

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

HARTLEY ISD
 103-902

43734.46959

Release 6
 43655

1	2018-19 Tier I State Aid	466030.9002	
2	2018-19 Tier II State Aid	141056	
3	2018-19 M&O Tax Collections, Net of Recapture	1835278	
4	2018-19 Net Total State/Local Revenue	2442364.9	
5	2018-19 ADA	213.84	
6	2018-19 Net Total State/Local Revenue per ADA (Line 5 / Line 6)	11421.4595	
7	2019-20 ADA	213.84	
8	2019-20 Total State/Local Revenue Needed to be Maintained (Line 6 x Line 7)	2442364.9	
9	2019-20 Tier I Local Share Requirement (includes Tier I recapture)	1727892.821	
10	2019-20 Tier I Levy Required for Local Share	1763155.94	
11	2019-20 Tier I State Aid	793409.008	
12	2019-20 Balance Needed in Order to Maintain 2018-19 Revenue Level	0	
13	2019-20 Tier II Golden Penny DTR Needed to Fund Remaining Balance	0	46.04072147
14	2019-20 Tier II Taxes Collected @ Maximum # of Golden Pennies Allowed	73081.50595	
15	2019-20 Tier II Golden Penny DTR @ Maximum Golden Pennies Allowed	0.0393345	
16	2019-20 Tier II Golden Penny State/Local Revenue @ Maximum Collections	0	
17	2019-20 Tier II Golden Penny Local Share (LR)	0	
18	2019-20 M&O Levy Needed for Tier II Golden Penny Local Share (LR)	0	
19	2019-20 Tier II Golden Penny State Aid @ Max DTR Allowed	0	
20	2019-20 Remaining Balance Needed (Line 12 - Line 17 - Line 19)	0	
21	2019-20 Tier II Copper Penny DTR Needed to Fund Remaining Balance	0	
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)	0	
30	2019-20 Levy Needed for Remaining Balance	0	
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)	1763155.94	
35	2019 Taxable Value	184417370	
36	2019-20 Rate to Maintain (Line 34 / (Line 35 / 100))	0.9561	

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!

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 - 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 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	506618.9978			
2	2017-18 Tier II State Aid for Golden Pennies (Level 1) Using 2018-19 Yield	136818			
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	1657510			0 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)	2300946.998			
7	2017-18 WADA Using 2018-19 Funding Elements	393.401	with frac		
8	2017-18 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5848.859047			0 level 1 recapture 0 level 2 recapture
9	2018-19 WADA	436.011			
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)	2550166.882			
11	2018-19 Net State/Local Revenue Allowed @ Compressed Rate	2225672.426			
12	2018-19 Net State/Local Revenue Allowed (cannot be greater than Line 10)	2225672.426			
13	2018-19 Levy Needed for Local Revenue Before Recapture, if applicable	1749880.728			
14	2018-19 Remaining Net Balance Needed to Maintain 2017-18 Net Revenue (Line 10 - Line 11)	32494.4556			
15	2018-19 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.070025834			
16	2018-19 Taxes Collected at Maximum Level 1 Tier II Rate	104216.5368			
17	2018-19 Level 1 Tier II DTR @ Maximum Rate	0.057626242			
18	2018-19 Level 1 Tier II State and Local Revenue @ Maximum Rate	267035.6759		41.47810399	
19	2018-19 Level 1 Tier II Local Share (LR)	104216.5368	104216.5368	No	
20	2018-19 Levy Needed for Level 1 Tier II Local Share	106343.4049			
21	2018-19 Level 1 Tier II State Aid @ Rate Needed to Maintain	162819.139			
22	2018-19 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	57458.77977			
23	2018-19 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.041246594	0.041246594	0.041246594	
24	2018-19 Tax Rate Available for Level 3 Tier II	0.1227	0.1227	0.1227	
25	2018-19 Taxes Collected at Available Tax Rate	213122.8178			
26	2018-19 Level 3 Tier II DTR at Available Rate	0.117845664			
27	2018-19 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	74594.09209			
28	2018-19 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier I	57458.77977			
29	2018-19 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	57458.77977	213122.8178	Yes	
30	2018-19 Levy Needed for Level 3 Tier II Local Share	76116.4205			
31	2018-19 Level 3 Tier II State Aid	0			
32	2018-19 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	0			
33	2018-19 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Bal	0			
34	2018-19 Levy Needed for Remaining Balance	0			
35	2018-19 Local Share of IFA for a Lease-Purchase	0		0	
36	2018-19 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0		0	
37	2018-19 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	161675.3166		0	
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)	1932340.553			
38	2017 Taxable Value	175963498			
39	2018-19 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.0981	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 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.

2018-19 (\$1.50 x 66.67%) + \$0.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2018-19 Effective M&O Rate + \$0.04)	1.138148522
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	640975.7643			
2	2016-17 Tier II State Aid for Golden Pennies (Level 1) Using 2017-18 Yield	134979			
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)	0	no frac		
5	2016-17 Net M&O Tax Collections	1658000		0 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)	2433954.764			
7	2016-17 WADA Using 2017-18 Funding Elements	427.047	with frac	0 level 1 recapture 0 level 2 recapture	
8	2016-17 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5699.500908			
9	2017-18 WADA	429.677			
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)	2448944.452			
11	2017-18 Net State/Local Revenue Allowed @ Compressed Rate	2246149.784			
12	2017-18 Net State/Local Revenue Allowed (cannot be greater than Line 10)	2246149.784			
13	2017-18 Levy Needed for Local Revenue Before Recapture, if applicable	1584144.336			
14	2017-18 Remaining Net Balance Needed to Maintain 2016-17 Net Revenue (Line 10 - Line 11)	202794.6675			
15	2017-18 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.047477118			
16	2017-18 Taxes Collected at Maximum Level 1 Tier II Rate	94345.87961			
17	2017-18 Level 1 Tier II DTR @ Maximum Rate	0.059343555			
18	2017-18 Level 1 Tier II State and Local Revenue @ Maximum Rate	253481.1897	37.00047		
19	2017-18 Level 1 Tier II Local Share (LR)	75480.3199	94345.88	Yes	
20	2017-18 Levy Needed for Level 1 Tier II Local Share	7020.73459			
21	2017-18 Level 1 Tier II State Aid @ Rate Needed to Maintain	127314.3476			
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	0.1227	0.1227	0.1227	
25	2017-18 Taxes Collected at Available Tax Rate	192937.3238			
26	2017-18 Level 3 Tier II DTR at Available Rate	0.121357569			
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	197740.7	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)	75480.3199	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)	77020.73459			
37	2017 Total Taxable Value	159176666			
35	2017-18 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.048386951			
37	2017-18 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)	1661165.07			
38	2017 Taxable Value	159176666			
39	2017-18 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))	1.0436	1627942	1.035687	1.035687

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%) + \$0.04	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2017-18 Effective M&O Rate + \$0.04)	1.083598356
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	487406.2266			
2	2015-16 Tier II State Aid for Golden Pennies (Level 1) Using 2016-17 Yield	74737			
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)	0	no frac		
5	2015-16 Net M&O Tax Collections	1646029		0 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)	2208172.227			
7	2015-16 WADA Using 2016-17 Funding Elements	395.514	with frac		
8	2015-16 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5583.04409		0 level 1 recapture 0 level 2 recapture	
9	2016-17 WADA	395.514			
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)	2208172.227			
11	2016-17 Net State/Local Revenue Allowed @ Compressed Rate	2029135.215			
12	2016-17 Remaining Net Balance Needed to Maintain 2015-16 Net Revenue (Line 10 - Line 11)	179037.0113			
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 Ht #REF! 2000-01 Fl #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)	179037.0113			
13	2016-17 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.05838633			
14	2016-17 Taxes Collected at Maximum Level 1 Tier II Rate	94376.45706			
15	2016-17 Level 1 Tier II DTR @ Maximum Rate	0.057920793			
16	2016-17 Level 1 Tier II State and Local Revenue @ Maximum Rate	177609.4818		41.19716	
17	2016-17 Level 1 Tier II Local Share (LR)	94376.45706		94376.46 No	
18	2016-17 Level 1 Tier II State Aid @ Rate Needed to Maintain	83233.02476			
19	2016-17 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	1427.529431			
20	2016-17 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.001129672		0.00113 0.00113	
21	2016-17 Tax Rate Available for Level 3 Tier II	0.1227		0.1227 0.1227	
22	2016-17 Taxes Collected at Available Tax Rate	192999.8547			
23	2016-17 Level 3 Tier II DTR at Available Rate	0.118448023			
24	2016-17 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	1840.693653			
25	2016-17 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR	1427.529431			
26	2016-17 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	1427.529431		192999.9 Yes	
27	2016-17 Level 3 Tier II State Aid	0			
28	2016-17 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	2.27374E-13			
29	2016-17 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance	2.93182E-13			
30	2016-17 Local Share of IFA for a Lease-Purchase	0		2.15E-13 1.21E-14	
31	2016-17 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	96217.15072			
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)	98180.76604			
34	2016 Total Taxable Value	160111714			
35	2016-17 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.061320164			
36	2016-17 Effective M&O Tax Rate (Line 35 + Compressed Rate)	1.0486		1645384 1.04862 1.04862	

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)	1.088620164
2016-17 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 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	566086.3939		
2	2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield	75274		
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	1675009		
6	2014-15 Net Total State/Local Revenue Using 2015-16 Funding Elements (Sum of Lines 1 thru 5)	2316369.394		
7	2014-15 WADA Using 2015-16 Funding Elements	412.193		
8	2014-15 Net Total State/Local Revenue per WADA (Line 6 / Line 7)	5619.623317		
9	2015-16 WADA	405.473		
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)	2278605.525		
11	2015-16 Net State/Local Revenue Allowed @ Compressed Rate	2088287.089		
12	2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 10 - Line 11)	190318.4366		
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 H	73727
			2000-01 Fu	35
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)	190318.4366		
13	2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance	0.063189807		
14	2015-16 Taxes Collected at Maximum Level 1 Tier II Rate	94963.23637		
15	2015-16 Level 1 Tier II DTR @ Maximum Rate	0.05832113		
16	2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate	175654.6975		39.40949
17	2015-16 Level 1 Tier II Local Share (LR)	94963.23637	94625.39	No
18	2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain	80691.46112		
19	2015-16 Remaining Balance Needed (Line 12 - Line 17 - Line 18)	14663.73906		
20	2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.011319101		
21	2015-16 Tax Rate Available for Level 3 Tier II	0.1227		
22	2015-16 Taxes Collected at Available Tax Rate	194199.8184		
23	2015-16 Level 3 Tier II DTR at Available Rate	0.119266712		
24	2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance	18430.68577		
25	2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier I	14663.73906		
26	2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	14663.73906	193508.9	Yes
27	2015-16 Level 3 Tier II State Aid	0		
28	2015-16 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)	1.81899E-12		
29	2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Ba	2.28627E-12		
30	2015-16 Local Share of IFA for a Lease-Purchase	0	1.72E-12	9.71E-14
31	2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)	113393.9321		
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)	115708.0838		
34	2015 Total Taxable Value	161109638		
35	2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]	0.071819467		
36	2015-16 Effective M&O Tax Rate (Line 35 + Compressed Rate)	1.0591		1672217

THE FOLLOWING WAS THE WAY IT WAS FOR 2014-15. IT IS ASSUMED NOTHING WILL CHANGE FOR FOR THE 2015-16 SCHODL 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(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 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)	1.099119467
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 T&S Members	0
2014-15 # of Full-time Employees Participating in Health Insurance Progr	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	161776903

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	514551.2421		
2	2013-14 Tier II State Aid for Golden Pennies (Level 1) Using 2014-15 Yield	50297		
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 Ek (includes Salary Allotment and High School Allotment)	0		
5	2013-14 Net M&O Tax Collections	1685761		
7	2013-14 Net Total State/Local Revenue (Sum of Lines 1 thru 6)	2250609.242		
8	2013-14 WADA Using 2014-15 Funding Elements	390.895		
9	2013-14 Net Total State/Local Revenue per WADA (Line 7 / Line 8)	5757.58002		
10	2014-15 WADA	420.196		
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)	2419312.094		
12	2014-15 Net State/Local Revenue Allowed @ Compressed Rate	2143951.544		
13	2014-15 Remaining Net Balance Needed to Maintain 2013-14 Net Revenue	275360.5505		
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 Health Ins. Expenses 2000-01 Full-time Employees	73727 35
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 Assists Line 17 = Line 16	0		
18	Adjusted Remaining Net Balance Needed to Maintain 2013-14 Net Revenue (Line 13 + Line 17)	275360.5505		
14	2014-15 Level 1, Tier II DTR Needed to Fund Remaining Balance	0.105935103		
15	2014-15 Taxes Collected at Maximum Level 1 Tier II Rate	96065.20358		
16	2014-15 Level 1, Tier II DTR @ Maximum Rate	0.059208543		
17	2014-15 Level 1, Tier II State and Local Revenue @ Maximum Rate	153902.6881		38.61266861
18	2014-15 Level 1, Tier II Local Share (LR)	96065.20358	96065.20358 No	
19	2014-15 Level 1, Tier II State Aid @ Rate Needed to Maintain	57837.4845		
20	2014-15 Remaining Balance Needed (Line 13 - Line 18 - Line 19)	121457.8624		
21	2014-15 Level 3 Tier II DTR Needed to Fund Remaining Balance	0.090469639		
22	2014-15 Tax Rate Available for Level 3 Tier II	0.1227		
23	2014-15 Taxes Collected at Available Tax Rate	196453.3413		
24	2014-15 Level 3 Tier II DTR at Available Rate	0.121081471		
25	2014-15 Gross (before recapture) M&O Taxes Needed to Fund Remaining	146785.9841		
26	2014-15 Net (after recapture, if applicable) Level 3 Tier II State & Local Re	121457.8624		
27	2014-15 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)	121457.8624	196453.3413 Yes	
28	2014-15 Level 3 Tier II State Aid	0		
29	2014-15 Remaining Net Balance Needed (Line 20 - Line 27 - Line 28)	1.45519E-11		
30	2014-15 Gross M&O Taxes Needed (before recapture, if applicable) to Re	1.75865E-11		
31	2014-15 Local Share of IFA for a Lease-Purchase	0		1.37748E-11 7.77072E-13
32	2014-15 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines	242851.1876		
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)	247807.3343		
35	2014 Total Taxable Value	161776903		
36	2014-15 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line	0.153178439		
37	2014-15 Effective M&O Tax Rate (Line 36 + Compressed Rate, or lower)	1.1405		1808130.084

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(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 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 x 66.67%) + \$ 0.4	1.04005
Number of Voter-authorized M&O Pennies	0
Rate #1	1.04005
Rate #2 (2014-15 Effective M&O Rate + \$ 0.4)	1.180478439
2014-15 M&O Rollback Rate (Lesser of Rate #1 or Rate #2) (cannot be greater than \$1.17)	1.04005