

Nederland Independent School District

Adopted Budget

2025–2026



Nederland Independent School District
2025-2026

BOARD OF TRUSTEES

Nicholas Phillips
Board President

Micah Mosley
Board Vice President

Jerry Albanese
Board Secretary

Kay DeCuir
Trustee

Suzanne Isom
Trustee

Tonya Mitchell
Trustee

Roya Scott
Trustee

ADMINISTRATION

Dr. Stuart B. Kieschnick
Superintendent of Schools

Dr. Steven W. Beagle
*Asst. Superintendent for
Curriculum and Instructional
Services*

Bill Jardell
*Asst. Superintendent for
Human Resources and Operations*

Cody Meaux
Business Manager

Natalie Gomez
Principal, Nederland High School

W. Scott Clemmons
Director, Alternative Campus

Erica Gauthier
Principal, Central Middle School

Tina Oliver
Principal, C.O. Wilson Middle School

Charlotte Junot
Principal, Helena Park Elementary

Charlee L. Dainwood
Principal, Highland Park Elementary

Dr. Kevin Morrison
Principal, Hillcrest Elementary

Heather Barrow
Principal, Langham Elementary



A Message from the Superintendent

The Nederland Independent School District has a long-standing tradition of striving for excellence. We have worked diligently over the last 30+ years to create a healthy fund balance to support our operations through whatever economic conditions we encounter. Our administrative team has continued to work to prepare a budget that we feel best serves the students of our community with a focus on fiscal responsibility.

We have provided you with a few important details to note for the 2025-2026 budget being presented.

The District's property values were certified July 21, 2025 with the \$140,000 homestead exemption. The net taxable Maintenance & Operations (M&O) property values decreased overall by approximately 8.28%. Property values decreased in Category A/B Residential \$268.1 million and in Category L Tangible Personal Property by \$197.3 million. Property values increased in Category F Commercial Property \$141.3 million. Under the proposed budget the M&O tax rate will decrease from the rate of \$.7369/\$100 value to \$.6669/\$100 value. Based on property values with the proposed tax rate, tax collections will decrease approximately \$3.6 million dollars. The Interest and Sinking (I&S) proposed tax rate will increase from \$.23/\$100 value to \$.231730/\$100 value to meet the Debt Service payments in 2025-2026. It includes a defeasance payment of \$500,000. Overall, the District's tax rate will decrease .06827/\$100 value.

In addition, the District's Chapter 313 agreement with Orbit Gulf Coast NGL Exports, LLC will generate supplemental payment of \$510,910. The District is currently in the value limitation year five of ten with Orbit Gulf Coast NGL Exports, LLC.

This proposal presents a deficit M&O budget for 2025-2026 for the Board of Trustees' consideration.

The District operates a self-supporting Child Nutrition program within the guidelines of the United States Department of Agriculture (USDA), Texas Department of Agriculture (TDA), and the Texas Education Agency (TEA). The annual budget supports updates and renovation to the District's Child Nutrition facilities.

Nederland Independent School District

General Fund Revenue

2025–2026



**Nederland Independent School District
2025 Property Values Update**

<u>2024-2025</u>		<u>Freeze Adjusted M&O Net Taxable</u>
Current	6/17/2025	\$3,526,793,868
<u>2025-2026</u>		
Certified with 100K Homestead	7/21/2025	\$3,528,138,135
Certified with 140K Homestead	7/21/2025	\$3,370,620,191
M&O Net Taxable		\$3,509,375,287
I&S Net Taxable		\$3,661,062,987

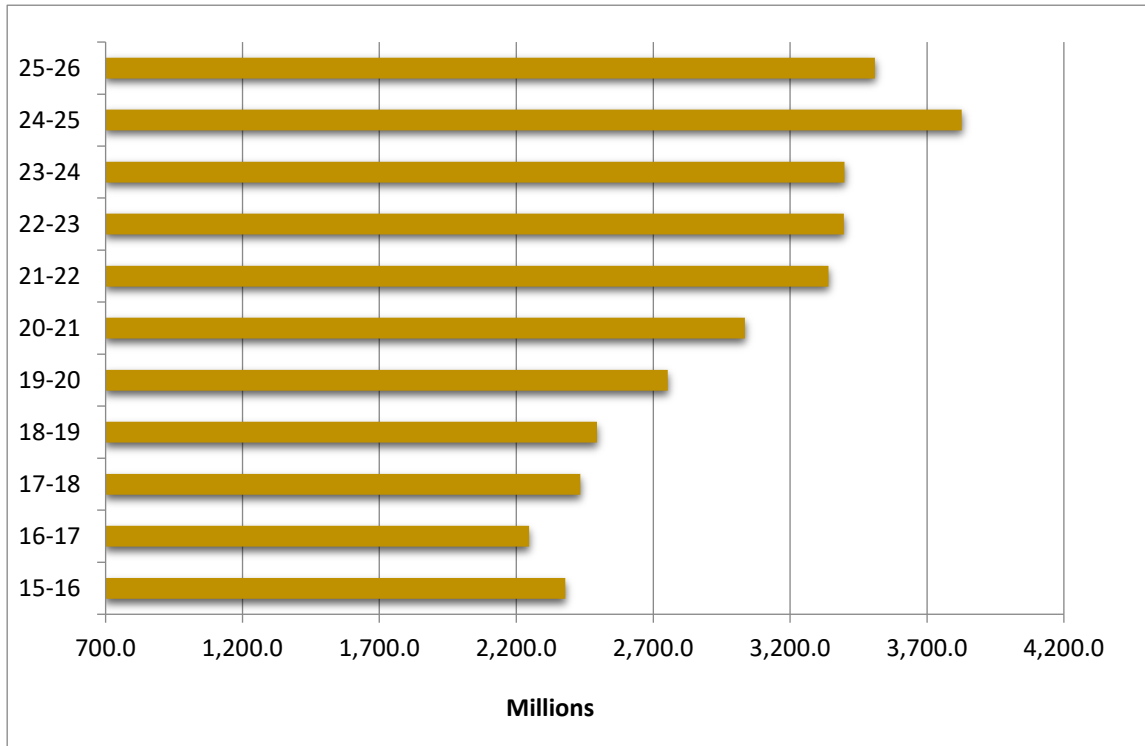
Nederland Independent School District
Appraisal Values

	<u>2024-2025</u>	<u>2025-2026</u>	<u>Increase/Decrease</u>
Assessed Value	\$5,256,916,500	\$5,107,796,970	(\$149,119,530)
SUMMARY OF CHANGES			
A Residential (single family, mobile homes)	\$1,267,643,355	\$1,003,612,855	(\$264,030,500)
B Residential (Apartments, Duplexes)	\$233,424,339	\$229,264,521	(\$4,159,818)
C Lots (Vacant platted, Commercial)	\$27,267,775	\$32,289,231	\$5,021,456
D Acreage (Pasture, Ranch, Timber, Marsh)	\$477,761	\$479,674	\$1,913
E Acreage (Farm, Ranch, Mobile Homes)	\$19,419,252	\$19,140,206	(\$279,046)
F Commercial (Motels, Hotels, Stores, Office Bldg)	\$1,376,231,596	\$1,517,611,368	\$141,379,772
G Reserves (Oil, Gas, Minerals)	\$173,200	\$82,723	(\$90,477)
J Utilities (Gas, Electric, Railroad, Pipeline)	\$156,132,093	\$156,231,546	\$99,453
L Tangible Personal (Inventories, Business Personal Property, Aircraft)	\$718,054,488	\$520,733,560	(\$197,320,928)
M Tangible Personal (Travel Trailers, Miscellaneous)	\$5,514,326	\$5,978,582	\$464,256
O Real Property Inventory	\$1,732,168	\$1,485,657	(\$246,511)
S Special Inventory	\$20,237,017	\$22,465,364	\$2,228,347
X Exempt Property	\$0	\$0	\$0
Total Taxable Value	\$3,826,307,370	\$3,509,375,287	(\$316,932,083)

Nederland Independent School District

Net Taxable Appraisal Values

2015-2016 through 2025-2026



Year	Net Taxable Appraisal Value (In Millions)	% Increase
15-16	2,379.1	7.53%
16-17	2,246.5	-5.57%
17-18	2,433.5	8.32%
18-19	2,494.8	2.52%
19-20	2,753.2	10.36%
20-21	3,035.5	10.25%
21-22	3,340.2	10.04%
22-23	3,396.7	1.69%
23-24	3,399.3	0.08%
24-25	3,826.3	12.56%
25-26	3,509.3	-8.28%

Nederland Independent School District

Tax Rate Schedule

2025-2026

	<u>M&O</u>	<u>I&S</u>	<u>Combined</u>
Tax Levy	\$3,370,620,191	\$3,370,620,191	\$3,370,620,191
Tax Rate	\$0.6669	\$0.231730	\$0.89863
Projected Collections	\$22,478,666	\$7,810,738	\$30,289,404
Frozen Levy Collections	<u>\$522,299</u>	<u>\$181,485</u>	<u>\$703,785</u>
Total Collections	\$23,000,966	\$7,992,223	\$30,993,189
Collection Rate 98%	\$22,540,806	\$7,832,379	\$30,373,325
Chapter 313*	<u></u>	<u>\$351,506</u>	<u></u>
Tax Revenue	\$22,540,806	\$8,183,885	\$30,724,831

*Chapter 313 Value at I&S Tax Rate
\$151,687,700 x .231730

**** See Appendix A for the 2025 Tax Rate Calculation Worksheet as required by the Texas Tax Code.****

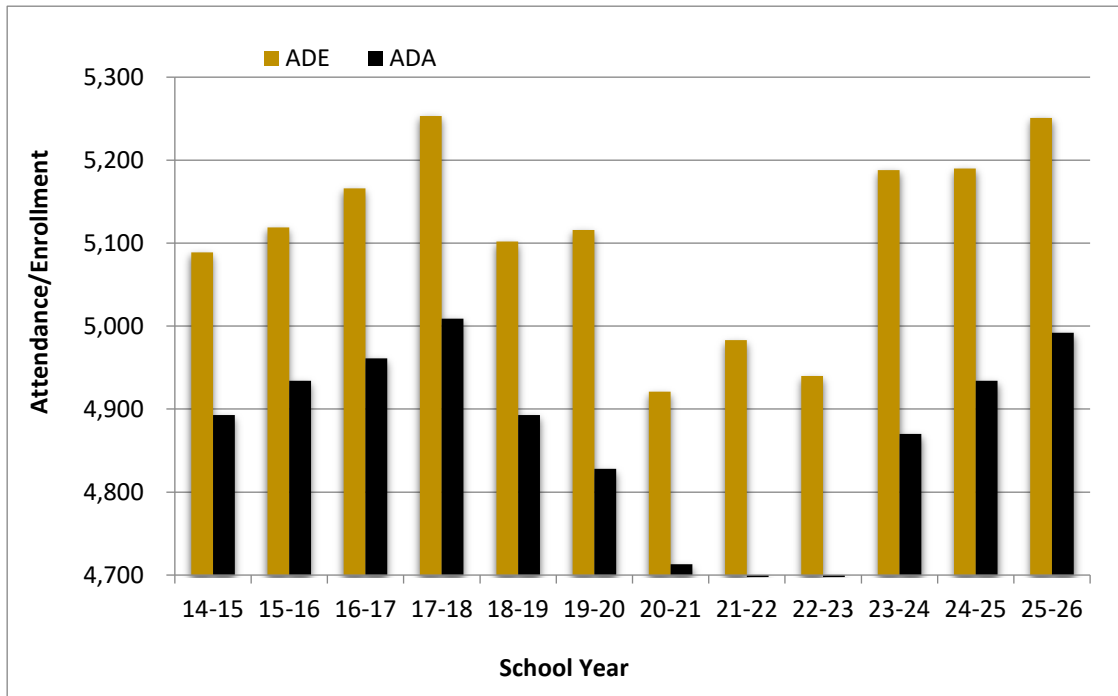
Nederland Independent School District

Average Daily Enrollment (ADE)

Vs.

Average Daily Attendance (ADA)

2014-2015 thru 2025-2026

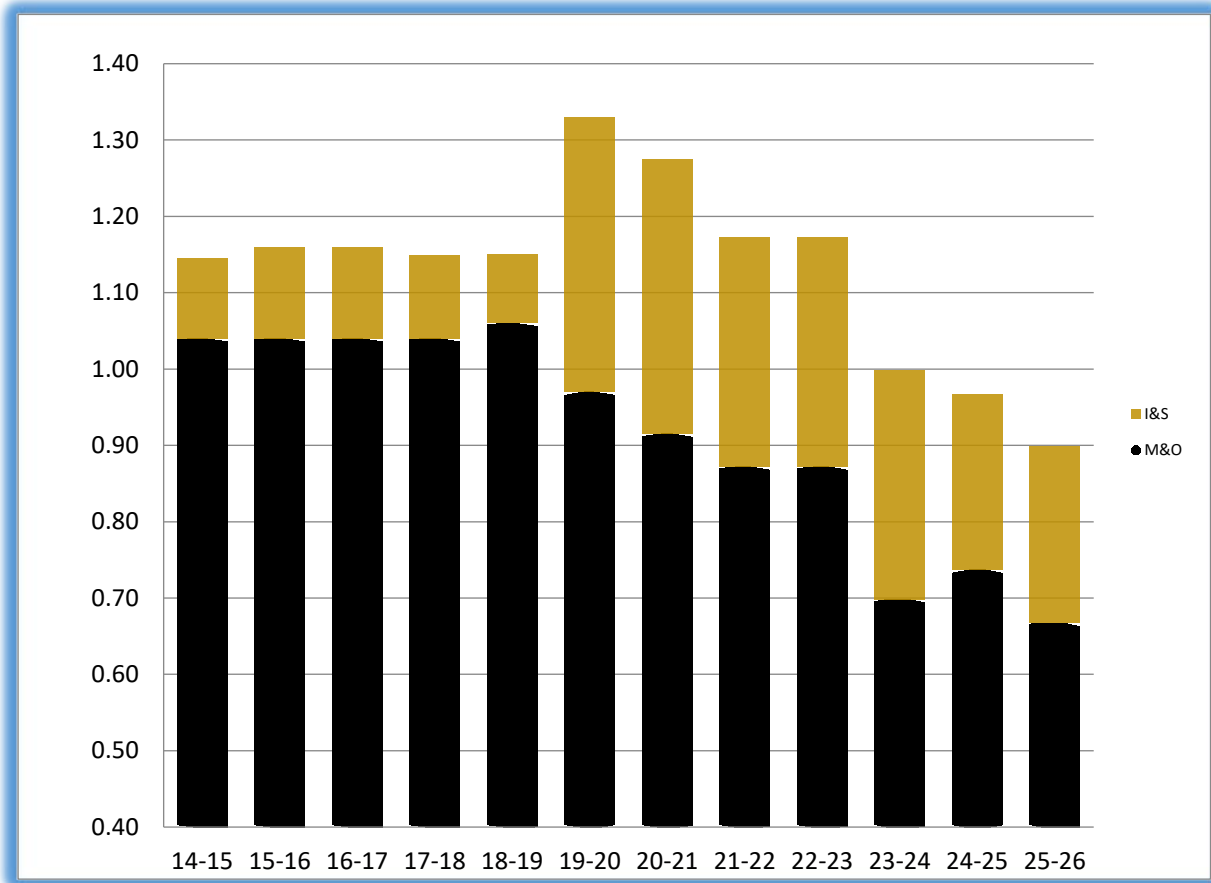


	<u>ADE</u>	<u>ADA</u>	
14-15	5,089	4,893	
15-16	5,119	4,934	
16-17	5,166	4,961	Hurricane Harvey
17-18	5,253	5,009	
18-19	5,102	4,893	
19-20	5,116	4,828	Imelda/COVID-19
20-21	4,921	4,713	Laura/Delta/Uri/COVID 19
21-22	4,983	4,681	COVID-19
22-23	4,940	4,662	
23-24	5,188	4,870	
24-25	5,190	4,934	
25-26	5,251	4,992	

Nederland Independent School District

Tax Rate History

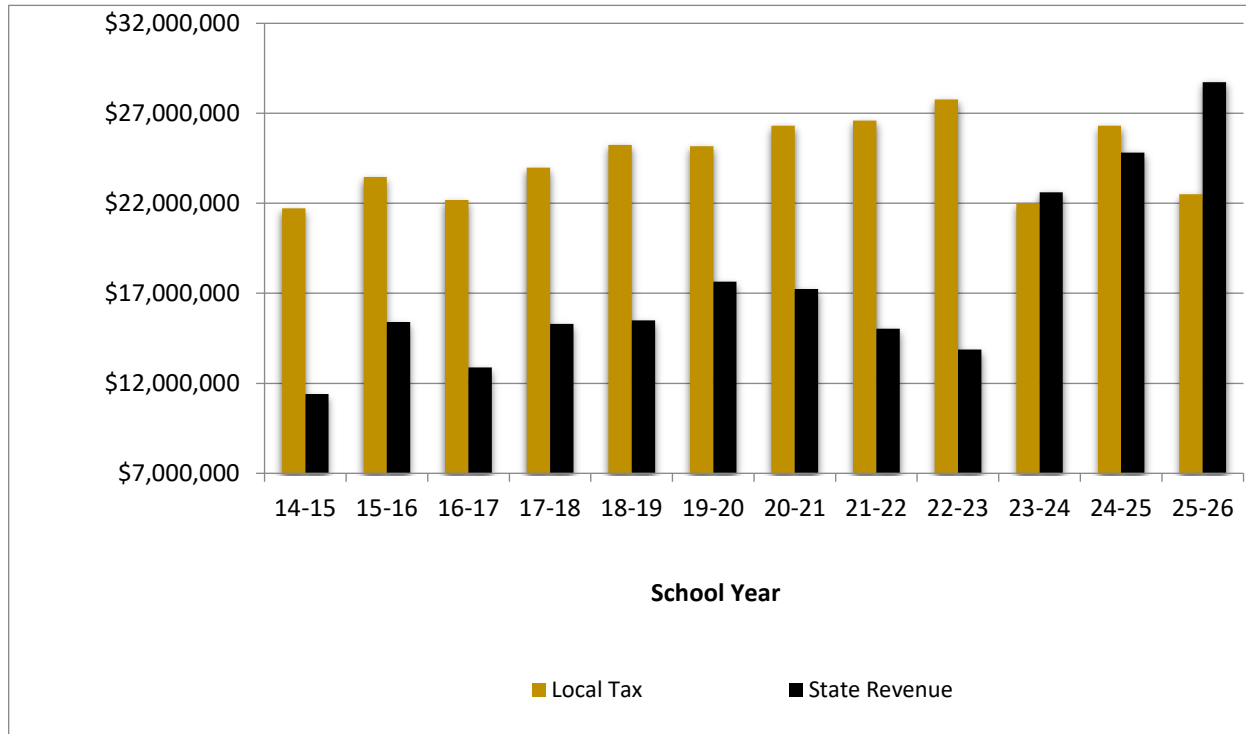
2014-2015 thru 2025-2026



<u>Year</u>	<u>M & O</u>	<u>I & S</u>	<u>Combined Rate</u>
14-15	1.04	0.105	1.15
15-16	1.04	0.12	1.160
16-17	1.04	0.12	1.16
17-18	1.04	0.11	1.15
18-19	1.06	0.09	1.15
19-20	0.97	0.36	1.33
20-21	0.9152	0.36	1.28
21-22	0.8720	0.30	1.1720
22-23	0.8720	0.30	1.1720
23-24	0.6982	0.30	1.1720
24-25	0.7369	0.23	0.9669
25-26	0.6669	0.231730	0.89863

NOTE: Rates per \$100 Value

**Nederland Independent School District
Local Tax vs State Revenue
2014-2015 thru 2025-2026**



	<u>Local Tax</u>	<u>State Revenue</u>
14-15	21,715,000	11,400,000
15-16	23,460,000	15,400,000
16-17	22,193,000	12,875,000
17-18	23,975,000	15,300,000
18-19	25,240,000	15,500,000
19-20	25,180,000	17,650,000
20-21	26,315,000	17,235,000
21-22	26,588,000	15,025,000
22-23	27,765,000	13,883,000
23-24	22,015,000	22,608,000
24-25	26,315,000	24,815,828
25-26	22,504,806	28,722,489

Nederland Independent School District
Revenue

GENERAL FUND		2025-2026
		Adopted Budget
Local		
Taxes - Current .7369/.6669		22,504,806
Taxes - Prior Years		50,000
Taxes - P & I		200,000
Donation		0
Interest		700,000
Rent		70,000
Athletics		200,000
Tournaments		25,000
Miscellaneous		25,000
Chapter 313		500,000
Foreign Trade Zone		300,000
Summer Programs		35,000
Other		76,000
		24,685,806
State		
State Aid		28,605,908
TRS on Behalf		2,000,000
Hurricane Laura		0
		30,605,908
Federal		
Medicaid (SHARS/MAC)		115,000
QSCB Subsidy		265,000
		380,000
TOTAL		\$55,671,714

Nederland Independent School District

General Fund Expenditures

2025–2026



SUMMARY OF PROPOSED TASB COMPENSATION PLAN UPDATE 2025-2026

SALARY SCHEDULES:

Teacher (Exempt)

The recommended teacher salary schedule for 2025-2026 is based on a salary schedule step plus a salary increase that will vary depending on level of experience and advanced degree. Under the proposed schedule, a beginning teacher's salary will be \$52,600. Teachers with 1-2 years of experience will receive the step plus \$500. Teachers with 3-4 years of experience will receive the step plus \$2,500. Teachers with 5 plus years of experience will receive the step plus \$5,000.

The beginning teacher's salary of \$52,600 is up from \$51,900 in 2024-2025 and \$18,640 above the state minimum salary schedule. The maximum salary for a teacher on a 187-day contract, with a master's degree and 34+ years of experience will be \$84,750. This salary is \$29,720 above the state minimum salary schedule. The cost for the proposed increase is approximately \$1.7 million.

For any funds received by Nederland ISD for a designated teacher under the Teacher Incentive Allotment (TIA), (90) percent will be paid to the designated teacher. The remaining (10) percent will be used for (training and support of the system, expansion of the system, administrative expenses, professional development). Should the District receive funding for a designated teacher who has resigned or retired, the District will forward payment to the resigned or retired teacher as soon as practicable.

Administrative/Professional (Exempt)

It is recommended that administrative/professional personnel receive a general pay increase of 7.0% from the midpoint of the individual pay grade. The cost for the proposed increase is approximately \$580,000. This proposal includes a 7% pay increase for the Superintendent.

CP Instructional Support (Non-Exempt)

It is recommended that personnel classified as instructional support receive a general pay increase of 7.0% from the midpoint of the

CP Administrative Support (Non-Exempt)

It is recommended that personnel classified as instructional support receive a general pay increase of 7.0% from the midpoint of the individual pay grade. The cost for the proposed increase is approximately \$125,000.

Auxiliary (Non-Exempt)

It is recommended that personnel classified as instructional support receive a general pay increase of 7.0% from the midpoint of the individual pay grade. The cost for the proposed increase is approximately \$350,000.

STAFFING CHANGES:

The following changes have been made to District staffing levels:

ADDITIONS

<u>Position</u>	<u>Campus</u>
1. Special Education Aide (One on One)	Helena Elementary
2. Early Childhood Special Education Teacher	Highland Elementary
3. Early Childhood Special Education Aide	Highland Elementary
4. Special Education Aide	Hillcrest Elementary
5. Special Education Life Skills Teacher	Hillcrest Elementary
6. Bilingual Teacher	Hillcrest Elementary
7. Testing Coordinator	Nederland High School

DELETIONS

<u>Position</u>	<u>Campus</u>
1. Math Interventionist	Helena Park Elementary
2. Math Interventionist	Hillcrest Elementary
3. Reading Interventionist	Langham Elementary
4. Math Interventionist	C.O. Wilson Middle School
5. Math Teacher	Nederland High School
6. History Teacher	Nederland High School
7. Kindergarten Teacher	Highland Park Elementary

1. TRS Active Care Health Insurance

TRS Active Care had a slight increase on all plan costs for the 2025-2026 plan year.

2025-2026 School Year

Monthly Cost	Active Care Primary	Employee Cost	Active Care HD	Employee	ActiveCare Primary+	Employee Cost	Active Care 2
Employee Only	\$526	\$76	\$540	\$90	\$617	\$167	\$1,013
Employee & Children	\$895	\$445	\$918	\$468	\$1,049	\$599	\$1,507
Employee & Spouse	\$1,421	\$971	\$1,458	\$1,008	\$1,605	\$1,115	\$2,402
Employee & Family	\$1,789	\$1,339	\$1,836	\$1,386	\$2,037	\$1,587	\$2,841

2025-26 District contribution: \$450.00/ month

2. Voluntary Dental, Vision, and Life Insurance

There are no changes to East Texas Employee Benefits Cooperative for all supplemental insurances.

3. Teacher Retirement System

The TRS retirement contribution rate for employees is 8.25%. The District rate is 2.0%.
The state contribution rate will be 8.25%.

NEDERLAND I.S.D.
TEACHER SALARY SCHEDULE
2025-2026

EXP	STATE MINIMUM	BACHELORS	MASTERS
0	33,960	52,600	53,600
1	34,690	53,475	54,475
2	35,410	54,550	55,550
3	36,150	57,050	58,050
4	37,690	57,550	58,550
5	39,230	60,750	61,750
6	40,770	61,250	62,250
7	42,200	61,750	62,750
8	43,550	62,250	63,250
9	44,840	62,750	63,750
10	46,040	63,750	64,750
11	47,180	64,250	65,250
12	48,280	64,750	65,750
13	49,280	65,250	66,250
14	50,250	65,750	66,750
15	51,160	66,250	67,250
16	52,030	66,750	67,750
17	52,840	67,250	68,250
18	53,610	67,750	68,750
19	54,340	68,250	69,250
20	55,030	69,250	70,250
21		69,750	70,750
22		70,750	71,750
23		71,250	72,250
24		72,250	73,250
25		73,250	74,250
26		73,750	74,750
27		74,750	75,750
28		75,250	76,250
29		76,250	77,250
30		76,750	77,750
31		77,250	78,250
32		77,750	78,750
33		78,750	79,750
34		83,750	84,750

Predictions of future salaries are not possible from this chart. These are annual salaries based on full-time, contract arrangements for 187-day assignments. Salary levels meet or exceed state minimum salary.

NEDERLAND I.S.D.
TEACHER SALARY SCHEDULE
2024-2025

EXP	STATE MINIMUM	BACHELORS	MASTERS
0	33,660	51,900	52,900
1	34,390	52,975	53,975
2	35,100	54,050	55,050
3	35,830	54,550	55,550
4	37,350	55,050	56,050
5	38,880	55,750	56,750
6	40,410	56,250	57,250
7	41,830	56,750	57,750
8	43,170	57,250	58,250
9	44,440	57,750	58,750
10	45,630	58,750	59,750
11	46,770	59,250	60,250
12	47,850	59,750	60,750
13	48,850	60,250	61,250
14	49,810	60,750	61,750
15	50,710	61,250	62,250
16	51,570	61,750	62,750
17	52,370	62,250	63,250
18	53,140	62,750	63,750
19	53,860	63,250	64,250
20	54,540	64,250	65,250
21		64,750	65,750
22		65,750	66,750
23		66,250	67,250
24		67,250	68,250
25		68,250	69,250
26		68,750	69,750
27		69,750	70,750
28		70,250	71,250
29		71,250	72,250
30		71,750	72,750
31		72,250	73,250
32		72,750	73,750
33		73,750	74,750
34		78,750	79,750

Predictions of future salaries are not possible from this chart. These are annual salaries based on full-time, contract arrangements for 187-day assignments. Salary levels meet or exceed state minimum salary.

NEDERLAND ISD PAY STRUCTURES

Administrative/Professional Pay Ranges

2025-2026

Pay Grade 1

Duty Days	Minimum \$273.05	Midpoint \$341.32	Maximum \$409.58
187	51,060	63,827	76,591
200	54,610	68,264	81,916
217	59,252	74,066	88,879
250	68,263	85,330	102,395
Asst Dir, Maintenance (250) Supervisor, Transportation (250) Specialist, Instructional Technology (217) 504 Facilitator, Sec. (200) Athletic Trainer, Asst (187) ARD Facilitator, Elem (200) Athletic Trainer (187) ARD Facilitator, MS (200) Nurse, RN (187) ARD Facilitator, HS (200)			

Pay Grade 2

Duty Days	Minimum \$292.09	Midpoint \$358.38	Maximum \$424.67
197	57,542	70,601	83,660
199	58,126	71,318	84,509
207	60,463	74,185	87,907
211	61,631	75,618	89,605
212	61,923	75,977	90,030
217	63,384	77,768	92,153
226	66,012	80,994	95,975
236	68,933	84,578	100,222
Counselor, Elem (199) Physical Therapist (211) Counselor, MS (212) Manager, Student Data (236) Counselor, HS (212) Asst Principal, Elem (207) Licensed Professional Counselor (217) Dyslexia Specialist (197) Diagnostician (207) Manager, Partners Ed/Comm (226) Occupational Therapist (211) Asst. Network Administrator (236)			

Pay Grade 3

Duty Days	Minimum \$312.53	Midpoint \$383.48	Maximum \$454.43
207	64,694	79,380	94,067
217	67,819	83,215	98,611
226	70,632	86,666	102,701
236	73,757	90,501	107,245
Asst Principal, HS (217) Coordinator, Secondary Curriculum ELAR/SS (226) Asst Principal, MS (217) Coordinator, Secondary Curriculum Math/Science (226) Coordinator, State/Fed & Sp Ed Programs (226) Network Administrator (236) Coordinator, Elementary Curriculum (226) Coordinator, Computer Services (236) Coordinator, Testing (217) LSSP- School Psychology (207)			

Pay Grade 4

Duty Days	Minimum \$339.42	Midpoint \$406.49	Maximum \$473.56
217	73,654	88,208	102,763
220	74,672	89,428	104,183
226	76,709	91,867	107,025
236	80,103	95,932	111,760
Dir, Instructional Technology (236) Dir, Career & Technology Ed (217) Dir, Child Nutrition (236) Dir, Maintenance & Transportation (236) Dir, Special Education (236) Dir, Secondary Music Education (220) Dir, Alternative Education (217)			

Pay Grade 5

Duty Days	Minimum \$363.18	Midpoint \$434.86	Maximum \$506.51
217	78,810	94,365	109,913
Principal, ELEM (217)			

Pay Grade 6

Duty Days	Minimum \$391.87	Midpoint \$461.04	Maximum \$530.20
217	85,036	100,046	115,053
236	92,481	108,805	125,127
Dir, Athletics/Head FB Coach (236) Principal, MS (217) Chief Financial Officer (236)			

Pay Grade 7

Duty Days	Minimum \$415.40	Midpoint \$488.70	Maximum \$561.99
226	93,880	110,446	127,010
Principal, HS (226)			

Pay Grade 8

Duty Days	Minimum \$440.32	Midpoint \$545.61	Maximum \$650.90
236	103,916	128,764	153,612
Asst Supt, Curriculum & Instruction (236) Asst Supt, HR & Operations (236)			

NEDERLAND ISD PAY STRUCTURES

CP Administrative Support Pay Ranges

2025-2026

Pay Grade 1

Duty Hourly	Minimum	Midpoint	Maximum
187	\$12.73	\$14.90	\$17.07
	19,044	22,290	25,537
Clerk, Campus (187)			

Pay Grade 2

Duty Hourly	Minimum	Midpoint	Maximum
187	\$13.70	\$16.39	\$19.11
	20,495	24,519	28,589
193	21,153	25,306	29,506
200	21,920	26,224	30,576
210	23,016	27,535	32,105
Clerk, Attendance HS (210)			
Clerk, Attendance MS (193)			
Clerk/Aide, Alt Campus (187)			
Clerk/Aide, Attendance (200)			
Clerk/Aide, ARD Facilitator (200)			
Clerk/ Receptionist (200)			

Pay Grade 3

Duty Hourly	Minimum	Midpoint	Maximum
187	\$15.89	\$19.03	\$22.18
	23,771	28,469	33,181
193	24,534	29,382	34,246
200	25,424	30,448	35,488
217	27,585	33,036	38,504
220	27,966	33,493	39,037
240	30,509	36,538	42,586
Clerk/ Bookkeeper, HS (217)			
Clerk, Voc Ed (187)			
Clerk, Curriculum/ Receptionist (240)			
Clerk, Counselor-HS (220)			
Clerk, Counselor-HS (200)			
Clerk, Counselor-MS(193)			
Clerk/HS Asst. Prin (217)			
Clerk/Aide, SpEd Medicaid (200)			
Clerk/Aide, SpEd Secondary (200)			

Pay Grade 4

Duty Hourly	Minimum	Midpoint	Maximum
207	\$17.80	\$21.31	\$24.83
	29,477	35,289	41,118
217	30,901	36,994	43,105
220	31,328	37,506	43,701
240	34,176	40,915	47,674
Clerk, Accounts Payable (240)			
Clerk, Computer Services (240)			
Clerk, Records (240)			
Clerk, Athletics Dept (220)			
Secretary - Principal HS (240)			
Secretary - Principal MS (217)			
Secretary - Principal ELEM (217)			
Secretary - Principal ALT (207)			

Pay Grade 5

Duty Hourly	Minimum	Midpoint	Maximum
240	\$19.92	\$23.86	\$27.80
	38,246	45,811	53,376
Bookkeeper, Accounting (240)			
Purchasing Agent (240)			
Specialist, Accounts Payable (240)			
Specialist, Payroll (240)			
Secretary, Dir Maint & Trans (240)			
Secretary, Dir Child Nutrition (240)			
Specialist, Special Ed (240)			
Specialist, Human Resources (240)			

Pay Grade 6

Duty Hourly	Minimum	Midpoint	Maximum
	\$22.71	\$26.72	\$30.75
240	43,603	51,302	59,040
Secretary, Asst Supt Curriculum & Inst (240)		Secretary, Chief Financial Officer (240)	
Secretary, Asst Supt HR & Operations (240)			

Pay Grade 7

Duty Hourly	Minimum	Midpoint	Maximum
240	\$26.36	\$30.99	\$35.65
	50,611	59,501	68,448
Secretary, Superintendent (240)			

NEDERLAND ISD PAY STRUCTURES

CP Instructional Support Pay Ranges 2025-2026

Pay Grade 1

Duty Hourly	Minimum	Midpoint	Maximum
187	\$12.89	\$15.62	\$18.34
	19,283	23,368	27,437
Aide, Kindergarten (187) Aide, Library (187) Aide, Nurse (187) Aide, Instructional/ Clerk (187) Aide, SpEd- Inclusion (187) Aide, Pre-Kindergarten (187)			
Aide, Content Mastery (187) Aide, SpEd - PPCD (187) Aide, SpEd- Resource (187) Aide, SpEd PEP (187)			

Pay Grade 2

Duty Hourly	Minimum	Midpoint	Maximum
187	\$13.79	\$16.72	\$19.64
	20,630	25,013	29,381
Aide, BEST (187) Aide, SpEd. Life Skills (187) Aide, Bilingual- ESL (187) Aide, Computer Lab (187)			
Aide, Library-Distance Learning Lab (187) Aide, ECSE- Early Childhood SpEd (187) Aide, Pre-Kindergarten Bilingual (187)			

Pay Grade 3

Duty Hourly	Minimum	Midpoint	Maximum
187	\$15.44	\$18.72	\$21.99
	23,098	28,005	32,897
Aide, SpEd - District Wide (187) Aide, SpEd - Visually Impaired (187)			

Pay Grade 4

Duty Hourly	Minimum	Midpoint	Maximum
187	\$17.92	\$21.71	\$25.51
	26,808	32,478	38,163
School Nurse-LVN			

Pay Grade 5

Duty Hourly	Minimum	Midpoint	Maximum
187	\$21.49	\$26.05	\$30.63
(For future use)			

NEDERLAND ISD PAY STRUCTURES

Auxiliary Pay Ranges 2025-2026

Pay Grade 1

Duty Hourly	Minimum	Midpoint	Maximum
180	\$12.99	\$14.92	\$16.86
	18,706	21,485	24,278
Bus Rider (180)			

Pay Grade 2

Duty Hourly	Minimum	Midpoint	Maximum
185	\$13.23	\$15.94	\$18.64
187	19,580	23,591	27,587
250	19,792	23,846	27,885
	26,460	31,880	37,280
Custodian 1 (187) Custodian, Athletics- MS (250) Custodian II (250) Security Guard (187) Child Nutrition Worker (185)			

Pay Grade 3

Duty Hourly	Minimum	Midpoint	Maximum
250	\$14.71	\$17.62	\$20.51
	29,420	35,240	41,020
Custodian, Athletic HS (250) Groundskeeper (250)			

Pay Grade 4

Duty Hourly	Minimum	Midpoint	Maximum
181	\$17.20	\$20.59	\$24.00
	24,906	29,814	34,752
250	34,400	41,180	48,000
Bus Driver (181) General Maintenance Worker (250)			

Pay Grade 5

Duty Hourly	Minimum	Midpoint	Maximum
185	\$18.24	\$21.83	\$25.43
250	26,995	32,308	37,636
	36,480	43,660	50,860
Custodian, Lead (250) Child Nutrition Mgr (185)			

Pay Grade 6

Duty Hourly	Minimum	Midpoint	Maximum
185	\$19.33	\$23.14	\$26.94
250	28,608	34,247	39,871
	38,660	46,280	53,880
Craftsman I (250) Craftsman I/Mechanic (250) Child Nutrition Mgr II (185) Groundskeeper, Lead (250)			

Pay Grade 7

Duty Hourly	Minimum	Midpoint	Maximum
	\$22.22	\$26.61	\$31.00
250	44,440	53,220	62,000
Carpenter (250) Electrician (250) HVAC (250) Painter (250) Plumber (250) Transportation Mechanic (250) Supervisor, Custodial Svcs (250) Locksmith (250)			

Pay Grade 8

Duty Hourly	Minimum	Midpoint	Maximum
	\$23.56	\$28.21	\$32.88
250	47,120	56,420	65,760
Supervisor, Warehouse (250) Supervisor, Grounds (250) Computer Technician (250)			

Pay Grade 9

Duty Hourly	Minimum	Midpoint	Maximum
	\$27.77	\$33.25	\$38.77
250	55,540	66,500	77,540
(For future use)			

SUBSTITUTE AND EXTRA DUTY PAY RATES

2025-2026

1. Teacher with Bachelor/Masters Degree and/or Certification (over 10 consecutive days in the same assignment)	95.00 Day 100.00 Day
2. Teacher with High School diploma and/or some college hours (over 10 consecutive days in the same assignment)	80.00 Day 85.00 Day
3. Certified Substitute Teacher- Long Term (semester or longer)	175.00 Day
4. Certified Substitute Teacher- Mid Term (six weeks or longer)	150.00 Day
5. Paraprofessional Substitute (over 10 consecutive days in the same assignment)	80.00 Day 85.00 Day
6. Substitute School Nurse (Registered Nurse)	25.00 Hour
7. Custodial/ Bus Riders	12.00 Hour
8. Bus Driver/ Maintenance	18.00 Hour
9. Bus Trip Pay (Substitutes)	18.00 Hour
10. Food Service Employee	12.00 Hour
11. Summer School and Extra Duty- Professional	30.00 Hour
12. Summer School and Extra Duty- Administrator	50.00 Hour
13. Summer Recreation, Summer Swim, Summer Maintenance- Professional	27.50 Hour
14. Summer School and Extra Duty- Paraprofessional	20.00 Hour
15. Summer School and Extra Duty- Auxiliary	20.00 Hour
16. Summer Food Service- Managers Employees	25.00 Hour 20.00 Hour
17. Student Employees- Regular Pay Summer Swim	10.00 Hour 14.00 Hour- Starting
18. In-Home Trainer/ Community Instruction (Professional)	30.00 Hour
19. In-Home Trainer/Community Instruction (Para-Professional)	20.00 Hour
20. Homebound Teacher	30.00 Hour
21. Parent Liaison	30.00 Hour
22. Counselor/ Diagnostician	40.00 Hour
23. Speech Therapist	50.00 Hour
24. Security Officer	25.00 Hour

INCREMENTS 2025-2026

<u>NEDERLAND HIGH SCHOOL</u>	<u>NUMBER IN POSITION</u>	<u>INCREMENT</u>	<u>DAYS</u>
Westernaires	1	3100	+17
Assistant Westernaires	1	2000	
Cheerleader Sponsor	1	2100	+15
Assistant Cheerleader Sponsor	2	2000	
Assistant Cheerleader/ Mascot Sponsor	1	1000	
Choral Director	1	3500	
Assistant Choral Director	1	1600	
Assistant Band Director	2	3700	+20
Student Government	1	1600	+5
Asst. Student Government	1	1100	
Twirling Sponsor	1	1600	
Future Teachers of America	1	900	
National Honor Society	1	900	
TNT Sponsor	1	900	
Academic Decathlon Director	1	1600	
Academic Decathlon Coach	1	1100	
Academic Challenge Coach	1	1600	
PAC Technical	1	1600	
Drama	1	2100	
Assistant Drama	1	1100	
Yearbook/Journalism	1	3600	
Extra Period Class	1	4100	
Instructional Chairperson	5	1100	
Interact/ Rotary	1	1100	
U.I.L. Literary	18	900	
U.I.L. & Non-UIL Competitive Activities	5	1100	
U.I.L. Chairperson	1	2000	
CTE Increment - I	1	2300	
Science Instructional Chairperson	1	1900	
CTE Science Department Hazardous Material Control	2	900	
CTE Agriculture	1	2300	+25
CTE Marketing Educational Coop	1	-	+15
CTE Office Technology Coop	1	-	+15
CTE - Gas Cylinder Inventory	1	1100	
CTE Compressor Maintenance	1	900	
CTE Commercial Food Production Coop	1	-	+15
CTE Salvage and Recycling	1	900	
CTE Pipefitting	1	2500	
CTE Welding Equipment Maintenance	1	2500	

INCREMENTS 2025-2026

<u>C. O. WILSON MIDDLE SCHOOL</u>	<u>NUMBER IN POSITION</u>	<u>INCREMENT</u>	<u>DAYS</u>
Cheerleader Sponsor	1	1,400	+4
Dance Team Sponsor	1	1,400	+4
Student Council	1	900	
Band Director	1	3,700	+20
Assistant Band Director	1	3,200	+20
Choral Director	1	1,500	
Instructional Chairperson	7	1,000	
CTE Woodworking	1	1,200	
Future Teachers of America	1	700	
U.I.L. Event Coach	16	525	
U.I.L. Campus Chairperson	1	800	
U.I.L. District Coordinator (when needed)	1	1,000	
Intramurals	2	600	
Yearbook	1	600	
National Jr. Honor Society	1	500	
Drama	1	700	
<u>CENTRAL MIDDLE SCHOOL</u>			
Cheerleader Sponsor	1	1,400	+4
Dance Team Sponsor	1	1,400	+4
Student Council	1	900	
Band Director	1	3,700	+20
Assistant Band Director	1	3,200	+20
Choral Director	1	1,500	
Instructional Chairperson	7	1,000	
Vocational Woodworking	1	1,200	
Future Teachers of America	1	700	
U.I.L. Event Coach	16	525	
U.I.L. Campus Chairperson	1	800	
U.I.L. District Coordinator (when needed)	1	1,000	
Intramurals	2	600	
Yearbook	1	600	
National Jr. Honor Society	1	500	
Drama	1	700	
<u>ELEMENTARY SCHOOLS</u>			
Instructional Chairperson	20	900	
Intramurals	8	600	
Elementary UIL Coach	52	300	
Elementary UIL Coordinator	4	500	
<u>DISTRICT WIDE</u>			
Health Services Coordinator	1	2,000	
Certified Food Service Employee		150	
Licensed Speech Therapist	5	4,100	
Summer Swim	1	2,600	
Certified Pool Operator	2	1,300	
Visually Impaired	1	4,100	
Academic Coach	4	1,000	
Licensed Professional Counselor	2	4,100	
Licensed Specialist in School Psychology (LSSP)	1	4,100	
Bilingual Certified	12	1,000	
Lead Technician	1	1,000	
Route Bus Driver	12	3,400	

Adopted 8/18/2025

ATHLETIC INCREMENTS 2025-2026

<u>ASSIGNMENT</u>	<u>NUMBER IN POSITION</u>	<u>INCREMENT</u>	<u>DAYS</u>
<u>FOOTBALL</u>			
1st Assistant/Coordinator	1	4,100	+25
Coordinator	2	3,600	+25
Assistant Coach	12	3,100	+20
Off-Season Coordinator	1	2,400	
College Assistance Coordinator	1	2,400	
Head Coach- 8th Grade	2	2,600	+20
Assistant Coach- 8th Grade	6	1,900	+20
Assistant Coach- 7th Grade	8	1,100	
Video Coordinator	1	2,100	

HIGH SCHOOL SPORTS (OTHER THAN FOOTBALL)

Head Coach-Varsity Sport			
Basketball	2	4,200	
Baseball	1	4,200	
Softball	1	4,200	
Soccer	2	4,200	
Volleyball	1	4,200	+15
Track	2	4,200	
Swimming	1	4,200	
Golf	2	4,200	
Tennis	2	4,200	
Cross Country	1	4,200	+10
Powerlifting	1	4,200	
Head Coach-Freshman	2	1,600	
Head Coach-Freshman Volleyball	1	1,600	+15
Assistant Coach-Varsity Sport	19	2,100	
Assistant Coach-Varsity Volleyball	2	2,100	+15
Assistant Coach-Cross Country	1	2,100	+5

MIDDLE SCHOOL SPORTS (OTHER THAN FOOTBALL)

Head Coach	21	1,600	
Head Coach - 8th Grade Volleyball	2	1,600	+15
Assistant Coach	10	1,100	

ADDITIONAL CATEGORIES

Head Trainer	1	5,100	+25
Assistant Trainer	1	4,600	+20

EMPLOYEE BENEFITS **2025-2026**

	Administrator	Teacher	Aides/Clerical	Custodian	Child Nutrition	Bus Driver	Maintenance
Family/Medical Leave	YES	YES	YES	YES	YES	YES	YES
Vacation	<u>Days</u> 193-233 No 234+ Yes/ 2-4 Wks	NO	<u>Days</u> 187-233 NO 234+ YES/ 2-4 WKS	<u>Days</u> 187 NO 250 YES/ 2-5 WKS	NO	NO	<u>Days</u> 250 YES/ 2-5 WKS
Disability Leave	YES	YES	YES	YES	YES	YES	YES
Jury Duty	YES	YES	YES	YES	YES	YES	YES
Subpoena	YES	YES	YES	YES	YES	YES	YES
Excused Absence (With Pay) Cost of Sub	YES	YES	YES	YES	YES	YES	YES
Excused Absence (Without Pay)	YES	YES	YES	YES	YES	YES	YES
Family Emergency	YES	YES	YES	YES	YES	YES	YES
Death in Family	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.	3 FREE 2 AT L.S.L.
Illness (Personal and Immediate Family)	YES	YES	YES	YES	YES	YES	YES
State Personal Leave	5	5	5	5	5	5	5
Local Sick Leave	<u>Days</u> 197 5 198-215 6 216-233 7 234+ 8	<u>Days*</u> 197 5 198-215 6 216-233 7 234+ 8	<u>Days*</u> 197 5 198-215 6 216-233 7 234+ 8	<u>Days*</u> 187 5 250 8	5*	5*	8*

* Maximum Number of Local Accrued Personal Illness Days – 120

**NEDERLAND INDEPENDENT SCHOOL DISTRICT
PERSONNEL**

	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
ADMINISTRATORS	61	61	59	60	60	65	67	69	69	75	75	75	76	77	78	78	79
TEACHER	343	336	332	334	342	343	354	361	364	377	378	385	384	378	373	381	378
PARAS	104	101	96	96	96	95	94	94	97	100	100	101	101	100	100	107	110
MAINTENANCE	25	24	25	24	24	22	23	23	23	24	24	26	26	23	21	21	20
TRANSPORTATION	18	17	16	16	17	18	19	19	19	19	20	20	20	20	20	20	19
CUSTODIANS	48	44	43	43	43	43	43	43	43	43	43	43	43	39	43	44	44
CHILD NUTRITION	49	48	48	48	48	48	48	48	48	46	45	43	42	42	42	41	40
SECURITY	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4	4	4
ENROLLMENT	5,036	5,015	5,076	5,032	5,018	5,158	5,176	5,261	5,275	5,112	5,171	4,921	5,171	5,046	5,068	5,161	5,227

TOTAL COUNT

	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
TOTAL PERSONNEL	648	629	619	621	628	634	648	657	663	684	685	693	692	680	681	696	694
TOTAL ENROLLMENT	5,036	5,015	5,076	5,032	5,018	5,158	5,176	5,261	5,275	5,112	5,171	4,921	5,171	5,046	5,068	5,161	5,227

*Count Includes Open Positions

Added Positions

- | | |
|--|-----------------------|
| 1. Aide/Special Education (One on One) | Helena Elementary |
| 2. Teacher/Early Childhood Special Education | Highland Elementary |
| 3. Aide/Early Childhood Special Education | Highland Elementary |
| 4. Aide/Special Education | Hillcrest Elementary |
| 5. Teacher/Special Education-Life Skills | Hillcrest Elementary |
| 6. Teacher/Bilingual | Hillcrest Elementary |
| 7. Testing Coordinator | Nederland High School |

Deleted Positions

- | | |
|------------------------------|--------------------------|
| 1. Interventionist - Math | <u>Helena Park</u> |
| 2. Teacher/Kindergarten | Highland Park Elementary |
| 3. Interventionist - Math | Hillcrest Elementary |
| 4. Interventionist - Math | C.O. Wilson/Central MS |
| 5. Interventionist - Reading | Langham Elementary |
| 6. Teacher/ Math | Nederland High School |
| 7. Teacher/History | Nederland High School |

**Nederland Independent School District
PAYROLL EXPENDITURES**

2025-2026 Adopted Budget	
PROFESSIONAL	
Salaries (6119)	\$30,168,538
Increments/Extra Duty(6118)	728,000
Substitutes(6112)	400,000
Part-time/Temp.(6117)	600,000
Allowances (6139)	13,500
SUPPORT	
Salaries(6129)	5,204,400
Overtime(6121)	400,000
Substitute (6122)	300,000
Part-time/Temp.(6125)	700,000
BENEFITS	
Medicare (6141)	558,264
Health Insurance/Life (6142)	2,430,000
Workers Comp.(6143)	100,000
TRS On-Behalf(6144)	2,000,000
Unemployment(6145)	15,000
TRS (6146)	1,672,019
Sick Leave(6149)	2,000
\$45,291,721	

Nederland Independent School District
SCHOOLS/DEPARTMENT/OTHER OPERATING BUDGETS

GENERAL FUND		2025-2026 Adopted
Instruction		
Nederland High School		437,035
Performing Arts Center		13,500
Career and Technology		132,925
Alternative Education Campus		28,150
Jefferson County Youth Academy		48,350
Central Middle School		104,590
C.O. Wilson Middle School		112,655
Helena Park Elementary		131,270
Highland Park Elementary		104,100
Hillcrest Elementary		116,963
Langham Elementary		104,169
Instruction/Curriculum		585,987
Special Education		562,657
Technology		1,002,188
Travel		131,028
Extra Curricular		
Athletics		450,175
Band		163,000
Post District Competition		78,000
Tournaments		27,000
Instructional Support		
Curriculum		31,600
Administrative Support		
Central Office		298,650
Computer Services		353,600
JCAD		350,000
Support Services		
Security		418,550
Maintenance		715,650
Transportation		157,150
Summer Programs		
Summer School		3,800
Community Programs		10,000
Miscellaneous		
Drug Testing		8,000
Annual Projects		0
Preventive Maintenance		300,000
Property Insurance		2,117,000
Utilities		1,900,000
		\$10,997,742

**Nederland Independent School District
PREVENTIVE MAINTENANCE
2025-2026**

INSPECTIONS AND REPAIRS

Back Flow Preventors	\$1,000
NHS (1), PAC (2) ,CTE Auto Shop (2), & Bulldog Stadium (1)	
Backboard Inspections & Repairs (Secondary Gyms)	\$8,000
Bleacher Repairs	\$20,000
Bleacher and Light Pole Inspections: All schools including (Bulldog Stadium, Baseball, Softball, Prather, Tennis, Swimming Pool, All Indoor)	\$15,000
Boiler Inspections (All Campuses)	\$1,000
Elevator Inspections (CMS, Langham, NHS Athletics, PAC)	\$15,200
Facility Assessment - Year 4 (Helena,Highland,Hillcrest,Langham)	\$10,000
Fire Alarm Inspections (NHS)	\$10,000
Fire Extinguishers (All NISD Buildings)	\$5,500
Fire Sprinklers (PAC)	\$1,000
Fire Supression System in Kitchens	\$1,000
Gas Line Inspections (All Campuses) - Every 2 yrs (due 2026)	\$7,000
Generator Maintenance	\$4,400
Grease Trap Inspections (All Campuses)	\$3,000
HVAC Filter Changes (All Campuses) Filtration systems	\$77,900
Locker Maintenance/Repairs (Secondary Schools)	\$0
Maintenance Agreements on Fire Alarm Monitoring, Fire Alarm Inspections, Intercom and Paging Systems, Public Address Systems, Clock Inspections & Repairs	\$21,000
Orchestra Lift (PAC)	\$4,000
PAC Inspections and Repairs to all Overhead Lighting, Rigging and Aerial Electrical over Stage including Curtains, Fly Rails, Valance Curtains and Drapes	\$3,000
Playground Mulch (All Elementary Campuses)	\$0
Pool Inspections and Repairs	\$0
Refinish Wood Floors NHS (2), CMS (2), COW (2)	\$10,000
Roofing Inspections & Repairs (All Campuses)	\$70,000
Scoreboard Inspections & Repairs NHS (5), CMS (1), COW (1), Bulldog Stadium	\$6,000
Vent Hood Inspections & Cleaning (All Campuses) (NEW) Monthly Water treatment NHS filtration	\$0
Water Treatment Program (NHS)(On-going)	\$6,000

TOTAL INSPECTIONS AND REPAIRS

\$300,000

Nederland Independent School District

**General Fund
Expenditures by Object**

		2025-2026
EXPENDITURES		Adopted Budget
Salaries & Benefits		\$45,291,721
Professional & Contracted Svcs.		5,490,731
Supplies & Materials		2,693,141
Other Operating Costs		2,800,750
Capital Outlay		13,120
TOTAL EXPENDITURES		\$56,289,463

Adopted 8/18/2025

Nederland Independent School District

Summaries of Funds

2025–2026



Nederland Independent School District

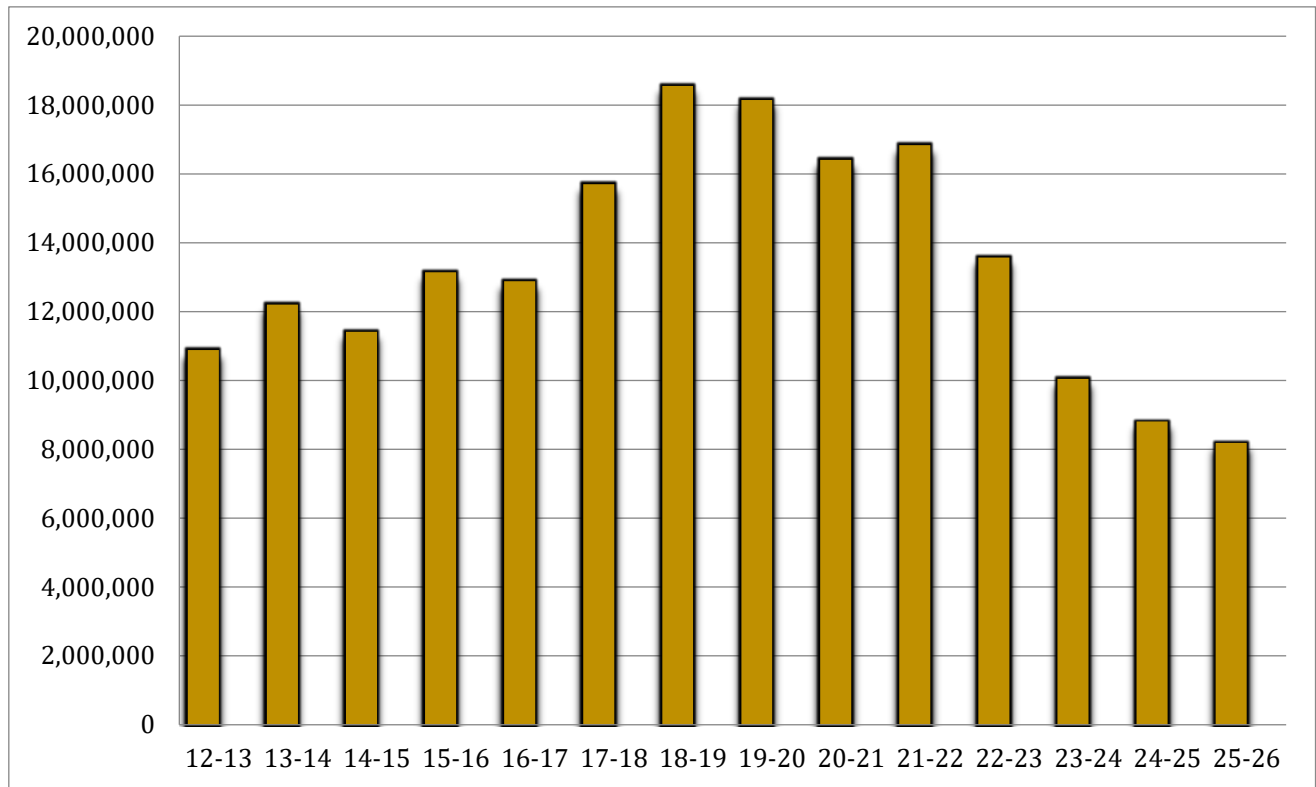
**SUMMARY
GENERAL FUND**

	2024-2025 Current	2025-2026 Adopted Budget	Increase (Decrease)
Revenues			
Local	\$28,634,000	\$24,685,806	(\$3,948,194)
State	27,202,240	30,605,908	\$3,403,668
Federal/Non Revenue	415,000	380,000	(\$35,000)
Total Revenues	\$56,251,240	\$55,671,714	(\$579,526)
Expenditures			
Salaries	\$44,971,700	\$45,291,721	\$320,021
Operating Expenditures	11,983,285	10,997,742	(\$985,543)
Total Expenditures	\$56,954,985	\$56,289,463	(\$665,522)
Excess (Deficiency) of Revenue over Expenditures	(\$703,745)	(\$617,749)	
Fund Balance - September 1	\$9,512,696	\$8,808,951	
Fund Balance - August 31	\$8,808,951	\$8,191,202	
ADA		4,992	
M&O Tax Rate		0.6669	

Nederland Independent School District Adopted Budgets

<u>Year</u>	<u>Amount</u>	
04-05	(\$401,000)	
05-06	(\$658,000)	
06-07	(\$2,224,000)	
07-08	(\$1,545,000)	
08-09	(\$1,873,800)	
09-10	\$509,950	
10-11	(\$527,450)	
11-12	\$0	
12-13	(\$684,600)	
13-14	\$0	
14-15	(\$1,964,200)	
15-16	\$0	
16-17	(\$1,595,400)	
17-18	\$19,700	
18-19	\$0	
19-20	\$0	
20-21	(\$1,572,900)	
21-22	(\$844,200)	
22-23	(\$2,200,000)	
23-24	(\$3,519,550)	
24-25	(\$1,168,700)	NIFA 206,300
25-26	(\$617,749)	

Nederland Independent School District Fund Balance



<u>Year</u>	<u>Amount</u>
-------------	---------------

12-13	10,886,537
13-14	12,200,165
14-15	11,410,073
15-16	13,139,837
16-17	12,881,327
17-18	15,701,917
18-19	18,559,304
19-20	18,144,586
20-21	16,403,799
21-22	16,831,022
22-23	13,569,022
23-24	10,050,761
24-25	8,808,951
25-26	8,191,202

Nederland Independent School District
CHILD NUTRITION SUMMARY
2025-2026

	2024-2025 Projection	2025-2026 Adopted Budget	Increase (Decrease)
REVENUES			
Local	\$1,150,000	\$1,150,000	\$0
State	14,000	14,000	\$0
Federal/Non Revenue	2,128,000	2,128,000	\$0
Total Revenues	\$3,292,000	\$3,292,000	\$0
EXPENDITURES			
Salaries	\$1,372,500	\$1,142,326	(\$230,174)
Operating Expenditures	2,497,114	1,891,500	(\$605,614)
Total Expenditures	\$3,869,614	\$3,033,826	(\$835,788)
Excess (Deficiency) of Revenue over Expenditures	(\$577,614)	\$258,174	
Fund Balance - September 1	\$1,348,190	\$770,576	
Fund Balance - August 31	\$770,576	\$1,028,750	
6 Months Operating Expenditures =	\$3,033,826/12 months x 6 months	\$1,516,913	

Nederland Independent School District

SUMMARY INTEREST AND SINKING 2024-2025

	2024-2025 Projection	2025-2026 Adopted Budget	Increase (Decrease)
REVENUES			
Property Taxes- .23/.231730	\$8,590,495	\$8,183,906	(\$406,589)
Property Taxes - Prior Years	0	30,000	30,000
Penalties and Interest	50,000	50,000	0
Interest Earnings	300,000	300,000	0
Hold Harmless (40K-100K)/100K-140K	1,091,975	1,476,182	384,207
Total Revenues	\$10,032,470	\$10,040,088	\$7,618
EXPENDITURES			
Bond Issue Defeasance 2013	0	500,000	500,000
Bond Issue P1 2012*	684,827	684,827	0
Bond Issue P2 2013	456,133	458,733	2,600
Bond Issue P3 2014	241,463	246,000	4,537
Bond Issue P4 2015	369,513	308,905	(60,608)
Bond Issue 2019 Series 2019	4,026,050	4,027,300	1,250
Bond Issue 2019 Series 2021	4,086,438	4,090,938	4,500
Fees	6,000	6,000	0
Total Expenditures	\$9,870,424	\$10,322,703	\$452,279
Excess (Deficiency) of Revenue over Expenditures	\$162,046	(\$282,615)	
Fund Balance - September 1	\$5,161,438	\$5,323,484	
Fund Balance - August 31	\$5,323,484	\$5,040,869	
QSCB Sinking Fund	\$3,279,254	\$3,685,921	
Fund Balance Less QSCB	\$2,044,230	\$1,354,948	
Tax Rate per \$100/value	\$0.23	\$0.23173	

* QSCB payment transferred to Bank of New York \$406,667

Adopted 8/18/2025

Nederland Independent School District

Revenue by Fund

2025-2026	
REVENUE	Adopted Budget
General Fund	\$55,671,714
Child Nutrition	3,292,000
Interest and Sinking	10,040,088
TOTAL REVENUE	\$69,003,802

Expenditures by Fund

2025-2026	
EXPENDITURES	Adopted Budget
General Fund	\$56,289,463
Child Nutrition	3,033,826
Interest and Sinking	10,322,703
TOTAL EXPENDITURES	\$69,645,992

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Nederland ISD

409-724-2391

School District's Name

Phone (area code and number)

220 17th Street Nederland, TX 77627

www.nederland.k12.tx.us

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 with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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*.

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 3,880,780,093
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	\$ 299,513,502
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 3,581,266,591
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313. A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: \$ 184,067,800 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: - \$ 30,000,000 C. Subtract B from A.	\$ 154,067,800
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement. A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement \$ 0 B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ³ - \$ 0 C. Subtract B from A.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 3,427,198,791
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components. A. Prior year M&O tax rate: \$ 0.736900 /\$100 B. Prior year I&S or debt rate: \$ 0.230000 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value. A. Original prior year ARB values: \$ 23,508,600 B. Prior year values resulting from final court decisions: - \$ 21,281,048 C. Prior year value loss. Subtract B from A. ⁴	\$ 2,227,552
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 284,952,301 B. Prior year disputed value: - \$ 185,701,306 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 99,250,995
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 101,478,547
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 3,528,677,338
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 3,682,745,138
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
13.	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 or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the prior year market value: \$ 456,374 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 359,516,674 C. Value loss. Add A and B. ⁷	\$ 359,973,048
14.	Prior year taxable value lost because the 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. ⁸	\$ 0
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 359,973,048

⁴ Tex. Tax Code §26.012(13)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 3,168,704,290
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 3,322,772,090
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 23,350,182
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 7,642,376
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 294,469 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 112,337	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹⁰	\$ 23,644,651
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹¹	\$ 7,754,713
23.	Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values:¹³ \$ 3,661,062,987 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.	\$ 3,661,062,987
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴ 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. ¹⁵ \$ 0 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. ¹⁶ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0

⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §§26.012 and 26.04(c-2)¹³ Tex. Tax Code §26.012(6)¹⁴ Tex. Tax Code §26.01(c) and (d)¹⁵ Tex. Tax Code §26.01(c)¹⁶ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁷	\$ 138,755,096
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁸	+ \$ 0
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ¹⁹	+ \$ 0
	D. Add A, B and C.	\$ 138,755,096
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²⁰ 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. ²¹ If completing this section, the taxing unit must include supporting documentation in Section 6. ²² Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²³	\$ 3,522,307,891
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement.	\$ 181,687,700
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	- \$ 30,000,000
	C. Subtract B from A.	\$ 151,687,700
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement.	\$ 0
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement. ²⁴	- \$ 0
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 3,370,620,191
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
31.	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 tax year and be located in a new improvement.	\$ 143,936,375
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 143,936,375
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 3,226,683,816
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 3,378,371,516
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.732784 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.229539 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 0.962323 /\$100

¹⁷ Tex. Tax Code §26.012(6)(A)(i)¹⁸ Tex. Tax Code §26.012(6)(A)(ii)¹⁹ Tex. Tax Code §26.012(6)(A)(iii)²⁰ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²¹ Tex. Tax Code §26.012(1-a)²² Tex. Tax Code §26.04(d-3)²³ Tex. Tax Code §26.012(6)²⁴ Tex. Gov. Code §403.605

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.²⁵

- 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.²⁶
- Enrichment Tax Rate:**²⁷ 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 the '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.²⁸
- 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.²⁹

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.³⁰ 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.³⁰

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	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. ³¹	\$ 0.616900 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³² A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.0000 /\$100 B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.0500 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³³	\$ 0.6669 /\$100
41.	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. ³⁴ Enter debt amount: \$ 10,316,703 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 debt - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 10,316,703
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁵	\$ 0

²⁵ Tex. Tax Code §26.08(n)

²⁶ Tex. Edu. Code §48.2551(a)(3)

²⁷ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁸ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²⁹ Tex. Edu. Code §45.0021(a)

³⁰ Tex. Edu. Code §11.184(b)

³¹ Tex. Edu. Code §11.184(b-1)

³² Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)

³³ Tex. Tax Code §26.08(n)(2)

³⁴ Tex. Edu. Code §45.003(d)

³⁵ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 10,316,703
44.	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%. ³⁶ 99.00 % 99.04 % 97.35 % 99.09 % 99.00 %	
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 10,420,912
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,522,307,891
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.295854 /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ³⁸	\$ 0.962754 /\$100

SECTION 3: Voter-Approval 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
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁹ The school district shall provide its tax assessor with a copy of the letter. ⁴⁰	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,522,307,891
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 0.962754 /\$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.⁴¹ 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.966900 /\$100
54.	Prior year 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.	\$ 0.902776 /\$100

³⁶ Tex. Tax Code §26.012(10) and 26.04(b)

³⁷ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³⁸ Tex. Tax Code §26.04(b)

³⁹ Tex. Tax Code §26.08(g)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.064124 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 0.898630 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.962323 /\$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. \$ 0.898630 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 55

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 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.⁴²

**print
here** ➡

Kate Carroll

Printed Name of School District Representative

**sign
here** ➡



School District Representative

07-31-2025

Date

Print

Reset

⁴² Tex. Tax Code §26.04(c)