Notice of Regular Meeting
Board of Trustees
Wednesday, August 19, 2026

A Regular Meeting of the Board of Trustees will be held on Wednesday, August 19, 2026, beginning at 6:30 PM, in the Rio Vista Administration Building, 100 Capps St., Rio Vista, TX 76093.

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. For more information about public comment, see Policy BED. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. **Call to Order**
Description: I call this meeting of the Rio Vista Independent School District to order. Let the record show that a quorum of the Board members are present and this meeting has been duly called and the notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.
2. **Roll Call**
3. **Prayer**
4. **Pledges**
5. **Open Forum for Agenda Items**
6. **Recognitions**
1. STAAR/EOC perfect scores/MAP highest growth
7. **Consent Agenda**
Description: All items may be acted upon at the same time by the board of trustees. Items may be excluded when making a motion. ex. I make a motion to approve item B and C.
1. Board Minutes
8. **Reports**
1. Superintendent Report, Communications, and Information
9. **New Business**
1. Discuss Hill College proposed tax rate
2. Consider and take possible action to adopt 26-27 Proposed Tax Rates
3. Discuss and consider proposed meal prices for 26-27 school year
4. Discuss and consider 26-27 renewal proposal from RMC Insurance
5. Discuss and consider 26-27 renewal proposal from TASB RMF
6. Discuss and consider 26-27 T-TESS appraisal list and annual appraisal calendar
7. Discuss and consider 14-passenger Van Purchase
8. Discuss and consider CTE Truck Purchase
9. Discuss and consider bus purchase
10. Discuss and consider Amendment to Johnson County Communications System Agreement
11. Discuss and consider RVISD/Johnson County Interlocal Cooperation Agreement for Housing ISD's Class C Misdemeanor Prisoners for Budget Year 2026-2027
12. Discuss and consider RVISD/Johnson County Interlocal Cooperation Agreement for Dispatching Services for Budget Year 2026/2027
10. **Closed Session**
Description: The Board will now adjourn into executive session pursuant to the following sections

of the Texas Open Meetings Act:

39.030 Educ. Code: Assessment Instruments
418.183 Homeland Security
551.071 Private consultation with the Board’s attorney
551.072 Discussion purchase, exchange, leases, or value of real property.
551.073 Discussing negotiated contracts for prospective gifts or donations
551.074 Discussing personnel or to hear complaints against personnel
551.0785 Medical or Psychiatric Records
551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
551.082 Considering discipline of a public school child, or complaint or charge against personnel.
551.0821 Personally Identifiable Student Information
551.083 Consider the standards, guidelines, terms, or conditions the Board will follow, or will instruct its representatives of employee groups.
551.084 Excluding witness from a hearing.
551.087 Economic Development Negotiations

1. Discuss and consider 26-27 school year Good Cause Exemption
2. Discuss and consider Guardian appointment as recommended
3. Consideration and possible action regarding resolution to change to numbered places for board elections
4. Consideration and possible action regarding changes to Board Policy BBB (LOCAL)

11. **New Business (Cont)**

1. Discuss and consider 26-27 school year Good Cause Exemption
2. Discuss and consider Guardian appointment as recommended
3. Consideration and possible action regarding resolution to change to numbered places for board elections
4. Consideration and possible action regarding changes to Board Policy BBB (LOCAL)
5. Personnel

12. **Adjournment**

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, Texas Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). 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. [See TASB Policy BEC(LEGAL)]

An original copy was posted in the outdoor cabinet next to the front door of the Rio Vista School District Administration Building.

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For the Board of Trustees

Regular Meeting

Wednesday, July 15, 2026 6:30 PM
Rio Vista Administration Building, 100 Capps St., Rio Vista, TX 76093

Kasey Black:	Present
Bryan Ford:	Present
Matt Gilbert:	Present
Brad Greenslade:	Present
RJ Hodges:	Present
Mary Morgan:	Present
Cathy Smith:	Present

1. **Call to Order**

2. **Roll Call**

3. **Prayer**
   Discussion: Board member Matt Gilbert prayed over the meeting.

4. **Pledges**

5. **Special Recognitions**

6. **Open Forum for Agenda Items**
   Discussion: No public participants.

7. **Consent Agenda**

7.1. Board Minutes
Action(s):
I move to approve the board minutes held on: June 15, 2026 - Regular Meeting June 24, 2026 - Budget Meeting June 29, 2026 - Public Hearing June 29, 2026 - Special Meeting. This motion, made by RJ Hodges and seconded by Brad Greenslade, Passed.
Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

8. **Reports**

8.1. Superintendent Report, Communications, and Information

8.2. Chief Academic Officer Report

8.3. Chief Financial Officer Report

8.4. Construction Update

8.5. Facilities Study Report (Gallagher Construction)

9. **Action Items**

9.1. Discuss and consider 26-27 ESC 11 services contract

Speaker(s): Megan Schwarz

Action(s):

I move to approve the 26-27 ESC 11 services contract as recommended. This motion, made by Kasey Black and seconded by Mary Morgan, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

9.2. Discuss and consider 26-27 Child Nutrition meal charge policy

Speaker(s): Megan Schwarz

Action(s):

I move to approve the 26-27 Child Nutrition meal charge policy as recommended. This motion, made by Cathy Smith and seconded by Matt Gilbert, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

9.3. Discuss and consider Policy Update 127

Speaker(s): Dr. Charles Mims

Action(s):

I move to approve Policy Update 127 as recommended. This motion, made by Kasey Black and seconded by Mary Morgan, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

Discussion: Along with Policy 127, Dr. Mims discussed and presented on CFB (Local) — Accounting: Inventories. The request was made to also consider updating the threshold from $5,000 to $10,000. CFO Megan Schwarz agreed and explained that the new threshold makes sense. The board agreed to update the threshold from $5,000 to $10,000.

Board Policy Manual

Browse All Policies

Previous Policy Next Policy

CFB — Accounting: Inventories

Legal Framework **Local Policy**

Copy Link

Download Local Policy: PDF | Word

Table of Contents

Adopted: 8/21/2023

Capitalization Threshold	The capitalization threshold for purposes of classifying individual capital assets shall be $5,000.
	The Superintendent shall determine the capitalization threshold for a group of assets, the individual cost of which does not exceed the capitalization threshold above but for which the cost in the aggregate is significant.

RIO VISTA ISD
CFB(LOCAL)-A
UPDATE 121
DATE ISSUED: 6/5/2023

Policy Update 127 - CFB(LOCAL)

CFB(LOCAL) - **NOT IN BOARD PACKET**

As of July 1, 2025, TEA increased the capitalization threshold to $10,000 to align with changes to the federal definition of equipment. The Financial Accountability System Resource Guide (FASRG) is in the process of being updated to reflect this change to rule 1.2.4.3 Capitalization of Assets.

The district's capitalization threshold in CFB(LOCAL) is currently $5,000.

9.4. Discuss and consider 26-27 extracurricular and adjunct faculty status of Texas A&M Agrilife Extension 4-H organization.

Action(s):

I move to approve the 26-27 extracurricular and adjunct faculty status of Texas A&M Agrilife Extension 4-H organization as recommended. This motion, made by Cathy Smith and seconded by Matt Gilbert, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

9.5. Discuss and consider 26-28 Hill College MOU

Speaker(s): Dr. Charles Mims

Action(s):

I move to approve the 26-28 Hill College Memorandum of Understanding as recommended. This motion, made by Matt Gilbert and seconded by Brad Greenslade, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

9.6. Discuss and consider 26-27 Student Code of Conduct

Speaker(s): Dr. Charles Mims

Action(s):

I move to approve the 26-27 Student Code of Conduct as recommended. This motion, made by Kasey Black and seconded by Mary Morgan, Passed.

Voting Detail:

Kasey Black:	Yea
Bryan Ford:	Yea
Matt Gilbert:	Yea
Brad Greenslade:	Yea
RJ Hodges:	Yea
Mary Morgan:	Yea
Cathy Smith:	Yea

Voting Summary: Yea: 7, Nay: 0

9.7. Discuss and consider addition of 26-27 Innovative CTE courses

Speaker(s): Dr. Charles Mims

9.8. Discuss and consider Board Policy BBB(LOCAL)

9.9. Personnel

10. **Closed Session**

10.1. Consultation with attorney regarding matters related to trustee elections (Tex Gov't Code 551.071)

Discussion: The board went into closed session at 7:51pm and reconvened at 8:03pm

10.2. Personnel

11. **Adjournment**

Board Secretary

Board President

Team of 8 Training

Wednesday, July 29, 2026 6:00 PM
Rio Vista Administration Building, 100 Capps St., Rio Vista, TX 76093

1. **Call to Order**
2. **Roll Call**
3. **Team of 8 Training**
4. **Adjournment**

Board Secretary

Board President

Small Taxing Unit Notice

The Hill College - Rio Vista ISD *(Name of Taxing Unit)* will hold a meeting at 6:30 pm *(Time)*

on 08/19/2026 *(Date)* at Rio Vista Admin Board Room 100 Capps Street, Rio Vista, TX *(Location)*

to consider adopting a proposed tax rate for tax year 2026 *(Year)*. The proposed tax rate is

$.033796 *(Rate)* per $100 of value.

*(*Include this statement if the proposed tax rate exceeds the taxing unit's no-new-revenue tax rate calculated under Tax Code Section 26.04.)*

The proposed tax rate would increase total taxes in Rio Vista ISD *(Name of Taxing Unit)* by 8.16 *(percentage by which the proposed tax rate exceeds the no-new-revenue tax rate)* %.*

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.

Notice About 2026 Tax Rates

Property tax rates in Hill College - Rio Vista ISD.
This notice concerns the 2026 property tax rates for Hill College - Rio Vista ISD. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.031245/$100
This year's voter-approval tax rate	$0.033796/$100

To see the full calculations, please visit 2 North Mill Street, Cleburne, TX 76033 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	**Balance**
M&O Fund Balance	0
Debt Service Fund Balance	0

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
None	0	0	0	0

Total required for 2025 debt service	$0
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
= Total debt levy	$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Scott Porter, Johnson County Tax Assessor-Collector on 08/05/2026 .

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.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Hill College - Rio Vista ISD	817-760-0111
Taxing Unit Name	Phone *(area code and number)*
100 Capps St., Rio Vista, TX 76093	https://www.rvisd.net
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.johnsoncountytx.org/government/tntsource

SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 662,001,847
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 133,610,245
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 528,391,602
4.	**Prior year total adopted tax rate.**		$ 0.032387 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 329,338	
	B. **Prior year values resulting from final court decisions:**	- $ 200,000	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 129,338

[1] Tex. Tax Code §§5.07(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:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A.	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 129,338
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 528,520,940
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory.	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit 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, 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: .... $ 1,961 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 465,119 C. **Value loss.** Add A and B.	$ 467,080
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 for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 466,315 B. **Current year productivity or special appraised value:** .... - $ 135,000 C. **Value loss.** Subtract B from A.	$ 331,315
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 798,395
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 527,722,545
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 170,913
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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.	$ 357
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16.	$ 171,270

Tex. Tax Code §26.012(13)
Tex. Tax Code §26.012(15)
Tex. Tax Code §26.012(15)
Tex. Tax Code §26.012(15)
Tex. Tax Code §26.03(c)
Tex. Tax Code §26.012(13)
Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] A. **Certified values:** .... $ 667,229,231 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 C. **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 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. [14] Enter the total from Form 50-110 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 667,229,231
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] 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. [16] .... $ 37,549,333 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 37,549,333
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [18]	$ 139,741,464
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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. [20] If completing this line, the taxing unit must include supporting documentation in Section 9. [21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21. [22]	$ 565,037,100
23.	**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. [23]	$ 0
24.	**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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 16,900,563

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(c)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-a)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 16,900,563
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 548,136,537
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.031245 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.032387 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 528,520,940
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 171,172
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 357	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 357	
	E. Add Line 31 to 32D.		$ 171,529
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 548,136,537
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.031293 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(5)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.031293/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.031293/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.033796/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [17] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [18]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [19] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e. Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [20]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[17] Tex. Tax Code §26.042
[18] Tex. Tax Code §26.042(a-2)(1)
[19] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[20] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. [30] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [31]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [32] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.00 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 100.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. [33]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 565,037,100
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.033798 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §26.04(b)
[33] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 565,037,100
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.031245 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.031245 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.033796 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.033796 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit 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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 565,037,100
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.033796 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.000000 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.000000 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.033796 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.032387 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 527,722,545
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 548,136,537
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.033796 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.031245 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.033796 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 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 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [77]

print here Scott Porter
Printed Name of Taxing Unit Representative

sign here Scott Porter
Taxing Unit Representative

8/5/26
Date

[77] Tex. Tax Code §26.04(c-2) and (d-2)

Date: August 19, 2026

On this date, we, the Board of Trustees of the Rio Vista 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 $1.17029, to be assessed and collected by the duly specified assessor and collector as follows:

$.7445 for the purpose of maintenance and operations, and

$.42579 for the purpose of payment of principal and interest on debts.

This rate exceeds the district's debt service rate determined under Section 44.004(c)(5)(A)(ii)(b) of the Education Code of $.27025 by $.15554. The excess revenue collected from the proposed rate will be used for defeasing all or a portion of the district's outstanding bonds.

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

Adopted this 19th day of August, 2026, by the Board of Trustees.

____

President's signature

____

Secretary's signature

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Rio Vista ISD will hold a public meeting at 6:00 PM, June 29, 2026 in the Rio Vista ISD Administration Building, 100 Capps Street, Rio Vista, TX 76093. **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	$0.75520/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.42579/$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	5.42 % increase
Debt Service	-28.18 % decrease
Total Expenditures	0.60 % 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	$702,799,750	$763,548,777
Total appraised value* of new property**	$16,431,399	$50,616,237
Total taxable value*** of all property	$563,544,556	$558,115,836
Total taxable value*** of new property**	$16,431,399	$50,616,237

*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* $16,420,000

*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	$0.75520	$0.42979	$1.18499	$5,971	$11,203
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.79928	$0.25421	$1.05349	$5,782	$11,030
Proposed Rate	$0.75520	$0.42579	$1.18099	$6,035	$11,029

*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	$269,701	$298,022
Average Taxable Value of Residences	$129,701	$158,022
Last Year's Rate Versus Proposed Rate per $100 Value	$1.18499	$1.18099
Taxes Due on Average Residence	$1,536.94	$1,866.22
Increase (Decrease) in Taxes		$329.28

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 $1.18099. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.18099.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$7,167,919
Interest & Sinking Fund Balance(s)	$3,242,128

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.

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Rio Vista ISD
School District's Name

817-760-0111
Phone *(area code and number)*

100 E. Capps Street, Rio Vista, TX 76093
School District's Address, City, State, ZIP Code

https://www.rvisd.net
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://www.johnsoncountytx.org/government/tntsource

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]	$ 486,058,294
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]	$ 47,895,128
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 438,163,166
4.	**Prior year total adopted tax rate.**	$ 1.18099 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 329,338 **B. Prior year values resulting from final court decisions:** .... – $ 200,000 **C. Prior year value loss.** Subtract B from A. [4]	$ 129,338

[1] Tex. Tax Code §§5.07(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:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 129,338
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 438,292,504
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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 5,211,369 **C. Value loss.** Add A and B. [7]	$ 5,211,369
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.** .... $ 466,315 **B. Current year productivity or special appraised value:** .... - $ 162,015 **C. Value loss.** Subtract B from A. [8]	$ 304,300
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 5,515,669
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 432,776,835
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 5,111,051
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]	$ 52,145
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.	$ 5,163,196

[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.	**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] **A. Certified values.**[12] .... $ 496,509,011 **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 **C. Total current year value.** Subtract B from A.	$ 496,509,011
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] **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] .... $ 32,304,517 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 32,304,517
19.	**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]	$ 53,518,546
20.	**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.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 475,294,982
22.	**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.	$ 0
23.	**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.	$ 14,696,791
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 14,696,791
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 460,598,191
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.12097 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-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:

1. **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]
2. **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]
3. **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]	$ 0.60620 /$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 .... $ 0.13830 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.13830 /$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]	$ 0.74450 /$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: .... $ 1,664,450 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.......... – $ 255,463 D. **Adjust debt:** Subtract B and C from A.	$ 1,408,987

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]	$ 60,259
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,348,728
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] 105.00 % B. Enter the prior year actual collection rate 103.00 % C. Enter the 2024 actual collection rate 106.00 % D. Enter the 2023 actual collection rate 107.00 %	105.00 %
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.	$ 1,284,502
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 475,294,982
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.27025 /$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]	$ 1.01475 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 475,294,982
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.00000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.01475 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 1.18099 /$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.	$ 0.00000 /$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.	$ 0.00000 /$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).	$ 1.01475 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 1.12097 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate .... $ 1.01475 /$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 Scott Porter
Printed Name of School District Representative

sign here
School District Representative Date

[40] Tex. Tax Code §26.04(c)

Proposed Meal Prices 2026-2027 School Year

The Child Nutrition Department is recommending an adjustment to student and adult meal prices for the 2026-2027 school year to support the financial sustainability of the district's nonprofit food service account and ensure continued compliance with USDA Paid Lunch Equity (PLE) requirements.

Paid Lunch Equity (PLE) Requirements

The USDA Paid Lunch Equity (PLE) Tool requires School Food Authorities (SFAs) to evaluate whether paid lunch prices generate sufficient revenue to support the nonprofit food service account. For the 2025–2026 school year, *Rio Vista ISD's weighted average paid lunch price was **$3.40**,* while the **PLE Tool** calculated a target weighted average of $4.16. This gap is likely the result of several factors over time, including years in which the PLE Tool may not have been utilized, local decisions to limit or forego meal price increases, and the financial impacts of the COVID-19 pandemic, when many districts suspended price adjustments.

While I don't believe a large, one-time increase is the right approach for our district, I do believe it's important that we continue making gradual progress toward closing this gap. My recommendation is to implement modest price increases over time that help keep the Child Nutrition Program financially sustainable while remaining mindful of families who may not qualify for free or reduced-price meals but are still feeling the effects of rising costs. Although USDA regulations only require an annual weighted average increase of up to $0.10, I am recommending a $0.25 increase this year to proactively reduce future PLE obligations and help avoid the need for more substantial increases down the road.

Rio Vista ISD will utilize **Method 1: Raise the Weighted Average Price of Paid Lunches** within the PLE Tool by adjusting student meal prices for the 2026-2027 school year.

Campus	Current Price	Proposed Price	Increase
Elementary	$3.25	$3.50	+$0.25
Middle School	$3.50	$3.75	+$0.25
High School	$3.50	$3.75	+$0.25

Breakfast Prices

Similar to lunch prices, the recommended breakfast price adjustment reflects increasing food, labor, and operational costs while remaining affordable for families. Although breakfast prices are not subject to the USDA Paid Lunch Equity (PLE) requirements, periodic adjustments help ensure the Child Nutrition Program remains financially sustainable and continues to provide nutritious, high-quality meals to students.

Meal Type	Current Price	Recommended Price
Elementary Student Breakfast	$2.00	$2.25
Secondary (MS/HS) Student Breakfast	$2.50	$2.75

Adult Prices

Adult meal prices are calculated using USDA reimbursement rates to ensure the district fully recovers the cost of providing non-program meals, as required by federal regulations. Based on last year's reimbursement rates, I am recommending a $0.25 increase in adult meal prices for lunch only, breakfast price to remain the same.

Meal Type	Current Price	Recommended Price
Adult/Visitor Breakfast	$4.00	$4.00
Adult/Visitor Lunch	$5.00	$5.25

*** The USDA Paid Lunch Equity (PLE) Tool uses **paid lunch participation and pricing data from the month of October** to calculate an SFA's weighted average paid lunch price. October is considered a representative month because meal participation has generally stabilized after the beginning of the school year and is less likely to be affected by holidays, testing schedules, or end-of-year activities. Using a consistent month nationwide also provides a standardized method for evaluating paid lunch pricing across all School Food Authorities.

Board Action

☐ Approved

☐ Not Approved

Date of Board Action: ________________________________

Board President Signature: ___________________________

SFA NAME: [TYPE SFA Rio Vista ISD 26-27 SY

The prices are based on adjusting SY 2025-26 price requirement by the 2% rate increase plus the Consumer Price Index (3.85%).

SY 2026-27 Weighted Average Price Requirement	
Requirement to the	**Requirement ROUNDED DOWN to**
$ 3.70	**$ 3.70**

SY 2026-27 Price Raise Calculator

Step 1

If the SY 2025-26 Weighted Average Price is equal to or above the target price of $4.16 then the SFA is compliant for SY 2026-27.

SY 2025-26 Weighted Average Price Calculator

Enter the paid prices and number of paid lunches sold at each price for October 2025.

	Number of Paid Lunches	Paid Lunch Prices	Monthly Revenue	Weighted Average Price for SY 2025-26
1	1,284	$ 3.25	$ 4,173.00	
2	1,201	$ 3.50	$ 4,203.50	
3	827	$ 3.50	$ 2,894.50	
4			$ -	
5			$ -	
6			$ -	
7			$ -	
8			$ -	
9			$ -	
10			$ -	
Total	**3,312**		**$ 11,271.00**	**$ 3.40**

Step 2

Shortfall or Credit
Enter any shortfall or credit carried forward from SY 2025-26
$ 0.05

Overview of the Calculations

Total Price Increase for SY 2026-27
$ 0.25
Required Weighted Average Price for SY 2026-27
$ 3.50
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27
$ 0.15
Credit From the Total Price Increase for SY 2026-27
$ -

(Optional Step)

Pricing Estimation Calculator

Below is a tool allowing users to manipulate prices to achieve the required weighted average price for SY 2026-27.

	Number of Paid Lunches	Paid Lunch Prices	Monthly Revenue	Weighted
1	1,284	$ 3.50	$ 4,494.00	
2	1,201	$ 3.75	$ 4,503.75	
3	827	$ 3.75	$ 3,101.25	
4			$ -	
5			$ -	
6			$ -	
7			$ -	
8			$ -	
9			$ -	
10			$ -	
Total	**3,312**		**$ 12,099.00**	**$ 3.65**

Step 3

SY 26-27 Report

To review the instructions for the SY 26-27 Price Raise Calculator:

Instructions

Attention: Users should only enter information in the cells highlighted in green. Modifications should not be made to the tool as changes can cause an incorrect new average price to be calculated which will impact future calculations.

March 2026

RIO VISTA ISD 07/22/2026

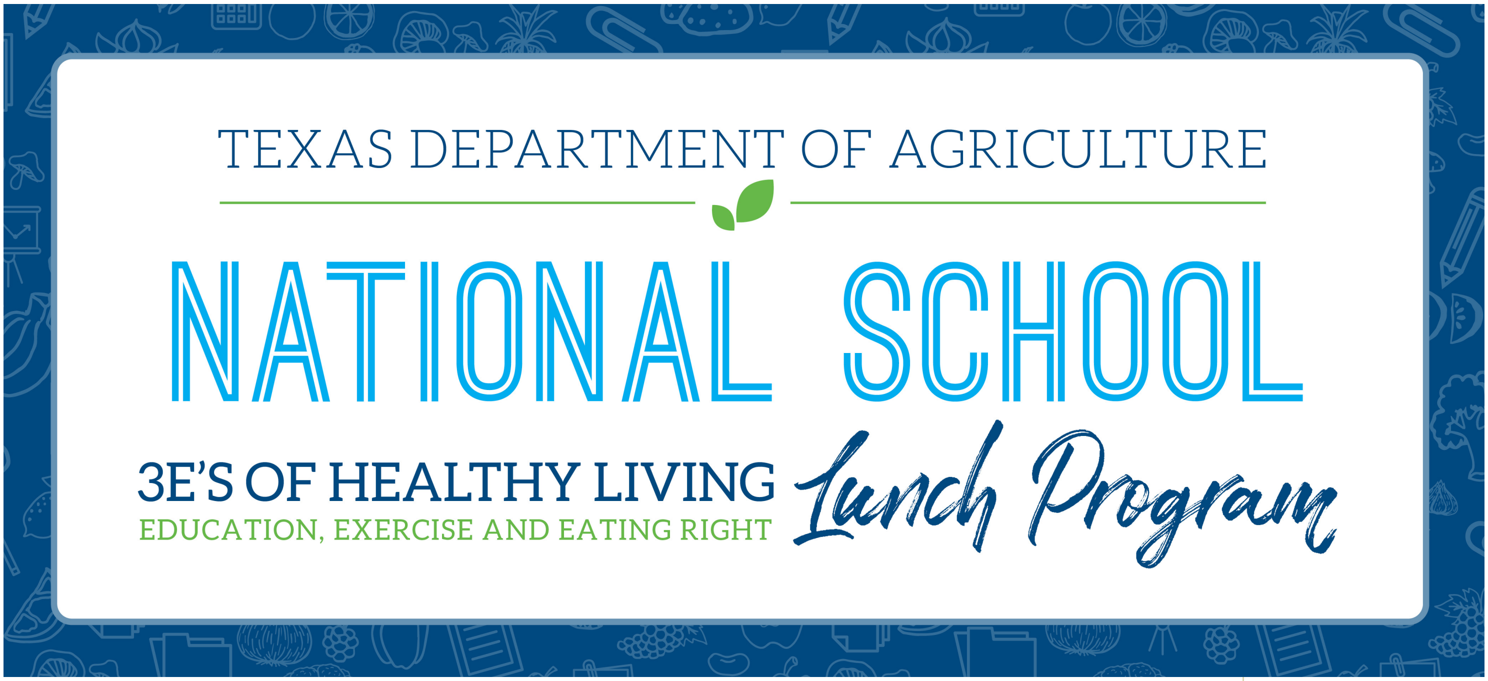
Adult Meal Calculator Worksheet

This worsheet provides the information needed to calucate adult meal prices using both approved methods. Choose the method of calculation (see the *Administrator's Reference Manual (ARM), Section 19, Meal Pricing* for additional information on which method to use). If the rate applies, record the rate in the *Amount CE Recieves* cell. If using Method 1, record the local student paid charge in the designated *Local Stuent Paid Charge* cell. If using Excel, this worksheet will automatically calculate the amounts in the *Minimum Adult Charge* and *Total Federal Funds* cells. All amounts are carried to 4 digits and must be rounded up when determining the adult meal price. Non-pricing programs must always use Method 2. TDA posts the current reimbursement rates at *SquareMeals.org.*

Use the applicable rates for the school year when the adult meal prices will apply.

Method 1 Lunch	
Federal Funds/Reimbursement Rate	**Amount CE Receives**
Paid Reimbursement Rate	$ 0.45
Performance-Based Rate	$ 0.09
Severe Need Lunch Rate	$ 0.02
USDA Foods Rate	$ 0.45
Total Federal Funds Received	$ 1.01
Highest Local Student Price Charged	$ 3.75
Minimum Adult Charge	**$ 4.76**

Method 1 Breakfast	
Federal Funds/Reimbursement Rate	**Amount CE Receives**
Paid Reimbursement Rate	$ 0.42
USDA Foods Rate (Add if USDA Foods are used at breakfast)	$ -
Total Federal Funds Received	$ 0.42
Highest Local Student Price Charged	$ 2.75
Minimum Adult Breakfast Charge	**$ 3.17**



Programs > National School Lunch Program > Reimbursement Rates

Reimbursement Rates for NSLP

- Administration/Forms
- ALN and FAIN
- Area Eligibility Using Census Data
- Back to School
- Compliance
  - Financial Report
- Disaster Resources
- Eligibility and Verification
- Equipment Grant
  - Application
- Farm Fresh Culinary
- Food Service Management Companies
- Food Waste
- Funding Opportunities
- Health Ambassadors for a Ready Texas
- Healthy Meals Incentives
- Latest News

National School Lunch Program Reimbursement

These rates are effective from July 1, 2026, through June 30, 2027.

Lunch
- Paid - $0.45
- Reduced - $4.36
- Free - $4.76

Lunch - Severe Need
Contracting entities serving at least 60 percent free and reduced-price lunches under NSLP for at least the first three months of school year 2024-2025 will receive a 2-cent supplemental lunch reimbursement. In addition, contracting entities certified to receive the performance-based cash assistance will receive an additional 9 cents added to the lunch reimbursement. These additional reimbursements will be applied and paid automatically to eligible contracting entities through the Texas Unified Nutrition Programs System (TX-UNPS).

After School Care Program
- Paid - $0.12
- Reduced - $0.65
- Free - $1.30

Breakfast
- Paid - $0.42
- Reduced - $2.24
- Free - $2.54

Breakfast - Severe Need
Individual schools may qualify for Severe Need Breakfast reimbursement to supplement the regular free and reduced-price breakfast reimbursements. Within a CE, some sites may be eligible for severe need funding and others may not. For a site to be eligible in SY 2026-2027, at least 40 percent of its total lunches served in

Local Wellness Policy Requirements
Meal Appeal
Meal Pattern Support
National School Lunch Week 2025
New Applicants
Newsletter
Policy/ARM
Reduced-Price School Meals Now Free
Reimbursement Rates
Renewing CEs
Resources
School Lunch Hero Day
Statistics
Systems Hub
Texas ELMS
Texas Farm Fresh
Texas Fruit and Vegetable Day
Training
USDA Foods
USDA Foods Challenge
Waivers

school year 2024-2025 must have been free or reduced (minimum three months operation). There are instances where a new school may qualify for Severe Need Breakfast reimbursement. For additional information, email Food and Nutrition at squaremeals@texasagriculture.gov or call toll-free at (877) TEX-MEAL.
Reimbursement rates including severe need are as follows:

- Reduced - $2.75 ($0.51 severe need reimbursement included)
- Free - $3.05 ($0.51 severe need reimbursement included)

USDA Foods Published Rate Of Assistance

1. SY 2026-2027 Commodity Meal Rate – The published rate for the period July 1, 2026, to June 30, 2027 is $0.3200 per meal for NSLP schools.
2. **The adjusted 2026-2027 NSLP rate to account for USDA's 12% provision dollars and the 20M breakfast dollars has not yet been published.** The effective SY 2025-2026 NSLP rate was $0.45, unchanged from SY 2024-2025.
3. Texas does not have a separate rate and will follow the national rate once published.

Historical Rates of Reimbursement

Go to USDA FNS Rates of Reimbursement to see reimbursement rates for past years.

RISK MANAGEMENT COOPERATIVE of TEXAS
108 WILD BASIN ROAD, SUITE 100 - AUSTIN, TEXAS 78746

PHONE (512) 580-5533 FAX (512) 519-2461 E-MAIL sbarnett@RMCoT.com WEB www.RMCoT.com

July 26, 2026

RIO VISTA ISD
ATTN: DR CHRIS CHAPPOTIN, Assistant Superintendent
100 Capps Street
Rio Vista, TX 76093

Re: 2026-2027 RMC Renewal Quote

Dear Superintendent,

The Risk Management Cooperative of Texas (RMC) has over 20 years of providing services to its' Member Districts, and we are looking forward to the opportunity of another year to do the same. We would like to say, "Thank you!" to our Member Districts that have helped us achieve this milestone. We could not have done it without you!

The RMC and its Board of Directors remain committed to the continued success of this program and, along with our Member Districts and key partners, continue to look for ways to improve terms and conditions and to manage costs in the marketplace, while still ensuring that Members are appropriately protected. We have made it a priority to keep our Member Districts in mind when we go to the markets for the negotiation process. This year we have negotiated items that we feel will be in our Member Districts' best interests while keeping our rates in check. The following bullet points identify the changes for the upcoming year:

- The limit remains the same for weather-related property coverage at the Member District's total insured value, or $300,000,000, whichever is lower. The deductible remains at 2% for all Members. This deductible is per unit, per occurrence, and is subject to a minimum, which will be established based on the Member District's total insured value.

- The limit for All Other Peril (AOP) coverage remains the same. The deductible will be $10,000 for all Member Districts this year.

- We will continue to rotate the appraisals of our Member Districts. This allows us to provide you with information about the costs of your properties and allows you to make educated decisions about the coverage amounts for the District's properties. We are beginning a 3-year rotation cycle. If your district will be appraised, you will receive an email from our office regarding the company who will be in your district.

At RMC of Texas, we strive to provide quality service to our Member Districts and believe that the product we offer is the most comprehensive program out there for public schools in the State of Texas. We want you to know that we are doing our best to provide you with competitive pricing and coverage, and we genuinely appreciate the continued loyalty and commitment to the RMC for over 20 years. We look forward to the opportunity to continue serving your district in the coming year. It is truly a pleasure to serve as the Executive Director of the Risk Management Cooperative of Texas.

Sincerely,

Shaun Barnett, Ed.D.
Executive Director, RMC of Texas

RISK MANAGEMENT COOPERATIVE OF TEXAS

RENEWAL QUOTE 2026-2027

RIO VISTA ISD
ATTN: DR CHRIS CHAPPOTIN, Assistant Superintendent — **RMC Policy No:** **Proposal**
100 Capps Street — **July 26, 2026**
Rio Vista, TX 76093

Coverage Period: **9/1/2026** **to** **8/31/2027**

Total Insured Value $ 82,069,262

Coverages		Limits	Deductibles	Contributions
Property (Replacement Cost)				**$ 217,769**
-Includes Buildings, Personal Property, Auxiliary Structures				
Weather-Related (including, but not limited to hurricane		$ 82,069,262	2%	
typhoon, tropical cyclone, tropical storm, tropical depression, volcanic eruption, wildfire, accumulation of snow or sleet, cold or freezing temperatures, frost, ice (other than hail), wind, hail, and lightning.)				
Deductible is Per Unit, Per Occurrence, Subject to Minimum of			$ 100,000	
All Other Perils	Per Occurrence	$ 82,069,262	$ 10,000	
Flood	Per Occurrence	$ 2,000,000	$ 100,000	
Earth Movement	Per Occurrence	$ 2,000,000	$ 100,000	
Boiler and Machinery		82,069,262	$ 5,000	**$ 1,888**
Automobile				**$ 19,735**
Auto Liability				
	Per Person	$ 1,000,000	$ 1,000	
	Per Occurrence	$ 1,000,000	$ 1,000	
	Property Damage	$ 1,000,000	$ 1,000	
Auto Physical Damage				
	Comprehensive / Collision - Auto		$ 1,000	
	Comprehensive / Collision - Bus		$ 2,500	
	Wind / Hail - 5 or more vehicles per occurrence - Auto		$ 2,500	
	Wind / Hail - 5 or more vehicles per occurrence - Bus		$ 5,000	
General Liability			$ 2,500	**$ 4,823**
	Per Occurrence	$ 1,000,000		
	Annual Aggregate	$ 2,000,000		
Employee Benefits Liability	Per Claim		$ 2,500	
Law Enforcement Liability	Per Occurrence		$ 10,000	
Sexual Abuse and Molestation	Per Claim		$ 10,000	
Educators' (School Board) Legal Liability				**$ 4,063**
	Per Claim	$ 1,000,000	$ 5,000	
	Annual Aggregate	$ 2,000,000		
Crime		$ 250,000	$ 2,500	**$ 1,332**
Cyber Liability		$ 1,000,000	$ 5,000	**$ 4,806**

RISK MANAGEMENT COOPERATIVE OF TEXAS

Highlighted Changes to Limits and Deductibles for 2026-2027

Property – Weather-Related
The limit remained the same. The deductible is 2%. New minimum deductibles will be based on the Member's total insured values.

Property – All Other Perils, Flood, Earth Movement
The limit remained the same. The deductible is now $10,000 for all Members.

Boiler and Machinery
The limit and deductible remain the same.

Automobile
All limits and deductibles remain the same.

General Liability
All limits and deductibles remain the same.

Educators' (School Board) Legal Liability
All limits and deductibles remain the same.

Crime
The limit and deductible remain the same.

Cyber Liability
The limit is $1,000,000 for all Members. The deductible remains the same.

This is not a declarations page. The Risk Management Cooperative of Texas is not an insurance company, but instead is a service-oriented, self-funded, and self-governed risk pool through which members agree to share risk and actively participate in their contractual obligations as a member of the Risk Management Cooperative of Texas.

RISK MANAGEMENT COOPERATIVE OF TEXAS

RENEWAL QUOTE 2026-2027

RIO VISTA ISD
ATTN: DR CHRIS CHAPPOTIN, Assistant Superintendent
100 Capps Street
Rio Vista, TX 76093

RMC Policy No: **Proposal**
July 26, 2026

Coverage Period: **9/1/2026** **to** **8/31/2027**

TOTAL CONTRIBUTION DUE **$ 254,416**

RISK MANAGEMENT COOPERATIVE OF TEXAS

RENEWAL QUOTE 2025-2026

RIO VISTA ISD
ATTN: MR TROY ROBERTS, Assistant Superintendent — **RMC Policy No:** **Proposal**
100 Capps Street — **July 20, 2025**
Rio Vista, TX 76093

Coverage Period: **9/1/2025** **to** **8/31/2026**

Total Insured Value $ 79,944,262

Coverages		Limits	Deductibles	Contributions
Property (Replacement Cost)				**$ 240,661**
-Includes Buildings, Personal Property, Auxiliary Structures				
Weather-Related (including, but not limited to hurricane		$ 79,944,262	2%	
typhoon, tropical cyclone, tropical storm, tropical depression, volcanic eruption, wildfire, accumulation of snow or sleet, cold or freezing temperatures, frost, ice (other than hail), wind, hail, and lightning.)				
Deductible is Per Unit, Per Occurrence, Subject to Minimum of			$ 250,000	
All Other Perils	Per Occurrence	$ 79,944,262	$ 50,000	
Flood	Per Occurrence	$ 2,000,000	$ 100,000	
Earth Movement	Per Occurrence	$ 2,000,000	$ 100,000	
Boiler and Machinery		79,944,262	$ 5,000	**$ 1,935**
Automobile				**$ 16,040**
Auto Liability				
	Per Person	$ 1,000,000	$ 1,000	
	Per Occurrence	$ 1,000,000	$ 1,000	
	Property Damage	$ 1,000,000	$ 1,000	
Auto Physical Damage				
	Comprehensive / Collision - Auto		$ 1,000	
	Comprehensive / Collision - Bus		$ 2,500	
	Wind / Hail - 5 or more vehicles per occurrence - Auto		$ 2,500	
	Wind / Hail - 5 or more vehicles per occurrence - Bus		$ 5,000	
General Liability			$ 2,500	**$ 4,796**
	Per Occurrence	$ 1,000,000		
	Annual Aggregate	$ 2,000,000		
Employee Benefits Liability	Per Claim		$ 2,500	
Law Enforcement Liability	Per Occurrence		$ 10,000	
Sexual Abuse and Molestation	Per Claim		$ 10,000	
Educators' (School Board) Legal Liability				**$ 4,077**
	Per Claim	$ 1,000,000	$ 5,000	
	Annual Aggregate	$ 2,000,000		
Crime		$ 250,000	$ 2,500	**$ 953**
Cyber Liability		$ 1,000,000	$ 5,000	**$ 4,806**

RISK MANAGEMENT COOPERATIVE OF TEXAS

Highlighted Changes to Limits and Deductibles

Property – Weather-Related
The limit remained the same. The deductible is 2%. The deductible is Per Unit, Per Occurrence, Subject to a minimum of $250,000 for all Members.

Property – All Other Perils, Flood, Earth Movement
All limits and deductibles remain the same.

Boiler and Machinery
Limit and deductible remain the same.

Automobile
All limits and deductibles remain the same.

General Liability
All limits and deductibles remain the same.

Educators' (School Board) Legal Liability
All limits and deductibles remain the same.

Crime
Limit and deductible remain the same.

Cyber Liability
The limit is now $1,000,000 for all Members. The deductible remains the same.

This is not a declarations page. The Risk Management Cooperative of Texas is not an insurance company, but instead is a service-oriented, self-funded, and self-governed risk pool through which members agree to share risk and actively participate in their contractual obligations as a member of the Risk Management Cooperative of Texas.

RISK MANAGEMENT COOPERATIVE OF TEXAS

RENEWAL QUOTE 2025-2026

RIO VISTA ISD
ATTN: MR TROY ROBERTS, Assistant Superintendent
100 Capps Street
Rio Vista, TX 76093

RMC Policy No: **Proposal**
July 20, 2025

Coverage Period:	**9/1/2025**	**to**	**8/31/2026**

TOTAL CONTRIBUTION DUE **$ 273,268**

TASB Risk Management Fund
P.O. Box 301, Austin, Texas 78767-0301 • 800-482-7276
12007 Research Blvd., Austin, Texas 78759-2439 • tasbrmf.org
Administered by the Texas Association of School Boards

July 27, 2026

Megan Schwarz

Rio Vista ISD

Dear Megan Schwarz,

The TASB Risk Management Fund is pleased to provide the following proposal for renewing coverage with the Fund for the coming year. The proposal reflects the Fund's ongoing commitment to the risk-sharing partnership among its more than 1,000 members.

The Fund is the oldest and largest governmental risk pool serving Texas public schools. A 21-member board comprised of school board members, superintendents, and administrators from member districts governs the Fund. The Fund's board of trustees ensures the Fund remains financially strong and responsive to member needs. Fund programs and coverages continue to respond to the risks shared by Fund members and reflect the challenges Fund members face today.

The coverage proposal on the following pages includes terms and contribution amounts for the programs in which your organization participates. A summary of changes and updates to the Fund's Coverage Agreements is included in this proposal. You can also access coverage agreements on the Fund's website.

Please review all terms, provisions, and features of this renewal proposal. When ready, you may accept this renewal proposal by signing the Contribution & Coverage Summary (CCS) and returning it by email to me or TASBRMF@tasbrmf.org. You may also complete the electronic acceptance using the link in the renewal email sent to the designated Program Contact. All provisions and terms of this CCS, including contribution amounts, are offered by the Fund in total as indicated only; if not accepted by the member in total, please contact your underwriter for other pricing and options.

Please note that if you take no action, coverage will automatically renew under the terms of this renewal proposal. If you wish to terminate coverage, the Fund must receive written notice of termination at least 30 days prior to your renewal date. If you are unsure of your plans to renew or have questions about this renewal proposal or any aspect of your Fund membership, please contact Betsi Morton or any member of TASB's Underwriting or Marketing teams at 800.482.7276.

Thank you for your membership in the TASB Risk Management Fund and participation with all Fund members. The Fund is proud to be your partner in managing risk and serving the students and staff in your community.

Sincerely,
Betsi Morton
Marketing Consultant
Division of Risk Management Marketing & Strategic Partnerships
Texas Association of School Boards, Inc.

TASB Risk Management Fund
12007 Research Blvd., Austin, Texas 78759-2439
P.O. Box 301, Austin, Texas 78767-0301
Toll-Free: 800.482.7276 | Austin area: (512) 505-2469

CC:

Rio Vista ISD

Contribution & Coverage Summary (CCS)
Participation Period: 10/1/2026 through 9/30/2027

The following is a summary of coverage and contribution amounts. More information about coverage, limits, deductibles, terms, and conditions can be found on the following pages and is part of this CCS. Please review all pages of this CCS document and associated Fund Coverage Agreements.

This document is not a declarations page. The Fund is not insurance but a self-insured risk pool through which members agree to share risk and actively participate in their contractual obligations as a member of the Fund.

Coverage	Contribution
Unemployment Compensation	**$7,592**
Total Contribution	**$7,592**

THIS IS NOT AN INVOICE. The TASB Risk Management Fund will issue an invoice when coverage is accepted by the member. Total Contribution is an estimate and is subject to exposure audit.

All provisions and terms of this CCS, including contribution amounts, are offered by the Fund in total as indicated only; if not accepted by the member in total, please contact your underwriter for other options and updated pricing.

Rio Vista ISD

Unemployment Compensation
Participation Period: 10/1/2026 through 9/30/2027
Total Contribution: $7,592

The following is a description of Unemployment Compensation (UC) coverage.

Unemployment Compensation Coverage	Contribution
UC – Pool	**$7,592**

Unemployment Compensation Provisions

Agreement: This Agreement provides coverage for statutory unemployment compensation benefits and assistance with general unemployment compensation matters such as administrative hearings and filings with the Texas Workforce Commission (TWC). Coverage does not extend to litigation involving unemployment claims or other employment related matters.

As part of this Agreement, the Fund assumes responsibility for the Fund Member's quarterly claim payments payable to TWC during the Participation Period. All benefit credits and reimbursements, including but not limited to federal CARES Act credits, received during or attributable to any period of the Fund Member's participation in the Fund's UC program for which the Fund paid benefits, are owed to the Fund. The Fund Member must be a reimbursing employer pursuant to the Texas Unemployment Compensation Act (TUCA) and must execute a Power of Attorney permitting the Fund to represent the Fund Member in its relations with TWC.

The Fund Member agrees to comply with the provisions of the TUCA, to respond timely to TWC requests and reporting requirements, and to comply with TWC rules and procedures. The Fund Member also agrees to implement loss prevention and cost containment recommendations from the Fund related to unemployment compensation benefits. The Fund Member agrees to submit wage reports through electronic reporting to the Fund or TWC according to Fund and TWC requirements. Any fines or penalties imposed for the Fund Member's failure to comply with the TUCA will be the sole responsibility of the Fund Member. If the Fund advances payment of any fine or penalty, the Fund Member agrees to reimburse the Fund for all such costs. Upon termination of this coverage, the Fund Member agrees to assume responsibility for claim payments and reports due to the TWC.

Contribution: The contribution shown on this Contribution and Coverage Summary (CCS) is developed by the Fund and is based on the Fund's overall expected unemployment compensation claims costs for the Participation Period and each individual Fund Member's claims experience. The contribution is not adjustable during the coverage period due to changes in the Fund Member's wages. However, the contribution may be adjusted by the Fund if payments due to TWC for the Fund Member's unemployment compensation benefit payments for this Participation Period exceed 300% of the Fund Member's annual UC contribution. The additional contribution adjustment will be based solely on the Fund Member's own claims.

Assistance: The Fund's services include assistance to the Fund Member with TWC hearings. Fund Member's request for assistance constitutes authorization for the Fund to appoint an attorney to provide representation to the Fund Member before the TWC and for such attorney and other Fund representatives to have privileged communications with the Fund Member regarding claims subject to TWC administrative proceedings. The Fund's assistance of the Fund Member under this provision does not extend to litigation involving unemployment claims or other employment-related matters.

Program Coordinators

The Fund Member is required to designate a Program Coordinator (Coordinator) with express authority to represent and bind the Fund Member in all program matters. Below are the current Coordinators associated with the Fund Member. After the proposal is bound by the Fund, an email will be sent to the Program Coordinators listed below with instructions for confirming or updating Fund Member contact information. If the Coordinator listed has changed or the Coordinator's name and email address are not listed, please follow the instructions in the email.

Current Program Coordinators

Program	Name	Title	E-mail
TASB RMF-Unemployment Compensation	Megan Schwarz	Chief Financial Officer	mschwarz@rvisd.net

Contribution & Coverage Summary General Provisions

Coverage: This CCS, the Fund's corresponding coverage agreements and their endorsements, the Fund Member's questionnaire, the Interlocal Participation Agreement (IPA), and the documents incorporated by reference into any of those documents, all for this Participation Period, outline the coverage terms and limits.

Claims Reporting: The Fund Member will provide timely notice of all claims to the Fund as required in the IPA, the applicable Fund coverage agreement, and this CCS. The lack of timely notice may result in a loss of coverage.

Definitions: Any terms not defined in this CCS will use the definition for that term from the corresponding Fund Coverage Agreement.

Payment: The Fund Member agrees to pay contributions based on a plan developed by the Fund. All contributions are payable upon receipt of an invoice from the Fund. The Fund will determine the contribution for each program and how each contribution is applied.

Termination: In addition to any CCS-specific provisions, the IPA outlines the termination-related provisions that govern this CCS. These provisions include the following: this CCS may be terminated by either party, with termination effective at the end of the Participation Period, by giving written notice to the other party no later than 30 days before the end of the Participation Period. If the Fund Member ceases to be an Active or Associate member of the Texas Association of School Boards, Inc., this CCS will terminate at the end of the Participation Period, and the Fund will not offer a renewal CCS. If neither party terminates this CCS, any renewal CCS offered by the Fund becomes effective based on the terms of the renewal CCS and will bind the Fund Member.

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Fund Member Authorization:

I have read, approved, and agreed to this Contribution and Coverage Summary (CCS) and certify that this information is correct. I affirm that I am duly authorized to approve this CCS and understand that my signature below contractually binds the entity I represent to this CCS and any other coverage-related or Fund participation agreements.

____________________ Authorized Signature	____________________ Date
____________________ Printed Name	____________________ Title

TASB™ RISK FUND

TASB Risk Management Fund
P.O. Box 301, Austin, Texas 78767-0301 • 800-482-7276
12007 Research Blvd., Austin, Texas 78759-2439 • **tasbrmf.org**

Administered by the Texas Association of School Boards

July 25, 2025

Megan Schwarz

Rio Vista ISD

Dear Megan Schwarz,

The TASB Risk Management Fund is pleased to provide the following proposal for renewing coverage with the Fund for the coming year. The proposal reflects the Fund's ongoing commitment to the risk-sharing partnership among its more than 1,000 members.

The Fund is the oldest and largest governmental risk pool serving Texas public schools. A 21-member board comprised of school board members, superintendents, and administrators from member districts governs the Fund. The Fund's board of trustees ensures the Fund remains financially strong and responsive to member needs. Fund programs and coverages continue to respond to the risks shared by Fund members and reflect the challenges Fund members face today.

The coverage proposal on the following pages includes terms and contribution amounts for the programs in which your organization participates. A summary of changes and updates to the Fund's Coverage Agreements is included in this proposal. You can also access coverage agreements on the Fund's website.

Please review all terms, provisions, and features of this renewal proposal. When ready, you may accept this renewal proposal by signing the Contribution & Coverage Summary (CCS) and returning it by email to me or TASBRMF@tasbrmf.org. You may also complete the electronic acceptance using the link in the renewal email sent to the designated Program Contact. All provisions and terms of this CCS, including contribution amounts, are offered by the Fund in total as indicated only; if not accepted by the member in total, please contact your underwriter for other pricing and options.

Please note that if you take no action, coverage will automatically renew under the terms of this renewal proposal. If you wish to terminate coverage, the Fund must receive written notice of termination at least 30 days prior to your renewal date. If you are unsure of your plans to renew or have questions about this renewal proposal or any aspect of your Fund membership, please contact Betsi Morton or any member of TASB's Underwriting or Marketing teams at 800.482.7276.

Thank you for your membership in the TASB Risk Management Fund and participation with all Fund members. The Fund is proud to be your partner in managing risk and serving the students and staff in your community.

Sincerely,
Betsi Morton
Marketing Consultant
Division of Risk Management Marketing & Strategic Partnerships
Texas Association of School Boards, Inc.

TASB Risk Management Fund
12007 Research Blvd., Austin, Texas 78759-2439
P.O. Box 301, Austin, Texas 78767-0301
Toll-Free: 800.482.7276 | Austin area: (512) 505-2469

CC:

Fund Members' Conference

APRIL 26-28, 2026

Kalahari Resorts and Conventions
Round Rock, Texas

Don't miss the Fund's premier event for learning, networking, and everything risk management. Registration coming soon!

- Timely and Relevant Topics
- Networking Opportunities
- One Complimentary Hotel Stay at the Kalahari Resort per eligible Fund member, based on availability.

Nominations Open for the Fund Excellence Awards

Help recognize innovative risk strategies-nominate a Fund member today! The Fund will celebrate award recipients with:

- $5,000 toward their risk management programs
- Recognition at the 2026 Fund Members' Conference

Scan to Learn More

bitly

TASB™ RISK FUND

tasbrmf.org for more info

Rio Vista ISD

Contribution & Coverage Summary (CCS)
Participation Period: 10/1/2025 through 9/30/2026

The following is a summary of coverages, limits, deductibles, and contribution amounts. More information about coverage, limits, deductibles, terms, and conditions can be found on the following pages and is part of this CCS. Please review all pages of this CCS document and associated Fund Coverage Agreements.

This document is not a declarations page. The Fund is not insurance but a self-insured risk pool through which members agree to share risk and actively participate in their contractual obligations as a member of the Fund.

Coverage	Limit	Deductible	Contribution
Unemployment Compensation	Statutory	No Deductible	**$7,592**
Total Contribution			**$7,592**

THIS IS NOT AN INVOICE. The TASB Risk Management Fund will issue an invoice when coverage is accepted by the member. Total Contribution is an estimate and is subject to exposure audit.

All provisions and terms of this CCS, including contribution amounts, are offered by the Fund in total as indicated only; if not accepted by the member in total, please contact your underwriter for other options and updated pricing.

TASB™ RISK FUND

TASB Risk Management Fund • 12007 Research Blvd., Austin, Texas 78759-2439
P.O. Box 301 • Austin, Texas 78767-0301 • 800.482.7276 • **tasbrmf.org**
Administered by the Texas Association of School Boards

Rio Vista ISD

Unemployment Compensation
Participation Period: 10/1/2025 through 9/30/2026
Total Contribution: $7,592

The following is a description of Unemployment Compensation (UC) coverage.

Unemployment Compensation Coverage	**Contribution**
UC – Pool	**$7,592**

Unemployment Compensation Provisions

Agreement: This Agreement provides coverage for statutory unemployment compensation benefits and assistance with general unemployment compensation matters such as administrative hearings and filings with the Texas Workforce Commission (TWC). Coverage does not extend to litigation involving unemployment claims or other employment related matters.

As part of this Agreement, the Fund assumes responsibility for the Fund Member's quarterly claim payments payable to TWC during the Participation Period. All benefit credits and reimbursements, including but not limited to federal CARES Act credits, received during or attributable to any period of the Fund Member's participation in the Fund's UC program for which the Fund paid benefits, are owed to the Fund. The Fund Member must be a reimbursing employer pursuant to the Texas Unemployment Compensation Act (TUCA) and must execute a Power of Attorney permitting the Fund to represent the Fund Member in its relations with TWC.

The Fund Member agrees to comply with the provisions of the TUCA, to respond timely to TWC requests and reporting requirements, and to comply with TWC rules and procedures. The Fund Member also agrees to implement loss prevention and cost containment recommendations from the Fund related to unemployment compensation benefits. The Fund Member agrees to submit wage reports through electronic reporting to the Fund or TWC according to Fund and TWC requirements. Any fines or penalties imposed for the Fund Member's failure to comply with the TUCA will be the sole responsibility of the Fund Member. If the Fund advances payment of any fine or penalty, the Fund Member agrees to reimburse the Fund for all such costs. Upon termination of this coverage, the Fund Member agrees to assume responsibility for claim payments and reports due to the TWC.

Contribution: The contribution shown on this Contribution and Coverage Summary (CCS) is developed by the Fund and is based on the Fund's overall expected unemployment compensation claims costs for the Participation Period and each individual Fund Member's claims experience. The contribution is not adjustable during the coverage period due to changes in the Fund Member's wages. However, the contribution may be adjusted by the Fund if payments due to TWC for the Fund Member's unemployment compensation benefit payments for this Participation Period exceed 300% of the Fund Member's annual UC contribution. The additional contribution adjustment will be based solely on the Fund Member's own claims.

Assistance: The Fund's services include assistance to the Fund Member with TWC hearings. Fund Member's request for assistance constitutes authorization for the Fund to appoint an attorney to provide representation to the Fund Member before the TWC and for such attorney and other Fund representatives to have privileged communications with the Fund Member regarding claims subject to TWC administrative proceedings. The Fund's assistance of the Fund Member under this provision does not extend to litigation involving unemployment claims or other employment-related matters.

Program Coordinators

The Fund Member is required to designate a Program Coordinator (Coordinator) with express authority to represent and bind the Fund Member in all program matters. Below are the current Coordinators associated with the Fund Member. If a Coordinator's name and email address are not listed or the Coordinator identified needs to be updated, please provide updated information to the Fund as soon as possible or include updates in this document.

Current Program Coordinators

Program	Name	Title	E-mail
TASB RMF-Unemployment Compensation	Megan Schwarz	Chief Financial Officer	mschwarz@rvisd.net

Program Coordinator Updates

Program	Name	Title	E-mail

If accepting this proposal electronically, you may scan and email this page to tasbrmf@tasbrmf.org to provide Program Coordinator updates.

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Contribution & Coverage Summary General Provisions

Coverage: This CCS, the Fund's corresponding coverage agreements and their endorsements, the Fund Member's questionnaire, the Interlocal Participation Agreement (IPA), and the documents incorporated by reference into any of those documents, all for this Participation Period, outline the coverage terms and limits.

Claims Reporting: The Fund Member will provide timely notice of all claims to the Fund as required in the IPA, the applicable Fund coverage agreement, and this CCS. The lack of timely notice may result in a loss of coverage.

Definitions: Any terms not defined in this CCS will use the definition for that term from the corresponding Fund Coverage Agreement.

Payment: The Fund Member agrees to pay contributions based on a plan developed by the Fund. All contributions are payable upon receipt of an invoice from the Fund. The Fund will determine the contribution for each program and how each contribution is applied.

Termination: In addition to any CCS-specific provisions, the IPA outlines the termination-related provisions that govern this CCS. These provisions include the following: this CCS may be terminated by either party, with termination effective at the end of the Participation Period, by giving written notice to the other party no later than 30 days before the end of the Participation Period. If the Fund Member ceases to be an Active or Associate member of the Texas Association of School Boards, Inc., this CCS will terminate at the end of the Participation Period, and the Fund will not offer a renewal CCS. If neither party terminates this CCS, any renewal CCS offered by the Fund becomes effective based on the terms of the renewal CCS and will bind the Fund Member.

Fund Member Authorization:

I have read, approved, and agreed to this Contribution and Coverage Summary (CCS) and certify that this information is correct. I affirm that I am duly authorized to approve this CCS and understand that my signature below contractually binds the entity I represent to this CCS and any other coverage-related or Fund participation agreements.

Megan Schwarz
Authorized Signature

8/21/25
Date

Megan Schwarz
Printed Name

CFO
Title

Texas Teacher Evaluation and Support System (T-TESS)
2026-2027 Appraisal Calendar

Appraisal Calendar Basics

- The appraisal period for a teacher includes all of the day within a teacher's contract.
- Observations during the appraisal period must be conducted during the required days of instruction for students during one school year.
- The appraisal calendar shall exclude observations in the two weeks following the completion of the T-TESS orientation that occurs at the beginning of each school year.
- The appraisal calendar shall indicate a period for end-of-year conferences that ends no later than 15 working days prior to the last day of instruction for students.

No Formal Observations on the Following Dates

- August 11 - 21 (First two weeks of instruction following T-TESS orientation)
- September 4 (Last day of instruction before a holiday)
- November 20 (Last day of instruction before a holiday)
- December 15 - 18 (Semester exams and last day of instruction before a holiday)
- January 15 (Last day of instruction before a holiday)
- February 12 (Last day of instruction before a holiday)
- March 12 (Last day of instruction before Spring Break)

**All Formal Observations must be completed prior to Spring Break*

Important Information and Dates

- September 1 (First day for formal observations)
- All probationary teachers shall be evaluated during the first semester of employment.
- The appraisal process shall include an observation pre-conference, and announced observation of at least 45 minutes, and an observation post-conference. Additional announced and/or unannounced observations may be included in the appraisal process. The appraiser shall observe the beginning, middle, and end of a lesson for all formal observations.
- No Rio Vista ISD teachers are eligible for a less-than-annual evaluation program.
- Rio Vista ISD Board Policy DNA(LOCAL) states the following:

    - In accordance with the District's innovation plan, the District is exempt from state laws regarding teacher appraisal. The District shall appraise teachers using a local appraisal process and evaluation criteria developed in accordance with the District's innovation plan and administrative regulations.
- Walkthrough observations will be conducted, and cumulative data may be obtained on any day and at any time during the appraisal period. Any documentation that would affect a teacher's summative appraisal ratings shall be shared with the teacher within 10 working days of the walkthrough observation.
    - Teachers in TIA eligible teaching assignments will receive a minimum of five walkthrough observations and one formal observation.
- The Teacher Self-Assessment and Goal Setting and Professional Development Plan, Part I shall be presented to the appraiser within the first six weeks from the day of completion of the T-TESS orientation or within the first six weeks of instruction for all teachers (no later than September 18, 2026).
- For a teacher in the first year of T-TESS appraisal or new to Rio Vista ISD, the appraiser shall conduct a Goal Setting and Professional Development Conference prior to the teacher submitting the plan to the appraiser. For a teacher's T-TESS appraisal within the district, an observation pre-conference is required prior to an announced observation.
- The observation post-conference shall be conducted within 10 working days after the completion of an observation. The observation post-conference shall include a written report of the rating of each dimension that is observed. The written report is presented to the teacher only after a discussion of the areas of reinforcement and areas for refinement.
- The last day for formal observations is March 11, 2026.
- End-of-Year Conferences shall be conducted no later than April 30, 2026.
- A Written Summative Annual Appraisal Report shall be provided to the teacher within 10 working days of the conclusion of the end-of-year conference and no later than May 7, 2026.
- Principals must submit to the Human Resources Department completed appraisals for all teachers to which they are assigned no later than May 28, 2026.

T-TESS Orientation

- Campus administrators will provide T-TESS orientation to all staff members at campus staff meetings during the beginning-of-year professional development days in August.
- Appraisers will provide staff members with directions to begin the appraisal process by scheduling a goal setting conference prior to any walkthrough observations with the teachers.
- Any late hires will receive orientation at least two weeks prior to an appraisal, whether it be formal or walkthrough.

Approved Rio Vista ISD T-TESS Appraisers

- Cassie Lloyd
- Michele Drake
- Mark Whitfill
- Jeremy Praytor
- Heath Kelly
- Louanna Kissel

THE STATE OF TEXAS §

§ KNOW ALL BY THESE PRESENTS

COUNTY OF JOHNSON §

AMENDMENT TO
COMMUNICATIONS SYSTEM AGREEMENT
EFFECTIVE OCTOBER 1, 2026

This Amendment to Communications System Agreement Effective October 1, 2026 (the "Amendment") is made and entered into by and between Johnson County, Texas, a political subdivision of the State of Texas ("County") acting herein by and through its duly authorized Commissioners Court, and Rio Vista Independent School District ("USER"), an independent school district, acting herein by and through its duly authorized Board of Trustees, individually referred to as a "Party," collectively referred to herein as the "Parties" and is an amendment to the Communications System Agreement (the "Agreement") between County and User currently in effect. The term County shall include all employees, directors, officials, agents, and authorized representatives of County. The term USER shall include all employees, directors, officials, agents, and authorized representatives of USER.

WHEREAS, Paragraph 14, Applicable Fees, of Exhibit A to the Agreement provides that effective October 1 of each year as long as the Agreement is in effect, USER shall pay the County an Annual Subscriber Unit Fee in a specific amount per month, per subscriber radio, payable in advance on an annual basis for all active radio IDs issued to USER at the time of the annual billing. Invoicing will occur when new Radio IDs are issued on a pro-rata basis, and thereafter, at the beginning of each County fiscal year (which is October 1). Further, at the beginning of each fiscal year of the Agreement, the County may increase the Annual Subscriber Unit Fee to offset any actual increased costs incurred by the County in the operation and maintenance of the System. There will be no refunds or credits for radios removed from service during the fiscal year; and

WHEREAS, County has determined that the Annual Subscriber Unit Fee needs to be increased to offset increases by County in the operation and management of the System.

NOW THEREFORE, COUNTY AND USER agree as follows:

1. Effective October 1, 2026, USER shall pay the County an Annual Subscriber Unit Fee in the amount of $32.02 per month, per subscriber radio, payable in advance on an annual basis for all active radio IDs issued to USER at the time of the annual billing.
2. The person signing this agreement hereby warrants that he/she has the legal authority to execute this Amendment on behalf of the respective Party, and that such binding authority has been granted by proper order, resolution, ordinance or other authorization of the entity. The other Party is fully entitled to rely on this warranty and representation in entering into this Amendment.
3. This Amendment shall in no way affect or modify any other terms and conditions of the aforementioned Agreement.

EXECUTED IN MULTIPLE ORIGINALS as of the dates below.

COUNTY:

By: ______________________________________ Date: _________________________
Christopher Boedeker, County Judge

Attest:

____ Date: _________________________
April Long, County Clerk

USER:

By: _______________________________________ Date: _________________________
Printed Name: ______________________________
Title: ______________________________________

Attest:

By: _______________________________________ Date: _________________________
Printed Name: ______________________________
ISD Secretary

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

INTERLOCAL COOPERATION AGREEMENT FOR HOUSING ISD'S CLASS C MISDEMEANOR PRISIONERS FOR BUDGET YEAR 2026-2027

This Agreement is made by and entered into between Johnson County, Texas (hereinafter "County") a duly organized political subdivision of the State of Texas engaged in the administration of County Government and related services for the benefit of the citizens of the County and Rio Vista Independent School District (hereafter "ISD"), an independent school district, acting herein by and through its duly authorized Board of Trustees, and located in Johnson County, Texas.

WHEREAS, County and ISD desire to improve the efficiency and effectiveness of local governments by authorizing the intergovernmental contracting authority at the local level for all or part of the functions and services of police protection and detention services; and

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, authorizes ISD and county governments within the State of Texas to contract with one another for the provision of various governmental functions and the delivery of various governmental services; and

WHEREAS, County and ISD mutually desire to enter into an Agreement for the housing of certain prisoners.

NOW THEREFORE, for the mutual consideration herein stated, County and ISD agree as follows:

SECTION 1.
FACILITIES

1.1 **<u>In General</u>**. County represents and warrants that the facilities provided for detention of ISD prisoners meet the requirements of the Texas Commission on Jail Standards, and other applicable State and Federal law.

1.2 **<u>Location and Operation of Facility</u>**. County shall provide the detention services described herein at the Johnson County Jail in Cleburne, Texas. County will provide ISD and its Police Department with access to and use of the County Jail facilities for the holding and incarceration of ISD's prisoners arrested for, awaiting disposition of, or convicted of Class C misdemeanors, including, but not limited to, adequate personnel necessary to supervise ISD prisoners, clothing, food, medical attention, and other appropriate necessities with respect to that number of prisoners. County agrees to provide ISD with access to and use of these facilities and services so long as such facilities are available and meet the requirements of the Texas Commission on Jail Standards, subject to the termination rights provided for herein.

SECTION 2.
GENERAL DUTIES OF COUNTY

2.1 **<u>Class C Misdemeanor Only</u>**. This Agreement shall apply only to ISD prisoners arrested for, awaiting disposition of, or convicted of Class C misdemeanors. Incarceration of all other ISD prisoners is provided for under other Interlocal Agreements or state statutes.

2.2 **<u>Housing and Care of Prisoners</u>**. County agrees to accept and provide for the secure custody, care, and safekeeping of prisoners of the ISD under this Agreement in accordance with state and local law, including the minimum standards promulgated by the Texas Commission on Jail Standards. County shall provide housing, care, meals and routine medical services for such prisoners on the same basis as it provides for its own prisoners confined in its own jail.

SECTION 3.
MEDICAL SERVICES

3.1 **<u>Payment.</u>** The per-day rate under this Agreement covers only routine services, such as on-site sick call (when provided by on-site staff) and non-prescription over the counter and routine drugs and medical supplies. The ISD shall pay the County an amount equal to the amount the County is required to expend for medical services other than those routine medical services provided for by the per-day rate. However, County shall notify ISD prior to incurring medical expenses greater than seven hundred fifty dollars ($750.00) for any one prisoner.

3.2 **Excluded from Per-day Rate**. The per-day rate under this Agreement does not cover: 1) medical/health care services provided outside of the County's facility or by other than facility staff, 2) prescription drugs and treatments, 3) surgical or dental care, and 4) costs associated with any hospitalization of a prisoner, 5) treatment or services provided by persons or entities who are not employees or staff of the Johnson County Law Enforcement Center (JCLEC), including but not limited to entities or persons who come to the JCLEC to provide medical services.

3.3 **Prisoner Primarily Responsible for Costs**. 1) Any prisoner having health insurance or prescription drug coverage shall be required to use such coverage for any medical care provided when he or she is incarcerated by the County. As required by Article 104.002 of the Code of Criminal Procedure, the prisoner shall be primarily responsible for the cost of his or her medical care and shall be obligated to the entity incurring the cost of the medical care, unless the prisoner fully pays for the cost of services received. 2) Johnson County is not responsible for collecting or attempting to collect or recover expenditures from an inmate as a condition of the requirement that the City pay the provider directly or reimburse Johnson County (at Johnson County's discretion) for expenditures for medical treatment, services or drugs pursuant to this Agreement. 3) City shall reimburse Johnson County for expenditures made by Johnson County without regard to whether Johnson County has attempted to collect from an inmate for medical costs or expenditures. City shall be primarily responsible for recovering or seeking to recover funds from an inmate or former inmate for expenditures made by City to Johnson County for payment for expenditures for medical services or drugs not provided by JCLEC as "routine services" as defined by Section 3.1.

3.4 **ISD to be Contacted.** When it becomes necessary for a prisoner to be hospitalized, the County shall contact the ISD through its Chief of Police or designated representative as soon as possible, to inform the ISD of the fact that the prisoner has been or is to be hospitalized and the nature of the illness or injury that has required the hospitalization. The County shall submit invoices for reimbursable medical services along with its regular monthly billings for detention services and such invoices shall be paid on the same terms as the regular monthly billings.

3.5 **Costs Billed to ISD**. It is understood and agreed that if the hospitalization of a prisoner is to be for a duration of more than 24-hours or the cost of medical care for hospitalization will or may, in the opinion of County or County's Sheriff, exceed $2,000.00, the County has the right, after notification of the Chief of Police or his designee, to arrange for the hospital or health care provider to bill the ISD directly for the costs of the hospitalization and/or medical care rather than the County paying the costs and billing the same to the ISD. If the hospital or health care provider refuses to bill the ISD directly, the ISD shall reimburse the County in accordance with Section 3.1 of this agreement.

3.6 **Medical Information**. The ISD shall provide the County with medical information for all prisoners sought to be transferred to the County's facility under this agreement, including information regarding any special medication, diet or exercise regiment applicable to each prisoner.

SECTION 4.
TRANSPORTATION AND OFF-SITE SECURITY

4.1 **Transportation**. The ISD is solely responsible for transportation of the prisoner to and from the County's facility and to and from required court appearances, except as provided herein. The County agrees to provide non-ambulance transportation for prisoners to and from local off-site medical facilities as part of the services covered by the per-day rate. Ambulance transportation (including emergency flights, etc.) is not covered by the per-day rate and will be billed along with the regular monthly billing submitted to the ISD by the County.

4.2 **Stationary Guard**. The County will provide stationary guard services as requested or required by the circumstances or by law for a prisoner admitted or committed to an off-site medical facility. ISD shall compensate the County for the standard hourly rate of County personnel providing stationary guard, which shall be billed by the County along with the regular monthly billing for detention services.

SECTION 5.
AVAILABLE JAIL SPACE

5.1 In the event that the County jail facility is at maximum capacity as a result of ISD or other prisoners, County reserves the right to require the removal or transfer of ISD's prisoners within eight hours after notice to ISD, in order to provide facilities for County prisoners, and County agrees to notify ISD as soon as possible when an ISD prisoner must be removed from County facilities because of capacity limits. In no event shall County be required to accept ISD's prisoners under the terms and conditions of this Agreement if the transfer of prisoners will cause County jail facilities to be in violation of the standards of the Texas Commission on Jail Standards. Nothing contained herein shall be construed to compel County to accept any prisoner if it would place County in violation of any law, regulation or court order; or if in the County Sheriff's opinion, it would create a condition of overcrowding or create conditions which endanger the life and/or welfare of personnel and prisoners at the facility or result in possible violation of the constitutional rights of the prisoners housed at the facility.

SECTION 6.
PAYMENTS

6.1 **Per-day Rate**. The per-day rate for detention services under this Agreement is **$76.91** per prisoner per day. A day shall constitute any time during a twenty-four (24) hour period. A portion of any day shall count as a day under this Agreement, except that the ISD may not be billed for two days when a prisoner is admitted after 6:00 p.m. and removed the following morning before 12:00 noon. In that situation, the County will bill for the day of arrival, but not for the day of departure. A day shall constitute any time during a twenty-four-hour (24) period.

6.2 **Billing Procedure.** County shall submit an itemized invoice for the services provided each month to the ISD. Invoices will be submitted to the following by mail, facsimile transmission, or personal hand-delivery.

Police Department

____
Name of ISD

____
Street Address or P. O. Box

____
City, State and Zip Code

____
Email Address

6.3 **ISD Duties**. ISD shall make payment to County within thirty (30) days after receipt of the invoice. Payment shall be in the name of Johnson County, Texas, and shall be remitted to:

Hon. Christopher Boedeker (or his successor to office)
Johnson County Judge
Johnson County Courthouse
2 North Main Street
Cleburne, TX 76033

Amounts which are not timely paid in accordance with the above procedure shall bear interest at the lesser of the annual percentage rate of ten percent (10%) or the maximum legal rate applicable thereto which shall be a contractual obligation of the ISD under this Agreement.

SECTION 7.
TERM

7.1 **Term**. The term of this Agreement shall be from October 1, 2026, through September 30, 2027.

SECTION 8.
PRISONER SENTENCES

8.1 **Prisoner Sentences**. The County shall notify the Municipal Court of the confinement of persons incarcerated by the authority of the ISD. The County shall not be in charge of or responsible for the computation or processing of prisoners' time of confinement, including, but not limited to, computation of good time awards/credits and discharge dates. All such computation and record keeping shall continue to be the responsibility of ISD. It shall be the responsibility of ISD to notify County of any discharge date for a prisoner.

8.2 **Arraignments and Release Procedure.** The County will release prisoners of ISD only when such release is specifically requested in writing by the Chief of Police of the ISD, or his designee, or the Municipal Judge. City's Municipal Judge shall be available generally for magistrations of prisoners during regular business hours, Monday through Friday and Saturday mornings until 11:00 a.m. Preferred hours for magistrations are as follows: Monday 6:00 p.m. until 9:00 p.m., Tuesday 4:00 p.m. until 6:00 p.m., Wednesday 5:00 p.m. until 8:00 p.m., Thursday and Friday 6:00 p.m. until 9:00 p.m., Saturday 8:00 a.m. until 11:00 a.m. It is contemplated that except in emergency situations, that City's Municipal Judge will not be requested or required to conduct magistrations in excess of once every twenty-four-hour (24) period

8.3 **ISD Responsibilities**. ISD accepts all responsibility for the calculations and determinations set forth above and for giving County notice of the same. ISD will adhere to the requirements of the Texas Code of Criminal Procedure regarding prisoners.

SECTION 9.
CONFINEMENT PROCEDURES

9.1 **County Responsibilities**. The County shall notify the City's Municipal Court by facsimile once every 24 hours of all ISD prisoners in custody. This shall be done either by sending copies of arrest reports or a list of prisoner names, date of birth, and charges. County shall be solely in charge of all control, techniques, sequences, procedures, means, and the coordination of all work performed under the terms and conditions of this Agreement in regard to the holding and incarceration of all properly delivered prisoners. The County shall insure, dedicate and devote the full time and attention of those employees necessary for the proper execution and completion of the duties and obligation of County stated in this agreement, and give all attention necessary for such proper supervision and direction. County will process all ISD prisoners through its identification procedures, and may, at its option, fingerprint and photograph all ISD prisoners booked into the County facility.

9.2 **ISD Responsibilities**. ISD agrees to bring with each prisoner delivered to the County facility all packets, jail cards, classification data and other information in the possession of ISD regarding each prisoner, and has the duty to advise County of any known dangerous propensities of each prisoner delivered to County.

SECTION 10.
LIAISON OFFICERS

10.1 **County Officer**. The County shall designate a suitable officer or peace officer to act on behalf of the County Sheriff, to serve as "Liaison Officer" for County with and between County and ISD. The Sheriff of County, or his designated substitute, shall insure the performance of all duties and obligations of County herein stated; and shall devote sufficient time and attention to the execution of said duties on behalf of County in full compliance with the terms and conditions of this Agreement, and shall provide immediate and direct supervision of all the County Sheriffs Office's employees, agents, contractors, subcontractors, and/or laborers, if any, in the furtherance of the purpose, terms and conditions of this Agreement to the mutual benefit of County and ISD.

10.2 **ISD Officer**. ISD designates the ISD's Police Chief, or his designated substitute, to act on behalf of the ISD's Police Department, and to serve as "Liaison Officer" for ISD with and between County and ISD and its Police Department to ensure the performance of all duties and obligations of ISD herein stated, and shall devote sufficient time and attention to the execution of said duties on behalf of ISD in full compliance with the terms and conditions of this agreement, and shall provide immediate and direct supervision of the ISD Police Department employees, agents, contractors, subcontractors, and/or laborers, if any, in the furtherance of the purposes, terms, and conditions of this Agreement for the mutual benefit of ISD and County.

SECTION 11.
LIABILITY

11.1 County agrees and accepts full responsibility for the acts, negligence, and/or omissions of all County's employees, agents, contractors, subcontractors, and/or contract laborers, if any, and for those of all other persons doing work under this Agreement for County.

11.2 County agrees and accepts the duty and responsibility for the overseeing of all safety orders, precautions, programs, and equipment necessary to the reasonable safety of County's employees, agents, contractors, subcontractors, and/or contract laborers, if any, and all other persons doing work under this Agreement with ISD.

11.3 County understands and agrees that County, its employees, servants, agents, and representatives shall not be and shall not represent themselves to be employees, servants, agents, and/or representatives of ISD.

11.4 ISD agrees and accepts full responsibility for the acts, negligence, and/or omissions of all ISD's employees, agents, contractors, subcontractors, and/or contract laborers, if any, and for those of all other persons doing work under this Agreement for ISD.

11.5 ISD agrees and accepts the duty and responsibility for overseeing of all safety orders, precautions, programs, and equipment necessary to the reasonable safety of ISD's employees, agents, contractors, subcontractors, and/or contract laborers, if any, and all other persons doing work under this Agreement with County.

11.6 ISD understands and agrees that ISD, its employees, servants, agents, and representatives shall not be and shall not represent themselves to be employees, servants, agents, and/or representatives of County.

SECTION 12.
NOTICE

12.1 **In General**. Notice to either party shall be in writing, and may be hand- delivered, or sent postage-paid by certified or registered mail, return receipt requested. Notice shall be deemed effective if sent to the parties and addresses designated herein, upon receipt in case of hand delivery, and three (3) days after deposit in the U. S. Mail in case of mailing.

12.2 **To ISD**. The address for ISD for all purposes of this Agreement and for all notices hereunder shall be:

____
Name

____
Street Address or P. O. Box

____
City, State and Zip Code

____
Email Address

With a copy to:

____
Name

____
Street Address or P. O. Box

____
City, State and Zip Code

____
Email Address

12.3 **To County**. The address for County for all purposes under this Agreement and for all notices hereunder shall be:

Hon. Christopher Boedeker (or his successor in office)
Johnson County Judge
Johnson County Courthouse
2 North Main Street
Cleburne, TX 76033

With copies to:

Hon. Bill Moore (or his successor in office)
Johnson County Attorney
Guinn Justice Center
204 South Buffalo Avenue, Suite 410
Cleburne, TX 76033

Sheriff Adam King (or his successor in
office) Johnson County Sheriffs Office
1102 East Kilpatrick Street
Cleburne, TX 76031

SECTION 13.
TERMINATION

13.1 This Agreement shall terminate at the end of the term listed in Section 7.1. In addition, this Agreement may be terminated by either party upon sixty (60) days written notice delivered to the other party at the offices specified herein. This Agreement will likewise terminate upon the happening of any event that renders performance hereunder by the County impracticable or impossible, such as severe damage to or destruction of the facility, or actions by governmental or judicial entities which create a legal barrier to the acceptance of any of the ISD's prisoners.

13.2 In the event of such termination by either party, County shall be compensated for all services performed to termination date, together with reimbursable expenses then due and authorized by this Agreement. In the event of such termination, should County be overcompensated for all services performed up to termination date, and/or be overcompensated for reimbursable expenses as authorized by this agreement, then ISD shall be reimbursed for all such over compensation. Acceptance of such reimbursement shall not constitute a waiver of any claim that may otherwise arise out of this Agreement.

SECTION 14.
MISCELLANEOUS PROVISIONS

14.1 **Amendments.** This Agreement shall not be modified or amended except by a written instrument executed by the duly authorized representatives of both parties approved by the County Commissioners Court and the ISD Council.

14.2 **Prior Agreements**. This Agreement contains all of the agreements and undertakings, either oral or written, of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective.

14.3 **Choice of Law and Venue**. The law which shall govern this Agreement is the law of the State of Texas. All consideration to be paid and matters to be performed under this Agreement are payable and to be performed in Cleburne, Johnson County, Texas, and venue of any dispute or matter arising under this Agreement shall lie in the District Court of Johnson County, Texas.

14.4 **Approvals.** The Trustees of the ISD and the Commissioners Court of Johnson County in accordance with the Interlocal Cooperation Act must approve this Agreement.

14.5 **Funding Source**. In accordance with the Interlocal Cooperation Act, all amounts due under the Agreement are to be paid from current revenues of ISD. The signature of the ISD representative below certifies that there are sufficient funds from the current revenues available to the ISD to meet its obligations under this Agreement.

14.6 **Heading**. Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

14.7 **Binding Nature of Agreement.** This Agreement is contractual and is binding upon the parties hereto and their successors, assigns and representatives.

14.8 **Severability**. In the event that any portion this Agreement shall be found to be contrary to law it is the intent of the parties hereto that the remaining portions shall remain valid and in full force and effect to the extent possible.

14.9 **Authority.** The undersigned officers and/or agents of the parties hereto are the properly authorized officials and have the necessary authority to execute this Agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolutions extending said authority have been duly passed and are now in full force and effect.

Executed in duplicate originals, each of which shall have the full force and effect of an original.

ISD

______________________________ Date:____________________

Signature

____

Printed Name

____

Title

Attest:

______________________________ Date:____________________

Signature

____

Printed Name
ISD Secretary

JOHNSON COUNTY

______________________________ Date: ____________________

Christopher Boedeker, County Judge

______________________________ Date:____________________

Adam King, County Sheriff

Attest:

____

April Long, County Clerk

STATE OF TEXAS §
§
COUNTY OF JOHNSON §

INTERLOCAL COOPERATION AGREEMENT FOR DISPATCHING SERVICES FOR BUDGET YEAR 2026-2027

This Interlocal Cooperation Agreement For Dispatching Services (hereinafter "Agreement") is made by and entered into between Johnson County, Texas (hereinafter "County") a duly organized political subdivision of the State of Texas engaged in the administration of County Government and related services for the benefit of the citizens of the County, and Rio Vista Independent School District, (hereinafter "Entity") being either a municipal corporation or an independent school district, operating pursuant to the laws of the State of Texas and located in Johnson County, Texas.

WHEREAS, County and Entity desire to improve the efficiency and effectiveness of local governments by authorizing the intergovernmental contracting authority at the local level for all or part of the functions and services of police protection and dispatching services; and

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, authorizes political subdivisions within the State of Texas to contract with one another for the provision of various governmental functions and the delivery of various governmental services; and

WHEREAS, County and Entity mutually desire to enter into an agreement for County to the dispatch calls for the Entity's Police Department or Marshal's Office.

NOW THEREFORE, for the mutual consideration herein stated, County and Entity agree as follows:

ARTICLE I – SCOPE OF SERVICES

A. Definitions:
   1. *Radio*- Any device capable of two-way communication by use of radio waves.
   2. *Teletype* – Any electro-mechanical device using telephone lines connected to Area State and National Crime Information Facilities and other Law Enforcement Agencies capable of two-way communication through exchange of written messages.

3. *Radio Log* – Record of Radio Communication between base station and mobile units as required by federal Communications Commission.
4. *Radio License* – A license or permit issued by the Federal Communications commission for the operation of a two-way radio capable of both receiving and transmitting.
5. *Wrecker Call List* – A master list in alphabetical order of all wrecker companies which are authorized to be included on such list under the ordinances of JOHNSON COUNTY or JOHNSON COUNTY SHERIFF'S OFFICE.

B. Services to be performed by JOHNSON COUNTY SHERIFF'S OFFICE:

1. JOHNSON COUNTY SHERIFF'S OFFICE will provide Police/EMS Dispatching Services to include answering of telephone complaints received over Entity's Police Department/EMS Department Number.
2. JOHNSON COUNTY SHERIFF'S OFFICE will record all complaints on Telephone Complaints Record and maintain same in normal system commingled with JOHNSON COUNTY SHERIFF'S OFFICE Telephone complaints.
3. JOHNSON COUNTY SHERIFF'S OFFICE will upon receipt of a telephone complaint notify, <u>according to the information and belief of the JOHNSON COUNTY SHERIFF'S OFFICE</u>, the proper Police Department Unit of Entity of complaint citing such information as may be required, if known, using one of the radio talk groups specified below in Article 1 C 2.
4. JOHNSON COUNTY SHERIFF'S OFFICE will receive and record radio transmissions from Entity's Police Department units using one of such talk groups as may be required in the conduct of normal operation, i.e.: logging units in and out of service, transmitting complaints and other messages relative to law enforcement activities, but not necessarily other Police Department business or personal calls.
5. JOHNSON COUNTY SHERIFF'S OFFICE will provide and make available its teletype service to the Entity's Police Department units as may be required; provided however, JOHNSON COUNTY SHERIFF'S OFFICE will use the Entity's Police Department Number CDC or TX numbers on all messages for Entity's Police Department.
6. JOHNSON COUNTY SHERIFF'S OFFICE will maintain wrecker call lists and shall dispatch wreckers thereon at the request of Entity's Police Department units. The Entity's Police Departments shall not be responsible or have any liability for the designation of wrecker units dispatched to the scene of any accident nor be held liable for the response or lack thereof of any ambulance and/or wrecker dispatched to such scene.
7. JOHNSON COUNTY SHERIFF'S OFFICE will make available to the Entity's Police Department all records pertaining to dispatching and communications during reasonable hours and at reasonable times. Records shall be maintained at the JOHNSON COUNTY SHERIFF'S OFFICE and copies made for Entity if necessary.

C. Scope of Service:
   1. Each Entity may “forward” its main police department telephone number to the Johnson County Sheriff’s Office Dispatch center after 5:00 p.m. on weekdays and terminate the “forward” before 8:00 a.m. on the following work day. The Entity’s main police department telephone number may also be “forwarded” on weekends and holidays that are officially recognized by the Entity. The telephone number “forwarded” must be one used by the Entity’s police department and should not be a telephone number used by the Entity for other business or functions. “Forwarding” of a telephone number will be allowed under certain emergency situations without regard to the day or time, such as a major weather event or other major incidents requiring all of Entity’s police department personnel to respond. The request for the emergency “forward” must made to the Sheriff or a Chief Deputy. Lunch breaks, training, and/or limited manpower do not constitute an emergency.
   2. Radio Licenses have been issued by the FCC for all mobile and base transmitters and receivers owned and utilized by the Entity’s Police Department and such licenses will be maintained in good standing. The Entity’s Police Department is authorized to use the 700 megahertz talk groups for its Police Department.
   3. The Entity or its Police Department shall be responsible for any and all license, annual maintenance fees and required updates needed to support their compatibility with JOHNSON COUNTY SHERIFF’S OFFICE radio system.

ARTICLE II – PAYMENTS

A. Amount of Payment by Entity. Entity shall pay to County the dispatch fees for dispatch services as set forth on Exhibit “A,” which is attached hereto and made a part of this Agreement as though set forth verbatim herein. Invoicing by County will be sent to Entity at the beginning of County’s fiscal year which is October 1 and Entity agrees to pay the invoice amount within thirty (30) days of receipt of said invoice. The Parties understand and agree that prior to October 1 of each year, the County will re-calculate the amount of the dispatch fees to be paid by Entity for the next budget year and the proposed dispatch fees will be attached as an exhibit to the Agreement for the next budget year.
B. Place of Payment. Entity shall make payment to County and payment shall be in the name of Johnson County, Texas, and shall be remitted to:
   Kathy Blackwell (or her successor)
   Johnson County Treasurer
   Johnson County Courthouse
   2 North Main Street
   Cleburne, TX 76033

Amounts which are not timely paid in accordance with the above procedure shall bear interest at the lesser of the annual percentage rate of ten percent (10%) or the maximum legal rate applicable thereto which shall be a contractual obligation of the Entity under this Agreement.

ARTICLE III – COMPLAINTS AND/OR LEVEL OF SERVICE; AMENDMENTS

A. Any complaints regarding the level of service provided by JOHNSON COUNTY SHERIFF'S OFFICE to the Entity or its Police Department shall be directed to the Sheriff and any complaint regarding Entity or its Police Department shall be referred to its Chief who, in either case, shall take appropriate action as necessary. However, in the event a conflict or complaint arises that the Chief or the Sheriff are not able to resolve, then the complaints and/or questions of service or other matters shall be referred to the Entity's Council or Board and the Johnson County Commissioners Court to seek a resolution. This provision does not limit the statutory and constitutional rights of the parties to seek the relief to which either party might be entitled by law or equity.
B. This Agreement shall be amended only through written agreement duly authorized by the Johnson County Commissioners Court and such Entity's Council or Board that are parties to this Agreement.

ARTICLE IV – INDEMNIFICATION

The Entity and its Police Department, subject to the Texas Constitution and the Texas Tort Claims Act, agrees to hold harmless, save and indemnify JOHNSON COUNTY, the JOHNSON COUNTY SHERIFF, and his dispatchers and all other officials, officers and employees of JOHNSON COUNTY for any and all claims, causes of actions and judgments for damages, personal injuries, deaths, false arrests, false imprisonments, abuses or failures to act or attorney's fees incurred in defense of the foregoing on the part of any officer, employee or volunteer of JOHNSON COUNTY or JOHNSON COUNTY SHERIFF or of Entity or its Police Department for any court costs, or attorney's fees, claims or judgments or other expenses arising from JOHNSON COUNTY or JOHNSON COUNTY SHERIFF performing the acts and functions described in or associated with this Agreement.

ARTICLE V – FORCE MAJEURE

A. If by reason of force majeure either party hereto shall be rendered unable wholly or in part, to carry out the obligations under this Agreement, then such party shall give notice and full details of such force majeure in writing to the other party. The duties of the party giving such notice, so far as it is affected by such force majeure, shall be suspended during the continuance of the inability claimed, as herein after provided, but not a longer period, and any such party shall endeavor to remove or overcome such inability with all reasonable dispatch.

B. The term “force majeure” as employed herein shall mean acts of God, strikes, lockouts, other industrial disturbances, acts of public enemy, orders of any kind of the government of the United States, or the State of Texas, or any civil or military authority, insurrection, riots, epidemics, landslides, lightning, earthquake, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraint of government and people, civil disturbances explosions, breakage or accidents to machinery, pipelines or canals, or other causes not reasonably within the control of the party claiming such inability.

C. It is understood and agreed that the settlement of strikes and lockouts shall be entirely within the discretion of the party having difficulty, and that the above requirements that any force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes and lockouts by acceding to the demands of the opposing party or acceding to the demands of the opposing party or parties which such settlement is unfavorable to it in the judgment of the party having the difficulty.

D. It is specifically expected and provided, however, that in no event shall any force majeure relieve the Entity or its Police Department from its indemnity obligations under Article IV.

ARTICLE VI – TERM

A. This Agreement shall be in full force and effect from the date of the last party to sign this Agreement and shall terminate on September 30, 2027. Either Party may terminate this Agreement upon giving written notice sixty (60) days prior to the date of termination.

B. Duties to make payment for services performed and any duties to defend, indemnify and hold harmless shall survive the termination of this Agreement and shall not expire until the resolution and disposition of any claims made or liability incurred or potentially incurred by JOHNSON COUNTY as a result of this Agreement. In no event shall an Entity’s duty to defend, indemnify and hold harmless JOHNSON COUNTY expire prior to the running of any statute of limitations related to claims that might be asserted against JOHNSON COUNTY because of JOHNSON COUNTY’S performance or failure to perform pursuant to this Agreement.

ARTICLE VII – VESTED RIGHTS

The Entity or its Police Department shall not accrue any vested rights to any facilities, equipment or real or personal property of JOHNSON COUNTY or the JOHNSON COUNTY SHERIFF’S OFFICE.

ARTICLE VIII - MISCELLANEOUS PROVISIONS

A. Amendments. This Agreement shall not be modified or amended except by a written instrument executed by the duly authorized representatives of both parties approved by the County Commissioners Court and the Entity’s Council or Board.

B. Prior Agreements. This Agreement contains all of the agreements and undertakings, either oral or written, of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective.

C. Choice of Law and Venue. The law which shall govern this Agreement is the law of the State of Texas. All consideration to be paid and matters to be performed under this Agreement are payable and to be performed in Cleburne, Johnson County, Texas, and venue of any dispute or matter arising under this Agreement shall lie in the District Court of Johnson County, Texas.

D. Approvals. The Entity's Council or Board and the Commissioners Court of Johnson County in accordance with the Interlocal Cooperation Act must approve this Agreement.

E. Funding Source. In accordance with the Interlocal Cooperation Act, all amounts due under the Agreement are to be paid from current revenues of Entity. The signature of the Entity's representative below certifies that there are sufficient funds from the current revenues available to the Entity to meet its obligations under this Agreement.

F. Heading. Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

G. Binding Nature of Agreement. This Agreement is contractual and is binding upon the parties hereto and their successors, assigns and representatives.

H. Severability. In the event that any portion this Agreement shall be found to be contrary to law it is the intent of the parties hereto that the remaining portions shall remain valid and in full force and effect to the extent possible.

I. Authority. The undersigned officers and/or agents of the parties hereto are the properly authorized officials and have the necessary authority to execute this Agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolutions extending said authority have been duly passed and are now in full force and effect.

For the faithful performance of the terms of this Agreement, the parties hereto in their capacities as stated, execute this Agreement, affix their signatures and bind themselves.

Executed in duplicate originals, each of which shall have the full force and effect of an original.

JOHNSON COUNTY

___________________________ ______________________

Christopher Boedeker Date
County Judge

___________________________ ______________________

Adam King Date
County Sheriff

Attest:

__________________________ ______________________

April Long Date
County Clerk

ENTITY

__________________________ _______________________

Signature Date

____

Printed Name

____

Title

__________________________ ______________________

Chief of Police Date

Attest:

____________________________ ______________________

Signature Date

____

Printed Name

____

Title

EXHIBIT "A"

DISPATCH FEES BEGINNING OCTOBER 1, 2026

Total Personal Cost for Dispatch 08-01-25 - 06-30-26	$1,988,299.17
25% of total personnel cost:	$497,074.79

Calls for Service 08-01-25 00:00:00 - 06-30-26 23:59:59

Agency	**All Console Calls**	**All Console Calls W/out Assist Calls**	**Total Assist Calls**
Alvarado PD	8695	8622	73
Alvarado Marshal	8	5	3
Alvarado ISD	62	62	0
Joshua PD	3356	3296	60
Godley PD	1667	1633	34
Grandview PD	1239	1210	29
Rio Vista PD	950	940	10
Venus PD	5638	5574	64
Keene PD	2441	2363	78
Joshua ISD PD	205	200	5
Joshua Fire Marshal	0	0	0
Rio Vista ISD	35	34	1
Venus ISD PD	66	62	4
Keene ISD PD	39	38	1
Godley ISD PD	79	76	3
Total		24115	

Formual Amount= 100/ 24115 0.004146797

Percentage of Calls For Service

Multiply the calls for service for each agency by the formula amount to arrive at the percentage as follows:

Alvarado PD	35.7537
Alvarado Marshal	0.0207
Alvarado ISD	0.2571
Joshua PD	13.6678
Godley PD	6.7717
Grandview PD	5.0176
Rio Vista PD	3.8980
Venus PD	23.1142
Keene PD	9.7989
Joshua ISD PD	0.8294
Joshua Fire Marshal	0.0000
Rio Vista ISD	0.1410
Venus ISD PD	0.2571
Keene ISD PD	0.1576
Godley ISD PD	0.3152

EXHIBIT "A"
DISPATCH FEES BEGINNING OCTOBER 1, 2026

Total Cost to Agency

Multiply the percentage of each agency by the 25 percent of the total personnel cost as follows:

Alvarado PD	$177,722.53
Alvarado Marshal	$103.06
Alvarado ISD	$1,277.99
Joshua PD	$67,939.40
Godley PD	$33,660.51
Grandview PD	$24,941.34
Rio Vista PD	$19,375.92
Venus PD	$114,895.08
Keene PD	$48,707.76
Joshua ISD PD	$4,122.54
Joshua Fire Marshal	$0.00
Rio Vista ISD	$700.83
Venus ISD PD	$1,277.99
Keene ISD PD	$783.28
Godley ISD PD	$1,566.56
Total	**$497,074.79**

RESOLUTION

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE RIO VISTA INDEPENDENT SCHOOL DISTRICT FOR COMPLIANCE WITH THE GOOD CASUE EXEPTION FOR SCHOOL SAFETY OFFICERS ON SCHOOL CAMPUSES;

WHEREAS, the RIO VISTA Independent School District desires to contribute to the protection and safety of students, staff, teachers and administrators in the District; and

WHEREAS, the RIO VISTA Independent School District wishes to provide the safest and most secure learning environment for the students, staff, teachers and administrators in the District, and

WHEREAS, the RIO VISTA Independent School District's Police Department provides a valuable contribution for service and safety for a to the students, staff, teachers, and administrators within the District; and

WHEREAS, the RIO VISTA Independent School District's Police Department currently employs one officer within its department; and

WHEREAS, House Bill 3, to be enacted September 1, 2023, relating to measures for ensuring public school safety, ensuring safe and secure learning environments for students, staff, teachers and administrators requires Armed Security Officers be placed at each campus with the District; and

WHEREAS, House Bill 3, Sec. 37.0814, provides a Good Cause Exception to aid school districts in complying with State Law; and

NOW, THEREFORE, BE IT RESOLVED BY THE RIO VISTA INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES OF RIO VISTA, TEXAS:

SECTION 1. That the RIO VISTA Independent School District hereby is authorized to evoke the Good Cause Exception placing trained Guardians on campuses under House Bill 3, Sec. 37.0814 and Sec 37.089.

SECTION 2. That this resolution shall take effect immediately for the 2025-2026 school year, from and after its passage in accordance with the provisions of the Board Policies of the RIO VISTA Independent School District, and it is accordingly so resolved.

APPROVED on this the ____ th day of ________________________, 2026.

Approved:	Attest:
______________________________	______________________________
Board President Rio Vista Independent School District	Board Secretary Rio Vista Independent School District

RIO VISTA INDEPENDENT SCHOOL DISTRICT
RESOLUTION

Whereas, Rio Vista Independent School District currently elects trustees on a pure at-large basis in staggered, three-year terms;

Whereas, the Rio Vista ISD Board of Trustees wishes to change its election system to at-large voting with numbered places so that trustees may be elected by position;

Whereas, Texas Education Code Section 11.058 provides the authority for an Independent School District to elect trustees by position;

Whereas, the next Rio Vista ISD trustee election will be held, if necessary, in May of 2027; and

Whereas, the terms of the current Rio Vista ISD Trustees are set to expire as follows:

Brad Greenslade – May 2027
RJ Hodges – May 2027
Kasey Black – May 2028
Cathy Smith – May 2028
Bryan Ford – May 2029
Matt Gilbert – May 2029
Mary Morgan – May 2029

NOW, THEREFORE, BE IT RESOLVED that the Rio Vista Independent School District will, from this day forward, elect its trustees at-large by position;

BE IT FURTHER RESOLVED that the current Rio Vista ISD Trustees will occupy the following numbered places:

Brad Greenslade – Place 1
RJ Hodges – Place 2
Kasey Black – Place 3
Cathy Smith – Place 4
Bryan Ford – Place 5
Matt Gilbert – Place 6
Mary Morgan – Place 7

BE IT FURTHER RESOLVED that all future candidates for the Rio Vista ISD Board of Trustees must specify the numbered place for which they intend to run upon completing an application for a place on the ballot and must be voted on with all other candidates opting to run for the same such numbered place;

BE IT FURTHER RESOLVED that all future ballots for election to the Rio Vista ISD Board of Trustees will clearly show the numbered places up for election and will reflect the names of the candidates for each numbered place in an order determined by the casting of lots as set forth in the Texas Election Code; and

BE IT FINALLY RESOLVED that the Superintendent is hereby authorized to take any administrative actions necessary to implement this change.

CERTIFICATE FOR RESOLUTION

I hereby certify that the foregoing resolution was presented to the Rio Vista Independent School District Board of Trustees during a properly noticed and scheduled meeting on ________, 2026 and was adopted / not adopted according to the following vote:

In favor: ________ Abstaining _________
Opposed: ________

ATTEST:

__________________________ ______________________________
Board President Board Secretary

PROPOSED REVISIONS

Membership

The Board shall consist of seven members.

Method of Election

Election of Board members shall be ~~at large~~by place.

Election Date

General election of Board members shall be on the May uniform election date.

Terms and Election Schedule

Board members shall be elected for three-year terms, with elections conducted annually, as follows:

Places 1 and 2

The election of two Board members shall be held in ~~2024,~~ 2027, 2030, 2033, and in three-year intervals thereafter.

Places 3 and 4

The election of two Board members shall be held in ~~2025,~~ 2028, 2031, 2034, and in three-year intervals thereafter.

Places 5, 6, and 7

The election of three Board members shall be held in ~~2023, 2026,~~ 2029, 2032, 2035, and in three-year intervals thereafter.

Method of Voting

Plurality

The candidates receiving the highest number of votes for the number of seats with expiring terms shall be elected.

RIO VISTA INDEPENDENT SCHOOL DISTRICT
RESOLUTION

Whereas, Rio Vista Independent School District currently elects trustees on a pure at-large basis in staggered, three-year terms;

Whereas, the Rio Vista ISD Board of Trustees wishes to change its election system to at-large voting with numbered places so that trustees may be elected by position;

Whereas, Texas Education Code Section 11.058 provides the authority for an Independent School District to elect trustees by position;

Whereas, the next Rio Vista ISD trustee election will be held, if necessary, in May of 2027; and

Whereas, the terms of the current Rio Vista ISD Trustees are set to expire as follows:

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In favor: ________ Abstaining _________
Opposed: ________

ATTEST:

_________________________ _____________________________
Board President Board Secretary

PROPOSED REVISIONS

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The Board shall consist of seven members.

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Places 5, 6, and 7

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Method of Voting

Plurality

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