

2026 - 2027

ROCKWALL INDEPENDENT SCHOOL DISTRICT

OFFICIAL BUDGET



ADOPTED BY THE BOARD OF TRUSTEES JUNE 15, 2026
FISCAL YEAR ENDING JUNE 30, 2027



ROCKWALL INDEPENDENT SCHOOL DISTRICT

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Dr. John Villarreal

FINANCE OFFICIALS

Mr. David Carter, CPA, Senior Chief Financial Officer
Mr. Bobby Vaughan, Executive Director of Finance

**ROCKWALL INDEPENDENT SCHOOL DISTRICT
BUDGET FOR FISCAL YEAR 2026-2027
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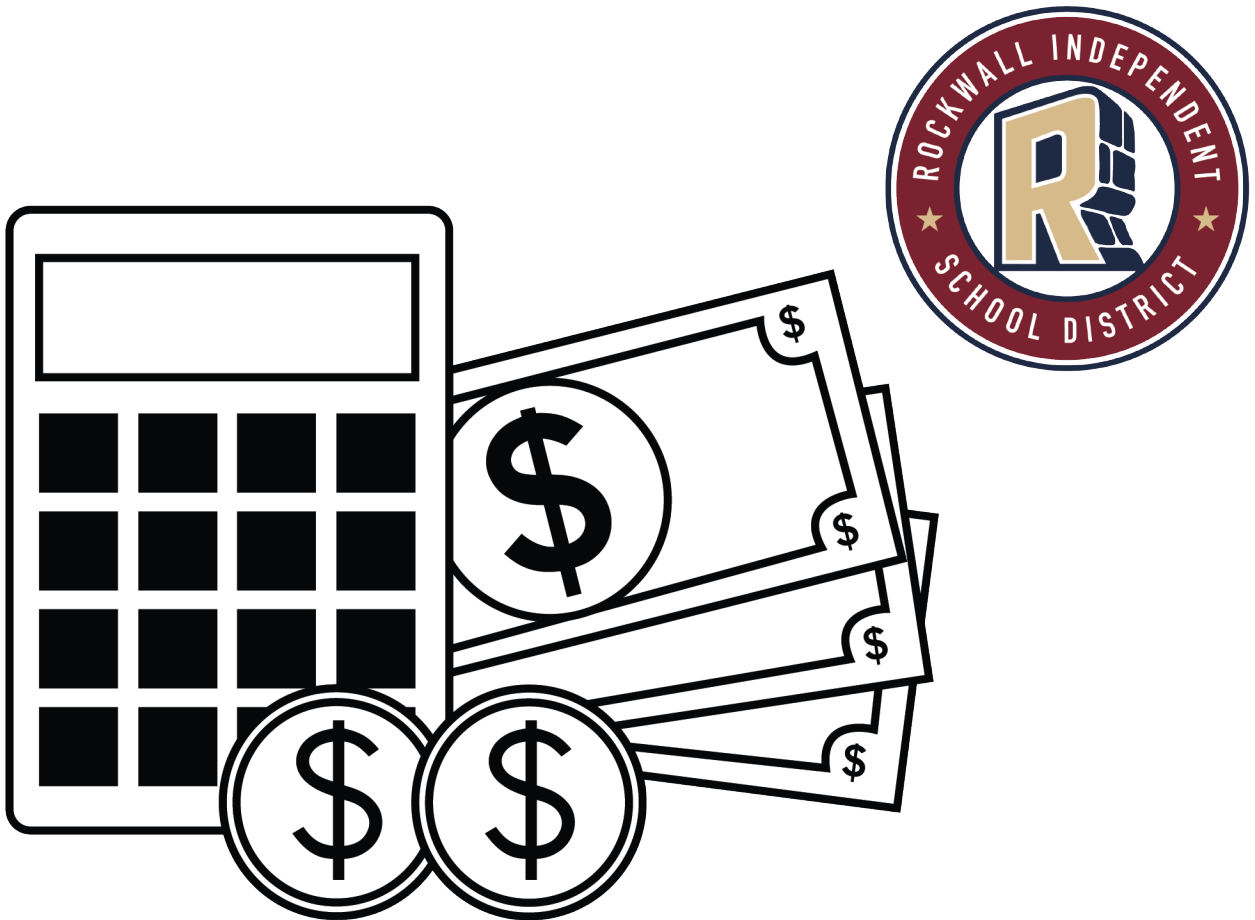
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DATE	DEPARTMENT	SUBJECT
December 2025	Finance	* Develop Initial Budget Projections and Assumptions
January 2026	Superintendent	* Review Budget Calendar * Review Budget Goals & Priorities * Review INITIAL Budget Assumptions and Projections * Review INITIAL Long-Range Budget Forecasts
January 26, 2026	Leadership Team	* Review Budget Calendar * Review Budget Goals & Priorities * Review INITIAL Budget Assumptions and Projections * Review INITIAL Long-Range Budget Forecasts
January 31, 2026	Finance	* Comptroller Releases state certified preliminary values
February 6, 2026	Finance Committee	* Review Budget Calendar * Review Budget Goals & Priorities * Review INITIAL Budget Assumptions and Projections * Review INITIAL Long-Range Budget Forecasts
February 16, 2026	Board Workshop #1	* Review Budget Calendar * Review Budget Goals & Priorities * Review INITIAL Budget Assumptions and Projections * Review INITIAL Long-Range Budget Forecasts
February 16, 2026	Leadership Team	* Review Budget Calendar * Discuss Budget Process – Staffing Requests * Discuss Budget Process – Funding Requests
February 23-27, 2026	Finance	* Kick-off Budget Meetings with Principals * Kick-off Budget Meetings with Department
February 27, 2026	Finance	* Provide Campus Budget Allocations & Templates * Provide Department Budget Allocations & Templates
March 9, 2026	Finance Committee	* Review Budget Calendar * Review 2026-2027 Compensation Plan * Review Long-Range Budget Forecasts
March 23, 2026	Board Workshop #2	* Review Budget Calendar * Review 2026-2027 Compensation Plan * Review Long-Range Budget Forecasts

DATE	DEPARTMENT	SUBJECT
March 27, 2026	Finance	**All Department Budgets Due** **All Campus Budgets Due** **All Campus / Department Additional Funding Requests Due**
April 25, 2026	Finance	* Receive Preliminary Taxable Values from Appraisal Districts
April 29, 2026	Superintendent	* Review New Staffing Requests * Review New Funding Requests * Review Department Budgets * Review Campus Budgets * Review UPDATED Budget Assumptions & Projections * Review UPDATED Long-Range Budget Forecasts
May 1, 2026	Finance	* Approve FY 2026-27 NEW Staffing Allocations to Campuses * Additional Funding Requests Approval Notifications Sent * Additional Staffing Requests Approval Notifications Sent
May 4, 2026	Finance Committee	* Review Budget Calendar * Review Preliminary Tax Values * Review UPDATED Budget Assumptions and Projections * Review UPDATED Long-Range Budget Forecasts
May 18, 2026	Board Workshop #3	* Review Budget Calendar * Review Preliminary Tax Values * Review UPDATED Budget Assumptions and Projections * Review UPDATED Long-Range Budget Forecasts * Present Proposed FY 2026-2027 Budget * Set Date for Public Hearing on Budget & Tax Rate
May 22, 2026	Finance	* Publish Notice of Public Hearing on Budget & Tax Rate * Post Proposed Budget to District Web Site * Post Proposed Budget on District website
June 15, 2026	Board Workshop #4	* Conduct Public Hearing on Budget & Tax Rate * Approve Adoption of Budget for FY 2026-2027
June 16, 2026	Finance	* Post Adopted FY 2026-2027 Budget on District website
July 1, 2026	Finance	* District FY 2026-2027 Fiscal Year Begins
July 15, 2026	Finance	* Receive Notification from TEA of Local Revenue Level in Excess of Entitlement for School Year FY 2026-2027

July 25, 2026	Finance	* Receive Final Certified Taxable Values from Appraisal Districts
July 31, 2026	Finance	* Submit Local Property Value Survey to TEA for FY 2026-2027 tax rate calculation
August 1, 2026	Finance	* Submit District Intent/Choice Selection form in the Excess Local revenue (ELR) module
August 5, 2026	Finance	* Final Maximum Compressed Rate (MCR) received from TEA for FY 206-2027 * Authorization from TEA to move forward with tax rate adoption * Publish Notice of Public Hearing on Tax Rate
August 17, 2026	Board Workshop #5	* Provide Update on FINAL Certified Taxable Values * Provide Update on FINAL FY 2026-2027 Tax Rates * Provide Update on FINAL Budget Assumptions & Projections * Provide Update on FINAL Long-Range Budget Forecasts * Hold Public Hearing on FY 2026-2027 Tax Rate * Adopt Resolution to Establish Tax Rates for M&O and I&S * Approve District's Wealth Equalization Plan for FY 2026-2027 * Approve Superintendent's Authority to Purchase Attendance Credits
August 31, 2026	Finance	* Submit Truth-in-Taxation paperwork to Appraisal Districts * Submit Tax Information Survey to TEA on final collections

Budget Overview



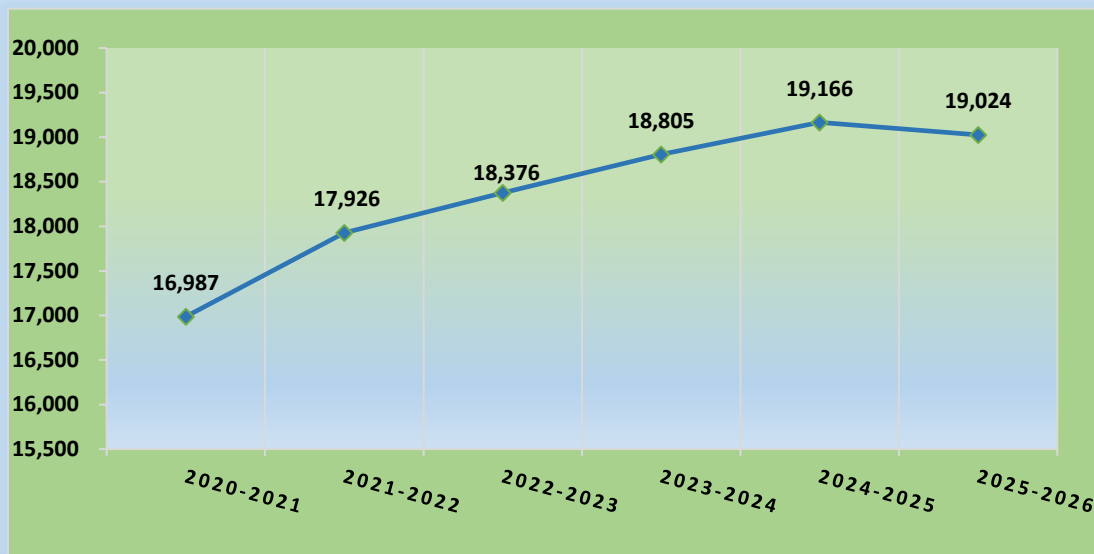
2026-2027 BUDGET OVERVIEW

Rockwall ISD is committed to providing an education that will prepare every student with the skills needed to be successful in the 21st century. The allocation of resources is designed to maximize student achievement, while providing expanded educational opportunities for the students.

Growth

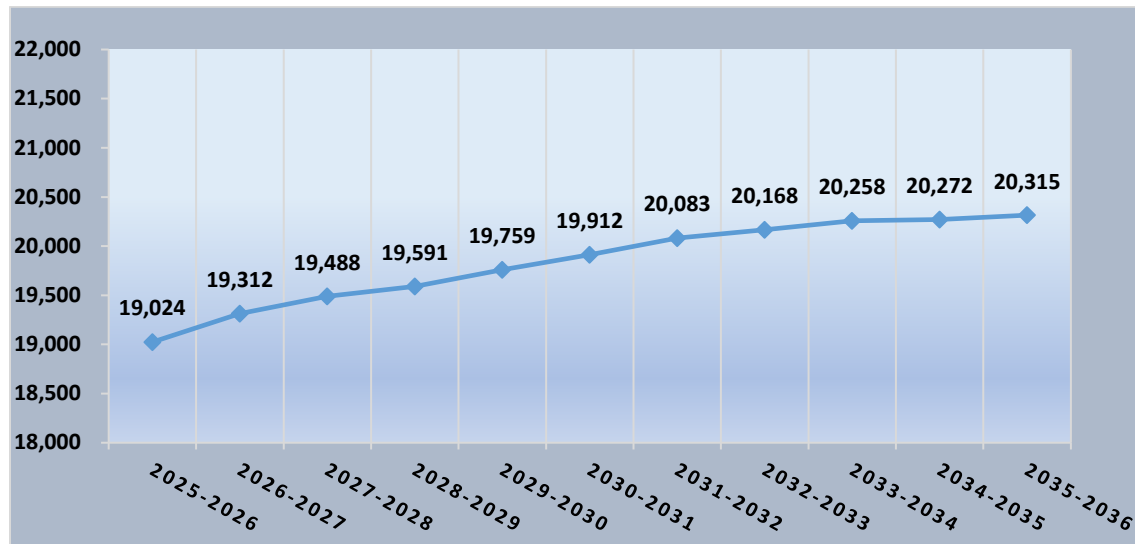
The District has historically experienced growth in student enrollment and average daily attendance. Student enrollment increased from the 2020-2021 school year through the 2025-2026 school year by 2,037 students, representing an average annual rate of enrollment growth during that period of 2.4 percent and a 5-year growth rate of 12.0 percent. Current enrollment for the 2025-2026 school year is 19,024 students.

HISTORICAL STUDENT ENROLLMENT



The District utilizes the services of Zonda Education to predict trends and estimates of future enrollment. Zonda analyzes current real estate market data within the district including new home starts and closings, future subdivision inventory, and birth rate analysis. Based on that analysis, in a moderate growth scenario, enrollment is forecast to reach roughly 19,912 in five years (2030/31) and nearly 20,315 in ten years (2035/36) as evidenced in the following chart.

PROJECTED STUDENT ENROLLMENT

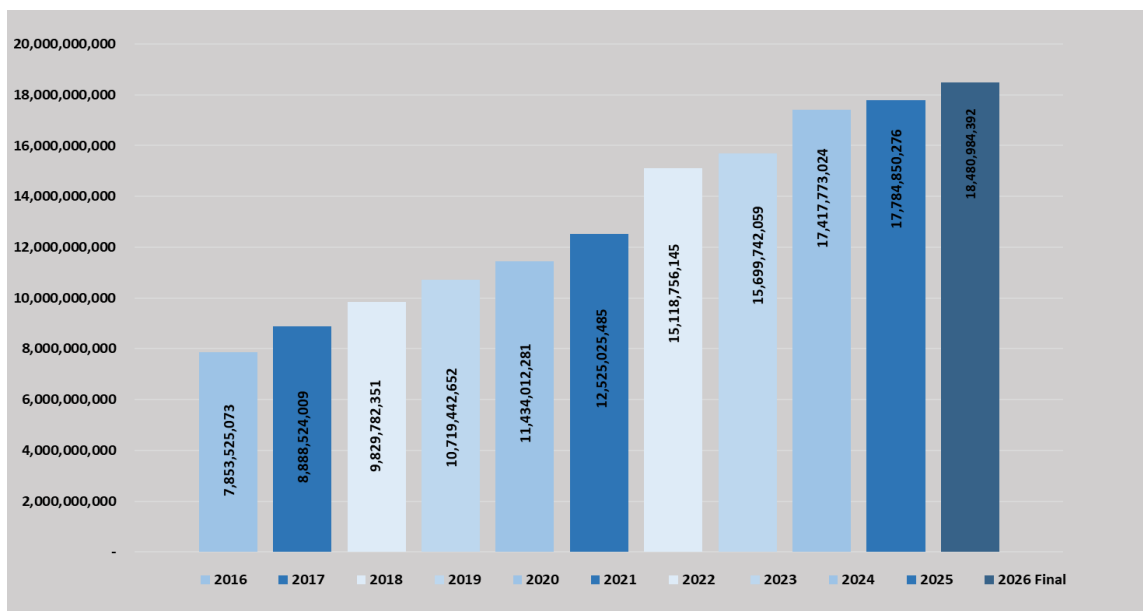


Increasing enrollment is a positive sign for the District and community, but also brings funding challenges in providing facilities, staff and other resources necessary to serve students in the manner commensurate with community expectations.

Property Values

The total value of all taxable property within the boundaries of the District continues to see increases in spite of rising interest rates. The 2026 final appraised values increased approximately 3.9% over the prior year values. Certified tax rolls are received from the appraisal district(s) at the end of July 2026.

TAXABLE PROPERTY VALUES (BEFORE FREEZE)



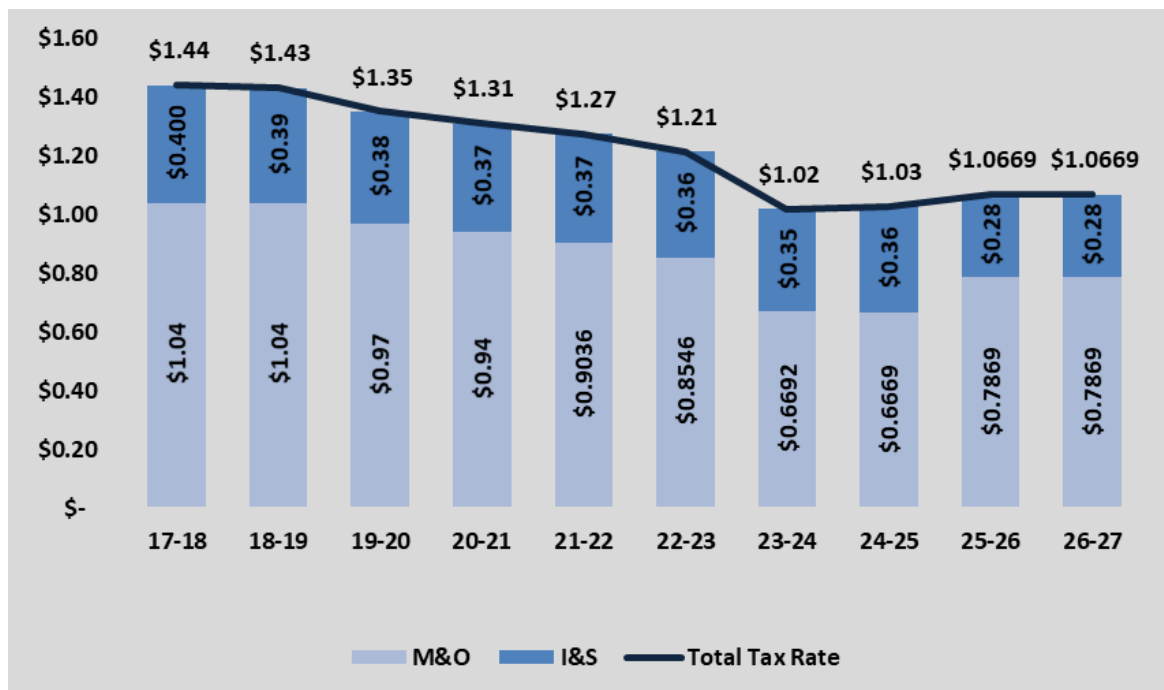
Budget Priorities

The budget provides for a raise of 6.0% for teachers, nurses, and librarians and the adjustment of the teacher-hiring schedule for all hiring steps with Step 0 starting pay increased to \$63,500. A general pay increase for all other employees is based on 6% of the mid-point of each respective pay grade. In addition, funding is included for a maximum monthly district contribution of \$361 per participating employee toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System.

Tax Rate

In August 2026, Rockwall ISD will adopt its tax rate for the 2026-2027 fiscal year. This will be comprised of a maintenance and operations tax rate and an interest and sinking tax rate. The following chart provides a recent history of the district's total tax rate. Final tax rate(s) calculations will be completed once final certified values have been received from the appraisal districts and TEA has calculated the maximum compressed rate (MCR) for next year.

TAX RATE



Acknowledgments

We appreciate the continuing support of the Rockwall Independent School District Board of Trustees, and the Community, for continuing to make resources available to the District to facilitate the success of each student. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the Rockwall Independent School District.

A handwritten signature in black ink, appearing to read "J. Villarreal", written over a horizontal line.

Dr. John Villarreal
Superintendent

A handwritten signature in blue ink, appearing to read "D. Carter", written over a horizontal line.

David Carter, CPA
Senior Chief Financial Officer

2026 – 2027 Budget

Assumptions

Tax Rates per \$100 of Valuation

General Fund - \$0.7869

Debt Service Fund - \$0.2800

Property Values

Net Taxable Value

\$15,796,897,571 per CAD

98% Collection Rate

Student Growth

Enrollment Projection

19,312 Students

1.5% Increase over 2025-2026

ADA Projection

17,981 Students

Benefits

Health Insurance

\$361 per Employee/Month

Life Insurance

\$1.10 per Employee/Month

Salary Increase

Beginning Teacher Salary - \$63,500

Teacher, Nurse, Librarian Raise –
6%

Provide additional stipends for hard to fill
positions in accordance with market
demand

6% Increase based on midpoint
of all other Paygrades

Staffing Model

Teachers

22:1 Elementary (K-4th grades)

27:1 Elementary (5th-6th grades)

27:1 Secondary (7th-12th grades)

Per Pupil Allotments

Instructional

High School - \$170/pupil

College & Career Academy -
\$375/pupil

Middle School - \$140/pupil

Elementary School - \$125/pupil

Compensatory Education -
\$40/pupil

Child Nutrition

Meal Prices 2026-2027

Breakfast (all campuses) - \$1.85

Lunch (elementary) - \$3.00

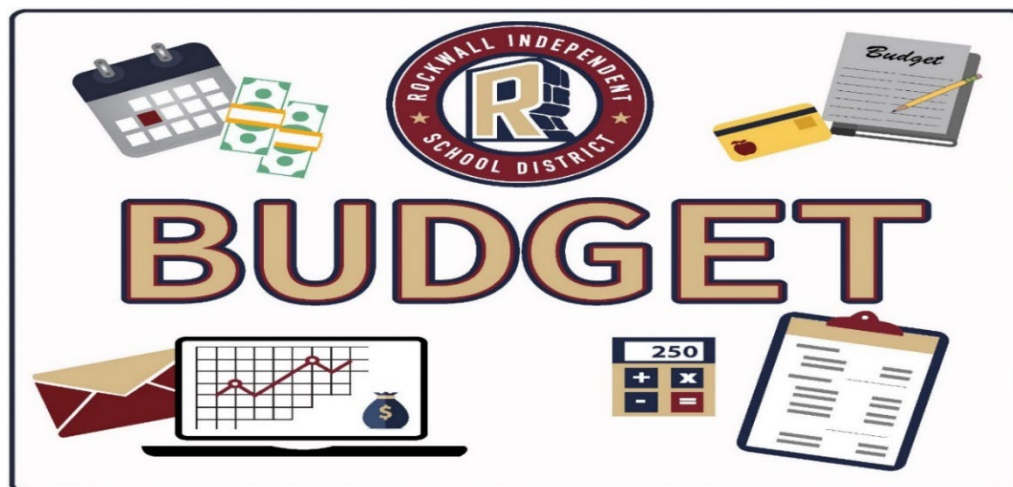
Lunch (middle school) - \$3.40

Lunch (high school) - \$3.50

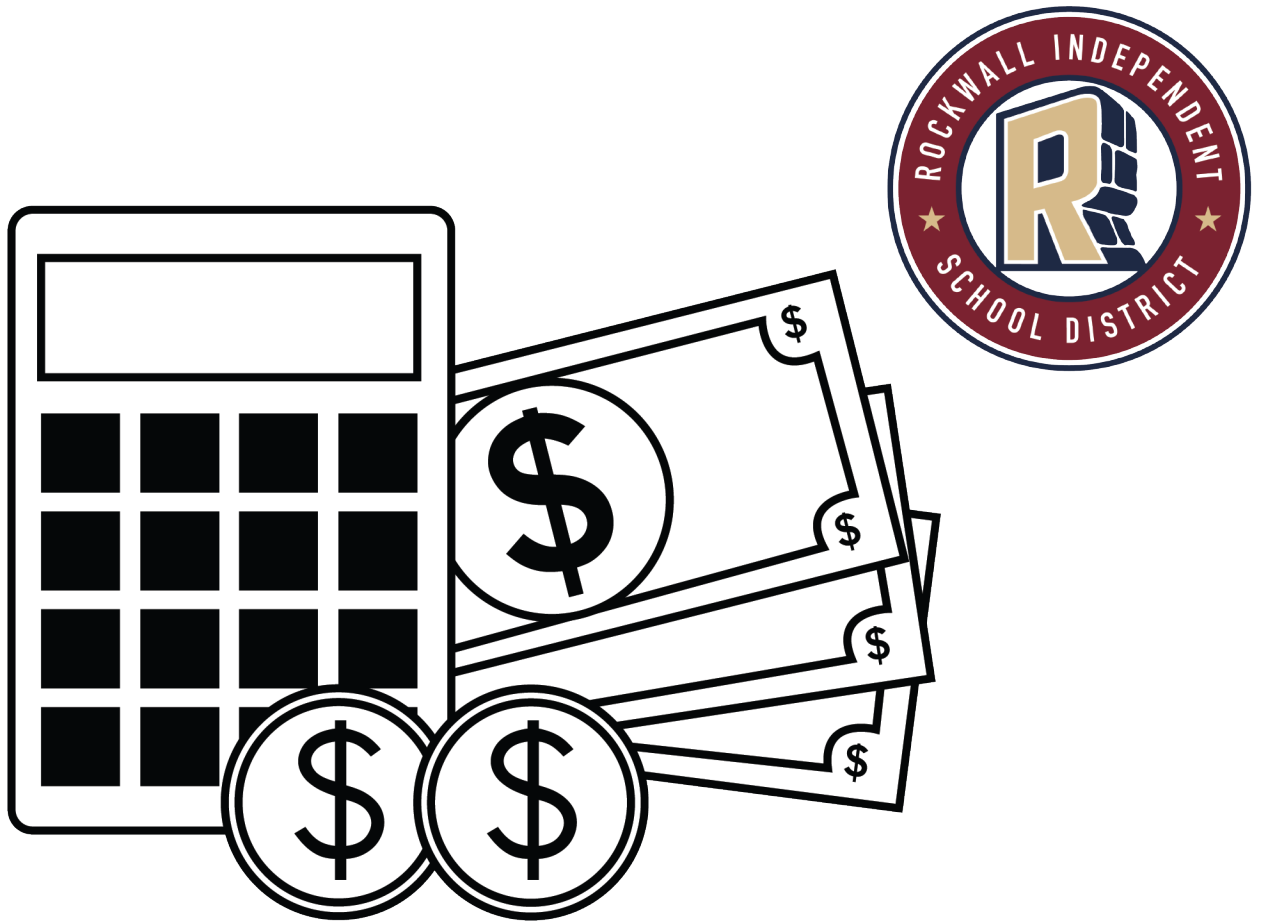
Free – \$ 0

Reduced Breakfast - \$.30

Reduced Lunch - \$.40



Combined Budget



**ROCKWALL INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET OF REVENUES AND EXPENDITURES
FOR FISCAL YEAR 2026-2027**

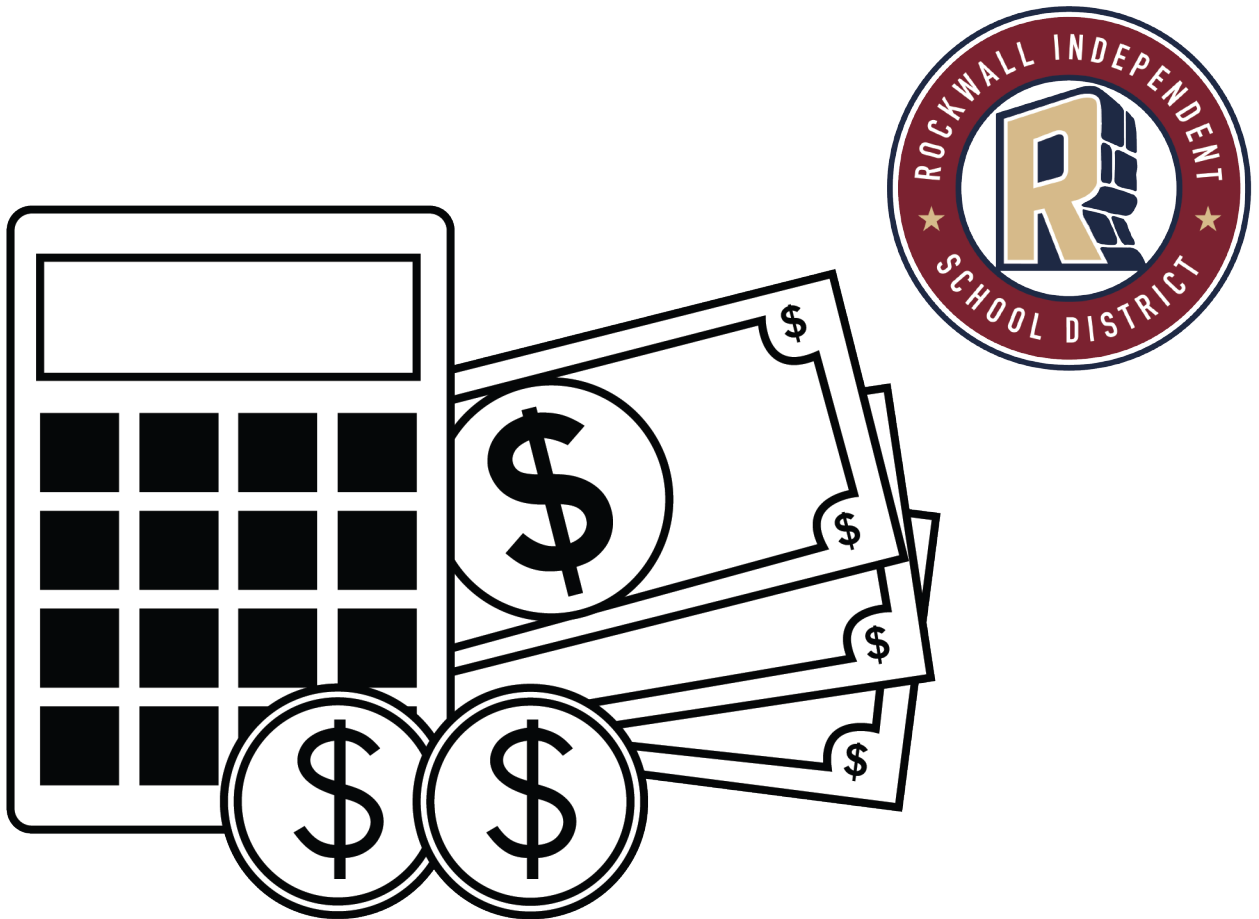
	General Fund	Child Nutrition Fund	Debt Service Fund	Totals
REVENUES:				
Local Sources	\$ 138,775,401	\$ 6,038,461	\$ 50,220,221	\$ 195,034,083
State Sources	76,028,532	240,798	9,843,872	86,113,202
Federal Sources	1,090,000	5,300,754		6,390,754
Total	<u>215,893,933</u>	<u>11,580,013</u>	<u>60,064,093</u>	<u>287,538,039</u>
EXPENDITURES:				
Instruction	130,712,846			130,712,846
Instructional Resources and Media Services	2,785,336			2,785,336
Curriculum and Staff Development	5,995,028			5,995,028
Instructional Leadership	1,911,152			1,911,152
School Leadership	12,936,337			12,936,337
Guidance and Counseling	9,868,877			9,868,877
Social Work Services	221,078			221,078
Health Services	3,038,878			3,038,878
Student Transportation	8,429,923			8,429,923
Child Nutrition		11,336,013		11,336,013
Co. and Extracurricular Activities	5,301,783			5,301,783
General Administration	5,585,117			5,585,117
*Statutorily Required Public Notice-Lobbying	500			500
*Statutorily Required Public Notice-Required Postings	12,463			12,463
Facilities Maintenance and Operations	21,976,491			21,976,491
Security and Monitoring	3,939,421			3,939,421
Computer Services	3,805,596			3,805,596
Community Services	171,093			171,093
Debt Service			59,460,548	59,460,548
Payments To Fiscal Agent		4,000		4,000
Intergovernmental Charges	1,620,000			1,620,000
Total	<u>218,311,916</u>	<u>11,340,013</u>	<u>59,460,548</u>	<u>289,112,477</u>
Other Financing Sources (Uses):				
Other Resources	1,170,000			1,170,000
Other Uses		(240,000)		(240,000)
Total Other Financing Sources (Uses)	<u>1,170,000</u>	<u>(240,000)</u>		<u>930,000</u>
Net Change in Fund Balances	<u>\$ (1,247,983)</u>	<u>\$ 0</u>	<u>\$ 603,545</u>	<u>\$ (644,438)</u>

No New Revenue (NNR) Tax Rate \$1.0866

Voter Approval Tax Rate (VATR) \$1.1667

Proposed Tax Rate \$1.0669 = \$0.7869 M&O + \$0.2800 I&S

General Fund



**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON BY YEAR
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
Revenues:			
Local	\$ 134,531,243	\$ 138,775,401	\$ 4,244,158
State	74,107,711	76,028,532	1,920,821
Federal	1,740,000	1,090,000	(650,000)
Total Revenues	<u>210,378,954</u>	<u>215,893,933</u>	<u>5,514,979</u>
Expenditures:			
Instruction	\$ 124,683,650	\$ 130,712,846	\$ 6,029,196
Instructional Resources and Media Services	2,620,070	2,785,336	165,266
Curriculum and Staff Development	5,653,852	5,995,028	341,176
Instructional Leadership	1,901,236	1,911,152	9,916
School Leadership	12,878,673	12,936,337	57,665
Guidance and Counseling	9,251,856	9,868,877	617,020
Social Work Services	220,721	221,078	357
Health Services	2,878,188	3,038,878	160,689
Student Transportation	7,855,460	8,429,923	574,463
Co-curricular and Extracurricular Activities	5,570,609	5,301,783	(268,826)
General Administration	5,689,901	5,585,117	(104,784)
*Statutorily Required Public Notice-Lobbying	500	500	0
*Statutorily Required Public Notice-Required Postings	12,463	12,463	0
Facilities Maintenance and Operations	22,714,568	21,976,491	(738,077)
Security and Monitoring	3,584,233	3,939,421	355,188
Computer Services	3,785,740	3,805,596	19,856
Community Services	198,830	171,093	(27,737)
Facilities Acquisition and Construction	0	0	0
Other Intergovernmental Charges	1,870,000	1,620,000	(250,000)
Total Expenditures	<u>211,370,548</u>	<u>218,311,916</u>	<u>6,941,368</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (991,595)	\$ (2,417,983)	\$ (1,426,388)
Other Financing Sources (Uses):			
Other Resources	\$ 1,170,000	\$ 1,170,000	\$ -
Other Uses	0	0	0
Total Other Financing Sources (Uses)	<u>1,170,000</u>	<u>1,170,000</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ 178,405</u>	<u>\$ (1,247,983)</u>	<u>\$ (1,426,388)</u>

**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - REVENUES
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
REVENUES:			
Local			
Ad Valorem Property Taxes	\$ 128,381,243	\$ 132,625,401	\$ 4,244,158
Interest Earnings	3,175,000	3,175,000	0
Gate Receipts	600,000	600,000	0
Tuition	1,175,000	1,175,000	0
Gifts and Bequests	25,000	25,000	0
Rental Fees	800,000	800,000	0
Other Local Revenue	375,000	375,000	0
Total	<u>134,531,243</u>	<u>138,775,401</u>	<u>4,244,158</u>
State			
Available School Fund Revenue	8,349,993	10,630,440	2,280,447
Foundation School Fund Revenue	56,239,968	54,880,342	(1,359,626)
TRS On-Behalf	9,500,000	10,500,000	1,000,000
Other State Revenue	17,750	17,750	0
Total	<u>74,107,711</u>	<u>76,028,532</u>	<u>1,920,821</u>
Federal			
SHARS/MAC Programs	250,000	250,000	0
Federal Revenue Distributed by TEA	1,490,000	840,000	(650,000)
Total	<u>1,740,000</u>	<u>1,090,000</u>	<u>(650,000)</u>
Other Sources			
Other Sources	1,170,000	1,170,000	0
Total	<u>1,170,000</u>	<u>1,170,000</u>	<u>0</u>
Total Revenues	<u>\$ 211,548,954</u>	<u>\$ 217,063,933</u>	<u>\$ 5,514,979</u>

**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
EXPENDITURES			
Instruction:			
Payroll Costs	\$ 120,194,000	\$ 127,127,303	\$ 6,933,303
Contracted Services	1,288,414	766,216	(522,198)
Supplies and Materials	2,665,046	2,391,612	(273,434)
Other Operating Costs	516,184	427,715	(88,469)
Capital Outlay	20,005	0	(20,005)
Total	124,683,650	130,712,846	6,029,196
Instructional Resources and Media Services:			
Payroll Costs	2,462,722	2,621,170	158,447
Contracted Services	1,950	200	(1,750)
Supplies and Materials	151,742	158,256	6,514
Other Operating Costs	3,655	5,710	2,055
Capital Outlay	0	0	0
Total	2,620,070	2,785,336	165,266
Curriculum/Staff Development:			
Payroll Costs	5,032,725	5,332,108	299,383
Contracted Services	156,529	169,350	12,821
Supplies and Materials	122,837	143,018	20,181
Other Operating Costs	341,761	350,552	8,791
Capital Outlay	0	0	0
Total	5,653,852	5,995,028	341,176
Instructional Leadership:			
Payroll Costs	1,856,651	1,865,258	8,607
Contracted Services	8,400	8,500	100
Supplies and Materials	12,145	11,544	(601)
Other Operating Costs	24,040	25,850	1,810
Capital Outlay	0	0	0
Total	1,901,236	1,911,152	9,916
School Leadership:			
Payroll Costs	12,590,181	12,670,954	80,773
Contracted Services	32,389	19,880	(12,509)
Supplies and Materials	83,187	85,491	2,304
Other Operating Costs	172,916	160,012	(12,904)
Capital Outlay	0	0	0
Total	\$ 12,878,673	\$ 12,936,337	\$ 57,665

**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
Guidance and Counseling:			
Payroll Costs	\$ 8,988,920	\$ 9,577,358	\$ 588,437
Contracted Services	11,280	13,480	2,200
Supplies and Materials	216,137	240,360	24,223
Other Operating Costs	35,519	37,679	2,160
Capital Outlay	0	0	0
Total	<u>9,251,856</u>	<u>9,868,877</u>	<u>617,020</u>
Social Work Services:			
Payroll Costs	214,971	215,328	357
Contracted Services	0	0	0
Supplies and Materials	1,750	1,750	0
Other Operating Costs	4,000	4,000	0
Capital Outlay	0	0	0
Total	<u>220,721</u>	<u>221,078</u>	<u>357</u>
Health Services:			
Payroll Costs	2,769,681	2,930,408	160,727
Contracted Services	2,380	2,380	0
Supplies and Materials	97,083	97,105	22
Other Operating Costs	9,044	8,985	(59)
Capital Outlay	0	0	0
Total	<u>2,878,188</u>	<u>3,038,878</u>	<u>160,689</u>
Student Transportation:			
Payroll Costs	6,716,989	7,503,473	786,484
Contracted Services	275,609	261,700	(13,909)
Supplies and Materials	1,225,184	1,296,000	70,816
Other Operating Costs	(362,322)	(631,250)	(268,928)
Capital Outlay	0	0	0
Total	<u>7,855,460</u>	<u>8,429,923</u>	<u>574,463</u>
Co. & Extracurricular Activities:			
Payroll Costs	3,409,037	3,538,066	129,029
Contracted Services	266,467	305,657	39,190
Supplies and Materials	533,657	506,293	(27,364)
Other Operating Costs	1,295,391	951,766	(343,625)
Capital Outlay	66,057	0	(66,057)
Total	<u>\$ 5,570,609</u>	<u>\$ 5,301,783</u>	<u>\$ (268,826)</u>

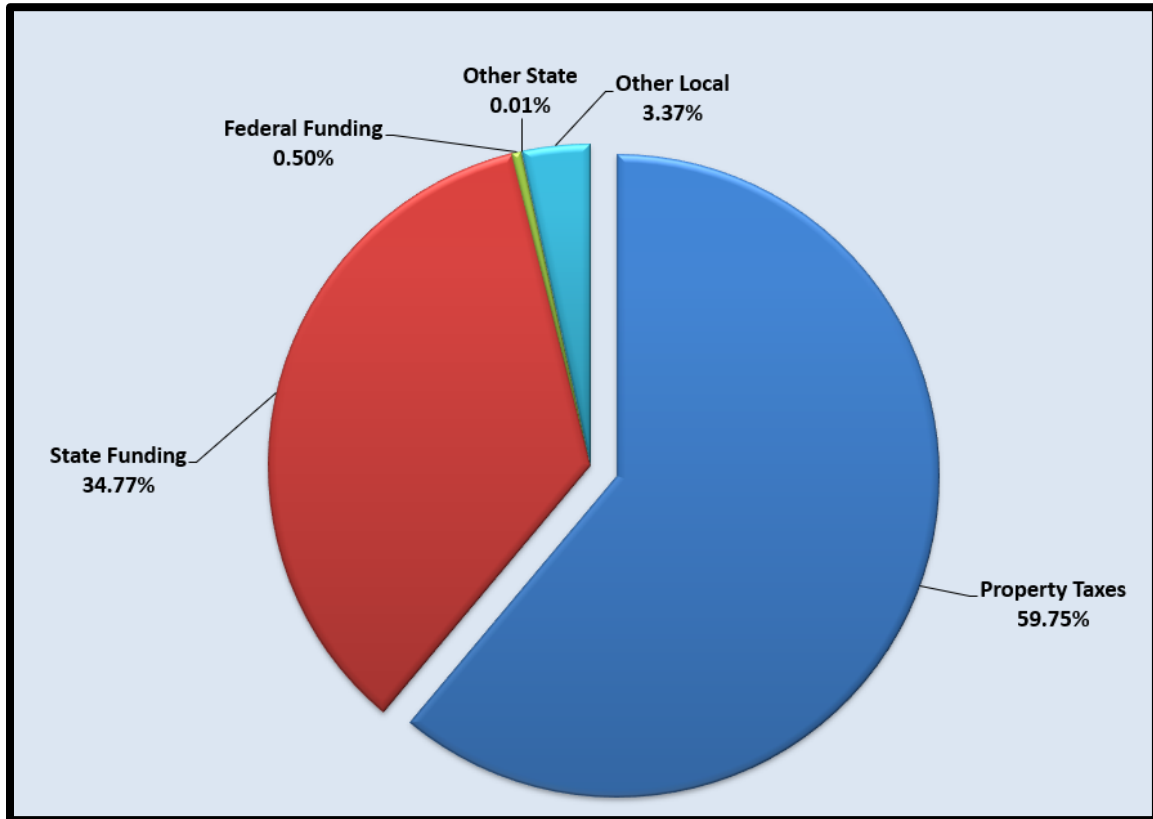
**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
General Administration:			
Payroll Costs	\$ 4,029,658	\$ 4,081,609	\$ 51,951
Contracted Services	995,791	915,359	(80,432)
*Statutorily Required Public Notice-Lobbying	500	500	0
Supplies and Materials	191,506	171,265	(20,241)
Other Operating Costs	472,946	416,884	(56,062)
*Statutorily Required Public Notice-Required Postings	12,463	12,463	(0)
Capital Outlay	0	0	0
Total	<u>5,702,864</u>	<u>5,598,080</u>	<u>(104,784)</u>
Facilities Maintenance and Operations:			
Payroll Costs	3,286,556	3,286,991	435
Contracted Services	13,700,776	14,500,462	799,686
Supplies and Materials	889,649	882,378	(7,271)
Other Operating Costs	3,104,216	3,104,659	443
Capital Outlay	1,733,371	202,000	(1,531,371)
Total	<u>22,714,568</u>	<u>21,976,491</u>	<u>(738,077)</u>
Security and Monitoring:			
Payroll Costs	1,299,634	1,371,600	71,966
Contracted Services	1,943,341	2,438,300	494,959
Supplies and Materials	259,302	121,521	(137,781)
Other Operating Costs	8,500	8,000	(500)
Capital Outlay	73,456	0	(73,456)
Total	<u>3,584,233</u>	<u>3,939,421</u>	<u>355,188</u>
Computer Services:			
Payroll Costs	2,274,061	2,371,298	97,237
Contracted Services	105,168	109,660	4,492
Supplies and Materials	1,289,923	1,305,071	15,148
Other Operating Costs	14,296	19,567	5,271
Capital Outlay	102,293	0	(102,293)
Total	<u>3,785,740</u>	<u>3,805,596</u>	<u>19,856</u>
Community Services:			
Payroll Costs	84,830	79,093	(5,737)
Contracted Services	100,000	80,000	(20,000)
Supplies and Materials	14,000	12,000	(2,000)
Other Operating Costs	0	0	0
Capital Outlay	0	0	0
Total	<u>\$ 198,830</u>	<u>\$ 171,093</u>	<u>\$ (27,737)</u>

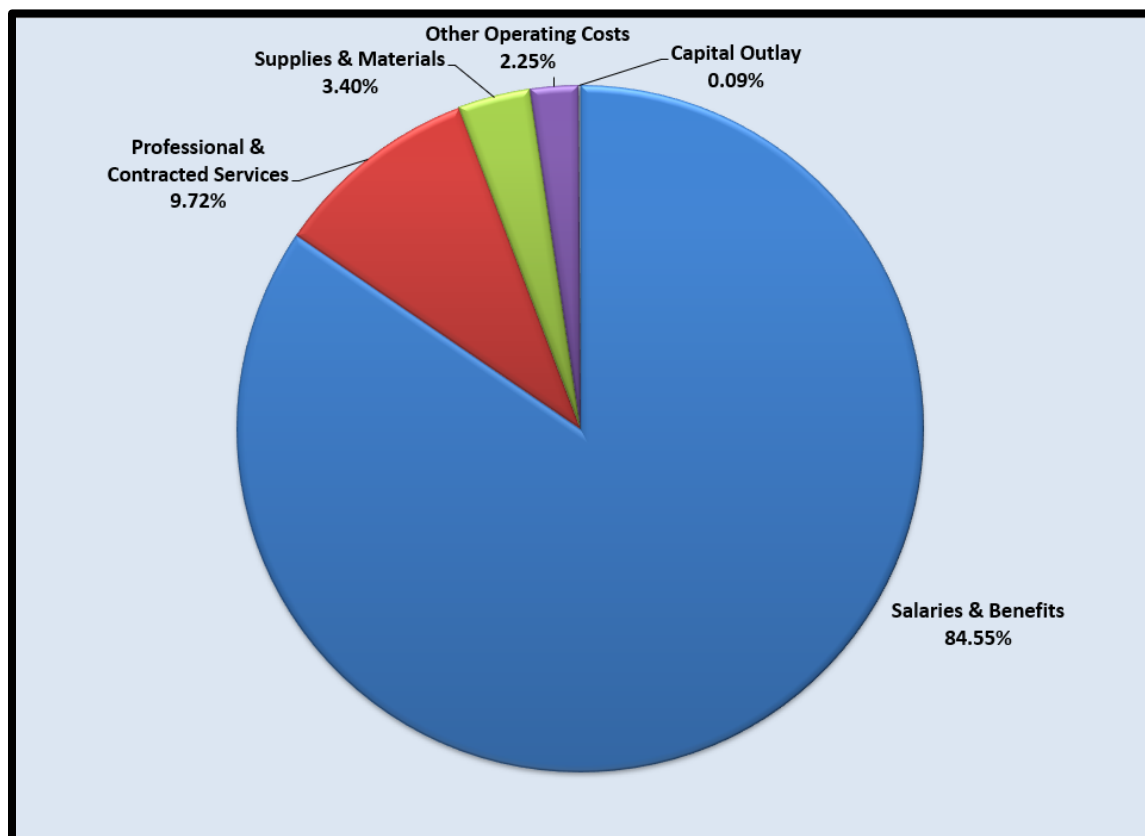
**ROCKWALL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET - EXPENDITURES
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
Facilities Acquisition & Construction			
Capital Outlay	\$ -	0	\$ -
	<u>0</u>	<u>0</u>	<u>0</u>
Other Intergovernmental			
Contracted Services	1,870,000	1,620,000	(250,000)
Total	<u>1,870,000</u>	<u>1,620,000</u>	<u>(250,000)</u>
Total Expenditures	<u>211,370,548</u>	<u>218,311,916</u>	<u>6,941,368</u>
 Other Financing Uses:			
Other Uses	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>
 Net Change in Fund Balance	<u>\$ 178,405</u>	<u>\$ (1,247,983)</u>	<u>\$ (1,426,388)</u>

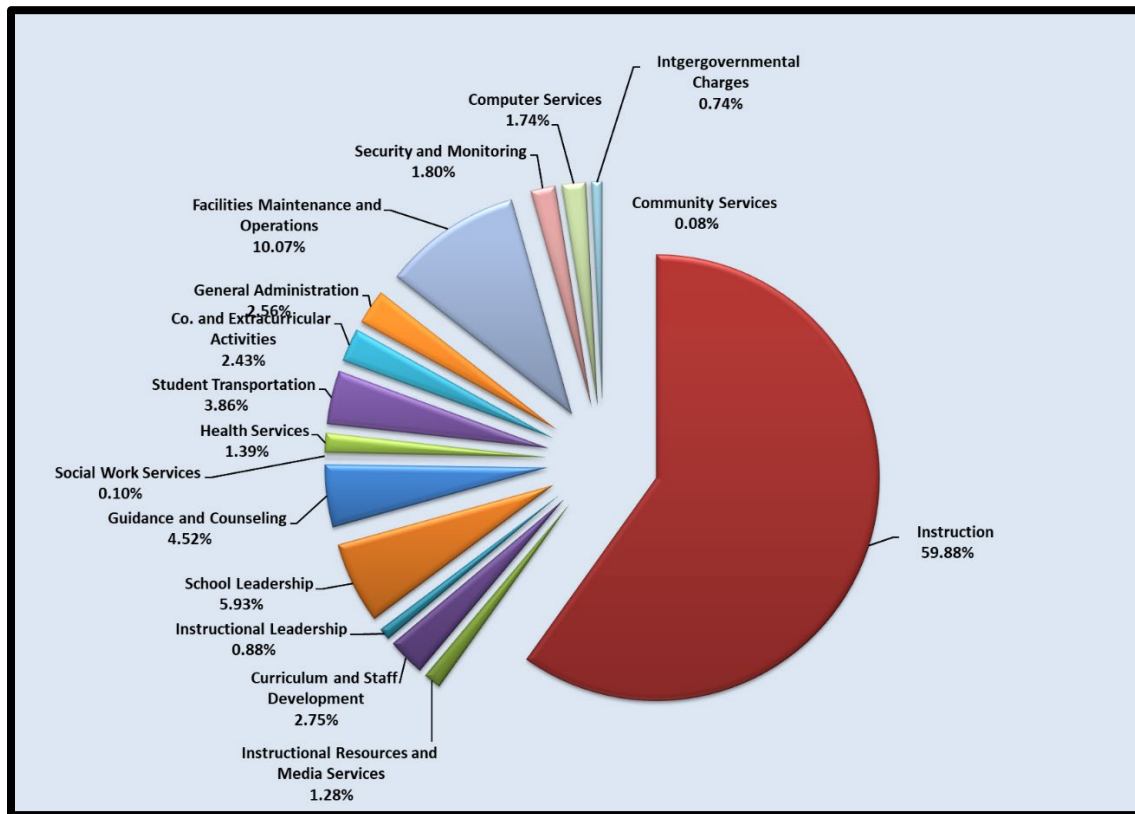
Budgeted Revenue Sources



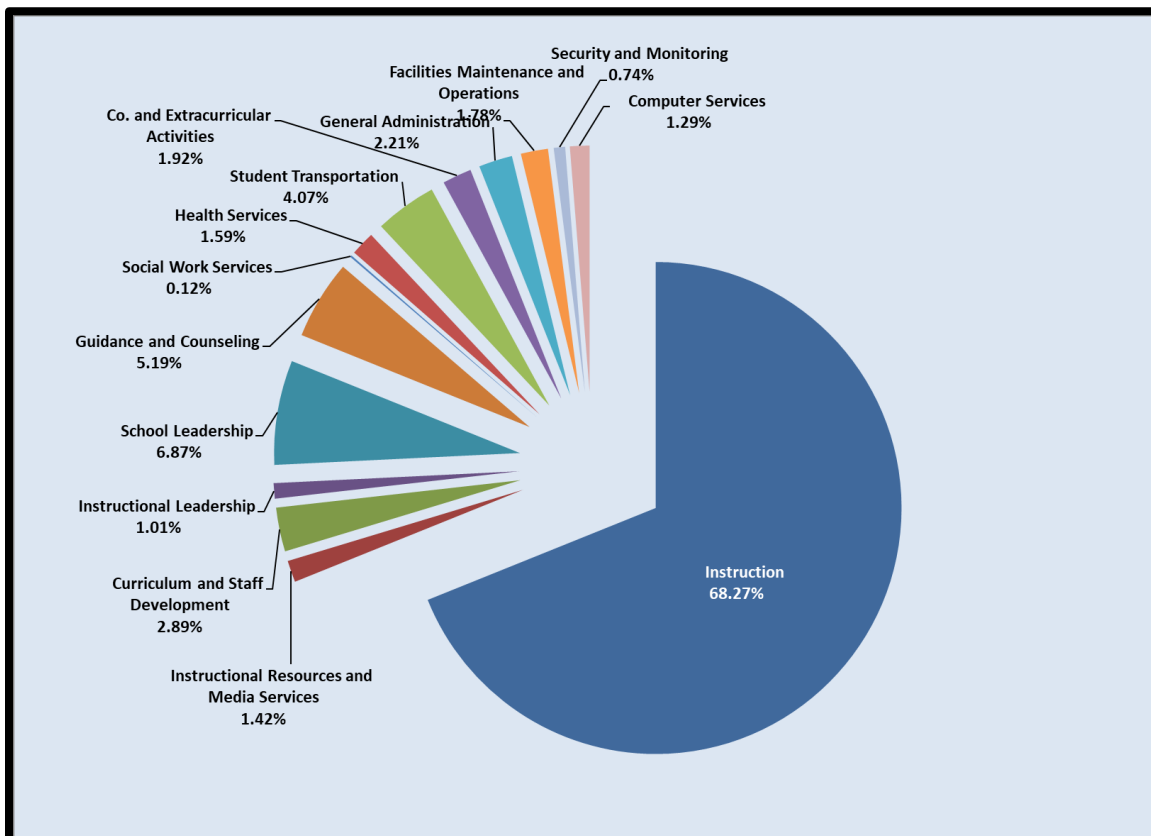
Budgeted Expenditures by Object Code



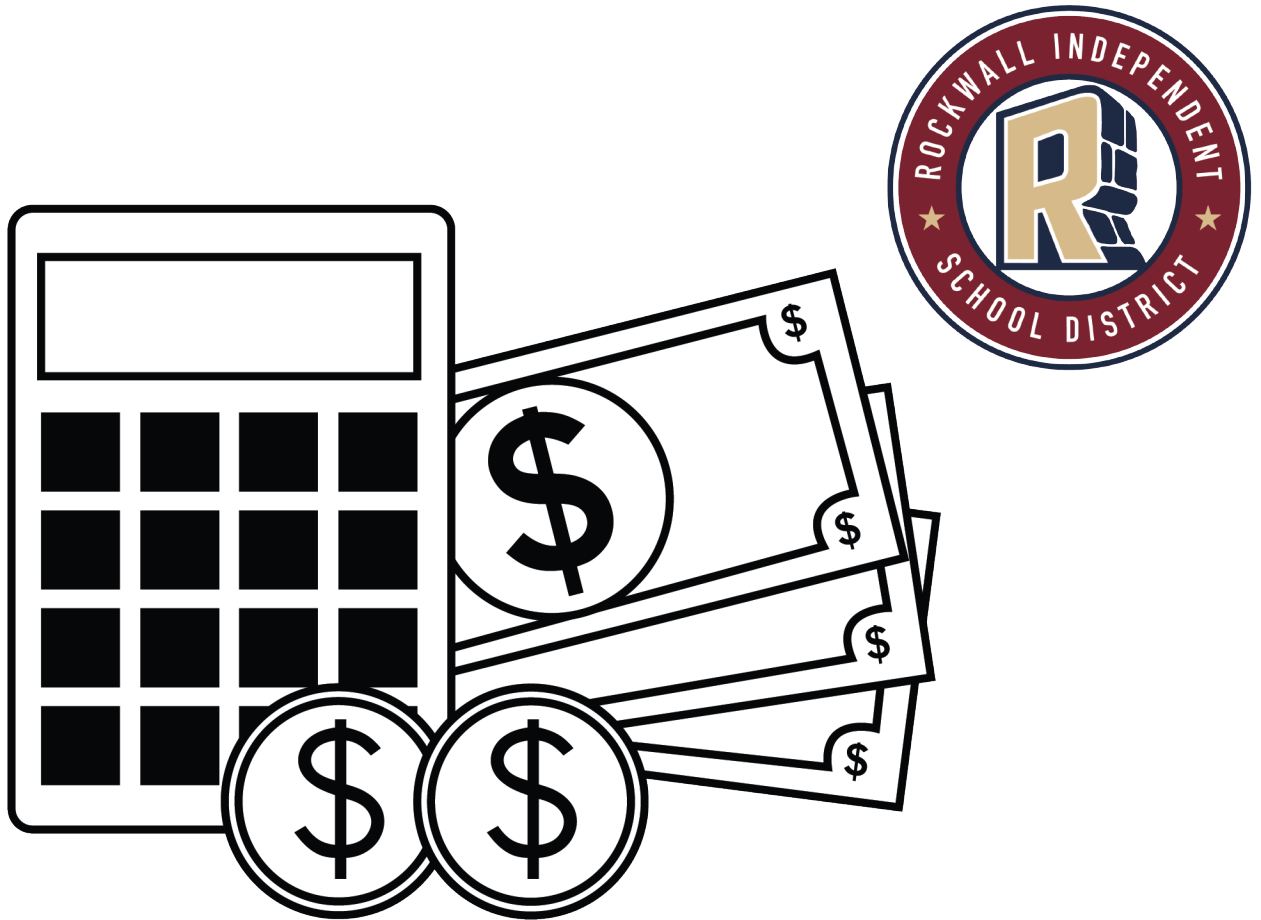
Budgeted Expenditures by Function Code



Budgeted Payroll Expenditures by Function Code



Child Nutrition Fund



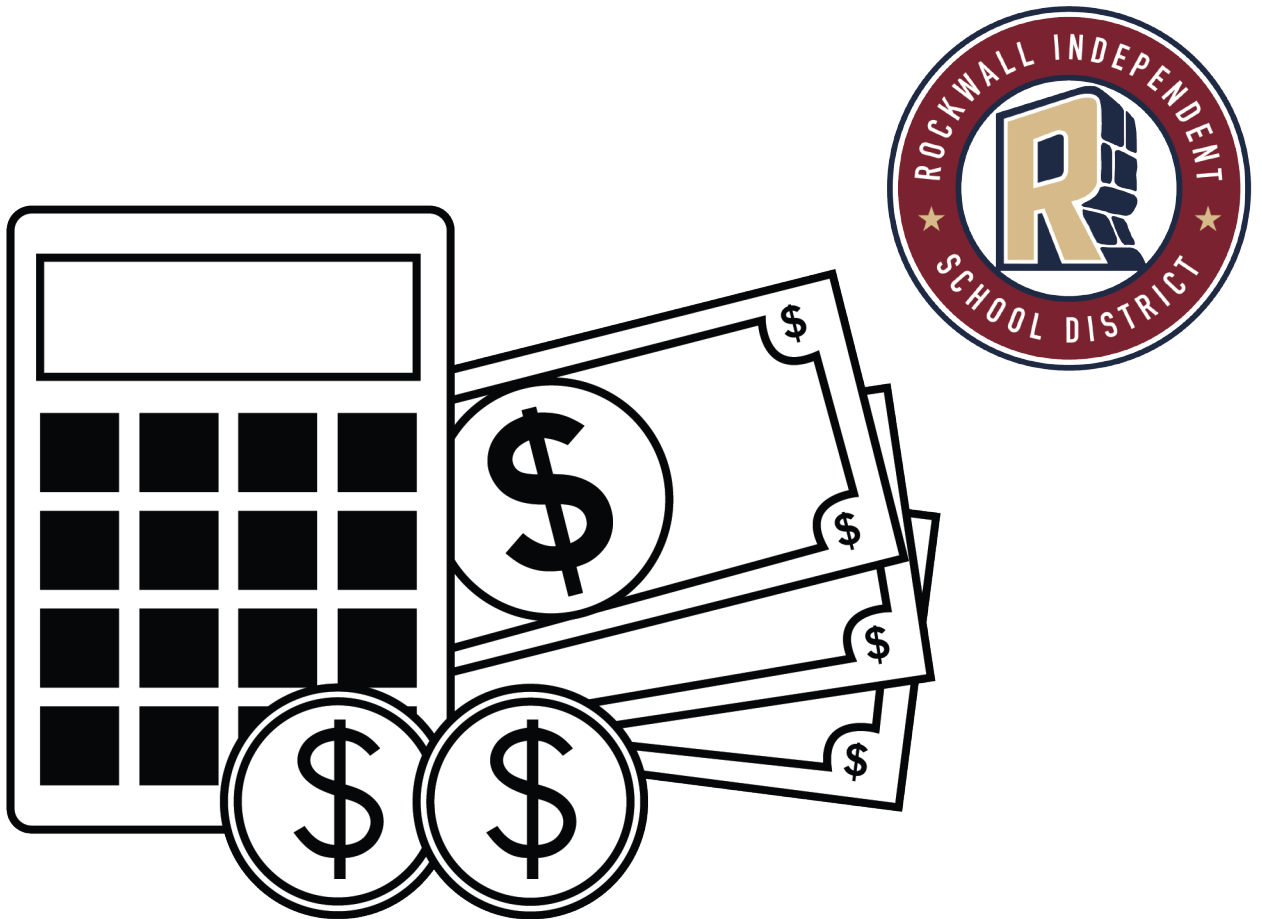
**ROCKWALL INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET - SUMMARY
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
REVENUES:			
Local	\$ 5,823,007	\$ 6,038,461	\$ 215,454
State	220,000	240,798	20,798
Federal	4,627,868	5,300,754	672,886
Total Revenues	<u>\$10,670,875</u>	<u>\$11,580,013</u>	<u>\$909,138</u>
EXPENDITURES			
Food Services	10,594,292	11,336,013	741,721
Payments to Fiscal Agent	4,800	4,000	(800)
Total Expenditures	<u>10,599,092</u>	<u>11,340,013</u>	<u>740,921</u>
Other Financing Sources (Uses):			
Operating Transfers Out	<u>(240,000)</u>	<u>(240,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(240,000)</u>	<u>(240,000)</u>	<u>0</u>
Net Change in Fund Balance	<u><u>\$ (168,217)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 168,217</u></u>

**ROCKWALL INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
REVENUES:			
Local			
Interest Earnings	\$ 220,000	\$ 198,000	\$ (22,000)
Child Nutrition Meal Revenues	5,564,767	5,812,651	247,884
Other Local Revenue	38,240	27,810	(10,430)
Total	<u>5,823,007</u>	<u>6,038,461</u>	<u>215,454</u>
State			
Other State Revenue	<u>220,000</u>	<u>240,798</u>	<u>20,798</u>
Federal			
National School Lunch/Breakfast	<u>4,627,868</u>	<u>5,300,754</u>	<u>672,886</u>
Total Revenues	<u>\$10,670,875</u>	<u>\$11,580,013</u>	<u>\$909,138</u>
EXPENDITURES			
Food Services:			
Payroll Costs	5,242,356	5,739,955	497,599
Contracted Services	80,996	81,557	561
Supplies and Materials	5,072,611	5,478,462	405,851
Other Operating Costs	27,858	36,039	8,181
Capital Outlay	170,471	0	(170,471)
Total	<u>10,594,292</u>	<u>11,336,013</u>	<u>741,721</u>
Payments to Fiscal Agent			
Contracted Services	<u>4,800</u>	<u>4,000</u>	<u>(800)</u>
Total Expenditures	<u>10,599,092</u>	<u>11,340,013</u>	<u>740,921</u>
Other Financing Sources (Uses):			
Operating Transfers Out	(240,000)	(240,000)	0
Total	<u>(240,000)</u>	<u>(240,000)</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ (168,217)</u>	<u>\$ 0</u>	<u>\$ 168,217</u>

Debt Service Fund



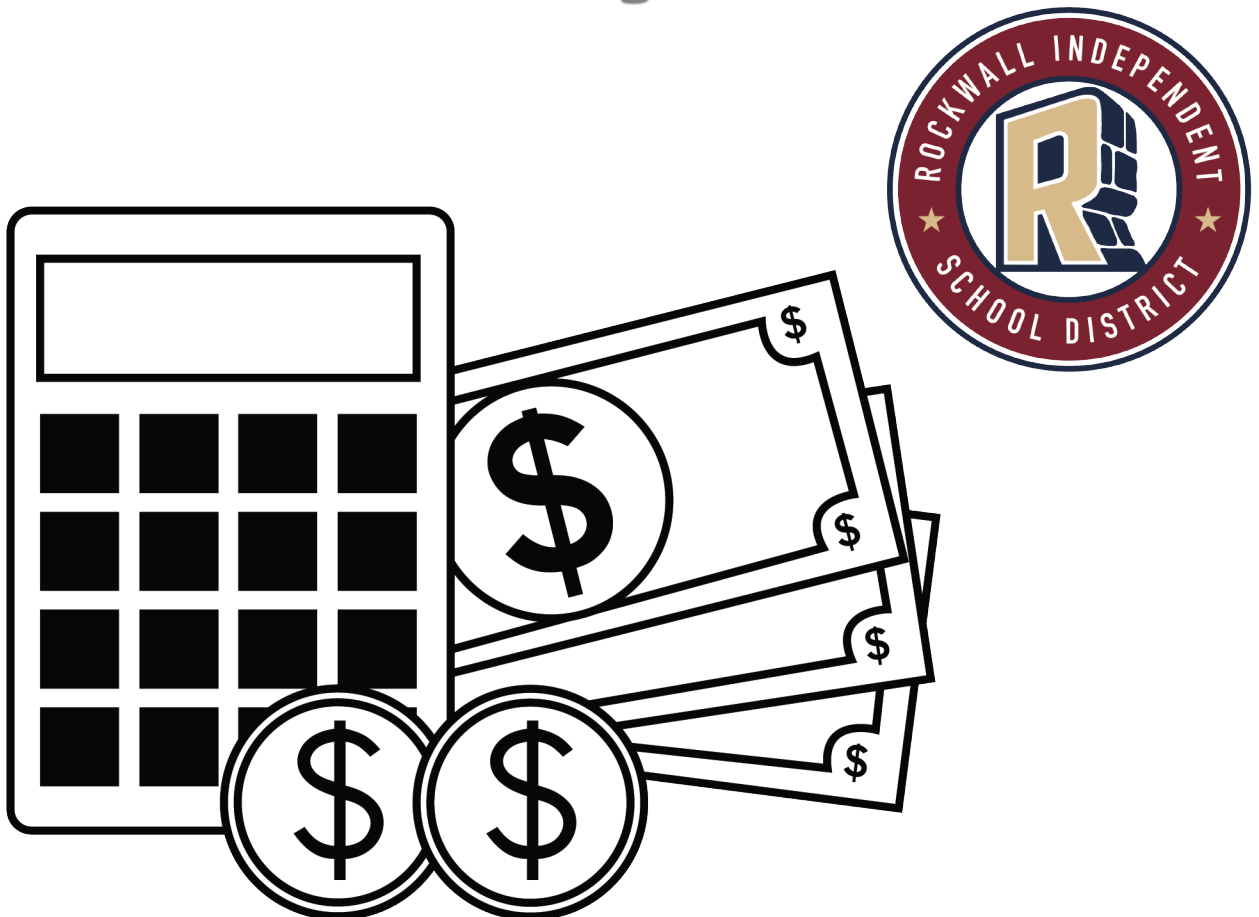
**ROCKWALL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET - SUMMARY
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
REVENUES:			
Local	\$ 46,118,773	\$ 50,220,221	\$ 4,101,448
State	9,116,313	9,843,872	727,559
Other Sources	0		
Total Revenues	<u>55,235,086</u>	<u>60,064,093</u>	<u>4,829,007</u>
EXPENDITURES:			
Debt Service	55,019,198	59,460,548	4,441,350
Other Uses	0		
Total Expenditures	<u>55,019,198</u>	<u>59,460,548</u>	<u>4,441,350</u>
 Net Change in Fund Balance	 <u><u>\$ 215,888</u></u>	 <u><u>\$ 603,545</u></u>	 <u><u>\$ 387,657</u></u>

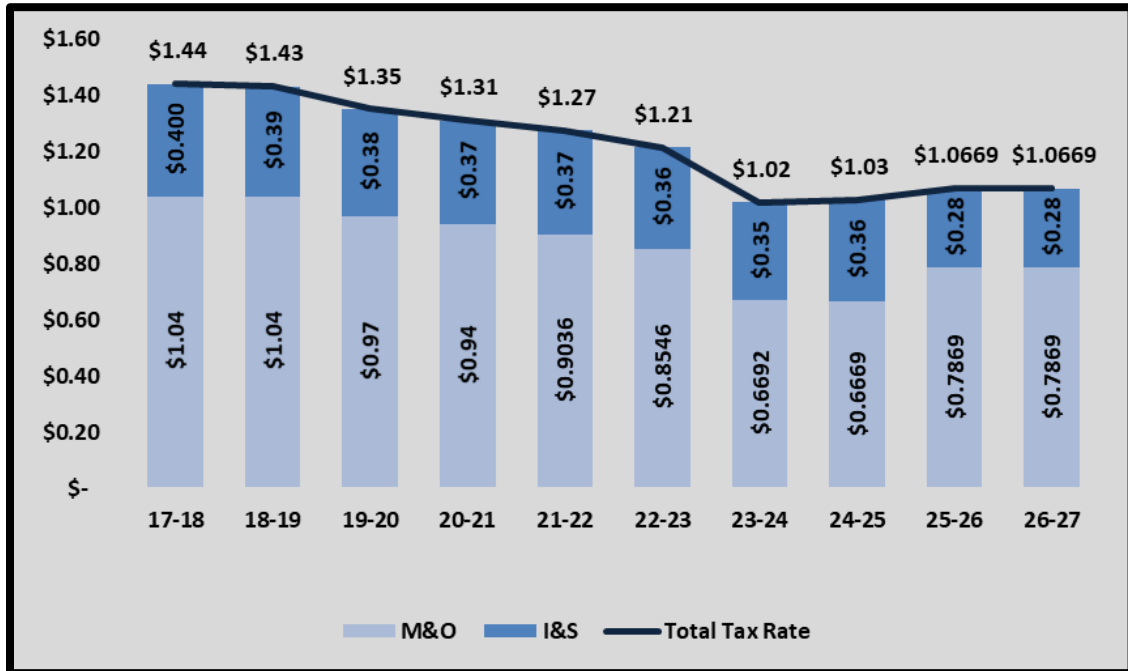
**ROCKWALL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR 2026-2027**

	Current Year Revised Budget 2025-2026	Proposed Budget 2026-2027	Incr (Decr) from Current Year
REVENUES:			
Local			
Property Taxes- Current	\$ 45,058,773	\$ 48,160,221	\$ 3,101,448
Property Taxes- Delinquent	400,000	400,000	-
Penalty and Interest	160,000	160,000	-
Interest Earnings on Investments	500,000	1,500,000	1,000,000
Total	<u>46,118,773</u>	<u>50,220,221</u>	<u>4,101,448</u>
State			
Other State Revenue	9,116,313	9,843,872	727,559
Total	<u>9,116,313</u>	<u>9,843,872</u>	<u>727,559</u>
Total Revenues	<u>55,235,086</u>	<u>60,064,093</u>	<u>4,829,007</u>
EXPENDITURES:			
Debt Service:			
Debt Service	55,019,198	59,460,548	4,441,350
Total Debt Service	<u>55,019,198</u>	<u>59,460,548</u>	<u>4,441,350</u>
Total Expenditures	<u>55,019,198</u>	<u>59,460,548</u>	<u>4,441,350</u>
Net Change in Fund Balance	<u>\$ 215,888</u>	<u>\$ 603,545</u>	<u>\$ 387,657</u>

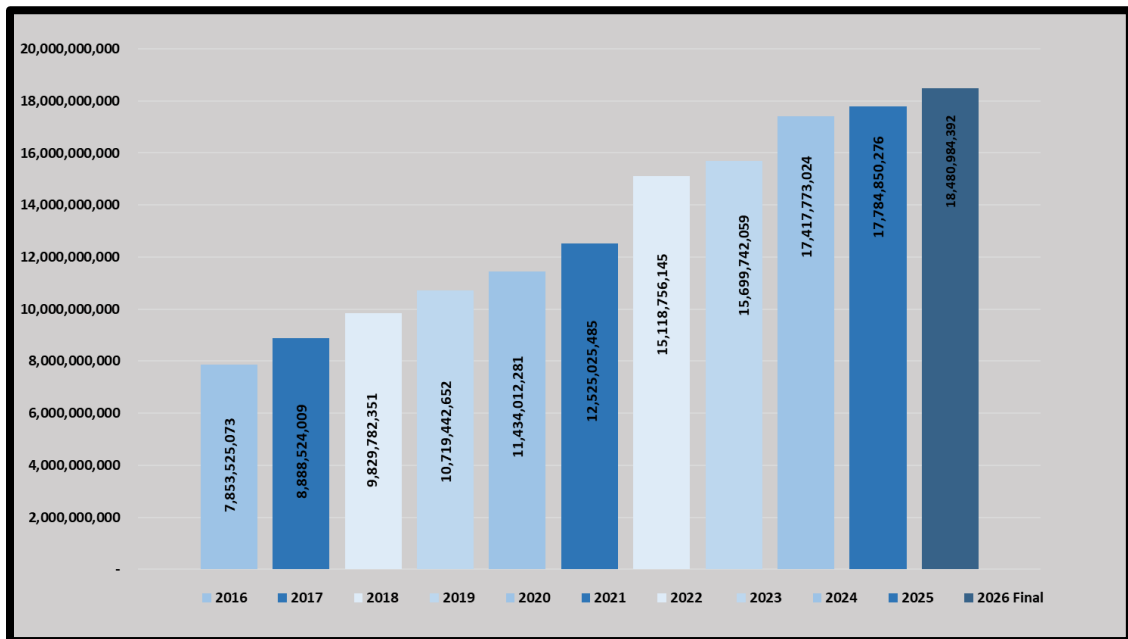
Supplemental Financial Data Analysis



Tax Rate



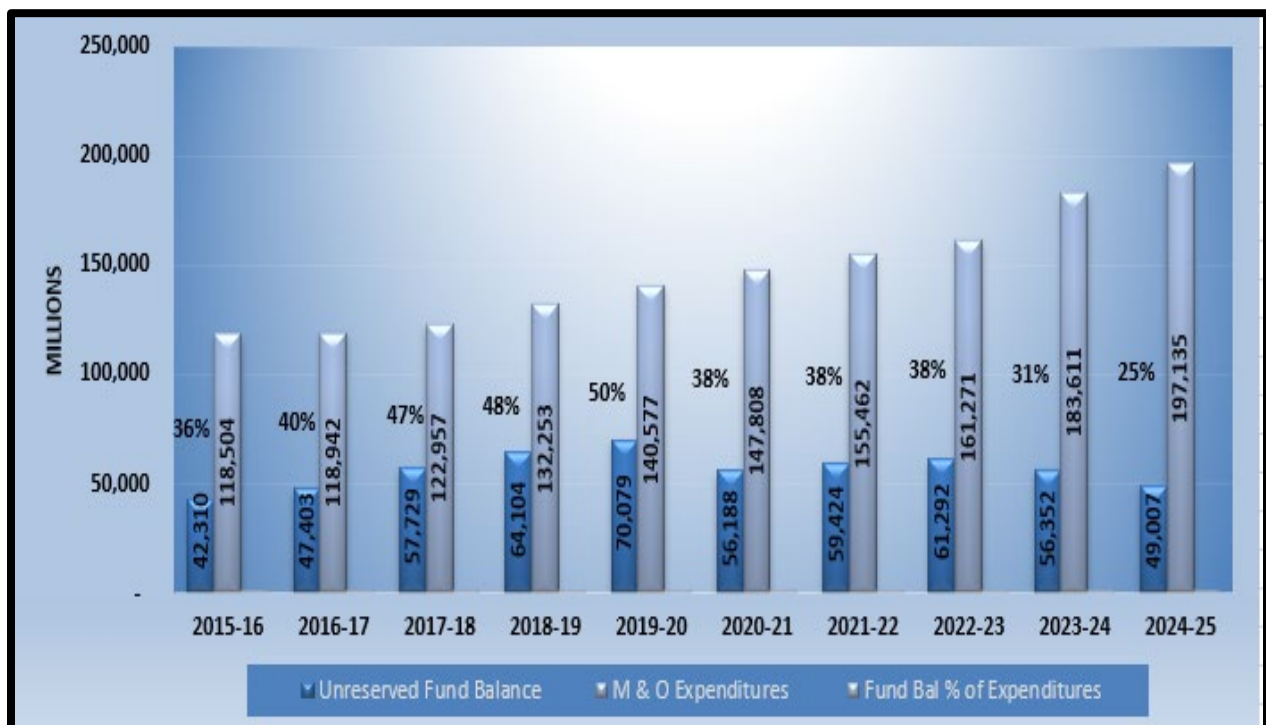
Taxable Property Values (Before Freeze)



Tax Levy on Average Homestead

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Average Market Value of Residences	\$365,448	\$491,585	\$557,009	\$577,154	\$586,551	\$579,634
Average Taxable Value of Residences	\$335,549	\$369,064	\$346,309	\$386,012	\$394,018	\$406,364
Rate/\$100 value	\$ 1.2736	\$ 1.2146	\$ 1.0192	\$ 1.0269	\$ 1.0669	\$ 1.0669
Tax levy	<u>\$ 4,274</u>	<u>\$ 4,483</u>	<u>\$ 3,530</u>	<u>\$ 3,964</u>	<u>\$ 4,204</u>	<u>\$ 4,335</u>

Historical Fund Balance and M&O Expenditures



Student Enrollment Projections



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Rockwall Independent School District
(name of school district)

meeting at 6:00pm, August 17, 2026 at RISD Administration Bld, 1050 Williams Street
(time, date, year) *(name of room, building, physical location)*

in Rockwall, Texas. **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.7869 / \$100 (proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ 0.2800 / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>.16</u>	% increase	or	<u> </u>	% (decrease)
Debt service	<u>6.71</u>	% increase	or	<u> </u>	% (decrease)
Total expenditures	<u>1.49</u>	% increase	or	<u> </u>	% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>25,303,194,436</u>	\$ <u>25,988,453,579</u>
Total appraised value* of new property**	\$ <u>749,261,393</u>	\$ <u>775,004,613</u>
Total taxable value*** of all property	\$ <u>15,431,282,914</u>	\$ <u>15,796,897,571</u>
Total taxable value*** of new property**	\$ <u>556,426,757</u>	\$ <u>645,285,075</u>

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** New property is defined by Tax Code Section 26.012(17).

*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 903,942,666

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.7869	\$ 0.2800 *	\$ 1.0669	\$ 9,768	\$ 4,104
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.91941	\$ 0.32050 *	\$ 1.23991	\$ 10,837	\$ 3,699
Proposed Rate	\$ 0.7869	\$.2800 *	\$ 1.0669	\$ 10,054	\$ 3,861

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both.
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 586,551	\$ 579,634
Average Taxable Value of Residences	\$ 394,018	\$ 406,364
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.0669	\$ 1.0669
Taxes Due on Average Residence	\$ 4,204	\$ 4,335
Increase (Decrease) in Taxes		\$ 131

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.0669. This election will be automatically held
(school voter-approval rate)
if the district adopts a rate in excess of the voter-approval rate of 1.0669.
(school voter-approval rate)

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 63,847,918
Interest and Sinking Fund Balance(s)	\$ 35,635,343

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)	Median-Valued Homestead**	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$326,677	Adopted 2025 Tax Rate; \$1.0669	\$3,485
FY 2026-2027 (TY 2026)	\$331,264	Proposed 2026 Tax Rate based on the proposed budget for 2026-2027; \$1.0669	\$3,534

** ***Taxable Median***-Valued Homestead

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Rockwall Independent School District

School District's Name

(972) 771-0605

Phone (area code and number)

1050 Williams Street, Rockwall, Texas 75087

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

www.rockwallisd.com

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:

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	\$ 17,784,850,276
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	\$ 2,353,567,362
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 15,431,282,914
4.	Prior year total adopted tax rate.	\$ 1.0669 /\$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	\$ _____

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	\$ _____
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ _____
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 15,431,282,914
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	\$ _____
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: \$ _____ B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ _____ C. Value loss. Add A and B. ⁷	\$ _____
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. \$ _____ B. Current year productivity or special appraised value: – \$ _____ C. Value loss. Subtract B from A. ⁸	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 15,431,282,914
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 164,636,357
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	\$ _____
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.	\$ 164,636,357

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)

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 \$ <u>18,480,984,392</u> 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.	\$ <u>18,480,984,392</u>
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 \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
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	\$ <u>2,684,037,600</u>
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.	\$ _____
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ <u>15,796,946,792</u>
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.	\$ _____
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.	\$ <u>645,285,075</u>
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ <u>645,285,075</u>
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ <u>15,151,661,717</u>
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ <u>1.0866</u> /\$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:

- 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
- 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
- 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	\$ 0.6169 /\$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 \$ 0.1700 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.1700 /\$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	\$ 0.7869 /\$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: \$ 59,460,548 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. - \$ D. Adjust debt: Subtract B and C from A.	\$ 59,460,548

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	\$ _____
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 59,460,548
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 <u>98.0</u> % B. Enter the prior year actual collection rate <u>99.1</u> % C. Enter the 2024 actual collection rate <u>99.9</u> % D. Enter the 2023 actual collection rate <u>99.8</u> %	<u>99.1</u> %
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.	\$ 59,991,261
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,796,946,792
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.3798 /\$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	\$ 1.1667 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$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)

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.	\$ _____/\$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).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. \$ 1.0866 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.1667 /\$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** ➡

David Carter

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

Print

Reset

⁴⁰ Tex. Tax Code §26.04(c)