Eanes Independent School District

2026 - 2027 General Fund, Debt Service, and Child Nutrition Budgets

Adopted
June 23, 2026

For Fiscal Year
July 1, 2026 - June 30, 2027

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 GENERAL, DEBT SERVICE, & CHILD NUTRITION FUNDS SUMMARY
JUNE 23, 2026

General Fund

Revenue:

Property Tax Revenue	$	146,620,870
Other Local Revenue		7,354,500
State Revenue		11,401,338
Federal Revenue		75,000
Other Resources		2,300,000
Total Revenue & Other Resources	**$**	**167,751,708**

Expenditures:

Function	Description		
11	Instruction	$	54,847,285
12	Instr Resources & Media		789,287
13	Curriculum & Staff Development		2,010,730
21	Instructional Leadership		1,678,914
23	School Leadership		4,529,484
31	Guidance & Counseling		2,237,147
32	Social Work Services		593,568
33	Health Services		817,066
34	Student Transportation		2,663,795
35	Child Nutrition Services		205,461
36	Co/Extra-Curricular		3,396,418
41	General Administration		3,654,340
51	Plant Maintenance		10,819,485
52	Security & Monitoring Service		1,620,637
53	Data Processing		818,690
61	Community Services		312,080
71	Debt Service		10,000
91	Chapter 49 Recapture		75,701,463
99	Other Intergovernmental Charges		966,000
Total Expenditures		**$**	**167,671,850**
Revenue - Expenditures		$	79,858
* Object Code 6491		$	15,850

Expenditures to publish statutorily required public notices as requred under Texas Local Government Code §140.0045.

Debt Service Fund

Revenue:

Property Tax Revenue	$	24,507,468
Other Local Revenue		570,000
State Revenue	$	490,111
Total Revenue	**$**	**25,567,579**

Expenditures:

Function	Description		
71	Bond Principal	$	17,180,000
71	Bond Interest		7,680,817
71	Fees		30,000
Total Expenditures		**$**	**24,890,817**
Revenue - Expenditures		$	676,762

Child Nutrition Fund

Revenue:

Local Revenue	$	5,429,900
State Revenue		-
Other Resources (Federal)		-
Total Revenues	**$**	**5,429,900**

Expenditures:

Function			
35	Food Services	$	5,033,918
51	Plant Maintenance		285,779
	Other Uses		-
Total Expenditures		**$**	**5,319,697**
Revenue - Expenditures		$	110,203

The General Fund

The General Fund is the main operating fund of the school district. It is a governmental fund used to account for transactions from ongoing operations and activities and a variety of revenue sources.

The most significant sources of revenue for the General Fund are property tax receipts and state funding. Additional revenue sources include proceeds from the rental of school facilities, the extracurricular participation fee charged to secondary students, athletic gate receipts, grant funds from the Eanes Education Foundation, summer school tuition, and interest earnings on investments.

Most of the operating expenditures of the district are recognized in the General Fund. These expenditures include payroll costs for the majority of staff and funds for functional operations including instruction, campus administration, student services such as guidance and counseling, transportation, maintenance and operations, general administration, and the expenditure for recapture.

The General Fund portion of the tax rate is estimated to be $0.7122 per $100 of taxable property value, with board tax rate adoption scheduled to take place after receiving the Maximum Compressed (MCR) from the Texas Education Agency (TEA). TEA will calculate the MCR after it receives the Certified Tax Values provided by the Travis Central Appraisal District at the end of July. The MCR may vary somewhat from the estimated value; the District may not adopt an M&O tax rate higher than the MCR plus up to five (5) 'Gold' pennies without holding a Voter Approval Tax Rate Election (VATRE).

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 GENERAL FUND BY FUNCTION & OBJECT
JUNE 23, 2026

Local	$ 153,975,370
State	11,401,338
Federal	75,000
Other Resources	2,300,000
	$ 167,751,708

EXPENDITURES, by Function	6100 salaries	6200 services	6300 supplies	6400 other expenditures	6500 debt	6600 capital expenditures	8900 Other Uses	Totals	Overall Function %	Net of Recapture Function %	2024-25 State %
00-Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%	0.00%
11-Instruction	52,656,094	1,063,842	787,026	340,323	-	-	-	$ 54,847,285	32.70%	59.64%	57.45%
12-Instr. Resource & Media Services	690,987	14,000	83,050	1,250	-	-	-	789,287	0.47%	0.86%	0.95%
13-Curriculum Development & Instructional Staff Development	1,741,055	61,000	39,250	169,425	-	-	-	2,010,730	1.20%	2.19%	1.62%
21-Instructional Leadership	1,628,664	4,500	2,250	43,500	-	-	-	1,678,914	1.00%	1.83%	1.66%
23-School Leadership	4,434,981	9,200	32,660	52,643	-	-	-	4,529,484	2.70%	4.92%	6.50%
31-Guidance & Counseling	2,055,413	32,469	133,065	16,200	-	-	-	2,237,147	1.33%	2.43%	3.85%
32-Social Work	593,568	-	-	-	-	-	-	593,568	0.35%	0.65%	0.24%
33-Health Services	699,449	77,475	37,692	2,450	-	-	-	817,066	0.49%	0.89%	1.13%
34-Pupil Transportation	2,251,686	62,789	480,162	(130,842)	-	-	-	2,663,795	1.59%	2.90%	3.48%
35-Food Services	195,461	-	-	10,000	-	-	-	205,461	0.12%	0.22%	0.78%
36-Cocurricular/Extracurricular	2,298,146	168,470	176,184	738,618	-	15,000	-	3,396,418	2.03%	3.69%	3.04%
41-General Administration	2,691,424	513,221	40,307	409,388	-	-	-	3,654,340	2.18%	3.97%	3.68%
51-Plant Maintenance & Operations	6,033,091	3,342,816	442,282	961,296	-	40,000	-	10,819,485	6.45%	11.76%	11.55%
52-Security & Monitoring Services	1,388,001	152,891	32,800	46,945	-	-	-	1,620,637	0.97%	1.76%	1.67%
53-Data Processing Services	724,790	26,250	37,900	29,750	-	-	-	818,690	0.49%	0.89%	2.09%
61-Community Services	306,280	-	-	5,800	-	-	-	312,080	0.19%	0.34%	0.31%
71-Debt Service	-	-	-	-	10,000	-	-	10,000	0.01%	0.01%	0.00%
81-Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%
91- Chapter 49 Recapture payment	-	75,701,463	-	-	-	-	-	75,701,463	45.15%	0.00%	0.00%
99-Appraisal District Costs	-	966,000	-	-	-	-	-	966,000	0.58%	1.05%	0.00%
	$ 80,389,090	$ 82,196,386	$ 2,324,628	$ 2,696,746	$ 10,000	$ 55,000	$ -	$ 167,671,850	100.0%	100.0%	100.0%
Object %	47.94%	49.02%	1.39%	1.61%	0.01%	0.03%	0.00%	100.0%		..	

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2026-27 Proposed Budget	**$ 80,389,090**	**$ 6,494,923**	**$ 2,324,628**	**$ 2,696,746**	**$ 10,000**	**$ 55,000**	**$ -**	**$ 91,970,387**
Net of Recapture Object %	87.42%	7.06%	2.53%	2.93%	0.01%	0.06%	0.00%	100.0%

2025-26 Amended Budget	**$ 84,237,161**	**$ 7,389,410**	**$ 2,295,472**	**$ 2,859,516**	**$ 10,000**	**$ 29,790**	**$ 857,000**	**$ 97,678,349**
Net of Recapture Object %	86.23%	7.57%	2.35%	2.93%	0.01%	0.03%	0.88%	100.0%

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 GENERAL FUND 183-199 COMPARISON
JUNE 23, 2026

REVENUE BY OBJECT

Object	Description	2026-27 Proposed Budget	2025-26 Amended Budget As of 5/31/2026	2024-25 Audited Financials
		Based on 7,428 students	Based on 7,530 students	Based on 7,604 students
5700	Local Revenue			
5711-12	Property Taxes	145,870,870	147,205,671	159,991,192
5719	Taxes - Penalty & Interest	750,000	660,000	779,787
	Total Property Tax Revenue	$ 146,620,870	$ 147,865,671	$ 160,770,979
5736	Summer School Tuition	240,000	100,000	94,640
5739	Special Program Fees	80,000	80,000	86,905
5742	Interest Earnings	3,085,000	3,390,000	4,548,076
5744	EEF Donations *	2,000,000	2,000,000	2,060,000
5744	Other Gifts and Bequests	102,500	102,500	114,900
5745	Insurance Recovery	-	-	71,916
5749	Other Local Revenue	510,000	483,000	501,054
5752	Athletic Activity	542,000	540,000	615,373
5753	Extra/Co-Curricular Fee	780,000	780,000	560,970
5769	Miscellaneous Revenue	15,000	1,159,054	2,460,341
	Total Other Local Revenue	$ 7,354,500	$ 8,634,554	$ 11,114,175
	TOTAL LOCAL REVENUE	$ 153,975,370	$ 156,500,225	$ 171,885,154
5800	State Revenue			
5811-12	State Funding	5,747,612	4,977,345	5,149,998
5831	TRS On-Behalf Payments	5,653,726	5,857,039	5,877,561
	TOTAL STATE REVENUE	$ 11,401,338	$ 10,834,384	$ 11,027,559
5900	Federal Revenue			
5931	Federal Funds	75,000	$ 355,000	$ 2,253
	TOTAL FEDERAL REVENUE	$ 75,000	$ 355,000	$ 2,253
	TOTAL REVENUE	$ 165,451,708	$ 167,689,609	$ 182,914,966
7000	Other Resources	$ 2,300,000	$ 2,046,700	$ 1,955,675
TOTAL REVENUE & RESOURCES		**$ 167,751,708**	**$ 169,736,309**	**$ 184,870,641**
	Chapter 49 Recapture	75,701,463	76,119,944	93,252,682
NET OPERATING REVENUE AFTER RECAPTURE		**$ 92,050,245**	**$ 93,616,365**	**$ 91,617,959**

EXPENDITURES BY OBJECT

Object	Description			
6100	Payroll Costs - non-EEF	78,389,090	82,237,161	81,659,543
6100	Payroll Costs Paid by EEF Donations*	2,000,000	2,000,000	2,060,000
6200	Professional & Contracted Services	6,494,923	7,389,410	6,740,869
6300	Supplies and Materials	2,324,628	2,295,472	1,956,481
6400	Miscellaneous Operating Expenses	2,696,746	2,859,516	2,398,240
6500	Debt Service	10,000	10,000	-
6600	Capital Outlay	55,000	29,790	30,870
TOTAL EXPENDITURES BEFORE RECAPTURE		**$ 91,970,387**	**$ 96,821,349**	**$ 94,846,003**
6224	Chapter 49 Recapture	75,701,463	76,119,944	93,252,682
TOTAL EXPENDITURES INCLUDING RECAPTURE		**$ 167,671,850**	**$ 172,941,293**	**$ 188,098,685**
8000	Other Uses	$ -	$ 857,000	$ -
TOTAL EXPENDITURES & USES		**$ 167,671,850**	**$ 173,798,293**	**$ 188,098,685**
Estimated Beginning Total Fund Balance		**22,041,235**	**26,103,219**	**29,331,263**
Increase or (Decrease) to Fund Balance Based on Budget		**79,858**	**(4,061,984)**	**(3,228,044)**
**Estimated Ending Fund Balance ** **		**$ 22,121,093**	**$ 22,041,235**	**$ 26,103,219**

*** EEF donations are designated for the sole purpose of supporting teacher salaries on all campuses including positions not required by the State of Texas.**

**** Ending fund balance amounts are estimated based on budgeted revenues and expenditures.**

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 GENERAL FUND 183-199 EXPENDITURE COMPARISON DETAIL
JUNE 23, 2026

EXPENDITURES BY FUNCTION			2026-27 Proposed Expenditure Budget	2025-26 Amended Expenditure Budget as of 5/31/2026	2024-25 Audited Financials
Function	Object	Description			
00		**Other Uses**			
	8900	Operating Transfers Out	-	857,000	-
Total Function 00			**$ -**	**$ 857,000**	**$ -**
11		**Instruction**			
	6100	Payroll Costs	52,656,094	55,327,120	54,360,946
	6200	Professional & Contracted Services	1,063,842	1,258,785	1,197,165
	6300	Supplies & Materials	787,026	625,189	482,350
	6400	Miscellaneous Operating Costs	340,323	344,042	346,134
Total Function 11			**$ 54,847,285**	**$ 57,555,136**	**$ 56,386,595**
12		**Media Services**			
	6100	Payroll Costs	690,987	712,383	794,890
	6200	Professional & Contracted Services	14,000	19,333	27,814
	6300	Supplies & Materials	83,050	83,905	82,516
	6400	Miscellaneous Operating Costs	1,250	2,248	1,873
Total Function 12			**$ 789,287**	**$ 817,869**	**$ 907,093**
13		**Instructional Staff Development**			
	6100	Payroll Costs	1,741,055	1,835,404	1,923,251
	6200	Professional & Contracted Services	61,000	63,044	56,724
	6300	Supplies & Materials	39,250	39,588	26,104
	6400	Miscellaneous Operating Costs	169,425	156,845	138,908
Total Function 13			**$ 2,010,730**	**$ 2,094,881**	**$ 2,144,987**
21		**Instructional Leadership**			
	6100	Payroll Costs	1,628,664	1,648,428	1,521,486
	6200	Professional & Contracted Services	4,500	17,050	7,136
	6300	Supplies & Materials	2,250	2,250	1,482
	6400	Miscellaneous Operating Costs	43,500	36,100	32,101
Total Function 21			**$ 1,678,914**	**$ 1,703,828**	**$ 1,562,205**
23		**School Administration**			
	6100	Payroll Costs	4,434,981	4,434,476	4,706,406
	6200	Professional & Contracted Services	9,200	10,464	14,939
	6300	Supplies & Materials	32,660	63,803	51,408
	6400	Miscellaneous Operating Costs	52,643	72,352	65,648
Total Function 23			**$ 4,529,484**	**$ 4,581,095**	**$ 4,838,401**

EXPENDITURES BY FUNCTION			2026-27 Proposed Expenditure Budget	2025-26 Amended Expenditure Budget as of 5/31/2026	2024-25 Audited Financials
Function	Object	Description			
31		**Guidance and Counseling**			
	6100	Payroll Costs	2,055,413	2,174,995	2,090,810
	6200	Professional & Contracted Services	32,469	32,469	47,313
	6300	Supplies & Materials	133,065	131,409	94,712
	6400	Miscellaneous Operating Costs	16,200	18,556	16,293
Total Function 31			**$ 2,237,147**	**$ 2,357,429**	**$ 2,249,128**
32		**Social Work Services**			
	6100	Payroll Costs	593,568	669,159	751,855
Total Function 32			**$ 593,568**	**$ 669,159**	**$ 751,855**
33		**Health Services**			
	6100	Payroll Costs	699,449	708,138	756,339
	6200	Professional & Contracted Services	77,475	78,012	67,196
	6300	Supplies & Materials	37,692	36,657	23,694
	6400	Miscellaneous Operating Costs	2,450	1,800	842
Total Function 33			**$ 817,066**	**$ 824,607**	**$ 848,071**
34		**Transportation**			
	6100	Payroll Costs	2,251,686	2,429,539	2,393,613
	6200	Professional & Contracted Services	62,789	74,789	59,882
	6300	Supplies & Materials	480,162	415,162	323,582
	6400	Miscellaneous Operating Costs	(130,842)	(147,842)	(134,542)
	6600	Capital Outlay	-	-	-
Total Function 34			**$ 2,663,795**	**$ 2,771,648**	**$ 2,642,535**
35		**Child Nutrition Services**			
	6100	Payroll Costs (TRS On-Behalf)	195,461	191,646	194,329
	6400	Miscellaneous Operating Costs	10,000	10,000	2,524
Total Function 35			**$ 205,461**	**$ 201,646**	**$ 196,853**
36		**Co-Curricular/Extra-Curricular**			
	6100	Payroll Costs	2,298,146	2,463,986	3,076,646
	6200	Professional & Contracted Services	168,470	154,460	164,273
	6300	Supplies & Materials	176,184	157,796	149,678
	6400	Miscellaneous Operating Costs	738,618	794,836	808,677
	6600	Capital Outlay	15,000	-	5,130
Total Function 36			**$ 3,396,418**	**$ 3,571,078**	**$ 4,204,404**
41		**General Administration**			
	6100	Payroll Costs	2,691,424	2,931,703	2,953,411
	6200	Professional & Contracted Services	513,221	886,654	502,316
	6300	Supplies & Materials	40,307	45,478	25,617
	6400	Miscellaneous Operating Costs	409,388	570,798	290,257
Total Function 41			**$ 3,654,340**	**$ 4,434,633**	**$ 3,771,601**

EXPENDITURES BY FUNCTION			2026-27 Proposed Expenditure Budget	2025-26 Amended Expenditure Budget as of 5/31/2026	2024-25 Audited Financials
Function	Object	Description			
51		**Facilities Maintenance & Operations**			
	6100	Payroll Costs	6,033,091	6,017,140	5,847,629
	6200	Professional & Contracted Services	3,342,816	3,588,324	3,487,025
	6300	Supplies & Materials	442,282	552,435	621,399
	6400	Miscellaneous Operating Costs	961,296	899,786	786,011
	6600	Capital Outlay	40,000	29,790	25,740
Total Function 51			**$ 10,819,485**	**$ 11,087,475**	**$ 10,767,804**
52		**Security and Monitoring Services**			
	6100	Payroll Costs	1,388,001	1,451,208	776,764
	6200	Professional & Contracted Services	152,891	130,391	101,781
	6300	Supplies & Materials	32,800	68,800	47,951
	6400	Miscellaneous Operating Costs	46,945	43,445	16,321
Total Function 52			**$ 1,620,637**	**$ 1,693,844**	**$ 942,817**
53		**Data Processing Services**			
	6100	Payroll Costs	724,790	937,234	1,259,144
	6200	Professional & Contracted Services	26,250	65,250	21,784
	6300	Supplies & Materials	37,900	73,000	25,980
	6400	Miscellaneous Operating Costs	29,750	54,750	26,489
Total Function 53			**$ 818,690**	**$ 1,130,234**	**$ 1,333,397**
61		**Community Services**			
	6100	Payroll Costs (TRS On-Behalf)	306,280	304,602	312,024
	6300	Supplies & Materials	-	-	8
	6400	Miscellaneous Operating Costs	5,800	1,800	704
Total Function 61			**$ 312,080**	**$ 306,402**	**$ 312,736**
71		**General Debt Service**			
	6500	Debt Service	10,000	10,000	-
Total Function 71			**$ 10,000**	**$ 10,000**	**$ -**
91		**Contracted Instructional Services (Recapture)**			
	6200	Professional & Contracted Services	75,701,463	76,119,944	93,252,682
Total Function 91			**$ 75,701,463**	**$ 76,119,944**	**$ 93,252,682**
95		**Payments to JJAEP**			
	6200	Professional & Contracted Services	-	30,000	31,677
Total Function 91			**$ -**	**$ 30,000**	**$ 31,677**
99		**Other Intergovernmental Charges** (Property Appraisal Costs)			
	6200	Professional & Contracted Services	966,000	980,385	953,844
Total Function 99			**$ 966,000**	**$ 980,385**	**$ 953,844**
TOTAL EXPENDITURES			**$ 167,671,850**	**$ 173,798,293**	**$ 188,098,685**

The Debt Service Fund 599

The Debt Service Fund (also called the Interest and Sinking Fund) is a governmental fund that is used to account for the accumulation of property tax revenues for the payment of long-term debt principal and interest. Funding for the payment of debt is provided through a designation of the property tax rate and revenues, and interest earnings from investment of these funds.

The Debt Service portion of the tax rate is proposed to be $.12 per $100 of taxable property value.

Expenditures in the Debt Service Fund include payments for principal and interest on bonds and other related fees.

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 DEBT SERVICE FUND 599
JUNE 23, 2026

REVENUE		2026-27 Proposed Budget	2025-26 Amended Budget as of 5/31/2026	2024-25 Audited Financials
Object	Description			
5700	Local Revenue			
	Property Taxes	$ 24,427,468	$ 24,802,977	$ 25,077,124
	Taxes - Penalty & Interest	80,000	80,000	122,114
TOTAL TAX REVENUE		**$ 24,507,468**	**$ 24,882,977**	**$ 25,199,238**
	Other Local Revenue	570,000	570,000	33,111
TOTAL LOCAL REVENUE		**$ 25,077,468**	**$ 25,452,977**	**$ 25,232,349**
5800	State Revenue	490,111	504,161	618,917
TOTAL STATE REVENUE		**$ 490,111**	**$ 504,161**	**$ 618,917**
7000	Other Resources	-	-	-
TOTAL REVENUE & OTHER RESOURCES		**$ 25,567,579**	**$ 25,957,138**	**$ 25,851,266**

EXPENDITURES				
Function/Object/Description				
71	**Debt Service**			
6511	Principal on Bonds	17,180,000	19,090,000	15,195,000
6521	Interest on Bonds	7,680,817	7,019,206	6,670,583
6599	Other Debt Fees	30,000	30,000	17,213
Total Function 71		$ 24,890,817	$ 26,139,206	$ 21,882,796
TOTAL EXPENDITURES		**$ 24,890,817**	**$ 26,139,206**	**$ 21,882,796**
8900	Other Uses	-	-	-
TOTAL EXPENDITURES & OTHER USES		$ 24,890,817	$ 26,139,206	$ 21,882,796
REVENUE - EXPENDITURES		**$ 676,762**	**$ (182,068)**	**$ 3,968,470**
Estimated Beginning Fund Balance		**26,317,100**	**26,499,168**	**22,530,698**
Increase or (Decrease) to Fund Balance Based on Budget		**676,762**	**(182,068)**	**3,968,470**
Estimated Ending Fund Balance	*	**$ 26,993,862**	**$ 26,317,100**	**$ 26,499,168**

*** Ending fund balance amounts are estimated.**

The Child Nutrition Fund 701

The Child Nutrition Fund is a proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs to operate the program are financed primarily through the sale of food to students and faculty during lunch.

The program serves a variety of healthy meal and ala-carte options at each of the district's nine campuses. Nutrition standards exceed those of the Texas Public Nutrition Policy requirements. For example, the program makes available a number of fresh fruit and vegetable options at each point of service every day.

EANES INDEPENDENT SCHOOL DISTRICT
2026-2027 CHILD NUTRITION FUND 701
JUNE 23, 2026

REVENUE			2026-27 Proposed Budget		2025-26 Amended Budget as of 5/31/2026		2024-25 Audited Financials
Object	Description						
5700	Local Revenue		5,429,900		5,865,900		5,528,004
5800	State Revenue		-		-		-
5900	Federal Revenue		-		-		-
TOTAL REVENUE		**$**	**5,429,900**	**$**	**5,865,900**	**$**	**5,528,004**
7000	Other Resources		-		-		-
TOTAL REVENUE & RESOURCES		**$**	**5,429,900**	**$**	**5,865,900**	**$**	**5,528,004**

EXPENDITURES

Function/Object/Description							
00	**Other Uses**						
8900	Operating Transfers Out		-		175,000		100,000
6100	Payroll Costs		2,405,468		2,559,684		2,503,507
6200	Professional & Contracted Services		42,500		60,500		19,216
6300	Supplies & Materials		2,449,550		2,609,750		2,509,322
6400	Miscellaneous Operating Costs		136,400		136,400		128,104
6600	Capital Outlay		-		6,500		-
Total Function 35		$	5,033,918	$	5,372,834	$	5,160,149
51	**Facilities Maintenance/Operations**						
6100	Payroll Costs		215,779		215,852		209,631
6200	Professional & Contracted Services		70,000		70,000		66,281
Total Function 51		$	285,779	$	285,852	$	275,912
TOTAL EXPENDITURES		**$**	**5,319,697**	**$**	**5,833,686**	**$**	**5,536,061**
REVENUE - EXPENDITURES		**$**	**110,203**	**$**	**32,214**	**$**	**(8,057)**
Estimated Beginning Fund Balance			**33,479**		**1,265**		**9,322**
Increase or (Decrease) to Fund Balance Based on Budget			**110,203**		**32,214**		**(8,057)**
Estimated Ending Fund Balance	*	**$**	**143,682**	**$**	**33,479**	**$**	**1,265**

*** Ending fund balance amounts are estimated.**

BUDGET APPENDIX

Effective January 1, 2021, Senate Bill 2, 86th Legislative Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates as an appendix to the district's budget. As required by law, the worksheets used to calculate the No-New-Revenue and Voter-Approval tax rates will be attached, once certified values are received.

2026 Tax Rate Calculation Worksheet
School Districts without Chapter 313 Agreements **Form 50-859**

Eanes Independent School District | 512-732-9000
School District's Name | Phone (area code and number)

401 Camp Craft Rd, West Lake Hills TX 78746 | eanesisd.net
School District's Address, City, State, Zip Code | School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(C) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) 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 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 as thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements or Government Code Chapter 403, Supchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate *(Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

The Comptroller's office provies 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. Source materials must contain data for all worksheets used.

Hyperlink: www.eanesisd.net/tax-calculation

Section 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET			Amount/Rate
1.	**2025 total taxable value.** Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).			$ 21,787,510,465
2.	**2025 tax ceilings.** Enter the 2025 total taxable value of homesteads with tax ceilings.			$ 4,843,198,707
3.	**Preliminary 2025 adjusted taxable value.** Subtract Line 2 from Line 1.			$ 16,944,311,758
4.	**2025 total tax rate.**			$ 0.8322 /$100
5.	**2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value.**			
	A. Original 2025 ARB values:	$	1,310,807,361	
	B. 2025 values resulting from final court decisions:	-$	1,203,960,480	
	C. 2025 value loss. Subtract B from A.			$ 106,846,881
6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25**			
	A. 2025 ARB certified value:	$	1,762,745,854	
	B. 2025 disputed value:	-$	176,274,585	
	C. 2025 undisputed value. Subtract B from A.			$ 1,586,471,269
7.	**2025 Chapter 42-related adjusted values.** Add Line 5C and 6C.			$ 1,693,318,150
8.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.			$ 18,637,629,908
9.	**2025 taxable value of property in territory the school deannexed after January 1, 2025.** Enter the 2025 value of property in deannexed territory.			$ 0
10.	**2025 taxable value lost because property first qualified for an exemption in 2026.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, 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 2025 market value:	$	1,564,713	
	B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:	+$	151,715,889	
	C. Value loss. Add A and B:			$ 153,280,602

11.	**2025 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2026.** Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025. **A. 2025 market value:**…. $ 2,137,098 **B. 2026 productivity or special appraised value:**…. -$ 32,601 **C. Value loss.** Subtract B from A.		$ 2,104,497
12.	**Total adjustments for lost value.** Add Lines 9, 10C, and 11C.		$ 155,385,099
13.	**Adjusted 2025 taxable value.** Subtract Line 12 from Line 8.		$ 18,482,244,809
14.	**Adjusted 2025 total levy.** Multiply Line 4 by Line 13 and divide by $100.		$ 153,809,241
15.	**Taxes refunded for years preceding tax year 2025.** Enter the amount of taxes refunded by the school district for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025.		$ 878,175.31
16.	**Adjusted 2025 levy with refunds.** Add Lines 14 and 15.		$ 154,687,417
17.	**Total 2026 taxable value on the 2026 certified appraisal roll today.** This value includes only certified values or certified estimates of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled. **A. Certified values:**…. $ 23,038,099,630 **B. Pollution Control and energy storage system exemption:** Deduct the value of property exempted for the current year for the first time as pollution control or enery storage system property. -$ 17,603,094 **C. Total 2026 value.** Subtract B from A.		$ 23,020,496,536
18.	**Total value of properties under protest or not included on certified appraisal roll.** **A. 2026 taxable value of properties under protest**. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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…. $ 1,146,612,422 **B. 2026 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 at 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…. +$ 0 **C. Total value under protest or not certified.** Add A and B.		$ 1,146,612,422
19.	**2026 tax ceilings.** Enter 2026 total taxable value of homesteads with tax ceilings.		$ 5,237,516,558
20.	**Anticipated contested value.** Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. 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. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.		$ 0
21.	**2026 total taxable value.** Add lines 17C and 18C. Subtract Lines 19 and 20.		$ 18,929,592,400
22.	**Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025.** Include both real and personal property. Enter the 2026 value of property in territory annexed by the school district.		$ 0
23.	**Total 2026 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2025. 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, 2025 and be located in a new improvement.		$ 329,750,604
24.	**Total adjustments to the 2026 taxable value.** Add Lines 22 and 23.		$ 329,750,604
25.	**Adjusted 2026 taxable value.** Subtract Line 24 from Line 21.		$ 18,599,841,796
26.	**2026 NNR tax rate.** Divide Line 16 by Line 25 and multiply by $100.		$ 0.8316 /$100

Section 2: Voter-Approval Tax Rate: Maximum Compressed, Enrichment, and Debt Tax Rate Worksheet

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:

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 rate to receive the full amount of the tier one allotment.

2. **Enrichment Tax Rate:** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.

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. 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 a create surplus in M&O tax revenue for the purpose of paying the district's debt service.

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 26.04 (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. 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.*

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

Line.	VOTER-APPROVAL TAX RATE WORKSHEET			Amount/Rate
27.	**2026 maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from TEA.			$ 0.6254 /$100
28.	**2026 enrichment tax rate.**			
	A. Enter the district's 2025 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)….	$	0.0800	
	B. $0.05 per $100 of taxable value….	$	0.0500	
	Enter the greater of A and B.			$ 0.0800 /$100
29.	**2026 maintenance and operations (M&O) tax rate.** Add Lines 27 and 28.			$ 0.7054 /$100
30.	**Total 2026 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 also includes contractual payments to other school districts that have incurred debts 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. Enter debt amount….	$	23,026,147.00	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	-$	0.00	
	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….	-$	0.00	
	D. Adjusted debt. Subtract B and C from A.			$ 23,026,147.00
31.	**Certified 2025 excess debt collections.** Enter the amount certified by the collector.			$ 0.00
32.	**Adjusted 2026 debt.** Subtract Line 31 from Line 30D.			$ 23,026,147.00
33.	**2026 anticipated collection rate.**			
	A. Enter the 2026 anticipated collection rate certified by the collector….		100%	
	B. Enter the 2025 actual collection rate….		100%	
	C. Enter the 2024 actual collection rate….		99%	
	D. Enter the 2023 actual collection rate….		99%	
	E. If the anticipated collection rate in A is lower than the actual collection rates from 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%.			100%
34.	**2026 debt adjusted for collections.** Divide Line 32 by Line 33E.			$ 23,026,147.00
35.	**2026 total taxable value.** Enter the amount on Line 21 of the NNR Worksheet.			$ 18,929,592,400
36.	**2026 debt tax rate.** Divide Line 34 by Line 35 and multiply by $100.			$ 0.1216 /$100
37.	**2026 voter-approval tax rate.** Add Lines 29 and 36.			$ 0.8270 /$100

Section 3: Voter-Approval Tax Rate Adjustments for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line.	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
38.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor-collector with a copy of the letter.	$ 0.00
39.	**2026 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet.	$ 18,929,592,400
40.	**Additional rate for pollution control.** Divide Line 38 by Line 39 and multiply by $100.	$ N/A /$100
41.	**2026 voter-approval tax rate, adjusted for pollution control.** Add Line 37 to Line 40.	$ N/A /$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line.	PRIOR YEAR DISASTER ADJUSTMENT WORKSHEET	Amount/Rate
42.	**2025 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Worksheet.	$ 0.8322 /$100
43.	**2025 voter-approval tax rate.** If the school district adopted a tax rate above the 2025 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the 2025 worksheet.	$ 0.0000 /$100
44.	**Increase in 2025 tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ N/A /$100
45.	**2026 voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ N/A /$100

Section 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... $ 0.8316 /$100
Enter the 2026 NNR rate from Line 25.

Voter-approval tax rate..... $ 0.8270 /$100
As applicable, enter the 2026 voter-approval tax rate from: Line 37, Line 41, or Line 45.

Section 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.01(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Hyperlink 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 ratesin accordance with requirements in the Tax Code and Education Code.

Pete D. Pape

Printed Name of School District Representative

School District Representative

8/7/2026

Date