

# 2025-26 Property Value Review & 2026-27 Staff Compensation, Budget Update

Apr. 28, 2026



## REMAINING 2026-27 BUDGET STEPS

### APRIL 2026

- Receive preliminary estimate of 2026 Certified Values from TCAD  
Property Value presentation
- Discuss employee compensation options

### MAY 2026

- Approve 2026-27 Compensation Plan

### JUNE 2026

- 2026-27 Budget and Tax Rate Hearing
- Adopt 2026-27 General Fund, Debt Service and Child Nutrition budgets

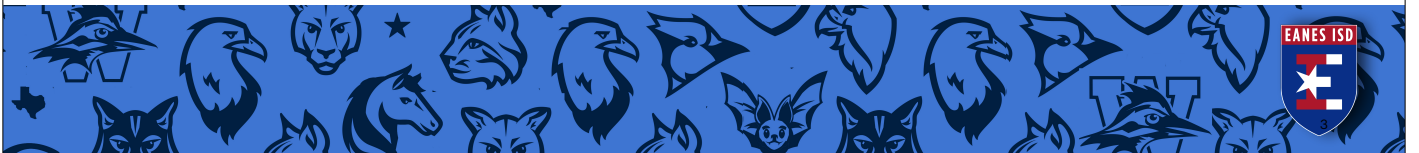
### AUGUST 2026

- Adopt 2026-27 M&O and I&S Tax rates



## TONIGHT'S TOPICS

- 2026 property value review
- 2026-27 staff compensation recommendation/discussion
- 2026-27 budget projection



## TONIGHT'S TOPICS

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# 2026 PROPERTY VALUE REVIEW\*

- Average **appraised** values of homesteads increased by 9.4% from \$1.92M to \$2.10M
- The average **taxable** value of homesteads increased by 7.4% from \$1.56M to \$1.67M
- 2026 assigned values are based on market value on Dec. 31, 2025
- Based on the preliminary estimate provided by TCAD, we project **no change to the Taxable Assessed Value**

\* based on the preliminary estimate



# 2026 PROPERTY VALUE REVIEW\*

\* based on the preliminary estimate

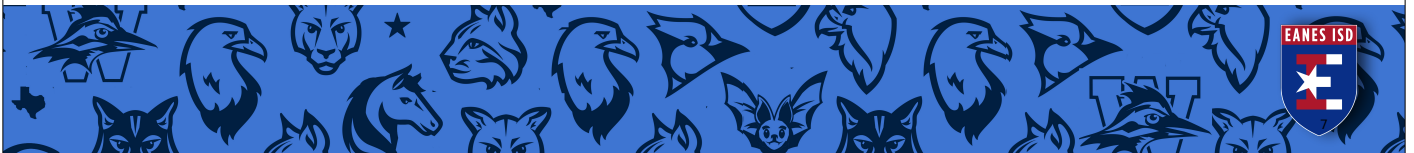
	2021	2022	2023	2024	2025	2026
<b>Preliminary Net Taxable Value</b>	\$16.39 B	\$20.10 B	\$20.29 B	\$20.63 B	\$20.58 B	\$20.59 B
<b>% Loss From Preliminary to Certified</b>	-2.5%	-5.0%	-7.2%	-7.7%	-8.8%	-11.0%*
<b>July Certified Taxable Value</b>	\$15.98 B	\$19.10 B	\$18.84 B	\$19.04 B	\$18.76 B	\$18.32 B*
<b>YR/YR Certified Value Change</b>	9.1%	19.5%	-1.4%	1.1%	-1.5%	-2.3%**

\*\* Estimate from TCAD

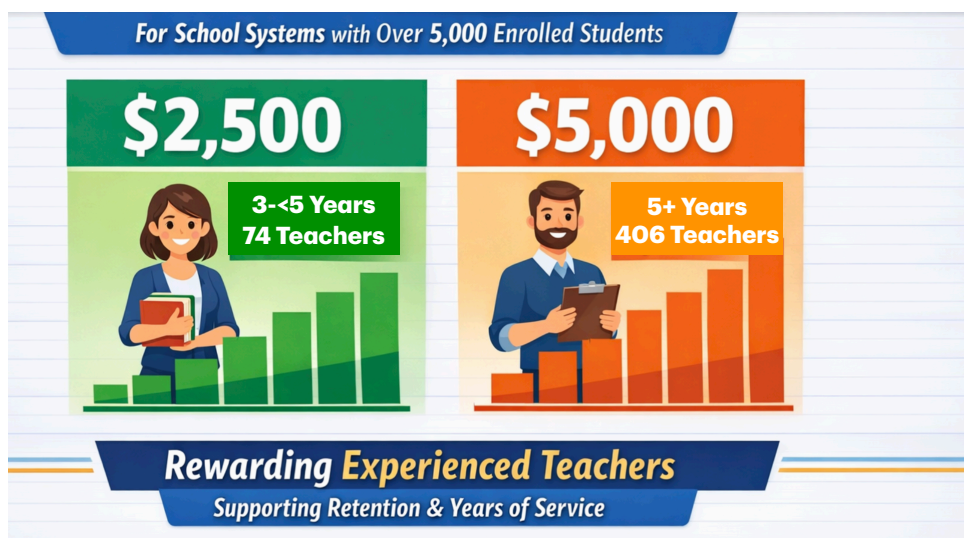


# TONIGHT'S TOPICS

- 2026 property value review
- 2026-27 staff compensation recommendation/discussion
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# TEACHER RETENTION ALLOTMENT



# TEACHER ATTRITION RATES

School Year	Eanes ISD	State of Texas
2024-2025	17.2%	18.8%
2023-2024	18.6%	19.1%
2022-2023	20.6%	21.4%



# TONIGHT'S TOPICS

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# UNKNOWNNS FOR 2026-27

1. TAV Growth - TCAD preliminary estimate suggests no growth
2. New TEA SPED formulas (new formulas applied retroactively in June 2027)
3. Voucher law impact
4. Staff reduction through attrition (budgeted 50 FTE in 2026-27 and 19 additional FTE in 2027-28)



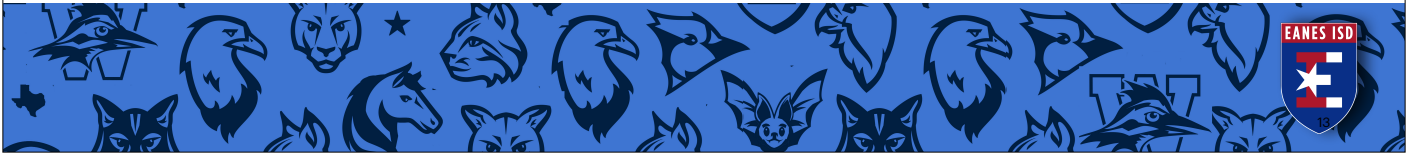
## 2026-27 BUDGET PROJECTION - MARCH

	2026-27	2027-28	2028-29
Tax Base Growth	0.0%	5.0%	5.0%
Snapshot Enrollment	7,428	7,317	7,163
Projected M&O Tax Rate	\$0.7054	\$0.6870	\$0.6725
Salary Increase	0%	2.0%	2.0%
Budgeted Surplus / (Deficit)	(\$2.2M)	(\$4.3M)	(\$7.6M)
Projected Surplus / (Deficit)	(\$1.2M)	(\$3.3M)	(\$6.6M)
Projected Fund Balance on June 30	\$22.0M	\$18.7M	\$12.1M
Fund Balance % of Operating Expenses	23.5%	19.8%	12.5%



# CHANGES SINCE MARCH

1. TAV Growth - TCAD preliminary estimate indicates no growth in taxable value
2. Updated sub-population numbers based on YTD PEIMS reporting
3. Adjusted pre-compression frozen tax levy to match TCAD data



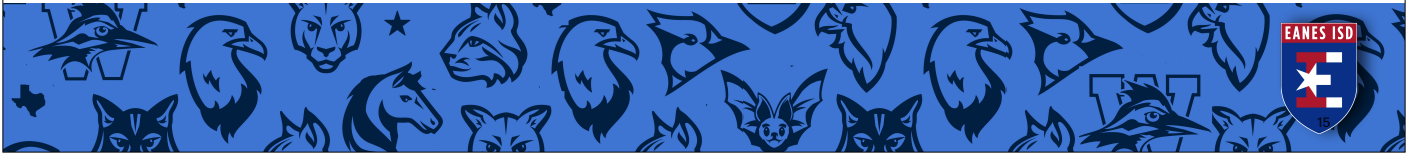
# UPDATED APRIL PROJECTION

	2026-27	2027-28	2028-29
Tax Base Growth	0.0%	5.0%	5.0%
Snapshot Enrollment	7,428	7,317	7,163
Projected M&O Tax Rate	\$0.7054	\$0.6870	\$0.6725
Salary Increase	0%	2.0%	2.0%
Budgeted Surplus / (Deficit)	(\$1.7M)	(\$3.7M)	(\$7.0M)
Projected Surplus / (Deficit)	(\$700K)	(\$2.7M)	(\$6.0M)
Projected Fund Balance on June 30	\$23.1M	\$20.5M	\$14.4M
Fund Balance % of Operating Expenses	24.7%	21.7%	15.0%



# CHANGES WITH RIGHT-SIZE PLAN

1. One-time net revenue source +\$700K recognized in 2026-27
2. Recurring revenue and expense change +\$1.6M/year



# PROJECTION WITH RIGHT-SIZE PLAN

	2026-27	2027-28	2028-29
Tax Base Growth	0.0%	5.0%	5.0%
Snapshot Enrollment	7,428	7,317	7,163
Projected M&O Tax Rate	\$0.7054	\$0.6870	\$0.6725
Salary Increase	0%	2.0%	2.0%
Budgeted Surplus / (Deficit)	\$600K	(\$2.1M)	(\$5.4M)
Projected Surplus / (Deficit)	\$1.6M	(\$1.1M)	(\$4.4M)
Projected Fund Balance on June 30	\$25.5M	\$24.4M	\$19.9M
Fund Balance % of Operating Expenses	27.6%	26.3%	21.0%



# Questions & Discussion

