

INGRAM ISD

BOARD OF TRUSTEES RESOLUTION ADOPTING 2026 TAX RATE

WHEREAS Ingram Independent School District is a political subdivision and taxing entity located in Kerr County, Texas.

WHEREAS the Ingram ISD Board of Trustees adopts a budget annually in August based upon the projected needs and priorities of the District for the coming fiscal year.

WHEREAS the Ingram ISD Board of Trustees adopts a tax rate annually to support the budget adopted for the coming fiscal year, and will do so this year in August 2026.

WHEREAS Texas Tax Code Section 26.08 and Ingram ISD Board Policy CCG (Legal) provide that if the Board of Trustees adopts a tax rate that exceeds the District's voter-approval tax rate, the registered voters of the District, at an election held for that purpose, must determine whether to approve the adopted tax rate.

WHEREAS Section 26.042(e) of the Texas Tax Code and Ingram ISD Board Policy CCG (LEGAL) provide when increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, severe winter weather, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted the district and the governor has requested federal disaster assistance for the area in which the district is located, an election is not required under Texas Tax Code Section 26.08 to approve the tax rate adopted by the board of trustees for the year following the year in which the disaster occurs.

WHEREAS, on July 14, 2026, Governor Greg Abbott issued a proclamation, attached hereto as Exhibit A, certifying that the severe storms event that began on July 13, 2026, and that included heavy rainfall and flash flooding, poses a threat of imminent disaster, including widespread and severe property damage, injury, or loss of life, and declaring a state of disaster in several Texas counties, including Kerr County (the "Storm Event"); and

WHEREAS pursuant to Texas Tax Code Section 26.08, the voter-approval tax rate is calculated as follows:

(n) For purposes of this section, the voter-approval tax rate of a school district is the sum of the following:

(1) the rate per \$100 of taxable value that is equal to the district's maximum compressed tax rate, as determined under Section 48.2551-42.2516, Education Code, for the current year;

(2) the greater of:

(A) the district's enrichment tax rate for the preceding tax year, less any amount by which the district is required to reduce the district's enrichment tax rate under Section 48.202(f), Education Code, in the current tax year; or

(B) the rate of \$0.05 per \$100 of taxable value; and

(3) the district's current debt rate.

WHEREAS if the Ingram ISD Board of Trustees adopts a tax rate under the authority provided by Texas Tax Code Section 26.042(e), the amount by which that rate exceeds the District's voter-approval tax rate for the coming tax year will not be considered when calculating the District's voter-approval tax rate in subsequent years.

WHEREAS the Ingram ISD Board of Trustees may not adopt a tax rate under the authority provided by Texas Tax Code Section 26.042(e) premised upon the same disaster declaration in subsequent tax years.

WHEREAS the voter-approval tax rate for the fiscal school year 2026-2027 for Ingram ISD is \$.9084 per \$100 valuation.

WHEREAS, pursuant to Texas Tax Code Section 26.042, IISD may adopt up to three additional pennies (\$0.03) as disaster pennies without voter-approval for school year 2026-2027 due to the damage the District sustained from the Storm Event.

WHEREAS, the maximum tax rate that IISD may adopt for school year 2026-2027 without conducting a voter-approval tax rate election is **\$0.9269** per \$100 valuation, which includes the three additional pennies (\$0.03) as disaster pennies.

WHEREAS, due to the damage caused by the Storm Event, the District has increased expenditures.

WHEREAS, due to the damage caused by the Storm Event and to avoid a budget deficit, IISD determines that it is in the best interest of the District to adopt the tax-rate of **\$0.9269** per \$100 valuation for school year 2026-2027 allowable pursuant to Texas Tax Code Sections 26.08 and 26.042.

WHEREAS, the tax rate adopted by this Resolution exceeds the District's no-new-revenue tax rate.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF INGRAM INDEPENDENT SCHOOL DISTRICT AS FOLLOWS:

1. It is found that the foregoing recitals are true and correct and are hereby adopted as findings of fact by the Board of Trustees of IISD.
2. The Board of Trustees of the Ingram Independent School District, do hereby adopt the tax rate on \$100 valuation for this school district for the tax year 2026 as follows:

\$.6969 For the purpose of Maintenance and Operation

\$.2300 For the payment of principal and interest on Bonded Debt

\$.9269 Total 2026 Tax Rate

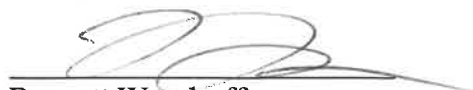
3. The Board of Trustees of IISD determines that adoption of tax rate of \$0.9269 is necessary and in the best interest of the District to avoid budget deficits and to adequately remediate the damages sustained by the District due to the Storm Event. No election under Texas Tax Code § 26.08 is required because of the authority provided by Texas Tax Code § 26.042(e)
4. 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 1.45 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 10.00 .
5. This Resolution shall take effect immediately.

Passed and Adopted the 24th day of August 2026, by the Board of Trustees of Ingram Independent School District by the following vote:

<u>Board Members</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Jack Fairchild	☒	☐	☐	☐
Wayne McClintock	☒	☐	☐	☐
Bennett Woodruff	☒	☐	☐	☐
Amy Barnes	☒	☐	☐	☐
Amber Carpenter	☒	☐	☐	☐
Adam Nichols	☐	☐	☐	☐
Steve Schulte	☒	☐	☐	☐


 Jack Fairchild
 President, Board of Trustees

ATTEST:


 Bennett Woodruff
 Secretary, Board of Trustees