

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

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 Release 2
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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 (not to exceed \$1.17) instead of the district's adopted 2016-17 M&O tax rate in Cell E52 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell E53, enter an estimate of the amount of M&O taxes that would have been collected at that 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 'EffectiveRate1516'.

1	2016-17 Tier I State Aid Using 2017-18 Basic Allotment	3,833,536
2	2016-17 Tier II State Aid for Golden Pennies (Level 1) Using 2017-18 Yield	588,478
3	2016-17 Tier II State Aid for \$31.95 Pennies (Level 3)	201,055
4	2016-17 Additional State Aid for Tax Reduction Using 2017-18 Funding Elements	0
5	2016-17 Net M&O Tax Collections	1,799,739
6	2016-17 Net Total State/Local Revenue Using 2017-18 Funding Elements (Sum of Lines 1 thru 5)	6,422,808
7	2016-17 WADA Using 2017-18 Funding Elements	1,049,1670
8	2016-17 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	6,121.8167
9	2017-18 WADA	1,049,2510
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)	6,423,322
11	2017-18 Net State/Local Revenue Allowed @ Compressed Rate	5,543,383
12	2017-18 Remaining Net Balance Needed to Maintain 2016-17 Net Revenue (Line 10 - Line 11)	879,939
13	2017-18 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.0840
14	2017-18 Taxes Collected at Maximum Level 1 Tier II Rate	115,454
15	2017-18 Level 1 Tier II DTR @ Maximum Rate	0.0597
16	2017-18 Level 1 Tier II State and Local Revenue @ Maximum Rate	625,687
17	2017-18 Level 1 Tier II Local Share (LR)	115,454
18	2017-18 Level 1 Tier II State Aid @ Rate Needed to Maintain	510,233
19	2017-18 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	254,252
20	2017-18 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.0758
21	2017-18 Tax Rate Available for Level 3 Tier II	0.1100
22	2017-18 Taxes Collected at Available Tax Rate	211,667
23	2017-18 Level 3 Tier II DTR at Available Rate	0.1095
24	2017-18 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	146,620
25	2017-18 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	254,252
26	2017-18 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	146,620
27	2017-18 Level 3 Tier II State Aid	107,631
28	2017-18 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	0
29	2017-18 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	0
30	2017-18 Local Share of IFA for a Lease-Purchase	0
31	2017-18 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	262,075
32	2017-18 Projected Tax Collection Rate for Current-year Levy	1.0000
33	2017-18 Total M&O Levy Needed Above Compressed Rate (or lower)	262,075
34	2017 Total Taxable Value	179,383,763
35	2017-18 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.1461
36	2017-18 Effective M&O Tax Rate (Line 35 + Compressed Rate)	1.1461

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)	1.1861
2017-18 M&O Rollback Rate (Lesser of Rate #1 or Rate #2)	1.1700
(cannot be greater than \$1.17)	