

District Name: COMANCHE ISD  
 County-District No.: 047-901  
 Run Date: 1-Aug-17

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**NOTE: If the district's 2016-17 adopted M&O tax rate was less than its 2016-17 Effective M&O Tax Rate, the 2016-17 revenue below can be computed as if the district's 2016-17 adopted M&O tax rate was its 2016-17 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2016-17 Effective M&O Tax Rate (regardless of how high the rate might be) instead of the district's adopted 2016-17 M&O tax rate in Cell E58 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell E59, enter an estimate of the amount of M&O taxes that would have been collected at that higher rate. To get the 2016-17 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveM&ORate1617'.**

1	2016-17 Tier I State Aid Using 2017-18 Basic Allotment	7,351,745
2	2016-17 Tier II State Aid for Golden Pennies (Level 1) Using 2017-18 Yield	1,055,969
3	2016-17 Tier II State Aid for \$31.95 Pennies (Level 3)	399,817
4	2016-17 Additional State Aid for Tax Reduction Using 2017-18 Funding Elements	0
5	2016-17 Net M&O Tax Collections	3,491,135
6	2016-17 Net Total State/Local Revenue Using 2017-18 Funding Elements (Sum of Lines 1 thru 5)	12,298,666
7	2016-17 WADA Using 2017-18 Funding Elements	1,905,2620
8	2016-17 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	6,455,1050
9	2017-18 WADA	1,886,3140
10	2017-18 Net Total State/Local Revenue Needed to Maintain 2016-17 Net Total State/Local Revenue per WADA (Line 8 x Line 9)	12,176,355
11	2017-18 Net State/Local Revenue Allowed @ Compressed Rate	10,149,903
12	2017-18 Net State/Local Revenue Allowed (cannot be greater than Line 10)	10,149,903
13	2017-18 Levy Needed for Local Revenue Before Recapture, if applicable	3,294,659
14	2017-18 Remaining Net Balance Needed to Maintain 2016-17 Net Revenue (Line 10 - Line 11)	2,026,452
15	2017-18 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.1081
16	2017-18 Taxes Collected at Maximum Level 1 Tier II Rate	189,772
17	2017-18 Level 1 Tier II DTR @ Maximum Rate	0.0630
18	2017-18 Level 1 Tier II State and Local Revenue @ Maximum Rate	1,182,025
19	2017-18 Level 1 Tier II Local Share (LR)	189,772
20	2017-18 Levy Needed for Level 1 Tier II Local Share	197,660
21	2017-18 Level 1 Tier II State Aid @ Rate Needed to Maintain	992,253
22	2017-18 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	844,427
23	2017-18 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.1401
24	2017-18 Tax Rate Available for Level 3 Tier II	0.1100
25	2017-18 Taxes Collected at Available Tax Rate	347,916
26	2017-18 Level 3 Tier II DTR at Available Rate	0.1156
27	2017-18 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	347,916
28	2017-18 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	696,480
29	2017-18 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	347,916
30	2017-18 Levy Needed for Level 3 Tier II Local Share	362,412
31	2017-18 Level 3 Tier II State Aid	348,564
32	2017-18 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	147,946
33	2017-18 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	147,946
34	2017-18 Levy Needed for Remaining Balance	154,111
35	2017-18 Local Share of IFA for a Lease-Purchase	0
36	2017-18 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0

37	2017-18 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)	4,008,862
38	2017 Taxable Value	299,124,622
39	2017-18 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.3402

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate worksheet for 2017-18. On last year's worksheet, Line 27 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 27 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 27 of the rollback tax rate worksheet, assuming it stays the same as last year's. Since no direction was given last year for deriving Line 27, I'm assuming no direction will be given this year, so you are apparently on your own in determining Line 27.

2017-18 (\$1.50 x 66.67%) + \$.04	1.0401
Number of Voter-authorized M&O Pennies	0.1300
Rate #1	1.1701
Rate #2 (2017-18 Effective M&O Rate + \$.04)	1.3802
2017-18 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.1700