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HEMPSTEAD ISD
OFFICIAL BUDGET
FISCAL YEAR ENDING
AUGUST 31, 2026



HEMPSTEAD
INDEPENDENT SCHOOL DISTRICT

LEARNING & LEADING TO HIGHER HEIGHTS



HEMPSTEAD

INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Connie
Wawarofsky

Board President

Tressey
Wilson

Board Vice President

Julian
Alvarez

Board Secretary

Albert
Garfield

Board Trustee

James
Glover

Board Trustee

Hoveta
Godines-Mayes

Board Trustee

Susan
Hopkins

Board Trustee



HEMPSTEAD

INDEPENDENT SCHOOL DISTRICT

EXECUTIVE LEADERSHIP TEAM

Herbert
O'Neil
Superintendent

Amy
Carter

Chief Financial Officer

Artis
Edwards

Chief of Operations

Brittany
Anderson

Assistant Superintendent
Teaching and Learning

Valonia
Walker

Chief of Staff / Chief
Communications Officer



HEMPSTEAD

INDEPENDENT SCHOOL DISTRICT

STRATEGIC PLAN GOALS

Goal 1

Hempstead ISD will provide the tools and resources to support effective teaching and learning that fosters communication, engagement, and critical thinking.

Goal 2

Hempstead ISD will consistently recruit, develop and retain a diverse and highly qualified staff committed to personal and professional growth focusing on student success.

Goal 3

Hempstead ISD will foster an environment that promotes social emotional learning, self-awareness and positive relationships.

Goal 4

Hempstead ISD will create a physically and emotionally safe and effective environment where students can learn and teachers can teach at high levels.

Goal 5

Hempstead ISD will prioritize effective communication in order to build lasting relationships with families and the community.

**Adopted Budget for
Date Adopted by Board:**

**HEMPSTEAD ISD
August 18, 2025**

Revenue:		
5700	Local and Intermediate Sources	\$11,674,641
5800	State Program Revenues	\$12,280,369
5900	Federal Revenue	\$1,542,521
	Total Revenues	\$25,497,531

Expenditures:		
11	Instruction	\$10,753,493
12	Instructional Resources, Media Services	\$161,955
13	Curriculum Development & Staff Development	\$383,119
21	Instructional Leadership	\$610,255
23	School Leadership	\$1,511,458
31	Guidance & Counseling, Evaluation	\$595,526
32	Social Work Services	\$0
33	Health Services	\$164,475
34	Student Transportation	\$887,878
35	Food Services	\$1,400,803
36	Co-curricular/ Extra-curricular Activities	\$634,341
41	General Administration	\$1,386,282
* 41	Statutorily Required Public Notice - Required Postings	\$300
**41	Statutorily Required Public Notice - Lobbying	\$692
51	Plant Maintenance & Operations	\$2,466,500
52	Security and Monitoring	\$329,397
53	Data Processing	\$797,881
61	Community Service	\$2,816
71	Debt Service	\$3,449,088
81	Facilities Acquisition and Construction	\$0
91	Contracted Instructional Services Between Public schools	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$22,000
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$0
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$150,000
	Total Adopted Expenditure Budget	\$25,708,259
	Difference in Revenue/Expenditures	(\$210,728)

* New Expenditure Code (Function Code 41) for all statutorily required public notices

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action.

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT
General Fund
Proposed Budget 2025-2026

	2024-2025	2025-2026	Increase/ (Decrease)
	Amended Budget	Proposed Budget	
Revenues:			
199-5700 Property Taxes & Other Local Revenues	\$ 8,453,610	8,281,338	\$ (172,272)
199-5800 State Program Revenues	10,804,929	12,152,189	\$ 1,347,260
199-5900 Federal Program Revenues	400,000	275,000	\$ (125,000)
Total Revenues	\$ 19,658,539	\$20,708,527	\$ 1,049,988
Expenditures by Functions:			
199-11 Instruction	\$ 10,434,991	10,753,493	\$ 318,502
199-12 Instructional Resources and Media Services	162,886	161,955	\$ (931)
199-13 Curriculum and Instructional Staff Developme	397,161	383,119	\$ (14,042)
199-21 Instructional Leadership	543,533	610,255	\$ 66,722
199-23 School Administration	1,547,357	1,511,458	\$ (35,899)
199-31 Guidance and Counseling Services	669,887	595,526	\$ (74,361)
199-33 Health Services	168,079	164,475	\$ (3,604)
199-34 Student (Pupil) Transportation	1,057,722	887,878	\$ (169,844)
199-36 Cocurricular/Extracurricular Activities	707,426	634,341	\$ (73,085)
199-41 General Administration	1,549,472	1,387,274	\$ (162,198)
199-51 Plant Maintenance and Operations	2,689,752	2,466,500	\$ (223,252)
199-52 Security and Monitoring Services	333,937	329,397	\$ (4,540)
199-53 Data Processing Services	907,520	797,881	\$ (109,639)
199-61 Community Services	2,807	2,816	\$ 9
199-71 Debt Service	43,000	19,000	\$ (24,000)
199-93 Shared Services	24,000	22,000	\$ (2,000)
199-99 Other Intergovernmental Charges	141,000	150,000	\$ 9,000
Total Expenditures	21,380,530	20,877,368	(503,162)
Impact on Fund Balance	\$ (1,721,991)	\$ (168,841)	

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT
Food Service Fund
Proposed Budget 2025-2026

	2024-2025 Amended Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
Revenues:			
240-5700 Local Revenues	\$ 103,141	91,395	\$ (11,746)
240-5800 State Revenues	-	-	\$ -
240-5900 Federal Revenues	1,226,610	1,267,521	\$ 40,911
Total Revenues	\$ 1,329,751	\$ 1,358,916	\$ 29,165
Expenditures by Functions:			
240-35 Food Services	\$ 1,328,008	1,400,803	\$ 72,795
Total Expenditures	1,328,008	1,400,803	72,795
Impact on Fund Balance	\$ 1,743	\$ (41,887)	

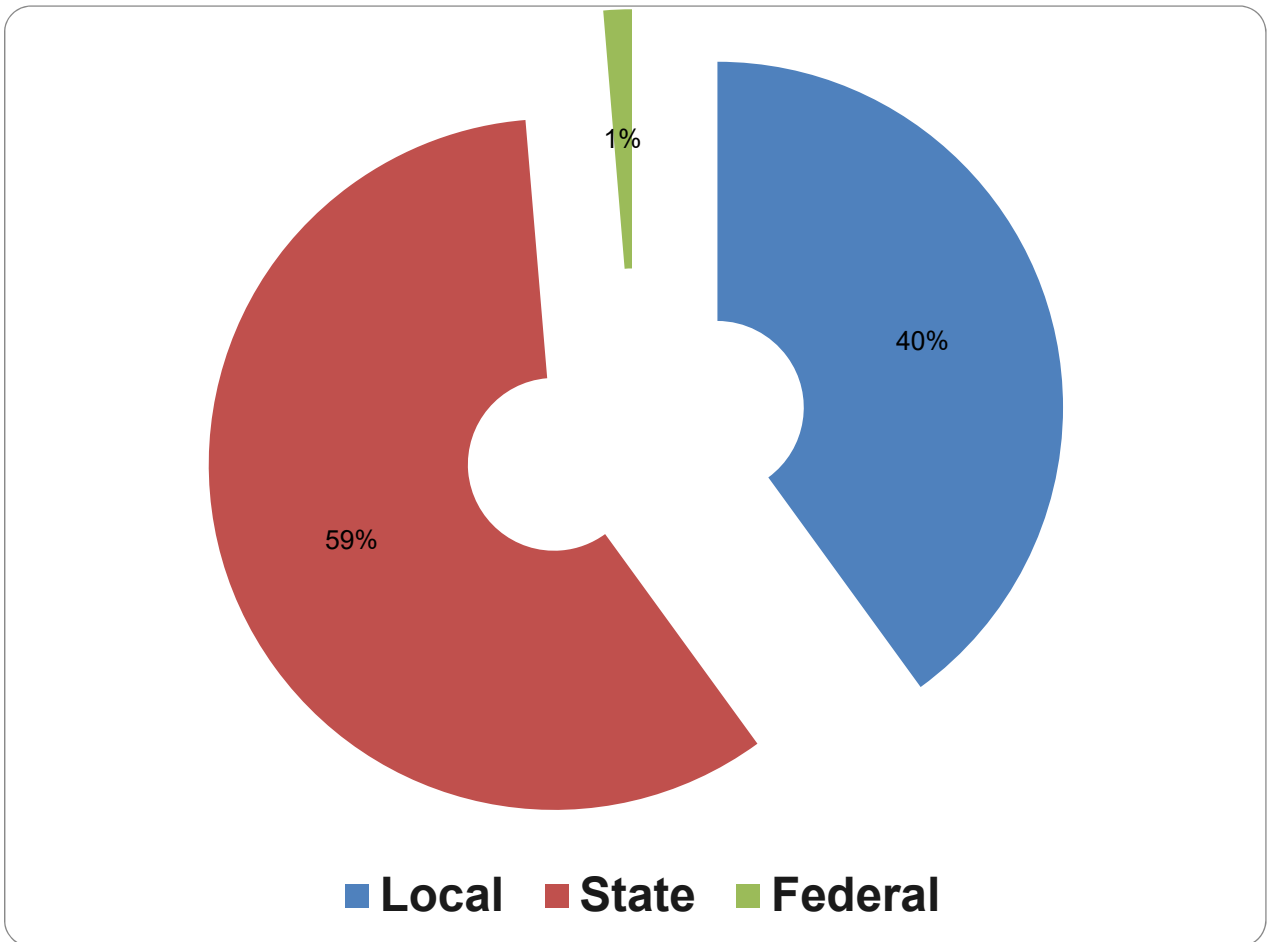
HEMPSTEAD INDEPENDENT SCHOOL DISTRICT
Debt Service Fund
Proposed Budget 2025-2026

	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)
Revenues:			
599-5700 Local Revenues	\$ 1,885,063	3,301,908	\$ 1,416,845
599-5800 State Revenues	-	128,180	\$ 128,180
599-5900 Federal Revenues	-	-	\$ -
Total Revenues	\$ 1,885,063	\$ 3,430,088	\$ 1,545,025
Expenditures by Functions:			
599-71 Debt Service	\$ 2,349,679	3,430,088	\$ 1,080,409
Total Expenditures	2,349,679	3,430,088	1,080,409
Other Sources/(Uses) of Funds	486,516		
Impact on Fund Balance	\$ 21,900	\$ -	

General Fund Revenue

\$20,708,527

Local	\$ 8,281,338	39.99%
State	\$ 12,152,189	58.68%
Federal	\$ 275,000	1.33%

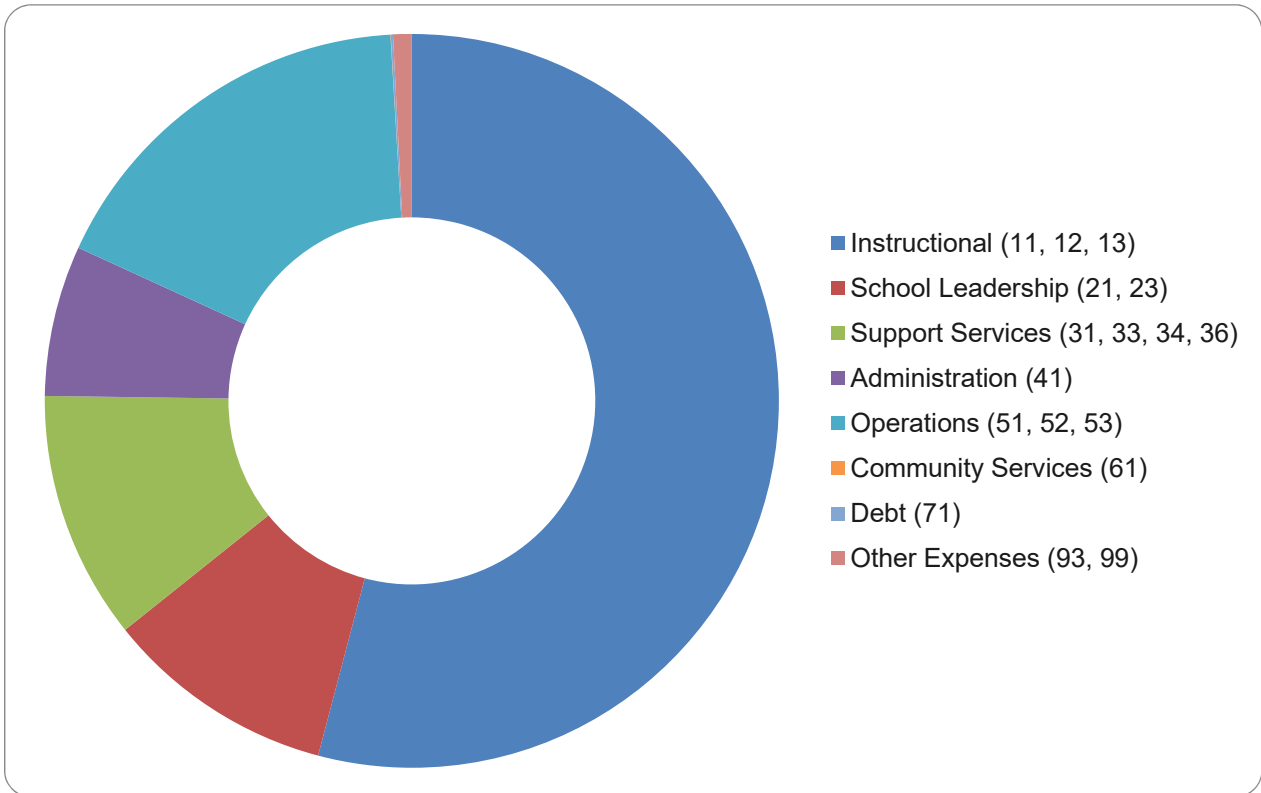


General Fund Expenditures

\$20,877,368

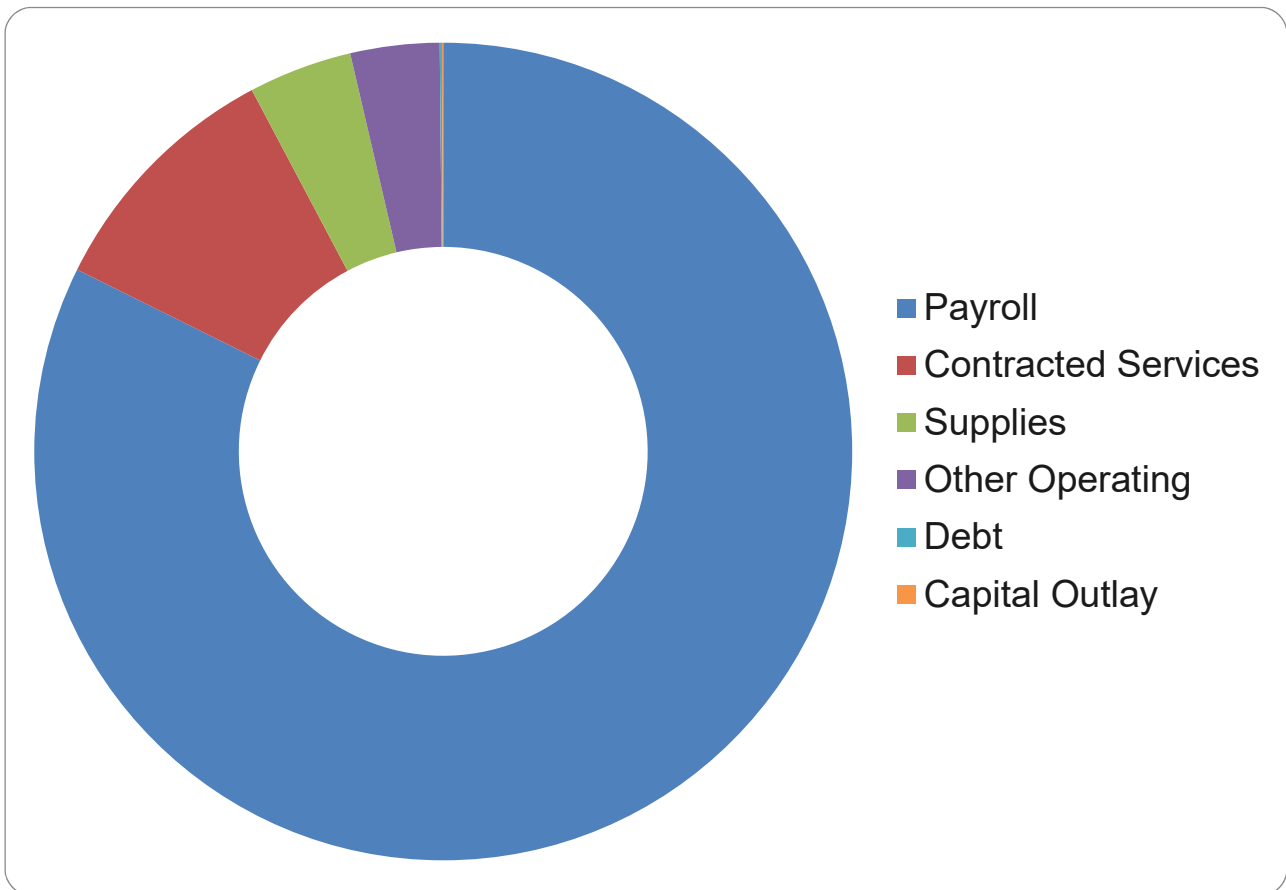
By Functional Groups

Instructional (11, 12, 13)	\$	11,298,567
School Leadership (21, 23)	\$	2,121,713
Support Services (31, 33, 34, 36)	\$	2,282,220
Administration (41)	\$	1,387,274
Operations (51, 52, 53)	\$	3,593,778
Community Services (61)	\$	2,816
Debt (71)	\$	19,000
Other Expenses (93, 99)	\$	172,000



General Fund Expenditures
\$20,877,368
By Major Object

Payroll	\$	17,189,252.00	82.3%
Contracted Services	\$	2,070,300.00	9.9%
Supplies	\$	853,073.00	4.1%
Other Operating	\$	736,219.00	3.5%
Debt	\$	19,000.00	0.1%
Capital Outlay	\$	9,524.00	0.0%



HEMPSTEAD ISD

2025-2026 Special Revenue Funds

Special Revenue Funds - Approved by the Granting Agency	
211 Title I, Part A	579,048
224 IDEA-B Formula	328,935
225 IDEA-B Preschool	5,187
244 Carl Perkins - Title I, Part C (CTE)	26,431
255 Title II, Part A	92,218
262 Title III, Part A - Immigrant	5,334
263 Title III, Part A - ELA	51,074
289 Title IV, Part A - SSAEP	43,195
289 Stronger Connections	346,230
419 2025-2026 SFI Part B1 K-5 Math	200,000
419 2025-2026 SFI Part B1 K-5 RLA	200,000
429 Safety And Facilities Enhancement (SAFE)	31,069
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Total Special Revenue Funds	1,908,721

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT



Total Debt Service Schedule

August 31, 2025



U.S. Capital Advisors®

Lewis A. Wilks
US Capital Advisors LLC
4444 Westheimer, Suite G500
Houston, Texas 77027
888-601-8722; 713-366-0592 Telephone

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Series 2015
U/L Tax Refunding Bonds

Date	Principal	Interest	Total	Total Annual D/S
2/15/2026	565,000.00	11,300.00	576,300.00	-
8/15/2026	-	-	-	576,300.00
Total	\$ 565,000.00	\$ 11,300.00	\$ 576,300.00	\$ 576,300.00

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Series 2016
U/L Tax Refunding Bonds ^(a)

Date	Principal	Interest	Total	Total Annual D/S
2/15/2026	365,000.00	56,837.50	421,837.50	-
8/15/2026	-	53,187.50	53,187.50	475,025.00
2/15/2027	405,000.00	53,187.50	458,187.50	-
8/15/2027	-	49,137.50	49,137.50	507,325.00
2/15/2028	415,000.00	49,137.50	464,137.50	-
8/15/2028	-	44,987.50	44,987.50	509,125.00
2/15/2029	425,000.00	44,987.50	469,987.50	-
8/15/2029	-	39,675.00	39,675.00	509,662.50
2/15/2030	435,000.00	39,675.00	474,675.00	-
8/15/2030	-	33,150.00	33,150.00	507,825.00
2/15/2031	450,000.00	33,150.00	483,150.00	-
8/15/2031	-	26,400.00	26,400.00	509,550.00
2/15/2032	460,000.00	26,400.00	486,400.00	-
8/15/2032	-	20,075.00	20,075.00	506,475.00
2/15/2033	470,000.00	20,075.00	490,075.00	-
8/15/2033	-	13,612.50	13,612.50	503,687.50
2/15/2034	490,000.00	13,612.50	503,612.50	-
8/15/2034	-	6,875.00	6,875.00	510,487.50
2/15/2035	500,000.00	6,875.00	506,875.00	-
8/15/2035	-	-	-	506,875.00
Total	\$ 4,415,000.00	\$ 631,037.50	\$ 5,046,037.50	\$ 5,046,037.50

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Series 2024
U/L School Building Bonds

Date	Principal	Interest	Total	Total Annual D/S
2/15/2026	200,000.00	317,631.25	517,631.25	-
8/15/2026	-	312,631.25	312,631.25	830,262.50
2/15/2027	225,000.00	312,631.25	537,631.25	-
8/15/2027	-	307,006.25	307,006.25	844,637.50
2/15/2028	245,000.00	307,006.25	552,006.25	-
8/15/2028	-	300,881.25	300,881.25	852,887.50
2/15/2029	265,000.00	300,881.25	565,881.25	-
8/15/2029	-	294,256.25	294,256.25	860,137.50
2/15/2030	285,000.00	294,256.25	579,256.25	-
8/15/2030	-	287,131.25	287,131.25	866,387.50
2/15/2031	310,000.00	287,131.25	597,131.25	-
8/15/2031	-	279,381.25	279,381.25	876,512.50
2/15/2032	335,000.00	279,381.25	614,381.25	-
8/15/2032	-	271,006.25	271,006.25	885,387.50
2/15/2033	350,000.00	271,006.25	621,006.25	-
8/15/2033	-	262,256.25	262,256.25	883,262.50
2/15/2034	380,000.00	262,256.25	642,256.25	-
8/15/2034	-	252,756.25	252,756.25	895,012.50
2/15/2035	405,000.00	252,756.25	657,756.25	-
8/15/2035	-	242,631.25	242,631.25	900,387.50
2/15/2036	435,000.00	242,631.25	677,631.25	-
8/15/2036	-	231,756.25	231,756.25	909,387.50
2/15/2037	725,000.00	231,756.25	956,756.25	-
8/15/2037	-	213,631.25	213,631.25	1,170,387.50
2/15/2038	760,000.00	213,631.25	973,631.25	-
8/15/2038	-	194,631.25	194,631.25	1,168,262.50
2/15/2039	795,000.00	194,631.25	989,631.25	-
8/15/2039	-	178,731.25	178,731.25	1,168,362.50
2/15/2040	830,000.00	178,731.25	1,008,731.25	-
8/15/2040	-	162,131.25	162,131.25	1,170,862.50
2/15/2041	865,000.00	162,131.25	1,027,131.25	-
8/15/2041	-	144,831.25	144,831.25	1,171,962.50
2/15/2042	900,000.00	144,831.25	1,044,831.25	-
8/15/2042	-	126,831.25	126,831.25	1,171,662.50
2/15/2043	940,000.00	126,831.25	1,066,831.25	-
8/15/2043	-	108,031.25	108,031.25	1,174,862.50
2/15/2044	985,000.00	108,031.25	1,093,031.25	-
8/15/2044	-	88,331.25	88,331.25	1,181,362.50
2/15/2045	1,025,000.00	88,331.25	1,113,331.25	-
8/15/2045	-	67,831.25	67,831.25	1,181,162.50
2/15/2046	1,070,000.00	67,831.25	1,137,831.25	-
8/15/2046	-	46,431.25	46,431.25	1,184,262.50
2/15/2047	1,115,000.00	46,431.25	1,161,431.25	-
8/15/2047	-	24,131.25	24,131.25	1,185,562.50
2/15/2048	1,170,000.00	24,131.25	1,194,131.25	-
8/15/2048	-	-	-	1,194,131.25
Total	\$ 14,615,000.00	\$ 9,112,106.25	\$ 23,727,106.25	\$ 23,727,106.25

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Series 2025
U/L Tax School Building Bonds

Date	Principal	Interest	Total	Total Annual D/S
2/15/2026	100,000.00	723,250.00	823,250.00	-
8/15/2026	-	720,250.00	720,250.00	1,543,500.00
2/15/2027	550,000.00	720,250.00	1,270,250.00	-
8/15/2027	-	703,750.00	703,750.00	1,974,000.00
2/15/2028	560,000.00	703,750.00	1,263,750.00	-
8/15/2028	-	686,950.00	686,950.00	1,950,700.00
2/15/2029	610,000.00	686,950.00	1,296,950.00	-
8/15/2029	-	668,650.00	668,650.00	1,965,600.00
2/15/2030	655,000.00	668,650.00	1,323,650.00	-
8/15/2030	-	649,000.00	649,000.00	1,972,650.00
2/15/2031	700,000.00	649,000.00	1,349,000.00	-
8/15/2031	-	628,000.00	628,000.00	1,977,000.00
2/15/2032	760,000.00	628,000.00	1,388,000.00	-
8/15/2032	-	605,200.00	605,200.00	1,993,200.00
2/15/2033	815,000.00	605,200.00	1,420,200.00	-
8/15/2033	-	580,750.00	580,750.00	2,000,950.00
2/15/2034	850,000.00	580,750.00	1,430,750.00	-
8/15/2034	-	555,250.00	555,250.00	1,986,000.00
2/15/2035	925,000.00	555,250.00	1,480,250.00	-
8/15/2035	-	527,500.00	527,500.00	2,007,750.00
2/15/2036	995,000.00	527,500.00	1,522,500.00	-
8/15/2036	-	502,625.00	502,625.00	2,025,125.00
2/15/2037	1,320,000.00	502,625.00	1,822,625.00	-
8/15/2037	-	469,625.00	469,625.00	2,292,250.00
2/15/2038	1,405,000.00	469,625.00	1,874,625.00	-
8/15/2038	-	434,500.00	434,500.00	2,309,125.00
2/15/2039	1,480,000.00	434,500.00	1,914,500.00	-
8/15/2039	-	397,500.00	397,500.00	2,312,000.00
2/15/2040	1,545,000.00	397,500.00	1,942,500.00	-
8/15/2040	-	366,600.00	366,600.00	2,309,100.00
2/15/2041	1,610,000.00	366,600.00	1,976,600.00	-
8/15/2041	-	333,393.75	333,393.75	2,309,993.75
2/15/2042	1,680,000.00	333,393.75	2,013,393.75	-
8/15/2042	-	298,743.75	298,743.75	2,312,137.50
2/15/2043	1,750,000.00	298,743.75	2,048,743.75	-
8/15/2043	-	262,650.00	262,650.00	2,311,393.75
2/15/2044	1,825,000.00	262,650.00	2,087,650.00	-
8/15/2044	-	223,868.75	223,868.75	2,311,518.75
2/15/2045	1,900,000.00	223,868.75	2,123,868.75	-
8/15/2045	-	183,493.75	183,493.75	2,307,362.50
2/15/2046	1,985,000.00	183,493.75	2,168,493.75	-
8/15/2046	-	141,312.50	141,312.50	2,309,806.25
2/15/2047	2,075,000.00	141,312.50	2,216,312.50	-
8/15/2047	-	95,921.88	95,921.88	2,312,234.38
2/15/2048	2,165,000.00	95,921.88	2,260,921.88	-
8/15/2048	-	48,562.50	48,562.50	2,309,484.38
2/15/2049	2,220,000.00	48,562.50	2,268,562.50	-
8/15/2049	-	-	-	2,268,562.50
Total	\$ 30,480,000.00	\$ 20,891,443.75	\$ 51,371,443.75	\$ 51,371,443.75

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Combined Semi-Annual Debt Service

Date	Principal	Interest	Total	Total Annual D/S	
2/15/2026	1,230,000.00	1,109,018.75	2,339,018.75	-	
8/15/2026	-	1,086,068.75	1,086,068.75	3,425,087.50	8/31/2026
2/15/2027	1,180,000.00	1,086,068.75	2,266,068.75	-	
8/15/2027	-	1,059,893.75	1,059,893.75	3,325,962.50	8/31/2027
2/15/2028	1,220,000.00	1,059,893.75	2,279,893.75	-	
8/15/2028	-	1,032,818.75	1,032,818.75	3,312,712.50	8/31/2028
2/15/2029	1,300,000.00	1,032,818.75	2,332,818.75	-	
8/15/2029	-	1,002,581.25	1,002,581.25	3,335,400.00	8/31/2029
2/15/2030	1,375,000.00	1,002,581.25	2,377,581.25	-	
8/15/2030	-	969,281.25	969,281.25	3,346,862.50	8/31/2030
2/15/2031	1,460,000.00	969,281.25	2,429,281.25	-	
8/15/2031	-	933,781.25	933,781.25	3,363,062.50	8/31/2031
2/15/2032	1,555,000.00	933,781.25	2,488,781.25	-	
8/15/2032	-	896,281.25	896,281.25	3,385,062.50	8/31/2032
2/15/2033	1,635,000.00	896,281.25	2,531,281.25	-	
8/15/2033	-	856,618.75	856,618.75	3,387,900.00	8/31/2033
2/15/2034	1,720,000.00	856,618.75	2,576,618.75	-	
8/15/2034	-	814,881.25	814,881.25	3,391,500.00	8/31/2034
2/15/2035	1,830,000.00	814,881.25	2,644,881.25	-	
8/15/2035	-	770,131.25	770,131.25	3,415,012.50	8/31/2035
2/15/2036	1,430,000.00	770,131.25	2,200,131.25	-	
8/15/2036	-	734,381.25	734,381.25	2,934,512.50	8/31/2036
2/15/2037	2,045,000.00	734,381.25	2,779,381.25	-	
8/15/2037	-	683,256.25	683,256.25	3,462,637.50	8/31/2037
2/15/2038	2,165,000.00	683,256.25	2,848,256.25	-	
8/15/2038	-	629,131.25	629,131.25	3,477,387.50	8/31/2038
2/15/2039	2,275,000.00	629,131.25	2,904,131.25	-	
8/15/2039	-	576,231.25	576,231.25	3,480,362.50	8/31/2039
2/15/2040	2,375,000.00	576,231.25	2,951,231.25	-	
8/15/2040	-	528,731.25	528,731.25	3,479,962.50	8/31/2040
2/15/2041	2,475,000.00	528,731.25	3,003,731.25	-	
8/15/2041	-	478,225.00	478,225.00	3,481,956.25	8/31/2041
2/15/2042	2,580,000.00	478,225.00	3,058,225.00	-	
8/15/2042	-	425,575.00	425,575.00	3,483,800.00	8/31/2042
2/15/2043	2,690,000.00	425,575.00	3,115,575.00	-	
8/15/2043	-	370,681.25	370,681.25	3,486,256.25	8/31/2043
2/15/2044	2,810,000.00	370,681.25	3,180,681.25	-	
8/15/2044	-	312,200.00	312,200.00	3,492,881.25	8/31/2044
2/15/2045	2,925,000.00	312,200.00	3,237,200.00	-	
8/15/2045	-	251,325.00	251,325.00	3,488,525.00	8/31/2045
2/15/2046	3,055,000.00	251,325.00	3,306,325.00	-	
8/15/2046	-	187,743.75	187,743.75	3,494,068.75	8/31/2046
2/15/2047	3,190,000.00	187,743.75	3,377,743.75	-	
8/15/2047	-	120,053.13	120,053.13	3,497,796.88	8/31/2047
2/15/2048	3,335,000.00	120,053.13	3,455,053.13	-	
8/15/2048	-	48,562.50	48,562.50	3,503,615.63	8/31/2048
2/15/2049	2,220,000.00	48,562.50	2,268,562.50	-	
8/15/2049	-	-	-	2,268,562.50	8/31/2049
Total	\$ 50,075,000.00	\$ 30,645,887.50	\$ 80,720,887.50	\$ 80,720,887.50	

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT

Combined Debt Service

Date	Principal	Interest	Total Annual D/S
8/31/2026	1,230,000.00	2,195,087.50	3,425,087.50
8/31/2027	1,180,000.00	2,145,962.50	3,325,962.50
8/31/2028	1,220,000.00	2,092,712.50	3,312,712.50
8/31/2029	1,300,000.00	2,035,400.00	3,335,400.00
8/31/2030	1,375,000.00	1,971,862.50	3,346,862.50
8/31/2031	1,460,000.00	1,903,062.50	3,363,062.50
8/31/2032	1,555,000.00	1,830,062.50	3,385,062.50
8/31/2033	1,635,000.00	1,752,900.00	3,387,900.00
8/31/2034	1,720,000.00	1,671,500.00	3,391,500.00
8/31/2035	1,830,000.00	1,585,012.50	3,415,012.50
8/31/2036	1,430,000.00	1,504,512.50	2,934,512.50
8/31/2037	2,045,000.00	1,417,637.50	3,462,637.50
8/31/2038	2,165,000.00	1,312,387.50	3,477,387.50
8/31/2039	2,275,000.00	1,205,362.50	3,480,362.50
8/31/2040	2,375,000.00	1,104,962.50	3,479,962.50
8/31/2041	2,475,000.00	1,006,956.25	3,481,956.25
8/31/2042	2,580,000.00	903,800.00	3,483,800.00
8/31/2043	2,690,000.00	796,256.25	3,486,256.25
8/31/2044	2,810,000.00	682,881.25	3,492,881.25
8/31/2045	2,925,000.00	563,525.00	3,488,525.00
8/31/2046	3,055,000.00	439,068.75	3,494,068.75
8/31/2047	3,190,000.00	307,796.88	3,497,796.88
8/31/2048	3,335,000.00	168,615.63	3,503,615.63
8/31/2049	2,220,000.00	48,562.50	2,268,562.50
Total	\$ 50,075,000.00	\$ 30,645,887.50	\$ 80,720,887.50

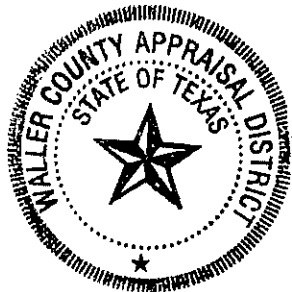
CERTIFICATION OF THE 2025 APPRAISAL ROLL


HEMPSTEAD ISD

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District, solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Hempstead ISD** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2025 CERTIFIED APPROVED TAXABLE \$1,175,574,748
(Before the Freeze)

TOTAL 2025 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0




Becky Gurrola
Chief Appraiser

July 18, 2025

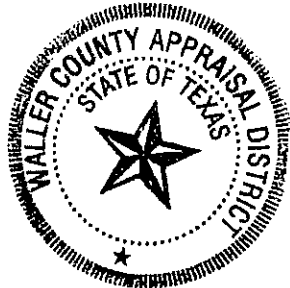
CERTIFICATION OF THE 2025 APPRAISAL ROLL

HEMPSTEAD ISD

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District, solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Hempstead ISD** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2025 CERTIFIED APPROVED TAXABLE \$1,013,928,900
(After the Freeze)

TOTAL 2025 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0





Becky Gurrola
Chief Appraiser

July 18, 2025

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Grand Totals

7/23/2025

7:18:12AM

Land		Value		
Homesite:		231,241,977		
Non Homesite:		346,572,737		
Ag Market:		1,504,049,355		
Timber Market:		0	Total Land	(+) 2,081,864,069
Improvement		Value		
Homesite:		533,554,321		
Non Homesite:		312,641,988	Total Improvements	(+) 846,196,309
Non Real		Count	Value	
Personal Property:	544		72,513,795	
Mineral Property:	1,083		158,032	
Autos:	28		2,145,120	
			Total Non Real	(+) 74,816,947
			Market Value	= 3,002,877,325
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,504,049,355		0	
Ag Use:	13,362,252		0	Productivity Loss (-) 1,490,687,103
Timber Use:	0		0	Appraised Value = 1,512,190,222
Productivity Loss:	1,490,687,103		0	
			Homestead Cap	(-) 35,546,340
			23.231 Cap	(-) 11,098,933
			Assessed Value	= 1,465,544,949
			Total Exemptions Amount	(-) 289,970,201
			(Breakdown on Next Page)	
			Net Taxable	= 1,175,574,748

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	11,844,307	5,744,701	16,211.30	16,302.83	56	
OV65	250,460,988	154,289,391	616,890.66	632,071.91	953	
Total	262,305,295	160,034,092	633,101.96	648,374.74	1,009	Freeze Taxable (-) 160,034,092
Tax Rate	0.9436000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	447,330	337,330	192,248	145,082	2	
OV65	3,628,500	2,858,500	1,391,826	1,466,674	7	
Total	4,075,830	3,195,830	1,584,074	1,611,756	9	Transfer Adjustment (-) 1,611,756
						Freeze Adjusted Taxable = 1,013,928,900

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 10,200,535.06 = 1,013,928,900 * (0.9436000 / 100) + 633,101.96

Certified Estimate of Market Value: 3,002,877,325
 Certified Estimate of Taxable Value: 1,175,574,748

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Grand Totals

7/23/2025

7:18:44AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	2,313,316	0	2,313,316
DP	62	0	456,100	456,100
DV1	6	0	32,000	32,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	8	0	84,000	84,000
DV4	38	0	364,135	364,135
DV4S	9	0	61,832	61,832
DVHS	48	0	11,449,943	11,449,943
DVHSS	6	0	373,102	373,102
EX	3	0	2,555,130	2,555,130
EX-XG	1	0	1,760,900	1,760,900
EX-XJ	1	0	249,228	249,228
EX-XU	2	0	270,140	270,140
EX-XV	315	0	74,148,427	74,148,427
EX366	699	0	117,430	117,430
FR	1	2,182,605	0	2,182,605
HS	2,105	0	182,531,168	182,531,168
LIH	1	0	1,252,800	1,252,800
LVE	15	2,204,120	0	2,204,120
OV65	953	0	7,152,326	7,152,326
OV65S	47	0	384,499	384,499
PPV	1	10,000	0	10,000
Totals		6,710,041	283,260,160	289,970,201

2025 CERTIFIED TOTALS

SHD - HEMPSTEAD ISD

Property Count: 8,825

Grand Totals

7/23/2025 7:18:44AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,795	2,234.2367	\$14,575,440	\$564,882,338	\$407,723,648
B	MULTIFAMILY RESIDENCE	30	20.0081	\$2,880	\$13,359,565	\$13,359,565
C1	VACANT LOTS AND LAND TRACTS	1,022	614.2995	\$0	\$51,971,945	\$49,872,698
D1	QUALIFIED AG LAND	1,783	79,565.7118	\$0	\$1,504,049,355	\$13,323,802
D2	NON-QUALIFIED LAND	725		\$258,770	\$26,153,268	\$26,187,144
E	FARM OR RANCH IMPROVEMENT	1,444	5,397.1871	\$11,324,860	\$489,828,783	\$408,811,305
F1	COMMERCIAL REAL PROPERTY	310	1,010.8224	\$1,669,020	\$136,824,128	\$133,902,533
F2	INDUSTRIAL REAL PROPERTY	13	72.9120	\$0	\$25,893,748	\$25,893,573
G1	OIL AND GAS	489		\$0	\$147,629	\$147,611
G3	MINERALS, NON-PRODUCING	1		\$0	\$1,259	\$1,259
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$164,310	\$164,310
J3	ELECTRIC COMPANY (INCLUDING C	12	1.8346	\$0	\$7,524,630	\$7,524,630
J4	TELEPHONE COMPANY (INCLUDI	28	2.0147	\$0	\$3,093,950	\$3,093,950
J5	RAILROAD	28	171.4796	\$0	\$12,712,000	\$12,712,000
J6	PIPELAND COMPANY	10		\$0	\$6,858,540	\$6,858,540
J7	CABLE TELEVISION COMPANY	6		\$0	\$350,210	\$350,210
J8	OTHER TYPE OF UTILITY	10		\$435,910	\$685,940	\$685,940
L1	COMMERCIAL PERSONAL PROPE	369		\$568,590	\$42,843,425	\$42,843,425
L2	INDUSTRIAL PERSONAL PROPERT	9		\$0	\$10,244,230	\$8,061,625
M1	TANGIBLE OTHER PERSONAL, MOB	376		\$2,066,090	\$17,903,038	\$13,293,269
S	SPECIAL INVENTORY TAX	4		\$0	\$763,710	\$763,710
X	TOTALLY EXEMPT PROPERTY	1,041	967.7824	\$11,611,040	\$86,621,324	\$0
	Totals		90,058.2889	\$42,512,600	\$3,002,877,325	\$1,175,574,747

2025 CERTIFIED TOTALS

SHD - HEMPSTEAD ISD

Property Count: 8,825

Grand Totals

7/23/2025

7:18:44AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,248	1,827.6971	\$14,380,970	\$444,361,439	\$313,241,491
A1	SINGLE FAMILY RESIDENTIAL	731	405.3961	\$174,150	\$114,563,737	\$90,269,842
A2	SINGLE FAMILY RESIDENCE	164	1.1435	\$20,320	\$5,957,162	\$4,212,315
B	MULTI-FAMILY	16	11.5093	\$2,880	\$5,587,445	\$5,587,445
B1	MULTI-FAMILY	10	6.9248	\$0	\$7,416,960	\$7,416,960
B2	MULTI-FAMILY	3	0.5740	\$0	\$175,320	\$175,320
B4	MULTI-FAMILY	1	1.0000	\$0	\$179,840	\$179,840
C	VACANT LOTS & LAND TRACTS	8	13.8508	\$0	\$1,067,760	\$1,067,760
C1	VACANT LOTS & LAND TRACTS	767	408.1631	\$0	\$40,531,931	\$39,197,949
C2	VACANT LOTS & LAND TRACTS	30	41.9830	\$0	\$3,052,642	\$3,001,964
C3	VACANT LOTS & LAND TRACTS	219	150.3026	\$0	\$7,319,612	\$6,605,025
D	VACANT LAND W/O AG	1		\$0	\$12,550	\$12,550
D1	IRRIGATED CROPLAND	7	822.5940	\$0	\$9,505,870	\$218,810
D13	BEE FARM	43	365.3443	\$0	\$14,984,551	\$277,559
D15	TREE FARMS	12	172.4050	\$0	\$4,124,750	\$693,060
D2	IMP ON QUALIFIED AG LAND, BARNS	725		\$258,770	\$26,153,268	\$26,187,144
D21	NURSERY	1	15.3700	\$0	\$425,200	\$28,620
D25	TURF GRASS	3	1,396.5170	\$0	\$20,012,290	\$530,680
D28	NURSERY II	5	470.5952	\$0	\$5,121,320	\$1,274,380
D2R	DRY CROPLAND (ROW CROPS)	17	1,871.6201	\$0	\$27,781,830	\$496,020
D4	ORCHARDS	3	58.9481	\$0	\$1,279,390	\$17,450
D5	IMPROVED PASTURE	396	12,814.9911	\$0	\$266,539,929	\$1,765,474
D6	NATIVE PASTURE	1,200	54,684.0739	\$0	\$992,956,208	\$6,451,117
D8	DRY CROPLAND 2 HAY	307	6,893.2531	\$0	\$161,318,017	\$1,570,632
E	FARM & RANCH IMPS NOT QUALIFIE	1,386	4,942.6739	\$11,181,260	\$419,803,558	\$348,113,190
E1	FARM & RANCH IMPS NOT QUALIFIE	240	36.3890	\$121,100	\$53,824,774	\$45,241,255
E2	FARM & RANCH IMPS NOT QUALIFIE	66	13.7070	\$20,570	\$2,068,193	\$1,588,491
E3	FARM & RANCH IMPS NOT QUALIFIE	62	0.3520	\$1,930	\$833,719	\$776,260
E4	FARM & RANCH IMPS NOT QUALIFIE	78	404.0652	\$0	\$13,285,989	\$13,079,559
F1	COMMERCIAL (REAL & IMPS)	310	1,010.8224	\$1,669,020	\$136,814,568	\$133,892,973
F1M	COMMERCIAL (REAL & IMPS)	1		\$0	\$9,560	\$9,560
F2	INDUSTRIAL (REAL & IMPS)	13	72.9120	\$0	\$25,893,748	\$25,893,573
G1	OIL, GAS AND MINERAL RESERVES	489		\$0	\$147,629	\$147,611
G3	NON-PRODUCING MINERALS	1		\$0	\$1,259	\$1,259
J2	GAS COMPANIES	1		\$0	\$2,170	\$2,170
J2B	GAS UTILITIES, PERS PROP	3		\$0	\$162,140	\$162,140
J3	ELECTRIC COMPANIES	8		\$0	\$5,805,600	\$5,805,600
J3A	ELECTRIC UTILIES, REAL	2	1.8346	\$0	\$124,000	\$124,000
J3B	ELECTRIC UTILITIES, PERSONAL	4		\$0	\$1,595,030	\$1,595,030
J4	TELEPHONE CO INC CO-OP	8		\$0	\$1,821,050	\$1,821,050
J4A	TELEPHONE UTILITIES, REAL	3	2.0147	\$0	\$188,160	\$188,160
J4B	TELEPHONE UTILITIES, PERS PROP	17		\$0	\$1,084,740	\$1,084,740
J5	RAILROADS	3	35.4800	\$0	\$12,550,700	\$12,550,700
J5A	RAILROAD, REAL	20	135.7844	\$0	\$161,300	\$161,300
J5C	RAILROAD CORRIDORS	5	0.2152	\$0	\$0	\$0
J6	PIPELINES	4		\$0	\$4,419,150	\$4,419,150
J6B	PIPELINE, PERS PROP	7		\$0	\$2,439,390	\$2,439,390
J7	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$124,690	\$124,690
J7B	TV & CABLE, PERS PROP	4		\$0	\$225,520	\$225,520
J8	REAL & TANGIBLE PERSONAL, UTIL	10		\$435,910	\$685,940	\$685,940
L1	TANGIBLE PERSONAL, COMMERCIA	352		\$568,590	\$41,629,669	\$41,629,669
L2	TANGIBLE PERSONAL, INDUSTRIAL	9		\$0	\$10,244,230	\$8,061,625
M1	MOBILE HOMES NO LAND OWNED	285		\$2,066,090	\$14,440,212	\$10,636,050
M3	TANGIBLE PERSONAL, MOBILE HOM	1		\$0	\$97,560	\$97,560
M3A	MOBILE HOMES NO LAND OWNED	63		\$0	\$1,709,320	\$1,450,354
M3B	MOBILE HOMES NO LAND OWNED	27		\$0	\$1,655,946	\$1,109,305
ML1	LEASED EQUIP/VEHICLES MULTI LO	34		\$0	\$1,213,756	\$1,213,756
S	SPECIAL INVENTORY	4		\$0	\$763,710	\$763,710
X	X	1,041	967.7824	\$11,611,040	\$86,621,324	\$0
Totals			90,058.2889	\$42,512,600	\$3,002,877,325	\$1,175,574,747

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Effective Rate Assumption

7/23/2025 7:18:44AM

New Value

TOTAL NEW VALUE MARKET: \$42,512,600
TOTAL NEW VALUE TAXABLE: \$29,623,836

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$552,670
EX366	HB366 Exempt	108	2024 Market Value	\$30,805
ABSOLUTE EXEMPTIONS VALUE LOSS				\$583,475

Exemption	Description	Count	Exemption Amount
DP	Disability	3	\$16,100
DV4	Disabled Veterans 70% - 100%	2	\$22,648
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$12,000
DVHS	Disabled Veteran Homestead	2	\$410,436
HS	Homestead	62	\$4,987,368
OV65	Over 65	37	\$279,388
PARTIAL EXEMPTIONS VALUE LOSS			\$5,727,940
NEW EXEMPTIONS VALUE LOSS			\$6,311,415

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$6,311,415

New Ag / Timber Exemptions

2024 Market Value \$7,945,803 Count: 25
2025 Ag/Timber Use \$89,780
NEW AG / TIMBER VALUE LOSS \$7,856,023

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,020	\$279,143	\$105,903	\$173,240
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,393	\$238,755	\$102,228	\$136,527

SB 4

SUPPLEMENT #1

**140 K HOMESTEAD
EXEMPTION**

**AND ADDITIONAL
\$10,000 FOR THOSE
65 AND OLDER OR
DISABLED**

2025 CERTIFIED TOTALS

SHD - HEMPSTEAD ISD

Grand Totals

Property Count: 8,825

7/24/2025

6:47:01AM

Land		Value			
Homesite:		231,241,977			
Non Homesite:		346,572,737			
Ag Market:		1,504,049,355			
Timber Market:		0	Total Land	(+)	2,081,864,069
Improvement		Value			
Homesite:		533,554,321			
Non Homesite:		312,641,988	Total Improvements	(+)	846,196,309
Non Real		Count	Value		
Personal Property:	544		72,513,795		
Mineral Property:	1,083		158,032		
Autos:	28		2,145,120	Total Non Real	(+) 74,816,947
				Market Value	= 3,002,877,325
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,504,049,355	0			
Ag Use:	13,362,252	0	Productivity Loss	(-)	1,490,687,103
Timber Use:	0	0	Appraised Value	=	1,512,190,222
Productivity Loss:	1,490,687,103	0			
			Homestead Cap	(-)	35,546,340
			23.231 Cap	(-)	11,098,933
			Assessed Value	=	1,465,544,949
			Total Exemptions Amount (Breakdown on Next Page)	(-)	381,495,630
			Net Taxable	=	1,084,049,319

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,844,307	2,752,848	11,413.68	16,302.83	56		
OV65	250,460,988	99,246,354	547,153.52	632,071.91	953		
Total	262,305,295	101,999,202	558,567.20	648,374.74	1,009	Freeze Taxable	(-) 101,999,202
Tax Rate	0.9436000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	447,330	247,330	140,956	106,374	2		
OV65	3,628,500	2,228,500	1,078,509	1,149,991	7		
Total	4,075,830	2,475,830	1,219,465	1,256,365	9	Transfer Adjustment	(-) 1,256,365
						Freeze Adjusted Taxable	= 980,793,752

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 9,813,337.04 = 980,793,752 * (0.9436000 / 100) + 558,567.20

Certified Estimate of Market Value: 3,002,877,325
 Certified Estimate of Taxable Value: 1,084,049,319

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Grand Totals

7/24/2025

6:47:36AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	2,313,316	0	2,313,316
DP	62	0	1,998,845	1,998,845
DV1	6	0	27,838	27,838
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	8	0	62,000	62,000
DV4	38	0	302,245	302,245
DV4S	9	0	33,342	33,342
DVHS	48	0	9,849,943	9,849,943
DVHSS	6	0	208,031	208,031
EX	3	0	2,555,130	2,555,130
EX-XG	1	0	1,760,900	1,760,900
EX-XJ	1	0	249,228	249,228
EX-XU	2	0	270,140	270,140
EX-XV	315	0	74,148,427	74,148,427
EX366	699	0	117,430	117,430
FR	1	2,182,605	0	2,182,605
HS	2,105	0	245,152,809	245,152,809
LIH	1	0	1,252,800	1,252,800
LVE	15	2,204,120	0	2,204,120
OV65	953	0	34,980,085	34,980,085
OV65S	47	0	1,799,396	1,799,396
PPV	1	10,000	0	10,000
Totals		6,710,041	374,785,589	381,495,630

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Grand Totals

7/24/2025 6:47:36AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,795	2,234.2367	\$14,575,440	\$564,882,338	\$350,096,117
B	MULTIFAMILY RESIDENCE	30	20.0081	\$2,880	\$13,359,565	\$13,359,565
C1	VACANT LOTS AND LAND TRACTS	1,022	614.2995	\$0	\$51,971,945	\$49,872,698
D1	QUALIFIED AG LAND	1,783	79,565.7118	\$0	\$1,504,049,355	\$13,323,802
D2	NON-QUALIFIED LAND	725		\$258,770	\$26,153,268	\$26,187,144
E	FARM OR RANCH IMPROVEMENT	1,444	5,397.1871	\$11,324,860	\$489,828,783	\$375,243,823
F1	COMMERCIAL REAL PROPERTY	310	1,010.8224	\$1,669,020	\$136,824,128	\$133,902,533
F2	INDUSTRIAL REAL PROPERTY	13	72.9120	\$0	\$25,893,748	\$25,893,573
G1	OIL AND GAS	489		\$0	\$147,629	\$147,611
G3	MINERALS, NON-PRODUCING	1		\$0	\$1,259	\$1,259
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$164,310	\$164,310
J3	ELECTRIC COMPANY (INCLUDING C	12	1.8346	\$0	\$7,524,630	\$7,524,630
J4	TELEPHONE COMPANY (INCLUDI	28	2.0147	\$0	\$3,093,950	\$3,093,950
J5	RAILROAD	28	171.4796	\$0	\$12,712,000	\$12,712,000
J6	PIPELAND COMPANY	10		\$0	\$6,858,540	\$6,858,540
J7	CABLE TELEVISION COMPANY	6		\$0	\$350,210	\$350,210
J8	OTHER TYPE OF UTILITY	10		\$435,910	\$685,940	\$685,940
L1	COMMERCIAL PERSONAL PROPE	369		\$568,590	\$42,843,425	\$42,843,425
L2	INDUSTRIAL PERSONAL PROPERT	9		\$0	\$10,244,230	\$8,061,625
M1	TANGIBLE OTHER PERSONAL, MOB	376		\$2,066,090	\$17,903,038	\$12,962,853
S	SPECIAL INVENTORY TAX	4		\$0	\$763,710	\$763,710
X	TOTALLY EXEMPT PROPERTY	1,041	967.7824	\$11,611,040	\$86,621,324	\$0
	Totals		90,058.2889	\$42,512,600	\$3,002,877,325	\$1,084,049,318

2025 CERTIFIED TOTALS

SHD - HEMPSTEAD ISD

Property Count: 8,825

Grand Totals

7/24/2025

6:47:36AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,248	1,827.6971	\$14,380,970	\$444,361,439	\$266,623,573
A1	SINGLE FAMILY RESIDENTIAL	731	405.3961	\$174,150	\$114,563,737	\$79,412,451
A2	SINGLE FAMILY RESIDENCE	164	1.1435	\$20,320	\$5,957,162	\$4,060,093
B	MULTI-FAMILY	16	11.5093	\$2,880	\$5,587,445	\$5,587,445
B1	MULTI-FAMILY	10	6.9248	\$0	\$7,416,960	\$7,416,960
B2	MULTI-FAMILY	3	0.5740	\$0	\$175,320	\$175,320
B4	MULTI-FAMILY	1	1.0000	\$0	\$179,840	\$179,840
C	VACANT LOTS & LAND TRACTS	8	13.8508	\$0	\$1,067,760	\$1,067,760
C1	VACANT LOTS & LAND TRACTS	767	408.1631	\$0	\$40,531,931	\$39,197,949
C2	VACANT LOTS & LAND TRACTS	30	41.9830	\$0	\$3,052,642	\$3,001,964
C3	VACANT LOTS & LAND TRACTS	219	150.3026	\$0	\$7,319,612	\$6,605,025
D	VACANT LAND W/O AG	1		\$0	\$12,550	\$12,550
D1	IRRIGATED CROPLAND	7	822.5940	\$0	\$9,505,870	\$218,810
D13	BEE FARM	43	365.3443	\$0	\$14,984,551	\$277,559
D15	TREE FARMS	12	172.4050	\$0	\$4,124,750	\$693,060
D2	IMP ON QUALIFIED AG LAND, BARNS	725		\$258,770	\$26,153,268	\$26,187,144
D21	NURSERY	1	15.3700	\$0	\$425,200	\$28,620
D25	TURF GRASS	3	1,396.5170	\$0	\$20,012,290	\$530,680
D28	NURSERY II	5	470.5952	\$0	\$5,121,320	\$1,274,380
D2R	DRY CROPLAND (ROW CROPS)	17	1,871.6201	\$0	\$27,781,830	\$496,020
D4	ORCHARDS	3	58.9481	\$0	\$1,279,390	\$17,450
D5	IMPROVED PASTURE	396	12,814.9911	\$0	\$266,539,929	\$1,765,474
D6	NATIVE PASTURE	1,200	54,684.0739	\$0	\$992,956,208	\$6,451,117
D8	DRY CROPLAND 2 HAY	307	6,893.2531	\$0	\$161,318,017	\$1,570,632
E	FARM & RANCH IMPS NOT QUALIFIE	1,386	4,942.6739	\$11,181,260	\$419,803,558	\$319,001,719
E1	FARM & RANCH IMPS NOT QUALIFIE	240	36.3890	\$121,100	\$53,824,774	\$40,999,439
E2	FARM & RANCH IMPS NOT QUALIFIE	66	13.7070	\$20,570	\$2,068,193	\$1,481,307
E3	FARM & RANCH IMPS NOT QUALIFIE	62	0.3520	\$1,930	\$833,719	\$762,386
E4	FARM & RANCH IMPS NOT QUALIFIE	78	404.0652	\$0	\$13,285,989	\$12,986,420
F1	COMMERCIAL (REAL & IMPS)	310	1,010.8224	\$1,669,020	\$136,814,568	\$133,892,973
F1M	COMMERCIAL (REAL & IMPS)	1		\$0	\$9,560	\$9,560
F2	INDUSTRIAL (REAL & IMPS)	13	72.9120	\$0	\$25,893,748	\$25,893,573
G1	OIL, GAS AND MINERAL RESERVES	489		\$0	\$147,629	\$147,611
G3	NON-PRODUCING MINERALS	1		\$0	\$1,259	\$1,259
J2	GAS COMPANIES	1		\$0	\$2,170	\$2,170
J2B	GAS UTILITIES, PERS PROP	3		\$0	\$162,140	\$162,140
J3	ELECTRIC COMPANIES	8		\$0	\$5,805,600	\$5,805,600
J3A	ELECTRIC UTILIES, REAL	2	1.8346	\$0	\$124,000	\$124,000
J3B	ELECTRIC UTILITIES, PERSONAL	4		\$0	\$1,595,030	\$1,595,030
J4	TELEPHONE CO INC CO-OP	8		\$0	\$1,821,050	\$1,821,050
J4A	TELEPHONE UTILITIES, REAL	3	2.0147	\$0	\$188,160	\$188,160
J4B	TELEPHONE UTILITIES, PERS PROP	17		\$0	\$1,084,740	\$1,084,740
J5	RAILROADS	3	35.4800	\$0	\$12,550,700	\$12,550,700
J5A	RAILROAD, REAL	20	135.7844	\$0	\$161,300	\$161,300
J5C	RAILROAD CORRIDORS	5	0.2152	\$0	\$0	\$0
J6	PIPELINES	4		\$0	\$4,419,150	\$4,419,150
J6B	PIPELINE, PERS PROP	7		\$0	\$2,439,390	\$2,439,390
J7	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$124,690	\$124,690
J7B	TV & CABLE, PERS PROP	4		\$0	\$225,520	\$225,520
J8	REAL & TANGIBLE PERSONAL, UTIL	10		\$435,910	\$685,940	\$685,940
L1	TANGIBLE PERSONAL, COMMERCIA	352		\$568,590	\$41,629,669	\$41,629,669
L2	TANGIBLE PERSONAL, INDUSTRIAL	9		\$0	\$10,244,230	\$8,061,625
M1	MOBILE HOMES NO LAND OWNED	285		\$2,066,090	\$14,440,212	\$10,337,224
M3	TANGIBLE PERSONAL, MOBILE HOM	1		\$0	\$97,560	\$97,560
M3A	MOBILE HOMES NO LAND OWNED	63		\$0	\$1,709,320	\$1,450,354
M3B	MOBILE HOMES NO LAND OWNED	27		\$0	\$1,655,946	\$1,077,715
ML1	LEASED EQUIP/VEHICLES MULTI LO	34		\$0	\$1,213,756	\$1,213,756
S	SPECIAL INVENTORY	4		\$0	\$763,710	\$763,710
X	X	1,041	967.7824	\$11,611,040	\$86,621,324	\$0
	Totals		90,058.2889	\$42,512,600	\$3,002,877,325	\$1,084,049,316

2025 CERTIFIED TOTALS

Property Count: 8,825

SHD - HEMPSTEAD ISD
Effective Rate Assumption

7/24/2025

6:47:36AM

New Value

TOTAL NEW VALUE MARKET: \$42,512,600
TOTAL NEW VALUE TAXABLE: \$28,809,578

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$552,670
EX366	HB366 Exempt	108	2024 Market Value	\$30,805
ABSOLUTE EXEMPTIONS VALUE LOSS				\$583,475

Exemption	Description	Count		Exemption Amount
DP	Disability	3		\$96,600
DV4	Disabled Veterans 70% - 100%	2		\$22,648
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3		\$12,000
DVHS	Disabled Veteran Homestead	2		\$370,436
HS	Homestead	62		\$6,801,653
OV65	Over 65	37		\$1,484,962
PARTIAL EXEMPTIONS VALUE LOSS				\$8,788,299
NEW EXEMPTIONS VALUE LOSS				\$9,371,774

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
DP	Disability	35		\$1,552,688
HS	Homestead	1,675		\$59,939,059
OV65	Over 65	633		\$26,620,575
OV65S	OV65 Surviving Spouse	29		\$1,297,241
INCREASED EXEMPTIONS VALUE LOSS				\$89,409,563

TOTAL EXEMPTIONS VALUE LOSS \$98,781,337

New Ag / Timber Exemptions

2024 Market Value \$7,945,803 Count: 25
2025 Ag/Timber Use \$89,780
NEW AG / TIMBER VALUE LOSS \$7,856,023

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,020	\$279,143	\$136,788	\$142,355
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,393	\$238,755	\$131,987	\$106,768

2025 CERTIFIED TOTALS

SHD - HEMPSTEAD ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2025 FREEZE TOTALS

SHD - HEMPSTEAD ISD

Property Count: 1,008

Grand Totals

7/24/2025

6:50:49AM

Land		Value		
Homesite:		89,434,386		
Non Homesite:		12,300,738		
Ag Market:		133,460,875		
Timber Market:		0	Total Land	(+) 235,195,999
Improvement		Value		
Homesite:		192,355,381		
Non Homesite:		15,986,613	Total Improvements	(+) 208,341,994
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 0
			Market Value	= 443,537,993
Ag	Non Exempt	Exempt		
Total Productivity Market:	133,460,875	0		
Ag Use:	780,554	0	Productivity Loss	(-) 132,680,321
Timber Use:	0	0	Appraised Value	= 310,857,672
Productivity Loss:	132,680,321	0		
			Homestead Cap	(-) 20,127,478
			23.231 Cap	(-) 0
			Assessed Value	= 290,730,194
			Total Exemptions Amount (Breakdown on Next Page)	(-) 160,182,382
			Net Taxable	= 130,547,812

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	11,844,307	2,752,848	11,413.68	16,302.83	56		
OV65	249,817,982	98,803,348	547,153.52	632,071.91	952		
Total	261,662,289	101,556,196	558,567.20	648,374.74	1,008	Freeze Taxable	(-) 101,556,196
Tax Rate	0.9436000						
						Freeze Adjusted Taxable	= 28,991,616

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 832,132.09 = 28,991,616 * (0.9436000 / 100) + 558,567.20

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 FREEZE TOTALS

Property Count: 1,008

SHD - HEMPSTEAD ISD
Grand Totals

7/24/2025

6:50:52AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	56	0	1,842,245	1,842,245
DV1	1	0	12,000	12,000
DV3	3	0	12,000	12,000
DV4	21	0	158,457	158,457
DV4S	6	0	21,342	21,342
DVHS	31	0	5,263,248	5,263,248
DVHSS	6	0	208,031	208,031
HS	1,008	0	117,874,334	117,874,334
OV65	905	0	32,991,329	32,991,329
OV65S	47	0	1,799,396	1,799,396
Totals		0	160,182,382	160,182,382

2025 FREEZE TOTALS

Property Count: 1,008

SHD - HEMPSTEAD ISD
Grand Totals

7/24/2025 6:50:52AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	643	711.9435	\$426,410	\$162,004,078	\$50,126,073
B	MULTIFAMILY RESIDENCE	1	1.0000	\$0	\$179,840	\$179,840
D1	QUALIFIED AG LAND	200	5,251.6937	\$0	\$133,460,875	\$776,108
D2	NON-QUALIFIED LAND	140		\$26,840	\$5,401,319	\$5,376,055
E	FARM OR RANCH IMPROVEMENT	339	1,089.0766	\$893,520	\$140,049,695	\$73,190,945
F1	COMMERCIAL REAL PROPERTY	9	7.5115	\$0	\$804,170	\$794,193
M1	TANGIBLE OTHER PERSONAL, MOB	28		\$0	\$1,638,016	\$104,597
	Totals		7,061.2253	\$1,346,770	\$443,537,993	\$130,547,811

2025 FREEZE TOTALS

Property Count: 1,008

SHD - HEMPSTEAD ISD
Grand Totals

7/24/2025 6:50:52AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	532	568.0634	\$426,410	\$125,135,684	\$39,687,067
A1	SINGLE FAMILY RESIDENTIAL	149	143.8801	\$0	\$35,530,724	\$10,344,161
A2	SINGLE FAMILY RESIDENCE	25		\$0	\$1,337,670	\$94,845
B4	MULTI-FAMILY	1	1.0000	\$0	\$179,840	\$179,840
D13	BEE FARM	10	85.4960	\$0	\$3,470,912	\$64,980
D2	IMP ON QUALIFIED AG LAND, BARN	140		\$26,840	\$5,401,319	\$5,376,055
D2R	DRY CROPLAND (ROW CROPS)	1	9.0121	\$0	\$339,140	\$2,390
D4	ORCHARDS	1	21.9481	\$0	\$249,760	\$6,500
D5	IMPROVED PASTURE	61	1,500.4824	\$0	\$36,230,693	\$204,455
D6	NATIVE PASTURE	111	2,993.1038	\$0	\$73,136,691	\$351,893
D8	DRY CROPLAND 2 HAY	43	641.6513	\$0	\$20,033,679	\$145,890
E	FARM & RANCH IMPS NOT QUALIFIE	335	1,029.3423	\$879,810	\$118,391,237	\$62,350,521
E1	FARM & RANCH IMPS NOT QUALIFIE	64	2.8600	\$13,710	\$19,598,868	\$9,309,864
E2	FARM & RANCH IMPS NOT QUALIFIE	11	1.8170	\$0	\$385,640	\$46,815
E3	FARM & RANCH IMPS NOT QUALIFIE	24		\$0	\$180,680	\$133,885
E4	FARM & RANCH IMPS NOT QUALIFIE	13	55.0573	\$0	\$1,493,270	\$1,349,859
F1	COMMERCIAL (REAL & IMPS)	9	7.5115	\$0	\$804,170	\$794,193
M1	MOBILE HOMES NO LAND OWNED	19		\$0	\$1,272,130	\$104,597
M3A	MOBILE HOMES NO LAND OWNED	3		\$0	\$82,020	\$0
M3B	MOBILE HOMES NO LAND OWNED	6		\$0	\$283,866	\$0
	Totals		7,061.2253	\$1,346,770	\$443,537,993	\$130,547,810

2025 FREEZE TOTALS

SHD - HEMPSTEAD ISD
Effective Rate Assumption

7/24/2025 6:50:52AM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Hempstead ISD will hold a public meeting at 06:00pm, August 18, 2025 in the Board Room, HISD Administration Building located at 1440 13th Street in Hempstead, Texas 77445. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted 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	\$0.7552/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.3208/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

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 -	6.02% increase
Debt Service	81.96% increase
Total Expenditures	12.85% increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$2,897,064,595	\$3,002,877,325
Total appraised value* of new property**	\$37,205,120	\$42,512,600
Total taxable value*** of all property	\$1,139,161,616	\$1,084,049,319
Total taxable value*** of new property**	\$33,890,931	\$28,809,578

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$50,075,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.7575	\$0.1938	\$0.9513	\$7,083	\$6,935
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.7425	\$0.3608	\$1.1033	\$7,674	\$7,473
Proposed Rate	\$0.7552	\$0.3208	\$1.0760	\$7,740	\$7,850

*The Interest & 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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$276,213	\$279,143
Average Taxable Value of Residences	\$155,006	\$173,240
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.9436	\$1.0802
Taxes Due on Average Residence	\$1,462.64	\$1,871.34
Increase (Decrease) in Taxes		\$408.70

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age 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 \$1.0802 This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.0802

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)	\$6,970,123
Interest & Sinking Fund Balance(s)	\$1,826,709

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](https://www.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.



ORDINANCE
For Proposed Tax Rate

The Hempstead Independent School District Board of Trustees met in a regular session on Monday, August 18, 2025 and took the following action:

The Board of Trustees of the Hempstead Independent School took action to adopt a tax rate on \$100.00 valuation for this district for the tax year 2025 as follows:

\$0.7552	For the purpose of maintenance and operations
<u>\$0.3208</u>	For the payment of principal and interest on voter-approved debt
\$1.0760	Total tax rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.71 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

Connie Wawarofsky, Board President

Julian Alvarez, Board Secretary

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Hempstead ISD	979-826-3304
School District's Name	Phone (area code and number)
1440 13th St Hempstead, Texas 77445	https://www.hempsteadisd.org/
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 Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 1,119,275,329
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 145,925,007
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 973,350,322
4.	Prior year total adopted tax rate.	\$ 0.9436 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
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. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 973,350,322

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 583,475</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.. + \$ 98,197,862</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 98,781,337
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ 7,945,803</p> <p>B. Current year productivity or special appraised value:..... - \$ 89,780</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 7,856,023
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 106,637,360
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 866,712,962
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 8,178,303
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 64,403
16.	<p>Adjusted prior year 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 the prior year from the result.</p>	\$ 8,242,706
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values.¹¹ \$ 1,084,049,319</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:..... - \$ 0</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 1,084,049,319
18.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹³ \$ 0</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.¹⁴ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 0

⁵ Tex. Tax Code §26.012(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 and 26.04(c-2)
¹¹ Tex. Tax Code §26.012(6)
¹² Tex. Tax Code §26.01(c) and (d)
¹³ Tex. Tax Code §26.01(c)
¹⁴ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 103,255,567
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ 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. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 980,793,752
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 28,809,578
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 28,809,578
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 951,984,174
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.8658 /\$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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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.²³
- 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁷	\$ 0.6169 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)
¹⁶ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)
¹⁷ Tex. Tax Code §26.012(1-a)
¹⁸ Tex. Tax Code §26.04(d-3)
¹⁹ Tex. Tax Code §26.012(6)
²⁰ Tex. Tax Code §26.08(n)
²¹ Tex. Edu. Code §48.2551(a)(3)
²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²³ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)
²⁴ Tex. Edu. Code §45.0021(a)
²⁵ Tex. Edu. Code §11.184(b)
²⁶ Tex. Edu. Code §11.184(b-1)
²⁷ Tex. Edu. Code §948.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ <u>0.1383</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.0500</u> /\$100	\$ <u>0.1383</u> /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	\$ <u>0.7552</u> /\$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁰ Enter debt amount: \$ <u>3,425,088</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>278,700</u> D. Adjust debt: Subtract B and C from A.	\$ <u>3,146,388</u>
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ <u>0</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>3,146,388</u>
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ <u>100.00</u> % B. Enter the 2024 actual collection rate <u>94.20</u> % C. Enter the 2023 actual collection rate <u>100.00</u> % D. Enter the 2022 actual collection rate <u>100.02</u> %	<u>100.00</u> %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>3,146,388</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>980,793,752</u>
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ <u>0.3208</u> /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. 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 29 and 36. ³⁴	\$ <u>1.0760</u> /\$100

²⁸ Tex. Tax Code §26.08(n)(2)
²⁹ Tex. Edu. Code §45.003(d)
³⁰ Tex. Tax Code §26.012(7)
³¹ Tex. Tax Code §§26.012(10) and 26.04(b)
³² Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §26.08(g)

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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 980,793,752
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0760 /\$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.³⁷ 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
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9436 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.0760 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 0.8658 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate..... \$ 1.0760 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: 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.³⁸

print here → Ro'Vin Garrett
 Printed Name of School District Representative

sign here → *Ro'Vin Garrett*
 School District Representative

August 6, 2025
 Date

³⁸ Tex. Tax Code §26.04(c)