

District Name:  
 County-District No.:  
 Run Date:

CHANNING ISD  
 103-901

Release 6  
 43655

43734.4566

1	2018-19 Tier I State Aid	88764.66783	
2	2018-19 Tier II State Aid	98283	
3	2018-19 M&O Tax Collections, Net of Recapture	2012363.861	
4	2018-19 Net Total State/Local Revenue	2199411.529	
5	2018-19 ADA	160.01	
6	2018-19 Net Total State/Local Revenue per ADA (Line 5 / Line 6)	13745.46297	
7	2019-20 ADA	160	
8	2019-20 Total State/Local Revenue Needed to be Maintained (Line 6 x Line 7)	2199274.074	
9	2019-20 Tier I Local Share Requirement (includes Tier I recapture)	1974131.553	
10	2019-20 Tier I Levy Required for Local Share	1974131.553	
11	2019-20 Tier I State Aid	52289.5805	
12	2019-20 Balance Needed in Order to Maintain 2018-19 Revenue Level	172852.9409	
13	2019-20 Tier II Golden Penny DTR Needed to Fund Remaining Balance	0.055077133	66.66354274
14	2019-20 Tier II Taxes Collected @ Maximum # of Golden Pennies Allowed	85636.27393	
15	2019-20 Tier II Golden Penny DTR @ Maximum Golden Pennies Allowed	0.040342668	
16	2019-20 Tier II Golden Penny State/Local Revenue @ Maximum Collections	126610.6002	
17	2019-20 Tier II Golden Penny Local Share (LR)	85636.27393	
18	2019-20 M&O Levy Needed for Tier II Golden Penny Local Share (LR)	85636.27393	
19	2019-20 Tier II Golden Penny State Aid @ Max DTR Allowed	40974.32628	
20	2019-20 Remaining Balance Needed (Line 12 - Line 17 - Line 19)	46242.3407	
21	2019-20 Tier II Copper Penny DTR Needed to Fund Remaining Balance	0.021784453	
22	2019-20 Tier II Taxes Collected @ Maximum # of Copper Pennies Allowed	0	
23	2019-20 Tier II Copper Penny DTR @ Maximum Copper Pennies Allowed	0	
24	2019-20 Tier II Copper Penny State/Local Revenue @ Maximum Collections	0	
25	2019-20 Tier II Golden Penny Local Share (LR)	0	
26	2019-20 Tier II Recapture	0	
27	2019-20 M&O Levy Needed for Tier II Copper Penny Level	0	
28	2019-20 Tier II Copper Penny State Aid @ Max DTR Allowed	0	
29	2019-20 Remaining Net Balance Needed (Line 20 - Line 25 - Line 28)	46242.3407	
30	2019-20 Levy Needed for Remaining Balance	46242.3407	
32	2019-20 Local Share of IFA for a Lease-Purchase	0	
33	2019-20 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0	
34	2019-20 Total Levy Needed (Sum of Lines 10, 18, 27, 30, and 33)	2106010.168	
35	2019 Taxable Value	213059757	
36	2019-20 Rate to Maintain (Line 34 / (Line 35 / 100))	0.9885	

THE FOLLOWING WAS THE WAY IT WAS FOR 2018-19. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2019-20 SCHOOL YEAR.

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate worksheet for 2019-20. 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.

2019-20 (\$1.50 x 66.67%) + \$.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2019-20 Effective M&O Rate + \$.04)	#REF!
2019-20 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	#REF!

District Name: CHANNING ISD  
 County-District No.: 103-901  
 Run Date:

84th/85th Legislative Session  
 Release 4  
 43734.45993 43290

The following worksheet was designed to allow the user to ESTIMATE an M&O Effective Tax Rate, and thus, a POSSIBLE M&O Rollback Tax Rate. It is not THE official worksheet at this point. It is being released at this time so that districts can have some mechanism to ESTIMATE what their rollback tax rate might be. I do not know when THE OFFICIAL version will be available. At this time, it is believed that the methodology used here should produce a reasonable ESTIMATE of an Effective M&O Tax Rate.

The Comptroller's office will refer to this worksheet in their Rollback Tax Rate worksheet (see Line 51).

NOTE: If the district's 2017-18 adopted M&O tax rate was less than its 2017-18 Effective M&O Tax Rate, the 2017-18 revenue below can be computed as if the district's 2017-18 adopted M&O tax rate was its 2017-18 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2017-18 Effective M&O Tax Rate (regardless of how high the rate might be) instead of the district's adopted 2017-18 M&O tax rate in Cell E58 of the "Data Entry - SDF" 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 2017-18 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveM&ORate1718'.

1	2017-18 Tier I State Aid Using 2018-19 Basic Allotment	88963.87382		
2	2017-18 Tier II State Aid for Golden Pennies (Level 1) Using 2018-19 Yield	84369		
3	2017-18 Tier II State Aid for \$31.95 Pennies (Level 3)	0		
4	2017-18 Additional State Aid for Tax Reduction Using 2018-19 Funding Elements (includes Salary Allotment and High School Allotment)	0	no frac	
5	2017-18 Net M&O Tax Collections	1775027.437	189890.5627	level 1 recapture 0 level 2 recapture
6	2017-18 Net Total State/Local Revenue Using 2018-19 Funding Elements (Sum of Lines 1 thru 5)	1948360.311		
7	2017-18 WADA Using 2018-19 Funding Elements	305.531	with frac	
8	2017-18 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	6376.964403	189890.5627	level 1 recapture 0 level 2 recapture
9	2018-19 WADA	346.416		
10	2018-19 Net Total State/Local Revenue Needed to Maintain 2017-18 Net Total State/Local Revenue per WADA (Line 8 x Line 9)	2209082.501		
11	2018-19 Net State/Local Revenue Allowed @ Compressed Rate	1782386.893		
12	2018-19 Net State/Local Revenue Allowed (cannot be greater than Line 10)	1782386.893		
13	2018-19 Levy Needed for Local Revenue Before Recapture, if applicable	1845674.902		
14	2018-19 Remaining Net Balance Needed to Maintain 2017-18 Net Revenue (Line 10 - Line 11)	426695.6073		
15	2018-19 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.115896063		
16	2018-19 Taxes Collected at Maximum Level 1 Tier II Rate	109757.0546		
17	2018-19 Level 1 Tier II DTR @ Maximum Rate	0.057777223		
18	2018-19 Level 1 Tier II State and Local Revenue @ Maximum Rate	212718.9373	54.83752367	
19	2018-19 Level 1 Tier II Local Share (LR)	109757.0546	109757.0546	No
20	2018-19 Levy Needed for Level 1 Tier II Local Share	111996.9945		
21	2018-19 Level 1 Tier II State Aid @ Rate Needed to Maintain	102961.8827		
22	2018-19 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	213976.67		
23	2018-19 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.193329274	0.193329274	0.193329274
24	2018-19 Tax Rate Available for Level 3 Tier II	0.1223	0.1223	0.1223
25	2018-19 Taxes Collected at Available Tax Rate	223721.4629		
26	2018-19 Level 3 Tier II DTR at Available Rate	0.11776924		
27	2018-19 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	223721.4629		
28	2018-19 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	130346.8913		
29	2018-19 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	130346.8913	223721.4629	No
30	2018-19 Levy Needed for Level 3 Tier II Local Share	228287.207		
31	2018-19 Level 3 Tier II State Aid	0		
32	2018-19 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	83629.77864		
33	2018-19 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	143538.3401		
34	2018-19 Levy Needed for Remaining Balance	146467.694		
35	2018-19 Local Share of IFA for a Lease-Purchase	0	79163.94846	
36	2018-19 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0		
37	2018-19 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	383642.286	4465.830179	
38	2018-19 Projected Tax Collection Rate for Current-year Levy	0		
33	2018-19 Total M&O Levy Needed Above Compressed Rate (or lower)	#DIV/0!		
37	2017 Total Taxable Value	0		
35	2018-19 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) * 100]	#DIV/0!		
37	2018-19 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)	2332426.798		
38	2017 Taxable Value	186416367		
39	2018-19 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.2512	0	#DIV/0! #DIV/0!

THE FOLLOWING WAS THE WAY IT WAS FOR 2017-18. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2018-19 SCHOOL YEAR.

NOTE: The Comptroller's Truth-in-Taxation (publication?) should contain the official rollback tax rate worksheet for 2018-19. On last year's worksheet, Line 27 no longer referenced a Rate A or 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.

2018-19 (\$1.50 x 66.67%) + \$ .04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2018-19 Effective M&O Rate + \$ .04)	1.291192068
2018-19 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005

The following worksheet was designed to allow the user to ESTIMATE an M&O Effective Tax Rate, and thus, a POSSIBLE M&O Rollback Tax Rate. It is not THE official worksheet at this point. It is being released at this time so that districts can have some mechanism to ESTIMATE what their rollback tax rate might be. I do not know when THE OFFICIAL version will be available. At this time, it is believed that the methodology used here should produce a reasonable ESTIMATE of an Effective M&O Tax Rate.

The Comptroller's office will refer to this worksheet in their Rollback Tax Rate worksheet (see Line 51).

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	42781.1375			
2	2016-17 Tier II State Aid for Golden Pennies (Level 1) Using 2017-18 Yield	79031			
3	2016-17 Tier II State Aid for \$31.95 Pennies (Level 3)	0			
4	2016-17 Additional State Aid for Tax Reduction Using 2017-18 Funding Elements (Includes Salary Allotment and High School Allotment)	169759.9818	no frac		
5	2016-17 Net M&O Tax Collections	1766738.445	64899.56	level 1 recapture	0 level 2 recapture
6	2016-17 Net Total State/Local Revenue Using 2017-18 Funding Elements (Sum of Lines 1 thru 5)	2058310.564			
7	2016-17 WADA Using 2017-18 Funding Elements	349.915	with frac		
8	2016-17 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5882.315888	64899.56	level 1 recapture	0 level 2 recapture
9	2017-18 WADA	337.066			
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)	1982728.687			
11	2017-18 Net State/Local Revenue Allowed @ Compressed Rate	1892702.608			
12	2017-18 Net State/Local Revenue Allowed (cannot be greater than Line 10)	1892702.608			
13	2017-18 Levy Needed for Local Revenue Before Recapture, if applicable	1876304.755			
14	2017-18 Remaining Net Balance Needed to Maintain 2016-17 Net Revenue (Line 10 - Line 11)	90026.07874			
15	2017-18 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.026867256			
16	2017-18 Taxes Collected at Maximum Level 1 Tier II Rate	111645.2334			
17	2017-18 Level 1 Tier II DTR @ Maximum Rate	0.063750765			
18	2017-18 Level 1 Tier II State and Local Revenue @ Maximum Rate	213614.3492	51.95649		
19	2017-18 Level 1 Tier II Local Share (LR)	47052.00099	111645.2	Yes	
20	2017-18 Levy Needed for Level 1 Tier II Local Share	48012.2459			
21	2017-18 Level 1 Tier II State Aid @ Rate Needed to Maintain	42974.07775			
22	2017-18 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	0			
23	2017-18 Level 3 Tier II DTR Needed to Fund Remaining Balance	0	0	0	
24	2017-18 Tax Rate Available for Level 3 Tier II	0.1223	0.1223	0.1223	
25	2017-18 Taxes Collected at Available Tax Rate	227570.2007			
26	2017-18 Level 3 Tier II DTR at Available Rate	0.12994531			
27	2017-18 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	0			
28	2017-18 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	0			
29	2017-18 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	0	243281.6	Yes	
30	2017-18 Levy Needed for Level 3 Tier II Local Share	0			
31	2017-18 Level 3 Tier II State Aid	0			
32	2017-18 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	0			
33	2017-18 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	0			
34	2017-18 Levy Needed for Remaining Balance	0			
35	2017-18 Local Share of IFA for a Lease-Purchase	0	0		
36	2017-18 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0			
37	2017-18 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	47052.00099	0		
38	2017-18 Projected Tax Collection Rate for Current-year Levy	0.98			
33	2017-18 Total M&O Levy Needed Above Compressed Rate (or lower)	48012.2459			
37	2017 Total Taxable Value	189382265			
35	2017-18 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.025352029			
37	2017-18 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)	1924317			
38	2017 Taxable Value	189382265			
39	2017-18 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.0161	1885831	1.013052	1.013052

THE FOLLOWING WAS THE WAY IT WAS FOR 2016-17. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2017-18 SCHOOL YEAR.

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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%) + 5.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2017-18 Effective M&O Rate + 5.04)	1.05610201
2017-18 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005

The following worksheet was designed to allow the user to ESTIMATE an M&O Effective Tax Rate, and thus, a POSSIBLE M&O Rollback Tax Rate. It is not THE official worksheet at this point. It is being released at this time so that districts can have some mechanism to ESTIMATE what their rollback tax rate might be. I do not know when THE OFFICIAL version will be available. At this time, it is believed that the methodology used here should produce a reasonable ESTIMATE of an Effective M&O Tax Rate.

The Comptroller's office will refer to this worksheet in their Rollback Tax Rate worksheet (see Line 51).

NOTE: If the district's 2015-16 adopted M&O tax rate was less than its 2015-16 Effective M&O Tax Rate, the 2015-16 revenue below can be computed as if the district's 2015-16 adopted M&O tax rate was its 2015-16 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2015-16 Effective M&O Tax Rate (not to exceed \$1.17) instead of the district's adopted 2015-16 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 2015-16 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled "EffectiveRate1516".

1	2015-16 Tier I State Aid Using 2016-17 Basic Allotment	35073.92357		
2	2015-16 Tier II State Aid for Golden Pennies (Level 1) Using 2016-17 Yield	0		
3	2015-16 Tier II State Aid for \$31.95 Pennies (Level 3)	0		
4	2015-16 Additional State Aid for Tax Reduction Using 2016-17 Funding Elements (Includes Salary Allotment and High School Allotment)	454367.1306	no frac	
5	2015-16 Net M&O Tax Collections	1267105.133	693256 level 1 recapture 0 level 2 recapture	
6	2015-16 Net Total State/Local Revenue Using 2016-17 Funding Elements (Sum of Lines 1 thru 5)	1756546.188		
7	2015-16 WADA Using 2016-17 Funding Elements	308.443	with frac 693256 level 1 recapture 0 level 2 recapture	
8	2015-16 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5694.881024		
9	2016-17 WADA	308.443		
10	2016-17 Net Total State/Local Revenue Needed to Maintain 2015-16 Net Total State/Local Revenue per WADA (Line 8 x Line 9)	1756546.188		
11	2016-17 Net State/Local Revenue Allowed @ Compressed Rate	1657962.642		
12	2016-17 Remaining Net Balance Needed to Maintain 2015-16 Net Revenue (Line 10 - Line 11)	98583.54529		
14	2016-17 Health Ins. Maintenance of Effort Requirement (2000-01 Health Ins. Expenditures / 2000-01 Full-time Employees) * 2016-17 Full-time Employees	0	2000-01 Hc #REF! 2000-01 Fu #REF!	
15	2016-17 Health Ins. Minimum Effort Requirement (\$1,800 x # of participating employees)	0		
16	2016-17 Health Ins. Minimum Effort Transition Assistance @ \$1,800 if Line 14 is greater than Line 15, Line 16 = 0; ELSE, Line 16 = Line 15 - Line 14	0		
17	2016-17 Minimum Transition Assistance Lost Due to Elimination of Assistance Line 17 = Line 16	0		
18	Adjusted Remaining Net Balance Needed to Maintain 2015-16 Net Revenue per WADA (Line 13 + Line 17)	98583.54529		
13	2016-17 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.041224911		
14	2016-17 Taxes Collected at Maximum Level 1 Tier II Rate	103622.2991		
15	2016-17 Level 1 Tier II DTR @ Maximum Rate	0.055348337		
16	2016-17 Level 1 Tier II State and Local Revenue @ Maximum Rate	132357.7204	60.69791	
17	2016-17 Level 1 Tier II Local Share (LR)	77180.64035	103622.3 Yes	
18	2016-17 Level 1 Tier II State Aid @ Rate Needed to Maintain	21402.90494		
19	2016-17 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	0		
20	2016-17 Level 3 Tier II DTR Needed to Fund Remaining Balance	0	0 0	
21	2016-17 Tax Rate Available for Level 3 Tier II	0.1223	0.1223 0.1223	
22	2016-17 Taxes Collected at Available Tax Rate	211216.7864		
23	2016-17 Level 3 Tier II DTR at Available Rate	0.11281836		
24	2016-17 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	0		
25	2016-17 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	0		
26	2016-17 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	0	211216.8 Yes	
27	2016-17 Level 3 Tier II State Aid	0		
28	2016-17 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	0		
29	2016-17 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	0		
30	2016-17 Local Share of IFA for a Lease-Purchase	0	0 0	
31	2016-17 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	77180.64035		
32	2016-17 Projected Tax Collection Rate for Current-year Levy	0.98		
33	2016-17 Total M&O Levy Needed Above Compressed Rate (or lower)	78755.75546		
34	2016 Total Taxable Value	175737819		
35	2016-17 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.044814347		
36	2016-17 Effective M&O Tax Rate (Line 35 + Compressed Rate)	1.0325	1778228 1.032514 1.032514	

THE FOLLOWING WAS THE WAY IT WAS FOR 2015-16. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2016-17 SCHOOL YEAR.

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2016-17 (\$1.50 x 66.67%) + 5.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2016-17 Effective M&O Rate + 5.04)	1.072514347
2016-17 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005

District Name: CHANNING ISD  
 County-District No.: 103-901  
 Run Date:

84th Legislative Session  
 Release 2  
 43734.4668 42158

The following worksheet was designed to allow the user to ESTIMATE an M&O Effective Tax Rate, and thus, a POSSIBLE M&O Rollback Tax Rate. It is not THE official worksheet at this point. It is being released at this time so that districts can have some mechanism to ESTIMATE what their rollback tax rate might be. I do not know when THE OFFICIAL version will be available. At this time, it is believed that the methodology used here should produce a reasonable ESTIMATE of an Effective M&O Tax Rate.

The Comptroller's office will refer to this worksheet in their Rollback Tax Rate worksheet (see Line 51).

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 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 2014-15 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled "EffectiveRate1415".

1	2014-15 Tier I State Aid Using 2015-16 Basic Allotment	44363.11526		
2	2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield	0		
3	2014-15 Tier II State Aid for \$31.95 Pennies (Level 3)	0		
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	1600112.039		
6	2014-15 Net Total State/Local Revenue Using 2015-16 Funding Elements (Sum of Lines 1 thru 5)	1644475.154		
7	2014-15 WADA Using 2015-16 Funding Elements	278.407		
8	2014-15 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5906.730628		
9	2015-16 WADA	278.395		
10	2015-16 Net Total State/Local Revenue Needed to Maintain 2014-15 Net Total State/Local Revenue per WADA (Line 8 x Line 9)	1644404.273		
11	2015-16 Net State/Local Revenue Allowed @ Compressed Rate	1500916.733		
12	2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 10 - Line 11)	143487.5407		
14	2015-16 Health Ins. Maintenance of Effort Requirement (2000-01 Health Ins. Expenditures / 2000-01 Full-time Employees) * 2015-16 Full-time Employees	0	2000-01 Ht 69806 2000-01 Fu 29	
15	2015-16 Health Ins. Minimum Effort Requirement (\$1,800 x # of participating employees)	0		
16	2015-16 Health Ins. Minimum Effort Transition Assistance @ \$1,800 if Line 14 is greater than Line 15, Line 16 = 0; ELSE, Line 16 = Line 15 - Line 14	0		
17	2015-16 Minimum Transition Assistance Lost Due to Elimination of Assistance Line 17 = Line 16	0		
18	Adjusted Remaining Net Balance Needed to Maintain 2014-15 Net Revenue per WADA (Line 13 + Line 17)	143487.5407		
13	2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.054044278		
14	2015-16 Taxes Collected at Maximum Level 1 Tier II Rate	108273.2021		
15	2015-16 Level 1 Tier II DTR @ Maximum Rate	0.040979577		
16	2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate	108800.764	95.36808	
17	2015-16 Level 1 Tier II Local Share (LR)	108273.2021	108805.1 No	
18	2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain	0		
19	2015-16 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	35214.33856		
20	2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.039590159		
21	2015-16 Tax Rate Available for Level 3 Tier II	0.1223		
22	2015-16 Taxes Collected at Available Tax Rate	220696.877		
23	2015-16 Level 3 Tier II DTR at Available Rate	0.083530038		
24	2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	104602.1839		
25	2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	35214.33856		
26	2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	35214.33856	221781 Yes	
27	2015-16 Level 3 Tier II State Aid	0		
28	2015-16 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	7.27596E-12		
29	2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	2.16128E-11		
30	2015-16 Local Share of IFA for a Lease-Purchase	0	6.89E-12 3.89E-13	
31	2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	212875.386		
32	2015-16 Projected Tax Collection Rate for Current-year Levy	0.98		
33	2015-16 Total M&O Levy Needed Above Compressed Rate (or lower)	217219.7816		
34	2015 Total Taxable Value	183647518		
35	2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.118280815		
36	2015-16 Effective M&O Tax Rate (Line 35 + Compressed Rate)	1.1060	1990484	

THE FOLLOWING WAS THE WAY IT WAS FOR 2014-15. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2015-16 SCHOOL YEAR.

NOTE: The Comptroller's Truth-in-Taxation (publication?) should contain the official rollback tax rate worksheet for 2015-16. 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(j)(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.

2015-16 (\$1.50 x 66.67%) + 5.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2015-16 Effective M&O Rate + 5.04)	1.145980815
2015-16 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005

The following worksheet was designed to allow the user to ESTIMATE an M&O Effective Tax Rate, and thus, a POSSIBLE M&O Rollback Tax Rate. It is not THE official worksheet at this point. It is being released at this time so that districts can have some mechanism to ESTIMATE what their rollback tax rate might be. I do not know when THE OFFICIAL version will be available. At this time, it is believed that the methodology used here should produce a reasonable ESTIMATE of an Effective M&O Tax Rate. The Comptroller's office will refer to this worksheet in their Rollback Tax Rate worksheet (see Line 51). From 'Data Entry - SOF' tab:

2014-15 # of TRS Members	0
2014-15 # of Full-time Employees Participating in Health Insurance Program	0
2014-15 Local Share of IFA for a Lease-Purchase	0
Prior-year Delinquent Taxes Projected to be Collected in 2014-15	0
Projected 2014-15 Tax Collection Rate for Current-year Levy	0.98
2014 Total Taxable Value	269486516

NOTE: If the district's 2013-14 adopted M&O tax rate was less than its 2013-14 Effective M&O Tax Rate, the 2013-14 revenue below can be computed as if the district's 2013-14 adopted M&O tax rate was its 2013-14 Effective M&O Tax Rate. For this purpose only and if applicable, go back and enter the district's 2013-14 Effective M&O Tax Rate (not to exceed \$1.17) instead of the district's adopted 2013-14 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 2013-14 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a tab labeled 'EffectiveRate1314'.

1	2013-14 Tier I State Aid Using 2014-15 Basic Allotment	54525.00518		
2	2013-14 Tier II State Aid for Golden Pennies (Level 1) Using 2014-15 Yield	0		
3	2013-14 Tier II State Aid for \$31.95 Pennies (Level 3)	0		
4	2013-14 Additional State Aid for Tax Reduction Using 2014-15 Funding Elements (includes Salary Allotment and High School Allotment)	0		
5	2013-14 Net M&O Tax Collections	2253737.334		
7	2013-14 Net Total State/Local Revenue (Sum of Lines 1 thru 6)	2308262.34		
8	2013-14 WADA Using 2014-15 Funding Elements	288.671		
9	2013-14 Net Total State/Local Revenue per WADA (Line 7 / Line 8)	7996.169825		
10	2014-15 WADA	288.671		
11	2014-15 Net Total State/Local Revenue Needed to Maintain 2013-14 Net Total State/Local Revenue per WADA (Line 9 x Line 10)	2308262.34		
12	2014-15 Net State/Local Revenue Allowed @ Compressed Rate	1555988.201		
13	2014-15 Remaining Net Balance Needed to Maintain 2013-14 Net Revenue (Line 11 - Line 12)	752274.1386		
14	2014-15 Health Ins. Maintenance of Effort Requirement (2000-01 Health Ins. Expenditures / 2000-01 Full-time Employees) * 2014-15 Full-time Employees	0	2000-01 H 69806	2000-01 F 29
15	2014-15 Health Ins. Minimum Effort Requirement (\$1,800 x # of participating employees)	0		
16	2014-15 Health Ins. Minimum Effort Transition Assistance @ \$1,800 If Line 14 is greater than Line 15, Line 16 = 0; ELSE, Line 16 = Line 15 - Line 14	0		
17	2014-15 Minimum Transition Assistance Lost Due to Elimination of Assistance Line 17 = Line 16	0		
18	Adjusted Remaining Net Balance Needed to Maintain 2013-14 Net Revenue per WADA (Line 13 + Line 17)	752274.1386		
14	2014-15 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.28331264		
15	2014-15 Taxes Collected at Maximum Level 1 Tier II Rate	158746.5329		
16	2014-15 Level 1 Tier II DTR @ Maximum Rate	0.059789183		
17	2014-15 Level 1 Tier II State and Local Revenue @ Maximum Rate	158746.5329	91.97684	
18	2014-15 Level 1 Tier II Local Share (LR)	158746.5329	158746.5	No
19	2014-15 Level 1 Tier II State Aid @ Rate Needed to Maintain	0		
20	2014-15 Remaining Balance Needed (Line 13 - Line 18 - Line 19)	593527.6057		
21	2014-15 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.643527194		
22	2014-15 Tax Rate Available for Level 3 Tier II	0.1223		
23	2014-15 Taxes Collected at Available Tax Rate	323578.3497		
24	2014-15 Level 3 Tier II DTR at Available Rate	0.121870284		
25	2014-15 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	323578.3497		
26	2014-15 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	112401.4313		
27	2014-15 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	112401.4313	323578.3	No
28	2014-15 Level 3 Tier II State Aid	0		
29	2014-15 Remaining Net Balance Needed (Line 20 - Line 27 - Line 28)	481126.1744		
30	2014-15 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	1385053.658		
31	2014-15 Local Share of IFA for a Lease-Purchase	0	455434	25692.14
32	2014-15 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 18, 25, 30, and 31)	1867378.54		
33	2014-15 Projected Tax Collection Rate for Current-year Levy	0.98		
34	2014-15 Total M&O Levy Needed Above Compressed Rate (or lower)	1905488.306		
35	2014 Total Taxable Value	269486516		
36	2014-15 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 34 / Line 35) *100]	0.707081131		
37	2014-15 Effective M&O Tax Rate (Line 36 + Compressed Rate, or lower)	1.6948	4475862	

THE FOLLOWING WAS THE WAY IT WAS FOR 2013-14. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2014-15 SCHOOL YEAR.

NOTE: The Comptroller's 2014 Truth-in-Taxation publication should contain the official 2014 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(b)(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 2014 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.

2014-15 $(\$1.50 \times 66.67\%) + \$.04$	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2014-15 Effective M&O Rate + \$.04)	1.734781131
2014-15 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005