

The Board of Trustees Splendora Independent School District Notice of Special Meeting



A Special Meeting of the Board of Trustees of Splendora Independent School District will be held June 25, 2026 beginning at 5:30 PM in the Administration Building Boardroom, 23419 FM 2090, Splendora, Texas 77372.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

- I. **Call to Order**
- II. **Audience**
- III. **Board Protocol, Invocation, Pledge & Good Things**
 - A. Board Leadership Guidelines & Code of Ethics
 - B. Invocation
 - C. U.S. & State of Texas Pledge of Allegiance
 - D. Good Things
- IV. **Public Hearing**
 - A. Discuss 2026-2027 Budget and Proposed Tax Rate
- V. **Consent Agenda**
 - A. Approve Budget Amendment 7 for Fiscal Year 2025-2026.
- VI. **Action and/or Discussion Items**
 - A. Consider Adoption of the Fiscal Year 2026-2027 Budget
- VII. **Adjourn**

Closed meeting will be held for the purposes authorized by the Texas Open Meetings Act, Texas Government Code Section 551.071 et seq. concerning any and all purposes permitted by the Act, including but not limited to the sections and purposes listed in item III. Closed Session.

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on June 18, 2026, at 4:30 pm.

Dustin Bromley, Ed. D., Superintendent of Schools

Splendoria Independent School District
Governance Team Guidelines & Operating Procedures

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Introduction

Governance Team Guidelines & Operating Procedures (hereinafter referred to as ‘the document’) defines the “partnership” between the superintendent and board members to a great extent. It clarifies expectations for one another, as well as responsibilities for practices and issues that are anticipated to occur on a frequent basis. It does not attempt to cover all potential scenarios as the document is meant to be a brief reference guide for each member of the team. Just like a partnership in the business world, each individual wants to know what he or she is responsible for accomplishing in order for the organization to be successful.

The *Governance Team* in Splendor ISD will operate more effectively and efficiently if the expectations for “how we will function as a team” are clearly defined. *Governance Team Guidelines & Operating Procedures* is based on practice, not theory. It is also a “living document” in that it should be reviewed annually and modifications should be made at the pleasure of the Governance Team and the needs of the district. A good time to review this document is after each school board election as it is an excellent tool for new board member orientation.

The update and development of *Governance Team Guidelines & Operating Procedures* assures a common understanding among members of the Governance Team and provides an excellent foundation for new Board member orientation as it provides district and Board member responsibilities. Additionally, the document will describe the mode of operation of the Governance Team to new, district level administrative staff. The document should be reviewed periodically to ensure it accurately reflects the expectations of the Governance Team and that its contents reflect actual practices of the team and individual members.

Governance Team Members

Dr. Dustin Bromley	Superintendent
Allen Wells	President
Dan Muirhead	Vice President
Jennifer Stewart	Secretary
Kim Klepcyk	Assistant Secretary
Jason Sessum	Member
Travis “Doc” Jones	Member
Jacqueline Canada	Member

Board Organization, Duties, and Responsibilities

Organization

At the first meeting following school board elections, an agenda item will be placed to disband the present Board and select new officers. Nominations and voting must take place in open session.

The Board shall elect a President, Vice-President, Secretary, and an Assistant Secretary, who shall be members of the Board. Officers shall be elected by plurality vote of the members present and voting. Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. A vacancy among officers of the Board shall be filled by a majority action of the Board.

Typically the selection of officers will follow the outline below:

- Motion made, seconded, and passed to disband the current board and appoint the Superintendent as temporary chairperson.
- The Superintendent then asks the Board for nominations for the office of Board President.
- After nominations have ceased, the Superintendent then calls for the vote, with the selection being made by majority vote of those members present.
- The Superintendent then turns the chair to the newly elected President. The President then conducts the election of the Vice-President using the same nominating and voting process. The same procedure is then used for the Secretary position and then the Assistant Secretary position.

Duties

President:

The legal duties and powers of the Board President are described in detail in policy BDAA Legal. He/she also has the right to discuss, make motions and resolutions, and vote on all matters coming before the Board. The Board President also appoints all Board committees, unless otherwise provided by policy or Board consensus.

Vice-President:

The Board Vice-President shall act in the capacity and perform the duties of the Board President in the event of the absence or incapacity of the president and will perform other duties as prescribed by the Board.

Secretary:

The Secretary of the Board shall keep or cause to be kept, an accurate record of the proceedings of each board meeting and will send, or cause to be sent, notices of board meetings. In the absence of the President and Vice-President of the Board, the Secretary shall call the meeting to order and conduct the election of a president pro tem. The Secretary will also perform other duties as directed by the Board.

Assistant Secretary:

The Assistant Secretary of the Board shall act in the capacity and perform the duties of the Secretary of the Board in the event of the Secretary's absence.

Responsibilities

In addition to the responsibilities of Board Officers listed above, Policy BAA Legal provides an overview of key Board responsibilities. Key responsibilities are briefly described as follows:

- Review and adopt the district's vision and mission statements (August)
- Conduct an annual evaluation of the superintendent (January)
- Conduct an annual board self-evaluation (May)
- Approve district goals (March)
- Review and adopt the annual district budget (June)

SISD related policies: (BEC Legal) (BDAA Local)

Board Essential Roles (See insert on next page)

Board Meetings

Board Meeting

Meeting Day of the Week/Times

- A. Regular meetings of the Board shall normally be held on the third Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Agenda

- A. In consultation with the board president, the superintendent shall prepare the agenda for all board meetings. The deadline for including board agenda items for regular meetings will be the fifth business day prior to the board meeting. On request in writing of any board member, an agenda item may be included on the board agenda. If the agenda item has been acted upon within the previous twelve months, two board members are needed to request that it be placed on another board agenda.
- B. The draft agenda may include items from the board agenda calendar as scheduled in advance by the Board of Trustees as well as actions required by law. Before the agenda is finalized, the superintendent will consult with the board president for approval of the final agenda.
- C. The consent agenda may include items listed below and action may be taken with a single vote without discussion. Placement of items on the consent agenda will be done at the discretion of the superintendent and board president. At the board meeting, any board member may ask questions or discuss a consent agenda item by asking the board president to remove it from the consent agenda for the purpose of giving the item individual consideration. The board president will allow discussion on any item requested for removal from the consent agenda by a board member.

Examples of Consent Agenda Items

1. Minutes of regular and special board meetings
2. Acceptance of financial reports
3. Routine bid recommendations in alignment with district policy
4. Approval of personnel contracts that comply with district policy
5. Requests to use district facilities
6. Routine, non-controversial items

7. Board policy updates

The above items are examples only. Not all topics listed may be included as part of the consent agenda.

SISD related policies:		
BE (LEGAL)	BE (LOCAL)	BJA (LOCAL)

Items Eligible for Executive Session

- A. 551.071. Consultation with attorney. A governmental body may conduct a private consultation with its attorney when the government body seeks advice about pending or contemplated litigation, a settlement offer, or any of the appropriate exceptions listed for an executive session. Example: Discussing a real estate transaction with an attorney.

- B. 551.072. Deliberation regarding real property. A governmental body may conduct a closed meeting (executive session) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body.

- C. 551.074. Personnel matters. An executive session may be conducted to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee. Also, to hear a complaint or charge against an employee unless the employee who is the subject of the charge or complaint requests an open meeting or hearing to hear the complaint.

- D. 551.076. Deliberation regarding security devices. A governmental body may deliberate the deployment of security personnel or devices in an executive session.

- E. 551.0821. Personally identifiable information about public school student. Deliberation concerning a student in which personally identifiable information is discussed will be held in executive session – even if the student’s name is not mentioned in the deliberation.

- F. 551.084. Exclusion of witness from hearing. A governmental body that is conducting a hearing may exclude a witness from the hearing while another witness is testifying.

- G. 551.073. Prospective gift. The governmental body may conduct an executive session to deliberate a negotiated contract for a prospective gift or donation if deliberation in an open session would have a detrimental effect.
- H. Ed. Code 39.030. The Board of Trustees shall conduct an executive session to discuss or adopt individual assessment instruments or assessment instrument items.
- I. 418.183. Emergency management – homeland security. Issues related to 418.175 in the Government Code are exempted from the open meeting requirement; however, a tape recording of the proceedings should be made.
- J. 551.087. Economic development. Deliberations concerning the offer of financial incentives for companies to locate in the school district may be held in executive session.

SISD related policies:
 BEC (LEGAL) DCE (LEGAL) GF (LEGAL)

Notice of Meetings

Members of the Board shall be given notice of regular and special meetings on Thursday prior to regularly scheduled Monday Board Meetings. Notice for special meetings will be at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.

The district shall provide special notice of each meeting to any news media that has requested notification. When an emergency meeting is called or an emergency item is added to an agenda, the district shall notify any news media that have previously requested special notice of all meetings. (BE Legal)

Executive Session/Closed Meetings

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law. (BEC Legal)

For each closed meeting, except for consultations with its attorney, the board shall keep a certified agenda of the proceedings. The presiding officer and secretary shall certify that the agenda is a true and correct record of the proceedings. (BEC Legal) Board members must limit discussion to those items specified in the closed session.

No voting or polling of members is allowed in closed session. A final decision, or vote must take place in an open meeting. (BEC Legal)

No board member or other participant in a closed meeting shall, without lawful authority, disclose to a member of the public any deliberations made in a closed session.

Board Meetings/Audience Participation

Participants must have signed up prior to Board Meeting start time. At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting. At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. The Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted.

Board Member Preparation for Meetings

- A. The Superintendent will ensure that all information needed for informed decision-making is supplied to each Board member in agenda information delivered four days prior to the regular board meeting. The agenda and support materials will be provided electronically unless a request is made for a written copy. If a written copy is requested, Board members are asked to discuss delivery options at the time of the request.

- B. Each Board member will prepare for the Board meeting by studying the agenda and support materials and asking clarifying questions of the Superintendent at least one day in advance of the meeting if possible. While it is likely that questions often result as part of the discussion of an agenda item, when a Board member knows that he/she will have a specific question it is appreciated if that question is asked prior to the meeting.

Board Member Questions Concerning the Agenda

- A. Board members are encouraged to ask for information from the Superintendent at least one day prior to the Board meeting. This will allow time for appropriate research, if needed.

- B. Any questions about agenda items or requests for additional information prior to the board meeting will be directed to the Superintendent. The Superintendent or his/her designee for that particular agenda item will respond to the Board member and an electronic copy of the question and response will be provided to all Board members.

- C. The Superintendent will determine if the information requested is readily available or will require additional time to gather or research. If additional time is needed the

Superintendent and the Board member will agree upon an appropriate time frame in which the information will be provided.

- D. If a written summary or report is requested, the Superintendent will present a copy of it to each Board member.
- E. Even when information about agenda items is provided in advance or Board members receive answers to specific questions prior to the Board meeting; they are not prohibited from discussing or asking additional questions during the Board meeting.
- F. Board members seeking information during the Board meeting should ensure that the question pertains to agenda items.

Exhibiting Professionalism and Courtesy in Board Meetings

Board members shall observe and adhere to parliamentary procedures according to *Robert's Rules of Order, Newly Revised* and the Board President will ensure that discussion is related to the agenda item being addressed.

The Board President may recognize Board members prior to comments being given about an agenda item, particularly if several members wish to speak to the item.

Professional courtesy will be extended to all members of the Governance Team, school district staff, and visitors to the Board meeting.

Communication

Governance Team Communication

- A. The Superintendent will communicate with each Board member via weekly reports (emails) that will include information such as:
 - 1. District events
 - 2. Progress reports on Board goals and directives
 - 3. Follow-up reports in answer to Board member questions
 - 4. Information or reports requested by a Board member
 - 5. General program updates
- B. The Superintendent will communicate requested information to all Board members in as timely a manner as possible without interfering with the regular conduct of district business.

- C. The Superintendent will meet with the Board President as needed, or communicate by telephone or electronic means to inform him/her of district issues that may need to come before the Board for discussion or action.
- D. Board member phone calls to the Superintendent will be returned during the same day if at all possible.
- E. Board members may communicate with other individual members for purposes of asking questions, clarifying information, or socializing under circumstances that do not conflict with or circumvent the Texas Open Meetings Act.
- F. Board members may not communicate with other individual members for purposes of soliciting votes in support of or opposition to items of business that may come before the Board.
- G. Board members who wish to share information relevant to district business or issues before the Board will relay the information to the Superintendent for distribution to all members in his/her weekly reports.

Splendora ISD related policies: BE (LEGAL)	BJA (LOCAL)
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Board Member Requests for Information Not Related to Meeting Agendas

- A. Board members will contact the Superintendent to request information about the school district or Board of Trustee business.
- B. The Superintendent, at his/her discretion, may refer the Board member to a staff person with direct knowledge about the information requested.
- C. The Superintendent will determine if the information requested is readily available or additional time is needed to gather information or research the issue.
- D. If the information is available, the Superintendent will provide it to the requesting Board member.
- E. If a written response is provided, a copy of the information will be provided to each Board member.

- F. If the Superintendent determines that the request is unreasonable and will divert staff time or attention from Board priorities, the Superintendent or the requesting Board member may ask the Board President to place the request on a meeting agenda. The requesting Board member may then ask if a majority of the Board wishes to direct the Superintendent to generate a report to include the requested information.

Board Member Contact with Campuses

- A. Board members are encouraged to attend as many school events as their time and schedule permits.
- B. Board members will notify the Superintendent before visiting any campus and will follow all established campus procedures. Board members shall not interfere with instructional time or assume a supervisory role during such visits.
- C. Board members will check in with the principal's office when he/she arrive at a campus during the school day, as per guidelines for all visitors to campuses.
- D. Board members will not go into classrooms or other areas on campus for the purposes of conducting personnel evaluations or investigations.
- E. Board members may not give direction to any staff or student except when immediate safety or liability is an issue.
- F. While Board members have no authority when not at the board table, as individuals, it is sometimes difficult for staff members to see them as ordinary parents, therefore;
 - a. When visiting with teachers of their own children, Board members should make it clear that they are acting as parents rather than as a member of the Board.
 - b. Board members will not request or accept extraordinary consideration for themselves or their children.
- G. Board members will not ask district employees for extraordinary consideration for anyone.

Splendor ISD related policies:	
GKA (LEGAL))	BBF (LOCAL)

Response by Board Members to Community Member or Employee Complaints

- A. Listen briefly and respectfully; remain impartial

- B. Ask if the complainant has followed the complaint procedure (following the “chain of command”) outlined in district policy
- C. Remind the complainant of the Board’s responsibility to remain impartial regarding complaints that may ultimately be brought to the Board on appeal.
- D. If the complainant does not know the district’s complaint procedures or “chain of command,” the Board member should provide the following information:
 - a. The complainant must first discuss the problem with the authority closest to the problem. In most cases this is the immediate supervisor if it is an employee or the principal if it is a campus issue.
 - b. If the complainant is not satisfied with the resolution, he/she may file a formal grievance according to procedures outlined in policy for students and parents, employees, or community members.
 - c. If the complainant is not satisfied with the resolution offered through the formal complaint process, the complainant may appeal to the next level of authority as outlined in policy.
 - d. When all levels of administrative appeal have been exhausted without satisfaction by the complainant, he/she may appeal the complaint to the Board of Trustees according to procedures outlined in policy. The Board President will place the complaint on the agenda for presentation to and discussion by the Board.
 - e. The Board may uphold the decision of the Superintendent or designee regarding the complaint, overturn it, offer an alternative solution, or the Board may take no action.
 - f. Complaints regarding an individual will be heard in closed session unless specific law or local policy provides otherwise.
- E. Board members should inform the Superintendent of all relevant complaints from staff and community. If requested by the Board member forwarding the request, the Superintendent will notify the individual Board member as to the resolution of the complaint.

SISD related policies:			
DGBA (LOCAL)	FNG (LOCAL)	GF (LOCAL)	BBF (LOCAL)

Communicating with the Community and/or Personnel

- A. Board members are encouraged to participate in community activities. When doing so, Board members may choose to provide information and/or respond to questions based on the following:
 - a. Relay information about district goals or other district information the Board member is comfortable providing
 - b. Interact in a positive manner
 - c. Listen politely and respectfully to comments
 - d. Refer questions about specific district activities to the Superintendent when they do not know the answers or if the individual wants detailed information.
- B. The Board of Trustees encourages community input, however, it will not respond to anonymous calls or letters unless they involve the safety and security of students and/or employees. If the anonymous communication refers to a significant issue, the Board member will contact the Superintendent to inform him/her of its' content.
- C. Signed letters addressed to the Board or a Board member will be forwarded to the Superintendent for inclusion in the weekly information provided to the Board.
- D. The Board will communicate to the community collectively through district communication strategies authorized by the Board in policy or the district communication plan.

SISD related policies: BBF (LOCAL)

Communicating with the Media

- A. The Superintendent and the Board President shall act as spokespersons for the Board of Trustees to the media on all school district related issues. Generally speaking, questions concerning district operations should be referred to the Superintendent and questions regarding board policy or actions taken by the Board should be referred to the Board President. This practice will promote a single “position statement” which can be clearly understood by the public as opposed to potentially having multiple statements on an issue.
- B. A Board member who receives a call from the media requesting information, comments, or an interview regarding district related issues will direct them to the Superintendent and/or Board President, depending on the nature of the questions.

- C. Board members retain the right to speak to the media as individuals but are strongly encouraged to direct all media inquiries to the Superintendent and/or Board President.
- D. When speaking to a media representative, a Board member should clarify when speaking as an individual rather than as a spokesperson for the Board of Trustees. When speaking as an individual, the Board member will remind the media representative of the position or action of the Board of Trustees as a body – if the Board has taken action on the issue.

SISD related policies:
 BJA (LOCAL) BDAB (LOCAL)

Evaluation of the Superintendent

Updating the Superintendent Evaluation Instrument

After district goals are identified and priorities of the Board are established for the next school year, the Governance Team should review the content of the Superintendent’s evaluation instrument to ensure proper alignment. This will ensure that the Board and Superintendent have an understanding of the challenges and priorities that are going to be emphasized in the coming year and that appropriate evaluation indicators may be developed. The evaluation instrument shall be based on the Superintendent’s job description, student performance, and Governance Team priorities. The document evaluating the performance of the Superintendent is confidential.

Objectives of the Superintendent Evaluation Process

Based on law and board policy the following objectives are associated with the superintendent evaluation process:

- Clarify to the Superintendent his or her role and priorities, as seen by the Board
- Clarify to Board members the Superintendent’s role, according to the Board’s written criteria, as expressed in the Superintendent’s job description and the district’s goals and priorities
- Foster an early understanding among new Board members of the evaluation process and the Superintendent’s current performance objectives and priorities
- Develop and sustain a harmonious working relationship between the Board and the Superintendent
- Include indicators on the evaluation instrument that reflect high expectations and outstanding Governance for the day-to-day operations of the school district
- Ensure fairness and objectivity in the evaluation process

The superintendent evaluation process and evaluation instrument will be provided to Board members with agenda items for the meeting in which the evaluation is to be conducted.

SISD related policies:

BJA (LEGAL)

BJCD (EXHIBIT)

BJCD (LOCAL)

BJCD (LEGAL)

New Board Member Orientation & Governance Team Training

Reporting Requirements

The minutes of the last regular meeting of the Board held during a calendar year must reflect whether each Trustee has met or is delinquent in meeting the training required to be completed as of the date of the meeting. *Education Code 11.159*

Training Requirements

New Board members shall receive a district orientation session within 60 days before or after their election or appointment and an orientation to the Texas Education Code within the first 120 days of election or appointment. Texas Education Code orientation sessions are offered through the Regional Education Service Center. New Board members are also encouraged to attend the TASB Summer Governance Conference, if possible. New Board members will also be trained on parliamentary procedures according to *Robert's Rules of Order, Newly Revised*. Once a year all Board members will receive a review of parliamentary procedures according to *Robert's Rules of Order, Newly Revised*.

All Board members shall receive an update session following each session of the Texas Legislature and the entire Board and Superintendent shall annually participate in a team building session. The lengths of these trainings are not specified, but are usually at least three hours.

In addition to the orientation and team building training, all Board members shall receive additional continuing education on an annual basis. To the extent possible, the entire Board shall participate in continuing education programs together. In the first year of service, Board members shall receive at least ten hours of continuing education in fulfillment of assessed needs in addition to required orientations and team building training. Within 90 days of election or appointment, new board members should receive one (1) hour of Open Meetings Training provided by the Attorney General's Office.

After the first year of service Board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. This of course is in addition to required

team building training and a Texas Education Code update if a session of the Texas Legislature has been held that year.

The Board President shall receive continuing education related to Governance duties of the Board President as some portion of the annual requirement.

SISD related policies: BBD (LEGAL) BBD (EXHIBIT)
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Professional Development for Board Members

Board members and the Superintendent are encouraged to seek and attend relevant opportunities for professional development in addition to required training activities. Membership in state and national organizations and attendance at conventions, conferences, clinics, and workshops provide opportunities to learn about best practices and bring new ideas back to Splendora ISD.

Subscriptions to school board newsletter services, journals, and other written works are also efficient ways to learn examples of new or best practices.

Board members wishing to participate or attend professional development activities that are not planned for the entire Board should contact the Superintendent and Board President. If either should have a question as to the appropriateness of the request, the matter shall be brought to the Board as an agenda item for consideration.

Board Member Reimbursement for Expenses

Professional development for Board members is encouraged and reimbursement for travel and related expenses should be included in the district's budget each year. Utilize policy BBG (LOCAL) for Board member reimbursement when attending meetings, workshops, and conventions as an official representative of the Board.

SISD related policies: BBG (LOCAL) BBG (LEGAL)
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Board Member Ethics & Vendor Influence

In addition to Splendora ISD Board Member Ethics, BBF (LOCAL) attached, Board members will comply with state required annual Conflict of Interest reports outlined in BBFA (LEGAL), if applicable. The Conflict of Interest form is provided by the Texas Ethics Commission and applies to any Board member when he or she, or any member of the family, receives more than \$2,500 per year from a business that contracts with the school district, or when a Board member, or member of his or her family, receives \$250 or more in aggregate gifts from a business that contracts with the school district.

Board members may be a reference as to the professionalism and quality of a potential vendor for the school district, but he or she should communicate to the vendor and school district personnel that their personal knowledge of the vendor should not be represented as individual preference or support. Vendor selection is based on school district business practices and guidelines, state law, and district policy.

Board members should not request assistance, information, or school district equipment from school district employees for the purpose of personal or professional gain or on behalf of a friend or relative.

SISD related policies:

BBF (LOCAL)

BBFA (LEGAL)

Gov't Code 171.004

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Splendora Independent School District will hold a public meeting at 5:30 PM, June 25, 2026 in 23419 FM 2090 Rd., Splendora, Tx 77372. **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	\$0.7223/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.5000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

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	5.23 % increase
Debt Service	7.21 % increase
Total Expenditures	5.55 % increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$3,189,427,091	\$3,669,103,793
Total appraised value* of new property**	\$191,676,165	\$195,840,661
Total taxable value*** of all property	\$1,933,978,303	\$2,156,470,824
Total taxable value*** of new property**	\$100,447,012	\$127,460,413

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$232,505,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.7547	\$0.5000	\$1.2547	\$4,125	\$9,691
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.7775	\$0.5415	\$1.3190	\$4,297	\$9,627
Proposed Rate	\$0.7223	\$0.5000	\$1.2223	\$4,305	\$9,689

*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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$259,342	\$263,270
Average Taxable Value of Residences	\$119,342	\$123,270
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.2547	\$1.2223
Taxes Due on Average Residence	\$1,497.38	\$1,506.73
Increase (Decrease) in Taxes		\$9.35

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 \$1.3243. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.3243.

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)	\$11,000,000
Interest & Sinking Fund Balance(s)	\$5,600,000

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.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: June 25, 2026

AGENDA ITEM NAME: Consider Approval of Budget Amendment #7 for Fiscal year 2025-2026.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Board Policy CE(LOCAL) states the Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

The Board of Trustees approved the 2025-2026 fiscal year budget on June 16, 2025, at the fund and function level for the General Fund, Child Nutrition Fund, and Debt Service Fund.

ADMINISTRATIVE RECOMMENDATION: Approve Budget Amendment #7 for fiscal year 2025-2026 to remain in compliance with Board Policy.

ATTACHMENTS: Budget Amendment #7

BUDGET INFORMATION: Budget Amendment #7 revises the adopted budget, as presented.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve Budget Amendment #7 for fiscal year 2025-2026.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: June 25, 2026

AGENDA ITEM NAME: Consider Adoption of the Fiscal Year 2026-2027 Budget

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Board Policy CE(LEGAL) requires the Board of Trustees to adopt a budget that provides for all expenditures for the upcoming fiscal year. In accordance with state law, the tax rate calculation forms used by the District's designated officer or employee to determine the no-new-revenue tax rate and voter-approval tax rate will be included as an appendix to the budget.

Because the District's fiscal year begins July 1, the certified *estimate* of taxable property values may be utilized in preparing the required Notice of Public Meeting to Discuss Budget and Proposed Tax Rate if the certified appraisal roll is not received by June 7. The proposed budget is therefore based on the certified estimate of taxable values provided by the Montgomery Central Appraisal District.

The adoption of the District's tax rate will be presented to the Board of Trustees at a subsequent meeting following receipt of the certified appraisal roll from the Montgomery Central Appraisal District.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the 2026-2027 budget.

ATTACHMENTS: Proposed Budget; Tax Rate Calculation Worksheet

BUDGET INFORMATION: As Presented

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to adopt the Fiscal Year 2026-2027 Budget.

Splendora ISD
2026-2027 Original Budget
General Operating, Child Nutrition, and Debt Service Funds

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds	
	199	240	599	Budget	%
5700 Local Revenue	\$ 15,175,000	\$ 428,000	\$ 10,300,000	\$ 25,903,000	29.51%
5800 State Revenue	54,500,000	14,000	2,500,000	57,014,000	64.96%
5900 Federal Revenue	445,000	4,408,000	-	4,853,000	5.53%
7900 Other Resources	-	-	-	-	0.00%
Total Revenues	\$ 70,120,000	\$ 4,850,000	\$ 12,800,000	\$ 87,770,000	100.00%
11 Instruction	42,308,024	-	-	42,308,024	46.53%
12 Library	300,075	-	-	300,075	0.33%
13 Staff/Curr Develop	1,794,264	-	-	1,794,264	1.97%
21 Instruct Leader	1,949,951	-	-	1,949,951	2.14%
23 School Admin	3,686,795	-	-	3,686,795	4.05%
31 Guidance Counsel	2,287,977	-	-	2,287,977	2.52%
32 Social Worker Services	130,831	-	-	130,831	0.14%
33 Health Service	662,119	-	-	662,119	0.73%
34 Student Transport	3,786,296	-	-	3,786,296	4.16%
35 Food Service	-	4,850,000	-	4,850,000	5.33%
36 Extra Curricular	2,024,688	-	-	2,024,688	2.23%
41 General Admin	3,030,758	-	-	3,030,758	3.33%
51 Plant M&O	7,403,846	-	-	7,403,846	8.14%
52 Security	1,146,977	-	-	1,146,977	1.26%
53 Data Process Svc	952,774	-	-	952,774	1.05%
61 Community Services	255,125	-	-	255,125	0.28%
71 Debt Service	-	-	14,073,000	14,073,000	15.48%
81 Facilities Acquisition	39,500	-	-	39,500	0.04%
93 Payments to Fiscal Agent	-	-	-	-	0.00%
99 AE Services	240,000	-	-	240,000	0.26%
8900 Other Uses	-	-	-	-	0.00%
Total Expenditures	\$ 72,000,000	\$ 4,850,000	\$ 14,073,000	\$ 90,923,000	100.00%
Budgeted Fund Balance	\$ (1,880,000)	\$ -	\$ (1,273,000)	\$ (3,153,000)	

Beginning Fund Balance (est.)	11,100,000	1,720,000	2,900,000	15,720,000
Ending Fund Balance (est.)	9,220,000	1,720,000	1,627,000	12,567,000

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Splendora Independent School District

281-689-3128

School District's Name

Phone (area code and number)

23419 FM 2090 Splendora TX 77372

www.splendoraisd.org

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used.

Insert hyperlink:

<https://ms2-revize.com/revize/montgomerytax/Document%20Center/Property/Tax%20Rate%20Information/Tax%20Rate%20Notices%20&%20Worksheets/Truth%20In%20Taxation%20Worksheets/Splendora%20ISD/Splendora%20ISD%20-%202026%20Calculation%20Bakup%20Do%20umentation-pdf?t=202606051511580>

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ²	\$ 1,928,670,088
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 123,994,064
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,804,676,024
4.	Prior year total adopted tax rate.	\$ 1.2547 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values:	\$ 53,610,675
	B. Prior year values resulting from final court decisions:	\$ 53,434,451
	C. Prior year value loss. Subtract B from A. ⁴	\$ 176,224

¹ Tex. Tax Code §55.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 5,362,062 B. Prior year disputed value: - \$ 1,149,472 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 4,212,590
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 4,388,814
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,809,064,838
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 495,831 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value... + \$ 74,158,503 C. Value loss. Add A and B. ⁷	\$ 74,654,334
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 483,728 B. Current year productivity or special appraised value: - \$ 7,636 C. Value loss. Subtract B from A. ⁸	\$ 476,092
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 75,130,426
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,733,934,412
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 21,755,675
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 365,864
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 22,121,539

⁵ Tex. Tax Code §26.012(13)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.012(15)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values.¹² \$ 1,474,223,599</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 1,474,223,599
18.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ 579,910,141</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.¹⁵ + \$ 24,887,249</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 604,797,390
19.	<p>Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.¹⁶</p>	\$ 145,621,776
20.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6.¹⁹ Taxing units that are not affected, enter 0.</p>	\$ 0
21.	<p>Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.²⁰</p>	\$ 1,933,399,213
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.</p>	\$ 0
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.</p>	\$ 127,460,413
24.	<p>Total adjustments to the current year taxable value. Add lines 22 and 23.</p>	\$ 127,460,413
25.	<p>Adjusted current year taxable value. Subtract line 24 from line 21.</p>	\$ 1,805,938,800
26.	<p>Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.</p>	\$ 1.2249 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(-2)

¹² Tex. Tax Code §26.012(6)

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex Tax Code §26.012(1-a)

¹⁹ Tex Tax Code §26.04(d-3)

²⁰ Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district’s debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁹	\$ 0.5845 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district’s prior year enrichment tax rate \$ 0.1378 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.1378 /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. ³¹	\$ 0.7223 /\$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district’s budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³² Enter debt amount: \$ 14,073,000 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 2,548,748 D. Adjust debt: Subtract B and C from A.	\$ 11,524,252

²¹ Tex. Tax Code §26.08(n)
²² Tex. Edu. Code §48.2551(a)(3)
²³ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²⁴ Tex. Edu. Code §§48.202(a-1)(2)
²⁵ Tex. Tax Code §26.012(3)
²⁶ Tex. Edu. Code §45.0021(a)
²⁷ Tex. Edu. Code §11.184(b)
²⁸ Tex. Edu. Code §11.184(b-1)
²⁹ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
³⁰ Tex. Tax Code §26.08(n)(2)
³¹ Tex. Edu. Code §45.003(d)
³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 0 _____
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 11,524,252 _____
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 99.00 _____ % B. Enter the prior year actual collection rate 93.97 _____ % C. Enter the 2024 actual collection rate 100.59 _____ % D. Enter the 2023 actual collection rate 99.85 _____ %	99.00 _____ %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 11,640,658 _____
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,933,399,213 _____
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.6020 _____ /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁶	\$ 1.3243 _____ /\$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0 _____
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,933,399,213 _____
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 _____ /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.3243 _____ /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.2547 _____ /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 _____ /\$100

³³ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³⁵ Tex. Tax Code §26.04(b)
³⁶ Tex. Tax Code §26.08(g)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)
³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.3243 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.2249 /\$100
 Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.3243 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

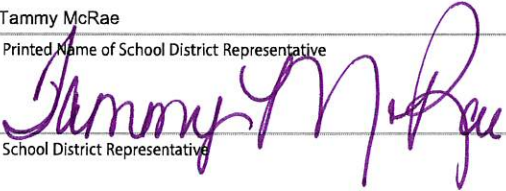
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

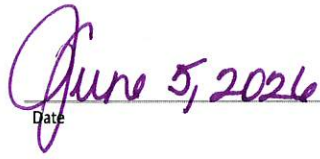
Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

print here → Tammy McRae
 Printed Name of School District Representative

sign here →  _____
 School District Representative

 _____
 Date

⁴⁰ Tex. Tax Code §26.04(c)



MONTGOMERY CENTRAL APPRAISAL DISTRICT
 SHERRY C. HUNTER, RPA, CCA
 CHIEF APPRAISER



109 GLADSTELL ST., CONROE, TX 77301
 P.O. BOX 2233, CONROE, TX 77305
 936-756-3354 | WWW.MCAD-TX.ORG

STATE OF TEXAS

§

§

PROPERTY TAX CODE, SECTION 26.01(a-1)

COUNTY OF MONTGOMERY

§

2026 PRELIMINARY ESTIMATE
OF 2026 APPRAISAL ROLL FOR
***Splendora* ISD**

I, Sherry Hunter, Chief Appraiser for the Montgomery Central Appraisal District, solemnly swear that the attached is a recap of the Appraisal Roll of the Montgomery Central Appraisal District and constitutes a **PRELIMINARY ESTIMATE** of values in accordance with Texas Property Tax Code Section 26.01(a-1) for **Splendora ISD**.

The attached also includes, listed separately, the amount of new value as a result of new improvements, newly approved exemptions, newly approved special valuations (agriculture and timber), and, if applicable, any newly annexed property taxable by **Splendora ISD**.

Also included are properties, if any, which are taxable by **Splendora ISD** but which remain under protest. Data includes information related to the appraised market value, productivity value (if applicable), and taxable value as contained in Texas Property Tax Code 26.01(c). This data contains the current values, the value of those properties still under protest at previous year's values, and a reasonable estimate of the market value, taxable value that may be assigned at the conclusion of the protest.

The Chief Appraiser has been made aware of 54 homes and 169 mobile homes with a total estimated value of \$24,887,249; that are not included in either the Certified Roll or the Withheld Roll and therefore have not been approved by the Montgomery County Appraisal Review Board and certified by the Chief Appraiser.

Date: June 2, 2026
 Sherry Hunter, Chief Appraiser
 Montgomery Central Appraisal District



MONTGOMERY CENTRAL APPRAISAL DISTRICT
 SHERRY C. HUNTER, RPA, CCA
 CHIEF APPRAISER



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**Summary of Values as of 2026 Preliminary Estimate
 Splendora ISD**

	Market Value	Net Taxable	Net Taxable after Freeze
Certified Values	\$2,751,587,312	\$1,474,223,599	\$1,377,251,541
Under Review at Current Value	\$917,516,481	\$682,247,225	\$633,597,507
Under Review at Previous Years Value	\$834,669,750	\$608,605,693	\$568,092,500
Reasonable Estimate of Under Reviews	\$779,889,009	\$579,910,141	\$538,557,881

**Previous Year's Value lost due to appeals under Chapter 42
 Texas Property Tax Code 26.012(a)(13)**

	Net Taxable	Net Taxable after Freeze
Previous Year Original Cert. Value (ETR Line 5A)	\$53,610,675	\$53,610,675
Previous Year Adjusted Value (ETR Line 5b)	\$53,434,451	\$53,434,451
Previous Year Value Loss (ETR Line 5C)	-\$176,224	-\$176,224

**Previous Year's Taxable Value Not in Dispute for Property Subject to an Appeal under Chapter 42
 Texas Property Tax Code 26.012(13)(a)(iii)**

	Taxable Value
Previous Year Original Certified Value (Deduct from ETR Line 1)	\$5,362,062
Previous Year Original Certified Value (ETR Line 6A)	\$5,362,062
Previous Year Value in Dispute (ETR Line 6B)	\$1,149,472
Previous Year Value NOT in Dispute (ETR Line 6C)	\$4,212,590

Average Home Value(s)

Average Market Value	Average Assessed Value
\$279,199	\$263,270
Median Market Value	Median Assessed Value
\$248,125	\$235,684

Sherry Hunter

Date: June 2, 2026
 Sherry Hunter, Chief Appraiser
 Montgomery Central Appraisal District

APPRAISAL TOTALS

6-2-2026

Run ID: 5770

Type: Appraisal Totals

Year: 2026

As of Roll Correction: 0

Property Type List: All

Taxing Unit List: SSP

Taxing Unit Selection Type: Taxing Unit

Mineral Company:

Tag List:

Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (14,531)	(Count) (3,266)	(Count) (17,797)
Land HS Value	544,524,269	166,563,847	711,088,116
Land NHS Value	198,373,635	103,822,524	302,196,159
Land Ag Market Value	16,170,366	2,002,904	18,173,270
Land Timber Market Value	60,425,091	27,619,560	88,044,651
Total Land Value	819,493,361	300,008,835	1,119,502,196
Improvement HS Value	1,393,672,208	518,932,796	1,912,605,004
Improvement NHS Value	353,861,901	71,929,331	425,791,232
Total Improvement	1,747,534,109	590,862,127	2,338,396,236
Market Value	2,567,027,470	890,870,962	3,457,898,432
BUSINESS PERSONAL PROPERTY	(690)	(41)	(731)
Market Value	184,559,842	26,645,519	211,205,361
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (15,221)	(Total Count) (3,307)	(Total Count) (18,528)
TOTAL MARKET	2,751,587,312	917,516,481	3,669,103,793
Ag Productivity	271,946	44,969	316,915
Ag Loss (-)	15,898,420	1,957,935	17,856,355
Timber Productivity	4,512,030	2,306,922	6,818,952
Timber Loss (-)	55,913,061	25,312,638	81,225,699
APPRAISED VALUE	2,679,775,831	890,245,908	3,570,021,739
	66.8%	33.2%	100.0%
HS CAP Limitation Value (-)	93,851,174	9,901,570	103,752,744
CB CAP Limitation Value (-)	19,957,972	10,500,698	30,458,670
NET APPRAISED VALUE	2,565,966,685	869,843,640	3,435,810,325
Total Exemption Amount	1,091,743,086	187,596,415	1,279,339,501
NET TAXABLE	1,474,223,599	682,247,225	2,156,470,824
TAX LIMIT/FREEZE ADJUSTMENT	96,972,058	48,649,718	145,621,776
LIMIT ADJ TAXABLE (I&S)	1,377,251,541	633,597,507	2,010,849,048
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,377,251,541	633,597,507	2,010,849,048

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$26,027,159.54 = 2,010,849,048 * (1.254700 / 100) + \$797,036.53

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	34,356,017	7,968,984	80,710.79	33,964.32	154,270.93	36,803.16	195
OV65	281,745,716	88,500,766	906,616.41	419,093.95	1,318,946.58	444,980.95	1,326
OV65S	1,237,843	476,190	5,974.76	2,485.48	6,842.45	2,485.48	6
Total	317,339,576	96,945,940	993,301.96	455,543.75	1,480,059.96	484,269.59	1,527

Tax Rate: 1.254700

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,122,423	388,842	362,724	26,118	5
Total	1,122,423	388,842	362,724	26,118	5

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	8,993,301	4,530,729	48,927.09	36,447.92	64,576.02	37,815.15	23
DPS	407,926	267,926	2,743.6	164.8	2,743.6	164.8	1
OV65	83,529,348	43,739,953	452,393.89	304,423.18	582,856.9	318,712.4	208
OV65S	511,110	111,110	605.29	456.88	2,972.77	456.88	2
Total	93,441,685	48,649,718	504,669.87	341,492.78	653,149.29	357,149.23	234

Tax Rate: 1.254700

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	193,628	0	0	0	1
Total	193,628	0	0	0	1

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	43,349,318	12,499,713	129,637.88	70,412.24	218,846.95	74,618.31	218
DPS	407,926	267,926	2,743.6	164.8	2,743.6	164.8	1
OV65	365,275,064	132,240,719	1,359,010.3	723,517.13	1,901,803.48	763,693.35	1,534
OV65S	1,748,953	587,300	6,580.05	2,942.36	9,815.22	2,942.36	8
Total	410,781,261	145,595,658	1,497,971.83	797,036.53	2,133,209.25	841,418.82	1,761

Tax Rate: 1.254700

Transfer	Net Appr	Taxable	Post % Taxable	Adjustment	Count
OV65	1,316,051	388,842	362,724	26,118	6
Total	1,316,051	388,842	362,724	26,118	6

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	633,518,960	5,279	162,216,849	1,187	795,735,809	6,466
HS-Prorated	3,821,777	41	2,125,317	21	5,947,094	62
OV65-Local	0	0	0	0	0	0
OV65-State	45,290,651	1,458	12,853,193	239	58,143,844	1,697
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	120,000	6	120,000	2	240,000	8
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	6,067,745	204	1,415,657	26	7,483,402	230
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	47,821,190	273	2,966,546	12	50,787,736	285
DVHS-Prorated	433,473	3	302,900	3	736,373	6
DVHSS	277,103	1	0	0	277,103	1
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	737,350,899	7,265	182,000,462	1,490	919,351,361	8,755
Disabled Veterans Exemptions						
DV1	95,000	18	63,000	9	158,000	27
DV2	152,250	26	24,000	2	176,250	28
DV3	390,000	48	20,000	2	410,000	50
DV4	845,790	198	168,000	23	1,013,790	221
DV4S	12,000	2	0	0	12,000	2
Subtotal for Disabled Veterans Exemptions	1,495,040	292	275,000	36	1,770,040	328
Special Exemptions						
EN	0	1	0	1	0	2
FR	1,271,041	2	0	0	1,271,041	2
LVE	8,546,545	77	0	0	8,546,545	77
PC	0	0	891,800	2	891,800	2
SO	0	4	0	3	0	7
Subtotal for Special Exemptions	9,817,586	84	891,800	6	10,709,386	90

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	320,042,223	265	190,317	10	320,232,540	275
EX-Prorated-PRORATED	22,622	12	2,033	2	24,655	14
EX-Prorated	0	17	0	2	0	19
Exempt UD	46,010	1	0	0	46,010	1
EX-XG	1,167,363	7	0	0	1,167,363	7
EX-XG-PRORATED	0	0	0	0	0	0
EX-XV	1,196,983	6	6,970	1	1,203,953	7
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	322,475,201	308	199,320	15	322,674,521	323
Other Exemptions						
Animal Feed Held For Sale	0	0	40,132	1	40,132	1
BPPEX	16,948,623	312	4,156,106	38	21,104,729	350
BPPEX-AL	548,175	14	32,874	1	581,049	15
BPPEX-TU	3,107,562	359	721	2	3,108,283	361
Subtotal for Other Exemptions	20,604,360	685	4,229,833	42	24,834,193	727
Total:	1,091,743,086	8,634	187,596,415	1,589	1,279,339,501	10,223

No-New-Revenue Tax Rate Assumption

New Value

Total New Market Value: \$195,840,661
Total New Taxable Value: \$127,460,413

JETI	Chapter 313	TIF/TIRZ
New Market Value: \$0	New Market Value: \$0	New Market Value: \$0
New Taxable Value: \$0	New Taxable Value: \$0	New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Total Exemption	26	495,831
EX-XG	Charitable Organizations	1	0
Absolute Exemption Value Loss:		27	495,831

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AFHS	Animal Feed Held For Sale	1	40,132
BPPEX	BPPEX	303	20,574,673
BPPEX-AL	BPPEX-AL	15	581,049
BPPEX-TU	BPPEX-TU	198	3,026,175
DP	Disability	1	60,000
DV1	Disabled Veterans 10% - 29%	4	22,000
DV2	Disabled Veterans 30% - 49%	5	37,500
DV3	Disabled Veterans 50% - 69%	6	60,000
DV4	Disabled Veterans 70% - 100%	23	156,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	10	1,271,075
HS	Homestead	352	45,275,411
LVE	Leased Vehicles	18	1,517,565
OV65	Over 65	34	1,524,923
SO	Solar/Wind Powered Energy Devices	1	0
Partial Exemption Value Loss:		972	74,158,503
Total NEW Exemption Value			74,654,334

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			74,654,334

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
5	483,728	7,636	-476,092

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	5,974	270,260	132,662	245,683	140,000	122,869	94,235
A & E	6,285	279,199	133,005	248,125	140,000	130,265	95,684

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
3,307	917,516,481	830,711,047	610,658,131

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	8,079		86,145,218	1,685,786,536	910,791,594
B	Multifamily Residential	1		8,719	1,021,830	1,021,830
C1	Vacant Lots and Tracts	2,765		1	112,061,852	104,010,313
D1	Qualified Open-Space Land	250	15,768.07	102,240	76,595,457	4,783,976
D2	Farm or Ranch Improvements on Qualified	11		0	161,343	130,410
E	Rural Land,Not Qualified for Open-Space Land	581		75,594	140,052,155	91,351,429
F1	Commercial Real Property	134		5,321,230	105,335,141	101,380,023
F2	Industrial Real Property	8		0	19,328,541	18,977,034
J1	Water Systems	5		0	304,882	84,357
J3	Electric Companies (including Co-ops)	3		0	43,239,010	42,864,010
J4	Telephone Companies (including Co-ops)	8		0	2,297,520	1,982,540
J5	Railroads	5		0	14,793,050	14,168,050
J6	Pipelines	19		0	3,204,080	1,781,450
J7	Cable Companies	16		0	3,589,680	2,688,410
L1	Commercial Personal Property	547		0	57,183,857	35,491,619
L2	Industrial and Manufacturing Personal Property	52		0	50,884,310	46,649,730
M1	Mobile Homes	817		2,445,676	36,059,881	20,926,751
O	Residential Inventory	1,987		10,780,943	73,325,846	71,866,034
S	Special Inventory	11		0	3,700,206	3,064,483
XG	Primarily Performing Charitable Functions (§11.	7		28,885	1,167,363	0
XV	Other Totally Exempt Properties (including	275		39,679,550	321,494,772	209,556
Totals:			15,768.07	144,588,056	2,751,587,312	1,474,223,599

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2,291		43,620,201	606,047,288	425,873,965
B	Multifamily Residential	1		0	697,436	600,000
C1	Vacant Lots and Tracts	568		0	47,069,908	45,062,152
D1	Qualified Open-Space Land	70	5,429.93	0	29,622,464	2,351,891
D2	Farm or Ranch Improvements on Qualified	1		0	0	0
E	Rural Land,Not Qualified for Open-Space Land	210		25,044	82,197,294	68,071,233
F1	Commercial Real Property	110		7,144,383	117,043,688	112,172,069
F2	Industrial Real Property	5		0	5,011,740	4,116,884
J1	Water Systems	1		0	232,500	107,500
J2	Gas Distribution Systems	1		0	357,750	232,750
J6	Pipelines	13		0	17,385,070	15,990,950
J7	Cable Companies	1		0	169,740	44,740
L1	Commercial Personal Property	18		0	7,517,549	4,965,186
L2	Industrial and Manufacturing Personal Property	6		0	975,940	282,590
M1	Mobile Homes	34		462,977	2,500,827	1,885,315
O	Residential Inventory	14		0	490,000	490,000
XV	Other Totally Exempt Properties (including	11		0	197,287	0
Totals:			5,429.93	51,252,605	917,516,481	682,247,225

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	10,370		129,765,419	2,291,833,824	1,336,665,559
B	Multifamily Residential	2		8,719	1,719,266	1,621,830
C1	Vacant Lots and Tracts	3,333		1	159,131,760	149,072,465
D1	Qualified Open-Space Land	320	21,198	102,240	106,217,921	7,135,867
D2	Farm or Ranch Improvements on Qualified	12		0	161,343	130,410
E	Rural Land,Not Qualified for Open-Space Land	791		100,638	222,249,449	159,422,662
F1	Commercial Real Property	244		12,465,613	222,378,829	213,552,092
F2	Industrial Real Property	13		0	24,340,281	23,093,918
J1	Water Systems	6		0	537,382	191,857
J2	Gas Distribution Systems	1		0	357,750	232,750
J3	Electric Companies (including Co-ops)	3		0	43,239,010	42,864,010
J4	Telephone Companies (including Co-ops)	8		0	2,297,520	1,982,540
J5	Railroads	5		0	14,793,050	14,168,050
J6	Pipelines	32		0	20,589,150	17,772,400
J7	Cable Companies	17		0	3,759,420	2,733,150
L1	Commercial Personal Property	565		0	64,701,406	40,456,805
L2	Industrial and Manufacturing Personal Property	58		0	51,860,250	46,932,320
M1	Mobile Homes	851		2,908,653	38,560,708	22,812,066
O	Residential Inventory	2,001		10,780,943	73,815,846	72,356,034
S	Special Inventory	11		0	3,700,206	3,064,483
XG	Primarily Performing Charitable Functions (§11.	7		28,885	1,167,363	0
XV	Other Totally Exempt Properties (including	286		39,679,550	321,692,059	209,556
Totals:			21,198	195,840,661	3,669,103,793	2,156,470,824

TAXPAYER IMPACT STATEMENT

	2025 Adopted Tax Rate	2026 NNR Tax Rate	2026 Proposed Tax Rate
Total Tax Rate (per \$100 of value)	\$1.2547	\$1.3190	\$1.2223
Median Homestead Taxable Value	92,133	95,684	95,684
Tax on Median Homestead	\$1,155.99	\$1,262.07	\$1,169.55