2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

WHITNEY ISD
School District's Name

(254) 694-2254
Phone *(area code and number)*

305 S SAN JACINTO ST, WHITNEY, TX 76692
School District's Address, City, State, ZIP Code

WHITNEYISD.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. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://www.whitneyisd.org/tax-office/taxratedocumentation2026

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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 1,060,349,316
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 135,115,075
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 925,234,241
4.	**Prior year total adopted tax rate.**	$ .95110 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** .... $ ______ B. **Prior year values resulting from final court decisions:** .... – $ ______ C. **Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ **B. Prior year disputed value:** .... – $ **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 925,234,241
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport 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. **A. Absolute exemptions.** Use prior year market value: .... $ 1,610,780 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 41,158,759 **C. Value loss.** Add A and B. [7]	$ 42,769,539
11.	**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.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 1,455,634 **B. Current year productivity or special appraised value:** .... - $ 6,890 **C. Value loss.** Subtract B from A. [8]	$ 1,448,744
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 44,218,283
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 881,015,958
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 8,379,343
15.	**Taxes refunded for years preceding prior year.** 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. [9]	$ 55,678
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 8,435,021

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

TRUE

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] .... $ 1,124,463,450 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ **C. Total current year value.** Subtract B from A.	$ 1,124,463,450
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 153,351,177
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 971,112,273
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 29,111,942
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 29,111,942
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 942,000,331
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.89543 /$100

11 Tex. Tax Code §§26.012 and 26.04(c-2)
12 Tex. Tax Code §26.012(6)
13 Tex. Tax Code §26.01(c) and (d)
14 Tex. Tax Code §26.01(c)
15 Tex. Tax Code §26.01(d)
16 Tex. Tax Code §26.012(6)(B)
17 Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
18 Tex Tax Code §26.012(1-a)
19 Tex Tax Code §26.04(d-3)
20 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.[21]

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

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

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **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. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ .60640 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ ________/$100 B. $0.05 per $100 of taxable value .... $ ________/$100	$ .1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .74470 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 1,918,880 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ ________ C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.......... – $ 357,821 D. **Adjust debt:** Subtract B and C from A.	$ 1,561,059

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 164,210
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,398,849
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 100 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 1,398,849
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,112,273
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ .14384 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ .88854 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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. [39] 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.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

TRUE

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate........ $ .89543 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate........ $ .88854 /$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. [40]

print here Darlene Pelham
Printed Name of School District Representative

sign here Darlene Pelham
School District Representative

7/29/2026
Date

[40] Tex. Tax Code §26.04(c)

TRUE

PAGE DOCUMENTATION FOR TAX RATE CALCULATIONS FOR 2026

SECTION 1..BEGINNING OF CERTIFIED TOTALS AS OF 7/17/2026. LINE 1, 2, & 4 AND ALSO 2025 TAX RATE. ALSO LINE 8.

SECTION 2..2026 CERTIFIED TOTAL FOR PRIOR YEAR TAXABLE VALUE LOST DUE TO NEW EXEMPTIONS

SECTION 3 ..PRIOR YEAR REFUNDS, LINE 15

SECTION 4, LINE 17A...CURRENT TAXABLE ON CURRENT APPRAISAL ROLL, OVER 65 TAXABLE , LINE 19..2026 NET TAXABLE..LINE 21

SECTION 5..LINE 27..MCR, LINE 30 TOTAL YR DEBT..SUBTRACT STATE AID ($357,821) 30C, AND OVERPAYMENT, $164,210 LINE 31, LINE 32, DEBT RATE OF $1,398,849.

SECTION 6 ..ADD LINE 29 $.74470 + LINE 36...$.14384 = .88854. WHICH IS VOTER APPROVAL TAX RATE

TRUE

SECTION 1

Section 1 page 1

HILL County

2025 CERTIFIED TOTALS

As of Supplement 17

Property Count: 15,648

SWH - WHITNEY ISD

Grand Totals

7/17/2026 3:40:45PM

Land		Value			
Homesite:		112,063,044			
Non Homesite:		291,345,393			
Ag Market:		373,816,139			
Timber Market:		313,880	Total Land	(+)	777,538,456

Improvement		Value			
Homesite:		694,166,661			
Non Homesite:		564,177,882	Total Improvements	(+)	1,258,344,543

Non Real	Count	Value			
Personal Property:	495	91,225,460			
Mineral Property:	96	21,078			
Autos:	0	0	Total Non Real	(+)	91,246,538
			Market Value	=	2,127,129,537

Ag	Non Exempt	Exempt			
Total Productivity Market:	374,130,019	0			
Ag Use:	4,122,889	0	Productivity Loss	(-)	370,002,330
Timber Use:	4,800	0	Appraised Value	=	1,757,127,207
Productivity Loss:	370,002,330	0			

Homestead Cap	(-)	43,638,678
23.231 Cap	(-)	5,999,106
Assessed Value	=	1,707,489,423
Total Exemptions Amount (Breakdown on Next Page)	(-)	647,140,107
Net Taxable	=	1,060,349,316

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	15,163,457	1,911,669	11,627.31	12,343.80	124
DPS	410,943	81,678	0.00	0.00	4
OV65	404,356,920	133,121,728	578,571.09	589,643.09	1,832
Total	419,931,320	135,115,075	590,198.40	601,986.89	1,960
Tax Rate	0.9511000				

Freeze Taxable	(-)	135,115,075
Freeze Adjusted Taxable	=	925,234,241

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
9,390,101.27 = 925,234,241 * (0.9511000 / 100) + 590,198.40

Certified Estimate of Market Value:	2,127,129,537
Certified Estimate of Taxable Value:	1,060,349,316

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

SWH/4794

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Form 50-859

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

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Insert hyperlink:

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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 1,060,349,316
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 135,115,075
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 925,234,241
4.	**Prior year total adopted tax rate.**	$ .95110 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** .... $ ______ B. **Prior year values resulting from final court decisions:** .... – $ ______ C. **Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Section 1 Page 3

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ ______ **B. Prior year disputed value:** .... – $ ______ **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 925,234,241
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport 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. **A. Absolute exemptions.** Use prior year market value: .... $ 1,610,780 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .. + $ 41,158,759 **C. Value loss.** Add A and B. [7]	$ 42,769,539
11.	**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.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 1,455,634 **B. Current year productivity or special appraised value:** .... - $ 6,890 **C. Value loss.** Subtract B from A. [8]	$ 1,448,744
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 44,218,283
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 881,015,958
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 8,379,343
15.	**Taxes refunded for years preceding prior year.** 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. [9]	$ 55,678
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 8,435,021

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

SECTION 2

Section 2

New Value

TOTAL NEW VALUE MARKET:	$34,036,810
TOTAL NEW VALUE TAXABLE:	$29,111,942

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	102	2025 Market Value	$1,610,780
EX366	HOUSE BILL 366	33	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$1,610,780**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	340	$14,317,530
145D	11.145 (d) Multiple Situs, Leases	120	$2,032,610
145D1	11.145 (d-1) Multiple Situs, Consignment	16	$223,440
DP	DISABILITY	6	$227,500
DV1	Disabled Veterans 10% - 29%	1	$0
DV2	Disabled Veterans 30% - 49%	3	$22,500
DV3	Disabled Veterans 50% - 69%	3	$10,000
DV4	Disabled Veterans 70% - 100%	10	$72,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	5	$24,000
DVHS	Disabled Veteran Homestead	8	$1,373,243
DVHSS	Disabled Veteran Homestead Surviving Spouse	4	$331,290
HS	HOMESTEAD	166	$18,753,973
OV65	OVER 65	95	$3,770,673
	PARTIAL EXEMPTIONS VALUE LOSS	777	**$41,158,759**
		NEW EXEMPTIONS VALUE LOSS	**$42,769,539**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$42,769,539**

New Ag / Timber Exemptions

2025 Market Value	$1,455,634	Count: 9
2026 Ag/Timber Use	$6,890	
NEW AG / TIMBER VALUE LOSS	**$1,448,744**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,429	$237,078	$122,123	$114,955

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,817	$234,218	$121,543	$112,675

Section 2 Line 8

2025 CERTIFIED TOTALS

Property Count: 15,648

SWH - WHITNEY ISD
Grand Totals

7/17/2026 3:40:45PM

Land		Value			
Homesite:		112,063,044			
Non Homesite:		291,345,393			
Ag Market:		373,816,139			
Timber Market:		313,880	**Total Land**	(+)	777,538,456
Improvement		**Value**			
Homesite:		694,166,661			
Non Homesite:		564,177,882	**Total Improvements**	(+)	1,258,344,543
Non Real	**Count**	**Value**			
Personal Property:	495	91,225,460			
Mineral Property:	96	21,078			
Autos:	0	0	**Total Non Real**	(+)	91,246,538
			Market Value	=	2,127,129,537
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	374,130,019	0			
Ag Use:	4,122,889	0	**Productivity Loss**	(-)	370,002,330
Timber Use:	4,800	0	**Appraised Value**	=	1,757,127,207
Productivity Loss:	370,002,330	0			
			Homestead Cap	(-)	43,638,678
			23.231 Cap	(-)	5,999,106
			Assessed Value	=	1,707,489,423
			Total Exemptions Amount (Breakdown on Next Page)	(-)	647,140,107
			Net Taxable	=	1,060,349,316

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	15,163,457	1,911,669	11,627.31	12,343.80	124
DPS	410,943	81,678	0.00	0.00	4
OV65	404,356,920	133,121,728	578,571.09	589,643.09	1,832
Total	419,931,320	135,115,075	590,198.40	601,986.89	1,960
Tax Rate	0.9511000				

Freeze Taxable	(-)	135,115,075
Freeze Adjusted Taxable	=	925,234,241

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
9,390,101.27 = 925,234,241 * (0.9511000 / 100) + 590,198.40

Certified Estimate of Market Value:	2,127,129,537
Certified Estimate of Taxable Value:	1,060,349,316

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 925,234,241
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
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12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 44,218,283
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 881,015,958
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 8,379,343
15.	**Taxes refunded for years preceding prior year.** 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. [9]	$ 55,678
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 8,435,021

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

TRUE

SECTION 3

Section 3

Batch ID: 202509-REFUNDS - 202607-REFUND
Entity: ALL
Year: ALL
Trans Type: ADJUSTMENTS ONLY

WHITNEY ISD TAX OFFICE

Distribution Report

Multiple Batches

Date: 08/14/2026
Time: 01:02 pm

WHITNEY ISD TAX OFFICE

Distribution Summary

Year	Tax M&O	Tax I&S	Tax Paid	P&I M&O	P&I I&S	P&I Paid	Attorney Paid	Other Paid	Total Paid
2022	47.15-	16.15-	63.30-	0.00	0.00	0.00	0.00	0.00	63.30-
2023	9,643.98-	2,928.19-	12,572.17-	116.85-	35.48-	152.33-	100.96-	18.07-	12,843.53-
2024	31,246.20-	9,871.99-	41,118.19-	794.43-	251.01-	1,045.44-	588.19-	19.18-	42,771.00-
2025	49,312.24-	12,791.66-	62,103.90-	371.64-	96.40-	468.04-	49.62-	0.00	62,621.56-
Total	**90,249.57-**	**25,607.99-**	**115,857.56-**	**1,282.92-**	**382.89-**	**1,665.81-**	**738.77-**	**37.25-**	**118,299.39-**
Delq	**40,937.33-**	**12,816.33-**	**53,753.66-**	**911.28-**	**286.49-**	**1,197.77-**	**689.15-**	**37.25-**	**55,677.83-**
Curr	**49,312.24-**	**12,791.66-**	**62,103.90-**	**371.64-**	**96.40-**	**468.04-**	**49.62-**	**0.00**	**62,621.56-**

Other Amount

Description	Code	Base Paid	Penalty Paid	Interest Paid	*Attorney Paid	Total Paid	Discount Paid
LATE RENDITION DELQ	LR	37.25-	0.00	0.00	0.00	37.25-	0.00
Total		**37.25-**	**0.00**	**0.00**	**0.00**	**37.25-**	**0.00**

Total Paid Less Other Paid: 118,262.14- **Other Paid:** 37.25- **Total Paid:** 118,299.39- **Total Accounts Paid:** 102

* Amount included in Distribution Summary

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

TRUE

SECTION 4

SECTION 5

TRUE

Section 5 Page 2

Pelham, Darlene <darlene.pelham@whitneyisd.net>

MCR

5 messages

Pelham, Darlene <darlene.pelham@whitneyisd.net>
To: Tamara Harrison <tamara.harrison@whitneyisd.net>

Wed, Jul 22, 2026 at 9:51 AM

Do you know when they might have these numbers to you?

Thank you,
Darlene

Harrison, Tamara <tamara.harrison@whitneyisd.net>
To: "Pelham, Darlene" <darlene.pelham@whitneyisd.net>

Wed, Jul 22, 2026 at 11:04 AM

It should be within the next day or two.
[Quoted text hidden]

--

Tamara Harrison
Whitney ISD, CFO
P: 254-694-2254, ext 112
F: 254-694-4001

Pelham, Darlene <darlene.pelham@whitneyisd.net>
To: "Harrison, Tamara" <tamara.harrison@whitneyisd.net>

Wed, Jul 22, 2026 at 11:07 AM

Thank you!
Darlene

[Quoted text hidden]

Harrison, Tamara <tamara.harrison@whitneyisd.net>
To: "Pelham, Darlene" <darlene.pelham@whitneyisd.net>

Wed, Jul 22, 2026 at 1:32 PM

MCR - .60640

M&O Tax Rate - .74470

MCR Rate

[Quoted text hidden]

Pelham, Darlene <darlene.pelham@whitneyisd.net>
To: "Harrison, Tamara" <tamara.harrison@whitneyisd.net>

Wed, Jul 22, 2026 at 2:13 PM

Thank you.
Darlene

[Quoted text hidden]

Section 5 Line 27

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.[21]

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

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

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **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. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ .60640 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ ______ /$100 B. $0.05 per $100 of taxable value .... $ ______ /$100	$ .1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .74470 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 1,918,880 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ ______ C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.......... – $ 357,821 D. **Adjust debt:** Subtract B and C from A.	$ 1,561,059

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

TRUE

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 164,210
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,398,849
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 100 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 1,398,849
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,112,273
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ .14384 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ .88854 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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. [39] 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.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

TRUE

① 2025 Tax Rate Calculation for debt

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [25]	$ .6169 /$100
27.	**Current year enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . . . $ .1383 /$100 B. $0.05 per $100 of taxable value . . . $ ______ /$100	$ .1383 /$100
28.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ .75520 /$100
29.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount: . . . $ 2,214,150 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . – $ ______ C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . – $ 182,163 D. **Adjust debt:** Subtract B and C from A.	$ 2,031,987
30.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 176,962
31.	**Adjusted current year debt.** Subtract line 30 from line 29D.	$ 1,855,025
32.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30] A. Enter the current year anticipated collection rate certified by the collector. [31] 100 % B. Enter the 2024 actual collection rate 100 % C. Enter the 2023 actual collection rate 100 % D. Enter the 2022 actual collection rate 100 %	100 %
33.	**Current year debt adjusted for collections.** Divide Line 31 by Line 32. 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.	$ 1,855,025
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 946,937,179
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.19590 /$100
36.	**Current year voter-approval tax rate.** Add Lines 28 and 35. 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 28 and 35. [32]	$ .951100 /$100

[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)
[27] Tex. Edu. Code §45.003(d)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §§26.012(10) and 26.04(b)
[30] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 164,210
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,398,849
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 100 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 1,398,849
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,112,273
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ .14384 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ .88854 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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. [39] 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.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

TRUE

Section 5 page 3

WHITNEY INDEPENDENT SCHOOL DISTRICT
(Hill County, Texas)

Combined Debt Service Requirements

January 15, 2026

Fisc Year Ending	2015 Bldg Bonds Principal	2015 Bldg Bonds Interest	2020 Rfdg Bonds Principal	2020 Rfdg Bonds Interest	Combined Fiscal Year Totals Principal	Combined Fiscal Year Totals Interest	Combined Fiscal Year Totals Total	Combined Fiscal Year Totals Fisc. Total
		$ 204,175		$ 322,250		$ 526,425	$ 526,425	
8/31/2026	$ 155,000	201,025	$ 1,000,000	322,250	$ 1,155,000	523,275	1,678,275	$ 2,204,700
		197,150		302,250		499,400	499,400	
8/31/2027	165,000	197,150	755,000	302,250	920,000	499,400	1,419,400	1,918,800
		193,025		287,150		480,175	480,175	
8/31/2028	175,000	193,025	780,000	287,150	955,000	480,175	1,435,175	1,915,350
		188,650		271,550		460,200	460,200	
8/31/2029	185,000	188,650	815,000	271,550	1,000,000	460,200	1,460,200	1,920,400
		184,025		255,250		439,275	439,275	
8/31/2030	195,000	184,025	845,000	255,250	1,040,000	439,275	1,479,275	1,918,550
		179,150		238,350		417,500	417,500	
8/31/2031	200,000	179,150	885,000	238,350	1,085,000	417,500	1,502,500	1,920,000
		175,525		220,650		396,175	396,175	
8/31/2032	205,000	175,525	920,000	220,650	1,125,000	396,175	1,521,175	1,917,350
		171,809		202,250		374,059	374,059	
8/31/2033	215,000	171,809	955,000	202,250	1,170,000	374,059	1,544,059	1,918,119
		167,913		183,150		351,063	351,063	
8/31/2034	225,000	167,913	990,000	183,150	1,215,000	351,063	1,566,063	1,917,125
		163,834		163,350		327,184	327,184	
8/31/2035	235,000	163,834	1,030,000	163,350	1,265,000	327,184	1,592,184	1,919,369
		159,575		142,750		302,325	302,325	
8/31/2036	240,000	159,575	1,075,000	142,750	1,315,000	302,325	1,617,325	1,919,650
		153,575		121,250		274,825	274,825	
8/31/2037	250,000	153,575	1,115,000	121,250	1,365,000	274,825	1,639,825	1,914,650
		147,325		98,950		246,275	246,275	
8/31/2038	270,000	147,325	1,160,000	98,950	1,430,000	246,275	1,676,275	1,922,550
		140,575		75,750		216,325	216,325	
8/31/2039	280,000	140,575	1,210,000	75,750	1,490,000	216,325	1,706,325	1,922,650
		133,575		57,600		191,175	191,175	
8/31/2040	295,000	133,575	1,245,000	57,600	1,540,000	191,175	1,731,175	1,922,350
		126,200		38,925		165,125	165,125	
8/31/2041	310,000	126,200	1,280,000	38,925	1,590,000	165,125	1,755,125	1,920,250
		120,000		19,725		139,725	139,725	
8/31/2042	325,000	120,000	1,315,000	19,725	1,640,000	139,725	1,779,725	1,919,450
		113,500				113,500	113,500	
8/31/2043	2,175,000	113,500			2,175,000	113,500	2,288,500	2,402,000
		70,000				70,000	70,000	
8/31/2044	2,260,000	70,000			2,260,000	70,000	2,330,000	2,400,000
		24,800				24,800	24,800	
8/31/2045	1,240,000	24,800			1,240,000	24,800	1,264,800	1,289,600
	$ 9,600,000	$ 6,025,613	$ 17,375,000	$ 6,002,300	$ 26,975,000	$ 12,027,913	$ 39,002,913	$ 39,002,913

HilltopSecurities
Investment Banking Solutions

Section 5 #4

Pelham, Darlene <darlene.pelham@whitneyisd.net>

Line 30C

Re: I&S Tax Rate - Whitney ISD

1 message

Harrison, Tamara <tamara.harrison@whitneyisd.net> Thu, Jul 30, 2026 at 4:08 PM
To: John Martin <John.Martin@hilltopsecurities.com>
Cc: Todd Southard <todd.southard@whitneyisd.net>, Michael Martin <Michael.Martin@hilltopsecurities.com>, Ande Fulbright <Ande.Fulbright@hilltopsecurities.com>, Darlene Pelham <darlene.pelham@whitneyisd.net>

John -

If you don't mind, could you give Darlene a call in the morning around 8:30ish to walk through this with her?

Thanks,

On Thu, Jul 30, 2026 at 4:01 PM John Martin <John.Martin@hilltopsecurities.com> wrote:

> **Warning: Unusual sender** <john.martin@hilltopsecurities.com>
> You don't usually receive emails from this address. Make sure you trust this sender before taking any actions.

Tamara,

I don't think you will have as much ASAHE. Your debt payment dropped around $300k. Below is my math for comparison. I would be happy to visit with Darlene to walk through it. She may very well be correct, but I don't come up with the same result. I am thinking I&S should be more like $0.1657 assuming 97% collections.

John

Fisc Year Ending	Existing Payments	Est ASAHE Hold Harmless	I&S Levy Amounty	Tax Rate Computation		
				Net Tax Value	Growth	I&S Rate
8/31/2024	$ 2,296,450	$ (432,633)	$ 1,863,817	$ 860,632,453	N/A	$ 0.2300
8/31/2025	2,230,650	(423,961)	1,806,689	924,963,813	7.47%	0.2386
8/31/2026	2,204,700	(411,136)	1,793,564	946,937,179	2.38%	0.1959
8/31/2027	1,918,800	(357,821)	1,560,979	971,112,273	2.55%	0.1657

John Martin

Hilltop Securities Inc.
Senior Managing Director | Investment Banker
717 N Harwood St, Ste 3400 | Dallas, TX 75201
direct: 214.859.9447 | work mobile: 214.225.6949

John.Martin@hilltopsecurities.com | HilltopSecurities.com

Section page.

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.[21]

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

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

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **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. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ .60640 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ ____ /$100 B. $0.05 per $100 of taxable value .... $ ____ /$100	$ .1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .74470 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 1,918,880 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ ____ C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 357,821 D. **Adjust debt:** Subtract B and C from A.	$ 1,561,059

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

TRUE

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Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 164,210
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,398,849
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 100 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 1,398,849
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,112,273
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ .14384 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ .88854 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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. [39] 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.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Section 5 p6

collections

Batch ID: 20250902 - 20260722
Entity: ALL
Year: ALL
Trans Type: PAYMENTS

WHITNEY ISD TAX OFFICE

Date: 07/22/2026
Time: 08:56 am

Distribution Report

Multiple Batches

WHITNEY ISD TAX OFFICE

Distribution Summary

Year	Tax M&O	Tax I&S	Tax Paid	P&I M&O	P&I I&S	P&I Paid	Attorney Paid	Other Paid	Total Paid
1991	18.37	0.00	18.37	17.63	0.00	17.63	5.40	0.00	41.40
1992	23.96	0.00	23.96	20.13	0.00	20.13	6.61	0.00	50.70
1993	78.77	18.48	97.25	56.71	13.31	70.02	25.09	0.00	192.36
1994	81.69	15.56	97.25	49.01	9.34	58.35	23.34	0.00	178.94
1995	82.27	20.57	102.84	39.49	9.87	49.36	22.83	0.00	175.03
1996	82.27	20.57	102.84	29.61	7.41	37.02	20.98	0.00	160.84
1997	77.13	25.71	102.84	18.50	6.18	24.68	19.13	0.00	146.65
2003	36.76	12.26	49.02	100.36	33.46	133.82	27.43	0.00	210.27
2004	38.60	12.87	51.47	100.75	33.59	134.34	27.87	0.00	213.68
2005	75.72	25.25	100.97	191.17	63.72	254.89	53.38	0.00	409.24
2006	35.47	11.82	47.29	84.05	28.02	112.07	23.90	0.00	183.26
2007	157.35	3.22	160.57	305.28	6.24	311.52	70.81	0.00	542.90
2008	198.79	2.01	200.80	342.73	3.46	346.19	74.54	0.00	621.53
2009	914.45	18.68	933.13	1,790.61	36.54	1,827.15	414.05	0.00	3,174.33
2010	1,282.45	169.07	1,451.52	2,309.01	304.48	2,613.49	609.79	0.00	4,674.80
2011	1,022.48	11.01	1,033.49	1,587.24	17.10	1,604.34	388.17	0.00	3,026.00
2012	2,341.78	260.25	2,602.03	3,528.04	391.99	3,920.03	978.32	0.00	7,500.38
2013	1,753.41	198.06	1,951.47	2,458.21	277.66	2,735.87	703.13	0.00	5,390.47
2014	1,638.33	184.30	1,822.63	2,152.97	242.19	2,395.16	632.67	0.00	4,850.46
2015	1,910.66	735.89	2,646.55	2,329.06	897.08	3,226.14	880.92	0.00	6,753.61
2016	2,811.84	1,059.80	3,871.64	3,188.68	1,201.96	4,390.64	1,239.38	0.00	9,501.66
2017	3,098.04	1,167.66	4,265.70	3,155.55	1,189.42	4,344.97	1,291.60	0.00	9,902.27
2018	3,767.86	1,420.29	5,188.15	3,440.72	1,296.83	4,737.55	1,488.84	0.00	11,414.54
2019	6,242.94	2,576.99	8,819.93	4,728.82	1,952.00	6,680.82	2,272.60	0.00	17,773.35
2020	17,895.69	6,983.71	24,879.40	11,725.33	4,575.83	16,301.16	6,044.54	0.00	47,225.10
2021	29,142.35	11,140.92	40,283.27	16,359.74	6,254.47	22,614.21	9,311.90	0.00	72,209.38
2022	42,677.14	14,618.32	57,295.46	18,278.78	6,261.47	24,540.25	11,876.52	79.05	93,791.28
2023	92,574.84	28,108.40	120,683.24	29,710.16	9,021.16	38,731.32	22,981.39	3.36	182,399.31
2024	194,101.79	61,324.92	255,426.71	42,012.89	13,273.44	55,286.33	44,247.97	78.97	355,039.98
2025	7,035,898.94	1,825,115.28	8,861,014.22	63,739.41	16,534.79	80,274.20	8,260.46	0.00	8,949,548.88
Total	7,440,062.14	1,955,261.87	9,395,324.01	213,850.64	63,943.01	277,793.65	114,023.56	161.38	9,787,302.60

Delq	404,163.20	130,146.59	534,309.79	150,111.23	47,408.22	197,519.45	105,763.10	161.38	837,753.72
Curr	7,035,898.94	1,825,115.28	8,861,014.22	63,739.41	16,534.79	80,274.20	8,260.46	0.00	8,949,548.88

SECTION 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.[21]

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

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

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **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. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ .60640 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ ______ /$100 B. $0.05 per $100 of taxable value .... $ ______ /$100	$ .1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .74470 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 1,918,880 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ ______ C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.......... –$ 357,821 D. **Adjust debt:** Subtract B and C from A.	$ 1,561,059

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

TRUE

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 164,210
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,398,849
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 100 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 1,398,849
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,112,273
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ .14384 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ .88854 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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. [39] 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.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

TRUE