

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

El Campo Independent School District

School District's Name

979-543-6771

Phone (area code and number)

700 W Norris El Campo TX 77437

School District's Address, City, State, ZIP Code

www.ecisd.org

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.

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). ¹	\$ 1,920,862,381
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. ²	\$ 188,419,502
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,732,442,879
4.	Prior year total adopted tax rate.	\$ 1.052700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,732,442,879

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ⁵	\$ 0
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: \$ 5,750 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 9,851,721 C. Value loss. Add A and B. ⁶	\$ 9,857,471
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. \$ 10,333,873 B. Current year productivity or special appraised value: - \$ 747,469 C. Value loss. Subtract B from A. ⁷	\$ 9,586,404
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 19,443,875
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,712,999,004
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 18,032,740
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. ⁸	\$ 69,977
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ 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.	\$ 18,102,717
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. ¹⁰ A. Certified values. ¹¹ \$ 1,836,582,035 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.	\$ 1,836,582,035
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² 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. ¹³ \$ 129,199,776 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. ¹⁴ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 129,199,776

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §§26.012 and 26.04(c-2)¹¹ Tex. Tax Code §26.012(6)¹² Tex. Tax Code §26.01(c) and (d)¹³ Tex. Tax Code §26.01(c)¹⁴ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ¹⁵	\$ 105,806,727
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ 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. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 1,859,975,084
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
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.	\$ 136,203,462
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 136,203,462
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,723,771,622
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.050180 /\$100

SECTION 2: 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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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 with any increases in the guaranteed yield.²³
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval 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. ²⁷	\$ 0.610400 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁷ Tex. Tax Code §26.012(1-a)

¹⁸ Tex. Tax Code §26.04(d-3)

¹⁹ Tex. Tax Code §26.012(6)

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸	\$ 0.138300 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.138300 /\$100	
	B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	
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. ²⁹	\$ 0.748700 /\$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. ³⁰ Enter debt amount: \$ 5,952,721 B. Subtract unencumbered fund amount used to reduce total debt. – \$ 0 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. – \$ 0 D. Adjust debt: Subtract B and C from A. \$ 5,952,721	
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 5,952,721
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%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the 2024 actual collection rate 99.00 % C. Enter the 2023 actual collection rate 101.00 % D. Enter the 2022 actual collection rate 101.00 %	100.00 %
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.	\$ 5,952,721
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,859,975,084
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.320043 /\$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. ³⁴	\$ 1.068743 /\$100

²⁸ Tex. Tax Code §26.08(n)(2)²⁹ Tex. Edu. Code §45.003(d)³⁰ Tex. Tax Code §26.012(7)³¹ Tex. Tax Code §§26.012(10) and 26.04(b)³² Tex. Tax Code §§26.04(h), (h-1) and (h-2)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate 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. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,859,975,084
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.068743 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. ³⁷ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.052700 /\$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.	\$ 0.000000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000 /\$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).	\$ 1.068743 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.050180 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.068743 /\$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

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

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.³⁸

**print
here** ➔

Demetric Wells

Printed Name of School District Representative

**sign
here** ➔

School District Representative

Date

8/13/25

³⁸ Tex. Tax Code §26.04(c)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (13,083)	(Count) (1)	(Count) (13,084)
Land HS Value	165,407,832	0	165,407,832
Land NHS Value	191,906,240	117,990	192,024,230
Land Ag Market Value	1,306,388,107	4,744,815	1,311,132,922
Land Timber Market Value	0	0	0
Total Land Value	1,663,702,179	4,862,805	1,668,564,984
Improvement HS Value	827,414,186	0	827,414,186
Improvement NHS Value	722,195,881	41,072	722,236,953
Total Improvement	1,549,610,067	41,072	1,549,651,139
Market Value	3,213,312,246	4,903,877	3,218,216,123
BUSINESS PERSONAL PROPERTY	(1,648)	(1)	(1,649)
Market Value	459,189,146	900,000	460,089,146
OIL & GAS / MINERALS	(7,402)	(0)	(7,402)
Market Value	51,494,790	0	51,494,790
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (22,133)	(Total Count) (2)	(Total Count) (22,135)
TOTAL MARKET	3,723,996,182	5,803,877	3,729,800,059
Ag Productivity	84,598,954	609,158	85,208,112
Ag Loss (-)	1,221,789,153	4,135,657	1,225,924,810
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	2,502,207,029	1,668,220	2,503,875,249
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	24,674,332	0	24,674,332
CB CAP Limitation Value (-)	14,511,902	0	14,511,902
NET APPRAISED VALUE	2,463,020,795	1,668,220	2,464,689,015
Total Exemption Amount	543,826,634	0	543,826,634
NET TAXABLE	1,919,194,161	1,668,220	1,920,862,381
TAX LIMIT/FREEZE ADJUSTMENT	188,419,502	0	188,419,502
LIMIT ADJ TAXABLE (I&S)	1,730,774,659	1,668,220	1,732,442,879
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,730,774,659	1,668,220	1,732,442,879

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$18,733,002.73 = 1,732,442,879 * (1.052700 / 100) + \$495,576.54

WHARTON COUNTY TAXING ENTITIES
2024 TAX RATES

ENTITY	TAX RATE	Breakdown	
		M&O	I&S
Wharton County- General Fund	0.31579	0.31579	0.00000
FMLR	0.03660	0.03660	0.00000
TOTAL COUNTY RATE	0.35239	0.35239	0.00000
WCJC	0.13280	0.13280	0.00000
Emergency District#1	0.04971	0.04971	0.00000
Emergency District#2(EB)	0.08797	0.08797	0.00000
Emergency District#3(Wh)	0.08367	0.08367	0.00000
Emergency District#4(EC)	0.06076	0.06076	0.00000
CB GrWater Cons Dist	0.00600	0.00600	0.00000
Boling Water	0.31000	0.31000	0.00000
EB Water	0.20464	0.20464	0.00000
Hungerford MUD	0.26431	0.26431	0.00000
Isaacson Mud	0.28911	0.28911	0.00000
Louise Water	0.15293	0.15293	0.00000
City of East Bernard	0.16449	0.16449	0.00000
City of El Campo	0.46006	0.29200	0.16806
City of Wharton	0.43663	0.09523	0.34140
WW Hospital Dist	0.21710	0.21710	0.00000
Boling ISD	1.05690	0.66690	0.39000
East Bernard ISD	0.98996	0.79470	0.19526
El Campo ISD	1.05270	0.75520	0.29750
Louise ISD	0.76740	0.76740	0.00000
Wharton ISD	1.03700	0.69060	0.34640

Oct. 2024

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (12,987)	(Count) (134)	(Count) (13,121)
Land HS Value	169,788,137	1,170,192	170,958,329
Land NHS Value	177,351,307	10,283,317	187,634,624
Land Ag Market Value	1,394,296,920	3,070,908	1,397,367,828
Land Timber Market Value	0	0	0
Total Land Value	1,741,436,364	14,524,417	1,755,960,781
Improvement HS Value	854,698,496	7,051,468	861,749,964
Improvement NHS Value	827,732,498	35,676,388	863,408,886
Total Improvement	1,682,430,994	42,727,856	1,725,158,850
Market Value	3,423,867,358	57,252,273	3,481,119,631
BUSINESS PERSONAL PROPERTY	(1,488)	(91)	(1,579)
Market Value	420,179,290	77,626,701	497,805,991
OIL & GAS / MINERALS	(7,592)	(66)	(7,658)
Market Value	36,321,400	13,725,200	50,046,600
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (22,067)	(Total Count) (291)	(Total Count) (22,358)
TOTAL MARKET	3,880,368,048	148,604,174	4,028,972,222
Ag Productivity	96,182,769	105,888	96,288,657
Ag Loss (-)	1,298,114,151	2,965,020	1,301,079,171
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	2,582,253,897	145,639,154	2,727,893,051
	94.4%	5.6%	100.0%
HS CAP Limitation Value (-)	18,821,846	81,126	18,902,972
CB CAP Limitation Value (-)	15,887,431	1,349,131	17,236,562
NET APPRAISED VALUE	2,547,544,620	144,208,897	2,691,753,517
Total Exemption Amount	710,962,585	3,774,358	714,736,943
NET TAXABLE	1,836,582,035	140,434,539	1,977,016,574
TAX LIMIT/FREEZE ADJUSTMENT	104,808,625	1,084,893	105,893,518
LIMIT ADJ TAXABLE (I&S)	1,731,773,410	139,349,646	1,871,123,056
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,731,773,410	139,349,646	1,871,123,056

$$\begin{aligned}
 &\text{APPROX TOTAL LEVY} = \text{LIMIT ADJ TAXABLE} * (\text{TAX RATE} / 100) + \text{ACTUAL TAX} \\
 &\$19,922,661.71 = 1,871,123,056 * (1.052700 / 100) + \$225,349.3 \\
 &1,084,893 * \\
 &0.92 = \\
 &998,102 * \\
 &140,434,539 * \\
 &0.92 = \\
 &129,199,776 * \\
 &998,102 * C + \\
 &104,808,625 + \\
 &105,806,727 *
 \end{aligned}$$

EL CAMPO ISD
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	11,847,467	1,486,459	11,825.36	3,237.32	45,518.85	5,574.23	91
DPS	285,939	0	0	0	839.5	0	2
OV65	350,968,374	95,294,099	880,483.5	213,933	1,620,964.71	226,693.74	1,622
OV65S	33,891,310	8,028,067	56,801.76	4,360.3	98,206.4	5,265.26	152
Total	396,993,090	104,808,625	949,110.62	221,530.62	1,765,529.46	237,533.23	1,867
Tax Rate: 1.052700							

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	2,084,893	1,084,893	11,124.61	3,818.68	14,494.17	3,818.68	5
Total	2,084,893	1,084,893	11,124.61	3,818.68	14,494.17	3,818.68	5
Tax Rate: 1.052700							

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	11,847,467	1,486,459	11,825.36	3,237.32	45,518.85	5,574.23	91
DPS	285,939	0	0	0	839.5	0	2
OV65	353,053,267	96,378,992	891,608.11	217,751.68	1,635,458.88	230,512.42	1,627
OV65S	33,891,310	8,028,067	56,801.76	4,360.3	98,206.4	5,265.26	152
Total	399,077,983	105,893,518	960,235.23	225,349.3	1,780,023.63	241,351.91	1,872
Tax Rate: 1.052700							

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	470,120,782	3,905	2,230,802	16	472,351,584	3,921
HS-Prorated	825,154	7	0	0	825,154	7
OV65-Local	0	0	0	0	0	0
OV65-State	58,979,425	1,698	420,000	7	59,399,425	1,705
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	5,953,756	152	0	0	5,953,756	152
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	1,474,020	93	0	0	1,474,020	93
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	59,654	2	0	0	59,654	2
DPS-Prorated	0	0	0	0	0	0
DVHS	4,918,521	56	0	0	4,918,521	56
DVHS-Prorated	91,013	1	0	0	91,013	1
DVHSS	168,170	2	0	0	168,170	2
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	542,590,495	5,916	2,650,802	23	545,241,297	5,939
Disabled Veterans Exemptions						
DV1	110,246	17	0	0	110,246	17
DV2	99,000	13	0	0	99,000	13
DV3	124,527	20	0	0	124,527	20
DV4	268,357	57	0	0	268,357	57
Subtotal for Disabled Veterans Exemptions	602,130	107	0	0	602,130	107
Special Exemptions						
AB	0	1	0	0	0	1
FR	0	3	0	2	0	5
HT	122,264	1	0	0	122,264	1
PC	2,054,904	7	1,121,750	1	3,176,654	8
Subtotal for Special Exemptions	2,177,168	12	1,121,750	3	3,298,918	15

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	161,442,498	226	0	0	161,442,498	226
EX-Prorated-PRORATED	225	1	0	0	225	1
EX-Prorated	0	0	0	0	0	0
Exempt UD	1,776,750	14	0	0	1,776,750	14
EX-XU	65,382	1	0	0	65,382	1
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	1,914,206	9	0	0	1,914,206	9
EX-XV-PRORATED	0	0	0	0	0	0
EX366	393,731	2,587	1,806	4	395,537	2,591
Subtotal for Absolute Exemptions	165,592,792	2,838	1,806	4	165,594,598	2,842
Total:	710,962,585	8,873	3,774,358	30	714,736,943	8,903

New Value

Total New Market Value: \$138,653,924

Total New Taxable Value: \$136,203,462

JETI

Chapter 313

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption EX	Description Exempt	Count	Last Year Market Value
		4	5,750
Absolute Exemption Value Loss:		4	5,750

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	2	60,000
DV4	Disabled Veterans 70% - 100%	3	24,000
DVHS	Disabled Veteran Homestead	2	198,044
HS	Homestead	70	8,290,552
OV65	Over 65	35	1,279,125
Partial Exemption Value Loss:		112	9,851,721
Total NEW Exemption Value			9,857,471

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
DP	Disability	27	1,129,207
HS	Homestead	3637	116,995,661
OV65	Over 65	1058	46,296,645
OV65S	OV65 Surviving Spouse	109	4,780,348
DPS	DISABLED Surviving Spouse	1	49,654
Increased Exemption Value Loss:		4,832	169,251,515
Total Exemption Value Loss:			179,108,986

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
103	10,333,873	747,469	-9,586,404

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	3,398	212,499	122,533	86,091
A & E	3,878	222,846	122,821	95,169

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
291	148,604,174	127,374,649	121,310,605

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	6,075		7,976,184	975,077,516	487,265,513
B	Multifamily Residential	48		1,437,373	23,856,720	22,363,423
C1	Vacant Lots and Tracts	1,297		0	42,172,035	40,209,139
D1	Qualified Open-Space Land	4,154	264,910.21	0	1,394,296,920	96,140,140
D2	Farm or Ranch Improvements on Qualified	650		1,097,635	12,054,256	12,008,835
E	Rural Land,Not Qualified for Open-Space Land	1,362		438,537	224,732,231	148,330,728
F1	Commercial Real Property	625		1,510,336	221,075,619	220,846,118
F2	Industrial Real Property	20		122,530,890	356,516,520	356,516,520
G1	Oil and Gas	5,171		0	36,102,310	27,489,780
J3	Electric Companies (including Co-ops)	11		0	47,069,102	47,069,102
J4	Telephone Companies (including Co-ops)	20		0	3,439,315	3,439,315
J5	Railroads	2		0	4,672,800	4,672,800
J6	Pipelines	62		0	144,331,510	142,452,199
J7	Cable Companies	1		0	115,769	115,769
L1	Commercial Personal Property	890		0	123,444,802	123,444,802
L2	Industrial and Manufacturing Personal Property	272		0	81,198,312	81,022,719
M1	Mobile Homes	317		2,774,132	9,023,771	7,641,900
S	Special Inventory	9		0	15,553,233	15,553,233
XB	Income Producing Tangible Personal	215		0	237,981	0
XC	Mineral Interest Valued Under \$500(§11.146)	2,408		0	195,610	0
XU	MiscellaneousExemptions (§11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	253	01.82	83,524	165,136,334	0
Totals:			264,912.03	137,848,611	3,880,368,048	1,836,582,035

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	30		0	7,872,343	5,469,314
B	Multifamily Residential	4		0	4,553,740	4,553,740
C1	Vacant Lots and Tracts	27		0	1,544,531	1,222,506
D1	Qualified Open-Space Land	35	343.67	0	3,070,908	105,888
D2	Farm or Ranch Improvements on Qualified	2		0	55,505	52,682
E	Rural Land,Not Qualified for Open-Space Land	7		0	2,524,910	2,171,123
F1	Commercial Real Property	37		805,313	37,630,336	37,627,841
G1	Oil and Gas	66		0	13,725,200	12,728,300
J2	Gas Distribution Systems	2		0	2,152,420	2,152,420
J3	Electric Companies (including Co-ops)	6		0	38,840,170	38,840,170
J4	Telephone Companies (including Co-ops)	7		0	4,481,410	4,481,410
J6	Pipelines	11		0	10,048,490	10,048,490
J7	Cable Companies	2		0	483,060	483,060
L1	Commercial Personal Property	41		0	16,572,578	16,572,578
L2	Industrial and Manufacturing Personal Property	18		0	5,046,767	3,925,017
XB	Income Producing Tangible Personal	4		0	1,806	0
Totals:			343.67	805,313	148,604,174	140,434,539

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	6,105		7,976,184	982,949,859	492,734,827
B	Multifamily Residential	52		1,437,373	28,410,460	26,917,163
C1	Vacant Lots and Tracts	1,324		0	43,716,566	41,431,645
D1	Qualified Open-Space Land	4,189	265,253.87	0	1,397,367,828	96,246,028
D2	Farm or Ranch Improvements on Qualified	652		1,097,635	12,109,761	12,061,517
E	Rural Land,Not Qualified for Open-Space Land	1,369		438,537	227,257,141	150,501,851
F1	Commercial Real Property	662		2,315,649	258,705,955	258,473,959
F2	Industrial Real Property	20		122,530,890	356,516,520	356,516,520
G1	Oil and Gas	5,237		0	49,827,510	40,218,080
J2	Gas Distribution Systems	2		0	2,152,420	2,152,420
J3	Electric Companies (including Co-ops)	17		0	85,909,272	85,909,272
J4	Telephone Companies (including Co-ops)	27		0	7,920,725	7,920,725
J5	Railroads	2		0	4,672,800	4,672,800
J6	Pipelines	73		0	154,380,000	152,500,689
J7	Cable Companies	3		0	598,829	598,829
L1	Commercial Personal Property	931		0	140,017,380	140,017,380
L2	Industrial and Manufacturing Personal Property	290		0	86,245,079	84,947,736
M1	Mobile Homes	317		2,774,132	9,023,771	7,641,900
S	Special Inventory	9		0	15,553,233	15,553,233
XB	Income Producing Tangible Personal	219		0	239,787	0
XC	Mineral Interest Valued Under \$500(§11.146)	2,408		0	195,610	0
XU	MiscellaneousExemptions (§11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	253	01.82	83,524	165,136,334	0
Totals:			265,255.69	138,653,924	4,028,972,222	1,977,016,574

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3709933	DANISH FIELDS SOLAR LLC	\$235,530,030	\$235,530,030
2	3710959	PRAIRIE SWITCH WIND LLC	\$113,642,400	\$113,642,400
3	3479274	CENTERPOINT ENERGY HOUSTON	\$33,047,590	\$33,047,590
4	3702250	AEP TEXAS INC	\$31,743,350	\$31,743,350
5	3717488	ENTERPRISE TEXAS PIPELINE LLC	\$26,655,190	\$26,655,190
6	3699353	TENNESSEE GAS PIPELINE CO	\$22,143,650	\$22,143,650
7	3713597	TRANSCONTINENTAL GAS PIPELINE (PP)	\$20,975,450	\$20,799,857
8	3704966	REMORA MANAGEMENT LLC	\$15,396,280	\$15,173,360
9	3650094	TRANSCONTINENTAL GAS PIPELINE	\$14,366,570	\$14,366,570
10	3713545	TRES PALACIOS GAS STORAGE LLC	\$14,651,650	\$14,205,010
11	3682563	RICETEC INC	\$14,077,401	\$14,077,401
12	3713639	MATTERHORN EXPRESS PIPELINE LLC	\$12,865,800	\$12,016,412
13	3682614	GREENPOINT AG HOLDINGS, LLC - SC	\$11,887,978	\$11,887,978
14	3700056	LCRA TRANSMISSION SERVICES	\$9,025,450	\$9,025,450
15	3672071	HSC PIPELINE PARTNERSHIP LP	\$8,997,900	\$8,997,900
16	3714558	UNITED AGRICULTURAL COOP INC FKA	\$8,100,060	\$8,100,060
17	3502707	SHOPPAS FARM SUPPLY	\$7,932,274	\$7,932,274
18	3682588	JR'S TEXAS BEST LLC	\$7,575,013	\$7,575,013
19	3534349	WAL-MART STORES TEXAS LP	\$7,000,000	\$7,000,000
20	3690532	EL CAMPO LAGOON ENTERPRISES LLC	\$6,900,000	\$6,900,000
Total			\$622,514,036	\$620,819,495

Wharton County Tax Office

Distribution Summary Report

Deposit Date from 10/1/2024 to 7/24/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
SEL - EL CAMPO I.S.D.				
Current				
Levy	13,043,448.93	5,138,277.00	0.00	18,181,725.93
Interest	14,382.47	5,630.28	0.00	20,012.75
Penalty	45,207.66	17,708.15	0.00	62,915.81
LateAg	2,510.72	0.00	0.00	2,510.72
Rendition Penalty	27,808.74	0.00	0.00	27,808.74
Rendition Penalty Admin Fee	(1,390.47)	0.00	0.00	(1,390.47)
VIT Overage Payment	17,589.19	0.00	0.00	17,589.19
Recalc Refund	(93,725.66)	(36,921.88)	0.00	(130,647.54)
Recalc Refund P&I	(224.09)	(88.31)	0.00	(312.40)
Recalc Late Ag Refund	(639.12)	0.00	0.00	(639.12)
Recalc Rendition Pen Admin Fee	2.82	0.00	0.00	2.82
Recalc Rendition Pen Refund	(56.28)	0.00	0.00	(56.28)
Current	13,054,914.91	5,124,605.24	0.00	18,179,520.15
Delinquent				
Levy	181,779.20	49,203.43	0.00	230,982.63
Ag Levy	856.89	61.88	0.00	918.77
Interest	41,191.68	7,303.93	0.00	48,495.61
Penalty	20,244.79	5,624.64	0.00	25,869.43
Rendition Penalty	308.45	0.00	0.00	308.45
Rendition Penalty Admin Fee	(15.40)	0.00	0.00	(15.40)
Recalc Refund	(51,512.53)	(18,464.64)	0.00	(69,977.17)
Recalc Refund P&I	(836.44)	(210.27)	0.00	(1,046.71)
Delinquent	192,016.64	43,518.97	0.00	235,535.61
Distribution Total	13,246,931.55	5,168,124.21	0.00	18,415,055.76

EL CAMPO INDEPENDENT SCHOOL DISTRICT

700 WEST NORRIS
EL CAMPO, TX 77437
(979) 543-6771 – FAX (979) 543-1670



Bob Callaghan
Superintendent

Demetric Wells
*Asst. Superintendent
Finance*

Alicia Stary
*Asst. Superintendent
Teaching & Learning*

July 29, 2025

Cindy Hernandez, Wharton County Tax Assessor-Collector
309 E. Milam St., Suite 100
Wharton, TX 77488

Ms. Hernandez,

As a follow up to our recent phone conversations and emails, please allow this letter to serve as documentation on letterhead for the request of El Campo ISD's MCR (maximum compressed tax rate) and tax enrichment rate for the upcoming 2026 school year.

MCR = \$0.6104

Enrichment rate = \$0.1383

These numbers have been verified by our Assistant Superintendent of Finance, Demetric Wells. If you require any further assistance or if you have any other questions, please reach out either through phone, email, or text.

Respectfully,

Bob Callaghan, Superintendent
El Campo ISD
700 W. Norris
El Campo, TX 77437
979-543-6771 (office)
254-654-5465 (cell)

Cc: Demetric Wells, Assistant Superintendent



El Campo Independent School District
700 West Norris El Campo, TX 77437 Main Office: 979-543-6771 Fax Line: 979-543-1670

EL CAMPO ISD 2026 DEBT PAYMENT SCHEDULE

BOND SERIES	DEBT PAYMENT
Series 2014 - Refunding Bond	702,912.50
Series 2015 - School Building Bond	588,100.00
Series 2016 - School Building & Refunding Bond	190,593.75
Series 2025 - School Building Bond	2,519,000.00
 Series 2015 - Bond Defeasance	 1,952,115
 Paying Agent Fees	 3,700.00
TOTAL 2026 DEBT PAYMENT	5,956,421.25

Wharton County Tax Office

Run Date: 7/24/2025 9:34:31AM

Distribution Summary 2 Report

Page 5 of 7

Start Date from 10/1/2024 to 7/24/2025 and Tax Unit Numbers = {multiple}

SEL - EL CAMPO I.S.D.

Current Levy M&O	12,951,094.63	Delinquent Levy M&O	133,864.30
Current Penalty M&O	45,007.04	Delinquent Penalty M&O	19,412.29
Current Interest M&O	14,386.38	Delinquent Interest M&O	41,197.58
Current Other M&O	19,460.79	Delinquent Other M&O	0.00
Cur Rendition Penalty M&O	26,364.81	Delq Rendition Penalty M&O	293.05
Cur Rendition Fraud M&O	0.00	Delq Rendition Fraud M&O	0.00

Total Current M&O	13,056,313.65	Total Delinquent M&O	194,767.22
Current Levy I&S	5,101,895.35	Delinquent Levy I&S	31,384.95
Current Penalty I&S	17,629.09	Delinquent Penalty I&S	5,415.90
Current Interest I&S	5,631.82	Delinquent Interest I&S	7,306.23
Current Other I&S	0.00	Delinquent Other I&S	0.00
Cur Rendition Penalty I&S	0.00	Delq Rendition Penalty I&S	0.00
Cur Rendition Fraud I&S	0.00	Delq Rendition Fraud I&S	0.00
Total Current I&S	5,125,156.26	Total Delinquent I&S	44,107.08

Current Levy	18,052,989.98	Delinquent Levy	165,249.25
Current Penalty	62,636.13	Delinquent Penalty	24,828.19
Current Interest	20,018.20	Delinquent Interest	48,503.81
Current Other	19,460.79	Delinquent Other	0.00
Cur Rendition Penalty	26,364.81	Delq Rendition Penalty	293.05
Cur Rendition Fraud	0.00	Delq Rendition Fraud	0.00

Total Current	18,181,469.91	Total Delinquent	238,874.30
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Grand Total M&O	13,251,080.87	School Fund Coding Totals (if applicable)	
Grand Total I&S	5,169,263.34	M&O Current Year	199-5711 12,951,094.63
Grand Total S1	0.00	M&O Prior Years	199-5712 133,864.30
		M&O Penalty & Interest	199-5719 166,121.94
Total Due to Jurisdiction	18,420,344.21	I&S Current Year	599-5711 5,101,895.35
Total Due to Delq Tax Atty	74,403.93	I&S Prior Year	599-5712 31,384.95
Total Due CAD	1,403.05	I&S Penalty & Interest	599-5719 35,983.04

5,146,059.000 +
5,125,156.26 -
002
20,902.74 *

No Excess Debt

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.755200 /\$100
29.	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. ²⁸ Enter debt amount: \$ 5,146,059 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 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. - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 5,146,059
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 5,146,059
32.	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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2023 actual collection rate 100.00 % C. Enter the 2022 actual collection rate 101.00 % D. Enter the 2021 actual collection rate 102.00 %	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. 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.	\$ 5,146,059
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,709,267,780
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.301068 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. 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 28 and 35. ³²	\$ 1.056268 /\$100

SECTION 3: Voter-Approval Tax Rate 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.

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
SEL - EL CAMPO I.S.D.							
2024	18,734,642.69	18,037,270.17	73,855.22	404,218.30	120,609.77	18,635,953.46	99.47%
2023	15,765,193.85	15,266,854.63	97,101.02	416,721.00	145,914.75	15,926,591.40	101.02%
2022	16,323,055.45	15,927,729.69	81,310.33	469,971.75	120,226.72	16,599,238.49	101.69%
ED1 - WHARTON CO EMERG DIST#1							
2024	3,306,070.72	3,192,744.41	12,177.52	71,674.75	16,014.05	3,292,610.73	99.59%
2023	2,662,869.85	2,576,992.88	12,208.30	60,193.93	15,919.51	2,665,314.62	100.09%
2022	2,385,854.44	2,319,086.25	10,380.93	68,764.19	15,687.43	2,413,918.80	101.17%
ED2 - EMERG SERVICES DIST#2							
2024	515,873.89	500,521.75	2,042.32	10,198.49	2,320.27	515,082.83	99.84%
2023	475,649.35	465,017.32	2,497.75	11,489.56	2,658.13	481,662.76	101.26%
2022	443,079.54	434,118.32	1,862.58	6,726.06	1,854.18	444,561.14	100.33%
FMLR - FMLR							
2024	2,303,701.45	2,221,472.40	8,919.71	58,169.30	14,225.86	2,302,787.27	99.96%
2023	1,981,584.46	1,914,959.11	9,476.15	54,083.37	16,651.57	1,995,170.20	100.68%
2022	1,905,770.32	1,849,436.29	8,763.16	60,422.05	18,400.62	1,937,022.12	101.63%
WHUN - HUNGERFORD M.U.D.#1							
2024	66,426.65	60,843.68	620.97	2,744.36	738.55	64,947.56	97.77%
2023	63,898.89	59,214.09	408.60	2,697.33	803.49	63,123.51	98.78%
2022	62,187.21	57,388.36	445.10	5,164.51	5,645.73	68,643.70	110.38%
IMUD - ISAACSON M.U.D.							
2024	55,504.44	50,090.68	516.00	3,678.18	1,116.09	55,400.95	99.81%
2023	54,982.53	50,747.15	976.09	3,984.07	806.21	56,513.52	102.78%
2022	54,922.06	49,756.94	777.31	2,259.09	627.53	53,420.87	97.26%
COLL - WHARTON CO JR COLLEGE							
2024	8,927,598.14	8,620,403.04	33,520.00	195,909.14	45,090.77	8,894,922.95	99.63%
2023	7,112,226.86	6,881,324.21	32,964.61	171,566.03	48,023.46	7,133,878.31	100.30%
2022	6,603,683.99	6,417,232.05	28,694.41	193,006.11	49,202.69	6,688,135.26	101.27%
SLU - LOUISE I.S.D.							
2024	3,173,250.49	3,053,170.62	8,620.15	59,517.26	16,845.41	3,138,153.44	98.89%
2023	3,083,037.84	2,988,214.37	7,142.66	75,288.17	24,253.20	3,094,898.40	100.38%
2022	3,665,836.09	3,570,265.16	15,236.11	150,087.84	34,897.76	3,770,486.87	102.85%