

CAUSE NO. _____

DONALD S. ZIMMERMAN, as Individual

**Round Rock Independent School District Taxpayer
and Director of Travis County Taxpayers Union (TCTU),**

**IN THE DISTRICT
COURT OF
OF TRAVIS COUNTY**

**____ JUDICIAL
DISTRICT**

CONTESTANT

v.

**AMBER FELLER LANDRUM, as President of the Board of Trustees of
Round Rock Independent School District,
A Political Subdivision of Texas,**

CONTESTEE

**CONTESTANT’S ORIGINAL PETITION OF ELECTION CONTEST SEEKING
DECLARATORY JUDGEMENT**

TO THE HONORABLE JUDGE OF THIS COURT:

1. Contestant Donald S. Zimmerman (hereinafter referred to as “Contestant”), files Contestant’s Original Petition of Election Contest against Round Rock Independent School District’s (RRISD) “Proposition A” (Prop A) ballot measure, Prop A being a statutorily required Voter Approval Tax Rate Election (VATRE) which appeared on the November 7th, 2023, General Election ballot for all RRISD voters.
2. Contestant contends that the Prop A ballot language violated Texas Tax Code - TAX § 26.08. *Automatic Election to Approve Tax Rate of School District*, and Texas Election Code Sec. 52.072, with ballot language stating the 3 cent, approximately \$19 million maintenance and operations (M&O) tax increase was “an increase of 0 percent” for “an additional \$0”. Contestant petitions court to declare the Prop A election VOID.

I.

DISCOVERY CONTROL PLAN

3. Contestant intends that discovery be conducted under Discovery Level 3.

II.

THE PARTIES

4. Contestant has standing to bring this election contest. Texas Election Code Title 14, Sec 233.002, asserts that a qualified voter of the territory covered by an election on a measure may contest the election. Contestant has standing to bring this petition as a qualified registered voter in the RRISD jurisdiction within Travis County.

5. In accordance with CIVIL PRACTICE AND REMEDIES CODE 17.024(c), Contestee AMBER FELLER LANDRUM may be served with process at 1311 Round Rock Ave., Round Rock, Texas 78681

III.

VENUE

6. Venue in this action is proper and maintainable in Travis County, Texas per Texas Election Code 233.005, because Travis County is wholly or partly in the territory covered by the contested election. Moreover, Contestant has property which has been assessed an unlawful tax increase due and payable before January 31st, 2024. Specifically, the General Election concerning Prop A was held in part in Travis County on November 7th, 2023.

IV.

FACTS

7. Texas Election Code Sec. 233.006 allows Contestant to file this election petition within 30 days of the canvassing of the November 7th election result; that canvassing occurred on Nov. 17th, 2023.

8. The 2023 VATRE tax rate increase of 3 “golden pennies”, which add to the 5 “golden pennies” already assessed in FY 2022 and FY 2023 - such “golden pennies” also known as DTR (District Enrichment Tax Rate) or “Enrichment rate” - is a separate and distinguishable component from the “MCR” (Maximum Compressed Tax Rate) tax rate; when combined the MCR and Enrichment tax form the total M&O tax rate under numerous education code statutes (e.g. Texas Tax Code 26.08(n)).

9. No Texas state law allows for a VATRE to vote on the *reduction* of the MCR component of the M&O Tax Rate. The Prop A VATRE election was to approve an increase of the Enrichment Tax component of the M&O Tax Rate, because the Enrichment Tax rate was the only rate that was increasing. The M&O Tax Rate increase for FY 2023 compared to

FY 2022 refers to the Enrichment Tax Rate, because that is the M&O tax rate which is increasing in the current tax year compared to the preceding tax year.

10. Communications to the public by RRISD, especially in the assertion that “golden pennies” are not subject to “equity payments”, a.k.a. Robin Hood recapture, also make this distinction.
11. From May to November 2023, RRISD asserted in many public communications, including the very widely distributed Prop A campaign information sheet (Exhibit A, *Round Rock ISD Prop A VATRE 2023*), that “golden pennies” tax increases are advantageous to RRISD because RRISD’s equity payments have dramatically increased in recent years.
12. The “MCR” (Maximum Compression Rate) component of the M&O tax rate is set “by guidance from the TEA”, and in FY 2023 that MCR tax rate was dramatically lowered by additional Texas state spending for the purpose of reducing the local property tax burden. The MCR rate buy down dramatically lowered fiscal year 2023 RRISD property taxes, a fact that the RRISD deliberately and wrongfully credited to passage of its Enrichment tax increase.
13. On or about May 22nd, 2023, the Community Impact newspaper published an article based on information provided by RRISD regarding the proposed Fiscal Year 2023 RRISD budget and its reliance on future passage of Prop A; the article states: *“The proposition would see three golden pennies, in addition to the five already incorporated into the tax rate, added to increase the amount of tax revenue kept by the district. Golden pennies are used to keep tax revenue local, with one penny per \$100 of valuation not subject to recapture, or repayment to the state.”*
<https://communityimpact.com/austin/round-rock/education/2023/05/22/round-rock-isd-officials-explore-potential-of-first-vatre-in-district-history/>
14. On November 7th, 2023, registered voters of RRISD were asked to vote on numerous State Constitutional Amendments and County Propositions, in addition to RRISD’s Prop A, depending on the voter’s particular precinct. The Prop A Ballot Language, as approved by the RRISD Trustees by a vote of 5-2, is reproduced below (attached as Exhibit B, the RRISD August 21st agenda item D2. (document) *Round Rock ISD VATRE 2023 - Order Calling Election*

Round Rock Independent School District - Proposition A

- FOR) Ratifying the ad valorem tax rate of \$0.9190 per \$100 valuation
) in Round Rock Independent School District for the current
) year, a rate that will result in an increase of 0 percent in
) maintenance and operations tax revenue for the District for
 AGAINST) the current year as compared to the preceding year, which is
) an additional \$0.

15. Prop A was a VATRE election triggered by the RRISD passing an M&O tax rate which exceed the “2023 voter-approval tax rate”, line 36 of Exhibit C, *2023 Tax Rate Calculation Worksheet, Form 50-859*
16. At the August 21st, 2023, RRISD public meeting when public comment commenced, most public comments followed the beliefs expressed in this statement by a RRISD VATRE supporter, statements consistent with the majority of Prop A informational material provided by RRISD: “I’m here to support the VATRE. I want my tax dollars to stay here in Round Rock ISD to support our outstanding staff. I want our staff to get the raises they deserve, which is only possible through the funding provided by this VATRE. I have enough critical thinking skills to understand that my taxes are not going to increase no matter what lies state otherwise. Pass the VATRE support public education.”
17. At the August 21st, 2023, RRISD public meeting when public comments completed, under Agenda items D.1 and D.2 when the 2023 RRISD tax rate and Prop A election order was discussed and passed, RRISD introduced attorney Ben Morse as “sort of a VATRE expert”. Mr. Morse explained that “*if you do take action to adopt this tax rate, you’d be exceeding your voter approval tax rate. So then the next agenda item would be to actually take action to call the VATRE*”. RRISD, including Contestee, was informed, and affirmed, that Prop A was a tax rate increase compared to the preceding year.
18. At the same August 21st meeting, in response to statements and questions by Trustee Danielle Weston regarding agenda items D.1 and D.2 (the tax rate and the VATRE election order), Mr. Morse explained, “*So the first is just to set your tax rate, and by setting a tax rate that exceeds your voter approval tax rate, you’re not allowed to set that tax rate unless voters approve it. So the first item, you’d be basically setting your tax rate, but it essentially automatically creates the need for you to take that second action and call the election*”.
19. RRISD, with its very widely distributed and promoted Prop A information sheet (Exhibit A) on the RRISD website at <https://roundrockisd.org/prop-a-2023>, stated, quoting (underline added): “*WHAT IS A VATRE?*
State law requires that school districts seek voter approval to raise their tax rate above a prescribed amount. The election is referred to as a Voter-Approval Tax Rate Election

(VATRE). Round Rock ISD's VATRE seeks to move three "Golden Pennies" from the Interest & Sinking fund to the Maintenance & Operations fund. Round Rock ISD is subject to Recapture, also known as the Robin Hood tax. This allows the State of Texas to remove local property tax dollars from public school districts. Legislators then use these dollars to help balance the rest of the state budget. Recapture began as a limited revenue source for education funding, but it has grown exponentially. Round Rock ISD is expected to have \$7.5 million in property taxes sent back to the state this year as part of recapture. If passed, it will allow Round Rock ISD to access the maximum amount of tax revenue from golden pennies, which is not subject to recapture and would remain with the District.

20. The Prop A information sheet (Exhibit A) also stated, "*Proposition A provides \$19 million of new funding in the current fiscal year (and is expected to provide at least as much each year thereafter) for the District's Maintenance & Operations instructional budget.*" This new funding could only come from the escalation of the "Enrichment tax" component of M&O.
21. "Golden pennies" are the first 8 cents of a maximum 17 cents of "Enrichment tax", the enrichment tax being a component of the M&O tax rate separate and distinguishable in state law, that RRISD is legally permitted to assess; RRISD assessed 5 golden pennies in the preceding year 2022, and on August 21st, 2023, voted an additional 3 golden pennies for the current tax year. This tax rate increase forced the VATRE election.
22. RRISD stated, on its website URL <https://roundrockisd.org/prop-a-2023/faqs>, in an effective effort to confuse voters from understanding the difference between RRISD increasing the enrichment tax with the State of Texas lowering the MCR tax, and misinforming them with erroneous legal interpretation, states the following: **Why does the ballot state that the District will be increasing its maintenance and operations tax revenue this year by \$0?**
The Texas Tax Code provides mandatory ballot language for a VATRE. The statutorily required ballot language assumes that a VATRE will increase the amount of maintenance and operations tax revenue this year as compared to last year. Under this statute, the District is not permitted to modify this ballot language to state that its maintenance and operations tax revenue will be decreasing from last year. Assuming the VATRE passes, the District will actually generate approximately \$65.7M less in maintenance and operations tax this year as compared to last year. Since there is no increase but rather a decrease when compared to last year's tax revenue, the ballot will state that it is increasing its maintenance and operations tax revenue by \$0 instead of a negative \$65.7M."
23. According to the *2023 Tax Rate Worksheet* of Exhibit C, a critical public document prepared by the Williamson County Tax Assessor-Collector under contract to RRISD to produce said document,

Line 26. 2023 MCR:	0.6410 / \$100
Line 27. 2023 enrichment tax rate	0.0500 / \$100
Line 28. 2023 M&O tax rate	0.6910 / \$100
Line 35. 2023 Debt rate	0.1980 / \$100
Line 36. 2023 voter-approval tax rate	0.8890 / \$100

The Prop A ballot language proposed an increased tax rate of **0.9190** / \$100, an increase of 3 cents above the voter-approval rate, which forced the VATRE election to be held. RRISD advertised the 3-cent tax rate increase would generate “\$19 million” of additional revenue for FY2023-24 as compared to the preceding year. While the FY 2023-24 RRISD Approved M&O Budget (ESTIMATED REVENUE General Operating Fund) estimated an \$8.7 million increase in revenue compared to the FY 2022-23 budget, other widely publicized RRISD Prop A information claimed that revenue increase was \$19 million; whether the revenue is closer to \$8.7 million or \$19 million, it is unlawful to claim the increased revenue arising from the 3 cent “golden penny” rate increase is “an increase of 0 percent”.

24. Exhibit D, the Trustee approved RRISD budget for FY 2023-2024, which includes the 3 cent “golden penny” tax increase of Prop A, shows the increase M&O “Revenue” from property taxes from the preceding year to the current year as about \$8.7 million, a number lower than RRISD’s public claim of \$19 million, but still more than “0 percent” and more that “an amount of \$0”.



ROUND ROCK
INDEPENDENT SCHOOL DISTRICT

2023-2024 OFFICIAL BUDGET
FUND 199 - GENERAL OPERATING FUND

	Original Budget 2022-23	Estimate of Actual Spending Thru May 31, 2023	Proposed Budget 2023-24	Per Student 2023-24
ESTIMATED REVENUE:				
REVENUES FROM LOCAL AND COUNTY SOURCES:				
Local Real and Personal Property Taxes	\$454,868,000		\$463,576,061	
Tuition and Fees	\$1,736,456		\$2,318,000	
Other Revenues from Local Sources	\$3,874,544		\$11,980,500	
Co-curricular, Enterprising Services & Activities	\$904,000		\$986,500	
Extra-curricular & County Crossing Guard	\$290,000		\$290,000	
TOTAL LOCAL AND COUNTY REVENUES	\$461,673,000		\$479,151,061	

25. RRISD published the following public message on November 8th, the day after Prop A passed:

“Round Rock ISD voters on Tuesday approved Proposition A, adding \$19 million to the District’s operating budget and making possible greater raises for educators. “

<https://news.roundrockisd.org/2023/11/08/round-rock-voters-approve-prop-a/>

RRISD widely publicized the fact that the Prop A “golden penny” 3 cent tax increase would result in an M&O property tax revenue increase before the election, in the approved budget, and after the Prop A election passed. **The only place RRISD did not inform the public about the Prop A M&O revenue increase – compared to the preceding year – was in the ballot language, which Tax Code 26.08(b) mandated.**

V.

CAUSES OF ACTION

26. Tax Code Section 26.08(b). Automatic Election to Approve Tax Rate of School District, also known a Voter Approval Tax Rate Election or VATRE, which Prop A is, reads: *the ballots shall be prepared to permit voting for or against the proposition: "Ratifying the ad valorem tax rate of ___ (insert adopted tax rate) in (name of school district) for the current year, a rate that will result in an increase of _____ (insert percentage increase in maintenance and operations tax revenue under the adopted tax rate as compared to maintenance and operations tax revenue in the preceding tax year) percent in maintenance and operations tax revenue for the district for the current year as compared to the preceding year, which is an additional \$_____ (insert dollar amount of increase in maintenance and operations tax revenue under the adopted tax rate as compared to maintenance and operations tax revenue in the preceding tax year).* Contestant is entitled to petition the court to declare the election VOID because RRISD approved ballot language more descriptive of the state of Texas’ decrease of the MCR rate, while failing to denote the rate and amount of M&O Enrichment tax increase as required by 26.08(b).

27. Tax Code Section 26.08(n) (bold emphasis added) states the following regarding a VATRE:

For purposes of this section, the voter-approval tax rate of a school district is the sum of the following:

- (1) the rate per \$100 of taxable value that is equal to the district’s **maximum compressed tax rate**, as determined under Section 48.2551 (Maximum Compressed Tax Rate), Education Code, for the current year;*
- (2) the greater of:*
 - (A) the district’s **enrichment tax rate** for the preceding tax year, less any amount by which the district is required to reduce the district’s enrichment tax rate under Section 48.202 (Tier Two Allotment) (f), Education Code, in the current tax year; or the rate of \$0.05 per \$100 of taxable value; and*
 - (3) the district’s current debt rate.*

The “voter-approval tax rate” was calculated in the Worksheet of Exhibit C as \$0.8890 by the Williamson County Tax Assessor-Collector, an expert recognized as the authority in a prior TCTU taxation lawsuit against RRISD. The VATRE ballot language proposed a tax

rate of \$0.9190, 3 cents above the voter-approval tax rate. The District violated Tax Code Section 26.08(b) by omitting the increased revenue that resulted from this 3 cent “golden penny” M&O enrichment rate INCREASE, instead claiming in the ballot language that the Prop A VATRE election for the 3 cent increase was “an increase of 0 percent” and an “amount of \$0”. Both of these ballot statements are false as a matter of fact, admitted to by RRISD and as noted in this petition.

28. Similarly, Texas Election Code Sec. 52.072 (e) states: *In addition to any other requirement imposed by law for a proposition, including a provision prescribing the proposition language, a proposition submitted to the voters for approval of the imposition, increase, or reduction of a tax shall specifically state, as applicable:*

(1) with respect to a proposition that only seeks voter approval of the imposition or increase of a tax, the amount of or maximum tax rate of the tax or tax increase for which approval is sought.

Since Prop A was a tax rate and tax revenue increase, as opposed to imposition of new tax, RRISD was required to state “an amount of \$19 million” was being sought in the VATRE.

29. RRISD’s ballot language was materially misleading to voters, not only in violation of express statutory prescriptions for language approving tax/revenue increases but also in violation of Texas common law prohibiting misleading language.

VI.

CONCLUSION

30. Contestant respectfully requests the Court to declare the November 7th Prop A election VOID and of no effect and enjoin RRISD from collecting the 3-cent tax increase in the 2023-2024 tax year.

VII.

PRAYER

WHEREFORE, PREMISES CONSIDERED, Contestant respectfully prays that Contestee be cited to appear and answer herein, and that upon a final hearing of the cause, judgment be entered for the Contestant against Contestee for a declaration that the RRISD VATRE election is VOID and of no effect and further enjoining RRISD from collecting the 3-cent tax increase in the 2023-2024 tax year, and such other and further relief to which the Contestant may be entitled at law or in equity, whether pled or unpled.

Respectfully submitted,

/s/ Roger Borgelt
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Borgelt Law
State Bar No. 02667960
614 S. Capital of Texas Hwy.
Austin, Texas 78746
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E-mail: roger@borgeltlaw.com

Proposition A 2023 | Round Rock ISD

Proposition A VATRE 2023 - Round Rock ISD

VOTE EARLY OCT 23 – NOV 3

ELECTION DAY NOV 7

Three Things to Know About Prop A

If approved, Prop A brings the total salary increases to 6% for teachers and librarians and 5% for all other staff members.

If approved, the tax rate would be \$0.9190 per \$100 taxable value. This is a decrease of 14.36 cents from last year's tax rate.

After passage, homeowners with a home value of \$500,000 (with 100K homestead exemption) could pay up to \$750 less in property taxes every year to the school district.

PROP A FUNDING PRIORITIES

RECRUIT & RETAIN HIGH-QUALITY STAFF

Prop A provides funds to give all staff members an additional 3% general pay increase on top of the 3% salary increase for all teachers and librarians and 2% for all other staff members that the board of trustees approved earlier this year.

Round Rock competes with neighboring districts for teachers and staff. Currently, starting teacher salaries in Round Rock ISD are approximately \$600 lower than the average of other local districts in the Central Texas area. Prop A provides funds for the District to increase teacher salaries to help recruit and retain high-quality teachers. The District is struggling to fill all open classroom positions.

Student-to-teacher classroom ratios and class sizes are impacted by teacher availability. **Student-to-teacher classroom ratios and class sizes can increase** when there is a shortage of teachers or less funds in the instructional budget.

Teachers face rising health insurance premiums. This means teachers would experience a decrease in their take-home pay of approximately \$30 to possibly as much as \$200 per paycheck. Combine this with increased commuting times and housing costs in the Central Texas area; not remaining competitive with compensation and responding to increased costs of living rates could trigger increased teacher turnover rates.

High school teacher working with a student

bus driver standing in front of a school bus

RECRUIT BUS DRIVERS & SUPPORT STAFF

Round Rock ISD has more than 250 buses driven on 140 routes across the District to transport 20,900 students each day. Superintendents and transportation directors in districts large and small are facing a driver shortage that has been years in the making but pushed to crisis level by the Covid pandemic. School districts have struggled to recruit new drivers and entice drivers back.

Prop A provides funds to provide competitive salaries to attract and retain qualified bus drivers and staff to serve Round Rock ISD campuses.

Chief of Police talking with students in hallway

ARMED SECURITY AT ALL SCHOOLS

Recently, a new statewide mandate requires armed security at every campus, but the state did not provide funds for the cost of about \$80,000 per school or an annual cost of \$2.5M.

There is a shortage of police officers across the State. The increased funding for police pay could enable the District to hire more officers.

Chief of Police talking with students in hallway

DISTRICTS HAVE TWO BUDGETS

School districts in Texas have two budgets. Maintenance & Operations (M&O) funds pay for day-to-day operations. Interest & Sinking (I&S) funds pay for capital improvements. Funding for each budget is primarily provided by local tax dollars from property values calculated by pennies collected per \$100 of property value. Round Rock ISD has decreased its M&O tax rate every year since 2019 to remain financially responsible to taxpayers.

Since 2019, operating costs like salaries, supplies, and fuel continued to rise, while the state funding for school operations has not kept pace.

Over the last two years, Round Rock ISD cut \$25 million from its budget. However, this year's budget did not include additional raises for teachers and staff beyond what [the Board of Trustees approved in May](#). On August 21, 2023, the Round Rock ISD Board of Trustees called a new Prop A VATRE election to be placed on the November 7 ballot to provide staff with an additional salary increase bringing the total salary increases to 6% for teachers and librarians and 5% for all other staff members.

Proposition A provides \$19 million of new funding in the current fiscal year (and is expected to

provide at least as much each year thereafter) for the District's Maintenance & Operations instructional budget.

WHAT IS A VATRE?

State law requires that school districts seek voter approval to raise their tax rate above a prescribed amount. The election is referred to as a Voter-Approval Tax Rate Election (VATRE).

Round Rock ISD's VATRE seeks to move three "Golden Pennies" from the Interest & Sinking fund to the Maintenance & Operations fund.

Round Rock ISD is subject to Recapture, also known as the Robin Hood tax. This allows the State of Texas to remove local property tax dollars from public school districts. Legislators then use these dollars to help balance the rest of the state budget. Recapture began as a limited revenue source for education funding, but it has grown exponentially. Round Rock ISD is expected to have \$7.5 million in property taxes sent back to the state this year as part of recapture.

If passed, it will allow Round Rock ISD to access the maximum amount of tax revenue from golden pennies, which is not subject to recapture and would remain with the District.

DID YOU KNOW?

The Round Rock ISD overall tax rate is expected to remain one of the lowest in the Central Texas area. The \$0.9190 cent rate is the lowest for Round Rock ISD in 15 years.

FINANCIAL IMPACT

DECREASE OF -\$752 PER YEAR

VOTING INFORMATION

Travis County

Days: Monday, Oct. 23 – Friday, Nov. 3

Hours: Monday - Saturday: 7 a.m. - 7 p.m., Sunday: 12 - 6 p.m.

Williamson County

Monday, Oct 23 – Saturday, Oct. 28, 8 a.m. – 6 p.m.

Sunday, Oct. 29, 12 – 6 p.m.

Monday, Oct. 30 – Friday, Nov. 3, 7 a.m. – 7 p.m.

November 7

7 a.m. – 7 p.m.

More About Proposition A

ORDER CALLING VOTER-APPROVAL TAX RATE ELECTION

WHEREAS, the Board of Trustees (the “Board”) of the Round Rock Independent School District (the “District”) has adopted the District’s tax rate for the current year (the “Adopted Tax Rate”); and

WHEREAS, Section 26.08(a), Texas Tax Code provides that if the Adopted Tax Rate exceeds the District’s voter-approval tax rate (as described in Section 26.08(n), Texas Tax Code), the registered voters of the District must determine whether to approve the Adopted Tax Rate at an election held for that purpose; and

WHEREAS, in accordance with the requirements of Section 26.08, Texas Tax Code, the Board determines that it is necessary and appropriate to call an election to ratify the Adopted Tax Rate (the “Election”); and

WHEREAS, the Board finds and determines that ratification of the Adopted Tax Rate at the Election and the levy thereof would reduce the recapture payments owed to the State of Texas (the “State”) or maximize any State funding received under current funding formulas; and

WHEREAS, the Board finds and determines that minimizing the District’s recapture liability or maximizing any State funding received is in the best interests of the District and its students in that such additional funding will help facilitate the District providing the best possible education to its students; and

WHEREAS, the District may enter into one or more election agreements (the “Election Agreements”) with Travis County, Texas and Williamson County, Texas (each a “County” and, collectively, the “Counties”), by and through the Counties’ respective elections administrators or other election officers (collectively, the “Administrators”) and possibly other political subdivisions, in accordance with the laws of the State of Texas (the “State”) and applicable federal law; and

WHEREAS, the Board finds and declares that the meeting at which this order (the “Election Order”) is considered is open to the public, and that the public notice of the time, place and purpose of the meeting was given, as required by Chapter 551, Texas Government Code.

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE ROUND ROCK INDEPENDENT SCHOOL DISTRICT:

Section 1. Call of Election; Date; Eligible Electors; and Hours. The Election shall be held on November 7, 2023 (“Election Day”), which is seventy-eight (78) or more days from the date of the adoption of this Election Order, within and throughout the territory of the District at which all resident, qualified electors of the District shall be entitled to vote. The Board hereby finds that holding the Election on such date is in the public interest. The hours during which the polling places are to be open on Election Day shall be from 7:00 a.m. to 7:00 p.m.

Section 2. Voting Precincts; Polling Places; and Election Officers. Except as otherwise provided herein, the boundaries and territories of the respective county election precincts that are wholly or partially within the territorial boundaries of the District are hereby designated as the voting precincts of the District for the Election and the precinct numbers for the District’s election

ballots (except as otherwise provided in this section). Electronic voting machines or paper ballots may be used for early voting by personal appearance (except as otherwise provided in this section). As required by the Election Code, the District shall provide at least one accessible voting system in each polling place used in the Election. Such voting system shall comply with Texas and federal laws establishing the requirement for voting systems that permit voters with physical disabilities to cast a secret ballot. Paper ballots may be used for early voting by mail.

Each voter desiring to vote in favor of the Proposition shall mark the ballot indicating “FOR” such Proposition, and each voter desiring to vote against the Proposition shall mark the ballot indicating “AGAINST” such Proposition. Voting will be conducted in accordance with the Election Code.

Section 6. Early Voting. For the use of those voters who are entitled by law to vote early by mail, the early voting clerks shall provide each voter with a ballot with instructions to mark the ballot indicating his or her vote “FOR” or “AGAINST” the Proposition. Early voting, both by personal appearance and by mail, will be conducted in accordance with the Election Code. Early voting by personal appearance shall be conducted at the locations, on the dates and at the times as shown in Exhibit B.

The Board hereby appoints the Administrators as the regular early voting clerks. The Administrators’ contact information/delivery addresses for applications for ballots to be voted by mail and other matters related to the Election are as follows:

Travis County

Name: Dyana Limon-Mercado

Official Mailing Address: Travis County Clerk, P.O. Box 149325, Austin, TX 78714

Physical Address: Elections Division, Travis County Clerk, 5501 Airport Boulevard, Austin, TX 78751

E-mail Address: ebbm@traviscountytexas.gov and elections@traviscountytexas.gov

Phone Number: (512) 238-8683

Fax Number: (512) 854-3969

Website Address: <https://countyclerk.traviscountytexas.gov/departments/elections/>

Williamson County

Name: Judith Ritchie

Official Mailing Address: 301 SE Inner Loop Ste 104, Georgetown, TX 78626

Physical Address: 301 SE Inner Loop Ste 104, Georgetown, TX 78626

E-mail Address: judith.ritchie@wilco.org

Phone Number: (512) 943-1630

Fax Number: (512) 943-1634

Website Address: <https://www.wilco.org/Departments/Elections>

The Administrators are hereby authorized and directed to designate the early voting ballot board and other officers required to conduct early voting for the Election.

Section 7. Conduct of Election. The Election shall be conducted by election officers,

including the precinct judges and alternate judges or clerks appointed by the Board, in accordance with the Election Agreements, the Education Code, the Election Code and the Constitution and laws of the State and the United States of America. The President of the Board, the Superintendent, and their respective designees, are authorized to enter into, execute and deliver one or more Election Agreements, in accordance with applicable provisions of the Election Code. The terms and provisions of each Election Agreement are hereby incorporated into this Election Order. To the extent of any conflict between this Election Order and an Election Agreement, the terms and provisions of the Election Agreement shall prevail, and the President of the Board, the Superintendent, and their respective designees, are authorized to make such corrections, changes, revisions and modifications to this Election Order, including the exhibits hereto, as are deemed necessary or appropriate to conform to the Election Agreement, to comply with applicable state and federal law and to carry out the intent of the Board, as evidenced by this Election Order. The Administrators shall be responsible for establishing the central counting station for the ballots cast in the Election and appointing the personnel necessary for such station.

Section 8. Bilingual Election Materials. All notices, instructions, and ballots pertaining to the Election shall be furnished to voters in both English and Spanish and persons capable of acting as translators in both English and Spanish shall be made available to assist Spanish language speaking voters in understanding and participating in the election process.

Section 9. Delivery of Voted Ballots; Counting; Tabulation; Canvassing of Returns; Declaring Results. The ballots shall be counted by one or more teams of election officers assigned by the presiding judges, each team to consist of two or more election officers. After completion of his or her responsibilities under the Election Code, including the counting of the voted ballots and the tabulation of the results, the presiding judge shall make a written return of the Election results to the District in accordance with the Election Code. The Board shall canvass the returns and declare the results of the Election.

If a majority of the resident, qualified electors of the District voting at the Election, including those voting early, shall vote in favor of the Proposition, then the tax rate for the current year shall be the rate adopted by the Board. If the Proposition is not approved, then the Board may not adopt a rate that exceeds the District's voter-approval tax rate.

Section 10. Training of Election Officials. Pursuant to the Election Code, a public school of instruction for all election officers and clerks may be held as arranged or contracted by the Administrators.

Section 11. Notice of Election. Notice of the Election shall be given in the manner required by the Election Code and other applicable law. To the extent required by law, each notice of the Election shall include the District's internet website address, which is <https://roundrockisd.org/>.

Section 12. Efficiency Audit Not Required. The District hereby acknowledges that on July 29, 2023, Governor Greg Abbott issued a disaster proclamation pursuant to Chapter 418 of the Texas Government Code, amending and renewing the Governor's disaster proclamation of July 8, 2022 declaring a disaster in various counties, including Travis and Williamson Counties, Texas, and finding that those same conditions existed as of July 29, 2023 for Travis and Williamson Counties, Texas. Pursuant to Section 11.184(b-1), Texas Education Code, the District is not required to conduct an efficiency audit otherwise required under Section 11.184, Texas Education

Code. Notwithstanding the foregoing, the District may elect to conduct an informal audit investigating the efficiency of its operations and any and all actions related thereto are hereby ratified, approved and confirmed.

Section 13. Notice of Meeting. The Board officially finds, determines, recites and declares that written notice of the date, hour, place and subject of the meeting at which this Election Order is adopted was posted on a bulletin board located at a place convenient to the public at the District's administrative offices for a least seventy-two (72) hours preceding the scheduled time of the meeting; that a telephonic or telegraphic notice of such meeting was given to all news media who have consented to pay any and all expenses incurred by the District in connection with providing such notice, both as required by the Open Meetings Law, Chapter 551, Texas Government Code, as amended; and that such meeting was open to the public as required by law at all times during which this Election Order and the subject matter thereof was discussed, considered and formally acted upon.

Section 14. Authority of the Superintendent. The Superintendent shall have the authority to take, or cause to be taken, all reasonable or necessary actions to ensure that the Election is fairly held and returns properly counted and tabulated for canvass by the Board, which actions are hereby ratified and confirmed. Without limiting the generality of the immediately preceding sentence, the Superintendent and the Superintendent's designees are hereby authorized to complete and update, as necessary, the exhibits attached hereto with any alterations or changes in or additions to the polling locations and other information, as necessary.

Section 15. Authorization to Execute. The President or Vice President of the Board is authorized to execute and the Secretary of the Board is authorized to attest this Election Order on behalf of the Board; and the President or Vice President of the Board is authorized to do all other things legal and necessary in connection with the holding and consummation of the Election.

Section 16. Effective Date. This Election Order is effective immediately upon its passage and approval.

[Signature page follows]

PASSED AND APPROVED this 21st day of August, 2023.

Amber Feller
President, Board of Trustees

ATTEST:

Amy Weir
Secretary, Board of Trustees

EXHIBIT A¹

Election Day Polling Place Information

[To be inserted upon receipt from the Counties]

¹ This Exhibit shall be updated by the Superintendent, the Superintendent's designee(s) and/or the District's Elections Counsel with information as and when received from the Counties.

EXHIBIT B²

Early Voting Polling Place Information

[To be inserted upon receipt from the Counties]

² This Exhibit shall be updated by the Superintendent, the Superintendent's designee(s) and/or the District's Elections Counsel with information as and when received from the Counties.

2023 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

School District's Name

Phone (area code and number)

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

School District's Website Address

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

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ _____
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ _____
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	2022 total adopted tax rate.	\$ _____ /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A. ³	\$ _____
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A. ⁴	\$ _____
7.	2022 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ _____
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ _____

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ _____</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ _____</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ _____
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value. \$ _____</p> <p>B. 2023 productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Adjusted 2022 taxable value. Subtract Line 12 from Line 8.	\$ _____
14.	Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ _____
15.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁸	\$ _____
16.	<p>Adjusted 2022 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ _____
17.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ _____</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>C. Total 2023 value. Subtract B from A.</p>	\$ _____
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ _____</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ _____
19.	2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ _____

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ _____
21.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ _____
22.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ _____
23.	Total adjustments to the 2023 taxable value. Add lines 21 and 22.	\$ _____
24.	Adjusted 2023 taxable value. Subtract line 23 from line 20.	\$ _____
25.	2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ _____/\$100
27.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) _____/\$100 B. \$0.05 per \$100 of taxable value _____/\$100	\$ _____/\$100
28.	2023 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. ²⁷	\$ _____/\$100

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount: \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____</p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ _____
30.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
31.	Adjusted 2023 debt. Subtract line 30 from line 29D.	\$ _____
32.	<p>2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p> <ul style="list-style-type: none"> A. Enter the 2023 anticipated collection rate certified by the collector.³¹ _____% B. Enter the 2022 actual collection rate _____% C. Enter the 2021 actual collection rate _____% D. Enter the 2020 actual collection rate _____% 	_____%
33.	<p>2023 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.</p>	\$ _____
34.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
35.	2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ _____/\$100
36.	<p>2023 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.³²</p>	\$ _____/\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³³ The school district shall provide its tax assessor with a copy of the letter.³⁴</p>	\$ _____

²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ _____/\$100
40.	2023 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ _____/\$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
42.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
43.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ _____/\$100
44.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ _____/\$100
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ _____/\$100
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: _____

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here  _____
 Printed Name of School District Representative

sign here  _____
 School District Representative

_____ Date

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



2023-2024 OFFICIAL BUDGET
FUND 199 - GENERAL OPERATING FUND

	Original Budget 2022-23	Estimate of Actual Spending Thru May 31, 2023	Proposed Budget 2023-24	Per Student 2023-24
ESTIMATED REVENUE:				
REVENUES FROM LOCAL AND COUNTY SOURCES:				
Local Real and Personal Property Taxes	\$454,868,000		\$463,576,061	
Tuition and Fees	\$1,736,456		\$2,318,000	
Other Revenues from Local Sources	\$3,874,544		\$11,980,500	
Co-curricular, Enterprising Services & Activities	\$904,000		\$986,500	
Extra-curricular & County Crossing Guard	\$290,000		\$290,000	
TOTAL LOCAL AND COUNTY REVENUES	\$461,673,000		\$479,151,061	
STATE PROGRAM REVENUES				
Per Capita and Foundation School Program Act Revenues	\$19,463,700		\$17,374,754	
State Program Revenues Distributed by TEA	\$2,442,300		\$2,072,185	
Retirement System - On Behalf	\$24,647,000		\$24,647,000	
TOTAL STATE PROGRAM REVENUES	\$46,553,000		\$44,093,939	
FEDERAL PROGRAM REVENUES				
Federal Revenues Distributed through Government Entities	\$315,000		\$375,000	
Federal Revenues Distributed by Texas Education Agency	\$1,030,000		\$1,030,000	
Federal Revenues Distributed by Other Texas Agencies	\$8,446,000		\$9,500,000	
Federal Revenues Distributed through Federal Government	\$0		\$0	
TOTAL FEDERAL PROGRAM REVENUES	\$9,791,000		\$10,905,000	
TOTAL ESTIMATED REVENUE	\$518,017,000		\$534,150,000	



2023-2024 OFFICIAL BUDGET
FUND 199 - GENERAL OPERATING FUND

	Original Budget 2022-23	Estimate of Actual Spending Thru May 31, 2023	Proposed Budget 2023-24	Per Student 2023-24
APPROPRIATIONS:				
INSTRUCTION (11):	\$261,562,360	\$205,015,964	\$262,170,991	\$5,568.63
INSTRUCTIONAL RESOURCES & MEDIA (12) :	\$6,763,875	\$5,460,938	\$6,546,186	\$139.04
CURRICULUM & STAFF DEVELOPMENT (13):	\$9,630,145	\$9,194,912	\$17,632,607	\$374.52
INSTRUCTIONAL LEADERSHIP (21):	\$7,275,241	\$5,994,530	\$7,747,297	\$164.56
SCHOOL LEADERSHIP (23) :	\$30,482,515	\$26,543,423	\$30,166,721	\$640.75
GUIDANCE, COUNSELING & EVALUATION (31):	\$19,688,933	\$16,433,170	\$19,010,097	\$403.78
SOCIAL WORK SERVICES (32):	\$2,029,080	\$1,489,247	\$1,960,163	\$41.63
HEALTH SERVICES (33):	\$4,737,523	\$4,497,759	\$4,818,552	\$102.35
STUDENT TRANSPORTATION (34) :	\$17,345,651	\$13,488,877	\$16,306,463	\$346.36
FOOD SERVICE (35)	\$0	\$119,041	\$0	\$0.00
EXTRACURRICULAR ACTIVITIES (36):	\$9,877,164	\$9,446,213	\$9,927,433	\$210.86
GENERAL ADMINISTRATION (41):	\$11,426,872	\$10,362,302	\$11,395,251	\$242.04
FACILITIES MAINTENANCE & OPERATION (51):	\$44,913,370	\$42,755,014	\$47,268,564	\$1,004.01
SECURITY AND MONITORING SERVICES (52):	\$6,116,123	\$5,378,706	\$7,579,703	\$161.00
DATA PROCESSING SERVICES (53):	\$9,051,593	\$8,306,888	\$9,837,223	\$208.95
COMMUNITY SERVICES (61):	\$2,802,555	\$2,419,152	\$3,958,199	\$84.07
DEBT SERVICE (71):	\$1,300,000	\$138,456	\$122,800	\$2.61
FACILITIES ACQUISITION & CONSTRUCTION (81):	\$125,000	\$824,205	\$748,750	\$15.90
CONTRACTED INSTR SVCS BETWEEN SCHOOLS (91):	\$72,564,000	\$0	\$77,877,000	\$1,654.14
PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE (95):	\$540,000	\$589,270	\$540,000	\$11.47
OTHER INTERGOVERNMENTAL CHARGES (99):	\$2,785,000	\$2,761,560	\$2,800,000	\$59.47
TOTAL APPROPRIATIONS	\$521,017,000	\$371,219,627	\$538,414,000	\$11,436

Senate Bill 622 Requirement - Passed by 85th Legislature	Proposed Budget 2022-23	Proposed Budget 2023-24
OBJECT CODE 6491		
Statutorily Required Public Notice	\$7,050	\$9,000

House Bill 1495 Requirement - Passed by 86th Legislature	Proposed Budget 2022-23	Proposed Budget 2023-24
OBJECT CODE 6214		
Advocacy Expenditures	\$800	\$1,190



2023-2024 OFFICIAL BUDGET
FUND 599 - DEBT SERVICE FUND

	Budget 2022-23	Percent of Total Budget	Proposed Budget 2023-24	Percent of Total Budget
REVENUES:				
REVENUES FROM LOCAL AND INTERMEDIATE SOURCES:				
Local Real and Personal Property Taxes	\$107,942,000	99.49%	\$111,379,000	98.50%
Other Revenues from Local Sources	\$25,000	0.02%	\$1,000,000	0.88%
TOTAL LOCAL AND INTERMEDIATE REVENUES	\$107,967,000		\$112,379,000	
STATE PROGRAM REVENUES				
State Program Revenues Distributed by TEA	\$525,000	0.48%	\$700,000	0.62%
TOTAL STATE PROGRAM REVENUES	\$525,000		\$700,000	
FEDERAL PROGRAM REVENUES				
Federal Revenues Distributed through Federal Government	\$0	0.00%	\$0	0.00%
TOTAL FEDERAL PROGRAM REVENUES	\$0		\$0	
TOTAL REVENUES	\$108,492,000	100.00%	\$113,079,000	100.00%
APPROPRIATIONS:				
DEBT SERVICE (71):	\$107,645,000	100.00%	\$112,884,000	100.00%
TOTAL APPROPRIATIONS	\$107,645,000	100.00%	\$112,884,000	100.00%



**2023-2024 OFFICIAL BUDGET
FUND 240 - FOOD SERVICE**

	Budget 2022-23	Percent of Total Budget	Proposed Budget 2023-24	Percent of Total Budget
REVENUES:				
REVENUES FROM LOCAL AND INTERMEDIATE SOURCES:				
Other Revenues from Local Sources	\$11,671,944	61.93%	\$11,740,000	61.95%
Revenues from Cocurricular, Enterprising Services & Activities	\$0	0.00%	\$0	0.00%
TOTAL LOCAL AND INTERMEDIATE REVENUES	\$11,671,944		\$11,740,000	
STATE PROGRAM REVENUES				
State Program Revenues Distributed by TEA	\$94,000	0.50%	\$54,747	0.29%
Revenues from State of Texas Agencies - On-Behalf	\$0	0.00%	\$0	0.00%
TOTAL STATE PROGRAM REVENUES	\$94,000		\$54,747	
FEDERAL PROGRAM REVENUES				
Federal Revenues Distributed by Texas Education Agency	\$7,080,735	37.57%	\$7,155,856	37.76%
TOTAL FEDERAL PROGRAM REVENUES	\$7,080,735		\$7,155,856	
TOTAL REVENUE	\$18,846,679	100.00%	\$18,950,603	100.00%
APPROPRIATIONS:				
FOOD SERVICES (35):	\$14,375,655	87.25%	\$15,100,000	87.79%
FACILITIES MAINTENANCE & OPERATION (51):	\$1,446,000	8.78%	\$1,446,000	8.41%
SECURITY AND MONITORING SERVICES (52):	\$654,000	3.97%	\$654,000	3.80%
FACILITIES ACQUISITION & CONSTRUCTION (81):	\$0	0.00%	\$0	0.00%
TOTAL APPROPRIATIONS	\$16,475,655	100.00%	\$17,200,000	100.00%