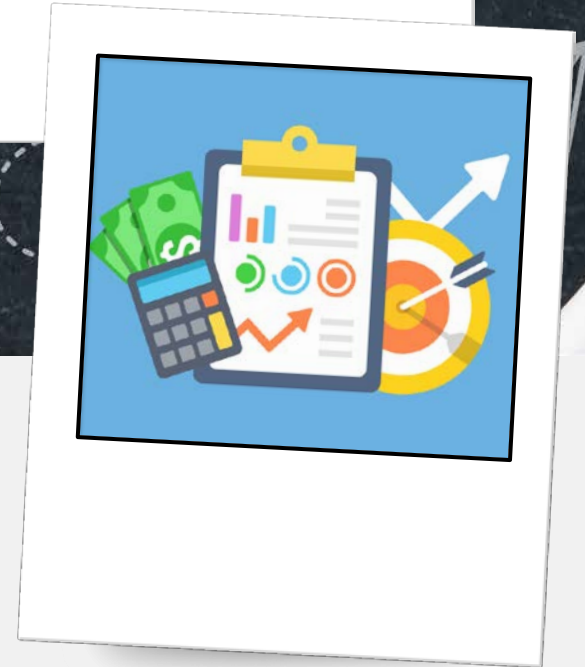
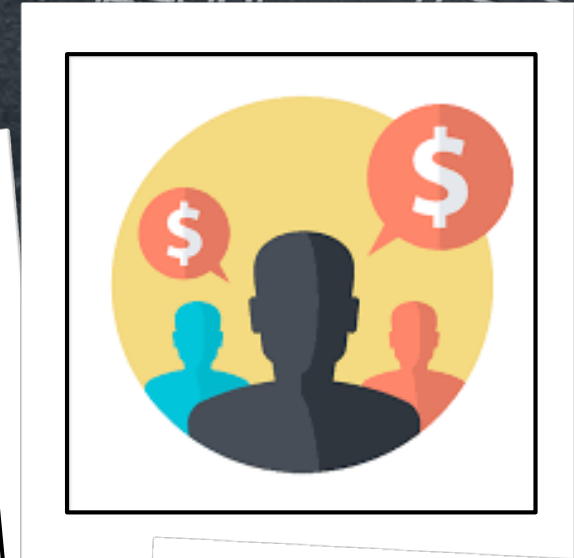


2021-2022 Budget Presentation #3

*Tax Rate, Year End, and Proposed
Budgets*

August 23, 2021



2021-22 Budget Calendar

Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
March - June		Review of 2020-2021 Budgets Estimate actual revenues and expenditures Submission of 2021-2022 budget requests	Director of Finance Director of Finance Principals and Directors
Late April		2021 <u>Estimated</u> Tax Values to CISD	Appraisal District
July	July 19, 2021 Regular Meeting	Budget Workshop w/ Board Legislative Update and Preliminary Budget Information Set salary scales for 2021-2022	Supt/Director of Finance Board of Trustees
Late July		2021 <u>Certified</u> Tax Values to CISD	Appraisal District
Early August		Tax Value Data Collection Due to TEA TEA Issues Tier 1 Tax Rate for the District	Director of Finance TEA
Early August	August 9, 2021 Regular Meeting	Budget Workshop w/ Board Presentation of Notice to Set Tax Rate and Preliminary Budget *Board may adopt a tax rate lower than what is published	Supt/Director of Finance
Mid August		Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Nueces Co Record Star *Must be published 10-30 days before hearing, 2021-2022 deadline August 13, 2021	Director of Finance
Late August	August 23, 2021 Special Meeting	Conduct Hearing to Set the Tax Rate and Adopt the Budget Conduct Special Meeting to Approve: Final Budget Amendments for 2020-2021 Set Tax Rate for Tax Year 2021 Adopt Budgets for 2021-2022 Adopt 2021-2022 Compensation Plan	Supt/Director of Finance Board of Trustees

Public Tax Rate Notification



2021-22 Notice of Public Meeting to Discuss Budget and Proposed Tax Rate



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Calallen ISD will hold a public meeting at 5:30 PM, August 23, 2021 in Calallen ISD Central Administration Office, 4205 Wildcat Dr., Corpus Christi, TX 78410. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.989600/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.243000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	4.86 % increase
Debt Service	4.99 % increase
Total expenditures	4.88 % increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$3,030,426,988	\$3,273,387,464
Total appraised value* of new property**	\$219,861,339	\$25,433,160
Total taxable value*** of all property	\$2,462,625,099	\$2,655,460,491
Total taxable value*** of new property**	\$212,961,497	\$17,709,907

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$64,640,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.991500	\$0.243000*	\$1.234500	\$6,250	\$4,980
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.001570	\$0.253560*	\$1.255130	\$6,563	\$4,838
Proposed Rate	\$0.989600	\$0.243000*	\$1.232600	\$6,714	\$4,937

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$188,933	\$202,672
Average Taxable Value of Residences	\$162,047	\$171,431
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.234500	\$1.232600
Taxes Due on Average Residence	\$2,000.47	\$2,113.06
Increase (Decrease) in Taxes		\$112.59

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.238637. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.238637.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$21,293,322
Interest & Sinking Fund Balance(s)	\$705,707

Property Tax Values, Rates, & Collections

	2019-20 Certified	2020-21 Certified	2021-22 Certified
M&O Value	\$1,709,009,959	\$1,909,303,972	\$1,961,195,798
Value Growth	6.75%	11.72%	2.72%
Tax Rate	1.0683	0.9915	0.9896
Tax Collections	\$17,725,042	\$18,191,349	\$18,450,000
I&S Value	\$2,319,514,929	\$2,500,956,572	\$2,655,460,491
Value Growth	7.06%	7.82%	6.18%
Tax Rate	0.233	0.243	0.243
Tax Collections	\$5,490,955	\$5,889,585	\$6,185,000
Average Home Value	\$186,379	\$188,933	\$202,672
Taxes Due on Average Home	\$2,070.39	\$2,000.47	\$2,113.06

Bond Redemption Information



*Discuss Potential February 2022
Prepayment on Callable Bonds*



Bond Redemption Figures

Preliminary, subject to change.

Prepared by BOK Financial Securities, Inc.

Calallen Independent School District Interest & Sinking Fund Budget - FY 2021/22

<u>Issue Description</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>	
Unlimited Tax Refunding Bonds, Series 2015	\$ -	\$ 322,000.00	\$ 322,000.00	
Unlimited Tax Refunding Bonds, Series 2016	-	338,000.00	338,000.00	
Unlimited Tax Refunding Bonds, Series 2017	-	345,525.00	345,525.00	
Unlimited Tax School Building Bonds, Series 2018	2,295,000.00	1,498,259.38	3,793,259.38	^(A) \$ 1,675,000.00 redemption
Unlimited Tax Refunding Bonds, Series 2018-A	1,280,000.00	221,500.00	1,501,500.00	\$ 1,541,350.00 savings
Total Debt Service Requirements	\$ 3,575,000.00	\$ 2,725,284.38	\$ 6,300,284.38	

^(A) Includes a \$1,675,000 prepayment on February 15, 2022.

Note: Debt service payments reflect payments from September 1 through August 31.



General Considerations



2021-22 Budget Considerations



Disclaimers and Considerations

- On a \$40 million budget, a 1% variation in revenue or expense is **\$400,000**
- **\$1 million** will pay the annual salaries of approximately **18 teachers**
- The main sources of school district funding are:
 - **Local** Funding – Property Tax Collections
 - **State** Funding – Foundation School Program, driven by Student Counts and Attendance, Property Values and Growth, and Hold Harmless Laws
 - **Federal** Funding – SHARS and Indirect Cost from Federal Grants

State Funding Impacts

- COVID Impact to Enrollment, Attendance, and ADA projections
- Prorated Allotments
 - Gifted and Talented, Formula Transition Grant, New Instructional Facilities Allotment, and School Safety Allotment
- Tax Rate Compression
 - Tax Year 2021 & 2022 – 0.3% Compression
 - Future Tax Years – Unknown, Future Legislation?
- **5 year projections becoming increasingly complicated and more difficult**
 - **HB 3, COVID-19, and HB 1525**

Fund Balance Considerations

- Per TEA, the **ideal fund balance** is 3 month's operating expenses – or **\$10.5 million** for CISD
- 2019-2020 audited fund balance: **\$21,293,322**
 - \$7 million assigned for construction – Magee repairs and 2018 Bond overruns
- Reasons to continue to maintain a healthy fund balance:
 - Cash flow
 - Hurricane or other disaster, increased **insurance deductible is 2% or \$4 million**
 - **Single large taxpayer**, represents 18% of our tax base, or a **\$2.5 million risk**
 - **MAGEE Repairs**
 - Bond Project overruns
 - Future Legislative session impacts
 - **HB3 impact of fixed income diet**

Magee Elementary Repairs

- Civil Work **\$1,008,067**
 - GMP Approved, work completed during Summer 2020
- Plumbing, Foundation, and Masonry Repairs **\$1,657,184**
 - GMP Approved, work starting Fall 2021
- Roof Repairs **\$500,000**
 - Estimate, to be completed in Spring 2022
- Electrical Repairs **\$500,000**
 - Unknown, beginning electrical systems review in Fall 2021
- A/C Roof Top Unit Replacement **\$1,200,000**
 - Estimate, procurement to be released in early Fall 2021
- Estimated Lawyers Fees **\$1,500,000**

**Estimated
Grand
Total:
\$6,365,251**

Chapter 313 Agreements

Additional Revenue From 313 Agreements Estimates as of 6/14/2021

Tax Year	Fiscal Year	TexStar Project #341		Equistar Project #305		Epic Project #1230		Combined to be paid to CISD	
		Hold Harmless "Rev Loss"	"Share" w/CISD	Hold Harmless "Rev Loss"	"Share" w/CISD	Hold Harmless "Rev Loss"	"Share" w/CISD		
2014	2014-15	0	0					0	
2015	2015-16	0	0					0	
2016	2016-17	1,164,376	0	1,524,285	0			2,688,661	
2017	2017-18	19,301	383,502	5,073,889	345,000			5,821,692	3,133,031
2018	2018-19	256,373	371,679	4,119	1,945,143			2,577,314	(3,244,378)
2019	2019-20	866,494	378,430	4,358	379,733			1,629,015	(948,299)
2020	2020-21	78,124	610,946	0	361,315	0	377,021	1,427,406	(201,609)
2021	2021-22	0	461,452	0	381,500	848,639	384,176	2,075,767	648,361
2022	2022-23	0	436,615	0	381,500	0	384,176	1,202,291	(873,476)
2023	2023-24	0	413,023	0	381,500	1,985,411	384,176	3,164,110	1,961,819
2024	2024-25	0	0	0	381,500	0	384,176	765,676	(2,398,434)
2025	2025-26	0	0	0	381,500	0	384,176	765,676	0
2026	2026-27	0	0	0	381,500	0	384,176	765,676	0
2027	2027-28	0	0	0	0	0	384,176	384,176	(381,500)
2028	2028-29	0	0	0	0	0	384,176	384,176	0
2029	2029-30	0	0	0	0	0	384,176	384,176	0
2030	2030-31	0	0	0	0	0	384,176	384,176	0
2031	2031-32	0	0	0	0	0	384,176	384,176	0
2032	2032-33	0	0	0	0	0	384,176	384,176	0
2033	2033-34	0	0	0	0	0	384,176	384,176	0
		5,440,315		11,926,842		8,205,359		25,572,516	

2021-22 Approved Pay Rate Increases

Salary Increases

Fiscal Year	% Increase	187 Day Teacher Increase	Starting Teacher Salary	Other Employee Increase
2016-17	4.2%	\$1,880	\$45,330	\$1.35/hr
2017-18	3.2%	\$1,400	\$46,730	\$1.00/hr
2018-19	2.0%	\$840	\$47,520	\$0.60/hr
2019-20	3.4%	\$1,450	\$48,570	\$0.75/hr
2020-21	1.5% \$500 retention stipend	\$800 Further equity adj for steps 2-20	\$48,750	1.5% Of pay grade midpoint
2021-22	3.0% \$500 retention stipend	\$1,658	\$50,000	3.0% Of pay grade midpoint

District Contribution to Health Insurance Premiums



Cost to the District for 3.0% Increase: **\$810,000

December 2021 Retention Stipends

- **\$500** for all permanent, full-time employees scheduled to work **7.5 hours or more** per day
- **\$250** for all permanent employees regularly scheduled to work **less than 7.5 hours** per day
- One-Time Cost to the District: **\$325,000**
- To be paid from **ESSER III Grant funds**
- Paid on special payroll run on **December 16, 2021**

Finance Update & Proposed Budgets



*2020-21 Preliminary Year End
Projections and 2021-22 Proposed
Budgets*



ADA History and Projections

	October Snapshot Enrollment	Final ADA
2016-17	4,058	3,830.728
2017-18	4,063	3,815.406
2018-19	4,051	3,807.330
2019-20	4,090	3,851.899
2020-21	3,956	3,701.967
2021-22	3,824	3,589.145



- Uncertainty exists in predicting 2021-22 enrollment and ADA due to COVID-19 pandemic
- Conservative approach to 2021-22 budget will be utilized:
 - Early budget workshops and estimates will be based on flat enrollment and ADA for 2021-22
 - Start of school is August 12th
 - August budget workshops and final budget are based on **actual August 18, 2021 enrollments of 3,779**

2021-22 Revenue Considerations

- **ADA:** Unknowns and uncertainties, **enrollment decrease year-over-year**
- **Interest on Earnings:** plummeted due to economic recession, have not recovered to pre-pandemic levels to-date
- **Chapter 313 Payment:** Only ½ of anticipated estimates
- **SHARS Revenue:** slow to recover from pandemic and decline in services during virtual instruction
- **Local Revenue:** unknown if we will return to pre-pandemic volumes

General Fund - Revenue

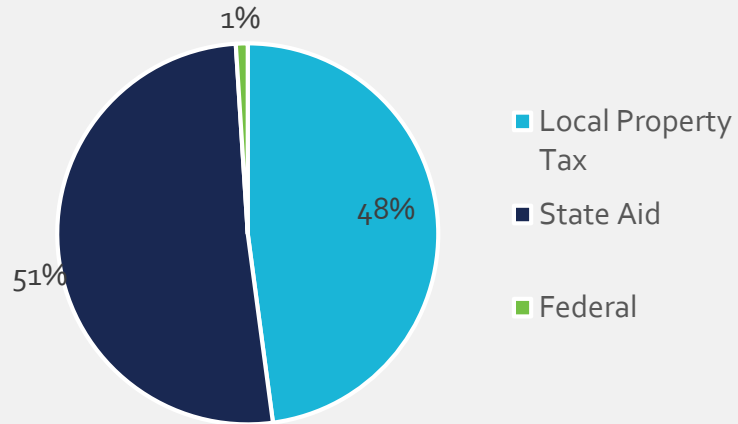
	2017-18	2018-19	2019-20	2020-21 YE Estimates	2021-22 Prelim Budget
Property Taxes	\$17,737,790	\$18,113,333	\$17,942,639	\$18,414,697	\$18,450,000
Other Local	\$532,654	\$697,485	\$577,936	\$301,960	\$225,000
State Revenue	\$15,729,063	\$16,689,161	*\$19,149,891	*\$19,738,078	**\$17,550,000
TRS On-Behalf	\$1,891,454	\$1,842,667	\$2,214,710	\$2,249,337	\$2,071,819
Federal Revenue	\$563,787	\$555,998	\$376,518	\$375,497	\$300,000
Subtotal	\$36,090,748	\$37,898,644	\$40,261,694	\$41,079,569	\$38,596,819
<i>Ch 313s</i>	\$5,821,692	\$2,577,314	\$1,629,015	\$1,427,406	\$2,000,000
<i>Hurr Harvey</i>		\$3,479,330			
<i>COVID-19</i>			\$476,546	\$279,958	
Total	\$41,912,440	\$43,955,288	\$42,637,255	\$42,786,933	\$40,596,819
<i>Tax Collection Growth</i>	1.64%	4.26%	-0.94%	2.63%	0.19%
<i>State Funding Growth</i>	5.10%	6.10%	14.74%	3.07%	-11.09%
<i>YOY w/o CH 313 & Others</i>	4.15%	5.01%	6.24%	2.03%	-6.04%

*State Revenue Reduced and Supplanted with ESSER Federal Grant Funds

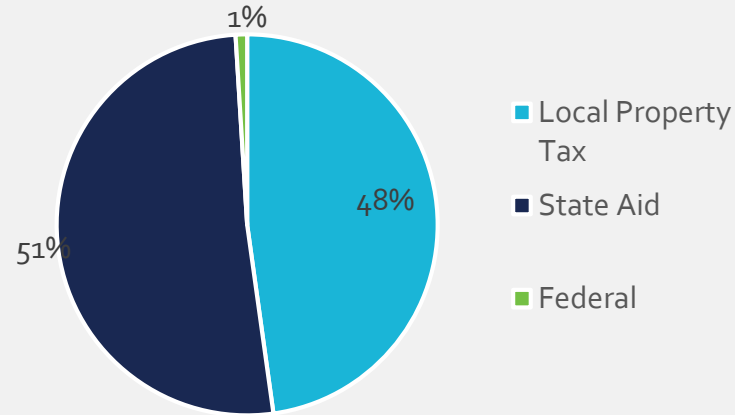
**Actual 2021-22 School Year Enrollment as of 8/18/2021

General Fund – Revenue by Source

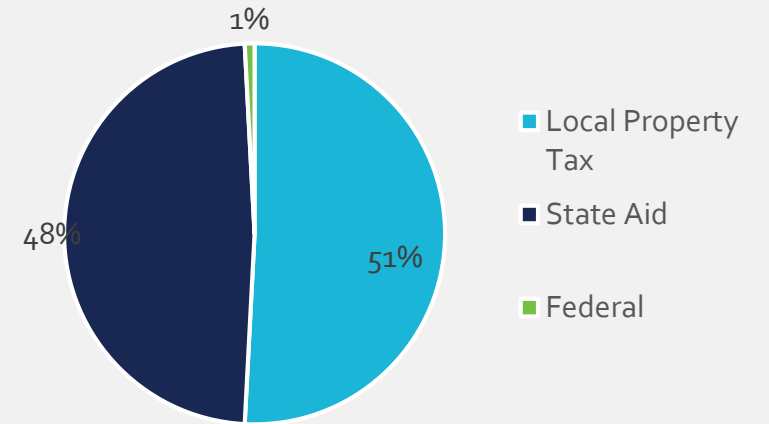
2019-20



2020-21



2021-22



2021-22 Expense Considerations

- **3% Budgeted Increase** for Insurance Premiums
- **5% Increase** on Custodial Warehouse Supplies & Maintenance Supply Costs
- **\$160,000 Increase** for Technology Projects and Increased Costs
- **\$140,000 Increase** for 2021 Maintenance Tax Notes Payment
- **\$20,000 Increase** for Employer Paid Life Insurance policy

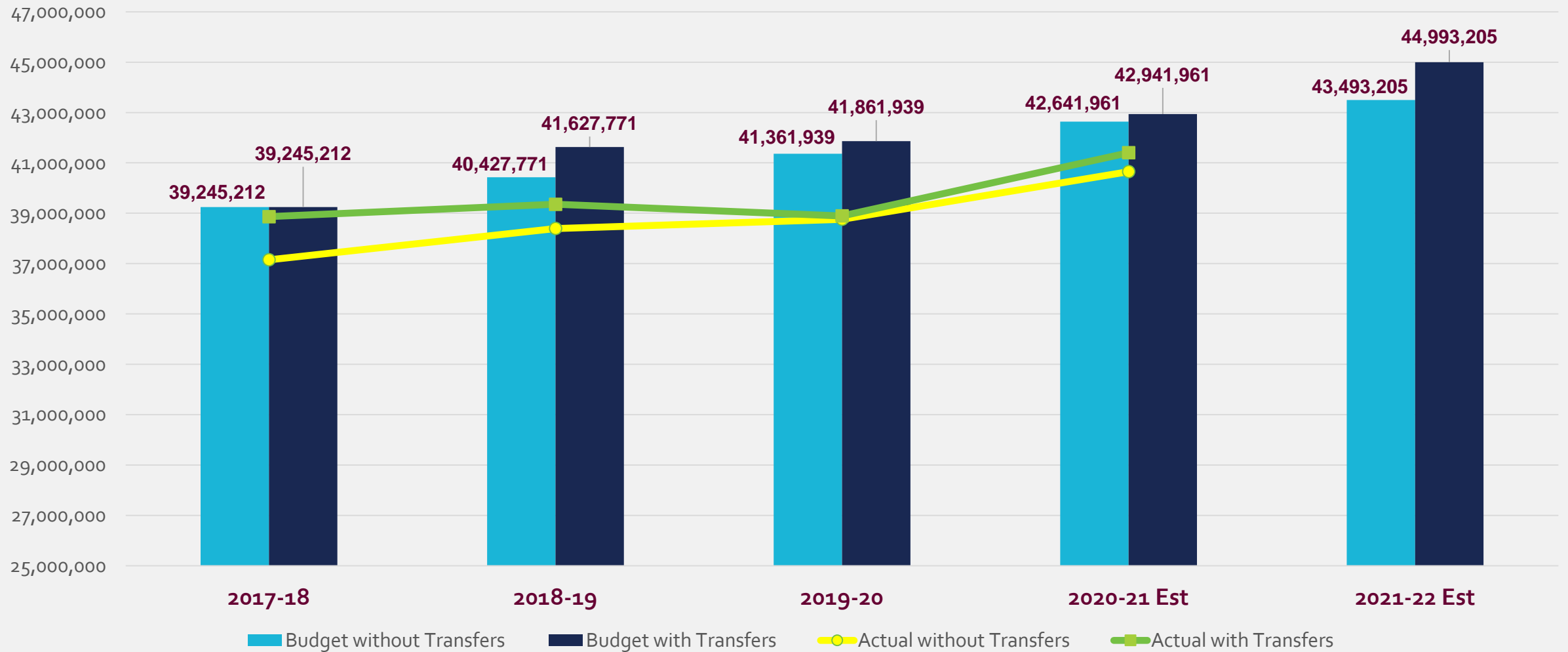
- **10% Decrease** to Workers Compensation Expense
- **\$175,000 Decrease** to Electricity Contract

General Fund - Expenses

	2017-18	2018-19	2019-20	2020-21 YE Estimates	2021-22 Prelim Budget
Instruction	\$22,099,946	\$22,627,035	\$23,537,346	\$24,523,125	\$25,817,616
Instructional Support	\$6,351,607	\$6,320,468	\$6,185,121	\$6,099,310	\$6,893,096
Central Administration	\$1,240,952	\$1,316,959	\$1,367,134	\$1,386,269	\$1,467,442
District Operations	\$6,873,132	\$7,538,374	\$7,077,011	\$8,042,066	\$8,544,051
Debt Service	\$335,075	\$335,500	\$334,800	\$333,500	\$476,000
Other	\$250,502	\$255,573	\$256,476	\$269,617	\$295,000
Subtotal	\$37,151,214	\$38,393,909	\$38,757,888	\$40,653,888	\$43,493,205
Transfers Out	\$1,712,413	\$960,616	\$135,569	\$750,000	\$1,500,000
Total	\$38,863,627	\$39,354,525	\$38,893,457	\$41,403,888	\$44,993,205
YOY w/o Transfers	2.83%	3.34%	0.95%	4.89%	6.98%
YOY Total Increase	4.19%	1.25%	-1.19%	6.06%	7.98%

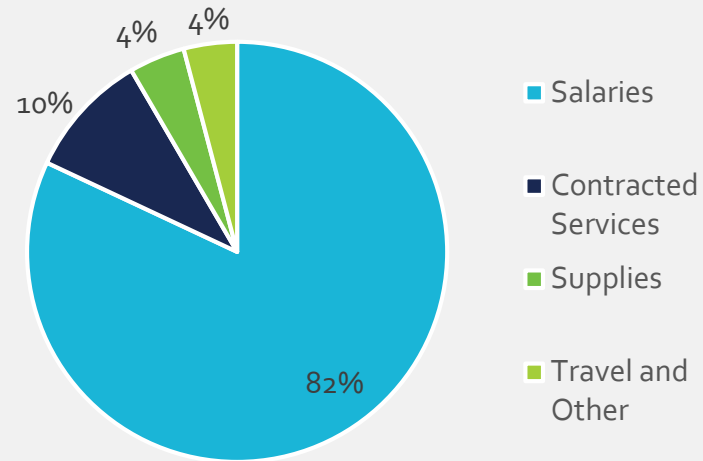
* Moved Payroll Expenditures to ESSER Federal Grants to offset State Funding Supplant

General Fund - Expenses

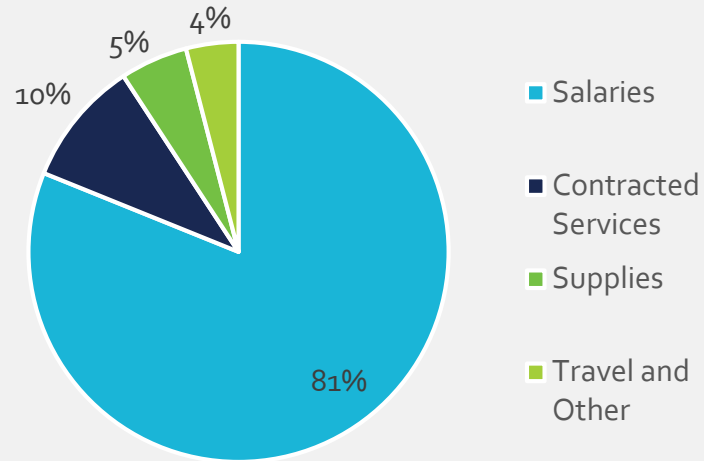


General Fund – Budget Expense by Object Category

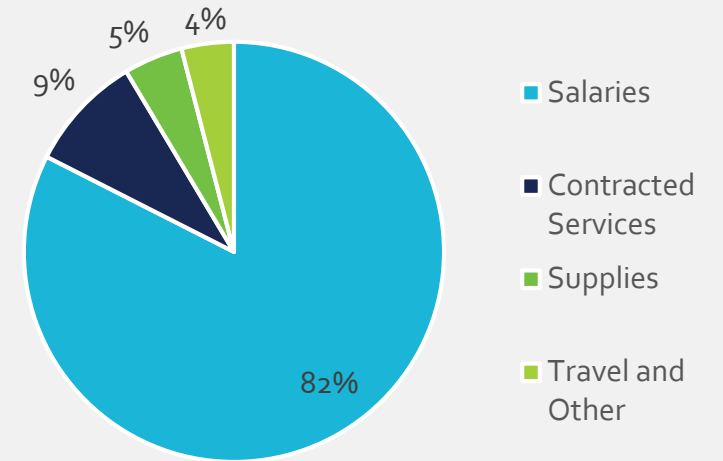
2019-20



2020-21



2021-22



General Fund – Fund Balance

	2017-18	2018-19	2019-20	2020-21 YE Estimates	2021-22 Prelim Budget
Total Revenue	\$41,912,440	\$43,955,288	\$42,367,255	\$42,786,933	\$40,596,819
Total Expense	(\$38,863,627)	(\$39,354,525)	(\$38,893,457)	(\$41,403,888)	(\$44,993,306)
Net Roll/Loss	\$3,048,813	\$4,600,763	\$3,473,798	\$1,383,044	*(\$4,396,387)
Beg Fund Balance	\$10,169,948	\$13,218,761	\$17,819,524	\$21,293,322	\$22,676,367
End Fund Balance	\$13,218,761	\$17,819,524	\$21,293,322	\$22,676,366	\$18,279,981

Notes and Considerations:

- 2017-18 Fund Balance inflated by Chapter 313 payments – Increase of \$3,133,031
- 2018-19 Fund Balance inflated by TEA Hurricane Harvey Property Value Decline Appropriation – Increase of \$3,479,330
- 2019-20 & 2020-21 Fund Balance inflated by COVID-19 decreased spending and Hold Harmless appropriations
- ***2021-22 includes a \$1,500,000 budgeted transfer for Magee Repairs, without the transfer the budgeted loss is \$2,896,386**

Food Service Fund

	2018-19 Audited Financials	2019-20 Audited Financials	2020-21 Year End Estimates	2021-22 Proposed Budget
Federal	\$1,377,475	\$1,453,123	\$2,027,250	\$1,990,000
State/Local	\$852,616	\$591,958	\$222,993	\$244,500
Revenue Total	\$2,230,091	\$2,045,081	\$2,250,243	\$2,234,500
Payroll	\$1,146,593	\$952,499	\$1,070,300	\$1,223,173
Food	\$973,175	\$862,661	\$974,394	\$1,010,000
Other	\$192,234	\$220,243	\$166,636	\$279,500
Expense Total	\$2,312,002	\$2,035,403	\$2,211,330	\$2,512,673
Net Roll/Loss	(\$81,911)	\$9,677	\$38,913	(\$278,173)
End Fund Balance	\$211,386	\$221,063	\$259,976	(\$18,197)

* Moved Payroll Expenditures to ESSER Federal Grants to help offset decline in revenues from COVID-19 pandemic

Debt Service Fund

	2018-19 Audited Financials	2019-20 Audited Financials	2020-21 Year End Estimates	2021-22 Proposed Budget
Property Taxes/Local	\$4,935,040	\$5,604,878	\$5,963,521	\$6,195,000
State Revenue	\$55,630	\$50,776	\$45,699	\$50,000
Revenue Total	\$4,990,670	\$5,655,654	\$6,009,220	\$6,245,000
Bond Payments	\$4,696,788	\$5,512,431	\$5,970,644	\$6,305,000
Fees	\$4,250	\$5,011	\$5,050	\$10,000
Expense Total	\$4,701,038	\$5,517,442	\$5,975,694	\$6,315,000
Net Roll/Loss	\$289,632	\$138,212	\$33,526	(\$70,000)
End Fund Balance	\$567,495	\$705,707	\$739,233	\$699,233



PROMOTING EXCELLENCE • CREATING THE FUTURE

CALALLEN ISD

2021-2022 Proposed Budgets

General Fund (199)

Food Service Fund (240)

Debt Service Fund (511)

Pending Board Approval on August 23, 2021

**Calallen Independent School District
General Fund (199)
Proposed Budget
Fiscal Year 2021-2022**

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 18,850,000	\$ 18,450,000	\$ (400,000)	-2.12%
5700 Other Local Revenue	\$ 280,000	\$ 225,000	\$ (55,000)	-19.64%
5700 Chapter 313 Revenue	\$ 1,200,000	\$ 2,000,000	\$ 800,000	66.67%
5800 State Revenue	\$ 19,500,000	\$ 17,550,000	\$ (1,950,000)	-10.00%
5800 TRS On Behalf	\$ 1,920,517	\$ 2,071,819	\$ 151,302	7.88%
5900 Federal Revenue	\$ 250,000	\$ 300,000	\$ 50,000	20.00%
TOTAL REVENUES	\$ 42,000,517	\$ 40,596,819	\$ (1,403,698)	-3.34%

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ 23,670,672	\$ 24,599,896	\$ 929,224	3.93%
23 Instr. Res/Media	\$ 511,385	\$ 447,585	\$ (63,800)	-12.48%
13 Curr Dev	\$ 502,264	\$ 720,135	\$ 217,871	43.38%
21 Instr Leader	\$ 909,836	\$ 708,151	\$ (201,685)	-22.17%
23 School Leader	\$ 2,046,808	\$ 1,955,237	\$ (91,571)	-4.47%
31 Counsel	\$ 1,873,609	\$ 1,837,136	\$ (36,473)	-1.95%
32 Social Work	\$ 53,534	\$ 64,708	\$ 11,174	20.87%
33 Health Serv	\$ 523,111	\$ 512,404	\$ (10,707)	-2.05%
34 Transport	\$ 1,684,018	\$ 1,705,043	\$ 21,025	1.25%
35 Food service	\$ 30,500	\$ 30,000	\$ (500)	-1.64%
36 Co/Extra Curr	\$ 1,562,265	\$ 1,815,460	\$ 253,195	16.21%
41 Gen Admin	\$ 1,462,367	\$ 1,467,442	\$ 5,075	0.35%
51 Plant Mtn	\$ 6,708,708	\$ 6,164,168	\$ (544,540)	-8.12%
52 Security	\$ 255,443	\$ 253,269	\$ (2,174)	-0.85%
53 Data Proc	\$ 181,441	\$ 391,571	\$ 210,130	115.81%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 336,000	\$ 476,000	\$ 140,000	41.67%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymnt to JJAEP	\$ 50,000	\$ 50,000	\$ -	0.00%
99 Pymnt to Govt (Appraisor)	\$ 280,000	\$ 295,000	\$ 15,000	5.36%
TOTAL EXPENDITURES	\$ 42,641,961	\$ 43,493,205	\$ 851,244	2.00%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (641,444)	\$ (2,896,386)		
00 Transfers Out	\$ (300,000)	\$ (1,500,000)		
NET ROLL/(LOSS)	\$ (941,444)	\$ (4,396,386)		

ESTIMATED BEGINNING FUND BALANCE	\$ 21,293,322	\$ 22,676,367		
ESTIMATED ENDING FUND BALANCE	\$ 22,676,367	\$ 18,279,981		

Calallen Independent School District
Food Service Fund (240)
Proposed Budget
Fiscal Year 2021-2022

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ -	\$ -	\$ -	-
5700 Other Local Revenue	\$ 963,500	\$ 197,500	\$ (766,000)	-79.50%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 11,000	\$ 12,000	\$ 1,000	9.09%
5800 TRS On Behalf	\$ 35,000	\$ 35,000	\$ -	0.00%
5900 Federal Revenue	\$ 1,380,000	\$ 1,990,000	\$ 610,000	44.20%
TOTAL REVENUES	\$ 2,389,500	\$ 2,234,500	\$ (155,000)	-6.49%

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ 2,506,258	\$ 2,505,673	\$ (585)	-0.02%
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ 6,000	\$ 7,000	\$ 1,000	16.67%
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ -	\$ -	\$ -	-
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ -	\$ -	\$ -	-
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 2,512,258	\$ 2,512,673	\$ 415	0.02%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (122,758)	\$ (278,173)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (122,758)	\$ (278,173)		
ESTIMATED BEGINNING FUND BALANCE	\$ 221,063	\$ 259,976		
ESTIMATED ENDING FUND BALANCE	\$ 259,976	\$ (18,197)		

**Calallen Independent School District
Debt Service Fund (511)
Proposed Budget
Fiscal Year 2021-2022**

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 6,065,000	\$ 6,185,000	\$ 120,000	1.98%
5700 Other Local Revenue	\$ 10,000	\$ 10,000	\$ -	0.00%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 50,000	\$ 50,000	\$ -	0.00%
5800 TRS On Behalf	\$ -	\$ -	\$ -	-
5900 Federal Revenue	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 6,125,000	\$ 6,245,000	\$ 120,000	1.96%

	ADOPTED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ -	\$ -	\$ -	-
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ -	\$ -	\$ -	-
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 6,015,000	\$ 6,315,000	\$ 300,000	4.99%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 6,015,000	\$ 6,315,000	\$ 300,000	4.99%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ 110,000	\$ (70,000)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ 110,000	\$ (70,000)		
ESTIMATED BEGINNING FUND BALANCE	\$ 705,707	\$ 739,233		
ESTIMATED ENDING FUND BALANCE	\$ 739,233	\$ 669,233		

APPENDIX A

*2021 Tax Rate Calculation Forms for No-New-Revenue Tax
Rates*

2021 Tax Rate Calculation Worksheet
School Districts with Chapter 313 Agreements

Date: 08/06/2021 11:31 AM

Calallen ISD

361-242-5600 x1

School District's Name

Phone (area code and number)

4205 Wildcat Dr CC.TX 78410

calallen.org

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate	
The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.	
Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total I&S taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$2,470,229,971
2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$147,406,992
3. Preliminary 2020 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$2,322,822,979
4. 2020 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	

A. 2020 I&S value of property subject to Chapter 313 agreement. Enter the total 2020 appraised value of property subject to a Chapter 313 agreement	\$742,485,261
B. 2020 M&O value of property subject to Chapter 313 agreement. Enter the total 2020 limited value of property subject to a Chapter 313 agreement:	\$150,832,661
C. Subtract B from A.	\$591,652,600
5. Preliminary 2020 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$1,731,170,379
6. 2020 total adopted tax rate. Separate the 2020 adopted tax rate into its two components.	
A. 2020 M&O tax rate	\$0.991500
B. 2020 I&S or debt rate:	\$0.243000
7. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	
A. Original 2020 ARB Values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.	\$0
8. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
A. 2020 ARB certified value:	\$25,618,420
B. 2020 disputed value:	\$3,426,633
C. 2020 undisputed value. Subtract B from A.	\$22,191,787
9. 2020 Chapter 42 related adjusted values Add Line 7C and Line 8C.	\$22,191,787
10. 2020 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$1,753,362,166
11. 2020 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$2,345,014,766
12. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
13. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$372,724
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020	\$10,688,748

value:	
C. Value loss. Add A and B.	\$11,061,472
14. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
15. Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$11,061,472
16. Adjusted 2020 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$1,742,300,694
17. Adjusted 2020 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$2,333,953,294
18. Adjusted 2020 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$17,274,911
19. Adjusted 2020 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$5,671,507
20. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$64,463
A. M&O taxes refunded for tax years preceding tax year 2020	\$14,274
B. I&S taxes refunded for tax years preceding tax year 2020	
21. Adjusted 2020 M&O levy with refunds. Add Lines 18 and 20A.	\$17,339,374
22. Adjusted 2020 I&S levy with refunds. Add Lines 19 and 20B.	\$5,685,781
23. Total 2021 I&S taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.	\$2,647,355,976
A. Certified values: ¹²	\$-0
B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$2,647,355,976

C. Total 2021 value. Subtract B from A.	
<p>24. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on roll.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p style="text-align: right;">\$8,104,515</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$8,104,515</p>
<p>25. 2021 tax ceilings and new property value in Chapter 313 limitations.</p> <p>A. 2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled</p> <p>B. 2021 Chapter 313 new property value Enter 2021 new property value of property subject to Chapter 313 agreements</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$163,688,659</p> <p style="text-align: right;">\$30,000,000</p> <p style="text-align: right;">\$193,688,659</p>
<p>26. 2021 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.</p>	<p style="text-align: right;">\$2,461,771,832</p>
<p>27. 2021 taxable value not subject M&O taxation, due to limitation under Chapter 313.</p> <p>A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement</p> <p>B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement</p> <p>C. Subtract B from A.</p>	<p style="text-align: right;">\$764,264,693</p> <p style="text-align: right;">\$70,000,000</p> <p style="text-align: right;">\$694,264,693</p>
<p>28. 2021 total M&O taxable value. Subtract Line 27C from Line 26.</p>	<p style="text-align: right;">\$1,767,507,139</p>
<p>29. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.</p>	<p style="text-align: right;">\$0</p>
<p>30. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New</p>	<p style="text-align: right;">\$111,486,187</p>

additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	
31. Total adjustments to the 2021 taxable value. Add Line 29 and Line 30.	\$111,486,187
32. Adjusted 2021 M&O taxable value. Subtract Line 31 from Line 28.	\$1,656,020,952
33. Adjusted 2021 I&S taxable value. Subtract Line 31 from Line 26.	\$2,350,285,645
34. 2021 NNR M&O tax rate. Divide Line 21 by Line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code Section 26.05(b).	\$1.047050/\$100
35. 2021 NNR I&S tax rate. Divide Line 22 by Line 33 and multiply by \$100.	\$0.241918/\$100
36. 2021 NNR total tax rate. Add Line 34 and Line 35	\$1.288968/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
2. **Enrichment Tax Rate (DTR):** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies'. School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.

Districts should review information from TEA when calculating their voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
37. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.851300/\$100
38. 2021 enrichment tax rate (DTR). Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) B. \$0.0500 per \$100 of taxable value.	\$0.1383 \$0.1383 \$0.0500
39. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.9896/\$100
40. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021,	\$6,300,284

verify if it meets the amended definition of debt before including it here. Enter debt amount:	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$50,000
C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt.	\$6,250,284
D. Adjust debt: Subtract B and C from A.	
41. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$149,587
42. Adjusted 2021 debt. Subtract line 41 from line 40D.	\$6,100,697
43. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	99.51%
A. Enter the 2021 anticipated collection rate certified by the collector:	99.51%
B. Enter the 2020 actual collection rate	100.13%
C. Enter the 2019 actual collection rate	101.95%
D. Enter the 2018 actual collection rate	99.51%
44. 2021 debt adjusted for collections. Divide line 42 by line 43.	\$6,130,737
45. 2021 total taxable value. Enter amount on Line 26 of the <i>No-New-Revenue Rate Worksheet</i> .	\$2,461,771,832
46. 2021 debt tax rate. Divide line 44 by line 45 and multiply by \$100.	\$0.249037/\$100
47. 2021 voter-approval tax rate. Add lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46.	\$1.238637/\$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
49. 2021 total taxable value. Enter the amount from line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,771,832
50. Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$0/\$100
51. 2021 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$1.238637/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Emergency Revenue Rate Worksheet	Amount/Rate
52. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
53. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
54. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	N/A
55. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.


No-New-Revenue Tax Rate	\$1.288968
Enter the 2021 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	
As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.	\$1.238637
Indicate the line number used: <u>47</u>	

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here Kelsey Ramos

Printed Name of School District Representative

sign here 
 School District Representative

8/6/2021
 Date

⁶Tex. Tax Code Section 26.08(n)
⁷Tex. Tax Code Section 26.045(d)
⁸Tex. Tax Code Section 26.045(i)