TRINITY VALLEY COMMUNITY COLLEGE

ATHENS CAMPUS
100 Cardinal Drive
Athens, Texas 75751
903-677-TVCC

KAUFMAN CAMPUS
800 Ed Hall Drive
Kaufman, Texas 75142
972-931-4309

PALESTINE CAMPUS
2970 North State Hwy. 19
P.O. Box 2530
Palestine, Texas 75802
903-729-0256

TERRELL CAMPUS
1200 East Interstate 20
Terrell, Texas 75161
972-563-9573

TERRELL
HEALTH SCIENCE CENTER
1551 TX-34
Terrell, Texas 75160
469-614-3800

TDCJ
Correctional Education
2970 North State Hwy. 19
Palestine, Texas 75803
903-723-7005

**August 10, 2026**

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Jason Morrison, President

**RE: 2026-2027 Budget Proposal**

Please review the attached Fiscal Year 2026-27 Budget Request and Prior Year Comparison.

Major Items of note in the 2026-27 budget are as follows:

1. Increase in Property Tax Revenue of $1,611,280 (5.02%).

2. Property Tax Proposed Budget:
   a. Palestine - THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $33,491 OR 4.45%, AND OF THAT AMOUNT, $13,153 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.
   b. Regular District - THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $1,231,427 OR 4.46%, AND OF THAT AMOUNT, $1,106,483 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

3. State funding formula reflects a decrease of approximately $1,143,454 based on 2027 Performance Funding runs.
4. FAST Revenue (Other Sources) is projected at $1,644,336 based on funding runs provided by THECB.
5. Salaries have been adjusted to reflect a 4% increase reflecting a 3% movement down the scale and a 1% COLA. Detail and statistics are included in the Salary and Benefits section.
6. Maintenance and Operations (M&O) costs are up $847,492 or 3.15%.
7. Capital Reserve budgetary funding is set at $3,070,491 or 3.77% of revenue before pledged donation of $300,000. This number will change as revenue changes.
8. Contingency Funding - $3,143,015. This number will change as the new budget changes.

We express appreciation to the Board Budget Committee of Steve Grant, Dr. Clayton Gautreaux, Dr. Charles Risinger for their time, effort, and work on the 2026-2027 budget.

# Trinity Valley Community College (Palestine ISD Only)
# Fiscal Year 2026-2027
# Budget Cover Page
# August 17, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $33,491, which is a 4.45 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $13,153.

The members of the governing body voted on the budget as follows:

| | | |
|---|---|---|
| **FOR:** | Steve Grant | Dr. Terry Eason |
| | Bettye Mayfield | Dr. Doug Curran |
| | Dr. Clayton Gautreaux | Ginger Morton |
| | Randy Perry | Ron Day |
| **AGAINST:** | | |
| **PRESENT** and not voting: | | |
| **ABSENT:** | Dr. Charlie Risinger | |

## Property Tax Rate Comparison

| | **2026-2027** | **2025-2026** |
|---|---|---|
| Property Tax Rate: | $0.045040/100 | $0.045040/100 |
| No-New-Revenue Tax Rate: | $0.042226/100 | $0.043484/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | $0.043855/100 | $0.043873/100 |
| Voter-Approval Tax Rate: | $0.047363/100 | $0.047382/100 |
| Debt Rate: | $0.000000/100 | $0.000000/100 |

Total debt obligation for Trinity Valley Community College (Palestine ISD Only) secured by property taxes: $0

# Trinity Valley Community College (Consolidated)
# Fiscal Year 2026-2027
# Budget Cover Page
# August 17, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,231,427, which is a 4.46 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,106,483.

The members of the governing body voted on the budget as follows:

| | | |
|---|---|---|
| **FOR:** | Steve Grant | Dr. Terry Eason |
| | Bettye Mayfield | Dr. Doug Curran |
| | Dr. Clayton Gautreaux | Ginger Morton |
| | Randy Perry | Ron Day |
| **AGAINST:** | | |
| **PRESENT** and not voting: | | |
| **ABSENT:** | Charles Risinger | |

## Property Tax Rate Comparison

| | **2026-2027** | **2025-2026** |
|---|---|---|
| Property Tax Rate: | $0.113660/100 | $0.113660/100 |
| No-New-Revenue Tax Rate: | $0.111313/100 | $0.108787/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | $0.113205/100 | $0.109333/100 |
| Voter-Approval Tax Rate: | $0.122261/100 | $0.118079/100 |
| Debt Rate: | $0.000000/100 | $0.000000/100 |

Total debt obligation for Trinity Valley Community College (Consolidated) secured by property taxes: $0

# Trinity Valley Community College
## Fiscal Year 2026-2027

### Regular District Taxpayer Impact Statement

| Fiscal Year (Tax Year) | Median-Valued Homestead | Tax Rate Per $100 of Value | Estimated Property Tax Bill |
|---|---|---|---|
| FY 2025-2026 (TY 2025) | $245,350 | **Adopted 2025 Tax Rate: 0.113660** | $278.86 |
| FY 2026-2027 (TY 2026) | $245,289 | **2026 No New Revenue Tax Rate: 0.111313** | $273.04 |
| FY 2026-2027 (TY 2026) | $245,289 | **Proposed 2026 tax rate based on the proposed budget for 2026-27: 0.113660** | $278.80 |

### Palestine Taxpayer Impact Statement

| Fiscal Year (Tax Year) | Median-Valued Homestead | Tax Rate Per $100 of Value | Estimated Property Tax Bill |
|---|---|---|---|
| FY 2025-2026 (TY 2025) | $172,820 | **Adopted 2025 Tax Rate: 0.045040** | $77.84 |
| FY 2026-2027 (TY 2026) | $180,636 | **2026 No New Revenue Tax Rate: 0.042226** | $76.28 |
| FY 2026-2027 (TY 2026) | $180,636 | **Proposed 2026 tax rate based on the proposed budget for 2026-27: 0.045040** | $81.36 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ***FISCAL YEAR 2026 - 2027*** | | | | | | | | | | | | | | |
| 2 | **BUDGET REQUESTS & PRIOR YEAR COMPARISON** | | | | | | | | | | | | | | |
| 3 | **as of 08/10/2026** | | | | | | | | | | | | | | |
| 4 | | **FY 22-23 Actuals** | **FY 23-24 Actuals** | **FY 24-25 Actuals** | **FY 25-26 Original Budget** | **FY 25-26 Amended as of 4/30/2026** | **FY 25-26 Actuals YTD as of 4/30/2026** | **FY 25-26 Projected** | **Diff in FY 25-26 Budget vs Projected** | | **FY 26-27 Requested** | | **2026-2027 vs 2025-2026 Amend.** | | **Diff by %** |
| 5 | **Tuition & Fees** | $ 11,886,350 | $ 11,018,350 | $ 12,129,601 | $ 12,324,379 | $ 12,324,379 | $12,982,062 | $ 12,961,097 | 636,718 | | $ 13,035,834 | | $ 711,455 | | 5.77% |
| 6 | **Grants** | 43,769 | 41,327 | 31,854 | 40,000 | 40,000 | 36,982 | 35,000 | (5,000) | | $ 35,000 | | (5,000) | | -12.50% |
| 7 | **Sales & Services** | 139,164 | 148,321 | 174,530 | 147,268 | 147,268 | 120,466 | 156,200 | 8,932 | | $ 156,200 | | 8,932 | | 6.07% |
| 8 | **Athletics** | 21,627 | 25,167 | 15,436 | 22,000 | 22,000 | 22,221 | 23,000 | 1,000 | | $ 22,000 | | 0 | | 0.00% |
| 9 | **Housing** | 984,995 | 1,034,974 | 1,087,809 | 1,124,504 | 1,124,504 | 952,456 | 1,065,913 | (58,591) | | $ 1,124,604 | | 100 | | 0.01% |
| 10 | **Food Service** | 1,512,821 | 1,613,205 | 1,752,180 | 1,790,615 | 1,790,615 | 1,762,989 | 1,825,505 | 34,890 | | $ 1,825,505 | | 34,890 | | 1.95% |
| 11 | **Bookstore** | 2,003,744 | 1,917,163 | 1,974,490 | 2,203,900 | 2,203,900 | 1,659,056 | 2,136,182 | (67,718) | | $ 2,160,769 | | (43,131) | | -1.96% |
| 12 | **Other Auxiliary Income** | 19,665 | 22,044 | 35,483 | 23,050 | 23,050 | 13,610 | 14,455 | (8,595) | | $ 14,455 | | (8,595) | | -37.29% |
| 13 | **Other Income** | 170,976 | 466,921 | 239,636 | 192,441 | 286,641 | 162,262 | 273,965 | (12,676) | | $ 273,965 | | (12,676) | | -4.42% |
| 14 | **State Appropriations** | 10,284,552 | 12,299,161 | 14,746,160 | 15,932,704 | 15,932,704 | 12,144,703 | 15,932,704 | - | | $ 14,789,250 | | (1,143,454) | | -7.18% |
| 15 | **State Funds Benefits Paid** | 2,765,127 | 2,941,666 | 2,966,761 | 3,022,447 | 3,022,447 | 1,845,360 | 3,198,873 | 176,426 | | $ 3,378,399 | | 355,952 | | 11.78% |
| 16 | **Ad Valorem Taxes** | 23,230,676 | 26,191,226 | 29,583,064 | 32,095,899 | 32,095,899 | 29,772,376 | 31,453,981 | (641,918) | | $ 33,707,179 | | 1,611,280 | | 5.02% |
| 17 | **Gifts** | 290,000 | 38,000 | - | - | 300,300 | 300,300 | 300,300 | - | | $ 300,000 | | (300) | | -0.10% |
| 18 | **Investment Income** | 746,141 | 1,715,790 | 1,488,368 | 1,421,190 | 1,421,190 | 831,674 | 1,320,316 | (100,874) | | $ 1,320,317 | | (100,873) | | -7.10% |
| 19 | **Other Sources** | 2,263,334 | 1,436,260 | 1,620,048 | 1,041,040 | 1,121,040 | 868,702 | 1,658,222 | 537,182 | | $ 1,644,336 | | 523,296 | | 46.68% |
| 20 | | | | | | | | | | | | | | | |
| 21 | **Total Revenues** | $ 56,362,941 | $ 60,909,575 | $ 67,845,420 | $ 71,381,437 | $ 71,855,937 | $ 63,475,219 | $ 72,355,713 | $ 499,776 | | $ 73,787,813 | | $ 1,931,876 | | 2.69% |
| 22 | | | | | | | | | | | | | | | |
| 23 | **Expenses** | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | |
| 25 | **Personnel** | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | |
| 27 | **Administration** | $ 3,610,375 | $ 3,449,821 | $ 3,382,053 | $ 3,916,675 | $ 3,919,675 | $ 2,570,548 | $ 3,855,822 | (63,853) | | $ 4,130,567 | | $ 210,892 | | 5.38% |
| 28 | **Faculty FT** | 9,176,644 | 9,356,887 | 8,893,445 | 9,415,759 | 9,415,759 | 6,277,552 | $ 9,416,328 | 569 | | 9,760,123 | | 344,364 | | 3.66% |
| 29 | **Faculty PT** | 1,893,912 | 2,168,146 | 2,456,837 | 2,092,620 | 2,092,620 | 1,968,437 | $ 2,952,655 | 860,035 | | 2,804,077 | | 711,457 | | 34.00% |
| 30 | **Staff FT** | 7,803,654 | 8,741,396 | 9,537,152 | 10,649,406 | 10,646,406 | 6,929,588 | $ 10,394,382 | (252,024) | | 11,159,611 | | 513,205 | | 4.82% |
| 31 | **Staff PT (No Benefits)** | 612,706 | 545,869 | 600,746 | 580,381 | 580,681 | 414,468 | $ 621,703 | 41,022 | | 728,514 | | 147,833 | | 25.46% |
| 32 | **Student** | 71,500 | 79,655 | 123,537 | 162,194 | 166,194 | 82,975 | $ 124,462 | (41,732) | | 190,300 | | 24,106 | | 14.50% |
| 33 | | | | | | | | | | | | | | | |
| 34 | **Total Salaries** | $ 23,168,791 | $ 24,341,774 | $ 24,993,770 | $ 26,817,035 | $ 26,821,335 | $ 18,243,568 | $ 27,365,352 | $ 544,017 | | $ 28,773,192 | | $ 1,951,857 | | 7.28% |
| 35 | | | | | | | | | | | | | | | |
| 36 | **Benefits** | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |
| 38 | **Benefits - TVCC Paid and State Paid Insura** | $ 4,855,908 | $ 4,993,483 | $ 4,854,011 | $ 5,647,941 | $ 5,647,941 | $3,521,763 | $ 5,282,645 | (365,296) | | $5,938,437 | | $290,496 | | 5.14% |
| 39 | **Benefits - TVCC Paid Retirement** | 916,820 | 1,088,565 | 1,114,795 | 1,088,303 | 1,088,303 | 811,182 | $ 1,216,772 | 128,469 | | 1,182,354 | | 94,051 | | 8.64% |
| 40 | **Benefits - State Paid Retirement** | 816,169 | 861,584 | 874,948 | 817,301 | 817,301 | 563,071 | $ 844,607 | 27,306 | | 870,709 | | 53,408 | | 6.53% |
| 41 | **Payroll Taxes** | 1,699,499 | 1,797,051 | 1,843,480 | 2,051,509 | 2,051,509 | 1,336,920 | $ 2,005,381 | (46,128) | | 2,201,149 | | 149,640 | | 7.29% |
| 42 | **Other Benefits** | 463,437 | 470,749 | 482,483 | 573,233 | 573,233 | 336,741 | $ 505,111 | (68,122) | | 649,056 | | 75,823 | | 13.23% |
| 43 | | | | | | | | | | | | | - | | |
| 44 | **Total Benefits** | $ 8,751,833 | $ 9,211,432 | $ 9,169,717 | $ 10,178,287 | $ 10,178,287 | $ 6,569,677 | $ 9,854,516 | $ (323,771) | | $ 10,841,705 | | $ 663,418 | | 6.52% |
| 45 | | | | | | | | | | | | | | | |
| 46 | **Total Personnel** | $ 31,920,624 | $ 33,553,206 | $ 34,163,487 | $ 36,995,322 | $ 36,999,622 | $ 24,813,245 | $ 37,219,868 | $ 220,246 | | $ 39,614,897 | | $ 2,615,275 | | 7.07% |

| | A | B | C | D | E | F | G | H | I | K | M | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | **BUDGET REQUESTS & PRIOR YEAR COMPARISON** | | | | | | | | | | | |
| 3 | **as of 08/10/2026** | | | | | | | | | | | |
| 4 | | **FY 22-23 Actuals** | **FY 23-24 Actuals** | **FY 24-25 Actuals** | **FY 25-26 Original Budget** | **FY 25-26 Amended as of 4/30/2026** | **FY 25-26 Actuals YTD as of 4/30/2026** | **FY 25-26 Projected** | **Diff in FY 25-26 Budget vs Projected** | **FY 26-27 Requested** | **2026-2027 vs 2025-2026 Amend.** | **Diff by %** |
| 47 | | | | | | | | | | | | |
| 48 | **Maintenance and Operations** | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |
| 50 | Travel | $ 950,656 | $ 1,034,675 | $ 1,325,010 | $ 1,870,356 | $ 1,946,587 | 1,120,667 | $ 1,651,565 | (295,022) | $ 2,099,705 | $ 153,118 | 7.87% |
| 51 | Supplies and Materials | 1,632,557 | 1,817,999 | 2,038,106 | 2,706,390 | 2,601,847 | 1,428,854 | $ 1,983,910 | (617,937) | 2,865,915 | 264,068 | 10.15% |
| 52 | Bookstore Purchases for Resale | 1,436,778 | 1,623,592 | 1,717,584 | 1,818,000 | 1,818,000 | 1,544,198 | $ 1,729,954 | (88,046) | 1,829,700 | 11,700 | 0.64% |
| 53 | Library Resources | 243,163 | 243,652 | 241,684 | 254,135 | 265,683 | 112,000 | $ 251,491 | (14,192) | 292,207 | 26,524 | 9.98% |
| 54 | Equipment and Furniture | 1,275,127 | 1,922,759 | 1,880,917 | 1,760,727 | 1,988,533 | 893,348 | $ 1,569,798 | (418,735) | 1,874,288 | (114,245) | -5.75% |
| 55 | Repairs and Maintenance | 1,325,184 | 1,205,137 | 1,317,809 | 1,928,349 | 1,988,296 | 1,079,020 | $ 1,449,308 | (538,988) | 1,986,270 | (2,026) | -0.10% |
| 56 | Major Repairs | - | 20,029 | 93,067 | 350,000 | 723,632 | 132,652 | $ 681,642 | (41,990) | 350,000 | (373,632) | -51.63% |
| 57 | Services | 4,897,555 | 5,160,859 | 6,135,844 | 6,893,581 | 7,197,742 | 4,611,467 | $ 6,697,572 | (500,170) | 7,694,040 | 496,298 | 6.90% |
| 58 | Payments for Collections of Taxes | 608,512 | 665,909 | 727,719 | 864,365 | 864,365 | 646,304 | $ 837,670 | (26,695) | 955,424 | 91,059 | 10.53% |
| 59 | Institutional Scholarships | 2,211,561 | 2,330,812 | 2,543,835 | 2,918,970 | 2,921,490 | 2,474,402 | $ 2,789,394 | (132,096) | 3,079,895 | 158,405 | 5.42% |
| 60 | Communications | 606,220 | 749,710 | 679,909 | 929,581 | 920,547 | 472,002 | $ 775,432 | (145,115) | 996,899 | 76,352 | 8.29% |
| 61 | Utilities | 1,060,138 | 1,113,022 | 1,083,829 | 1,342,608 | 1,342,608 | 759,850 | $ 1,180,682 | (161,926) | 1,295,208 | (47,400) | -3.53% |
| 62 | Memberships and Dues | 176,050 | 175,459 | 199,817 | 300,272 | 255,368 | 90,960 | $ 169,549 | (85,819) | 253,337 | (2,031) | -0.80% |
| 63 | Insurance | 919,506 | 1,179,870 | 1,183,076 | 1,729,866 | 1,713,977 | 1,395,917 | $ 1,689,178 | (24,799) | 1,754,272 | 40,295 | 2.35% |
| 64 | Interest Expense | - | - | - | - | - | - | | - | | - | |
| 65 | Other Expenses | 1,112,669 | 111,847 | 210,773 | 406,780 | 313,243 | 82,528 | $ 240,480 | (72,763) | 382,250 | 69,007 | 22.03% |
| 66 | | - | - | - | - | - | - | | | | | |
| 67 | **Total Maintenance and Operations** | $ 18,455,676 | $ 19,355,331 | $ 21,378,979 | $ 26,073,980 | $ 26,861,918 | 16,844,169 | $ 23,697,626 | $ (3,164,292) | $ 27,709,410 | $ 847,492 | 3.15% |
| 68 | | | | | | | | | | | | |
| 69 | **Other Expenditures** | | | | | | | | | | | |
| 70 | | | | | | | | | | | | |
| 71 | **Bad Debt Expense** | 305,161 | 207,344 | 236,750 | 250,000 | 250,000 | 844 | 250,000 | - | 250,000 | - | 0.00% |
| 72 | **Bond and Lease Principal Payments** | | | | | - | | | - | | - | |
| 73 | | | | | | | | | | | | |
| 74 | **Total Expenses** | $ 50,681,461 | $ 53,115,881 | $ 55,779,216 | $ 63,319,302 | $ 64,111,540 | $ 41,658,259 | $ 61,167,494 | $ (2,944,046) | $ 67,574,307 | $ 3,462,767 | 5.40% |
| 75 | | | | | | | | | | | | |
| 76 | **Capital Reserve and Other** | | | | | | | | | | | |
| 77 | | | | | | | | | | | | |
| 78 | **Contingency Funding** | $ - | $ - | $ - | $ 5,371,055 | $ 4,753,317 | | | $ (4,753,317) | $ 3,143,015 | $ (1,610,302) | -33.88% |
| 79 | **Capital Reserve Funding** | - | - | - | 2,691,080 | 2,991,080 | | | (2,991,080) | 3,070,491 | 79,411 | 2.65% |
| 80 | | | | | | | | | | | | |
| 81 | **Total Capital Reserve and Other** | $ - | $ - | $ - | $ 8,062,135 | $ 7,744,397 | $ - | $ - | $ (7,744,397) | $ 6,213,506 | $ (1,530,891) | -19.77% |
| 82 | | | | | | | | | | | | |
| 83 | **Total Expense Budget** | $ 50,681,461 | $ 53,115,881 | $ 55,779,216 | $ 71,381,437 | $ 71,855,937 | $ 41,658,259 | $ 61,167,494 | $ (10,688,443) | $ 73,787,813 | $ 1,931,876 | 2.69% |
| 84 | | | | | | | | | | | | |
| 85 | **Revenues over Expenses** | **$ 5,681,480** | **$ 7,793,694** | **$ 12,066,204** | **$ -** | **$ -** | **$ 21,816,960** | **$ 11,188,219** | **$ 11,188,219** | **$ 0** | **$ 0** | [redacted] |
| 86 | | | | | | | | | | | | |
| 87 | **Explanation of Excess Balance in Revenues Over Expenses** | | | | | | | | | | | |
| 88 | | | | | | | | | | | | |

# FISCAL YEAR 2026 - 2027

**BUDGET REQUESTS & PRIOR YEAR COMPARISON**

**as of 06/29/26**

| | A | B | C | D | E | F | G | H | I | K | M | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | | FY 22-23 Actuals | FY 23-24 Actuals | FY 24-25 Actuals | FY 25-26 Original Budget | FY 25-26 Amended as of 4/30/2026 | FY 25-26 Actuals YTD as of 4/30/2026 | FY 25-26 Projected | Diff in FY 25-26 Budget vs Projected | FY 26-27 Requested | 2026-2027 vs 2025-2026 Amend. | Diff by % |
| 5 | **Tuition & Fees** | $ 11,886,350 | $ 11,018,350 | $ 12,129,601 | $ 12,324,379 | $ 12,324,379 | $12,982,062 | $ 12,961,097 | 636,718 | $ 13,035,836 | $ 711,457 | 5.77% |
| 6 | **Grants** | 43,769 | 41,327 | 31,854 | 40,000 | 40,000 | 36,982 | 35,000 | (5,000) | $ 35,000 | (5,000) | -12.50% |
| 7 | **Sales & Services** | 139,164 | 148,321 | 174,530 | 147,268 | 147,268 | 120,466 | 156,200 | 8,932 | $ 156,200 | 8,932 | 6.07% |
| 8 | **Athletics** | 21,627 | 25,167 | 15,436 | 22,000 | 22,000 | 22,221 | 23,000 | 1,000 | $ 22,000 | 0 | 0.00% |
| 9 | **Housing** | 984,995 | 1,034,974 | 1,087,809 | 1,124,504 | 1,124,504 | 952,456 | 1,065,913 | (58,591) | $ 1,124,604 | 100 | 0.01% |
| 10 | **Food Service** | 1,512,821 | 1,613,205 | 1,752,180 | 1,790,615 | 1,790,615 | 1,762,989 | 1,825,505 | 34,890 | $ 1,825,505 | 34,890 | 1.95% |
| 11 | **Bookstore** | 2,003,744 | 1,917,163 | 1,974,490 | 2,203,900 | 2,203,900 | 1,659,056 | 2,136,182 | (67,718) | $ 2,160,769 | (43,131) | -1.96% |
| 12 | **Other Auxiliary Income** | 19,665 | 22,044 | 35,483 | 23,050 | 23,050 | 13,610 | 14,455 | (8,595) | $ 14,455 | (8,595) | -37.29% |
| 13 | **Other Income** | 170,976 | 466,921 | 239,636 | 192,441 | 286,641 | 162,262 | 273,965 | (12,676) | $ 273,965 | (12,676) | -4.42% |
| 14 | **State Appropriations** | 10,284,552 | 12,299,161 | 14,746,160 | 15,932,704 | 15,932,704 | 12,144,703 | 15,932,704 | - | $ 14,789,250 | (1,143,454) | -7.18% |
| 15 | **State Funds Benefits Paid** | 2,765,127 | 2,941,666 | 2,966,761 | 3,022,447 | 3,022,447 | 1,845,360 | 3,198,873 | 176,426 | $ 3,378,399 | 355,952 | 11.78% |
| 16 | **Ad Valorem Taxes** | 23,230,676 | 26,191,226 | 29,583,064 | 32,095,899 | 32,095,899 | 29,772,376 | 31,453,981 | (641,918) | $ 33,023,464 | 927,565 | 2.89% |
| 17 | **Gifts** | 290,000 | 38,000 | - | - | 300,300 | 300,300 | 300,300 | - | $ 300,000 | (300) | -0.10% |
| 18 | **Investment Income** | 746,141 | 1,715,790 | 1,488,368 | 1,421,190 | 1,421,190 | 831,674 | 1,320,316 | (100,874) | $ 1,320,316 | (100,874) | -7.10% |
| 19 | **Other Sources** | 2,263,334 | 1,436,260 | 1,620,048 | 1,041,040 | 1,121,040 | 868,702 | 1,658,222 | 537,182 | $ 1,560,092 | 439,052 | 39.16% |
| 20 | | | | | | | | | | | | |
| 21 | **Total Revenues** | $ 56,362,941 | $ 60,909,575 | $ 67,845,420 | $ 71,381,437 | $ 71,855,937 | $ 63,475,219 | $ 72,355,713 | $ 499,776 | $ 73,019,855 | $ 1,163,918 | 1.62% |
| 23 | **Expenses** | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | **Personnel** | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | **Administration** | $ 3,610,375 | $ 3,449,821 | $ 3,382,053 | $ 3,916,675 | $ 3,919,675 | $ 2,570,548 | $ 3,855,822 | (63,853) | $ 4,135,817 | $ 216,142 | 5.51% |
| 28 | **Faculty FT** | 9,176,644 | 9,356,887 | 8,893,445 | 9,415,759 | 9,415,759 | 6,277,552 | $ 9,416,328 | 569 | 9,813,311 | 397,552 | 4.22% |
| 29 | **Faculty PT** | 1,893,912 | 2,168,146 | 2,456,837 | 2,092,620 | 2,092,620 | 1,968,437 | $ 2,952,655 | 860,035 | 2,804,077 | 711,457 | 34.00% |
| 30 | **Staff FT** | 7,803,654 | 8,741,396 | 9,537,152 | 10,649,406 | 10,646,406 | 6,929,588 | $ 10,394,382 | (252,024) | 11,130,601 | 484,195 | 4.55% |
| 31 | **Staff PT (No Benefits)** | 612,706 | 545,869 | 600,746 | 580,381 | 580,681 | 414,468 | $ 621,703 | 41,022 | 728,514 | 147,833 | 25.46% |
| 32 | **Student** | 71,500 | 79,655 | 123,537 | 162,194 | 166,194 | 82,975 | $ 124,462 | (41,732) | 190,300 | 24,106 | 14.50% |
| 33 | | | | | | | | | | | | |
| 34 | **Total Salaries** | $ 23,168,791 | $ 24,341,774 | $ 24,993,770 | $ 26,817,035 | $ 26,821,335 | $ 18,243,568 | $ 27,365,352 | $ 544,017 | $ 28,802,620 | $ 1,981,285 | 7.39% |
| 35 | | | | | | | | | | | | |
| 36 | **Benefits** | | | | | | | | | | | |
| 37 | | | | | | | | | | | | |
| 38 | **Benefits - TVCC Paid and State Paid Insur** | $ 4,855,908 | $ 4,993,483 | $ 4,854,011 | $ 5,647,941 | $ 5,647,941 | $3,521,763 | $ 5,282,645 | (365,296) | $5,904,797 | $256,856 | 4.55% |
| 39 | **Benefits - TVCC Paid Retirement** | 916,820 | 1,088,565 | 1,114,795 | 1,088,303 | 1,088,303 | 811,182 | $ 1,216,772 | 128,469 | 1,182,365 | 94,062 | 8.64% |
| 40 | **Benefits - State Paid Retirement** | 816,169 | 861,584 | 874,948 | 817,301 | 817,301 | 563,071 | $ 844,607 | 27,306 | 871,622 | 54,321 | 6.65% |
| 41 | **Payroll Taxes** | 1,699,499 | 1,797,051 | 1,843,480 | 2,051,509 | 2,051,509 | 1,336,920 | $ 2,005,381 | (46,128) | 2,203,400 | 151,891 | 7.40% |
| 42 | **Other Benefits** | 463,437 | 470,749 | 482,483 | 573,233 | 573,233 | 336,741 | $ 505,111 | (68,122) | 649,056 | 75,823 | 13.23% |
| 43 | | | | | | | | | | | - | |
| 44 | **Total Benefits** | $ 8,751,833 | $ 9,211,432 | $ 9,169,717 | $ 10,178,287 | $ 10,178,287 | $ 6,569,677 | $ 9,854,516 | $ (323,771) | $ 10,811,240 | $ 632,953 | 6.22% |
| 45 | | | | | | | | | | | | |
| 46 | **Total Personnel** | $ 31,920,624 | $ 33,553,206 | $ 34,163,487 | $ 36,995,322 | $ 36,999,622 | $ 24,813,245 | $ 37,219,868 | $ 220,246 | $ 39,613,860 | $ 2,614,238 | 7.07% |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | **BUDGET REQUESTS & PRIOR YEAR COMPARISON** | | | | | | | | | | | | | | |
| 3 | **as of 06/29/26** | | | | | | | | | | | | | | |
| 4 | | **FY 22-23 Actuals** | **FY 23-24 Actuals** | **FY 24-25 Actuals** | **FY 25-26 Original Budget** | **FY 25-26 Amended as of 4/30/2026** | **FY 25-26 Actuals YTD as of 4/30/2026** | **FY 25-26 Projected** | **Diff in FY 25-26 Budget vs Projected** | | **FY 26-27 Requested** | | **2026-2027 vs 2025-2026 Amend.** | | **Diff by %** |
| 47 | | | | | | | | | | | | | | | |
| 48 | **Maintenance and Operations** | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | | |
| 50 | Travel | $ 950,656 | $ 1,034,675 | $ 1,325,010 | $ 1,870,356 | $ 1,946,587 | 1,120,667 | $ 1,651,565 | (295,022) | | $ 2,099,705 | | $ 153,118 | | 7.87% |
| 51 | Supplies and Materials | 1,632,557 | 1,817,999 | 2,038,106 | 2,706,390 | 2,601,847 | 1,428,854 | $ 1,983,910 | (617,937) | | 2,865,915 | | 264,068 | | 10.15% |
| 52 | Bookstore Purchases for Resale | 1,436,778 | 1,623,592 | 1,717,584 | 1,818,000 | 1,818,000 | 1,544,198 | $ 1,729,954 | (88,046) | | 1,829,700 | | 11,700 | | 0.64% |
| 53 | Library Resources | 243,163 | 243,652 | 241,684 | 254,135 | 265,683 | 112,000 | $ 251,491 | (14,192) | | 292,207 | | 26,524 | | 9.98% |
| 54 | Equipment and Furniture | 1,275,127 | 1,922,759 | 1,880,917 | 1,760,727 | 1,988,533 | 893,348 | $ 1,569,798 | (418,735) | | 1,854,288 | | (134,245) | | -6.75% |
| 55 | Repairs and Maintenance | 1,325,184 | 1,205,137 | 1,317,809 | 1,928,349 | 1,988,296 | 1,079,020 | $ 1,449,308 | (538,988) | | 1,899,270 | | (89,026) | | -4.48% |
| 56 | Major Repairs | - | 20,029 | 93,067 | 350,000 | 723,632 | 132,652 | $ 681,642 | (41,990) | | 350,000 | | (373,632) | | -51.63% |
| 57 | Services | 4,897,555 | 5,160,859 | 6,135,844 | 6,893,581 | 7,197,742 | 4,611,467 | $ 6,697,572 | (500,170) | | 7,625,040 | | 427,298 | | 5.94% |
| 58 | Payments for Collections of Taxes | 608,512 | 665,909 | 727,719 | 864,365 | 864,365 | 646,304 | $ 837,670 | (26,695) | | 955,424 | | 91,059 | | 10.53% |
| 59 | Institutional Scholarships | 2,211,561 | 2,330,812 | 2,543,835 | 2,918,970 | 2,921,490 | 2,474,402 | $ 2,789,394 | (132,096) | | 3,054,895 | | 133,405 | | 4.57% |
| 60 | Communications | 606,220 | 749,710 | 679,909 | 929,581 | 920,547 | 472,002 | $ 775,432 | (145,115) | | 996,899 | | 76,352 | | 8.29% |
| 61 | Utilities | 1,060,138 | 1,113,022 | 1,083,829 | 1,342,608 | 1,342,608 | 759,850 | $ 1,180,682 | (161,926) | | 1,295,208 | | (47,400) | | -3.53% |
| 62 | Memberships and Dues | 176,050 | 175,459 | 199,817 | 300,272 | 255,368 | 90,960 | $ 169,549 | (85,819) | | 253,337 | | (2,031) | | -0.80% |
| 63 | Insurance | 919,506 | 1,179,870 | 1,183,076 | 1,729,866 | 1,713,977 | 1,395,917 | $ 1,689,178 | (24,799) | | 1,729,272 | | 15,295 | | 0.89% |
| 64 | Interest Expense | - | - | - | - | - | - | | - | | | | - | | |
| 65 | Other Expenses | 1,112,669 | 111,847 | 210,773 | 406,780 | 313,243 | 82,528 | $ 240,480 | (72,763) | | 382,250 | | 69,007 | | 22.03% |
| 66 | | - | - | - | - | - | - | | | | | | | | |
| 67 | **Total Maintenance and Operations** | $ 18,455,676 | $ 19,355,331 | $ 21,378,979 | $ 26,073,980 | $ 26,861,918 | 16,844,169 | $ 23,697,626 | $ (3,164,292) | | $ 27,483,410 | | $ 621,492 | | 2.31% |
| 68 | | | | | | | | | | | | | | | |
| 69 | **Other Expenditures** | | | | | | | | | | | | | | |
| 70 | | | | | | | | | | | | | | | |
| 71 | **Bad Debt Expense** | 305,161 | 207,344 | 236,750 | 250,000 | 250,000 | 844 | 250,000 | - | | 250,000 | | - | | 0.00% |
| 72 | **Bond and Lease Principal Payments** | | | | | - | | | - | | | | - | | |
| 73 | | | | | | | | | | | | | | | |
| 74 | **Total Expenses** | $ 50,681,461 | $ 53,115,881 | $ 55,779,216 | $ 63,319,302 | $ 64,111,540 | $ 41,658,259 | $ 61,167,494 | $ (2,944,046) | | $ 67,347,270 | | $ 3,235,730 | | 5.05% |
| 75 | | | | | | | | | | | | | | | |
| 76 | **Capital Reserve and Other** | | | | | | | | | | | | | | |
| 77 | | | | | | | | | | | | | | | |
| 78 | **Contingency Funding** | $ - | $ - | $ - | $ 5,371,055 | $ 4,753,317 | | | $ (4,753,317) | | $ 2,631,046 | | $ (2,122,271) | | -44.65% |
| 79 | **Capital Reserve Funding** | - | - | - | 2,691,080 | 2,991,080 | | | (2,991,080) | | 3,041,539 | | 50,459 | | 1.69% |
| 80 | | | | | | | | | | | | | | | |
| 81 | **Total Capital Reserve and Other** | $ - | $ - | $ - | $ 8,062,135 | $ 7,744,397 | $ - | $ - | $ (7,744,397) | | $ 5,672,585 | | $ (2,071,812) | | -26.75% |
| 82 | | | | | | | | | | | | | | | |
| 83 | **Total Expense Budget** | $ 50,681,461 | $ 53,115,881 | $ 55,779,216 | $ 71,381,437 | $ 71,855,937 | $ 41,658,259 | $ 61,167,494 | $ (10,688,443) | | $ 73,019,855 | | $ 1,163,918 | | 1.62% |
| 84 | | | | | | | | | | | | | | | |
| 85 | **Revenues over Expenses** | **$ 5,681,480** | **$ 7,793,694** | **$ 12,066,204** | **$ -** | **$ -** | **$ 21,816,960** | **$ 11,188,219** | **$ 11,188,219** | | **$ 0** | | **$ 0** | | |
| 86 | | | | | | | | | | | | | | | |
| 87 | **Explanation of Excess Balance in Revenues Over Expenses** | | | | | | | | | | | | | | |
| 88 | | | | | | | | | | | | | | | |

# REVENUE

# 2026-2027

### Tuition and Fees:

Estimated based on current year to date plus estimated through 8/31/2026. See Exhibit A.

### Grants Administrative Expense Reimbursement:

Estimated based on current and prior years.

### Sales & Services:

Estimated based on current and prior years and includes print shop income, cosmetology income, copy machine and TVCC ranch cattle sales. See Exhibit B.

### Athletics:

Estimated based on current and prior years and includes gate receipts, programs, and misc. athletic income. See Exhibit C.

### Housing:

Estimated based on current and prior years. Plus, approved price increases. Also adjusted for construction changes. See Exhibit D.

### Food Service:

Estimated based on current and prior years. Plus, approved price increases. See Exhibit E.

### Bookstore:

Estimated based on current and prior years. See Exhibit F.

### Other Auxiliary Income:

Estimated based on current and prior years and includes leases and rental income (oil and gas etc.), vending and agency reimbursements. See Exhibit G.

## Other Income:

Estimated based on current and prior years and includes testing fees, judicial fees, reinstatement fees and TDCJ reimbursements. See Exhibit H.

## State Appropriation:

Based on changes in State Appropriations. See Exhibit I. At the time of publication many questions remain unanswered regarding the new formula funding model. The budget used is from most recent projections from the State (dated 6/11/26). Future funding will be for a single upcoming year, not a biennium.

Projecting a $1,143,454 reduction in 2027 from 2026. See Exhibit I.

## State Funds Benefits Paid:

Based on current payment allocations from the State for health insurance and retirement allocations. HEGI received from the State. See Exhibit J.

## Ad Valorem Taxes:

Based on preliminary projections from appraisal districts and calculated using the current tax rate. Certifications are due July 25th. After that time calculations will be made to calculate Truth in Taxation rates to determine if we are above the voter approval rate. See attached Exhibits K.

## Investment Income:

Estimated based on current and prior years.

## Other Sources:

This currently includes $1,560,092 for anticipated FAST reimbursements from the State.

**EXHIBIT A**
**TUITION AND FEES**

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amended Budget | **Summer Estimated** | **02/28/2026 YTD Actuals** | **Projected 8/31/2026** | **Requested Budget** |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-01-00000-400010-01 | IN-DISTRICT : Athens (ATHE) | ($431,147) | ($417,347) | ($410,226) | ($413,533) | ($413,533) | ($5,819) | ($373,727) | ($379,546) | ($379,546) |
| 11-01-00000-400010-02 | IN-DISTRICT : Palestine Satellite (PALE) | ($9,633) | ($21,746) | ($7,839) | ($7,839) | ($7,839) | $0 | ($20,007) | ($20,007) | ($20,007) |
| 11-01-00000-400010-03 | IN-DISTRICT : Terrell Satellite (TERR) | ($170,899) | ($188,515) | ($172,744) | ($172,471) | ($172,471) | ($156) | ($145,250) | ($145,406) | ($145,406) |
| 11-01-00000-400010-04 | IN-DISTRICT : Kaufman Workforce (KAUF) | $0 | ($273) | ($117) | ($117) | ($117) | $0 | $0 | $0 | $0 |
| 11-01-00000-400010-05 | IN-DISTRICT : Texas Dept of Corrections (TDCJ) | ($530) | ($936) | $0 | $0 | $0 | $0 | ($3,030) | ($3,030) | ($3,030) |
| 11-01-00000-400010-06 | IN-DISTRICT : Online (ONLN) | ($1,125,800) | ($1,226,170) | ($1,280,923) | ($1,335,968) | ($1,335,968) | ($313,094) | ($1,089,217) | ($1,402,311) | ($1,402,311) |
| 11-01-00000-400010-07 | IN-DISTRICT : Terrell Health Science Ct (THSC) | ($133,614) | ($120,196) | ($134,727) | ($136,365) | ($136,365) | ($9,321) | ($184,617) | ($193,938) | ($193,938) |
| 11-01-00000-400010-08 | IN-DISTRICT : Palestine Wkfrce Edu Ctr (PWEC) | ($6,895) | ($1,248) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-400010-09 | IN-DISTRICT : Dual Credit (DUAL) | ($419,192) | ($446,783) | ($489,890) | ($490,163) | ($490,163) | ($834) | ($564,375) | ($565,209) | ($565,209) |
| 11-01-00000-400020-01 | OUT OF DISTRICT : Athens (ATHE) | ($317,550) | ($280,128) | ($309,964) | ($309,819) | ($309,819) | ($6,029) | ($243,216) | ($249,245) | ($249,245) |
| 11-01-00000-400020-02 | OUT OF DISTRICT : Palestine Satellite (PALE) | ($50,631) | ($58,927) | ($60,038) | ($59,687) | ($59,687) | ($3,939) | ($71,041) | ($74,980) | ($74,980) |
| 11-01-00000-400020-03 | OUT OF DISTRICT : Terrell Satellite (TERR) | ($105,180) | ($101,190) | ($99,059) | ($98,825) | ($98,825) | $21 | ($98,352) | ($98,331) | ($98,331) |
| 11-01-00000-400020-04 | OUT OF DISTRICT : Kaufman Workforce (KAUF) | $0 | ($191) | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 11-01-00000-400020-05 | OUT OF DISTRICT : Texas Dept of Corrections (TDCJ) | ($288,995) | ($169,389) | ($168,871) | ($156,672) | ($156,672) | ($53,350) | ($112,195) | ($165,545) | ($165,545) |
| 11-01-00000-400020-06 | OUT OF DISTRICT : Online (ONLN) | ($1,142,408) | ($1,029,639) | ($1,197,523) | ($1,233,894) | ($1,233,894) | ($278,983) | ($1,013,297) | ($1,292,280) | ($1,292,280) |
| 11-01-00000-400020-07 | OUT OF DISTRICT : Terrell Health Science Ct (THSC) | ($153,099) | ($168,277) | ($176,426) | ($176,231) | ($176,231) | ($16,553) | ($153,067) | ($169,620) | ($169,620) |
| 11-01-00000-400020-08 | OUT OF DISTRICT : Palestine Wkfrce Edu Ctr (PWEC) | ($17,597) | ($9,984) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-400020-09 | OUT OF DISTRICT : Dual Credit (DUAL) | ($355,093) | ($345,587) | ($475,964) | ($470,545) | ($470,545) | ($6,960) | ($502,197) | ($509,157) | ($509,157) |
| 11-01-00000-400030-01 | NON RESIDENT : Athens (ATHE) | ($372,323) | ($455,145) | ($416,913) | ($423,408) | ($423,408) | ($2,875) | ($337,376) | ($340,251) | ($340,251) |
| 11-01-00000-400030-02 | NON RESIDENT : Palestine Satellite (PALE) | ($900) | ($2,700) | ($7,880) | ($6,845) | ($6,845) | ($1,035) | ($5,865) | ($6,900) | ($6,900) |
| 11-01-00000-400030-03 | NON RESIDENT : Terrell Satellite (TERR) | ($24,690) | ($33,750) | ($39,090) | ($39,550) | ($39,550) | $460 | ($24,955) | ($24,495) | ($24,495) |
| 11-01-00000-400030-04 | NON RESIDENT : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400030-05 | NON RESIDENT : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400030-06 | NON RESIDENT : Online (ONLN) | ($243,600) | ($305,635) | ($290,317) | ($303,985) | ($303,985) | ($51,980) | ($399,796) | ($451,776) | ($451,776) |
| 11-01-00000-400030-07 | NON RESIDENT : Terrell Health Science Ct (THSC) | ($12,450) | ($13,650) | ($20,975) | ($19,475) | ($19,475) | $0 | ($20,493) | ($20,493) | ($20,493) |
| 11-01-00000-400030-08 | NON RESIDENT : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400030-09 | NON RESIDENT : Dual Credit (DUAL) | ($2,400) | ($2,400) | ($1,635) | ($1,635) | ($1,635) | $0 | ($17,871) | ($17,871) | ($17,871) |
| 11-01-00000-400080-01 | TUITION - EXEMPTIONS : Athens (ATHE) | ($136,326) | $53,184 | $259,060 | $258,563 | $258,563 | $450 | $112,683 | $113,133 | $113,133 |
| 11-01-00000-400080-02 | TUITION - EXEMPTIONS : Palestine Satellite (PALE) | $6,786 | $7,254 | $4,563 | $4,563 | $4,563 | $0 | $7,761 | $7,761 | $7,761 |
| 11-01-00000-400080-03 | TUITION - EXEMPTIONS : Terrell Satellite (TERR) | $9,657 | $21,177 | $6,344 | $6,344 | $6,344 | $0 | $4,103 | $4,103 | $4,103 |
| 11-01-00000-400080-04 | TUITION - EXEMPTIONS : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400080-05 | TUITION - EXEMPTIONS : Texas Dept of Corrections (TDCJ) | $0 | $1,226 | $2,767 | $2,563 | $2,563 | $1,033 | $1,322 | $2,355 | $2,355 |
| 11-01-00000-400080-06 | TUITION - EXEMPTIONS : Online (ONLN) | $449,115 | $490,082 | $549,473 | $568,003 | $568,003 | $121,189 | $457,889 | $579,078 | $579,078 |
| 11-01-00000-400080-07 | TUITION - EXEMPTIONS : Terrell Health Science Ct (THSC) | $6,045 | $1,868 | $507 | $507 | $507 | $0 | $36,107 | $36,107 | $36,107 |
| 11-01-00000-400080-08 | TUITION - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400080-09 | TUITION - EXEMPTIONS : Dual Credit (DUAL) | $575,532 | $557,914 | $827,893 | $827,721 | $827,721 | $5,877 | $926,257 | $932,134 | $932,134 |
| 11-01-00000-400110-01 | STATE FUNDED CONT. EDUCATION : Athens (ATHE) | ($65,061) | ($37,580) | ($35,896) | ($34,438) | ($34,438) | ($10,145) | ($14,764) | ($24,909) | ($24,909) |
| 11-01-00000-400110-02 | STATE FUNDED CONT. EDUCATION : Palestine Satellite (PALE) | ($1,344) | ($400) | ($11,520) | ($11,620) | ($11,620) | ($5,760) | $0 | ($5,760) | ($5,760) |
| 11-01-00000-400110-03 | STATE FUNDED CONT. EDUCATION : Terrell Satellite (TERR) | ($264) | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400110-04 | STATE FUNDED CONT. EDUCATION : Kaufman Workforce (KAUF) | ($5,672) | ($4,744) | ($7,042) | ($7,042) | ($7,042) | ($1,300) | $0 | ($1,300) | ($1,300) |
| 11-01-00000-400110-05 | STATE FUNDED CONT. EDUCATION : Texas Dept of Corrections (TDCJ) | $0 | $0 | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-400110-06 | STATE FUNDED CONT. EDUCATION : Online (ONLN) | ($48,875) | ($36,054) | ($8,489) | ($7,614) | ($7,614) | ($7,625) | ($529) | ($8,154) | ($8,154) |
| 11-01-00000-400110-07 | STATE FUNDED CONT. EDUCATION : Terrell Health Science Ct (THSC) | ($1,835) | ($11,850) | ($8,087) | ($9,611) | ($9,611) | ($2,660) | ($5,677) | ($8,337) | ($8,337) |
| 11-01-00000-400110-08 | STATE FUNDED CONT. EDUCATION : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |

## EXHIBIT A
## TUITION AND FEES

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amended Budget | Summer Estimated | 02/28/2026 YTD Actuals | Projected 8/31/2026 | Requested Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-01-00000-400110-09 | STATE FUNDED CONT. EDUCATION : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-01 | TUITION - NON FUNDED : Athens (ATHE) | ($14,240) | ($11,839) | ($7,436) | ($7,486) | ($7,486) | ($1,310) | ($3,485) | ($4,795) | ($4,795) |
| 11-01-00000-400210-02 | TUITION - NON FUNDED : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-03 | TUITION - NON FUNDED : Terrell Satellite (TERR) | $150 | $0 | $0 | | | $50 | ($264) | ($214) | ($214) |
| 11-01-00000-400210-04 | TUITION - NON FUNDED : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-05 | TUITION - NON FUNDED : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-06 | TUITION - NON FUNDED : Online (ONLN) | ($6,237) | ($4,804) | ($5,417) | ($4,701) | ($4,701) | ($3,056) | ($3,383) | ($6,439) | ($6,439) |
| 11-01-00000-400210-07 | TUITION - NON FUNDED : Terrell Health Science Ct (THSC) | ($475) | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-08 | TUITION - NON FUNDED : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400210-09 | TUITION - NON FUNDED : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-01 | TUITION - LEARNING COMMUNITY : Athens (ATHE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-02 | TUITION - LEARNING COMMUNITY : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-03 | TUITION - LEARNING COMMUNITY : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-04 | TUITION - LEARNING COMMUNITY : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-05 | TUITION - LEARNING COMMUNITY : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-06 | TUITION - LEARNING COMMUNITY : Online (ONLN) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-07 | TUITION - LEARNING COMMUNITY : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-08 | TUITION - LEARNING COMMUNITY : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400220-09 | TUITION - LEARNING COMMUNITY : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-01 | TUITION - GED CLASSES : Athens (ATHE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-02 | TUITION - GED CLASSES : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-03 | TUITION - GED CLASSES : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-04 | TUITION - GED CLASSES : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-05 | TUITION - GED CLASSES : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-06 | TUITION - GED CLASSES : Online (ONLN) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-07 | TUITION - GED CLASSES : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-08 | TUITION - GED CLASSES : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400230-09 | TUITION - GED CLASSES : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-400410-01 | TPEG RESIDENT : Athens (ATHE) | $287,589 | $311,359 | $278,063 | $311,359 | $311,359 | $278,063 | $0 | $278,063 | $278,063 |
| 11-01-00000-400415-01 | TPEG NON-RESIDENT : Athens (ATHE) | $7,134 | $9,121 | $8,695 | $9,121 | $9,121 | $8,695 | $0 | $8,695 | $8,695 |
| 11-01-00000-400420-01 | TPEG-CONTINUING EDUC-RESIDENT : Athens (ATHE) | $1,248 | $1,008 | $771 | $1,008 | $1,008 | $771 | $0 | $771 | $771 |
| 11-01-00000-401110-01 | GENERAL FEES : Athens (ATHE) | ($1,043,891) | ($1,020,441) | ($1,053,131) | ($1,059,226) | ($1,059,226) | ($16,326) | ($916,020) | ($932,346) | ($932,346) |
| 11-01-00000-401110-02 | GENERAL FEES : Palestine Satellite (PALE) | ($63,777) | ($95,004) | ($81,663) | ($80,781) | ($80,781) | ($5,390) | ($107,545) | ($112,935) | ($112,935) |
| 11-01-00000-401110-03 | GENERAL FEES : Terrell Satellite (TERR) | ($352,370) | ($373,581) | ($353,541) | ($353,100) | ($353,100) | $27 | ($313,439) | ($313,412) | ($313,412) |
| 11-01-00000-401110-04 | GENERAL FEES : Kaufman Workforce (KAUF) | $0 | ($583) | ($147) | ($147) | ($147) | $0 | $0 | $0 | $0 |
| 11-01-00000-401110-05 | GENERAL FEES : Texas Dept of Corrections (TDCJ) | $784 | $0 | | | | | ($72,652) | ($72,652) | ($72,652) |
| 11-01-00000-401110-06 | GENERAL FEES : Online (ONLN) | ($2,583,462) | ($2,740,051) | ($3,008,604) | ($3,138,328) | ($3,138,328) | ($718,481) | ($2,610,330) | ($3,328,811) | ($3,328,811) |
| 11-01-00000-401110-07 | GENERAL FEES : Terrell Health Science Ct (THSC) | ($364,296) | ($366,900) | ($397,894) | ($399,217) | ($399,217) | ($32,508) | ($433,329) | ($465,837) | ($465,837) |
| 11-01-00000-401110-08 | GENERAL FEES : Palestine Wkfrce Edu Ctr (PWEC) | ($30,772) | ($14,112) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401110-09 | GENERAL FEES : Dual Credit (DUAL) | ($786,146) | ($889,478) | ($1,081,640) | ($1,081,425) | ($1,081,425) | ($7,237) | ($1,198,863) | ($1,206,100) | ($1,206,100) |
| 11-01-00000-401180-01 | GENERAL FEES - EXEMPTIONS : Athens (ATHE) | $235,458 | $869,875 | $120,944 | $120,849 | $120,849 | ($147) | $120,467 | $120,320 | $120,320 |
| 11-01-00000-401180-02 | GENERAL FEES - EXEMPTIONS : Palestine Satellite (PALE) | $7,938 | $8,085 | $5,733 | $5,733 | $5,733 | $0 | $9,751 | $9,751 | $9,751 |
| 11-01-00000-401180-03 | GENERAL FEES - EXEMPTIONS : Terrell Satellite (TERR) | $1,666 | $11,676 | $5,581 | $5,581 | $5,581 | $0 | $2,803 | $2,803 | $2,803 |

# EXHIBIT A
# TUITION AND FEES

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amended Budget | **Summer Estimated** | **02/28/2026 YTD Actuals** | **Projected 8/31/2026** | **Requested Budget** |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-01-00000-401180-04 | GENERAL FEES - EXEMPTIONS : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401180-05 | GENERAL FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401180-06 | GENERAL FEES - EXEMPTIONS : Online (ONLN) | $223,842 | $327,734 | $516,938 | $529,756 | $529,756 | $120,956 | $431,957 | $552,913 | $552,913 |
| 11-01-00000-401180-07 | GENERAL FEES - EXEMPTIONS : Terrell Health Science Ct (THSC) | $0 | $588 | $637 | $637 | $637 | $0 | $41,449 | $41,449 | $41,449 |
| 11-01-00000-401180-08 | GENERAL FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401180-09 | GENERAL FEES - EXEMPTIONS : Dual Credit (DUAL) | $417,131 | $470,280 | $907,873 | $907,608 | $907,608 | $6,826 | $1,010,326 | $1,017,152 | $1,017,152 |
| 11-01-00000-401210-01 | LABORATORY FEES : Athens (ATHE) | ($123,706) | ($126,328) | ($134,019) | ($136,175) | ($136,175) | ($2,080) | ($111,386) | ($113,466) | ($113,466) |
| 11-01-00000-401210-02 | LABORATORY FEES : Palestine Satellite (PALE) | ($7,714) | ($24,281) | ($35,544) | ($34,070) | ($34,070) | ($8,212) | ($41,877) | ($50,089) | ($50,089) |
| 11-01-00000-401210-03 | LABORATORY FEES : Terrell Satellite (TERR) | ($26,299) | ($29,068) | ($30,135) | ($30,135) | ($30,135) | $0 | ($25,177) | ($25,177) | ($25,177) |
| 11-01-00000-401210-04 | LABORATORY FEES : Kaufman Workforce (KAUF) | $0 | ($70) | ($35) | ($35) | ($35) | $0 | $0 | $0 | $0 |
| 11-01-00000-401210-05 | LABORATORY FEES : Texas Dept of Corrections (TDCJ) | ($6,675) | ($7,136) | ($2,748) | ($1,837) | ($1,837) | ($56) | ($1,166) | ($1,222) | ($1,222) |
| 11-01-00000-401210-06 | LABORATORY FEES : Online (ONLN) | ($131,101) | ($142,526) | ($167,559) | ($171,457) | ($171,457) | ($39,455) | ($140,664) | ($180,119) | ($180,119) |
| 11-01-00000-401210-07 | LABORATORY FEES : Terrell Health Science Ct (THSC) | ($248,855) | ($404,113) | ($460,769) | ($461,373) | ($461,373) | ($90,438) | ($407,781) | ($498,219) | ($498,219) |
| 11-01-00000-401210-08 | LABORATORY FEES : Palestine Wkfrce Edu Ctr (PWEC) | ($26,260) | ($15,462) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401210-09 | LABORATORY FEES : Dual Credit (DUAL) | ($67,476) | ($85,122) | ($112,867) | ($112,867) | ($112,867) | ($70) | ($126,635) | ($126,705) | ($126,705) |
| 11-01-00000-401280-01 | LAB FEES - EXEMPTIONS : Athens (ATHE) | ($210) | $38,498 | $6,500 | $6,500 | $6,500 | $0 | $4,550 | $4,550 | $4,550 |
| 11-01-00000-401280-02 | LAB FEES - EXEMPTIONS : Palestine Satellite (PALE) | $0 | $0 | | $0 | $0 | | $0 | $0 | $0 |
| 11-01-00000-401280-03 | LAB FEES - EXEMPTIONS : Terrell Satellite (TERR) | $0 | $385 | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401280-04 | LAB FEES - EXEMPTIONS : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401280-05 | LAB FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401280-06 | LAB FEES - EXEMPTIONS : Online (ONLN) | $256 | $6,027 | $11,896 | $12,491 | $12,491 | $2,864 | $8,236 | $11,100 | $11,100 |
| 11-01-00000-401280-07 | LAB FEES - EXEMPTIONS : Terrell Health Science Ct (THSC) | $0 | $334 | $0 | $0 | $0 | $0 | $17,175 | $17,175 | $17,175 |
| 11-01-00000-401280-08 | LAB FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401280-09 | LAB FEES - EXEMPTIONS : Dual Credit (DUAL) | $60,062 | $69,368 | $117,636 | $117,811 | $117,811 | $7 | $128,780 | $128,787 | $128,787 |
| 11-01-00000-401310-01 | LATE REGISTRATION FEES : Athens (ATHE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-02 | LATE REGISTRATION FEES : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-03 | LATE REGISTRATION FEES : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-04 | LATE REGISTRATION FEES : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-05 | LATE REGISTRATION FEES : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-06 | LATE REGISTRATION FEES : Online (ONLN) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-07 | LATE REGISTRATION FEES : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-08 | LATE REGISTRATION FEES : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401310-09 | LATE REGISTRATION FEES : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-01 | INSTALLMENT PLAN FEES : Athens (ATHE) | ($56,575) | ($52,650) | ($56,450) | ($55,325) | ($55,325) | ($35,975) | ($24,075) | ($60,050) | ($60,050) |
| 11-01-00000-401410-02 | INSTALLMENT PLAN FEES : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-03 | INSTALLMENT PLAN FEES : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-04 | INSTALLMENT PLAN FEES : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-05 | INSTALLMENT PLAN FEES : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-06 | INSTALLMENT PLAN FEES : Online (ONLN) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-07 | INSTALLMENT PLAN FEES : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-08 | INSTALLMENT PLAN FEES : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401410-09 | INSTALLMENT PLAN FEES : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401510-01 | OUT OF DISTRICT FEES : Athens (ATHE) | ($471,316) | ($446,945) | ($491,430) | ($493,201) | ($493,201) | ($13,713) | ($435,165) | ($448,878) | ($448,878) |

## EXHIBIT A
## TUITION AND FEES

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amended Budget | **Summer Estimated** | **02/28/2026 YTD Actuals** | **Projected 8/31/2026** | **Requested Budget** |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-01-00000-401510-02 | OUT OF DISTRICT FEES : Palestine Satellite (PALE) | ($44,375) | ($63,683) | ($63,802) | ($63,802) | ($63,802) | ($4,104) | ($83,524) | ($87,628) | ($87,628) |
| 11-01-00000-401510-03 | OUT OF DISTRICT FEES : Terrell Satellite (TERR) | ($193,337) | ($183,963) | ($181,347) | ($180,891) | ($180,891) | ($2) | ($185,938) | ($185,940) | ($185,940) |
| 11-01-00000-401510-04 | OUT OF DISTRICT FEES : Kaufman Workforce (KAUF) | $0 | ($372) | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 11-01-00000-401510-05 | OUT OF DISTRICT FEES : Texas Dept of Corrections (TDCJ) | $1,216 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401510-06 | OUT OF DISTRICT FEES : Online (ONLN) | ($1,337,702) | ($1,393,799) | ($1,633,075) | ($1,694,845) | ($1,694,845) | ($397,031) | ($1,470,738) | ($1,867,769) | ($1,867,769) |
| 11-01-00000-401510-07 | OUT OF DISTRICT FEES : Terrell Health Science Ct (THSC) | ($273,327) | ($295,706) | ($308,676) | ($308,296) | ($308,296) | ($29,266) | ($276,146) | ($305,412) | ($305,412) |
| 11-01-00000-401510-08 | OUT OF DISTRICT FEES : Palestine Wkfrce Edu Ctr (PWEC) | ($11,564) | ($8,991) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401510-09 | OUT OF DISTRICT FEES : Dual Credit (DUAL) | ($260,808) | ($378,134) | ($515,513) | ($515,559) | ($515,559) | ($1,322) | ($548,929) | ($550,251) | ($550,251) |
| 11-01-00000-401580-01 | OUT OF DISTRICT FEES-EXEMPTION : Athens (ATHE) | $17,966 | $168,871 | $1,838 | $1,838 | $1,838 | ($228) | $2,608 | $2,380 | $2,380 |
| 11-01-00000-401580-02 | OUT OF DISTRICT FEES-EXEMPTION : Palestine Satellite (PALE) | $11,856 | $8,664 | $7,296 | $7,296 | $7,296 | $0 | $12,540 | $12,540 | $12,540 |
| 11-01-00000-401580-03 | OUT OF DISTRICT FEES-EXEMPTION : Terrell Satellite (TERR) | $2,584 | $1,444 | $2,432 | $2,432 | $2,432 | $0 | $4,119 | $4,119 | $4,119 |
| 11-01-00000-401580-04 | OUT OF DISTRICT FEES-EXEMPTION : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401580-05 | OUT OF DISTRICT FEES-EXEMPTION : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401580-06 | OUT OF DISTRICT FEES-EXEMPTION : Online (ONLN) | $267,013 | $231,564 | $344,600 | $354,201 | $354,201 | $65,400 | $278,199 | $343,599 | $343,599 |
| 11-01-00000-401580-07 | OUT OF DISTRICT FEES-EXEMPTION : Terrell Health Science Ct (THSC) | $0 | $0 | $988 | $988 | $988 | $0 | $1,824 | $1,824 | $1,824 |
| 11-01-00000-401580-08 | OUT OF DISTRICT FEES-EXEMPTION : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401580-09 | OUT OF DISTRICT FEES-EXEMPTION : Dual Credit (DUAL) | $257,642 | $443,208 | $595,789 | $542,456 | $542,456 | $178,773 | $398,615 | $577,388 | $577,388 |
| 11-01-00000-401610-01 | OUT OF DISTRICT FEES - PAL ISD : Athens (ATHE) | ($17,563) | ($12,648) | ($17,035) | ($16,441) | ($16,441) | ($352) | ($9,944) | ($10,296) | ($10,296) |
| 11-01-00000-401610-02 | OUT OF DISTRICT FEES - PAL ISD : Palestine Satellite (PALE) | ($9,433) | ($10,582) | ($11,103) | ($10,905) | ($10,905) | ($1,034) | ($11,700) | ($12,734) | ($12,734) |
| 11-01-00000-401610-03 | OUT OF DISTRICT FEES - PAL ISD : Terrell Satellite (TERR) | ($66) | ($1,034) | ($132) | ($132) | ($132) | $0 | ($264) | ($264) | ($264) |
| 11-01-00000-401610-04 | OUT OF DISTRICT FEES - PAL ISD : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401610-05 | OUT OF DISTRICT FEES - PAL ISD : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401610-06 | OUT OF DISTRICT FEES - PAL ISD : Online (ONLN) | ($90,945) | ($81,031) | ($93,045) | ($100,721) | ($100,721) | ($20,714) | ($69,677) | ($90,391) | ($90,391) |
| 11-01-00000-401610-07 | OUT OF DISTRICT FEES - PAL ISD : Terrell Health Science Ct (THSC) | ($4,114) | ($6,644) | ($6,402) | ($6,402) | ($6,402) | ($924) | ($6,277) | ($7,201) | ($7,201) |
| 11-01-00000-401610-08 | OUT OF DISTRICT FEES - PAL ISD : Palestine Wkfrce Edu Ctr (PWEC) | ($6,252) | ($2,464) | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401610-09 | OUT OF DISTRICT FEES - PAL ISD : Dual Credit (DUAL) | ($40,365) | ($37,425) | ($59,386) | ($59,122) | ($59,122) | ($2,396) | ($57,561) | ($59,957) | ($59,957) |
| 11-01-00000-401680-01 | OOD FEES: PAL ISD-STATE EXEMPT : Athens (ATHE) | $594 | $660 | $418 | $418 | $418 | $0 | $198 | $198 | $198 |
| 11-01-00000-401680-02 | OOD FEES: PAL ISD-STATE EXEMPT : Palestine Satellite (PALE) | $132 | $396 | $462 | $462 | $462 | $0 | $748 | $748 | $748 |
| 11-01-00000-401680-03 | OOD FEES: PAL ISD-STATE EXEMPT : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401680-04 | OOD FEES: PAL ISD-STATE EXEMPT : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401680-05 | OOD FEES: PAL ISD-STATE EXEMPT : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401680-06 | OOD FEES: PAL ISD-STATE EXEMPT : Online (ONLN) | $23,343 | $11,041 | $11,606 | $8,318 | $8,318 | $3,319 | $7,172 | $10,491 | $10,491 |
| 11-01-00000-401680-07 | OOD FEES: PAL ISD-STATE EXEMPT : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401680-08 | OOD FEES: PAL ISD-STATE EXEMPT : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401680-09 | OOD FEES: PAL ISD-STATE EXEMPT : Dual Credit (DUAL) | $21,291 | $4,290 | $8,312 | $6,576 | $6,576 | $548 | $10,736 | $11,284 | $11,284 |
| 11-01-00000-401710-01 | ONLINE COURSE FEES - ONLINE : Athens (ATHE) | ($3,156) | ($21,368) | ($31,071) | ($31,111) | ($31,111) | ($58) | ($15,796) | ($15,854) | ($15,854) |
| 11-01-00000-401710-02 | ONLINE COURSE FEES - ONLINE : Palestine Satellite (PALE) | ($550) | ($6,086) | ($2,212) | ($2,212) | ($2,212) | $0 | ($2,720) | ($2,720) | ($2,720) |
| 11-01-00000-401710-03 | ONLINE COURSE FEES - ONLINE : Terrell Satellite (TERR) | ($6,602) | ($20,788) | ($17,858) | ($17,858) | ($17,858) | $0 | ($12,756) | ($12,756) | ($12,756) |
| 11-01-00000-401710-04 | ONLINE COURSE FEES - ONLINE : Kaufman Workforce (KAUF) | $0 | $0 | ($40) | ($40) | ($40) | $0 | $0 | $0 | $0 |
| 11-01-00000-401710-05 | ONLINE COURSE FEES - ONLINE : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401710-06 | ONLINE COURSE FEES - ONLINE : Online (ONLN) | ($685,467) | ($725,426) | ($793,039) | ($827,120) | ($827,120) | ($185,219) | ($691,980) | ($877,199) | ($877,199) |
| 11-01-00000-401710-07 | ONLINE COURSE FEES - ONLINE : Terrell Health Science Ct (THSC) | $0 | ($2,696) | ($1,032) | ($1,032) | ($1,032) | $0 | ($640) | ($640) | ($640) |
| 11-01-00000-401710-08 | ONLINE COURSE FEES - ONLINE : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |

## EXHIBIT A
## TUITION AND FEES

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amended Budget | **Summer Estimated** | **02/28/2026 YTD Actuals** | **Projected 8/31/2026** | **Requested Budget** |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-01-00000-401710-09 | ONLINE COURSE FEES - ONLINE : Dual Credit (DUAL) | $0 | ($40) | ($3,640) | ($3,640) | ($3,640) | $0 | ($560) | ($560) | ($560) |
| 11-01-00000-401780-01 | ONLINE FEES - EXEMPTIONS : Athens (ATHE) | ($114) | $46,350 | $4,200 | $4,230 | $4,230 | $0 | $3,280 | $3,280 | $3,280 |
| 11-01-00000-401780-02 | ONLINE FEES - EXEMPTIONS : Palestine Satellite (PALE) | $0 | $440 | $0 | | | $0 | $0 | $0 | $0 |
| 11-01-00000-401780-03 | ONLINE FEES - EXEMPTIONS : Terrell Satellite (TERR) | $0 | $172 | $40 | $40 | $40 | $0 | $160 | $160 | $160 |
| 11-01-00000-401780-04 | ONLINE FEES - EXEMPTIONS : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401780-05 | ONLINE FEES - EXEMPTIONS : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401780-06 | ONLINE FEES - EXEMPTIONS : Online (ONLN) | $292 | $52,787 | $99,370 | $104,874 | $104,874 | $23,948 | $84,772 | $108,720 | $108,720 |
| 11-01-00000-401780-07 | ONLINE FEES - EXEMPTIONS : Terrell Health Science Ct (THSC) | $0 | $0 | | $0 | $0 | | $360 | $360 | $360 |
| 11-01-00000-401780-08 | ONLINE FEES - EXEMPTIONS : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401780-09 | ONLINE FEES - EXEMPTIONS : Dual Credit (DUAL) | ($40) | $80 | $2,320 | $2,320 | $2,320 | $40 | $240 | $280 | $280 |
| 11-01-00000-401810-01 | NON FUNDED COURSE FEE : Athens (ATHE) | ($16,953) | ($5,920) | ($12,008) | ($12,136) | ($12,136) | $22 | ($8,687) | ($8,665) | ($8,665) |
| 11-01-00000-401810-02 | NON FUNDED COURSE FEE : Palestine Satellite (PALE) | $0 | ($819) | $0 | $0 | $0 | $0 | ($351) | ($351) | ($351) |
| 11-01-00000-401810-03 | NON FUNDED COURSE FEE : Terrell Satellite (TERR) | ($10,752) | ($13,455) | ($9,126) | ($9,126) | ($9,126) | $0 | ($5,148) | ($5,148) | ($5,148) |
| 11-01-00000-401810-04 | NON FUNDED COURSE FEE : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401810-05 | NON FUNDED COURSE FEE : Texas Dept of Corrections (TDCJ) | ($702) | ($807) | $0 | ($105) | ($105) | $0 | $0 | $0 | $0 |
| 11-01-00000-401810-06 | NON FUNDED COURSE FEE : Online (ONLN) | ($86,382) | ($76,465) | ($79,486) | ($85,102) | ($85,102) | ($20,264) | ($55,704) | ($75,968) | ($75,968) |
| 11-01-00000-401810-07 | NON FUNDED COURSE FEE : Terrell Health Science Ct (THSC) | ($3,030) | ($585) | ($1,287) | ($1,287) | ($1,287) | ($117) | ($468) | ($585) | ($585) |
| 11-01-00000-401810-08 | NON FUNDED COURSE FEE : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401810-09 | NON FUNDED COURSE FEE : Dual Credit (DUAL) | $0 | $0 | ($351) | ($351) | ($351) | $0 | $0 | $0 | $0 |
| 11-01-00000-401880-01 | NON FUNDED COURSE FEE-EXEMPTIO : Athens (ATHE) | $0 | $3,510 | $1,053 | $1,053 | $1,053 | $0 | $351 | $351 | $351 |
| 11-01-00000-401880-02 | NON FUNDED COURSE FEE-EXEMPTIO : Palestine Satellite (PALE) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-03 | NON FUNDED COURSE FEE-EXEMPTIO : Terrell Satellite (TERR) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-04 | NON FUNDED COURSE FEE-EXEMPTIO : Kaufman Workforce (KAUF) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-05 | NON FUNDED COURSE FEE-EXEMPTIO : Texas Dept of Corrections (TDCJ) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-06 | NON FUNDED COURSE FEE-EXEMPTIO : Online (ONLN) | $0 | $597 | $2,106 | $2,457 | $2,457 | $702 | $351 | $1,053 | $1,053 |
| 11-01-00000-401880-07 | NON FUNDED COURSE FEE-EXEMPTIO : Terrell Health Science Ct (THSC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-08 | NON FUNDED COURSE FEE-EXEMPTIO : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | | | | | $0 | $0 | $0 |
| 11-01-00000-401880-09 | NON FUNDED COURSE FEE-EXEMPTIO : Dual Credit (DUAL) | $0 | $0 | | | | | $0 | $0 | $0 |
| 12-01-00000-400410-01 | TPEG RESIDENT : Athens (ATHE) | ($287,589) | ($311,359) | ($278,063) | | | | $0 | $0 | $0 |
| 12-01-00000-400415-01 | TPEG NON-RESIDENT : Athens (ATHE) | ($7,134) | ($9,121) | ($8,695) | | | | $0 | $0 | $0 |
| 12-01-00000-400420-01 | TPEG-CONTINUING EDUC-RESIDENT : Athens (ATHE) | ($1,248) | ($1,008) | ($771) | | | | $0 | $0 | $0 |
| 12-26-76005-578514-01 | THECB EXEMPTIONS : Athens (ATHE) | $378,786 | $442,393 | $309,546 | $435,418 | $435,418 | $54,940 | $266,855 | $321,795 | $321,795 |
| **TOTAL** | | **($12,182,318)** | **($11,339,837)** | **($12,417,129)** | **($12,324,379)** | **($12,324,379)** | **($1,540,922)** | **($11,494,914)** | **($13,035,836)** | **($13,035,836)** |

# EXHIBIT B
## SALES AND SERVICES

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals at 3.23.26 | **Current Working Budget** | Justification Notes |
|---|---|---|---|---|---|---|---|---|---|
| 11-09-00000-405005-01 | GRAPHIC & PRINT DESIGN-COMMRCL : Athens (ATHE) | ($16,026) | ($20,593) | ($15,833) | ($17,000) | ($17,000) | ($9,877) | ($17,000) | Estimated Based on Prior Years |
| 11-09-00000-405010-01 | PRINT SHOP INCOME : Athens (ATHE) | ($2,067) | ($698) | ($5,591) | ($3,000) | ($3,000) | $0 | ($3,000) | Estimated Based on Prior Years |
| 11-09-00000-405015-01 | MEDIA CENTER INCOME : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405020-01 | NETWORK/INFO TECH SERVICES : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405025-01 | CONTINUING & WORKFORCE EDUC : Athens (ATHE) | ($300) | ($340) | ($270) | ($300) | ($300) | ($180) | ($300) | Estimated Based on Prior Years |
| 11-09-00000-405030-01 | VCT INSTRUCTION : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405035-01 | COSMETOLOGY INCOME : Athens (ATHE) | ($3,550) | ($3,030) | ($7,313) | ($6,000) | ($6,000) | ($5,064) | ($6,000) | Estimated Based on Prior Years |
| 11-09-00000-405035-02 | COSMETOLOGY INCOME : Palestine Satellite (PALE) | ($5,759) | ($6,997) | ($6,293) | ($7,000) | ($7,000) | ($4,546) | ($7,000) | Estimated Based on Prior Years |
| 11-09-00000-405035-03 | COSMETOLOGY INCOME : Terrell Satellite (TERR) | ($7,857) | ($10,096) | ($10,052) | ($12,000) | ($12,000) | ($3,783) | ($10,000) | Estimated Based on Prior Years |
| 11-09-00000-405040-01 | NAIL TECHNOLOGY INCOME : Athens (ATHE) | ($162) | $0 | $0 | $0 | $0 | ($316) | ($300) | Estimated Based on Prior Years |
| 11-09-00000-405045-01 | ESTHETICIAN INCOME : Athens (ATHE) | $0 | $0 | | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405050-01 | COPY MACHINE INCOME : Athens (ATHE) | ($105) | ($62) | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405050-02 | COPY MACHINE INCOME : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405050-03 | COPY MACHINE INCOME : Terrell Satellite (TERR) | ($94) | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| 11-09-00000-405050-07 | COPY MACHINE INCOME : Terrell Health Science Ct (THSC) | ($905) | ($39) | ($360) | ($500) | ($500) | ($550) | ($600) | Estimated Based on Prior Years |
| 11-09-00000-405055-01 | TVCC RANCH: CATTLE SALES : Athens (ATHE) | ($102,338) | ($106,465) | ($128,819) | ($101,468) | ($101,468) | ($49,806) | ($112,000) | Estimated Based on Prior Years |
| 11-09-00000-405060-01 | TVCC RANCH: SEMEN SALES : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years |
| | | ($139,163) | ($148,320) | ($174,531) | ($147,268) | ($147,268) | ($74,122) | ($156,200) | |

# EXHIBIT C
# ATHLETICS

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | **Actuals as of 03.31.26** | **Current Working Budget** | **Justification Notes** |
|---|---|---|---|---|---|---|---|---|---|
| 21-11-00000-406160-01 | GATE RECEIPTS : Athens (ATHE) | ($19,987) | ($24,390) | ($14,781) | ($21,000) | ($21,000) | ($20,882) | ($21,000) | Estimated Based on Actuals |
| 21-11-00000-406161-01 | GAME GUARANTEES : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | ($500) | $0 | Estimated Based on Actuals |
| 21-11-00000-406162-01 | ATHLETICS PROGRAM SALES : Athens (ATHE) | ($1,640) | ($777) | ($655) | ($1,000) | ($1,000) | ($839) | ($1,000) | Estimated Based on Actuals |
| 21-11-00000-406163-01 | ATHLETICS CONCESSIONS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Actuals |
| 21-11-00000-406164-01 | TOURNAMENT RECEIPTS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Actuals |
| 21-11-00000-406165-01 | PLAY-OFFS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Actuals |
| | | ($21,627) | ($25,167) | ($15,436) | ($22,000) | ($22,000) | ($22,221) | ($22,000) | |

## EXHIBIT D
## HOUSING

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals At 8.31.2025 | Actuals At 2.28.25 | Summer Calculation | Actuals At 2.28.2026 | Projected to 8.31.26 | Adjustments | 2027 Budget | Justification Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21-11-00000-406260-01 | DORM ROOM RENT : Athens (ATHE) | ($928,005) | ($972,868) | ($1,029,154) | ($1,059,858) | ($1,059,858) | ($1,029,154) | ($949,412) | ($79,742) | ($926,151) | ($1,005,893) | ($58,691) | ($1,064,584) | Adjust for Prior Construction Changes |
| 21-11-00000-406261-01 | DORM PROPERTY DAMAGE : Athens (ATHE) | ($100) | $0 | ($150) | ($150) | ($150) | ($150) | ($50) | ($100) | ($400) | ($500) | | ($500) | Estimated based on current year |
| 21-11-00000-406263-01 | HOUSING FEES : Athens (ATHE) | ($2,565) | ($2,355) | ($1,980) | ($1,920) | ($1,920) | ($1,980) | ($1,430) | ($550) | ($1,720) | ($2,270) | | ($2,270) | Estimated based on prior year |
| 21-11-00000-406264-01 | BACKGROUND CHECK FEE : Athens (ATHE) | ($12,325) | ($4,288) | ($4,450) | ($5,363) | ($5,363) | ($4,450) | $25 | ($4,475) | $25 | ($4,450) | | ($4,450) | Estimated based on prior year |
| 21-11-00000-406265-01 | HOUSING APPLICATION FEE : Athens (ATHE) | ($42,000) | ($55,463) | ($52,075) | ($57,213) | ($57,213) | ($52,075) | ($7,825) | ($44,250) | ($8,550) | ($52,800) | | ($52,800) | Estimated based on prior year |
| | | ($984,995) | ($1,034,974) | ($1,087,809) | ($1,124,504) | ($1,124,504) | ($1,087,809) | ($958,692) | ($129,117) | ($936,796) | ($1,065,913) | ($58,691) | ($1,124,604) | |

# EXHIBIT E
## FOOD SERVICE

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | YTD @ 2/28/2026 | 8/31/2025 | 2/28/2025 | Summer | Total Projected | Current Working Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21-11-00000-406360-01 | FOOD SERVICE CONTRACT (BOARD) : Athens (ATHE) | ($1,416,157) | ($1,512,474) | ($1,643,772) | ($1,681,722) | ($1,681,722) | ($1,637,997) | ($1,643,772) | ($1,570,804) | ($72,968) | ($1,710,965) | ($1,710,965) |
| 21-11-00000-406361-01 | CAFETERIA/SNACK BAR COMMISSION : Athens (ATHE) | ($7,054) | ($17,081) | ($10,621) | ($11,057) | ($11,057) | ($6,061) | ($10,621) | ($5,412) | ($5,209) | ($11,270) | ($11,270) |
| 21-11-00000-406364-01 | NON TAXABLE BOARD : Athens (ATHE) | ($89,610) | ($83,650) | ($97,786) | ($97,836) | ($97,836) | ($103,120) | ($97,786) | ($97,636) | ($150) | ($103,270) | ($103,270) |
| | | ($1,512,821) | ($1,613,205) | ($1,752,179) | ($1,790,615) | ($1,790,615) | ($1,747,178) | ($1,752,179) | ($1,673,852) | ($78,327) | ($1,825,505) | ($1,825,505) |

## EXHIBIT F
## BOOKSTORE REVENUE

| | | 2025-26 | | Feb-26 | Summer 2026 | 2026-27 | 2026-27 Budget | |
|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Amended Budget | YTD Actuals | | | | Explanation of Revenue Source |
| 21-11-00000-406460-01 | GENERAL - TEXTBOOKS | (500,000) | (500,000) | (124,432) | (228,158) | (352,590) | (353,000) | Required course material sales to students, Moving to IA |
| 21-11-00000-406460-02 | GENERAL - TEXTBOOKS | (68,000) | (68,000) | (9,102) | (75,991) | (85,093) | (85,093) | Required course material sales to students, Moving to IA |
| 21-11-00000-406460-03 | GENERAL - TEXTBOOKS | (103,000) | (103,000) | (13,769) | (80,507) | (94,276) | (94,276) | Required course material sales to students, Moving to IA |
| 21-11-00000-406460-07 | GENERAL - TEXTBOOKS | (21,000) | (21,000) | (2,645) | (2,809) | (5,454) | (6,000) | Required course material sales to students, Moving to IA |
| 21-11-00000-406461-01 | GENERAL - CLOTHING | (100,000) | (100,000) | (60,638) | (35,113) | (95,751) | (96,000) | Clothing sales in store and online |
| 21-11-00000-406461-02 | GENERAL - CLOTHING | (4,000) | (4,000) | (2,289) | (2,870) | (5,159) | (6,000) | Clothing sales in store |
| 21-11-00000-406461-03 | GENERAL - CLOTHING | (3,000) | (3,000) | (3,882) | (2,955) | (6,837) | (6,800) | Clothing sales in store |
| 21-11-00000-406461-07 | GENERAL - CLOTHING | (2,000) | (2,000) | (1,271) | (288) | (1,559) | (2,000) | Clothing sales in store |
| 21-11-00000-406462-01 | GENERAL - FOOD FOR RESALE | (400) | (400) | 0 | 0 | 0 | (400) | Soft drink/bottled water sales |
| 21-11-00000-406463-01 | GENERAL - SUPPLIES - BOOKSTORE | (68,000) | (68,000) | (27,025) | (32,841) | (59,866) | (65,000) | Non-textbook/non-clothing item sales in-store |
| 21-11-00000-406463-02 | GENERAL - SUPPLIES - BOOKSTORE | (1,100) | (1,100) | (674) | (947) | (1,621) | (1,100) | Non-textbook/non-clothing item sales in-store |
| 21-11-00000-406463-03 | GENERAL - SUPPLIES - BOOKSTORE | (1,200) | (1,200) | (901) | (1,382) | (2,283) | (2,000) | Non-textbook/non-clothing item sales in-store |
| 21-11-00000-406463-07 | GENERAL - SUPPLIES - BOOKSTORE | (1,700) | (1,700) | (841) | (1,015) | (1,856) | (3,000) | Non-textbook/non-clothing item sales in-store |
| 21-11-00000-406464-01 | GENERAL - GRADUATION REGALIA | (100) | (100) | 0 | 0 | 0 | (100) | Sales of faculty regalia and PTK stoles |
| 21-11-00000-406464-03 | GENERAL - GRADUATION REGALIA | (600) | (600) | (96) | 0 | (96) | (600) | Sales of faculty regalia and PTK stoles |
| 21-11-00000-406467-01 | GENERAL - Inclusive Access | (285,000) | (285,000) | (332,217) | (2,204) | (334,421) | (334,000) | Sales of IA course materials |
| 21-11-00000-406467-02 | GENERAL - Inclusive Access | (4,000) | (4,000) | (12,763) | 0 | (12,763) | (13,000) | Sales of IA course materials |
| 21-11-00000-406467-03 | GENERAL - Inclusive Access | (71,000) | (71,000) | (68,746) | 0 | (68,746) | (71,000) | Sales of IA course materials |
| 21-11-00000-406467-06 | GENERAL - Inclusive Access | (900,000) | (900,000) | (839,416) | (237,301) | (1,076,717) | (1,076,000) | Sales of IA course materials |
| 21-11-00000-406467-07 | GENERAL - Inclusive Access | 0 | 0 | 0 | 0 | 0 | 0 | Sales of IA course materials |
| 21-11-00000-406470-01 | GENERAL - NON TAXABLE TEXTBOOKS | (94,000) | (94,000) | (28,511) | (46,548) | (75,059) | (76,000) | TB sales to High Schools, TDCJ, departments |
| 21-11-00000-406470-02 | GENERAL - NON TAXABLE TEXTBOOKS | (16,000) | (16,000) | 0 | 0 | 0 | (7,000) | TB sales to High Schools, TDCJ, departments |
| 21-11-00000-406471-01 | GENERAL - NON TAXABLE CLOTHING | (14,000) | (14,000) | (12,487) | (12,369) | (24,856) | (31,000) | Clothing sales to departments |
| 21-11-00000-406471-02 | GENERAL - NON TAXABLE CLOTHING | 0 | 0 | 0 | | 0 | | Clothing sales to departments |
| 21-11-00000-406471-03 | GENERAL - NON TAXABLE CLOTHING | 0 | 0 | 0 | | 0 | | Clothing sales to departments |
| 21-11-00000-406472-01 | GENERAL - NON TAXABLE SUPPLIES | (165,000) | (165,000) | (60,607) | (70,347) | (130,954) | (131,000) | Supply sales to departments |
| 21-11-00000-406472-02 | GENERAL - NON TAXABLE SUPPLIES | (200) | (200) | 0 | | 0 | | Supply sales to departments |
| 21-11-00000-406472-03 | GENERAL - NON TAXABLE SUPPLIES | 0 | 0 | 0 | 0 | 0 | (200) | Supply sales to departments |
| 21-11-00000-406472-07 | GENERAL - NON TAXABLE SUPPLIES | 0 | 0 | 0 | | 0 | | Supply sales to departments |
| 21-11-00000-406480-01 | GENERAL - TEXTBOOKS & IA EXEMPTIONS | 220,000 | 220,000 | 235,585 | 64,305 | 299,890 | 300,000 | Exemptions due to FAST Program |
| 21-11-00000-406488-01 | GENERAL - COMMISSIONS | (600) | (600) | (115) | | (115) | (200) | Commission from ebook sales through VitalSource on Bookstore website |
| Total | | (2,203,900) | (2,203,900) | (1,366,842) | (769,340) | (2,136,182) | (2,160,769) | |

# EXHIBIT G
## OTHER AUXILIARY INCOME

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals 3.23.26 | Current Working Budget | Justification Notes | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| 21-11-00000-406560-01 | LEASE/RENTAL : Athens (ATHE) | ($9,157) | ($9,157) | ($9,263) | ($10,000) | ($10,000) | ($789) | ($700) | Estimated Based on Prior Years | No Huggins going forward |
| 21-11-00000-406564-01 | ATM ACCOUNT FEES : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Estimated Based on Prior Years | |
| 21-11-00000-406567-01 | NON-TAX VENDING : Athens (ATHE) | ($6,882) | ($8,637) | ($9,570) | ($9,000) | ($9,000) | ($5,123) | ($9,000) | Estimated Based on Prior Years | |
| 21-11-00000-406567-02 | NON-TAX VENDING : Palestine Satellite (PALE) | ($1,598) | ($2,032) | ($2,002) | ($1,600) | ($1,600) | ($1,765) | ($1,855) | Estimated Based on Prior Years | |
| 21-11-00000-406567-03 | NON-TAX VENDING : Terrell Satellite (TERR) | ($518) | ($414) | ($924) | ($700) | ($700) | ($733) | ($700) | Estimated Based on Prior Years | |
| 21-11-00000-406567-07 | NON-TAX VENDING : Terrell Health Science Ct (THSC) | ($1,009) | ($1,054) | ($1,650) | ($1,000) | ($1,000) | ($957) | ($1,200) | Estimated Based on Prior Years | |
| 21-11-00000-406569-01 | MISC INCOME - AUX'Y : Athens (ATHE) | ($500) | ($750) | ($12,054) | ($750) | ($750) | ($1,664) | ($1,000) | Estimated Based on Prior Years | |
| 21-11-00000-406569-02 | MISC INCOME - AUX'Y : Palestine Satellite (PALE) | $0 | $0 | ($5) | $0 | $0 | ($4) | $0 | Estimated Based on Prior Years | |
| 21-11-00000-406569-03 | MISC INCOME - AUX'Y : Terrell Satellite (TERR) | $0 | $0 | ($10) | $0 | $0 | ($7) | $0 | Estimated Based on Prior Years | |
| 21-11-00000-406569-07 | MISC INCOME - AUX'Y : Terrell Health Science Ct (THSC) | $0 | $0 | ($5) | $0 | $0 | ($2) | $0 | Estimated Based on Prior Years | |
| 21-11-00000-406599-01 | COLLECTED A/R WRITE OFFS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | | $0 | Estimated Based on Prior Years | |
| | | ($19,664) | ($22,044) | ($35,483) | ($23,050) | ($23,050) | ($11,044) | ($14,455) | | |

## EXHIBIT H
## OTHER INCOME

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals 3.26.26 | Current Working Budget | Justification Notes |
|---|---|---|---|---|---|---|---|---|---|
| 11-12-00000-407102-01 | FACILITY RENT : Athens (ATHE) | ($3,871) | ($400) | ($2,060) | (500.00) | (500.00) | (6,790.00) | ($3,000) | No more GTCC Rent |
| 11-12-00000-407102-02 | FACILITY RENT : Palestine Satellite (PALE) | $0 | $0 | ($350) | $0 | $0 | ($250) | ($300) | |
| 11-12-00000-407102-03 | FACILITY RENT : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407102-04 | FACILITY RENT : Kaufman Workforce (KAUF) | ($2,000) | ($12,400) | ($12,000) | ($12,000) | ($12,000) | ($8,000) | ($12,000) | Kaufman Resource Center Rent |
| 11-12-00000-407102-07 | FACILITY RENT : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407103-01 | MISCELLANEOUS INCOME : Athens (ATHE) | ($62,271) | ($317,389) | ($79,180) | ($65,000) | ($159,200) | ($18,310) | ($80,000) | Articulation Fees, Oil and Gas, COOP Rebates, Region VII Rebates. May include PSER money but may not be know until late in the year |
| 11-12-00000-407103-02 | MISCELLANEOUS INCOME : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407103-03 | MISCELLANEOUS INCOME : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | ($5) | $0 | |
| 11-12-00000-407103-07 | MISCELLANEOUS INCOME : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | ($32) | $0 | |
| 11-12-00000-407108-01 | SALE OF NON-CAPITAL ASSETS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407113-01 | FRESHMAN ORIENTATION INCOME : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407120-01 | FACILITY RENT - ATHENS : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407199-01 | COLLECTED A/R WRITE OFFS: GENL : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407210-01 | TESTING FEES : Athens (ATHE) | ($56,335) | ($65,998) | ($67,005) | ($58,000) | ($58,000) | ($29,624) | ($63,000) | Testing Center Fees |
| 11-12-00000-407210-02 | TESTING FEES : Palestine Satellite (PALE) | ($2,016) | ($8,577) | ($5,893) | ($5,000) | ($5,000) | ($4,185) | ($6,000) | Testing Center Fees |
| 11-12-00000-407210-03 | TESTING FEES : Terrell Satellite (TERR) | ($3,770) | ($945) | ($17,957) | ($6,000) | ($6,000) | ($10,083) | ($18,000) | Testing Center Fees |
| 11-12-00000-407210-04 | TESTING FEES : Kaufman Workforce (KAUF) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Testing Center Fees |
| 11-12-00000-407210-05 | TESTING FEES : Texas Dept of Corrections (TDCJ) | ($60) | ($1,060) | ($305) | $0 | $0 | $0 | $0 | Testing Center Fees |
| 11-12-00000-407210-06 | TESTING FEES : Online (ONLN) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Testing Center Fees |
| 11-12-00000-407210-07 | TESTING FEES : Terrell Health Science Ct (THSC) | ($8,609) | ($21,026) | ($15,308) | ($15,000) | ($15,000) | ($6,280) | ($15,000) | Testing Center Fees |
| 11-12-00000-407210-08 | TESTING FEES : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Testing Center Fees |
| 11-12-00000-407210-09 | TESTING FEES : Dual Credit (DUAL) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | Testing Center Fees |
| 11-12-00000-407310-01 | LIBRARY FINES : Athens (ATHE) | ($1,326) | $1,622 | ($3,188) | ($1,441) | ($1,441) | $3,333 | ($1,000) | |
| 11-12-00000-407310-02 | LIBRARY FINES : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407310-03 | LIBRARY FINES : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407310-07 | LIBRARY FINES : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407315-01 | TECH EQUIPT. FINE : Athens (ATHE) | $300 | ($9,150) | ($291) | ($2,000) | ($2,000) | ($5,250) | ($3,050) | |
| 11-12-00000-407315-02 | TECH EQUIPT. FINE : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407315-03 | TECH EQUIPT. FINE : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407315-07 | TECH EQUIPT. FINE : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407320-01 | NSF/RETURNED CHECK FEE : Athens (ATHE) | ($5,975) | ($22,400) | ($26,950) | ($21,000) | ($21,000) | ($23,650) | ($25,000) | Now Include Credit Cards rejections on for example payments plans in Touchnet, etc. |
| 11-12-00000-407320-03 | NSF/RETURNED CHECK FEE : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407325-05 | GENERAL - TDCJ COURSE MATERIAL FEE | $0 | $0 | $0 | $0 | $0 | ($37,068) | ($38,000) | |
| 11-12-00000-407330-01 | REINSTATEMENT FEE : Athens (ATHE) | ($300) | ($448) | ($61) | ($500) | ($500) | $0 | ($270) | |
| 11-12-00000-407330-02 | REINSTATEMENT FEE : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-03 | REINSTATEMENT FEE : Terrell Satellite (TERR) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-04 | REINSTATEMENT FEE : Kaufman Workforce (KAUF) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-05 | REINSTATEMENT FEE : Texas Dept of Corrections (TDCJ) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-06 | REINSTATEMENT FEE : Online (ONLN) | $0 | ($100) | ($100) | $0 | $0 | $0 | $0 | |

# EXHIBIT H
## OTHER INCOME

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals 3.26.26 | Current Working Budget | Justification Notes |
|---|---|---|---|---|---|---|---|---|---|
| 11-12-00000-407330-07 | REINSTATEMENT FEE : Terrell Health Science Ct (THSC) | $0 | ($100) | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-08 | REINSTATEMENT FEE : Palestine Wkfrce Edu Ctr (PWEC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407330-09 | REINSTATEMENT FEE : Dual Credit (DUAL) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407335-01 | TRAFFIC/PARKING FINES : Athens (ATHE) | ($280) | ($2,145) | ($6,460) | ($3,000) | ($3,000) | ($3,245) | ($4,000) | |
| 11-12-00000-407335-07 | TRAFFIC/PARKING FINES : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407340-01 | STUDENT ID CARDS : Athens (ATHE) | ($500) | ($4,245) | ($6,445) | ($3,000) | ($3,000) | ($4,200) | ($5,345) | |
| 11-12-00000-407340-02 | STUDENT ID CARDS : Palestine Satellite (PALE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407340-03 | STUDENT ID CARDS : Terrell Satellite (TERR) | ($60) | $0 | ($40) | $0 | $0 | $0 | $0 | |
| 11-12-00000-407340-07 | STUDENT ID CARDS : Terrell Health Science Ct (THSC) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 11-12-00000-407345-01 | JUDICIAL/RESTITUTION FEES : Athens (ATHE) | ($150) | ($3,040) | ($85) | $0 | $0 | $0 | $0 | |
| 11-12-00000-407348-01 | INTERNATIONAL STUDENT APP FEE : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 12-08-00000-407104-01 | SBDC LOCAL PROGRAM INCOME : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 12-12-00000-407103-01 | MISCELLANEOUS INCOME : Athens (ATHE) | ($24,441) | $245 | $3,585 | $0 | $0 | $0 | $0 | |
| 21-11-00000-407103-01 | MISCELLANEOUS INCOME : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 31-12-00000-407103-01 | MISCELLANEOUS INCOME : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 31-12-00000-407116-01 | TEMP LOAN SERVICE CHARGE : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 31-12-00000-407199-01 | COLLECTED A/R WRITE OFFS: GENL : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| 31-12-00000-407320-01 | NSF/RETURNED CHECK FEE : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | |
| | | ($171,664) | ($467,556) | ($240,093) | ($192,441) | ($286,641) | ($153,638) | ($273,965) | |

# EXHIBIT I
## STATE APPROPRIATIONS OTHER STATE FUNDING

| GL Account | GL Account Description | 2023 Actuals | 2024 Actuals | 2025 Actuals | 2026 Orig Budget | 2026 Amd Budget | Actuals as of 6/24/2026 | FY 26-27 Projected | Current Working Budget | Justification Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| 11-03-00000-410000-01 | STATE: CONTACT HOUR FUNDING : Athens (ATHE) | ($7,787,644) | $0 | $0 | $0 | $0 | | | $0 | |
| 11-03-00000-410001-01 | STATE: SUCCESS POINTS : Athens (ATHE) | ($1,801,588) | $0 | $0 | $0 | $0 | | | | |
| 11-03-00000-410002-01 | STATE: CORE OPERATIONS : Athens (ATHE) | ($680,402) | $0 | $0 | $0 | $0 | | | $0 | |
| 11-03-00000-410003-01 | STATE: PERFORMANCE TIER : Athens (ATHE) | $0 | ($12,247,092) | ($14,697,548) | ($15,880,704) | ($15,880,704) | ($15,979,996) | ($14,750,750) | ($14,750,750) | Based on State Funding Run dtd 06.11.26 |
| 11-03-00000-410005-01 | OTHER FORMULA FUNDING : Athens (ATHE) | $0 | $0 | $0 | $0 | $0 | | | $0 | |
| 11-03-00000-410006-01 | HAZLEWOOD LEGACY ACT : Athens (ATHE) | ($14,918) | ($52,069) | ($48,612) | ($52,000) | ($52,000) | ($32,654) | ($38,500) | ($38,500) | Based on 3 year average funding |
| | | ($10,284,552) | ($12,299,161) | ($14,746,160) | ($15,932,704) | ($15,932,704) | ($16,012,650) | ($14,789,250) | ($14,789,250) | |

**BASED ON CURRENT YEAR ESTIMATES AND INFORMATION. PROJECTS FROM THECB HAVE NOT BEEN RECEIVED AT PRESS TIME.**

**EXHIBIT J**

**STATE FUNDS BENEFITS PAID**

| GL Class | GL Account Number | Description | FY26 Budget | FY 2026 Actuals as of 3.30.2026 | Projected To 8.31.2026 | FY 2027 Budget | | |
|---|---|---|---|---|---|---|---|---|
| Revenue | 11-03-00000-410200-01 | STATE GROUP INSURANCE : Athens (ATHE) | $2,215,942.00 | $1,282,289.00 | $2,215,942.00 | $2,393,102 | Based on 2 year HEGI when received | |
| Revenue | 11-03-00000-410205-01 | STATE RETIREMENT: ORP MATCHING : Athens (ATHE) | $95,238.00 | $53,403.00 | $92,872.00 | $95,238 | Estimated based on % of payroll Calculated by HR | 11.8087% |
| Revenue | 11-03-00000-410210-01 | STATE RETIREMENT: TRS MATCHING : Athens (ATHE) | $711,267.00 | $509,668.00 | $890,059.00 | $890,059 | Estimated based on % of payroll Calculated by HR | 88.1913% |
| | | | $3,022,447.00 | $1,845,360.00 | $3,198,873.00 | $3,378,399.00 | | 100.0000% |

Tax District
Budget Request

**EXHIBIT K**

| Fund | Function | Dept | Object | Location | Category | Department | Account Name | 26-27 Request | 25-26 Projected | 25-26 Approved Budget | 5- Year Average | 24-25 Actuals | 23-24 Actuals | 22-23 Actuals | 21-22 Actuals | 20-21 Actuals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11 | 04 | 00000 | 411000 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: HENDERSON CO | (15,319,525) | (15,121,782) | (15,121,782) | (11,459,122) | (14,063,089) | (12,318,136) | (11,355,400) | (10,223,647) | (9,335,338) |
| 11 | 04 | 00000 | 411001 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: HC | (222,840) | (222,840) | (184,944) | (181,442) | (206,060) | (184,944) | (177,274) | (165,436) | (173,494) |
| 11 | 04 | 00000 | 411002 | 01 | Ad Valorem Taxes | LOCAL TAXES | LESS: TIF PMT-CITY OF CHANDLER | 26,000 | 25,813 | 18,000 | 13,304 | 15,949 | 9,587 | 17,612 | 18,480 | 4,890 |
| 11 | 04 | 00000 | 411003 | 01 | Ad Valorem Taxes | LOCAL TAXES | BPP TAX RENDITION: KC | 800 | 740 | 422 | 475 | 716 | 363 | 347 | 527 | 422 |
| 11 | 04 | 00000 | 411005 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: VAN ZANDT CO | (353,286) | (343,272) | (343,272) | (251,276) | (315,012) | (286,882) | (238,313) | (223,371) | (192,802) |
| 11 | 04 | 00000 | 411006 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: VZC | (15,351) | (15,351) | (6,853) | (6,385) | (11,252) | (6,853) | (3,937) | (5,097) | (4,784) |
| 11 | 04 | 00000 | 411010 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: KAUFMAN CO | (15,549,790) | (14,980,895) | (14,980,895) | (10,706,921) | (13,533,916) | (12,081,786) | (10,288,576) | (9,378,405) | (8,251,923) |
| 11 | 04 | 00000 | 411011 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: KC | (210,020) | (210,020) | (137,944) | (134,174) | (180,680) | (137,994) | (120,655) | (115,994) | (115,545) |
| 11 | 04 | 00000 | 411015 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: ANDERSON CO - PALESTINE | (879,538) | (859,597) | (872,119) | (723,457) | (838,102) | (770,486) | (708,879) | (664,462) | (635,357) |
| 11 | 04 | 00000 | 411016 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: AC-P | (15,347) | (15,347) | (12,071) | (11,741) | (14,461) | (12,071) | (10,387) | (9,911) | (11,874) |
| 11 | 04 | 00000 | 411020 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: ANDERSON CO - FRANKSTON | (395,333) | (379,848) | (379,848) | (308,447) | (362,720) | (337,642) | (287,946) | (286,257) | (267,669) |
| 11 | 04 | 00000 | 411021 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: AC-F | (6,500) | (6,500) | (5,900) | (6,157) | (6,492) | (8,653) | (5,856) | (4,128) | (5,657) |
| 11 | 04 | 00000 | 411025 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAXES: ANDERSON CO - LAPOYNER | (96,834) | (85,603) | (85,603) | (68,299) | (81,544) | (72,391) | (61,951) | (64,171) | (61,438) |
| 11 | 04 | 00000 | 411026 | 01 | Ad Valorem Taxes | LOCAL TAXES | TAX PENALTY & INTEREST: AC-L | (1,900) | (1,900) | (1,400) | (2,158) | (1,887) | (1,647) | (1,329) | (1,333) | (4,592) |
| 11 | 04 | 00000 | 411099 | 01 | Ad Valorem Taxes | LOCAL TAXES | NET DOUBTFUL TAXES ALLOWANCE | 16,000 | 16,000 | 18,310 | 10,140 | 15,485 | 18,310 | 11,868 | 1,753 | 3,286 |
| **Total Property Taxes** | | | | | | | | (33,023,464) | (32,200,402) | (32,095,899) | (23,835,658) | (29,583,065) | (26,191,225) | (23,230,676) | (21,121,452) | (19,051,875) |
| | | | | | | | | | | | | | | **Includes Delinquent Taxes** | | |
| | | | | | | | | | | | | | | | | |
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**Trinity Valley Community College**
**Ad Valorem Tax Rate Development**

**Exhibit K**

| | A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **General Information:** | | | | | | | | | | |
| 2 | - The No New Revenue rate is the rate that provides about the same amount of revenue generated in the previous year on properties taxed in both years. | | | | | | | | | | |
| 3 | - The Voter Approval rate is the maximum rate allowed by law without voter approval. It provides about the same amount of revenue as in the previous year, plus an 8% increase. | | | | | | | | | | |
| 4 | - If the lower of the No New Revenue rate or the Voter Approval rate is not exceeded, the rates are merely published then adopted in a public meeting, no hearings are required. | | | | | | | | | | |
| 5 | - If the lower of the No New Revenue rate or the Voter Approval Rate is exceeded, hearings and notices thereof are required prior to adopting the rate. | | | | | | | | | | |
| 6 | - If the Voter Approval rate is exceeded, an election is held on the tax increase. | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | **Rate Table:** | | | | | | | | | | |
| 9 | **District** | **21-22 Actual Rate** | **22-23 Actual Rate** | **23-24 Actual Rate** | **24-25 Actual Rate** | **25-26 Actual Rate** | **26-27 No New Revenue Rate (M&O)** | **26-27 Voter Approval Rate** | **26-27 Recommended Rate** | | |
| 10 | Palestine Only | 0.050000 | 0.047600 | 0.043020 | 0.045040 | 0.045040 | | | | | Tax Software |
| 11 | Excl. Palestine | 0.136050 | 0.115490 | 0.110990 | 0.113660 | 0.113660 | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | **26-27 revenue at Current Tax Rate** | | **0.113660** | **exceeds 25-26 budgeted revenue by** | | | **$ 810,785** | | | |
| 15 | **District** | **2026 Total Taxable Value excl protested values, incl frozen value ceilings (ETRW Line 16)** | **Plus Protested or Non-certified Values (ETRW Line 17)** | **Less Frozen and /Transfers Value Ceilings (ETRW Line 18)** | **Equals 2026Taxable Value of Non-Frozen Properties (ETRW Line 19)** | **What If Tax Rate (/100)** | **Tax Revenue before Frozen Properties (Col E x Col F)** | **Taxes on Frozen Properties (from CAD reports)** | **Estimated 26-27 Tax Revenue (Col G + Col H)** | **25-26 Budget** | **Difference From 25-26 Budget** |
| 16 | Palestine Only | 2,070,369,067 | - | 378,363,154 | 1,692,005,913 | 0.00045040 | 762,079 | 117,459 | 879,538 | 872,119 | 7,419.06 |
| 17 | | | | | | | | | | | |
| 18 | Henderson | 14,761,880,035 | | 3,121,846,154 | 11,640,033,881 | 0.00113660 | 13,230,063 | 2,089,462 | 15,319,525 | 15,121,782 | 197,742.88 |
| 19 | Hunt | 200,242,722 | | 50,320,969 | 149,921,753 | 0.00113660 | 170,401 | 33,661 | 204,062 | 206,170 | (2,108.62) |
| 20 | Kaufman | 14,205,089,823 | | 1,771,816,114 | 12,433,273,709 | 0.00113660 | 14,131,659 | 1,214,069 | 15,345,728 | 14,774,725 | 571,002.54 |
| 21 | Van Zandt | 341,539,264 | | 79,100,549 | 262,438,715 | 0.00113660 | 298,288 | 54,998 | 353,286 | 343,272 | 10,014.30 |
| 22 | LaPoynor | 90,725,465 | - | 18,177,531 | 72,547,934 | 0.00113660 | 82,458 | 14,376 | 96,834 | 85,603 | 11,230.60 |
| 23 | Frankston | 376,375,928 | - | 86,183,682 | 290,192,246 | 0.00113660 | 329,833 | 65,500 | 395,333 | 379,848 | 15,484.67 |
| 24 | Excl. Palestine | 29,975,853,237 | - | 5,127,444,999 | 24,848,408,238 | | 28,242,701 | 3,472,066 | 31,714,766 | 30,911,400 | 803,366 |
| 25 | | | | | | | | | | | |
| 26 | **Total** | **32,046,222,304** | **-** | **5,505,808,153** | **26,540,414,151** | | **29,004,780** | **3,589,525** | **32,594,305** | **31,783,519** | **810,785** |
| 27 | | | | | | | | | | | |

TRINITY VALLEY COMMUNITY COLLEGE

ATHENS CAMPUS
100 Cardinal Drive
Athens, Texas 75751
903-677-TVCC

KAUFMAN CAMPUS
800 Ed Hall Drive
Kaufman, Texas 75142
972-931-4309

PALESTINE CAMPUS
2970 North State Hwy. 19
P.O. Box 2530
Palestine, Texas 75802
903-729-0256

TERRELL CAMPUS
1200 East Interstate 20
Terrell, Texas 75161
972-563-9573

TERRELL
HEALTH SCIENCE CENTER
1551 TX-34
Terrell, Texas 75160
469-614-3800

TDCJ
Correctional Education
2970 North State Hwy. 19
Palestine, Texas 75803
903-723-7005

M E M O R A N D U M

**TO:** TVCC Board of Trustees Committee Members

**FROM:** Dr. Janene Dotts, AVP of Human Resources

**RE:** 2026-2027 Salary & Benefits Information

Administration has completed its review of personnel-related budget requests for FY 2026-2027. The proposed personnel budget includes salary and benefit expenditures, employee compensation recommendations, new and modified positions, part-time staffing requests, student worker funding, employee benefit updates, and workforce planning initiatives.

Key budget components include:

- A proposed 4% salary increase consisting of a 3% General Pay Increase (GPI) and a 1% Cost of Living Adjustment (COLA)
- New and modified positions supporting student success, enrollment growth, workforce development, and operational effectiveness
- Continued investment in part-time staffing and student employment opportunities
- Employee benefit adjustments associated with Plan Year 2027 ERS benefit changes
- A comprehensive salary study scheduled to begin in November 2026

The proposed personnel budget was developed to support the College's strategic priorities while maintaining fiscal responsibility and ensuring the institution remains competitive in recruiting and retaining qualified employees.

# Projected 26-27 Salary & Benefits budget with proposed COLA and GPI Increases

## Summary of Salary & Benefits Budget

**1% COLA & 3% GPI**

- General Pay Increase (GPI): $680,894
- Cost of Living Adjustment (COLA): $236,186
- Part-time staff budget increase: $148,133 (25.5%)
- Institutional student worker budget increase: $28,106 (17.3%)
- Total increase in salaries: $1,967,754 (7.3%)
- Increase in state-funded and TVCC-paid health insurance: $232,576 (4.1%)
- Increase in TVCC-paid retirement contributions: $93,437 (8.6%)
- Increase in state-paid retirement contributions: $52,985 (6.5%)
- Increase in payroll taxes: $150,533 (7.3%)
- Increase in other fringe benefits: $75,823 (13.2%)
- Total increase in fringe benefits: $605,353 (5.9%)
- **Overall personnel cost increase: $2,573,107 (6.9%)**

The proposed personnel budget supports several institutional priorities:

- Maintaining competitive compensation in an increasingly competitive labor market
- Addressing internal equity and salary compression concerns
- Supporting recruitment and retention efforts
- Funding critical new positions and organizational growth
- Providing continued student support through part-time and student worker staffing
- Managing rising benefit costs while preserving employee access to affordable healthcare and retirement programs

# Bookstore Purchases for Resale

| | |
|---|---|
| Bookstore, 21-29-51001-551215-01 (Supplies: Supplies for Resale: Athens)<br>• Increase due to greater department use and increased number of sales due to an increase in the number of students, per Kimberlee Atwood. | 7,700 |
| Bookstore, 21-29-51001-551225-01 (Supplies: Food for Resale: Athens)<br>• Increase due to bringing snacks back to the sales floor per student request, per Kimberlee Atwood. | 2,500 |
| Bookstore, 21-29-51001-551235-01 (Supplies: Other for Resale: Athens)<br>• Increase due to adding sales of 3D printed items and swag, per Kimberlee Atwood. | 1,500 |
| **TOTAL BOOKSTORE PURCHASES FOR RESALE** | **$11,700** |

# Library Resources

| | |
|---|---|
| Learning Resource Center, Dept. 43002 (Library Resources: Film/Copy – Terrell, Palestine, THSC)<br>• Increase due to purchase of Jove Nursing, per Karla Bryan. | 14,562 |
| Learning Resource Center, Dept. 43002 (Library Resources: Periodicals –THSC)<br>• Increase based on increase in subscription costs. Electronic databases which support the overall mission of the library and college. Each database is evaluated for usage, and additional purchases are made based on program need. EBSCO Texas Package alone is $10,555 that was not budgeted here last year, per Karla Bryan. | 11,206 |
| **TOTAL LIBRARY RESOURCES** | **$25,768** |

# Equipment and Furniture

| | |
|---|---|
| Welding, 11-20-22019-553000-05 (Equipment: TDCJ)<br>• Purchased equipment last year, so nothing needed this year, per Tyler Hebert. | (89,000) |
| Housing – South Hall, 21-29-52005-553000-01 (Equipment: Athens)<br>• Purchased furniture last year so no purchases planned for this year, per Harold Jones. | (129,000) |
| **TOTAL EQUIPMENT & FURNITURE** | **($218,000)** |

# Repairs and Maintenance

| | |
|---|---|
| Repair & Maintenance, XX-XX-48008-554120-XX (Repair & Maintenance: Building: All Locations)<br>• These accounts decreased in total as we were able to push quite a few repairs (HR door, Palestine sidewalk repairs, Cosmetology flooring and Sub mirrors) into the current 25-26 year as well as to delay some (Admin floors, Bookstore and Mailroom flooring) into 27-28 budget year, per Marcus McArthur. | (57.097) |
| **TOTAL REPAIRS AND MAINTENANCE** | **($57,097)** |

# Major Repairs

| | |
|---|---|
| Major Repairs, XX-XX-48010-554125-XX (Major Repairs: Athens & Palestine)<br>• Although this account appears to be a decrease, it is not. The budget requested is the same as the prior year. A contingency for gym floor asbestos removal has been moved into the prior year Major Repairs budget, per Marcus McArthur. | (248,632) |
| **TOTAL MAJOR REPAIRS** | **($248,632)** |

# Services

| | |
|---|---|
| Infrastructure 11-22-43506-555111-01 (Services: Software)<br>• Overall software prices are on the rise. The cost of VMware licensing alone is almost doubling from $66,000 to $113,000. We are also seeing significant increases in support costs with Cisco ($15,000 increase) and HPE ($16,000 increase), per Stephen Dotts. | 83,460 |
| Transportation & Logistics 11-24-46005-555030-01 (Services: Lease/Facility)<br>Increased cost due to converting more of the college’s fleet to Enterprise leasing service, per Marcus McArthur. | 81,076 |
| Dining 21-29-51502-555000-01 (Services: General)<br>• Increased cost of 4% to match the board rate increase of 3.5% to pay Great Western Dining and 0.5% increase to cover summer board payments, per Harold Jones. | 54,599 |
| **TOTAL SERVICES** | **$219,135** |

# Payments for the Collection of Taxes

| | |
|---|---|
| Taxes, 11-24-40003-561005-01 (Taxes: Appraisal Dist. Fees: All Campuses)<br>• Increase projected due to higher Appraisal District budgets, per David Hopkins. | 71,079 |
| Taxes, 11-24-40003-561006-01 (Taxes: Tax Assessor/Collector Fees: All Campuses)<br>• Increase projected due to higher collection fees, per David Hopkins. | 19,980 |
| **TOTAL PAYMENTS FOR THE COLLECTION OF TAXES** | **$91,059** |

# Institutional Scholarships

| | |
|---|---|
| Athletics: Football, 21-29-50006-578049-01<br>• Increase reflects 33 full scholarships at $14,500, per Sherard Poteet. | 15,000 |
| Athletics: Cheer, 21-29-50013-578049-01<br>• Increased full scholarships to 32 at $14,500, which includes a new all-girls squad of 8 fulls, per Jonathan Jackson. | 128,000 |
| **TOTAL INSTITUTIONAL SCHOLARSHIPS** | **$143,000** |

# Communications

| | |
|---|---|
| Infrastructure 11-22-43506-556115-XX (Communications: Internet – All Campuses)<br>• We are switching from AT&T and Verizon hotspots to Starlink at three more prison units at a total cost of $6,120. We are also adding Starlink to the Palestine, Terrell, THSC and Kaufman campuses for $6,000. In addition, we have an overall price increase of $24,000 across the board for our internet services, per Stephen Dotts. | 39,920 |
| Marketing & Communications 11-24-47002-556110-01 (Communications: Advertising - Athens)<br>• An increase from last year's budget ($28,500) reflects a more aggressive digital marketing strategy, including investing in AI-driven platforms. We have earmarked $1,500 for TVCC Adult and Continuing Education to promote specialized programs and $5,000 for targeted marketing initiatives for the Foundation Office, per Joanna Fritz. | 35,000 |
| **TOTAL COMMUNICATIONS** | **$74,920** |

## Utilities

| | |
|---|---|
| Electricity, XX-XX-48006-557110-0X (Utilities: Electricity: Athens, Palestine)<br>• We were a little too aggressive on the prior budget, including the electric cost on the addition of the Training building in Palestine (20,000 SF), per Marcus McArthur. | (45,000) |
| **TOTAL UTILITIES** | **($45,000)** |

## Memberships and Dues

| | |
|---|---|
| Human Resources, Membership Dues Institutional, 11-24-46003-558110-01<br>• Decrease due to moving some of this budget to the General Institutional department to better reflect actual non-HR overall college usage, per Janene Dotts. | (18,710) |
| **TOTAL MEMBERSHIPS AND DUES** | **($18,710)** |

## Insurance

| | |
|---|---|
| Athletics: Training Insurance, 21-29-50003-559118-01<br>• Budgeted insurance in general has increased due to changing our policies to partially self-funded and we have budgeted the greatest cost possible, although we do expect our cost to be less than budgeted. Our quote for this insurance is based on the past five years, and we have had an increase in the number of athletes, injuries, doctor visits and surgeries, per Troy Scott. | 15,295 |
| **TOTAL INSURANCE** | **$15,295** |

# Other Expenses

| | |
|---|---|
| VP Instruction, 11-22-30001-560002-01 (Other Expense: Playoff Reserve: Athens)<br>• This is a new expense line created to establish a playoff reserve to be used by the band for playoff travel. Having the funds allocated here, instead of Athletics, will allow for better tracking and reporting, per Spencer Wagley. | 43,000 |
| VP Instruction, 11-22-30001-560010-01 (Other Expense: Professional Development: Athens)<br>• The grant funds to cover the Quality Matters Core Curriculum have ended so we must cover this cost, per Spencer Wagley. | 6,600 |
| Student Engagement, 11-23-44006-560020-01 (Other Expense: Meals: Athens)<br>• Projected increase due to a greater number of students, as well as community participation at events, per Amber Howard. | 6,700 |
| General Institutional, 11-24-41020-560008-01 (Other Expense Graduation Expense: Athens)<br>• Increase due to a greater number of students so additional costs were budgeted for diplomas, tubes, caps, gowns, etc. Also budgeting for additional personnel at the venue. In addition, we are going to purchase a banner/medallion for behind the stage, per Courtney Curran. | 13,150 |
| **TOTAL OTHER EXPENSES** | **$69,450** |

# Capital Outlay and Other

# 2026-2027

- Capital Reserve Budget Transfers are set to $3,041,539 based on the historical 3.77% of revenue when originally set. This will change as revenue is adjusted.
- Contingency is currently $2,631,046 and will change as budget is modified etc.
- Bad Debt Expense is budgeted at $250,000.

## *CAPITAL RESERVE ESTIMATE THROUGH AUGUST 31, 2026*
**Estimate at March 31, 2026**

| | |
|---|---|
| **Capital Reserve Balance as of 8/31/2025** | **30,795,741** |
| | |
| **Additions to Capital Reserve** | |
| Capital Reserve Funding September 2025 through August 2026 | 2,691,084 |
| Interest September 2025 through August 2026 | 1,192,883 |
| Cain Foundation Donation for Softball Field (2 of 5 Annual) | 300,000 |
| PEAT Payment | 691,374 |
| Transfer from Contingency | 0 |
| Transfer 24-25 Excess | 8,116,315 |
| | |
| **Projected Capital Expenditures Remaining** | |
| PHASE 1- Terrell Drainage | (100,088) |
| PHASE 1- Palestine Auditorium | (32,500) |
| PHASE 2 - Welding - Drainage | (404,915) |
| PHASE 2 - Welding - Reskin and Roof | (177,000) |
| PHASE 2 - Automotive Roof, Wall Sheets, Insulation, Roll Up Doors | (123,000) |
| PHASE 2 - Athen's Grounds PHASE TWO | (73,872) |
| PHASE 2 - Ranch Haybarn (Start January 2026) | (202,139) |
| PHASE 2 - Esports | (723) |
| PHASE 2 - Northwest Dorm Outside | (28,000) |
| PHASE 2 - Rodeo Bathroom/Saferoom (Paused, possible grant to cover) | 0 |
| PHASE 2 - TDCJ Calhoun Internal Renovations | (35,000) |
| PHASE 2 - Mechanical | (167,204) |
| West Hall Renovation | (28,306) |
| Softball Field ($11,040 paid prior period) | (3,156,315) |
| THSC | (6,482) |
| PHASE 3 - Northwest Hall Door Frames | (162,336) |
| PHASE 3 - Cafeteria/Bookstore Roof and Liberal Arts Low Slope Roof | (458,774) |
| PHASE 3 - Liberal Arts Low Slope Roof | (55,560) |
| PHASE 3 - Mechanical Upgrades | (103,324) |
| PHASE 3 - Gibbs | (387,550) |
| PHASE 3 - West Hall | (483,482) |
| PHASE 3 - South Hall | (944,517) |
| **Projected Capital Expenditures Remaining Subtotal** | (7,131,087) |
| | |
| Subtotal | 36,656,311 |
| | |
| **Projected Capital Reserve Balance as of 8/31/26** | **36,656,311** |

# Appendix A

2026 Tax Rate Calculation Worksheet-Consolidated

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College (Consolidated) | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 28934870475 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 4766159893 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 24,168,710,582 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** | |
| | **A. Original prior year ARB values:** $ 66484002 | |
| | **B. Prior year values resulting from final court decisions:** - $ 54094343 | |
| | **C. Prior year value loss.** Subtract B from A.[4] | $ 12,389,659 |

[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:** | $ 28908197 | |
| | **B. Prior year disputed value:** | - $ 17281078 | |
| | **C. Prior year undisputed value.** Subtract B from A. [5] | | $ 11,627,119 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | | $ 24,016,778 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | | $ 24,192,727,360 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. | | |
| | **A. Absolute exemptions.** Use prior year market value: | $ 76121046 | |
| | **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: | + $ 291208707 | |
| | **C. Value loss.** Add A and B. [7] | | $ 367,329,753 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year. | | |
| | **A. Prior year market value:** | $ 26544961 | |
| | **B. Current year productivity or special appraised value:** | - $ 322291 | |
| | **C. Value loss.** Subtract B from A. [8] | | $ 26,222,670 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | | $ 393,552,423 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | | $ 39650715 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | | $ 23,759,524,222 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | | $ 27,005,075 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | | $ 136,210 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | | $ 27,141,285 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] | |
| | **A. Certified values:** .......... $ 30356761538 | |
| | **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .......... + $ 0 | |
| | **C. 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 | |
| | **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .......... - $ 43585350 | |
| | **E. Total current year value.** Add A and B, then subtract C and D. | $ 30,313,176,188 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15] | |
| | **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .......... $ 196765155 | |
| | **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] .......... + $ 0 | |
| | **C. Total value under protest or not certified.** Add A and B. | $ 196,765,155 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 5153594306 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 25,356,347,037 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 973502426 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 25. | **Total adjustments to the current year taxable value.** Add Lines 23 and 24. | $ 973,502,426 |
| 26. | **Adjusted current year taxable value.** Subtract Line 25 from Line 22. | $ 24,382,844,611 |
| 27. | **Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25] | $ 0.111313 /$100 |
| 28. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26] | $ ______ /$100 |

## 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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

## SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 29. | **Prior year M&O tax rate.** Enter the prior year M&O tax rate. | $ 0.113660 /$100 |
| 30. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.* | $ 24,192,727,360 |
| 31. | **Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100. | $ 27,497,453 |
| 32. | **Adjusted prior year levy for calculating NNR M&O rate.**<br>**A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2025. This line applies only to tax years preceding the prior tax year.......... + $ 136,210<br>**B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 30,930<br>**C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0<br>**D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 105,280<br>**E.** Add Line 31 to 32D. | <br><br><br><br><br><br>$ 27,602,733 |
| 33. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | $ 24,382,844,611 |
| 34. | **Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100. | $ 0.113205 /$100 |

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| **35.** | **Rate adjustment for state criminal justice mandate.** [28] | | |
| | **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | $ 0 | |
| | **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000 /$100 |
| **36.** | **Rate adjustment for indigent health care expenditures.** [29] | | |
| | **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000 /$100 |
| **37.** | **Rate adjustment for county indigent defense compensation.** [30] | | |
| | **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **E.** Enter the lesser of C and D. If not applicable, enter 0. | | $ 0.000000 /$100 |
| **38.** | **Rate adjustment for county hospital expenditures.** [31] | | |
| | **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000 /$100 | |
| | **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0. | | $ 0.000000 /$100 |

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 39. | **Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.<br>**A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0<br>**B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0<br>**C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000/$100<br>**D.** Enter the rate calculated in C. If not applicable, enter 0. | $ 0.000000/$100 |
| 40. | **Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. | $ 0.113205/$100 |
| 41. | **Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.<br>**A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0<br>**B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000/$100<br>**C.** Add Line 41B to Line 40. | $ 0.113205/$100 |
| 42. | **Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>**- or -**<br>**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. | $ 0.122261/$100 |
| D42. | ***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:<br>**A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100<br>**- or -**<br>**B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).<br>a. Enter the **disaster relief cost.** . . . . $ 0<br>b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100<br>c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100<br>d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100<br>e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100<br>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:<br>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or<br>2) the third tax year after the tax year in which the disaster occurred.<br>**C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]<br>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). | $ 0.000000/$100 |

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 43. | **Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:<br>**(1)** are paid by property taxes;<br>**(2)** are secured by property taxes;<br>**(3)** are scheduled for payment over a period longer than one year; and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br><br>**A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. [36]<br>Enter debt amount .......... $ 0<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. .......... – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .......... – $ 0<br>**D.** Subtract **amount paid** from other resources .......... – $ 0<br>**E. Adjusted debt.** Subtract B, C and D from A. | $ 0 |
| 44. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [37] | $ 0 |
| 45. | **Adjusted current year debt.** Subtract Line 44 from Line 43E. | $ 0 |
| 46. | **Current year anticipated collection rate.**<br>**A.** Enter the current year anticipated collection rate certified by the collector. [38] .......... 0.00 %<br>**B.** Enter the prior year actual collection rate. .......... 0.00 %<br>**C.** Enter the 2024 actual collection rate. .......... 0.00 %<br>**D.** Enter the 2023 actual collection rate. .......... 0.00 %<br>**E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] | 0.00 % |
| 47. | **Current year debt adjusted for collections.** Divide Line 45 by Line 46E. | $ 0 |
| 48. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 25,356,347,037 |
| 49. | **Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100. | $ 0.000000 /$100 |
| 50. | **Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49. | $ 0.122261 /$100 |
| D50. | ***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49. | $ 0.000000 /$100 |
| 51. | **COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate. | $ ______ /$100 |

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

## SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|---|---|
| 52. | **Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0. | $ 0 |
| 53. | **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41]<br>**Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42]<br>**- or -**<br>**Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $ 0 |
| 54. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 25,356,347,037 |
| 55. | **Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100. | $ 0.000000/$100 |
| 56. | **Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $ 0.111313/$100 |
| 57. | **Current year NNR tax rate, adjusted for sales tax.**<br>**Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | $ 0.111313/$100 |
| 58. | **Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*. | $ 0.122261/$100 |
| 59. | **Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58. | $ 0.122261/$100 |

## SECTION 4: Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit 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 |
|---|---|---|
| 60. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46] | $ 0 |
| 61. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 25,356,347,037 |
| 62. | **Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100. | $ 0.000000/$100 |
| 63. | **Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | $ 0.122261/$100 |

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

## SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|---|---|---|
| 64. | **Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value** | |
| | A. Voter-approval tax rate (Line 69) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 68) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2025 Total Taxable Value (Line 61) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 65. | **Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value** | |
| | A. Voter-approval tax rate (Line 68) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 67) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2024 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 66. | **Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value** | |
| | A. Voter-approval tax rate (Line 67) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 66) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2023 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 67. | **Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G | $ 0 |
| 68. | **2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100 | $ 0.000000 /$100 |
| 69. | **Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | $ 0.122261 /$100 |

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

| Line | De Minimis Rate Worksheet | Amount/Rate |
|---|---|---|
| 70. | **Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 71. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0 |
| 72. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100. | $ 0.000000 /$100 |
| 73. | **Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 74. | **De minimis rate.** Add Lines 70, 72 and 73. | $ 0.000000 /$100 |

## SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|---|---|---|
| 75. | **2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0.113660 /$100 |
| 76. | **Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56]<br><br>If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.*<br><br>**- or -**<br><br>If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | $ 0.000000 /$100 |
| 77. | **Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75. | $ 0.000000 /$100 |
| 78. | **Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $ 23,759,524,222 |
| 79. | **Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100. | $ 0 |
| 80. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | $ 24,382,844,611 |
| 81. | **Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58] | $ 0.000000 /$100 |
| 82. | **Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | $ 0.122261 /$100 |

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ........ $ 0.111313 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate** ........ $ 0.122261 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

**De minimis rate.** ........ $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 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 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[59]

**print here** Stephanie Golem

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative

08/07/2026

Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

# Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

Trinity Valley Community College (Consolidated)
Taxing Unit Name

903-675-6304
Phone Number *(area code and number)*

100 Cardinal Dr
Taxing Unit's Address, City, State, ZIP Code

https://www.tvcc.edu
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

**GENERAL INFORMATION:** To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

## SECTION 1: Current Year Captured Appraised Value Adjustment

| **TIRZ Name**<br>Enter the name of each zone or subzone . | **Captured Appraised Value**<br>Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3] |
|---|---|
| Henderson County TIFF 1 | 21,107,054.00 |
| Henderson County TIFF 3 | 12,579,692.00 |
| Kaufman County TRZ3B | 9,898,604.00 |
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| **Total Captured Appraised Value**<br>Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856. | |

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

# 2026 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Henderson County | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 14,382,870,360 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 2,817,245,395 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 11,565,624,965 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>**A. Original prior year ARB values:** $ 66,484,002<br>**B. Prior year values resulting from final court decisions:** - $ 54,094,343<br>**C. Prior year value loss.** Subtract B from A.[4] | $ 12,389,659 |

[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:** | $ 28,908,197 | |
| | **B. Prior year disputed value:** | - $ 17,281,078 | |
| | **C. Prior year undisputed value.** Subtract B from A. [5] | | $ 11,627,119 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | | $ 24,016,778 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | | $ 11,589,641,743 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. | | |
| | **A. Absolute exemptions.** Use prior year market value: | $ 65,827,414 | |
| | **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: | + $ 124,926,352 | |
| | **C. Value loss.** Add A and B. [7] | | $ 190,753,766 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year. | | |
| | **A. Prior year market value:** | $ 3,668,838 | |
| | **B. Current year productivity or special appraised value:** | - $ 48,239 | |
| | **C. Value loss.** Subtract B from A. [8] | | $ 3,620,599 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | | $ 194,374,365 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | | $ 32,596,063 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | | $ 11,362,671,315 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | | $ 12,914,812 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | | $ 100,764 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | | $ 13,015,576 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]<br>**A. Certified values:** ........ $ 14,934,620,761<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ........ + $ 0<br>**C. 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<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ........ - $ 33,686,746<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 14,900,934,015 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ........ $ 173,259,781<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] ........ + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 173,259,781 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 3,130,616,361 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 11,943,577,435 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 410,445,240 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Hunt | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 195,258,500 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 53,022,170 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 142,236,330 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's 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.[4] | $ 0 |

[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:** | $ 0 | |
| | **B. Prior year disputed value:** | - $ 0 | |
| | **C. Prior year undisputed value.** Subtract B from A. [5] | | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | | $ 142,236,330 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. | | |
| | **A. Absolute exemptions.** Use prior year market value: | $ 0 | |
| | **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: | + $ 997,272 | |
| | **C. Value loss.** Add A and B. [7] | | $ 997,272 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year. | | |
| | **A. Prior year market value:** | $ 0 | |
| | **B. Current year productivity or special appraised value:** | - $ 1,949 | |
| | **C. Value loss.** Subtract B from A. [8] | | $ -1,949 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | | $ 995,323 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | | $ 141,241,007 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | | $ 160,534 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | | $ 0 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | | $ 160,534 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] | | |
| | **A. Certified values:** | $ 200,009,000 | |
| | **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: | + $ 0 | |
| | **C. 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 | |
| | **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 | - $ 0 | |
| | **E. Total current year value.** Add A and B, then subtract C and D. | | $ 200,009,000 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15] | | |
| | **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] | $ 3,515,874 | |
| | **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] | + $ 0 | |
| | **C. Total value under protest or not certified.** Add A and B. | | $ 3,515,874 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | | $ 53,300,461 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | | $ 150,224,413 |
| 23. | **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. [23] | | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | | $ 4,811,965 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Kaufman | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 13,587,399,832 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 1,719,920,972 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 11,867,478,860 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>**A. Original prior year ARB values:** ........ $ 0<br>**B. Prior year values resulting from final court decisions:** ........ - $ 0<br>**C. Prior year value loss.** Subtract B from A.[4] | $ 0 |

[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.**<br>**A. Prior year ARB certified value:** .......... $ 0<br>**B. Prior year disputed value:** .......... - $ 0<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 11,867,478,860 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: .......... $ 10,238,622<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .......... + $ 155,138,340<br>**C. Value loss.** Add A and B. [7] | $ 165,376,962 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year.<br>**A. Prior year market value:** .......... $ 19,201,580<br>**B. Current year productivity or special appraised value:** .......... - $ 154,624<br>**C. Value loss.** Subtract B from A. [8] | $ 19,046,956 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 184,423,918 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | $ 7,054,652 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 11,676,000,290 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 13,270,941 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | $ 30,370 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 13,301,311 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]<br>**A. Certified values:** .......... $ 14,417,979,731<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .......... + $ 0<br>**C. 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<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .......... - $ 9898604<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 14,408,081,127 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .......... $ 0<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] .......... + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 1,772,850,323 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 12,635,230,804 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 532,272,489 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Van Zandt | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 327,384,733 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 69,364,600 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 258,020,133 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>**A. Original prior year ARB values:** ........ $ 0<br>**B. Prior year values resulting from final court decisions:** ........ - $ 0<br>**C. Prior year value loss.** Subtract B from A.[4] | $ 0 |

[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.**<br>**A. Prior year ARB certified value:** ........ $ 0<br>**B. Prior year disputed value:** ........ - $ 0<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 258,020,133 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: ........ $ 0<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ........ + $ 2,497,446<br>**C. Value loss.** Add A and B. [7] | $ 2,497,446 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year.<br>**A. Prior year market value:** ........ $ 0<br>**B. Current year productivity or special appraised value:** ........ - $ 16,059<br>**C. Value loss.** Subtract B from A. [8] | $ -16,059 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 2,481,387 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 255,538,746 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 290,445 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | $ 49 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 290,494 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]<br>**A. Certified values:** ........ $ 331,967,199<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ........ + $ 0<br>**C. 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<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ........ - $ 0<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 331,967,199 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ........ $ 19,989,500<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] ........ + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 19,989,500 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 77,897,071 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 274,059,628 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 19,082,298 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Anderson - La Poyner | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 80,817,555 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 18,303,439 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 62,514,116 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>A. **Original prior year ARB values:** ........ $ 0<br>B. **Prior year values resulting from final court decisions:** ........ - $ 0<br>C. **Prior year value loss.** Subtract B from A.[4] | $ 0 |

[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.**<br>**A. Prior year ARB certified value:** ........ $ 0<br>**B. Prior year disputed value:** ........ - $ 0<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 62,514,116 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: ........ $ 0<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ........ + $ 237,699<br>**C. Value loss.** Add A and B. [7] | $ 237,699 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year.<br>**A. Prior year market value:** ........ $ 1,368,689<br>**B. Current year productivity or special appraised value:** ........ - $ 32,328<br>**C. Value loss.** Subtract B from A. [8] | $ 1,336,361 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 1,574,060 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 60,940,056 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 69,264 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | $ 62 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 69,326 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]<br>**A. Certified values:** ............ $ 85,077,404<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ............ + $ 0<br>**C. 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<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ............ - $ 0<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 85,077,404 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ............ $ 0<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] ............ + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 20,687,212 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 64,390,192 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 2,014,002 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College - Anderson - Frankston | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Dr | https://www.tvcc.edu |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 361,139,495 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 88,303,317 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 272,836,178 |
| 4. | **Prior year total adopted tax rate.** | $ 0.113660 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>**A. Original prior year ARB values:** ........ $ 0<br>**B. Prior year values resulting from final court decisions:** ........ - $ 0<br>**C. Prior year value loss.** Subtract B from A.[4] | $ 0 |

[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:** | $ 0 | |
| | **B. Prior year disputed value:** | - $ 0 | |
| | **C. Prior year undisputed value.** Subtract B from A. [5] | | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | | $ 272,836,178 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. | | |
| | **A. Absolute exemptions.** Use prior year market value: | $ 55,010 | |
| | **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: | + $ 7,411,598 | |
| | **C. Value loss.** Add A and B. [7] | | $ 7,466,608 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year. | | |
| | **A. Prior year market value:** | $ 2,305,854 | |
| | **B. Current year productivity or special appraised value:** | - $ 69,092 | |
| | **C. Value loss.** Subtract B from A. [8] | | $ 2,236,762 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | | $ 9,703,370 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | | $ 263,132,808 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | | $ 299,076 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | | $ 4,965 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | | $ 304,041 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] | |
| | **A. Certified values:** ........ $ 387,107,443 | |
| | **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ........ + $ 0 | |
| | **C. 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 | |
| | **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ........ - $ 0 | |
| | **E. Total current year value.** Add A and B, then subtract C and D. | $ 387,107,443 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15] | |
| | **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ........ $ 0 | |
| | **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] ........ + $ 0 | |
| | **C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 98,242,878 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 288,864,565 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 4,876,432 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

# Appendix B

2026 Tax Rate Calculation Worksheet-Palestine ISD Only

# 2026 Tax Rate Calculation Worksheet
## Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|---|---|
| Trinity Valley Community College (Palestine ISD Only) | 903-675-6304 |
| Taxing Unit Name | Phone *(area code and number)* |
| 100 Cardinal Drive Athens, Texas 75751 | https://www.tvcc.edu/ |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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, including supplemental worksheets.

Insert hyperlink:

https://www.tvcc.edu/property-tax-and-budget

## SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| 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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 2,033,463,051 |
| 2. | **Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3] | $ 382,232,610 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 1,651,230,441 |
| 4. | **Prior year total adopted tax rate.** | $ 0.045040 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**<br>A. **Original prior year ARB values:** ........ $ 7,456,490<br>B. **Prior year values resulting from final court decisions:** ........ - $ 6,950,000<br>C. **Prior year value loss.** Subtract B from A.[4] | $ 506,490 |

[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.**<br>**A. Prior year ARB certified value:** ........ $ 14,752,591<br>**B. Prior year disputed value:** ........ - $ 14,752,591<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 506,490 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 1,651,736,931 |
| 9. | **Prior year taxable value of property in territory the taxing unit 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: ........ $ 7,698,258<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ........ + $ 49,246,299<br>**C. Value loss.** Add A and B. [7] | $ 56,944,557 |
| 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 for the first time in the current year; do not use properties that qualified in the prior year.<br>**A. Prior year market value:** ........ $ 5,254,184<br>**B. Current year productivity or special appraised value:** ........ - $ 124,057<br>**C. Value loss.** Subtract B from A. [8] | $ 5,130,127 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 62,074,684 |
| 13. | **Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0. | $ 0 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 1,589,662,247 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 715,983 |
| 16. | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10] | $ 8,800 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 724,783 |

[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 §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 18. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] | |
| | **A. Certified values:** ........ $ 2,163,071,285 | |
| | **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ........ + $ 0 | |
| | **C. 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 | |
| | **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ........ - $ 0 | |
| | **E. Total current year value.** Add A and B, then subtract C and D. | $ 2,163,071,285 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15] | |
| | **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ........ $ 0 | |
| | **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. [17] ........ + $ 0 | |
| | **C. Total value under protest or not certified.** Add A and B. | $ 0 |
| 20. | **Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18] | $ 417,438,841 |
| 21. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0. | $ 0 |
| 22. | **Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22] | $ 1,745,632,444 |
| 23. | **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. [23] | $ 0 |
| 24. | **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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24] | $ 29,203,540 |

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 25. | **Total adjustments to the current year taxable value.** Add Lines 23 and 24. | $ 29,203,540 |
| 26. | **Adjusted current year taxable value.** Subtract Line 25 from Line 22. | $ 1,716,428,904 |
| 27. | **Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25] | $ 0.042226 /$100 |
| 28. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26] | $ /$100 |

## 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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

## SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 29. | **Prior year M&O tax rate.** Enter the prior year M&O tax rate. | $ 0.045040 /$100 |
| 30. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,651,736,931 |
| 31. | **Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100. | $ 743,942 |
| 32. | **Adjusted prior year levy for calculating NNR M&O rate.** | |
| | **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 8,800 | |
| | **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 | |
| | **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 | |
| | **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 8,800 | |
| | E. Add Line 31 to 32D. | $ 752,742 |
| 33. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,716,428,904 |
| 34. | **Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100. | $ 0.043855 /$100 |

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| **35.** | **Rate adjustment for state criminal justice mandate.** [28] | | |
| | **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | $ 0 | |
| | **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000/$100 |
| **36.** | **Rate adjustment for indigent health care expenditures.** [29] | | |
| | **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | – $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Enter the rate calculated in C. If not applicable, enter 0. | | $ 0.000000/$100 |
| **37.** | **Rate adjustment for county indigent defense compensation.** [30] | | |
| | **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **E.** Enter the lesser of C and D. If not applicable, enter 0. | | $ 0.000000/$100 |
| **38.** | **Rate adjustment for county hospital expenditures.** [31] | | |
| | **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0 | |
| | **C.** Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100.. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $ 0.000000/$100 | |
| | **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0. | | $ 0.000000/$100 |

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 39. | **Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.<br>**A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0<br>**B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . $ 0<br>**C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100<br>**D.** Enter the rate calculated in C. If not applicable, enter 0. | $ 0.000000/$100 |
| 40. | **Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. | $ 0.043855/$100 |
| 41. | **Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.<br>**A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . $ 0<br>**B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100<br>**C.** Add Line 41B to Line 40. | $ 0.043855/$100 |
| 42. | **Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>**- or -**<br>**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. | $ 0.047363/$100 |
| D42. | ***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:<br>**A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ 0.000000/$100<br>**- or -**<br>**B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).<br>a. Enter the **disaster relief cost.** . . . . . . $ 0<br>b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ 0.000000/$100<br>c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0.000000/$100<br>d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0.000000/$100<br>e Add Line D42(c) to Line D42(d). . . . . . . $ 0.000000/$100<br>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:<br>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or<br>2) the third tax year after the tax year in which the disaster occurred.<br>**C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]<br>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). | $ 0.000000/$100 |

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

| Line | M&O and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 43. | **Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:<br>**(1)** are paid by property taxes;<br>**(2)** are secured by property taxes;<br>**(3)** are scheduled for payment over a period longer than one year; and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br>**A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. [36]<br>Enter debt amount . . . . . $ 0<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . – $ 0<br>**D.** Subtract **amount paid** from other resources . . . . . – $ 0<br>**E.** **Adjusted debt.** Subtract B, C and D from A. | $ 0 |
| 44. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [37] | $ 0 |
| 45. | **Adjusted current year debt.** Subtract Line 44 from Line 43E. | $ 0 |
| 46. | **Current year anticipated collection rate.**<br>**A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . 0.00 %<br>**B.** Enter the prior year actual collection rate. . . . . . 0.00 %<br>**C.** Enter the 2024 actual collection rate. . . . . . 0.00 %<br>**D.** Enter the 2023 actual collection rate. . . . . . 0.00 %<br>**E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] | 0.00 % |
| 47. | **Current year debt adjusted for collections.** Divide Line 45 by Line 46E. | $ 0 |
| 48. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,745,632,444 |
| 49. | **Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100. | $ 0.000000 /$100 |
| 50. | **Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49. | $ 0.047363 /$100 |
| D50. | ***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42.<br>Add Line D42(C) and 49. | $ 0.000000 /$100 |
| 51. | **COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate. | $ ______ /$100 |

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

## SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|---|---|
| 52. | **Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0. | $ 0 |
| 53. | **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41]<br>**Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42]<br>**- or -**<br>**Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $ 0 |
| 54. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,745,632,444 |
| 55. | **Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100. | $ 0.000000 /$100 |
| 56. | **Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $ 0.042226 /$100 |
| 57. | **Current year NNR tax rate, adjusted for sales tax.**<br>**Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | $ 0.042226 /$100 |
| 58. | **Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*. | $ 0.047363 /$100 |
| 59. | **Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58. | $ 0.047363 /$100 |

## SECTION 4: Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit 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 |
|---|---|---|
| 60. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46] | $ 0 |
| 61. | **Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,745,632,444 |
| 62. | **Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100. | $ 0.000000 /$100 |
| 63. | **Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | $ 0.047363 /$100 |

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

## SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|---|---|---|
| 64. | **Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value** | |
| | A. Voter-approval tax rate (Line 69) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 68) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2025 Total Taxable Value (Line 61) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 65. | **Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value** | |
| | A. Voter-approval tax rate (Line 68) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 67) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2024 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 66. | **Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value** | |
| | A. Voter-approval tax rate (Line 67) | $ 0.000000 /$100 |
| | B. Unused increment rate (Line 66) | $ 0.000000 /$100 |
| | C. Subtract B from A | $ 0.000000 /$100 |
| | D. Adopted Tax Rate | $ 0.000000 /$100 |
| | E. Subtract D from C | $ 0.000000 /$100 |
| | F. 2023 Total Taxable Value (Line 60) | $ 0 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero. | $ 0 |
| 67. | **Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G | $ 0 |
| 68. | **2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100 | $ 0.000000 /$100 |
| 69. | **Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | $ 0.047363 /$100 |

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

| Line | De Minimis Rate Worksheet | Amount/Rate |
|---|---|---|
| 70. | **Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 71. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0 |
| 72. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100. | $ 0.000000 /$100 |
| 73. | **Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 74. | **De minimis rate.** Add Lines 70, 72 and 73. | $ 0.000000 /$100 |

## SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|---|---|---|
| 75. | **2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0.045040 /$100 |
| 76. | **Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56]<br><br>If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.*<br><br>**- or -**<br><br>If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | $ 0.000000 /$100 |
| 77. | **Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75. | $ 0.000000 /$100 |
| 78. | **Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,589,662,247 |
| 79. | **Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100. | $ 0 |
| 80. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | $ 1,716,428,904 |
| 81. | **Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58] | $ 0.000000 /$100 |
| 82. | **Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | $ 0.047363 /$100 |

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ........ $ 0.042226 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate**........ $ 0.047363 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

**De minimis rate.**........ $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 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 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

**print here** Stephanie Golem
Printed Name of Taxing Unit Representative

**sign here** [signature]
Taxing Unit Representative

08/07/2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)