

Public Hearing

June 22, 2026



Budget and Proposed Tax Rate

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Presented by Ms. Belinda Raindl, Chief Financial Officer

LA VERNIA INDEPENDENT SCHOOL DISTRICT



BUDGET GOALS



**Support High-Quality
Instruction and Resources**



**Retain & Recruit a
High-Quality Workforce**



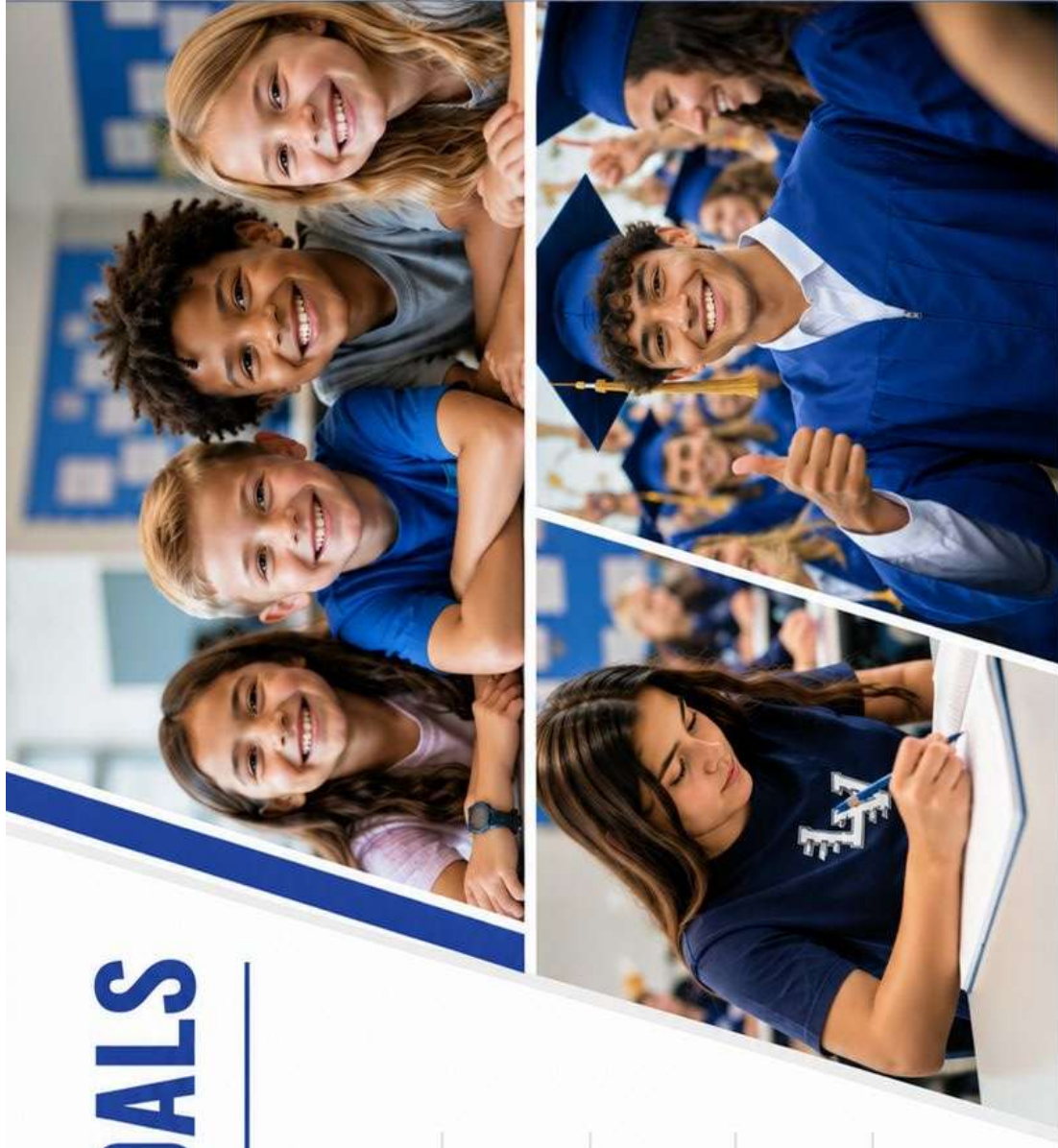
**Maintain a
Healthy Fund Balance**



Safety & Security



Well-Maintained Facilities





2026-27 PROPOSED GENERAL FUND BUDGET



Audited Fund Balance as of August 30, 2025:

\$8,836,372



REVENUE:

	2025-26 Projected Actual Budget	2026-27 Proposed Budget	% Increase (Decrease)
57xx Local	\$ 12,224,592	\$ 12,843,151	5%
58xx State	\$ 25,256,231	\$ 24,689,192	-2%
59xx Federal	\$ 88,004	\$ 58,550	-33%
TOTAL BUDGETED REVENUE:	\$ 37,568,827	\$ 37,590,893	0%



LOCAL

- 1% Property Value Growth
- Proposed M&O Tax Rate:

\$0.6669



STATE

- ADA/Enrollment



FEDERAL

- Dropped SHARS



EXPENDITURES:

TOTAL BUDGETED EXPENSES:	\$ 37,568,827	\$ 37,590,893	0%
Range Excess (Deficit)	\$ +/-100,000	\$ 0	—
Projected Fund Balance	\$ 8,836,372	\$ 8,836,372	—
# of Months	3	3	—

LA VERNIA INDEPENDENT SCHOOL DISTRICT



2026-27 PROPOSED I & S (FUND 599) BUDGET



Audited Fund Balance as of August 30, 2025:			\$11,573,302
REVENUE:			2026-27 Proposed Budget
57xx	Local	\$	6,148,927
58xx	State	\$	1,634,334
59xx	Federal	\$	-
TOTAL BUDGETED REVENUE:			\$ 7,783,261
EXPENDITURES:			2026-27 Proposed Budget
71	Debt Service	\$	7,590,975
TOTAL BUDGETED EXPENSES:			\$ 7,590,975
ESTIMATED DEFEASANCE AMOUNT:			\$ 192,286
PROJECTED FUND BALANCE:			\$ 11,573,302

**LOCAL:**

PROPOSED I & S RATE:
\$0.3850

**STATE:**

HOLD HARMLESS
INCLUDED FOR:

- HOMESTEAD EXEMPTIONS
- FROZEN LEVIES



PUBLIC HEARING PROPOSED TAX RATE



2026-27 PROPOSED TAX RATE INFORMATION



M&O (Maintenance & Operations)
Tax Rate:

\$0.6669

HOW THE M&O TAX RATE IS DERIVED:

MCR Tier 1 (Compressed Rate)	\$0.6169
MCR Tier 2 (Enrichment)	\$0.0500
Total M&O Tax Rate	\$0.6669
• Proposed M&O Tax Rate for 2026-27:	\$0.6669
• Adopted M&O Tax Rate 2025-26:	\$0.6669



I&S (Interest & Sinking)

Tax Rate:

- Proposed I&S Tax Rate for 2026-27: **\$0.3850**
- Adopted I&S Tax Rate 2025-26: **\$0.3850**

\$0.3850



- Proposed Total Tax Rate for 2026-27: **\$1.0519**
- Adopted Total Tax Rate for 2025-26: **\$1.0519**

\$1.0519
\$1.0519



IMPORTANT INFORMATION

Tax rate adoption will occur
in August after Certified
values are received at the
end of July.

**IF CERTIFIED VALUES
COME IN HIGHER,
THEN OUR TAX RATE
WILL BE LOWERED OR
COMPRESSED.**

No tax increase will be
proposed for 2026-27.

LA VERNIA INDEPENDENT SCHOOL DISTRICT



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Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Tax Year	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$500,000	\$5,000	\$5,259.50
FY 2026-2027 (TY 2026)	\$475,000**	\$4,750**	\$4,996.53**

** Based on Preliminary Values for a July 1 fiscal year.

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