Agenda of Special Meeting

The Board of Trustees
Seguin ISD

A Special Meeting of the Board of Trustees of Seguin ISD will be held August 12, 2026, beginning at 5:30 PM in the Board Room, 1221 E. Kingsbury, Seguin, TX 78155.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. **Call to Order**
    - A. Establish Quorum
    - B. Announcement that this meeting of the Seguin Independent School District has been duly called and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Section 551.043 of the Texas Government Code.
2. **Audience with the Board**

    The Seguin ISD Board of Trustees designates a time for audience participation at the beginning of each meeting to hear persons who desire to make comments. In accordance with Board Policy BED(Local):
    - A. those wishing to speak shall sign up before the meeting begins stating the concern or noting the agenda item they wish to address; audience participation is limited to five minutes; the Board shall not deliberate any subject that is not on the posted agenda.
3. **Information Item:**
    - A. Submission of the No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service — 2

        Liz Banks
4. **Action Items:**
    - A. Adoption of Order Setting the Tax Rate for 2026 — 11

        Liz Banks
    - B. Consideration and Possible Approval of an Order Calling a Tax Ratification Election on November 3, 2026 — 14

        Liz Banks
    - C. Possible Action to Order a General Election for November 3, 2026, for Trustees in Single Member Districts 2 and 5 — 21

        Dr. Jack Lee
5. **Adjourn**

Informational Item	Submission of the No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service
Contact Person(s)	Elizabeth Banks, Chief Financial Officer, RTSBA
Background	Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees by the designated officer or employee. The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service defined Texas Education Code §44.004(c)(5)(A)(ii) also governs certain actions that must be taken during the tax rate adoption process. This item does not represent the adoption of the district's tax rate.
Fiscal Implication(s)	The tax rate will generate an additional $2.4 million in revenue annually for use in the district's general fund. The proposed tax rates do require a successful VATRE (Voter Approval Tax Ratification Election).
District Goals	☐ Challenging & Meaningful Learning Experiences ☐ Life-Ready Students ☐ Positive Community Culture ☐ Growth-Minded Personnel ☒ Strategic Operational Stewardship
Administration's Recommendation	That the Board of Trustees receive this as information.
Proposed Motion Language	N/A

August 12, 2026

No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.

This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.

This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.

Rate to Maintain Same Level of M&O Revenue vs. Rate to Pay Minimum Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	**$1.1666/$100**
This year's voter-approval tax rate (using minimum required debt service amount):	**$1.0628/$100**
For maintenance and operations (M&O):	*$0.6778/$100*
For interest and sinking (I&S):	*$0.3850/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$1.0681/$100**
For maintenance and operations (M&O):	*$0.6831/$100*
For interest and sinking (I&S):	*$0.3850/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: Elizabeth Banks, Chief Financial Officer

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Seguin Independent School District
School District's Name

(830) 401-8600
Phone *(area code and number)*

1221 E. Kingsbury, Seguin, TX, 78155
School District's Address, City, State, ZIP Code

https://www.seguin.k12.tx.us/
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:

Source Documents — click to view index

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]	$ 5,409,019,362 Source
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]	$ 483,224,193 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,925,795,169
4.	**Prior year total adopted tax rate**.	$ 1.0828 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** . . . . $ 38,212,974 Source **B. Prior year values resulting from final court decisions:** . . . . – $ 33,575,021 Source **C. Prior year value loss.** Subtract B from A. [4]	$ 4,637,953

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[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.**	
	A. Prior year ARB certified value: . . . . $ 7,460,298 Source	
	B. Prior year disputed value: . . . . – $ 7,460,298 Source	
	C. Prior year undisputed value. Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 4,637,953
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,930,433,122
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 Source
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.	
	A. Absolute exemptions. Use prior year market value: . . . . $ 2,300,649 Source	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:. . + $ 156,134,132 Source	
	C. Value loss. Add A and B. [7]	$ 158,434,781
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.	
	A. Prior year market value. . . . . $ 0 Source	
	B. Current year productivity or special appraised value: . . . . - $ 0 Source	
	C. Value loss. Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 158,434,781
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 4,771,998,341
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 51,671,198
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]	$ 2,861,143 Source
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 54,532,341

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[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] **A. Certified values.**[12] . . . . $ 4,942,126,411 **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 **C. Total current year value.** Subtract B from A.	$ 4,942,126,411	Source Source
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] **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] . . . . $ 299,434,461 **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 **C. Total value under protest or not certified.** Add A and B.	$ 299,434,461	Source Source
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]	$ 450,460,248	Source
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	Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 4,791,100,624	
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	Source
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.	$ 116,712,903	Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 116,712,903	
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 4,674,387,721	
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.1666 /$100	

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[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]	$ 0.6178 /$100 Source
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . . . $ 0.0600 /$100 B. $0.05 per $100 of taxable value . . . . . $ 0.0500 /$100	$ 0.0600 /$100 Source
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.6778 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. 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] Enter debt amount: . . . . . $ 23,763,829 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 582,076 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. . . . . – $ 4,736,016 D. **Adjust debt:** Subtract B and C from A.	Source Source Source $ 18,445,737

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[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 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 18,445,737
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] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.0000 % Source B. Enter the prior year actual collection rate 96.4900 % Source C. Enter the 2024 actual collection rate 96.5800 % Source D. Enter the 2023 actual collection rate 96.5300 % Source	100.0000 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 18,445,737
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,791,100,624
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.3850 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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]	$ 1.0628 /$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.*	$ 4,791,100,624
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0628 /$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.*	$ ______ /$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.	$ ______ /$100 Source

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[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.	$ ________/$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).	$ ________/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 1.1666 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.0628 /$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 Elizabeth Banks, Chief Financial Officer

Printed Name of School District Representative

sign here Elizabeth Banks 07/30/2026

School District Representative Date

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[40] Tex. Tax Code §26.04(c)

<table>
<tr><td>Action Item</td><td>Adoption of Order Setting the Tax Rate for 2026</td></tr>
<tr><td>Contact Person(s)</td><td>Elizabeth Banks, Chief Financial Officer, RTSBA</td></tr>
<tr><td>Background</td><td>This tax rate will enable the district to support the proposed budget and retain academic quality, extracurricular programs, and secure and sustain staff salaries and raises. TEA has performed all calculations as required by law and published the District's Maximum Compressed Rate (MCR) in accordance with TAC 61.1000. The proposed total tax rate is the same total rate as the prior year.

Since this tax rate is higher than the voter approval tax rate a VATRE (Voter Approval Tax Ratification Election) is necessary. The voter approval tax rate is the total of the MCR (Maximum Compressed Rate) plus the district’s prior year enrichment pennies.

<table>
<tr><td>Fiscal Year</td><td>MCR (Maximum Compressed Rate)</td><td>M & O (Maintenance & Operations Rate)</td><td>I & S (Interest & Sinking Rate)</td><td>Total Tax Rate</td></tr>
<tr><td>2025-2026</td><td>$ .6178</td><td>$ .6778</td><td>$ .405</td><td>$1.0828</td></tr>
<tr><td>2026-2027</td><td>$ .6178</td><td>$ .6978</td><td>$ .385</td><td>$1.0828</td></tr>
</table>

CCG (LEGAL) and CCG (LOCAL) Local Revenue Sources-Ad Valorem Taxes</td></tr>
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<tr><td>District Goals</td><td>☐ Challenging & Meaningful Learning Experiences
☐ Positive Community Culture
☒ Strategic Operational Stewardship
☐ Life-Ready Students
☐ Growth-Minded Personnel</td></tr>
<tr><td>Administration’s Recommendation</td><td>That the Board of Trustees adopt tax rates for 2026 as presented in the tax notice.</td></tr>
<tr><td>Proposed Motion Language</td><td>I move that the Board of Trustees adopt the tax rate of $1.0828 per $100 of taxable valuation, consisting of a Maintenance and Operations tax rate or $ .6978 and an Interest and Sinking tax rate of $ .385 as presented.</td></tr>
</table>

SEGUIN ISD

2026 Tax Rate & VATRE Summary

Presenter: **Elizabeth Banks**
Chief Financial Officer

TOTAL TAX RATE IMPACT

$0.00

Zero tax rate increase maintained from 2025-2026 at **$1.0828**

NEW ANNUAL REVENUE

+$2.4M

Total estimated annual revenue, including state matching funds

ELECTION DAY

Nov 3, 2026

Voter-Approval Tax Ratification Election (VATRE)

PRIORITY 5: STRATEGIC OPERATIONAL STEWARDSHIP

- **Decrease the budget deficit from 8 million to zero by 2030.**

2026 PROPOSED TAX RATE STRUCTURE

FISCAL YEAR	MCR RATE	M & O RATE	I & S RATE	TOTAL TAX RATE
2025-2026	$0.6178	$0.6778	$0.4050	**$1.0828**
2026-2027 Proposed	$0.6178	**$0.6978 (+$0.02)**	$0.3850 (-$0.02)	**$1.0828 ($0.00)**

Certified Values & MCR: Final certified property values released July 25, 2026 maintained the Maximum Compressed Rate (MCR) at $0.6178. The $0.02 shift requires a Voter-Approval Tax Ratification Election (VATRE) to maximize state funding. Zero tax rate increase maintained from 2025-2026 at $1.0828.

BALLOT LANGUAGE & STATE REVENUE CONTEXT

SEGUIN INDEPENDENT SCHOOL DISTRICT PROPOSITION A: THIS IS A TAX INCREASE

> *"Ratifying the ad valorem tax rate of $1.0828 per $100 valuation in the Seguin Independent School District for the current year, a rate that will result in an increase of 2.8 percent in maintenance and operations tax revenue for the District for the current year as compared to the preceding year, which is an additional $942,852, for the purpose of recruiting and retaining qualified staff, funding safety and security at each campus, and continuing student programs and general operations of the District."*

REVENUE CLARIFICATION - TOTAL IMPACT: $2.4 MILLION

The statutory ballot language reports only the **$942,852 generated by the M & O tax-rate increase**. It does **not** include the **$1.5 million in additional revenue Seguin ISD would receive in state funding**. When this state revenue is included, the district expects to generate **$2.4 million in total annual revenue**, while maintaining the same total tax rate of **$1.0828**.

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SEGUIN INDEPENDENT SCHOOL DISTRICT

On this date, we, the Board of Trustees of the Seguin Independent School District hereby levy or set the tax rate on $100 valuation for the District for the tax year 2026 at a total tax rate of **$1.08280/$100**, to be assessed and collected by the duly specified assessor and collector as follows:

$0.69780/$100	for the purpose of maintenance and operations, and
$0.38500/$100	for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $20.00.

PASSED AND ADOPTED this *12TH* day of *August*, 2026 by the Board of Trustees for the Seguin Independent School District.

Board President:

Signature

Denise Crettenden, President

Printed Name / Title

Board Secretary:

Signature

Grace Mueller, Secretary

Printed Name / Title

<table>
<tr><td>Action Item</td><td>Consideration and Possible Approval of an Order Calling a Tax Ratification Election on November 3, 2026.</td></tr>
<tr><td>Contact Person(s)</td><td>Elizabeth Banks, Chief Financial Officer, RTSBA</td></tr>
<tr><td>Background</td><td>This order will allow the district to hold a VATRE (voter approval tax ratification election) in an effort to secure all golden pennies allowed by TEA. The district currently has 6 (six) of the 8 (eight) allowed golden pennies.

Due to a decrease in final certified values issued on July 25, 2026, TEA (Texas Education Agency) did not further compress the districts (MCR) maximum compressed tax rate.

See below for a comparison of tax rates from 2025-26 to 2026-27.

<table>
<tr><th>Fiscal Year</th><th>MCR (Maximum Compressed Rate)</th><th>M & O (Maintenance & Operations Rate)</th><th>I & S (Interest & Sinking Rate)</th><th>Total Tax Rate</th></tr>
<tr><td>2025-2026</td><td>$ .6178</td><td>$ .6778</td><td>$ .405</td><td>$1.0828</td></tr>
<tr><td>2026-2027</td><td>$ .6178</td><td>$ .6978</td><td>$ .385</td><td>$1.0828</td></tr>
</table>

CCG (LEGAL) and CCG (LOCAL) Local Revenue Sources-Ad Valorem Taxes</td></tr>
<tr><td>Fiscal Implication(s)</td><td>Provides additional local and state funds to alleviate the current year budget deficit along with future year budgets.</td></tr>
<tr><td>District Goals</td><td>☐ Challenging & Meaningful Learning Experiences ☐ Life-Ready Students
☐ Positive Community Culture ☐ Growth-Minded Personnel
☒ Strategic Operational Stewardship</td></tr>
<tr><td>Administration's Recommendation</td><td>That the Board of Trustees approve an order calling a tax ratification election in an effort to secure an additional two (2) golden pennies. The district currently has six (6) of the eight (8) golden pennies allowed by TEA.</td></tr>
<tr><td>Proposed Motion Language</td><td>I move that the Board adopt an order calling a tax ratification election on November 3, 2026.</td></tr>
</table>

AN ORDER CALLING A VOTER-APPROVAL TAX RATIFICATION ELECTION TO BE HELD BY THE SEGUIN INDEPENDENT SCHOOL DISTRICT, MAKING PROVISION FOR THE CONDUCT OF THE ELECTION, AND RESOLVING OTHER MATTERS RELATED TO THAT ELECTION

WHEREAS, the Board of Trustees (the *Board*) of the SEGUIN INDEPENDENT SCHOOL DISTRICT (the *District*), located in Guadalupe County, Texas (the *County*), finds and determines that, as a result of its adoption of an ad valorem tax rate in excess of its voter approval tax rate (formerly known as the rollback rate), the District must hold an election allowing its registered voters to determine whether to approve the adopted tax rate (the *Election*) as required by Chapter 26 of the Texas Tax Code; and

WHEREAS, the Board hereby finds and determines that, on July 4, 2025, the Governor of the State of Texas (the *Governor*) declared a state of disaster for the County as a result of heavy rainfall and flooding; and

WHEREAS, pursuant to Section 11.184 of the Texas Education Code and the Governor's disaster declaration, the District is not required to conduct an efficiency audit; and

WHEREAS, the District will contract with the County, acting by and through its elections County Clerk (the *County Clerk*) to conduct all aspects of the Election for all registered voters of the District; and

WHEREAS, the Election may be held jointly with other political subdivisions (collectively, the *Participants*) pursuant to a joint election or similar agreement according to the Texas Election Code, as amended (the *Code*); and

WHEREAS, because Senate Bill Number 1025 (2025) applies to the Election, the Board hereby finds and determines that the bill's required statement to appear "at the top of the proposition" refers to the fact that a caption at the top of each proposition is required by Section 52.095 of the Code; and

WHEREAS, the Board hereby finds and determines that the actions described above are in the best interests of the residents of the District; now, therefore,

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE SEGUIN INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1. Election Ordered; Purpose; Tax Rate. The Election will be held in the SEGUIN INDEPENDENT SCHOOL DISTRICT on November 3, 2026 (*Election Day*), which is a uniform election date under the Code and is 78 or more days from the date of the adoption of this Order, for the purpose of submitting the following legal question to the eligible voters of the District:

Measure A

> Should the Board of Trustees (the *Board*) of the Seguin Independent School District (the *District*) be authorized to levy, pursuant to an order of the Board adopted on August 12, 2026, an ad valorem tax rate of $1.0828 per $100 of the taxable assessed value of property within the District for the current tax year, which is comprised of a debt service tax rate of $0.3850 (an amount that is set annually by the Board) and a maintenance and operations tax rate of $0.6978 (the legal maximum for this rate under current Texas law and the maximum rate for maintenance and operations for which the District may, if now approved by the District's electorate at this Election, levy in each year hereafter, being then subject only to annual Board approval) and which represents an increase of 2.8 percent in maintenance and operations tax revenue for the District for the current year as compared to the preceding year, which is an additional $942,852, as calculated pursuant to Section 26.08 of the Texas Tax Code, for the purpose of recruiting and retaining qualified staff, funding safety and security at each campus, and continuing student programs and general operations of the District.

SECTION 2. Method of Voting; Ballots. The Board authorizes voting electronically, by paper, or any combination thereof. Voters will vote on the official ballots by marking "FOR" or "AGAINST" the measure above with the following ballot language:

SEGUIN INDEPENDENT SCHOOL DISTRICT PROPOSITION A: THIS IS A TAX INCREASE

> Ratifying the ad valorem tax rate of $1.0828 per $100 valuation in the Seguin Independent School District for the current year, a rate that will result in an increase of 2.8 percent in maintenance and operations tax revenue for the District for the current year as compared to the preceding year, which is an additional $942,852, for the purpose of recruiting and retaining qualified staff, funding safety and security at each campus, and continuing student programs and general operations of the District.

SECTION 3. Polling Details.

A. One or more District election precincts are established for Election Day from 7:00 a.m. to 7:00 p.m. with one or more corresponding polling places as identified on Exhibit A to this Order. As permitted by the Code, polling places may be changed without further Board action; any changes will not affect this Order or subsequent notice of election.

B. Exhibit A also includes the places, dates, and hours for early voting in person. As permitted by the Code, these details may be changed without further Board action; any changes will not affect this Order or subsequent notice of election. Applications for voting by mail should be received no later than the close of business on October 23, 2026. Applications should be sent to the Early Voting Clerk named below. If an application for ballot by mail is faxed or emailed (or if a federal postcard application is faxed), the applicant must also mail the original.

SECTION 4. Election Officials.

A. The County Clerk will appoint poll workers in compliance with legal requirements, including access to Spanish translators and any other applicable languages.

B. The Early Voting Clerk is Teresa Kiel; mailing address: P.O. Box 1346, Seguin 78156; physical address: 3251 North Highway 123, Seguin, Texas 78155; phone: (830) 303-6363; fax: (830) 303-6373; email: tkiel@guadalupetx.gov. And website: https://www.guadalupetx.gov/page/elections.home The Early Voting Clerk will appoint the Deputy Early Voting Clerks.

C. The County Clerk is authorized to establish an Early Voting Ballot Board and to designate the Presiding Judge of the Early Voting Ballot Board and, if needed, the members of Signature Verification Committee.

D. The District is authorized to use a Central Counting Station (the *Station*) if needed. The County Clerk or the County Clerk's designee is appointed as the Manager of the Station with the authority to appoint the Tabulation Supervisor, the Programmer, and any Clerks.

SECTION 5. Legal Compliance. The Election and notice of Election will be held and conducted according to the Code and other applicable law. To the extent required by law, materials relating to the Election will be printed in English, Spanish, and any other required language.

SECTION 7. Contracting Authority. The Board authorizes the District's President of the Board, the Superintendent of Schools, or their designees to negotiate and enter into one or more joint election agreements, election services contracts, or similar contracts with the County, acting by and through the County Clerk, and any Participants if desired or if required to comply with applicable law.

SECTION 8. Modifications. The Board acknowledges that information required to complete the Exhibit to this Order may not be available when the Election is ordered, and the Board therefore authorizes the District's Superintendent of Schools, the President of the Board, or their designees to correct, modify, or change the Exhibit. Additionally, the Board authorizes these individuals to make technical modifications to this Order that are necessary for compliance with applicable law or to carry out the intent of the Board as evidenced in this Order.

SECTION 9. Findings. The recitals in this Order are found to be true.

SECTION 10. Conflicts. All orders and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Order are hereby repealed to the extent of such conflict, and the provisions of this Order will be and remain controlling as to the matters ordered herein.

SECTION 11. Controlling Law. This Order will be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 12. Open Meetings. It is found that the meeting at which this Order is adopted was open to the public, and public notice of the time, place, and subject matter of the public business to be considered at the meeting, including this Order, was given.

SECTION 13. Severability. If any provision of this Order or the application of this Order to any person or circumstance is held invalid, then the remainder of this Order remains effective.

SECTION 14. Effective Date. This Order is effective immediately upon its approval.

* * *

PASSED AND APPROVED on August 12, 2026.

SEGUIN INDEPENDENT SCHOOL DISTRICT

Denise Crettenden
President, Board of Trustees

ATTEST:

Grace Mueller
Secretary, Board of Trustees

[Signature Page to Voter-Approval Tax Ratification Election Order]

Exhibit A *(Anexo A)*

Polling, places, dates and times to be determined at a later date by the County.

Action Item	Possible Action to Order a General Election for November 3, 2026 for Trustees in Single Member Districts 2 and 5
Contact Person(s)	Dr. Jack Lee, Superintendent
Background	Seguin ISD Board Policy BBB (LEGAL) states the school district must hold its regular trustee election jointly with a municipality. The District contracts with the Guadalupe County Elections Office to conduct the joint election. Seguin ISD Trustees serve three-year terms. BBB (LEGAL) Board Members; Elections
Fiscal Implication(s)	Funds for the cost of the election are provided in the General Fund.
District Goals	☐ Challenging & Meaningful Learning Experiences ☐ Life-Ready Students ☒ Positive Community Culture ☐ Growth-Minded Personnel ☒ Strategic Operational Stewardship
Administration's Recommendation	The Administration recommends that the Board of Trustees approve adopt the Order for a general election to be held November 3, 2026 for Trustees in Single Member Districts 2 and 5.
Proposed Motion Language	I move to adopt the Order for a general election to be held November 3, 2026 for Trustees in Single Member Districts 2 and 5.

SEGUIN INDEPENDENT SCHOOL DISTRICT
GENERAL ELECTION ORDER AND NOTICE

THE STATE OF TEXAS

COUNTY OF GUADALUPE

On this the 12th day of August 2026, the Board of Trustees of the SEGUIN INDEPENDENT SCHOOL DISTRICT ("District") convened in regular session with sufficient members present to constitute a quorum, and among other proceedings had by said Board of Trustees were the following:

WHEREAS, the term of office of the Seguin ISD School Board Trustees representing Single Member Districts 2, and 5 will expire on Tuesday November 3, 2026, and on said date a Trustee General Election will be held in said school District;

WHEREAS, it is necessary for this Board of Trustees to pass an Order establishing the procedure for conducting said Trustee Elections:

THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE SEGUIN INDEPENDENT SCHOOL DISTRICT;

1. That a General Election be held in said School District on Tuesday, November 3, 2026, for the purpose of electing three members (Seguin ISD Single Member Districts 2, and 5 to the Board of Trustees of said School District, to full, regular terms expiring in November 2029.

2. That all requests by candidates to have their names placed upon the ballot for the above mentioned Election shall be timely made in accordance with the law and shall be in writing, shall state the number of the Place for which each person is filing as a candidate, shall be signed by the candidate and filed with Petra Nancy Ramirez, Seguin ISD Superintendent Secretary, 1221 E. Kingsbury, Seguin, Texas 78155 not earlier than July 20, 2026, and not later than 5:00 p.m. on August 17, 2026, between the hours of 8:00 a.m. and 5:00 p.m.

3. **Places and Times for Election Day Voting:**

That said elections shall be held at the polling places and shall be open at times to be designated pursuant to a Joint Election Agreement and Election Service Contract by and between the Seguin Independent School District, Guadalupe County and other political subdivisions.

The Election shall be held as a Joint Election pursuant to a Joint Election Agreement between the Seguin Independent School District and Guadalupe County, Texas.

4. The Board's Executive Secretary is hereby directed to cause proper notices of such Elections, including polling locations, in conformity with the provisions of the Texas Election Code, at such time as the polling places are ultimately established by agreement with the county.

5. Presiding Election Judges and an Alternate Presiding Election Judge appointed to serve at said polling places shall be appointed in conformance with the provisions of the Texas Election Code.

6. An Early Voting Ballot Board is hereby created pursuant to Section 87.001 of the Texas Election Code. The Early Voting Ballot Board shall be made up of members appointed in the manner stated in the Texas Election Code.

7. The Early Voting Clerk appointed in compliance with Section 271.006 of the Texas Election Code will be designated in the Elections Agreement. The Election Official of Guadalupe County, will be Early Voting Clerk and appoint other early voting clerks as needed to process early voting mail and to conduct early voting at the main location. The Early Voting Clerk's official mailing address is PO Box 1346, Seguin, TX 78156-1346.

8. Early voting by personal appearance will be conducted beginning Monday October 19, 2026 and continuing through Friday October 30, 2026. Any qualified voter for the Joint Election may vote early by personal appearance at either the main early voting location or at any of the branch locations.

That said elections shall be held at the polling places and shall be open at time to be designated pursuant to a Joint Election Agreement and Election Service Contract by and between the Seguin Independent School District, Guadalupe County and other political subdivisions.

Days and Hours of Early Voting:

Are as set forth in **Attachment A** to this Election Order.

Main and Branch Early Voting Polling Place:

As set forth in **Attachment A** to this Election Order.

Early Voting By Mail:

Applications for ballot by mail shall be mailed to:
The Guadalupe County
Elections Administrator
PO Box 1346 Seguin, TX 78156-1346

Applications for ballots by mail must be received no later than the close of business on Friday, October 23, 2026.

9. The Guadalupe County Elections Administrator, pursuant to the Joint Elections Agreement with the Seguin Independent School District, shall publish an Election Notice at least one time in a newspaper of general circulation in Guadalupe County, where the School District is located. Said publication shall be published not earlier than the 30th day before Election Day, and not later than the 10th day before Election Day.

It is further found and determined that in accordance with an Order of the Board of Trustees, the Secretary posted written notice of the date, place and subject of this meeting on the bulletin board located in the Central Administrative Office in this School District, a place convenient and readily accessible to the general public, and said notice, having been so posted, remained posted for at least 72 hours preceding the scheduled time of said meeting.

The call for election was moved and seconded and passed in regular session of the Board of Trustees. Thereupon, the question being called for, the following members of the Board voted "AYE": ____

and the following voted "NO": ____

Signed this ___ day of __________, 2026.

____
DENISE CRETTENDEN
President

ATTEST:

____
GRACE MUELLER
Secretary