

# 2026 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

UNION GROVE INDEPENDENT SCHOOL DISTRICT

School District's Name

903-845-5509

Phone (area code and number)

11220 UNION GROVE ROAD, GLADEWATER, TX, 75647

School District's Address, City, State, ZIP Code

UGISD.ORG

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.<sup>1</sup> Source materials must contain data for all worksheets used.

Insert hyperlink:

[https://resources.finalsite.net/images/v1786391296/ugisdorg/zhvx5ncrycaiqo6uh7zo/TNTWorkingPapers-Hyperlinked1\\_1.pdf](https://resources.finalsite.net/images/v1786391296/ugisdorg/zhvx5ncrycaiqo6uh7zo/TNTWorkingPapers-Hyperlinked1_1.pdf)

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Amount/Rate                                   |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 1.   | <b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>2</sup> | \$ 191,459,189 <a href="#">Click Here</a>     |
| 2.   | <b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>3</sup>                                                                                                                                                                                                                                                                                                                                                | \$ 17,093,664 <a href="#">Click Here</a>      |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 174,365,525                                |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 1.047200 /\$100 <a href="#">Click Here</a> |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b><br><b>A. Original prior year ARB values:</b> ..... \$ 0<br><b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0<br><b>C. Prior year value loss.</b> Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                 | \$ 0                                          |

<sup>1</sup> Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(14)

<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Amount/Rate    |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... \$ 0<br><b>B. Prior year disputed value:</b> ..... – \$ 0<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0           |
| 7.   | <b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 0           |
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 174,365,525 |
| 9.   | <b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>6</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 0           |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 42,667 <a href="#">Click Here</a><br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 8,141,444 <a href="#">Click Here</a><br><b>C. Value loss.</b> Add A and B. <sup>7</sup> | \$ 8,184,111   |
| 11.  | <b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.<br><b>A. Prior year market value.</b> ..... \$ 0<br><b>B. Current year productivity or special appraised value:</b> ..... – \$ 0<br><b>C. Value loss.</b> Subtract B from A. <sup>8</sup>                                                                                                                                                                                                                                                                                         | \$ 0           |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 8,184,111   |
| 13.  | <b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 166,181,414 |
| 14.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 1,740,251   |
| 15.  | <b>Taxes refunded for years preceding prior year.</b> Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup> <a href="#">Click Here</a>                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 21,712      |
| 16.  | <b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>10</sup><br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 1,761,963   |

<sup>5</sup> Tex. Tax Code §26.012(13)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(15)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Amount/Rate        |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 17.  | <b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup><br><b>A. Certified values.</b> <sup>12</sup> ..... <a href="#">Click Here</a> \$ 202,432,011<br><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0<br><b>C. Total current year value.</b> Subtract B from A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 202,432,011     |
| 18.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup><br><b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0<br><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0<br><b>C. Total value under protest or not certified.</b> Add A and B. | \$ 0               |
| 19.  | <b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>16</sup><br><a href="#">Click Here</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 21,564,166      |
| 20.  | <b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>19</sup> Taxing units that are not affected, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 0               |
| 21.  | <b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Lines 19 and 20. <sup>20</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 180,867,845     |
| 22.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 0               |
| 23.  | <b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.<br><a href="#">Click Here</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 7,924,815       |
| 24.  | <b>Total adjustments to the current year taxable value.</b> Add lines 22 and 23.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 7,924,815       |
| 25.  | <b>Adjusted current year taxable value.</b> Subtract line 24 from line 21.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 172,943,030     |
| 26.  | <b>Current year NNR tax rate.</b> Divide line 16 by line 25 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 1.018811 /\$100 |

<sup>11</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.012(6)<sup>13</sup> Tex. Tax Code §26.01(c) and (d)<sup>14</sup> Tex. Tax Code §26.01(c)<sup>15</sup> Tex. Tax Code §26.01(d)<sup>16</sup> Tex. Tax Code §26.012(6)(B)<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)<sup>18</sup> Tex. Tax Code §26.012(1-a)<sup>19</sup> Tex. Tax Code §26.04(d-3)<sup>20</sup> Tex. Tax Code §26.012(6)

## 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.<sup>21</sup>

## SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- 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.<sup>22</sup>
- Enrichment Tax Rate:**<sup>23</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.<sup>24</sup>
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.<sup>25</sup> 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.<sup>26</sup>

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.<sup>27</sup> 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*.<sup>28</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | MCR, Enrichment and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Amount/Rate        |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 27.  | <b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>29</sup> <a href="#">Click Here</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0.616900 /\$100 |
| 28.  | <b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>30</sup><br>A. Enter the district's prior year enrichment tax rate ..... <a href="#">Click Here</a> \$ 0.138200 /\$100<br>B. \$0.05 per \$100 of taxable value ..... \$ 0.0500 /\$100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0.138200 /\$100 |
| 29.  | <b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>31</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.755100 /\$100 |
| 30.  | <b>Total current year debt to be paid with property tax revenue.</b><br>Debt means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes;<br>(2) Are secured by property taxes;<br>(3) Are scheduled for payment over a period longer than one year; and<br>(4) Are not classified in the school district's budget as M&O expenses.<br>A. <b>Debt</b> 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. <sup>32</sup><br>Enter debt amount: ..... <a href="#">Click Here</a> \$ 794,350<br>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0<br>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... <a href="#">Click Here</a> - \$ 253,142<br>D. <b>Adjust debt:</b> Subtract B and C from A. | \$ 541,208         |

<sup>21</sup> Tex. Tax Code §26.08(n)

<sup>22</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>23</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>24</sup> Tex. Edu. Code §48.202(a-1)(2)

<sup>25</sup> Tex. Tax Code §26.012(3)

<sup>26</sup> Tex. Edu. Code §45.0021(a)

<sup>27</sup> Tex. Edu. Code §11.184(b)

<sup>28</sup> Tex. Edu. Code §11.184(b-1)

<sup>29</sup> Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

<sup>30</sup> Tex. Tax Code §26.08(n)(2)

<sup>31</sup> Tex. Edu. Code §45.003(d)

<sup>32</sup> Tex. Tax Code §26.012(7)

| Line | MCR, Enrichment and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate        |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 31.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>33</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0               |
| 32.  | <b>Adjusted current year debt.</b> Subtract line 31 from line 30D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 541,208         |
| 33.  | <b>Current year anticipated collection rate.</b> 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%. <sup>34</sup><br>A. Enter the current year anticipated collection rate certified by the collector. <sup>35</sup> 94.53 % <a href="#">Click Here</a><br>B. Enter the prior year actual collection rate 93.00 %<br>C. Enter the 2024 actual collection rate 92.32 %<br>D. Enter the 2023 actual collection rate 98.26 % | 94.53 %            |
| 34.  | <b>Current year debt adjusted for collections.</b> Divide Line 32 by Line 33.<br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.                                                                                                                                                                                                                                                                                          | \$ 572,525         |
| 35.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 180,867,845     |
| 36.  | <b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0.316543 /\$100 |
| 37.  | <b>Current year voter-approval tax rate.</b> Add Lines 29 and 36.<br>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. <sup>36</sup>                                                                                                                                                                                                                                                                                                                                      | \$ 1.071643 /\$100 |

### SECTION 3: 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 | Adjustment for Pollution Control Requirements Worksheet                                                                                                                                                                                                          | Amount/Rate        |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 38.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>38</sup> | \$ 0               |
| 39.  | <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                           | \$ 180,867,845     |
| 40.  | <b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.                                                                                                                                                                   | \$ 0.000000 /\$100 |
| 41.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 37 and line 40.                                                                                                                                                            | \$ 1.071643 /\$100 |

### SECTION 4: Prior Year Disaster Tax Rate Adjustment

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.<sup>39</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

| Line | Prior Year Disaster Adjustment Worksheet                                                                                                                                                                                                       | Amount/Rate        |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 42.  | <b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                 | \$ 1.047200 /\$100 |
| 43.  | <b>Prior voter-approval tax rate.</b> If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |

<sup>33</sup> Tex. Tax Code §§26.012(10) and 26.04(b)

<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>35</sup> Tex. Tax Code §26.04(b)

<sup>36</sup> Tex. Tax Code §26.08(g)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

<sup>39</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

| Line | Prior Year Disaster Adjustment Worksheet                                                                                                                                                                          | Amount/Rate        |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 44.  | <b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.                                                                                                     | \$ 0.000000 /\$100 |
| 45.  | <b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 44 from one of the following lines (as applicable):<br>Line 37 or Line 41 (school districts with pollution control). | \$ 1.071643 /\$100 |

### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.....\$ 1.018811 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.....\$ 1.071643 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

### SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

### SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>40</sup>

**print  
here** ➡

Kelly Klein

Printed Name of School District Representative

**sign  
here** ➡

*Kelly Klein*

School District Representative

August 10, 2026

Date

<sup>40</sup> Tex. Tax Code §26.04(c)

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
Grand Totals

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| Land                       |            | Value       |                                                             |                       |             |
|----------------------------|------------|-------------|-------------------------------------------------------------|-----------------------|-------------|
| Homesite:                  |            | 44,689,634  |                                                             |                       |             |
| Non Homesite:              |            | 37,327,666  |                                                             |                       |             |
| Ag Market:                 |            | 32,448,359  |                                                             |                       |             |
| Timber Market:             |            | 20,307,467  | <b>Total Land</b>                                           | (+)                   | 134,773,126 |
| Improvement                |            | Value       |                                                             |                       |             |
| Homesite:                  |            | 176,296,452 |                                                             |                       |             |
| Non Homesite:              |            | 77,990,022  | <b>Total Improvements</b>                                   | (+)                   | 254,286,474 |
| Non Real                   |            | Count       | Value                                                       |                       |             |
| Personal Property:         | 172        |             | 11,086,422                                                  |                       |             |
| Mineral Property:          | 37,245     |             | 14,034,702                                                  |                       |             |
| Autos:                     | 0          |             | 0                                                           | <b>Total Non Real</b> | (+)         |
|                            |            |             | <b>Market Value</b>                                         | =                     | 25,121,124  |
|                            |            |             |                                                             |                       | 414,180,724 |
| Ag                         | Non Exempt | Exempt      |                                                             |                       |             |
| Total Productivity Market: | 52,755,826 | 0           |                                                             |                       |             |
| Ag Use:                    | 478,661    | 0           | <b>Productivity Loss</b>                                    | (-)                   | 51,749,630  |
| Timber Use:                | 527,535    | 0           | <b>Appraised Value</b>                                      | =                     | 362,431,094 |
| Productivity Loss:         | 51,749,630 | 0           |                                                             |                       |             |
|                            |            |             | <b>Homestead Cap</b>                                        | (-)                   | 17,303,670  |
|                            |            |             | <b>23.231 Cap</b>                                           | (-)                   | 2,036,288   |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 343,091,136 |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 151,631,947 |
|                            |            |             | <b>Net Taxable</b>                                          | <b>Line 1</b>         | =           |
|                            |            |             |                                                             |                       | 191,459,189 |

| Freeze          | Assessed          | Taxable           | Actual Tax       | Ceiling          | Count      |                                |                |
|-----------------|-------------------|-------------------|------------------|------------------|------------|--------------------------------|----------------|
| DP              | 5,063,556         | 547,286           | 1,685.52         | 2,683.73         | 39         |                                |                |
| DPS             | 167,405           | 0                 | 0.00             | 0.00             | 1          |                                |                |
| OV65            | 62,478,768        | 16,546,378        | 82,381.94        | 86,565.59        | 309        |                                |                |
| <b>Total</b>    | <b>67,709,729</b> | <b>17,093,664</b> | <b>84,067.46</b> | <b>89,249.32</b> | <b>349</b> | <b>Freeze Taxable</b>          | <b>Line 2</b>  |
| <b>Tax Rate</b> | <b>1.0472000</b>  |                   |                  |                  |            |                                | (-) 17,093,664 |
|                 |                   |                   |                  |                  |            | <b>Freeze Adjusted Taxable</b> | = 174,365,525  |

[Go to Worksheet](#)

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,910,023.24 = 174,365,525 \* (1.0472000 / 100) + 84,067.46

Certified Estimate of Market Value: 414,180,724  
 Certified Estimate of Taxable Value: 191,459,189

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
ARB Approved Totals

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| Land                       |            | Value       |                                                             |                       |             |
|----------------------------|------------|-------------|-------------------------------------------------------------|-----------------------|-------------|
| Homesite:                  |            | 44,689,634  |                                                             |                       |             |
| Non Homesite:              |            | 37,327,666  |                                                             |                       |             |
| Ag Market:                 |            | 32,448,359  |                                                             |                       |             |
| Timber Market:             |            | 20,307,467  | <b>Total Land</b>                                           | (+)                   | 134,773,126 |
| Improvement                |            | Value       |                                                             |                       |             |
| Homesite:                  |            | 176,296,452 |                                                             |                       |             |
| Non Homesite:              |            | 77,990,022  | <b>Total Improvements</b>                                   | (+)                   | 254,286,474 |
| Non Real                   |            | Count       | Value                                                       |                       |             |
| Personal Property:         | 172        |             | 11,086,422                                                  |                       |             |
| Mineral Property:          | 37,245     |             | 14,034,702                                                  |                       |             |
| Autos:                     | 0          |             | 0                                                           | <b>Total Non Real</b> | (+)         |
|                            |            |             | <b>Market Value</b>                                         | =                     | 25,121,124  |
|                            |            |             |                                                             |                       | 414,180,724 |
| Ag                         | Non Exempt | Exempt      |                                                             |                       |             |
| Total Productivity Market: | 52,755,826 | 0           |                                                             |                       |             |
| Ag Use:                    | 478,661    | 0           | <b>Productivity Loss</b>                                    | (-)                   | 51,749,630  |
| Timber Use:                | 527,535    | 0           | <b>Appraised Value</b>                                      | =                     | 362,431,094 |
| Productivity Loss:         | 51,749,630 | 0           | <b>Homestead Cap</b>                                        | (-)                   | 17,303,670  |
|                            |            |             | <b>23.231 Cap</b>                                           | (-)                   | 2,036,288   |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 343,091,136 |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 151,631,947 |
|                            |            |             | <b>Net Taxable</b>                                          | =                     | 191,459,189 |

| Freeze          | Assessed          | Taxable           | Actual Tax       | Ceiling          | Count      |                                |                |
|-----------------|-------------------|-------------------|------------------|------------------|------------|--------------------------------|----------------|
| DP              | 5,063,556         | 547,286           | 1,685.52         | 2,683.73         | 39         |                                |                |
| DPS             | 167,405           | 0                 | 0.00             | 0.00             | 1          |                                |                |
| OV65            | 62,478,768        | 16,546,378        | 82,381.94        | 86,565.59        | 309        |                                |                |
| <b>Total</b>    | <b>67,709,729</b> | <b>17,093,664</b> | <b>84,067.46</b> | <b>89,249.32</b> | <b>349</b> | <b>Freeze Taxable</b>          | (-) 17,093,664 |
| <b>Tax Rate</b> | <b>1.0472000</b>  |                   |                  |                  |            |                                |                |
|                 |                   |                   |                  |                  |            | <b>Freeze Adjusted Taxable</b> | = 174,365,525  |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,910,023.24 = 174,365,525 \* (1.0472000 / 100) + 84,067.46

Certified Estimate of Market Value: 414,180,724  
 Certified Estimate of Taxable Value: 191,459,189

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
ARB Approved Totals

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**Exemption Breakdown**

| Exemption     | Count | Local    | State              | Total              |
|---------------|-------|----------|--------------------|--------------------|
| DP            | 41    | 0        | 818,968            | 818,968            |
| DPS           | 1     | 0        | 27,405             | 27,405             |
| DV1           | 6     | 0        | 20,000             | 20,000             |
| DV2           | 3     | 0        | 15,000             | 15,000             |
| DV3           | 7     | 0        | 67,700             | 67,700             |
| DV4           | 37    | 0        | 205,470            | 205,470            |
| DV4S          | 7     | 0        | 31,460             | 31,460             |
| DVHS          | 29    | 0        | 3,672,095          | 3,672,095          |
| DVHSS         | 3     | 0        | 124,744            | 124,744            |
| EX-XG         | 1     | 0        | 116,290            | 116,290            |
| EX-XN         | 8     | 0        | 293,260            | 293,260            |
| EX-XR         | 3     | 0        | 438,530            | 438,530            |
| EX-XV         | 101   | 0        | 32,596,801         | 32,596,801         |
| EX366         | 7,605 | 0        | 233,144            | 233,144            |
| HS            | 882   | 0        | 102,742,739        | 102,742,739        |
| OV65          | 299   | 0        | 8,972,820          | 8,972,820          |
| OV65S         | 40    | 0        | 1,255,521          | 1,255,521          |
| <b>Totals</b> |       | <b>0</b> | <b>151,631,947</b> | <b>151,631,947</b> |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
Grand Totals

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**Exemption Breakdown**

| Exemption | Count | Local | State       | Total       |
|-----------|-------|-------|-------------|-------------|
| DP        | 41    | 0     | 818,968     | 818,968     |
| DPS       | 1     | 0     | 27,405      | 27,405      |
| DV1       | 6     | 0     | 20,000      | 20,000      |
| DV2       | 3     | 0     | 15,000      | 15,000      |
| DV3       | 7     | 0     | 67,700      | 67,700      |
| DV4       | 37    | 0     | 205,470     | 205,470     |
| DV4S      | 7     | 0     | 31,460      | 31,460      |
| DVHS      | 29    | 0     | 3,672,095   | 3,672,095   |
| DVHSS     | 3     | 0     | 124,744     | 124,744     |
| EX-XG     | 1     | 0     | 116,290     | 116,290     |
| EX-XN     | 8     | 0     | 293,260     | 293,260     |
| EX-XR     | 3     | 0     | 438,530     | 438,530     |
| EX-XV     | 101   | 0     | 32,596,801  | 32,596,801  |
| EX366     | 7,605 | 0     | 233,144     | 233,144     |
| HS        | 882   | 0     | 102,742,739 | 102,742,739 |
| OV65      | 299   | 0     | 8,972,820   | 8,972,820   |
| OV65S     | 40    | 0     | 1,255,521   | 1,255,521   |
| Totals    |       | 0     | 151,631,947 | 151,631,947 |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
ARB Approved Totals

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**State Category Breakdown**

| State Code | Description                   | Count  | Acres       | New Value   | Market Value  | Taxable Value |
|------------|-------------------------------|--------|-------------|-------------|---------------|---------------|
| A          | SINGLE FAMILY RESIDENCE       | 936    | 1,215.4939  | \$4,392,239 | \$186,144,971 | \$98,755,621  |
| B          | MULTIFAMILY RESIDENCE         | 9      | 8.3130      | \$0         | \$4,004,410   | \$4,004,410   |
| C1         | VACANT LOTS AND LAND TRACTS   | 65     | 65.5082     | \$0         | \$2,091,960   | \$2,071,334   |
| D1         | QUALIFIED OPEN-SPACE LAND     | 416    | 7,976.5353  | \$0         | \$52,755,826  | \$999,563     |
| D2         | IMPROVEMENTS ON QUALIFIED OP  | 70     |             | \$12,320    | \$1,084,340   | \$1,076,599   |
| E          | RURAL LAND, NON QUALIFIED OPE | 672    | 2,428.7874  | \$1,539,550 | \$97,271,264  | \$51,959,298  |
| F1         | COMMERCIAL REAL PROPERTY      | 29     | 44.0398     | \$572,010   | \$4,396,182   | \$4,335,507   |
| F2         | INDUSTRIAL AND MANUFACTURIN   | 5      | 9.6910      | \$0         | \$1,205,810   | \$1,205,810   |
| G1         | OIL AND GAS                   | 29,614 |             | \$0         | \$13,726,171  | \$13,170,169  |
| J1         | WATER SYSTEMS                 | 1      |             | \$0         | \$3,320       | \$3,320       |
| J2         | GAS DISTRIBUTION SYSTEM       | 3      | 0.5000      | \$0         | \$35,990      | \$35,990      |
| J3         | ELECTRIC COMPANY (INCLUDING C | 3      |             | \$0         | \$2,253,750   | \$2,253,750   |
| J4         | TELEPHONE COMPANY (INCLUDI    | 5      | 0.0275      | \$0         | \$239,400     | \$239,400     |
| J6         | PIPELAND COMPANY              | 31     |             | \$0         | \$2,307,700   | \$2,307,700   |
| J8         | OTHER TYPE OF UTILITY         | 1      | 2.0000      | \$0         | \$9,330       | \$9,330       |
| L1         | COMMERCIAL PERSONAL PROPE     | 69     |             | \$0         | \$3,666,235   | \$3,666,235   |
| L2         | INDUSTRIAL AND MANUFACTURIN   | 20     |             | \$0         | \$1,926,730   | \$1,926,730   |
| M1         | TANGIBLE OTHER PERSONAL, MOB  | 150    |             | \$312,310   | \$6,496,520   | \$3,418,193   |
| S          | SPECIAL INVENTORY TAX         | 4      |             | \$0         | \$20,230      | \$20,230      |
| X          | TOTALLY EXEMPT PROPERTY       | 7,718  | 556.6582    | \$3,073     | \$34,540,585  | \$0           |
|            | <b>Totals</b>                 |        | 12,307.5543 | \$6,831,502 | \$414,180,724 | \$191,459,189 |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
Grand Totals

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**State Category Breakdown**

| State Code | Description                   | Count  | Acres       | New Value   | Market Value  | Taxable Value |
|------------|-------------------------------|--------|-------------|-------------|---------------|---------------|
| A          | SINGLE FAMILY RESIDENCE       | 936    | 1,215.4939  | \$4,392,239 | \$186,144,971 | \$98,755,621  |
| B          | MULTIFAMILY RESIDENCE         | 9      | 8.3130      | \$0         | \$4,004,410   | \$4,004,410   |
| C1         | VACANT LOTS AND LAND TRACTS   | 65     | 65.5082     | \$0         | \$2,091,960   | \$2,071,334   |
| D1         | QUALIFIED OPEN-SPACE LAND     | 416    | 7,976.5353  | \$0         | \$52,755,826  | \$999,563     |
| D2         | IMPROVEMENTS ON QUALIFIED OP  | 70     |             | \$12,320    | \$1,084,340   | \$1,076,599   |
| E          | RURAL LAND, NON QUALIFIED OPE | 672    | 2,428.7874  | \$1,539,550 | \$97,271,264  | \$51,959,298  |
| F1         | COMMERCIAL REAL PROPERTY      | 29     | 44.0398     | \$572,010   | \$4,396,182   | \$4,335,507   |
| F2         | INDUSTRIAL AND MANUFACTURIN   | 5      | 9.6910      | \$0         | \$1,205,810   | \$1,205,810   |
| G1         | OIL AND GAS                   | 29,614 |             | \$0         | \$13,726,171  | \$13,170,169  |
| J1         | WATER SYSTEMS                 | 1      |             | \$0         | \$3,320       | \$3,320       |
| J2         | GAS DISTRIBUTION SYSTEM       | 3      | 0.5000      | \$0         | \$35,990      | \$35,990      |
| J3         | ELECTRIC COMPANY (INCLUDING C | 3      |             | \$0         | \$2,253,750   | \$2,253,750   |
| J4         | TELEPHONE COMPANY (INCLUDI    | 5      | 0.0275      | \$0         | \$239,400     | \$239,400     |
| J6         | PIPELAND COMPANY              | 31     |             | \$0         | \$2,307,700   | \$2,307,700   |
| J8         | OTHER TYPE OF UTILITY         | 1      | 2.0000      | \$0         | \$9,330       | \$9,330       |
| L1         | COMMERCIAL PERSONAL PROPE     | 69     |             | \$0         | \$3,666,235   | \$3,666,235   |
| L2         | INDUSTRIAL AND MANUFACTURIN   | 20     |             | \$0         | \$1,926,730   | \$1,926,730   |
| M1         | TANGIBLE OTHER PERSONAL, MOB  | 150    |             | \$312,310   | \$6,496,520   | \$3,418,193   |
| S          | SPECIAL INVENTORY TAX         | 4      |             | \$0         | \$20,230      | \$20,230      |
| X          | TOTALLY EXEMPT PROPERTY       | 7,718  | 556.6582    | \$3,073     | \$34,540,585  | \$0           |
|            | <b>Totals</b>                 |        | 12,307.5543 | \$6,831,502 | \$414,180,724 | \$191,459,189 |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
ARB Approved Totals

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**CAD State Category Breakdown**

| State Code | Description                    | Count  | Acres              | New Value          | Market Value         | Taxable Value        |
|------------|--------------------------------|--------|--------------------|--------------------|----------------------|----------------------|
| A          | A - Real Residential - Land    | 3      | 3.7990             | \$0                | \$140,710            | \$121,813            |
| A1         | SINGLE FAMILY RESIDENCE        | 629    | 795.9089           | \$2,874,020        | \$154,674,523        | \$82,138,730         |
| A2         | MOBILE HOMES                   | 335    | 405.7352           | \$1,209,049        | \$21,737,596         | \$10,865,845         |
| A3         | OUT BUILDINGS                  | 675    | 10.0508            | \$309,170          | \$8,266,016          | \$4,747,608          |
| A4         | SWIMMING POOLS AND DECKS       | 46     |                    | \$0                | \$1,326,126          | \$881,624            |
| B1         | DUPLEXES                       | 9      | 8.3130             | \$0                | \$3,997,510          | \$3,997,510          |
| B3         | OUTBUILDINGS                   | 1      |                    | \$0                | \$6,900              | \$6,900              |
| C          | VACANT PLATTED LOTS AND TRACT  | 1      | 0.7600             | \$0                | \$53,300             | \$53,300             |
| C1         | VACANT RESIDENTIAL - CITY      | 1      | 0.1420             | \$0                | \$10,340             | \$10,340             |
| C3         | VACANT PLATTED LOTS OR TRACTS  | 63     | 64.6062            | \$0                | \$2,028,320          | \$2,007,694          |
| D1         | QUALIFIED OPEN SPACE LAND      | 239    | 4,875.1197         | \$0                | \$32,889,429         | \$487,707            |
| D2         | IMPROVEMENTS ON QUALIFIED AG L | 70     |                    | \$12,320           | \$1,084,340          | \$1,076,599          |
| D3         | D3 - QUALIFIED TIMBER LAND     | 202    | 3,100.6234         | \$0                | \$20,056,328         | \$819,367            |
| D4         | D4 - Non Qualified Land        | 29     | 196.7329           | \$0                | \$1,369,490          | \$1,245,668          |
| E          | FARM AND RANCH IMPROVEMENT H   | 302    | 795.5294           | \$1,328,040        | \$74,266,927         | \$34,874,284         |
| E4         | FARM BLDGS STORAGE ON QUALIF   | 235    | 0.7500             | \$40,080           | \$4,120,528          | \$1,893,449          |
| E5         | FARM IMPROVEMENTS/MOBILE HOM   | 120    | 189.4358           | \$169,330          | \$4,630,105          | \$1,731,994          |
| E6         | RURAL LAND NON QUALIFYING      | 349    | 1,241.0515         | \$0                | \$11,466,078         | \$11,015,050         |
| E7         | FARM BUILDINGS NON QUALIFYING  | 64     | 6.0800             | \$2,100            | \$901,825            | \$684,171            |
| E8         | SWIMMING POOLS AND DECKS       | 9      |                    | \$0                | \$326,380            | \$207,169            |
| F1         | F1 Commercial Real             | 29     | 44.0398            | \$572,010          | \$4,396,182          | \$4,335,507          |
| F2         | F2 Industrial Real             | 5      | 9.6910             | \$0                | \$1,205,810          | \$1,205,810          |
| G1         | G1 Oil and Gas                 | 29,614 |                    | \$0                | \$13,726,171         | \$13,170,169         |
| J1         | Water Systems                  | 1      |                    | \$0                | \$3,320              | \$3,320              |
| J2         | J2 Gas Distribution System     | 3      | 0.5000             | \$0                | \$35,990             | \$35,990             |
| J3         | J3 Electric Company            | 3      |                    | \$0                | \$2,253,750          | \$2,253,750          |
| J4         | J4 Telephone Company           | 5      | 0.0275             | \$0                | \$239,400            | \$239,400            |
| J6         | J6 Pipeline                    | 31     |                    | \$0                | \$2,307,700          | \$2,307,700          |
| J8         | J8 Other Utility Company       | 1      | 2.0000             | \$0                | \$9,330              | \$9,330              |
| L1         | L1 Commercial Personal         | 69     |                    | \$0                | \$3,666,235          | \$3,666,235          |
| L2         | L2 Industrial Personal         | 20     |                    | \$0                | \$1,926,730          | \$1,926,730          |
| M3         | MOBILE HOMES                   | 147    |                    | \$312,310          | \$6,210,810          | \$3,250,833          |
| M4         | LEASEHOLD STORAGE BUILDINGS    | 48     |                    | \$0                | \$285,710            | \$167,360            |
| S          | SPECIAL INVENTORY MOTOR VEHIC  | 4      |                    | \$0                | \$20,230             | \$20,230             |
| X          | Totally Exempt Property        | 7,718  | 556.6582           | \$3,073            | \$34,540,585         | \$0                  |
|            | <b>Totals</b>                  |        | <b>12,307.5543</b> | <b>\$6,831,502</b> | <b>\$414,180,724</b> | <b>\$191,459,186</b> |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD

Grand Totals

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**CAD State Category Breakdown**

| State Code | Description                    | Count  | Acres              | New Value          | Market Value         | Taxable Value        |
|------------|--------------------------------|--------|--------------------|--------------------|----------------------|----------------------|
| A          | A - Real Residential - Land    | 3      | 3.7990             | \$0                | \$140,710            | \$121,813            |
| A1         | SINGLE FAMILY RESIDENCE        | 629    | 795.9089           | \$2,874,020        | \$154,674,523        | \$82,138,730         |
| A2         | MOBILE HOMES                   | 335    | 405.7352           | \$1,209,049        | \$21,737,596         | \$10,865,845         |
| A3         | OUT BUILDINGS                  | 675    | 10.0508            | \$309,170          | \$8,266,016          | \$4,747,608          |
| A4         | SWIMMING POOLS AND DECKS       | 46     |                    | \$0                | \$1,326,126          | \$881,624            |
| B1         | DUPLEXES                       | 9      | 8.3130             | \$0                | \$3,997,510          | \$3,997,510          |
| B3         | OUTBUILDINGS                   | 1      |                    | \$0                | \$6,900              | \$6,900              |
| C          | VACANT PLATTED LOTS AND TRACT  | 1      | 0.7600             | \$0                | \$53,300             | \$53,300             |
| C1         | VACANT RESIDENTIAL - CITY      | 1      | 0.1420             | \$0                | \$10,340             | \$10,340             |
| C3         | VACANT PLATTED LOTS OR TRACTS  | 63     | 64.6062            | \$0                | \$2,028,320          | \$2,007,694          |
| D1         | QUALIFIED OPEN SPACE LAND      | 239    | 4,875.1197         | \$0                | \$32,889,429         | \$487,707            |
| D2         | IMPROVEMENTS ON QUALIFIED AG L | 70     |                    | \$12,320           | \$1,084,340          | \$1,076,599          |
| D3         | D3 - QUALIFIED TIMBER LAND     | 202    | 3,100.6234         | \$0                | \$20,056,328         | \$819,367            |
| D4         | D4 - Non Qualified Land        | 29     | 196.7329           | \$0                | \$1,369,490          | \$1,245,668          |
| E          | FARM AND RANCH IMPROVEMENT H   | 302    | 795.5294           | \$1,328,040        | \$74,266,927         | \$34,874,284         |
| E4         | FARM BLDGS STORAGE ON QUALIF   | 235    | 0.7500             | \$40,080           | \$4,120,528          | \$1,893,449          |
| E5         | FARM IMPROVEMENTS/MOBILE HOM   | 120    | 189.4358           | \$169,330          | \$4,630,105          | \$1,731,994          |
| E6         | RURAL LAND NON QUALIFYING      | 349    | 1,241.0515         | \$0                | \$11,466,078         | \$11,015,050         |
| E7         | FARM BUILDINGS NON QUALIFYING  | 64     | 6.0800             | \$2,100            | \$901,825            | \$684,171            |
| E8         | SWIMMING POOLS AND DECKS       | 9      |                    | \$0                | \$326,380            | \$207,169            |
| F1         | F1 Commercial Real             | 29     | 44.0398            | \$572,010          | \$4,396,182          | \$4,335,507          |
| F2         | F2 Industrial Real             | 5      | 9.6910             | \$0                | \$1,205,810          | \$1,205,810          |
| G1         | G1 Oil and Gas                 | 29,614 |                    | \$0                | \$13,726,171         | \$13,170,169         |
| J1         | Water Systems                  | 1      |                    | \$0                | \$3,320              | \$3,320              |
| J2         | J2 Gas Distribution System     | 3      | 0.5000             | \$0                | \$35,990             | \$35,990             |
| J3         | J3 Electric Company            | 3      |                    | \$0                | \$2,253,750          | \$2,253,750          |
| J4         | J4 Telephone Company           | 5      | 0.0275             | \$0                | \$239,400            | \$239,400            |
| J6         | J6 Pipeline                    | 31     |                    | \$0                | \$2,307,700          | \$2,307,700          |
| J8         | J8 Other Utility Company       | 1      | 2.0000             | \$0                | \$9,330              | \$9,330              |
| L1         | L1 Commercial Personal         | 69     |                    | \$0                | \$3,666,235          | \$3,666,235          |
| L2         | L2 Industrial Personal         | 20     |                    | \$0                | \$1,926,730          | \$1,926,730          |
| M3         | MOBILE HOMES                   | 147    |                    | \$312,310          | \$6,210,810          | \$3,250,833          |
| M4         | LEASEHOLD STORAGE BUILDINGS    | 48     |                    | \$0                | \$285,710            | \$167,360            |
| S          | SPECIAL INVENTORY MOTOR VEHIC  | 4      |                    | \$0                | \$20,230             | \$20,230             |
| X          | Totally Exempt Property        | 7,718  | 556.6582           | \$3,073            | \$34,540,585         | \$0                  |
|            | <b>Totals</b>                  |        | <b>12,307.5543</b> | <b>\$6,831,502</b> | <b>\$414,180,724</b> | <b>\$191,459,186</b> |

**2025 CERTIFIED TOTALS**

Property Count: 39,451

S08 - UNION GROVE ISD  
Effective Rate Assumption

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**New Value**

|                          |             |
|--------------------------|-------------|
| TOTAL NEW VALUE MARKET:  | \$6,831,502 |
| TOTAL NEW VALUE TAXABLE: | \$5,190,057 |

**New Exemptions**

| Exemption                      | Description                                    | Count |                   |                  |
|--------------------------------|------------------------------------------------|-------|-------------------|------------------|
| EX-XV                          | Other Exemptions (including public property, r | 7     | 2024 Market Value | \$197,131        |
| EX366                          | HB366 Exempt                                   | 6,506 | 2024 Market Value | \$225,823        |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                                                |       |                   | <b>\$422,954</b> |

| Exemption                     | Description                                  | Count      | Exemption Amount   |
|-------------------------------|----------------------------------------------|------------|--------------------|
| DP                            | Disability                                   | 1          | \$60,000           |
| DV1                           | Disabled Veterans 10% - 29%                  | 2          | \$0                |
| DV2                           | Disabled Veterans 30% - 49%                  | 1          | \$0                |
| DV3                           | Disabled Veterans 50% - 69%                  | 3          | \$32,000           |
| DV4                           | Disabled Veterans 70% - 100%                 | 5          | \$60,000           |
| DV4S                          | Disabled Veterans Surviving Spouse 70% - 100 | 1          | \$12,000           |
| DVHS                          | Disabled Veteran Homestead                   | 7          | \$875,953          |
| DVHSS                         | Disabled Veteran Homestead Surviving Spouse  | 1          | \$55,500           |
| HS                            | Homestead                                    | 55         | \$6,099,715        |
| OV65                          | Over 65                                      | 23         | \$841,120          |
| OV65S                         | OV65 Surviving Spouse                        | 6          | \$238,078          |
| PARTIAL EXEMPTIONS VALUE LOSS |                                              | <b>105</b> | <b>\$8,274,366</b> |
| NEW EXEMPTIONS VALUE LOSS     |                                              |            | <b>\$8,697,320</b> |

**Increased Exemptions**

| Exemption                       | Description               | Count      | Increased Exemption Amount |
|---------------------------------|---------------------------|------------|----------------------------|
| DP                              | Disability                | 17         | \$592,748                  |
| DPS                             | DISABLED Surviving Spouse | 1          | \$17,405                   |
| HS                              | Homestead                 | 625        | \$22,435,789               |
| OV65                            | Over 65                   | 152        | \$6,218,708                |
| OV65S                           | OV65 Surviving Spouse     | 18         | \$768,332                  |
| INCREASED EXEMPTIONS VALUE LOSS |                           | <b>813</b> | <b>\$30,032,982</b>        |

|                             |                     |
|-----------------------------|---------------------|
| TOTAL EXEMPTIONS VALUE LOSS | <b>\$38,730,302</b> |
|-----------------------------|---------------------|

**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 |
|------------------------|----------------|----------------------|-----------------|
| 843                    | \$244,088      | \$139,144            | \$104,944       |

Category A Only

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 566                    | \$238,187      | \$139,099            | \$99,088        |

**2025 CERTIFIED TOTALS****S08 - UNION GROVE ISD****Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 843                    | \$219,560     | \$140,000           | \$79,560       |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 566                    | \$208,435     | \$140,000           | \$68,435       |

**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 |
|---------------------------------|--------------------|-------------------------|
|---------------------------------|--------------------|-------------------------|



# Union Grove School District

Brian Gray, Interim Superintendent  
P.O. Box 1447  
11220 Union Grove Rd.  
GLADEWATER, TX 75647  
Ph. (903)845-5509 • Fax (903)845-6178

## Principals

Landon Trent, JR/SR High School  
Amanda Childress, Asst. Principal  
Ph. (903)845-5506  
Fax (903)845-3003  
Stephaney Wallace, Elementary  
Sarah Pruitt, Asst. Principal  
Ph. (903)845-3481  
Fax (903)845-6270

## ORDINANCE TO SET TAX RATE FOR THE UNION GROVE INDEPENDENT SCHOOL DISTRICT TAX YEAR 2025

**BE IT ORDAINED AND ORDERED** by the Union Grove Independent School District Board of Trustees, Upshur County, that

We, the Board of Trustees of the Union Grove Independent School District in Upshur County, do hereby levy or set the tax rate on \$100 valuation for the District for tax year 2025 as follows:

\$ 0.7551 for the purpose of maintenance and operation, and

\$ 0.2921 for the purpose of payment of principal and interest on debts for:  
\$3,389,875 Unlimited Tax Refunding Bonds, Series 2020, and \$9,801,750  
Unlimited Tax Refunding Bonds, Series 2024

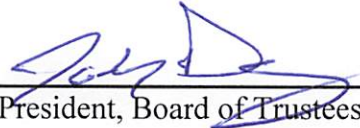
**Line 3**    \$ 1.0472 **TOTAL TAX RATE**       [Go to Worksheet](#)

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

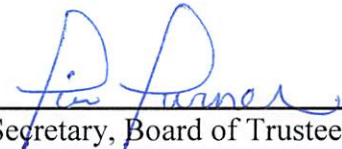
### **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

The tax assessor-collector is hereby authorized to assess and collect the taxes of the Union Grove Independent School District, employing the above tax rate.

The above **Ordinance and Order** was adopted by the Board of Trustees of Union Grove Independent School District on this 29th day of August 2025, and was executed in duplicate.

  
\_\_\_\_\_  
President, Board of Trustees

Date: August 29th, 2025

  
\_\_\_\_\_  
Secretary, Board of Trustees

Date: August 29th, 2025



Tax Assessor-Collector Upshur County  
215 N Titus  
Gilmer TX 75644  
903-843-3085 Fax 903-843-3083

INFORMATION OF EFFECTIVE TAX RATE CALCULATION 2026-2027

ENTITY 908 – Union Grove ISD

REFUNDS FOR PRIOR YEARS 21,712.30 [Line 15](#) [Go to Worksheet](#)

M&O amount 15,659.59

I&S amount 6,052.71

EXCESS DEBT COLLECTIONS 0

Debt to be collected 573,459  
(from previous year TNT)

I&S collected 533,176.79  
(TC298-D ALL I&S collected 7/1/Prev year to 6/30/Current year)

Collection rate 2025 93.00 %

Collection rate 2024 92.32 %

Collection rate 2023 98.26 %

[Line 33](#)

Anticipated 2026 Rate 94.53 %

[Go to Worksheet](#)

Signed Anna Howell 7-8-26



## UPSHUR COUNTY APPRAISAL DISTRICT

105 Diamond Loch Road  
Gilmer, Texas 75644-9372  
Telephone: (903) 843-3041  
Fax: (903) 843-5764

### CERTIFICATION OF 2026 APPRAISAL ROLL

#### UNION GROVE ISD

I, Lori Fetterman, Interim Chief Appraiser for Upshur County Appraisal District, solemnly swear that the attached is that portion of the appraisal roll of the Upshur County Appraisal District which lists property in your jurisdiction.

Records were approved by the Appraisal Review Board on July 16, 2026.

Lori Fetterman

Lori Fetterman, Interim Chief Appraiser

7-22-2026

Date

#### 2026 CERTIFIED TOTALS

|                                          |           |                    |
|------------------------------------------|-----------|--------------------|
| <b>Total Market Value</b>                | <b>\$</b> | <b>429,953,611</b> |
| <b>Total Assessed Value</b>              | <b>\$</b> | <b>358,455,491</b> |
| <b>Net Taxable Value (before freeze)</b> | <b>\$</b> | <b>202,432,011</b> |
| <b>Freeze Adjusted Taxable Value</b>     | <b>\$</b> | <b>180,867,845</b> |
| <b>Market Value Under Protest</b>        | <b>\$</b> | <b>0</b>           |

ENCLOSED:  
2026 Totals  
Effective Tax Rate Assumptions  
Top Ten Taxpayers

**2026 CERTIFIED TOTALS**

Property Count: 40,017

S08 - UNION GROVE ISD  
Grand Totals

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| Land                       |            | Value       |                    |                          |             |
|----------------------------|------------|-------------|--------------------|--------------------------|-------------|
| Homesite:                  |            | 49,693,228  |                    |                          |             |
| Non Homesite:              |            | 38,378,303  |                    |                          |             |
| Ag Market:                 |            | 34,916,130  |                    |                          |             |
| Timber Market:             |            | 22,490,486  | Total Land         | (+)                      | 145,478,147 |
| Improvement                |            | Value       |                    |                          |             |
| Homesite:                  |            | 183,821,828 |                    |                          |             |
| Non Homesite:              |            | 76,907,513  | Total Improvements | (+)                      | 260,729,341 |
| Non Real                   |            | Count       | Value              |                          |             |
| Personal Property:         | 179        |             | 11,207,325         |                          |             |
| Mineral Property:          | 37,791     |             | 12,538,798         |                          |             |
| Autos:                     | 0          |             | 0                  | Total Non Real           | (+)         |
|                            |            |             |                    | Market Value             | =           |
|                            |            |             |                    |                          | 23,746,123  |
|                            |            |             |                    |                          | 429,953,611 |
| Ag                         |            | Non Exempt  | Exempt             |                          |             |
| Total Productivity Market: | 57,406,616 |             | 0                  |                          |             |
| Ag Use:                    | 496,362    |             | 0                  | Productivity Loss        | (-)         |
| Timber Use:                | 568,097    |             | 0                  | Appraised Value          | =           |
| Productivity Loss:         | 56,342,157 |             | 0                  |                          | 373,611,454 |
|                            |            |             |                    | Homestead Cap            | (-)         |
|                            |            |             |                    | 23.231 Cap               | (-)         |
|                            |            |             |                    | Assessed Value           | =           |
|                            |            |             |                    | Total Exemptions Amount  | (-)         |
|                            |            |             |                    | (Breakdown on Next Page) | 156,023,480 |
|                            |            |             |                    | Net Taxable Line 17 A    | =           |
|                            |            |             |                    |                          | 202,432,011 |

[Go to Worksheet](#)

| Freeze   | Assessed   | Taxable    | Actual Tax     | Ceiling    | Count |                         |     |             |
|----------|------------|------------|----------------|------------|-------|-------------------------|-----|-------------|
| DP       | 4,472,191  | 373,413    | 1,598.86       | 1,674.89   | 34    |                         |     |             |
| DPS      | 184,146    | 0          | 0.00           | 0.00       | 1     |                         |     |             |
| OV65     | 71,466,572 | 21,190,753 | 97,184.21      | 103,294.04 | 318   |                         |     |             |
| Total    | 76,122,909 | 21,564,166 | 98,783.07      | 104,968.93 | 353   | Freeze Taxable Line 19  | (-) | 21,564,166  |
| Tax Rate | 1.0472000  |            |                |            |       |                         |     |             |
| Transfer | Assessed   | Taxable    | Post % Taxable | Adjustment | Count |                         |     |             |
| OV65     | 76,970     | 0          | 0              | 0          | 1     |                         |     |             |
| Total    | 76,970     | 0          | 0              | 0          | 1     | Transfer Adjustment     | (-) | 0           |
|          |            |            |                |            |       | Freeze Adjusted Taxable | =   | 180,867,845 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,992,831.14 = 180,867,845 \* (1.0472000 / 100) + 98,783.07

Certified Estimate of Market Value: 429,953,611  
 Certified Estimate of Taxable Value: 202,432,011

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2026 CERTIFIED TOTALS**

Property Count: 40,017

S08 - UNION GROVE ISD  
Grand Totals

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**Exemption Breakdown**

| Exemption        | Count | Local    | State              | Total              |
|------------------|-------|----------|--------------------|--------------------|
| 145B             | 125   | 0        | 2,205,727          | 2,205,727          |
| 145D             | 1     | 0        | 29,020             | 29,020             |
| 145D1            | 42    | 0        | 1,109,787          | 1,109,787          |
| 145F             | 10    | 0        | 375,400            | 375,400            |
| DP               | 34    | 0        | 699,284            | 699,284            |
| DPS              | 1     | 0        | 44,146             | 44,146             |
| DV1              | 6     | 0        | 15,840             | 15,840             |
| DV2              | 3     | 0        | 15,000             | 15,000             |
| DV3              | 6     | 0        | 53,100             | 53,100             |
| DV4              | 39    | 0        | 185,740            | 185,740            |
| DV4S             | 6     | 0        | 24,000             | 24,000             |
| DVHS             | 32    | 0        | 4,690,723          | 4,690,723          |
| DVHSS            | 2     | 0        | 119,775            | 119,775            |
| EX-XG            | 1     | 0        | 101,680            | 101,680            |
| EX-XN            | 10    | 0        | 0                  | 0                  |
| EX-XR            | 3     | 0        | 432,030            | 432,030            |
| EX-XV            | 85    | 0        | 29,639,882         | 29,639,882         |
| EX-XV (Prorated) | 1     | 0        | 391,762            | 391,762            |
| EX366            | 7,023 | 0        | 183,004            | 183,004            |
| HS               | 880   | 0        | 104,423,833        | 104,423,833        |
| OV65             | 298   | 0        | 9,745,942          | 9,745,942          |
| OV65S            | 44    | 0        | 1,537,805          | 1,537,805          |
| <b>Totals</b>    |       | <b>0</b> | <b>156,023,480</b> | <b>156,023,480</b> |

**2026 CERTIFIED TOTALS**

Property Count: 40,017

S08 - UNION GROVE ISD  
Grand Totals

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**State Category Breakdown**

| State Code Description |                               | Count  | Acres              | New Value          | Market Value         | Taxable Value        |
|------------------------|-------------------------------|--------|--------------------|--------------------|----------------------|----------------------|
| A                      | SINGLE FAMILY RESIDENCE       | 970    | 1,238.1475         | \$5,804,440        | \$195,393,487        | \$109,526,092        |
| B                      | MULTIFAMILY RESIDENCE         | 9      | 8.3130             | \$0                | \$3,962,700          | \$3,962,700          |
| C1                     | VACANT LOTS AND LAND TRACTS   | 58     | 56.7142            | \$0                | \$1,749,760          | \$1,738,734          |
| D1                     | QUALIFIED OPEN-SPACE LAND     | 422    | 8,082.9403         | \$0                | \$57,406,616         | \$1,057,961          |
| D2                     | IMPROVEMENTS ON QUALIFIED OP  | 67     |                    | \$110,460          | \$1,126,505          | \$1,121,512          |
| E                      | RURAL LAND, NON QUALIFIED OPE | 676    | 2,392.3362         | \$2,681,089        | \$103,422,314        | \$56,399,839         |
| F1                     | COMMERCIAL REAL PROPERTY      | 30     | 50.3883            | \$60,550           | \$5,329,124          | \$5,328,016          |
| F2                     | INDUSTRIAL AND MANUFACTURIN   | 5      | 9.6790             | \$0                | \$1,166,480          | \$1,166,480          |
| G1                     | OIL AND GAS                   | 37,753 |                    | \$0                | \$12,466,656         | \$10,891,105         |
| J1                     | WATER SYSTEMS                 | 2      | 0.2000             | \$0                | \$9,520              | \$9,520              |
| J2                     | GAS DISTRIBUTION SYSTEM       | 3      | 0.5000             | \$0                | \$37,590             | \$10,185             |
| J3                     | ELECTRIC COMPANY (INCLUDING C | 3      |                    | \$0                | \$2,483,640          | \$2,233,640          |
| J4                     | TELEPHONE COMPANY (INCLUDI    | 5      | 0.0275             | \$0                | \$237,620            | \$57,683             |
| J6                     | PIPELAND COMPANY              | 34     |                    | \$0                | \$2,506,900          | \$1,854,455          |
| J8                     | OTHER TYPE OF UTILITY         | 1      | 2.0000             | \$0                | \$9,330              | \$9,330              |
| L1                     | COMMERCIAL PERSONAL PROPE     | 110    |                    | \$0                | \$3,767,795          | \$2,007,190          |
| L2                     | INDUSTRIAL AND MANUFACTURIN   | 21     |                    | \$0                | \$1,844,510          | \$1,003,868          |
| M1                     | TANGIBLE OTHER PERSONAL, MOB  | 144    |                    | \$862,160          | \$6,352,990          | \$3,947,881          |
| O                      | RESIDENTIAL INVENTORY         | 3      | 1.5830             | \$0                | \$105,820            | \$105,820            |
| S                      | SPECIAL INVENTORY TAX         | 4      |                    | \$0                | \$8,900              | \$0                  |
| X                      | TOTALLY EXEMPT PROPERTY       | 88     | 465.3763           | \$0                | \$30,565,354         | \$0                  |
| <b>Totals</b>          |                               |        | <b>12,308.2053</b> | <b>\$9,518,699</b> | <b>\$429,953,611</b> | <b>\$202,432,011</b> |

**2026 CERTIFIED TOTALS**

S08 - UNION GROVE ISD

Property Count: 40,017

Grand Totals

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**CAD State Category Breakdown**

| State Code    | Description                      | Count  | Acres              | New Value          | Market Value         | Taxable Value        |
|---------------|----------------------------------|--------|--------------------|--------------------|----------------------|----------------------|
| A             | A - Real Residential - Land      | 4      | 5.5690             | \$0                | \$168,520            | \$147,844            |
| A1            | SINGLE FAMILY RESIDENCE          | 644    | 809.7559           | \$3,575,630        | \$161,821,313        | \$91,230,198         |
| A2            | MOBILE HOMES                     | 354    | 407.0679           | \$1,070,930        | \$22,914,057         | \$11,787,514         |
| A3            | OUT BUILDINGS                    | 696    | 15.7547            | \$894,930          | \$8,890,926          | \$5,283,676          |
| A4            | SWIMMING POOLS AND DECKS         | 51     |                    | \$262,950          | \$1,598,671          | \$1,076,859          |
| B1            | DUPLEXES                         | 9      | 8.3130             | \$0                | \$3,955,960          | \$3,955,960          |
| B3            | OUTBUILDINGS                     | 1      |                    | \$0                | \$6,740              | \$6,740              |
| C             | VACANT PLATTED LOTS AND TRACT    | 2      | 0.7760             | \$0                | \$62,230             | \$62,230             |
| C1            | VACANT RESIDENTIAL - CITY        | 1      | 0.1420             | \$0                | \$11,020             | \$11,020             |
| C3            | VACANT PLATTED LOTS OR TRACTS    | 55     | 55.7962            | \$0                | \$1,676,510          | \$1,665,484          |
| D1            | QUALIFIED OPEN SPACE LAND        | 242    | 4,936.4037         | \$0                | \$35,814,788         | \$511,984            |
| D2            | IMPROVEMENTS ON QUALIFIED AG L   | 67     |                    | \$110,460          | \$1,126,505          | \$1,121,512          |
| D3            | D3 - QUALIFIED TIMBER LAND       | 201    | 3,156.2704         | \$0                | \$21,735,747         | \$689,896            |
| D4            | D4 - Non Qualified Land          | 31     | 246.5329           | \$0                | \$2,082,330          | \$2,014,996          |
| E             | FARM AND RANCH IMPROVEMENT H     | 322    | 870.4605           | \$1,065,216        | \$78,001,712         | \$37,636,464         |
| E4            | FARM BLDGS STORAGE ON QUALIF     | 251    | 0.7500             | \$988,930          | \$5,016,364          | \$2,508,857          |
| E5            | FARM IMPROVEMENTS/MOBILE HOM     | 121    | 201.5798           | \$431,763          | \$5,594,635          | \$2,395,314          |
| E6            | RURAL LAND NON QUALIFYING        | 332    | 1,057.1992         | \$0                | \$11,137,236         | \$10,685,533         |
| E7            | FARM BUILDINGS NON QUALIFYING    | 61     | 6.0800             | \$98,680           | \$1,005,348          | \$747,275            |
| E8            | SWIMMING POOLS AND DECKS         | 12     |                    | \$96,500           | \$440,770            | \$267,480            |
| F1            | F1 Commercial Real               | 30     | 50.3883            | \$60,550           | \$5,329,124          | \$5,328,016          |
| F2            | F2 Industrial Real               | 5      | 9.6790             | \$0                | \$1,166,480          | \$1,166,480          |
| G1            | G1 Oil and Gas                   | 37,753 |                    | \$0                | \$12,466,656         | \$10,891,105         |
| J1            | Water Systems                    | 2      | 0.2000             | \$0                | \$9,520              | \$9,520              |
| J2            | J2 Gas Distribution System       | 3      | 0.5000             | \$0                | \$37,590             | \$10,185             |
| J3            | J3 Electric Company              | 3      |                    | \$0                | \$2,483,640          | \$2,233,640          |
| J4            | J4 Telephone Company             | 5      | 0.0275             | \$0                | \$237,620            | \$57,683             |
| J6            | J6 Pipeline                      | 34     |                    | \$0                | \$2,506,900          | \$1,854,455          |
| J8            | J8 Other Utility Company         | 1      | 2.0000             | \$0                | \$9,330              | \$9,330              |
| L1            | L1 Commercial Personal           | 110    |                    | \$0                | \$3,767,795          | \$2,007,190          |
| L2            | L2 Industrial Personal           | 21     |                    | \$0                | \$1,844,510          | \$1,003,868          |
| M3            | MOBILE HOMES                     | 141    |                    | \$845,640          | \$6,099,850          | \$3,791,681          |
| M4            | LEASEHOLD STORAGE BUILDINGS      | 46     |                    | \$16,520           | \$253,140            | \$156,200            |
| O             | Developers Residential Inventory | 3      | 1.5830             | \$0                | \$105,820            | \$105,820            |
| S             | SPECIAL INVENTORY MOTOR VEHIC    | 4      |                    | \$0                | \$8,900              | \$0                  |
| X             | Totally Exempt Property          | 88     | 465.3763           | \$0                | \$30,565,354         | \$0                  |
| <b>Totals</b> |                                  |        | <b>12,308.2053</b> | <b>\$9,518,699</b> | <b>\$429,953,611</b> | <b>\$202,432,009</b> |

**2026 CERTIFIED TOTALS****New Value**[Go to Worksheet](#)TOTAL NEW VALUE MARKET:  
TOTAL NEW VALUE TAXABLE:

Line 23

\$9,518,699  
\$7,924,815**New Exemptions**

| Exemption                      | Description                                    | Count |                   |                   |
|--------------------------------|------------------------------------------------|-------|-------------------|-------------------|
| EX-XV                          | Other Exemptions (including public property, r | 2     | 2025 Market Value | \$0               |
| EX366                          | HB366 Exempt                                   | 1,037 | 2025 Market Value | \$42,667          |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                                                |       |                   | Line 10A \$42,667 |

| Exemption                     | Description                           | Count | Exemption Amount |
|-------------------------------|---------------------------------------|-------|------------------|
| 145B                          | 11.145 (b) Single Situs, Single Owner | 115   | \$1,769,505      |
| DV3                           | Disabled Veterans 50% - 69%           | 1     | \$10,000         |
| DV4                           | Disabled Veterans 70% - 100%          | 5     | \$13,110         |
| DVHS                          | Disabled Veteran Homestead            | 6     | \$915,564        |
| HS                            | Homestead                             | 43    | \$4,731,855      |
| OV65                          | Over 65                               | 19    | \$521,410        |
| OV65S                         | OV65 Surviving Spouse                 | 4     | \$180,000        |
| PARTIAL EXEMPTIONS VALUE LOSS |                                       |       |                  |
|                               |                                       |       |                  |
| NEW EXEMPTIONS VALUE LOSS     |                                       |       |                  |
|                               |                                       |       |                  |
| Line 10B \$8,184,111          |                                       |       |                  |

[Go to Worksheet](#)**Increased Exemptions**

| Exemption | Description | Count | Increased Exemption Amount |
|-----------|-------------|-------|----------------------------|
|-----------|-------------|-------|----------------------------|

**INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS \$8,184,111

**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 |
|------------------------|----------------|----------------------|-----------------|
| 849                    | \$250,757      | \$135,328            | \$115,429       |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 571                    | \$241,938      | \$133,351            | \$108,587       |

**Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 849                    | \$225,440     | \$140,000           | \$85,440       |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 571                    | \$216,220     | \$140,000           | \$76,220       |

**2026 CERTIFIED TOTALS**

S08 - UNION GROVE 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 |
|---------------------------------|--------------------|-------------------------|
|---------------------------------|--------------------|-------------------------|

|             |                                                                                           |
|-------------|-------------------------------------------------------------------------------------------|
| DATE:       | August 5, 2026                                                                            |
| SUBJECT:    | Preliminary Maximum Compressed Tax Rates (MCR) and Adoption of Tax Rate for Tax Year 2026 |
| CATEGORY:   | Funding Implications; Adoption of Tax Rate for Tax Year 2026 (2026-2027 School Year)      |
| NEXT STEPS: | Share with business and finance staff                                                     |

The Texas public education system is funded through local property tax collections, state funding, and federal dollars. This correspondence is to inform you about preliminary maximum compressed tax rates (MCR) for school districts' maintenance and operations (M&O) tax rates required under Texas Education Code (TEC), §§48.2551 and 48.2552, and 19 Texas Administrative Code (TAC) §61.1000, for tax year (TY) 2026 or school year (SY) 2026-2027. This notice does not apply to open-enrollment charter schools.

### Background

In order to calculate and make available districts' maximum tier one tax rates (MCR), the agency conducted a survey of local taxable property value growth through the Foundation School Program (FSP) system in the Texas Education Agency Login (TEAL). The Local Property Value Survey (LPVS) opened on July 18, 2026, and closed on August 1, 2026. For more information on tax rate compression, please read the [To the Administrator Addressed Correspondence dated June 16, 2026](#).

### MCR Status and Appeals

Now that districts have submitted the SY 2026-2027 LPVS to TEA and received approval of the submission through the FSP system (the district's LPVS status shows as "Approved"), no additional action is required unless the district chooses to appeal the calculated rate. Pursuant to TEC, §48.2551, districts that did not submit their SY 2026-2027 LPVS will receive as their MCR the lesser of the state maximum compression rate of \$0.6254 or their prior-year MCR.

The preliminary SY 2026-2027 (TY 2026) MCR values for each district are available on the [TEA State Funding webpage](#) under the *District & Charter Planning Tools* subheading.

The LPVS must have been submitted by the August 1, 2026, deadline for the district to be eligible for an appeal. District appeals must be received by **August 15, 2026**, in compliance with [19 TAC, §61.1000](#), and should be submitted electronically to the attention of Amy Copeland, Chief School Finance Officer/Associate Commissioner of School Finance, on district letterhead, signed by the superintendent, to [taxprograms@tea.texas.gov](mailto:taxprograms@tea.texas.gov).

## **Final Determinations**

If the TEA receives an appeal of a preliminary MCR, a final determination will be issued to the school district no later than August 31, 2026. The SY 2026-2027 Summary of Finances (SOF) reports will be updated to incorporate final TY 2026 MCRs by February 2027, when the TEA receives preliminary state-certified property values and self-reported tax rates from the Comptroller's Property Tax Assistance Division.

## **Tax Rate Adoption**

Districts must use the preliminary MCR (or wait for their final MCR, if appealed) published on TEA's website to calculate the M&O portion of their voter-approval tax rates. Pursuant to Texas Tax Code, §26.08(n), the maximum rate districts can adopt without seeking voter approval in a voter-approval tax rate election is the district's maximum Tier One compressed rate (MCR) plus the greater of:

- five golden pennies; or
- the number of Tier Two voter-authorized enrichment pennies levied in the prior year; and
- the current debt rate.

The basis for determining whether voter approval elections are required will begin with the district's tax year 2026 MCR plus the number of enrichment pennies authorized and levied in TY 2025, less any pennies adopted under disaster provisions. See Texas Tax Code, §§26.042(e), (f) and (g) for more information.

## **Questions**

If you have any questions related to the SY 2026-2027 LPVS and calculation of maximum compressed tax rates for TY 2026, please email [taxprograms@tea.texas.gov](mailto:taxprograms@tea.texas.gov).

# Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

| District Number | District Name       | Tax Year 2026 MCR |
|-----------------|---------------------|-------------------|
| 014910          | TROY ISD            | 0.5689            |
| 219903          | TULIA ISD           | 0.5866            |
| 178912          | TULOSO-MIDWAY ISD   | 0.5970            |
| 096905          | TURKEY-QUITAQUE ISD | 0.6254            |
| 212905          | TYLER ISD           | 0.5903            |
| 230908          | UNION GROVE ISD     | 0.6169            |
| 230904          | UNION HILL ISD      | 0.6169            |
| 240903          | UNITED ISD          | 0.5628            |
| 232904          | UTOPIA ISD          | 0.6169            |
| 232903          | UVALDE CISD         | 0.5628            |
| 122902          | VALENTINE ISD       | 0.6254            |
| 018904          | VALLEY MILLS ISD    | 0.6018            |
| 049903          | VALLEY VIEW ISD     | 0.5789            |
| 108916          | VALLEY VIEW ISD     | 0.6169            |
| 091908          | VAN ALSTYNE ISD     | 0.5628            |
| 234906          | VAN ISD             | 0.6169            |
| 158906          | VAN VLECK ISD       | 0.6169            |
| 180902          | VEGA ISD            | 0.6254            |
| 126908          | VENUS ISD           | 0.6056            |
| 226908          | VERIBEST ISD        | 0.5983            |
| 244903          | VERNON ISD          | 0.6254            |
| 235902          | VICTORIA ISD        | 0.6169            |
| 181907          | VIDOR ISD           | 0.6169            |
| 143904          | VYSEHRAD ISD        | 0.6169            |
| 161914          | WACO ISD            | 0.6254            |
| 089905          | WAELDER ISD         | 0.5931            |
| 059902          | WALCOTT ISD         | 0.6254            |
| 226906          | WALL ISD            | 0.6185            |
| 237904          | WALLER ISD          | 0.5628            |
| 049908          | WALNUT BEND ISD     | 0.6205            |
| 018905          | WALNUT SPRINGS ISD  | 0.5821            |
| 229904          | WARREN ISD          | 0.6169            |
| 102903          | WASKOM ISD          | 0.5628            |
| 226905          | WATER VALLEY ISD    | 0.6157            |
| 070912          | WAXAHACHIE ISD      | 0.6033            |
| 184903          | WEATHERFORD ISD     | 0.6169            |
| 240904          | WEBB CISD           | 0.5930            |
| 045905          | WEIMAR ISD          | 0.5689            |
| 044902          | WELLINGTON ISD      | 0.6242            |
| 223904          | WELLMAN-UNION CISD  | 0.6252            |
| 037909          | WELLS ISD           | 0.6192            |
| 108913          | WESLACO ISD         | 0.5933            |

Line 27

[Go to Worksheet](#)

## UNION GROVE ISD (230908)

Last Update: JUL 13, 2026

Payment Class: 1

Payment Cycle: Preliminary

Run Id: 47058

| Funding Elements                                         |                                                                                                         |               |                                                      |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------|
| Students                                                 |                                                                                                         | LPE           | DPE                                                  |
| 1.                                                       | Refined Average Daily Attendance (ADA)                                                                  | 667.528       | 667.528                                              |
| 2.                                                       | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)                                                  | 526.985       | 526.985                                              |
| 3.                                                       | Special Education FTEs                                                                                  | 37.697        | 37.697                                               |
| 4.                                                       | Career & Technology FTEs                                                                                | 102.846       | 102.846                                              |
| 5.                                                       | Weighted ADA (WADA)                                                                                     | 1,330.897     | 1,330.897                                            |
| 6.                                                       | PEIMS Enrollment                                                                                        | 708           | 708                                                  |
| Property Values                                          |                                                                                                         | LPE           | DPE                                                  |
| 7.                                                       | 2024 (prior tax year) State Certified Property Value                                                    | \$198,319,287 | \$198,319,287                                        |
| 8.                                                       | 2025 (current tax year) State Certified Property Value<br>(2024 State Certified Property Value * 1.056) | \$186,722,997 | \$186,722,997                                        |
| Tax Rates and Collections                                |                                                                                                         | LPE           | DPE                                                  |
| <a href="#">Line 28A</a> <a href="#">Go to Worksheet</a> |                                                                                                         |               |                                                      |
| 9.                                                       | 2025 (current tax year) M&O Tax Rate <b>Enrichment Rate = .7551 - .6169 = .1382</b>                     | \$0.7551      | This <b>\$0.7551</b>                                 |
| 10.                                                      | 2025 (current tax year) Tier one M&O Tax Rate                                                           | \$0.6169      | less this <b>\$0.6169</b><br>= .1382 Enrichment Rate |
| 11.                                                      | Maximum Compressed Tax Rate                                                                             | \$0.6169      | \$0.6169                                             |
| 12.                                                      | 2025-2026 M&O Tax Collections<br>(2024-2025 M&O tax collections * 1.056)                                | \$1,475,492   | \$1,475,492                                          |
| 13.                                                      | 2025 (current tax year) I&S Tax Rate                                                                    | \$0.2921      | \$0.2921                                             |
| 14.                                                      | 2025-2026 I&S Tax Collections                                                                           | \$572,517     | \$572,517                                            |
| 15.                                                      | 2025-2026 Total Tax Collections                                                                         | \$2,048,009   | \$2,048,009                                          |
| 16.                                                      | 2025-2026 Total Tax Levy                                                                                | \$2,143,251   | \$2,143,251                                          |
| Funding Components                                       |                                                                                                         | LPE           | DPE                                                  |
| 17.                                                      | District Basic Allotment * TR / MCR                                                                     | \$6,215       | \$6,215                                              |
| 18.                                                      | School Safety Allotment (SSA) ADA                                                                       | 665.499       | 665.499                                              |

# 2026 Debt Service

## UNION GROVE INDEPENDENT SCHOOL DISTRICT

Date: 08/08/2026 09:37 AM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment                                      |
|---------------------|--------------------------------------------------------------|-----------------------------------------|--------------------------|----------------------------------------------------|
| Bond Payments       | 415,000                                                      | 378,300                                 | 1,050                    | 794,350 <span style="color: red;">Line 30 A</span> |

[Go to Worksheet](#)

|                                                                                           |           |
|-------------------------------------------------------------------------------------------|-----------|
| Total required for 2026 debt service                                                      | \$794,350 |
| -Amount (if any) paid from fund balance                                                   | \$0       |
| -Amount (if any) paid from other resources                                                | \$253,142 |
| -Excess collections last year                                                             | \$0       |
| =Total to be paid from taxes in 2026                                                      | \$541,208 |
| +Amount added in anticipation that the unit will collect only 94.53% of its taxes in 2026 | \$31,317  |
| =Total debt levy                                                                          | \$572,525 |

### **Important Note:**

**The above schedule is for your information only. State law does not require that you publish the debt service schedule.**



## 2026 - 2027 Summary of Finances

UNION GROVE ISD (230908)

Last Update: JUL 17, 2026

Payment Class: 1

Payment Cycle: Preliminary

Run ID: 47068

| Funding Elements                              |                                                                                                      |               |               |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|---------------|
| Students                                      |                                                                                                      | LPE           | DPE           |
| 1.                                            | Refined Average Daily Attendance (ADA)                                                               | 670.000       | 670.000       |
| 2.                                            | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)                                               | 538.040       | 538.040       |
| 3.                                            | Special Education FTEs                                                                               | 31.960        | 31.960        |
| 4.                                            | Career & Technology FTEs                                                                             | 100.000       | 100.000       |
| 5.                                            | Weighted ADA (WADA)                                                                                  | 1,297.516     | 1,297.516     |
| 6.                                            | PEIMS Enrollment                                                                                     | 708           | 708           |
| Property Values                               |                                                                                                      | LPE           | DPE           |
| 7.                                            | 2025 (prior tax year) State Certified Property Value                                                 | \$186,722,997 | \$186,722,997 |
| 8.                                            | 2026 (current tax year) State Certified Property Value (2025 State Certified Property Value * 1.036) | \$193,445,025 | \$193,445,025 |
| Tax Rates and Collections                     |                                                                                                      | LPE           | DPE           |
| 9.                                            | 2026 (current tax year) M&O Tax Rate                                                                 | \$0.7483      | \$0.7483      |
| 10.                                           | 2026 (current tax year) Tier one M&O Tax Rate                                                        | \$0.6101      | \$0.6101      |
| 11.                                           | Maximum Compressed Tax Rate                                                                          | \$0.6101      | \$0.6101      |
| 12.                                           | 2026-2027 M&O Tax Collections (2025-2026 M&O Tax Collections * 1.036)                                | \$1,528,610   | \$1,528,610   |
| 13.                                           | 2026 (current tax year) I&S Tax Rate                                                                 | \$0.2921      | \$0.2921      |
| 14.                                           | 2026-2027 I&S Tax Collections                                                                        | \$593,128     | \$593,128     |
| 15.                                           | 2026-2027 Total Tax Collections                                                                      | \$2,121,738   | \$2,121,738   |
| 16.                                           | 2026-2027 Total Tax Levy                                                                             | \$2,220,408   | \$2,220,408   |
| Funding Components                            |                                                                                                      | LPE           | DPE           |
| 17.                                           | District Basic Allotment * TR / MCR                                                                  | \$6,215       | \$6,215       |
| 18.                                           | School Safety Allotment (SSA) ADA                                                                    | 665.499       | 665.499       |
| 19.                                           | ASF ADA                                                                                              | 667.528       | 667.528       |
| 20.                                           | Per Capita Rate                                                                                      | \$683.865     | \$683.865     |
| Program Intent Codes - Allotments             |                                                                                                      |               |               |
| Tier One Subchapter B and C Allotments        |                                                                                                      | LPE           | DPE           |
| 21.                                           | 11-Regular Program Allotment 48.051                                                                  | \$3,343,919   | \$3,343,919   |
| 22.                                           | Small and Mid-Size Allotment 48.101                                                                  | \$1,633,489   | \$1,633,489   |
| 23.                                           | 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)                                 | \$1,057,929   | \$1,057,929   |
| 24.                                           | 37-Dyslexia Allotment 48.103 (spend 100% of amount)                                                  | \$48,477      | \$48,477      |
| 25.                                           | 24-Compensatory Education Allotment 48.104                                                           | \$575,587     | \$575,587     |
| 26.                                           | 25-Bilingual Education Allotment 48.105 (spend 55% of amount)                                        | \$12,430      | \$12,430      |
| 27.                                           | 22-Career and Technology Allotment 48.106 (spend 55% of amount)                                      | \$1,220,207   | \$1,220,207   |
| 28.                                           | 11-Public Education Grant 48.107                                                                     | \$0           | \$0           |
| 29.                                           | 36-Early Education Allotment 48.108 (spend 100% of amount)                                           | \$79,124      | \$79,124      |
| 30.                                           | 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)                                | \$14,112      | \$14,112      |
| 31.                                           | 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)                                                  | \$76,000      | \$76,000      |
| 32.                                           | Fast growth allotment 48.111                                                                         | \$0           | \$0           |
| 33.                                           | Teacher Incentive Allotment 48.112                                                                   | \$0           | \$0           |
| 34.                                           | Mentor Program Allotment 48.114                                                                      | \$0           | \$0           |
| 35.                                           | Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118                    | \$0           | \$0           |
| Tier One Subchapter D Allotments              |                                                                                                      | LPE           | DPE           |
| 36.                                           | 99-Transportation Allotment 48.151                                                                   | \$45,941      | \$45,941      |
| 37.                                           | 99-New Instructional Facility Allotment 48.152                                                       | \$0           | \$0           |
| 38.                                           | Dropout Recovery and Residential Placement Facility Allotment 48.153                                 | \$0           | \$0           |
| 39.                                           | Tuition Allotment for Districts not Offering all Grade Levels 48.154                                 | \$0           | \$0           |
| 40.                                           | College Preparation and Career Readiness Assessment Reimbursement 48.155                             | \$2,553       | \$2,553       |
| 41.                                           | Certification Examination Reimbursement 48.156                                                       | \$1,932       | \$1,932       |
| 42.                                           | Teacher Retention Allotment 48.158                                                                   | \$448,000     | \$448,000     |
| 43.                                           | Support Staff Retention Allotment 48.1581                                                            | \$36,039      | \$36,039      |
| 44.                                           | Special Education Full Individual and Initial Evaluation (FIE) Allotment 48.159                      | \$35,000      | \$35,000      |
| 45.                                           | School Safety Allotment 48.160                                                                       | \$114,662     | \$114,662     |
| 46.                                           | Allotment for Basic Costs 48.161                                                                     | \$75,048      | \$75,048      |
| 47.                                           | Total Cost of Tier One                                                                               | \$8,820,448   | \$8,820,448   |
| 48.                                           | Local Fund Assignment                                                                                | (\$1,180,208) | (\$1,180,208) |
| 49.                                           | Per Capita Distribution from Available School Fund (ASF)                                             | (\$456,499)   | (\$456,499)   |
| Foundation School Program (FSP) State Funding |                                                                                                      | LPE           | DPE           |
| 50.                                           | FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)                   | \$7,183,741   | \$7,183,741   |
| 51.                                           | Tier Two                                                                                             | \$1,534,381   | \$1,534,381   |

|                                                              |                                                                     |             |                  |
|--------------------------------------------------------------|---------------------------------------------------------------------|-------------|------------------|
| 52.                                                          | Other Programs                                                      | \$39,025    | \$39,025         |
| 53.                                                          | Total FSP Operations Funding                                        | \$8,757,147 | \$8,757,147      |
| <b>State Aid by Fund Code / Object Code - Funding Source</b> |                                                                     |             |                  |
| <b>M&amp;O State Aid</b>                                     |                                                                     | <b>LPE</b>  | <b>DPE</b>       |
| 54.                                                          | 199/5812 - Foundation School Fund                                   | \$8,757,147 | \$8,757,147      |
| 55.                                                          | 199/5811 - Available School Fund                                    | \$456,499   | \$456,499        |
| 56.                                                          | 410/5829 - Instructional Materials & Technology Fund                | \$0         | \$0              |
| <b>I&amp;S State Aid</b>                                     |                                                                     | <b>LPE</b>  | <b>DPE</b>       |
| 57.                                                          | 599/5829 - EDA                                                      | \$211,662   | \$211,662        |
| 58.                                                          | 599/5829 - Instructional Facilities Allotment (Bond)                | \$0         | Line 30 C<br>\$0 |
| 59.                                                          | 199/5829 - Instructional Facilities Allotment (Lease Purchase)      | \$0         | \$0              |
| 60.                                                          | Additional State Aid for Homestead Exemption (ASAHE) for Facilities | \$41,480    | \$41,480         |
| 61.                                                          | <b>TOTAL FSP/ASF STATE AID</b>                                      | \$9,466,788 | \$9,466,788      |
| <b>Local Revenue in Excess of Entitlement</b>                |                                                                     | <b>LPE</b>  | <b>DPE</b>       |
| 62.                                                          | Local Revenue in Excess of Entitlement                              | (\$0)       | (\$0)            |

Total = \$211,662 + \$41,480 = \$253,142.00

[Go to Worksheet](#)