

District Name: DE LEON ISD  
 County-District No.: 047-902  
 Run Date: 9-Sep-19

**SB 1: 13-14 : 19-20**

  
 Release 6C  
 5/7/2015

**From 'Data Entry - SOF' tab:**

Projected 2015-16 Tax Collection Rate for Current-year Levy	0.9552
2015 Total Taxable Value	191,110,574

**NOTE: If the district's 2014-15 adopted M&O tax rate was less than its 2014-15 Effective M&O Tax Rate, the 2014-15 revenue below can be computed as if the district's 2014-15 adopted M&O tax rate was its 2014-15 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2014-15 Effective M&O Tax Rate (not to exceed \$1.17) instead of the district's adopted 2014-15 M&O tax rate in Cell H52 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell H53, enter an estimate of the amount of M&O taxes that would have been collected at that rate. To get the 2014-15 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveRate1314'.**

1	2014-15 Tier I State Aid Using 2015-16 Basic Allotment	3,081,650
2	2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield	269,291
3	2014-15 Tier II State Aid for \$31.95 Pennies (Level 3)	136,429
4	2014-15 Additional State Aid for Tax Reduction Using 2015-16 Funding Elements (includes Salary Allotment and High School Allotment)	0
5	2014-15 Net M&O Tax Collections	1,826,743
7	2014-15 Net Total State/Local Revenue (Sum of Lines 1 thru 6)	5,314,113
8	2014-15 WADA Using 2015-16 Funding Elements	981,5950
9	2014-15 Net Total State/Local Revenue per WADA (Line 7 / Line 8)	5,413,7536
10	2015-16 WADA	981,5950
11	2015-16 Net Total State/Local Revenue Needed to Maintain 2014-15 Net Total State/Local Revenue per WADA (Line 9 x Line 10)	5,314,113
12	2015-16 Net State/Local Revenue Allowed @ Compressed Rate	4,587,134
13	2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 11 - Line 12)	726,979
14	2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.1197
15	2015-16 Taxes Collected at Maximum Level 1 Tier II Rate	109,534
16	2015-16 Level 1 Tier II DTR @ Maximum Rate	0.0617
17	2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate	374,581
18	2015-16 Level 1 Tier II Local Share (LR)	109,534
19	2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain	265,047
20	2015-16 Remaining Balance Needed (Line 13 - Line 18 - Line 19)	352,398
21	2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.1124
22	2015-16 Tax Rate Available for Level 3 Tier II	0.2228
23	2015-16 Taxes Collected at Available Tax Rate	406,736
24	2015-16 Level 3 Tier II DTR at Available Rate	0.2291
25	2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	199,515
26	2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	352,398
27	2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	199,515
28	2015-16 Level 3 Tier II State Aid	152,883
29	2015-16 Remaining Net Balance Needed (Line 20 - Line 27 - Line 28)	0
30	2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	0
31	2015-16 Local Share of IFA for a Lease-Purchase	0
32	2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 18, 25, 30, and 31)	309,049
33	2015-16 Projected Tax Collection Rate for Current-year Levy	0.9552
34	2015-16 Total M&O Levy Needed Above Compressed Rate (or lower)	323,529

35	2015 Total Taxable Value	191,110,574
36	2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 34 / Line 35) *100]	0.1693
37	<b>2015-16 Effective M&amp;O Tax Rate (Line 36 + Compressed Rate, or lower)</b>	<b>1.0565</b>

**NOTE: The Comptroller's 2015 Truth-In-Taxation publication should contain the official 2015 Rollback Tax Rate Worksheet. On last year's worksheet, Line 26 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 26 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 26 of the Comptroller's 2015 Rollback Tax Rate Worksheet, assuming it stays the same as last year's. Since no direction was given last year, I'm assuming no direction will be given this year, so you are apparently on your own in determining Line 26.**

2015-16 (\$1.50 x 66.67%) + \$.04	1.0401
Number of Voter-authorized M&O Pennies	0.0000
Rate #1	1.0401
Rate #2 (2015-16 Effective M&O Rate + \$.04)	1.0965
<b>2015-16 M&amp;O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)</b>	<b>1.0401</b>