



RIO GRANDE CITY GRULLA

Independent School District

2024-2025

Proposed Annual Budget

July 1, 2024 - June 30, 2025

**Business Office
Fort Ringgold
Rio Grande City, Texas 78582
956.716.6711**



Rio Grande City Grulla ISD
Rio Grande City, Texas

2024-2025 Proposed Annual Budget

For Fiscal Year
July 1, 2024 – June 30, 2025

**2024-2025 PROPOSED ANNUAL BUDGET
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CITIZEN'S GUIDE TO OUR BUDGET

WHAT IS A DISTRICT BUDGET?

The District Budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain district operations for the proposed budget year.

WHAT IS THE PURPOSE OF A BUDGET?

The objective of the budget is to communicate the financial plan about district operations to the public, the Rio Grande City Grulla Independent School District (RGCGISD) Board of Trustees, and all members of the organization for each budget year.

WHAT ARE PROPERTY TAXES?

Property taxes are funds that are levied, assessed and collected annually (ad valorem taxes) for the further maintenance of public schools in the district and to pay bonds issued by the school district. The District will adopt a tax rate after receiving the certified appraisal roll at the end of July.

WHAT IS A TAX RATE?

It is the amount of dollars levied per \$100 of taxable value (after exemptions). The resulting amount is called Ad Valorem Taxes.

WHAT IS AD VALOREM TAX?

Ad Valorem Tax is the Property Tax (after exemptions) that is placed on all the property within the district's jurisdiction. The appraised value is determined by the Starr County Appraisal District.

HOW ARE PROPERTY TAXES CALCULATED?

The taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

Average Appraised Value	\$ 101,094
Less Homestead Exemption	100,000
Total Taxable Value	<u>\$ 1,094</u>

RGCGISD Tax Rate 1.1691

$$\frac{\$ 1,094}{\$ 100} = \$ 10.94 \times 1.1691 = \$ 12.79 \text{ Total Property Tax Due}$$

WHERE CAN I GET ADDITIONAL INFORMATION ABOUT RGCGISD AND THE DISTRICT BUDGET?

Rio Grande City Grulla ISD
Fort Ringgold
Rio Grande City, TX 78582

**2024-2025 BOARD OF TRUSTEES,
SUPERINTENDENT & FINANCE STAFF**

BOARD OF TRUSTEES



Basilio D. Villarreal Jr.
President



Jay Peña
Vice-President



Eduardo R. Ramirez
Secretary



Noe Castillo
Member



John A. Pope IV
Member



Eleazar Velasquez Jr.
Member



Dr. Veronica P. Barrera
Member

SUPERINTENDENT & FINANCE STAFF



Adolfo Peña
Superintendent of Schools

- Diana Robles-Mendez, CPA Assistant Superintendent for Finance
- Jennifer Falcon Accountant
- Adriana Lozano Accountant
- Claudia Ramirez Accountant
- Jose Eden De La Cruz Data Programmer

**PROPOSED ANNUAL BUDGET
FISCAL YEAR 2024-2025**

Fund Description	Fund Balance	Estimated Revenues	Appropriations	Other (Out) / In	Difference
GENERAL FUNDS:					
101 Child Nutrition Program	3,023,036	10,130,000	13,153,036	-	-
199 Operating Fund (G/Fund)	8,058,085	101,327,110	110,590,710	1,205,515	-
Total	11,081,121	111,457,110	123,743,746	1,205,515	-
DEBT SERVICE FUNDS:					
516 Debt Service - I & S		11,265,017	11,265,017	-	-
Total	-	11,265,017	11,265,017	-	-
Total	11,081,121	122,722,127	135,008,763	1,205,515	-

2024-2025 GENERAL OPERATING FUND MAJOR REVENUES

The Revenues for the General Fund are \$101,327,110. Non-cash revenues are \$4,481,443 which includes on behalf payments for the Teacher Retirement System. The net cash revenues for the District are \$96,845,667.

LOCAL REVENUES

TAXES

Property Taxes: Total assessed valuations for 2024-2025 are \$ 1,395,464,672 for M&O and \$1,808,861,244 for I&S. The District will budget 95% of the estimated tax levy. The proposed tax rate is \$1.1691 (M&O \$0.7017 and I&S \$0.4674) for a total estimated tax collection of \$17,184,263 (M&O \$9,302,377 and I&S \$7,881,886). These rates were calculated using the Certified Estimate of Taxable Values and the outstanding and unpaid bonded indebtedness.

Prior Year Taxes: Of the total M&O tax collections, the District budgeted \$600,000 for prior year taxes. The District contracts with a law firm to collect prior taxes. Collection efforts by the Tax Office include mail outs, working with the Tax Attorney to file suit on properties, and foreclosure. A 15% commission is charged by the law firm and passed through to the taxpayers for the years that a 15% fee was assessed.

OTHER REVENUES RELATED TO TAXES (PENALTY & INTEREST)

Fiscal Year 2024-2025: The District estimates to collect \$700,000 for penalties, interest, tax certificates and attorney fees.

INTEREST EARNINGS

Fiscal Year 2024-2025: The District expects to continue to invest all of its available cash into liquid transactions. The District will continue to invest in bank certificates of deposits to utilize these funds to maximize its returns. Total interest earnings of \$500,000 is reflected in the budget.

2024-2025 GENERAL OPERATING FUND MAJOR REVENUES

STATE PROGRAM REVENUES

AVAILABLE SCHOOL FUND

Fiscal Year 2024-2025: The District's pupil projection is accounting for no increase nor decrease of students. The projected refined Average Daily Attendance (ADA) is 8,650. It is projected that \$3,395,120 will be generated for this year.

FOUNDATION SCHOOL PROGRAM

Fiscal Year 2024-2025: The projected ADA is 8,650. It is projected that \$81,404,170 will be generated for this year from the Foundation School Program.

FEDERAL PROGRAM REVENUES

Fiscal Year 2024-2025: The District estimates revenues of \$ 250,000 from Federal Indirect Costs, \$ 600,00,000 from SHARS, and \$ 250,000 distributed by Federal Government.

OTHER

DUKE ENERGY, HIDALGO, & MESTENO WINDMILL PROJECTS

The Rio Grande City Grulla Independent School District entered into agreements with Duke Energy Renewables Wind, LLC, Hidalgo Wind Farm, LLC and Mesteno Wind Farm. The agreements state that RCGISD will be held harmless and receive holdharmless payments to offset the loss of revenue due to the Value Limitation applied to mentioned companies. The District expects to receive three supplemental payments projected in the amount of \$ 1,205,515 for the fiscal budget 2024-2025. Duke Energy will receive an I&S tax credit in an amount that has not been estimated, but the Texas Education Agency will reimburse this tax credit to the District..

ON-BEHALF TRS PAYMENTS

This source is a non-cash transaction that the District is required to record. The State of Texas and the Governmental Accounting Standards Board, Statement No. 24 mandates this requirement. This amount constitutes the amount of retirement payments (contributions) made by the State on behalf of the District for all of its employees. The intent of this transaction is to account for the entire cost of providing school services in the State of Texas.

Fiscal Year 2024-2025: The projected amount for this year is \$ 4,481,443.

RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

		2024-2025 PROPOSED
Revenues		
	Local Sources	10,992,377
	State Sources	89,280,733
	Federal Sources	1,054,000
	Total Revenues	101,327,110
Expenditures by Function		
11	Instruction	58,231,206
12	Instructional Resources and Media Services	2,213,534
13	Curriculum Development & Instructional Staff Development	1,469,792
21	Instructional Leadership	3,185,863
23	School Leadership	6,921,226
31	Guidance, Counseling, and Evaluation Services	4,649,833
32	Social Work Services	500,662
33	Health Services	1,360,539
34	Student (Pupil) Transportation	4,334,869
35	Food Services	3,000
36	Co-curricular/Extracurricular Activities	3,594,495
41	General Administration	4,767,605
51	Plant Maintenance and Operations	14,494,457
52	Security and Monitoring Services	2,793,475
53	Data Processing Services	392,760
61	Community Services	39,467
71	Debt Service - Principal on Long-Term Debt	1,070,241
	Debt Service - Interest on Long-Term Debt	
	Debt Service - Bond Issuance Cost & Fees	
81	Facilities Acquisition and Construction	150,000
99	Other Intergovernmental Charge	417,686
	Total Expenditures	110,590,710
	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(9,263,600)
Other		
	Other Financing Sources (Uses):	
	Non-Operating Expense	
	Prior-Period Adjustment	
	Net Extraordinary Items (Resources)	1,205,515
	Net Changes in Fund Balance	(8,058,085)

**RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
ESTIMATED REVENUES - GENERAL OPERATING FUND (199)
FOR THE YEAR ENDING JUNE 30, 2025**

**2024-2025
PROPOSED**

LOCAL SOURCES:

Current Year Taxes	8,502,377
Delinquent Levy (Taxes, Prior Years)	800,000
Penalty & Interest Current Year	600,000
Interest Earnings - Investment Securities	500,000
Miscellaneous Revenues	590,000
Total Local Sources	10,992,377

STATE SOURCES:

Available School Fund	3,395,120
Foundation School Fund	81,404,170
TRS on Behalf Benefit	4,481,443
Total State Sources	89,280,733

FEDERAL SOURCES:

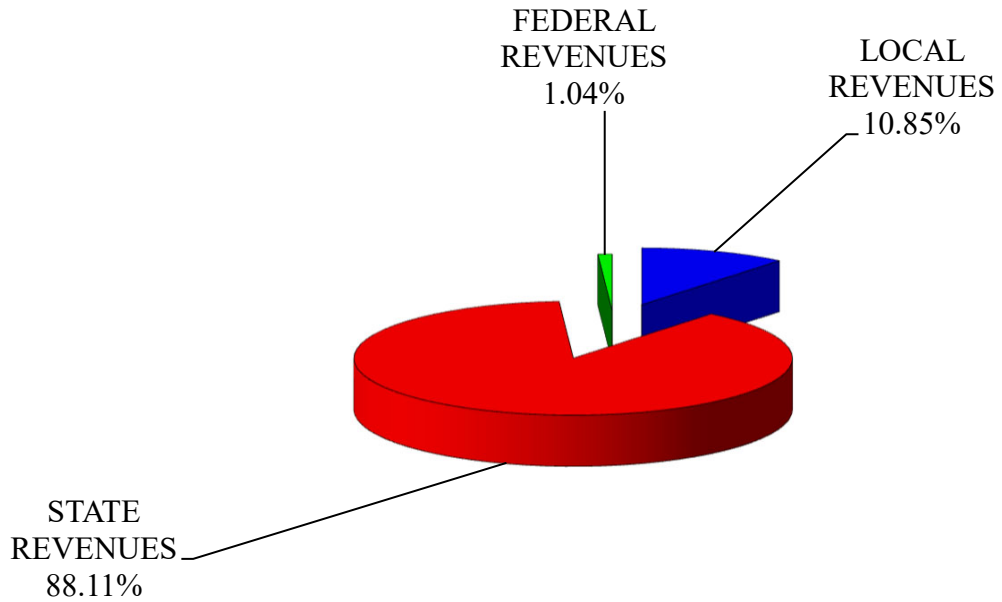
Federal Revenue Distributed by the Texas Education Agency	250,000
Federal Revenue Distributed by Federal Government	204,000
Medicaid Reimbursement (SHARS)	600,000
Total Federal Sources	1,054,000

TOTAL REVENUES	101,327,110
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**RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
SUMMARY OF TOTAL REVENUES BY MAJOR SOURCE
GENERAL OPERATING FUND (199)
FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

	2024-2025 PROPOSED
LOCAL REVENUES	\$ 10,992,377
STATE REVENUES	\$ 89,280,733
FEDERAL REVENUES	\$ 1,054,000
	\$ 101,327,110

**TOTAL REVENUES BY MAJOR SOURCE
2024-2025**



2024-25 Summary of Finances
RIO GRANDE CITY CISD
214-901

		SB 1
Funding Elements		From Date Entry
Students		
1.	Refined Average Daily Attendance (ADA)	8,650,000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	7,669,538
3.	Special Education FTEs (Link to Detail Report)	339,911
4.	Career & Technology FTEs	640,551
5.	Weighted ADA (WADA) (Link to Detail Report)	13,767,914
Property Values		
6.	2023 State Certified Property Value ("T2" value)	1,802,992,377
7.	2024 State Certified Property Value ("T2" value)	1,802,992,377
Tax Rates and Collections		
8.	2024-25 M&O Tax Rate	\$0.70170
9.	2024-25 Tier I M&O Tax Rate	\$0.61920
10.	2024-25 Maximum Compressed Tax Rate	\$0.61920
11.	2024-25 M&O Tax Collections (Link to Detail Report)	\$9,791,976
12.	2024-25 I&S Tax Rate	\$0.46740
13.	2024-25 I&S Tax Collections	\$8,454,617
14.	2024-25 Total Tax Collections	\$18,246,593
15.	2024-25 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,160
17.	ASF ADA (Prior-year ADA)	8,487,800
18.	Per Capita Rate	\$400,000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
19.	11-Regular Program Allotment 48.051	\$47,244,354
20.	Small and Mid-size Allotment 48.101	\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$7,899,738
22.	37-Dyslexia Allotment 48.103	\$314,160
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$14,612,830
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$4,946,307
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$5,280,539
26.	11-Public Education Grant 48.107	\$0
27.	36-Early Education Allotment 48.108	\$2,453,861
28.	21-Gifted & Talented Allotment 48.109	\$175,609
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$502,000
30.	Fast Growth Allotment 48.111 (Link to Detail Report)	\$0
31.	Teacher Incentive Allotment 48.112	\$944,597
32.	Mentor Program Allotment 48.114	\$100,000
33.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)	\$311,500
Tier I Subchapter D Allotments		
34.	99-Total Transportation Allotment 48.151	\$1,100,562
35.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$33,541
39.	Certification Examination Reimbursement 48.156	\$27,085
40.	Total Cost of Tier I (Link to Tier I Detail Report)	\$85,946,683
41.	Less: Local Fund Assignment	\$11,164,129
42.	Per Capita Distribution from the Available School Fund (ASF)	\$3,395,120
Foundation School Program (FSP) State Funding		
43.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)	\$71,387,434
44.	Tier II State Aid (Link to Tier II Detail Report)	\$10,016,736
45.	Other Programs (Link to Detail Report)	\$0
46.	Total FSP Operating Fund	\$81,404,170
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
47.	199/5812 - Foundation School Fund	\$81,404,170
48.	199/5811 - Available School Fund	\$3,395,120
I&S State Aid		
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$1,456,955
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$1,761,732
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2425-Calcs tab)	\$0
53.	TOTAL 2024-25 FSP/ASF STATE AID	\$88,017,976

**MINIMUM REQUIRED EXPENSE ANALYSIS OF THE
GENERAL OPERATING FUND FOR SCHOOL YEAR 2024-2025**

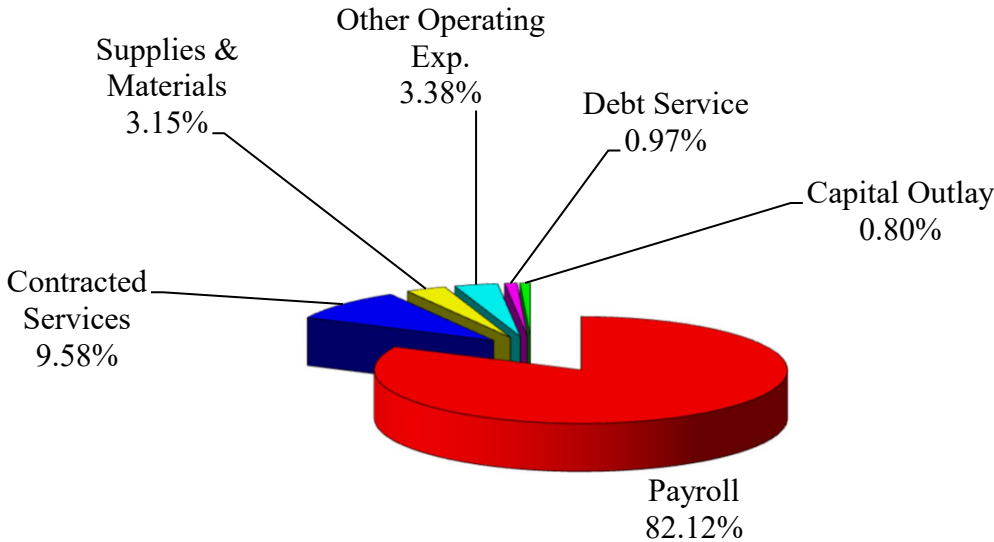
Program Intent Code	TEA Template Summary Finance	Minimum Required Percentage	Minimum Required Amount	Appropriation	Percent Appropriated	Difference Over / (Under) Appropriated	Percentage Difference Over/(Under) Appropriated
Gifted & Talented Operational Grant	175,609	100%	175,609	175,609	100.0%	-	0.0%
Career & Technology Block Grant	5,280,539	55%	2,904,297	2,904,297	100.0%	0	0.0%
Services to Students with Disabilities	7,899,738	55%	4,344,856	9,833,828	226.3%	5,488,972	126.3%
Compensatory Education Block Grant	14,612,830	55%	8,037,057	8,037,057	100.0%	0	0.0%
Bilingual Education Grant	4,946,307	55%	2,720,469	2,720,469	100.0%	0	0.0%
Early Education Allotment	2,453,861	100%	2,453,861.00	2,453,861	100.0%	-	0.0%
Dyslexia	314,160	100%	314,160.00	314,160	100.0%	-	0.0%
College, Career, & Military Readiness	502,000	55%	276,100	276,100	100.0%	-	0.0%
	<u>36,185,044</u>		<u>21,226,407</u>	<u>26,715,381</u>		<u>5,488,973</u>	

RECAP OF GENERAL OPERATING FUND BUDGET EXPENDITURES BY OBJECT

**2024-2025
PROPOSED**

6100	Payroll	90,820,129	0.8212
6200	Contracted Services	10,592,392	0.0958
6300	Supplies & Materials	3,484,723	0.0315
6400	Other Operating Exp.	3,737,275	0.0338
6500	Debt Service	1,070,241	0.0097
6600	Capital Outlay	885,950	0.0080
		110,590,710	

BUDGET EXPENDITURES BY OBJECT CODE 2024-2025



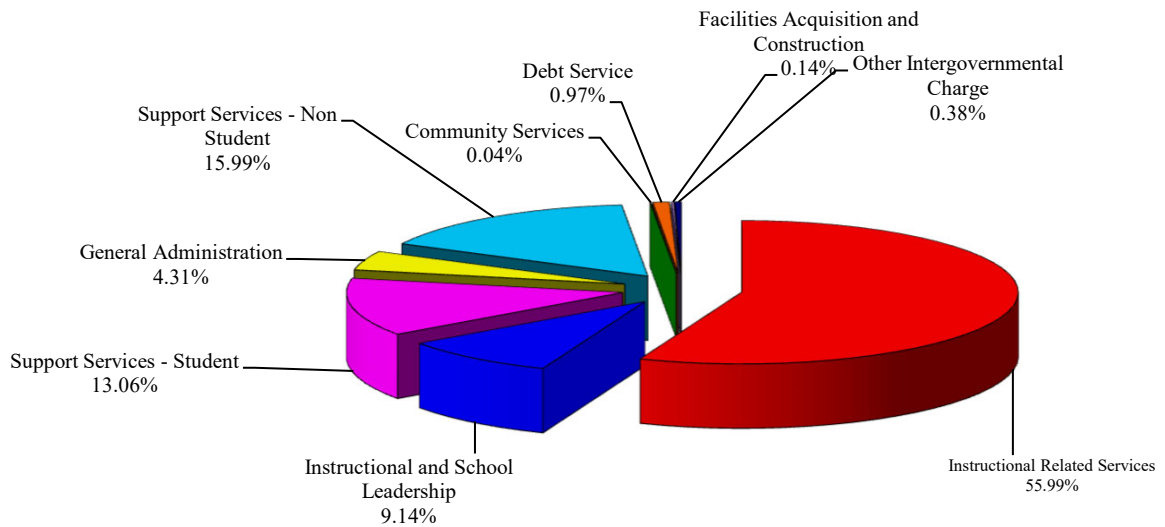
RECAP OF GENERAL OPERATING FUND BUDGET EXPENDITURES BY FUNCTION

**2024-2025
PROPOSED**

Instructional Related Services	61,914,532
Instructional and School Leadership	10,107,089
Support Services - Student	14,443,398
General Administration	4,767,605
Support Services - Non Student	17,680,692
Community Services	39,467
Debt Service	1,070,241
Facilities Acquisition and Construction	150,000
Other Intergovernmental Charge	417,686

110,590,710

TOTAL EXPENDITURES BY MAJOR FUNCTION 2024-2025



CHILD NUTRITION PROGRAM FUND

A Child Nutrition Program Fund is accounted for as part of the Operating Fund. The District adopted Provision II, which allows all students to obtain a free meal. This fund utilizes the modified accrual basis of accounting and budgeting. An annual budget is approved by the Board in order to comply with T.E.A. requirements.

Major Revenues:

The Child Nutrition Program major revenue source comes from the National School Lunch and Breakfast Programs. For 2024-2025, the district budgeted \$10,130,000 for these line items. The revenue is generated based on the number of meals served to students qualifying for a free or reduced meal.

Major Expenditures:

The major expenditures for this program are the purchase of food items and personnel cost. For 2024-2025, the district budgeted \$8,366,700 and \$4,786,336 respectively.

RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CHILD NUTRITION PROGRAM (101)
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

REVENUES	2024-2025 PROPOSED
Local Sources	400,000
State Sources	30,000
Federal Sources	9,700,000
Total Revenues	10,130,000
EXPENDITURES BY FUNCTION	
35 Food Services	12,503,036
51 Plant Maintenance & Operations	650,000
Total Expenditures	13,153,036
Excess / (Deficiency) of Revenues Over / (Under) Expenditures	(3,023,036)

DEBT SERVICE FUND

The Debt Service Fund is a governmental fund type, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness, including warrants, notes and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE FUND (516)
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

		2024-2025 PROPOSED
Revenues		
	Local Sources	8,046,330
	State Sources	3,218,687
	Federal Sources	-
	Total Revenues	11,265,017
Expenditures by Function		
71	Debt Service	11,265,017
	Total Expenditures	11,265,017
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		<u><u>0</u></u>
Other Financing Sources (Uses)		
	Transfers in	0
	Premium on Issuance of Bonds	0
	Other Financing Source	0
	Net Changes in Fund Balance	<u><u>0</u></u>

RIO GRANDE CITY GRULLA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ESTIMATED REVENUES
DEBT SERVICE FUND (516)
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

	2024-2025 PROPOSED
Local Sources	
Current Year Taxes	7,881,886
Delinquent Levy	150,000
Interest on Checking Account	14,444
Total Local Sources	8,046,330
State Sources	
State Aid - IFA	3,218,687
Total State Sources	3,218,687
Total Revenues	11,265,017
Other Funding Sources:	
Other Financing	-
Transfer In - Operating	
Premium of Issuance of Bonds	-
Other Resources	-
Total Other Resources	-
Total Revenues & Other Financing Sources	11,265,017

**OUTSTANDING DEBT AMORTIZATION SCHEDULE
FOR THE YEAR ENDING JUNE 30, 2025**

Fiscal Year 06/30	Total Unlimited Tax Debt		
	Principal	Interest	Total
2025	6,275,000	4,975,015	11,250,015
2026	7,440,000	4,651,928	12,091,928
2027	7,770,000	4,291,745	12,061,745
2028	6,445,000	3,978,550	10,423,550
2029	5,170,000	3,729,169	8,899,169
2030	5,395,000	3,495,900	8,890,900
2031	5,690,000	3,260,600	8,950,600
2032	5,925,000	3,020,891	8,945,891
2033	6,175,000	2,778,522	8,953,522
2034	6,410,000	2,548,738	8,958,738
2035	6,625,000	2,309,050	8,934,050
2036	5,540,000	2,068,125	7,608,125
2037	5,750,000	1,855,875	7,605,875
2038	5,960,000	1,660,438	7,620,438
2039	4,025,000	1,505,525	5,530,525
2040	4,145,000	1,382,975	5,527,975
2041	4,265,000	1,256,825	5,521,825
2042	2,275,000	1,158,725	3,433,725
2043	2,340,000	1,077,800	3,417,800
2044	2,435,000	982,300	3,417,300
2045	2,530,000	883,000	3,413,000
2046	2,635,000	779,700	3,414,700
2047	2,740,000	672,200	3,412,200
2048	2,850,000	560,400	3,410,400
2049	2,965,000	444,100	3,409,100
2050	3,080,000	323,200	3,403,200
2051	3,205,000	197,500	3,402,500
2052	3,335,000	66,700	3,401,700
	\$ 129,395,000	\$ 55,915,494	\$ 185,310,494

**SPECIAL REVENUE (information only)
FISCAL YEAR 2024-2025**

Fund Description

Estimated Revenues

Special Revenue Funds:

211 Title I, Part A- Improving Basic Programs	5,050,236
212 Title I, Part C- Migrant	908,063
224 IDEA- Part B, Formula	2,015,326
225 IDEA- Part B, Preschool	25,230
244 Strengthening Career and Technical Education	151,655
255 Title II Part A (TPTR)	538,605
263 Title III Part A - LEP	639,052
263 Title III Part A - Immigrant	4,583
289 Title IV, Part A-Subpart 1	381,118
429 Technology Lending Grant	200,000
429 Strong Found - Implementation	1,591,500
Total Special Revenue Funds:	\$11,505,368

2024 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Rio Grande City Grulla Independent School District	956-370-4654
School District's Name	Phone (area code and number)
1 S. Fort Ringgold, Rio Grande City, TX 78582	https://www.rgccisd.org/167069_2
School District's Address, City, State, ZIP Code	School District's Website Address

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

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 2,503,923,266
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	\$ 10,101,238
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 2,493,822,028
4.	Prior year taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	1,875,313,694 \$
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	1,410,428,614 -\$
	C. Subtract B from A.	464,885,080 \$
5.	Preliminary prior year adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 2,028,936,948

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components. A. Prior year M&O tax rate: \$ 0.70170 /\$100 B. Prior year I&S or debt rate: \$ 0.46910 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 0
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 2,028,936,948
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 2,493,822,028
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the prior year market value: \$ 650,620 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 7,302,897 C. Value loss. Add A and B. ⁶	\$ 7,953,517
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 7,953,517
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 2,020,983,431
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 2,485,868,511
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 14,181,241

³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)
⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 11,661,209
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	
	A. M&O taxes refunded for tax years preceding the prior tax year: \$ 93,127	
	B. I&S taxes refunded for tax years preceding the prior tax year: \$ 45,547	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 14,274,368
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 11,706,756
23.	Total current year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values: ¹² \$ 1,823,728,778	
	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.	\$ 1,823,728,778
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
	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. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
25.	Current year tax ceilings and new property value for Chapter 313 limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶ \$ 14,867,534	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 0	
	C. Add A and B.	\$ 14,867,534
26.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 1,808,861,244
27.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 1,808,861,244	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 1,395,464,672	
	C. Subtract B from A.	\$ 413,396,572

⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
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)(A)(i)
¹⁷ Tex. Tax Code §26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	Current year total M&O taxable value. Subtract Line 27C from Line 26.	\$ 1,395,464,672
29.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
30.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	\$ 42,753,120
31.	Total adjustments to the current year taxable value. Add Line 29 and Line 30.	\$ 8,454,029
32.	Adjusted current year M&O taxable value. Subtract Line 31 from Line 28.	\$ 1,352,711,552
33.	Adjusted current year I&S taxable value. Subtract Line 31 from Line 26.	\$ 1,766,108,124
34.	Current year NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 1.05524 /\$100
35.	Current year NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.66285 /\$100
36.	Current year NNR total tax rate. Add Line 34 and Line 35.	\$ 1.71809 /\$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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²¹
- 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.²²

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.²³ 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.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	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. ²⁵	\$ 0.61920 /\$100
38.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.0825 /\$100
	B. \$0.05 per \$100 of taxable	\$ 0.0500 /\$100
		\$ 0.0825 /\$100

¹⁸ Tex. Tax Code §26.08(m)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §548.255 and 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.7017</u> /\$100
40.	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. ²⁸ Enter debt amount: \$ <u>11,250,015</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ <u>3,218,687</u> D. Adjust debt: Subtract B and C from A.	\$ <u>8,031,328</u>
41.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
42.	Adjusted current year debt. Subtract line 41 from line 40D.	\$ <u>8,031,328</u>
43.	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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ <u>95.00</u> % B. Enter the prior year actual collection rates. <u>86.00</u> % C. Enter the 2022 actual collection rate <u>91.00</u> % D. Enter the 2021 actual collection rate. <u>90.00</u> %	\$ <u>95.00</u> %
44.	Current year debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>8,454,029</u>
45.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,808,861,244</u>
46.	Current year debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.46736</u> /\$100
47.	Current year voter-approval tax rate. Add Lines 39 and 46. 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 39 and 46. ³²	\$ <u>1.16906</u> /\$100

²⁸ Tex. Edu. Code §45.003(e)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval 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
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,808,861,244
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.00000 /\$100
51.	Current year voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.16906 /\$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. ³⁵ 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
52.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.17080 /\$100
53.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
54.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.00000 /\$100
55.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.16906 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$ 1.71809 /\$100
Enter the current year NNR tax rate from Line 36	
Voter-Approval Tax Rate	\$ 1.16906 /\$100
As applicable, enter the current year voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: <u>47</u>	

SECTION 6: 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. ³⁵

print here ▶ LAURA V. GARCIA
 Printed Name of School District Representative

sign here ▶  School District Representative

6-12-2024 Date

³³ Tex. Tax Code §26.045(d)
³⁴ Tex. Tax Code §26.045(i)
³⁵ Tex. Tax Code §26.04(c)