Where Panthers Excel Today and Lead Tomorrow

4513 W. Oak St. Palestine, Texas 75801
Phone: 903.729.1776 Fax: 903.729.3696

www.westwoodisd.net

2026-27 Budget and Tax Rate Hearing

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Westwood ISD will hold a public meeting at 05:30 PM, August 24, 2026 in 4513 W. Oak, Palestine, TX 75801. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.725300/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.221000/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-13.29 % decrease
Debt Service	0.14 % increase
Total Expenditures	-12.22 % decrease

Total Appraised Value and Total Taxable Value
(as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$1,320,948,809	$1,482,642,246
Total appraised value* of new property**	$9,400,368	$8,942,425
Total taxable value*** of all property	$718,250,464	$709,436,327
Total taxable value*** of new property**	$7,252,261	$6,407,944

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $32,865,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.755200	$0.246400	$1.001600	$5,958	$11,002
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.751930	$0.216030	$0.967960	$6,584	$10,848
Proposed Rate	$0.725300	$0.221000	$0.946300	$6,166	$11,003

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$161,410	$166,766
Average Taxable Value of Residences	$32,240	$39,082
Last Year's Rate Versus Proposed Rate per $100 Value	$1.001600	$0.946300
Taxes Due on Average Residence	$322.92	$369.83
Increase (Decrease) in Taxes		$46.91

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $0.9471. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.9471.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$6,552,955
Interest & Sinking Fund Balance(s)	$1,248,207

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Lawrence Coleman
Interim Superintendent

Christopher E. Alford
Assistant Superintendent – Finance & Operations

Notice of Adopted 2026 Tax Rate

Westwood ISD ADOPTED A TAX RATE THAT WILL RAISE
MORE TAXES FOR MAINTENANCE AND OPERATIONS
THAN LAST YEAR'S TAX RATE.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$36,955	Adopted 2025 Tax Rate: $1.001600	$370.14
FY 2026-2027 (TY 2026)	$23,545	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.9463	$222.81

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-2.36 % decrease
Debt Service	0.14 % increase
Total expenditures	-2.16 % decrease

Lawrence Coleman
Interim Superintendent

Christopher E. Alford
Assistant Superintendent –
Finance & Operations

2026-27 Proposed Budget

		General Funds	Food Service	Debt Service	Total
Revenues					
Code	Source				
5700	Local Sources	$ 6,667,294.00	$ - .00	$ 1,622,855.00	$ 8,290,149.00
5800	State Sources	$ 14,040,449.00	$ - .00	$ 217,071.00	$ 14,257,520.00
5900	Federal Sources	$ - .00	$ 1,240,000.00	$ - .00	$ 1,240,000.00
Total		$ 20,707,743.00	$ 1,240,000.00	$ 1,839,926.00	$ 23,787,669.00
Appropriations:					
Function	Source				
11	Instruction	$ 9,415,155.00			$ 9,415,155.00
12	Instructional Resources	$ 87,280.00			$ 87,280.00
13	Curr & Personnel	$ 268,846.00			$ 268,846.00
21	Instructional Administration	$ 93,186.00			$ 93,186.00
23	School Administration	$ 1,132,366.00			$ 1,132,366.00
31	Guidance and Counseling	$ 643,547.00			$ 643,547.00
33	Health Services	$ 98,892.00			$ 98,892.00
34	Pupil Transportation	$ 1,119,277.00			$ 1,119,277.00
35	Child Nutrition Services	$ 30,660.00	$ 1,240,000.00		$ 1,270,660.00
36	Extra/Co-Curricular	$ 1,991,290.00			$ 1,991,290.00
41	General Administration	$ 1,138,786.00			$ 1,138,786.00
51	Plant Maintenance	$ 2,610,992.00			$ 2,610,992.00
52	Security & Monitoring	$ 421,933.00			$ 421,933.00
53	Data Processing	$ 661,735.00			$ 661,735.00
71	Debt Service	$ 166,786.00		$ 1,839,926.00	$ 2,006,712.00
81	Construction & Acquisition	$ 590,501.00			$ 590,501.00
93	Special Ed. Co-op	$ 79,511.00			$ 79,511.00
99	Tax Appraisal & Collection	$ 157,000.00			$ 157,000.00
00	Other Uses/Non-Operating Exp	$ - .00			$ - .00
Total		$ 20,707,743.00	$ 1,240,000.00	$ 1,839,926.00	$ 23,787,669.00
Difference in Revenues/Expenses		$ - .00	$ - .00	$ - .00	$ - .00

State Compensatory Education (SCE):

HB 5, TEC 28.0217 requires accelerated instruction in a subject area a student performs unsatisfactorily on an end of course exam (EOC). Further, *TEC 28.029* was amended to require that school districts budget separately SCE funds for the additional costs for the students.

Westwood ISD has budgeted SCE funds within the General Fund in the following manner to support *TEC 28.029:* Funds for summer testing for EOC, remediation programs throughout the year including summer, and a

Lawrence Coleman
Interim Superintendent

Christopher E. Alford
Assistant Superintendent –
Finance & Operations

Budget Comparison

Budget Summary Report for WESTWOOD ISD

	2025 - 2026 Actual Budget	Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$10,155,382	$7,322
12	Instructional Resources, Media Services	$172,473	$124
13	Curriculum Development & Staff Development	$387,713	$280
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$10,715,567	$7,726
Instructional Support			
21	Instructional Leadership	$223,992	$161
23	School Leadership	$1,336,422	$964
31	Guidance & Counseling, Evaluation	$755,502	$545
32	Social Work Services	$0	$0
33	Health Services	$231,560	$167
36	Co-curricular/ Extra-curricular Activities	$1,947,370	$1,404
	Total	$4,494,845	$3,241
Central Administration			
41	General Administration	$1,028,343	$741
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$2,000	$1
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$581	$0
	Total:	$1,030,924	$743
District Operations			
51	Plant Maintenance & Operations	$2,429,569	$1,752
52	Security and Monitoring	$452,354	$326
53	Data Processing	$634,090	$457
34	Student Transportation	$968,084	$698
35	Food Services	$65,577	$47
	Total:	$4,549,674	$3,280
Debt Service			
71	Debt Service	$166,486	$120
Other			
61	Community Service	$0	$0
81	Facilities Acquisition and Construction	$100,000	$72
91	Contracted Instructional Services Between Public schools	$0	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$0	$0
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$150,000	$108
	Total:	$250,000	$180
	Grand Total:	$21,207,497	

	2026 - 2027 "Proposed" Budget	Aggregrate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	$9,415,155	$7,581
12	Instructional Resources, Media Services	$87,280	$70
13	Curriculum Development & Staff Development	$268,846	$216
95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$9,771,281	$7,867
Instructional Support			
21	Instructional Leadership	$93,186	$75
23	School Leadership	$1,132,366	$912
31	Guidance & Counseling, Evaluation	$643,547	$518
32	Social Work Services	$0	$0
33	Health Services	$98,892	$80
36	Co-curricular/ Extra-curricular Activities	$1,991,290	$1,603
	Total	$3,959,281	$3,188
			$0
Central Administration			$0
41	General Administration	$1,136,205	$915
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$2,000	$2
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$581	$0
	Total:	$1,138,786	$917
District Operations			
51	Plant Maintenance & Operations	$2,610,992	$2,102
52	Security and Monitoring	$421,933	$340
53	Data Processing	$661,735	$533
34	Student Transportation	$1,119,277	$901
35	Food Services	$30,660	$25
	Total:	$4,844,597	$3,901
Debt Service			
71	Debt Service	$166,786	$134
Other			
61	Community Service	$0	$0
81	Facilities Acquisition and Construction	$590,501	$475
91	Contracted Instructional Services Between Public schools	$0	$0
92	Incremental Cost Associated with Chapter 41 School Districts	$0	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$79,511	$64
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$157,000	$126
	Total:	$827,012	$666
	Grand Total:	$20,707,743	

Difference	-$499,754
Percent Change	-2.36%

Lawrence Coleman
Interim Superintendent

Christopher E. Alford
Assistant Superintendent – Finance & Operations