

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

\_\_\_\_\_ will hold a public  
*(name of school district)*

meeting at \_\_\_\_\_ at \_\_\_\_\_  
*(time, date, year)* *(name of room, building, physical location)*

at \_\_\_\_\_ **This meeting is to discuss**  
*(city, state)*  
**the school district's budget that will determine the tax rate the school district will adopt.**

**The school district invites public participation in the discussion.**

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

**Maintenance Tax**                    \$ \_\_\_\_\_ / \$100 (proposed rate for maintenance and operations)

**School Debt Service Tax**  
**Approved by Local Voters**    \$ \_\_\_\_\_ / \$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	_____ % increase	or	_____ % (decrease)	
Debt service	_____ % increase	or	_____ % (decrease)	
Total expenditures	_____ % increase	or	_____ % (decrease)	

### Total Appraised Value and Total Taxable Value **(as calculated under Tax Code Section 26.04)**

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

\* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\* New property is defined by Tax Code Section 26.012(17).  
 \*\*\* Taxable value is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$ \_\_\_\_\_

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance and Operations</u></b>	<b><u>Interest and Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$	\$ *	\$	\$	\$
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$	\$ *	\$	\$	\$
<b>Proposed Rate</b>	\$	\$ *	\$	\$	\$

\* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<b><u>Last Year</u></b>	<b><u>This Year</u></b>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \_\_\_\_\_.** This election will be automatically held

*(school voter-approval rate)*

**if the district adopts a rate in excess of the voter-approval rate of \_\_\_\_\_.**

*(school voter-approval rate)*

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$
Interest and Sinking Fund Balance(s)	\$

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

**Budget Summary Report for SAN FELIPE-DEL RIO CONS ISD**

2025 - 2026 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$56,160,031	\$6,006
	Instructional Resources, Media Services		
12		\$1,947,519	\$208
	Curriculum Development & Staff Development		
13		\$1,381,945	\$148
	Payment to Juvenile Justice AEP		
95		\$0	\$0
	<b>Total:</b>	<b>\$59,489,494</b>	<b>\$6,363</b>
Instructional Support			
	Instructional Leadership	\$2,221,971	\$238
21			
23	School Leadership	\$6,259,430	\$669
	Guidance & Counseling, Evaluation		
31		\$5,824,003	\$623
	Social Work Services	\$316,822	\$34
32			
33	Health Services	\$1,662,104	\$178
	Co-curricular/ Extra-curricular Activities		
36		\$3,570,862	\$382
	<b>Total</b>	<b>\$19,855,191</b>	<b>\$2,124</b>
Central Administration			
	General Administration	\$8,571,728	\$917
41			
	publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$12,500	\$1
41			
	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$32,400	\$3
41	Lobbying		
	<b>Total:</b>	<b>\$8,616,628</b>	<b>\$922</b>
District Operations			
	Plant Maintenance & Operations	\$20,506,478	\$2,193
51			
	Security and Monitoring	\$3,930,578	\$420
52			
53	Data Processing	\$3,133,746	\$335
	Student Transportation	\$3,984,110	\$426
34			
35	Food Services	\$57,541	\$6
	<b>Total:</b>	<b>\$31,612,452</b>	<b>\$3,381</b>
Debt Service			
71	Debt Service	\$1,694,480	\$181
Other			
61	Community Service	\$174,200	\$19
	Facilities Acquisition and Construction		
81		\$2,103,907	\$225
	Contracted Instructional Services Between Public schools		
91		\$0	\$0
	Incremental Cost Associated with Chapter 41 School Districts		
92		\$0	\$0
	Payments to Fiscal Agents for Shared Service Arrangements		
93		\$0	\$0
	Payments to Tax Increment Funds		
97		\$0	\$0
	Inter-government charges not Defined in Other codes		
99		\$995,042	\$106
	<b>Total:</b>	<b>\$3,273,149</b>	<b>\$350</b>
	<b>Grand Total:</b>	<b>\$124,541,394</b>	

2026 - 2027 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$53,481,399	\$5,720
	Instructional Resources, Media Services		
12		\$1,854,280	\$198
	Curriculum Development & Staff Development		
13		\$1,314,293	\$141
	Payment to Juvenile Justice AEP		
95		\$0	\$0
	<b>Total:</b>	<b>\$56,649,972</b>	<b>\$6,059</b>
Instructional Support			
	Instructional Leadership	\$2,478,714	\$265
21			
23	School Leadership	\$5,606,765	\$600
	Guidance & Counseling, Evaluation		
31		\$5,577,282	\$597
	Social Work Services	\$311,083	\$33
32			
33	Health Services	\$1,531,612	\$164
	Co-curricular/ Extra-curricular Activities		
36		\$3,710,687	\$397
	<b>Total</b>	<b>\$19,216,143</b>	<b>\$2,055</b>
Central Administration			
	General Administration	\$4,686,831	\$501
41			
	publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$9,500	\$1
41			
	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$30,000	\$3
41	Lobbying		
	<b>Total:</b>	<b>\$4,726,331</b>	<b>\$505</b>
District Operations			
	Plant Maintenance & Operations	\$14,377,170	\$1,538
51			
	Security and Monitoring	\$3,861,669	\$392
52			
53	Data Processing	\$2,899,131	\$310
	Student Transportation	\$3,592,695	\$384
34			
35	Food Services	\$65,109	\$7
	<b>Total:</b>	<b>\$24,595,773</b>	<b>\$2,631</b>
Debt Service			
71	Debt Service	\$1,652,558	\$177
Other			
61	Community Service	\$171,089	\$18
	Facilities Acquisition and Construction		
81		\$0	\$0
	Contracted Instructional Services Between Public schools		
91		\$0	\$0
	Incremental Cost Associated with Chapter 41 School Districts		
92		\$0	\$0
	Payments to Fiscal Agents for Shared Service Arrangements		
93		\$0	\$0
	Payments to Tax Increment Funds		
97		\$0	\$0
	Inter-government charges not Defined in Other codes		
99		\$708,750	\$76
	<b>Total:</b>	<b>\$879,839</b>	<b>\$94</b>
	<b>Grand Total:</b>	<b>\$107,720,616</b>	

Difference -\$16,820,778  
Percent Change -13.51%