

COMMUNITY ISD

Home of the Braves | 972-843-6000 | 611 FM 1138 North Nevada, TX 75173



I move by resolution that, we, the Board of Trustees of the Community Independent School District, do hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2025 at a total tax rate of \$1.2077, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7077 for the purpose of maintenance and operations, and

\$0.5000 for the purpose of payment of principal and interest on debts.

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

I move that the property tax rate be increased by the adoption of a tax rate of 1.2077, which is effectively a 8.17 percent increase in the tax rate.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.93 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-47.50.

Duly passed on this 18th day of August 2025.

(Must be a record vote)

For - 6-0

Against - 0



President, Board of Trustees

8/18/2025

Date



Secretary, Board of Trustees

8.18.25

Date

The Dallas Morning News

AFFIDAVIT OF PUBLICATION

STATE OF TEXAS

COUNTY OF DALLAS

Before me, a Notary Public in and for Dallas County, this day personally appeared David Ferster, Advertising Representative for *THE DALLAS MORNING NEWS* being duly sworn by oath, states the attached advertisement of: Ad# 16187

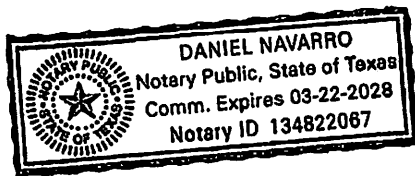
COMMUNITY ISD

Appeared in *The Dallas Morning News* on August 8, 2025


Dallas Morning News Sales Operations

Sworn to and subscribed before me this

Date: 08.08.2025




Notary Public, State of Texas

DAVE LIEBER

Columnist's advice for travelers: Slow down!

Continued from Page 3B

Nomad lifestyle

He's busy. He writes five columns a week, plus two newsletters. He is helped by several volunteers.

He doesn't charge travel victims for his services. Fun fact: He doesn't own or rent an apartment or a house.

He's always traveling. When I talked to him about his book, he was in Germany researching a story on sustainability. His next stop is a family reunion in Greece.

Company contacts

He also runs a website that lists hundreds of contacts at big companies all the way up to CEOs.

For this, "we get fairly regular threats from companies to either take down their CEO's personal email address or they'll see me in court. But I'm protected by the First Amendment."

"I want to help people help themselves," he explains. Find the listings on Elliott-Lorg.

Getting his start

He decided he wanted to help consumers through a Q&A style when he was only 15.

In a family scrapbook, he came across a newspaper column in which his mother asked a question, and the answer appeared in the

newspaper.

"I read it and thought, 'This is awesome. This is the best I want to do this.'"

Elliott has been a travel writer — a job he describes jokingly as "vigilante journalism" — for 26 years. (One of his jobs before that was as a *Morning News* intern in 1989.)

Take it all in

He urges travelers to slow down, absorb native customs and avoid trips that rush you from one touristy stop to the next.

I like his conclusion: When traveling, "a smile and kindness go a long way. These principles aren't just about saving money or avoiding problems. They're about embracing a different way of travel — one that's more intentional, more respectful and more rewarding."

He knows he can't solve everybody's problem, but he'll settle for, as he says, "changing the world one small problem at a time. People are having their life changed because of journalism."

Know before you go

Here are some key points from Elliott's new book, *The Unauthorized Travel Manual: Secrets for a Smarter Trip*. Don't play the part of the ugly American. "Pay attention to the volume of your voice," he writes. "Don't be loud, rude or entitled."

When visiting a foreign country, learn to say "thank

you" in the native language.

"You'll become not only a better traveler but also a better global citizen."

Never pay full price for travel. Avoid that by not accepting the first price offering you find. Consider the first price an opening bid.

Ask companies for a better deal so you can stay within your budget.

Loyalty programs are "scammy," he says. They lock you into a company — and with fees, you may pay more, not less.

Cut up your affinity cards tied to travel companies and switch to cash-back cards. When it comes to packing for trips, travelers often over-pack. Don't. "Black goes with everything," he writes.

You can apply for a second passport. That comes in handy when you must submit your passport for a visa. Keep each in a separate bag.

On trips, dress modestly so you are not immediately identified as an American. "Avoid wearing logoed T-shirts, baseball caps on backwards and sneakers, too."

In some countries, tipping might be a sign of disrespect. Do your research on local customs.

Is travel insurance worth it? Elliott says yes. He's used it a number of times.

From his own experience, he writes, "rude guests all over the world receive the same high level of services as polite travelers."

"In other words, your good manners get you preferential treatment and keep you out of trouble."

Market report

S&P 500	DOW JONES	NASDAQ	U.S. BONDS	Yield	Change	Chg %	1-yr %
6,340.00	43,968.64	21,242.70	10-yr Treasury	4.24	+0.009	+0.22%	+4.3%
-5.06	-224.48	+73.28	30-yr Treasury	4.82	+0.008	+0.17%	+12.5%
1-day % ▲ +0.08%	▲ +0.51%	▲ +0.35%	CURRENCIES				
4-wk % ▲ +0.95%	▼ -5.33%	▲ +2.97%	USD per Euro	1.17	-0.001	-0.09%	-16.8%
1-yr % ▲ +19.19%	▼ -11.46%	▲ +27.51%	USD per Pound	1.34	+0.009	+0.64%	+5.4%
			Canadian Dollar	1.37	+0.004	+0.29%	+0.1%
			Mexican Peso	18.61	-0.001	-0.01%	-1.4%
			Swiss Franc	0.81	-0.000	-0.01%	-6.9%
			CRYPTO				
			Bitcoin	177,247.76	+2,024.19	+1.15%	+97.0%
			Ethereum	3,874.46	+97.58	+2.53%	+50.7%
			COMMODITIES				
			Gold spot price	3,397.34	+27.43	+0.81%	+40.0%
			Silver spot price	38.31	+0.44	+1.15%	+39.0%
			Crude oil	64.35	-0.80	-1.24%	-14.5%
			Natural gas	3.08	+0.07	+2.33%	+45.7%
			Feeder cattle	346.65	-3.63	-1.05%	+43.7%
			Live cattle	238.75	+2.45	+1.04%	-31.0%
			Corn	379.75	-1.75	-0.46%	+0.7%
			Cotton	64.96	-0.14	-0.21%	-1.3%

Stocks of local interest

Largest national and locally based companies

Stock	Close	1-day %	1-yr %	5-yr %	Stock	Close	1-day %	1-yr %	5-yr %
Eastman	122.26	+1.1	+8.1	+1.1	News Corp.	125.92	-0.2	-1.1	+4.4
Alcoa	180.36	+2.6	+1.3	+4.4	Newsweek	42.78	+1.3	+1.6	-6.5
Arcore	119.21	+0.8	+0.2	+2.0	Wells Fargo	180.77	+0.5	+0.7	+7.2
Alkermes	120.96	+1.0	+0.8	+0.2	GrubHub	289.39	-0.4	-0.7	+13.9
Alkermes	184.57	+0.7	+0.7	+1.5	Paycom Software	122.25	+1.6	+4.0	+22.7
Amazon	221.11	+0.2	+0.7	+1.5	Philips Morris	181.17	+1.1	+0.7	+44.1
American Airlines	11.71	-0.1	-0.9	+0.8	Primer	111.12	+0.5	+0.9	+15.9
American Express	294.71	+0.1	+0.7	+0.9	Procter & Gamble	61.2	+0.1	+0.9	+2.5
AMN Health	16.92	-0.3	-1.4	-2.0	Rampart	44.87	-0.1	-0.3	+1.0
Amgen	28.91	+0.7	+1.1	+1.5	Sealed Air	12.35	+0.1	+0.7	+1.0
Amgen	35.10	+0.6	+0.7	+1.5	Shutterstock	1.95	+0.1	+0.7	+4.7
Autodesk	74.57	+0.7	+1.2	+0.8	Silicon	1.91	+0.7	+0.7	+0.5
AT&T	28.06	+0.7	+0.7	+0.8	Siliconix	240.85	-0.9	-1.1	+1.1
AT&T	71.98	+0.7	+0.7	+0.8	Siliconix	240.85	-0.9	-1.1	+1.1
AT&T	122.27	+1.2	+1.2	+1.3	Siliconix	240.85	-0.9	-1.1	+1.1
Baker Hughes	66.47	+0.4	+0.5	+0.4	Siliconix	240.85	-0.9	-1.1	+1.1
Baker Hughes	159.48	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Bancorp	30.76	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Bancorp	44.92	+0.5	+0.5	+0.5	Siliconix	240.85	-0.9	-1.1	+1.1
Bancorp	47.12	+0.5	+0.5	+0.5	Siliconix	240.85	-0.9	-1.1	+1.1
CBRE Group	154.36	+1.2	+1.2	+1.2	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	48.61	+0.3	+1.6	+1.5	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	59.99	+0.7	+0.7	+0.7	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	15.12	+0.3	+0.3	+0.3	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	24.99	+0.7	+0.7	+0.7	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	49.99	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	66.15	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	51.29	+1.1	+1.1	+1.1	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	31.28	+0.4	+0.4	+0.4	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	46.11	+0.6	+0.6	+0.6	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	97.76	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	153.89	+0.7	+0.7	+0.7	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	14.27	+0.6	+0.6	+0.6	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	30.18	+0.4	+0.4	+0.4	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	21.89	+0.5	+0.5	+0.5	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	47.17	+0.9	+0.9	+0.9	Siliconix	240.85	-0.9	-1.1	+1.1
Colson	36.48	+0.3	+0.3	+0.3	Siliconix	240.85	-0.9	-1.1	+1.1

Sign up for free top news and real estate newsletters at dallasnews.com/newsletters.To request an addition to the stocks list, email businessnews@dallasnews.com.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Community Independent School District will hold a public meeting at 7:00 PM, August 18, 2025 in the Terry Pope Administration Building, 611 N. FM 1138, Nevada, TX 75753. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.707700/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.500000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	5.74 % increase
Debt Service	1.65 % increase
Total Expenditures	4.73 % increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$3,890,496,704	\$4,614,382,261
Total appraised value** of new property***	\$349,872,866	\$584,912,632
Total taxable value*** of all property	\$2,923,510,120	\$3,196,872,292
Total taxable value*** of new property***	\$292,609,854	\$452,901,371

*Appraised value is the amount shown on the appraisal roll and defined by Section 104(b), Tax Code.

**New property is defined by Section 26.02(7), Tax Code.

***Taxable value is defined by Section 104(b), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$428,880,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.755200	\$0.500000	\$1.255200	\$6.918	\$6.745
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.668200	\$0.629930	\$1.297500	\$7.290	\$7.249
Proposed Rate	\$0.707700	\$0.500000	\$1.207700	\$6.986	\$7.563

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$351,704	\$348,577
Average Taxable Value of Residences	\$255,788	\$257,002
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.255200	\$1.207700
Taxes Due on Average Residence	\$2,959.61	\$2,499.96
Increase (Decrease) in Taxes		\$-459.65

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.207700. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.207700.

Fund Balances

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

Maintenance and Operations Fund Balance(s)	\$1,948,469
Interest & Sinking Fund Balance(s)	\$19,922,864
A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.	

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 46th 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.

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Real Estate

Business Law

Litigation

Guardianship

HM

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Virginia Hammerle, Board Certified in Civil Trial Law
by the Texas Board of Legal Specialization

2871 Lake Vista Dr., Suite 100, Lewisville, Texas 75067

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** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

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Regular Meeting
Monday, August 18, 2025 6:00
PM Central

Board Room
611 N FM 1138
Nevada, TX 75173

Jeff Cox: Present
Jessica Foster: Present
Jana Hunter: Present
Jeff Pendill: Present
Josh Saenz: Present
Marc Stanfield: Absent
Sean Walker: Present
Present: 6, Absent: 1.

1. Call to Order

Called to Order at 6pm. Prayer by Mr. Jeff Pendill

2. Closed/Executive Session - 6:00 PM

2.A. Personnel - Section 551.074 of the Government Code

2.A.1. Discussion in regards to personnel matters

2.A.2. Discussion in regards to pursuit against certified educators for resignation of contract without good cause pursuant to Policy DFE(LEGAL) and Texas Education Code Section 21.105©

2.B. Real Property - Section 551.072 of the Texas Government Code

2.B.1. Discussion of Real Estate Property

3. Open Session - 7:00 P.M.

3.A. Invocation

Lead by Mr. Pendill

3.B. Pledge of Allegiance to the United States Flag

Pledge lead by Lauren Buchanan (12th grade at CHS) and Carmine Alphonse (11th grade at CHS).

3.C. Pledge of Allegiance to the Texas Flag

4. Recognitions

Dr. Knowlton thanked the principals for a great first week of school.

5. Public Hearing

Mr. Helfin explained the proposed 25-26 Tax Rate.

5.A. Discussion of Tax Rate

6. Information Reports (No Action Required)

6.A. Discussion of DOI Certified Teachers

Mr. Helfin explained the DOI Certification Report.

6.B. Events/Activities/Training Board Report

Jessic Foster talked about Meet the Braves and Football

Mr. Pendill talked about the first day of School.

6.C. Discussion of Upcoming Events Calendar

Dr. Knowlton explained that TASB will take place Sept. 11th - 14th, 2025 as well as Sept 15th will be the next board meeting.

6.D. Bond Construction Update

Ms. Julie Sands gave an update on the 2022 Bond.

Need a location for Volleyball and Basketball for next school year.

6.E. Superintendent's Report

5,748 total number as of today.

Attendance is 98%

What are we doing to grow our people? District Mentor/Coach.

PACT - Program, Para to Community Teacher

Admin Prep Program - Working with Mr. Ladd

Dr. Knowlton visited each campus the first week of school

7. Public Comments

None

8. Future Action Items

None

9. Action

9.A. Consent Agenda

Consent Agenda. This motion, made by Sean Walker and seconded by Josh Saenz, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill:

Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

9.A.1. Minutes

9.A.2. Financial Reports

9.B. Action Items

9.B.1. Possible Approval of Tax Rate Adoption

Approval of Tax Rate Adoption. This motion, made by Jana Hunter and seconded by Jessica Foster, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill:

Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

9.B.2. Discussion and Possible action regarding pursuit against certified educators for resignation of contract without good cause pursuant to Policy DFE(LEGAL) and Texas Education Code Section 21.105©

Passed. This motion, made by Jessica Foster and seconded by Jana Hunter, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill: Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Mr. Heflin presented.

9.B.3. Discussion and Possible Approval of District and Campus Improvement Plans
Approved District & Campus Improvement Plans. This motion, made by Josh Saenz and seconded by Jana Hunter, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill: Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Ms. Meek provided an overview and highlights of our district improvement plans. These are developed annually.

9.B.4. Discussion and Possible Approval of Design Fees for Elementary School #6
Design Fees for ES #6. This motion, made by Sean Walker and seconded by Jana Hunter, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill: Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Ms. Julie Sands explained the design fees for Elementary School #6

9.B.5. Discussion and Possible Approval of Design Fees for Edge MS Storm Shelter
Addition

Approval of Design Fee for Edge MS Storm Shelter. This motion, made by Jessica Foster and seconded by Sean Walker, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill: Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Ms. Julie Sands explained the Design Fees for Edge MS Storm Shelter

9.B.6. Possible Approval of Updated List of TTESS Appraisers

TTESS Approval. This motion, made by Sean Walker and seconded by Josh Saenz, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill: Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Mr. Heflin provided a new list of TTESS Appraisers.

9.B.7. Discussion and Possible Approval of Property Insurance Renewal

Approval of Property Insurance Renewal. This motion, made by Jessica Foster and seconded by Jana Hunter, Passed.

Marc Stanfield: Absent, Jeff Cox: Yea, Jessica Foster: Yea, Jana Hunter: Yea, Jeff Pendill:

Yea, Josh Saenz: Yea, Sean Walker: Yea

Yea: 6, Nay: 0, Absent: 1

Mr. Heflin explained our RHSB is our broker. He explained our property insurance renewal.
Explained it's a 10 month renewal.

10. Closed/Executive Session

Went back into Closed session 7:45pm

10.A. Personnel - Section 551.074 of the Texas Government Code

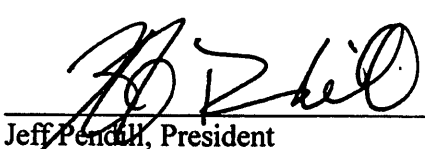
10.A.1. Discussion in regards to personnel matters

10.B. Real Property - Section 551.072 of the Texas Government Code

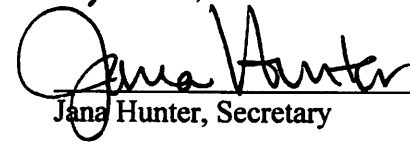
10.B.1. Discussion of Real Estate Property

11. Adjournment

Adjournment = 9:45pm


Jeff Pencil, President

9/15/2025
Date


Jana Hunter, Secretary

9.15.25
Date

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

Community Independent School District	972-843-8400
School District's Name	Phone (area code and number)
611 FM 1138 North, Nevada, TX 75173	www.communityisd.org
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	\$ 2,893,663,000
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	\$ 282,879,661
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,610,783,339
4.	Prior year total adopted tax rate.	\$ 1.255200 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 3,054,282 B. Prior year values resulting from final court decisions: \$ 2,977,500 C. Prior year value loss. Subtract B from A.³	\$ 76,782
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 35,242,769 B. Prior year disputed value: \$ 599,127 C. Prior year undisputed value. Subtract B from A.⁴	\$ 34,643,642
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 34,720,424
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,645,503,763

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: \$ 993,600 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 370,621,022 C. Value loss. Add A and B. ⁶	\$ 371,614,622
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.	\$ 371,614,622
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 2,273,889,141
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 28,541,856
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	\$ 477,867
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.	\$ 29,019,723
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 \$ 3,154,723,519 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: - \$ 176,368 C. Total current year value. Subtract B from A.	\$ 3,154,547,151
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 \$ 110,211,424 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.	\$ 110,211,424

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	\$ 212,736,527
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	\$ 3,052,022,048
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.	\$ 452,901,371
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 452,901,371
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 2,599,120,677
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.116520 /\$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	\$ 0.569400 /\$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) \$ <u>0.138300</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.050000</u> /\$100	\$ <u>0.138300</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>0.707700</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>20,927,909</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>5,400,223</u> D. Adjust debt: Subtract B and C from A.	\$ <u>15,527,686</u>
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ <u>267,546</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>15,260,140</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>98.32</u> % C. Enter the 2023 actual collection rate <u>95.00</u> % D. Enter the 2022 actual collection rate <u>102.97</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>15,260,140</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,052,022,048</u>
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ <u>0.500000</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>1.207700</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 §§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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,052,022,048
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.	\$ 1.207700 / \$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> .	\$ 1.255200 / \$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).	\$ 1.207700 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.116520 / \$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.207700 / \$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** ➔

Jayna Dean

Printed Name of School District Representative

**sign
here** ➔

Jayna Dean

School District Representative

8/07/2025

Date

³⁸ Tex. Tax Code §26.04(c)

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Community Independent School District

Date: 08/07/2025 03:35 PM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$2,645,503,763
2. Last year's M&O tax rate.	\$0.755200
3. M&O taxes refunded for years preceding tax year 2024.	\$292,174
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$20,271,018
5. This year's total taxable value. Enter line 20 of the No New Revenue Tax Rate Worksheet.	\$3,052,022,048
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.707700
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$21,599,160
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$1,328,142
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	\$1.116520
10. This year's proposed total tax rate.	\$1.207700
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$0.091180
12. Percentage change in total tax rate. Divide Line 11 by line 9.	8.17%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	\$0.661820
14. This year's proposed M&O tax rate.	\$0.707700
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$0.045880
16. Percentage increase/decrease. Divide line 15 by line 13.	6.93%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.755200
19. This year's proposed M&O tax rate.	\$0.707700
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-47.50
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	-6.29%



Public Hearing- Adoption of 25-26 Tax Rate

Nathan Heflin
Regular Board Meeting
August 18, 2025

Required Language and Posting

Per Texas Property Tax Code 26.05(b)

Meets legal posting requirements for newspaper and website

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.93 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-47.50.



Proposed 25-26 Tax Rate

- Maintenance and Operations- \$.7077 / \$100
 - MCR - Tier 1 \$.5694
 - Enrichment - Tier 2 \$.1383
- Interest and Sinking- \$.5000 / \$100
- Total Tax Rate for 2025-2026 - \$1.2077 / \$100



CISD Historical Tax Rates

Year	Tax Rate
2018-2019	\$1.6700
2019-2020	\$1.5684
2020-2021	\$1.4862
2021-2022	\$1.4603
2022-2023	\$1.4429
2023-2024	\$1.2575
2024-2025	\$1.2552
2025-2026	\$1.2077



CISD Historical Tax Rate

