



Northside Independent School District

Adopted 2024-2025 Budget

General Fund - Child Nutrition Fund - Debt Service Fund

Presented to the Northside ISD Board of Trustees on
August 27, 2024

The following budgets have been prepared in accordance with the Texas Education Code §44.002. Requirements under §44.004 of the same code related to the *Notice of Budget and Tax Rate* have also been adhered to in the preparation of the proposed 2024-2025 fiscal year budget. The three budgets required to be adopted by the Northside ISD Board of Trustees are presented for your review and consideration of approval.

General Fund

The General Fund is the largest of the three funds to be considered for adoption and accounts for the majority of instructional and operational activities of the District. Total General Fund revenues are projected to be \$1 billion with local revenue comprising 55% of total General Fund revenue and state revenue comprising 44%. Federal revenue accounts for 1% of budgeted General Fund revenue. Local taxes will be generated with a proposed maintenance and operations (M&O) tax rate of \$0.6694, comprised of an assigned¹ Tier one tax rate of \$0.6194 plus \$0.05 of enrichment pennies, also referred to as “golden” pennies. State revenues continue to be formulaic and are predicated primarily on an estimated average daily attendance (ADA) of 93,500 students.²

Total budgeted expenditures in the General Fund are \$1.09 billion, with 83% of those expenditures accounted for in direct instruction, instructional support and school leadership, and student support. These expenditures include a \$15.4 million increase in employee compensation, which reflects a 2% raise based on the mid-point and an increase of \$1,400 for employees on hiring schedules. Additionally, \$23.7 million is allocated for approved Growth and Improvement requests.

The net result of operations for the General Fund is a deficit of \$93.7 million. This deficit does not take into account any unexpended budgeted funds, which are normal and customary in any budget.

¹ Under HB 3, passed by the Texas Legislature in 2019, starting in fiscal year 2020-21, a portion of a school district’s M&O rate will be calculated by the Texas Education Agency and assigned to the district.

² By way of comparison, the final ADA for fiscal year 2023-24 was 93,398.

Child Nutrition Fund

The Child Nutrition Fund accounts for the various programs that provide meals to Northside ISD students.

Revenue for the Child Nutrition Fund will be primarily federal, through reimbursements paid for every meal served. Federal revenue accounts for 82% of the total \$65 million in expected revenue. Expenditures are budgeted at \$65 million resulting in balanced budget for the Child Nutrition Fund. Like the General Fund, the Child Nutrition budget does not take into account any unexpended budgeted funds.

Debt Service Fund

The final fund to consider for approval is the Debt Service Fund, which accounts for taxes collected to repay bonded debt. In addition to the scheduled bond principal and interest payments in 2024-25, the District has planned a cash defeasance payment of principal in an amount of no less than \$79 million, bringing the total budgeted debt service expenditures to \$254.3 million. Defeasance is the accelerated payment of bond principal, thus both reducing the amount of outstanding principal and lowering the amount of interest paid by NISD taxpayers.

Revenues to cover the defeasance and scheduled payments will be generated by applying an interest and sinking (I&S) tax rate of \$0.3355 to taxable values. The proposed I&S tax rate will be the fourteenth consecutive year the I&S rate has been \$0.3355. Total budgeted revenue for the Debt Service Fund is \$274 million resulting in a \$19.6 million increase to fund balance.

Taxable Values

Bexar, Bandera, and Medina counties have certified their 2024 taxable values. The district calculates a separate taxable value for budgeting purposes that assumes values under appraisal review board (ARB), at the date of certification, will come onto the rolls at lower values. Estimated taxable value for tax year 2024 is \$75,348,917,844, which is a 1.6% decrease from the prior year³. The District will apply the proposed total tax rate of \$1.0049 to this value to fund operations in the General Fund (along with state and federal dollars) and collect taxes to repay bonded debt.

The three budgets to be considered for adoption begin on the next page.

³ The 2023-24 estimated taxable value used for this calculation was at the time of budget adoption in 2023-24. Values reduced throughout the year as result of regular protests and legislative changes to the homestead exemption & frozen values for over-65 or disabled property owners.

**Northside Independent School District
General Fund Budget
2024-2025 Adopted Budget**

	Adopted Budget 8/27/2024
Revenues	
Local	\$551,034,020
State	435,366,825
Federal	14,176,000
Total Revenues	\$1,000,576,845
Expenditures	
Instruction	\$660,816,869
Instructional Resources and Media Services	14,082,902
Curriculum Development and Instructional Staff Development	19,843,824
Instructional Leadership	21,189,684
School Leadership	64,007,919
Guidance, Counseling and Evaluation Services	47,295,507
Social Work Services	3,811,945
Health Services	12,384,096
Student (Pupil) Transportation	36,058,844
Food Services	754,796
Co-curricular/Extracurricular Activities	26,948,518
General Administration	17,438,657
Facilities Maintenance and Operations	111,891,978
Security and Monitoring Services	10,982,715
Data Processing Services	24,393,395
Community Services	13,251,176
Debt Service	2,009,842
Facilities Acquisition and Construction	1,218,312
Payments to Juvenile Justice Alternative Ed. Programs	325,000
Other Intergovernmental Charges	5,639,129
Total Expenditures	\$1,094,345,108
Revenues - Expenditures	(\$93,768,263)
Results of Operations on Unassigned Fund Balance	(\$93,768,263)

Note: This proposed general fund budget includes \$50,982 for statutorily required public notices (object code 6491). The 2023-2024 estimated expenditures are \$45,982. The child nutrition and debt service funds do not have any statutorily required public notice expenditures.

Note: This proposed General Fund budget includes \$1,300 and the Child Nutrition Fund proposed budget includes \$20 for costs related to directly or indirectly influencing legislation (HB 1495). The debt service proposed budget does not have any direct or indirect costs related to influencing legislation.

**Northside Independent School District
Child Nutrition Fund Budget
2024-2025 Adopted Budget**

**Adopted
Budget
8/27/2024**

Revenues

Local	\$11,648,831
State	256,389
Federal	53,094,780

Total Revenues

\$65,000,000

Expenditures

Food Services	\$60,857,591
Facilities Maintenance and Operations	3,964,649
Debt Service	177,760

Total Expenditures

\$65,000,000

Revenues - Expenditures	\$0
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Results of Operations on Fund Balance

\$0

**Northside Independent School District
Debt Service Fund Budget
2024-2025 Adopted Budget**

	Adopted Budget 8/27/2024
Revenues	
Local	\$255,517,663
State	18,483,113
Total Revenues	\$274,000,776
Expenditures	
Debt Service	\$254,358,997
Total Expenditures	\$254,358,997
Revenues - Expenditures	\$19,641,779
Change in Fund Balance	\$19,641,779

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Northside Independent School District
School District's Name

(210) 397-8500
Phone (area code and number)

5900 Evers Rd., San Antonio, TX 78238
School District's Address, City, State, ZIP Code

www.nisd.net
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 Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 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	\$77,795,460,164
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	\$7,733,171,514
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$70,062,288,650
4.	Prior year total adopted tax rate.	\$1.011700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$5,459,322,205 B. Prior year values resulting from final court decisions: - \$5,028,190,903 C. Prior year value loss. Subtract B from A. ³	\$431,131,302
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$10,019,529,131 B. Prior year disputed value: - \$10,019,529,131 C. Prior year undisputed value. Subtract B from A. ⁴	\$0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$431,131,302
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$70,493,419,952
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

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)
⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: <u>\$284,838,399</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + <u>\$240,535,945</u></p> <p>C. Value loss. Add A and B. ⁶</p>	\$525,374,344
11.	<p>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.</p> <p>A. Prior year market value. <u>\$1,647,978</u></p> <p>B. Current year productivity or special appraised value. - <u>\$4,320</u></p> <p>C. Value loss. Subtract B from A.</p>	\$1,643,658
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$527,018,002
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$69,966,401,950
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$707,850,088
15.	Taxes refunded for years preceding the 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	\$14,412,246
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹	\$722,262,334
17.	<p>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</p> <p>A. Certified values. ¹¹ <u>\$78,586,037,480</u></p> <p>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. - <u>\$0</u></p> <p>C. Total current year value. Subtract B from A.</p>	\$78,586,037,480
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>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 <u>\$2,988,757,274</u></p> <p>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 + <u>\$0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$2,988,757,274

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)
¹⁵ Tex. Tax Code §26.012(6)(B)

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	\$9,036,877,879
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$72,537,916,875
21.	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
22.	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.	\$1,955,404,507
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$1,955,404,507
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$70,582,512,368
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$1.023287 /\$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

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. ¹⁹

2. 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 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

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. 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
26.	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	\$0.619400 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) <u>\$0.05000 /\$100</u> B. \$0.05 per \$100 of taxable value <u>\$0.05000 /\$100</u>	\$0.050000 /\$100

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §§48.202(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 §§48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(a)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate								
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$0.669400 /\$100								
29.	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: <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;"><u>\$265,359,876</u></td> </tr> <tr> <td>B. Subtract unencumbered fund amount used to reduce total debt.</td> <td style="text-align: right;">- <u>\$0</u></td> </tr> <tr> <td>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.</td> <td style="text-align: right;">- <u>\$19,668,262</u></td> </tr> <tr> <td>D. Adjust debt: Subtract B and C from A.</td> <td style="text-align: right;">\$245,691,614</td> </tr> </table>		<u>\$265,359,876</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.	- <u>\$19,668,262</u>	D. Adjust debt: Subtract B and C from A.	\$245,691,614	\$245,691,614
	<u>\$265,359,876</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.	- <u>\$19,668,262</u>									
D. Adjust debt: Subtract B and C from A.	\$245,691,614									
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$4,687,441								
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$241,004,073								
32.	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 <table style="width: 100%; margin-left: 40px;"> <tr> <td style="width: 80%;">A. Enter the current year anticipated collection rate certified by the collector.³¹</td> <td style="text-align: right;"><u>99.03%</u></td> </tr> <tr> <td>B. Enter the 2023 actual collection rate</td> <td style="text-align: right;"><u>99.03%</u></td> </tr> <tr> <td>C. Enter the 2022 actual collection rate</td> <td style="text-align: right;"><u>99.24%</u></td> </tr> <tr> <td>D. Enter the 2021 actual collection rate</td> <td style="text-align: right;"><u>99.40%</u></td> </tr> </table>	A. Enter the current year anticipated collection rate certified by the collector. ³¹	<u>99.03%</u>	B. Enter the 2023 actual collection rate	<u>99.03%</u>	C. Enter the 2022 actual collection rate	<u>99.24%</u>	D. Enter the 2021 actual collection rate	<u>99.40%</u>	99.03%
A. Enter the current year anticipated collection rate certified by the collector. ³¹	<u>99.03%</u>									
B. Enter the 2023 actual collection rate	<u>99.03%</u>									
C. Enter the 2022 actual collection rate	<u>99.24%</u>									
D. Enter the 2021 actual collection rate	<u>99.40%</u>									
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. 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.	\$243,364,811								
34.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$72,537,916,875								
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$0.335500 /\$100								
36.	Current year voter-approval tax rate. Add Lines 28 and 35. 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 28 and 35. ³²	\$1.004900 /\$100								

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.

²⁷ Tex. Tax Code §26.012(7)
²⁸ Tex. Tax Code §§26.012(10) and 26.04(b)
²⁹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.08(g)
³² Tex. Tax Code §26.045(d)
³³ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	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
38.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$72,537,916,875
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.000000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.004900/\$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
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$1.011700 /\$100
42.	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.	\$0.000000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$0.000000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$1.004900/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$1.023287 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$1.004900 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

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. ³⁶

print here  _____
 Printed Name of School District Representative

sign here  _____
 Printed Name of School District Representative

_____ Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
³⁶ Tex. Tax Code §26.04(c)