# Ennis Independent School District

## 2026-2027 Fiscal Year

## Budget



*#EnnisExcellence*

*Adopted*

*August 25, 2026*

# Ennis Independent School District

## Board of Trustees

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Dr. Greg Bradley

## Chief Financial Officer

William Poage

# Ennis Independent School District

## Budget for Fiscal Year 2026-2027
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# 2026-2027
# BUDGET OVERVIEW

The Ennis Independent School District budget for the fiscal year 2026-2027 is submitted herewith. This budget presents the District's finance and operations plan and all necessary documents.

Federal, state, and local guidelines govern the budget development process. State law requires every District to prepare and file an annual budget of anticipated revenues and expenditures with the Texas Education Agency. The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development.

It is the responsibility of the Superintendent to propose a budget to the Board of Trustees. Following receipt of a proposed budget, the Board may adopt it, revise it, or return it to the administration for more work. Eventually, it is the responsibility of the Board to adopt a budget for the school district for the coming school year.

The District's budget must be prepared by August 20th and adopted by the Board of Trustees no later than August 31st. A public hearing must be held for the proposed budget prior to the adoption of the budget.

Budgetary controls are put in place to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the General Fund, Child Nutrition Fund, and the Debt Service Fund are included in the annual appropriated budget.

The purpose of the budget is to provide a statement, expressed in financial terms, which serves as a roadmap and a management tool for the fiscal year. The citizens of Ennis expect efficiency in the operation of their schools. They expect the district's funds to be spent responsibly and expect that all money be properly accounted for.

The budget may be amended during the year to address unanticipated or changing needs of the District. Changes to functional expenditure categories, revenue objects, or other sources and uses require Board approval. The Ennis ISD Board of Trustees authorizes a Budget Management Resolution allowing functional transfers as long as the overall budget dollar amount approved is not exceeded.

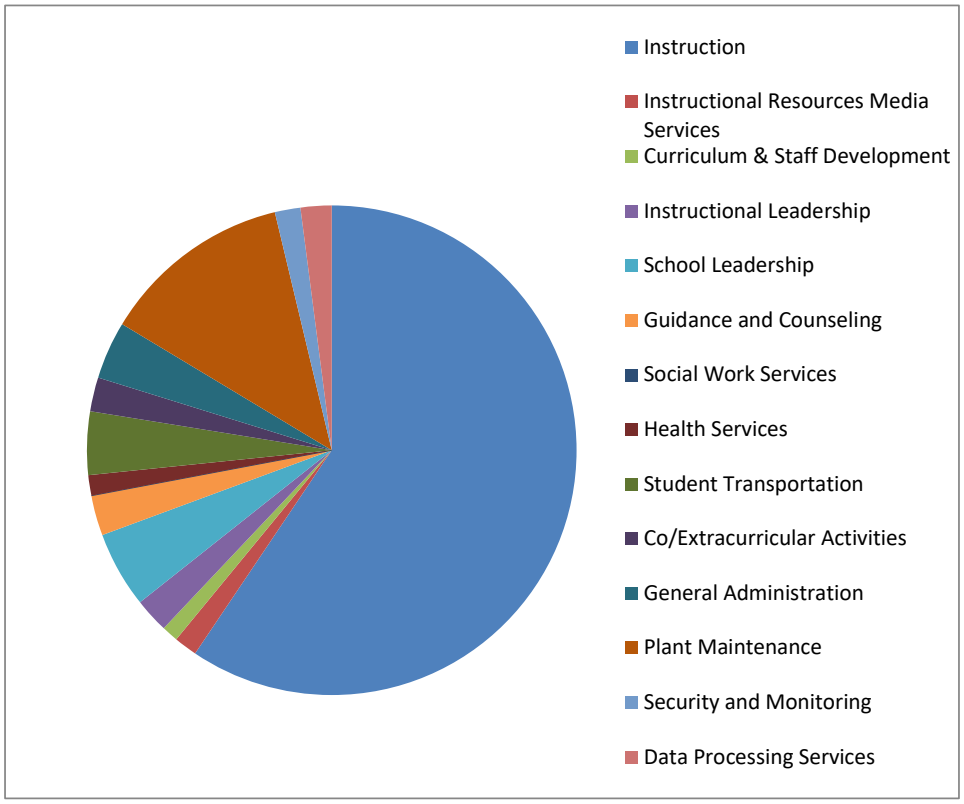
## General Fund

The General fund is a governmental fund with budgetary control which is used to show transactions resulting from ongoing operations of the District.

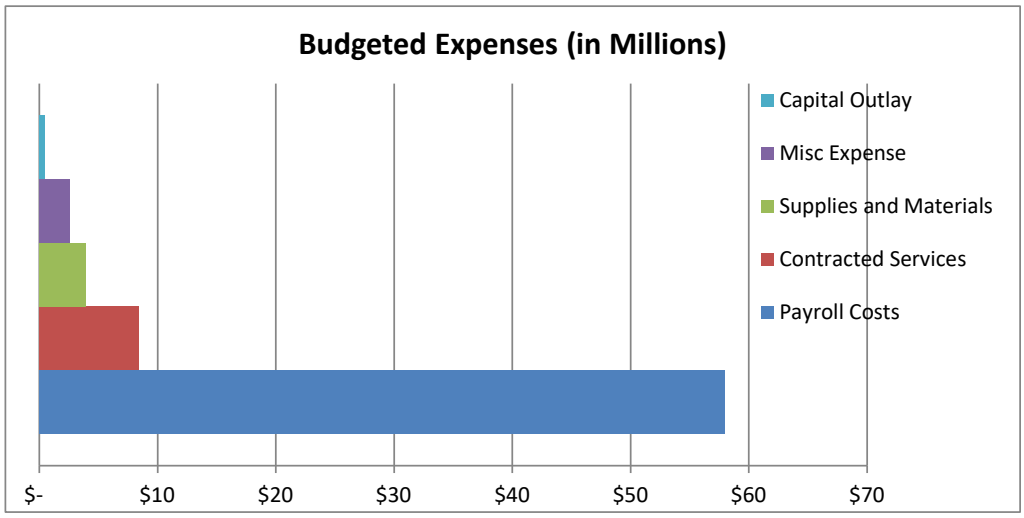
General fund revenues come from local, state and federal funds. Local revenue sources are mostly comprised of property taxes and account for 42.88% of total general fund revenues. State revenues are earned through student attendance and also include TRS on behalf payments which combined account for 53.99% of total general fund revenues. Ennis ISD will receive federal funds through the School Health and Related Services (SHARS) program and indirect cost revenue from Federal grant funds.

General fund expenditures are budgeted to decrease approximately 1.20% over 2025-2026 projected expenditures. This decrease is due to decreases in department and campus budget allocations as well as a decrease in planned capital projects funded out of the general fund. These cost reductions also allowed the District to increase compensation for our teachers and staff for 2026-2027.

General fund expenditures are broken down into functions. The largest function expenditure for Ennis ISD is Instruction. Instruction is approximately 59.43% of budget expenditures. Plant maintenance is the second largest function coming in around 12.65% of budgeted expenditures.



The single largest category for any school district's operating budget is payroll. Payroll comprises 79.10% of the General Fund expenditures for Ennis ISD for 2026-2027. This percentage is lower compared to our peers due to the District contracting our Custodial Service.



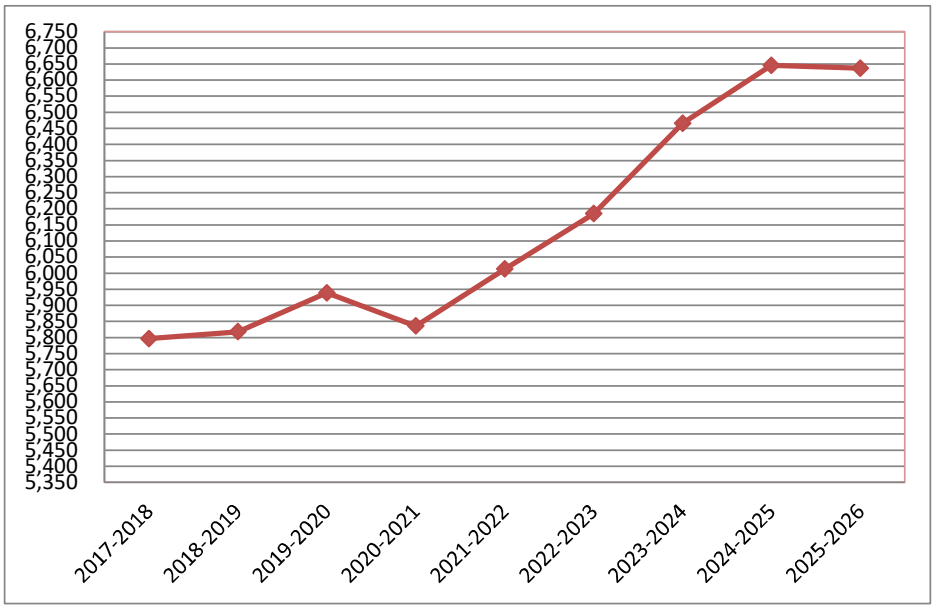

## Employee Benefits

The proposed budget includes a monthly contribution of $350 per employee toward the cost of the District's group health insurance plan made available through the Texas Teacher Retirement System. TRS requires at least $225 per month per employee. Ennis ISD moved from $245 to $275 in fiscal year 2018, moved from $275 to $325 in fiscal year 2020 and moved to $350 for fiscal year 2025. Also included is a district contribution for every employee to Recurro which is a telemedicine benefit. Ennis ISD strives to stay competitive with the benefit packages offered and also offers a District paid life insurance policy.

The proposed budget also includes District contributions to Ennis Independent School District's TERRP (Teacher Employee Recruitment and Retention Program) plan where the District will match employee payroll deducted contributions to a qualified 457 or 403(b) plan based on employee attendance. This benefit began in September 2001 and employee participation continues to grow.

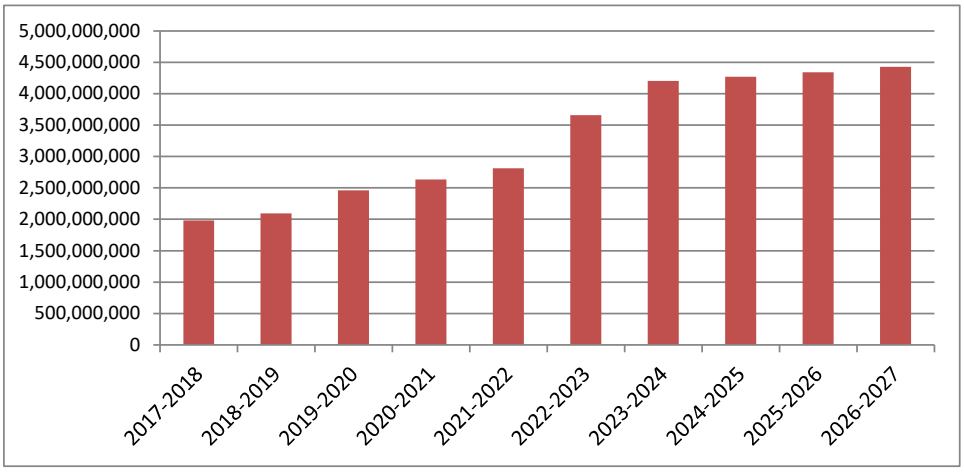
## Enrollment Growth

The District has experienced enrollment growth in the past decade. 2025-26 was the first year that the District dropped in enrollment since the COVID-19 pandemic. The attendance rates produce the District's ADA (Average Daily Attendance) which is used to project state revenues. The budget is prepared using the 2025-26 ADA less 50 students for the revenues.




## Property Values

Certified taxable values increased approximately 2.06%. This number is important for development of revenue forecasts for both state and local revenue components. It is also important for the repayment of bond indebtedness.



## *Tax Rate*

The proposed tax rate of $1.2152 per $100 in valuation is comprised of two parts as listed below.

| | |
|---|---|
| Maintenance and Operations | $0.7552 |
| Debt Service | $0.4600 |
| Total Tax Rate | $1.2152 |

The 86th Legislative session enacted laws that required a compression of the maintenance and operations tax rate. Further compression was passed by the 88th & 89th Legislature. Due to the compression, Ennis ISD has lowered its maintenance and operations tax rate by $0.4148 since 2018, from $1.17 per $100 in valuation to $0.7552 per $100 in valuation.

## *Debt Service Fund*

The debt service fund is set up to cover the principal and interest payments on the bonds which are set for years in advance at the time they are sold. In determining the debt service tax rate, the District must first determine how much debt the District is scheduled to pay that year and what the certified taxable values are. The District must set a rate that allows enough collections to pay the bond payments for that year. The District also plans to defease bonds during fiscal year 2027. The Debt Service rate has been proposed at $0.46 per $100 valuation.

## *Future Vision from a Budget Perspective*

The goals for the current budget development process are to be fiscally conservative and efficient with taxpayer money, ensure all students receive high-quality instruction, provide and support high-quality staff for all classrooms, empower staff with resources to ensure student excellence, provide a safe and secure learning environment, maintain quality facilities, reduce the debt to secure the financial security of the District and maintain the lowest tax rate possible while providing for the needs of the district.

Past planning efforts have enabled the District to be positioned financially to address the budget needs presented each year.

## Acknowledgements

We appreciate the continuing support of the Ennis Independent School District Board of Trustees, and the Community, for continuing to make resources available to the District to facilitate the success of each student. Our pledge is to be good stewards of the resources entrusted to us as we develop, implement, and maintain excellent educational opportunities to meet the unique needs of all students of the Ennis Independent School District.

*William Poage*

William Poage
Chief Financial Officer

**ENNIS INDEPENDENT SCHOOL DISTRICT**
**OFFICIAL BUDGET**
**FOR THE FISCAL YEAR ENDING AUGUST 31, 2027**

| | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|
| **ESTIMATED REVENUES:** | | | | |
| **5700 LOCAL** | | | | |
| Property Taxes | 31,465,533 | - | 19,225,475 | 50,691,008 |
| Tuition & Fees | 350,000 | - | - | 350,000 |
| Interest Income | 1,400,000 | 40,000 | 275,000 | 1,715,000 |
| Food Service Activity | - | 261,950 | - | 261,950 |
| Rental Fees | 30,000 | - | - | 30,000 |
| Campus Activities | 145,000 | - | - | 145,000 |
| Miscellaneous Revenues | 25,000 | - | - | 25,000 |
| **Total 5700 Local** | **33,415,533** | **301,950** | **19,500,475** | **53,217,958** |
| **5800 State** | | | | |
| Foundation/Av. School Fund Rev | 36,471,431 | - | - | 36,471,431 |
| TRS On-Behalf | 3,145,000 | - | - | 3,145,000 |
| Other Miscellaneous State | - | 18,000 | 1,560,500 | 1,578,500 |
| **Total 5800 State** | **39,616,431** | **18,000** | **1,560,500** | **41,194,931** |
| **5900 Federal** | - | - | - | - |
| Food Service Reimbursements | - | 4,555,000 | - | 4,555,000 |
| USDA Commodities | - | - | - | - |
| Other Federal | 340,636 | - | | 340,636 |
| **Total 5900 Federal** | **340,636** | **4,555,000** | **-** | **4,895,636** |
| **Total Estimated Revenues** | **73,372,600** | **4,874,950** | **21,060,975** | **99,308,525** |

# ENNIS INDEPENDENT SCHOOL DISTRICT
# OFFICIAL BUDGET
# FOR THE FISCAL YEAR ENDING AUGUST 31, 2027

| | Function Object Code | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|---|
| **APPROPRIATIONS:** | | | | | |
| **Instruction:** | **11** | | | | |
| Payroll Costs | **6100** | 40,656,356 | - | - | 40,656,356 |
| Contracted Services | **6200** | 876,207 | - | - | 876,207 |
| Supplies and Materials | **6300** | 1,978,733 | - | - | 1,978,733 |
| Other Operating Costs | **6400** | 96,900 | - | - | 96,900 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Instruction** | | **43,608,196** | **-** | **-** | **43,608,196** |
| **Instructional Resources and Media Services:** | **12** | | | | |
| Payroll Costs | **6100** | 932,090 | - | - | 932,090 |
| Contracted Services | **6200** | 3,000 | - | - | 3,000 |
| Supplies and Materials | **6300** | 174,026 | - | - | 174,026 |
| Other Operating Costs | **6400** | 3,500 | - | - | 3,500 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Inst Res & Media Serv** | | **1,112,616** | **-** | **-** | **1,112,616** |
| **Curriculum/Staff Development:** | **13** | | | | |
| Payroll Costs | **6100** | 564,892 | - | - | 564,892 |
| Contracted Services | **6200** | 85,945 | - | - | 85,945 |
| Supplies and Materials | **6300** | 36,786 | - | - | 36,786 |
| Other Operating Costs | **6400** | 123,113 | - | - | 123,113 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Curriculum/Staff Dev.** | | **810,736** | **-** | **-** | **810,736** |
| **Instructional Leadership:** | **21** | | | | |
| Payroll Costs | **6100** | 1,623,866 | - | - | 1,623,866 |
| Contracted Services | **6200** | 9,100 | - | - | 9,100 |
| Supplies and Materials | **6300** | 11,160 | - | - | 11,160 |
| Other Operating Costs | **6400** | 31,080 | - | - | 31,080 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Instructional Leadership** | | **1,675,206** | **-** | **-** | **1,675,206** |

# ENNIS INDEPENDENT SCHOOL DISTRICT
# OFFICIAL BUDGET
# FOR THE FISCAL YEAR ENDING AUGUST 31, 2027

| | Function Object Code | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|---|
| **School Leadership:** | **23** | | | | |
| Payroll Costs | **6100** | 3,634,801 | - | - | 3,634,801 |
| Contracted Services | **6200** | 12,950 | - | - | 12,950 |
| Supplies and Materials | **6300** | 24,100 | - | - | 24,100 |
| Other Operating Costs | **6400** | 18,435 | - | - | 18,435 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total School Leadership** | | **3,690,286** | **-** | **-** | **3,690,286** |
| **Guidance and Counseling:** | **31** | | | | |
| Payroll Costs | **6100** | 1,576,505 | - | - | 1,576,505 |
| Contracted Services | **6200** | 249,550 | - | - | 249,550 |
| Supplies and Materials | **6300** | 71,475 | - | - | 71,475 |
| Other Operating Costs | **6400** | 52,200 | - | - | 52,200 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Guidance and Counseling** | | **1,949,730** | **-** | **-** | **1,949,730** |
| **Social Work Services:** | **32** | | | | |
| Payroll Costs | **6100** | 3,500 | - | - | 3,500 |
| Contracted Services | **6200** | - | - | - | - |
| Supplies and Materials | **6300** | - | - | - | - |
| Other Operating Costs | **6400** | - | - | - | - |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Social Work Services** | | **3,500** | **-** | **-** | **3,500** |
| **Health Services:** | **33** | | | | |
| Payroll Costs | **6100** | 963,281 | - | - | 963,281 |
| Contracted Services | **6200** | 1,575 | - | - | 1,575 |
| Supplies and Materials | **6300** | 23,750 | - | - | 23,750 |
| Other Operating Costs | **6400** | 4,450 | - | - | 4,450 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Health Services** | | **993,056** | **-** | **-** | **993,056** |

**ENNIS INDEPENDENT SCHOOL DISTRICT**
**OFFICIAL BUDGET**
**FOR THE FISCAL YEAR ENDING AUGUST 31, 2027**

| | Function Object Code | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|---|
| **Student Transportation:** | **34** | | | | |
| Payroll Costs | **6100** | 1,917,103 | - | - | 1,917,103 |
| Contracted Services | **6200** | 75,100 | - | - | 75,100 |
| Supplies and Materials | **6300** | 497,000 | - | - | 497,000 |
| Other Operating Costs | **6400** | 148,500 | - | - | 148,500 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | 428,460 | - | - | 428,460 |
| **Total Student Transportation** | | **3,066,163** | **-** | **-** | **3,066,163** |
| **Food Services:** | **35** | | | | |
| Payroll Costs | **6100** | - | 163,050 | - | 163,050 |
| Contracted Services | **6200** | - | 4,039,400 | - | 4,039,400 |
| Supplies and Materials | **6300** | - | 40,000 | - | 40,000 |
| Other Operating Costs | **6400** | - | 7,500 | - | 7,500 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | 625,000 | - | 625,000 |
| **Total Food Services** | | **-** | **4,874,950** | **-** | **4,874,950** |
| **Co/Extracurricular Activities:** | **36** | | | | |
| Payroll Costs | **6100** | 997,452 | - | - | 997,452 |
| Contracted Services | **6200** | 116,570 | - | - | 116,570 |
| Supplies and Materials | **6300** | 177,572 | - | - | 177,572 |
| Other Operating Costs | **6400** | 351,291 | - | - | 351,291 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Co/Extracurricular Activities** | | **1,642,885** | **-** | **-** | **1,642,885** |
| **General Administration:** | **41** | | | | |
| Payroll Costs | **6100** | 1,653,713 | - | - | 1,653,713 |
| Contracted Services | **6200** | 826,050 | - | - | 826,050 |
| Supplies and Materials | **6300** | 176,400 | - | - | 176,400 |
| Other Operating Costs | **6400** | 144,200 | - | - | 144,200 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total General Administration** | | **2,800,363** | **-** | **-** | **2,800,363** |

# ENNIS INDEPENDENT SCHOOL DISTRICT
# OFFICIAL BUDGET
# FOR THE FISCAL YEAR ENDING AUGUST 31, 2027

| | Function Object Code | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|---|
| **Plant Maintenance:** | **51** | | | | |
| Payroll Costs | **6100** | 1,083,788 | - | - | 1,083,788 |
| Contracted Services | **6200** | 6,098,478 | - | - | 6,098,478 |
| Supplies and Materials | **6300** | 673,853 | - | - | 673,853 |
| Other Operating Costs | **6400** | 1,322,500 | - | - | 1,322,500 |
| Debt Service | **6500** | 100,000 | - | - | 100,000 |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Plant Maintenance** | | **9,278,619** | **-** | **-** | **9,278,619** |
| **Security and Monitoring:** | **52** | | | | |
| Payroll Costs | **6100** | 1,145,811 | - | - | 1,145,811 |
| Contracted Services | **6200** | 3,000 | - | - | 3,000 |
| Supplies and Materials | **6300** | 32,500 | - | - | 32,500 |
| Other Operating Costs | **6400** | 51,500 | - | - | 51,500 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Security and Monitoring** | | **1,232,811** | **-** | **-** | **1,232,811** |
| **Data Processing Services** | **53** | | | | |
| Payroll Costs | **6100** | 1,203,323 | - | - | 1,203,323 |
| Contracted Services | **6200** | 41,190 | - | - | 41,190 |
| Supplies and Materials | **6300** | 40,800 | - | - | 40,800 |
| Other Operating Costs | **6400** | 223,120 | - | - | 223,120 |
| Debt Service | **6500** | - | - | - | - |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Data Processing Services** | | **1,508,433** | **-** | **-** | **1,508,433** |
| **Debt Services:** | **71** | | | | |
| Payroll Costs | **6100** | - | - | - | - |
| Contracted Services | **6200** | - | - | - | - |
| Supplies and Materials | **6300** | - | - | - | - |
| Other Operating Costs | **6400** | - | - | - | - |
| Debt Service | **6500** | - | - | 21,060,975 | 21,060,975 |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Debt Services** | | **-** | **-** | **21,060,975** | **21,060,975** |
| **Facilities Construction:** | **81** | | | | |
| Capital Outlay | **6600** | - | - | - | - |
| **Total Facilities Construction** | | **-** | **-** | **-** | **-** |
| **Transfers In** | **7915** | **-** | **-** | **-** | **-** |
| **Transfers Out** | **8911** | **-** | **-** | **-** | **-** |

# ENNIS INDEPENDENT SCHOOL DISTRICT
# OFFICIAL BUDGET
# FOR THE FISCAL YEAR ENDING AUGUST 31, 2027

| | Function Object Code | General Funds | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|---|
| **Summary** | | | | | |
| Payroll Costs | **6100** | 57,956,481 | 163,050 | - | 58,119,531 |
| Contracted Services | **6200** | 8,398,715 | 4,039,400 | - | 12,438,115 |
| Supplies and Materials | **6300** | 3,918,155 | 40,000 | - | 3,958,155 |
| Other Operating Costs | **6400** | 2,570,789 | 7,500 | - | 2,578,289 |
| Debt Services | **6500** | 100,000 | - | 21,060,975 | 21,160,975 |
| Capital Outlay | **6600** | 428,460 | 625,000 | - | 1,053,460 |
| Transfers In | **7900** | - | - | - | - |
| Transfers Out | **8900** | - | - | - | - |
| **Total Estimated Appropriations/Transfers** | | **73,372,600** | **4,874,950** | **21,060,975** | **99,308,525** |

**ENNIS INDEPENDENT SCHOOL DISTRICT**
**COMBINED BUDGET OF REVENUES AND APPROPRIATIONS**
**ALL FUND TYPES**
**FOR THE FISCAL YEAR ENDING AUGUST 31, 2027**

| | General Fund | Child Nutrition Fund | Debt Service Fund | Total All Funds |
|---|---|---|---|---|
| **ESTIMATED REVENUES** | | | | |
| **LOCAL/INTERMEDIATE** | | | | |
| Property Tax | 31,465,533 | - | 19,225,475 | 50,691,008 |
| Tuition & Fees | 350,000 | - | - | 350,000 |
| Interest & Other Revenues | 1,400,000 | 40,000 | 275,000 | 1,715,000 |
| Food Service Activity | - | 261,950 | - | 261,950 |
| Cocurricular and Activities | 200,000 | - | - | 200,000 |
| **TOTAL LOCAL/INTERMEDIATE** | **33,415,533** | **301,950** | **19,500,475** | **53,217,958** |
| | | | | |
| **STATE SOURCES** | | | | |
| Foundation/Av. School Fund | 36,471,431 | - | - | 36,471,431 |
| Technology Allotment | 3,145,000 | - | - | 3,145,000 |
| TRS On-Behalf | - | - | - | - |
| Other State Revenues | - | 18,000 | 1,560,500 | 1,578,500 |
| **Total State** | **39,616,431** | **18,000** | **1,560,500** | **41,194,931** |
| | | | | |
| **FEDERAL SOURCES** | - | - | - | |
| National School Lunch Breakfast | - | 4,555,000 | - | 4,555,000 |
| Other Federal | 340,636 | - | - | 340,636 |
| **Total Federal** | **340,636** | **4,555,000** | **-** | **4,895,636** |
| | | | | |
| **TOTAL ESTIMATED REVENUES** | **73,372,600** | **4,874,950** | **21,060,975** | **99,308,525** |
| | | | | |
| **APPROPRIATIONS** | | | - | |
| Payroll Costs | 57,956,481 | 163,050 | - | 58,119,531 |
| Contracted Services | 8,398,715 | 4,039,400 | - | 12,438,115 |
| Materials and Supplies | 3,918,155 | 40,000 | - | 3,958,155 |
| Other Operating Costs | 2,570,789 | 7,500 | - | 2,578,289 |
| Debt Service/Capital Leases | 100,000 | - | 21,060,975 | 21,160,975 |
| Capital Outlay | 428,460 | 625,000 | - | 1,053,460 |
| **TOTAL APPROPRIATIONS** | **73,372,600** | **4,874,950** | **21,060,975** | **99,308,525** |
| | | | | |
| **OTHER SOURCES (USES)** | **-** | **-** | **-** | **-** |
| | | | | |
| **EXCESS (DEFICIENCY)** | **-** | **-** | **-** | **-** |
| | | | | |
| **EST. FUND BALANCE 9/1/2026** | **21,500,000** | **1,466,170** | **5,800,000** | **28,766,170** |
| | | | | |
| **EST. FUND BALANCE 8/31/2027** | **21,500,000** | **1,466,170** | **5,800,000** | **28,766,170** |

# PROPERTY TAX INFORMATION

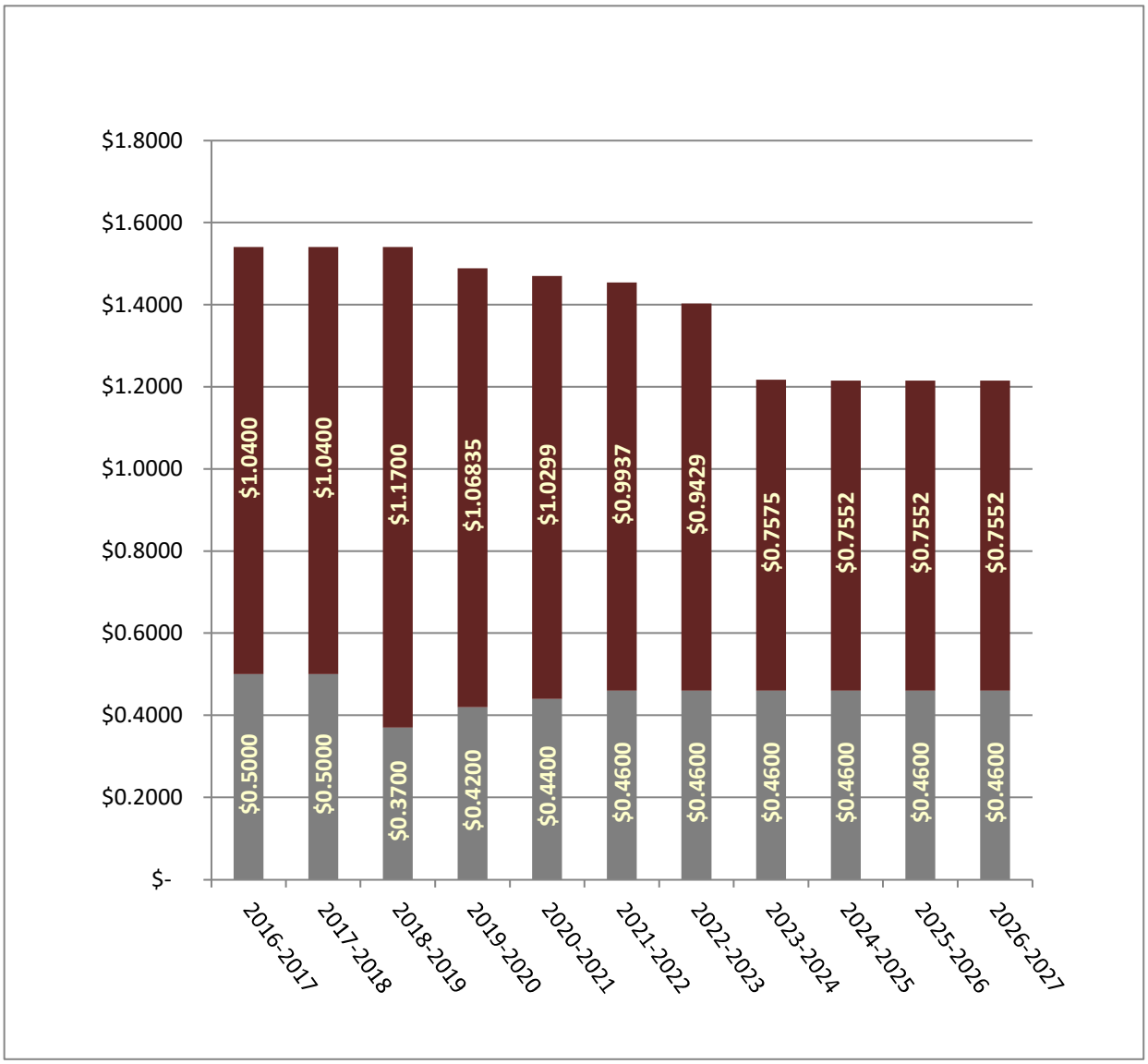


# ENNIS INDEPENDENT SCHOOL DISTRICT
# TAX RATE SUMMARY AND HISTORY
## 2026-2027

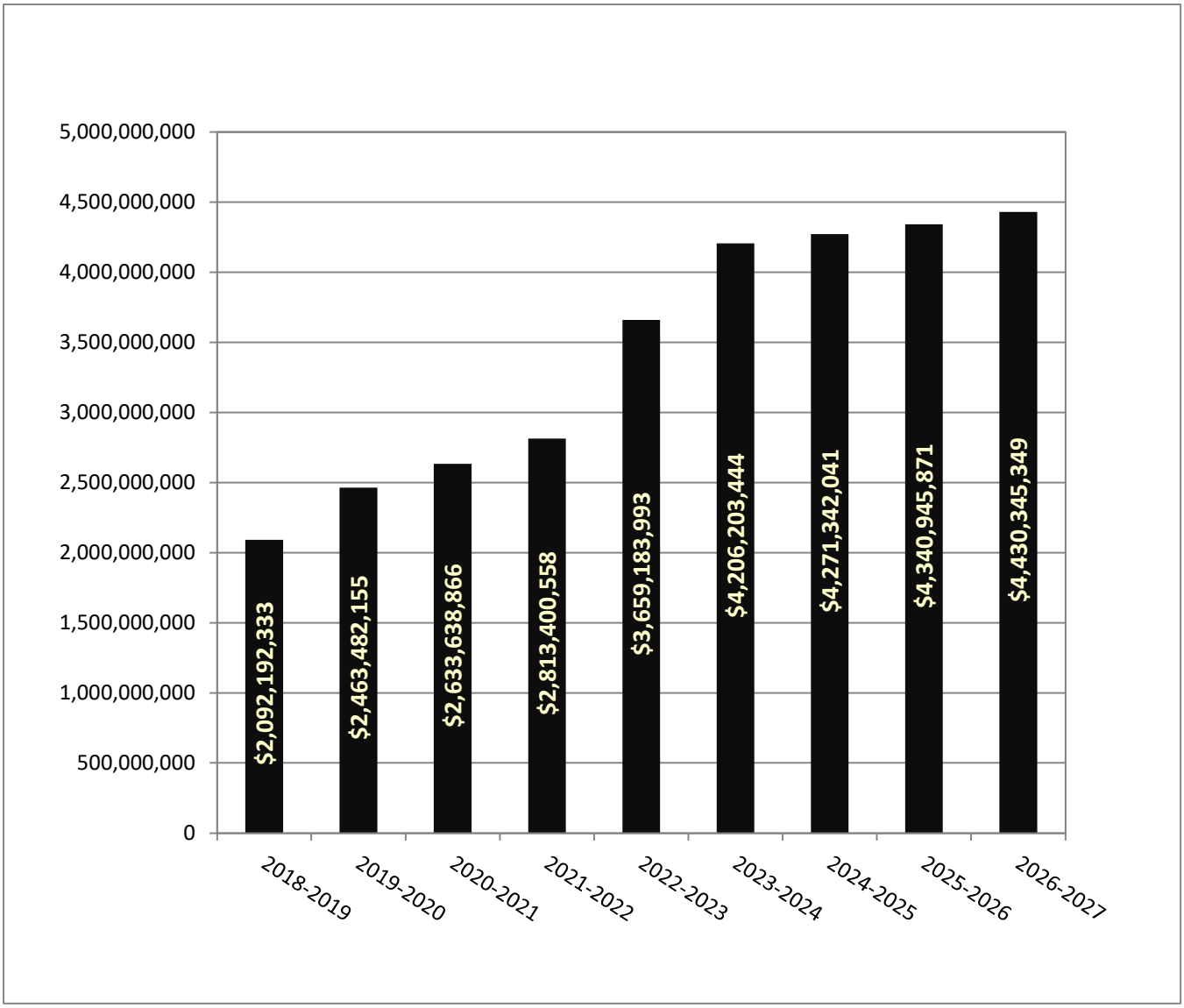
### ACTUAL TAX RATE COMPARISON

| | 2026-2027 | 2025-2026 | Change |
|---|---|---|---|
| Rate for Maintenance and Operations | $ 0.75520 | $ 0.75520 | $ - |
| Rate for Debt Service | 0.46000 | $ 0.46000 | $ - |
| Total Tax Rate | $ 1.21520 | $ 1.21520 | $ - |

### Tax Rate History



# ENNIS INDEPENDENT SCHOOL DISTRICT
# TOTAL NET TAXABLE PROPERTY VALUES
## 2026-2027



# ENNIS INDEPENDENT SCHOOL DISTRICT
# IMPACT OF PROPOSED TAX LEVY
# ON AVERAGE RESIDENCE
## 2026-2027

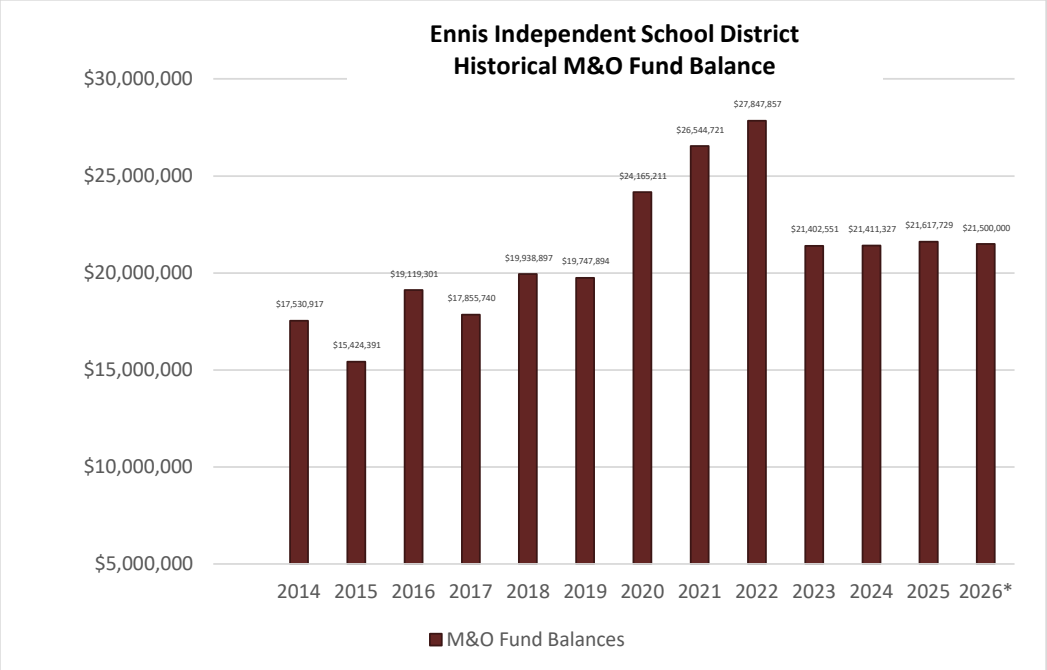
| | This Year | Last Year | $ Change |
|---|---|---|---|
| Average Market Value of Residences | $ 295,169 | $ 297,354 | $ (2,185) |
| Average Taxable Value of Residences | $ 132,069 | $ 126,938 | $ 5,131 |
| Last Year's Rate Versus Proposed Rate Per $100 Value | $ 1.21520 | $ 1.21520 | $ - |
| Taxes Due on Average Residence | $ 1,604.90 | $ 1,542.55 | $ 62.35 |



# SUPPLEMENTAL INFORMATION

# ENNIS INDEPENDENT SCHOOL DISTRICT
# HISTORICAL M&O FUND BALANCE

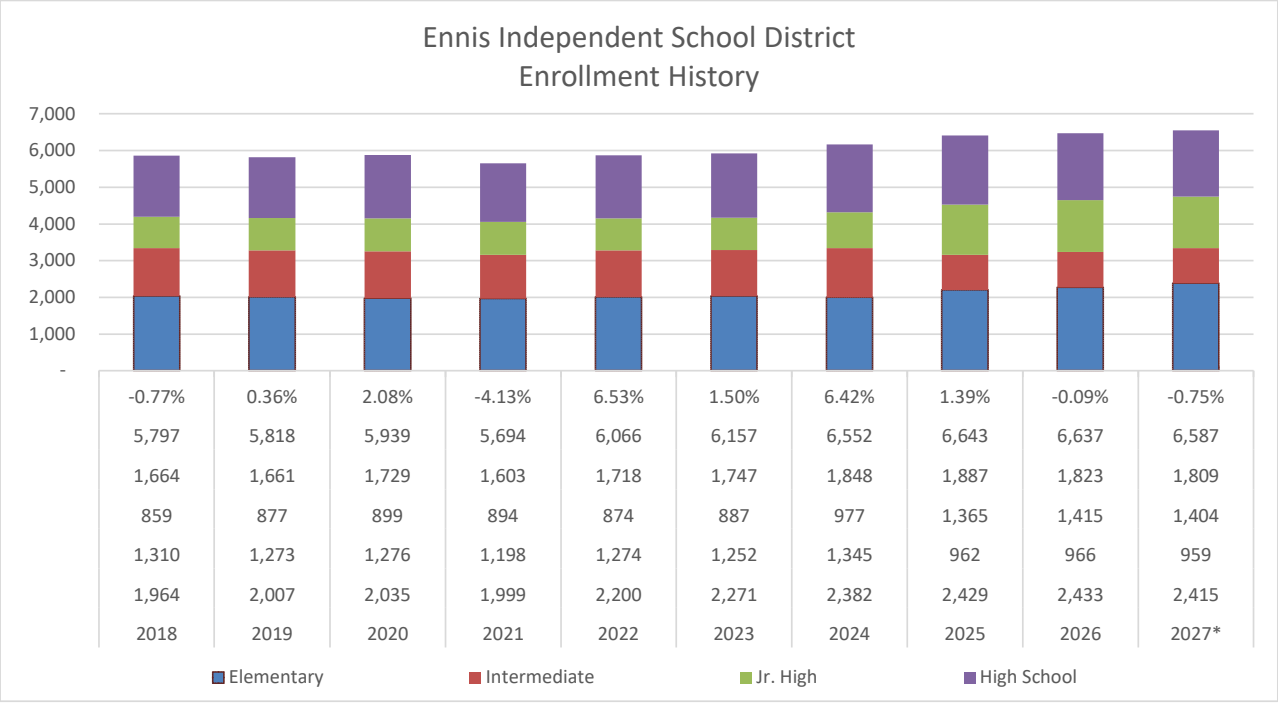
| Year Ended August 31 | Year End M&O M&O Fund Balances | Total Annual M&O Expenditures | Transfer to Capital Projects or Debt Service | Actual Months Operating Expenditures |
|---|---|---|---|---|
| 2014 | $ 17,530,917 | $ 41,919,668 | $ - | 5.02 |
| 2015 | $ 15,424,391 | $ 43,023,616 | $ 3,000,000 | 4.30 |
| 2016 | $ 19,119,301 | $ 43,183,673 | $ - | 5.31 |
| 2017 | $ 17,855,740 | $ 44,410,484 | $ 3,782,022 | 4.82 |
| 2018 | $ 19,938,897 | $ 45,776,998 | $ - | 5.23 |
| 2019 | $ 19,747,894 | $ 47,359,896 | $ 5,172,916 | 5.00 |
| 2020 | $ 24,165,211 | $ 52,668,647 | $ 446,333 | 5.51 |
| 2021 | $ 26,544,721 | $ 54,160,647 | $ 1,000,000 | 5.88 |
| 2022 | $ 27,847,857 | $ 59,074,970 | $ - | 5.66 |
| 2023 | $ 21,402,551 | $ 66,140,001 | $ - | 3.88 |
| 2024 | $ 21,411,327 | $ 67,416,678 | $ 1,000,000 | 3.81 |
| 2025 | $ 21,617,729 | $ 67,739,369 | $ 1,900,000 | 3.83 |
| 2026* | $ 21,500,000 | $ 74,000,000 | $ 380,946 | 3.49 |




*estimated

## ENNIS INDEPENDENT SCHOOL DISTRICT
## HISTORICAL STUDENT ENROLLMENT

| Year Ended August 31 | Elementary | Intermediate | Jr. High | High School | Total | Percentage Increase (Decrease) |
|---|---|---|---|---|---|---|
| 2014 | 2,009 | 1,298 | 837 | 1,547 | 5,691 | |
| 2015 | 2,031 | 1,291 | 828 | 1,623 | 5,773 | 1.44% |
| 2016 | 2,010 | 1,285 | 887 | 1,617 | 5,799 | 0.45% |
| 2017 | 1,976 | 1,348 | 858 | 1,660 | 5,842 | 0.74% |
| 2018 | 1,964 | 1,310 | 859 | 1,664 | 5,797 | -0.77% |
| 2019 | 2,007 | 1,273 | 877 | 1,661 | 5,818 | 0.36% |
| 2020 | 2,035 | 1,276 | 899 | 1,729 | 5,939 | 2.08% |
| 2021 | 1,999 | 1,198 | 894 | 1,603 | 5,694 | -4.13% |
| 2022 | 2,200 | 1,274 | 874 | 1,718 | 6,066 | 6.53% |
| 2023 | 2,271 | 1,252 | 887 | 1,747 | 6,157 | 1.50% |
| 2024 | 2,382 | 1,345 | 977 | 1,848 | 6,552 | 6.42% |
| 2025 | 2,429 | 962 | 1,365 | 1,887 | 6,643 | 1.39% |
| 2026 | 2,433 | 966 | 1,415 | 1,823 | 6,637 | -0.09% |
| 2027* | 2,415 | 959 | 1,404 | 1,809 | 6,587 | -0.75% |



# Ennis ISD Grant Funds
# 2026-2027

| | 6100 | 6200 | 6300 | 6400 | 6600 | Indirect | Total |
|---|---|---|---|---|---|---|---|
| 205 - Head Start | $ 239,096.16 | $ 3,000.00 | $ 2,250.00 | $ 9,900.00 | $ - | $ - | $ 254,246.16 |
| 211- Title I | $ 1,096,391.00 | $ 20,000.00 | $ 7,616.00 | $ 2,000.00 | $ - | $ - | $ 1,126,007.00 |
| 224 - IDEA B | $ 1,214,959.00 | $ 85,000.00 | $ 40,000.00 | $ 40,000.00 | $ - | $ - | $ 1,379,959.00 |
| 225 - IDEA B Preschool | $ 18,678.00 | $ - | $ - | $ - | $ - | $ - | $ 18,678.00 |
| 244 - Carl Perkins | $ 5,000.00 | $ - | $ 48,947.00 | $ 7,000.00 | $ - | $ - | $ 60,947.00 |
| 255 - Title II | $ 190,000.00 | $ 5,000.00 | $ 1,447.00 | $ 5,000.00 | $ - | $ - | $ 201,447.00 |
| 263 - Title III | $ 98,029.00 | $ - | $ 23,500.00 | $ - | $ - | $ - | $ 121,529.00 |
| 214 - Title IV | $ 50,000.00 | $ 30,000.00 | $ 3,296.00 | $ 2,500.00 | $ - | $ - | $ 85,796.00 |
| **Total** | **$ 2,912,153.16** | **$ 143,000.00** | **$ 127,056.00** | **$ 66,400.00** | **$ -** | **$ -** | **$ 3,248,609.16** |



# Cost to Educate A Student At Ennis ISD



**$15,180.15 a Year**

**$88.77 a Day**

**$11.84 an Hour**

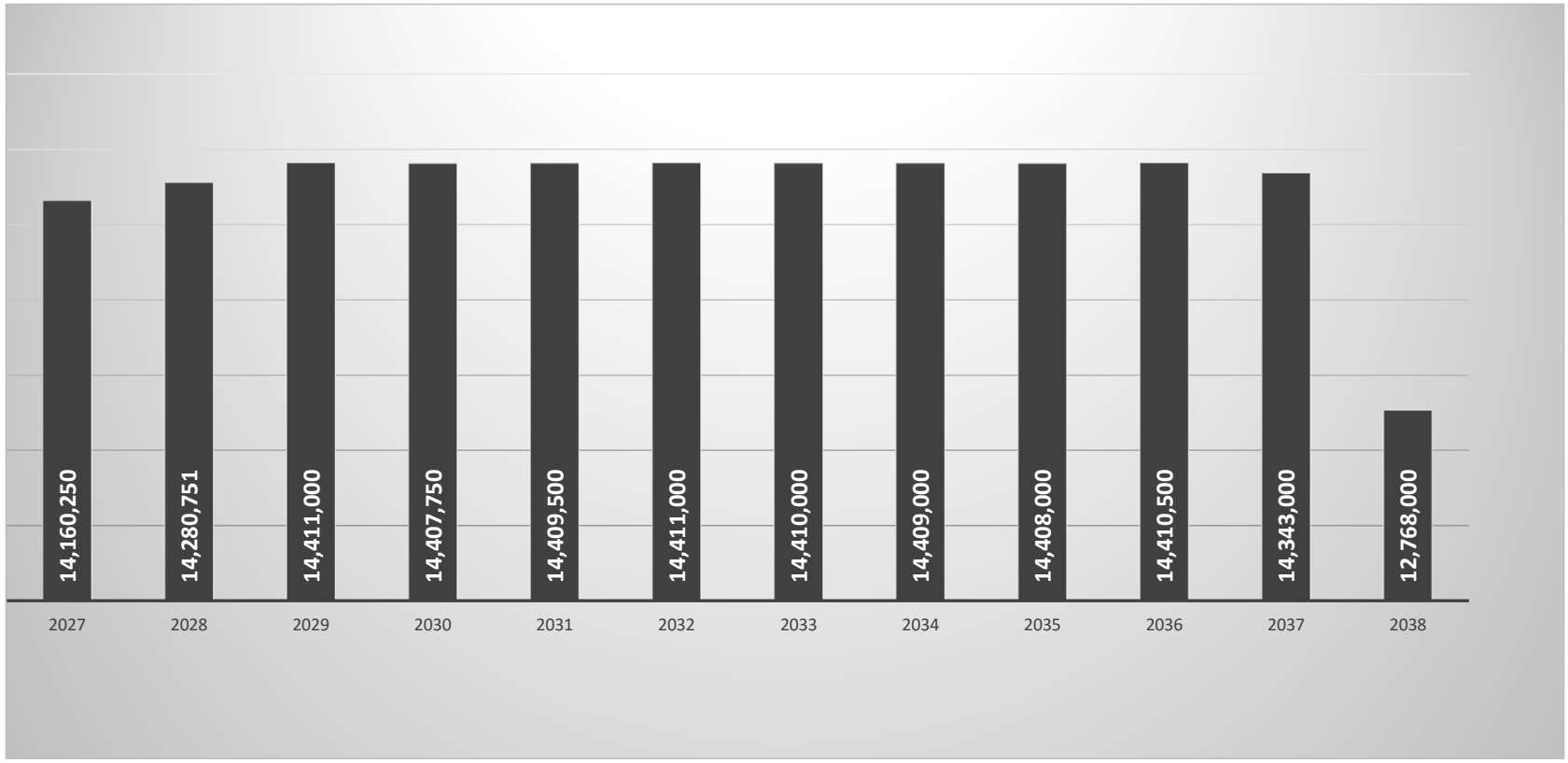
# DEBT REQUIREMENTS



## ENNIS INDEPENDENT SCHOOL DISTRICT
## DEBT SERVICE REQUIREMENTS BY SERIES

| Fiscal Year Ending | SERIES 2015 | | SERIES 2016 | | SERIES 2017 | | SERIES 2017 | | SERIES 2020 | | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 31-Aug | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2027 | 2,261,551 | 6,773,449 | 400,000 | 187,500 | 2,990,000 | 782,750 | | | 161,369 | 603,631 | 14,160,250 |
| 2028 | 2,012,888 | 6,992,112 | 415,000 | 167,500 | 3,280,000 | 633,250 | | | 132,241 | 647,759 | 14,280,751 |
| 2029 | 1,622,829 | 6,507,171 | 440,000 | 146,750 | 4,425,000 | 469,250 | | | 109,008 | 690,992 | 14,411,000 |
| 2030 | 1,344,005 | 6,195,995 | 465,000 | 124,750 | 1,158,027 | 4,299,973 | | | 89,806 | 730,194 | 14,407,750 |
| 2031 | 1,360,989 | 7,189,011 | 270,000 | 101,500 | 1,039,930 | 4,448,070 | | | | | 14,409,500 |
| 2032 | 729,889 | 4,405,111 | 425,388 | 1,432,613 | 1,270,524 | 6,147,476 | | | | | 14,411,000 |
| 2033 | 766,657 | 5,273,343 | 277,649 | 674,351 | 1,134,437 | 6,283,563 | | | | | 14,410,000 |
| 2034 | 769,647 | 6,020,354 | 120,000 | 81,000 | 1,012,906 | 6,405,094 | | | | | 14,409,000 |
| 2035 | 583,533 | 5,181,467 | 1,150,000 | 75,000 | 904,424 | 6,513,576 | | | | | 14,408,000 |
| 2036 | 598,834 | 6,026,166 | 350,000 | 17,500 | 807,485 | 6,610,515 | | | | | 14,410,500 |
| 2037 | 558,986 | 6,366,014 | - | - | 721,015 | 6,696,985 | | | | | 14,343,000 |
| 2038 | | | | | 6,200,000 | 248,000 | 1,361,328 | 4,958,672 | | | 12,768,000 |
| Total | 12,609,808 | 66,930,193 | 4,313,037 | 3,008,464 | 24,943,748 | 49,538,502 | 1,361,328 | 4,958,672 | 492,425 | 2,672,576 | 170,828,751 |

**ENNIS INDEPENDENT SCHOOL DISTRICT**
**DEBT SERVICE PAYMENTS BY YEAR**
**As of August 31, 2026**



# EDUCATE, ENCOURAGE & EMPOWER

LION PRIDE WAY

*Serving to Lead*

# EVERY STUDENT IS IMPORTANT

*#EnnisExcellence*

# 2026 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

| Ennis ISD | 972-872-7000 |
|---|---|
| School District's Name | Phone *(area code and number)* |
| 303 W.Knox St. | ennis.k12.tx.us |
| 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://ellistaxoffice.com/tax-rate-calculation-data/

## 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). [2] | $ 4,120,405,593 |
| 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. [3] | $ 153,463,603 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 3,966,941,990 |
| 4. | **Prior year total adopted tax rate**. | $ 1.215200 /$100 |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**<br>**A. Original prior year ARB values:** ..... $ 25,043,402<br>**B. Prior year values resulting from final court decisions:** ..... – $ 24,623,699<br>**C. Prior year value loss.** Subtract B from A. [4] | $ 419,703 |

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 6. | **Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**<br>**A. Prior year ARB certified value:** $ 175,048,312<br>**B. Prior year disputed value:** – $ 36,723,255<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 138,325,057 |
| 7. | **Prior year Chapter 42-related adjusted values.** Add Line 5 and 6. | $ 138,744,760 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 4,105,686,750 |
| 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. [6] | $ 0 |
| 10. | **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.<br>**A. Absolute exemptions.** Use prior year market value: $ 88,806<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 143,808,828<br>**C. Value loss.** Add A and B. [7] | $ 143,897,634 |
| 11. | **Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.<br>**A. Prior year market value.** $ 1,581,479<br>**B. Current year productivity or special appraised value:** - $ 1,581,479<br>**C. Value loss.** Subtract B from A. [8] | $ 0 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 143,897,634 |
| 13. | **Adjusted prior year taxable value.** Subtract Line 12 from Line 8. | $ 3,961,789,116 |
| 14. | **Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100. | $ 48,143,661 |
| 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. [9] | $ 581,838 |
| 16. | **Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10]<br>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. | $ 48,725,499 |

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 17. | **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. [11]<br>**A. Certified values.**[12] ..... $ 4,428,020,976<br>**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<br>**C. Total current year value.** Subtract B from A. | $ 4,428,020,976 |
| 18. | **Total value of properties under protest or not included on certified appraisal roll.** [13]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 2,324,373<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] ..... + $ 0<br>**C. Total value under protest or not certified.** Add A and B. | $ 2,324,373 |
| 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.[16] | $ 163,158,950 |
| 20. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] 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.[20] | $ 4,267,186,399 |
| 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. | $ 95,042,622 |
| 24. | **Total adjustments to the current year taxable value.** Add lines 22 and 23. | $ 95,042,622 |
| 25. | **Adjusted current year taxable value.** Subtract line 24 from line 21. | $ 4,172,143,777 |
| 26. | **Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100. | $ 1.167876 /$100 |

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

## 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.[21]

## SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

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

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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*. [28] Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | MCR, Enrichment and Debt 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. [29] | $ 0.619200 /$100 |
| **28.** | **Current year enrichment tax rate.** Enter the greater of A and B. [30]<br>A. Enter the district's prior year enrichment tax rate ..... $ 0.136000 /$100<br>B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100 | $ 0.136000 /$100 |
| **29.** | **Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31] | $ 0.755200 /$100 |
| **30.** | **Total current year debt to be paid with property tax revenue.**<br>Debt means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes;<br>(2) Are secured by property taxes;<br>(3) Are scheduled for payment over a period longer than one year; and<br>(4) Are not classified in the school district's budget as M&O expenses.<br>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. [32]<br>Enter debt amount: ..... $ 21,210,536<br>B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0<br>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. ..... – $ 1,581,479<br>D. **Adjust debt:** Subtract B and C from A. | $ 19,629,057 |

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

| Line | MCR, Enrichment and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 31. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [33] | $ 0 |
| 32. | **Adjusted current year debt.** Subtract line 31 from line 30D. | $ 19,629,057 |
| 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%. [34]<br>A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 %<br>B. Enter the prior year actual collection rate 98.01 %<br>C. Enter the 2024 actual collection rate 97.63 %<br>D. Enter the 2023 actual collection rate 98.20 % | 100.00 % |
| 34. | **Current year debt adjusted for collections.** Divide Line 32 by Line 33.<br>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. | $ 19,629,057 |
| 35. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,267,186,399 |
| 36. | **Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100. | $ 0.460000 /$100 |
| 37. | **Current year voter-approval tax rate.** Add Lines 29 and 36.<br>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. [36] | $ 1.215200 /$100 |

## SECTION 3: 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 | 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. [37] The school district shall provide its tax assessor with a copy of the letter. [38] | $ 0 |
| 39. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 4,267,186,399 |
| 40. | **Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100. | $ 0.000000 /$100 |
| 41. | **Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40. | $ 1.215200 /$100 |

## SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] 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 *No-New-Revenue Tax Rate Worksheet.* | $ 1.215200 /$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. | $ 0.000000 /$100 |

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|---|---|---|
| 44. | **Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42. | $ 0.000000 /$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). | $ 1.215200 /$100 |

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.167876 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.215200 /$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

## 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. [40]

print here William Poage

Printed Name of School District Representative

sign here

School District Representative

08/25/2026

Date

[40] Tex. Tax Code §26.04(c)

# Resolution of the Board to Set Tax Rate

A RESOLUTION (ORDINANCE) LEVYING AN ANNUAL AD VALOREM TAX FOR THE YEAR 2026 SETTING SPECIFIC TAX RATES, APPLICABLE TO ALL REAL, AND PERSONAL PROPERTY SITUATED WITHIN ENNIS INDEPENDENT SCHOOL DISTRICT.

WHEREAS, the Board of Trustees of the Ennis Independent School District has prepared and adopted a budget estimating revenues and expenditures for the 2026-2027 school year on August 25, 2026, and

WHEREAS, the Board of Trustees has complied with all Truth In Taxation requirements for notification to the public of the proposed tax rate; and

THEREFORE, NOW LET IT BE ORDAINED AND ORDERED by the Board of Trustees of Ennis Independent School District:

1. That an ad valorem tax rate of $1.2152 per $100 of taxable valuation, as said values were approved by the appraisal review board on July 25, 2026, be and the same is hereby levied for the school year 2026-2027 on all real property, and personal property located and situated within the confines and boundaries of Ennis Independent School District.

2. That the above SPECIFIED AD VALOREM TAX RATE BE DISTRIBUTED AS FOLLOWS:
   A. $0.7552 rate for local maintenance and operation fund.
   B. $0.4600 rate for debt service, bonded indebtedness, interest and sinking fund.

3. Any person failing to pay taxes on or before January 31, 2027 shall be subject to the maximum penalties thereon allowed by law to be collected on delinquent taxes. All delinquent taxes shall bear interest at the highest per annum interest rate allowed by law to be collected on delinquent taxes and shall bear interest from the date of delinquency until paid.

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

**Passed and Approved this 25th day of August 2026, by the Board of Trustees, Ennis Independent School District.**

Bill Chapman, Board President

Attest:

Wayne Leaks, Secretary