

Rockwall Independent School District

Board Agenda Item Synopsis

Subject: Consider Approval of Board Resolution Setting the 2026 Tax Rate for the 2026-2027 Fiscal Year

Authority / Board Policy Reference

Board Policy CE (Legal)

ANNUAL OPERATING BUDGET

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(h)-(i)*

Board Policy CE (Local)

BUDGET MEETING

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

Background Information

In accordance with the Texas Education Code Section 44.004(c) the District has published the required notices of the date, time and location of the Public hearing to allow for public input on the proposed budget and tax rate for the 2026-2027 fiscal year.

Additionally, as outlined in Rockwall ISD Board Policy CE (Legal) and CE (Local) the Board of Trustees, at a meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(h)-(i)*. The 2026-2027 Budget was adopted at the Board's June 15, 2026 regularly scheduled Board Meeting.

Texas Tax Code Section 26.05 defines the requirements for setting the tax rate. The Board previously held the required public meeting to discuss the budget and proposed tax rate prior to adopting the budget on June 15, 2026. Since the Board is considering adopting a tax rate above the rate advertised in June 2026, the District was required to advertise a public hearing to discuss the tax rate which was advertised for August 17, 2026.

The breakdown of the total proposed tax rate is as follows:

Tax Rate	2025-2026	2026-2027
Maintenance & Operations (M&O)	\$0.7869	\$0.7869
Interest & Sinking (I&S)	\$0.2800	\$0.2800
TOTAL TAX RATE	\$1.0669	\$1.0669
NET CHANGE		\$0.0000

Administrative Consideration

State law requires the Board to adopt a resolution or ordinance that is specific in language. The total proposed tax rate change is \$0.0000 cents for a total of \$1.0669.

Goals

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| x Academics | We will provide authentic and innovative learning experiences for every learner. |
| x Safety | We will ensure a safe and civil environment that is responsive to the needs of our diverse community. |
| x Staff | We will attract, recruit, develop and retain high-quality professional staff. |
| x Finance | We will ensure continued fiscal efficiency and partner with the community and stakeholders to address accelerating growth. |
| x Communications | We will partner with our community to enhance the learner experience. |

Budgetary Impact

Projected Tax Collections for the 2026-2027 fiscal year will fund approximately 60% of the General Operating Fund Budget, compared to 58% in the previous year.

Recommendation

It is the Administration's recommendation that the Board of Trustees approve the Resolution as presented which sets the tax rate for the 2026-2027 fiscal year.

Meeting Date: August 17, 2026