Waller
Independent School District

2026-2027
Budget



Education Service Center | 20600 Fields Store Rd, Waller, TX 77484

Executive Summary

2026-2027 Budget

The following document represents the projected financial plan for the Waller Independent School District (herein referred to as Waller ISD, WISD, or the District) for Fiscal Year 2027 which runs from September 1, 2026 - August 31, 2027. Information for the general operating fund, school nutrition fund, and the debt service fund are provided in this budget document. This budget provides the financial resources necessary to meet the needs of students along with operating and maintaining our existing facilities.

Budget Presentation

We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for the benefit of Waller ISD students. The budgets for the general operating fund, school nutrition fund, and the debt service fund were completed within the context of the District's mission, vision, core values, and strategic plan.

This budget document and the annual financial report (AFR) are the primary resources to present the financial plan and the results of the District operations. This budget provides the financial resources necessary to operate and maintain our eleven campuses, all of the other support departments, and the district's facilities. Our most important objective in the presentation of this data is to improve the quality of information provided to our community about the District's financial plan for educational programs and services during the 2026-2027 fiscal year and beyond.

Vision, Mission, Core Values, and Strategic Plan

Vision

Rooted in community, we inspire future leaders through critical thinking, rich experiences, and a passion for learning.

Mission

Waller ISD is a supportive community that empowers every student through high quality instruction and rich experiences that spark curiosity, critical thinking, and lifelong learning.

Core Values

Our core values are rooted in T.E.A.M.: **T**rust, **E**xcellence, **A**ccountability, **M**ission-driven;
One team. One legacy. One Waller.

Strategic Goals

Goal 1: The percent of 3rd grade students scoring Meets Grade Level or above on STAAR® Reading will increase from 49% in June 2025 to 59% by June 2030.

Goal 2: The percent of 3rd grade students scoring Meets Grade Level or above on STAAR® Math will increase from 51% in June 2025 to 61% by June 2030.

Goal 3: The percent of graduates meeting College, Career, and Military Readiness (CCMR) criteria will increase from 70% in August 2025 to 85% by August 2030.

Strategic Priorities & Initiatives

Priority 1: Integrated Student Support Systems

Initiative 1: **Routines for a Productive Learning Environment -** District sets clear expectations for implementing schoolwide and classroom-level procedures for a safe, productive learning environment.

Initiative 2: **School-wide Culture -** District sets clear expectations for campus-level culture-setting aligned to district-level guiding commitments and vision, including aspects of culture foundational to student readiness to learn.

Initiative 3: **Family Support & Partnership -** District implements research-based best practices for family support, such as home visitation and home instruction support.

Priority 2: Academic Experience

Initiative 4: **Quality Tier 1 Material Access and Use -** District ensures teachers have access to and use instructional materials that fully cover state standards, are aligned to research-based instructional strategies, and can be used to meet the needs of all students.

Initiative 5: **Tier 1 Instructional Strategies and Supports for All Learners -** District builds and orients staff to an instructional framework rooted in research-based Tier 1 instructional strategies aligned to content (e.g., math, reading) and designed for memory formation and deeper learning and supportive of all learners.

Initiative 6: **Quality, Aligned Supplemental Instructional Materials Access and Use -** District ensures instructional materials and aligned assessments include quality Tier 2 and 3 supports aligned to research-based intervention strategies and inclusive of ongoing progress monitoring support.

Priority 3: Instructional Leadership & Capacity Building

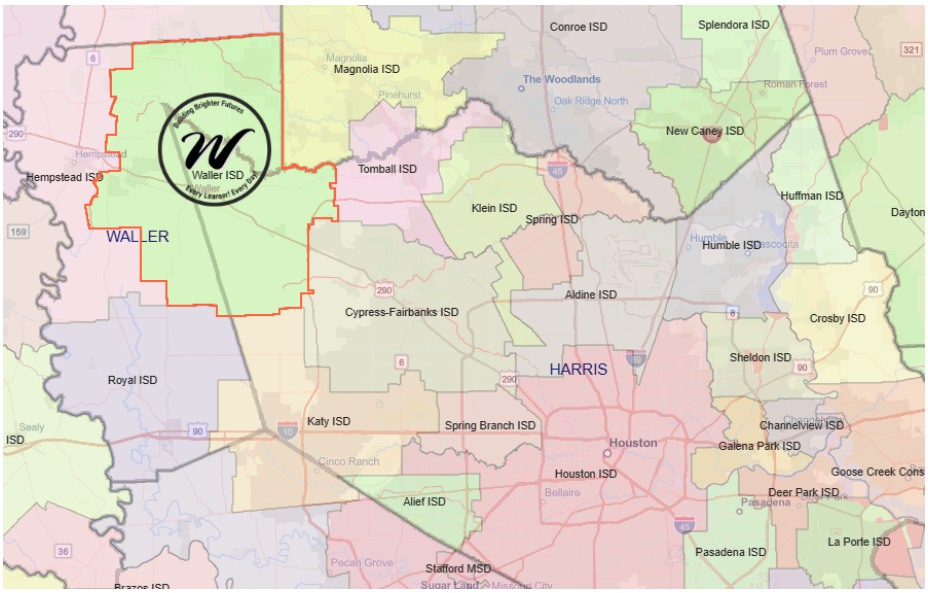
Initiative 7: **Expectations for Job-Embedded Coaching and Capacity Building -** District communicates a clear vision for high quality and ongoing, job-embedded coaching and development inclusive of instructional leadership roles.

Initiative 8: **Yearlong Development and Coaching Plan -** District develops a yearlong plan for professional development and ongoing coaching with targeted approaches for each critical role, aligned to the envisioned student experience.

Initiative 9: **Curriculum-based Professional Learning -** District provides training to ensure teachers, instructional leaders, and coaches have a role-aligned understanding of how to effectively implement or support the implementation of the curriculum.

District Overview

Since 1887, Waller ISD has maintained a rich tradition of academic and extracurricular excellence. As one of the fastest-growing public school districts in Texas, the district educates more than 11,000 students in prekindergarten through 12th grade.



Waller ISD is one of the largest school districts in total square miles of land mass in the Greater Houston area, encompassing 328 square miles in Waller and northwest Harris counties. Waller ISD is located on Hwy 290, approximately 40 miles west of downtown Houston, in a semi-rural agricultural region that is rapidly expanding in residential and commercial development. According to the US Census Bureau, the 2025 population estimate in Waller County was approximately 69,858 residents. with an annual growth rate of 5.69%.

Waller ISD provides high-quality instruction and educational programs for all students to enhance their knowledge and skills. The District has adopted the Professional Learning Community (PLC) model as a collaborative way for educators to work together to improve teaching and learning so that every student and teacher succeeds. PLCs use student data, shared goals, and collective expertise to identify student needs, develop effective instructional practices, monitor progress, and provide targeted support for both students and teachers. Beyond the classroom, the District provides a number of educational and enrichment opportunities to students along with parent and family engagement activities.

Budget Process

The State of Texas, the Texas Education Agency (TEA), and the District formulate legal requirements for school district budgets, which guide the budget development process. Budgets for the general operating fund, debt service fund, and student nutrition fund must be included in the annually adopted District budget. The appropriated budget is prepared by fund, function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments and cross-function budget transfer requests are submitted monthly for approval to the Waller ISD Board of Trustees (the Board). All annual appropriations lapse at the fiscal year end, on August 31.

Enrollment

The District uses the Population and Survey Analysts (PASA) demographic study of the entire Waller ISD geographic area to help in projecting growth and determining where that growth will occur. This data along with historical trends were used in projecting the enrollment for 2026-2027.

According to the TEA, Waller ISD is considered a fast-growth district. TEA's most recently published fast-growth calculation compares enrollment from the 2020-21 and 2025-26 school years. Out of 337 districts in the state that are considered fast-growth by TEA's definition, Waller ISD is the 19th fastest growing district in the state. Only 18 of the 47 school districts in Region 4 receive the fast-growth allotment funding and Waller ISD is ranked 5th out of 18 fast-growth districts in Region 4.

The following tables provide a snapshot of the ethnicity of Waller ISD's students as of the 2025-2026 school year, the enrollment of the 2025-2026 school year, and the projected enrollment used to build the 2026-2027 campus expenditure budgets:

2025-26 Ethnicity	Percent of Students
Hispanic/Latino	56.19%
White	23.50%
Black or African American	14.51%
Two or more races	3.05%
Asian	2.46%
American Indian/Alaskan	0.23%
Hawaiian/Pacific Islander	0.06%

Campus	2025-26 Enrollment	2026-27 *Projected* Enrollment
Waller High School	3,180	3,484
Waller Junior High School	1,049	1,138
Wayne C. Schultz Junior High School	1,271	1,492
Roberts Road Elementary School	621	656
I.T. Holleman Elementary School	741	871
H.T. Jones Elementary School	601	601
Fields Store Elementary School	644	693
Evelyn Turlington Elementary School	630	660
Bryan Lowe Elementary School	1,057	1,238
Richard T. McReavy Elementary School	592	736
Cure Elementary School	483	662
Total Enrollment	**10,869**	**12,231**

Campus Budgets

To thoughtfully plan and use the resources available for our students, principals and other campus administrators contribute extensively to campus budget decisions. In the spring of 2026, each campus principal received an allocation per student to be used for their discretionary budgets which includes supplies, materials, equipment, staff development, and other appropriate instructional costs. The per pupil allocations were reduced by $5 for the 2026-2027 budget year at the high school, junior high, and elementary levels making them $90, $80, $70, respectively. Campus principals and other campus leadership staff are expected to use their per pupil allocations to address the findings in their needs assessments to meet the goals outlined in their campus improvement plans. The $5 per pupil allocation reduction was set-aside for campuses once they meet their average daily attendance goals each six weeks.

Non-Campus Budgets

Budgets for non-campus units are developed by district leaders and administrative teams in conjunction with the Business Office. These non-campus units include administrative departments, special education, teaching, learning, and innovation (TLI), technology, transportation, maintenance, and school nutrition. Non-campus budgets are built using zero-based budgeting which involves starting from zero and justifying each expenditure. The theory behind this budgeting approach is that it allows budget managers to constantly look at their budgeting priorities without assumptions and/or limitations from past budgets.

Budget Priorities

The information provided in this document is a collaboration of the Board of Trustees, Superintendent, cabinet members, campus leadership teams, and other District staff and stakeholders. The District's approach to managing increased academic standards in a fluctuating funding environment is to ensure the budget process is transparent and guided by the strategic plan, district improvement plan, and campus improvement plans. The major budget priorities in 2026-2027 are:

- Support high quality first-time classroom instruction by investing in professional learning communities, high quality instructional materials, and job embedded coaching;
- Create and offer a competitive compensation package for employees;
- Maintain existing facilities while keeping up with enrollment growth; and
- Increase general operating fund balance to maintain the District's financial status.

Compensation & Benefits

The 2026-2027 compensation plan as recommended by District administration and approved by the Waller ISD Board of Trustees includes the following:

Teachers, Librarians, and Nurses
- $2,000 increase to the salary schedule
- Increase starting teacher salary from $63,000 to $64,000

Transportation Employees
- Bus Drivers: Step increase
- Bus Monitors: Step increase plus $0.52 per hour

All Other Employees
- 3% increase based on the 2025-2026 midpoint of the employee's assigned pay grade

Special Education Specialized Program Stipends
- Increase annual stipend from $1,500 to $3,500 for teachers serving in eligible specialized special education program areas
- Starting teacher salary increased from $63,000 to $64,000;

The benefits package recommended by District administration and approved by the Waller ISD Board of Trustees include the following:

- The District's contributions towards health insurance premiums increased by $35 and are tiered amounts based on the coverage selected by the employee;
- Employer paid term life insurance remained unchanged at $30,000;

- A free employee assistance program will be available to support the mental health needs of District employees; and
- Free Pre-kindergarten available for children of teachers; pre-kindergarten is also available to full-time staff for a nominal fee and based on available space.

Fund Balance

In order to continually increase the general operating fund balance in 2026-2027 and to stabilize the District's financial condition the following occurred or will continue:

- Due to inflationary price increases and continued growth within the District boundaries, campuses and departments were not expected to reduce their 2026-2027 discretionary budgets;
- The Superintendent and all members of cabinet will continue to review every vacant position to determine if the vacancy needs to be filled or if the needs of the vacant position can be met with existing staff; and
- Each cabinet member will continue to review and approve/deny the requisitions within their respective areas of responsibility to make sure district expenditure requests are fiscally responsible, reasonable, and necessary.

Financial Transparency

Waller ISD continues to post all financial and budget data to the district website to enhance the quality of information provided to our community about the financial plan for the district's educational programs and services.

Beginning in 2002, the Texas Comptroller of Public Accounts, implemented a program that rates school districts on the management of their financial resources and maximum allocation of the resources for direct instructional purposes. Over the years, the Comptroller expanded its criteria and program for local governments to meet high standards of financial transparency. In 2009, the Comptroller created the Transparency Leadership Circle Award to award entities for posting meeting standards and posting financial documents on the website. Waller ISD earned the Transparency Leadership Award continuously over the years. The Comptroller recently launched a new program of earning Transparency Stars that will replace the Transparency Leadership Award. Transparency Stars are awarded to local governments who excel beyond previous standards for open government. These entities are expected to make financial transparency available through downloadable datasets online, new visual representations of information and simple bulleted lists of key figures. Waller ISD has a history of earning financial transparency awards. These accolades reflect the quality & transparency of Waller ISD's financial management and reporting.



The focus is to assist the Waller ISD community in making informed decisions by using the information on the Waller ISD Financial Transparency webpage. The webpage includes a variety of financial

information such as revenue and expenses for the general fund, budget books, annual financial reports, school nutrition, and debt service information of the district.

Financial Integrity Rating System of Texas (FIRST)

The state's school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. The 2025-2026 preliminary rating from the Texas Education Agency for Waller ISD is a B: Above Standard Achievement. The District received a preliminary score of 80. The 2025-2026 FIRST rating is based on the 2024-2025 school year data.

State Accountability System

Texas provides annual academic accountability ratings to its public school districts, charters and schools. The ratings are based on performance on state standardized tests; graduation rates; and college, career, and military readiness outcomes. The 85th Texas Legislature passed House Bill 22, establishing three domains for measuring the academic performance of districts and campuses: student achievement, school progress, and closing gaps. Ratings of A, B, C, D, or F are given to each District and campus for overall performance, as well as for performance in each domain.

Waller ISD received an overall rating of B with a score of 80 for the 2025-26 school year under the A-F state accountability system. For the 2026-2027 school year, the entire District's leadership team is committed to the continued support of teachers, principals, and other campus personnel to improve student achievement, school progress, and close achievement gaps among various student groups.

For more information about the A-F state accountability ratings or to view the online report cards for Waller ISD, our eleven campuses, and all other districts and schools in Texas, please visit TEA's school report cards at the following link: https://TXschools.gov.

Other District Initiatives

Waller ISD actively partners with families and the community to offer a broad range of academic and extracurricular programs that help every student achieve their highest aspirations. The District is committed to creating a safe, secure, and supportive environment for both students and staff, with a strong focus on social and emotional well-being by partnering with organizations like the Houston Food Bank to bring a school market and mobile food distributions at Daikin Stadium on designated distribution days. In August 2026, the District opened the C.A.R.E closet which provides free, discrete access to school-appropriate clothing, shoes, hygiene products, and school supplies to Waller ISD families in need.

The District's partnership with Blinn College allows high school students to earn more than 60 hours of tuition-free, dual-credit college courses. We continue to expand our successful Career and Technical Education programs at the junior high and high school levels, designing courses that align with in-demand professions. We also proudly support and celebrate the outstanding achievements of our students in academics, athletics, fine arts, and CTE programs.

Some highlights from the 2025-2026 school year include:

- UIL Academics Regional & State Champions
- FFA State & National Competitors
- Air Force JROTC National Champions
- Veterinary Science State Champions
- Robotics State Competitors
- Criminal Justice State Competitors
- Welding State & National Qualifiers
- Powerlifting State Qualifiers



Top Left: T.I.A Celebration (SJH), Bottom Left: Mock Trial (WHS Criminal Justice), Center: Summer Reading (CES), Top Right: 2026 Graduation (WHS), Bottom Right: Principal of the Year Celebration (TES))

Waller Independent School District
District Officials

Board of Trustees

William Warren……President

Jeff Flukinger……Vice-President

Ronald Campbell……Secretary

Maria Herrera……Trustee

Bryan Lowe……Trustee

David Kaminski……Trustee

Brittany Neel……Trustee









Waller ISD Leadership Team

First Name	Department/Title	Email Address	Phone Number
Jorge Alvarado	Director of Bilingual/ESL Education	jalvarad@wallerisd.net	936.931.3685
Audrey Ambridge	Chief Financial Officer*	aambrige@wallerisd.net	936.310.6590
Kelly Baehren	Chief Facilities & Operations Officer*	kbaehren@wallerisd.net	936.931.3685
Shane Bayles	Director of Technology	sbayles@wallerisd.net	936.931.0313
Damaris Benitez	Director of Purchasing	dbenitez@wallerisd.net	936.931.3685
Angie Campbell-Pulido	Chief Human Resources Officer*	acampbellpulido@wallerisd.net	936.931.0371
Angie Davis	Deputy Superintendent*	adavis@wallerisd.net	936.931.3695
Charlene Davis-Norris	Director of Curriculum and Instruction - Elementary	cdavisnorris@wallerisd.net	936.931.3685
Nekisha Durham	Athletic Director	ndurham@wallerisd.net	936.372.3654
Kristen Eckerman	Assistant Superintendent - Elementary Schools	keckerman@wallerisd.net	936.931.3685
Jacob Erreguin	Director of Transportation	jerreguin@wallerisd.net	936.372.2116
Stephanie Fletcher	Director of Human Resources	sfletcher@wallerisd.net	936.931.3685
Jeffrey Furrh	Director of Student Support Services	jfurrh@wallerisd.net	936.931.3685
Hannah Gates	Director of Accountability and Assessments	hgates@wallerisd.net	936.931.3685
La'Quesha Grigsby	Director of CTE	lgrigsby@wallerisd.net	936.931.3685
Ashley Kinney	Director of Human Resources	akinney@wallerisd.net	936.931.3685

First Name	Department/Title	Email Address	Phone Number
Sarah Marcus	Chief Communications Officer*	smarcus@wallerisd.net	936.931.3685
Bennie Mayes	Superintendent*	bmayes@wallerisd.net	936.931.3685
Kirsten Omelan	Director of Special Services	komelan@wallerisd.net	936.931.9146
Laura Padron	Director of Business Services	lpadron@wallerisd.net	936.310.6595
Binal Patel	Assistant Superintendent - Secondary Schools	bpatel@wallerisd.net	936.931.3685
Vacant	Director of Maintenance	Vacant	936.931.3685
Kim Seiley	Director of State & Federal Programs	kseiley@wallerisd.net	936.931.3685
Traci Underwood	Director of Curriculum and Instruction - Secondary	tunderwood@wallerisd.net	936.931.3685
Scott Walker	Director of Construction	swalker@wallerisd.net	936.931.3685
Molly Warzon	Director of School Nutrition Services	mwarzon@wallerisd.net	936.931.2347
Meagan White	Chief Academic Officer*	jwhite1@wallerisd.net	936.931.3685
Jamie Woodall	Executive Director of School Safety & Security	jwoodall@wallerisd.net	936.310.6580

*Denotes Superintendent and Cabinet members

Waller ISD Campus Leadership

Waller High School Breana Smith, Principal	31213 Waller Spring Creek Road Waller, Texas 77484
Waller Junior High Amanda Thompson, Principal	2402 Waller Street Waller, Texas 77484
Wayne C. Schultz Junior High Angela Jackson, Principal	20950 Fields Store Road Waller, Texas 77484
Student Success Academy Amy Carranza, Principal	1915 Locust Street Waller, Texas 77484
Roberts Road Elementary Justin Pluckhahn, Principal	24920 Zube Road Hockley, Texas 77447
I.T. Holleman Elementary Nicole Donaldson, Principal	2200 Brazeal Street Waller, Texas 77484
Herman T. Jones Elementary Brigitte Schmidt, Principal	35723 Owens Road Prairie View, Texas 77446
Fields Store Elementary Elizabeth Simmons, Principal	31670 Giboney Road Waller, Texas 77484
Evelyn Turlington Elementary Ashley Castellanos, Principal	23400 Hegar Road Hockley, Texas 77447
Bryan Lowe Elementary Crystal Vinson, Principal	31502 Conifer Farm Drive Hockley, TX 77447
Richard T. McReavy Elementary Crystal Mielke, Principal	10330 Prairieland Crossing Cypress, TX 77433
Mary Alice Cure Elementary Michelle Sciba, Principal	20700 Fields Store Road Waller, Texas 77484

Consultants and Advisors

Architects

VLK Architects
2821 W 7th Street #300
Fort Worth, Texas 76107

PBK Architects, Inc.
11 Greenway Plaza, Suite 2210
Houston, Texas 77046

Auditors

Whitley Penn LLP
640 Taylor Street Ste 2200
Ft Worth, Texas 76102

Bond Counsel

Hunton Andrews Kurth LLP
600 Travis, Suite 4200
Houston, Texas 77002

Financial Advisor

Post Oak Municipal Advisors
2000 West Loop South, Suite 1800
Houston, Texas 77027

General Counsel

Spalding Nichols Lamp Langlois
101 Temple Blvd., Suite A
Lufkin, Texas 75901

Depository Bank

Prosperity Bank
31250 FM 2920
Waller, Texas 77484

Budget Overview and Highlights

Federal, state and local guidelines direct the budget development process. Per Board Policy CE (LEGAL) and the Financial Accountability System Resource Guide as published by the Texas Education Agency, the Board must approve and adopt budgets for the general operating fund, school nutrition fund, and the debt service fund. The District plans and develops each of these budgets by identifying needs and implementing efficiencies in order to continuously improve operations each year.

General Operating Fund

Overall, the 2026-2027 general operating fund budget is balanced. The District has adopted deficit budgets in the past; however, the District's Board of Trustees and senior leadership realize that continued realized deficits are not sustainable and worked during the budgeting to achieve our goal of a balanced budget.

General Operating Fund Revenues

The general operating fund revenues consist of local, state, and federal sources. The majority of the District's revenue comes from local property tax collections and state aid. The general operating fund revenues are used to fund salaries, utilities, supplies, contracted services and other operating costs. The general operating fund revenue budget for 2026-2027 is projected to increase by $11,835,921 over the 2025-2026 amended budget. This is largely due to an increase in student enrollment and an increase in property values.

General Operating Fund Appropriations

The largest appropriation of the general operating fund budget is payroll and employee benefits which is approximately 83.89% of the overall budget appropriations for 2026-2027. Since the majority of the District's budget is people, the Waller ISD's human resources department is focused on recruiting and retaining employees despite the challenges with the statewide teacher shortages. In March 2026, the District hosted a job fair for teachers and other instructional staff. The District also attended other job fairs during the spring and summer of 2026. The District is also looking at various ways to recruit new teachers and supporting current employees that are interested in pursuing their teacher certification.

General operating fund appropriations budgeted for 2026-2027 are increasing by $13,729,909. This is a 10.98% increase over the 2025-2026 amended budget. Increasing revenues and reducing expenditures has been a focus of the District's leadership team, principals, and other District personnel in order to maintain fund balance at an acceptable level. The District's enrollment growth along with inflationary costs and maintaining competitive salaries were all factors contributing to the increase of the 2026-2027 year budget appropriations when compared to the 2025-2026 amended budget.

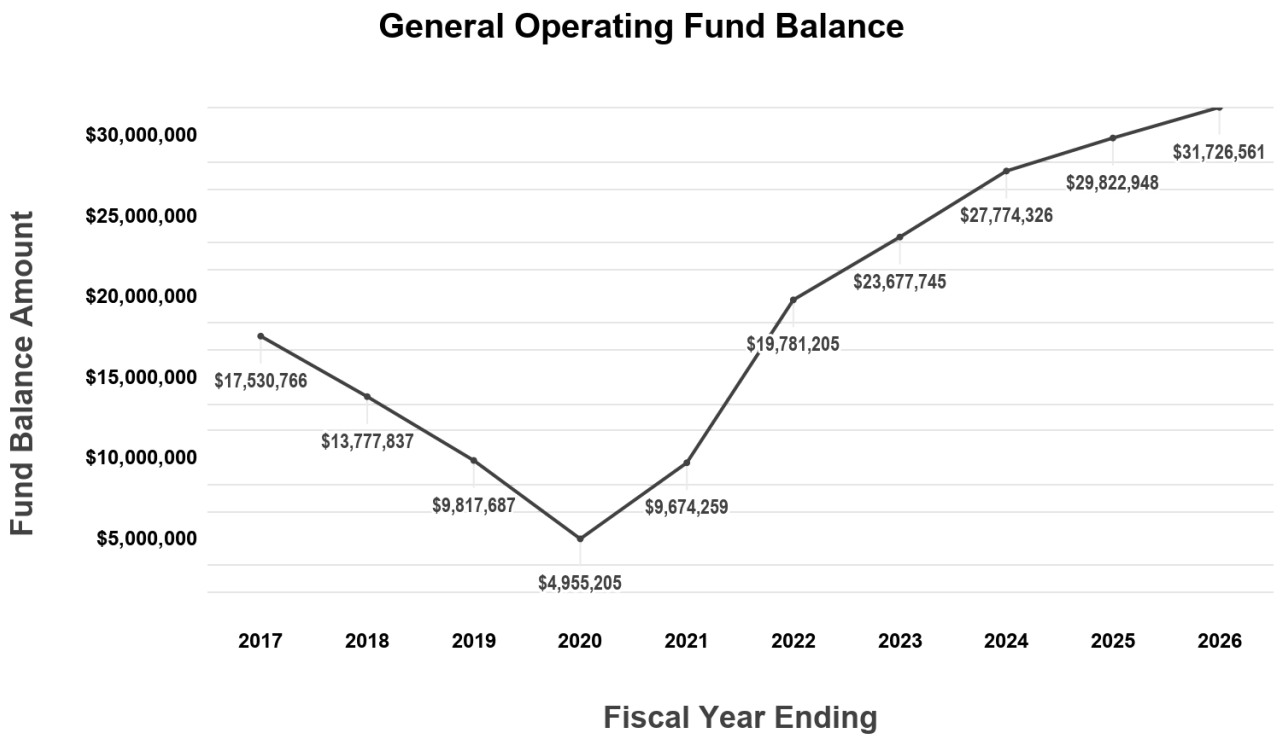
The increase in budgeted expenditures is largely due to the addition of approximately 67 teaching positions for general and special education, 6 campus administrators, 2 attendance clerks, 10 transportation positions, 10 instructional support positions, and 10 other department positions as a result of accommodating campuses for anticipated student growth. Another factor in the increase of expenditures is the comprehensive compensation package to attract new employees and retain our current ones.

General Operating Fund Balance

Fund balance is the difference between assets and liabilities as reflected on the balance sheet and fund balance levels are a sign of fiscal health. Some of the major reasons for maintaining an appropriate fund balance level are:

- To demonstrate fiscal stability and health to bond rating agencies;
- To prepare for unanticipated costs, i.e. weather events, pandemics, unforeseen expenditures, or to plan for future expenditures (i.e. vehicles, insurance deductibles, land or building purchases, etc); and/or
- To sustain a positive cash flow for operational budgeted expenditures during the months preceding major tax collection months.

Waller ISD's goal for unrestricted fund balance in the General Fund is three months of operating expenditures. In order to meet this goal, fund balance should be increasing each year as expenditures increase due to the student growth the district is experiencing coupled with the need to open additional schools. The following chart graphically represents the District's historic success at increasing fund balance due to the fiscal responsibility, diligent efforts, and sacrifices made by all district employees.

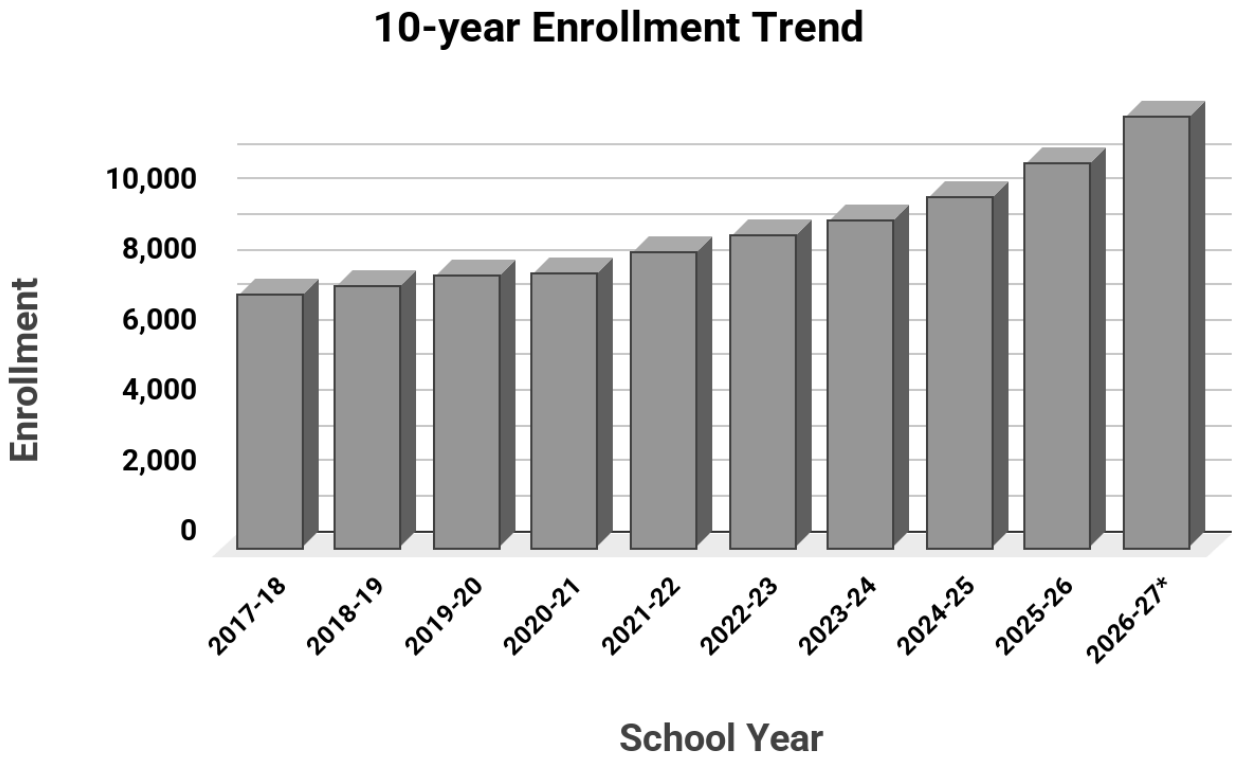


*The fund balance amount listed above for Fiscal Year Ending 2026 is an estimated amount and will not be finalized until the Annual Financial Report is delivered to the Board of Trustees in January 2027.

Student Enrollment

Student enrollment drives District staffing and established staffing guidelines are used to develop payroll budgets. Teaching units are allocated to each campus based on student enrollment in conjunction with mandated State and local policy. Student enrollment has grown in varying amounts over the last ten years. It is anticipated that Waller ISD student enrollment will increase by

approximately 12.53% in the 2026-2027 school year. The following chart has been updated to reflect current TEA data and gives a general trend of the District's student population growth since the 2017-2018 school year and uses enrollment projections for the 2026-2027 school year.



School Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027*
Average Daily Attendance (ADA)	6,704.2	6,951.8	7,373.7	7,307.6	7,483.2	8,028.4	8,483.3	9,101.7	9,993.4	11,252.5
Fall Snapshot Enrollment**	7,154	7,403	7,729	7,762	8,386	8,834	9,283	9,905	10,869	12,231
Enrollment % increase from prior year	4.07%	3.48%	4.40%	0.43%	8.04%	5.34%	5.08%	6.70%	9.73%	12.53%

*Projected for 2026-2027 school year;
**Fall Snapshot Enrollment refers to PEIMS Fall Submission (October Snapshot).

The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2026-2027 for the general operating fund.

General Operating Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

FUND 199	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Proposed Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:						
5700 - Local Sources	49,282,381	56,959,699	59,447,261	68,914,178	9,466,917	13.74%
5800 - State Sources	50,297,116	49,955,991	66,104,364	68,804,568	2,700,204	4.08%
5900 - Federal Sources	441,095	1,132,041	1,484,500	1,153,300	(331,200)	-22.31%
TOTAL REVENUES	**100,020,592**	**108,047,731**	**127,036,125**	**138,872,046**	**11,835,921**	**9.32%**
EXPENDITURES:						
11 - Instruction	56,589,348	63,443,813	70,880,587	79,924,477	9,043,890	12.76%
12 - Instructional Resources	631,642	760,130	1,354,535	961,031	(393,504)	-29.05%
13 - Curriculum & Staff Development	1,609,733	2,437,006	3,762,058	4,141,645	379,587	10.09%
21 - Instructional Leadership	1,642,990	1,481,823	1,260,412	1,545,340	284,928	22.61%
23 - School Administration	5,072,607	5,578,955	6,117,962	6,585,674	467,712	7.64%
31 - Guidance, Counseling, & Eval Svcs	3,418,009	4,133,571	5,189,186	5,776,734	587,548	11.32%
32 - Social Work Services	9,622	55,680	46,187	94,554	48,367	104.72%
33 - Health Services	807,612	1,007,671	1,160,231	1,263,240	103,009	8.88%
34 - Student Transportation	5,832,950	6,228,619	7,273,442	8,490,091	1,216,649	16.73%
35 - Food Service	-	-	200	-	(200)	-100.00%
36 - Extracurricular Activities	2,356,223	2,375,335	2,686,414	2,640,671	(45,743)	-1.70%
41 - General Administration	3,463,047	4,326,008	4,696,831	5,396,583	699,752	14.90%
51 - Facilities Maintenance & Operations	9,452,931	10,968,700	14,263,129	15,217,372	954,243	6.69%
52 - Security & Monitoring Svcs	1,272,778	1,573,744	2,047,131	2,057,124	9,993	0.49%
53 - Data Processing/Technology	2,639,210	2,497,526	2,803,739	3,118,159	314,420	11.21%
61 - Community Services	2,559	3,862	3,588	2,517	(1,071)	-29.85%
71 - Debt Service	28,835	26,576	30,000	32,000	2,000	6.67%
81 - Facilities Acquisition & Construction	55,970	71,166	70,198	76,491	6,293	8.96%
93 - Payments to Fiscal Agent of SSA	136,779	111,333	196,000	199,005	3,005	1.53%
95 - Payments to JJAEP	12,285	56,769	110,000	50,000	(60,000)	-54.55%
99 - Other Governmental Charges	800,933	830,555	1,090,307	1,199,338	109,031	10.00%
TOTAL EXPENDITURES	95,836,063	107,968,842	125,042,137	138,772,046	13,729,909	**10.98%**
Other Sources	15,422	2,456,213	-	-	-	#DIV/0!
Other Uses	(103,370)	(486,480)	(90,375)	(100,000)	(9,625)	10.65%
NET SOURCES (USES)	(87,948)	1,969,733	(90,375)	(100,000)	(9,625)	**0.00%**
Increase (Decrease) in Fund Balance	4,096,581	2,048,622	1,903,613	-	(1,903,613)	-100.00%
BEGINNING FUND BALANCE	23,677,745	27,774,326	29,822,948	31,726,561	1,903,613	**6.38%**
ENDING FUND BALANCE	27,774,326	29,822,948	31,726,561	31,726,561	-	**0.00%**

***Amended budget as presented and approved by the Board August 2026; audited actuals will be presented at the conclusion of the FY 2026 audit.**
****The *ending fund balance amount for FYE 2026* is estimated & will be final when the Annual Financial Report is delivered to the Board in January 2027.**

School Nutrition Fund

The school nutrition fund is used exclusively for student nutrition purposes and is considered a special revenue fund. The school nutrition fund has been 100% self-sustaining for the last twenty+ years. The general operating fund has not subsidized the school nutrition fund in any way during this time. For the 2026-2027 school year, student breakfast will remain free, elementary student lunch prices will be $2.10, and secondary student lunch prices will be $2.35. Student lunch prices could potentially be reduced or free based upon the lunch applications submitted by parents/guardians.

School Nutrition Fund Revenues

Revenue is generated from the U.S. Department of Agriculture's School Breakfast Program and National School Lunch Program, nominal state matching funds, and sales of adult meals and a la carte items. The National School Lunch Program provides nutritionally balanced, low-cost, or free lunches to children each day. The proposed school nutrition revenue budget for the 2026-2027 year is $6,528,000.

School Nutrition Fund Appropriations

All equipment, maintenance, repairs, and cafeteria renovations are paid in their entirety by the school nutrition fund. Beginning July 2024, the school nutrition fund started paying an indirect cost percentage that is established and provided by TEA. The majority of expenditures in the school nutrition fund are for payroll costs for school nutrition employees and food costs. The proposed school nutrition expenditure budget for the 2026-2027 year is $6,590,896.

School Nutrition Fund Balance

Due to the excess funds in the school nutrition fund as of fiscal year 2023-24 and per Texas Department of Agriculture (TDA) and federal guidelines, a formal spend-down plan was submitted to TDA. The 2024-2025 annual financial report showed a decrease of $520,931 to the school nutrition fund (referred to in the annual financial report as 240 Child Nutrition). The 2025-26 amended budget shows a small fund balance decrease of $39,183. and the 2026-2027 budget shows a deficit budget of $62,896. These drawdowns of fund balance were planned due to the excess fund guidelines of TDA.



The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2026-2027 for the school nutrition fund.

School Nutrition Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

School Nutrition Fund 240	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Proposed Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:						
5700 - Local Sources	874,084	1,059,671	817,000	1,106,000	289,000	35.37%
5800 - State Sources	58,911	87,559	93,573	25,000	(68,573)	-73.28%
5900 - Federal Sources	5,270,197	4,572,160	5,905,028	5,397,000	(508,028)	-8.60%
TOTAL REVENUES	**6,203,192**	**5,719,390**	**6,815,601**	**6,528,000**	**(287,601)**	**-4.22%**
EXPENDITURES:						
35 - Food Services	5,969,935	6,019,762	6,556,560	6,311,376	(245,184)	-3.74%
51 - Facilities Maintenance & Operations	200,018	232,013	298,224	279,520	(18,704)	-6.27%
TOTAL EXPENDITURES	**6,169,954**	**6,251,775**	**6,854,784**	**6,590,896**	**(263,888)**	**-3.85%**
Other Sources	4,970	11,454	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
NET SOURCES (USES)	**4,970**	**11,454**	**-**	**-**	**-**	**0.00%**
Increase (Decrease) in Fund Balance	38,209	(520,930)	(39,183)	(62,896)	(23,713)	60.52%
BEGINNING FUND BALANCE	**3,170,803**	**3,209,012**	**2,688,082**	**2,648,899**	**(39,183)**	**-1.46%**
ENDING FUND BALANCE	**3,209,012**	**2,688,082**	**2,648,899**	**2,586,003**	**(62,896)**	**-2.37%**

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Debt Service Fund

The Debt Service Fund is established to account for the principal and interest payments on voter-approved, long-term general obligation debt and other long-term debts for which a tax is dedicated. This fund maintains a separate bank account and utilizes the modified accrual basis of accounting. Principal and interest payments are made from this fund for which the debt was incurred.

Debt Service Revenues

The majority of the debt service fund revenue is generated by tax collections. The interest and sinking (I&S) portion of the tax rate determines the amount of taxes that are deposited and recorded in the debt service fund. The I&S tax rate established for the retirement of the District's bond obligation for fiscal year 2026-2027 is $0.4400 per $100 of taxable valuation. The 2026-2027 total projected debt service revenue is $57,498,340.

Debt Service Appropriations & Fund Balance

Anticipated appropriations for projected bond principal and interest payments during fiscal year 2026-2027 are $63,810,663. The Debt Service audited fund balance as of August 31, 2025, was $33,710,334.

The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2026-2027 for the debt service fund.

Debt Service Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

FUND 599	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Proposed Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:						
5700 - Local Sources	31,858,867	36,462,286	41,513,132	49,232,588	7,719,456	18.60%
5800 - State Sources	2,915,701	3,205,777	7,768,219	8,265,752	497,533	6.40%
TOTAL REVENUES	**34,774,568**	**39,668,063**	**49,281,351**	**57,498,340**	**8,216,989**	**25.00%**
EXPENDITURES:						
71 - Principal	7,375,000	7,745,000	9,880,000	15,360,000	5,480,000	55.47%
71 - Interest	28,987,637	30,175,079	48,346,264	48,450,663	104,399	0.22%
71 - Fees	14,825	13,008	464,444	20,000	(444,444)	-95.69%
TOTAL EXPENDITURES	**36,377,462**	**37,933,087**	**58,690,708**	**63,830,663**	**5,139,955**	**-40.01%**
Other Sources	-	15,006,822	51,199,748	-	(51,199,748)	0.00%
Other Uses	(45,476)	(115,727)	(51,440,567)	(50,000)	51,390,567	0.00%
NET SOURCES (USES)	**(45,476)**	**14,891,096**	**(240,819)**	**(50,000)**	**190,819**	**0.00%**
Increase (Decrease) in Fund Balance	(1,648,370)	16,626,073	(9,650,176)	(6,382,323)	3,267,853	-33.86%
BEGINNING FUND BALANCE	**28,382,807**	**26,734,437**	**43,360,510**	**33,710,334**	**(9,650,176)**	**-22.26%**
ENDING FUND BALANCE	**26,734,437**	**43,360,510**	**33,710,334**	**27,328,011**	**(6,382,323)**	**-18.93%**

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****The *ending fund balance amount for FYE 2026* is estimated & will be final when the Annual Financial Report is delivered to the Board in January 2027.**

Bond Ratings and Debt Service Requirements

The 2024 bond election was held on November 5, 2024 with proposition A passing and proposition B failing. Proposition A in the amount of $702.5 million includes the construction of two elementary schools, a junior high school, a high school, purchase of land for future school buildings, and the purchase of school buses. The elementary and high school are under construction and are set to open in the Fall of 2027 and 2028, respectively.

Series 2025 is the first bond issuance from the 2024 Bond Authorization in the amount of $400 million which was sold in July 2025 with funding occurring in August 2025. The underlying ratings of the District for this bond sale are “A2” with a stable outlook by Moody’s and “A+” with a stable outlook by S&P. The District has numerous bond issues outstanding which are rated “Aaa” by Moody’s by virtue of the guarantee of the Texas Permanent School Fund. These ratings reflect only the views of these rating agencies. Waller ISD makes no representation as to the appropriateness of such ratings.

Debt service requirements on WISD’s long-term debt as of August 31, 2026, are as follows:

Period Ending	Principal	Interest	Total Debt Service
08/31/2027	15,360,000.00	48,450,662.50	63,810,662.50
08/31/2028	17,225,000.00	47,627,612.50	64,852,612.50
08/31/2029	19,445,000.00	46,691,237.50	66,136,237.50
08/31/2030	24,280,000.00	45,566,987.50	69,846,987.50
08/31/2031	25,555,000.00	44,288,062.50	69,843,062.50
08/31/2032	26,875,000.00	42,963,762.50	69,838,762.50
08/31/2033	30,850,000.00	41,573,362.50	72,423,362.50
08/31/2034	32,335,000.00	40,094,087.50	72,429,087.50
08/31/2035	33,860,000.00	38,572,312.50	72,432,312.50
08/31/2036	35,420,000.00	37,006,762.50	72,426,762.50
08/31/2037	37,065,000.00	35,366,087.50	72,431,087.50
08/31/2038	37,295,000.00	33,704,037.50	70,999,037.50
08/31/2039	34,270,000.00	32,138,162.50	66,408,162.50
08/31/2040	32,025,000.00	30,739,137.50	62,764,137.50
08/31/2041	33,370,000.00	29,398,537.50	62,768,537.50
08/31/2042	42,485,000.00	27,757,712.50	70,242,712.50
08/31/2043	44,445,000.00	25,800,537.50	70,245,537.50
08/31/2044	46,485,000.00	23,792,762.50	70,277,762.50
08/31/2045	48,545,000.00	21,749,648.75	70,294,648.75
08/31/2046	50,610,000.00	19,670,235.00	70,280,235.00
08/31/2047	48,825,000.00	17,617,598.75	66,442,598.75
08/31/2048	50,910,000.00	15,531,415.00	66,441,415.00
08/31/2049	53,115,000.00	13,330,161.25	66,445,161.25
08/31/2050	55,420,000.00	11,029,077.50	66,449,077.50
08/31/2051	41,005,000.00	8,907,493.75	49,912,493.75
08/31/2052	42,940,000.00	6,971,000.00	49,911,000.00
08/31/2053	44,970,000.00	4,941,300.00	49,911,300.00
08/31/2054	23,490,000.00	3,285,975.00	26,775,975.00
08/31/2055	24,755,000.00	2,019,543.75	26,774,543.75
08/31/2056	26,090,000.00	684,862.50	26,774,862.50
	1,079,320,000.00	**797,270,136.25**	**1,876,590,136.25**

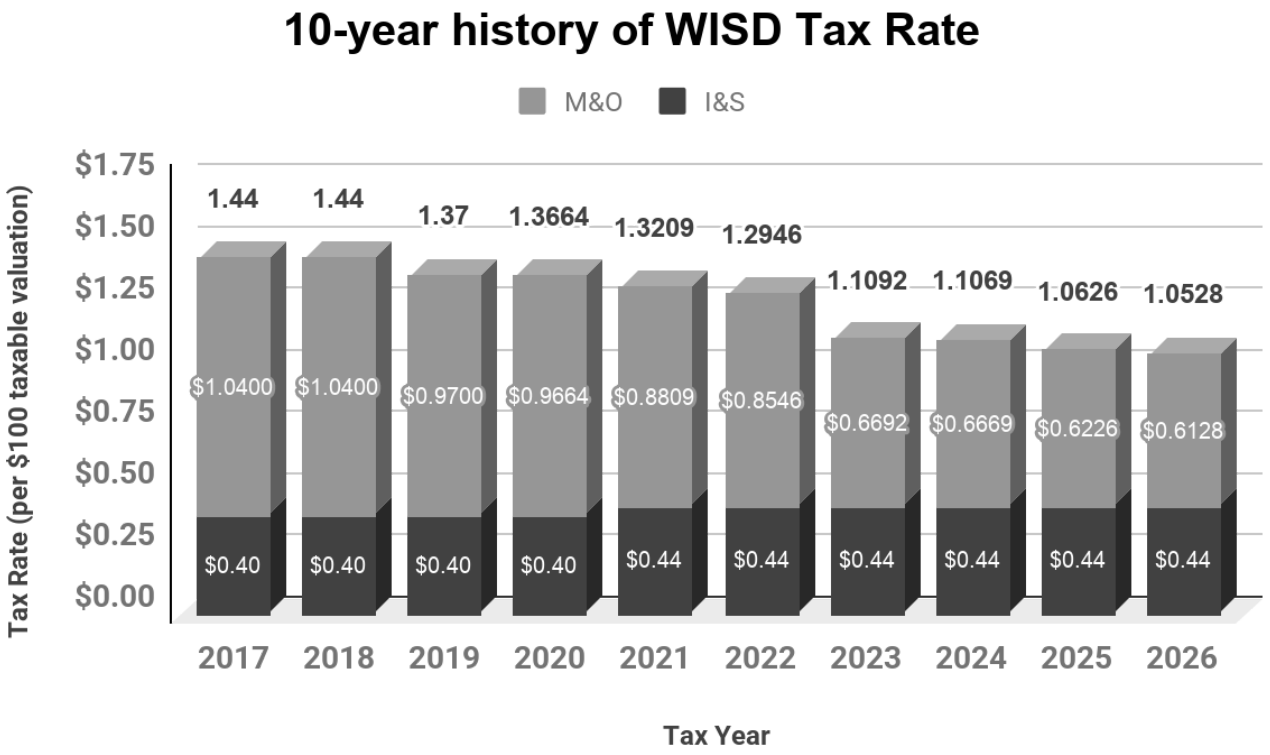
Tax Information

Waller ISD is responsible for collecting District property taxes. Additionally, the WISD Tax Office collects taxes for the City of Waller and the City of Prairie View.

Tax Rates

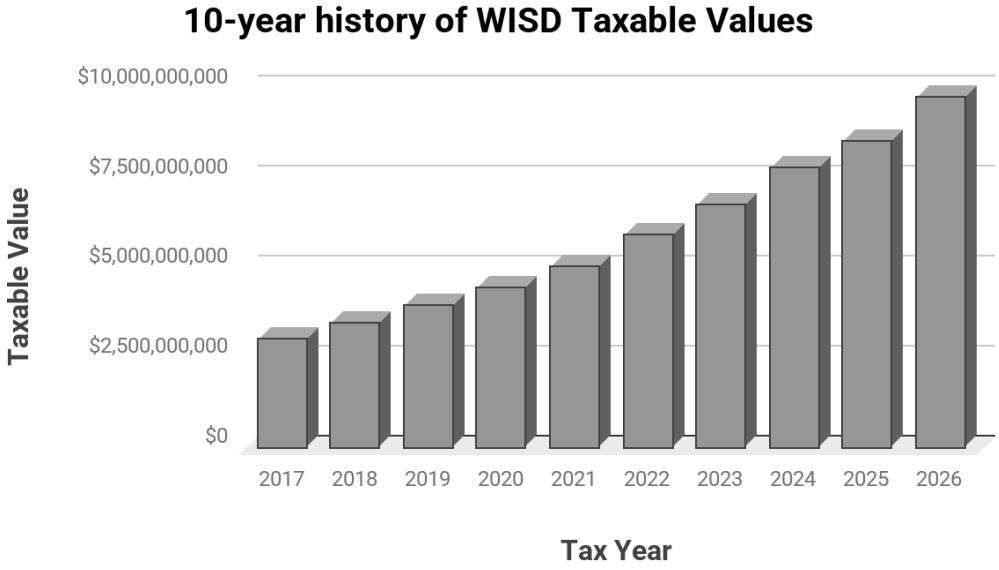
The District tax rates are comprised of the Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate. The M&O tax rate provides funds for the maintenance and operations costs of a school district in order to operate and maintain the district's normal day-to-day educational activities; this tax rate supports salaries, contracted services, supplies, and other costs to the school district. The I&S tax rate provides funds for payment on the voter-approved debt that districts issue to finance facilities and other capital expenditures.

For the 2026 tax year, the proposed M&O tax rate is $0.6128 per $100 of taxable valuation. The proposed I&S tax rate is $0.44 per $100 of taxable valuation. The combined rate of $1.0528 for the 2026 tax year is a $0.0098 decrease per $100 of taxable valuation when compared to the tax rate of $1.0626 during tax year 2025. Waller ISD taxpayers have seen a $0.3872 decrease per $100 of taxable valuation in their tax rate since tax year 2018.



Taxable Values

Taxable value is calculated by subtracting any exemptions, or special use valuations from the appraised value of real and personal property. The taxable value estimated for the year 2026 is $9.70 billion which is an increase of 13.97% over the 2025 tax year. The following chart provides an overview of the District's taxable value over the last ten years.



Property Tax Revenue

The Tax Office has an excellent history of collecting property taxes on behalf of Waller ISD. The chart below is a summary of tax office operations for the last ten years. Tax collection data for tax year 2025 and fiscal year 2025-2026 will not be certified until the conclusion of the annual audit.

Waller ISD Tax Collection Data

Tax Year	Assessed Value for School Tax Purposes	Tax Rate	Tax Levy	Total M&O Collections	Total I&S Collections	Percent Collected*
2025**	8,608,305,420	1.0626	91,471,853	55,575,903	39,062,803	103.46%
2024	7,909,896,016	1.1069	87,554,639	53,794,859	35,205,392	101.65%
2023	6,606,681,753	1.1092	73,281,314	47,112,710	30,522,108	105.94%
2022	6,106,875,678	1.2946	79,059,613	45,198,464	22,444,006	85.56%
2021	4,775,923,537	1.3209	63,085,174	43,759,447	18,090,068	98.04%
2020	4,237,334,104	1.3664	57,898,933	36,207,788	13,926,072	86.59%
2019	3,474,115,125	1.4400	50,027,258	31,556,603	12,115,944	87.30%
2018	3,383,391,176	1.4400	48,720,833	27,502,556	10,553,331	78.11%
2017	3,027,820,555	1.4400	43,600,616	23,851,470	9,157,602	75.71%
2016	2,600,531,319	1.4400	37,447,651	21,378,319	8,201,036	78.99%

*Percent collected includes current and prior years
**Unaudited year

Top Ten Taxpayers

The largest source of revenue for the District comes from tax collections on local property values. The chart below lists the District's top ten major taxpayers as of August 2026 for tax year 2025.

	Taxpayer	County	Property Market Value	Property Taxable Value
1.	Daikin Comfort Technologies Manufacturing LP	Harris	667,792,959	313,194,732
2.	BNP LLC	Harris	251,242,618	245,081,638
3.	Bridgeland Development LP	Harris	131,918,667	125,747,711
4.	Centerpoint Energy, Inc.	Waller/Harris	90,892,811	90,231,305
5.	SF HOUH LLC	Harris	79,061,775	78,813,220
6.	Natura PCR LLC	Harris	63,399,243	61,598,745
7.	Seaway Crude Pipeline Co LP	Waller/Harris	59,527,270	59,527,270
8.	Flowchem LLP	Waller	55,700,350	48,815,967
9.	Sealy Great 290 LLC	Harris	48,000,000	48,000,000
10.	Sealy Kickapoo Road LLC	Harris	48,963,760	47,481,602

2026-2027 Proposed Budget

	General Operating Fund 199	School Nutrition Fund 240	Debt Service Fund 599
REVENUES:			
5700 - Local Sources	68,914,178	1,106,000	49,232,588
5800 - State Sources	68,804,568	25,000	8,265,752
5900 - Federal Sources	1,153,300	5,397,000	-
TOTAL REVENUES	**138,872,046**	**6,528,000**	**57,498,340**
EXPENDITURES:			
11 - Instruction	79,924,477	-	-
12 - Instructional Resources	961,031	-	-
13 - Curriculum & Staff Development	4,141,645	-	-
21 - Instructional Leadership	1,545,340	-	-
23 - School Administration	6,585,674	-	-
31 - Guidance, Counseling, & Eval Svcs	5,776,734	-	-
32 - Social Work Services	94,554	-	-
33 - Health Services	1,263,240	-	-
34 - Student Transportation	8,490,091	-	-
35 - Food Services	-	6,311,376	-
36 - Extracurricular Activities	2,640,671	-	-
41 - General Administration	5,396,583	-	-
51 - Facilities Maintenance & Operations	15,217,372	279,520	-
52 - Security & Monitoring Services	2,057,124	-	-
53 - Data Processing/Technology	3,118,159	-	-
61 - Community Services	2,517	-	-
71 - Debt Service	32,000	-	63,830,663
81 - Capital Outlay	76,491	-	-
93 - Payments to Fiscal Agent of SSA	199,005	-	-
95 - Payments to JJAEP	50,000	-	-
99 - Other Governmental Charges	1,199,338	-	-
TOTAL EXPENDITURES	**138,772,046**	**6,590,896**	**63,830,663**
Other Sources	-	-	-
Other Uses	(100,000)	-	(50,000)
NET SOURCES (USES)	**(100,000)**	**-**	**(50,000)**
Increase (Decrease) in Fund Balance	**-**	**(62,896)**	**(6,382,323)**
Estimated BEGINNING FUND BALANCE	**31,726,561**	**2,648,899**	**33,710,334**
Estimated ENDING FUND BALANCE	**31,726,561**	**2,586,003**	**27,328,011**

The following pages are more detailed information of the 2025-2026 proposed budgets for the general operating fund, school nutrition fund, and the debt service fund.

2026-2027 Proposed Budget by Major Object

	General Operating Fund 199	School Nutrition Fund 240	Debt Service Fund 599
REVENUES:			
5700 - Local Sources	68,914,178	1,106,000	49,232,588
5800 - State Sources	68,804,568	25,000	8,265,752
5900 - Federal Sources	1,153,300	5,397,000	-
TOTAL REVENUES	**138,872,046**	**6,528,000**	**57,498,340**
EXPENDITURES:			
6100 - Payroll Costs	116,412,953	2,846,166	-
6200 - Professional & Contracted Svcs	13,451,009	108,680	-
6300 - Supplies & Materials	5,654,405	3,504,550	-
6400 - Miscellaneous Operating Exp	2,918,079	36,000	-
6500 - Debt Services	32,000	-	63,830,663
6600 - Capital Outlay	303,600	95,500	-
TOTAL EXPENDITURES	**138,772,046**	**6,590,896**	**63,830,663**
Other Sources	-	-	-
Other Uses	(100,000)	-	(50,000)
NET SOURCES (USES)	**(100,000)**	**-**	**(50,000)**
Increase (Decrease) in Fund Balance	0	(62,896)	(6,382,323)
Estimated BEGINNING FUND BALANCE	**31,726,561**	**2,648,899**	**33,710,334**
Estimated ENDING FUND BALANCE	**31,726,561**	**2,586,003**	**27,328,011**

General Operating Fund

Comparative Summary of Expenditures by Campus/Department Cost Centers

FUND 199	Description	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Adopted Budget	$ Incr (Decr) from Prior Year	% Incr (Decr) from Prior Year
000	Payroll - Salary, Subs, Fringes	82,327,136	92,858,480	103,751,811	116,274,867	12,523,056	12.07%
002	Waller High School	268,898	313,067	322,933	335,560	12,627	3.91%
041	Waller Junior High	66,659	77,084	92,167	99,840	7,673	8.33%
043	Schultz Junior High	82,723	86,554	113,085	129,860	16,775	14.83%
101	Roberts Road Elem	61,275	45,492	52,683	50,320	(2,363)	-4.49%
102	Holleman Elem	52,795	59,560	62,625	66,970	4,345	6.94%
104	Jones Elem	42,667	53,851	51,246	46,470	(4,776)	-9.32%
106	Field Store Elem	52,420	50,988	56,650	54,010	(2,640)	-4.66%
107	Turlington Elem	72,366	56,253	54,550	51,200	(3,350)	-6.14%
108	Lowe Elem	1,237	59,063	78,775	94,360	15,585	19.78%
109	McReavy Elem	850	32,971	42,925	56,520	13,595	31.67%
110	Cure Elem	-	4,837	39,625	52,940	13,315	33.60%
111	Elementary #9	-	-	-	1,100	1,100	#DIV/0!
600	DAEP	9,835	11,294	19,566	22,337	2,771	14.16%
500	Curriculum	286,931	267,781	864,307	288,652	(575,655)	-66.60%
501/502	PEIMS & Record Management	33,336	34,479	36,571	47,286	10,715	29.30%
503	State & Federal Programs	178,743	134,064	277,672	185,503	(92,169)	-33.19%
504	504 Services	28,778	30,320	41,756	89,928	48,172	115.37%
522	CTE & CCMR	409,333	410,907	513,220	567,010	53,790	10.48%
523	Special Education	664,988	546,323	933,586	1,546,568	612,982	65.66%
525	Bilingual	99,254	108,737	296,316	274,577	(21,739)	-7.34%
633	Nurse Services	25,608	82,257	90,725	130,210	39,485	43.52%
636	Athletics	790,891	748,139	817,553	750,355	(67,198)	-8.22%
637	Band	405,181	354,670	472,906	487,523	14,617	3.09%
652	Safety and Security	923,865	1,183,913	1,627,281	1,591,280	(36,001)	-2.21%
700	Superintendent & BOT	251,177	489,218	554,510	602,550	48,040	8.66%
703	Tax Office	854,984	886,160	1,160,485	1,273,549	113,064	9.74%
726	Human Resources	119,320	134,985	198,404	193,634	(4,770)	-2.40%
727	Business Office	932,234	1,342,155	1,805,445	1,765,915	(39,530)	-2.19%
728	Chief of Schools	50,649	148,624	199,245	141,760	(57,485)	-28.85%
730	Communications	62,101	49,705	79,275	70,536	(8,739)	-11.02%
731	Technology	1,095,657	1,505,359	1,614,981	1,479,206	(135,775)	-8.41%
800	Auxiliary Services	1,568	896	9,270	8,215	(1,055)	-11.38%
810	Capital Projects	5,497	8,008	8,500	14,220	5,720	67.29%
834	Transportation	1,219,219	1,457,516	1,579,049	2,036,291	457,242	28.96%
851	Maintenance	4,461,258	4,821,613	7,212,814	7,990,924	778,110	10.79%
TOTAL EXPENDITURES		**95,939,433**	**108,455,322**	**125,132,512**	**138,872,046**	**13,739,534**	**10.98%**

General Operating Fund

Comparative Summary of Expenditures by Object

Fund 199	Description	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Adopted Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
Payroll							
6112	Substitutes - Professional Staff	700,139	903,772	1,030,617	1,030,617	0	0.00%
6118	Extra Duty Pay / Stipends	2,415,551	2,842,818	3,666,047	3,908,060	242,013	6.60%
6119	Professional Staff Salaries	52,677,353	59,223,897	66,805,266	75,137,759	8,332,493	12.47%
6121	Overtime/Support Extra Duty Pay	1,284,973	1,437,040	1,596,533	1,597,510	977	0.06%
6122	Substitutes - Support Staff	20,206	34,499	20,763	20,763	0	0.00%
6125	Part Time Staff	175,719	168,868	217,706	152,400	(65,306)	-30.00%
6129	Support Staff Salaries	11,923,729	13,041,812	14,587,100	16,059,153	1,472,053	10.09%
6139	Employee Allowances	69,149	45,733	57,389	56,390	(999)	-1.74%
6141	Medicare	950,984	1,064,122	1,202,841	1,355,513	152,672	12.69%
6142	Group Health and Life Insurance	3,790,125	4,031,843	4,225,504	5,514,096	1,288,592	30.50%
6143	Workers' Compensation	197,919	332,756	508,637	580,000	71,363	14.03%
6144	TRS On-Behalf	5,315,502	6,027,456	6,018,391	6,951,393	933,002	15.50%
6145	Unemployment	29,723	30,924	26,215	32,000	5,785	22.07%
6146	Teacher Retirement/TRS Care	3,062,163	3,479,672	4,005,490	4,017,300	11,810	0.29%
6149	Employee Benefits	14,122	11,781	40,775	-	(40,775)	-100.00%
Contracted Services							
6211	Legal Services	167,198	252,406	354,000	350,000	(4,000)	-1.13%
6212	Audit Services	84,736	124,282	144,141	100,000	(44,141)	-30.62%
6213	Tax Appraisal & Collection	800,933	830,555	1,090,307	1,199,338	109,031	10.00%
6214	Lobbying/Advocacy	-	2,287	3,100	3,100	0	0.00%
6219	Professional Services	332,614	185,408	378,847	747,343	368,496	97.27%
6223	Student Tuition	12,285	60,153	112,089	53,600	(58,489)	-52.18%
6229	Tuition and Transfer Payments	119,000	71,400	75,000	155,500	80,500	107.33%
6239	Education Service Center Services	120,989	171,928	201,120	250,566	49,446	24.59%
6244	Copier Maintenance and Repair	47,979	63,778	116,800	110,540	(6,260)	-5.36%
6245	Vehicle Repairs	4,652	10,442	19,500	22,000	2,500	12.82%
6246	Building Maintenance Repairs	424,440	256,455	361,922	284,000	(77,922)	-21.53%
6247	Athletics Repairs	27,061	28,792	24,476	20,000	(4,476)	-18.29%
6249	Contracted Maintenance and Repair	1,204,814	1,335,268	3,181,025	3,187,790	6,765	0.21%
6255	Utilities - Water	458,114	543,276	615,200	571,450	(43,750)	-7.11%
6256	Utilities - Telephone	194,579	204,861	223,350	215,500	(7,850)	-3.51%
6257	Utilities - Electricity	1,757,336	2,028,923	2,324,000	3,264,000	940,000	40.45%
6258	Utilities - Gas	173,470	252,901	327,000	300,000	(27,000)	-8.26%

General Operating Fund

Comparative Summary of Expenditures by Object

Fund 199	Description	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Adopted Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
6264	Copier Rentals/Leases	36,832	15,449	7,500	-	(7,500)	-100.00%
6269	Rentals/Leases	47,420	36,513	74,791	84,842	10,051	13.44%
6291	Consulting Services	13,716	8,549	205,060	127,625	(77,435)	-37.76%
6299	Miscellaneous Contracted Services	1,234,519	1,697,175	2,282,512	2,403,815	121,303	5.31%
Supplies & Materials							
6311	Gasoline and Other Fuels for Vehicles	725,707	615,349	877,888	1,208,500	330,612	37.66%
6315	Maintenance & Operations Parts	289,960	288,194	382,753	340,000	(42,753)	-11.17%
6317	Custodial Supplies	385,159	377,666	353,217	351,000	(2,217)	-0.63%
6318	Maintenance & Operations Uniforms	-	6,071	8,000	-	(8,000)	-100.00%
6319	Supplies for Maintenance and Operations	160,682	189,822	254,240	274,000	19,760	7.77%
6321	Instructional Materials	5	2,611	20,211	3,790	(16,421)	-81.25%
6329	Reading Materials	60,539	25,707	527,933	33,570	(494,363)	-93.64%
6339	Testing Materials	112,893	109,969	173,522	190,220	16,698	9.62%
6395	Copy Paper	63,083	63,906	81,090	93,425	12,335	15.21%
6396	Technology Equipment < $5,000	175,102	726,410	513,668	230,893	(282,775)	-55.05%
6397	Supplies - Tech Equipment Repair Parts	5,190	4,051	116,716	216,950	100,234	85.88%
6398	Software/Site Licenses	1,116,455	1,371,223	1,488,773	1,515,984	27,212	1.83%
6399	General Supplies	973,746	968,814	1,193,058	1,196,073	3,015	0.25%
Other Operating Costs							
6411	Employee Travel	237,192	224,866	274,775	363,136	88,361	32.16%
6412	Student Travel	190,625	188,587	311,308	240,840	(70,468)	-22.64%
6419	Non-Employee - Travel/Training	22,535	17,453	38,796	48,170	9,374	24.16%
6427	Property Insurance	605,119	921,013	1,294,413	1,275,583	(18,830)	-1.45%
6428	Liability Insurance	210,773	262,418	274,046	288,767	14,721	5.37%
6429	Insurance & Bonding Costs	6,693	19,993	18,800	22,800	4,000	21.28%
6439	Election Costs	1,053	130,703	43,375	90,000	46,625	107.49%
6491	Statutorily Required Public Notices	824	1,420	2,800	2,250	(550)	-19.64%
6492	Payments to FIscal Agents	136,779	111,333	196,000	199,005	3,005	1.53%
6494	Reclassified Transportation	(439)	(11,829)	8,643	-	(8,643)	-100.00%
6495	Dues	78,416	74,061	88,972	99,530	10,558	11.87%
6497	Awards	13,972	18,718	30,609	45,265	14,656	47.88%
6498	Food - Snacks/Meals	2,088	38,687	68,021	68,298	277	0.41%
6499	Miscellaneous Operating Costs	96,821	93,008	142,320	174,435	32,115	22.57%

General Operating Fund

Comparative Summary of Expenditures by Object

Fund 199	Description	2023-24 Audited Actuals	2024-25 Audited Actuals	2025-26 Amended Budget*	2026-27 Adopted Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
Debt Service							
6512	Right to Use Lease Liability	25,276	24,934	25,000	30,000	5,000	20.00%
6522	Interest on Right to Use Leases	3,559	1,642	5,000	2,000	(3,000)	-60.00%
Capital Outlay							
6631	Vehicles > $5,000	-	182,095	-	-	0	#DIV/0!
6639	Capital Assets > $5,000	240,272	59,987	74,965	303,600	228,635	304.99%
6649	Capital Assets—Other	5,943	2,169	22,213	-	(22,213)	-100.00%
Other Uses							
8911	Operating Transfers Out	9,570	35,745	-	-	0	#DIV/0!
8949	Other Uses	93,800	450,735	90,375	100,000	9,625	10.65%
TOTAL EXPENDITURES		**95,939,433**	**108,455,322**	**125,132,512**	**138,872,046**	**13,739,534**	**10.98%**

General Operating Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance by Function & Major Object

General Operating Fund 199	2025-26 Amended Budget*	2026-27 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
REVENUES:				
5700 - Local Sources	59,447,261	68,914,178	9,466,917	15.92%
5800 - State Sources	66,104,364	68,804,568	2,700,204	4.08%
5900 - Federal Sources	1,484,500	1,153,300	(331,200)	-22.31%
TOTAL REVENUES	**127,036,125**	**138,872,046**	**11,835,921**	**9.32%**
EXPENDITURES:				
11 - Instruction	**70,880,587**	**79,924,477**	**9,043,890**	**12.76%**
6100 - Payroll Costs	68,639,563	77,558,810	8,919,247	12.99%
6200 - Prof & Contr Svcs	645,079	970,408	325,329	50.43%
6300 - Supplies & Materials	1,428,587	1,197,344	(231,243)	-16.19%
6400 - Misc Operating Exp	94,145	139,915	45,770	48.62%
6600 - Capital Outlay	73,213	58,000	(15,213)	-20.78%
12 - Instructional Resources	**1,354,535**	**961,031**	**(393,504)**	**-29.05%**
6100 - Payroll Costs	789,897	884,764	94,867	12.01%
6200 - Prof & Contr Svcs	35,475	47,000	11,525	32.49%
6300 - Supplies & Materials	528,063	27,717	(500,346)	-94.75%
6400 - Misc Operating Exp	1,100	1,550	450	40.91%
13 - Curriculum & Staff Development	**3,762,058**	**4,141,645**	**379,587**	**10.09%**
6100 - Payroll Costs	3,329,280	3,555,914	226,634	6.81%
6200 - Prof & Contr Svcs	305,547	461,389	155,842	51.00%
6300 - Supplies & Materials	37,317	47,660	10,343	27.72%
6400 - Misc Operating Exp	89,914	76,682	(13,232)	-14.72%
21 - Instructional Leadership	**1,260,412**	**1,545,340**	**284,928**	**22.61%**
6100 - Payroll Costs	1,173,652	1,495,848	322,196	27.45%
6200 - Prof & Contr Svcs	37,595	8,100	(29,495)	-78.45%
6300 - Supplies & Materials	21,951	13,542	(8,409)	-38.31%
6400 - Misc Operating Exp	27,214	27,850	636	2.34%
23 - School Administration	**6,117,962**	**6,585,674**	**467,712**	**7.64%**
6100 - Payroll Costs	5,900,596	6,356,514	455,918	7.73%
6200 - Prof & Contr Svcs	57,148	48,702	(8,446)	-14.78%
6300 - Supplies & Materials	99,579	63,880	(35,699)	-35.85%
6400 - Misc Operating Exp	60,639	116,578	55,939	92.25%
31 - Guidance, Couns, & Eval Svcs	**5,189,186**	**5,776,734**	**587,548**	**11.32%**
6100 - Payroll Costs	4,807,676	5,383,593	575,917	11.98%
6200 - Prof & Contr Svcs	156,464	147,300	(9,164)	-5.86%

General Operating Fund 199	2025-26 Amended Budget*	2026-27 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
6300 - Supplies & Materials	215,096	229,121	14,025	6.52%
6400 - Misc Operating Exp	9,950	16,720	6,770	68.04%
32 - Social Work Services	**46,187**	**94,554**	**48,367**	**104.72%**
6100 - Payroll Costs	1,307	1,116	(191)	-14.61%
6200 - Prof & Contr Svcs	44,654	90,938	46,284	103.65%
6300 - Supplies & Materials	226	500	274	121.24%
6400 - Misc Operating Exp	-	2,000	2,000	#DIV/0!
33 - Health Services	**1,160,231**	**1,263,240**	**103,009**	**8.88%**
6100 - Payroll Costs	1,074,466	1,124,822	50,356	4.69%
6200 - Prof & Contr Svcs	51,318	47,321	(3,997)	-7.79%
6300 - Supplies & Materials	27,486	36,423	8,937	32.51%
6400 - Misc Operating Exp	6,961	8,574	1,613	23.17%
6600 - Capital Outlay	-	46,100	46,100	#DIV/0!
34 - Student Transportation	**7,273,442**	**8,490,091**	**1,216,649**	**16.73%**
6100 - Payroll Costs	5,685,983	6,420,991	735,008	12.93%
6200 - Prof & Contr Svcs	193,905	284,616	90,711	46.78%
6300 - Supplies & Materials	1,445,932	1,710,457	264,525	18.29%
6400 - Misc Operating Exp	(52,378)	(112,973)	(60,595)	115.69%
6600 - Capital Outlay	-	187,000	187,000	#DIV/0!
35 - Food Service	**200**	**-**	**(200)**	**-100.00%**
6400 - Misc Operating Exp	200	-	(200)	-100.00%
36 - Extracurricular Activities	**2,686,414**	**2,640,671**	**(45,743)**	**-1.70%**
6100 - Payroll Costs	1,484,119	1,479,366	(4,753)	-0.32%
6200 - Prof & Contr Svcs	195,518	215,270	19,752	10.10%
6300 - Supplies & Materials	303,229	281,150	(22,079)	-7.28%
6400 - Misc Operating Exp	680,728	664,885	(15,843)	-2.33%
6600 - Capital Outlay	22,820	-	(22,820)	-100.00%
41 - General Administration	**4,696,831**	**5,396,583**	**699,752**	**14.90%**
6100 - Payroll Costs	3,361,113	4,077,381	716,268	21.31%
6200 - Prof & Contr Svcs	778,608	686,915	(91,693)	-11.78%
6300 - Supplies & Materials	267,219	253,382	(13,837)	-5.18%
6400 - Misc Operating Exp	289,891	378,905	89,014	30.71%
51 - Facilities Maint & Operations	**14,263,129**	**15,217,372**	**954,243**	**6.69%**
6100 - Payroll Costs	5,506,066	5,675,434	169,368	3.08%
6200 - Prof & Contr Svcs	6,761,762	7,511,324	749,562	11.09%
6300 - Supplies & Materials	662,807	704,470	41,663	6.29%
6400 - Misc Operating Exp	1,331,349	1,313,644	(17,705)	-1.33%
6600 - Capital Outlay	1,145	12,500	11,355	991.70%

General Operating Fund 199	2025-26 Amended Budget*	2026-27 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
52 - Security & Monitoring Svcs	**2,047,131**	**2,057,124**	**9,993**	**0.49%**
6100 - Payroll Costs	355,697	365,494	9,797	2.75%
6200 - Prof & Contr Svcs	1,521,958	1,545,768	23,810	1.56%
6300 - Supplies & Materials	144,957	113,423	(31,534)	-21.75%
6400 - Misc Operating Exp	24,519	32,439	7,920	32.30%
53 - Data Processing/Technology	**2,803,739**	**3,118,159**	**314,420**	**11.21%**
6100 - Payroll Costs	1,836,373	1,968,918	132,545	7.22%
6200 - Prof & Contr Svcs	135,902	136,100	198	0.15%
6300 - Supplies & Materials	804,698	967,086	162,388	20.18%
6400 - Misc Operating Exp	26,766	46,055	19,289	72.07%
61 - Community Services	**3,588**	**2,517**	**(1,071)**	**-29.85%**
6100 - Payroll Costs	1,787	1,717	(70)	-3.92%
6200 - Prof & Contr Svcs	-	300	300	#DIV/0!
6300 - Supplies & Materials	401	-	(401)	-100.00%
6400 - Misc Operating Exp	1,400	500	(900)	-64.29%
71 - Debt Service	**30,000**	**32,000**	**2,000**	**6.67%**
6500 - Debt Service	30,000	32,000	2,000	6.67%
81 - Capital Outlay	**70,198**	**76,491**	**6,293**	**8.96%**
6100 - Payroll Costs	61,698	62,271	573	0.93%
6200 - Prof & Contr Svcs	500	220	(280)	-56.00%
6300 - Supplies & Materials	3,520	8,250	4,730	134.35%
6400 - Misc Operating Exp	4,480	5,750		
6600 - Capital Outlay	-	-		
93 - Payments to Fiscal Agent of SSA	**196,000**	**199,005**	**3,005**	**1.53%**
6400 - Misc Operating Exp	196,000	199,005		0.00%
95 - Payments to JJAEP	**110,000**	**50,000**	**(60,000)**	**-54.55%**
6200 - Prof & Contr Svcs	110,000	50,000		0.00%
99 - Other Governmental Charges	**1,090,307**	**1,199,338**	**109,031**	**10.00%**
6200 - Prof & Contr Svcs	1,090,307	1,199,338	109,031	10.00%
TOTAL EXPENDITURES	**125,042,137**	**138,772,046**	**13,729,909**	**10.98%**
Other Sources	-	-	**-**	0.00%
Other Uses	(90,375)	(100,000)	**(9,625)**	0.00%
NET SOURCES (USES)	**(90,375)**	**(100,000)**	**(9,625)**	**0.00%**
Increase (Decrease) in Fund Balance	**1,903,613**	**-**	**(1,903,613)**	**-100.00%**
Estimated BEGINNING FUND BALANCE	**29,822,948**	**31,726,561**	**1,903,613**	**6.38%**
Estimated ENDING FUND BALANCE	**31,726,561**	**31,726,561**	**-**	**0.00%**

***Amended budget as presented to the Board on August 20, 2026; audited actuals will be presented at conclusion of the FY 2026 audit.**
****The *ending fund balance amount for FYE 2026* is estimated & will be final when the Annual Financial Report is delivered to the Board in January 2027.**

School Nutrition Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance by Function & Major Object

School Nutrition Fund 240	2025-26 Amended Budget*	2026-27 Proposed Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:				
5700 - Local Sources	817,000	1,106,000	289,000	35.37%
5800 - State Sources	93,573	25,000	(68,573)	-73.28%
5900 - Federal Sources	5,905,028	5,397,000	(508,028)	-8.60%
TOTAL REVENUES	**6,815,601**	**6,528,000**	**(287,601)**	**-4.22%**
EXPENDITURES:				
35 - Food Services	**6,556,560**	**6,311,376**	**(245,184)**	-3.74%
6100 - Payroll Costs	2,660,760	2,712,866	52,106	1.96%
6200 - Prof & Contr Svcs	44,025	18,960	(25,065)	-56.93%
6300 - Supplies & Materials	3,748,975	3,448,050	(300,925)	-8.03%
6400 - Misc Operating Exp	40,700	36,000	(4,700)	-11.55%
6600 - Capital Outlay	62,100	95,500	33,400	53.78%
51 - Facilities Maint & Operations	**298,224**	**279,520**	**(18,704)**	**-6.27%**
6100 - Payroll Costs	125,224	133,300	8,076	6.45%
6200 - Prof & Contr Svcs	104,600	89,720	(14,880)	-14.23%
6300 - Supplies & Materials	68,400	56,500	(11,900)	-17.40%
TOTAL EXPENDITURES	**6,854,784**	**6,590,896**	**(263,888)**	**-3.85%**
Other Sources	-	-	**-**	0.00%
Other Uses	-	-	**-**	0.00%
NET SOURCES (USES)	**-**	**-**	**-**	**0.00%**
Increase (Decrease) in Fund Balance	**(39,183)**	**(62,896)**	**(23,713)**	**60.52%**
Estimated BEGINNING FUND BALANCE	**2,688,082**	**2,648,899**	**(39,183)**	**-1.46%**
Estimated ENDING FUND BALANCE	**2,648,899**	**2,586,003**	**(62,896)**	**-2.37%**

***Amended budget as presented to the Board on August 20, 2026; audited actuals will be presented at conclusion of the FY 2026 audit.**

Debt Service Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance
by Function & Major Object

Debt Service Fund 599	2025-26 Amended Budget*	2026-27 Proposed Budget	$ Increase (Decrease) from Prior Year	% Increase (Decrease) from Prior Year
REVENUES:				
5700 - Local Sources	41,513,132	49,232,588	7,719,456	18.60%
5800 - State Sources	7,768,219	8,265,752	497,533	6.40%
TOTAL REVENUES	**49,281,351**	**57,498,340**	**8,216,989**	**16.67%**
EXPENDITURES:				
71 - Debt Service	**58,690,708**	**63,830,663**	**5,139,955**	8.76%
6500 - Principal on Bonds	9,880,000	15,360,000	5,480,000	55.47%
6500 - Interest on Bonds	48,346,264	48,450,663	104,399	0.22%
6500 - Other Debt Service Fees	464,444	20,000	(444,444)	-95.69%
TOTAL EXPENDITURES	**58,690,708**	**63,830,663**	**5,139,955**	**8.76%**
Other Sources	51,199,748	-	(51,199,748)	0.00%
Other Uses	(51,440,567)	(50,000)	51,390,567	0.00%
NET SOURCES (USES)	**(240,819)**	**(50,000)**	**190,819**	**0.00%**
Increase (Decrease) in Fund Balance	(9,650,176)	(6,382,323)	3,267,853	-33.86%
Estimated BEGINNING FUND BALANCE	**43,360,510**	**33,710,334**	**(9,650,176)**	**-22.26%**
Estimated ENDING FUND BALANCE	**33,710,334**	**27,328,011**	**(6,382,323)**	**-18.93%**

***Amended budget as presented to the Board on August 20, 2026; audited actuals will be presented at conclusion of the FY 2026 audit.**

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Waller Independent School District will hold a public meeting at 7:00 AM, August 27, 2026 in Waller ISD Board Room, 20600 Fields Store Road, Waller, Texas 77484. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted 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	$0.612800/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.440000/$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	11.06 % increase
Debt Service	8.76 % increase
Total Expenditures	10.32 % increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$12,796,864,909	$14,566,380,086
Total appraised value* of new property**	$1,498,447,821	$1,758,684,689
Total taxable value*** of all property	$8,966,456,371	$10,320,034,164
Total taxable value*** of new property**	$1,101,536,894	$1,312,147,443

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $1,079,320,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.622600	$0.440000	$1.062600	$9,487	$6,343
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.750690	$0.631090	$1.381780	$10,619	$6,229
Proposed Rate	$0.612800	$0.440000	$1.052800	$9,767	$6,229

*The Interest & 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

	Last Year	This Year
Average Market Value of Residences	$341,773	$357,412
Average Taxable Value of Residences	$190,197	$205,538
Last Year's Rate Versus Proposed Rate per $100 Value	$1.062600	$1.052800
Taxes Due on Average Residence	$2,021.03	$2,163.90
Increase (Decrease) in Taxes		$142.87

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age 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 $1.052800. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.052800.

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)	$31,726,561
Interest & Sinking Fund Balance(s)	$33,710,333

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.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Waller Independent School District

Date: 08/07/2026 11:18 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	$8,230,218,904
2. Last year's M&O tax rate.	$0.622600
3. M&O taxes refunded for years preceding tax year 2025.	$649,969
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	$51,891,312
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	$9,939,978,463
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.612800
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	$60,912,188
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	$9,020,876
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	$0.993675
10. This year's proposed total tax rate.	$1.052800
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	$0.059125
12. Percentage change in total tax rate. Divide Line 11 by line 9.	5.95%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	$0.750690
14. This year's proposed M&O tax rate.	$0.612800
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	$-0.137890
16. Percentage increase/decrease. Divide line 15 by line 13.	-18.37%
Raised M&O Taxes on a $100,000 Home	
17. This year's taxable value on a $100,000 home.	$100,000
18. Last year's M&O tax rate.	$0.622600
19. This year's proposed M&O tax rate.	$0.612800
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	$-9.80
21. Percentage increase/decrease. Divide line 20 by line 18.	-1.57%

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Waller Independent School District	9363106595
School District's Name	Phone *(area code and number)*
20600 Fields Store Road	www.wallerisd.net
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 with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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*.

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

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

Insert hyperlink:

https://docs.google.com/spreadsheets/d/1Nq6nI-p1UgqSHJLfBhocKKdEnXgDpQMI0cSxIhgtH3U/edit?usp=sharing

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[2] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.		$ 9,189,902,654
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]		$ 862,054,842
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.		$ 8,327,847,812
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**		
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	$ 297,978,800	
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	– $ 30,000,000	
	C. Subtract B from A.		$ 267,978,800

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement ..... $ 0 **B. Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement: [4] ..... – $ 0 **C.** Subtract B from A.	$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	$ 8,059,869,012
6.	**Prior year total adopted tax rate.** Separate the prior year adopted tax rate into its two components. **A. Prior year M&O tax rate:** ..... $ 0.622600 /$100 **B. Prior year I&S or debt rate:** ..... $ 0.440000 /$100	
7.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.** **A. Original prior year ARB values:** ..... $ 233,509,951 **B. Prior year values resulting from final court decisions:** ..... – $ 209,368,990 **C. Prior year value loss.** Subtract B from A.[5]	$ 24,140,961
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 232,889,690 **B. Prior year disputed value:** ..... – $ 86,680,759 **C. Prior year undisputed value.** Subtract B from A.[6]	$ 146,208,931
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 170,349,892
10.	**Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	$ 8,230,218,904
11.	**Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	$ 8,498,197,704
12.	**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.[7]	$ 0
13.	**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 or goods-in- transit, 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 the prior year market value: ..... $ 1,366,195 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: ..... + $ 350,616,341 **C. Value loss**. Add A and B.[8]	$ 351,982,536
14.	**Prior year taxable value lost because the 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:** ..... $ 13,791,585 **B. Current year productivity or special appraised value:** ..... - $ 333,152 **C.** Value loss. Subtract B from A.[9]	$ 13,458,433

[4] Tex. Gov. Code §403.605
[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(13)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 365,440,969
16.	**Adjusted prior year M&O taxable value.** Subtract Line 15 from Line 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 7,864,777,935
17.	**Adjusted prior year I&S taxable value.** Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 8,132,756,735
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 48,966,107
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 35,784,129
20.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the district for tax years preceding the prior tax 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.[10] **A. M&O taxes refunded for tax years preceding the prior tax year:** ..... $ 649,969 **B. I&S taxes refunded for tax years preceding the prior tax year:** ..... $ 427,419	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 49,616,076
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B. [12]	$ 36,211,548
23.	**Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. [13] **A. Certified values:** [14] ..... $ 4,140,387,591 **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 ..... - $ 566,442 **C. Total current year value.** Subtract B from A.	$ 4,139,821,149
24.	**Total value of properties under protest or not included on certified appraisal roll.**[15] **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.[16] ..... $ 688,318,227 **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. [17] ..... + $ 6,325,661,860 **C. Total value under protest or not certified.** Add A and B.	$ 7,013,980,087

[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §26.012(13)
[13] Tex. Tax Code §§26.012 and 26.04(c-2)
[14] Tex. Tax Code §26.012(6)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.** **A. Current year tax ceilings.** Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[18] ..... $ 971,755,173 **B. Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements.[19] ..... + $ 0 **C. Current year new property value for JETI agreements.** Enter the current year new property value of property subject to JETI agreements.[20] ..... + $ 0 **D. Add A, B and C.**	$ 971,755,173
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[21] 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.[22] If completing this section, the taxing unit must include supporting documentation in Section 6.[23] Taxing units that are not affected, enter 0.	$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[24]	$ 10,182,046,063
28a.	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.** **A. Current year I&S value of property subject to Chapter 313 agreement.** Enter the total current year appraised value of property subject to a Chapter 313 agreement. ..... $ 272,067,600 **B. Current year M&O value of property subject to Chapter 313 agreement.** Enter the total current year limited value of property subject to a Chapter 313 agreement. ..... - $ 30,000,000 **C. Subtract B from A.**	$ 242,067,600
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Current year I&S value of property subject to the JETI agreement.** Enter the total current year appraised value of property subject to a JETI agreement. ..... $ 0 **B. Current year M&O value of property subject to the JETI agreement.** Enter the total current year limited value of property subject to the JETI agreement:[25] ..... - $ 0 **C. Subtract B from A.**	$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	$ 9,939,978,463
30.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 9,981,038
31.	**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 tax year and be located in a new improvement.	$ 1,393,095,248
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 1,403,076,286
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 8,536,902,177
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 8,778,969,777
35.	**Current year NNR M&O tax rate.** Divide line 21 by line 33 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	$ 0.581195 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.412480 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 0.993675 /$100

[18] Tex. Tax Code §26.012(6)(A)(i)
[19] Tex. Tax Code §26.012(6)(A)(ii)
[20] Tex. Tax Code §26.012(6)(A)(iii)
[21] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[22] Tex. Tax Code §26.012(1-a)
[23] Tex. Tax Code §26.04(d-3)
[24] Tex. Tax Code §26.012(6)
[25] Tex. Gov. Code §403.605

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.[26]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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.[27]
2. **Enrichment Tax Rate:** [28] 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 the 'copper pennies.' School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression.[29]
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. [30] 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. [31]

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. [32] 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. [33]

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	**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. [34]	$ 0.562800 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35] **A.** The district's prior year enrichment tax rate ..... $ 0.050000 /$100 **B.** $0.05 per $100 of taxable ..... $ 0.0500 /$100	$ 0.050000 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [36]	$ 0.612800 /$100
41.	**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. [37] Enter debt amount: ..... $ 63,830,663 **B.** Subtract **unencumbered fund** amount used to reduce total debt ..... - $ 10,621,938 **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 debt ..... - $ 8,407,722 **D.** **Adjust debt**: Subtract B and C from A.	$ 44,801,003

[26] Tex. Tax Code §26.08(n)
[27] Tex. Edu. Code §48.2551(a)(3)
[28] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[29] Tex. Edu. Code §§48.202(a-1)(2)
[30] Tex. Tax Code §26.012(3)
[31] Tex. Edu. Code §45.0021(a)
[32] Tex. Edu. Code §11.184(b)
[33] Tex. Edu. Code §11.184(b-1)
[34] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[35] Tex. Tax Code §26.08(n)(2)
[36] Tex. Edu. Code §45.003(d)
[37] Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [38]	$ 0
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 44,801,003
44.	**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%. [39] **A.** Enter the current year anticipated collection rate certified by the collector.[40] ..... 100.00 % **B.** Enter the prior year actual collection rates. ..... 97.52 % **C.** Enter the 2024 actual collection rate ..... 97.65 % **D.** Enter the 2023 actual collection rate. ..... 96.91 %	100.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 44,801,003
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 10,182,046,063
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.440000 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47. 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 40 and 47.[41]	$ 1.052800 /$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
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [42] The school district shall provide its tax assessor with a copy of the letter. [43]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 10,182,046,063
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0.000000 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 1.052800 /$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. [44] 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
53.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet*.	$ 1.062600 /$100
54.	**Prior year 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

[38] Tex. Tax Code §26.012(10) and 26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §26.08(g)
[42] Tex. Tax Code §26.045(d)
[43] Tex. Tax Code §26.045(i)
[44] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 54 from Line 53.	$ 0.000000 /$100
56.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	$ 1.052800 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.993675 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. ..... $ 1.052800 /$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: _____

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 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. [45]

print here ▶ Brenda Bundick
Printed Name of School District Representative

sign here ▶ Brenda K. Bundick
School District Representative

8/3/2026
Date

[45] Tex. Tax Code §26.04(c)