



## 50-280 Backup Documentation

WIMBERLEY ISD · Tax Year 2026 · Fiscal Year Start: September 1

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This document provides a complete audit trail from district checklist submissions through MoakCasey staff review to the final values printed on the Form 50-280 Notice of Public Meeting. Rows highlighted in amber indicate values modified by MoakCasey staff.

### Page 1 — Meeting & Budget Notice Data

#### Meeting Information

| Field            | District Submission                                                                 | Used in Notice                             | Source          | Status   |
|------------------|-------------------------------------------------------------------------------------|--------------------------------------------|-----------------|----------|
| District Name    | WIMBERLEY ISD                                                                       | WIMBERLEY ISD                              | District record |          |
| Meeting Type     | Budget Adoption Meeting                                                             | Budget Adoption Meeting                    | MC Staff toggle |          |
| Meeting Date     | 2026-08-17                                                                          | 2026-08-17                                 | Checklist       |          |
| Meeting Time     | 6:00 P.M.                                                                           | 6:00 PM                                    | Checklist       | Modified |
| Meeting Location | Wimberley ISD Central Office Board Meeting Room<br>951 FM 2325 Wimberley, TX. 78676 | the WISD Central Office Board Meeting Room | Checklist       | Modified |
| City, State      | —                                                                                   | 951 FM 2325, Wimberley, TX 78676           | Manual entry    | Modified |

#### Budget Comparison — with Source Figures

| Expenditure Category     | 25-26 (TY25) Submitted | 25-26 (TY25) In Notice | 26-27 (TY26) Submitted | 26-27 (TY26) In Notice | % Change | Status |
|--------------------------|------------------------|------------------------|------------------------|------------------------|----------|--------|
| M&O (199) Expenditures   | \$29,705,214           | \$29,705,214           | \$31,198,372           | \$31,198,372           | +5.03%   |        |
| Food Services (Fund 101) | \$0                    | \$0                    | \$21,000               | \$21,000               | —        |        |
| I&S (599) Expenditures   | \$12,723,417           | \$12,723,417           | \$12,170,767           | \$12,170,767           | -4.34%   |        |
| M&O + Food (199 + 101)   | \$29,705,214           | \$29,705,214           | \$31,219,372           | \$31,219,372           | +5.10%   |        |
| TOTAL (M&O + Food + I&S) | \$42,428,631           | \$42,428,631           | \$43,390,139           | \$43,390,139           | +2.27%   |        |

Amber = MC modified. % Change auto-calculated.

#### Bonded Indebtedness & Fund Balances

| Field                                            | District Submission | Used in Notice | Source    | Status |
|--------------------------------------------------|---------------------|----------------|-----------|--------|
| Est. Unpaid Bond Principal as of Fiscal Year End | \$216,923,645       | \$216,923,645  | Checklist |        |
| M&O Fund Balance                                 | \$14,072,065        | \$14,072,065   | Checklist |        |
| I&S Fund Balance                                 | \$12,365,206        | \$12,365,206   | Checklist |        |

## Page 2 — M&O Rate Modal: 25-26 (TY25) & 26-27 (TY26) Proposed Rates

### Proposed Tax Rates (26-27 (TY26))

| Field             | District Submission | Used in Notice | Source         | Status   |
|-------------------|---------------------|----------------|----------------|----------|
| Proposed M&O Rate | —                   | \$0.70650      | M&O Rate Modal | Modified |
| Proposed I&S Rate | \$0.30110           | \$0.30110      | Checklist      |          |

### M&O Rate Inputs

| Input                            | Value     | Source                |
|----------------------------------|-----------|-----------------------|
| Maximum Compressed Rate (MCR)    | \$0.62230 | TEA / District record |
| Compression Ceiling              | \$0.62540 | System setting        |
| Tier Two Pennies (25-26 (TY25))  | \$0.08650 | TEA / District record |
| Tier Two Pennies (26-27 (TY26))  | \$0.08650 | Checklist submission  |
| Disaster Pennies (Sec.26.042(e)) | None      | Checklist submission  |
| MCR LPVS (26-27 (TY26))          | \$0.62000 | TEA                   |

### Proposed M&O Rate Calculation

MCR: \$0.62000 (LPVS override) + Tier Two: \$0.08650 = **Proposed M&O Rate: \$0.70650**

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### 25-26 (TY25) M&O Rate Source

| Component               | Value     | Source                        |
|-------------------------|-----------|-------------------------------|
| 25-26 (TY25) MCR        | \$0.62230 | TEA / district MCR            |
| 25-26 (TY25) Tier Two   | \$0.08650 | TEA / district tier two       |
| = 25-26 (TY25) M&O Rate | \$0.70880 | Used in rate comparison table |

## Page 3 — Rate Comparison Table & Voter Approval Rate

### Rate Comparison

| Row                               | M&O Rate  | I&S Rate  | Total Rate | Local Rev/<br>Student | State Rev/<br>Student | Source                |
|-----------------------------------|-----------|-----------|------------|-----------------------|-----------------------|-----------------------|
| 25-26 (TY25) <b>Adopted</b> Rate  | \$0.70880 | \$0.30110 | \$1.00990  | \$16,157              | \$1,785               | TEA / District record |
| Rate to Maintain Same Level       | \$0.78750 | \$0.30110 | \$1.08860  | \$16,557              | \$1,741               | Manual / Checklist    |
| 26-27 (TY26) <b>Proposed</b> Rate | \$0.70650 | \$0.30110 | \$1.00760  | \$15,462              | \$1,941               | Modal / Checklist     |

### Voter Approval Rate Breakdown

| Component                                   | Rate      | Notes                                                                                             |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------|
| Tier One MCR (TTC Sec.26.08(n)(1))          | \$0.62230 | From TEA / district MCR                                                                           |
| Tier Two per TTC Sec.26.08(n)(2)            | \$0.08650 | $\max(\$0.05, \text{Current Tier Two} - \text{Disaster Pennies}) = \max(0.05, 0.08650 - 0.00000)$ |
| Min Debt Service Rate (TTC Sec.26.08(n)(3)) | \$0.00000 | From minimum debt service worksheet                                                               |
| = Voter Approval Tax Rate                   | \$1.00760 | Used in voter approval notice                                                                     |

## Page 4 — CAD Values by County

CAD values are entered in the CAD Values modal by MoakCasey staff. Totals flow into the appraised and taxable value fields of the Form 50-280.

### 25-26 (TY25) CAD Values

| County | Appraised — All Property | Appraised — New Property | Taxable — All Property | Taxable — New Property |
|--------|--------------------------|--------------------------|------------------------|------------------------|
| COMAL  | \$3,896,694              | \$0                      | \$3,416,604            | \$0                    |
| HAYS   | \$5,210,856,404          | \$193,123,044            | \$4,237,385,427        | \$79,732,666           |
| TOTAL  | \$5,214,753,098          | \$193,123,044            | \$4,240,802,031        | \$79,732,666           |

### 26-27 (TY26) CAD Values

| County | Appraised — All Property | Appraised — New Property | Taxable — All Property | Taxable — New Property |
|--------|--------------------------|--------------------------|------------------------|------------------------|
| COMAL  | \$4,156,213              | \$85,840                 | \$3,668,073            | \$85,840               |
| HAYS   | \$5,407,252,091          | \$175,368,165            | \$4,415,221,702        | \$59,238,288           |
| TOTAL  | \$5,411,408,304          | \$175,454,005            | \$4,418,889,775        | \$59,324,128           |

### All CAD Totals for Notice

| Description                          | 25-26 (TY25) Value | 26-27 (TY26) Value |
|--------------------------------------|--------------------|--------------------|
| Total Appraised Value — All Property | \$5,214,753,098    | \$5,411,408,304    |
| Total Appraised Value — New Property | \$193,123,044      | \$175,454,005      |
| Total Taxable Value — All Property   | \$4,240,802,031    | \$4,418,889,775    |
| Total Taxable Value — New Property   | \$79,732,666       | \$59,324,128       |

## Page 5 — Levy Values by County & Average Residence Levy

Levy values are entered in the Levy CAD modal by MoakCasey staff. These values compute the average market value, average taxable value, and taxes due on average residence.

### 25-26 (TY25) Levy Values

| County | Market Value    | Count | Homestead Cap Loss | Avg Market Value |
|--------|-----------------|-------|--------------------|------------------|
| COMAL  | \$817,531       | 3     | \$702,396          | \$272,510        |
| HAYS   | \$3,928,696,556 | 5,350 | \$415,305,885      | \$734,336        |

### 26-27 (TY26) Levy Values

| County | Market Value    | Count | Homestead Cap Loss | Avg Market Value |
|--------|-----------------|-------|--------------------|------------------|
| COMAL  | \$840,584       | 3     | \$513,037          | \$280,195        |
| HAYS   | \$3,774,462,778 | 5,239 | \$268,477,937      | \$720,455        |

### 25-26 (TY25) — Average Residence Levy

| Description           | Value      | Formula                                               |
|-----------------------|------------|-------------------------------------------------------|
| Average Market Value  | \$734,077  | Total Market Value ÷ Total Count                      |
| Average Taxable Value | \$516,362  | Avg Market – \$140,000 homestead – (Cap Loss ÷ Count) |
| Taxes Due             | \$5,214.74 | Avg Taxable x 25-26 (TY25) Total Rate ÷ 100           |

### 26-27 (TY26) — Average Residence Levy

| Description           | Value      | Formula                                               |
|-----------------------|------------|-------------------------------------------------------|
| Average Market Value  | \$720,203  | Total Market Value ÷ Total Count                      |
| Average Taxable Value | \$528,888  | Avg Market – \$140,000 homestead – (Cap Loss ÷ Count) |
| Taxes Due             | \$5,329.08 | Avg Taxable x Proposed Total Rate ÷ 100               |
| Increase / (Decrease) | \$114.34   | 26-27 (TY26) Taxes Due – 25-26 (TY25) Taxes Due       |