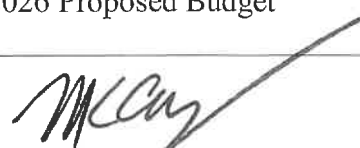
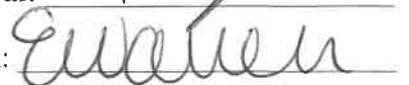


**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Public Hearing	<b>Date:</b> June 16, 2025
<b>SUBJECT:</b> Proposed Budget 2025-2026 and Proposed Tax Rate	<b>Submitted by:</b> Erin Warren/Manell Martin  <b>Related Pages:</b> 3 Pages
<b>BACKGROUND INFORMATION:</b>  The budget summary report provided for the public hearing is attached and posted on the website as required by law.  The Notice of a Public Meeting to Discuss Budget and Proposed Tax Rate was published in the paper within the required time frame and is attached.  The official 2025-2026 budgets (Fund 199, Fund 240 and Fund 599) will be presented later in the meeting for Board approval.  The administration will bring the tax rate to the Board for adoption in September after certified values are received from the Appraisal District and our assigned M&O rate is received from TEA.	
<b>RECOMMENDED ACTION:</b>	<b>BUDGETARY INFO.</b> 2025-2026 Proposed Budget

Board President's Approval:

Superintendent's Approval:

# Budget Summary Report for LULING ISD

2024 - 2025 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$8,720,535	\$6,060
12	Instructional Resources, Media Services	\$149,098	\$104
13	Curriculum Development & Staff Development	\$708,603	\$492
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$9,578,236	\$6,656
Instructional Support			
21	Instructional Leadership	\$222,139	\$154
23	School Leadership	\$1,180,173	\$820
31	Guidance & Counseling, Evaluation	\$460,950	\$320
32	Social Work Services	\$50,285	\$35
33	Health Services	\$151,304	\$105
36	Co-curricular/ Extra-curricular Activities	\$688,791	\$479
	Total:	\$2,753,642	\$1,914
Central Administration			
41	General Administration	\$804,211	\$559
41	Publish Required Notices	\$500	\$0
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$804,711	\$559
District Operations			
51	Plant Maintenance & Operations	\$1,719,988	\$1,195
52	Security and Monitoring	\$45,600	\$32
53	Data Processing	\$673,923	\$468
34	Student Transportation	\$551,764	\$383
35	Food Services	\$919,656	\$639
	Total:	\$3,910,931	\$2,718
Debt Service			
71	Debt Service	\$2,081,685	\$1,447
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$450,000	\$313
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$225,000	\$156
	Total:	\$675,000	\$469
	Grand Total:	\$19,804,205	

2025 - 2026 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$9,280,060	\$6,404
12	Instructional Resources, Media Services	\$84,770	\$59
13	Curriculum Development & Staff Development	\$680,404	\$470
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$10,045,234	\$6,933
Instructional Support			
21	Instructional Leadership	\$217,600	\$150
23	School Leadership	\$1,206,470	\$833
31	Guidance & Counseling, Evaluation	\$359,271	\$248
32	Social Work Services	\$139,114	\$96
33	Health Services	\$156,072	\$108
36	Co-curricular/ Extra-curricular Activities	\$682,402	\$471
	Total:	\$2,760,929	\$1,905
Central Administration			
41	General Administration	\$812,098	\$560
41	Publish Required Notices	\$500	\$0
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$812,598	\$561
District Operations			
51	Plant Maintenance & Operations	\$1,646,529	\$1,136
52	Security and Monitoring	\$46,600	\$32
53	Data Processing	\$674,819	\$466
34	Student Transportation	\$740,027	\$511
35	Food Services	\$1,017,342	\$702
	Total:	\$4,125,317	\$2,847
Debt Service			
71	Debt Service	\$2,072,900	\$1,431
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$250,000	\$173
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$210,000	\$145
	Total:	\$460,000	\$317
	Grand Total:	\$20,276,978	

Difference \$472,773  
Percent Change 2.39%

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The \_\_\_\_\_ Luling ISD \_\_\_\_\_ will hold a public meeting at 05:00 PM (CT) 06/16/2025 in \_\_\_\_\_ Luling ISD Conference Center, 215 E. Travis St. \_\_\_\_\_ Luling, TX \_\_\_\_\_.

**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** \$ 0.6669 /\$100 (Proposed rate for maintenance and operations)

**School Debt Service Tax**  
**Approved by Local Voters** \$ 0.2142 /\$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	2.2	% increase	or		% (decrease)
Debt service		% increase	or	0.05	% (decrease)
Total expenditures	2.0	% increase	or		% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ 1,274,191,513	\$ 1,297,423,236
Total appraised value* of new property**	\$ 31,976,990	\$ 45,028,334
Total taxable value*** of all property	\$ 913,115,792	\$ 924,246,486
Total taxable value*** of new property**	\$ 31,167,932	\$ 33,243,546

\* "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\* \$ 27,410,000

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$ 0.6669	\$ 0.2142 *	\$ 0.8811	\$ 5,861	\$ 7,270
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ 0.6942	\$ 0.2196 *	\$ 0.9139	\$ 5,786	\$ 6,927
<b>Proposed Rate</b>	\$ 0.6669	\$ 0.2142 *	\$ 0.8811	\$ 5,601	\$ 7,295

\* The Interest & 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**

	<b><u>Last Year</u></b>	<b><u>This Year</u></b>
Average Market Value of Residences	\$ 233,278	\$ 225,094
Average Taxable Value of Residences	\$ 118,096	\$ 120,008
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.8811	\$ 0.8811
Taxes Due on Average Residence	\$ 1,040	\$ 1,057
Increase (Decrease) in Taxes		\$ 16

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age 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 0.8716. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 0.8716.**

**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 & 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](http://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.