

**KAUFMAN INDEPENDENT SCHOOL DISTRICT**  
**Preliminary Tax Rate Impact Analysis - New Bond Authorization**

Scenario: Issue \$19,660,000 of Unlimited Tax Bonds in August 2025, Utilizing a 30-Year Amortization, Certified 2024/25 TAV to Grow 7.5% for 2 Years and 5% for 3 Years, 2023/24 RADA to Grow 3% for 5 Years.																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Fiscal Year Ending	Total Outstanding Debt Service	Series 2025 \$19,660,000 @ 5.18%	Total Projected Debt Service	Less: State Assistance	Less: I&S Fund Balance	Less: Capitalized Interest	Less: Frozen Levy Revenue	Net Combined Debt Service	Gross Taxable Assessed Valuation	Net Taxable Assessed Valuation	TAV Growth	Tax Rate Impact Analysis -			Tier I Funds Analysis	
												Current Tax Rate	Projected Tax Rate	Tax Rate Difference	Max Tier I Funds Needed for 50-Cent Test <sup>(A)</sup>	Tier I Funds Needed For Debt Service <sup>(B)</sup>
2025	\$8,743,204		\$8,743,204	\$562,265	\$300,000	\$0	\$240,000	\$7,640,939	\$1,770,236,191	\$1,591,513,875	8.75%	\$0.500	\$0.500		0	0
2026	8,827,988	\$1,132,025	9,960,013	562,191	0	946,000	240,000	8,211,821	1,903,003,905	1,710,877,416	7.50%		0.500		0	0
2027	8,826,163	1,132,025	9,958,188	562,008	0	330,000	240,000	8,826,179	2,045,729,198	1,839,193,222	7.50%		0.500		0	0
2028	9,262,863	1,132,025	10,394,888	562,310	0	325,000	240,000	9,267,577	2,148,015,658	1,931,152,883	5.00%		0.500		0	0
2029	9,686,313	1,132,025	10,818,338	562,082	0	285,000	240,000	9,731,256	2,255,416,441	2,027,710,527	5.00%		0.500		0	0
2030	9,687,738	1,331,900	11,019,638	562,367	0	0	240,000	10,217,271	2,368,187,263	2,129,096,053	5.00%		0.500		0	0
2031	9,688,088	1,331,400	11,019,488	562,253	0	0	240,000	10,217,234	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2032	9,686,638	1,335,275	11,021,913	562,257	0	0	240,000	10,219,656	2,368,187,263	2,129,096,053	0.00%		0.500		1,887,494	0
2033	9,630,538	1,333,525	10,964,063	508,554	0	0	240,000	10,215,509	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2034	9,629,413	1,331,275	10,960,688	505,542	0	0	240,000	10,215,146	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2035	9,630,538	1,333,400	10,963,938	505,160	0	0	240,000	10,218,778	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2036	9,628,738	1,334,075	10,962,813	505,553	0	0	240,000	10,217,260	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2037	9,500,178	1,338,125	10,838,303	378,709	0	0	240,000	10,219,594	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2038	9,600,119	1,331,350	10,931,469	475,895	0	0	240,000	10,215,573	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2039	9,597,519	1,333,750	10,931,269	476,261	0	0	240,000	10,215,007	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2040	9,600,969	1,330,188	10,931,156	475,458	0	0	240,000	10,215,698	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2041	9,599,094	1,335,525	10,934,619	476,403	0	0	240,000	10,218,216	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2042	9,601,494	1,329,763	10,931,256	476,687	0	0	240,000	10,214,570	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2043	9,597,669	1,337,763	10,935,431	476,309	0	0	240,000	10,219,123	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2044	9,599,819	1,334,388	10,934,206	475,848	0	0	240,000	10,218,358	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2045	9,598,519	1,334,775	10,933,294	475,281	0	0	240,000	10,218,013	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2046	9,121,519	1,333,788	10,455,306	0	0	0	240,000	10,215,306	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2047	9,123,719	1,331,425	10,455,144	0	0	0	240,000	10,215,144	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2048	9,125,319	1,332,550	10,457,869	0	0	0	240,000	10,217,869	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2049	9,121,019	1,336,888	10,457,906	0	0	0	240,000	10,217,906	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2050	9,122,772	1,334,438	10,457,209	0	0	0	240,000	10,217,209	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2051	9,123,859	1,335,200	10,459,059	0	0	0	240,000	10,219,059	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2052	9,125,200	1,334,038	10,459,238	0	0	0	240,000	10,219,238	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2053	9,121,278	1,335,813	10,457,091	0	0	0	240,000	10,217,091	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2054	9,121,475	1,335,388	10,456,863	0	0	0	240,000	10,216,863	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
2055		10,454,813	10,454,813	0	0	0	240,000	10,214,813	2,368,187,263	2,129,096,053	0.00%		0.500		0	0
Total	\$281,329,755	\$48,328,913	\$329,658,667	\$10,709,394	\$300,000	\$1,886,000	\$7,440,000	\$309,323,274								

<sup>(A)</sup> Based upon the District's taxable assessed valuation in fiscal year 2025/26.  
<sup>(B)</sup> Based upon the District's annual projected taxable assessed valuation in each respective fiscal year.