Forney Independent School District
600 S. Bois d'arc
Forney, TX 75126
Phone: 469.762.4100
Fax: 469.762.4101
www.forneyisd.net

Tax Rate Calculation Source Documents

As required by Tax Code 26.04(d-1), the official designated to calculate the no-new-revenue tax rate and the voter-approval tax rate for a taxing entity must include a hyperlink to source documents used in the Tax Rate Calculation Worksheet. The information on the following pages are the sources used in the calculation. Line references have been entered next to the numbers that correspond to the line number on the 2026 Tax Rate Calculation Worksheet.

If you have questions about the referenced data, please contact John Chase, Associate Superintendent of Business and Finance at the number listed above.

Forney ISD does not discriminate on the basis of race, color, national origin, gender, disability, or age in its program and activities.

Land	Value
Homesite:	2,562,516,907
Non Homesite:	1,087,834,842
Ag Market:	420,711,414
Timber Market:	0

Improvement	Value
Homesite:	7,523,774,011
Non Homesite:	2,919,927,492

Non Real	Count	Value
Personal Property:	1,513	760,294,251
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	420,678,324	33,090
Ag Use:	3,223,820	33,090
Timber Use:	0	0
Productivity Loss:	417,454,504	0

Total Land	(+)	4,071,063,163	
Total Improvements	(+)	10,443,701,503	
Total Non Real	(+)	760,294,251	
Market Value	=	15,275,058,917	
Productivity Loss	(-)	417,454,504	
Appraised Value	=	14,857,604,413	
Homestead Cap	(-)	113,115,374	
23.231 Cap	(-)	50,557,045	
Assessed Value	=	14,693,931,994	
Total Exemptions Amount (Breakdown on Next Page)	(-)	4,108,987,534	
Net Taxable	=	10,584,944,460	Line 1

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	104,984,501	45,465,001	237,956.02	251,503.21	290
DPS	343,262	143,262	1,843.64	2,264.32	1
OV65	1,204,562,907	555,636,940	2,927,403.99	2,988,544.78	3,253
Total	1,309,890,670	601,245,203	3,167,203.65	3,242,312.31	3,544
Tax Rate	1.2869000				

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	330,634	254,470	0	254,470	1
Total	330,634	254,470	0	254,470	1

Freeze Taxable	(-)	601,245,203	Line 2
Transfer Adjustment	(-)	254,470	
Freeze Adjusted Taxable	=	9,983,444,787	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
131,644,154.61 = 9,983,444,787 * (1.2869000 / 100) + 3,167,203.65

Certified Estimate of Market Value:	15,275,058,917
Certified Estimate of Taxable Value:	10,584,944,460
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

RESOLUTION OF THE BOARD TO SET TAX RATE

August 11, 2025

On this date, we, the Board of Trustees of the Forney Independent School District, hereby levy or set a tax rate of $1.2869 per $100 valuation for tax year 2025, to be assessed as follows: Line 4

$0.7869 for the purpose of maintenance and operation, 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.

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

THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 2.0% AND WILL REDUCE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $16.

Adopted this 11th day of August, 2025, by the Board of Trustees.

Signed: _____
President

Attest: _____
Vice President

Lawsuit Gain/Loss Report

For Year 2025

Entity	Name		Assessed Value	Final Value	Gain/Loss
6F	KC ESD #6 (FORNEY)		8,753,000	8,267,000	486,000
CAD	KAUFMAN CAD		24,233,169	21,742,000	2,491,169
CF	CITY OF FORNEY		14,000,000	12,850,000	1,150,000
CH	CITY OF HEATH		1,480,169	625,000	855,169
KC	KAUFMAN COUNTY		24,233,169	21,742,000	2,491,169
P1	PRECINCT 1		21,450,000	19,950,000	1,500,000
P2	PRECINCT 2		2,783,169	1,792,000	991,169
RB	ROAD & BRIDGE		24,233,169	21,742,000	2,491,169
SF	FORNEY ISD	Line 5A,B,C	22,753,000	21,117,000	1,636,000
SR	ROCKWALL ISD		1,480,169	625,000	855,169
W1A	KAUFMAN CO FRESH WATER DIST1A		286,000	150,000	136,000
W1D	KAUFMAN CO FRESH WATER DIST1D		1,017,000	1,017,000	0
2025 Totals:			**146,702,014**	**131,619,000**	**15,083,014**
Report Totals:			**146,702,014**	**131,619,000**	**15,083,014**

New Value

TOTAL NEW VALUE MARKET:	$493,261,663
TOTAL NEW VALUE TAXABLE:	$418,511,616

Line 23

New Exemptions

Exemption	Description	Count		
EX-XL	11.231 Organizations Providing Economic Deve	4	2025 Market Value	$1,730,960
EX-XV	Other Exemptions (including public property, r	7	2025 Market Value	$4,273,855
	ABSOLUTE EXEMPTIONS VALUE LOSS			$6,004,815

Line 10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,022	$52,539,046
145D	11.145 (d) Multiple Situs, Leases	255	$7,737,145
145F	11.145 (f) Single Situs, Related Business Entity	17	$679,342
DP	DISABILITY	9	$510,000
DV1	Disabled Veterans 10% - 29%	7	$35,000
DV2	Disabled Veterans 30% - 49%	8	$60,000
DV3	Disabled Veterans 50% - 69%	15	$150,000
DV4	Disabled Veterans 70% - 100%	80	$768,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	5	$42,000
DVHS	Disabled Veteran Homestead	108	$29,281,641
HS	HOMESTEAD	1,297	$174,116,349
OV65	OVER 65	364	$20,519,445
	PARTIAL EXEMPTIONS VALUE LOSS	3,187	$286,437,968

Line 10B

NEW EXEMPTIONS VALUE LOSS	$292,442,783

Line 10C

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS	$292,442,783

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
19,814	$359,688	$139,961	$219,727

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
19,584	$357,857	$139,527	$218,330

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
19,814	$333,420	$140,000	$193,420

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
19,584	$332,890	$140,000	$192,890

SF - FORNEY ISD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

KAUFMAN COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds v1.11
Report Date : 07/15/2026 07:14 AM

Request Sequence No. : 5197532

PARAMETERS :
TCS CLIENT ID : 151000000
TAX UNIT : 202
BEGIN DATE : 07/01/2025
END DATE : 06/30/2026

	TAX UNIT	REFUND AMT	MO PORTION	IS PORTION	OT PORTION
	202	-1,003,349.93	-614,088.51	-389,261.42	0.00
Line 15	REPORT TOTALS	-1,003,349.93	-614,088.51	-389,261.42	0.00

Land	Value
Homesite:	2,573,332,973
Non Homesite:	1,132,156,028
Ag Market:	402,642,015
Timber Market:	0

Improvement	Value
Homesite:	7,603,061,899
Non Homesite:	3,052,887,082

Non Real	Count	Value
Personal Property:	1,544	1,016,602,791
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	398,721,071	3,920,944
Ag Use:	2,971,312	13,119
Timber Use:	0	0
Productivity Loss:	395,749,759	3,907,825

Total Land	(+)	4,108,131,016	
Total Improvements	(+)	10,655,948,981	
Total Non Real	(+)	1,016,602,791	
Market Value	=	15,780,682,788	
Productivity Loss	(-)	395,749,759	
Appraised Value	=	15,384,933,029	
Homestead Cap	(-)	76,338,002	
23.231 Cap	(-)	57,810,781	
Assessed Value	=	15,250,784,246	
Total Exemptions Amount (Breakdown on Next Page)	(-)	4,345,678,388	
Net Taxable	=	10,905,105,858	Line 17

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	103,700,499	44,182,821	251,132.54	272,862.87	290
DPS	316,363	116,363	1,497.48	2,264.32	1
OV65	1,172,197,191	533,961,502	2,811,687.66	3,017,625.54	3,192
Total	1,276,214,053	578,260,686	3,064,317.68	3,292,752.73	3,483
Tax Rate	1.2869000				

Freeze Taxable	(-)	578,260,686	Line 19

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	381,378	181,378	24,571	156,807	1
OV65	3,787,988	1,925,548	547,850	1,377,698	11
Total	4,169,366	2,106,926	572,421	1,534,505	12

Transfer Adjustment	(-)	1,534,505
Freeze Adjusted Taxable	=	10,325,310,667

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
135,940,740.65 = 10,325,310,667 * (1.2869000 / 100) + 3,064,317.68

Certified Estimate of Market Value:	15,780,682,788
Certified Estimate of Taxable Value:	10,905,105,858
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Local Property Value Survey

Status: Approved | Last Updated: 7/22/2026 9:03:54 AM | Last Updated By: makena.kang

Contact Information

Approving Superintendent (Required)		Program Contact (Optional)	
First Name:	Justin	First Name:	John
Last Name:	Terry	Last Name:	Chase
Email:	jwterry@forneyisd.net	Email:	jgchase@forneyisd.net
Phone:	(469) 762-4100	Phone:	(469) 762-4100

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	$10,402,147,514
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$10,750,330,984
4. For Tax Year 2026	$10,905,105,858
5. Local Property Value Growth %:	1.44%
6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :	$0
7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :	$0
8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :	$0
9. Growth net of expiring 313 or 311 agreements %:	1.44%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	$0
11. Local Optional Homestead Exemption value change:	$0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	$10,551,909,514
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6169
14. Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :	0.6169
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):	0.5628
17. **MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):**	**0.6169**

Line 27

District Comments:	Admin Comments:

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FORNEY INDEPENDENT SCHOOL DISTRICT

Outstanding Unlimited Tax Debt Service

August 31 Year End Basis

Aggregate Debt Service

Date	Principal	Interest	Total P+I
08/31/2026	12,910,057.75	24,735,003.71	37,645,061.46
08/31/2027	14,597,462.95	49,747,705.81	64,345,168.76
08/31/2028	16,604,934.25	49,231,859.51	65,836,793.76
08/31/2029	18,019,918.25	48,360,375.51	66,380,293.76
08/31/2030	21,277,173.35	47,383,370.41	68,660,543.76
08/31/2031	22,745,000.00	46,218,643.76	68,963,643.76
08/31/2032	29,245,000.00	45,035,493.76	74,280,493.76
08/31/2033	35,310,000.00	43,707,593.76	79,017,593.76
08/31/2034	38,880,000.00	42,180,318.76	81,060,318.76
08/31/2035	42,380,000.00	40,520,031.26	82,900,031.26
08/31/2036	46,455,000.00	38,778,318.76	85,233,318.76
08/31/2037	49,457,280.00	37,994,101.26	87,451,381.26
08/31/2038	46,607,252.50	43,009,466.26	89,616,718.76
08/31/2039	43,074,110.50	46,389,133.26	89,463,243.76
08/31/2040	49,638,459.50	40,853,359.26	90,491,818.76
08/31/2041	50,868,349.75	39,607,969.01	90,476,318.76
08/31/2042	51,946,102.25	38,267,491.51	90,213,593.76
08/31/2043	53,617,190.20	36,552,978.56	90,170,168.76
08/31/2044	57,098,237.85	30,346,605.91	87,444,843.76
08/31/2045	59,260,395.20	28,189,448.56	87,449,843.76
08/31/2046	61,407,232.00	26,050,936.76	87,458,168.76
08/31/2047	63,593,656.00	23,856,962.76	87,450,618.76
08/31/2048	65,853,982.40	21,595,348.86	87,449,331.26
08/31/2049	67,312,814.15	19,234,517.11	86,547,331.26
08/31/2050	68,438,004.00	16,936,439.76	85,374,443.76
08/31/2051	65,264,959.35	14,635,015.65	79,899,975.00
08/31/2052	57,003,658.10	12,374,073.16	69,377,731.26
08/31/2053	25,738,680.80	10,206,344.20	35,945,025.00
08/31/2054	12,050,000.00	1,170,875.00	13,220,875.00
08/31/2055	10,700,000.00	561,750.00	11,261,750.00
Total	**$1,257,354,911.10**	**$963,731,531.86**	**$2,221,086,442.96**

Line 30A

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

Release 12- HB2
05/11/26

2026-27 Summary of Finances
FORNEY ISD
129-902

			HB 2 From Data Entry
Funding Elements			
Students			
1.	Refined Average Daily Attendance (ADA)		18,887.996
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		15,349.789
3.	Special Education FTEs (Link to Detail Report)		1,211.839
4.	Career & Technology FTEs		2,292.077
5.	Weighted ADA (WADA) (Link to Detail Report)		29,160.969
6.	PEIMS Enrollment		20,643
Property Values			
7.	2025 State Certified Property Value ("T2" value)		10,402,147,514
8.	2026 State Certified Property Value ("T2" value)		10,433,111,114
Tax Rates and Collections			
9.	2026-27 M&O Tax Rate		$0.78690
10.	2026-27 Tier I M&O Tax Rate		$0.61690
11.	2026-27 Maximum Compressed Tax Rate		$0.61690
12.	2026-27 M&O Tax Collections (Link to Detail Report)		$81,565,899
13.	2026-27 I&S Tax Rate		$0.50000
14.	2026-27 I&S Tax Collections		$51,827,360
15.	2026-27 Total Tax Collections		$133,393,259
16.	2026-27 Total Tax Levy		N/A
Funding Components			
17.	District Basic Allotment		$6,215
18.	School Safety Allotment (SSA) ADA		18,637.996
19.	ASF ADA (Prior-year ADA)		18,022.897
20.	Per Capita Rate		$600.000
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
21.	11-Regular Program Allotment 48.051		$95,398,940
22.	Small and Mid-size Allotment 48.101		$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		$28,650,208
24.	37-Dyslexia Allotment 48.103		$1,098,191
25.	24-Total Comp Ed Allotment 48.104 (Spend 55% Requirement Removed)		$15,505,872
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		$1,840,604
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		$19,402,552
28.	11-Public Education Grant 48.107		$0
29.	**36-Early Education Allotment 48.108 - (See Section 9 on the Tier I Detail Report)**		$2,737,203
30.	21-Gifted & Talented Allotment 48.109		$398,321
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		$157,000
32.	Fast Growth Allotment 48.111 (Link to Detail Report)		$15,077,970
33.	Teacher Incentive Allotment 48.112		$901,444
34.	Mentor Program Allotment 48.114 (Repealed)		$0
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118		$0
35A.	Early Literacy Intervention Allotment		$0
Tier I Subchapter D Allotments (do not count towards WADA for Tier II Purposes)			
36.	99-Total Transportation Allotment 48.151		$1,377,547
37.	99-New Instructional Facilities Allotment (NIFA) 48.152		$697,500
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153		$25,895
39.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		$0
40.	College Preparation Assessment Reimbursement 48.155		$50,218
41.	Certification Examination Reimbursement 48.156		$39,661
42.	Teacher Retention Allotment		$4,480,000
43.	Support Staff Retention Allotment		$682,802

44.	Full Individual & Initial Evaluation Allotment		$921,000
45.	School Safety Allotment 42.168 (includes $33,540 per Campus; moved to Subchapter D)		$1,198,222
46.	Basic Costs Allotment		$2,188,158
47.	Total Cost of Tier I (Link to Tier I Detail Report)		$192,829,308
48.	Less: Local Fund Assignment		$64,361,862
49.	Per Capita Distribution from the Available School Fund (ASF)		$10,813,738
Foundation School Program (FSP) State Funding			
50.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)		$117,653,707
51.	Tier II State Aid (Link to Tier II Detail Report)		$25,367,016
52.	Other Programs (Link to Detail Report)		$3,547,056
53.	Total FSP Operating Fund		$146,567,779
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
54.	199/5812 - Foundation School Fund		$145,407,879
55.	199/5811 - Available School Fund		$10,813,738
56.	410/5829 - Instructional Materials & Technology Fund		$1,159,900
I&S State Aid			
57.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		$0
58.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		$0
59.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		$0
60.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to Detail Report)		$11,411,084 Line 30C
61.	**TOTAL 2026-27 FSP/ASF STATE AID**		**$168,792,600**
Local Revenue in Excess of Entitlement			
62.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)		$0

	FSP Allocations and Adjustments Report (Link to Detail Report)		

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
59.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		$156,221,617
60.	Gross M&O Rev From Local Taxes		$81,565,899
61.	Tier 1 Recapture		$0
62.	Recapture - Copper Penny Level		$0
63.	Chapter 48 Funding Credit Against Recapture		$0
64.	Net M&O Revenue From Local Taxes		$81,565,899
65.	Less: Credit Balance Due State (only if Line 59 is less than zero)		$0
66.	**Net 2026-27 TOTAL STATE/LOCAL M&O REVENUE**		**$237,787,516**

SUMMARY OF TOTAL RECAPTURE:			
67.	Tier I Recapture		$0
68.	Recapture - Copper Penny Tier II Level		$0
69.	**Total 2026-27 Recapture**		$0
70.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		$0
71.	**Total 2026-27 Recapture Payments Due TEA**		**$0**

KAUFMAN COUNTY TAX OFFICE
TERESSA FLOYD, PCAC
TAX ASSESSOR-COLLECTOR

2026 ANTICIPATED COLLECTION RATE

The Anticipated Collection Estimate for **FORNEY ISD** for the

current tax year is:

97.15% Line 33A

2026 EXCESS COLLECTIONS

The Certified Excess Collections for **FORNEY ISD** for the

N/A

I, Teressa Floyd, Tax Assessor-Collector for Kaufman County, do certify that the above information is true and correct to the best of my knowledge.

Teressa Floyd, PCAC
Kaufman County Tax Assessor-Collector

Given under my hand and official seal this 20 day of July, 2026.

SHAQUILA KENNEDY
Notary Public
State of Texas
ID # 131282155
My Comm. Expires 09-15-2029

Notary Public, State of Texas

Request Seq: 5197603

KAUFMAN COUNTY

3 Year Collection Rate Report-Detail (Truth in Taxation)

Tax Unit(s): 202 * Includes Attorney Fees: Yes

tnt_3yr_collect_rates.rdf v1.4

07/15/2026 07:31:56

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
202 -- FORNEY ISD								
	2025	104,824,094.97	26,025,454.92	628,934.87	359,261.41	131,837,746.17	134,241,793.21	98.21
	2024	106,661,868.83	23,274,427.66	467,607.57	197,648.17	130,601,552.23	132,800,987.92	98.34
	2023	104,024,801.53	12,471,598.04	416,946.82	158,900.23	117,072,246.62	120,512,360.75	97.15

Line 33B
Line 33C
Line 33D

** Please correct Original Levy where zero is encountered.
Original Levy is found on the Tax Unit Maintenance Screen.