

District Name: DE LEON ISD
 County-District No.: 047-902
 Run Date: 9-Sep-19

SB 1: 13-14 : 19-20
 Release 6C
 5/7/2015

From 'Data Entry - SOF' tab:

| | |
|---|-------------|
| Projected 2015-16 Tax Collection Rate for Current-year Levy | 0.9552 |
| 2015 Total Taxable Value | 191,110,574 |

NOTE: If the district's 2014-15 adopted M&O tax rate was less than its 2014-15 Effective M&O Tax Rate, the 2014-15 revenue below can be computed as if the district's 2014-15 adopted M&O tax rate was its 2014-15 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2014-15 Effective M&O Tax Rate (not to exceed \$1.17) instead of the district's adopted 2014-15 M&O tax rate in Cell H52 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell H53, enter an estimate of the amount of M&O taxes that would have been collected at that rate. To get the 2014-15 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveRate1314'.

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| 1 | 2014-15 Tier I State Aid Using 2015-16 Basic Allotment | 3,081,650 |
| 2 | 2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield | 269,291 |
| 3 | 2014-15 Tier II State Aid for \$31.95 Pennies (Level 3) | 136,429 |
| 4 | 2014-15 Additional State Aid for Tax Reduction Using 2015-16 Funding Elements (includes Salary Allotment and High School Allotment) | 0 |
| 5 | 2014-15 Net M&O Tax Collections | 1,826,743 |
| 7 | 2014-15 Net Total State/Local Revenue (Sum of Lines 1 thru 6) | 5,314,113 |
| 8 | 2014-15 WADA Using 2015-16 Funding Elements | 981.5950 |
| 9 | 2014-15 Net Total State/Local Revenue per WADA (Line 7 / Line 8) | 5,413.7536 |
| 10 | 2015-16 WADA | 981.5950 |
| 11 | 2015-16 Net Total State/Local Revenue Needed to Maintain 2014-15 Net Total State/Local Revenue per WADA (Line 9 x Line 10) | 5,314,113 |
| 12 | 2015-16 Net State/Local Revenue Allowed @ Compressed Rate | 4,587,134 |
| 13 | 2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 11 - Line 12) | 726,979 |
| 14 | 2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance | 0.1197 |
| 15 | 2015-16 Taxes Collected at Maximum Level 1 Tier II Rate | 109,534 |
| 16 | 2015-16 Level 1 Tier II DTR @ Maximum Rate | 0.0617 |
| 17 | 2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate | 374,581 |
| 18 | 2015-16 Level 1 Tier II Local Share (LR) | 109,534 |
| 19 | 2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain | 265,047 |
| 20 | 2015-16 Remaining Balance Needed (Line 13 - Line 18 - Line 19) | 352,398 |
| 21 | 2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance | 0.1124 |
| 22 | 2015-16 Tax Rate Available for Level 3 Tier II | 0.2228 |
| 23 | 2015-16 Taxes Collected at Available Tax Rate | 406,736 |
| 24 | 2015-16 Level 3 Tier II DTR at Available Rate | 0.2291 |
| 25 | 2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance | 199,515 |
| 26 | 2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR | 352,398 |
| 27 | 2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR) | 199,515 |
| 28 | 2015-16 Level 3 Tier II State Aid | 152,883 |
| 29 | 2015-16 Remaining Net Balance Needed (Line 20 - Line 27 - Line 28) | 0 |
| 30 | 2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance | 0 |
| 31 | 2015-16 Local Share of IFA for a Lease-Purchase | 0 |
| 32 | 2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 18, 25, 30, and 31) | 309,049 |
| 33 | 2015-16 Projected Tax Collection Rate for Current-year Levy | 0.9552 |
| 34 | 2015-16 Total M&O Levy Needed Above Compressed Rate (or lower) | 323,529 |

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|----|---|---------------|
| 35 | 2015 Total Taxable Value | 191,110,574 |
| 36 | 2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 34 / Line 35) *100] | 0.1693 |
| 37 | 2015-16 Effective M&O Tax Rate (Line 36 + Compressed Rate, or lower) | 1.0565 |

NOTE: The Comptroller's 2015 Truth-In-Taxation publication should contain the official 2015 Rollback Tax Rate Worksheet. On last year's worksheet, Line 26 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 26 stated "Use the lesser of the maintenance and operations rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B)."

The following is your UNOFFICIAL M&O rollback rate. It should match the rate YOU apparently will have to calculate for Line 26 of the Comptroller's 2015 Rollback Tax Rate Worksheet, assuming it stays the same as last year's. Since no direction was given last year, I'm assuming no direction will be given this year, so you are apparently on your own in determining Line 26.

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| 2015-16 (\$1.50 x 66.67%) + \$.04 | 1.0401 |
| Number of Voter-authorized M&O Pennies | 0.0000 |
| Rate #1 | 1.0401 |
| Rate #2 (2015-16 Effective M&O Rate + \$.04) | 1.0965 |
| 2015-16 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17) | 1.0401 |