Notice of Training Meeting

The Board of Trustees
Celina Independent School District

A Training Meeting of the Board of Trustees of Celina Independent School District will be held Monday, August 31, 2026, beginning at 5:30 PM in the Celina ISD Administration Office, 205 S Colorado Dr, Celina, TX 75009.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. **CALL TO ORDER / ESTABLISH QUORUM**
   1.A. Pledge of Allegiance
   1.B. Invocation
2. **PUBLIC COMMENT**
   2.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
3. **PUBLIC HEARING - OPPORTUNITY FOR PUBLIC INPUT REGARDING THE 2026-2027 PROPOSED TAX RATE**
   3.A. Approve Resolution Adopting the Maintenance and Operations Tax Rate, Interest and Sinking Tax Rate, and Total Tax Rate for 2026
   Presenter: Dr. Melissa Kelly
4. **CLOSE PUBLIC HEARING**
5. **CLOSED SESSION**
   5.A. Real Property - Pursuant to Texas Government Code Section 551.072, deliberation regarding the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the board's position in negotiations with a third person.
   5.A.1. Letter of Intent (LOI) - Land Purchase
   5.B. Pursuant to Texas Government Code Section 551.071, to consult with the District's attorney, in person or by phone, to seek the advice regarding pending or contemplated litigation, a settlement offer, on a matter in which the duty of the attorney to the District under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code.

   Pursuant to Texas Government Code 551.074, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.
   5.B.1. Deliberation and consultation regarding, including participation in, Team of 8 Training.
6. **RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.**
7. **ADJOURNMENT**

If, during the course of the meeting, discussion of any items 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 or Texas Government Code section 418.183(f). Before any closed meeting is convened, the preside 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. [*See* BEC(LEGAL)]

This meeting was posted in accordance with the Texas Open Meetings Act on Tuesday, August 25, 2026, at 3:12 PM.

For the Board of Trustees

CELINA
INDEPENDENT SCHOOL DISTRICT

CISD Board Agenda Item Synopsis

CISD Board Mission: Celina ISD will educate students at the highest levels, empower them to succeed, develop their leadership potential, instill faith-based traditional values, and prepare them to become contributing members of society.

Subject: **Tax Rate Adoption**

Meeting Date: August 31, 2026

Submitted by: Melissa Kelly , Chief of Business Resources

Goals		
Core Principles Community · Excellence · Innovation Leadership · Stewardship **The Learner Experience** Love the learner, drive the rigor Responsible for one's own learning Interdependent self-managers	✔	1. We will provide and support a safe, civil and collaborative culture.
	✔	2. We will continuously provide and support effective teaching in every classroom.
	✔	3. We will provide and support a guaranteed and viable curriculum.
	✔	4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
	✔	5. We will foster strong numeracy skills and commit to continual growth in math success.
	✔	6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
	✔	7. We will attract, recruit, develop, and retain high-quality professional staff.

Background Information: According to BAA legal, the board shall adopt a budget and a tax rate each fiscal year. During the June board meeting the budget adoption was finalized. The tax rate was pending the release of the certified tax values provided to us by the appraisal district.

Recommendation: The recommendation is for the Members of the Board to approve the 2026 tax rate per the attached Ordinance to Set Tax Rate.

ORDINANCE TO SET TAX RATE

CELINA INDEPENDENT SCHOOL DISTRICT

August 31, 2026

On this date, we, the Board of Trustees of the **Celina Independent School District**, hereby levy or set the tax rate on $100 valuation for the District for the tax year 2026 at a total tax rate of $1.2088/$100 to be assessed and collected by the duly specified assessor and collector as follows:

$0.7328 for the purpose of maintenance and operations, and

$0.4760 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Adopted this 31st day of August 2026, by the Board of Trustees by a vote of ______AYES, _______NAYS, and _______ABSENT.

IN CERTIFICATION THEREOF:

Approved: ___________________________
Board President

Attest: ______________________________
Board Secretary

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Celina Independent School District will hold a public meeting at 05:30 PM, August 31, 2026 in the Celina ISD Administration Office, 205 S. Colorado, Celina, TX 75009. **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	\$0.732800/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.476000/\$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	27.35 % increase
Debt Service	29.12 % increase
Total Expenditures	27.88 % increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$8,615,853,325	\$9,444,059,333
Total appraised value* of new property**	\$1,016,458,084	\$997,275,019
Total taxable value*** of all property	\$6,468,321,822	\$7,131,955,779
Total taxable value*** of new property**	\$822,569,914	\$867,483,713

*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* \$657,805,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.738900	\$0.470000	\$1.208900	\$12,529	\$4,294
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.777300	\$0.594030	\$1.371330	\$14,389	\$4,402
Proposed Rate	\$0.732800	\$0.476000	\$1.208800	\$12,729	\$4,414

*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

	Last Year	This Year
Average Market Value of Residences	\$605,258	\$568,146
Average Taxable Value of Residences	\$433,455	\$416,941
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.208900	\$1.208800
Taxes Due on Average Residence	\$5,240.04	\$5,039.98
Increase (Decrease) in Taxes		\$-200.06

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 \$1.208800. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.208800.

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)	\$18,663,183
Interest & Sinking Fund Balance(s)	\$21,536,740

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.

Celina ISD

Taxpayer Impact Statement
(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)	**Median-Valued Homestead**	**Tax Rate per $100 of Value**	**Estimated Property Tax Bill**
FY 2025-2026 (TY 2025)	$389,684	1.2089	$4,711
FY 2026-2027 (TY 2026	$375,912	1.2088	$4,544