



# Prosper Independent School District

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2024-2025  
Adopted Budget

September 1, 2024 - August 31, 2025



# Prosper Independent School District

## Administration

**Dr. Holly Ferguson**

Superintendent

**Dr. Greg Bradley**

Deputy Superintendent

**Dr. Kyle Penn**

Deputy Superintendent

**Jeff Crownover**

Deputy Superintendent

**Michele Seese**

Chief Financial Officer

**Charis Hunt**

Chief Human Resource Officer

**Dr. Blair Hickey**

Chief of Specialized Programs

**Rachel Trotter**

Chief Communications Officer

**Theresa Biggs**

Chief Academic Officer

**Bill McLaughlin**

Chief of Leadership & Innovation

**Fernando DeVelasco**

Chief Technology Officer

**Todd Shirley**

Chief of Construction & Design

## Board of Trustees

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**Dena Dixon**

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Board Member

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Board Member

**David Webb**

Board Member

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# Budget Goals & Priorities

## Compensation

Salary Increase 3.5% all employees

Starting first year teacher pay \$60K

Increase benefit contributions due to higher TRS medical premiums

## Student Average Daily Attendance

29,972 ADA

Additional 2,500 ADA - revisit after snapshot

## Revenues

Tax Rate \$1.2552

Taxable Value \$23,398,029,750

## Expenses

Increased Operational Costs - Inflation over 20%

Growth of ~ 17%

Refine Budgets to optimize resources, promote cost-savings strategies, and enhance sustainability





# Executive Summary

## Prosper ISD

### 2024-2025

This budget document and the annual financial report, serve as key tools for presenting the financial plan and operational results of the District. The main purpose of this budget document is to provide timely and useful information about the District's past, current, and projected financial status to support financial decisions that align with its educational goals.

The Prosper Independent School District (the "District") is dedicated to sound financial management characterized by integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document outlines the financial plan for the Prosper Independent School District for the 2024-2025 fiscal year.

This document is the result of an extensive process involving input from campus and administrative staff, the Superintendent, Administration, Board Finance Committee, and the entire Board of Trustees. This process includes targeted strategies and action steps to achieve specific objectives. The District intends to clearly communicate how resources are allocated and used. Furthermore, this document is designed to help constituents understand how resources are utilized to fulfill the District's mission. The Board of Trustees and staff have worked diligently to optimize the use of funds from taxpayers and other local, state, and federal sources. Campus principals and staff are actively involved in making specific requests to improve student performance.

#### Legal Requirements

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Student Nutrition, and Debt Service funds to be budgeted and adopted annually by the District's Board of Trustees. Budgets are prepared according to state regulations and cover the fiscal period from September 1, 2024, to August 31, 2025. The District's website provides access to multiple years of required financial accountability information.

#### Adoption of Budget and Tax Rate

The Texas Education Code §44.002-44.006 outlines the legal framework for school district budget development. The budget must be adopted by the Board of Trustees no later than August 31st, with the approved budget commencing on September 1st. The code also mandates that the president of the Board of Trustees call a public meeting, giving ten days' public notice in a newspaper for the adoption of the district budget and posting a comparative proposed budget on the District's website. The officially adopted District budget must be filed with the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) by the annually prescribed date.



# Executive Summary

## Tax Rate Adoption

The Board of Trustees cannot adopt a tax rate until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information. The Commissioner of Education must also certify the District's intent to enter into an agreement to reduce its local revenue to comply with Texas Education Code Chapter 48.257. The District must adopt a tax rate by September 30th or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2024 tax rate in August during the Budget Adoption Hearing. The tax rate is made up of the Maintenance & Operations (M&O) rate for operational expenses and the Interest & Sinking (I&S) rate for debt service.

## Legislative Impacts

The District continues to experience the impact of the 86th and 87th Legislative Sessions, which included the passage of House Bill 3 and subsequent revisions to funding formulas. However, the 88th Legislative Session provided minimal additional funding to Texas public schools, despite a record \$32 billion state budget surplus. Despite the growing need for increased school funding, no increases to the basic student allotment came out of the regular session or any of the four special sessions that were called in 2023. The basic allotment has remained static since 2019 despite nearly 20% inflation, increasing demands and cost of educating and safeguarding our students. The 89th Texas Legislative Session is scheduled to start in January 2025. However, a special session could be called to focus on education funding prior to that time. Statewide advocacy is actively promoting education and working to influence state education policy.

## Federal Stimulus Fund

The District concluded the spending of Elementary and Secondary School Emergency Relief (ESSER) III funds in the 2022-2023 fiscal year, as these funds will expire in September 2024. The District was strategic in the use of these funds so that on-going expenses could be avoided. However, due to the continued growth absorbing many of the positions was possible. During the 2023-2024 and 2024-2025 budget process, the District administration reviewed positions and resources previously funded by ESSER funds and determined those that will transition to the General Fund.

## Balanced Budget

The District strives to balance the operating budget with current revenues, ensuring that current revenues cover ongoing expenditures. Excess fund balance in the general operating fund may be used for one-time, non-recurring expenditures or capital needs. During challenging economic times, and with careful planning and multi-year budgeting, the Board of Trustees may use a portion of the fund balance to offset costs that exceed limited revenues, thereby protecting the integrity of programs and the success of the District without compromising its financial stability.

To maintain financial stability, the Board has adopted a policy designating a minimum fund balance level, targeting three months of operating expenditures. Budgets will be adopted annually but with consideration of the long-range impact on the District's fund balance to maintain a fund balance that equals or exceeds the three-month target. In an effort to provide adequate cash flow for its operations, maintain a strong credit rating, and plan for unanticipated extraordinary costs, the District shall maintain, where possible, three months of unassigned general operating fund balance. If the Board determines this fund balance cannot be obtained for the proposed budget, it shall be the goal of the Board to reach the balance within a specified period, within three years.



# Executive Summary

## Planning

A budget calendar is established each year and the process begins in January. This allows the Administration and the Board of Trustees sufficient time to consider appropriate decisions and analyze the associated financial impacts. The budget process will be coordinated to identify major strategic goals and issues before the budget approval date.

## Reporting

Monthly financial reports are presented to the Board of Trustees, enabling them to understand the overall budget and financial status of the District. These reports include comparative financial statements, reports on cash and investments, bond status reports, and tax collection information. Quarterly financial updates are presented during a formal Board Meeting to provide updates publicly for the community.

## Control and Accountability

Each campus or departmental administrator is responsible for administering and overseeing their budget, which is controlled on an organizational basis. This includes achieving the targets adopted as part of the budget and monitoring departmental budgets for compliance with spending limitations. Campus and departmental administrators may transfer allocations within function codes through budget transfers approved by the appropriate administrator and Business Services. Transfers of personnel budgets, transfers between function codes, and certain other District-level allocations require approval from Business Services and ultimately the Deputy Superintendent of District & Employee Services.

## Budget Process/Priorities

Prosper ISD builds its budget priorities around its vision, mission, and strategic plan. The District monitors spending to ensure the most efficient use of resources within the statutory and regulatory limitations and mandates placed upon public schools. A close alignment is maintained between the overall budget, district administration and campus planning to help PISD efficiently meet established priorities. The District prioritizes programs that directly serve students, the employees who deliver these programs, the facilities that support students, and the safety of students and staff. Input from campus administrators, teachers, department directors, district administrators, the Board of Trustees, and the community is essential in addressing significant needs during the budget process.

Personnel is a critical resource and a significant expenditure, which accounts for the majority of the District's overall budget. Staffing and hiring decisions are made with careful consideration and align with the strategic plan of the District. Staffing ratios (students to staff) are followed at every campus, accounting for all personnel needed to operate a campus, and provide additional direction beyond classroom ratios established by the State. Serving students remains the top priority in staffing decisions.



# Executive Summary

## Budget Amendments

The District budget will be amended as necessary based on financial and economic factors. Board policy states that the Superintendent or designee may move between functions prior to board approval. The Board reviews financial reports on a monthly basis to provide functional information on a regular basis. The budget must be amended by the Board prior to the use or designation of fund balance.

## District Support

The Prosper ISD School Board remains steadfast in their commitment to supporting our District by providing resources, tools, and assistance that create unique opportunities for our students, educators, and staff. These opportunities enrich our students' educational experiences throughout their academic journey. Thank you to the Board of Trustees, District leadership, educators, staff, parents, and students, whose unwavering dedication and commitment have been instrumental in shaping strategic initiatives and policies to elevate educational standards within Prosper ISD. We reaffirm our dedication to accountability and the responsible management of the resources entrusted to us.



# Adopted Budget 2024-2025

<b>Prosper Independent School District Budget Summary 2024-2025</b>			
	<b>*General Fund</b>	<b>Child Nutrition Fund</b>	<b>Debt Service Fund</b>
<b>Local &amp; Intermediate Revenue Sources</b>			
5710	Property Tax Revenues	\$173,307,308	\$113,941,598
5750	Co-Curricular & Enterprising Activities	982,800	-
5700	Other Revenue	16,921,400	7,300,000
<b>State Revenue Sources</b>			
5800	State Funding Revenues	138,144,912	-
5830	TRS On-Behalf of State	16,922,009	-
<b>Federal Revenue Sources</b>			
5900	Other Federal Revenues	1,000,000	-
5920	School Lunch/ Breakfast Programs	-	1,000,000
	<b>Total Revenues and Other Sources</b>	<b>\$347,258,227</b>	<b>\$14,067,438</b>
<b>Distribution of Budgeted Funds by Function</b>			
0011	Instruction	\$222,880,836	-
0012	Instructional Resources & Media Services	3,958,548	-
0013	Curriculum/Instructional Staff Development	7,920,867	-
0021	Instructional Leadership	3,447,971	-
0023	School Leadership	20,547,700	-
0031	Guidance & Counseling	13,413,537	-
0032	Social Work Services	88,226	-
0033	Health Services	3,272,246	-
0034	Student Transportation	11,994,700	-
0035	Food Services	134,029	13,472,240
0036	Co-Curricular/ Extra Curricular Activities	11,250,960	-
0041	General Administration	10,343,199	-
0051	Plant Maintenance & Operations	31,929,363	-
0052	Security & Monitoring Services	4,327,802	-
0053	Data Processing	10,752,900	-
0061	Community Service	9,500	-
0071	Debt Service	1,417,500	117,047,015
0081	Facilities Acquisition and Construction	1,005,630	-
0091	Contract Instructional Services	1,800,000	-
0093	Payments to Fiscal Agents	225,000	-
0095	Payments to JJAEP	11,000	-
0099	Inter-governmental Charges	2,000,000	-
		<b>\$362,711,514</b>	<b>\$13,472,240</b>
3400	Budgeted Use of Fund Balance	(15,453,287)	<b>\$117,047,015</b>
	<b>Total Expenditures and Other Sources</b>	<b>\$347,258,227</b>	<b>\$13,472,240</b>
<i>*General Funds includes Athletic Activities, General Operating, &amp; TRS OnBehalf</i>			
Required Disclosures Per Tex. Loc Gov't Code §140.0045:		<b>2023-24</b>	<b>2024-2025</b>
Publication of Legally Required Newspaper Notices		\$10,000	\$10,000
Advocacy Expenditures		\$1,985	\$2,500



# General Fund

The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.



# General Fund

**Prosper Independent School District  
General Fund  
Budget Overview by Major Object**

	2022-2023 Actual	2023-2024 Original Budget	2024-2025 Proposed Budget	% Change
<b>Revenues</b>				
Local & Intermediate Sources	\$170,021,996	\$164,578,083	\$191,191,306	
State Program	98,780,060	130,134,441	155,066,921	
Federal Program	5,111,887	1,500,000	1,000,000	
<b>Total Revenues and Other Sources</b>	<b>\$273,913,943</b>	<b>\$296,212,524</b>	<b>\$347,258,227</b>	<b>17.23%</b>
<b>Expenditures</b>				
Payroll	201,136,394	248,289,675	294,010,841	
Contracted Services	22,585,688	31,911,278	36,180,050	
Supplies & Materials	14,372,658	17,311,597	20,009,069	
Other Operatin	4,906,469	6,405,605	7,701,547	
Debt Service	905,610	745,000	1,417,500	
Capital Outlay	4,947,796	1,345,508	3,392,507	
<b>Total Expenditures</b>	<b>\$248,854,615</b>	<b>\$306,008,663</b>	<b>\$362,711,514</b>	<b>18.53%</b>
Excess(Deficiency) of Revenues vs. Expenditures	25,059,328	(9,796,139)	(15,453,287)	
<b>Other Financing Sources(Uses)</b>				
Sale of Real and Personal Property	\$12,982			
Proceeds of Right-to-Use Leases & Subscriptions	935,558			
Transfers Out (Use)	(2,500,000)			
<b>Total Other Financing Sources/Uses</b>	<b>(1,551,460)</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balance</b>	<b>23,507,866</b>			
<b>Beginning Fund Balance (Sept 1)</b>	<b>128,789,676</b>	<b>152,297,542</b>		
<b>Ending Fund Balance (August 31)</b>	<b>\$152,297,542</b>			



# General Fund

## Prosper Independent School District General Fund Revenue Overview

	2022-2023 Actual	2023-2024 Original Budget	2024-2025 Proposed Budget	% Change
<b><u>Local &amp; Other Sources</u></b>				
Local Taxes - Current Year	\$153,829,784	\$149,562,563	\$171,407,306	14.61%
Local Taxes - Prior Years	2,937,826	1,500,000	1,500,000	-
Local Tax Penalties & Interest	566,741	400,000	400,000	-
Tuition and Fees	1,253,790	1,267,000	1,438,400	13.53%
Earnings from Investments	7,296,316	8,003,445	12,180,000	52.18%
Rents and Building Use Fees	1,265,975	1,191,000	1,364,500	14.57%
Gifts and Bequests	-	10,000	-	-
Insurance Recovery	76,626	50,000	75,000	50.00%
Misc. Local Revenues	1,960,214	1,562,375	1,863,500	19.27%
Athletic Activities	829,244	1,031,700	962,600	-6.70%
<b>Total Local Sources</b>	<b>\$170,016,516</b>	<b>\$164,578,083</b>	<b>\$191,191,306</b>	<b>16.17%</b>
<b><u>State Sources</u></b>				
Per Capita Apportionment	12,938,577	9,810,599	16,167,098	64.79%
Foundation School Funding	73,810,269	106,063,242	121,977,814	15.00%
TRS On-Behalf Payments	12,031,214	14,260,600	16,922,009	18.66%
<b>Total State Sources</b>	<b>\$98,780,060</b>	<b>\$130,134,441</b>	<b>\$155,066,921</b>	<b>19.16%</b>
<b><u>Federal Sources</u></b>				
Indirect Cost	1,539,671			
SHARS	1,212,073	1,000,000	500,000	-50.00%
Other	2,365,623	500,000	500,000	-
<b>Total Federal Sources</b>	<b>\$5,117,367</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>	<b>-33.33%</b>
<b>Total Revenue All Sources</b>	<b>\$273,913,943</b>	<b>\$296,212,524</b>	<b>\$347,258,227</b>	<b>17.23%</b>



# General Fund

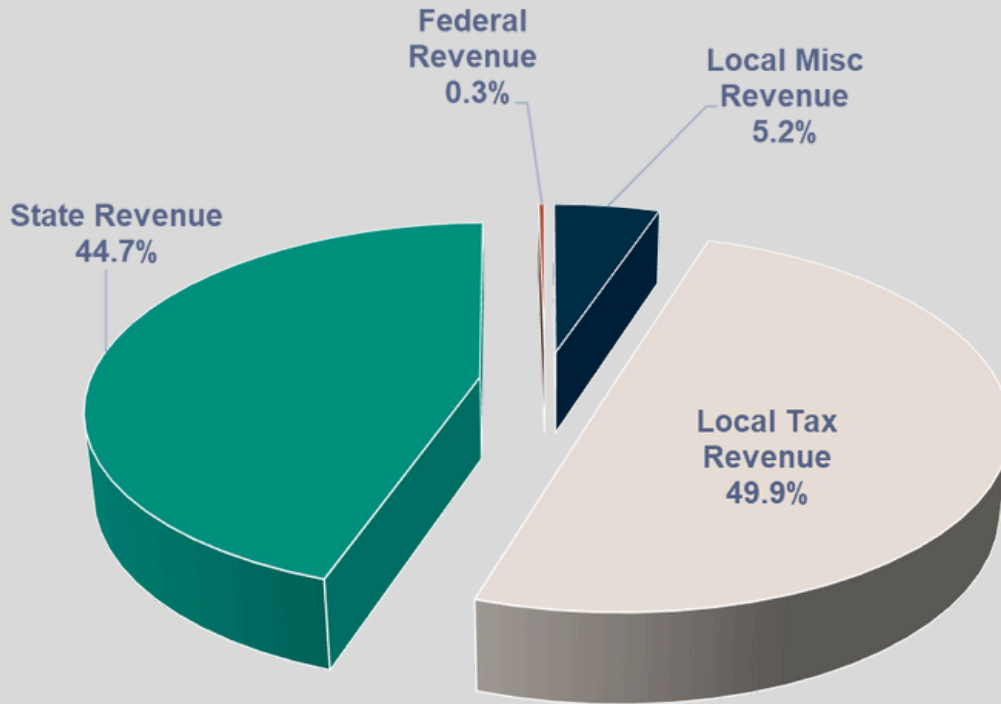
## Prosper Independent School District General Fund Budget Overview by Function

		2022-2023	2023-2024	2024-2025	
		Actual	Original Budget	Proposed Budget	% Change
<b>Local &amp; Intermediate Revenue Sources</b>					
5710	Property Tax Revenues	\$157,334,352	\$151,462,563	\$173,307,306	14.42%
5750	Co-Curricular & Enterprising Activities	11,852,921	1,031,700	962,600	-6.70%
5700	Other Revenue	829,244	12,083,820	16,921,400	40.03%
<b>State Revenue Sources</b>					
5800	State Funding Revenues	86,748,846	115,873,841	138,144,912	19.22%
5830	TRS On-Behalf of State	12,031,214	14,260,600	16,922,009	18.66%
<b>Federal Revenue Sources</b>					
5900	Other Federal Revenues	5,117,367	1,500,000	1,000,000	-33.33%
<b>Total Revenues and Other Sources</b>		<b>\$273,913,943</b>	<b>\$296,212,524</b>	<b>\$347,258,227</b>	<b>17.23%</b>
<b>Distribution of Budgeted Funds by Function</b>					
0011	Instruction	\$150,929,739	\$185,670,583	\$222,860,836	20.03%
0012	Instructional Resources & Media Services	3,019,544	3,955,943	3,958,548	0.07%
0013	Curriculum/Instructional Staff Development	4,460,814	6,689,911	7,920,867	18.40%
0021	Instructional Leadership	1,567,198	3,071,146	3,447,971	12.27%
0023	School Leadership	12,755,771	15,744,964	20,547,700	30.50%
0031	Guidance & Counseling	6,325,081	9,330,433	13,413,537	43.76%
0032	Social Work Services	-	-	88,226	100.00%
0033	Health Services	2,074,269	3,062,741	3,272,246	6.84%
0034	Student Transportation	10,649,233	11,792,666	11,994,700	1.71%
0035	Food Services	160,121	98,335	134,029	36.30%
0036	Co-Curricular/ Extra Curricular Activities	8,279,664	10,225,512	11,250,960	10.03%
0041	General Administration	7,986,629	9,102,196	10,343,199	13.63%
0051	Plant Maintenance & Operations	24,798,821	27,892,856	31,929,363	14.47%
0052	Security & Monitoring Services	3,581,802	3,178,182	4,327,802	36.17%
0053	Data Processing	8,081,908	10,409,429	10,752,900	3.30%
0061	Community Service	2,295	8,750	9,500	8.57%
0071	Debt Service	905,610	745,000	1,417,500	90.27%
0081	Facilities Acquisition and Construction	1,363,339	1,004,016	1,005,630	0.16%
0091	Contract Instructional Services	233,023	1,800,000	1,800,000	0.00%
0093	Payments to Fiscal Agents	201,184	215,000	225,000	4.65%
0095	Payments to JJAEP	1,415	11,000	11,000	0.00%
0099	Inter-governmental Charges	1,477,157	2,000,000	2,000,000	0.00%
<b>Total Expenditures</b>		<b>\$248,854,617</b>	<b>\$306,008,663</b>	<b>\$362,711,514</b>	<b>18.53%</b>
Excess(Deficiency) of Revenues vs. Expenditures		25,059,326	(9,796,139)	(15,453,287)	
3400:	Budgeted Use of Fund Balance		(9,796,139)	(15,453,287)	
<b>Other Financing Sources(Uses)</b>					
7912:	Sale of Real and Personal Property	12,982	-	-	
7913:	Proceeds of Right-to-Use Leases & Subscripti	935,558	-	-	
8911:	Transfers Out (Use)	(2,500,000)	-	-	
<b>Total Other Financing Sources (Uses)</b>		<b>(1,551,460)</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balance</b>		<b>23,507,866</b>			
Beginning Fund Balance (Sept 1)		128,789,676	152,297,542		
<b>Ending Fund Balance (August 31)</b>		<b>\$152,297,542</b>			

\*General Funds includes Athletic Activities, General Operating, & TRS OnBehalf



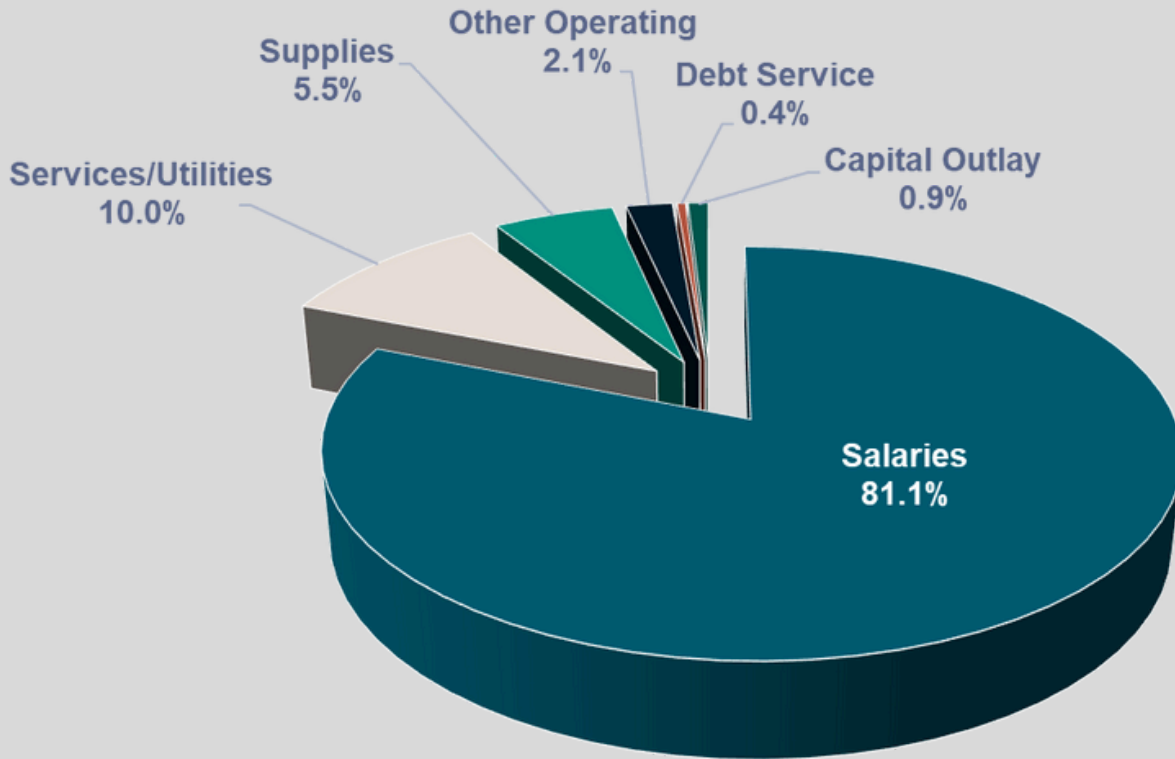
# General Fund Revenue



REVENUE BY SOURCE	FISCAL YEAR 2025
Local Misc Revenue	\$17,884,000
Local Tax Revenue	\$173,307,306
State Revenue	\$155,066,921
Federal Revenue	\$1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$347,258,227</b>



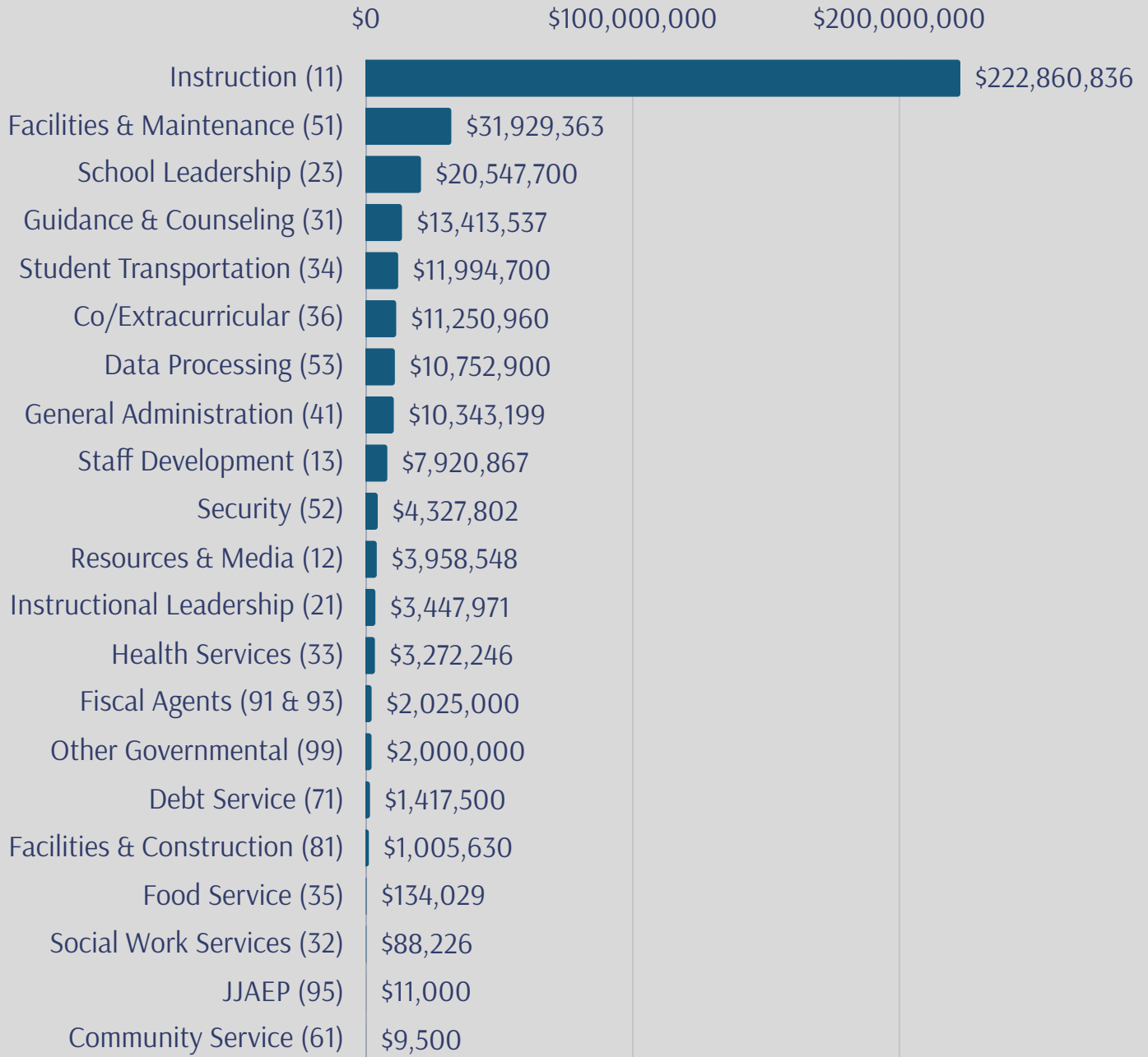
# General Fund by Major Object



EXPENDITURE BY MAJOR OBJECT	FISCAL YEAR 2025
Salaries	\$294,010,841
Services/Utilities	\$36,180,050
Supplies	\$20,009,069
Other Operating	\$7,701,547
Debt Service	\$1,417,500
Capital Outlay	\$3,392,507
<b>TOTAL EXPENDITURES</b>	<b>\$362,711,514</b>



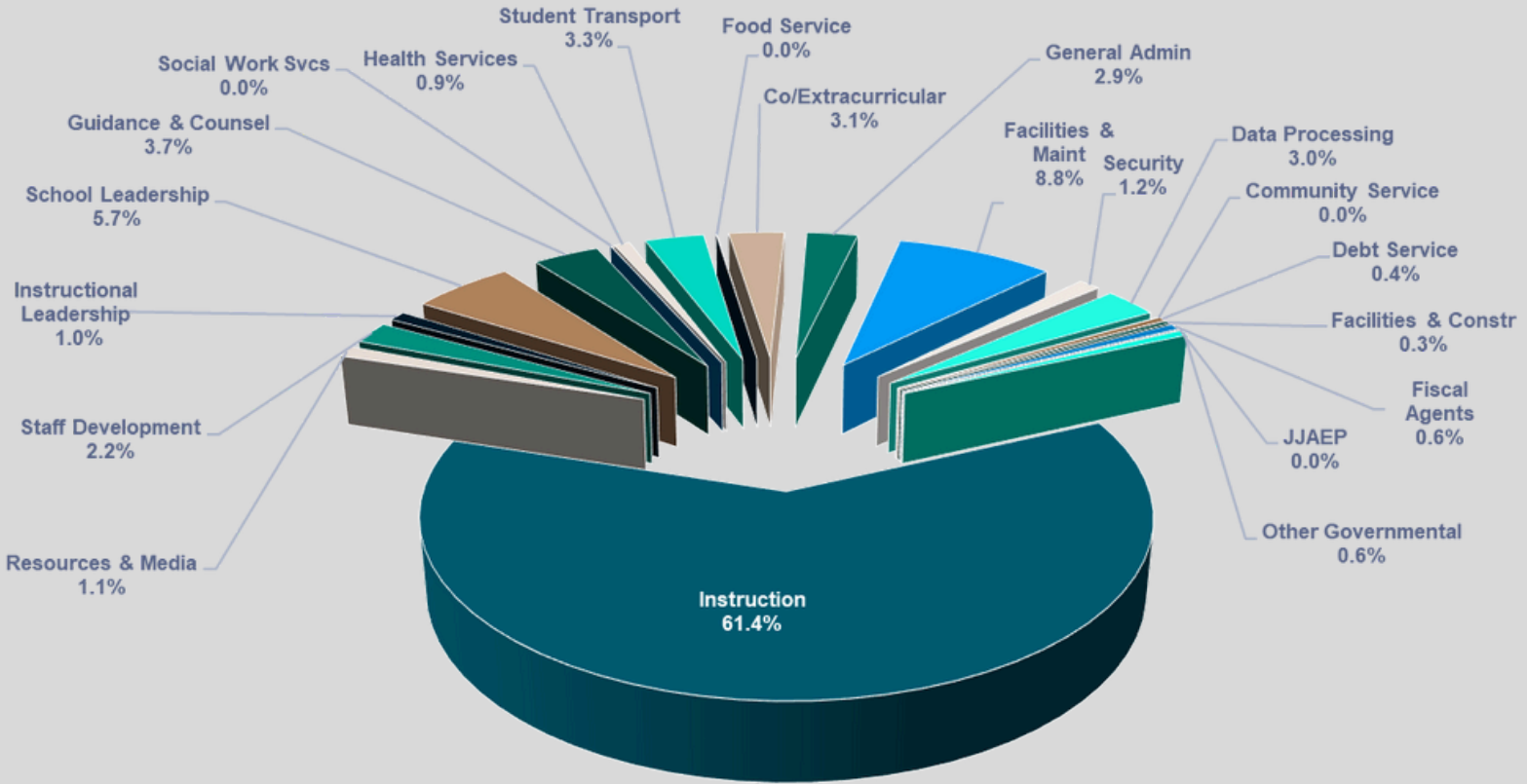
# General Fund by Function



**Adopted Expenditure Budget: \$362,711,514**



# General Fund by Function



EXPENDITURE BY FUNCTIONAL CATEGORY	FISCAL YEAR 2025
Instructional (11,12,13)	64.72%
Instructional Leadership (21,23)	6.62%
Instructional Related (31,32,33,34,36)	11.03%
Operational Costs (35,41,51,52,53)	15.85%
Other Costs (61,71,81,91,93,95,99)	1.78%



# Debt Service Fund

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which tax has been dedicated by the District.



# Debt Service Fund

Prosper Independent School District Debt Service Budget Overview				
	2022-2023 Actual	2023-2024 Original Budget	2024-2025 Proposed Budget	% Change
<b>Revenues</b>				
Total Local and Intermediate Sources	\$85,119,970	\$103,524,792	\$113,941,596	
State Program Revenues	1,259,714	0	7,300,000	
<b>Total Revenues and Other Sources</b>	<b>\$86,379,684</b>	<b>\$103,524,792</b>	<b>\$121,241,596</b>	<b>17.11%</b>
<b>Expenditures</b>				
Principal on Long Term Liabilities	\$76,168,898	\$99,347,074	\$32,491,542	
Interest on Long Term Liabilities	59,846,515	0	82,055,473	
Bond Issuance Cost and Fees	955,503	0	2,500,000	
<b>Total Expenditures</b>	<b>\$136,970,916</b>	<b>\$99,347,074</b>	<b>\$117,047,015</b>	<b>17.82%</b>
<b>Other Financing Sources(Uses)</b>				
Capital Related Debt Issued	\$52,160,413	-	-	
Premium or Discount on Issuance of Bonds	1,624,965	-	-	
<b>Total Other Financing Sources/Uses</b>	<b>\$53,785,378</b>	<b>-</b>	<b>-</b>	
Excess(Deficiency) of Revenues vs. Expenditures	(50,591,232)	4,177,718	4,194,581	
<b>Net Change in Fund Balance</b>	<b>3,194,146</b>			
Beginning Fund Balance (Sept 1)	16,076,388	19,270,534		
<b>Ending Fund Balance (August 31)</b>	<b>\$19,270,534</b>			



# Student Nutrition Fund

The Student Nutrition Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast and Lunch Program.



# Student Nutrition Fund

## Prosper Independent School District Student Nutrition Budget Overview

	2022-2023 Actual	2023-2024 Original Budget	2024-2025 Proposed Budget	% Change
<b>Revenues</b>				
Local & Intermediate Sources	\$9,919,166	\$12,485,000	\$13,067,438	
State Program	16,183	15,000		
Federal Program	1,524,327	1,000,000	1,000,000	
<b>Total Revenues and Other Sources</b>	<b>\$11,459,676</b>	<b>\$13,500,000</b>	<b>\$14,067,438</b>	<b>4.20%</b>
<b>Expenditures</b>				
Payroll	53,697	-	-	
Contracted Services	10,295,497	13,250,000	13,272,240	
Supplies & Materials	194,723	-	200,000	
Other Operating	21	-	-	
Capital Outlay	20,733	-	-	
<b>Total Expenditures</b>	<b>\$10,564,671</b>	<b>\$13,250,000</b>	<b>\$13,472,240</b>	<b>1.68%</b>
<b>Other Financing Sources(Uses)</b>				
Other Sources				
Other Uses				
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Excess(Deficiency) of Revenues vs. Expenditures	895,005	250,000	595,198	
<b>Net Change in Fund Balance</b>	<b>895,005</b>			
<b>Beginning Fund Balance (Sept 1)</b>	<b>1,030,190</b>	<b>1,925,195</b>		
<b>Ending Fund Balance (August 31)</b>	<b>\$1,925,195</b>			



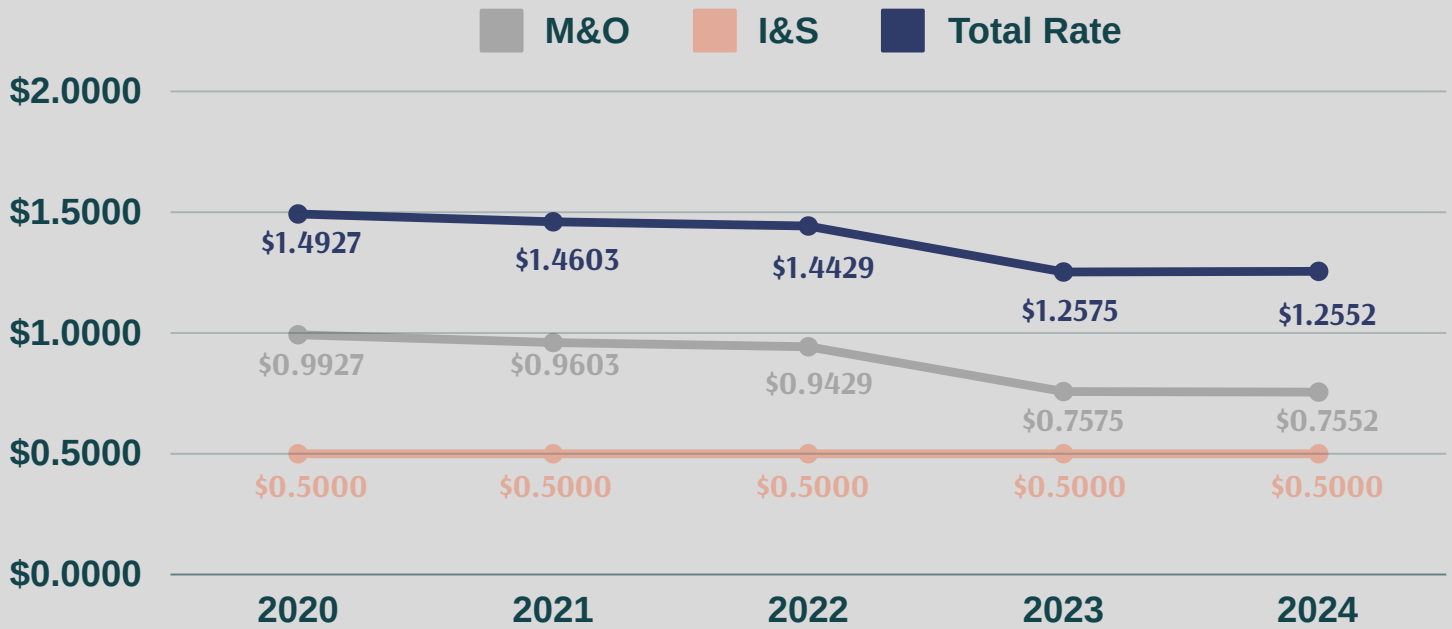
# Supplemental Information

The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.



# Tax Information

## TAX RATE - LAST FIVE YEARS



## PROPERTY TAXES - LAST FIVE YEARS

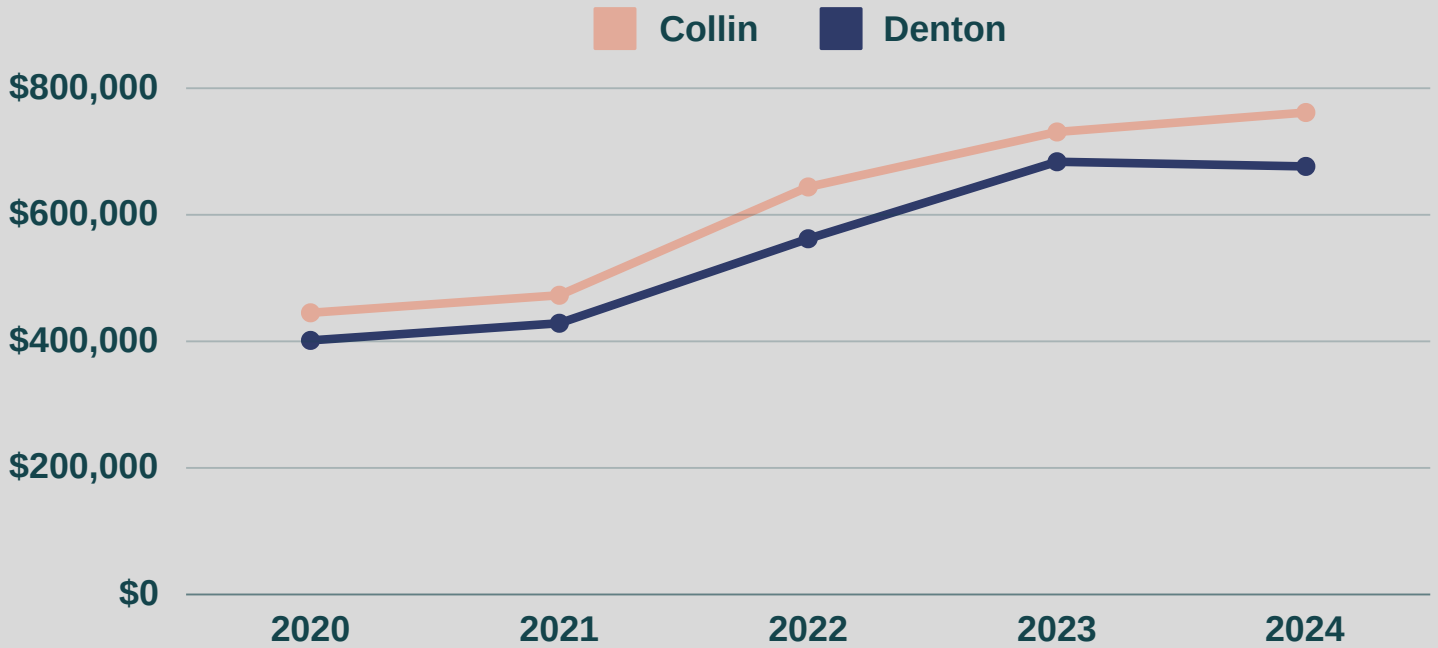
FISCAL YEAR ENDED AUGUST 31	TAX YEAR	TAX RATE	TAXABLE VALUES	NET TAX LEVY	% COLLECTED WITHIN FISCAL YEAR
*2025	2024	\$1.2552	\$23,398,029,750	*\$284,048,902	*99.00%
2024	2023	\$1.2575	\$19,465,380,229	\$237,317,663	99.39%
2023	2022	\$1.4429	\$16,769,976,083	\$235,694,806	99.80%
2022	2021	\$1.4603	\$13,050,023,256	\$186,609,463	99.68%
2021	2020	\$1.4927	\$11,088,095,442	\$162,498,957	99.72%

\*Estimated

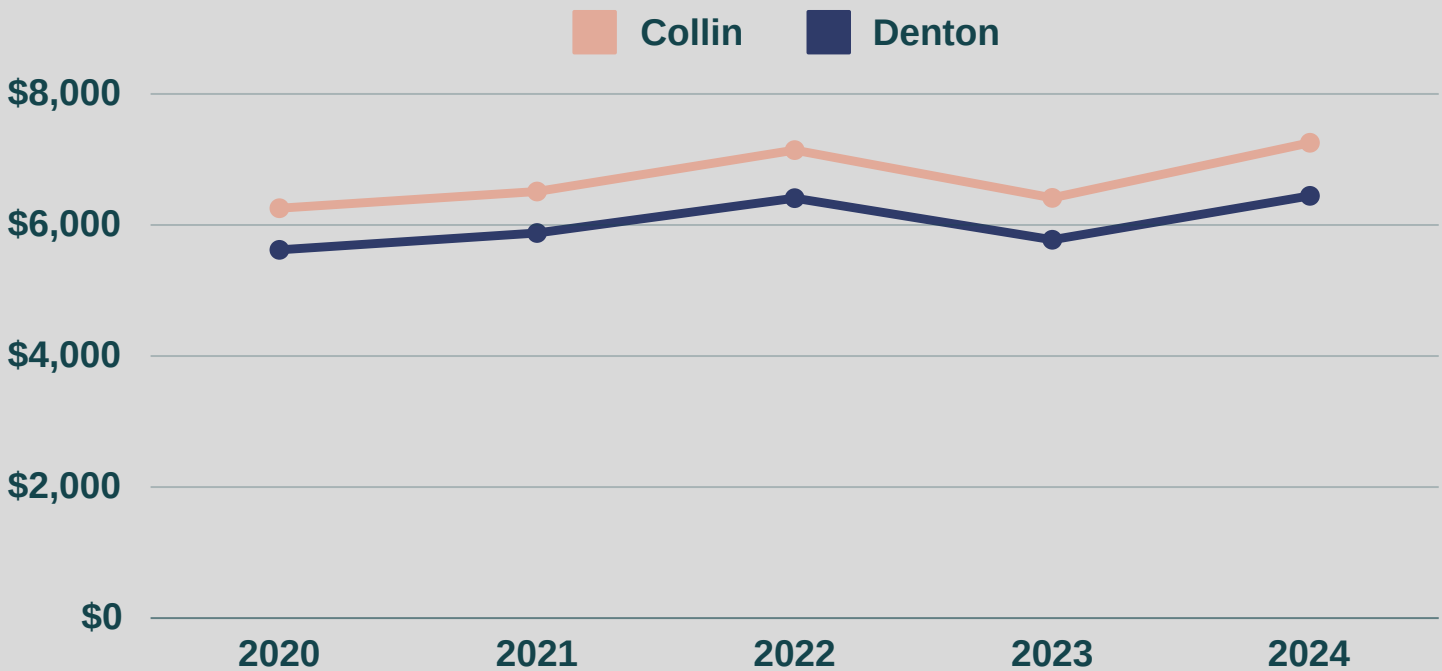


# Tax Information

## AVERAGE HOME VALUE - LAST FIVE YEARS

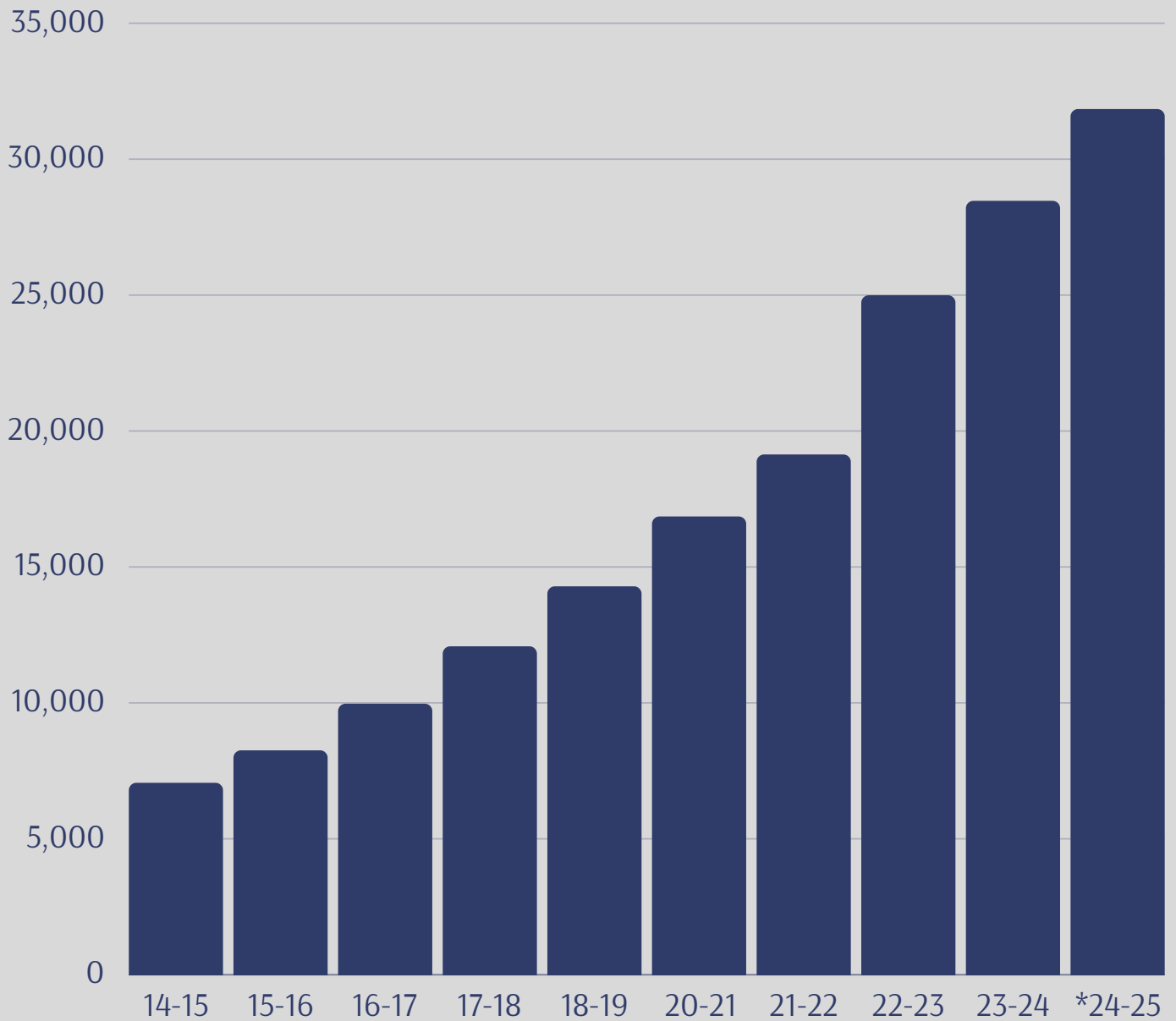


## PROPERTY TAXES DUE ON AVERAGE HOME WITH HOMESTEAD EXEMPTION - LAST FIVE YEARS





# Enrollment Information



*\*Enrollment as of 8/8/24*



# Enrollment Information

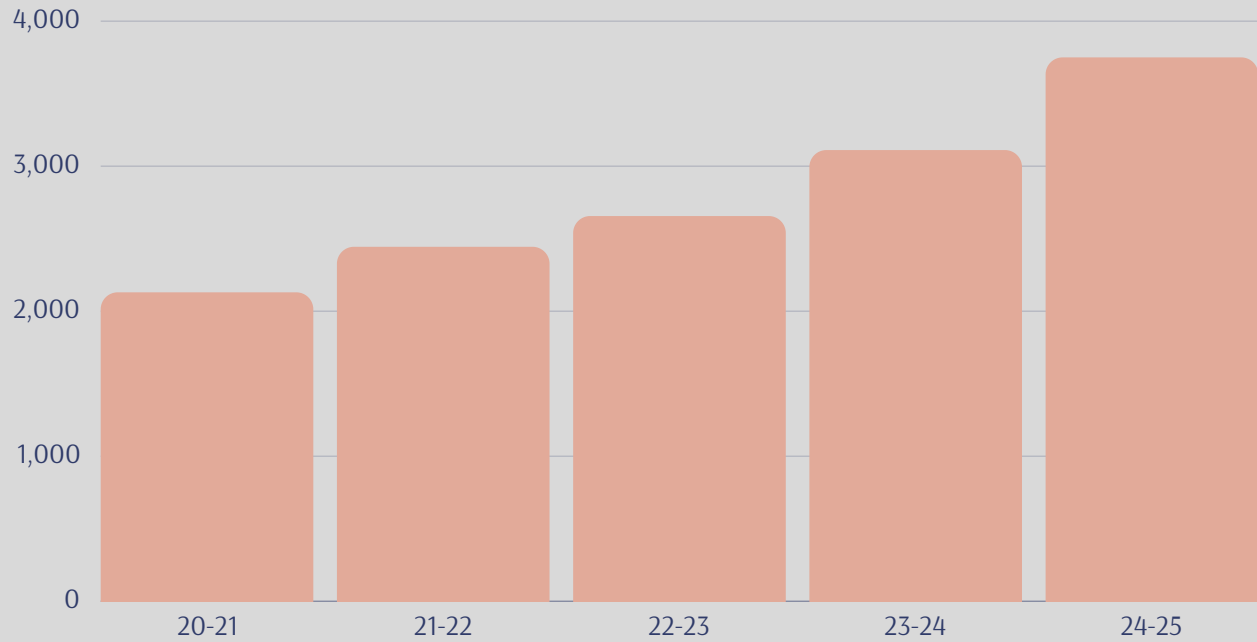
	2020-21	2021-22	2022-23	2023-24	2024-2025
Early Education	127	139	159	182	174
Pre-Kindergarten	185	264	400	542	714
Kindergarten	1,496	1,736	1,934	2,142	2,275
First Grade	1,677	1,680	2,046	2,244	2,419
Second Grade	1,603	1,870	1,958	2,324	2,543
Third Grade	1,614	1,763	2,126	2,254	2,588
Fourth Grade	1,603	1,764	2,081	2,387	2,507
Fifth Grade	1,501	1,734	1,969	2,337	2,624
Sixth Grade	1,535	1,630	1,999	2,255	2,573
Seventh Grade	1,538	1,699	1,847	2,202	2,477
Eighth Grade	1,437	1,703	1,862	2,058	2,413
Ninth Grade	1,362	1,673	1,892	2,153	2,322
Tenth Grade	1,302	1,515	1,741	1,995	2,249
Eleventh Grade	1,145	1,408	1,566	1,803	2,124
Twelfth Grade	1,013	1,202	1,403	1,589	1,841
<b>Total Enrollment</b>	<b>19,138</b>	<b>21,780</b>	<b>24,983</b>	<b>28,467</b>	<b>31,843</b>

\*Enrollment as of 8/8/24



# Staffing Information

## Total Staff



Full Time Equivalent (FTE) Group	2023-2024	2024-2025
Auxiliary	12	26
*Instructional Aides	52	57
Campus Paraprofessionals	44	35
District Paraprofessionals	19	13
Campus Professionals	36	53
*District Professionals	36	53
*Teachers	253	329
<b>Total Additions</b>	<b>452</b>	<b>566</b>

\*Includes SPED



# Budget Appendix

Effective January 1, 2021, from Senate Bill 2, 86th Legislature Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates.

# School Districts without Chapter 313 Agreements

Prosper Independent School District

469-219-2000

School District's Name

Phone (area code and number)

605 E. 7th Street, Prosper, TX 75078

www.prosper-isd.net

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 18,639,931,137
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 1,378,076,311
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 17,261,854,826
4.	<b>Prior year total adopted tax rate.</b>	\$ 1.257500 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b>	
	A. Original prior year ARB values: ..... \$ 416,649,551	
	B. Prior year values resulting from final court decisions: ..... \$ 386,700,757	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 29,948,794
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: ..... \$ 745,390,006	
	B. Prior year disputed value: ..... \$ 59,347,593	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 686,042,413
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 715,991,207
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 17,977,846,033
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 114,334

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

<sup>5</sup> Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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 freepport 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><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ <u>11,072,851</u></p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .. + \$ <u>170,184,668</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ <u>181,257,519</u></p>
11.	<p><b>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.</b> 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><b>A. Prior year market value.</b> ..... \$ <u>111,460</u></p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ <u>363</u></p> <p><b>C. Value loss.</b> Subtract B from A.</p>	<p>\$ <u>111,097</u></p>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	<p>\$ <u>181,482,950</u></p>
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	<p>\$ <u>17,796,363,083</u></p>
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>223,789,265</u></p>
15.	<p><b>Taxes refunded for years preceding tax year prior year.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 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. <sup>8</sup></p>	<p>\$ <u>2,029,324</u></p>
16.	<p><b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></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>	<p>\$ <u>225,818,589</u></p>
17.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup></p> <p><b>A. Certified values.</b> <sup>11</sup> ..... \$ <u>22,502,682,814</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total current year value.</b> Subtract B from A.</p>	<p>\$ <u>22,502,682,814</u></p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ <u>689,289,660</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ <u>689,289,660</u></p>

<sup>6</sup> Tax. Tax Code §26.012(15)

<sup>7</sup> Tax. Tax Code §26.012(15)

<sup>8</sup> Tax. Tax Code §26.012(13)

<sup>9</sup> Tax. Tax Code §26.012(13)

<sup>10</sup> Tax. Tax Code §26.012 and 26.04(c-2)

<sup>11</sup> Tax. Tax Code §26.012(6)

<sup>12</sup> Tax. Tax Code §26.01(c) and (d)

<sup>13</sup> Tax. Tax Code §26.01(c)

<sup>14</sup> Tax. Tax Code §26.01(d)

<sup>15</sup> Tax. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	1,633,329,314 \$ _____
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	21,558,643,160 \$ _____
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	0 \$ _____
22.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	2,069,194,204 \$ _____
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	2,069,194,204 \$ _____
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	19,489,448,956 \$ _____
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	1.158670 \$ _____ /\$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.<sup>18</sup>

- 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.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> 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.<sup>21</sup>
- 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.<sup>22</sup>

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.<sup>23</sup> 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.<sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	0.616900 \$ _____ /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	0.138300 \$ _____ /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	0.138300 \$ _____ /\$100
	B. \$0.05 per \$100 of taxable value .....	0.050000 \$ _____ /\$100

<sup>15</sup> Reserved for expansion

<sup>16</sup> Reserved for expansion

<sup>17</sup> Tax. Tax Code §26.08(r)

<sup>18</sup> Tax. Edu. Code §48.2551(a)(3)

<sup>19</sup> Tax. Tax Code §26.08(l) and Tax. Edu. Code §45.0032

<sup>20</sup> Tax. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>21</sup> Tax. Edu. Code §45.0021(a)

<sup>22</sup> Tax. Edu. Code §11.384(b)

<sup>23</sup> Tax. Edu. Code §11.384(b-1)

<sup>24</sup> Tax. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>25</sup> Tax. Tax Code §26.08(r)(2)

<sup>26</sup> Tax. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> 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. <sup>27</sup>	0.755200 \$ _____ /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <b>Debt</b> 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. <sup>28</sup> Enter debt amount: ..... \$ <u>113,300,516</u>  B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u>  C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0</u>  D. <b>Adjust debt:</b> Subtract B and C from A.	113,300,516 \$ _____
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	3,480,588 \$ _____
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	109,819,928 \$ _____
32.	<b>Current year anticipated collection rate.</b> 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%. <sup>30</sup>  A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> <u>100.00</u> % B. Enter the 2023 actual collection rate <u>102.42</u> % C. Enter the 2022 actual collection rate <u>105.83</u> % D. Enter the 2021 actual collection rate <u>101.88</u> %	101.88 %
33.	<b>Current year debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	107,793,411 \$ _____
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	21,558,643,160 \$ _____
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	0.500000 \$ _____ /\$100
36.	<b>Current year voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	1.255200 \$ _____ /\$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.

<sup>28</sup> Tax. Tax Code §26.012(f)  
<sup>29</sup> Tax. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tax. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tax. Tax Code §26.04(b)  
<sup>32</sup> Tax. Tax Code §26.08(g)  
<sup>33</sup> Tax. Tax Code §26.045(d)  
<sup>34</sup> Tax. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>23</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>24</sup>	0 \$ _____
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	21,558,643,160 \$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	0.000000 \$ _____/ \$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	1.255200 \$ _____/ \$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.<sup>25</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1.257500 \$ _____/ \$100
42.	<b>Prior voter-approval tax rate.</b> If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	0.000000 \$ _____/ \$100
43.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	0.000000 \$ _____/ \$100
44.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	1.255200 \$ _____/ \$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.158670 / \$100  
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.255200 / \$100  
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>26</sup>

**print here** → Jayna Dean  
 Printed Name of School District Representative

**sign here** → *Jayna Dean*  
 School District Representative

8/07/2024  
 Date

<sup>23</sup> Tax. Code §26.042(f) and Tax. Edu. Code §45.0032(d)  
<sup>24</sup> Tax. Code §26.04(c)



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