Decatur Independent School District
Board of Trustees Agenda Item

To: Board of Trustees
From: Taylor Williams
Subject: Consider and Take Possible Action to Approve the 2026 Tax Rate and Tax Rate Resolution
Meeting Date: August 27, 2026
Type of Item: ☐ Information ☐ Presentation ☐ Consent Agenda ☐ Discussion ☒ Action

Supporting Documents: ☒ Yes ☐ No

Background Information and Rationale:
Attached is the resolution to adopt a tax rate for the tax year 2026.

The proposed Maintenance and Operations rate is $0.6631. (Same as in 2025)
The proposed Debt Service (Interest and Sinking, I&S) rate is $0.2557.

The total tax rate is $0.9188. This represents and increase of 2.2 cents.

All tax rates are rates per $100 if not specified.

Support of Strategic Goals:
4.1 DISD will ensure strong financial stewardship and fiscal responsibility.
4.2 DISD will create and maintain systematic long-range facility management.
4.3 DISD will provide operational efficiency, effectiveness, and transparency to maximize taxpayer dollars.

Fiscal Implication:
The budget has been prepared based on the tax rates above.

Administrative Recommendation:
This year's proposed tax rate EXCEEDS the no-new-revenue tax rate. The vote on the resolution setting the tax rate must be a record vote.

A motion to adopt the ordinance, resolution or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of $0.9188, which is effectively a 4.36 percent increase in the tax rate and further move that the Board approve the attached resolution.

Contact Person(s)
Taylor Williams
Respectfully submitted,

Taylor Williams
Superintendent

Gary Micinski
Gary Micinski
Interim CFO

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Proposed Tax Rate:	$0.9188
No-new-revenue (NNR) Tax Rate:	$0.880365
Proposed rate is greater than NNR:	$0.9188 > $0.880365

Percent Difference = (0.9188 - 0.880365) / 0.880365 x 100 = 4.36%

Therefore the motion to adopt a tax rate must include:

> ***I move that the property tax rate be increased by the adoption of a tax rate of $0.9188, which is effectively a 4.36 percent increase in the tax rate.***

This year's levy to fund M&O expenditures EXCEEDS last year's M&O levy therefore the following statement must be included in the resolution setting this year's tax rate.

The statement must be in larger type than the type used in any other portion of the document.

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

This year's proposed M&O rate DOES NOT EXCEED the M&O rate to maintain. No statement regarding M&O tax impact on a $100,000 home is required in the tax rate resolution.

Proposed M&O:	$0.6631
M&O Rate to Maintain:	$0.690790
Difference:	($0.02769)

This year's levy to fund M&O expenditures EXCEEDS last year's M&O levy. The following statement must be included on the home page of the Internet website.

> **DECATUR INDEPENDENT SCHOOL DISTRICT ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

This year's proposed M&O rate DOES NOT EXCEED the M&O rate to maintain. No statement regarding M&O tax impact on a $100,000 home must be included on the home page of the Internet website.

Supermajority Approval Requirement to Adopt Tax Rate

This year's proposed tax rate ($0.918800) DOES NOT EXCEED the rate to maintain same level of maintenance & operations revenue & pay debt service ($0.963100). The vote to adopt the tax rate only needs to be approved by a simple majority of the members of the governing body.