TEA
Texas Education Agency

Commissioner Mike Morath

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August 7, 2025

#021-901

Tim Harkrider, Superintendent
College Station Independent School District
1812 Welsh Ave
College Station, TX 77840-4851

Re: Intent to Reduce District's Local Revenue Level

Dear Superintendent:

Thank you for informing us of the College Station Independent School District's intent to exercise Option 3 in order to reduce the district's revenue level in excess of entitlement for the 2025-2026 school year.

Please be advised that a signed Option 3 **Agreement for the Purchase of Attendance Credit** must be received by January 15, 2026.

The district may proceed with its tax rate adoption process once the Texas Education Agency has determined the district's maximum compressed tax rate via the Local Property Value Survey subsystem of the Foundation School Program system in the Texas Education Agency Login (TEAL).

Please refer to the *Options and Procedures for Districts with Local Revenue in Excess of Entitlement* for the 2025-2026 school year for information regarding other fiscal, procedural, and administrative requirements for districts with excess local revenue. Questions should be addressed to Kim Wall by email at recapture@tea.texas.gov or by phone at (512) 463-4809.

Sincerely,

Amy Copeland

Amy Copeland
Chief School Finance Officer, Associate Commissioner

**TEXAS EDUCATION AGENCY: Division of State Funding**
**Official Notification to districts: 2026-2027 SCHOOL YEAR**
Local Revenue in Excess of Entitlement

**CDN=021901 DISTRICT NAME=COLLEGE STATION ISD**

| REPORT 1: TIER ONE EXCESS REVENUE | |
|---|---|
| (A) Tier One Entitlement | $124,506,376 |
| (B) ASF Allotment | $8,865,769 |
| (C) Estimated 2026 State Certified District Property Value (DPV)* | $15,670,597,091 |
| (D) Tier One Tax Rate | 0.6095 |
| (E) Local Fund Assignment = DPV * Tier One Tax Rate / 100 | $95,512,289 |
| (F) Tier One Excess Local Revenue = E -(A-B) | $0 |
| (G) Compressed M&O Tax Collections | $93,380,573 |
| (H) Adjustment for collections if (G-F-(A-B)) < 0 | ($0) |
| (I) Tier One Excess Local Revenue after adjustment for collections = F+H | $0 |

| REPORT 2: TIER TWO LEVEL TWO EXCESS REVENUE | |
|---|---|
| (A) Tier Two Guaranteed Yield under 48.202(f) | $49.72 |
| (B) Estimated 2026 State Certified District Property Value | $15,670,597,091 |
| (C) Estimated 2026-2027 Chapter 48 WADA | 18,698.599 |
| (D) Estimated Chapter 48 2026-2027 local yield per penny per WADA*** | $83.81 |
| (E) Tier Two Level Two Entitlement | $0 |
| (F) Tier Two Level Two Local Revenue | $0 |
| (G) If F-E is greater than 0, then Excess Revenue** = F-E | $0 |

*Note 1: The 2026 DPV is estimated by applying the comptroller growth assumption of 1.036 percent to the 2025 tax year DPV.
**Note 2: Calculated values are estimates until data items are final.
***Note 3: District exceeds Tier Two Guaranteed Yield of $49.72
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