WHITE SETTLEMENT ISD
General Operating Budget
Fiscal Year End 6/30/2026

Objects	Revenue Source	2024-2025 Current Budget	2025-2026 Adopted Budget	Percentage Change
57--	Local Revenue	$ 25,906,808	$ 23,735,062	-8%
58--	State Revenue	$ 42,692,229	$ 48,333,268	13%
59--	Federal Revenue	$ 745,000	$ 330,000	-56%
79__	Other Revenue / extraordinary	$ -	$ -	
	Total Revenue	$ 69,344,037	$ 72,398,330	4%
Objects	**Expenditures by Objects**			
61--	Payroll	$ 54,974,724	$ 58,838,259	7%
62--	Prof. Svcs/Utilities	$ 8,764,898	$ 8,541,669	-3%
63--	Gen Supplies	$ 2,705,541	$ 2,604,730	-4%
64--	Travel/Misc	$ 1,744,045	$ 1,963,995	13%
65--	Debt Service	$ 847,999	$ 894,843	6%
66--	Cap. Expenditures	$ 3,071,168	$ 54,485	-98%
89--	Other Exp / Extraordinary	$ -	$ -	
	Total Expenses *	$ 72,108,375	$ 72,897,981	1%
Functions	**Expenditures by Functions**			
11	Instruction	$ 39,047,877	$ 43,021,673	10%
12	Instruction/Library	$ 278,921	$ 302,201	8%
13	Curriculum & Staff Development	$ 1,028,806	$ 980,862	-5%
21	Instructional Leadership	$ 1,720,062	$ 1,492,149	-13%
23	School Leadership	$ 4,436,735	$ 4,079,428	-8%
31	Guidance & Counseling	$ 2,193,945	$ 2,010,824	-8%
32	Social Work Services	$ 19,715	$ -	-100%
33	Health Services	$ 769,596	$ 698,788	-9%
34	Student Transportation	$ 2,763,010	$ 2,983,748	8%
35	Child Nutrition	$ 13,000	$ 8,528	
36	Co-Curricular Activities	$ 2,158,814	$ 2,067,503	-4%
41	General Administration	$ 2,424,855	$ 2,520,060	4%
51	Facilities Maintenance & Operation	$ 7,421,248	$ 7,583,540	2%
52	Security & Monitoring Services	$ 887,816	$ 1,149,590	29%
53	Data Processing/Technology	$ 2,212,946	$ 2,219,805	0%
61	Community Services/FCLC	$ 579,752	$ 581,612	0%
71	Debt Service Payments			
	Debt Service - Principal on long-term debt	$ 729,132	$ 789,773	8%
	Debt Service - Interest on long-term debt	$ 118,867	$ 105,070	-12%
	Debt Service - Bond Issuance Cost and Fees			
81	Facilities Acquision & Construction	$ 3,013,681	$ -	-100%
95	Juv. Justice Alternative Facility	$ 25,000	$ 25,000	100%
99	Appraisal District Service	$ 264,597	$ 277,827	5%
00	Other Expenses / extraordinary	$ -	$ -	
		$ 72,108,375	$ 72,897,981	1%
PROPOSED BUDGET EXCESS (DEFICIT)		**$ (2,764,338)**	**$ (499,651)**	

*Includes $6.1M in accelerated instruction [TEC 29.081(b-1)]

WHITE SETTLEMENT ISD
Child Nutrition Budget
Fiscal Year End 6/30/2026

Objects	Revenue Source	2024-2025 Current Budget	2025-2026 Adopted Budget	
57--	Local Revenue	$ 1,105,000	$ 1,192,418	8%
58--	State Revenue	$ 64,000	$ 56,350	-12%
59--	Federal Revenue	$ 3,321,391	$ 3,406,502	3%
	Total Revenue	$ 4,490,391	$ 4,655,270	4%
Objects	Expenditures by Objects			
61--	Payroll	$ 1,929,205	$ 2,026,465	5%
62--	Prof. Svcs/Util	$ 223,586	$ 205,290	-8%
63--	Gen Supp	$ 2,302,100	$ 2,347,863	2%
64--	Travel/Misc	$ 18,000	$ 11,902	-34%
66--	Capital	$ 757,298	$ 63,750	-92%
	Total Expenses	$ 5,230,189	$ 4,655,270	-11%
Functions	Expenditures by Functions			
35	Child Nutrition	$ 5,230,189	$ 4,655,270	-11%
	Total Expenses	$ 5,230,189	$ 4,655,270	11%
PROPOSED BUDGET EXCESS (DEFICIT)		**$ (739,798)**	**$ -**	

Debt Service Budget
Fiscal Year End 6/30/2026

Objects	Revenue Source	2024-2025 Current Budget	2025-2026 Adopted Budget	
57--	Local Revenue	$ 15,472,548	$ 13,934,119	-10%
58--	State Revenue	$ 2,622,430	$ 2,418,308	-8%
79--	Proceeds/Premium from Bond Issuance	$ -	$ -	
	Total Revenue	$ 18,094,978	$ 16,352,427	-10%
Objects	Expenditures by Objects			
65--	Debt Payments	$ 21,143,605	$ 16,352,427	-23%
89--	Payments to Bond Escrow	$ -		
	Total Expenses	$ 21,143,605	$ 16,352,427	-23%
Functions	Expenses by Functions			
71	Debt Payments			
	Debt Service - Principal on long-term debt	$ 8,257,142	$ 2,554,652	-69%
	Debt Service - Interest on long-term debt	$ 12,861,463	$ 13,772,775	7%
	Debt Service - Bond Issuance Cost and Fees	$ 25,000	$ 25,000	0%
	Total Expenses	$ 21,143,605	$ 16,352,427	-23%
PROPOSED BUDGET EXCESS (DEFICIT)		**$ (3,048,627)**	**$ -**	
GRAND TOTAL ALL BUDGETS EXCESS (DEFICIT)		**$ (6,552,763)**	**$ (499,651)**	-5%
Object code 6491 - Budget for Legal Notices		**$ 5,047**	**$ 5,463**	
Object code 6214 - Lobbying		**$ -**	**$ 200**	

Adopted Budget for **WHITE SETTLEMENT ISD**

Date Adopted by Board: **June 25, 2025**

Revenue:		
5700	Local and Intermediate Sources	$38,861,599
5800	State Program Revenues	$50,807,926
5900	Federal Revenue	$3,736,502
	Total Revenues	$93,406,027

Expenditures:		
11	Instruction	$43,021,673
12	Instructional Resources, Media Services	$302,201
13	Curriculum Development & Staff Development	$980,862
21	Instructional Leadership	$1,492,149
23	School Leadership	$4,079,428
31	Guidance & Counseling, Evaluation	$2,010,824
32	Social Work Services	$0
33	Health Services	$698,788
34	Student Transportation	$2,983,748
35	Food Services	$4,663,798
36	Co-curricular/ Extra-curricular Activities	$2,067,503
41	General Administration	$2,514,397
* 41	Statutorily Required Public Notice - Required Postings	$5,463
**41	Statutorily Required Public Notice - Lobbying	$200
51	Plant Maintenance & Operations	$7,583,540
52	Security and Monitoring	$1,149,590
53	Data Processing	$2,219,805
61	Community Service	$581,612
71	Debt Service	$17,247,270
81	Facilities Acquisition and Construction	$0
91	Contracted Instructional Services Between Public schools	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0
94	Payments to Other Schools	$0
95	Payments to Juvenile Justice AEP	$25,000
96	Payments to Charter Schools	$0
97	Payments to TIF	$0
99	Inter-government charges not Defined in Other codes	$277,827
	Total Adopted Expenditure Budget	$93,905,678
	Difference in Revenue/Expenditures	($499,651)

* New Expenditure Code (Function Code 41) for all statutorily required public notices

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action.

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code.'

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

White Settlement ISD	817-367-1300
School District's Name	Phone *(area code and number)*
8224 White Settlement Road, White Settlement, TX 76108	www.wsisd.com
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

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). [1]	$ 3,372,456,461
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. [2]	$ 294,887,362
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,077,569,099
4.	**Prior year total adopted tax rate**.	$ 1.206900 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 285,572,585 **B. Prior year values resulting from final court decisions:** – $ 249,275,213 **C. Prior year value loss.** Subtract B from A. [3]	$ 36,297,372
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 72,294,812 **B. Prior year disputed value:** – $ 12,434,708 **C. Prior year undisputed value.** Subtract B from A. [4]	$ 59,860,104
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 96,157,476
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,173,726,575

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 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: $ 240,743 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 378,323,653 **C. Value loss.** Add A and B. [6]	$ 378,564,396
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.** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 378,564,396
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 2,795,162,179
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 33,734,812
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. [8]	$ 3,376,754
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] 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.	$ 37,111,566
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. [10] **A. Certified values.** [11] $ 3,710,888,927 **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.	$ 3,710,888,927
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **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. [13] $ 31,355,954 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] + $ 4,834,771 **C. Total value under protest or not certified.** Add A and B.	$ 36,190,725

[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(13)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §§26.012 and 26.04(c-2)
[11] Tex. Tax Code §26.012(6)
[12] Tex. Tax Code §26.01(c) and (d)
[13] Tex. Tax Code §26.01(c)
[14] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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.[15]	$ 132,492,179
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[16] 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.[17] If completing this section, the taxing unit must include supporting documentation in Section 6.[18] 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.[19]	$ 3,614,587,473
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.	$ 102,716,020
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 102,716,020
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 3,511,871,453
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.056746 /$100

SECTION 2: 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. [20]

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. [21]
2. **Enrichment Tax Rate:** [22] 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 with any increases in the guaranteed yield. [23]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. [24]

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. [25] 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.* [26] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval 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. [27]	$ 0.573500 /$100

[15] Tex. Tax Code §26.012(6)(B)
[16] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[17] Tex Tax Code §26.012(1-a)
[18] Tex Tax Code §26.04(d-3)
[19] Tex Tax Code §26.012(6)
[20] Tex. Tax Code §26.08(n)
[21] Tex. Edu. Code §48.2551(a)(3)
[22] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[23] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[24] Tex. Edu. Code §45.0021(a)
[25] Tex. Edu. Code §11.184(b)
[26] Tex. Edu. Code §11.184(b-1)
[27] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [28] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.130000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.050000 /$100	$ 0.130000 /$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.[29]	$ 0.703500 /$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. [30] Enter debt amount: ..... $ 19,052,427 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. ..... – $ 2,418,308 D. **Adjust debt:** Subtract B and C from A.	$ 16,634,119
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [31]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 16,634,119
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%. [32] A. Enter the current year anticipated collection rate certified by the collector. [33] 100.00 % B. Enter the 2024 actual collection rate 98.30 % C. Enter the 2023 actual collection rate 94.15 % D. Enter the 2022 actual collection rate 100.38 %	100.00 %
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.	$ 16,634,119
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,614,587,473
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.460194 /$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. [34]	$ 1.163694 /$100

[28] Tex. Tax Code §26.08(n)(2)
[29] Tex. Edu. Code §45.003(d)
[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate 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. [35] The school district shall provide its tax assessor with a copy of the letter. [36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,614,587,473
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.163694 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. [37] 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.*	$ 1.206900 /$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.	$ 0.000000 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.000000 /$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).	$ 1.163694 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.056746 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.163694 /$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

[35] Tex. Tax Code §26.045(d)
[36] Tex. Tax Code §26.045(i)
[37] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

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. [38]

print here Andy Nguyen for Rick Barnes, Tarrant County Tax Assessor-Collector

Printed Name of School District Representative

sign here Andy Nguyen

Andy Nguyen (Aug 7, 2025 17:42:14 CDT)

School District Representative

08/07/2025

Date

[38] Tex. Tax Code §26.04(c)