Little Elm ISD

2026-2027 Proposed Budget

Combined Funds

	General Fund	Student Nutrition Fund	Debt Service Fund	Combined Total
Estimated Revenue				
5700 - Local Revenue	$60,675,570	$1,612,906	$36,727,427	$99,015,903
5800 - State Revenue	$26,599,334	$18,000	$4,143,131	$30,760,465
5900 - Federal Revenue	$2,225,000	$3,387,562		$5,612,562
Total Revenue	$89,499,904	$5,018,468	$40,870,558	$135,388,930
Appropriations				
11 - Instruction	$52,766,456			$52,766,456
12 - Instructional Resources	$1,344,809			$1,344,809
13 - Instructional Staff Development	$2,056,288			$2,056,288
21 - Instructional Leadership	$1,482,669			$1,482,669
23 - School Administration	$5,581,538			$5,581,538
31 - Guidance & Counseling	$3,398,395			$3,398,395
32 - Social Work Services	$174,372			$174,372
33 - Health Services	$1,006,239			$1,006,239
34 - Student Transportation	$4,288,062			$4,288,062
35 - Food Services	$192,411	$5,018,468		$5,210,879
36 - Extra Curricular Activities	$2,750,696			$2,750,696
41 - General Administration	$4,054,932			$4,054,932
51 - Plant Maintenance & Operations	$11,092,204			$11,092,204
52 - Security	$1,819,888			$1,819,888
53 - Data Processing Services	$2,232,005			$2,232,005
61 - Community Services	$51,962			$51,962
71 - Debt Service	$0		$40,870,558	$40,870,558
81 - Facilities & Construction	$20,673			$20,673
91 - Recapture Payments	$1,721,691			$1,721,691
95 - JJAEP	$10,000			$10,000
99 - Other Intergovernmental Charges	$745,000			$745,000
Total Appropriations	$96,790,290	$5,018,468	$40,870,558	$142,679,316
Net Surplus/(Deficit)	($7,290,386)	$0	$0	($7,290,386)
Transfer In from Transition Fund Balance	$7,290,386			$7,290,386
Adjusted net Surplus/(Deficit)	$0	$0	$0	$0

Mary Watson
Board President

6/22/2026
Date

Board Secretary

6/27/2026
Date

Resolution of the Board to Set Tax Rate

Date: September 21, 2026

On this date, we, the Board of Trustees of the Little Elm Independent School District, hereby levy or set the tax rate on $100 valuation for the district for the tax year 2026 at a total tax rate of $1.2252, to be assessed and collected by the duly specified assessor and collector as follows:

$0.7552 for the purpose of maintenance and operations, and

$0.4700 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.17 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $8.70.

Adopted this 21st day of September 2026, by the Board of Trustees.

Mary Watkins
President's signature

Secretary's signature

2026 Tax Rate Calculation Notice

Taxing Unit Name: Little Elm ISD

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O 0.7552 (Maintenance & Operation Rate)

Proposed I&S 0.4700 (Interest & Sinking or Debt Rate)

Proposed Total Rate 1.2252

Jesse Wyse
Printed name

8/28/26
Date

Signature

8/26/26
Date

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

LITTLE ELM INDEPENDENT SCHOOL DISTRICT

School District's Name

Phone *(area code and number)*

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

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

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

Insert hyperlink:

https://www.dentoncounty.gov/DocumentCenter/Index/879

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 8,542,750,453
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]	$ 1,458,025,896
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,084,724,557
4.	**Prior year total adopted tax rate.**	$ 1.2252 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. **Original prior year ARB values:** $ 68,279,283	
	B. **Prior year values resulting from final court decisions:** - $ 61,844,964	
	C. **Prior year value loss.** Subtract B from A. [4]	$ 6,434,319

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 51,044,482 **B. Prior year disputed value:** – $ 10,208,896 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 40,835,586
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 47,269,905
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,131,994,462
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 2,580,831 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 112,753,064 **C. Value loss.** Add A and B. [7]	$ 115,333,895
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** $ 1,643,995 **B. Current year productivity or special appraised value:** – $ 405 **C. Value loss.** Subtract B from A. [8]	$ 1,643,590
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 116,977,485
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 7,015,016,977
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 85,947,988
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 632,235
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 86,580,223

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] ..... $ 8,602,893,257 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **C. Total current year value.** Subtract B from A.	$ 8,602,893,257
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 117,365,534 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 117,365,534
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 1,376,714,771
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 7,343,544,020
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 226,716,975
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 226,716,975
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 7,116,827,045
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.2165 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.6169 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7552 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: ..... $ 40,863,926 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. ..... – $ 4,276,100 D. **Adjust debt:** Subtract B and C from A.	$ 36,587,826

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 2,073,118
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 34,514,708
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 99.28 % C. Enter the 2024 actual collection rate 95.57 % D. Enter the 2023 actual collection rate 99.82 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 34,514,708
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,343,544,020
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4700 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.2252 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,343,544,020
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2252 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.2252 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.2252 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.2165 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2252 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here ➧ Dawn Waye

Printed Name of School District Representative

sign here ➧ E-SIGNED by Dawn Waye on 2026-08-31 09:00:19 CDT

School District Representative

August 31, 2026

Date

[40] Tex. Tax Code §26.04(c)

DEBT SERVICE INFORMATION

Entity Name: Little Elm Independent School District

Description of Debt	Principal Payments to be paid from Property Taxes	Interest to be paid from Property Taxes	Other Amounts to be paid from Property Taxes	Total Payment
Annual Unlimted Tax Debt	15,625,249	25,238,677		40,863,926
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0

A. Total Debt to be paid	40,863,926
B. Unemcumbered funds used to reduce debt	
C. State Aid Received for paying Principal and interest on debt for facilities throught the existing debt allotment program and/or instructional facilities allotment program	4,276,100
D. Amount paid from other resources	
E. Adjusted debt amount	36,587,826

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.

NOTES

CONTACT INFORMATION FOR TRUTH IN TAXATION PURPOSES

Entity Name: Little Elm Independent School

Beginning date of School District Fiscal Year	7/1/2026

Primary Contact Name	Title	Direct Phone	Alternate Phone	Email
Jesse Wyse	Chief Financial Officer	972-947-9340 ext 10502	972-947-9340 ext 10501	jwyse@littleelmisd.net

Secondary Contact Name	Title (Secondary)	Phone (Secondary)	Alt Phone (Secondary)	Email (Secondary)
Jennifer Barrychuck	Executive	972-947-9340 ext 10501	972-947-9340 ext 10502	jbarrychuck@littleelmisd.net

TAXING UNIT INFORMATION FOR PUBLIC TAX TRANSPARENCY WEBSITE

List this information exactly the way you wish it to appear on the public website.

Physical Address	Public Email	Public Phone	Public Website
400 Lobo Lane, Little Elm, TX		972-947-9340	www.littleelmisd.net

NOTES

MCR AND ENRICHMENT RATE

Entity Name: Little Elm Independent School District

Line 27	**Current year maximum compressed tax rate (MCR), TEA will publish compression rates based on district and statewide property value growth. Enter the school distric'ts maximum compressed rate based on guidance from TEA.**	0.6169	/$100

Line 28	Current year enrichment rate. Enter the greater of A and B			
		A. Enter the district's prior year enrichment rate	0.1383	/$100
		B. $.05 per $100 of taxable value		/$100

Line 29	**Current year maintenance and operations (M&O) tax rate. Add lines 27 and 28.**			
		Note M&O tax rate may not exceed the sum of 0.17 and the districts maximum compressed value.	0.7552	/$100

NOTES

GOVERNING BODY INFORMATION

Entity Name: Little Elm Independent School District

Name	Title	Phone	Email
Mary Watkins	President	972-947-9340	mary.watkins@littleelmisd.net
Jason Olson	Vice President	972-947-9340	jolson@littleelmisd.net
Ken Beber	Secretary	972-947-9340	kbeber@littleelmisd.net
Jeff Burton	Trustee	972-947-9340	jeff.burton@littleelmisd.net
Eric Wilson	Trustee	972-947-9340	ewilson2@littleelmisd.net
DeLeon English	Trustee	972-947-9340	deleon.english@littleelmisd.net
G. David Montemayor	Trustee	972-947-9340	dmontemayor@littleelmisd.net

Governing Body Contact as well as other information is required to be posted on the following websites:

Tax Assessor/Collector Website (per Tax Code Section 26.16)

Appraisal District Website (per Tax Code Section 26.17)

Tax Assessor/Collector submits tax rate calculation worksheets and rates to Appraisal District

Taxing Unit submits all other information required by Tax Code Section 26.17 to Appraisal District

Taxing Units Website (Tax Code Section 26.18)

S10 LITTLE ELM ISD

Line 1	2025 TAXABLE VALUE	8,592,347,442
	add 25.25D	1,447,493
	subtract Chapter 42 subject to appeal taxable value	51,044,482
		8,542,750,453

LITTLE ELM ISD

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (26,306)	(Count) (1)	(Count) (26,307)
Land HS Value	2,951,023,123	133,642	2,951,156,765
Land NHS Value	656,478,925	0	656,478,925
Land Ag Market Value	111,398,776	0	111,398,776
Land Timber Market Value	0	0	0
Total Land Value	**3,718,900,824**	**133,642**	**3,719,034,466**
Improvement HS Value	7,628,762,535	432,953	7,629,195,488
Improvement NHS Value	911,571,490	0	911,571,490
Total Improvement	**8,540,334,025**	**432,953**	**8,540,766,978**
Market Value	**12,259,234,849**	**566,595**	**12,259,801,444**
BUSINESS PERSONAL PROPERTY	(785)	(0)	(785)
Market Value	**212,754,275**	**0**	**212,754,275**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (27,091)	(Total Count) (1)	(Total Count) (27,092)
TOTAL MARKET	**12,471,989,124**	**566,595**	**12,472,555,719**
Ag Productivity	52,001	0	52,001
Ag Loss (-)	111,346,775	0	111,346,775
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**12,360,642,349**	**566,595**	**12,361,208,944**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	368,102,451	0	368,102,451
CB CAP Limitation Value (-)	71,255,942	0	71,255,942
NET APPRAISED VALUE	**11,921,283,956**	**566,595**	**11,921,850,551**
Total Exemption Amount	3,329,363,109	140,000	3,329,503,109
NET TAXABLE	**8,591,920,847**	**426,595**	**8,592,347,442**
TAX LIMIT/FREEZE ADJUSTMENT	**1,458,025,896**	**0**	**1,458,025,896**
LIMIT ADJ TAXABLE (I&S)	**7,133,894,951**	**426,595**	**7,134,321,546**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**7,133,894,951**	**426,595**	**7,134,321,546**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$94,940,665.84 = 7,134,321,546 * (1.225200 / 100) + $7,530,958.26

pYear	taxingUnitCode	taxingUnitName	rollCorrCode	Roll Correction Value	Certified Value	Difference	pidCnt
2025	C02	CARROLLTON CITY OF	25.25(d)(2)	32519974	34845714	2325740	7
2025	C03	THE COLONY CITY OF	25.25(d)(1)	534850	563219	28369	1
2025	C04	CORINTH CITY OF	25.25(d)(1)	24231565	32797255	8565690	4
2025	C05	DENTON CITY OF	25.25(d)(2)	1616295	2268249	651954	12
2025	C07	FLOWER MOUND TOWN OF	25.25(d)(1)	552380	1226685	674305	3
2025	C08	HIGHLAND VILLAGE CITY OF	25.25(d)(1)	309000	351584	42584	1
2025	C09	JUSTIN CITY OF	25.25(d)(2)	5000	25000	20000	1
2025	C12	LEWISVILLE CITY OF	25.25(d)(2)	52994823	82134750	29139927	221
2025	C13	LITTLE ELM TOWN OF	25.25(d)(2)	11083017	15458191	4375174	9
2025	C17	ROANOKE CITY OF	25.25(d)(2)	7797638	7963785	166147	3
2025	C20	DALLAS CITY OF	25.25(d)(2)	3800000	1359490	-2440510	1
2025	C24	OAK POINT CITY OF	25.25(d)(2)	1232993	2168047	935054	15
2025	C31	BARTONVILLE TOWN OF	25.25(d)(1)	5137872	3552330	-1585542	2
2025	C32	FRISCO CITY OF	25.25(d)(1)	9706780	11940976	2234196	22
2025	C33	NORTHLAKE TOWN OF	25.25(d)(2)	70820422	92506061	21685639	4
2025	C36	FORT WORTH CITY OF	25.25(d)(1)	4429008	5810355	1381347	3
2025	C48	PROSPER TOWN OF	25.25(d)(2)	2377420	2534322	156902	3
2025	C49	CELINA CITY OF	25.25(d)(2)	4694980	7251084	2556104	22
2025	C50	HEBRON CITY OF	25.25(d)(2)	78500	550000	471500	1
2025	C51	PROVIDENCE VILLAGE TOWN OF	25.25(d)(2)	270000	300000	30000	1
2025	CAD	DENTON CENTRAL APPRAISAL DISTRICT	25.25(d)(2)	240357901	313500363	73142462	352
2025	DESD1	DENTON CO EMERGENCY SERVICE DIST 1	25.25(d)(2)	76567872	96742391	20174519	8
2025	DESD2	DENTON CO EMERGENCY SERVICE DIST 2	25.25(d)(2)	76567872	96742391	20174519	8
2025	G01	DENTON COUNTY	25.25(d)(2)	239910666	313127189	73216523	352
2025	L01	DENTON CO LEVY IMP DIST	25.25(d)(2)	3267442	5909268	2641826	1
2025	MMD1	HIGHWAY 380 MMD 1	25.25(d)(2)	606784	1175649	568865	1
2025	MMD3	NORTHLAKE MMD 1	25.25(d)(1)	1960000	2300238	340238	3
2025	PID68	MOSAIC PID	25.25(d)(2)	1894980	3158304	1263324	20
2025	PID83	OAK POINT 720 PID	25.25(d)(2)	908351	1513923	605572	14
2025	PID84	LAKESIDE CROSSING PID	25.25(d)(2)	14472066	22012444	7540378	207
2025	R01	DENTON COUNTY RECLAMATION & ROAD DISTRICT	25.25(d)(2)	1395325	2042234	646909	1
2025	S01	ARGYLE ISD	25.25(d)(2)	1960000	2363330	403330	3
2025	S02	AUBREY ISD	25.25(d)(2)	4040	987395	983355	5
2025	S03	CARROLLTON-FB ISD	25.25(d)(1)	32591615	30962970	-1628645	4
2025	S04	CELINA ISD	25.25(d)(2)	2800000	4092780	1292780	2
2025	S05	DENTON ISD	25.25(d)(2)	41567460	53442038	11874578	40
2025	S06	FRISCO ISD	25.25(d)(1)	7724122	10300627	2576505	7
2025	S07	KRUM ISD	25.25(d)(2)	87133	330115	242982	3
2025	S09	LEWISVILLE ISD	25.25(d)(2)	60725482	92365554	31640072	229
2025	S10	LITTLE ELM ISD	25.25(d)(1)	2282813	3730306	1447493	20
2025	S11	NORTHWEST ISD	25.25(d)(2)	84525803	107775179	23249376	13
2025	S13	PONDER ISD	25.25(d)(1)	455524	970001	514477	2
2025	S14	SANGER ISD	25.25(d)(2)	1110813	1243593	132780	2
2025	S17	PROSPER ISD	25.25(d)(2)	2078283	3498509	1420226	22
2025	T03	FLOWER MOUND TIRZ 1	25.25(d)(1)	257000	549186	292186	1
2025	TIF1	LEWISVILLE CITY TIRZ 1	25.25(d)(2)	20670666	20670666	0	2
2025	TIF12	LITTLE ELM TIRZ 5	25.25(d)(2)	7802000	10378316	2576316	4
2025	TIF13	NORTHLAKE TIRZ 1	25.25(d)(2)	69250000	90329823	21079823	1
2025	TIF2	LEWISVILLE CITY TIRZ 2	25.25(d)(2)	380000	423250	43250	1
2025	TIF23	LEWISVILLE CITY TIRZ 4	25.25(d)(2)	14472066	22012444	7540378	207
2025	TIF24	CORINTH TIRZ 2	25.25(d)(2)	23840991	32137736	8296745	1
2025	TIF35	THE COLONY TIRZ 2	25.25(d)(1)	563000	592862	29862	1
2025	TIF37	OAK POINT TIRZ 1	25.25(d)(2)	908351	1513923	605572	14
2025	W04	CLEARCREEK WATERSHED AUTHORITY	25.25(d)(2)	1166946	1508708	341762	3
2025	W41	THE LAKES FWSD	25.25(d)(2)	4040	987395	983355	5
2025	W42	CANYON FALLS WCID 2	25.25(d)(2)	69250000	90329823	21079823	1
2025	W47	DENTON CO MUD 6	25.25(d)(1)	748308	748308	0	1
2025	X02	TRIBUTE AT THE COLONY - PD23	25.25(d)(1)	563000	592862	29862	1

2025 REMAINING VALUE SUBJECT TO A CHAPTER 42 APPEAL

ENTITY	2025 ARB Certified Value	2025 Disputed Value	2025 Undisputed Value
Argyle ISD	$64,876,353	$12,975,271	$51,901,082
Aubrey ISD	$33,821,129	$6,764,226	$27,056,903
Carrollton/FB ISD	$848,082,826	$169,616,565	$678,466,261
Celina ISD	$6,774,000	$1,354,800	$5,419,200
Denton ISD	$2,688,067,306	$537,613,461	$2,150,453,845
Frisco ISD	$1,076,849,296	$215,369,859	$861,479,437
Krum ISD	$5,450,750	$1,090,150	$4,360,600
Lake Dallas ISD	$171,553,422	$34,310,684	$137,242,738
Lewisville ISD	$5,051,315,024	$1,010,263,005	$4,041,052,019
Little Elm ISD	$51,044,482	$10,208,896	$40,835,586
Northwest ISD	$2,991,111,077	$598,222,215	$2,392,888,862
Pilot Point ISD	$39,118,522	$7,823,704	$31,294,818
Ponder ISD	$962,000	$192,400	$769,600
Sanger ISD	$17,403,644	$3,480,729	$13,922,915
Era ISD	$0	$0	$0
Slidell ISD	$0	$0	$0
Prosper ISD	$48,752,239	$9,750,448	$39,001,791
Denton Co Emerg Serv Dist #1	$579,091,949	$115,818,390	$463,273,559
Denton Co Emerg Serv Dist #2	$576,745,808	$115,349,162	$461,396,646
Trophy Club PID #1 Emerg Serv	$0	$0	$0
Denton Cty Levy Imp	$118,148,500	$23,629,700	$94,518,800
Highway 380 Municipal Management Dist	$16,140,000	$3,228,000	$12,912,000
Northlake Municipal Management Dist #1	$34,643,625	$6,928,725	$27,714,900
Northlake Municipal Management Dist #2	$0	$0	$0
Trophy Club MUD # 1	$81,691,689	$16,338,338	$65,353,351
Clear Creek Watershed Auth	$30,679,750	$6,135,950	$24,543,800
Denton Cty Fresh Water 6	$580,000	$116,000	$464,000
Elm Ridge WCID of Denton Cty	$162,262,204	$32,452,441	$129,809,763
Denton Cty Fresh Water 8A	$2,960,000	$592,000	$2,368,000
Denton Cty Fresh Water 8B	$9,119,049	$1,823,810	$7,295,239
Denton Cty Fresh Water 11A	$11,444,000	$2,288,800	$9,155,200
Denton Cty Fresh Water 7	$0	$0	$0
Denton Cty MUD #4	$4,378,000	$875,600	$3,502,400
Denton Cty MUD #5	$1,797,000	$359,400	$1,437,600
Frisco West WCID	$2,846,000	$569,200	$2,276,800
Denton Cty Fresh Water 11B	$4,417,000	$883,400	$3,533,600
Denton Cty Fresh Water 4A	$889,000	$177,800	$711,200
Oak Point WCID #1	$50,000	$10,000	$40,000
Oak Point WCID #2	$0	$0	$0
Oak Point WCID #3	$0	$0	$0
Smiley Rd WCID #1	$6,774,000	$1,354,800	$5,419,200
Denton Cty Fresh Water 11C	$1,656,000	$331,200	$1,324,800
North Fort Worth WCID #1	$0	$0	$0
Brookfield FWSD #1	$0	$0	$0
Alpha Ranch FWSD of Denton & Wise Cty	$0	$0	$0
Belmont FWSD #1	$498,468	$99,694	$398,774
The Lakes FWSD	$1,022,000	$204,400	$817,600
Canyon Falls WCID #2	$0	$0	$0
Oak Point WCID #4	$0	$0	$0
Canyon Falls MUD #1	$0	$0	$0
Belmont FWSD #2	$18,679,267	$3,735,853	$14,943,414
Denton Cty MUD #6	$0	$0	$0

2025 VALUE LOST DUE TO COURT APPEALS OF 2025 ARB VALUES

ENTITY	ORIGINAL ARB VALUE	FINAL COURT VALUE	VALUE LOSS
Argyle ISD	$45,418,595	$39,934,550	$5,484,045
Aubrey ISD	$23,834,440	$22,354,440	$1,480,000
Carrollton/FB ISD	$767,125,615	$707,554,770	$59,570,845
Celina ISD	$0	$0	$0
Denton ISD	$1,837,492,346	$1,634,315,058	$203,177,288
Frisco ISD	$765,319,192	$691,880,127	$73,439,065
Krum ISD	$25,454,518	$22,408,328	$3,046,190
Lake Dallas ISD	$73,295,434	$66,186,282	$7,109,152
Lewisville ISD	$5,284,733,701	$4,805,895,098	$478,838,603
Little Elm ISD	$68,279,283	$61,844,964	$6,434,319
Northwest ISD	$1,374,392,031	$1,258,645,674	$115,746,357
Pilot Point ISD	$3,051,000	$2,810,702	$240,298
Ponder ISD	$0	$0	$0
Sanger ISD	$53,028,930	$47,754,204	$5,274,726
Era ISD	$0	$0	$0
Slidell ISD	$0	$0	$0
Prosper ISD	$108,874,226	$93,538,460	$15,335,766

New Value

Total New Market Value: $277,765,463

Total New Taxable Value: $226,716,975

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$78,987,318
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$70,559,392

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XJ	11.21 Private schools	1	0
EX-XN	11.252 Motor vehicles leased for personal use	27	0
EX-XR	11.30 Nonprofit water or wastewater corporation	1	91,060
EX-XV	Other Exemptions (including public property, reli...	25	2,489,771
Absolute Exemption Value Loss:		**54**	**2,580,831**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	529	25,452,122
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	22	763,549
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	94	3,969,067
DP	Disability	1	60,000
DV1	Disabled Veterans 10% - 29%	5	46,000
DV2	Disabled Veterans 30% - 49%	7	57,000
DV3	Disabled Veterans 50% - 69%	7	74,000
DV4	Disabled Veterans 70% - 100%	55	300,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	0
DVHS	Disabled Veteran Homestead	21	5,932,034
HS	Homestead	498	67,297,869
OV65	Over 65	148	8,801,423
Partial Exemption Value Loss:		**1,388**	**112,753,064**
Total NEW Exemption Value			**115,333,895**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**115,333,895**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
4	1,643,995	405	-1,643,590

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	15,484	509,139	147,305	445,940	140,000	351,400	296,302
A & E	15,518	509,682	147,314	446,000	140,000	351,749	296,418

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
394	177,394,799	154,035,763	117,365,534

LITTLE ELM ISD

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (26,121)	(Count) (393)	(Count) (26,514)
Land HS Value	3,013,243,115	45,768,507	3,059,011,622
Land NHS Value	629,535,707	5,572,160	635,107,867
Land Ag Market Value	105,180,637	5,490,820	110,671,457
Land Timber Market Value	0	0	0
Total Land Value	**3,747,959,459**	**56,831,487**	**3,804,790,946**
Improvement HS Value	7,353,265,036	120,046,110	7,473,311,146
Improvement NHS Value	932,526,736	14,702	932,541,438
Total Improvement	**8,285,791,772**	**120,060,812**	**8,405,852,584**
Market Value	**12,033,751,231**	**176,892,299**	**12,210,643,530**
BUSINESS PERSONAL PROPERTY	(858)	(1)	(859)
Market Value	**286,369,281**	**502,500**	**286,871,781**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (26,979)	(Total Count) (394)	(Total Count) (27,373)
TOTAL MARKET	**12,320,120,512**	**177,394,799**	**12,497,515,311**
Ag Productivity	42,317	1,354	43,671
Ag Loss (-)	105,138,320	5,489,466	110,627,786
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**12,214,982,192**	**171,905,333**	**12,386,887,525**
	98.6%	1.4%	100.0%
HS CAP Limitation Value (-)	167,726,318	1,707,801	169,434,119
CB CAP Limitation Value (-)	42,009,414	3,017,237	45,026,651
NET APPRAISED VALUE	**12,005,246,460**	**167,180,295**	**12,172,426,755**
Total Exemption Amount	*3,402,353,203*	31,779,110	3,434,132,313
NET TAXABLE	**8,602,893,257**	**135,401,185**	**8,738,294,442**
TAX LIMIT/FREEZE ADJUSTMENT	**1,367,315,201**	**9,399,570**	**1,376,714,771**
LIMIT ADJ TAXABLE (I&S)	**7,235,578,056**	**126,001,615**	**7,361,579,671**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**7,235,578,056**	**126,001,615**	**7,361,579,671**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$97,417,189.05 = 7,361,579,671 * (1.225200 / 100) + $7,223,114.92

LITTLE ELM ISD

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	55,292,343	28,729,156	283,244.75	146,499.73	331,896.52	149,811.38	135
DPS	533,130	393,130	1,866.94	1,866.94	1,866.94	1,866.94	1
OV65	2,208,605,853	1,314,709,527	12,498,949.44	6,974,110.88	13,738,586.14	7,137,340.42	4,514
OV65S	44,675,048	23,483,388	157,544.44	36,752.47	165,795.99	38,001.91	109
Total	2,309,106,374	1,367,315,201	12,941,605.57	7,159,230.02	14,238,145.59	7,327,020.65	4,759

Tax Rate: 1.225200

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	13,599,570	9,399,570	80,805.49	63,884.9	85,430	63,884.9	21
Total	13,599,570	9,399,570	80,805.49	63,884.9	85,430	63,884.9	21

Tax Rate: 1.225200

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	55,292,343	28,729,156	283,244.75	146,499.73	331,896.52	149,811.38	135
DPS	533,130	393,130	1,866.94	1,866.94	1,866.94	1,866.94	1
OV65	2,222,205,423	1,324,109,097	12,579,754.93	7,037,995.78	13,824,016.14	7,201,225.32	4,535
OV65S	44,675,048	23,483,388	157,544.44	36,752.47	165,795.99	38,001.91	109
Total	2,322,705,944	1,376,714,771	13,022,411.06	7,223,114.92	14,323,575.59	7,390,905.55	4,780

Tax Rate: 1.225200

LITTLE ELM ISD

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	2,118,234,337	15,486	28,601,768	206	2,146,836,105	15,692
HS-Prorated	5,539,394	48	498,247	4	6,037,641	52
OV65-Local	0	0	0	0	0	0
OV65-State	294,135,784	5,211	2,280,000	38	296,415,784	5,249
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	5,645,979	107	0	0	5,645,979	107
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	7,532,703	140	0	0	7,532,703	140
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	144,494,403	398	0	0	144,494,403	398
DVHS-Prorated	2,493,690	20	194,095	1	2,687,785	21
DVHSS	2,930,638	12	0	0	2,930,638	12
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	2,543,129	10	0	0	2,543,129	10
FRSS	235,810	1	0	0	235,810	1
Subtotal for Homestead Exemptions	**2,583,785,867**	**21,433**	**31,574,110**	**249**	**2,615,359,977**	**21,682**
Disabled Veterans Exemptions						
DV1	747,350	94	0	0	747,350	94
DV1S	15,000	4	0	0	15,000	4
DV2	517,500	58	0	0	517,500	58
DV2S	15,000	3	0	0	15,000	3
DV3	828,000	80	20,000	2	848,000	82
DV3S	20,000	2	0	0	20,000	2
DV4	1,789,646	449	60,000	5	1,849,646	454
DV4S	180,000	31	0	0	180,000	31
Subtotal for Disabled Veterans Exemptions	**4,112,496**	**721**	**80,000**	**7**	**4,192,496**	**728**
Special Exemptions						
AB	0	9	0	0	0	9
LIH	0	1	0	0	0	1
MASSS	213,480	1	0	0	213,480	1
PC	16,681	1	0	0	16,681	1
PPV	32,727	3	0	0	32,727	3
Subtotal for Special Exemptions	**262,888**	**15**	**0**	**0**	**262,888**	**15**

LITTLE ELM ISD

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX-XJ	9,094,117	2	0	0	9,094,117	2
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	18,262,737	5	0	0	18,262,737	5
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	71,477,068	27	0	0	71,477,068	27
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	404,465	3	0	0	404,465	3
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	60,191	2	0	0	60,191	2
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	603,125,601	921	0	0	603,125,601	921
EX-XV-PRORATED	0	0	0	0	0	0
EX-XV-PRORATED-	2,172,137	5	0	0	2,172,137	5
Subtotal for Absolute Exemptions	**704,596,316**	**965**	**0**	**0**	**704,596,316**	**965**
Other Exemptions						
BM	72,249,515	1	0	0	72,249,515	1
BPPEX	25,702,098	600	125,000	1	25,827,098	601
BPPEX-AL	766,924	26	0	0	766,924	26
BPPEX-TU	5,042,529	176	0	0	5,042,529	176
BPPEX-UD	5,834,570	56	0	0	5,834,570	56
Subtotal for Other Exemptions	**109,595,636**	**859**	**125,000**	**1**	**109,720,636**	**860**
Total:	**3,402,353,203**	**23,993**	**31,779,110**	**257**	**3,434,132,313**	**24,250**

LITTLE ELM ISD

State Category Breakdown

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	21,837		196,756,347	10,218,649,812	7,468,602,600
B	Multifamily Residential	161		0	193,285,711	185,223,267
C1	Vacant Lots and Tracts	1,046		0	154,381,980	144,060,989
D1	Qualified Open-Space Land	123	997.87	0	105,180,637	42,203
D2	Farm or Ranch Improvements on Qualified	32		0	2,664,910	2,588,474
E	Rural Land,Not Qualified for Open-Space Land	241		1,232,786	80,267,701	68,721,864
F1	Commercial Real Property	460		10,785,543	516,520,302	504,134,629
J1	Water Systems	13		0	899,728	547,408
J2	Gas Distribution Systems	8		0	9,652,800	8,838,560
J3	Electric Companies (including Co-ops)	8		0	38,044,970	37,044,970
J4	Telephone Companies (including Co-ops)	19		0	6,735,661	3,324,349
J7	Cable Companies	6		0	11,320,100	10,739,760
J8	Other Type of Utility	3		0	1,700	0
L1	Commercial Personal Property	730		985,000	74,901,395	43,049,261
L2	Industrial and Manufacturing Personal Property	10		0	73,838,892	1,287,657
M1	Mobile Homes	728		698,602	20,508,759	17,060,056
O	Residential Inventory	838		30,274,373	111,180,117	107,581,497
S	Special Inventory	9		0	256,044	45,713
XJ	Private Schools (§11.21)	2		4,332,623	9,094,117	0
XL	Organizations Providing Economic	6		0	18,262,737	0
XN	Motor Vehicles Leased for Personal Use (§11	27		0	71,477,068	0
XR	Nonprofit Water or Wastewater Corporation	3		0	404,465	0
XU	MiscellaneousExemptions (§11.23)	2		0	60,191	0
XV	Other Totally Exempt Properties (including	912	60.15	21,701,449	602,530,715	0
		Totals:	1,058.02	266,766,723	12,320,120,512	8,602,893,257

LITTLE ELM ISD

State Category Breakdown

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	317		10,998,740	165,238,400	131,495,853
B	Multifamily Residential	1		0	287,418	147,418
C1	Vacant Lots and Tracts	73		0	5,008,070	2,731,305
D1	Qualified Open-Space Land	5	66.12	0	5,490,820	1,354
D2	Farm or Ranch Improvements on Qualified	1		0	1,185	576
E	Rural Land,Not Qualified for Open-Space Land	4		0	841,637	622,410
L1	Commercial Personal Property	1		0	502,500	377,500
M1	Mobile Homes	1		0	24,769	24,769
		Totals:	66.12	10,998,740	177,394,799	135,401,185

LITTLE ELM ISD

State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	22,154		207,755,087	10,383,888,212	7,600,098,453
B	Multifamily Residential	162		0	193,573,129	185,370,685
C1	Vacant Lots and Tracts	1,119		0	159,390,050	146,792,294
D1	Qualified Open-Space Land	128	1,063.98	0	110,671,457	43,557
D2	Farm or Ranch Improvements on Qualified	33		0	2,666,095	2,589,050
E	Rural Land,Not Qualified for Open-Space Land	245		1,232,786	81,109,338	69,344,274
F1	Commercial Real Property	460		10,785,543	516,520,302	504,134,629
J1	Water Systems	13		0	899,728	547,408
J2	Gas Distribution Systems	8		0	9,652,800	8,838,560
J3	Electric Companies (including Co-ops)	8		0	38,044,970	37,044,970
J4	Telephone Companies (including Co-ops)	19		0	6,735,661	3,324,349
J7	Cable Companies	6		0	11,320,100	10,739,760
J8	Other Type of Utility	3		0	1,700	0
L1	Commercial Personal Property	731		985,000	75,403,895	43,426,761
L2	Industrial and Manufacturing Personal Property	10		0	73,838,892	1,287,657
M1	Mobile Homes	729		698,602	20,533,528	17,084,825
O	Residential Inventory	838		30,274,373	111,180,117	107,581,497
S	Special Inventory	9		0	256,044	45,713
XJ	Private Schools (§11.21)	2		4,332,623	9,094,117	0
XL	Organizations Providing Economic	6		0	18,262,737	0
XN	Motor Vehicles Leased for Personal Use (§11.	27		0	71,477,068	0
XR	Nonprofit Water or Wastewater Corporation	3		0	404,465	0
XU	MiscellaneousExemptions (§11.23)	2		0	60,191	0
XV	Other Totally Exempt Properties (including	912	60.15	21,701,449	602,530,715	0
		Totals:	1,124.13	277,765,463	12,497,515,311	8,738,294,442

LITTLE ELM ISD

Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1866861	10018 INGRAM II LLC	$58,252,577	$58,252,577
2	1760969	THE TRIBUTE BUILD TO RENT LLC	$55,700,000	$55,700,000
3	1840401	YES PRESTON LLC	$43,386,637	$43,386,637
4	1811560	VILLAGE AT LAKEFRONT LLC.	$34,000,000	$34,000,000
5	298175	RETRACTABLE TECHNOLOGIES INC	$102,722,007	$30,347,492
6	1041228	CRIMSON 1031 PORTFOLIO LLC	$25,661,000	$25,661,000
7	1081290	CoServ Electric Coop	$26,073,750	$25,198,750
8	783881	ROSEBRIAR LITTLE ELM LP	$17,874,200	$17,780,000
9	571921	BEAZER HOMES TEXAS LP	$13,949,078	$13,305,999
10	246448	FIRST TEXAS HOMES INC	$13,186,364	$12,948,681
11	1798692	ACE OAK LLC	$12,560,359	$12,560,359
12	466152	KROGER TEXAS LP	$12,181,127	$12,181,127
13	673443	Oncor Electric Delivery Co	$11,971,220	$11,846,220
14	1776851	BUENA PARK FRISCO LLC	$10,000,000	$10,000,000
15	360802	NATIONAL GOLF OPERATING P/S LP	$9,672,422	$9,672,422
16	1003456	TTLEL LLC	$9,417,607	$9,417,607
17	923689	TAYLOR MORRISON OF TEXAS INC	$9,045,748	$8,962,435
18	1082140	Suddenlink Communications	$9,288,670	$8,913,670
19	1806380	S&D ORCHARDS LLC & SIDHUZ	$8,650,000	$8,650,000
20	1749026	MATTAMY TEXAS LLC	$8,553,966	$8,281,104
		Total	$492,146,732	$417,066,080

Denton County Tax Office

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,468,551.13	36,388,003.23	0.00	94,856,554.36
Interest		38,701.92	23,977.56	0.00	62,679.48
Penalty		127,177.85	78,873.98	0.00	206,051.83
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,266.16	0.00	0.00	19,266.16
Rendition Penalty Admin Fee		(963.35)	0.00	0.00	(963.35)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(421,445.48)	(262,287.37)	0.00	(683,732.85)
	Current	**58,234,821.98**	**36,228,567.40**	**0.00**	**94,463,389.38**
Delinquent					
Levy		284,462.64	171,759.86	0.00	456,222.50
Interest		35,502.51	20,635.53	0.00	56,138.04
Penalty		22,903.13	14,053.08	0.00	36,956.21
Omitted Property Interest		542.16	0.00	0.00	542.16
25.25(d)		0.15	0.00	0.00	0.15
Bankruptcy Interest		106.03	0.00	0.00	106.03
Rendition Penalty		887.15	0.00	0.00	887.15
Rendition Penalty Admin Fee		*(44.35)*	*0.00*	*0.00*	*(44.35)*
Recalc Refund		(391,015.27)	(241,220.46)	0.00	(632,235.73)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**(46,655.99)**	**(34,771.99)**	**0.00**	**(81,427.98)**
	Distribution Total	**58,188,165.99**	**36,193,795.41**	**0.00**	**94,381,961.40**

DENTON COUNTY
Office of
Dawn Waye
Tax Assessor/Collector
1505 E. McKinney St. Denton, TX
76209

S10-LITTLE ELM ISD

Certification of Anticipated Collection Rate and Excess Debt Collection

I, Dawn Waye, Denton County Tax Assessor/Collector, do hereby submit to the governing body of this taxing jurisdiction the 2026 certified anticipated collection rate and any 2025 excess debt collections per Texas Property Tax Code, Section 26.04 (b), (h), (h-1) and (h-2).

2026 CERTIFIED ANTICIPATED COLLECTION RATE: 100%

2025 CERTIFIED EXCESS DEBT COLLECTIONS: $ 2,073,118

E-SIGNED by Dawn Waye
on 2026-07-15 17:10:27 CDT

Dawn Waye
Denton County
Tax Assessor/Collector

July 15, 2026

Date

Motor Vehicle Department
P.O. Box 90204
Denton, TX 76202-5204
940-349-3510

Property Tax Department
P.O. Box 90223
Denton, TX 76202-5223
940-349-3500

TAXING ENTITY	2025 anticipated debt collection rate	2025 debt taxes levied	2025 anticipated collection of debt	ACTUAL debt collection 7-1 thru 6-30	ACTUAL debt collection rate for 2025	EXCESS DEBT COLLECTIONS FOR 2025
G01- DENTON COUNTY	100.00%	76,896,336	76,896,336	86,217,517	112.12%	9,321,181
C01 - AUBREY	100.00%	1,354,908	1,354,908	1,805,128	133.23%	450,220
C02 - CARROLLTON	100.00%	35,420,816	35,420,816			
denton totals			0	19,125,142		
dallas totals			0			
CITY OF CARROLLTON TOTAL			0	19,125,142	53.99%	(16,295,674)
C03 - COLONY	100.00%	7,766,103	7,766,103	12,022,817	154.81%	4,256,714
C04 - CORINTH	100.00%	4,409,604	4,409,604	5,597,451	126.94%	1,187,847
C05 - DENTON	100.00%	50,543,015	50,543,015	57,007,729	112.79%	6,464,714
C07 - FLOWER MOUND	100.00%	8,286,091	8,286,091	8,822,269	106.47%	536,178
C08 - HIGHLAND VILLAGE	100.00%	2,764,917	2,764,917	2,749,402	99.44%	(15,515)
C09 - JUSTIN	100.00%	1,671,585	1,671,585	1,800,788	107.73%	129,203
C10 - KRUM	100.00%	1,574,210	1,574,210	1,559,390	99.06%	(14,820)
C11 - LAKE DALLAS	100.00%	893,499	893,499	892,449	99.88%	(1,050)
C12 - LEWISVILLE	100.00%	25,143,509	25,143,509	28,046,147	111.54%	2,902,638
C13 - LITTLE ELM	100.00%	8,310,389	8,310,389	9,735,817	117.15%	1,425,428
C14 - PILOT POINT	100.00%	1,999,644	1,999,644	3,128,641	156.46%	1,128,997
C15 - PONDER	100.00%	498,249	498,249	533,927	107.16%	35,678
C16 - SANGER	100.00%	1,663,721	1,663,721	1,667,173	100.21%	3,452
C17 - ROANOKE	100.00%	5,600,336	5,600,336	5,523,577	98.63%	(76,759)
C18 - KRUGERVILLE	100.00%	325,841	325,841	382,568	117.41%	56,727
C19 - HICKORY CREEK	100.00%	843,704	843,704	839,823	99.54%	(3,881)
C22 - HACKBERRY-no debt	100.00%	0	0	720	#DIV/0!	720
C24 - OAK POINT	100.00%	114,381	114,381	158,344	138.44%	43,963
C25 - LAKEWOOD VILLAGE-no debt	100.00%	0	0	2,621	#DIV/0!	2,621
C26 - ARGYLE	100.00%	1,339,584	1,339,584	1,700,219	126.92%	360,635
C27 - COPPER CANYON	100.00%	151,512	151,512	186,055	122.80%	34,543
C28 - TROPHY CLUB	100.00%	2,814,124	2,814,124	3,283,191	116.67%	469,067
C30 - DOUBLE OAK-no debt	100.00%	0	0	0	#DIV/0!	0
C31 - BARTONVILLE-no debt	100.00%	0	0	0	#DIV/0!	0
C33 - NORTHLAKE	100.00%	4,758,181	4,758,181	4,795,232	100.78%	37,051
C34 - SHADY SHORES	100.00%	224,575	224,575	222,513	99.08%	(2,062)
C42 - DISH-no debt	100.00%	0	0	1	#DIV/0!	1
C45 - NEW FAIRVIEW-don't do calculation	100.00%	0	0	79,604	#DIV/0!	79,604
C47 - DRAPER/CORRAL CITY	100.00%	53,905	53,905	17,149	31.81%	(36,756)
C51 - PROVIDENCE VILLAGE	100.00%	2,759,017	2,759,017	2,757,393	99.94%	(1,624)
S01 - ARGYLE ISD	100.00%	28,359,498	28,359,498	28,860,755	101.77%	501,257
S02 - AUBREY ISD	100.00%	16,204,852	16,204,852	16,083,353	99.25%	(121,499)
S05 - DENTON ISD	100.00%	150,072,695	150,072,695	153,295,280	102.15%	3,222,585
S07 - KRUM ISD	100.00%	9,962,060	9,962,060	10,201,359	102.40%	239,299
S08 - LAKE DALLAS ISD	100.00%	14,907,379	14,907,379	15,358,849	103.03%	451,470
S09 - LEWISVILLE ISD	100.00%	180,172,516	180,172,516	184,650,750	102.49%	4,478,234
S10 - LITTLE ELM ISD	100.00%	34,289,845	34,289,845	36,362,963	106.05%	2,073,118
S11 - NORTHWEST ISD	100.00%	163,270,495	163,270,495	161,969,603	99.20%	(1,300,892)
S12 - PILOT POINT ISD	100.00%	3,220,555	3,220,555	3,445,091	106.97%	224,536
S13 - PONDER ISD	100.00%	5,686,271	5,686,271	6,044,402	106.30%	358,131
S14 - SANGER ISD	100.00%	8,283,625	8,283,625	8,451,298	102.02%	167,673
DESD #1 DENTON CO EMER SERVICE DIST 1	100.00%	1,701,499	1,701,499	1,857,513	109.17%	156,014
DESD #2 DENTON CO EMER SERVICE DIST 2	100.00%	1,250,773	1,250,773	1,237,855	98.97%	(12,918)

Deposit Date from 7/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,365,972.63	36,324,163.45	0.00	94,690,136.08
Interest		35,006.07	21,685.16	0.00	56,691.23
Penalty		119,723.96	74,250.52	0.00	193,974.48
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,049.21	0.00	0.00	19,049.21
Rendition Penalty Admin Fee		(952.50)	0.00	0.00	(952.50)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(337,973.25)	(210,338.26)	0.00	(548,311.51)
	Current	**58,204,359.87**	**36,209,760.87**	**0.00**	**94,414,120.74**
Delinquent					
Levy		593,607.24	363,816.51	0.00	957,423.75
Interest		49,469.33	29,161.41	0.00	78,630.74
Penalty		45,640.26	28,056.93	0.00	73,697.19
Omitted Property Interest		550.77	0.00	0.00	550.77
25.25(d)		19.09	0.00	0.00	19.09
Bankruptcy Interest		45.58	0.00	0.00	45.58
Rendition Penalty		2,750.83	0.00	0.00	2,750.83
Rendition Penalty Admin Fee		(137.53)	0.00	0.00	(137.53)
Recalc Refund		(434,395.67)	(267,832.38)	0.00	(702,228.05)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**257,549.76**	**153,202.47**	**0.00**	**410,752.23**
	Distribution Total	**58,461,909.63**	**36,362,963.34**	**0.00**	**94,824,872.97**

TAXING ENTITY	Tax Year 2025 total YTD levy	Tax Year 2025 distribution	Tax Year 2025 ACTUAL collection rate	Tax Year 2024 total YTD levy	Tax Year 2024 distribution	Tax Year 2024 ACTUAL collection rate	Tax Year 2023 total YTD levy	Tax Year 2023 distribution	Tax Year 2023 ACTUAL collection rate	LOWEST of last 3 years
G01- DENTON COUNTY	374,337,538	371,072,728	99.13%	352,823,146	349,023,605	98.92%	330,368,053	329,009,540	99.59%	98.92%
C01 - AUBREY	5,656,777	5,635,225	99.62%	5,404,379	5,364,751	99.27%	4,754,205	4,734,432	99.58%	99.27%
C02 - CARROLLTON denton	69,435,780	68,281,217		67,945,973	66,903,461	98.47%	66,376,109	65,016,372	97.95%	
dallas				55,297,156	54,333,587	98.26%	51,298,085	50,500,973	98.45%	
TOTAL FOR TAXING UNIT			#DIV/0!	123,243,129	121,237,048	98.37%	117,674,194	115,517,345	98.17%	#DIV/0!
C03 - COLONY	52,206,188	50,414,593	96.57%	50,930,012	50,466,640	99.09%	48,766,112	48,485,059	99.42%	96.57%
C04 - CORINTH	20,683,847	20,729,008	100.22%	18,749,875	18,555,838	98.97%	17,442,379	17,349,343	99.47%	98.97%
C05 - DENTON	129,871,076	129,430,646	99.66%	120,018,317	118,147,094	98.44%	106,631,468	106,091,347	99.49%	98.44%
C07 - FLOWER MOUND	64,853,162	64,233,096	99.04%	63,994,471	62,951,095	98.37%	60,899,153	60,560,522	99.44%	98.37%
C08 - HIGHLAND VILLAGE	17,570,081	17,420,528	99.15%	16,805,408	16,576,654	98.64%	15,898,392	15,739,930	99.00%	98.64%
C09 - JUSTIN	8,315,835	8,278,963	99.56%	6,488,510	6,460,679	99.57%	6,084,582	6,069,195	99.75%	99.56%
C10 - KRUM	5,471,888	5,433,662	99.30%	4,843,921	4,823,111	99.57%	4,514,907	4,493,370	99.52%	99.30%
C11 - LAKE DALLAS	4,827,891	4,784,147	99.09%	4,323,848	4,279,483	98.97%	4,141,890	4,123,695	99.56%	98.97%
C12 - LEWISVILLE	97,594,747	95,793,987	98.15%	93,343,409	92,120,748	98.69%	87,742,486	87,197,819	99.38%	98.15%
C13 - LITTLE ELM	49,536,066	49,283,925	99.49%	46,886,721	46,271,989	98.69%	45,395,113	45,195,342	99.56%	98.69%
C14 - PILOT POINT	6,396,221	6,521,352	101.96%	5,203,057	5,167,735	99.32%	4,348,902	4,353,608	100.11%	99.32%
C15 - PONDER	2,380,466	2,387,103	100.28%	2,365,970	2,346,720	99.19%	2,164,954	2,179,860	100.69%	99.19%
C16 - SANGER	9,841,979	9,864,658	100.23%	9,312,244	9,200,190	98.80%	8,740,598	8,789,093	100.55%	98.80%
C17 - ROANOKE	13,166,164	12,989,599	98.66%	12,213,955	11,883,708	97.30%	11,767,363	11,938,283	101.45%	97.30%
C18 - KRUGERVILLE	1,651,745	1,666,690	100.90%	1,452,078	1,418,043	97.66%	1,294,155	1,298,720	100.35%	97.66%
C19 - HICKORY CREEK	2,744,143	2,726,997	99.38%	2,614,963	2,586,608	98.92%	2,485,478	2,471,298	99.43%	98.92%
C22 - HACKBERRY	204,960	193,768	94.54%	228,086	232,374	101.88%	213,037	206,246	96.81%	94.54%
C24 - OAK POINT	5,470,431	5,445,870	99.55%	5,004,075	4,974,424	99.41%	4,432,654	4,449,845	100.39%	99.41%
C25 - LAKEWOOD VILLAGE	745,818	735,597	98.63%	712,939	706,108	99.04%	668,532	665,656	99.57%	98.63%
C26 - ARGYLE	5,770,026	5,725,899	99.24%	5,190,732	5,118,788	98.58%	4,659,744	4,648,119	99.75%	98.58%
C27 - COPPER CANYON	1,983,041	1,961,355	98.91%	1,781,339	1,761,784	98.90%	1,470,554	1,459,110	99.22%	98.90%
C28 - TROPHY CLUB	13,231,121	13,092,611	98.95%	12,614,740	12,516,834	99.22%	11,885,191	11,849,034	99.70%	98.95%
C30 - DOUBLE OAK	1,345,687	1,346,691	100.07%	1,292,820	1,277,813	98.84%	1,231,218	1,226,937	99.65%	98.84%
C31 - BARTONVILLE	1,374,758	1,350,468	98.23%	1,218,654	1,213,358	99.57%	1,068,698	1,051,182	98.36%	98.23%
C33 - NORTHLAKE	10,702,900	10,522,890	98.32%	9,436,076	9,225,038	97.76%	8,022,359	8,011,653	99.87%	97.76%
C34 - SHADY SHORES	1,781,234	1,752,566	98.39%	1,667,807	1,655,448	99.26%	1,543,204	1,536,863	99.52%	98.39%
C42 - DISH	259,000	257,452	99.40%	225,171	227,366	100.97%	211,731	217,429	102.69%	99.40%
C45 - NEW FAIRVIEW-do not activate	213,297	216,025	101.32%	184,628	184,628	100.16%			#DIV/0!	#DIV/0!
C47 - DRAPER/CORRAL CITY	31,621	31,213	98.71%	29,938	28,518	95.26%	16,634	16,646	100.07%	95.26%
C51 - PROVIDENCE VILLAGE	6,626,072	6,632,125	100.09%	5,885,277	5,942,686	100.98%	5,420,984	5,410,707	99.81%	99.81%
S01 - ARGYLE ISD	67,676,073	67,267,897	99.40%	64,843,926	64,319,355	99.19%	56,785,321	56,637,564	99.74%	99.19%
S02 - AUBREY ISD	39,237,956	39,062,083	99.55%	38,312,416	38,101,412	99.45%	32,240,383	32,188,660	99.84%	99.45%
S05 - DENTON ISD	386,721,467	383,313,656	99.12%	371,695,462	365,228,754	98.26%	339,374,119	337,624,782	99.48%	98.26%
S07 - KRUM ISD	25,105,119	25,149,263	100.18%	23,338,776	23,122,186	99.07%	21,806,649	21,700,799	99.51%	99.07%
S08 - LAKE DALLAS ISD	38,504,009	38,289,709	99.44%	39,028,982	38,328,069	98.20%	35,722,848	35,523,328	99.44%	98.20%
S09 - LEWISVILLE ISD	633,648,844	622,094,810	98.18%	638,011,909	628,108,854	98.45%	610,252,630	606,209,477	99.34%	98.18%
S10 - LITTLE ELM ISD	95,065,419	94,381,961	99.28%	96,514,248	92,239,465	95.57%	91,553,570	91,390,955	99.82%	95.57%
S11 - NORTHWEST ISD	421,075,772	415,602,441	98.70%	409,490,133	403,733,458	98.59%	385,161,651	384,922,327	99.94%	98.59%
S12 - PILOT POINT ISD	15,579,141	15,788,543	101.34%	16,482,103	16,260,490	98.66%	14,027,986	14,037,182	100.07%	98.66%
S13 - PONDER ISD	14,980,597	15,400,134	102.80%	13,848,831	13,617,889	98.33%	15,311,919	15,292,190	99.87%	98.33%
S14 - SANGER ISD	24,303,477	24,270,562	99.86%	24,712,938	24,330,677	98.45%	23,493,765	23,741,870	101.06%	98.45%
ESD #1 DENTON CO EMER SERVICE DIST	8,139,187	8,093,335	99.44%	7,258,258	7,177,583	98.89%	6,626,644	6,623,644	99.95%	98.89%
ESD #2 DENTON CO EMER SERVICE DIST	13,979,169	13,854,099	99.11%	12,748,572	12,635,473	99.11%				99.11%

2025 TAX ROLL SUMMARY S10 - LITTLE ELM ISD

	Amount		Count
NUMBER OF ACCOUNTS			27,110
MARKET VALUES			
ROLLCODE: MOBILE HOME			
Improvement	$16,313,412		
Improvement Non-Home Site	$124,932		
ROLLCODE: PERSONAL			
Personal	$212,790,775		
ROLLCODE: REAL			
Agriculture	$111,346,775		
Improvement	$7,612,642,047		
Improvement Non-Home Site	$915,223,940		
Land	$2,950,131,837		
Land Ag Land	$52,001		
Land Non-Home Site	$656,478,925		
ROLLCODE: VIT			
Personal	$0		
TOTAL MARKET VALUE		**$12,475,104,644**	
DEFERRALS			
Ag 1D1	$111,346,775		130
TOTAL DEFERRALS		**$111,346,775**	
EXEMPTIONS			
100% Disabled Veteran	$137,232,784		410
23.231 Circuit Breaker Limitation	$71,224,940		1,247
Cap Adjustment, XT	$366,911,517		5,488
Disabled	$7,738,859		145
Disabled Veteran 10% to 29%	$781,373		106
Disabled Veteran 30% to 49%	$528,000		61
Disabled Veteran 50% to 69%	$872,500		86
Disabled Veteran 70% to 100%	$2,040,000		449
Economic Development - XL	$18,254,205		5
Energy, XR	$310,917		2
First Responder Surviving Spouse	$261,079		1
General Homestead	$2,118,921,006		15,566
Homestead	$31,819,563		341
Low Income Housing, XD, XA	$0		1
Medical / Biomedical	$74,971,098		1
Member Armed Svcs Surviving Sps	$234,428		1
Miscellaneous - XV	$625,875,334		987
Nominal Value	$112,086		146
Other Exemption, XF, XH, XU	$60,191		2
Over 65	$285,750,012		5,115
Personal Use Vehicle, XN	$27,467		3
Pollution Control	$16,269		1
Private Schools- XJ	$5,574,458		6
Surviving Spouse	$5,766,239		113
Surviving Spouse 100% Disabled Vet	$5,727,948		22
Surviving Spouse Disabled Person	$0		1
TOTAL EXEMPTIONS		**$3,761,012,273**	

GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS		**$3,872,359,048**	
TOTAL MARKET VALUE		**$12,475,104,644**	
TAXABLE VALUE		**$8,602,745,596**	
TAX RATE		**1.225200**	
ROLLCODE: MOBILE HOME			
Levy	$149,427.31		574
ROLLCODE: PERSONAL			
Levy	$1,675,760.27		795
ROLLCODE: REAL			
Levy	$93,240,231.43		25,739
ROLLCODE: VIT			
Levy	$0.00		3
TOTAL LEVY		**$95,065,419.01**	
LEVY LOST DUE TO FROZEN		**$10,330,956.93**	
OTHER LOST LEVY		**$6,206.70**	
TOTAL LOST LEVY		**$10,337,163.63**	

Calculation Analysis

	Calc Levy	- Tax Amount	= Diff.	Market Value	Exemption	Taxable Value
Frozen	17,893,310.01	7,562,353.08	10,330,956.93	2,567,038,645	1,106,598,694	1,460,439,951
DV100 (Excl. Frozen)	133,873.56	127,666.86	6,206.70	160,593,478	105,202,302	55,391,176
Prorated (Excl. Frozen	0.00	0.00	0.00	0	0	0
Other	87,375,399.07	87,375,399.07	0.00	9,747,472,521	2,660,558,052	7,086,914,469
Total	105,402,582.64	95,065,419.01	10,337,163.63	12,475,104,644	3,872,359,048	8,602,745,596
DV100 (Incl. Frozen)	28,206.13	13,460.85	14,745.28	58,848,746	32,030,482	26,818,264
Prorated (Incl. Frozen	0.00	0.00	0.00	0	0	0

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,468,551.13	36,388,003.23	0.00	94,856,554.36
Interest		38,701.92	23,977.56	0.00	62,679.48
Penalty		127,177.85	78,873.98	0.00	206,051.83
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,266.16	0.00	0.00	19,266.16
Rendition Penalty Admin Fee		(963.35)	0.00	0.00	(963.35)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(421,445.48)	(262,287.37)	0.00	(683,732.85)
	Current	**58,234,821.98**	**36,228,567.40**	**0.00**	**94,463,389.38**
Delinquent					
Levy		284,462.64	171,759.86	0.00	456,222.50
Interest		35,502.51	20,635.53	0.00	56,138.04
Penalty		22,903.13	14,053.08	0.00	36,956.21
Omitted Property Interest		542.16	0.00	0.00	542.16
25.25(d)		0.15	0.00	0.00	0.15
Bankruptcy Interest		106.03	0.00	0.00	106.03
Rendition Penalty		887.15	0.00	0.00	887.15
Rendition Penalty Admin Fee		(44.35)	0.00	0.00	(44.35)
Recalc Refund		(391,015.27)	(241,220.46)	0.00	(632,235.73)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**(46,655.99)**	**(34,771.99)**	**0.00**	**(81,427.98)**
	Distribution Total	**58,188,165.99**	**36,193,795.41**	**0.00**	**94,381,961.40**

2025 Tax Rate Calculation Notice

Taxing Unit Name: Little Elm Independent School District

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O 0.7552 (Maintenance & Operation Rate)

Proposed I&S 0.4700 (Interest & Sinking or Debt Rate)
(must match line 35 of the calculation worksheet)

Proposed Total Rate 1.2252

Jesse Wyse
Printed name

9/3/25
Date

Signature

9/3/25
Date

PREVIOUS
JUL 0 U 2025
YEAR

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

LITTLE ELM INDEPENDENT SCHOOL DISTRICT

School District's Name

Phone (area code and number)

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [1]	$ 8,654,530,738
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. [2]	$ 1,667,369,010
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 6,987,161,728
4.	**Prior year total adopted tax rate.**	$ 1.2252 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** $ 33,598,767 B. **Prior year values resulting from final court decisions:** − $ 32,643,458 C. **Prior year value loss.** Subtract B from A. [3]	$ 955,309
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** $ 47,767,696 B. **Prior year disputed value:** − $ 8,553,539 C. **Prior year undisputed value.** Subtract B from A. [4]	$ 38,214,157
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 39,169,466
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,026,331,194

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: ..... $ 1,404,197 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..+ $ 872,485,968 C. **Value loss.** Add A and B. [6]	$ 873,890,165
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. **Prior year market value.** ..... $ 3,692,836 B. **Current year productivity or special appraised value:** ..... - $ 622 C. **Value loss.** Subtract B from A. [7]	$ 3,692,214
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 877,582,379
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 6,148,748,815
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 75,334,470
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [8]	$ 1,129,551
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 78,464,021
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [10] A. **Certified values.** [11] ..... $ 6,719,639,075 B. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 C. **Total current year value.** Subtract B from A.	$ 8,719,639,075
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] 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. [13] ..... $ 7,045,874 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. [14] ..... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 7,045,874

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]	$ 1,430,974,285
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[16] 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.[17] If completing this section, the taxing unit must include supporting documentation in Section 6.[18] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[19]	$ 7,295,710,664
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 304,971,435
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 304,971,435
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 6,990,739,229
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.0937 /$100

SECTION 2: 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.[20]

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.[21]
2. **Enrichment Tax Rate:**[22] 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 with any increases in the guaranteed yield.[23]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming 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 create a surplus in M&O tax revenue for the purpose of paying the district's debt service.[24]

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.[25] 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.*[26] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA.[27]	$ 0.8189 /$100

[15] Tex. Tax Code §26.012(6)(B)
[16] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[17] Tex Tax Code §26.012(1-a)
[18] Tex Tax Code §26.04(d-3)
[19] Tex Tax Code §26.012(6)
[20] Tex. Tax Code §26.08(n)
[21] Tex. Edu. Code §48.2551(a)(3)
[22] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[23] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[24] Tex. Edu. Code §45.0021(a)
[25] Tex. Edu. Code §11.184(b)
[26] Tex. Edu. Code §11.184(b-1)
[27] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	School Rate
28.	**Current year enrichment tax rate.** Enter the greater of A and B.[28] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[29]	$ 0.7552 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[30] Enter debt amount: ..... $ 41,131,495 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 3,888,350 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 D. **Adjust debt:** Subtract B and C from A.	$ 37,242,145
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[31]	$ 2,952,300
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 34,289,845
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[32] A. Enter the current year anticipated collection rate certified by the collector.[33] 100.00 % B. Enter the 2024 actual collection rate 95.57 % C. Enter the 2023 actual collection rate 99.82 % D. Enter the 2022 actual collection rate 99.85 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 34,289,845
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,684
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4700 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36.[34]	$ 1.2252 /$100

[28] Tex. Tax Code §26.08(n)(2)
[29] Tex. Edu. Code §45.0003(d)
[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[35] The school district shall provide its tax assessor with a copy of the letter.[36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,884
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2252 /$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.[37] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.2252 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.2252 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.0937 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2252 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

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

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [10]

print here ▶ Dawn Waye
Printed Name of School District Representative

sign here ▶ E-SIGNED by Dawn Waye on 2025-09-04 17:45:27 CDT
School District Representative

September 04, 2025
Date

[10] Tex. Tax Code §26.04(c)

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

LITTLE ELM INDEPENDENT SCHOOL DISTRICT
School District's Name

Phone *(area code and number)*

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

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

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

Insert hyperlink:

https://www.dentoncounty.gov/DocumentCenter/Index/879

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 8,542,750,453
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]	$ 1,458,025,896
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,084,724,557
4.	**Prior year total adopted tax rate.**	$ 1.2252 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. Original prior year ARB values: $ 68,279,283	
	B. Prior year values resulting from final court decisions: – $ 61,844,964	
	C. Prior year value loss. Subtract B from A. [4]	$ 6,434,319

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 51,044,482 **B. Prior year disputed value:** – $ 10,208,896 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 40,835,586
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 47,269,905
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,131,994,462
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 2,580,831 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 112,753,064 **C. Value loss.** Add A and B. [7]	$ 115,333,895
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** $ 1,643,995 **B. Current year productivity or special appraised value:** - $ 405 **C. Value loss.** Subtract B from A. [8]	$ 1,643,590
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 116,977,485
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 7,015,016,977
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 85,947,988
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 632,235
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 86,580,223

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] ..... $ 8,602,893,257 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 **C. Total current year value.** Subtract B from A.	$ 8,602,893,257
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 117,365,534 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 117,365,534
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 1,376,714,771
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 7,343,544,020
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 226,716,975
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 226,716,975
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 7,116,827,045
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.2165 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.6169 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7552 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: ..... $ 40,863,926 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. ..... – $ 4,276,100 D. **Adjust debt:** Subtract B and C from A.	$ 36,587,826

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 2,073,118
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 34,514,708
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 99.28 % C. Enter the 2024 actual collection rate 95.57 % D. Enter the 2023 actual collection rate 99.82 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 34,514,708
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,343,544,020
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4700 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.2252 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,343,544,020
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2252 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.2252 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.2252 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.2165 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2252 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here ➧ Dawn Waye

Printed Name of School District Representative

sign here ➧ E-SIGNED by Dawn Waye on 2026-08-31 09:00:19 CDT

School District Representative

August 31, 2026

Date

[40] Tex. Tax Code §26.04(c)

DEBT SERVICE INFORMATION

Entity Name: Little Elm Independent School District

Description of Debt	Principal Payments to be paid from Property Taxes	Interest to be paid from Property Taxes	Other Amounts to be paid from Property Taxes	Total Payment
Annual Unlimted Tax Debt	15,625,249	25,238,677		40,863,926
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0

A. Total Debt to be paid	40,863,926
B. Unemcumbered funds used to reduce debt	
C. State Aid Received for paying Principal and interest on debt for facilities throught the existing debt allotment program and/or instructional facilities allotment program	4,276,100
D. Amount paid from other resources	
E. Adjusted debt amount	36,587,826

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.

NOTES

CONTACT INFORMATION FOR TRUTH IN TAXATION PURPOSES

Entity Name: Little Elm Independent School

Beginning date of School District Fiscal Year	7/1/2026

Primary Contact Name	Title	Direct Phone	Alternate Phone	Email
Jesse Wyse	Chief Financial Officer	972-947-9340 ext 10502	972-947-9340 ext 10501	jwyse@littleelmisd.net

Secondary Contact Name	Title (Secondary)	Phone (Secondary)	Alt Phone (Secondary)	Email (Secondary)
Jennifer Barrychuck	Executive	972-947-9340 ext 10501	972-947-9340 ext 10502	jbarrychuck@littleelmisd.net

TAXING UNIT INFORMATION FOR PUBLIC TAX TRANSPARENCY WEBSITE

List this information exactly the way you wish it to appear on the public website.

Physical Address	Public Email	Public Phone	Public Website
400 Lobo Lane, Little Elm, TX		972-947-9340	www.littleelmisd.net

NOTES

MCR AND ENRICHMENT RATE

Entity Name: Little Elm Independent School District

Line 27	**Current year maximum compressed tax rate (MCR), TEA will publish compression rates based on district and statewide property value growth. Enter the school distric'ts maximum compressed rate based on guidance from TEA.**	0.6169	/$100

Line 28	Current year enrichment rate. Enter the greater of A and B			
		A. Enter the district's prior year enrichment rate	0.1383	/$100
		B. $.05 per $100 of taxable value		/$100

Line 29	**Current year maintenance and operations (M&O) tax rate. Add lines 27 and 28.**			
		Note M&O tax rate may not exceed the sum of 0.17 and the districts maximum compressed value.	0.7552	/$100

NOTES

GOVERNING BODY INFORMATION

Entity Name: Little Elm Independent School District

Name	Title	Phone	Email
Mary Watkins	President	972-947-9340	mary.watkins@littleelmisd.net
Jason Olson	Vice President	972-947-9340	jolson@littleelmisd.net
Ken Beber	Secretary	972-947-9340	kbeber@littleelmisd.net
Jeff Burton	Trustee	972-947-9340	jeff.burton@littleelmisd.net
Eric Wilson	Trustee	972-947-9340	ewilson2@littleelmisd.net
DeLeon English	Trustee	972-947-9340	deleon.english@littleelmisd.net
G. David Montemayor	Trustee	972-947-9340	dmontemayor@littleelmisd.net

Governing Body Contact as well as other information is required to be posted on the following websites:

Tax Assessor/Collector Website (per Tax Code Section 26.16)

Appraisal District Website (per Tax Code Section 26.17)

Tax Assessor/Collector submits tax rate calculation worksheets and rates to Appraisal District

Taxing Unit submits all other information required by Tax Code Section 26.17 to Appraisal District

Taxing Units Website (Tax Code Section 26.18)

S10 LITTLE ELM ISD

Line 1	**2025 TAXABLE VALUE**	8,592,347,442
	add 25.25D	1,447,493
	subtract Chapter 42 subject to appeal taxable value	51,044,482
		8,542,750,453

LITTLE ELM ISD

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (26,306)	(Count) (1)	(Count) (26,307)
Land HS Value	2,951,023,123	133,642	2,951,156,765
Land NHS Value	656,478,925	0	656,478,925
Land Ag Market Value	111,398,776	0	111,398,776
Land Timber Market Value	0	0	0
Total Land Value	**3,718,900,824**	**133,642**	**3,719,034,466**
Improvement HS Value	7,628,762,535	432,953	7,629,195,488
Improvement NHS Value	911,571,490	0	911,571,490
Total Improvement	**8,540,334,025**	**432,953**	**8,540,766,978**
Market Value	**12,259,234,849**	**566,595**	**12,259,801,444**
BUSINESS PERSONAL PROPERTY	(785)	(0)	(785)
Market Value	**212,754,275**	**0**	**212,754,275**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (27,091)	(Total Count) (1)	(Total Count) (27,092)
TOTAL MARKET	**12,471,989,124**	**566,595**	**12,472,555,719**
Ag Productivity	52,001	0	52,001
Ag Loss (-)	111,346,775	0	111,346,775
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**12,360,642,349**	**566,595**	**12,361,208,944**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	368,102,451	0	368,102,451
CB CAP Limitation Value (-)	71,255,942	0	71,255,942
NET APPRAISED VALUE	**11,921,283,956**	**566,595**	**11,921,850,551**
Total Exemption Amount	3,329,363,109	140,000	3,329,503,109
NET TAXABLE	**8,591,920,847**	**426,595**	**8,592,347,442**
TAX LIMIT/FREEZE ADJUSTMENT	**1,458,025,896**	**0**	**1,458,025,896**
LIMIT ADJ TAXABLE (I&S)	**7,133,894,951**	**426,595**	**7,134,321,546**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**7,133,894,951**	**426,595**	**7,134,321,546**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$94,940,665.84 = 7,134,321,546 * (1.225200 / 100) + $7,530,958.26

pYear	taxingUnitCode	taxingUnitName	rollCorrCode	Roll Correction Value	Certified Value	Difference	pidCnt
2025	C02	CARROLLTON CITY OF	25.25(d)(2)	32519974	34845714	2325740	7
2025	C03	THE COLONY CITY OF	25.25(d)(1)	534850	563219	28369	1
2025	C04	CORINTH CITY OF	25.25(d)(1)	24231565	32797255	8565690	4
2025	C05	DENTON CITY OF	25.25(d)(2)	1616295	2268249	651954	12
2025	C07	FLOWER MOUND TOWN OF	25.25(d)(1)	552380	1226685	674305	3
2025	C08	HIGHLAND VILLAGE CITY OF	25.25(d)(1)	309000	351584	42584	1
2025	C09	JUSTIN CITY OF	25.25(d)(2)	5000	25000	20000	1
2025	C12	LEWISVILLE CITY OF	25.25(d)(2)	52994823	82134750	29139927	221
2025	C13	LITTLE ELM TOWN OF	25.25(d)(2)	11083017	15458191	4375174	9
2025	C17	ROANOKE CITY OF	25.25(d)(2)	7797638	7963785	166147	3
2025	C20	DALLAS CITY OF	25.25(d)(2)	3800000	1359490	-2440510	1
2025	C24	OAK POINT CITY OF	25.25(d)(2)	1232993	2168047	935054	15
2025	C31	BARTONVILLE TOWN OF	25.25(d)(1)	5137872	3552330	-1585542	2
2025	C32	FRISCO CITY OF	25.25(d)(1)	9706780	11940976	2234196	22
2025	C33	NORTHLAKE TOWN OF	25.25(d)(2)	70820422	92506061	21685639	4
2025	C36	FORT WORTH CITY OF	25.25(d)(1)	4429008	5810355	1381347	3
2025	C48	PROSPER TOWN OF	25.25(d)(2)	2377420	2534322	156902	3
2025	C49	CELINA CITY OF	25.25(d)(2)	4694980	7251084	2556104	22
2025	C50	HEBRON CITY OF	25.25(d)(2)	78500	550000	471500	1
2025	C51	PROVIDENCE VILLAGE TOWN OF	25.25(d)(2)	270000	300000	30000	1
2025	CAD	DENTON CENTRAL APPRAISAL DISTRICT	25.25(d)(2)	240357901	313500363	73142462	352
2025	DESD1	DENTON CO EMERGENCY SERVICE DIST 1	25.25(d)(2)	76567872	96742391	20174519	8
2025	DESD2	DENTON CO EMERGENCY SERVICE DIST 2	25.25(d)(2)	76567872	96742391	20174519	8
2025	G01	DENTON COUNTY	25.25(d)(2)	239910666	313127189	73216523	352
2025	L01	DENTON CO LEVY IMP DIST	25.25(d)(2)	3267442	5909268	2641826	1
2025	MMD1	HIGHWAY 380 MMD 1	25.25(d)(2)	606784	1175649	568865	1
2025	MMD3	NORTHLAKE MMD 1	25.25(d)(1)	1960000	2300238	340238	3
2025	PID68	MOSAIC PID	25.25(d)(2)	1894980	3158304	1263324	20
2025	PID83	OAK POINT 720 PID	25.25(d)(2)	908351	1513923	605572	14
2025	PID84	LAKESIDE CROSSING PID	25.25(d)(2)	14472066	22012444	7540378	207
2025	R01	DENTON COUNTY RECLAMATION & ROAD DISTRICT	25.25(d)(2)	1395325	2042234	646909	1
2025	S01	ARGYLE ISD	25.25(d)(2)	1960000	2363330	403330	3
2025	S02	AUBREY ISD	25.25(d)(2)	4040	987395	983355	5
2025	S03	CARROLLTON-FB ISD	25.25(d)(1)	32591615	30962970	-1628645	4
2025	S04	CELINA ISD	25.25(d)(2)	2800000	4092780	1292780	2
2025	S05	DENTON ISD	25.25(d)(2)	41567460	53442038	11874578	40
2025	S06	FRISCO ISD	25.25(d)(1)	7724122	10300627	2576505	7
2025	S07	KRUM ISD	25.25(d)(2)	87133	330115	242982	3
2025	S09	LEWISVILLE ISD	25.25(d)(2)	60725482	92365554	31640072	229
2025	S10	LITTLE ELM ISD	25.25(d)(1)	2282813	3730306	1447493	20
2025	S11	NORTHWEST ISD	25.25(d)(2)	84525803	107775179	23249376	13
2025	S13	PONDER ISD	25.25(d)(1)	455524	970001	514477	2
2025	S14	SANGER ISD	25.25(d)(2)	1110813	1243593	132780	2
2025	S17	PROSPER ISD	25.25(d)(2)	2078283	3498509	1420226	22
2025	T03	FLOWER MOUND TIRZ 1	25.25(d)(1)	257000	549186	292186	1
2025	TIF1	LEWISVILLE CITY TIRZ 1	25.25(d)(2)	20670666	20670666	0	2
2025	TIF12	LITTLE ELM TIRZ 5	25.25(d)(2)	7802000	10378316	2576316	4
2025	TIF13	NORTHLAKE TIRZ 1	25.25(d)(2)	69250000	90329823	21079823	1
2025	TIF2	LEWISVILLE CITY TIRZ 2	25.25(d)(2)	380000	423250	43250	1
2025	TIF23	LEWISVILLE CITY TIRZ 4	25.25(d)(2)	14472066	22012444	7540378	207
2025	TIF24	CORINTH TIRZ 2	25.25(d)(2)	23840991	32137736	8296745	1
2025	TIF35	THE COLONY TIRZ 2	25.25(d)(1)	563000	592862	29862	1
2025	TIF37	OAK POINT TIRZ 1	25.25(d)(2)	908351	1513923	605572	14
2025	W04	CLEARCREEK WATERSHED AUTHORITY	25.25(d)(2)	1166946	1508708	341762	3
2025	W41	THE LAKES FWSD	25.25(d)(2)	4040	987395	983355	5
2025	W42	CANYON FALLS WCID 2	25.25(d)(2)	69250000	90329823	21079823	1
2025	W47	DENTON CO MUD 6	25.25(d)(1)	748308	748308	0	1
2025	X02	TRIBUTE AT THE COLONY - PD23	25.25(d)(1)	563000	592862	29862	1

2025 REMAINING VALUE SUBJECT TO A CHAPTER 42 APPEAL

ENTITY	2025 ARB Certified Value	2025 Disputed Value	2025 Undisputed Value
Argyle ISD	$64,876,353	$12,975,271	$51,901,082
Aubrey ISD	$33,821,129	$6,764,226	$27,056,903
Carrollton/FB ISD	$848,082,826	$169,616,565	$678,466,261
Celina ISD	$6,774,000	$1,354,800	$5,419,200
Denton ISD	$2,688,067,306	$537,613,461	$2,150,453,845
Frisco ISD	$1,076,849,296	$215,369,859	$861,479,437
Krum ISD	$5,450,750	$1,090,150	$4,360,600
Lake Dallas ISD	$171,553,422	$34,310,684	$137,242,738
Lewisville ISD	$5,051,315,024	$1,010,263,005	$4,041,052,019
Little Elm ISD	$51,044,482	$10,208,896	$40,835,586
Northwest ISD	$2,991,111,077	$598,222,215	$2,392,888,862
Pilot Point ISD	$39,118,522	$7,823,704	$31,294,818
Ponder ISD	$962,000	$192,400	$769,600
Sanger ISD	$17,403,644	$3,480,729	$13,922,915
Era ISD	$0	$0	$0
Slidell ISD	$0	$0	$0
Prosper ISD	$48,752,239	$9,750,448	$39,001,791
Denton Co Emerg Serv Dist #1	$579,091,949	$115,818,390	$463,273,559
Denton Co Emerg Serv Dist #2	$576,745,808	$115,349,162	$461,396,646
Trophy Club PID #1 Emerg Serv	$0	$0	$0
Denton Cty Levy Imp	$118,148,500	$23,629,700	$94,518,800
Highway 380 Municipal Management Dist	$16,140,000	$3,228,000	$12,912,000
Northlake Municipal Management Dist #1	$34,643,625	$6,928,725	$27,714,900
Northlake Municipal Management Dist #2	$0	$0	$0
Trophy Club MUD # 1	$81,691,689	$16,338,338	$65,353,351
Clear Creek Watershed Auth	$30,679,750	$6,135,950	$24,543,800
Denton Cty Fresh Water 6	$580,000	$116,000	$464,000
Elm Ridge WCID of Denton Cty	$162,262,204	$32,452,441	$129,809,763
Denton Cty Fresh Water 8A	$2,960,000	$592,000	$2,368,000
Denton Cty Fresh Water 8B	$9,119,049	$1,823,810	$7,295,239
Denton Cty Fresh Water 11A	$11,444,000	$2,288,800	$9,155,200
Denton Cty Fresh Water 7	$0	$0	$0
Denton Cty MUD #4	$4,378,000	$875,600	$3,502,400
Denton Cty MUD #5	$1,797,000	$359,400	$1,437,600
Frisco West WCID	$2,846,000	$569,200	$2,276,800
Denton Cty Fresh Water 11B	$4,417,000	$883,400	$3,533,600
Denton Cty Fresh Water 4A	$889,000	$177,800	$711,200
Oak Point WCID #1	$50,000	$10,000	$40,000
Oak Point WCID #2	$0	$0	$0
Oak Point WCID #3	$0	$0	$0
Smiley Rd WCID #1	$6,774,000	$1,354,800	$5,419,200
Denton Cty Fresh Water 11C	$1,656,000	$331,200	$1,324,800
North Fort Worth WCID #1	$0	$0	$0
Brookfield FWSD #1	$0	$0	$0
Alpha Ranch FWSD of Denton & Wise Cty	$0	$0	$0
Belmont FWSD #1	$498,468	$99,694	$398,774
The Lakes FWSD	$1,022,000	$204,400	$817,600
Canyon Falls WCID #2	$0	$0	$0
Oak Point WCID #4	$0	$0	$0
Canyon Falls MUD #1	$0	$0	$0
Belmont FWSD #2	$18,679,267	$3,735,853	$14,943,414
Denton Cty MUD #6	$0	$0	$0

2025 VALUE LOST DUE TO COURT APPEALS OF 2025 ARB VALUES

ENTITY	ORIGINAL ARB VALUE	FINAL COURT VALUE	VALUE LOSS
Argyle ISD	$45,418,595	$39,934,550	$5,484,045
Aubrey ISD	$23,834,440	$22,354,440	$1,480,000
Carrollton/FB ISD	$767,125,615	$707,554,770	$59,570,845
Celina ISD	$0	$0	$0
Denton ISD	$1,837,492,346	$1,634,315,058	$203,177,288
Frisco ISD	$765,319,192	$691,880,127	$73,439,065
Krum ISD	$25,454,518	$22,408,328	$3,046,190
Lake Dallas ISD	$73,295,434	$66,186,282	$7,109,152
Lewisville ISD	$5,284,733,701	$4,805,895,098	$478,838,603
Little Elm ISD	$68,279,283	$61,844,964	$6,434,319
Northwest ISD	$1,374,392,031	$1,258,645,674	$115,746,357
Pilot Point ISD	$3,051,000	$2,810,702	$240,298
Ponder ISD	$0	$0	$0
Sanger ISD	$53,028,930	$47,754,204	$5,274,726
Era ISD	$0	$0	$0
Slidell ISD	$0	$0	$0
Prosper ISD	$108,874,226	$93,538,460	$15,335,766

New Value

Total New Market Value: $277,765,463

Total New Taxable Value: $226,716,975

JETI

New Market Value: $0

New Taxable Value: $0

Chapter 313

New Market Value: $0

New Taxable Value: $0

TIF/TIRZ

New Market Value: $78,987,318

New Taxable Value: $70,559,392

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XJ	11.21 Private schools	1	0
EX-XN	11.252 Motor vehicles leased for personal use	27	0
EX-XR	11.30 Nonprofit water or wastewater corporation	1	91,060
EX-XV	Other Exemptions (including public property, reli...	25	2,489,771
Absolute Exemption Value Loss:		**54**	**2,580,831**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	529	25,452,122
BPPEX-AL	BPPEX- Split EX Between Related Business Entities	22	763,549
BPPEX-TU	BPPEX- Split EX For Leasing or Multi-location	94	3,969,067
DP	Disability	1	60,000
DV1	Disabled Veterans 10% - 29%	5	46,000
DV2	Disabled Veterans 30% - 49%	7	57,000
DV3	Disabled Veterans 50% - 69%	7	74,000
DV4	Disabled Veterans 70% - 100%	55	300,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	0
DVHS	Disabled Veteran Homestead	21	5,932,034
HS	Homestead	498	67,297,869
OV65	Over 65	148	8,801,423
Partial Exemption Value Loss:		**1,388**	**112,753,064**
Total NEW Exemption Value			**115,333,895**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**115,333,895**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
4	1,643,995	405	-1,643,590

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	15,484	509,139	147,305	445,940	140,000	351,400	296,302
A & E	15,518	509,682	147,314	446,000	140,000	351,749	296,418

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
394	177,394,799	154,035,763	117,365,534

LITTLE ELM ISD

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (26,121)	(Count) (393)	(Count) (26,514)
Land HS Value	3,013,243,115	45,768,507	3,059,011,622
Land NHS Value	629,535,707	5,572,160	635,107,867
Land Ag Market Value	105,180,637	5,490,820	110,671,457
Land Timber Market Value	0	0	0
Total Land Value	**3,747,959,459**	**56,831,487**	**3,804,790,946**
Improvement HS Value	7,353,265,036	120,046,110	7,473,311,146
Improvement NHS Value	932,526,736	14,702	932,541,438
Total Improvement	**8,285,791,772**	**120,060,812**	**8,405,852,584**
Market Value	**12,033,751,231**	**176,892,299**	**12,210,643,530**
BUSINESS PERSONAL PROPERTY	(858)	(1)	(859)
Market Value	**286,369,281**	**502,500**	**286,871,781**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (26,979)	(Total Count) (394)	(Total Count) (27,373)
TOTAL MARKET	**12,320,120,512**	**177,394,799**	**12,497,515,311**
Ag Productivity	42,317	1,354	43,671
Ag Loss (-)	105,138,320	5,489,466	110,627,786
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**12,214,982,192**	**171,905,333**	**12,386,887,525**
	98.6%	1.4%	100.0%
HS CAP Limitation Value (-)	167,726,318	1,707,801	169,434,119
CB CAP Limitation Value (-)	42,009,414	3,017,237	45,026,651
NET APPRAISED VALUE	**12,005,246,460**	**167,180,295**	**12,172,426,755**
Total Exemption Amount	*3,402,353,203*	31,779,110	3,434,132,313
NET TAXABLE	**8,602,893,257**	**135,401,185**	**8,738,294,442**
TAX LIMIT/FREEZE ADJUSTMENT	**1,367,315,201**	**9,399,570**	**1,376,714,771**
LIMIT ADJ TAXABLE (I&S)	**7,235,578,056**	**126,001,615**	**7,361,579,671**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**7,235,578,056**	**126,001,615**	**7,361,579,671**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$97,417,189.05 = 7,361,579,671 * (1.225200 / 100) + $7,223,114.92

LITTLE ELM ISD

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	55,292,343	28,729,156	283,244.75	146,499.73	331,896.52	149,811.38	135
DPS	533,130	393,130	1,866.94	1,866.94	1,866.94	1,866.94	1
OV65	2,208,605,853	1,314,709,527	12,498,949.44	6,974,110.88	13,738,586.14	7,137,340.42	4,514
OV65S	44,675,048	23,483,388	157,544.44	36,752.47	165,795.99	38,001.91	109
Total	2,309,106,374	1,367,315,201	12,941,605.57	7,159,230.02	14,238,145.59	7,327,020.65	4,759

Tax Rate: 1.225200

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	13,599,570	9,399,570	80,805.49	63,884.9	85,430	63,884.9	21
Total	13,599,570	9,399,570	80,805.49	63,884.9	85,430	63,884.9	21

Tax Rate: 1.225200

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	55,292,343	28,729,156	283,244.75	146,499.73	331,896.52	149,811.38	135
DPS	533,130	393,130	1,866.94	1,866.94	1,866.94	1,866.94	1
OV65	2,222,205,423	1,324,109,097	12,579,754.93	7,037,995.78	13,824,016.14	7,201,225.32	4,535
OV65S	44,675,048	23,483,388	157,544.44	36,752.47	165,795.99	38,001.91	109
Total	2,322,705,944	1,376,714,771	13,022,411.06	7,223,114.92	14,323,575.59	7,390,905.55	4,780

Tax Rate: 1.225200

LITTLE ELM ISD

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	2,118,234,337	15,486	28,601,768	206	2,146,836,105	15,692
HS-Prorated	5,539,394	48	498,247	4	6,037,641	52
OV65-Local	0	0	0	0	0	0
OV65-State	294,135,784	5,211	2,280,000	38	296,415,784	5,249
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	5,645,979	107	0	0	5,645,979	107
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	7,532,703	140	0	0	7,532,703	140
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	144,494,403	398	0	0	144,494,403	398
DVHS-Prorated	2,493,690	20	194,095	1	2,687,785	21
DVHSS	2,930,638	12	0	0	2,930,638	12
DVHSS-Prorated	0	0	0	0	0	0
DVHSS-UD	2,543,129	10	0	0	2,543,129	10
FRSS	235,810	1	0	0	235,810	1
Subtotal for Homestead Exemptions	**2,583,785,867**	**21,433**	**31,574,110**	**249**	**2,615,359,977**	**21,682**
Disabled Veterans Exemptions						
DV1	747,350	94	0	0	747,350	94
DV1S	15,000	4	0	0	15,000	4
DV2	517,500	58	0	0	517,500	58
DV2S	15,000	3	0	0	15,000	3
DV3	828,000	80	20,000	2	848,000	82
DV3S	20,000	2	0	0	20,000	2
DV4	1,789,646	449	60,000	5	1,849,646	454
DV4S	180,000	31	0	0	180,000	31
Subtotal for Disabled Veterans Exemptions	**4,112,496**	**721**	**80,000**	**7**	**4,192,496**	**728**
Special Exemptions						
AB	0	9	0	0	0	9
LIH	0	1	0	0	0	1
MASSS	213,480	1	0	0	213,480	1
PC	16,681	1	0	0	16,681	1
PPV	32,727	3	0	0	32,727	3
Subtotal for Special Exemptions	**262,888**	**15**	**0**	**0**	**262,888**	**15**

LITTLE ELM ISD

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX-XJ	9,094,117	2	0	0	9,094,117	2
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XL	18,262,737	5	0	0	18,262,737	5
EX-XL-PRORATED	0	0	0	0	0	0
EX-XN	71,477,068	27	0	0	71,477,068	27
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	404,465	3	0	0	404,465	3
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU	60,191	2	0	0	60,191	2
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	603,125,601	921	0	0	603,125,601	921
EX-XV-PRORATED	0	0	0	0	0	0
EX-XV-PRORATED-	2,172,137	5	0	0	2,172,137	5
Subtotal for Absolute Exemptions	**704,596,316**	**965**	**0**	**0**	**704,596,316**	**965**
Other Exemptions						
BM	72,249,515	1	0	0	72,249,515	1
BPPEX	25,702,098	600	125,000	1	25,827,098	601
BPPEX-AL	766,924	26	0	0	766,924	26
BPPEX-TU	5,042,529	176	0	0	5,042,529	176
BPPEX-UD	5,834,570	56	0	0	5,834,570	56
Subtotal for Other Exemptions	**109,595,636**	**859**	**125,000**	**1**	**109,720,636**	**860**
Total:	**3,402,353,203**	**23,993**	**31,779,110**	**257**	**3,434,132,313**	**24,250**

LITTLE ELM ISD

State Category Breakdown

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	21,837		196,756,347	10,218,649,812	7,468,602,600
B	Multifamily Residential	161		0	193,285,711	185,223,267
C1	Vacant Lots and Tracts	1,046		0	154,381,980	144,060,989
D1	Qualified Open-Space Land	123	997.87	0	105,180,637	42,203
D2	Farm or Ranch Improvements on Qualified	32		0	2,664,910	2,588,474
E	Rural Land,Not Qualified for Open-Space Land	241		1,232,786	80,267,701	68,721,864
F1	Commercial Real Property	460		10,785,543	516,520,302	504,134,629
J1	Water Systems	13		0	899,728	547,408
J2	Gas Distribution Systems	8		0	9,652,800	8,838,560
J3	Electric Companies (including Co-ops)	8		0	38,044,970	37,044,970
J4	Telephone Companies (including Co-ops)	19		0	6,735,661	3,324,349
J7	Cable Companies	6		0	11,320,100	10,739,760
J8	Other Type of Utility	3		0	1,700	0
L1	Commercial Personal Property	730		985,000	74,901,395	43,049,261
L2	Industrial and Manufacturing Personal Property	10		0	73,838,892	1,287,657
M1	Mobile Homes	728		698,602	20,508,759	17,060,056
O	Residential Inventory	838		30,274,373	111,180,117	107,581,497
S	Special Inventory	9		0	256,044	45,713
XJ	Private Schools (§11.21)	2		4,332,623	9,094,117	0
XL	Organizations Providing Economic	6		0	18,262,737	0
XN	Motor Vehicles Leased for Personal Use (§11.	27		0	71,477,068	0
XR	Nonprofit Water or Wastewater Corporation	3		0	404,465	0
XU	MiscellaneousExemptions (§11.23)	2		0	60,191	0
XV	Other Totally Exempt Properties (including	912	60.15	21,701,449	602,530,715	0
		Totals:	1,058.02	266,766,723	12,320,120,512	8,602,893,257

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	317		10,998,740	165,238,400	131,495,853
B	Multifamily Residential	1		0	287,418	147,418
C1	Vacant Lots and Tracts	73		0	5,008,070	2,731,305
D1	Qualified Open-Space Land	5	66.12	0	5,490,820	1,354
D2	Farm or Ranch Improvements on Qualified	1		0	1,185	576
E	Rural Land,Not Qualified for Open-Space Land	4		0	841,637	622,410
L1	Commercial Personal Property	1		0	502,500	377,500
M1	Mobile Homes	1		0	24,769	24,769
		Totals:	66.12	10,998,740	177,394,799	135,401,185

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	22,154		207,755,087	10,383,888,212	7,600,098,453
B	Multifamily Residential	162		0	193,573,129	185,370,685
C1	Vacant Lots and Tracts	1,119		0	159,390,050	146,792,294
D1	Qualified Open-Space Land	128	1,063.98	0	110,671,457	43,557
D2	Farm or Ranch Improvements on Qualified	33		0	2,666,095	2,589,050
E	Rural Land,Not Qualified for Open-Space Land	245		1,232,786	81,109,338	69,344,274
F1	Commercial Real Property	460		10,785,543	516,520,302	504,134,629
J1	Water Systems	13		0	899,728	547,408
J2	Gas Distribution Systems	8		0	9,652,800	8,838,560
J3	Electric Companies (including Co-ops)	8		0	38,044,970	37,044,970
J4	Telephone Companies (including Co-ops)	19		0	6,735,661	3,324,349
J7	Cable Companies	6		0	11,320,100	10,739,760
J8	Other Type of Utility	3		0	1,700	0
L1	Commercial Personal Property	731		985,000	75,403,895	43,426,761
L2	Industrial and Manufacturing Personal Property	10		0	73,838,892	1,287,657
M1	Mobile Homes	729		698,602	20,533,528	17,084,825
O	Residential Inventory	838		30,274,373	111,180,117	107,581,497
S	Special Inventory	9		0	256,044	45,713
XJ	Private Schools (§11.21)	2		4,332,623	9,094,117	0
XL	Organizations Providing Economic	6		0	18,262,737	0
XN	Motor Vehicles Leased for Personal Use (§11.	27		0	71,477,068	0
XR	Nonprofit Water or Wastewater Corporation	3		0	404,465	0
XU	MiscellaneousExemptions (§11.23)	2		0	60,191	0
XV	Other Totally Exempt Properties (including	912	60.15	21,701,449	602,530,715	0
		Totals:	1,124.13	277,765,463	12,497,515,311	8,738,294,442

LITTLE ELM ISD

Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1866861	10018 INGRAM II LLC	$58,252,577	$58,252,577
2	1760969	THE TRIBUTE BUILD TO RENT LLC	$55,700,000	$55,700,000
3	1840401	YES PRESTON LLC	$43,386,637	$43,386,637
4	1811560	VILLAGE AT LAKEFRONT LLC.	$34,000,000	$34,000,000
5	298175	RETRACTABLE TECHNOLOGIES INC	$102,722,007	$30,347,492
6	1041228	CRIMSON 1031 PORTFOLIO LLC	$25,661,000	$25,661,000
7	1081290	CoServ Electric Coop	$26,073,750	$25,198,750
8	783881	ROSEBRIAR LITTLE ELM LP	$17,874,200	$17,780,000
9	571921	BEAZER HOMES TEXAS LP	$13,949,078	$13,305,999
10	246448	FIRST TEXAS HOMES INC	$13,186,364	$12,948,681
11	1798692	ACE OAK LLC	$12,560,359	$12,560,359
12	466152	KROGER TEXAS LP	$12,181,127	$12,181,127
13	673443	Oncor Electric Delivery Co	$11,971,220	$11,846,220
14	1776851	BUENA PARK FRISCO LLC	$10,000,000	$10,000,000
15	360802	NATIONAL GOLF OPERATING P/S LP	$9,672,422	$9,672,422
16	1003456	TTLEL LLC	$9,417,607	$9,417,607
17	923689	TAYLOR MORRISON OF TEXAS INC	$9,045,748	$8,962,435
18	1082140	Suddenlink Communications	$9,288,670	$8,913,670
19	1806380	S&D ORCHARDS LLC & SIDHUZ	$8,650,000	$8,650,000
20	1749026	MATTAMY TEXAS LLC	$8,553,966	$8,281,104
		Total	$492,146,732	$417,066,080

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,468,551.13	36,388,003.23	0.00	94,856,554.36
Interest		38,701.92	23,977.56	0.00	62,679.48
Penalty		127,177.85	78,873.98	0.00	206,051.83
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,266.16	0.00	0.00	19,266.16
Rendition Penalty Admin Fee		(963.35)	0.00	0.00	(963.35)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(421,445.48)	(262,287.37)	0.00	(683,732.85)
	Current	**58,234,821.98**	**36,228,567.40**	**0.00**	**94,463,389.38**
Delinquent					
Levy		284,462.64	171,759.86	0.00	456,222.50
Interest		35,502.51	20,635.53	0.00	56,138.04
Penalty		22,903.13	14,053.08	0.00	36,956.21
Omitted Property Interest		542.16	0.00	0.00	542.16
25.25(d)		0.15	0.00	0.00	0.15
Bankruptcy Interest		106.03	0.00	0.00	106.03
Rendition Penalty		887.15	0.00	0.00	887.15
Rendition Penalty Admin Fee		*(44.35)*	*0.00*	*0.00*	*(44.35)*
Recalc Refund		(391,015.27)	(241,220.46)	0.00	(632,235.73)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**(46,655.99)**	**(34,771.99)**	**0.00**	**(81,427.98)**
	Distribution Total	**58,188,165.99**	**36,193,795.41**	**0.00**	**94,381,961.40**

DENTON COUNTY
Office of
Dawn Waye
Tax Assessor/Collector
1505 E. McKinney St. Denton, TX
76209

S10-LITTLE ELM ISD

Certification of Anticipated Collection Rate and Excess Debt Collection

I, Dawn Waye, Denton County Tax Assessor/Collector, do hereby submit to the governing body of this taxing jurisdiction the 2026 certified anticipated collection rate and any 2025 excess debt collections per Texas Property Tax Code, Section 26.04 (b), (h), (h-1) and (h-2).

2026 CERTIFIED ANTICIPATED COLLECTION RATE: 100%

2025 CERTIFIED EXCESS DEBT COLLECTIONS: $ 2,073,118

E-SIGNED by Dawn Waye
on 2026-07-15 17:10:27 CDT

Dawn Waye
Denton County
Tax Assessor/Collector

July 15, 2026
Date

Motor Vehicle Department
P.O. Box 90204
Denton, TX 76202-5204
940-349-3510

Property Tax Department
P.O. Box 90223
Denton, TX 76202-5223
940-349-3500

TAXING ENTITY	2025 anticipated debt collection rate	2025 debt taxes levied	2025 anticipated collection of debt	ACTUAL debt collection 7-1 thru 6-30	ACTUAL debt collection rate for 2025	EXCESS DEBT COLLECTIONS FOR 2025
G01- DENTON COUNTY	100.00%	76,896,336	76,896,336	86,217,517	112.12%	9,321,181
C01 - AUBREY	100.00%	1,354,908	1,354,908	1,805,128	133.23%	450,220
C02 - CARROLLTON	100.00%	35,420,816	35,420,816			
denton totals			0	19,125,142		
dallas totals			0			
CITY OF CARROLLTON TOTAL			0	19,125,142	53.99%	(16,295,674)
C03 - COLONY	100.00%	7,766,103	7,766,103	12,022,817	154.81%	4,256,714
C04 - CORINTH	100.00%	4,409,604	4,409,604	5,597,451	126.94%	1,187,847
C05 - DENTON	100.00%	50,543,015	50,543,015	57,007,729	112.79%	6,464,714
C07 - FLOWER MOUND	100.00%	8,286,091	8,286,091	8,822,269	106.47%	536,178
C08 - HIGHLAND VILLAGE	100.00%	2,764,917	2,764,917	2,749,402	99.44%	(15,515)
C09 - JUSTIN	100.00%	1,671,585	1,671,585	1,800,788	107.73%	129,203
C10 - KRUM	100.00%	1,574,210	1,574,210	1,559,390	99.06%	(14,820)
C11 - LAKE DALLAS	100.00%	893,499	893,499	892,449	99.88%	(1,050)
C12 - LEWISVILLE	100.00%	25,143,509	25,143,509	28,046,147	111.54%	2,902,638
C13 - LITTLE ELM	100.00%	8,310,389	8,310,389	9,735,817	117.15%	1,425,428
C14 - PILOT POINT	100.00%	1,999,644	1,999,644	3,128,641	156.46%	1,128,997
C15 - PONDER	100.00%	498,249	498,249	533,927	107.16%	35,678
C16 - SANGER	100.00%	1,663,721	1,663,721	1,667,173	100.21%	3,452
C17 - ROANOKE	100.00%	5,600,336	5,600,336	5,523,577	98.63%	(76,759)
C18 - KRUGERVILLE	100.00%	325,841	325,841	382,568	117.41%	56,727
C19 - HICKORY CREEK	100.00%	843,704	843,704	839,823	99.54%	(3,881)
C22 - HACKBERRY-no debt	100.00%	0	0	720	#DIV/0!	720
C24 - OAK POINT	100.00%	114,381	114,381	158,344	138.44%	43,963
C25 - LAKEWOOD VILLAGE-no debt	100.00%	0	0	2,621	#DIV/0!	2,621
C26 - ARGYLE	100.00%	1,339,584	1,339,584	1,700,219	126.92%	360,635
C27 - COPPER CANYON	100.00%	151,512	151,512	186,055	122.80%	34,543
C28 - TROPHY CLUB	100.00%	2,814,124	2,814,124	3,283,191	116.67%	469,067
C30 - DOUBLE OAK-no debt	100.00%	0	0	0	#DIV/0!	0
C31 - BARTONVILLE-no debt	100.00%	0	0	0	#DIV/0!	0
C33 - NORTHLAKE	100.00%	4,758,181	4,758,181	4,795,232	100.78%	37,051
C34 - SHADY SHORES	100.00%	224,575	224,575	222,513	99.08%	(2,062)
C42 - DISH-no debt	100.00%	0	0	1	#DIV/0!	1
C45 - NEW FAIRVIEW-don't do calculation	100.00%	0	0	79,604	#DIV/0!	79,604
C47 - DRAPER/CORRAL CITY	100.00%	53,905	53,905	17,149	31.81%	(36,756)
C51 - PROVIDENCE VILLAGE	100.00%	2,759,017	2,759,017	2,757,393	99.94%	(1,624)
S01 - ARGYLE ISD	100.00%	28,359,498	28,359,498	28,860,755	101.77%	501,257
S02 - AUBREY ISD	100.00%	16,204,852	16,204,852	16,083,353	99.25%	(121,499)
S05 - DENTON ISD	100.00%	150,072,695	150,072,695	153,295,280	102.15%	3,222,585
S07 - KRUM ISD	100.00%	9,962,060	9,962,060	10,201,359	102.40%	239,299
S08 - LAKE DALLAS ISD	100.00%	14,907,379	14,907,379	15,358,849	103.03%	451,470
S09 - LEWISVILLE ISD	100.00%	180,172,516	180,172,516	184,650,750	102.49%	4,478,234
S10 - LITTLE ELM ISD	100.00%	34,289,845	34,289,845	36,362,963	106.05%	2,073,118
S11 - NORTHWEST ISD	100.00%	163,270,495	163,270,495	161,969,603	99.20%	(1,300,892)
S12 - PILOT POINT ISD	100.00%	3,220,555	3,220,555	3,445,091	106.97%	224,536
S13 - PONDER ISD	100.00%	5,686,271	5,686,271	6,044,402	106.30%	358,131
S14 - SANGER ISD	100.00%	8,283,625	8,283,625	8,451,298	102.02%	167,673
DESD #1 DENTON CO EMER SERVICE DIST 1	100.00%	1,701,499	1,701,499	1,857,513	109.17%	156,014
DESD #2 DENTON CO EMER SERVICE DIST 2	100.00%	1,250,773	1,250,773	1,237,855	98.97%	(12,918)

Denton County Tax Office

Deposit Date from 7/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,365,972.63	36,324,163.45	0.00	94,690,136.08
Interest		35,006.07	21,685.16	0.00	56,691.23
Penalty		119,723.96	74,250.52	0.00	193,974.48
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,049.21	0.00	0.00	19,049.21
Rendition Penalty Admin Fee		(952.50)	0.00	0.00	(952.50)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(337,973.25)	(210,338.26)	0.00	(548,311.51)
	Current	**58,204,359.87**	**36,209,760.87**	**0.00**	**94,414,120.74**
Delinquent					
Levy		593,607.24	363,816.51	0.00	957,423.75
Interest		49,469.33	29,161.41	0.00	78,630.74
Penalty		45,640.26	28,056.93	0.00	73,697.19
Omitted Property Interest		550.77	0.00	0.00	550.77
25.25(d)		19.09	0.00	0.00	19.09
Bankruptcy Interest		45.58	0.00	0.00	45.58
Rendition Penalty		2,750.83	0.00	0.00	2,750.83
Rendition Penalty Admin Fee		(137.53)	0.00	0.00	(137.53)
Recalc Refund		(434,395.67)	(267,832.38)	0.00	(702,228.05)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**257,549.76**	**153,202.47**	**0.00**	**410,752.23**
	Distribution Total	**58,461,909.63**	**36,362,963.34**	**0.00**	**94,824,872.97**

TAXING ENTITY	Tax Year 2025 total YTD levy	Tax Year 2025 distribution	Tax Year 2025 ACTUAL collection rate	Tax Year 2024 total YTD levy	Tax Year 2024 distribution	Tax Year 2024 ACTUAL collection rate	Tax Year 2023 total YTD levy	Tax Year 2023 distribution	Tax Year 2023 ACTUAL collection rate	LOWEST of last 3 years
G01- DENTON COUNTY	374,337,538	371,072,728	99.13%	352,823,146	349,023,605	98.92%	330,368,053	329,009,540	99.59%	98.92%
C01 - AUBREY	5,656,777	5,635,225	99.62%	5,404,379	5,364,751	99.27%	4,754,205	4,734,432	99.58%	99.27%
C02 - CARROLLTON denton	69,435,780	68,281,217		67,945,973	66,903,461	98.47%	66,376,109	65,016,372	97.95%	
dallas				55,297,156	54,333,587	98.26%	51,298,085	50,500,973	98.45%	
TOTAL FOR TAXING UNIT			#DIV/0!	123,243,129	121,237,048	98.37%	117,674,194	115,517,345	98.17%	#DIV/0!
C03 - COLONY	52,206,188	50,414,593	96.57%	50,930,012	50,466,640	99.09%	48,766,112	48,485,059	99.42%	96.57%
C04 - CORINTH	20,683,847	20,729,008	100.22%	18,749,875	18,555,838	98.97%	17,442,379	17,349,343	99.47%	98.97%
C05 - DENTON	129,871,076	129,430,646	99.66%	120,018,317	118,147,094	98.44%	106,631,468	106,091,347	99.49%	98.44%
C07 - FLOWER MOUND	64,853,162	64,233,096	99.04%	63,994,471	62,951,095	98.37%	60,899,153	60,560,522	99.44%	98.37%
C08 - HIGHLAND VILLAGE	17,570,081	17,420,528	99.15%	16,805,408	16,576,654	98.64%	15,898,392	15,739,930	99.00%	98.64%
C09 - JUSTIN	8,315,835	8,278,963	99.56%	6,488,510	6,460,679	99.57%	6,084,582	6,069,195	99.75%	99.56%
C10 - KRUM	5,471,888	5,433,662	99.30%	4,843,921	4,823,111	99.57%	4,514,907	4,493,370	99.52%	99.30%
C11 - LAKE DALLAS	4,827,891	4,784,147	99.09%	4,323,848	4,279,463	98.97%	4,141,890	4,123,695	99.56%	98.97%
C12 - LEWISVILLE	97,594,747	95,793,987	98.15%	93,343,409	92,120,748	98.69%	87,742,486	87,197,819	99.38%	98.15%
C13 - LITTLE ELM	49,536,066	49,283,925	99.49%	46,886,721	46,271,969	98.69%	45,395,113	45,195,342	99.56%	98.69%
C14 - PILOT POINT	6,396,221	6,521,352	101.96%	5,203,057	5,167,735	99.32%	4,348,902	4,353,608	100.11%	99.32%
C15 - PONDER	2,380,466	2,387,103	100.28%	2,365,970	2,346,720	99.19%	2,164,954	2,179,860	100.69%	99.19%
C16 - SANGER	9,841,979	9,864,658	100.23%	9,312,244	9,200,190	98.80%	8,740,598	8,789,093	100.55%	98.80%
C17 - ROANOKE	13,166,164	12,989,599	98.66%	12,213,955	11,883,708	97.30%	11,767,363	11,938,283	101.45%	97.30%
C18 - KRUGERVILLE	1,651,745	1,666,690	100.90%	1,452,078	1,418,043	97.66%	1,294,155	1,298,720	100.35%	97.66%
C19 - HICKORY CREEK	2,744,143	2,726,997	99.38%	2,614,963	2,586,608	98.92%	2,485,478	2,471,298	99.43%	98.92%
C22 - HACKBERRY	204,960	193,768	94.54%	228,086	232,374	101.88%	213,037	206,246	96.81%	94.54%
C24 - OAK POINT	5,470,431	5,445,870	99.55%	5,004,075	4,974,424	99.41%	4,432,554	4,449,845	100.39%	99.41%
C25 - LAKEWOOD VILLAGE	745,818	735,597	98.63%	712,939	706,108	99.04%	668,532	665,656	99.57%	98.63%
C26 - ARGYLE	5,770,026	5,725,899	99.24%	5,190,732	5,116,785	98.58%	4,659,744	4,648,119	99.75%	98.58%
C27 - COPPER CANYON	1,983,041	1,961,355	98.91%	1,781,339	1,761,784	98.90%	1,470,554	1,459,110	99.22%	98.90%
C28 - TROPHY CLUB	13,231,121	13,092,611	98.95%	12,614,740	12,516,834	99.22%	11,885,191	11,849,034	99.70%	98.95%
C30 - DOUBLE OAK	1,345,687	1,346,691	100.07%	1,292,820	1,277,813	98.84%	1,231,218	1,226,937	99.65%	98.84%
C31 - BARTONVILLE	1,374,758	1,350,468	98.23%	1,218,654	1,213,358	99.57%	1,068,698	1,051,182	98.36%	98.23%
C33 - NORTHLAKE	10,702,900	10,522,890	98.32%	9,436,076	9,225,038	97.76%	8,022,359	8,011,653	99.87%	97.76%
C34 - SHADY SHORES	1,781,234	1,752,566	98.39%	1,667,807	1,655,448	99.26%	1,543,204	1,535,863	99.52%	98.39%
C42 - DISH	259,000	257,452	99.40%	225,171	227,366	100.97%	211,731	217,429	102.69%	99.40%
C45 - NEW FAIRVIEW-do not calculate	213,207	216,025	101.32%	164,628	164,926	100.18%			#DIV/0!	#DIV/0!
C47 - DRAPER/CORRAL CITY	31,621	31,213	98.71%	29,938	28,518	95.26%	16,634	16,646	100.07%	95.26%
C51 - PROVIDENCE VILLAGE	6,626,072	6,632,125	100.09%	5,885,277	5,942,686	100.98%	5,420,984	5,410,707	99.81%	99.81%
S01 - ARGYLE ISD	67,676,073	67,267,897	99.40%	64,843,926	64,319,355	99.19%	56,785,321	56,637,564	99.74%	99.19%
S02 - AUBREY ISD	39,237,956	39,062,083	99.55%	38,312,416	38,101,412	99.45%	32,240,363	32,188,680	99.84%	99.45%
S05 - DENTON ISD	386,721,467	383,313,656	99.12%	371,695,462	365,228,754	98.26%	339,374,119	337,624,782	99.48%	98.26%
S07 - KRUM ISD	25,105,119	25,149,263	100.18%	23,338,776	23,122,186	99.07%	21,806,649	21,700,799	99.51%	99.07%
S08 - LAKE DALLAS ISD	38,504,009	38,289,709	99.44%	39,028,982	38,328,069	98.20%	35,722,848	35,523,328	99.44%	98.20%
S09 - LEWISVILLE ISD	633,648,844	622,094,810	98.18%	638,011,909	628,108,854	98.45%	610,252,630	606,209,477	99.34%	98.18%
S10 - LITTLE ELM ISD	95,065,419	94,381,961	99.28%	96,514,248	92,239,465	95.57%	91,553,570	91,390,955	99.82%	95.57%
S11 - NORTHWEST ISD	421,075,772	415,602,441	98.70%	409,490,133	403,733,458	98.59%	385,161,651	384,922,327	99.94%	98.59%
S12 - PILOT POINT ISD	15,579,141	15,788,543	101.34%	16,482,103	16,260,490	98.66%	14,027,986	14,037,182	100.07%	98.66%
S13 - PONDER ISD	14,980,597	15,400,134	102.80%	13,848,831	13,617,889	98.33%	15,311,919	15,292,190	99.87%	98.33%
S14 - SANGER ISD	24,303,477	24,270,562	99.86%	24,712,938	24,330,677	98.45%	23,493,765	23,741,870	101.06%	98.45%
ESD #1 DENTON CO EMER SERVICE DIST	8,139,187	8,093,335	99.44%	7,258,258	7,177,583	98.89%	6,626,644	6,623,644	99.95%	98.89%
ESD #2 DENTON CO EMER SERVICE DIST	13,979,169	13,854,099	99.11%	12,748,572	12,635,473	99.11%				99.11%

2025 TAX ROLL SUMMARY S10 - LITTLE ELM ISD

		Amount		Count
NUMBER OF ACCOUNTS				27,110
MARKET VALUES				
ROLLCODE: MOBILE HOME				
Improvement		$16,313,412		
Improvement Non-Home Site		$124,932		
ROLLCODE: PERSONAL				
Personal		$212,790,775		
ROLLCODE: REAL				
Agriculture		$111,346,775		
Improvement		$7,612,642,047		
Improvement Non-Home Site		$915,223,940		
Land		$2,950,131,837		
Land Ag Land		$52,001		
Land Non-Home Site		$656,478,925		
ROLLCODE: VIT				
Personal		$0		
	TOTAL MARKET VALUE		**$12,475,104,644**	
DEFERRALS				
Ag 1D1		$111,346,775		130
	TOTAL DEFERRALS		**$111,346,775**	
EXEMPTIONS				
100% Disabled Veteran		$137,232,784		410
23.231 Circuit Breaker Limitation		$71,224,940		1,247
Cap Adjustment, XT		$366,911,517		5,488
Disabled		$7,738,859		145
Disabled Veteran 10% to 29%		$781,373		106
Disabled Veteran 30% to 49%		$528,000		61
Disabled Veteran 50% to 69%		$872,500		86
Disabled Veteran 70% to 100%		$2,040,000		449
Economic Development - XL		$18,254,205		5
Energy, XR		$310,917		2
First Responder Surviving Spouse		$261,079		1
General Homestead		$2,118,921,006		15,566
Homestead		$31,819,563		341
Low Income Housing, XD, XA		$0		1
Medical / Biomedical		$74,971,098		1
Member Armed Svcs Surviving Sps		$234,428		1
Miscellaneous - XV		$625,875,334		987
Nominal Value		$112,086		146
Other Exemption, XF, XH, XU		$60,191		2
Over 65		$285,750,012		5,115
Personal Use Vehicle, XN		$27,467		3
Pollution Control		$16,269		1
Private Schools- XJ		$5,574,458		6
Surviving Spouse		$5,766,239		113
Surviving Spouse 100% Disabled Vet		$5,727,948		22
Surviving Spouse Disabled Person		$0		1
	TOTAL EXEMPTIONS		**$3,761,012,273**	

GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS		**$3,872,359,048**	
TOTAL MARKET VALUE		**$12,475,104,644**	
TAXABLE VALUE		**$8,602,745,596**	
TAX RATE		**1.225200**	
ROLLCODE: MOBILE HOME			
Levy	$149,427.31		574
ROLLCODE: PERSONAL			
Levy	$1,675,760.27		795
ROLLCODE: REAL			
Levy	$93,240,231.43		25,739
ROLLCODE: VIT			
Levy	$0.00		3
TOTAL LEVY		**$95,065,419.01**	
LEVY LOST DUE TO FROZEN		**$10,330,956.93**	
OTHER LOST LEVY		**$6,206.70**	
TOTAL LOST LEVY		**$10,337,163.63**	

Calculation Analysis

	Calc Levy	- Tax Amount	= Diff.	Market Value	Exemption	Taxable Value
Frozen	17,893,310.01	7,562,353.08	10,330,956.93	2,567,038,645	1,106,598,694	1,460,439,951
DV100 (Excl. Frozen)	133,873.56	127,666.86	6,206.70	160,593,478	105,202,302	55,391,176
Prorated (Excl. Frozen	0.00	0.00	0.00	0	0	0
Other	87,375,399.07	87,375,399.07	0.00	9,747,472,521	2,660,558,052	7,086,914,469
Total	105,402,582.64	95,065,419.01	10,337,163.63	12,475,104,644	3,872,359,048	8,602,745,596
DV100 (Incl. Frozen)	28,206.13	13,460.85	14,745.28	58,848,746	32,030,482	26,818,264
Prorated (Incl. Frozen	0.00	0.00	0.00	0	0	0

Deposit Date from 10/1/2025 to 7/25/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
S10 - LITTLE ELM ISD					
Current					
Levy		58,468,551.13	36,388,003.23	0.00	94,856,554.36
Interest		38,701.92	23,977.56	0.00	62,679.48
Penalty		127,177.85	78,873.98	0.00	206,051.83
25.25(d)		2,410.97	0.00	0.00	2,410.97
LateAg		625.29	0.00	0.00	625.29
Rendition Penalty		19,266.16	0.00	0.00	19,266.16
Rendition Penalty Admin Fee		(963.35)	0.00	0.00	(963.35)
VIT Overage Payment		497.49	0.00	0.00	497.49
Recalc Refund		(421,445.48)	(262,287.37)	0.00	(683,732.85)
	Current	**58,234,821.98**	**36,228,567.40**	**0.00**	**94,463,389.38**
Delinquent					
Levy		284,462.64	171,759.86	0.00	456,222.50
Interest		35,502.51	20,635.53	0.00	56,138.04
Penalty		22,903.13	14,053.08	0.00	36,956.21
Omitted Property Interest		542.16	0.00	0.00	542.16
25.25(d)		0.15	0.00	0.00	0.15
Bankruptcy Interest		106.03	0.00	0.00	106.03
Rendition Penalty		887.15	0.00	0.00	887.15
Rendition Penalty Admin Fee		(44.35)	0.00	0.00	(44.35)
Recalc Refund		(391,015.27)	(241,220.46)	0.00	(632,235.73)
Recalc Rendition Pen Admin Fee		0.01	0.00	0.00	0.01
Recalc Rendition Pen Refund		(0.15)	0.00	0.00	(0.15)
	Delinquent	**(46,655.99)**	**(34,771.99)**	**0.00**	**(81,427.98)**
	Distribution Total	**58,188,165.99**	**36,193,795.41**	**0.00**	**94,381,961.40**

2025 Tax Rate Calculation Notice

Taxing Unit Name: Little Elm Independent School District

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O 0.7552 (Maintenance & Operation Rate)

Proposed I&S 0.4700 (Interest & Sinking or Debt Rate)
(must match line 35 of the calculation worksheet)

Proposed Total Rate 1.2252

Jesse Wyse
Printed name

9/3/25
Date

Signature

9/3/25
Date

PREVIOUS
JUL 0 U 2025
YEAR

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

LITTLE ELM INDEPENDENT SCHOOL DISTRICT

School District's Name

Phone *(area code and number)*

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [1]	$ 8,654,530,738
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. [2]	$ 1,667,369,010
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 6,987,161,728
4.	**Prior year total adopted tax rate.**	$ 1.2252 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 33,598,767 **B. Prior year values resulting from final court decisions:** − $ 32,643,458 **C. Prior year value loss.** Subtract B from A. [3]	$ 955,309
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 47,767,696 **B. Prior year disputed value:** − $ 9,553,539 **C. Prior year undisputed value.** Subtract B from A. [4]	$ 38,214,157
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 39,169,466
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,026,331,194

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: ..... $ 1,404,197 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..+ $ 872,485,968 C. **Value loss.** Add A and B. [6]	$ 873,890,165
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. **Prior year market value.** ..... $ 3,692,836 B. **Current year productivity or special appraised value:** ..... - $ 622 C. **Value loss.** Subtract B from A. [7]	$ 3,692,214
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 877,582,379
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 6,148,748,815
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 75,334,470
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [8]	$ 1,129,551
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 76,464,021
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [10] A. **Certified values.** [11] ..... $ 8,719,639,075 B. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 C. **Total current year value.** Subtract B from A.	$ 8,719,639,075
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] 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. [13] ..... $ 7,045,874 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. [14] ..... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 7,045,874

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]	$ 1,430,974,285
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[16] 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.[17] If completing this section, the taxing unit must include supporting documentation in Section 6.[18] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[19]	$ 7,295,710,664
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 304,971,435
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 304,971,435
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 6,990,739,229
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.0937 /$100

SECTION 2: 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. [20]

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. [21]
2. **Enrichment Tax Rate:** [22] 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 with any increases in the guaranteed yield. [23]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming 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 create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [24]

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. [25] 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.* [26] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [27]	$ 0.8169 /$100

[15] Tex. Tax Code §26.012(6)(B)
[16] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[17] Tex Tax Code §26.012(1-a)
[18] Tex Tax Code §26.04(d-3)
[19] Tex Tax Code §26.012(6)
[20] Tex. Tax Code §26.08(n)
[21] Tex. Edu. Code §48.2551(a)(3)
[22] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[23] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[24] Tex. Edu. Code §45.0021(a)
[25] Tex. Edu. Code §11.184(b)
[26] Tex. Edu. Code §11.184(b-1)
[27] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [28] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[29]	$ 0.7552 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [30] Enter debt amount: ..... $ 41,131,495 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 3,889,350 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 D. **Adjust debt:** Subtract B and C from A.	$ 37,242,145
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [31]	$ 2,952,300
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 34,289,845
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [32] A. Enter the current year anticipated collection rate certified by the collector. [33] 100.00 % B. Enter the 2024 actual collection rate 95.57 % C. Enter the 2023 actual collection rate 99.82 % D. Enter the 2022 actual collection rate 99.65 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 34,289,845
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,864
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4700 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [34]	$ 1.2252 /$100

[28] Tex. Tax Code §26.08(n)(2)
[29] Tex. Edu. Code §45.003(d)
[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[35] The school district shall provide its tax assessor with a copy of the letter.[36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,664
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2252 /$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.[37] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.2252 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.2252 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.0937 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2252 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

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

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [38]

print here ▶ Dawn Waye
Printed Name of School District Representative

sign here ▶ E-SIGNED by Dawn Waye on 2025-09-04 17:45:27 CDT
School District Representative

September 04, 2025
Date

[38] Tex. Tax Code §26.04(c)