

**2022-23 Budgets Adopted By The Board Of Trustees**  
**Pflugerville ISD**

Function	199 General Fund	240 School Nutrition Fund	599 Debt Service Fund
<b>REVENUES</b>			
Local	\$ 219,598,137	\$ 3,879,487	\$ 86,233,463
State	33,979,403	65,000	619,951
Federal	6,864,910	10,277,149	-
	<b>260,442,450</b>	<b>14,221,636</b>	<b>86,853,414</b>
<b>INSTRUCTIONAL EXPENDITURES</b>			
11 Instruction	153,576,545		
12 Library & Media Services	3,620,433		
13 Curriculum & Staff Development	6,550,371		
21 Instructional Leadership	4,592,264		
23 School Leadership	14,162,082		
31 Guidance and Counseling Services	11,599,739		
32 Social Work Services	228,105		
33 Health Services	3,295,336		
34 Student Transportation	10,945,702		
35 Food Services	181,117	13,243,448	
36 Co-curricular Activities	6,428,784		
41 General Administration	7,425,975		
51 Facilities Maintenance & Operations	23,522,452	862,357	
52 Security and Monitoring	4,062,234		
53 Data Processing Services	3,560,822		
61 Community Services	118,314		
71 Debt Service			85,703,484
91 Chapter 49 Payments	12,023,140		
95 Payments to JJAEP Programs	30,000		
99 Other Intergovernmental Charges	1,200,000		
<b>Total Expenditures</b>	<b>\$ 267,123,415</b>	<b>\$ 14,105,805</b>	<b>\$ 85,703,484</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,680,965)</b>	<b>115,831</b>	<b>1,149,930</b>
<b>Other Resources/(Uses)</b>	<b>3,500,000</b>		
<b>Budgeted Change in Fund Balance</b>	<b>(3,180,965)</b>	<b>115,831</b>	<b>1,149,930</b>
<b>Budgeted Expenditure for legally-required newspaper notices:</b>			
Object code 6491 (public notices)	\$ 35,400		
<b>Budgeted Expenditure for lobbying activities:</b>			
Object code 6495 (applicable portion of membership dues)	\$ 2,931		

Budgets for these funds are required to be adopted by the Board of Trustees. Budgets for other funds are prepared in accordance with the appropriate fiscal requirements.

2022  
NO-NEW-REVENUE TAX RATE WORKSHEET

1. **2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude the 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2 below). \$ 17,507,299,619
  
2. **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. \$ 1,447,161,848
  
3. **Preliminary 2021 adjusted taxable value.**  
Subtract Line 2 from Line 1. \$ 16,060,137,771
  
4. **2021 total adopted tax rate.** \$ 1.3880 /\$100
  
5. **2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**
  - A. **Original 2021 ARB values:** \$ 1,157,393,402.00
  - B. **2021 values resulting from final court decisions:** -\$ 1,081,251,237.00
  - C. **2021 value loss.** Subtract B from A. \$ 76,142,165
  
6. **2021 taxable value subject to an appeal under Chapter 42, as of July 25**
  - A. **2021 ARB certified value:** \$ 2,166,041,073.00
  - B. **2021 disputed value:** -\$ 216,604,107.00
  - C. **2021 undisputed value.** Subtract B from A. \$ 1,949,436,966.00
  
7. **2021 Chapter 42-related adjusted values**  
Add Line 5 and 6 \$ 2,025,579,131.00
  
8. **2021 taxable value, adjusted for actual and potential court-ordered adjustments**  
Add Line 3 and Line 7. \$ 18,085,716,902
  
9. **2021 taxable value of property in territory the school deannexed after January 1, 2021.** Enter the 2021 value of property in deannexed territory. \$ 0

<p>10. <b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. 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 freepport, goods-in-transit, temporary disaster exemptions.</p>			
<b>A. Absolute exemptions.</b>			
Use 2021 Market Value:	\$	0.00	
<b>B. Partial exemptions.</b> 2022 exemption amount, or 2022 percentage exemption times 2021 value:			
	+\$	485,085,926.00	
<b>C. Value loss.</b> Add A and B:			\$ 485,085,926
<p>11. <b>2021 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 2022.</b> Use only those properties that first qualified in 2022; do not use properties that qualified in 2021.</p>			
<b>A. 2021 market value:</b>			
	\$	0.00	
<b>B. 2022 productivity or special appraised value:</b>			
	-\$	0.00	
<b>C. Value loss.</b> Subtract B from A.			\$ 0
<b>12. Total adjustments for lost value.</b> Add Lines 9, 10c, and 11c.			\$ 485,085,926
<b>13. Adjusted 2021 taxable value.</b> Subtract Line 12 from Line 8.			\$ 17,600,630,976
<b>14. Adjusted 2021 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.			\$ 244,296,757.95
<p>15. <b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.</p>			
			\$ 1,865,670.93
<b>16. Adjusted 2021 levy with refunds.</b> Add Line 14 and Line 15.			\$ 246,162,428.88
<p>17. <b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values and includes the taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.</p>			
<b>A. Certified values</b>			
	\$	22,673,229,766	
<b>B. Pollution Control exemption:</b>			
Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:			
	-\$	0	
<b>C. Total 2022 value.</b> Subtract B from A.			\$ 22,673,229,766

**18. Total value of properties under protest or not included on certified appraisal roll**

**A. 2022 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.                      \$                      1,842,009,501

**B. 2022 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also no 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 the roll.                      +\$                      0

**C. Total value under protest or not certified.** Add A and B.                      \$                      1,842,009,501

19. **2022 Tax Ceilings.** Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.                      \$                      1,579,822,535

20. **2022 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.                      \$                      22,935,416,732

21. **Total 2022 taxable value of properties in territory annexed after January 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.                      \$                      17,235,584

22. **Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. New 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, 2021, and be located in a new improvement.                      \$                      760,740,204

23. **Total adjustments to the 2022 taxable value.** Add Lines 21 and 22.                      \$                      777,975,788

24. **2022 adjusted taxable value.** Subtract Line 23 from Line 20.                      \$                      22,157,440,944

25. **2022 NNR tax rate.** Divide line 16 by line 24 and multiply by \$100.                      \$                      1.1109 /\$100

2022  
VOTER APPROVAL TAX RATE WORKSHEET

26. **2022 maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from TEA. \$ 0.8046 /\$100
27. **2022 enrichment tax rate (DTR).**
- A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f) \$ 0.0600
- B. Enter \$0.05 per \$100 of taxable value. \$ 0.05
- Enter the greater of A and B. \$ 0.0600 /\$100
28. **2022 maintenance and operations (M&O) tax rate.** \$ 0.8646 /\$100  
Add Lines 26 and 27.
- \*Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate.
29. **Total 2022 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 debts 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, 2022, verify if it meets the amended definition of debt before including it here.  
Enter debt amount: \$ 83,187,951.00
- B. Subtract **unencumbered fund amount** used to reduce total debt. -\$ 0.00
- 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. -\$ 619,951.00
- D. **Adjust debt:** Subtract B and C from A. \$ 82,568,000.00
30. **Certified 2021 excess debt collections.** Enter the amount certified by the collector. \$ 0.00
31. **Adjusted 2022 debt.** Subtract Line 30 from Line 29D. \$ 82,568,000.00

32. **2022 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%.

A. Enter the 2022 anticipated collection rate certified by the collector.	100%
B. Enter the 2021 actual collection rate	100%
C. Enter the 2020 actual collection rate	100%
D. Enter the 2019 actual collection rate	99%

**Anticipated collection rate** 100%

33. <b>2022 debt adjusted for collections.</b> Divide Line 31 by Line 32.	\$	82,568,000.00
34. <b>2022 total taxable value.</b> Enter the amount on Line 20 of the NNR Worksheet.	\$	22,935,416,732
35. <b>2022 debt tax rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$	0.3600 /\$100
36. <b>2022 Voter Approval Tax tax rate.</b> Add Lines 28 and 35.	\$	1.2246 /\$100

2022  
VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

37. <b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy the letter.	\$	0.00
38. <b>2022 total taxable value.</b> Enter the amount on Line 20 of the NNR Worksheet.	\$	22,935,416,732
39. <b>Additional rate for pollution control.</b> Divide Line 37 by Line 38 and multiply by 100	\$	0.0000 /\$100
40. <b>2022 Voter Approval tax rate, adjusted for pollution control.</b> Add Line 36 and Line 39.	\$	1.2246 /\$100

2022  
VOTER-APPROVAL RATE ADJUSTMENT IN YEAR FOLLOWING DISASTER

41. <b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the NNR Worksheet.	\$	1.3880 /\$100
42. <b>2021 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$	0.0000 /\$100
43. <b>Increase in 2021 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$	0.0000 /\$100
44. <b>2022 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts without pollution control).	\$	0.0000 /\$100

2022  
TOTAL TAX RATE

**No-New-Revenue Tax Rate**  
Enter the 2022 NNR tax rate from Line 25 \$ 1.1109 /\$100

**Voter-Approval Tax Rate**  
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40, or Line 44. \$ 1.2246 /\$100