**Notice of Regular Meeting**
**Board of Trustees**
**Wednesday, September 23, 2026**

A Regular Meeting of the Board of Trustees will be held on Wednesday, September 23, 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. **Recognitions**
   1. RVHS Campus Spotlight
6. **Open Forum for Agenda Items**
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
   2. Chief Academic Officer Report
   3. Chief Financial Officer Report
   4. RVHS Campus Spotlight
9. **New Business**
   1. Consider and take possible action to approve CTE out of state travel
   2. Consider and take possible action to approve Hill College Tax Rate
      **Speaker(s):** Megan Schwarz
   3. Consider and take possible action to approve the Annual Certification of Compliance with Certain Laws as required by Texas Education Code §39.008
      **Speaker(s):** Dr. Chappotin
   4. Consider and take possible action to adopt a Resolution designating non-business days for purposes of the Texas Public Information Act for the 2026–2027 school year
   5. Personnel
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

11. **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

RIO VISTA FFA

# 2027 Out-of-State Travel Request

Washington Leadership Conference • Next Gen Conferences • National FFA Convention & Expo

**Request for Board Approval | 2027 Calendar Year**

Purpose: secure advance permission for eligible Rio Vista FFA members and advisors to participate in national leadership and career-development experiences outside Texas.

# What We Are Asking the Board to Approve

Advance out-of-state travel permission for three National FFA opportunities in 2027.

### Washington Leadership Conference

Washington, D.C.
June 2027 — exact 2027 session dates pending National FFA release

Leadership, advocacy, service and civic engagement in the nation’s capital.

### Next Gen Conferences

St. Louis • Detroit • Denver
March 9–12 • June 22–25 • Sept. 14–17, 2027

Application-based career pathway conferences with industry tours and hands-on learning.

### National FFA Convention

Indianapolis, Indiana
October 27–30, 2027

National sessions, workshops, career expo, recognition, leadership and agriculture experiences.

**Approval now allows the chapter to plan applications, fundraising, travel, lodging and parent communication well in advance.**

# Washington Leadership Conference (WLC)

A premier National FFA leadership experience in Washington, D.C.

**WASHINGTON, D.C.** | **JUNE 2027** | **APPLICATION REQUIRED**

## Why WLC?

- Develops leadership through exploration, encouragement, advocacy and service
- Uses Washington, D.C. as a living classroom
- Includes civic engagement and opportunities to learn about national government
- Students develop a Living to Serve plan to bring back to their community
- Builds confidence, independence and a broader view of agricultural leadership

## Who Would Attend?

Rio Vista FFA will use a chapter application and selection process.

For the June 2027 trip, two graduating seniors plan to apply for WLC, along with any other eligible members selected by the chapter.

Final attendance will depend on National FFA eligibility, acceptance/registration availability, school approval and student commitment.

*Note: National FFA has not yet published the exact 2027 WLC week-by-week dates. The chapter is requesting permission for June 2027, with final dates to be communicated once released.*

# 2027 Next Gen Conferences

Career-focused, application-based experiences for high school FFA members.

## Plant Systems

St. Louis, Missouri • March 9–12, 2027
Application due Oct. 15, 2026

## Food Products & Processing Systems

Detroit, Michigan • June 22–25, 2027
Application due Mar. 17, 2027

## Environmental Services & Natural Resources

Denver, Colorado • Sept. 14–17, 2027
Application due Apr. 15, 2027

**National FFA eligibility: current FFA members who are high school sophomores, juniors or seniors and meet the conference application requirements. Students are selected through a competitive application process.**

# 100th National FFA Convention & Expo

Indianapolis, Indiana • October 27–30, 2027

## Student Opportunities

- National general sessions and keynote experiences
- Student and teacher workshops
- Career and college expo
- Career Success Tours and industry exposure
- Competitive events and award recognition
- National Days of Service and leadership experiences
- Opportunity to connect with FFA members from across the country

## Rio Vista Selection Criteria

Students must complete a chapter travel application.

Priority eligibility for the 2027–2028 school year:
- Greenhand officers
- Chapter officers
- Incoming sophomores, juniors and seniors

Final roster will also depend on eligibility, behavior/academic standing, available space, fundraising expectations and parent approval.

**The National FFA Convention & Expo will remain in Indianapolis, and National FFA has officially published the 2027 dates as October 27–30.**

# Student Selection & Accountability

Travel opportunities will be earned through an application and approval process.

1. **Application** — Students submit a chapter application for the specific conference or convention.
2. **Eligibility Review** — Advisors review FFA membership, grade level, school eligibility, conduct and commitment.
3. **Selection** — Students are selected based on fit for the opportunity, leadership potential and available spots.
4. **Parent & School Forms** — Selected students complete required permission, medical and travel documentation.
5. **Pre-Trip Expectations** — Students meet deadlines, attend required meetings and fulfill fundraising/payment responsibilities.

**Goal: provide access to high-impact opportunities while maintaining clear expectations, equitable selection and student accountability.**

# Why These Trips Matter for Rio Vista Students

Each experience connects classroom learning, FFA leadership and career readiness.

### Leadership

Students practice communication, teamwork, advocacy, decision-making and service — skills they can bring back to chapter officer teams, classrooms and community projects.

### Career Readiness

Next Gen and National Convention expose students to agriculture careers, colleges, employers, technical pathways and industry professionals beyond what is available locally.

### Chapter Impact

Students return with ideas, contacts and experiences that strengthen Rio Vista FFA programming, recruitment, service, leadership development and agricultural education.

**These are educational travel experiences tied directly to leadership development, career exploration and agricultural education.**

# How Student Travel Will Be Funded

**Students will fund their own travel through sponsorships and fundraising.**

**National FFA Convention**
**$2,000**
per student

**Washington Leadership Conference**
**$2,000**
per student

**Next Gen Conference**
**$1,500**
per student

Sponsorships & Fundraising: Students will seek community and business sponsorships and participate in fundraising to reach their individual travel goal.

Student Responsibility: Each selected student is responsible for raising the established amount for the trip before travel.

School/District Expense: The only requested school expense is the travel-related cost for the teacher/advisor chaperone(s). Student travel costs will not be charged to the district.

# Board Action Requested

Approve Rio Vista FFA out-of-state travel for the listed 2027 National FFA opportunities.

**REQUESTED APPROVAL**

**Washington Leadership Conference**
**Washington, D.C. • June 2027 (final dates pending)**

**2027 Next Gen Conferences**
**St. Louis • Detroit • Denver**

**100th National FFA Convention & Expo**
**Indianapolis, Indiana • October 27–30, 2027**

**FUNDING PLAN: Students fund their travel through sponsorships/fundraising — $2,000 National Convention • $2,000 WLC • $1,500 Next Gen. The only**

Final student rosters, travel details and required documentation will be completed through district procedures before each trip.

**Thank you for supporting student leadership and career development through agricultural education.**

# Official National FFA Information

Dates and eligibility were verified using National FFA sources available August 26, 2026.

## Washington Leadership Conference

National FFA WLC page — 2026 structure and curriculum; 2027 exact session dates not yet posted.
ffa.org/conference/washington-leadership-conference-wlc/

## 2027 Next Gen Conferences

National FFA Next Gen page — St. Louis March 9–12; Detroit June 22–25; Denver Sept. 14–17; open to high school sophomores, juniors and seniors.
ffa.org/participate/next-generation-conference/

## 2027 National FFA Convention & Expo

National FFA Convention schedule/A–Z guide — 2027 convention dates: October 27–30 in Indianapolis.
convention.ffa.org/schedule/

*Local selection criteria shown in this presentation are proposed Rio Vista FFA chapter criteria and may be adjusted to meet National FFA and district requirements.*

# 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.

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**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 |

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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.**<br>**A. Prior year ARB certified value:** ........ $ 0<br>**B. Prior year disputed value:** ........ - $ 0<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 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. [6] | $ 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.<br>**A. Absolute exemptions.** Use prior year market value: ........ $ 1,961<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ........ + $ 465,119<br>**C. Value loss.** Add A and B. [7] | $ 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.<br>**A. Prior year market value:** ........ $ 466,315<br>**B. Current year productivity or special appraised value:** ........ - $ 135,000<br>**C. Value loss.** Subtract B from A. [8] | $ 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. [9] 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. [10] | $ 357 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 171,270 |

[5] Tex. Tax Code §26.012(15)
[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] 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-b)
[21] Tex. Tax Code §26.04(d-1)
[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. [23] | $ 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. [24] | $ ______ /$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.[25] 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 |

[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)
[25] Tex. Tax Code §26.012(6)

| 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.<br>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<br>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<br>C. Subtract B from A and divide by Line 33 and multiply by $100 ........ $ 0.000000 /$100<br>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.<br>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<br>B. Divide Line 41A by Line 33 and multiply by $100 ........ $ 0.000000 /$100<br>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.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>- or -<br>**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.** [16] 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:<br>A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [17] ........ $ 0.000000 /$100<br>- or -<br>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. [18] Complete Section 5 through Line 68 to complete D42(B).<br>a. Enter the **disaster relief cost.** ........ $ 0<br>b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 ........ $ 0.000000 /$100<br>c. Add Line D42(B)(b) to Line 42. ........ $ 0.000000 /$100<br>d. Enter the **current year unused increment rate** from Line 68 ........ $ 0.000000 /$100<br>e. Add Line D42(c) to Line D42(d). ........ $ 0.000000 /$100<br>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:<br>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<br>2) the third tax year after the tax year in which the disaster occurred.<br>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)(e). [19]<br>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). | $ 0.000000 /$100 |

[16] Tex. Tax Code §26.042
[17] Tex. Tax Code §26.042(a-2)(1)
[18] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[19] 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:<br>**(1)** are paid by property taxes;<br>**(2)** are secured by property taxes;<br>**(3)** are scheduled for payment over a period longer than one year; and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br><br>**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]<br>Enter debt amount ........ $ 0<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. ........ –$ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ........ –$ 0<br>**D.** Subtract **amount paid** from other resources ........ –$ 0<br>**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.**<br>**A.** Enter the current year anticipated collection rate certified by the collector. [32] ........ 100.00 %<br>**B.** Enter the prior year actual collection rate. ........ 100.00 %<br>**C.** Enter the 2024 actual collection rate. ........ 100.00 %<br>**D.** Enter the 2023 actual collection rate. ........ 100.00 %<br>**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. | $ 0.033796 /$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.[45] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>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.[46]<br>**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.[47]<br>- or -<br>**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.**[48] 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.**<br>**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.**[49] 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.[50] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[51] | $ 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 |

[45] Tex. Tax Code §26.041(d)
[46] Tex. Tax Code §26.041(i)
[47] Tex. Tax Code §26.041(d)
[48] Tex. Tax Code §26.04(c)
[49] Tex. Tax Code §26.04(c)
[50] Tex. Tax Code §26.045(d)
[51] 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]<br>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.*<br>- or -<br>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. [**]

**print here** Scott Porter
Printed Name of Taxing Unit Representative

**sign here** Scott Porter
Taxing Unit Representative

8/5/26
Date

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

## TEC §39.008: Certification of Compliance with Certain Laws Required

### Section 1: School System Information

Name of School District or Charter School: Rio Vista ISD

County-District Number (CDN): 126907

Superintendent/CEO Name: Dr. Chris Chappotin

Certification School Year: 2026-2027

### Section 2: Description of Required Policies and Procedures

Provide a description or attach a copy of the policies and procedures required by TEC, §§11.005(c) and 28.0022(h) and describe how employees and contractors were notified of these policies and procedures.

Below, please find the following policies that have been adopted by the Board of Trustees:

1) Board Policy BT (LEGAL): Provides that except as explicitly required by state or federal law, the District shall not assign DEI duties to any person and must proactively prohibit independent contractors from engaging in such activities.
2) Board Policy CJ (LEGAL) and (LOCAL): These policies govern contracted services and provide that a District contract is subject to termination if a contractor or vendor intentionally or knowingly engages in DEI duties or assigns such duties to another individual. It further establishes the appeal process through which an affected contractor may appeal an adverse contract action.
3) Board Policy DH (LOCAL): Outlines employee standards of conduct, including the prohibition against engaging in or delegating DEI duties to another.
4) Board Policy DJA (LEGAL): Requiring the Superintendent to certify to the Commissioner of Education the District's compliance with TEC Sections 39.008, 11.005 and 28.0022.
5) Board Policy CMD (LEGAL): Regarding the acquisition of instructional materials.
6) Board Policy DF (LEGAL): Providing for the appropriate discipline, including termination, of a District employee or contractor who intentionally or knowingly engages in or assigns to another person prohibited diversity, equity, and inclusion duties.
7) Board Policy DG (LEGAL): Providing that a teacher may not be compelled to discuss a widely debated and currently controversial issue of public policy or social affairs.
8) Board Policy BJCF (LOCAL): Providing violation of the District's prohibition against engaging in or delegating to another DEI duties is a ground for Superintendent contract nonrenewal.

9) Board Policy EMB (LEGAL): Addressing the teaching of controversial topics, and prohibiting instruction, guidance, activities, or programming regarding sexual orientation and gender identity to students.

All District employees, contractors, vendors and service providers have been provided written notice of the changes to these policies by letter dated August 21, 2026. A copy of the letter provided to all District contractors, vendors, service providers and employees is attached.

## Section 3: Policy or Program Changes

Were any existing policies, programs, procedures, or trainings altered to ensure compliance with TEC, §§39.008, 11.005, and 28.0022? **X** Yes ☐ No

If yes, describe or attach a copy of the changes below.

All of the above policies were altered to conform to the requirements of S.B. 12 by prohibiting District employees, contractors, vendors, and service providers from performing, carrying out, or assigning certain responsibilities or job duties that involve the consideration of race, sex, color, or ethnicity in District operations and decision-making; by prohibiting teachers from inculcating certain prohibited themes in course materials; by prohibiting the requirement that teachers address controversial topics; by providing penalties for violation of these policy mandates; and by providing access to due process for employees or contracts that are terminated for violation of these policies.

## Section 4: Cost Savings

Were there any cost savings resulting from actions taken to comply with TEC, §39.008? ☐ Yes X No

Total cost savings: None

If yes, describe or attach a copy of the cost savings.

## Section 5: Board Approval

Date of Board/Governing Body Meeting: Wednesday, September 23, 2026

Meeting notice was posted on LEA website at least seven days in advance: X Yes ☐ No

Public testimony opportunity provided during meeting: X Yes ☐ No

Certification approved by majority vote: X Yes ☐ No

## Section 6: Certification Statement

By signing below, the undersigned certifies that the information contained in this document is true and correct and that the district or charter school is in compliance with the requirements of Texas Education Code §§39.008, 11.005(c), and 28.0022(h).

Superintendent/CEO Signature: ________________________________

Date: ____________

SWORN TO AND SUBSCRIBED before me on this ______ day of ______________________, 20_____.

_____________________________________________

Notary Public, State of Texas

## NOTICE TO EMPLOYEES, CONTRACTORS, VENDORS, and SERVICE PROVIDERS

**DATE:** August 21, 2026

**TO:** All District Employees, Contractors, Vendors, and Service Providers

**FROM:** Office of the Superintendent

**SUBJECT:** Prohibitions against Discrimination and Diversity, Equity, and Inclusion (DEI) Activities

This memorandum serves as notice to all employees, contractors, vendors and service providers of the Rio Vista Independent School District of important changes in state law and District policy prohibiting the consideration of race, sex, color or ethnicity in connection with District operations and decision-making. All District employees, vendors, service providers and contractors are required to review this memorandum in its entirety, disseminate its contents to all personnel assigned to District accounts, and maintain operations in strict conformity with District policy. Execution of services under any current or future District agreement serves as an acknowledgment of, and consent to, these contractual conditions.

### I. Discrimination Prohibited

The District prohibits discrimination on the basis of race, color, national origin, religion, sex or disability. Additionally, Texas Education Code Section 11.005 and District policy prohibit District employees, contractors, vendors, and service providers from performing, carrying out, or assigning certain responsibilities or job duties at, for, or on behalf of the District. This notice clarifies District policy prohibiting the consideration of race, sex, color, or ethnicity in District operations and decision-making.

Consistent with Texas Education Code § 11.005, the District prohibits certain activities related to Diversity, Equity and Inclusion (DEI) initiatives. The District's policies may be accessed online at https://pol.tasb.org/PolicyOnline?key=741. Employees, contractors, vendors and service providers are charged with complying with all District policies while providing services to the District.

### II. Diversity, Equity and Inclusion Duties Defined

Diversity, equity, and inclusion ("DEI") duties prohibited by District policy are any action, role, or practice that involves the following:

1. **Influencing Employment Practices:** Any effort designed to influence hiring, recruitment, promotion, or general employment practices with respect to race, sex, color or ethnicity, unless strictly necessary to maintain compliance with established state or federal antidiscrimination statutes.

2. **Promoting Differential Treatment:** Proactively promoting differential treatment of individuals, or providing special or exclusive benefits to individuals, solely on the basis of race, color, or ethnicity.

3. **Developing Protected-Class Programming:** Developing, implementing, structuring, or delivering policies, operating procedures, professional trainings, educational activities, or instructional programs that reference race, color, ethnicity, gender identity, or sexual orientation. Exceptions exist for student recruitment collaborations involving historically black colleges and universities, or as otherwise mandated by state or federal law.

4. **Compelling DEI Statements:** Compelling, requiring, inducing, or soliciting any prospective or current employee, contractor, service provider or vendor to submit a diversity, equity, and inclusion statement, or granting preferential consideration or advantage to any individual based on the provision or substance of such a statement.

## III. District Policies

The following District policies are of particular importance in regulating the District's prohibition against DEI duties:

1. **Board Policy BT (LEGAL):** Provides that except as explicitly required by state or federal law, the District shall not assign DEI duties to any person and must proactively prohibit independent contractors from engaging in such activities.

2. **Board Policy CJ (LEGAL) and (LOCAL):** These policies govern contracted services and provide that a District contract is subject to termination if a contractor or vendor intentionally or knowingly engages in DEI duties or assigns such duties to another individual. It further establishes the appeal process through which an affected contractor may appeal an adverse contract action.

3. **Board Policy DH (LOCAL):** Outlines employee standards of conduct, including the prohibition against engaging in or delegating DEI duties to another.

4. **Board Policy BJA (LEGAL):** Requiring the Superintendent to certify to the Commissioner of Education the District's compliance with TEC Sections 39.008, 11.005 and 28.0022.

5. **Board Policy CMD (LEGAL):** Regarding the acquisition of instructional materials.

6. **Board Policy DF (LEGAL):** Providing for the appropriate discipline, including termination, of a District employee or contractor who intentionally or knowingly engages in or assigns to another person prohibited diversity, equity, and inclusion duties.

7. **Board Policy DG (LEGAL):** Providing that a teacher may not be compelled to discuss a widely debated and currently controversial issue of public policy or social affairs.

8. **Board Policy BJCF (LOCAL):** Providing violation of the District's prohibition against engaging in or delegating to another DEI duties is a ground for Superintendent contract nonrenewal.

9. **Board Policy EMB (LEGAL):** Addressing the teaching of controversial topics, and prohibiting instruction, guidance, activities, or programming regarding sexual orientation and gender identity to students.

## IV. Consequences for Violation of Policies

Employees and District contractors are on notice that violation of these District policies may result in disciplinary action, up to and including termination of employees, or termination of third-party contracts with vendors and service providers:

- **Mandatory Termination of Contracts:** Policy CJ (LOCAL) provides that any intentional or knowing violation of these prohibitions constitutes a material breach of contract. If the District determines through administrative review or inquiry that a contractor has intentionally or knowingly engaged in DEI duties, assigned DEI duties to another individual, or conducted prohibited instruction or guidance, the violation shall result in the termination of the contract. Penalties for violating the District's policies apply to all contractors, vendors and service providers, regardless of whether the prohibited act was committed by an executive officer, a staff employee, or a third-party agent acting on behalf of the contracting entity.

- **Employee Discipline:** Employees who violate the District's policies and standards of professional conduct may be subject to discipline, up to and including possible termination of employment.

## V. Certain Practices Exempted

Policy BT (LEGAL) explicitly clarifies that these prohibitions do not apply to, restrict, or modify several core educational and commercial functions. Contractors and employees may safely engage in the following activities without violating the District's anti-discrimination policies:

1. **Historically Underutilized Businesses (HUBs):** The policy does not limit or prohibit the District from actively contracting with historically underutilized businesses in accordance with applicable Texas procurement statutes.
2. **Commemorative and Holiday Instruction:** Contractors may acknowledge, reference, or teach the historic significance of state and federal holidays, or celebrate federally designated commemorative months, provided the curriculum aligns with the Texas Essential Knowledge and Skills (TEKS) frameworks.
3. **Constitutional Protections:** Nothing in these guidelines shall be construed to infringe upon or affect a student's core constitutional rights under the First Amendment to the United States Constitution or Article I, Section 8, of the Texas Constitution.
4. **Academic Achievement and Data Reporting:** Data collection, standard monitoring, or state reporting are not impacted by the District's policies. Practices, procedures, or programs designed to eliminate unlawful discriminatory patterns, address academic achievement gaps, or enhance postgraduate student success are not impacted by these policies. These programs are structured and implemented entirely without regard to race, sex, color, or ethnicity.

Thank you for your attention to these important policy changes. Anyone wishing to receive a printed copy of any or all of the policies referenced in this memorandum may access the policies from the District's online policy manual https://pol.tasb.org/PolicyOnline?key=741 or by contacting Teresa Vaughn at 817-760-0111 or tvaughn@rvisd.net.

Thank you,

Dr. Chris Chappotin

Superintendent

Rio Vista ISD

**RESOLUTION OF THE BOARD OF TRUSTEES OF**
**RIO VISTA INDEPENDENT SCHOOL DISTRICT**

**WHEREAS,** the Board of Trustees (the "Board") of the RIO VISTA Independent School District (the "District") is authorized by § 11.51 of the Texas Education Code ("TEC") to govern and oversee the management of the public schools in the District; and

**WHEREAS,** House Bill 3033 added §552.0031 to the Texas Government Code to define a business day for purposes of the Public Information Act as a day other than: a Saturday or Sunday; a national holiday under Texas Government Code §662.002(a); or a state holiday under Texas Government Code §662.003(b);

**WHEREAS,** RIO VISTA Independent School District in response to the passage of House Bill 3033 which amends §552 of the Texas Government Code to allow the District to designate no more than 10 nonbusiness days each calendar year;

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

**RESOLVED,** in accordance with Texas Government Code §552.0031, the following days are not business days for purposes of the Texas Public Information Act for the 2026-2027 school year beginning July 1, 2026:

*Holidays*
July 4, 2026 (Independence Day)*
August 27, 2026 (Lyndon Baines Johnson Day) °
September 7, 2026 (Labor Day)*
November 11, 2026 (Veterans Day)*
November 26, 2026 (Thanksgiving Day)*
November 27, 2026 (Day After Thanksgiving) °
December 24, 2026 (Christmas Eve) °
December 25, 2026 (Christmas Day)*
December 26, 2026 (Day After Christmas) °
January 1, 2027 (New Years' Day)*
January 18, 2027 (Martin Luther King Day)*
January 19, 2027 (Confederate Heroes Day) °
February 15, 2027 (Presidents Day)*
March 2, 2027 (Texas Independence Day) °
April 21, 2027 (San Jacinto Day) °
May 31, 2027 (Memorial Day)*
June 19, 2027 (Emancipation Day) °

*denotes Federal Holidays per Tex. Govt. Code §662.003(a).
° denotes State Holidays per Tex. Govt. Code §662.003(b).

Per Tex. Gov't Code § 552.0031(e), the Friday before or Monday after a holiday described by Subsection (a)(2) or (3) is not a business day of a governmental body if the holiday occurs on a Saturday or Sunday and the governmental body observes the holiday on that Friday or Monday.

Per Tex. Govt. Code §552.0031(c), an optional holiday under Section 662.003(c) is not a business day of a governmental body if the officer for public information of the governmental body observes the optional holiday. (*Optional Holidays are: Rosh Hashanah, Yom Kippur, or Good Friday*).

*Weekends:*
Saturdays
Sundays

**RESOLVED,** the Board designates the following dates as nonbusiness days RIO VISTA for the Independent School District.

-October 12, 2026
- November 25, 2026
-December 23,2026
- December 28, 2026
-December 29, 2026
-December 30, 2026
- March 15, 2027
- March 16, 2027
- March 17, 2027
- March 18, 2027

**RESOLVED,** that the Board sets forth the following dates, including holidays and nonbusiness days, as RIO VISTA ISD's Public Information Act Calendar for the 2026-2027 School Year beginning July 1, 2026:

July 4, 2026 (Independence Day)*
August 27, 2026 (Lyndon Baines Johnson Day) °
September 7, 2026 (Labor Day)*
October 12, 2026 x
November 11, 2026 (Veterans Day)*
November 25, 2026 x
November 26, 2026 (Thanksgiving Day)*
November 27, 2026 (Day After Thanksgiving) °
December 23, 2026 x
December 24, 2026 (Christmas Eve) °
December 25, 2026 (Christmas Day)*
December 26, 2026 (Day After Christmas) °
December 28, 2026 x
December 29, 2026 x
December 30, 2026 x
January 1, 2027 (New Years' Day)*

January 18, 2027 (Martin Luther King Day)*
January 19, 2027 (Confederate Heroes Day) °
February 15, 2027 (Presidents Day)*
March 2, 2027 (Texas Independence Day) °
March 15, 2027 ˣ
March 16, 2027 ˣ
March 17, 2027 ˣ
March 18, 2027 ˣ
April 21, 2027 (San Jacinto Day) °
May 31, 2027 (Memorial Day)*
June 19, 2027 (Emancipation Day) °

*Weekends:*
Saturdays
Sundays

*denotes Federal Holidays per Tex. Govt. Code §662.003(a).
° denotes State Holidays per Tex. Govt. Code §662.003(b).
ˣ denotes Nonbusiness days per Tex. Govt. Code §662.003(f).

**PASSED AND APPROVED** this ____ day of ____________ 2026 by the Board of Trustees for the RIO VISTA School District.

By: ______________________________
BRYAN FORD
President of the RIO VISTA Board of Trustees

Attest: ______________________________
CATHY SMITH
Board Secretary