

2026-2027 Official Budget and Compensation Plan

July 1, 2026 – June 30, 2027

Plano Independent School District

2026-2027 Official Budget and Compensation Plan

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PLANO
INDEPENDENT SCHOOL DISTRICT

Our Vision

COMMITTED TO EXCELLENCE
DEDICATED TO CARING
POWERED BY LEARNING
PLANO ISD PROUD.

PLANO ISD **VISION**

Our Mission

OUR
PLANO ISD
LEARNING COMMUNITY WILL
EDUCATE, INSPIRE & EMPOWER
EVERY STUDENT
TO ACTIVATE THEIR UNIQUE POTENTIAL
IN A DYNAMIC WORLD.

PLANO ISD **MISSION**

Table of Contents

Board of Trustees 1

Highlights 5

Overview 5

Navigating Enrollment and Funding Challenges 6

Analysis of Projected Budget 8

Key Budget Assumptions: 8

Awards 12

Legal Requirements 13

District Regulations 13

Preparation 13

Tax Rate Adoption 14

Budget Planning 14

Reporting 15

Control and Accountability 15

Budget Amendments 15

Acknowledgments 15

LEGALLY ADOPTED FUNDS 16

Chart: Legally Adopted Funds 17

GENERAL FUND 18

Budget Overview 19

Revenue Sources 20

Chart: General Fund Revenues 21

Budget Comparison 22

Expenditure Summary by Function & Object 25

Chart: Expenditures by Function 26

Chart: Expenditures by Object 27

DEBT SERVICE FUND 28

Budget Overview 29

Debt Service Payment Schedule 30

Total Bonded Debt Outstanding 31

FOOD and NUTRITIONAL SERVICES FUND 32
Budget Overview 33
SUPPLEMENTAL INFORMATION 34
Budget Calendar 35
Property Values History 36
Taxpayer Impact Statement 37
Impact of Budget on Taxpayers 38
Tax Rate History 39
Recapture History 40
Notice of Public Meeting to Discuss Budget & Proposed Tax Rate 41
Student Enrollment Projections 43
Historical Average Daily Attendance 44
Student Allotments 45
Special Revenue Funds 46
Compensation Plan 47

Plano Independent School District

2026-2027 Official Budget and Compensation Plan

Overview

This budget document and the comprehensive annual financial report serve as the primary vehicles for presenting the District's financial plan and results of operations. The essential purpose of this budget document is to provide timely and valuable information about the District's past, current, and projected financial status. This information is crucial in facilitating financial decisions that play a vital role in supporting the District's educational goals.

The Plano Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, full disclosure and open communication. The following document represents the financial plan for the Plano Independent School District for the 2026-2027 fiscal year.

This document culminates an intensive process involving input from campus and administrative staff, the Superintendent, and the Board of Trustees. The process involves targeted strategies and action steps designed to meet specified objectives.

Highlights

- Projected student enrollment of 41,830
- Enrollment and Funding Challenges
- Compensation Plan



Navigating Enrollment and Funding Challenges

The development of the 2026–2027 budget occurs in an increasingly challenging financial environment for public education. School districts across Texas continue to face the combined impacts of declining enrollment, increased competition for students, persistent inflationary pressures, aging facilities, and state funding formulas that have not kept pace with rising operational costs.

Plano ISD's financial outlook is significantly influenced by enrollment trends. Like many districts across the state, Plano ISD has experienced enrollment declines driven by several factors, including lower birth rates, changing demographic patterns, rising housing costs, expanded homeschooling options, and increased competition from charter and private schools. The passage of House Bill 2 (2025, 89th Legislature), which expanded school choice opportunities through the Education Savings Account initiative, has further intensified competition for students. Because state funding is largely based on Average Daily Attendance (ADA), enrollment declines have a direct and immediate impact on district revenues, creating ongoing budget pressures.

While House Bill 2 provided a modest increase in state funding, the additional revenue does not fully offset the financial challenges associated with declining enrollment and rising operating costs. Inflation continues to affect nearly every aspect of district operations, including utilities, fuel, supplies, contracted services, and facility maintenance. As of May 2026, the Consumer Price Index (CPI) increased from 2.6 percent to 4.2 percent, according to the U.S. Bureau of Labor Statistics. This rise in inflation has contributed to higher costs across multiple budget categories. At the same time, many Plano ISD facilities are aging and require significant maintenance and capital investments to ensure safe, efficient, and effective learning environments for students and staff.

In response to these financial challenges, Plano ISD continues to exercise prudent fiscal management by prioritizing resources that directly support students and classrooms while limiting non-essential expenditures. District leadership remains committed to maintaining financial stability while preserving the high-quality educational programs and services that families expect.

Strategic Actions to Support Enrollment and Financial Sustainability

Plano ISD is actively implementing strategies designed to attract, retain, and serve students and families while ensuring long-term financial sustainability.

The district continues to utilize proven strategic marketing initiatives to promote the strengths of Plano ISD and increase awareness of its academic excellence, student opportunities, and comprehensive support services. Two dedicated enrollment centers provide personalized assistance to families navigating the enrollment process and help remove barriers to student registration.

Recognizing that highly qualified educators are essential to student success, Plano ISD remains focused on recruiting and retaining exceptional teachers and staff through competitive compensation and benefits. For the 2026–2027 school year, the district has provided a 2 percent salary increase for eligible employees, maintained healthcare benefit contributions, implemented market-rate adjustments where appropriate, and continues to provide affordable childcare and after-school care options for employees.

Plano ISD also continues to invest in innovative academic programming that differentiates the district and meets the diverse needs of students. These opportunities include specialized academies, dual-language programs, career and technical education pathways, and other rigorous academic offerings designed to prepare students for college, careers, and future success.

To provide additional flexibility for families, the district offers both full-time and hybrid online learning options that maintain academic rigor while supporting student engagement and connection to Plano ISD. The district also continues to accept inter-district transfer students, expanding access to Plano ISD programs for families residing outside district boundaries.

Looking ahead, Plano ISD is preparing for the opening of its new Career and Technical Education (CTE) Center in Fall 2026. This state-of-the-art facility will expand opportunities for students to gain industry-relevant skills, certifications, and hands-on learning experiences aligned with workforce demands, further enhancing the district's ability to attract and retain students.

Despite the financial challenges facing public education, Plano ISD remains committed to responsible stewardship of taxpayer resources, strategic investment in student success, and maintaining the excellence that has long defined the district. Through careful planning and innovative approaches, the district continues to position itself for long-term sustainability while meeting the evolving needs of students, families, and the community.

Analysis of Projected Budget

The District's approach to managing the declining enrollment and a restricted funding environment while maintaining excellence in academic standards has ensured that the budget process is instructionally driven and guided by the Strategic Plan. This process consists of reviewing fund balance for cash flow and sustainability. With current inflation factors at 3.8% and built-in fixed inflation on contracts, the department budgets have an overall 0.17% increase in appropriations. Based on Collin CAD Chief Appraiser estimates, the property value growth is 1.15%. The budget is based on the M&O Tax Rate Compression laws from HB3 (2019, 86th Legislature), the additional reduction to the District's maximum compressed tax rate from SB2 (2023, 88th Legislature), and changes to school funding under HB2 (2025, 89th Legislature). The Tier II (enrichment) golden pennies remained unchanged at $129.52.

With the commitment to the District's Strategic Road Map, Pillar 5 (Partnerships & Strategic Resource Management) calls for the District to be good stewards of resources and to strategically and equitably manage those resources. The strategic resource model includes continuing zero-based budgeting for departments. In a continued response to declining enrollment and inflationary costs, this process consists of enhanced line-item budgeting and cost-benefit analysis, canvassing for efficiencies, and paving the way to keep funds directed toward District priorities. Campus allocations are based on current student populations for state program allocations and projected enrollment. Staffing analysis is evaluated based on projected enrollment.

Key Budget Assumptions:

- Declining Enrollment
- Property Value Growth
- M&O Tax Rate Compression – HB3 and SB2
- Funding Changes under HB2
- Foundation School Program (FSP) and Per Capita allocations
- Recapture
- Compensation Plan
- Sale of Property
- Inflation Factors

SUMMARY OF GENERAL FUND REVENUE CHANGES:

General Fund Changes

REVENUE:

❑ Increase in ASF	$4,095,602
❑ Increase in Transfer In (Sale of Property)	2,000,000
❑ Decrease in Local Taxes	(2,655,206)
❑ Decrease in SHARS Reimbursement	(2,500,000)
❑ Decrease in Interest Income	(2,000,000)
❑ Decrease in Foundation School Fund	(413,209)
❑ Decrease in Misc Local Revenues	(13,790)
❑ Decrease in Gifts and Donations	(31,415)

Several adjustments impacted general fund revenue. While Available School Fund (ASF) revenue is projected to increase, local revenue is expected to decline due to state-mandated tax compression of the Maintenance and Operations (M&O) tax rate and reduced investment earnings resulting from lower interest rates. An additional revenue increase is anticipated from the sale of district property.

SUMMARY OF GENERAL FUND EXPENDITURE CHANGES:

General Fund Changes

EXPENDITURES:

❑ Estimated Salary Increase - 2% Straight Raise	$6,426,243
❑ Estimated Staffing & Strategic Pay Adjustments	1,100,000
❑ Increase in Recapture	16,097,667
❑ Increase in Transfer Out	1,800,000
❑ Reduction in Staff (Attrition due to decrease enrollment)	(14,300,000)
❑ Payroll Efficiencies	(1,200,000)
❑ Decrease in Non-Payroll Budgets	(841,928)

Salary increases, recapture, and inflation have had a notable impact on general fund expenditures. Among the key areas most sensitive to inflation are utilities, insurance, and contracted transportation. These factors contribute to increased non-payroll budget

demands; however, through careful cost-benefit analysis and a focused effort on identifying operational efficiencies, the overall increase has been maintained within a justifiable and manageable range.

Zero Based Budgeting Process

	Department Budget	Prior Year Difference	% Increase/ (Decrease)	CPI
2021-2022 Amended	$71,631,015	($365,532)	(0.5%)	4.7%
2022-2023 Amended	$75,519,419	$3,888,404	5.4%	8.0%
2023-2024 Amended	$81,687,161	$6,167,419	8.2%	6.4%
2024-2025 Amended	$83,738,514	$2,051,353	2.5%	3.2%
2025-2026 Amended	$86,560,867	$2,822,353	3.4%	2.6%
2026-2027 Proposed	$86,705,468	$144,601	0.2%	4.2%*

Over the past six years, zero-based budgeting has resulted in a 19.2% increase in department budgets. This, compared to a cumulative 29.1% inflation increase over the same period, reflects the impact and sustainability of continuing the zero-based budgeting process.

**Consumer Price Index (CPI) as of May 2026, according to the U.S. Bureau of Labor Statistics*

2026-2027 Budget

Significant Expenditure Changes for Department Budgets

Increase in Utilities	$588,381
Increase in McKinney Vento Transportation	500,000
Increase in Property/Vehicle/Cyber Insurance	427,219
Increase in Transportation Software	318,785
Increase in Marketing	300,000
Increase in Summer School	243,371
Add Assessment Re-scoring Costs	150,000
Increase in Spring Trustee Election	150,000
Increase in Technology Software	139,217
Increase in CTE Center Costs	107,695
Increase in HVAC Materials	100,990
Add Virtual School	47,800
Increase in Charter Bus Costs for Fine Arts UIL Events	27,402
Decrease in Custodial Costs	(535,663)
Decrease Communities in Schools Services	(508,975)
Decrease in "Other Payroll"	(109,800)

Financial Status

Plano ISD consistently receives strong ratings from financial accountability systems. The District proudly carries one of the highest stand-alone credit ratings of any school district in the State of Texas. Debt issued by the District is currently rated AAA/AA+ by Moody's Investor Service and Standard & Poor's Rating Services, respectively. PISD received the highest rating of "Superior" under the 2024 School FIRST (Financial Integrity Rating System of Texas) rating released by the Texas Education Agency (TEA) and has received nearly perfect scores and the highest possible rating of Superior every year the rating has been released.

Awards

The District has been recognized with several prestigious awards for excellence in financial management, transparency, and operational standards:

- Meritorious Budget Award: The District received the Association of School Business Officials (ASBO) International Meritorious Budget Award for excellence in budget presentation for the 2025-26 budget year. This award, granted following a rigorous evaluation by professional auditors, acknowledges school districts that meet or exceed ASBO's high standards in developing, analyzing, and presenting school system budgets.
- Transparency Stars Award: The Texas Comptroller of Public Accounts awarded the District the *Transparency Stars* designation for traditional finances and debt service. This recognition reflects the District's exemplary efforts to provide clear and accessible financial information, demonstrating a strong commitment to fiscal transparency in public service and spending decisions.
- TASBO Award of Merit for Purchasing Operations: The District earned the 2026 Award of Merit from the Texas Association of School Business Officials (TASBO), which honors school districts that uphold professional standards and best practices in the procurement of goods and services.
- Certificate of Achievement for Excellence in Financial Reporting: The Government Finance Officers Association (GFOA) presented the District with this award for its Annual Comprehensive Financial Report (ACFR). This distinction encourages state and local governments to exceed the minimum reporting requirements and to demonstrate transparency, accountability, and full disclosure in financial reporting.

These recognitions underscore the District's ongoing commitment to excellence, transparency, and sound financial stewardship.

Legal Requirements

Federal, state, and local guidelines govern the budget development process. The annually adopted budget includes the General Fund, Debt Service Fund, and Food and Nutritional Services Fund.

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. These codes require that the District prepare a budget by the date set by the state board of education. The code further requires that the president of the Board of Trustees call a public meeting, giving ten days' public notice in a newspaper for adopting the district budget and posting a comparative proposed budget to the District's website.

The Board of Trustees must adopt the prepared budget **before June 30**. The officially adopted District budget must be filed with the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) by the date prescribed annually by TEA.

District Regulations

Preparation

The Superintendent and Deputy Superintendent for Business, Employee Services and Technology shall prepare a proposed budget, guided by the strategic plan and state-mandated program guidelines, with the participation of campus and department stakeholders.

The budget shall include four primary segments for review and evaluation:

- Revenues
- Personnel Needs/Costs
- Operational Costs
- Capital and Other Non-Project Costs

The budget process will include Board of Trustee budget workshops for the development of each segment. These workshops will provide citizen feedback regarding the process and allow sufficient time for the Board of Trustees to address the strategic plan and fiscal issues.

The proposed budget and all preliminary budgetary information will be available on the District's website for public view.

Tax Rate Adoption

The District may only adopt a tax rate after the District receives the certified appraisal roll as required by Section 26.01 of the Property Tax Code on July 25 of each year. Should the tax rate exceed the rate proposed in the District's notice prepared for the budget hearing or the District's rollback rate as determined under Section 26.08 of the Property Tax Code, the District must publish a revised notice and hold another public meeting before adopting the tax rate. The District shall adopt its tax rate no later than September 30.

Budget Planning

The District's budget development is a comprehensive, seven-month process that begins each November. Guided by the District's mission and vision, budget priorities are strategically aligned to support student success and operational excellence.

Throughout the planning process, the District evaluates expenditures for cost-effectiveness, applies a zero-based budgeting approach at the departmental level, and allocates campus funding based on student needs. All budget decisions are made in accordance with applicable state and federal regulations. Emphasis is placed on ensuring a strong alignment between campus and district planning efforts and the overall budget, allowing the District to effectively meet its established goals and priorities.

The budget process is structured to identify major strategic issues early, allowing the Board of Trustees ample time to evaluate potential decisions and assess their financial implications prior to budget adoption.

The District's highest priorities include:

- Programs that directly support student learning,
- Personnel responsible for delivering and managing those programs, and
- Facilities that provide a safe and supportive learning environment.

To address these critical areas, the District actively seeks input from campus and district administrators, teachers, department directors, staff, the Board of Trustees, and community stakeholders. Public engagement is encouraged through budget hearings and Board meetings, where parents and community members are invited to provide feedback.

Personnel expenditures represent the largest portion of the District's overall budget—consistent with other school districts across the state. Staffing decisions are made with careful consideration to ensure resources are allocated efficiently and equitably. Plano ISD partners annually with the Texas Association of School Boards (TASB) to conduct a comprehensive salary study, ensuring compensation remains competitive and appropriate across all job classifications.

Student-to-staff ratios are maintained at each campus, accounting for all personnel necessary to support daily operations and provide guidance beyond state-mandated classroom ratios. Above all, staffing decisions are made with the primary objective of serving students and supporting their academic and developmental needs.

Reporting

Budget evaluation is a continuous process and part of each month's activities. Monthly financial reports will be presented to the Board of Trustees in a format appropriate to enable the Board to understand the District's overall budget and financial status.

Control and Accountability

Each campus and department administrator will be responsible for the administration and oversight of their budget, which is controlled on an organizational basis. This includes accomplishing the targets adopted as part of the budget and monitoring each department's budget for compliance with spending limitations. Campus and department administrators may transfer allocations within the function code with prior approval of the appropriate administrator and the Deputy Superintendent of Business & Employee Services. Transfers of personnel budgets, transfers between function codes, and specific other District-level allocations may not be transferred without the prior approval of the Board of Trustees.

Budget Amendments

The District budget shall be amended as necessary based on financial and economic factors. The budget must be amended before exceeding a functional expenditure category in the total District budget. The Board of Trustees may authorize an amendment to the budget for items not included in the originally approved budget due to unforeseen circumstances.

Acknowledgments

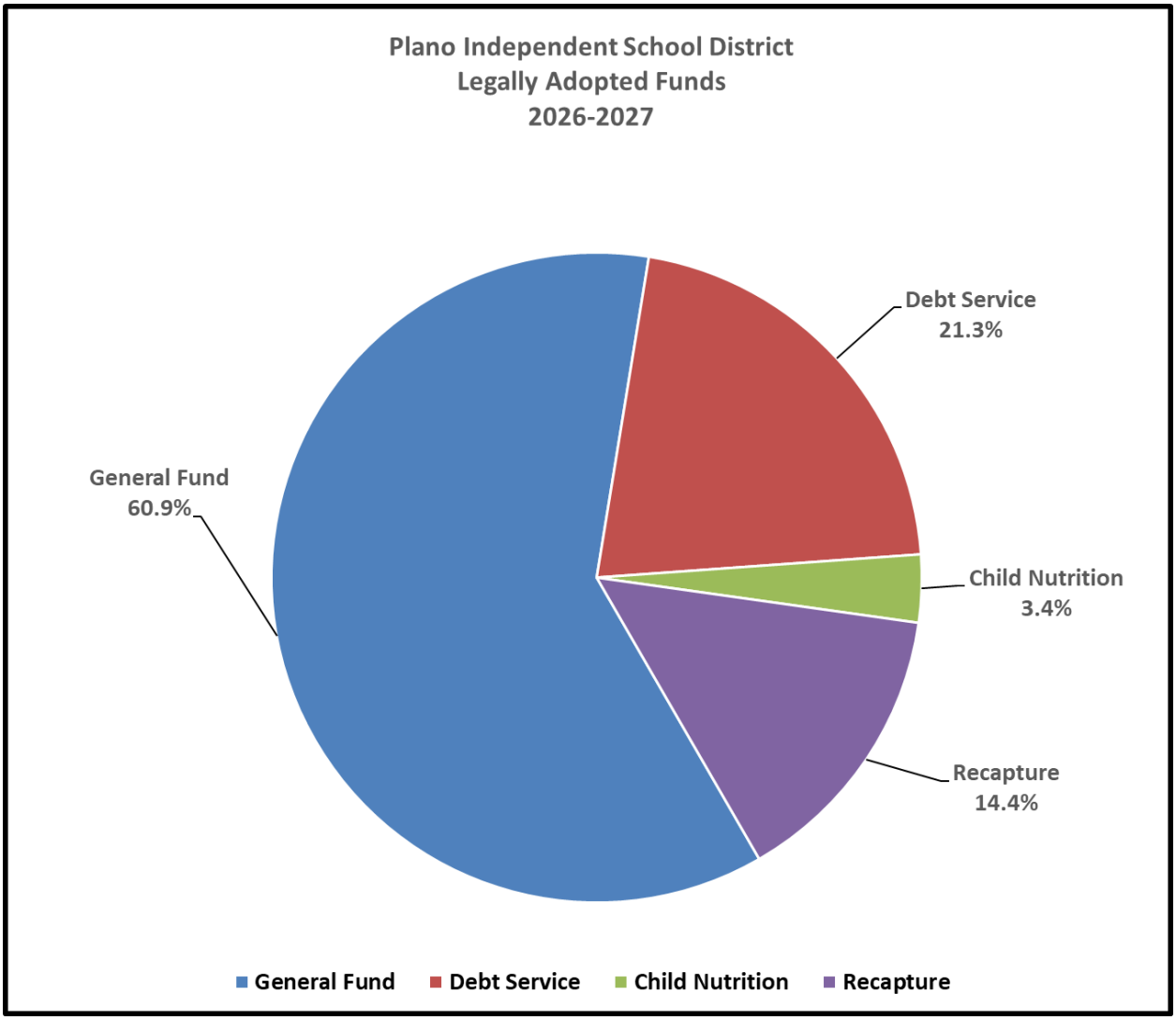
We appreciate the continuing support of the Plano Independent School District Board of Trustees and the Community for making resources available to the District to facilitate each student's success. We pledge to be good stewards of the resources entrusted to us as we develop, implement, and maintain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

Dr. Theresa Williams, Superintendent

Johnny Hill, Deputy Superintendent for Business, Employee Services and Technology

Plano Independent School District
Proposed Budget
Legally Adopted Funds
2026 - 2027

	General Operating	Debt Service	Food and Nutrition Svs
Revenues and Other Sources:			
Local Revenues	$ 563,628,784	$ 168,589,534	$ 9,926,680
State Program Revenues	66,996,844	1,200,000	625,000
Federal Program Revenues	4,015,000	25,640,000	20,377,129
Total Revenue and Other Resources	$ 634,640,628	$ 195,429,534	$ 30,928,809
Expenditures:			
11- Instruction	$ 340,787,515		
12- Instr. Resources & Media	7,505,318		
13- Curriculum/Instructional Staff Dev.	9,708,543		
21- Instructional Leadership	6,050,778		
23- School Leadership	32,042,080		
31- Guidance & Counseling	27,191,072		
32- Social Work Services	2,334,353		
33- Health Services	7,525,758		
34- Transportation	20,611,069		
35- Food Services	11,856		30,903,809
36- Cocurricular/Extracurricular Activities	8,994,255		
41- General Administration	12,091,599		
51- Maintenance & Operations	55,584,002		25,000
52- Security Services	10,088,276		
53- Data Processing	9,565,617		
61- Community Services	3,205,793		
71- Debt Service	500,000		
71- Debt Administration-Principal	-	130,550,000	
71- Debt Service-Interest	-	64,644,025	
71- Debt Service-Fees	-	235,509	
81- Capital Improvements	-		
91- Intergovernmental Charges	132,542,743		
92- Incremental Costs	35,000		
93- Payments to Fiscal Agent	55,000		
95- Payments to JJAEP	30,000		
99- Other Intergovernmental Charges	5,180,000		
Total Expenditures	$ 691,640,628	$ 195,429,534	$ 30,928,809
Other Financing Sources/Uses			
Operating Transfers In	$ 15,000,000	$ -	$ -
Operating Transfers (Out)	(2,800,000)	-	-
Total Other Financing Sources/Uses	$ 12,200,000	$ -	$ -
Net Operating Results	**$ (44,800,000)**	$ -	$ -


Plano Independent School District
Legally Adopted Funds
2026-2027
Debt Service
21.3%
General Fund
60.9%
Child Nutrition
3.4%
Recapture
14.4%
General Fund
Debt Service
Child Nutrition
Recapture

GENERAL FUND

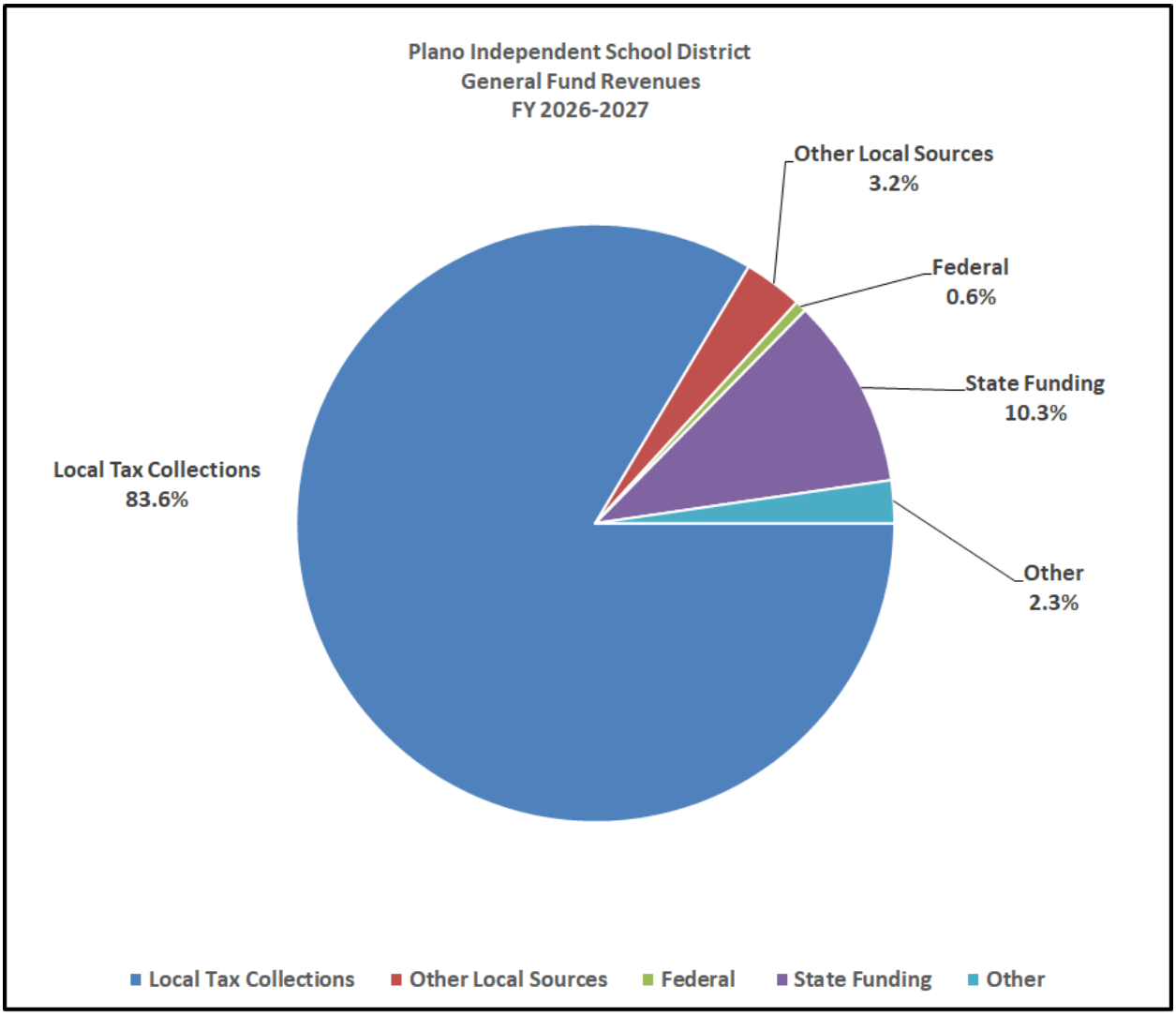
The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.

Plano Independent School District
General Fund
Budget Overview

	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change from Amended Budget
Revenues:				
Local Sources	$ 605,992,612	$ 568,329,195	$ 563,628,784	$ (4,700,411)
State Sources	56,646,707	62,314,451	66,996,844	4,682,393
Federal Sources	5,515,000	6,515,000	4,015,000	(2,500,000)
TOTAL REVENUES	**$ 668,154,319**	**$ 637,158,646**	**$ 634,640,628**	**$ (2,518,018)**
Expenditures:				
Function 11 - Instruction	$ 344,735,457	$ 340,381,467	$ 340,787,515	$ 406,048
Function 12 - Instr. Resources & Media	7,445,990	7,355,865	7,505,318	149,453
Function 13 - Curriculum & Instructional Staff Dev.	9,449,396	9,215,302	9,708,543	493,241
Function 21 - Instructional Leadership	6,068,982	6,602,817	6,050,778	(552,039)
Function 23 - School Leadership	31,428,068	32,744,091	32,042,080	(702,011)
Function 31 - Guidance & Counseling	27,686,911	27,206,663	27,191,072	(15,591)
Function 32 - Social Work Services	2,076,799	2,137,599	2,334,353	196,754
Function 33 - Health Services	7,337,306	7,100,261	7,525,758	425,497
Function 34 - Transportation	20,997,277	21,529,432	20,611,069	(918,363)
Function 35 - Food Service	11,856	12,856	11,856	(1,000)
Function 36 - Cocurricular/Extracurricular Activities	9,545,830	8,462,669	8,994,255	531,586
Function 41 - General Administration	12,724,427	16,445,680	12,091,599	(4,354,081)
Function 51 - Maintenance & Operations	57,351,690	60,723,558	55,584,002	(5,139,556)
Function 52 - Security Services	9,847,614	9,955,506	10,088,276	132,770
Function 53 - Data Processing	8,543,409	8,691,127	9,565,617	874,490
Function 61 - Community Services	3,278,116	2,698,025	3,205,793	507,768
Function 71 - Debt Service	500,000	500,000	500,000	-
Function 81 - Capital Improvements	-	-	-	-
Function 92 - Incremental Costs	35,000	35,000	35,000	-
Function 93 - Payments to Fiscal Agent	55,000	55,000	55,000	-
Function 95 - Payments to JJAEP	30,000	60,000	30,000	(30,000)
Function 99 - Other Intergovernmental Charges	5,700,650	5,000,650	5,180,000	179,350
TOTAL OPERATING EXPENDITURES	**$ 564,849,779**	**$ 566,913,571**	**$ 559,097,884**	**$ (7,815,684)**
Function 91 - Intergovernmental Charges	$ 123,104,540	$ 116,445,076	$ 132,542,743	$ 16,097,667
TOTAL ALL EXPENDITURES	**$ 687,954,319**	**$ 683,358,647**	**$ 691,640,628**	**$ 8,281,983**
Other Financing Sources/Uses				
Other Sources	$ -	$ -	$ -	$ -
Operating Transfers In	13,000,000	13,000,000	15,000,000	2,000,000
Operating Transfers (Out)	(1,000,000)	(1,000,000)	(2,800,000)	(1,800,000)
Total Other Financing Sources/Uses	$ 12,000,000	$ 12,000,000	$ 12,200,000	$ 200,000
Net Operation Results	**$ (7,800,000)**	**$ (34,200,000)**	**$ (44,800,000)**	**$ (10,600,000)**
Beginning Fund Balance	$ 276,399,468	$ 276,399,468	$ 242,199,468	
Ending Fund Balance	$ 268,599,468	$ 242,199,468	$ 197,399,468	

Plano Independent School District
General Fund
Revenue Sources

	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change
LOCAL & OTHER SOURCES			
Local Taxes - Current Year	$ 545,564,276	$ 542,909,070	$ (2,655,206)
Local Taxes - Prior Years	-		-
Local Tax Penalties & Interest	1,600,000	1,600,000	-
Earning from Investments	13,000,000	11,000,000	(2,000,000)
Tuition - ECS	-	-	-
Tuition - Fare Busing	-	-	-
Tuition - Other	1,775,000	1,775,000	-
Gate Receipts & Athletics	1,000,000	1,000,000	-
Misc. Local Revenues	1,623,573	1,609,783	(13,790)
Chapter 313	2,200,000	2,200,000	-
Rents and Building Use Fees	1,002,554	1,002,554	-
Gifts and Bequests	563,792	532,377	(31,415)
Total Local and Other Sources	**$ 568,329,195**	**$ 563,628,784**	**$ (4,700,411)**
STATE SOURCES			
Per Capita Apportionment	$ 20,175,101	$ 24,270,703	$ 4,095,602
Foundation School Fund	13,139,350	12,726,141	(413,209)
Misc. State Revenues	-	-	-
TRS On-behalf Payments	29,000,000	30,000,000	1,000,000
Other State	-		-
Total State Sources	**$ 62,314,451**	**$ 66,996,844**	**$ 4,682,393**
FEDERAL SOURCES			
SHARS	$ 5,000,000	$ 2,500,000	$ (2,500,000)
ROTC	265,000	265,000	-
Indirect Cost	500,000	500,000	-
BABS Rebate	750,000	750,000	-
Total Federal Sources	**$ 6,515,000**	**$ 4,015,000**	**$ (2,500,000)**
Total Local, State and Federal Revenue	**$ 637,158,646**	**$ 634,640,628**	**$ (2,518,018)**
OTHER SOURCES			
Other Sources	$ -	$ -	$ -
Transfers In	13,000,000	15,000,000	2,000,000
	$ 13,000,000	**$ 15,000,000**	**$ 2,000,000**
TOTAL REVENUE ALL SOURCES	**$ 650,158,646**	**$ 649,640,628**	**$ (518,018)**


Plano Independent School District
General Fund Revenues
FY 2026-2027
Other Local Sources
3.2%
Federal
0.6%
State Funding
10.3%
Other
2.3%
Local Tax Collections
83.6%
Local Tax Collections
Other Local Sources
Federal
State Funding
Other

Plano Independent School District
General Fund
Budget Comparison

	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change from Amended Budget
Revenues:				
Local Sources	$ 605,992,612	$ 568,329,195	$ 563,628,784	$ (4,700,411)
State Sources	56,646,707	62,314,451	66,996,844	4,682,393
Federal Sources	5,515,000	6,515,000	4,015,000	(2,500,000)
TOTAL REVENUES	$ 668,154,319	$ 637,158,646	$ 634,640,628	$ (2,518,018)
Expenditures:				
Function 11 - Instruction				
Payroll	$ 331,438,702	$ 325,537,404	$ 326,784,102	$ 1,246,697
Contracted Services	$ 5,501,732	7,357,520	$ 6,201,223	(1,156,297)
Supplies & Materials	$ 6,472,811	6,076,123	$ 6,246,429	170,306
Other Operating	$ 1,312,212	1,400,420	$ 1,545,761	145,341
Capital Outlay	$ 10,000	10,000	$ 10,000	-
Total 11 - Instruction	$ 344,735,457	$ 340,381,467	$ 340,787,515	$ 406,048
Function 12 - Instr. Resources & Media				
Payroll	$ 6,981,039	$ 6,889,421	$ 7,043,900	$ 154,479
Contracted Services	$ 300	9,700	$ 7,300	(2,400)
Supplies & Materials	$ 448,551	438,775	$ 443,330	4,555
Other Operating	$ 16,100	17,969	$ 10,788	(7,181)
Capital Outlay	$ -	-	$ -	-
Total 12 - Instr. Resources & Media	$ 7,445,990	$ 7,355,865	$ 7,505,318	$ 149,453
Function 13 - Curriculum/Instructional Staff Dev.				
Payroll	$ 8,140,896	$ 7,697,723	$ 8,235,839	$ 538,116
Contracted Services	$ 591,599	713,226	$ 664,912	(48,314)
Supplies & Materials	$ 165,008	157,032	$ 228,238	71,206
Other Operating	$ 551,893	647,322	$ 579,554	(67,768)
Capital Outlay	$ -	-	$ -	-
Total 13 - Curr. / Instr. Staff Dev.	$ 9,449,396	$ 9,215,302	$ 9,708,543	$ 493,241
Function 21 - Instructional Leadership				
Payroll	$ 5,747,988	$ 6,393,411	$ 6,000,494	$ (392,917)
Contracted Services	$ 122,000	7,000	$ 7,000	-
Supplies & Materials	$ 23,000	39,620	$ 17,800	(21,820)
Other Operating	$ 175,994	162,786	$ 25,484	(137,302)
Capital Outlay	$ -	-	$ -	-
Total 21 - Instructional Leadership	$ 6,068,982	$ 6,602,817	$ 6,050,778	$ (552,039)
Function 23 - School Leadership				
Payroll	$ 31,099,720	$ 32,401,866	$ 31,740,773	$ (661,093)
Contracted Services	$ 22,650	26,440	$ 25,840	(600)
Supplies & Materials	$ 188,143	192,493	$ 160,818	(31,675)
Other Operating	$ 117,555	123,292	$ 114,649	(8,643)
Capital Outlay	$ -	-	$ -	-
Total 23 - School Leadership	$ 31,428,068	$ 32,744,091	$ 32,042,080	$ (702,011)
Function 31 - Guidance & Counseling				
Payroll	$ 25,046,381	$ 24,369,708	$ 25,205,976	$ 836,268
Contracted Services	$ 827,935	934,659	$ 70,875	(863,784)
Supplies & Materials	$ 1,698,437	1,787,202	$ 1,835,056	47,854
Other Operating	$ 114,158	115,095	$ 79,165	(35,930)
Capital Outlay	$ -	-	$ -	-
Total 31 - Guidance & Counseling	$ 27,686,911	$ 27,206,663	$ 27,191,072	$ (15,592)
Function 32 - Social Work Services				
Payroll	$ 1,925,174	$ 2,000,174	$ 2,133,844	$ 133,670
Contracted Services	35,800	38,820	$ 34,550	(4,270)
Supplies & Materials	96,950	80,141	$ 154,310	74,169
Other Operating	18,875	18,464	$ 11,649	(6,815)
Capital Outlay	-	-	$ -	0
Total 32 - Social Work Services	$ 2,076,799	$ 2,137,599	$ 2,334,353	$ 196,754

Plano Independent School District
General Fund
Budget Comparison

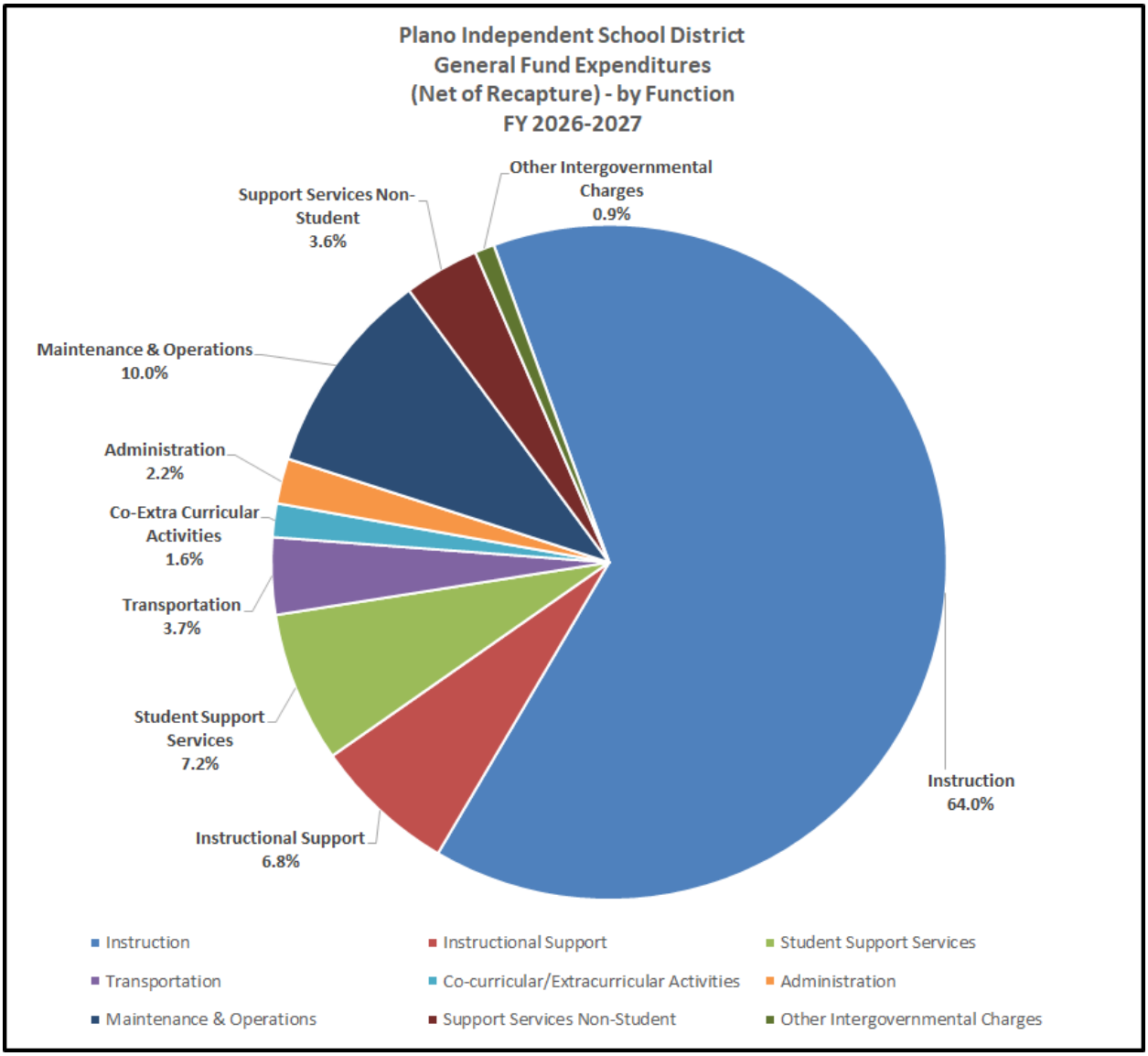
	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change from Amended Budget
Function 33 - Health Services				
Payroll	$ 7,247,770	$ 7,006,984	$ 7,443,831	$ 436,847
Contracted Services	23,250	23,290	$ 18,250	(5,040)
Supplies & Materials	57,480	61,181	$ 56,500	(4,681)
Other Operating	8,806	8,806	$ 7,177	(1,629)
Capital Outlay	-	-	$ -	-
Total 33 - Health Services	$ 7,337,306	$ 7,100,261	$ 7,525,758	$ 425,497
Function 34 - Transportation				
Payroll	$ 17,665,171	$ 17,543,633	$ 17,047,501	$ (496,132)
Contracted Services	1,399,000	1,816,500	$ 1,815,500	(1,000)
Supplies & Materials	2,757,100	2,972,231	$ 2,700,154	(272,077)
Other Operating	(823,994)	(802,932)	$ (952,086)	(149,154)
Capital Outlay	-	-	$ -	-
Total 34 - Transportation	$ 20,997,277	$ 21,529,432	$ 20,611,069	$ (918,363)
Function 35 - Food Service				
Payroll	$ 11,856	$ 12,856	$ 11,856	$ (1,000)
Contracted Services	-	-	$ -	-
Other Operating	-	-	$ -	-
Total 35 - Food Service	$ 11,856	$ 12,856	$ 11,856	$ (1,000)
Function 36 - Cocurricular/Extracurricular Activities				
Payroll	$ 5,265,072	$ 3,416,696	$ 4,704,689	$ 1,287,993
Contracted Services	727,531	764,361	$ 1,063,203	298,842
Supplies & Materials	690,784	689,991	$ 744,447	54,456
Other Operating	2,862,443	3,584,230	$ 2,481,916	(1,102,314)
Capital Outlay	-	7,391	$ -	(7,391)
Total 36 - Cocurricular/Extracurricular Activities	$ 9,545,830	$ 8,462,669	$ 8,994,255	$ 531,586
Function 41 - General Administration				
Payroll	$ 9,648,381	$ 10,983,507	$ 8,363,259	$ (2,620,248)
Contracted Services	1,850,610	4,042,875	$ 2,572,113	(1,470,762)
Supplies & Materials	195,790	218,035	$ 230,213	12,178
Other Operating	1,029,646	1,201,263	$ 926,014	(275,249)
Capital Outlay	-	-	$ -	-
Total 41 - General Administration	$ 12,724,427	$ 16,445,680	$ 12,091,599	$ (4,354,081)
Function 51 - Maintenance & Operations				
Payroll	$ 9,382,743	$ 11,968,611	$ 8,494,204	$ (3,474,407)
Contracted Services	37,823,677	39,479,816	$ 37,595,525	(1,884,291)
Supplies & Materials	2,346,948	3,027,474	$ 2,957,636	(69,838)
Other Operating	7,788,322	6,214,495	$ 6,526,637	312,142
Capital Outlay	10,000	33,162	$ 10,000	(23,162)
Total 51 - Maintenance & Operations	$ 57,351,690	$ 60,723,558	$ 55,584,002	$ (5,139,556)
Function 52 - Security Services				
Payroll	$ 5,557,419	$ 5,613,954	$ 5,669,950	$ 55,996
Contracted Services	3,905,763	3,956,167	$ 4,091,356	135,189
Supplies & Materials	156,133	186,508	$ 174,200	(12,308)
Other Operating	228,299	198,877	$ 152,770	(46,107)
Capital Outlay	-	-	$ -	-
Total 52 - Security Services	$ 9,847,614	$ 9,955,506	$ 10,088,276	$ 132,770
Function 53 - Data Processing				
Payroll	$ 5,644,487	$ 5,037,593	$ 5,561,928	$ 524,335
Contracted Services	1,007,324	1,611,068	$ 2,295,430	684,362
Supplies & Materials	1,820,570	1,968,051	$ 1,672,112	(295,939)
Other Operating	71,028	74,415	$ 36,147	(38,268)
Capital Outlay	-	-	$ -	-
Total 53 - Data Processing	$ 8,543,409	$ 8,691,127	$ 9,565,617	$ 874,490

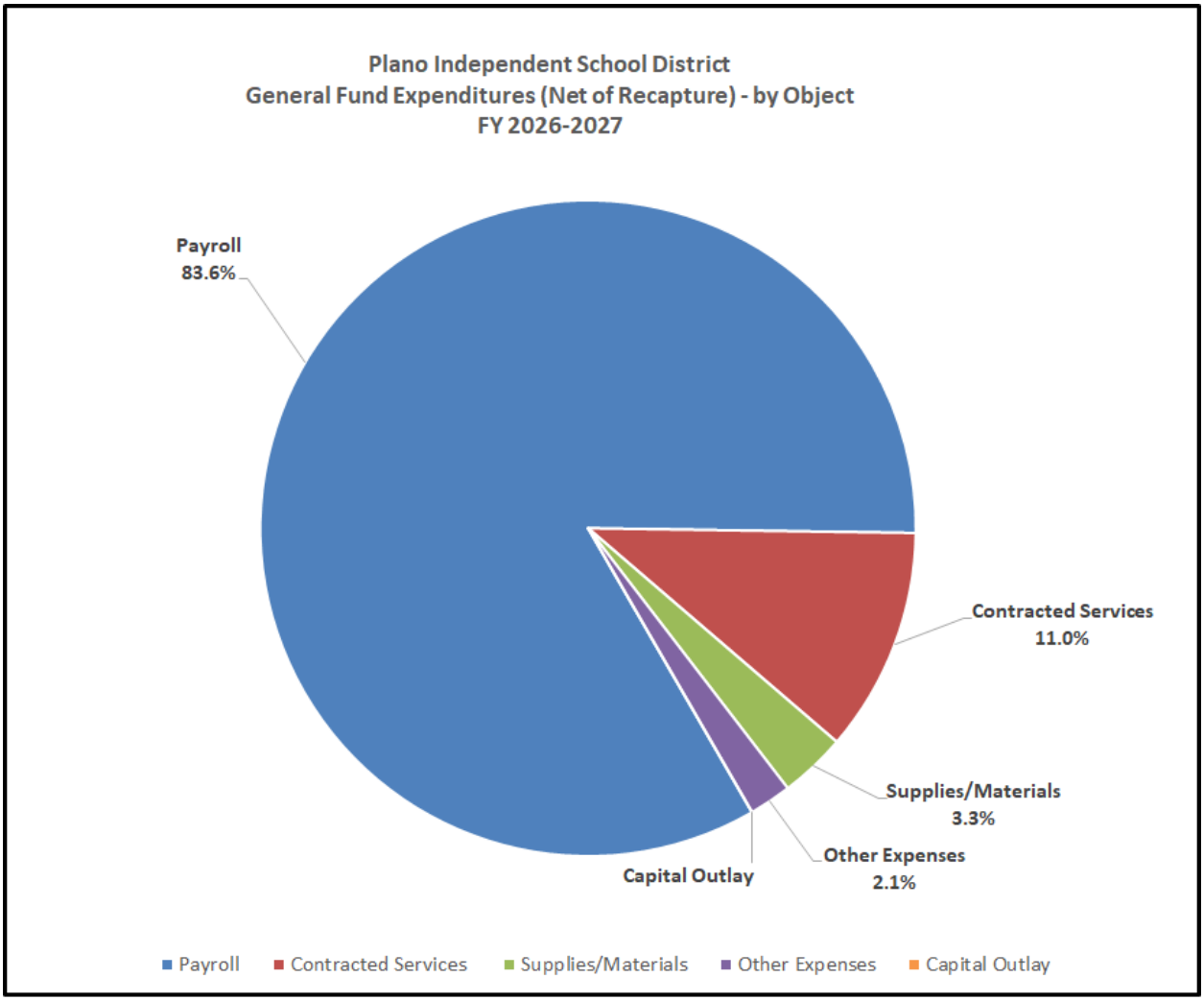
Plano Independent School District
General Fund
Budget Comparison

	2025-2026 Original Budget	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change from Amended Budget
Function 61 - Community Services				
Payroll	$ 2,825,202	$ 2,193,366	$ 2,639,147	$ 445,781
Contracted Services	141,650	193,576	$ 263,300	69,724
Supplies & Materials	232,480	223,057	$ 226,800	3,743
Other Operating	78,784	88,026	$ 76,546	(11,480)
Capital Outlay	-	-	$ -	-
Total 61 - Community Services	$ 3,278,116	$ 2,698,025	$ 3,205,793	$ 507,768
Function 71 - Debt Service				
Debt Service	$ 250,000	$ 250,000	$ 250,000	$ -
Debt Service	250,000	250,000	$ 250,000	-
Total 71 - Debt Service	$ 500,000	$ 500,000	$ 500,000	$ -
Function 81 - Capital Improvements				
Payroll	$ -	$ -	$ -	$ -
Supplies & Materials	-	-	$ -	-
Capital Outlay	-	-	$ -	-
Total 81 - Capital Improvements	$ -	$ -	$ -	$ -
Function 92 - Incremental Costs				
Contracted Services	$ 35,000	$ 35,000	$ 35,000	$ -
Total 92 - Incremental Costs	$ 35,000	$ 35,000	$ 35,000	$ -
Function 93 - Payments to Fiscal Agent				
Other Operating	$ 55,000	$ 55,000	$ 55,000	$ -
Total 93 - Payments to Fiscal Agent	$ 55,000	$ 55,000	$ 55,000	$ -
Function 95 - Payments to JJAEP				
Contracted Services	$ 30,000	$ 60,000	$ 30,000	$ (30,000)
Total 95 - Payments to JJAEP	$ 30,000	$ 60,000	$ 30,000	$ (30,000)
Function 99 - Other Intergovernmental Charges				
Contracted Services	$ 5,700,650	$ 5,000,650	$ 5,180,000	$ 179,350
Total 99 - Other Intergovernmental Charges	$ 5,700,650	$ 5,000,650	$ 5,180,000	$ 179,350
TOTAL OPERATING EXPENDITURES	**$ 564,849,779**	**$ 566,913,571**	**$ 559,097,884**	**$ (7,815,685)**
Function 91 - Intergovernmental Charges				
Chapter 49 - Recapture	$ 123,104,540	$ 116,445,076	$ 132,542,743	$ 16,097,667
TOTAL ALL EXPENDITURES	**$ 687,954,319**	**$ 683,358,647**	**$ 691,640,628**	**$ 8,281,982**
Other Financing Sources/Uses				
Other Sources	$ -		$ -	$ -
Operating Transfers In	13,000,000	13,000,000	15,000,000	2,000,000
Operating Transfers (Out)	(1,000,000)	(1,000,000)	(2,800,000)	(1,800,000)
Total Other Financing Sources/Uses	$ 12,000,000	$ 12,000,000	$ 12,200,000	$ 200,000
Excess/(Deficiency) of Revenues vs. Expenditures	**$ (7,800,000)**	**$ (34,200,000)**	**$ (44,800,000)**	**$ (10,600,000)**
Beginning Fund Balance	$ 276,399,468	$ 276,399,468	$ 242,199,468	
Ending Fund Balance	$ 268,599,468	$ 242,199,468	$ 197,399,468	

Plano Independent School District
General Fund
Expenditure Budget Summary by Function and Object
FY 2026-2027

FUNCTION	PAYROLL SERVICES (61XX)	CONTRACTED SERVICES (62XX)	SUPPLIES/ MATERIALS (63XX)	OTHER EXPENSES (64XX)	CAPITAL OUTLAY (66XX)	TOTALS	FCT. %
INSTRUCTION & INSTRUCTION RELATED SERVICES							
INSTRUCTION	$ 326,784,102	$ 6,201,223	$ 6,246,429	$ 1,545,761	$ 10,000	$ 340,787,515	60.95%
INSTRUCTIONAL RESOURCES & MEDIA SERVICES	7,043,900	7,300	443,330	10,788	-	7,505,318	1.34%
CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT	8,235,839	664,912	228,238	579,554	-	9,708,543	1.74%
INSTRUCTIONAL & SCHOOL LEADERSHIP							
INSTRUCTIONAL LEADERSHIP	6,000,494	7,000	17,800	25,484	-	6,050,778	1.08%
SCHOOL LEADERSHIP	31,740,773	25,840	160,818	114,649	-	32,042,080	5.73%
STUDENT SERVICES							
GUIDANCE & COUNSELING	25,205,976	70,875	1,835,056	79,165	-	27,191,072	4.86%
SOCIAL WORK SERVICES	2,133,844	34,550	154,310	11,649	-	2,334,353	0.42%
HEALTH SERVICES	7,443,831	18,250	56,500	7,177	-	7,525,758	1.35%
COMMUNITY SERVICES	2,639,147	263,300	226,800	76,546	-	3,205,793	0.57%
FOOD SERVICE	11,856	-	-	-	-	11,856	0.00%
COCURRICULAR/EXTRACURRICULAR	4,704,689	1,063,203	744,447	2,481,916	-	8,994,255	1.61%
ADMINISTRATIVE SUPPORT SERVICES	8,363,259	2,572,113	230,213	926,014	-	12,091,599	2.16%
STUDENT (PUPIL) TRANSPORTATION	17,047,501	1,815,500	2,700,154	(952,086)	-	20,611,069	3.69%
MAINTENANCE & OPERATIONS	8,494,204	37,595,525	2,957,636	6,526,637	10,000	55,584,002	9.94%
SUPPORT SERVICES-NON STUDENT							
SECURITY SERVICES	5,669,950	4,091,356	174,200	152,770	-	10,088,276	1.80%
DATA PROCESSING SERVICES	5,561,928	2,295,430	1,672,112	36,147	-	9,565,617	1.71%
Debt Serv	-	-	500,000	-	-	500,000	0.09%
FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-	0.00%
INCREMENTAL COST	-	35,000	-	-	-	35,000	0.01%
PAYMENTS TO FISCAL AGENT OF SSA	-	-	-	55,000	-	55,000	0.01%
PAYMENTS TO JJAEP	-	30,000	-	-	-	30,000	0.01%
OTHER INTERGOVERNMENTAL CHARGE	-	5,180,000	-	-	-	5,180,000	0.93%
TOTAL OPERATING EXPENDITURES	$ 467,081,293	$ 61,971,377	$ 18,348,043	$ 11,677,171	$ 20,000	$ 559,097,884	100%
Percentages by Object	**83.6%**	**11.0%**	**3.3%**	**2.1%**	**0.0%**	**100.0%**	
CHAPTER 49 / PURCHASE OF WADA	$ -	$ 132,542,743	$ -	$ -	$ -	$ 132,542,743	
TOTAL EXPENDITURES	**$ 467,081,293**	**$ 194,514,120**	**$ 18,348,043**	**$ 11,677,171**	**$ 20,000**	**$ 691,640,628**	


Plano Independent School District
General Fund Expenditures
(Net of Recapture) - by Function
FY 2026-2027
Other Intergovernmental Charges 0.9%
Support Services Non-Student 3.6%
Maintenance & Operations 10.0%
Administration 2.2%
Co-Extra Curricular Activities 1.6%
Transportation 3.7%
Student Support Services 7.2%
Instructional Support 6.8%
Instruction 64.0%
Instruction
Instructional Support
Student Support Services
Transportation
Co-curricular/Extracurricular Activities
Administration
Maintenance & Operations
Support Services Non-Student
Other Intergovernmental Charges


Plano Independent School District
General Fund Expenditures (Net of Recapture) - by Object
FY 2026-2027
Payroll
83.6%
Contracted Services
11.0%
Supplies/Materials
3.3%
Other Expenses
2.1%
Capital Outlay
Payroll
Contracted Services
Supplies/Materials
Other Expenses
Capital Outlay

DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated by the District.

Plano Independent School District
Debt Service Fund
Budget Overview

	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change
Revenues:			
Local Tax Revenues	$ 168,847,973	$ 168,589,534	$ (258,439)
Interest Income	19,891,000	1,200,000	(18,691,000)
State Hold Harmless	140,192,000	25,640,000	(114,552,000)
Total Revenues	$ 328,930,973	$ 195,429,534	$ (133,501,439)
Expenditures:			
Principal	$ 110,050,000	$ 130,550,000	$ 20,500,000
Interest & Fees	76,896,464	64,644,025	(12,252,439)
Other	141,984,509	235,509	(141,749,000)
Total Expenditures	$ 328,930,973	$ 195,429,534	$ (133,501,439)
Other Financing Sources/(Uses):			
Other Sources	$ -	$ -	$ -
Other Uses	-	-	-
Total Other Financing Sources/(Uses)	$ -	$ -	$ -
Excess/(Deficiency) of Revenues vs. Expenditures	$ -	$ -	
Beginning Fund Balance	$ 52,701,671	$ 52,701,671	
Ending Fund Balance	$ 52,701,671	$ 52,701,671	

Plano Independent School District
Debt Service Payment Schedule
As of FY 2027

Series	Payment Date	Principal	Interest	Total Payment	Due in 2026-2027
2009B	08/15/2026	-	1,888,571	1,888,571	
2009B	02/15/2027	5,690,000	1,888,572	7,578,572	9,467,143
2017	08/15/2026	-	71,400	71,400	
2017	02/15/2027	915,000	71,400	986,400	1,057,800
2019	08/15/2026	-	17,100	17,100	
2019	02/15/2027	235,000	17,100	252,100	269,200
2023	08/15/2026	-	11,944,153	11,944,153	
2023	02/15/2027	19,150,000	11,944,153	31,094,153	43,038,306
2025	08/15/2026	-	13,825,325	13,825,325	
2025	02/15/2027	60,170,000	13,825,325	73,995,325	87,820,650
2025A	08/15/2026		787,625	787,625	
2025A	02/15/2027	1,020,000	787,625	1,807,625	2,595,250
2025B	08/15/2026		3,306,250	3,306,250	
2025B	02/15/2027	43,370,000	3,306,250	46,676,250	49,982,500
		$ 130,550,000	**$ 63,680,849**	**$ 194,230,849**	**$ 194,230,849**

Plano Independent School District

Total Bonded Debt Outstanding

As of FY 2027

Fiscal Year Ending	Principal	Interest	Total
2027	130,550,000	63,680,849	194,230,849
2028	137,305,000	57,105,076	194,410,076
2029	126,580,000	50,177,262	176,757,262
2030	90,865,000	43,785,581	134,650,581
2031	105,645,000	39,167,897	144,812,897
2032	75,115,000	33,808,048	108,923,048
2033	79,055,000	29,971,342	109,026,342
2034	51,815,000	25,934,254	77,749,254
2035	49,065,000	23,255,555	72,320,555
2036	43,290,000	20,710,656	64,000,656
2037	45,505,000	18,554,656	64,059,656
2038	47,380,000	16,288,206	63,668,206
2039	49,565,000	13,919,206	63,484,206
2040	51,630,000	11,917,463	63,547,463
2041	54,050,000	9,785,400	63,835,400
2042	56,740,000	7,082,900	63,822,900
2043	59,495,000	4,396,800	63,891,800
2044	18,735,000	1,579,100	20,314,100
2045	19,520,000	805,850	20,325,850
Total	**$ 1,291,905,000**	**$ 471,926,101**	**$ 1,763,831,101**

FOOD AND NUTRITIONAL SERVICES FUND

The Food and Nutritional Services Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast, Lunch and Dinner Program.

Plano Independent School District
Food and Nutritional Services Fund
Budget Overview

	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change
REVENUES:			
Local Revenue	$ 10,905,000	$ 9,926,680	$ (978,320)
State Revenue	625,000	625,000	-
Federal Revenue	21,051,674	20,377,129	(674,545)
Total Revenues	$ 32,581,674	$ 30,928,809	$ (1,652,865)
EXPENDITURES:			
Payroll	$ 16,747,519	$ 14,234,750	$ (2,512,769)
Contracted Services	478,500	539,500	61,000
Supplies & Materials	15,180,055	15,238,059	58,004
Other Operating	175,600	216,500	40,900
Capital	-	700,000	700,000
Total Expenditures	$ 32,581,674	$ 30,928,809	$ (1,652,865)
Excess/(Deficiency) of Revenues vs. Expenditures	$ -	$ -	
Beginning Fund Balance	$ 13,472,230	$ 13,472,230	
Ending Fund Balance	$ 13,472,230	$ 13,472,230	

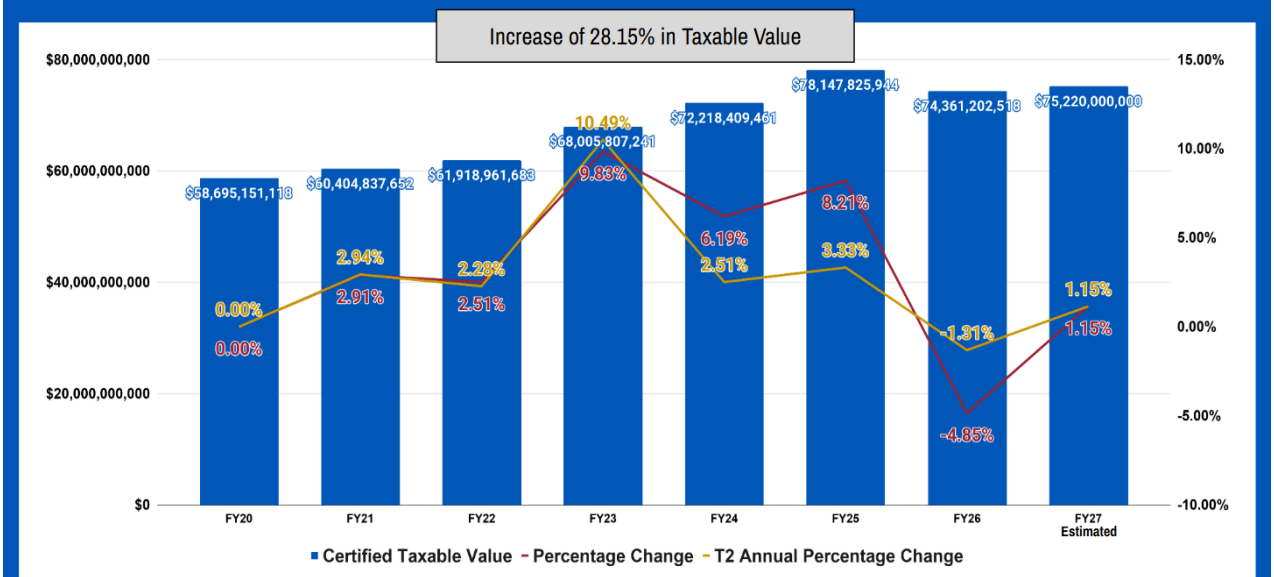
SUPPLEMENTAL INFORMATION

The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax values and tax rate data and student enrollment data.

PLANO INDEPENDENT SCHOOL DISTRICT
BUDGET CALENDAR 2026-2027
BUDGET & TAX RATE PREPARATION/ADOPTION

DATE	ACTIVITY
November	Budget Training for Departments
	Open Budget Workbooks for Departments
December	Present planning calendar to Board of Trustees
	Preliminary student projections established
January	Revenue Projections
	Budget training for Campuses
	Campus Allocations distributed
	Department budget requests due to Finance
February	Budget Workshop – called Board Meeting
	Build Duty Day Calendars/Schedules
	System Initialization/Run Initial Snapshot
March	Review staffing allocations and prepare salary estimates
	Budget planning update for Board of Trustees
	Campus budget requests due to Finance
March – April	Reconciliation of proposed campus and department budgets
	Budget planning update for Board of Trustees
April	Receive Certified Estimate of Taxable Values from Collin County Appraisal District
May	Budget Workshop – called Board Meeting
June	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on District website
	Public hearing on the 2027-2028 proposed budget; Board of Trustees adopts the 2027-2028 budget and approves the final 2026-2027 budget amendment
July	Receive Certified Tax Values from Collin County Appraisal District
August - September	Board of Trustees adopts tax rate and approves Certified Appraisal Roll

Certified Taxable Value



Taxpayer Impact Statement

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

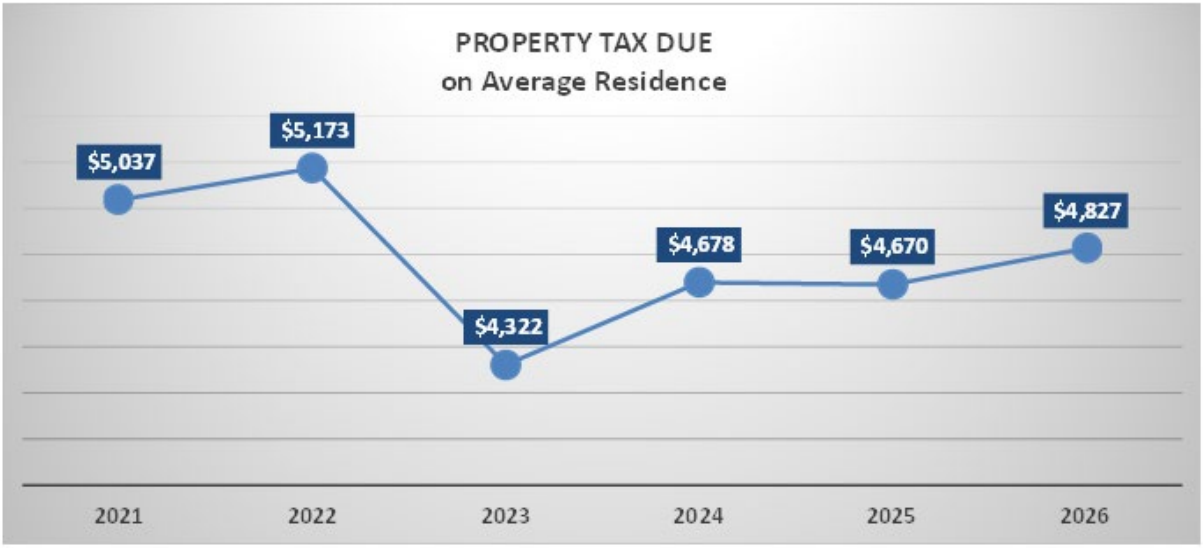
Fiscal Year (Tax Year)	Median-Valued Homestead**	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$360,075	Adopted 2025 Tax Rate: 1.03955	$3,743
FY 2026-2027 (TY 2026)	$368,605	Proposed 2026 Tax Rate based on the proposed budget for 2026-27: 1.03275	$3,807

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

Plano Independent School District
2026-2027 Budget

Impact of Budget on Taxpayers

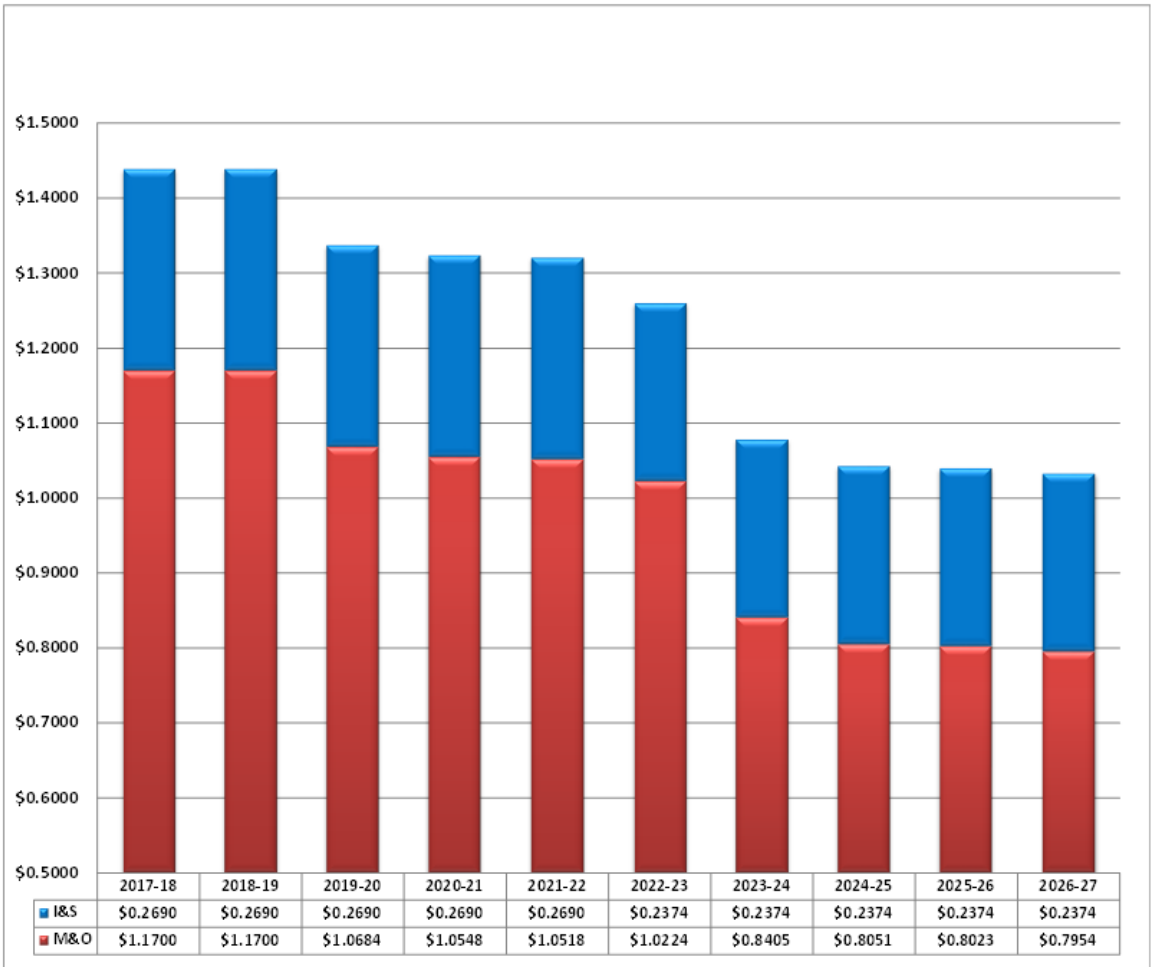
Tax year	2021	2022	2023	2024	2025	Budgeted 2026
Assessed/Market value of Residence	$ 408,467	$ 570,436	$ 580,093	$ 602,974	$ 611,873	$ 618,346
Average Taxable Value	381,389	410,616	400,987	448,761	449,210	467,407
Total property tax rate	$ 1.32075	$ 1.25975	$ 1.07785	$ 1.04250	$ 1.03955	$ 1.03275
Property tax due	$ 5,037	$ 5,173	$ 4,322	$ 4,678	$ 4,670	$ 4,827
Increase/(decrease) in taxes	$ 205	$ 136	$ (851)	$ 356	$ (9)	$ 157
Property tax Percent increase from prior year	4.25%	2.69%	-16.45%	8.24%	-0.18%	3.37%

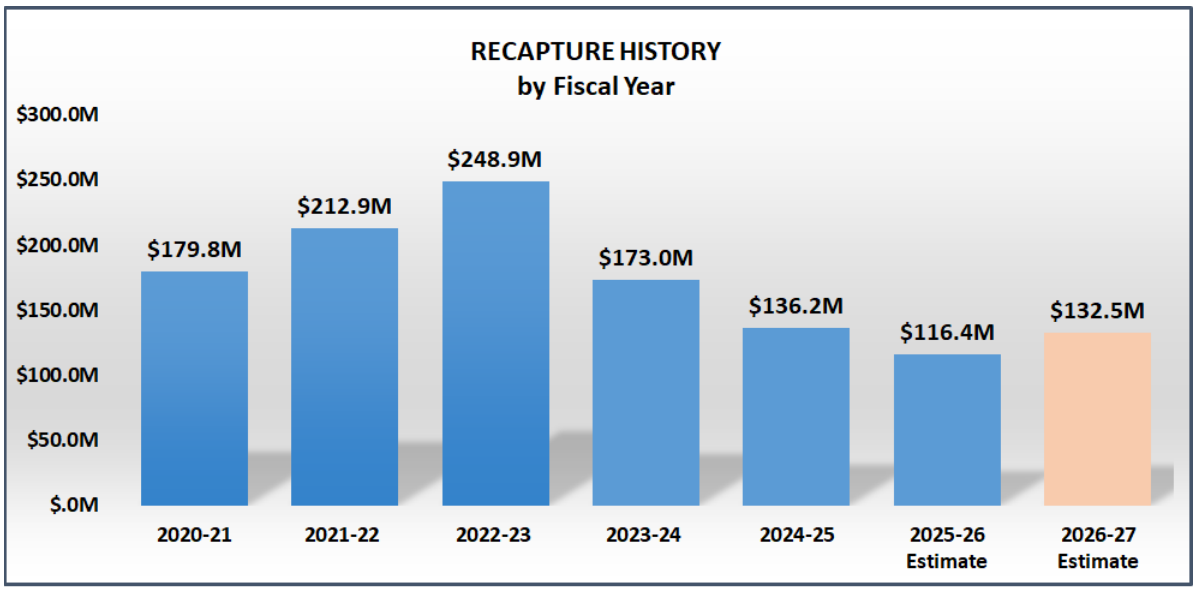


This schedule shows the trends in property values and tax rates. Each year the Collin County Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The above schedule shows how market conditions have affected the assessed value through 2026 based on the overall appraisal value trends in the District.

Plano Independent School District
Tax Rate History

Year	Maintenance & Operations	Interest & Sinking	Total
2017-18	$ 1.1700	$ 0.2690	$ 1.4390
2018-19	$ 1.1700	$ 0.2690	$ 1.4390
2019-20	$ 1.0684	$ 0.2690	$ 1.3374
2020-21	$ 1.0548	$ 0.2690	$ 1.3238
2021-22	$ 1.0518	$ 0.2690	$ 1.3208
2022-23	$ 1.0224	$ 0.2374	$ 1.2598
2023-24	$ 0.8405	$ 0.2374	$ 1.0779
2024-25	$ 0.8051	$ 0.2374	$ 1.0425
2025-26	$ 0.8023	$ 0.2374	$ 1.0397
2026-27	$ 0.7954	$ 0.2374	$ 1.0328





Plano ISD is classified as a recapture district under Chapter 49 of the Texas Education Code. The recapture system is designed to equalize educational funding across Texas by requiring districts with higher property values to remit a portion of locally generated property tax revenue to the state for redistribution to districts with lower property values.

During the 85th Texas Legislative Session, Plano ISD joined other school districts in the **Taxparency** initiative, a collaborative effort to increase public awareness and understanding of how local property tax dollars are allocated. Since that time, Plano ISD has remained committed to transparency by providing historical information that highlights the amount of local property tax revenue returned to the state.

50-280 (Rev. 01-26/8)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Plano Independent School District (name of school district) will hold a public meeting at 5:30 pm on June 23, 2026 (time, date, year) at Admin. Building, Board Room - 2700 W 15th St. (name of room, building, physical location) in Plano, TX (city, state). **This meeting is to discuss the school district's budget that will determine the tax rate the school district will adopt.**

The school district invites public participation in the discussion.

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

Maintenance Tax $ .79540 /$100 (proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $ .23735 /$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	1.47	% increase	or	% (decrease)
Debt service	3.24	% increase	or	% (decrease)
Total expenditures	1.86	% increase	or	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 100,830,807,012	$ 105,756,404,571
Total appraised value* of new property**	$ 770,381,371	$ 873,258,098
Total taxable value*** of all property	$ 74,810,312,325	$ 75,220,000,000
Total taxable value*** of new property**	$ 677,623,383	$ 724,726,223

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $ 1,291,905,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 0.80220	$ 0.23735 *	$ 1.03955	$ 14,713	$ 553
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 0.68109	$ 0.26215 *	$ 0.94324	$ 15,930	$ 204
Proposed Rate	$ 0.79540	$ 0.23735 *	$ 1.03275	$ 18,418	$ 530

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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

	Last Year	This Year
Average Market Value of Residences	$ 611,873	$ 618,346
Average Taxable Value of Residences	$ 449,210	$ 467,407
Last Year's Rate Versus Proposed Rate per $100 Value	$ 1.03955	$ 1.03275
Taxes Due on Average Residence	$ 4,670	$ 4,827
Increase (Decrease) in Taxes		$ 157

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.03275 *(school voter-approval rate)*. **This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** 1.03275 *(school voter-approval rate)*.

Fund Balances

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

Maintenance and Operations Fund Balance(s)	$ 97,008,723
Interest and Sinking Fund Balance(s)	$ 29,423,070

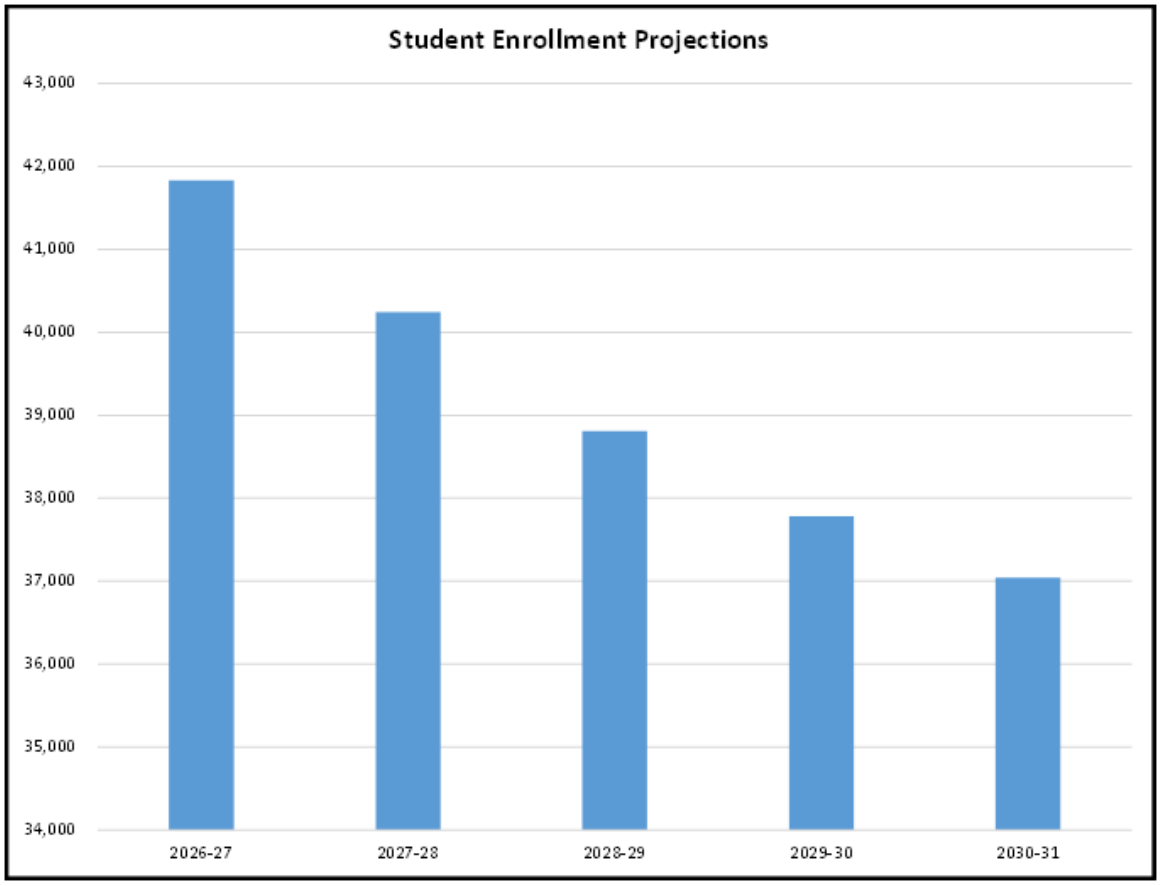
A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

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.

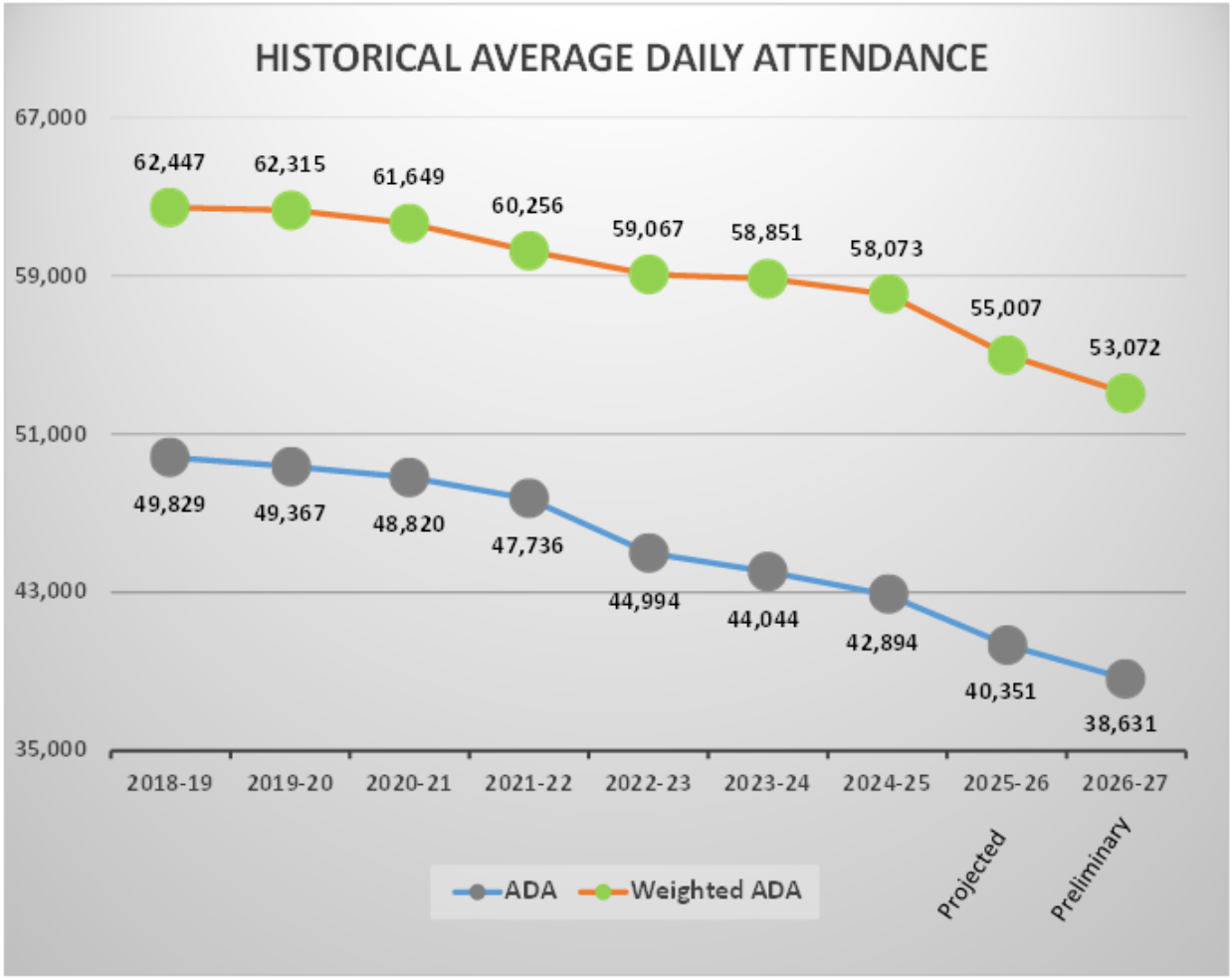
Plano Independent School District
Student Enrollment Projections
Fiscal Years 2026-27 through 2030-31

	2026-27	2027-28	2028-29	2029-30	2030-31
Total Enrollment	41,830	40,245	38,811	37,784	37,044
Change	(2,008)	(1,585)	(1,434)	(1,027)	(740)
% Change	-1.98%	-3.79%	-3.56%	-2.65%	-1.96%



Plano Independent School District
Historical Average Daily Attendance
Fiscal Years 2018-2019 through 2026-2027

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
ADA	49,829	49,367	48,820	47,736	44,994	44,044	42,894	40,351	38,631
Weighted ADA	62,447	62,315	61,649	60,256	59,067	58,851	58,073	55,007	53,072



Plano Independent School District
Student Allotments
2026-27 School Year

	Elementary	Middle School	High School	Senior High
Basic Allocation:	$ 66.00	$ 67.00	$ 70.00	$ 80.00
Special Allocations:				
Compensatory Ed	$ 10.00	$ 10.00	$ 10.00	$ 10.00
Compensatory Ed At Risk > 55%	$ 8.00	$ 8.00	$ -	$ -
Bilingual	$ 6.00	$ 6.00	$ 6.00	$ 6.00
Career/Tech	$ -	$ 6.00	$ 6.00	$ 8.00
Gifted/Talented	$ 6.00	$ 6.00	$ -	$ -
Special Ed	$ 18.00	$ 18.00	$ 18.00	$ 18.00

Funds are distributed to campuses based on a per-student allocation amount. Student counts are based on projected total student numbers developed by the demographer. The number of students for special allocations is based on actual populations at each campus at the fall snapshot date.

Plano Independent School District
Special Revenue Funds
2026-27 School Year

Grant Program		Preliminary Entitlements
IDEA B Formula		8,430,335
IDEA B Preschool		253,948
IDEA Discretionary Deaf		153,208
ESEA Title I, Part A		5,834,052
ESEA Title II, Part A TPTR		1,213,238
ESEA Title III, Part A ELA		1,073,386
ESEA Title IV		420,964
Head Start		1,367,712
Homeless	*	156,157
Career and Technology Education for 21st Century		397,465
LASO Cycle 4 - LIFT Grant		1,500,000
Other Miscellaneous Grants	*	94,668
Total Grant Funds	**$**	**20,895,133**

Planning estimates from Texas Education Agency or Administration for Children and Families.
Final entitlements are typically received in the spring.
*Entitlement not available yet. Used prior year amount.

2026-2027 Employee Compensation Plan

The Plano ISD Board of Trustees approved the 2026-27 compensation plan, continuing the district's commitment to investing in our team members who make a difference for students every day, at the April 7, 2026, school board meeting.

Building on the prior year's significant compensation increases, the new plan includes:

- New starting teacher salary of $64,000 ($66,000 with a master's degree)
- A 2 percent raise for all eligible employees
- A continued $330/month healthcare benefit contribution
- Market rate adjustments
- Continued low-cost employee childcare and after-school care options

These adjustments come at a time when school districts across Texas are navigating ongoing funding challenges, yet Plano ISD remains focused on keeping compensation competitive and recognizing the dedication of our staff. The plan reflects both responsible stewardship of resources and deep appreciation for the work of all staff.



Pay Range Summary

FY 2026-2027

Teacher Pay Scale

Pay Range	Daily
815 Quest Teacher	291.89
818 Uncertified Teacher	340.54
819 Bachelor Certified Teacher	345.95
820 Bachelor Classroom Teacher	345.95
829 Master Certified Teacher	356.76
830 Master Classroom Teacher	356.76

Management

Range	Minimum	Midpoint	Maximum
801	211.67	258.78	298.36
806	224.38	270.32	316.28
810	237.81	286.53	335.24
824	257.02	311.63	366.24
831	285.01	343.38	401.76
837	323.28	401.16	479.04
838	323.28	401.16	479.04

Professionals

Range	Minimum	Midpoint	Maximum
822	226.44	283.02	339.62
827	254.48	308.54	362.61
833	317.85	397.30	476.78
836	321.81	399.69	477.57
840	343.43	429.30	515.17
841	343.43	429.30	515.17
860	367.92	445.14	522.36
870	400.54	482.58	564.61
875	448.61	540.49	632.37
880	448.61	540.49	632.37
882	498.43	572.91	647.40
892	533.93	627.58	721.23
895	619.81	686.82	753.83
902	668.27	806.50	944.74
920	810.48	930.88	1051.30

Campus Administrators

Pay Range	Minimum	Midpoint	Maximum
ADMIN1	376.82	449.28	521.74
ADMIN 2	380.82	456.90	532.98
ADMIN 3	388.94	465.04	554.36
ADMIN 4	392.87	469.69	559.90
ADMIN 5	449.18	505.88	562.58
ADMIN 6	456.28	528.47	600.66
ADMIN 7	543.35	578.43	613.51
ADMIN 8	573.45	613.14	652.82

Instructional/Clerical Support

720	15.23	18.52	21.82
723	15.23	18.52	21.82
724	15.92	19.21	22.21
725	17.26	20.55	23.85
727	15.23	18.02	20.81

Instructional/Clerical Support Cont.

Range	Minimum	Midpoint	Maximum
730	15.64	18.99	22.33
731	17.55	20.96	24.36
735	16.85	20.72	24.58
745	17.79	21.87	25.94
748	32.48	39.08	45.68
750	19.31	23.15	27.00
756	37.56	44.15	50.75
760	20.79	24.60	28.42
770	21.13	25.54	29.94
780	22.20	26.48	31.47
790	23.91	28.45	32.99
795	26.71	32.13	37.56
798	29.54	36.66	43.78
799	33.24	41.32	49.4
800	36.56	47.43	58.29

Manual Trades

Range	Minimum	Midpoint	Maximum
43B	15.46	19.58	23.70
44B	18.01	21.88	25.76
45B	20.47	24.66	28.85
47B	22.38	27.67	32.97
48B	23.62	29.84	36.06
49B	27.99	33.06	38.12
209	15.23	16.24	17.26
210	15.23	17.76	20.30
211	15.49	18.25	21.01
213	15.23	17.97	20.71
214	17.26	19.79	22.74
330	24.36	28.07	31.70
430	18.29	21.48	24.67
435	21.79	26.15	30.50
440	23.61	28.31	33.00
450	25.47	29.99	34.51

Technology Pay Grades

Pay Range	Minimum	Midpoint	Maximum
T504	18.68	22.96	27.24
T508	20.54	24.63	28.73
T512	21.10	26.57	30.69
T516	22.49	27.17	31.86
T520	23.63	28.56	33.48
T524	24.50	29.15	33.80
T526	28.41	33.56	38.69
T530	34.99	41.33	47.65
T560	292.88	352.88	412.86
T564	336.96	405.97	474.98
T568	382.20	474.28	566.35
T572	406.02	507.55	609.07
T576	434.98	526.27	617.57

Note: ADMIN 1 = ES & EC AP, **ADMIN 2** = MS & SP AP, **ADMIN 3** = HS/SHS AP, **ADMIN 4** = Assoc P, **ADMIN 5**= ES & EC Prin **ADMIN 6** = MS & SP Prin, **ADMIN 7** = HS & Academy Prin, **ADMIN 8** = SHS Prin

Department Assigned Stipends

Academic Program	Annual
Academic Decathlon 11-12	$4,000
Math Counts Sponsor	$900
Math Rocks Teacher	$900
UIL A+ Academics - Elementary	$500
UIL A+ Academics - Middle School	$800
UIL A+ Academics - Senior High School (Computer Science, Journalism, Math, Science, Social Studies, Business & English)	$800
UIL A+ Coordinator (1 per Senior High School)	$800
Academic Enrichment Program	**Annual**
Laser/Bragg	$2,900
Band	**Annual**
Director - Grade 6-8	$8,000
Assistant Director - Grade 6-8	$6,000
Director - Grade 9-10	$11,000
Assistant Director - Grade 9-10	$7,500
Director - Grade 11-12	$9,000
Assistant Director - Grade 11-12	$9,000
Choir/Orchestra	**Annual**
Director - Grade 6-8	$4,500
Associate Director - Grade 6-8	$3,500
Director - Grade 9-10	$5,500
Assistant Director - Grade 9-10	$4,000
Director - Grade 11-12	$6,500

Assistant Director - Grade 11-12	$4,500
Cheerleading	**Annual**
Grade 8	$2,000
Head Coach - Grade 9-10	$3,800
Assistant Coach - Grade 9-10	$2,000
Head Coach Varsity - Grade 11-12	$4,700
Junior Varsity - Grade 11-12	$2,500

Drill Team	**Annual**
Director - Grade 9-10	$4,000
Assistant Director - Grade 9-10	$2,200
Director - Grade 11-12	$5,800
Assistant Director - Grade 11-12	$3,000
Robotics	**Annual**
Elementary & Middle Schools	
Coach - FIRST Lego League	$800
Senior High Schools	
Head Coach - FIRST Challenge	$5,000
Assistant Coach - FIRST Challenge	$3,750
Secondary Schools	
Coach - FIRST Tech Challenge	$2,500
Academy High School	
Head Coach - Solar Car	$5,000
Assistant Coach - Solar Car	$3,750
Speech	**Annual**

Grade - 6-8	$2,250
Grade - 9-10	$3,750
Grade - 11-12	$5,750
Theatre	**Annual**
Grade - 6-8	$2,250
Grade - 9-10	$5,000
Grade - 11-12	$6,500
Yearbook	**Annual**
Grade - 6-8	$1,650
Grade - 9-10	$1,850
Grade - 11-12	$2,050
Newspaper - Grade 11-12	$2,050

Other	**Annual**
Art Cluster Leadership	$900
Audio-Video Teacher (1 per SHS)	$2,000
AVID Site Coordinator (Designated Elementary & Secondary Campuses)	$1,800
Behavior Instructional Specialist (BIS, BIS LSSP, BIS SLP, Academic Specialist)	$3,700
Behavior Instructional Specialist (BIS) Team Leader	$2,000
Board Certified Assistant Behavior Analyst (Itinerant Special Ed Only)	$2,800
Board Certified Behavior Analyst (Itinerant Special Ed Only)	$3,200
Campus Language Translator	$1,200
Children Choir	$1,800
Computer Science-High School Computing Club Sponsor (1 per HS)	$1,000
Computer Science-Senior High School Computing Club Sponsor (1 per SHS)	$2,500

Counselor Cluster Lead	$900
CTE Agriculture Science	$3,000
CTE CTSO (DECA/BPA/Skills USA/HOSA)	$1,200
CTE Health Science CPR Coordinator	$1,250
CTE Health Science Instruction	$1,500
CTE Rotation Scheduling	$3,575
Curriculum Specialist	$2,200
ECAT Team Leader	$2,000
Elementary Music Cluster Team Lead	$900
Fifth Grade Outdoor Camp	$75 - $425
Health Cluster Lead	$900
Holifield Leadership	$2,200
Homebound Team Leader	$2,000
IB CAS Coordinator	$2,000
IB Extended Essay Advisor	$750
IB PYP Coordinator	$4,368
IB Coordinator - Secondary	$2,000
In House Parent Trainer Leader (Itinerant Special Ed Only)	$900
Itinerant Campus Based Team (Itinerant Special Ed Only)	$3,200
Itinerant Campus Based Team Leader (Itinerant Special Ed Only)	$1,800
JROTC Coordinator Team Lead	$1,800
Keep Education - M/D Program	$500
LSSP Intern Supervisor	$3,000
Mental Health and Wellness Specialist	$2,000
New Teacher Mentor Liaison (Determined by the number of new teachers on campus)	$800 - $1,300

Support Mentors (4 mentees max)	$200 per mentee
NHS (Senior High Only)	$2,000
NJHS (Middle School)	$1,000
Nurse Cluster Lead	$1,800
Nurse Cluster Lead Assistant	$550
PLANners	$500
PACE Leadership	$1,200
PE Cluster Lead	$900
QuEST Program Mentor Teacher	$1,500
Regional Day School Deaf Ed Teacher	$3,000
Regional Day School Team Leader	$2,000

School PR Liaison	Annual
Early Childhood School	$500
Elementary School	$750
Middle School & High School	$900
Senior High School & Academy High School	$1,200

Other	Annual
Campus CARE Coordinator (Secondary Campuses)	$2,000
Science Fair Coordinator (Secondary per semester)	$800
Title 1 Coach	$2,200
Dyslexia - CALT	$1,500
Dyslexia - Qualified Instructor (QI)	$2,000
Special Education Teacher	$2,000

Special Education Associate Teacher	$1,000
Special Education Structured Teacher	$3,500
Special Education Structured Associate Teacher	$1,750
SpEd Teacher - Visually Impaired & Orientation & Mobility	$3,000
Bilingual - Certified	$5,000
Non-Bilingual Certified Administrator	$3,000

Campus leadership stipends are designed to support the work of teachers who provide leadership to other teachers. There must be a minimum of two people assigned to the stipend role for the stipend to be applied (i.e. Two algebra teachers would allow for one to be designated as the Chair/Lead, while having only one ELAR teacher would not support having a Chair/Lead).

Campus Assigned Leadership	Annual
SENIOR HIGH SCHOOL	
Department Chair = $3,200 • Math, English, Science, Social Studies, Special Education, CTE **Department Chair Electives = $1,000** (2 to 3 members)/**$2,000**(4 or more members) • Fine Arts • ESL • LOTE **Team Lead = $1,000** (2 to 3 members)/**$1,500** (4 or more members) • 11th Grade: Math(x3), English(x3), Science(x2), Social Studies(x2) • 12th Grade: Math(x3), English(x3), Science(x2), Social Studies(x2) • Special Education • Flex Lead (to be used as determined by campus administration) **Lead Counselor = $2,000** **Student Support Liaison = $2,000** (x2) **Student Council = $2,000** **PALS = $1,000**	
HIGH SCHOOL	
Department Chair = $2,000 • Math, English, Science, Social Studies, LOTE, Special Education, ESL **Department Chair Electives = $1,000** (2 to 3 members)/**$2,000** (4 or more members) • Fine Arts • CTE • Health/PE **Team Lead = $1,000** (2 to 3 members)/**$1,500** (4 or more members) • Math(x3), English(x2), Science(x3), Social Studies(x3) • Special Education	

• Flex Lead (to be used as determined by campus administration) **Lead Counselor = $2,000** **Student Support Liaison = $2,000** (x1) **Student Council = $2,000** **PALS = $1,000**	
MIDDLE SCHOOL	
(One of each below is allowed. May not receive any in combination) **Department Chair = $2,000** • Math, English, Science, Social Studies, LOTE, Special Education, ESL **Department Chair Electives = $1,000** (2 to 3 members)/**$2,000** (4 or more members) • Fine Arts • CTE • Health/PE **Team Lead = $2,000** (2 to 8 members)/**$2,500** (9 or more members) • 6th Grade • 7th Grade • 8th Grade **Lead Counselor = $2,000** **Student Support Liaison = $2,000 (x1)**	
ELEMENTARY	
Team Lead = $2,000 • Pre-K, K, 1st, 2nd, 3rd, 4th, 5th, Special Education, AMPED, & Bilingual (one per bilingual campus) **Student Support Liaison = $2,000 (x1)** **The elementary team lead for Special Education may be split if the professional staff total 10 or more. Itinerant and paraprofessional staff are not aggregated into the total.*	
Discretionary Stipends	**Annual**
The following are not required stipends, but may be assigned at the discretion of the principal adhering to the guidance provided. Discretionary stipends may only be assigned to teaching staff. Paraprofessional staff and substitutes are not eligible to be assigned or receive stipends.	
Leadership - Additional Responsibilities Campus administrators may assign stipends from the eligible list below in increments of $250, $500 or $1000 not to exceed a collective total of $3,000. Multiple stipends should not be given to the same staff member. QuEST and other Grow Your Own teacher program participants are not eligible for Additional Leadership Stipends.	Up to $3,000

Responsibilities eligible for $500 stipend: Spelling Bee, Science Fair, History Fair, Math Contest, Vertical Team Chair - Science, Vertical Team Chair - Technology, Wellness Champion, Sunshine Coordinator, Art Club, Assemblies, PBIS, Yearbook (Elementary), Music (Elementary), PLC Student Council, Mock Trial, and NEHS Responsibilities eligible for split $250/$250: Music (Elementary),Spelling Bee, Yearbook (Elementary), NEHS, Student Council Responsibilities eligible for $1,000 stipend: Afternoon Duty, Carpool/Bus Duty, Morning Announcements, Morning Duty, and Textbook Coordinator Note: Stipends may not be split unless specifically listed.	

Campus Assigned Leadership Stipend Notes:

- Maximum amount per staff member receiving multiple campus assigned stipends is $2,000.
- Exception - Senior High School Department Chairs receiving $3,200 for department chair leadership responsibilities may receive additional stipends for other duties, not to exceed a total of $5,000.
- Stipends will be assigned by campus principals according to the 2026-2027 Campus Stipend Guidelines approved by HR.

Senior High School 11-12

Baseball	Stipend
Head Coach	$9,500
Varsity Assistant Coach (1 Sport)	$4,500
Assistant Coach JV (2 Sport)	$3,000
Basketball - Boys & Girls	**Stipend**
Head Coach	$9,500
Varsity Assistant Coach (1 Sport)	$7,000
Assistant Coach JV (2 Sport)	$4,000
Diving (District Position)	**Stipend**
Head Coach	$7,000
Football	**Stipend**
Head Coach/Athletic Coordinator	Salary
Offensive Coordinator	$7,500
Defensive Coordinator	$7,500
Special Teams Coordinator	$7,000
Var/JV Assistant	$5,500
Golf - Boys & Girls	**Stipend**
Head Coach	$8,000
Varsity Assistant (1 Sport)	$4,500
Softball	**Stipend**
Head Coach	$9,500
Varsity Assistant (1 Sport)	$4,500
Assistant (JV - 2 Sport)	$3,000
Soccer - Boys & Girls	**Stipend**
Head Coach	$9,500
Varsity Assistant (1 Sport)	$4,500

Assistant (JV - 2 Sport)	$3,000
Swim	**Stipend**
Head Coach	$8,000
Assistant (1 Sport)	$4,500
Tennis	**Stipend**
Head Coach	$8,000
Varsity Assistant (1 Sport)	$4,500
Track / Cross Country - Boys & Girls	**Stipend**
Combined Boys & Girls Head Track Coach	$12,450
Head Coach	$9,500
Varsity Assistant (1 Sport) & (1 Per Cluster)	$4,500
Assistant (2 Sport)	$2,500
Volleyball	**Stipend**
Head Coach	$9,500
Varsity Assistant (1 Sport)	$4,500
JV/JV2 - Coach	$3,500
Wrestling	**Stipend**
Head Coach	$8,000
Varsity Assistant (1 Sport)	$4,500
Assistant (JV - 2 Sport)	$2,500
Additional	**Stipend**
Athletic Trainer	$10,000
Offseason - Offensive Coordinator	$3,500
Strength & Conditioning - Defensive Coordinator	$3,500
Equipment - Football	$3,000
Assistant Athletic Coordinator	$1,500
Athletic Coordinator - Boys	$2,500

Athletic Coordinator - Girls	$750

Middle School 7-8 **All coaches have two sports assigned.*

Basketball - Boys & Girls	**Stipend**
7th / 8th Coach	$2,750
Cross Country	**Stipend**
7th / 8th Coach	$1,000
Football	**Stipend**
7th / 8th Coach	$2,750
Soccer - Boys & Girls	**Stipend**
7th / 8th Head Coach	$1,500
7th / 8th Assistant Coach	$1,000
Track - Boys & Girls	**Stipend**
7th / 8th Coach	$2,750
Volleyball	**Stipend**
7th / 8th Coach	$2,750
Additional	**Stipends**
Athletic Coordinator - Boys	$1,750
Athletic Coordinator - Girls	$750
Swing Coach	$1,500
Cross Country	$500

Supplemental Pay Rates

Co-Curricular Duties (Teachers)	Hourly
Curriculum Writing	$30.00
Homebound Teacher Services	$30.00
Night School/Saturday School Teacher	$30.00
Parent Teacher Conferences - After School	$30.00
Planning/Summer Planning	$30.00
Summer School Teacher	$35.00
Testing	$30.00
Tutoring - Credit Recovery	$30.00
Tutoring - Specialized/HB4545	$35.00
Various Summer Work (Contact HR for pay assignment)	$20 - $30.00

Fine Arts Extra Duty Pay Rates *Professional Pay Rates Only*	Hourly
Beginner Instrument Placement	$30
Ensemble Clinician No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp. OR Collegiate Faculty	 $50 $75 Negotiated*
Masterclass Clinician No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp.	 $25 $37.50 $50
Panel Judge for Campus Level Auditions	$30
Panel Judge for Pre-UIL 0 to 3.0 hrs 3.5 to 5.0 hrs	 $150/Event $200/Event

Individual Judge for Solo & Ensemble 4 hour event 6 hour event 7+ hour event	 $200/event $250/event $275/event
Choral Accompanist No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp	 $40 $50 $60
Solo & Ensemble Accompanist No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp.	 $20 $45 $65
PISD One-Act Play Adjudicator	$100/show
PISD One-Act Play Contest Manager	$50/show
PISD One-Act Play Stage Manager	$30/show
UIL One-Act Play TTAO Certified Contest Manager	UIL established rate
MS 6th Grade Festival Contest Manager	$100/day
PISD HS Theatre Camp Head Director	$1,500/Camp
PISD HS Theatre Camp Asst. Tech Director	$1,500/Camp
PISD HS Theatre Camp Tech Director	$2,000/Camp
PISD MS Theatre Camp Head Director	$1,000/Camp
PISD MS Theatre Camp Tech Director	$1,000/Camp
PISD MS Theatre Camp Asst. Tech Director	$800/Camp
Theatrical Clinician	$30
Event Technician/Light/Sound Engineer	$30
Usher/Front of House	$30
Musical Pit Musician (rate based on sessions)	Negotiated
Musical Music Director (rate based on rehearsal and performance schedule)	Negotiated

Musical Choreographer (rate based on number of rehearsals and numbers choreographed)	Negotiated
Speech Judge	$150/tournament
Debate Judge (Expectation: Judge is available for **ALL** rounds, Round 1 - Finals)	$25/round
Speech/Debate Clinician (1 Day defined: 1 hour minimum) (clinician rate)	$100/day
Dance Clinician	$50
Field Routine Choreographer	$400/routine
Officer Routines Choreographer	$500/routine
Elite Routines Choreographer	$600/routine
JV Team Choreographer	$650/routine
Varsity Team Choreographer	$750/routine
Production (Opener, Finale, and/or Large Prop incorporation)	$850/routine
General Tryout Judge	$100/day
Officer Tryout & Social Tryout Judge	$150/day
Art Gallery Specialist No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp. • Art Curating • Wall Repair • Name Tag formatting • Hanging and Striking Art Exhibits	 $30 $32.50 $35
Classroom Management & CARE Specialist No Bachelors Degree OR Less than 4 Yrs Teaching Experience Bachelors OR 4-9 Yrs Teaching Experience Masters, Doctoral Degree OR 10+ Yrs Teaching Exp. • Hosting monthly sessions for collaborative staff work • Creating documentation and procedures for staff • On call support for teachers with classroom mgmt questions	 $30 $32.50 $35
Vinyl Lettering Specialist No Bachelors Degree OR Less than 4 Yrs Teaching Experience	$30

Bachelors OR 4-9 Yrs Teaching Experience	$35
Masters, Doctoral Degree OR 10+ Yrs Teaching Exp. • Creating and formatting wall text for exhibits; • Printing, Weeding, and machine maintenance of vinyl letters; • Application and removal of wall vinyls	$40
Curriculum Writing Specialist No Bachelors Degree OR Less than 4 Yrs Teaching Experience	$30
Bachelors OR 4-9 Yrs Teaching Experience	$35
Masters, Doctoral Degree OR 10+ Yrs Teaching Exp. • Creating, formatting, and assistance of curriculum writing • Organizing forms and databases for curriculum • Maintaining curricular media online	$40
Robinson Fine Arts Center (RFAC) RFAC Front of House (Parking, Usher, Crowd Management, Other Assigned Role by RFCA FOH Manager) Student Roles Adult (Non Student)	 $15 $30
RFAC Technician (Stagehand, Audio, Lighting, Video, Other Assigned Role by RFAC Technical Manager) Student Roles Adult (Non Student)	 $15 $30
RFAC Manager on Duty (Assigned RFAC FOH or Technical Manager) Front of House/Technical	$50

Food Service	Hourly
PTA/Catering - FANS Worker	$15
PTA/Catering - FANS Certified	$18.34
Departmental/Concessions - FANS Cashier	$15
Departmental/Concessions - FANS Manager	$18.34
FANS Summer Feeding Manager	$18.34
FANS Summer Feeding Employee	$15

Professional Development	Hourly
Professional Presenter	$30
Technical Support	$15

Transportation	Hourly
Summer Bus Driver	Base Route Pay
Summer Bus Driver Assistant	Base Route Pay

PASAR Program	Hourly
Activity Specialist	$15 - $18
Site Manager	$22
Assistant Site Manager	$17 - $19
Special Needs Zone Specialist	$23
Academic Specialist - (Texas Certified Teacher Required)	$30

Substitute Program	Daily
Professional/Teaching Position	$120
With Active Texas Teacher Certification (any subject/area)	$130
Paraprofessional (Assistant or Clerical) Position	$110
Substitute Nurses (Licensed Registered Nurse - RN)	$228
Speech Language Pathologist $ 300.00/Daily	$300
Diagnostician	$300
Counselor	$300
**Professional - Long-Term Single Assignment - (21 Consecutive Days or Longer)	$228
**Paraprofessional - Long-Term Single Assignment - (21 Consecutive Days or Longer)	$120

**Not guaranteed, and must be requested by Principal and pre-approved by Human Resources

Temps	Hourly	Daily
Assistant Principal Early Childhood	$40	$320
Assistant Principal Elementary School	$40	$320
Assistant Principal Academy High School	$42	$336
Assistant Principal Secondary School	$42	$336
Assistant Principal Special Programs	$45	$360
Associate Principal Senior High School	$45	$360
Principal Early Childhood	$52	$416
Principal Elementary School	$52	$416
Principal Middle School	$52	$416
Principal Special Programs	$52	$416
Principal Academy High School	$55	$440
Principal High School	$55	$440
Principal Senior High School	$60	$480
Counselor	$37.50	$300
Occupational Therapist, Adapted PE	$40 - $65	Bil+$5
SLP (All Roles)	$40 - $65	Bil+$5
SpEd Counselor	$40 - $65	Bil+$5
Diagnostician	$40 - $70	Bil+$5
Physical Therapist (Doctoral Level)	$40 - $75	Bil+$5
LSSP	$40 - $85	Bil+$5
AVID Tutor - with College Hours	$15	x
AVID Tutor - Bachelor Degree or Higher	$17	x
PARB Mediator	$49	x
PARB Counselor	$39	x
Interpreter	$25	x

Title 1 Tutor - non certified	$15	x
Title 1 Tutor - Teacher/certified	$30	x
Experience Office Manager - (Pay Grade 780)	$20	x
Outdoor Learning Center	$15	x
Intern Temps	$13	x
Positions in Pay Range 820/830	$30	x
Summer Facilities Work	$15	x

*Pay rates for supplemental duties not listed require HR review and approval.

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Plano Independent School District 313	469-752-8100
School District's Name	Phone *(area code and number)*
2700 W. 15th Street, Plano, TX 75075	https://www.pisd.edu/
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://api.collincountytx.gov/DocAPI-TruthInTaxationProxy/Document/41391226/Raw

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.		$ 69,429,857,294
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]		$ 10,347,344,858
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.		$ 59,082,512,436
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:	$ 2,884,813,340	
	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:	– $ 100,000,000	
	C. Subtract B from A.		$ 2,784,813,340

[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.	$ 56,297,699,096
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:** ..... $ 0.802200 /$100 **B. Prior year I&S or debt rate:** ..... $ 0.237350 /$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:** ..... $ 8,479,146,230 **B. Prior year values resulting from final court decisions:** ..... – $ 7,655,039,879 **C. Prior year value loss.** Subtract B from A.[5]	$ 824,106,351
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 7,568,136,585 **B. Prior year disputed value:** ..... – $ 687,779,982 **C. Prior year undisputed value.** Subtract B from A.[6]	$ 6,880,356,603
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 7,704,462,954
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.	$ 64,002,162,050
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.	$ 66,786,975,390
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: ..... $ 144,393,864 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: ..... + $ 838,807,291 **C. Value loss**. Add A and B.[8]	$ 983,201,155
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:** ..... $ 0 **B. Current year productivity or special appraised value:** ..... - $ 0 **C.** Value loss. Subtract B from A.[9]	$ 0

[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.	$ 983,201,155
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.	$ 63,018,960,895
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.	$ 65,803,774,235
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 505,538,104
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 156,185,258
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:** ..... $ 6,349,918 **B. I&S taxes refunded for tax years preceding the prior tax year:** ..... $ 1,861,325	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 511,888,022
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B. [12]	$ 158,046,583
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] ..... $ 74,643,295,529 **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 ..... - $ 14,450 **C. Total current year value.** Subtract B from A.	$ 74,643,281,079
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] ..... $ 4,137,034,872 **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] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 4,137,034,872

[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] ..... $ 11,294,200,183 **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.**	$ 11,294,200,183
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]	$ 67,486,115,768
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. ..... $ 3,100,685,929 **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. ..... - $ 100,000,000 **C. Subtract B from A.**	$ 3,000,685,929
28b.	**Current 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:[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.	$ 64,485,429,839
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.	$ 0
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.	$ 700,549,210
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 700,549,210
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 63,784,880,629
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 66,785,566,558
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).	$ 0.802522 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.236647 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 1.039169 /$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]	$ 0.625400 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35] **A.** The district's prior year enrichment tax rate ..... $ 0.170000 /$100 **B.** $0.05 per $100 of taxable ..... $ 0.0500 /$100	$ 0.170000 /$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]	$ 0.795400 /$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: ..... $ 194,230,849 **B.** Subtract **unencumbered fund** amount used to reduce total debt ..... - $ 34,052,553 **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 ..... - $ 0 **D.** **Adjust debt**: Subtract B and C from A.	$ 160,178,296

[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.	$ 160,178,296
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. ..... 99.26 % **C.** Enter the 2024 actual collection rate ..... 99.23 % **D.** Enter the 2023 actual collection rate. ..... 95.78 %	100.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 160,178,296
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 67,486,115,768
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.237350 /$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]	$ 1.032750 /$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*.	$ 67,486,115,768
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.	$ 1.032750 /$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*.	$ 1.039550 /$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).	$ 1.032750 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.039169 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. ..... $ 1.032750 /$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 ▶ Jayna Dean
Printed Name of School District Representative

sign here ▶ Jayna Dean
School District Representative

8/3/2026
Date

[45] Tex. Tax Code §26.04(c)