



Lewisville Independent School District

Adopted Budget

For The

2025-2026

Fiscal Year

(Fiscal Year Ending August 31, 2026)

**To Be Considered by Board of School Trustees
August 25, 2025**

Lewisville Independent School District
Combined Funds - General, Child Nutrition, and Debt Service
Proposed Budget for the Fiscal Year Ending August 31, 2026

	General Fund	Child Nutrition Fund	Debt Service Fund
Revenues			
5700 Property Tax Revenue	447,567,948	-	188,837,952
5700 Other Local Revenue	18,805,050	11,069,327	4,100,000
5800 State Revenue	97,139,894	100,000	10,885,068
5900 Federal Revenue	7,105,000	16,813,712	-
Total Revenues	<u>570,617,892</u>	<u>27,983,039</u>	<u>203,823,020</u>
Expenditures			
11 Instruction	329,260,252	-	-
12 Instructional Resources & Media Services	6,127,067	-	-
13 Curriculum & Staff Development	2,563,056	-	-
21 Instruction Leadership	12,546,153	-	-
23 School Leadership	34,098,803	-	-
31 Guidance, Counseling, & Evaluation Services	27,759,671	-	-
32 Social Work Services	220,831	-	-
33 Health Services	6,677,580	-	-
34 Student Transportation	17,544,069	-	-
35 Food Service	89,040	27,091,239	-
36 Cocurricular/Extracurricular Activities	11,614,748	-	-
41 General Administration	13,125,254	-	-
51 Plant Maintenance and Operations	53,487,852	272,016	-
52 Security and Monitoring Services	10,122,442	-	-
53 Data Processing Services	12,383,614	-	-
61 Community Services	7,082,033	-	-
71 Debt Service	-	-	203,823,020
81 Facilities Acquisition and Construction	115,000	-	-
91 Contracted Instructional Services	23,883,297	-	-
93 Payments to Fiscal Agents/Shared Service	210,000	-	-
95 Juvenile Justice Alternative Ed. Program	59,500	-	-
99 Other Intergovernmental Charges	4,525,000	-	-
Total Expenditures	<u>573,495,261</u>	<u>27,363,255</u>	<u>203,823,020</u>
Excess(Deficiencies)			
Revenue over Expenditures	<u>(2,877,368)</u>	<u>619,784</u>	<u>-</u>
Other Financing Resources (Uses)			
Other Resources	-	-	
Other Uses	-	-	
Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiencies) of Revenues			
Over Expenditures	<u>(2,877,368)</u>	<u>619,784</u>	<u>-</u>
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,877,368)</u>	<u>\$ 619,784</u>	<u>\$ -</u>



Lewisville Independent School District

**Supporting Schedules For
Proposed Budget**

**For The
2025-2026
Fiscal Year**

(Fiscal Year Ending August 31, 2026)

**To Be Considered by Board of School Trustees
August 25, 2025**

Lewisville Independent School District
General Fund
Expenditure Summary by Function

	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	Change from 2024-25 Adopted Budget to 2025-26 Proposed Budget
Revenues			
57 Property Tax Revenue	447,567,948	424,755,712	22,812,236
57 Other Local Revenue	18,805,050	20,402,050	(1,597,000)
58 State Revenue	97,139,894	103,327,301	(6,187,407)
59 Federal Revenue	7,105,000	8,105,000	(1,000,000)
Total Revenues	570,617,892	556,590,063	14,027,829
Expenditures			
11 Instruction	329,260,252	328,920,535	339,717
12 Instructional Resources & Media Services	6,127,067	6,657,259	(530,193)
13 Curriculum & Staff Development	2,563,056	2,616,986	(53,930)
21 Instruction Leadership	12,546,153	12,351,010	195,143
23 School Leadership	34,098,803	33,990,292	108,510
31 Guidance, Counseling, & Evaluation Services	27,759,671	27,155,055	604,616
32 Social Work Services	220,831	642,948	(422,117)
33 Health Services	6,677,580	6,934,064	(256,484)
34 Student Transportation	17,544,069	16,402,626	1,141,443
35 Food Service	89,040	76,261	12,779
36 Cocurricular/Extracurricular Activities	11,614,748	11,566,461	48,287
41 General Administration	13,125,254	12,547,819	577,434
51 Plant Maintenance and Operations	53,487,852	53,900,178	(412,326)
52 Security and Monitoring Services	10,122,442	10,451,351	(328,909)
53 Data Processing Services	12,383,614	12,191,613	192,002
61 Community Services	7,082,033	6,747,561	334,471
71 Debt Service	-	-	-
81 Facilities Acquisition and Construction	115,000	-	115,000
91 Contracted Instructional Services	23,883,297	12,879,209	11,004,088
93 Payments to Fiscal Agents/Shared Service	210,000	210,000	-
95 Juvenile Justice Alternative Ed. Program	59,500	59,500	-
99 Other Intergovernmental Charges	4,525,000	4,800,000	(275,000)
Total Expenditures	573,495,261	561,100,727	12,394,533
Excess (Deficiencies) of			
Revenues over Expenditures	(2,877,368)	(4,510,664)	
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Net Change in Fund Balance	\$ (2,877,368)	\$ (4,510,664)	-
 Adoped/Proposed* Tax Rate			
	\$ 0.7869	\$ 0.7469	0.0400

**Lewisville Independent School District
General Fund Revenue by Object**

	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	Change from 2024-25 Adopted Budget to 2025-26 Proposed Budget
Local Revenues			
5711 Current Tax Collections	\$ 447,567,948	\$ 424,755,712	\$ 22,812,236
5712 Delinquent Tax Collections	-	500,000	(500,000)
5719 Penalties and Interest	2,000,000	2,000,000	-
5739 Tuition and Fees Local Sources	6,000,000	6,000,000	-
5742 Interest Earnings	7,000,000	8,000,000	(1,000,000)
5743 Rent	1,024,550	1,224,550	(200,000)
5744 Revenue from Foundations	-	-	-
5745 Insurance Recovery	-	-	-
5749 Other Revenue from Local Sources	955,500	952,500	3,000
5751 Food Service Activity	-	-	-
5752 Athletic Activity	1,100,000	1,000,000	100,000
5753 Extracurricular Other than Athletics	150,000	150,000	-
5755 Enterprising Services Revenue	-	-	-
5759 Cocurricular Enterprising Services	-	-	-
5769 Misc. Rev. Intermediate Sources (JJAEP)	575,000	575,000	-
Total Local Revenues	466,372,998	445,157,762	21,215,236
State Revenues			
5811 Per Capita Apportionment	20,973,795	23,132,188	(2,158,393)
5812 Foundation School Program Revenue	49,422,187	50,527,752	(1,105,565)
5819 Other Foundation Sch Prog Act	-	-	-
5829 State Program Revenue Distr. by TEA	-	-	-
5831 TRS on Behalf	26,743,912	29,667,361	(2,923,449)
Total State Revenues	97,139,894	103,327,301	(6,187,407)
Federal Revenues			
5929 Federal Revenue Distr. by TEA	1,500,000	1,500,000	-
5931 School Health Related Services	1,000,000	2,000,000	(1,000,000)
5939 Federal Rev Dist by State	-	-	-
5941 Impact Aid	4,000,000	4,000,000	-
5949 Federal Revenue Distr. by Federal Govt.	605,000	605,000	-
Total Federal Revenues	7,105,000	8,105,000	(1,000,000)
Other Resources			
7912 Sale of Real Property	-	-	-
7913 Proceeds from Capital Leases	-	-	-
7915 Operating Transfers In	-	-	-
Total Other Resources	-	-	-
Total Revenues and Other Resources	\$ 570,617,892	\$ 556,590,063	\$ 14,027,829

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Proposed Budget FY 2025-26	General Fund Adopted Budget FY 2024-25	Percent Increase (Decrease)
11 - Instruction			
6100 Payroll costs	\$ 320,194,371	\$ 309,224,910	3.55%
6200 Purchased and contracted services	3,741,640	14,096,125	(73.46%)
6300 Supplies and materials	4,787,142	4,962,126	(3.53%)
6400 Other operating expenditures	512,100	564,374	(9.26%)
6600 Capital outlay	25,000	73,000	(65.75%)
Total Function 11	329,260,252	328,920,535	0.10%
12 - Instructional resources and media			
6100 Payroll costs	5,534,621	6,030,499	(8.22%)
6200 Purchased and contracted services	247,610	285,614	(13.31%)
6300 Supplies and materials	334,936	330,671	1.29%
6400 Other operating expenditures	4,400	4,975	(11.56%)
6600 Capital outlay	5,500	5,500	
Total Function 12	6,127,067	6,657,259	(7.96%)
13 - Curriculum & Staff Development			
6100 Payroll costs	1,965,886	1,927,498	1.99%
6200 Purchased and contracted services	174,850	191,535	(8.71%)
6300 Supplies and materials	166,183	210,923	(21.21%)
6400 Other operating expenditures	256,137	287,030	(10.76%)
Total Function 13	2,563,056	2,616,986	(2.06%)
21 - Instructional Leadership			
6100 Payroll costs	11,632,522	11,275,964	3.16%
6200 Purchased and contracted services	495,651	445,111	11.35%
6300 Supplies and materials	209,221	418,948	(50.06%)
6400 Other operating expenditures	208,759	210,987	(1.06%)
Total Function 21	12,546,153	12,351,010	1.58%
23 - School Leadership			
6100 Payroll costs	33,308,147	33,213,642	0.28%
6200 Purchased and contracted services	185,979	173,794	7.01%
6300 Supplies and materials	312,611	353,474	(11.56%)
6400 Other operating expenditures	292,065	249,382	17.12%
Total Function 23	34,098,803	33,990,292	0.32%

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Proposed Budget FY 2025-26	General Fund Adopted Budget FY 2024-25	Percent Increase (Decrease)
31 - Guidance, Counseling & Eval.			
6100 Payroll Costs	26,893,695	26,226,975	2.54%
6200 Purchased and Contracted Services	59,330	60,870	(2.53%)
6300 Supplies and Materials	714,669	724,521	(1.36%)
6400 Other Operating Expenditures	91,977	80,689	13.99%
6600 Capital Outlay	\$ -	62,000	#VALUE!
Total Function 31	27,759,671	27,155,055	2.23%
32 - Social Work Services			
6100 Payroll Costs	169,861	617,138	(72.48%)
6200 Purchased and Contracted Services	3,000	2,000	50.00%
6300 Supplies and Materials	31,500	2,250	1300.00%
6400 Other Operating Expenditures	16,470	21,560	(23.61%)
Total Function 32	220,831	642,948	(65.65%)
33 - Health Services			
6100 Payroll Costs	6,540,151	6,822,220	(4.13%)
6200 Purchased and Contracted Services	36,750	11,750	212.77%
6300 Supplies and Materials	91,934	90,647	1.42%
6400 Other Operating Expenditures	8,745	9,447	(7.43%)
Total Function 33	6,677,580	6,934,064	(3.70%)
34 - Student Transportation			
6100 Payroll Costs	11,941,893	-	0.00%
6200 Purchased and Contracted Services	1,926,976	14,377,976	(86.60%)
6300 Supplies and Materials	3,600,000	1,999,650	80.03%
6400 Other Operating Expenditures	75,200	25,000	200.80%
Total Function 34	17,544,069	16,402,626	6.96%
35 - Food Service			
6100 Payroll Costs	89,040	76,261	16.76%
Total Function 35	89,040	76,261	

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Proposed Budget FY 2025-26	General Fund Adopted Budget FY 2024-25	Percent Increase (Decrease)
36 - Cocurricular/Extra curricular			
6100 Payroll Costs	7,356,158	6,537,867	12.52%
6200 Purchased and Contracted Services	773,504	878,904	(11.99%)
6300 Supplies and Materials	865,574	1,262,591	(31.44%)
6400 Other Operating Expenditures	2,619,512	2,872,099	(8.79%)
6600 Capital Outlay	-	15,000	(100.00%)
Total Function 36	11,614,748	11,566,461	0.42%
41 - General Administration			
6100 Payroll Costs	9,358,160	7,911,237	18.29%
6200 Purchased and Contracted Services	1,894,557	3,043,742	(37.76%)
6300 Supplies and Materials	261,195	662,860	(60.60%)
6400 Other Operating Expenditures	1,596,342	914,980	74.47%
6600 Capital Outlay	15,000	15,000	0.00%
Total Function 41	13,125,254	12,547,819	4.60%
51 - Maintenance			
6100 Payroll Costs	10,182,583	9,001,150	13.13%
6200 Purchased and Contracted Services	35,193,134	32,584,014	8.01%
6300 Supplies and Materials	2,059,643	5,018,165	(58.96%)
6400 Other Operating Expenditures	5,842,492	7,086,849	(17.56%)
6600 Capital Outlay	210,000	210,000	0.00%
Total Function 51	53,487,852	53,900,178	(0.76%)
52 - Security & Monitoring			
6100 Payroll Costs	5,161,016	5,112,780	0.94%
6200 Purchased and Contracted Services	4,438,351	4,315,996	2.83%
6300 Supplies and Materials	405,076	904,576	(55.22%)
6400 Other Operating Expenditures	118,000	118,000	0.00%
6600 Capital Outlay	-	-	
Total Function 52	10,122,442	10,451,351	(3.15%)

Lewisville Independent School District
General Fund
Expenditure Summary by Major Object within Function

	General Fund Proposed Budget FY 2025-26	General Fund Adopted Budget FY 2024-25	Percent Increase (Decrease)
53 - Data Processing			
6100 Payroll Costs	8,949,600	8,692,374	2.96%
6200 Purchased and Contracted Services	3,037,072	2,707,346	12.18%
6300 Supplies and Materials	353,802	748,853	(52.75%)
6400 Other Operating Expenditures	43,140	43,040	0.23%
Total Function 53	12,383,614	12,191,613	1.57%
61 - Community Services			
6100 Payroll Costs	5,647,645	5,337,573	5.81%
6200 Purchased and Contracted Services	814,369	814,369	0.00%
6300 Supplies and Materials	155,500	130,500	19.16%
6400 Other Operating Expenditures	464,519	465,119	(0.13%)
Total Function 61	7,082,033	6,747,561	4.96%
81 - Facilities Acquisition and Construction			
6200 Purchased and Contracted Services	115,000	-	0.00%
Total Function 91	115,000	-	0.00%
91 - Contracted Instructional Services			
6200 Purchased and Contracted Services	23,883,297	12,879,209	85.44%
Total Function 91	23,883,297	12,879,209	85.44%
93 - Payments to Fiscal Agent Shared Service			
6400 Other Operating Expenditures	210,000	210,000	0.00%
Total Function 93	210,000	210,000	0.00%
95 - Juvenile Justice Alternative Ed. Program			
6200 Purchased and Contracted Services	59,500	59,500	0.00%
Total Function 95	59,500	59,500	0.00%
99 - Other Intergovernmental Charges			
6200 Purchased and Contracted Services	4,525,000	4,800,000	(5.73%)
Total Function 99	4,525,000	4,800,000	6.08%
Total Expenditures	\$ 573,495,261	\$ 561,100,727	2.21%

Lewisville Independent School District
Expenditure Summary by Major Object

		General Fund	General Fund	Percent	
		Proposed Budget	Adopted Budget	Increase	Percent
		FY 2025-26	FY 2024-25	(Decrease)	of Total
61XX	Payroll Costs	\$ 464,925,348	\$ 438,008,088	6.15%	81.07%
62XX	Purchased & Cont. Serv.	81,605,570	91,727,855	(2.31%)	14.23%
63XX	Supplies & Materials	14,348,985	17,820,754	(0.79%)	2.50%
64XX	Other Operating Expend.	12,359,858	13,138,530	(0.18%)	2.16%
65XX	Debt Service	-	-	0.00%	0.00%
66XX	Capital Outlay	255,500	405,500	-0.03%	0.04%
	Total Expenditures	\$ 573,495,261	\$ 561,100,727	2.83%	100.00%

**Lewisville Independent School District
Child Nutrition Fund**

	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	Change from 2024-25 Adopted Budget to 2025-26 Proposed Budget
Revenues			
57 Local Revenue	11,069,327	11,677,754	(608,427)
58 State Revenue	100,000	101,938	(1,938)
59 Federal Revenue	16,813,712	14,846,172	1,967,540
Total Revenues	27,983,039	26,625,864	1,357,175
Expenditures			
11 Instruction			
12 Instructional Resources & Media Services			
13 Curriculum & Staff Development			
21 Instruction Leadership			
23 School Leadership			
31 Guidance, Counseling, & Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Service	27,091,239	26,554,593	536,646
36 Cocurricular/Extracurricular Activities			
41 General Administration			
51 Plant Maintenance and Operations	272,016	71,271	200,745
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services			
93 Payments to Fiscal Agents/Shared Service			
95 Juvenile Justice Alternative Ed. Program			
99 Other Intergovernmental Charges			
Total Expenditures	27,363,255	26,625,864	737,391
Excess (Deficiencies) of Revenues over Expenditures	619,784	-	-
Other Financing Resources (Uses)			
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Net Change in Fund Balance	\$ 619,784	\$ -	-

**Lewisville Independent School District
Child Nutrition Fund**

	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	Increase (Decrease)
Revenues			
Local Revenues			
5749 Other Revenues From Local Sources	\$ 3,000		
5751 Food Service Activity	\$ 11,066,327	\$ 11,677,754	\$ (611,427)
Total Local Revenues	11,069,327	11,677,754	(611,427)
State Revenues			
5829 Program Revenue Distributed by TEA	100,000	101,938	\$ (1,938)
Total State Revenues	100,000	101,938	(1,938)
Federal Revenues			
5921 Federal Breakfast Reimbursement	3,224,545	2,835,448	\$ 389,097
5922 Federal Lunch Reimbursement	11,118,321	9,601,633	\$ 1,516,688
5923 USDA Commodities	1,940,832	1,851,921	\$ 88,911
5939 Other Federal Revenues	530,014	557,170	\$ (27,156)
Total Federal Revenues	16,813,712	14,846,172	1,967,540
Total Revenues	27,983,039	26,625,864	1,354,175
Expenditures			
61XX Payroll	12,566,652	12,143,783	\$ 422,869
62XX Contracted Services	11,677,293	11,986,104	\$ (308,811)
63XX Supplies and Materials	2,539,310	1,911,720	\$ 627,590
64XX Other Operating Costs	78,000	84,257	\$ (6,257)
66XX Capital Outlay	502,000	500,000	\$ 2,000
Total Expenditures	27,363,255	26,625,864	737,391
Excess (Deficiencies) of Revenues over Expenditures	619,784	-	
Other Financing Resources (Uses)			
Other Resources	-	-	-
Other Uses	-	-	-
Total Other Financing Resources (Uses)	-	-	-
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	\$ -	\$ -	\$ -

**Lewisville Independent School District
Debt Service Fund**

			Change from 2024-25 Adopted Budget to 2025-26 Proposed Budget
	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	
Revenues			
57 Property Tax Revenue	188,837,952	211,920,864	(23,082,912)
57 Other Local Revenue	4,100,000	5,000,000	(900,000)
58 State Revenue	10,885,068	6,583,224	4,301,844
59 Federal Revenue	-	-	-
Total Revenues	<u>203,823,020</u>	<u>223,504,088</u>	<u>(19,681,068)</u>
Expenditures			
11 Instruction			
12 Instructional Resources & Media Services			
13 Curriculum & Staff Development			
21 Instruction Leadership			
23 School Leadership			
31 Guidance, Counseling, & Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Service			
36 Cocurricular/Extracurricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service	203,823,020	223,504,088	(19,681,068)
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services			
93 Payments to Fiscal Agents/Shared Service			
95 Juvenile Justice Alternative Ed. Program			
99 Other Intergovernmental Charges			
Total Expenditures	<u>203,823,020</u>	<u>223,504,088</u>	<u>(19,681,068)</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Resources (Uses)			
Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

<i>Adoped/Proposed* Tax Rate</i>	\$	0.33090	\$	0.37090	\$	(0.04000)
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	Proposed Budget FY 2025-26	Adopted Budget FY 2024-25	Increase (Decrease)
Revenues			
Local Revenues			
5711 Current Property Tax Collections	188,837,952	211,920,864	(23,082,912)
5712 Delinquent Property Tax Collections	-	500,000	(500,000)
5719 Penalties and Interest	500,000	500,000	-
5742 Interest Earnings	3,600,000	4,000,000	(400,000)
5749 Other local revenue	-	-	-
State Revenues			
5829 Foundation School Prog Revenue	10,885,068	6,583,224	4,301,844
Federal Revenues			
5949 Federal Program Revenues	-	-	-
Total Revenues	<u>203,823,020</u>	<u>223,504,088</u>	<u>(19,681,068)</u>
Expenditures			
6511 Principal on Bonds	121,660,000	116,865,000	4,795,000
6521 Interest on Bonds	68,509,148	76,582,755	(8,073,607)
6599 Other Debt Service Fees	<u>13,653,872</u>	<u>30,056,333</u>	<u>(16,402,461)</u>
Total Expenditures	<u>203,823,020</u>	<u>223,504,088</u>	<u>(19,681,068)</u>
Excess (Deficiencies) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Financing Resources (Uses)			
Other Resources	-	-	-
Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Resources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiencies) of Revenues and Other Financial Resources Over Expenditures and Other Financial Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

LEWISVILLE INDEPENDENT SCHOOL DISTRICT

469-713-5200

School District's Name

Phone (area code and number)

1565 W. MAIN ST., LEWISVILLE, TX 75067

www.lisd.net

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	\$ 53,804,922,222
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	\$ 7,164,119,642
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 46,640,802,580
4.	Prior year total adopted tax rate.	\$ 1.1178 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 2,979,114,021 B. Prior year values resulting from final court decisions: - \$ 2,769,835,776 C. Prior year value loss. Subtract B from A. ³	\$ 209,278,245
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 7,206,497,217 B. Prior year disputed value: - \$ 1,441,299,443 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 5,765,197,774
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 5,974,476,019
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 52,615,278,599

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: \$ 29,891,899 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 3,747,686,922 C. Value loss. Add A and B. ⁶	\$ 3,777,578,821
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. \$ 4,578,409 B. Current year productivity or special appraised value: - \$ 3,221 C. Value loss. Subtract B from A. ⁷	\$ 4,575,188
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,782,154,009
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 48,833,124,590
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 545,856,666
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	\$ 9,132,501
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.	\$ 554,989,167
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 \$ 60,931,238,259 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.	\$ 60,931,238,259
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 \$ 36,601,144 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 + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 36,601,144

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 §526.012 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	\$ 6,518,605,566
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	\$ 54,449,233,837
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.	\$ 911,713,085
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 911,713,085
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 53,537,520,752
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.0366 /\$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

- 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
- 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
- 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	\$ 0.6169 /\$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(l) 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) \$ <u>0.1300</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.0500</u> /\$100	\$ <u>0.1300</u> /\$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	\$ <u>0.7469</u> /\$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: \$ <u>186,697,775</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> 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. - \$ <u>0</u> D. Adjust debt: Subtract B and C from A.	\$ <u>186,697,775</u>
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ <u>6,525,259</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>180,172,516</u>
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 <u>100.00</u> % B. Enter the 2024 actual collection rate <u>0.00</u> % C. Enter the 2023 actual collection rate <u>0.00</u> % D. Enter the 2022 actual collection rate <u>0.00</u> %	<u>100.00</u> %
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.	\$ <u>180,172,516</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>54,449,233,837</u>
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ <u>0.3309</u> /\$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	\$ <u>1.0778</u> /\$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 §526.012(10) and 26.04(b)³² Tex. Tax Code §526.04(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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 54,449,233,837
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0778 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.1178 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.0778 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 1.0366 /\$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate..... \$ 1.0778 /\$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** ➔

Scott Wrehe

Printed Name of School District Representative

**sign
here** ➔

Scott Wrehe

School District Representative

08/20/25

Date

³⁸ Tex. Tax Code §26.04(c)