2026-2027 Budget for BROOKS COUNTY I.S.D.
Date Adopted by Board: August 26, 2026

Revenue:		
5700	Local and Intermediate Sources	$6,934,226
5800	State Program Revenues	$12,467,575
5900	Federal Revenue	$2,248,718
	Total Revenues	$21,650,519

Expenditures:		
11	Instruction	$9,258,424
12	Instructional Resources, Media Services	$75,970
13	Curriculum Development & Staff Development	$197,366
21	Instructional Leadership	$164,932
23	School Leadership	$930,483
31	Guidance & Counseling, Evaluation	$493,070
32	Social Work Services	$6,500
33	Health Services	$170,184
34	Student Transportation	$527,893
35	Food Services	$2,342,125
36	Co-curricular/ Extra-curricular Activities	$978,393
41	General Administration	$1,025,143
* 41	Statutorily Required Public Notice - Required Postings	$723
**41	Statutorily Required Public Notice - Lobbying	$0
51	Plant Maintenance & Operations	$2,899,118
52	Security and Monitoring	$363,761
53	Data Processing	$339,735
61	Community Service	$7,370
71	Debt Service	$2,537,550
81	Facilities Acquisition and Construction	$30,000
91	Contracted Instructional Services Between Public schools	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0
94	Payments to Other Schools	$0
95	Payments to Juvenile Justice AEP	$0
96	Payments to Charter Schools	$0
97	Payments to TIF	$0
99	Inter-government charges not Defined in Other codes	$227,000
	Total Adopted Expenditure Budget	$22,575,740
	Difference in Revenue/Expenditures	($925,221)

* New Expenditure Code (Function Code 41) for all statutorily required public notices

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action.

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Brooks County Independent School District	361-325-8000
School District's Name	Phone *(area code and number)*
200 W. Bennett St, Falfurrias, TX, 78355	https://www.bcisd.us/
School District's Address, City, State, ZIP Code	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:

Source Documents — click to view index

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]	$ 492,129,441 Source
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]	$ 916,140 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 491,213,301
4.	**Prior year total adopted tax rate**.	$ 1.2453 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. Original prior year ARB values: ..... $ 0	Source
	B. Prior year values resulting from final court decisions: ..... – $ 0	Source
	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:** ..... $ 0 Source **B. Prior year disputed value:** ..... – $ 0 Source **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.	$ 491,213,301
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 Source
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: ..... $ 341,622 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 8,840,829 Source **C. Value loss.** Add A and B. [7]	$ 9,182,451
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.** ..... $ 2,765,255 Source **B. Current year productivity or special appraised value:** ..... - $ 44,869 Source **C. Value loss.** Subtract B from A. [8]	$ 2,720,386
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 11,902,837
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 479,310,464
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 5,968,853
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]	$ 0 Source
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.	$ 5,968,853

[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] ..... $ 511,390,753 Source **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: ..... - $ 0 Source **C. Total current year value.** Subtract B from A.	$ 511,390,753
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 Source **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 Source **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]	$ 1,034,056 Source
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 Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 510,356,697
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 Source
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.	$ 2,441,958 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 2,441,958
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 507,914,739
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.1752 /$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]	$ 0.6254 /$100 Source
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$100 Source
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]	$ 0.7637 /$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: ..... $ 2,593,982 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 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. ..... – $ 242,450 D. **Adjust debt:** Subtract B and C from A.	Source Source Source $ 2,351,532

[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]	$ 60,671 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 2,290,861
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] 94.5000 % Source B. Enter the prior year actual collection rate 101.6100% Source C. Enter the 2024 actual collection rate 94.4600 % Source D. Enter the 2023 actual collection rate 99.2100 % Source	94.5000 %
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.	$ 2,424,192
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 510,356,697
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4750 /$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]	$ 1.2387 /$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]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 510,356,697
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2387 /$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 Source

[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 ..... $ 1.1752 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2387 /$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 Alissa Sanchez
Printed Name of School District Representative

sign here Alissa Sanchez _____ 8/07/26 _____
School District Representative Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

BROOKS COUNTY ISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / BROOKS / Latest Prior Year Supplement	9
2	Prior year tax ceilings	CAD Docs / BROOKS / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	CAD Docs / Other	10
		TEA / District	11
4MO	Prior year M&O tax rate	CAD Docs / Other	10
		TEA / District	11
5A	Original prior year ARB values	CAD Docs / Other	12
5B	Prior year values from final court decisions	CAD Docs / Other	12
6A	Prior year ARB certified value	CAD Docs / Other	12
6B	Prior year disputed value	CAD Docs / Other	12
9	Prior year taxable value of deannexed territory	CAD Docs / Other	12
10A	Absolute exemptions — prior year market value	CAD Docs / BROOKS / Certified Reports (7/25)	13
10B	Partial exemptions	CAD Docs / BROOKS / Certified Reports (7/25)	13
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / BROOKS / Certified Reports (7/25)	13
11B	Current year productivity or special appraised value	CAD Docs / BROOKS / Certified Reports (7/25)	13
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	14
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	14
17A	Certified values	CAD Docs / BROOKS / Certified Reports (7/25)	15
17B	Pollution control and energy storage system exemption	CAD Docs / Other	12
18A	Current year taxable value of properties under protest	CAD Docs / Other	12
18B	Current year value of properties not under protest or not certi…	CAD Docs / Other	12
19	Current year tax ceilings	CAD Docs / BROOKS / Certified Reports (7/25)	15
20	Anticipated contested value	CAD Docs / Other	12
22	Total current year taxable value of properties in territory ann…	CAD Docs / Other	12
23	Total current year taxable value of new improvements	CAD Docs / BROOKS / Certified Reports (7/25)	13
27	Current year maximum compressed tax rate (MCR)	TEA / District	16
28A	Prior year enrichment tax rate	CAD Docs / Other	10
		TEA / District	11
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	CAD Docs / Other	10
		TEA / District	11
31	Certified prior year excess debt collections	Tax Office Docs	14
33A	Current year anticipated collection rate	Tax Office Docs	14
33B	Current year - 1 actual collection rate	Tax Office Docs	14
33C	Current year - 2 actual collection rate	Tax Office Docs	14
33D	Current year - 3 actual collection rate	Tax Office Docs	14
38	TCEQ certified expenses for pollution control	*No source annotation*	

43	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	17

BROOKS COUNTY

2025 CERTIFIED TOTALS

BS - BROOKS COUNTY ISD

Grand Totals

As of Supplement 11

Property Count: 11,278

7/24/2026 2:47:39PM

Land	Value
Homesite:	17,922,529
Non Homesite:	83,525,448
Ag Market:	1,442,101,598
Timber Market:	0

Improvement	Value
Homesite:	86,287,269
Non Homesite:	92,766,089

Non Real	Count	Value
Personal Property:	471	270,460,835
Mineral Property:	3,985	62,077,450
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,438,497,173	3,604,425
Ag Use:	55,667,321	123,206
Timber Use:	0	0
Productivity Loss:	1,382,829,852	3,481,219

Total Land	(+)	1,543,549,575
Total Improvements	(+)	179,053,358
Total Non Real	(+)	332,538,285
Market Value	=	2,055,141,218
Productivity Loss	(-)	1,382,829,852
Appraised Value	=	672,311,366
Homestead Cap	(-)	6,148,363
23.231 Cap	(-)	57,832,644
Assessed Value	=	608,330,359
Total Exemptions Amount (Breakdown on Next Page)	(-)	116,200,918
Net Taxable	=	492,129,441

1

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	3,945,430	0	0.00	0.00	91
OV65	42,495,591	916,140	2,060.03	2,774.76	647
Total	46,441,021	916,140	2,060.03	2,774.76	738
Tax Rate	1.2453000				

Freeze Taxable	(-)	916,140

2

Freeze Adjusted Taxable	=	491,213,301

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,119,139.27 = 491,213,301 * (1.2453000 / 100) + 2,060.03

Certified Estimate of Market Value	2,055,141,218
Certified Estimate of Taxable Value	492,129,441
Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00

BROOKS COUNTY ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	1,020.433	945.427	874.520
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	851.219	768.673	705.647
3.	Special Education FTEs Detail Report	68.979	71.669	71.669
4.	Career & Technology FTEs	100.235	105.085	97.204
5.	Weighted ADA (WADA) Detail Report	2,076.654	2,028.747	1,940.230
	WADA-to-ADA Ratio	*2.035*	*2.146*	*2.219*
6.	PEIMS Enrollment	1,180	1,074	993
Property Values				
7.	Prior Tax Year State Certified Property Value	$525,450,915	$496,059,764	$496,691,826
8.	Current Tax Year State Certified Property Value	$496,059,764	$496,691,826	$510,496,627
	Year-Over-Year Value Change	-5.59%	0.13%	2.78%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.823800	$0.770500	$0.763700
10.	Tier One Tax Year M&O Tax Rate	$0.685500	$0.632200	$0.625400
11.	Maximum Compressed Tax Rate	$0.685500	$0.632200	$0.625400
	Tier Two, Level One Pennies (Golden Pennies)	$0.080000	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	$0.058300	*$0.058300*	*$0.058300*
	VTCS 2784g Pennies (Unequalized Pennies)	$0.000000	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$3,916,518	$3,558,583	$3,454,432
	M&O Collections Relative to T2	95.8%	*93.0%*	*88.6%*
13.	I&S Tax Rate	$0.500000	$0.474800	$0.474800
14.	I&S Tax Collections	$2,348,765	$2,188,733	$2,143,964
	I&S Collections Relative to T8	94.7%	92.8%	*88.5%*
15.	Total Tax Collections	$6,265,283	$5,747,316	$5,598,396
16.	Total Tax Levy	$6,540,907	$6,491,196	$6,322,828
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	1,020.433	945.427	874.520
19.	ASF ADA	1,069.033	1,020.433	945.427
20.	Per Capita Rate	$619.868	$471.190	$620.000
Program Intent Codes - Allotments				
Tier One Subchapter B and C Allotments		SY 2024-25	SY 2025-26	SY 2026-27
21.	11-Regular Program Allotment 48.051	$5,243,509	$4,777,303	$4,385,598
22.	Small and Mid-Size Allotment 48.101	$1,570,499	$1,827,136	$1,804,340
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$2,007,874	$2,266,254	$2,313,842
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$43,120	$38,533	$35,426
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$1,529,206	$1,423,307	$1,316,021
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$12,819	$12,503	$11,566
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$1,071,020	$1,236,473	$1,168,669
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2***	$159,685	$172,965	$159,993
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$15,628	$13,747	$13,747
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$45,000	$14,000	$14,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$446,850	$396,634	$396,634
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$85,204	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$556,392	$424,425	$433,317
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
Tier One Subchapter D Allotments		SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$107,185	$107,185	$107,185
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$0	$0	$0
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$4,281	$4,801	$4,801
41.	Certification Examination Reimbursement 48.156	$0	$3,671	$3,671
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$488,000	$488,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$47,820	$44,819
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$41,000	$41,000
45.	School Safety Allotment 48.160	*N/A*	$187,649	$186,152
46.	Allotment for Basic Costs 48.161	*N/A*	$113,844	$105,306
47.	Total Cost of Tier One Detail Report	$12,898,272	$13,597,250	$13,034,084
48.	Local Fund Assignment	($3,400,490)	($3,140,086)	($3,192,646)
49.	Per Capita Distribution from Available School Fund (ASF)	($662,659)	($480,818)	($586,165)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$8,835,123	$9,976,346	$9,255,273
51.	Tier Two Detail Report	$1,977,277	$1,862,925	$1,654,579
52.	Other Programs Detail Report	$184,872	$73,413	$68,135
53.	Total FSP Operations Funding	$10,997,273	$11,912,684	$10,977,988
State Aid by Fund Code / Object Code - Funding Source				
M&O State Aid		SY 2024-25	SY 2025-26	SY 2026-27
54.	199/5812 - Foundation School Fund	$10,927,964	$11,848,244	$10,918,381
55.	199/5811 - Available School Fund	$662,659	$480,818	$586,165
56.	410/5829 - Instructional Materials & Technology Fund	$69,309	$64,440	$59,607
I&S State Aid			*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).+*	*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).+*
57.	599/5829 - EDA	$0	$0	$0
58.	599/5829 - Instructional Facilities Allotment (Bond)	$0	$0	$0
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$209,828	***$217,574***	***$242,450***
61.	TOTAL FSP/ASF STATE AID	$11,869,759	$12,611,076	$11,806,602
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0

Summary of Total State/Local M&O Revenue				
	Total M&O State Aid (excl. recapture netting)	$11,659,932	$12,393,502	$11,564,153
	Total M&O Tax Collections	$3,916,518	$3,558,583	$3,454,432
	Total Recapture	$0	$0	$0
	Net Total State/Local M&O Revenue	$15,576,450	$15,952,085	$15,018,585
	Total State/Local M&O Revenue per ADA	$15,265	$16,873	$17,174
	M&O State Share	*74.9%*	*77.7%*	*77.0%*
	M&O Local Share	*25.1%*	*22.3%*	*23.0%*

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Zero Value Confirmation

Tax Year 2026 · Generated July 30, 2026

District: BROOKS COUNTY ISD
Submitted by: Daniel Garcia, Chief Appraiser
Office: Brooks County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 5A: Prior year value lost - court appeals (original)	50-859	July 30, 2026
Form 50-859, Line 5B: Prior year value lost - court appeals (final)	50-859	July 30, 2026
Form 50-859, Line 6A: Value under Chapter 42 appeal (ARB certified)	50-859	July 30, 2026
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	July 30, 2026
Form 50-859, Line 9: Prior year value in deannexed territory	50-859	July 30, 2026
Form 50-859, Line 17B: Pollution control / energy storage exemption	50-859	July 30, 2026
Form 50-859, Line 18A: Values under protest - current year taxable value	50-859	July 30, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	July 30, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	July 30, 2026
Form 50-859, Line 22: Current year value in annexed territory	50-859	July 30, 2026

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BROOKS COUNTY

2026 CERTIFIED TOTALS

BS - BROOKS COUNTY ISD

As of Certification

Property Count: 11,172 | Effective Rate Assumption | 7/24/2026 2:00:33PM

New Value

TOTAL NEW VALUE MARKET:	$3,219,114
TOTAL NEW VALUE TAXABLE:	$2,411,958

23

New Exemptions

Exemption	Description	Count		
EX	Exempt	11	2025 Market Value	$341,622
EX-XU	11.23 Miscellaneous Exemptions	1	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$341,622

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	[illegible]	$5,424,922
145F	11.145 (f) Single Situs, Related Business Entity	2	$125,000
DP	Disability	3	$0
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV4	Disabled Veterans 70% - 100%	4	$39,300
HS	Homestead	38	$2,847,776
OV65	Over 65	10	$57,209
	PARTIAL EXEMPTIONS VALUE LOSS	254	$8,499,207
		NEW EXEMPTIONS VALUE LOSS	$8,840,829

10A

10B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $8,840,829

New Ag / Timber Exemptions

2025 Market Value	$2,765,255
2026 Ag/Timber Use	$44,869
NEW AG / TIMBER VALUE LOSS	$2,720,386

Count: 16

11A

11B

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,409	$78,911	$73,176	$5,735

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,048	$71,917	$68,084	$3,833

Outlook

Re: Brooks County ISD - Tax Rate Calculation Worksheet

From Teresa Silvas <tsilvas@co.brooks.tx.us>
Date Thu 8/6/2026 5:53 PM
To MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>
Cc asanchez@bcisd.us <asanchez@bcisd.us>; Urbino Martinez <umartinez@co.brooks.tx.us>

1 attachment (250 KB)
Moak Casey.pdf;

You don't often get email from tsilvas@co.brooks.tx.us. Learn why this is important

Good Afternoon,
The following numbers are:

15. No refunds for ISD — 15MO, 15IS

33. Line A 94.5
Line B 101.61
Line C 94.46
Line D 99.21 — 33A, 33B, 33C, 33D

31 — 31. $60,671

I have attached the certification for the anticipated rate and excess debt collections and a letter stating there are no refunds for the ISD.

Best Regards,

Terri A. Silvas
Chief Deputy, TAC

BROOKS COUNTY

2026 CERTIFIED TOTALS

BS - BROOKS COUNTY ISD

As of Certification

Property Count: 11,172 | Grand Totals | 7/24/2026 | 2:00:28PM

Land	Value
Homesite	26,212,431
Non Homesite:	128,188,576
Ag Market	1,461,669,323
Timber Market:	2,341,228

Improvement	Value
Homesite:	92,178,546
Non Homesite:	113,675,281

Non Real	Count	Value
Personal Property:	394	283,341,576
Mineral Property:	3,952	44,290,480
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	1,460,327,286	3,683,265
Ag Use:	55,910,157	126,053
Timber Use	76,695	0
Productivity Loss:	1,404,340,434	3,557,212

Total Land	(+)	1,618,411,558
Total Improvements	(+)	205,853,827
Total Non Real	(+)	327,632,056
Market Value	=	2,151,897,441
Productivity Loss	(-)	1,404,340,434
Appraised Value	=	747,557,007
Homestead Cap	(-)	14,225,132
23.231 Cap	(-)	78,786,481
Assessed Value	=	654,545,394
Total Exemptions Amount (Breakdown on Next Page)	(-)	143,154,641
Net Taxable	=	511,390,753

17A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	4,284,217	0	0.00	0.00	88
OV65	43,802,311	1,034,056	2,060.03	2,774.76	623
Total	48,086,528	1,034,056	2,060.03	2,774.76	711
Tax Rate	1.2453000				

Freeze Taxable	(-)	1,034,056

19

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	189,429	0	0	0	1
Total	189,429	0	0	0	1

Transfer Adjustment	(-)	0
Freeze Adjusted Taxable	=	510,356,697

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,357,531.98 = 510,356,697 * (1.2453000 / 100) + 2,060.03

Certified Estimate of Market Value:	2,151,466,387
Certified Estimate of Taxable Value:	511,267,594
Tax Increment Finance Value:	0
Tax Increment Finance Levy	0.00

Selected School Year: 2026-2027

Selected District: BROOKS COUNTY ISD (024901)

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	$496,691,826
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$502,636,328
4. For Tax Year 2026	$511,390,753
5. Local Property Value Growth %:	1.74%
6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :	$0
7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :	$0
8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :	$0
9. Growth net of expiring 313 or 311 agreements %:	1.74%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	$0
11. Local Optional Homestead Exemption value change:	$0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	$505,342,716
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6322
14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :**	0.6322
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):	0.5628
17. **MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):**	**0.6254**

Calculate Reset

District Comments:

Admin Comments:

SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate 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. [35] The school district shall provide its tax assessor with a copy of the letter. [36]	$0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	$0
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	N/A

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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.[37] 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.	$0.000000 /$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.	$0.000000 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$0.000000 /$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).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $1.285167 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate. . . . . 43 $1.245300 /$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

[35] Tex. Tax Code §26.045(d)
[36] Tex. Tax Code §26.045(i)
[37] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)