ESD #1
Fiscal Year 2026-2027
Budget Cover Page

9-15-26 - Adopted Tax Rate

This budget will raise more revenue from property taxes than last year's budget by an amount of $105,249, which is a 45.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,093.

The members of the governing body voted on the budget as follows:
FOR: Terri Cox, Carolyn Windley, Ryan McCoy, William Clark

AGAINST: ~~Tresa Sears~~ none

PRESENT and not voting: none

ABSENT: Tresa Sears

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.100000/100	$0.055491/100
No-New-Revenue Tax Rate:	$0.067949/100	$0.056893/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.069173/100	$0.054942/100
Voter-Approval Tax Rate:	$0.073326/100	$0.056893/100
Debt Rate:	$0.000000/100	$0.000000/100

Total debt obligation for ESD #1 secured by property taxes: $0

President Cox

Cfvig

William H. Clark

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: ESD #1

Date: 09/04/2026 08:27 AM

Read by Carolyn Windley
m- Carolyn Windley allays
2- Terri Cox

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $105,249 OR 45.47%, AND OF THAT AMOUNT, $2,093 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.
-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:
This budget will raise more revenue from property taxes than last year's budget by an amount of $105,249, which is a 45.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,093.
-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$95,062	Adopted 2025 Tax Rate: $0.055491	$52.75
FY 2026-2027 (TY 2026)	$102,342	2026 No New Revenue Tax Rate: $0.067949	$69.54

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget

Entity Name: ESD #1 **Date: 09/04/2026 08:26 AM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.100000, which is effectively a 47.17 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) you MUST enter the minimum debt rate on the Debt Screen in order to determine the correct language for the motion, resolution, or order.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 44.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $44.51.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

ESD #1 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 44.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $44.51.

Read by Carolyn Windley

M. Carolyn Windley
S. Ryan McCoy

All ayes.