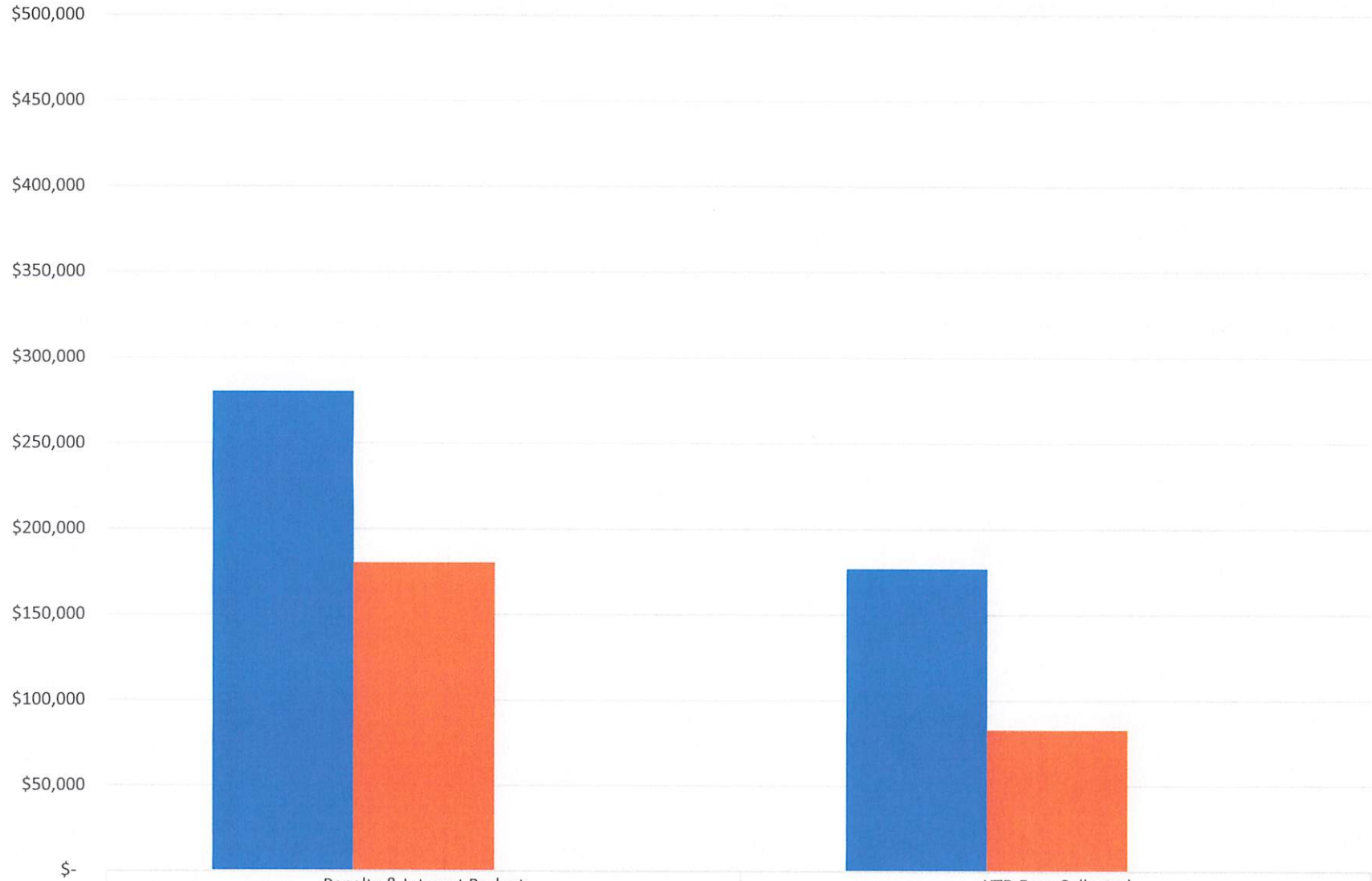
	Current Tax Budget	Tax Roll Billed	Net YTD Revenue
General Fund	\$20,860,488	\$22,808,120	\$10,117,803
Debt Service	\$12,500,000	\$14,453,961	\$6,430,807
Total	\$33,360,488	\$37,262,081	\$16,548,610

Crosby ISD FY2024-25 Second Quarter Delinquent Tax Revenue (Net of Appraisal District Adjustments) Compared to Budget



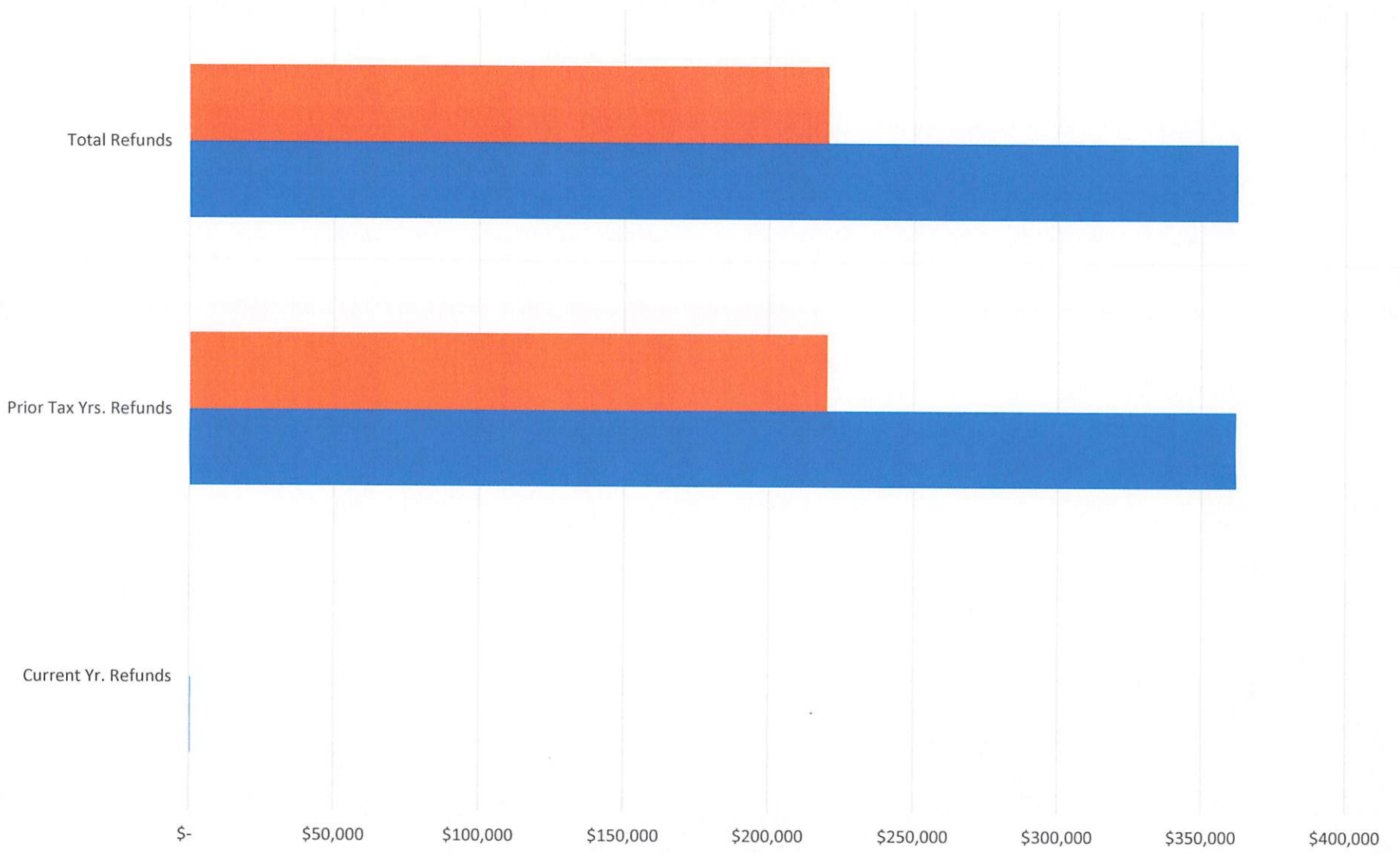
	Delinquent Tax Budget	Net YTD Revenue
■ General Fund	\$750,000	\$313,265
■ Debt Service	\$380,000	\$181,689
Total	\$1,130,000	\$494,954

Crosby ISD FY2024-25 Second Quarter Penalty, Interest, & Miscellaneous Revenue Compared to Budget



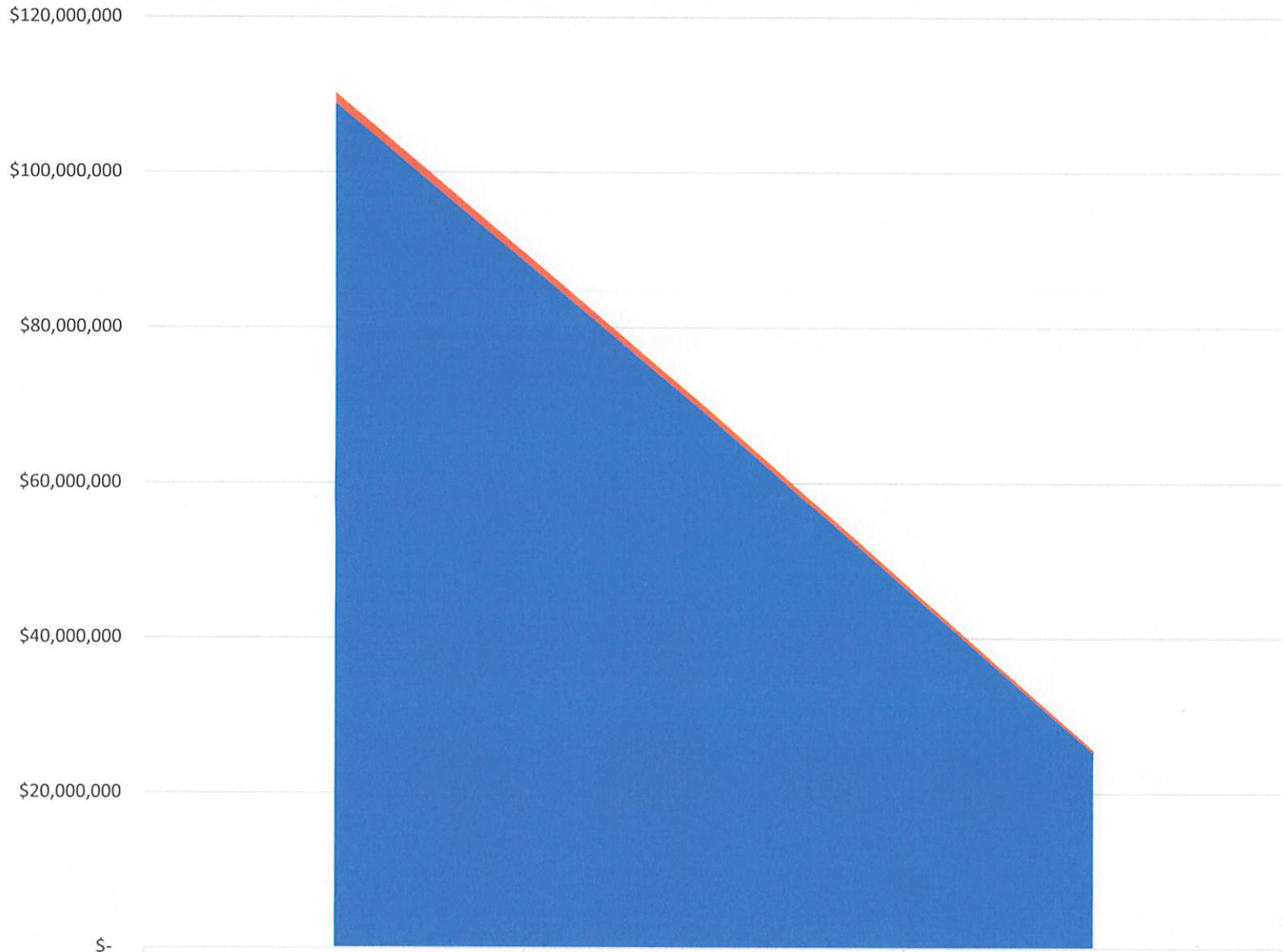
	Penalty & Interest Budget	YTD Fees Collected
■ General Fund	\$280,000	\$176,757
■ Debt Service	\$180,000	\$82,360
Total	\$460,000	\$259,117

Crosby ISD FY2024-25 Second Quarter Appraisal District Taxable Value Adjustment Refunds



	Current Yr. Refunds	Prior Tax Yrs. Refunds	Total Refunds
■ Debt Service Fund	\$288	\$220,122	\$220,411
■ General Fund	\$454	\$362,214	\$362,668

Crosby ISD FY2024-25 Second Quarter Remaining Uncertified/Unbilled Appraisal District Taxable Value



	Oct	Nov	Dec
Unbilled Potential Revenue	\$1,347,468	\$838,386	\$312,319
Uncertified Taxable Value Remaining	\$108,886,304	\$67,748,364	\$25,237,923

TAX COLLECTOR REPORT DEFINITION GUIDE

The item number in parenthesis on the Monthly Tax Collector Report is the reference number for the purpose/description listed below:

- (1) This is the beginning tax roll billing levy for the current fiscal tax year (FY2024-2025).
- (2) Actual calculated assessment before the over 65/disabled tax ceiling limitations are applied.
- (3) The levy lost to over 65/disabled homestead exemption ceiling limitation.
- (4) This is the actual current tax roll billing levy after adjustments for this billing period.
- (5) This amount is the beginning receivable amount billed for the current tax roll year (2024). The older years reflect the remaining balance due on that tax year roll and are often referred to as the delinquent receivable balance.
- (6) Monthly adjustments to the levy from supplement/correction rolls received from the County Appraisal District, and/or bankruptcy or reduced tax sale adjustments.
- (7) The year-to-date adjustments to the levy from supplement/correction rolls received from the County Appraisal District, and/or bankruptcy or reduced tax sale adjustments.
- (8) The monthly collections for the tax levies paid for the current reporting month.
- (9) The year-to-date tax levy collections for the fiscal year.
- (10) The remaining balance of the levy due after adjustments and payments were applied to the tax roll.
- (11) Refunds that are pending due to adjustments to the billing because of corrections made by the County Appraisal District.
- (12) The column is the net collection percentage for the fiscal year through the ending period dated on the report taking into consideration billing adjustment and payments.