



**2021 - 2022  
BUDGET**

For Fiscal Year  
Ending August 31, 2022

**Administration Offices - 2214 Waller Street - Waller, Texas 77484**

# **Executive Summary**

## **Fiscal Year 2021-2022**

The following document represents the projected financial plan for the Waller Independent School District (herein referred to as Waller ISD, WISD, or the District) for the 2021-2022 fiscal year. Information for the general operating fund, school nutrition fund, and the debt service fund are provided in this budget document. This budget provides the financial resources necessary to meet the needs of students along with operating and maintaining our existing facilities.

### **Budget Presentation**

We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for the benefit of Waller ISD students. The budgets for the general operating fund, school nutrition fund, and the debt service fund were completed within the context of the District's mission, vision, philosophy, and strategic goals. This document highlights strategic goal seven which will provide the necessary financial resources for the support of the instructional program through prudent management and fiscal responsibility.

This budget document and the annual financial report (AFR) are the primary resources to present the financial plan and the results of the District operations. This budget provides the financial resources necessary to operate and maintain our eight campuses and all of the other support department facilities. Our most important objective in the presentation of this data is to improve the quality of information provided to our community about the District's financial plan for educational programs and services during the 2021-2022 fiscal year and beyond.

### **Mission, Vision, Philosophy, and Strategic Goals**

#### **Mission**

The district believes that all students can be successful learners and graduate with skills that will allow them to compete in the twenty-first century workplace. It is therefore the intent of the district to serve all students regardless of their ability, environment, or national origin. Students will be provided opportunities to develop intellectually, physically, and socially through a quality system of teaching and learning. Through these opportunities, students will become responsible and productive members of a constantly changing society and world.

#### **Vision**

All students will be successful learners and possess the skills necessary to function in the 21st century.

#### **Philosophy**

All schools and staff in Waller ISD are committed to positive, supportive interactions with students to ensure that all are successful learners.

## Strategic Goals

**Goal 1:** WISD will provide a well rounded program of instruction to ensure academic performance and achievement levels that reflect excellence in learning and attainment of both high expectations and high standards for all students. (*Student Achievement*)

**Goal 2:** WISD will continue to develop and support systems, programs, instructional standards, professionals, paraprofessionals and volunteers to enhance students' knowledge, skills, and performance in every adopted curriculum area. (*Curriculum*)

**Goal 3:** WISD will provide a safe, secure and respectful learning environment for students and staff. (*Safety*)

**Goal 4:** WISD will continue to retain, recruit, and acknowledge effective student-centered, highly qualified employees. (*Human Resources*)

**Goal 5:** WISD will provide a supportive, professional teaching environment that encourages teaching excellence. (*Environment*)

**Goal 6:** WISD will continue state and national leadership in the use of technology in all phases of the educational process. (*Technology*)

**Goal 7:** WISD will continue to prioritize two-way communication between Waller ISD and all patrons through all sources available and encourage relationships of trust and mutual support. (*Public Relations*)

**Goal 8:** WISD will provide the necessary financial resources for the support of the instructional program through prudent management and fiscal responsibility. (*Fiscal and Resource Management*)

**Goal 9:** WISD will provide co-curricular and extracurricular opportunities and programs for students as a means of preparing them for the future. (*Enrichment Programs*)

**Goal 10:** WISD will continue to emphasize the educational advantages for students, staff and community in a diverse environment. (*Diversity*)

## The Results

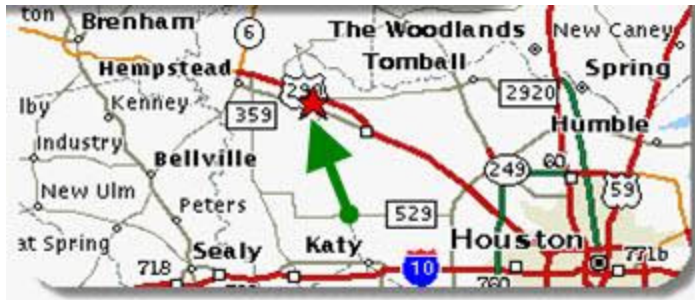
Upon graduation, our students will:

- Demonstrate general academic knowledge and skills that will allow them to be employable such as reading, writing, mathematical computation, speaking, listening, data manipulation, information processing and retrieval;
- Exhibit self-confidence, self-esteem and flexibility as a learner and as a person;
- Demonstrate problem-solving, decision-making, and group process skills (teamwork);
- Demonstrate effective communication skills;
- Utilize and adapt to technological advances;
- Demonstrate social, civic, economic, and environmental responsibility by showing ethical behavior in personal life and in the workplace;
- Demonstrate the ability to identify, set, and pursue short and long goals and maintain a balanced (music, art, drama), safe, and healthy lifestyle;
- Be a self-directed, life-long learner;
- Demonstrate second language skills.

## District Overview

Since 1887, the Waller Independent School District has had a long-standing tradition of academic and extracurricular excellence. Waller ISD is a dynamic and fast-growing school district providing an excellent education to more than 7,900 students in pre-kindergarten through 12th grade.

Waller ISD is one of the largest school districts in total square miles of land mass in the Greater Houston area, encompassing 328 square miles in Waller and northwest Harris counties. Waller ISD is



located on Hwy 290, approximately 40 miles west of downtown Houston, in a semi-rural agricultural region that is rapidly expanding in residential and commercial development. The population in Waller County is approximately 55,246 residents.

Waller ISD provides high-quality instruction and educational programs for all students to enhance their knowledge and skills. The District has adopted the Professional Learning Community model for instructional and administrative decision making. The model ensures that students learn within a collaborative environment. These educational opportunities generate a strong foundation for academic, professional, and personal success. Waller ISD provides a number of educational and enrichment opportunities to pre-school and school age children, and a wide variety of adult education programs to the community.

## Budget Process

The State of Texas, the Texas Education Agency (TEA), and the District formulate legal requirements for school district budgets, which guide the budget development process. Budgets for the general operating fund, debt service fund, and student nutrition fund must be included in the annually adopted District budget. The appropriated budget is prepared by fund, function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments and cross-function transfer requests are submitted monthly for approval to the Waller ISD Board of Trustees (the Board). All annual appropriations lapse at the fiscal year end, on August 31.

## Enrollment

The District uses the Population and Survey Analysts (PASA) demographic study of the entire Waller ISD geographic area to help in projecting growth and determining where that growth will occur. In December of 2020, attendance projections were prepared and submitted to the TEA by the District's Chief Academic Officer and Chief Financial Officer using this data. This data along with historical trends were also used in projecting the enrollment for 2021-2022.

According to TEA, Waller ISD is considered a fast-growth district. TEA's most recently published fast-growth calculation compares enrollment from 2018 to 2020. Out of the 47 school districts in Region 4, Waller ISD is the eighth fastest growing district out of only 14 districts considered fast-growth by TEA. The following tables provide a snapshot of the ethnicity of Waller ISD's students as of the 2020-2021 school year, the average enrollment of the 2020-2021 school year, and the projected enrollment used to build the 2021-2022 campus expenditure budgets:



2020-21 Ethnicity	Percent of Students	Campus	2020-2021 Average Enrollment	2021-2022 Projected Enrollment
Hispanic/Latino	56.07%	Waller High School	2,198	2,374
White	30.34%	Waller Junior High School	939	948
African American	10.07%	Wayne C. Schultz Junior High School	1,035	999
Two or more	2.42%	Roberts Road Elementary School	750	757
Asian	0.67%	I.T. Holleman Elementary School	676	624
American Indian/Alaskan	0.38%	H.T. Jones Elementary School	643	610
Hawaiian/Pacific Islander	0.05%	Fields Store Elementary School	620	625
		Evelyn Turlington Elementary School	901	899
		<b>Total Enrollment</b>	<b>7,762</b>	<b>7,836</b>

### Campus Budgets

In order to thoughtfully plan and use the resources available for our students, principals and administrators contribute extensively to campus budget decisions. In the spring of 2021, each campus received an allocation per student to be used for their discretionary budgets which includes supplies, materials, equipment, staff development and other appropriate instructional costs. The per pupil allocations for the 2021-2022 budget year at the high school, junior high, and elementary levels are \$95, \$85, \$75, respectively. Campus principals and other campus leadership staff are expected to use their per pupil allocations to address the findings in their needs assessments in order to meet the goals outlined in their campus improvement plans.

### Non-Campus Budgets

Budgets for non-campus units are developed by district leaders and administrative teams in conjunction with the Business Office. These non-campus units include administrative departments, technology, special education, curriculum and accountability, transportation, maintenance, and child nutrition. Non-campus units use zero-based budgeting which involves starting from zero and justifying each expenditure. The theory behind this budgeting approach is that it allows budget decision makers to constantly look at their budgeting priorities without assumptions and/or limitations from past budgets.

### Budget Priorities

The information provided in this document is a collaboration of the Board of Trustees, Superintendent, cabinet members, campus leadership teams, and other District staff and stakeholders. The District's approach to managing increased academic standards in a fluctuating funding environment is to ensure the budget process is instructionally driven and guided by the strategic plan, district improvement plan, and campus improvement plans. The major budget priorities in 2021-2022 are:

- Create and offer a competitive compensation package for employees
- Maintain existing facilities while keeping up with enrollment growth
- Increase general operating fund balance to stabilize the District's financial condition

## Compensation

The compensation plan recommended by District administration includes the following:

- All exempt employees including teachers, counselors, librarians, nurses, and other professional staff will receive a \$1000 bonus in December 2021 and another \$1000 bonus in June 2021 per the board resolution approved by the Board.
- All non-exempt employees including instructional aides, secretaries, bus drivers, cafeteria workers, custodians, and other paraprofessional and auxiliary staff will receive a \$500 bonus in December 2021 and another \$500 bonus in June 2021 per the board resolution approved by the Board.

## Fund Balance

In order to increase general operating fund balance in 2021-2022 to stabilize the District's financial condition the following occurred or will continue:

- All non-campus units were expected to reduce their 2021-2022 discretionary budgets by 10 percent, if possible;
- The Superintendent and members of cabinet will continue to review all vacant positions and determine if the vacancies need to be filled or if the needs of the vacant position(s) can be met with existing staff; and
- Each cabinet member will continue to review and approve/deny the requisitions within their respective areas of responsibility to make sure district expenditure requests are reasonable and necessary

One major issue to significantly impact the 2021-2022 WISD budget, is the continued effect of the coronavirus (COVID-19) pandemic. The Texas Education Agency (TEA) continues to work with state and federal agencies to provide guidance to local education agencies (LEA) for the health and safety of students. One of the other ways LEAs are receiving support is through federal stimulus money, also known as Elementary and Secondary School Emergency Relief (ESSER). WISD has surveyed our staff and community to determine the priority of the stimulus funds and have determined that there are three common themes: mitigate learning loss, support our employees and students, and recover costs related to the response to the COVID-19 pandemic. The cost recovery efforts of ESSER funds will greatly assist in the stabilization of the District's general operating fund balance.

## Financial Transparency

The Waller ISD Business Office with assistance from the Communications Department continues to post all financial and budget data to the district website to enhance the quality of information provided to our community about the financial plan for the district's educational programs and services.

In 2002, the Texas Comptroller of Public Accounts, Texas' chief tax collector, accountant, revenue estimator and treasurer, implemented a program that rates school districts on the management of their financial resources and maximum allocation of the resources for direct instructional purposes. Over the years, the Comptroller expanded its criteria and program for local governments to meet high standards of financial transparency. In 2009, the Comptroller created the Transparency Leadership Circle Award to award entities for posting meeting standards and posting financial documents on the website. Waller ISD also earned



the Transparency Leadership Award continuously over the years. The Comptroller recently launched a new program of earning Transparency Stars that will replace the Transparency Leadership Award. Transparency Stars are awarded to local governments who excel beyond previous standards for open government. These entities are expected to make financial transparency available through downloadable datasets online, new visual representations of information and simple bulleted lists of key figures. Waller ISD has a history of earning financial transparency awards. These accolades reflect the quality of Waller ISD's financial management and reporting.

The focus is to assist the Waller ISD community in making informed decisions by using the information on the Waller ISD Financial Transparency webpage. The webpage includes a variety of financial information such as revenue and expenses for the general fund, budget books, annual financial reports, school nutrition, and debt service information of the district and per student.

### **First Integrity Rating System of Texas (FIRST)**

The state's school financial accountability rating system known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. The 2020-2021 rating from the Texas Education Agency for Waller ISD is a C - Meets Standard Achievement with a District score of 74. This rating is based on data from the 2019-20 school year.

### **State Accountability System**

The 85th Texas Legislature passed House Bill 22, establishing three domains for measuring the academic performance of districts and campuses: Student Achievement, School Progress, and Closing Gaps. Districts and campuses receive a rating of A, B, C, D, or F for overall performance, as well as for performance in each domain. Districts and campuses with students enrolled in the fall of the 2018-19 school year were assigned a state accountability rating. Beginning the first year they report fall enrollment, school districts and charter schools are rated based on the aggregate results of students in their campuses.

Waller ISD received an A rating for 2019 under the A-F state accountability system. Waller ISD echoes Texas Education Agency (TEA) Commissioner Mike Morath's sentiments and demonstrates an unyielding belief that "Achieving an A reflects the hard work and commitment of everyone within a school district, starting with our classroom teachers."

Due to the ongoing disruptions associated with the coronavirus pandemic, TEA paused the 2020-2021 school year ratings. For more information about the A-F state accountability ratings or to view the online report cards for Waller ISD, our eight campuses, and all other districts and schools in Texas, please visit TEA's school report cards at the following link: <https://TXschools.gov>

### **Other District Initiatives**

While the District is incredibly proud of its performance under the state accountability system, the A rating is just one of many measurements that help determine the success of a school district. Waller ISD continues the following:

- Expand the successful Career and Technical Education (CTE) program by offering additional course offerings that are aligned with related professions;

- Support and celebrate our outstanding extracurricular programs in academics, athletics, JROTC, and fine arts.
- Remain committed to providing its students a wide variety of opportunities to invest in the successful future of our community.

The former Waller ISD logo proudly emphasized that Waller ISD is "All About Kids." The District's stated vision, mission, and philosophy continue to focus on making a meaningful and successful difference in the lives of ALL of our students. Waller ISD is dedicated to promoting and achieving continuous growth and improvement by all of our students, teachers, and staff members.



Waller High School AFJROTC Warhawks Drill Team presenting at the 2021 graduation ceremony.



# Waller Independent School District

## District Officials

### Board of Trustees

David Kaminski.....President

Maria Herrera.....Vice-President

William Warren.....Secretary

Ronald Campbell.....Trustee

Bryan Lowe.....Trustee

Gary Buchanan.....Trustee

Dr. Michael W. Prince.....Trustee



# Waller ISD Leadership Team

First Name	Last Name	Department/Title	Email Address	Phone Number
Jorge	Alvarado	Director of Bilingual/ESL Education	<a href="mailto:jalvarad@wallerisd.net">jalvarad@wallerisd.net</a>	936.931.3685
Audrey	Ambridge	Chief Financial Officer*	<a href="mailto:aambrige@wallerisd.net">aambrige@wallerisd.net</a>	936.310.6590
Kelly	Baehren	Chief Academic Officer*	<a href="mailto:kbaehren@wallerisd.net">kbaehren@wallerisd.net</a>	936.931.3685
Mike	Brooks	Chief Human Resources Officer*	<a href="mailto:mbrooks@wallerisd.net">mbrooks@wallerisd.net</a>	936.931.0397
Brenda	Bundick	Tax Assessor	<a href="mailto:bbundick@wallerisd.net">bbundick@wallerisd.net</a>	936.931.0314
Teresa	Cavazos	Bilingual/ESL Education Coordinator	<a href="mailto:tcavazos@wallerisd.net">tcavazos@wallerisd.net</a>	936.931.3685
Adela	Cornejo	Family Involvement Specialist	<a href="mailto:acornejo@wallerisd.net">acornejo@wallerisd.net</a>	936.931.3685
Angie	Davis	Chief of Schools - Elementary*	<a href="mailto:adavis@wallerisd.net">adavis@wallerisd.net</a>	936.931.3695
Diane	Dewease	Secondary Mathematics Coordinator	<a href="mailto:ddewease@wallerisd.net">ddewease@wallerisd.net</a>	936.931.3685
Kim	Henley	Director of Business Services	<a href="mailto:khenley@wallerisd.net">khenley@wallerisd.net</a>	936.931.0316
Julie	Hill	Advanced Academic Coordinator	<a href="mailto:jhill@wallerisd.net">jhill@wallerisd.net</a>	936.931.3685
Frankie	Johnson	PEIMS Coordinator	<a href="mailto:fjohnson@wallerisd.net">fjohnson@wallerisd.net</a>	936.931.3685
Carrie	Lentz	Grades PK-5 Elementary ELA Coordinator	<a href="mailto:clentz@wallerisd.net">clentz@wallerisd.net</a>	936.372.9193
Sarah	Marcus	Director of Communications	<a href="mailto:smarcus@wallerisd.net">smarcus@wallerisd.net</a>	936.931.3685
Bennie	Mayes	Chief of Schools - Secondary*	<a href="mailto:bmayes@wallerisd.net">bmayes@wallerisd.net</a>	936.931.3695
Sheila	McAninch	Grades 6-12 Secondary ELA Coordinator	<a href="mailto:smcaninch@wallerisd.net">smcaninch@wallerisd.net</a>	936.372.3654

Grant	McWilliams	Director of Bands	<a href="mailto:mmcwilliams@wallerisd.net">mmcwilliams@wallerisd.net</a>	936.372.3654
Eric	Meldahl	Director of Human Resources	<a href="mailto:emeldahl@wallerisd.net">emeldahl@wallerisd.net</a>	936.931.3685
Toni	Misak	Director of Curriculum and Instruction	<a href="mailto:tmisak@wallerisd.net">tmisak@wallerisd.net</a>	936.931.1353
Kevin	Moran	Superintendent*	<a href="mailto:kmoran@wallerisd.net">kmoran@wallerisd.net</a>	936.931.3685
Joel	Mooneyham	Director of Transportation	<a href="mailto:jmooneyham@wallerisd.net">jmooneyham@wallerisd.net</a>	936.372.2116
Kirsten	Omelan	Director of Special Services	<a href="mailto:komelan@wallerisd.net">komelan@wallerisd.net</a>	936.931.9146
Rosa	Ojeda	Chief Information Officer*	<a href="mailto:rojeda@wallerisd.net">rojeda@wallerisd.net</a>	936.931.0318
Brandi	Scott	Elementary Mathematics Coordinator	<a href="mailto:bscott@wallerisd.net">bscott@wallerisd.net</a>	936.931.3685
Kim	Seiley	Secondary & Elementary Social Studies Coordinator	<a href="mailto:kseiley@wallerisd.net">kseiley@wallerisd.net</a>	936.931.3685
Kelley	Sommerlatte-Lowes	CTE Coordinator	<a href="mailto:ksommerlattelows@wallerisd.net">ksommerlattelows@wallerisd.net</a>	936.372.3654
Donna	Suggitt	Testing & Special Programs Coordinator	<a href="mailto:dsuggitt@wallerisd.net">dsuggitt@wallerisd.net</a>	936.931.3685
Guy	Thomas	Director of Maintenance and Energy Management	<a href="mailto:gthomas@wallerisd.net">gthomas@wallerisd.net</a>	936.372.3559
Jose	Toscano	ELL Elementary Coordinator	<a href="mailto:jtoscano@wallerisd.net">jtoscano@wallerisd.net</a>	936.931.3685
Molly	Warzon	Director of School Nutrition Services	<a href="mailto:mwarzon@wallerisd.net">mwarzon@wallerisd.net</a>	936.931.2347

\*Denotes Superintendent and Cabinet members



# Waller ISD Campus Leadership

<b>Waller High School</b> Stephanie Fletcher, Principal	20950 Fields Store Road Waller, Texas 77484
<b>Waller Junior High</b> Tanya Carrejo, Principal	2402 Waller Street Waller, Texas 77484
<b>Wayne C. Schultz Junior High</b> Hannah Gates, Principal	19010 Stokes Road Waller, Texas 77484
<b>Roberts Road Elementary</b> Amy Carranza, Principal	24920 Zube Road Hockley, Texas 77447
<b>I.T. Holleman Elementary</b> Ashley Abke, Principal	2200 Brazeal Street Waller, Texas 77484
<b>Herman T. Jones Elementary</b> Ashley Kinney, Principal	35723 Owens Road Prairie View, Texas 77446
<b>Fields Store Elementary</b> Melissa Crosby, Principal	31670 Giboney Road Waller, Texas 77484
<b>Evelyn Turlington Elementary</b> Kristen Eckerman, Principal	23400 Hegar Road Hockley, Texas 77447

## Consultants and Advisors

### Architects

VLK Architects  
2821 W 7<sup>th</sup> Street #300  
Fort Worth, Texas 76107

### General Counsel

Karczewski, Bradshaw, Spalding  
315 N. Church Street  
Nacogdoches, Texas 75961

### Auditors

Whitley Penn LLP  
640 Taylor Street Ste 2200  
Ft Worth, Texas 76102

### Depository

Prosperity Bank  
31250 FM 2920  
Waller, Texas 77484

### Bond Counsel

Andrews, Kurth LLP  
600 Travis, Suite 4200  
Houston, Texas 77002

### Fiscal Agents

Wells Fargo Bank, NA  
PO Box 1450  
Minneapolis, MN 55485-6222

### Financial Advisor

Post Oak Municipal Advisors  
2000 West Loop South, Suite 1800  
Houston, Texas 77027

## **Budget Overview and Highlights**

Federal, state and local guidelines direct the budget development process. Per Board Policy CE (LEGAL) and the Financial Accountability System Resource Guide as published by the Texas Education Agency, the Board must approve and adopt budgets for the general operating fund, school nutrition fund, and the debt service fund. The District plans and develops each of these budgets by identifying needs and implementing efficiencies in order to continuously improve operations each year.

### **General Operating Fund**

Overall, the 2021-2022 general operating fund budget shows a surplus budget of \$1,594,604. The District has adopted deficit budgets in the past; however, the District's Board of Trustees and senior leadership realize that continued realized deficits are not sustainable. The District's leadership team, principals, and other District personnel worked diligently to reduce expenditures during the 2020-2021 year in order to achieve a surplus budget adoption for 2021-2022.

### **General Operating Fund Revenues**

The general operating fund revenues consist of local, state, and federal sources. The majority of the District's revenue comes from local property tax collections and state aid. The general operating fund revenues are used to fund most of the salaries, utilities, supplies, contracted services and other operating costs. General operating fund revenue budget for 2021-2022 is projected to increase by \$612,801 over the 2020-2021 amended budget.

### **General Operating Fund Appropriations**

The largest appropriation of the general operating fund budget is payroll and employee benefits which is approximately 87% of the overall budget appropriations for 2021-2022. The primary focus of Waller ISD's human resources department remains at the campus level to ensure the needs of every student is met. Although the number of in-person job fairs has been limited since March 2020 due to the coronavirus pandemic, the human resources department attends virtual job fairs when available to recruit highly qualified, certified teachers. The human resources team continues to remain focused on strategic goal three which states that the District will continue to retain, recruit, and acknowledge effective student-centered, highly qualified employees.

General operating fund appropriations budgeted for 2021-2022 are decreasing by \$2,063,915. This is a 2.61% decrease over the 2020-21 amended budget expenses. The decrease in budgeted expenditures has been a focus of the District's leadership team, principals, and other District personnel in order to reduce costs for a healthy fund balance.

### **General Operating Fund Balance**

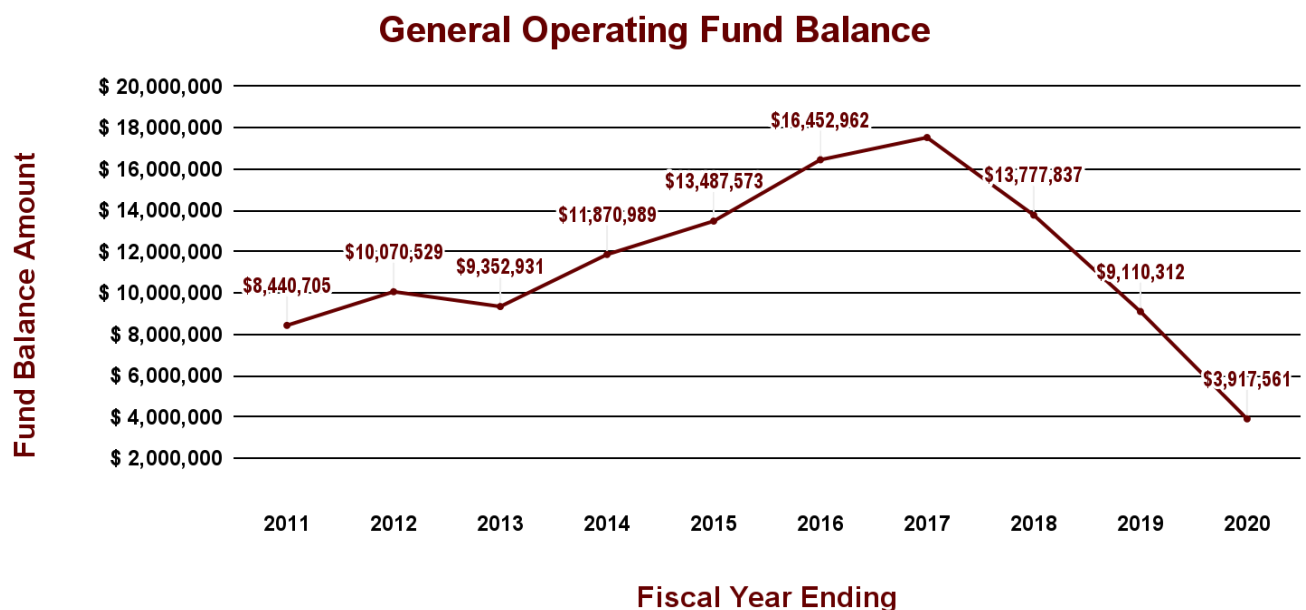
Fund balance is the difference between assets and liabilities as reflected on the balance sheet. The optimum unrestricted fund balance of the General Fund should cover an average of three months of cash disbursements.

Fund balance levels are a sign of fiscal health. The FIRST indicator test 7 asks if the district's number of days of cash on hand and current investments in the general fund are sufficient to cover operating

expenditures. The District's fund balance is less than one month of operating expenses and received 0 out of 10 points for this indicator.

WISD's goal is to retain at least two-and-a-half to three months of operating expenses in fund balance and is diligently working on a plan to increase fund balance. Some of the major reasons for maintaining an appropriate fund balance level are:

- To demonstrate fiscal stability and health to bond rating agencies;
- To prepare for unanticipated costs, i.e. weather events, pandemics, unforeseen expenditures, or to plan for future expenditures (i.e. vehicles, insurance deductibles, land or building purchases, etc); and/or
- To sustain a positive cash flow for operational budgeted expenditures during the months preceding major tax collection months.

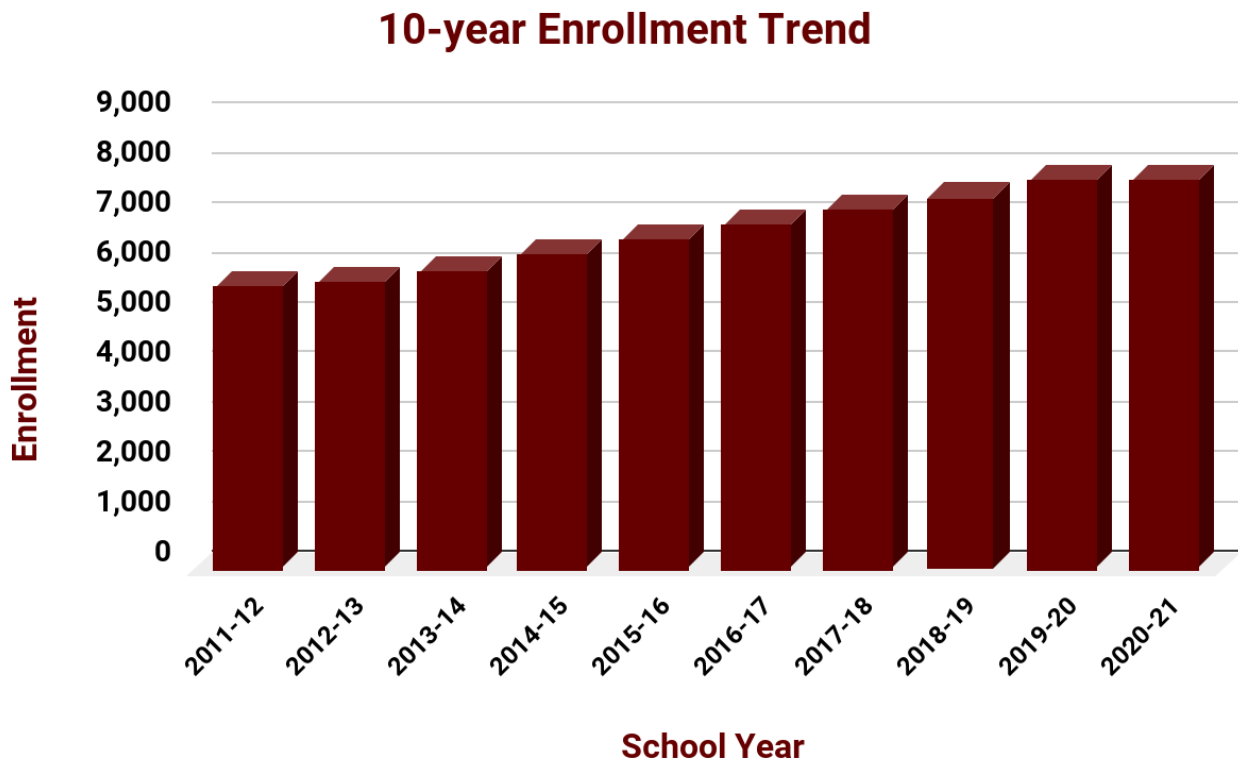


Although the proposed general operating fund budget does not include pay raises due to the unsustainability of recurring costs and a currently unhealthy fund balance, the District will use ESSER funds (see explanation next paragraph) to provide bonuses to its employees in December 2021 and June 2022.

The American Rescue Plan signed into law in March 2021, established the Elementary and Secondary School Emergency Relief Fund (ESSER) III to mitigate learning loss, assist districts with expenditures related to the pandemic, and maintain continuity of services. This one-time money spans three years and the District plans to support students by reviewing their individual data points and communicate the specific expectations of teachers in order to execute student specific plans to mitigate the learning loss from the coronavirus pandemic. Also in the plans for ESSER III is to provide bonuses to District employees in order to retain our staff post-pandemic and request reimbursement for approximately \$6 million in allowable expenditures related to the pandemic that were unexpected and/or unplanned during the 2019-2020 and 2020-2021 school years.

## Student Enrollment

Student enrollment drives District staffing and established staffing guidelines are used to develop payroll budgets. Teaching units are allocated to each campus based on student enrollment in conjunction with mandated State and local policy. Student enrollment has grown at varying amounts over the last ten years. It is anticipated that Waller ISD student enrollment will increase approximately 1.71% in the 2021-2022 school year. The following chart has been updated to reflect current TEA data and gives a general trend of WISD student population growth since the 2011-2012 school year.



School Year	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Student Enrollment	5,721	5,909	6,250	6,572	6,874	7,154	7,403	7,729	7,762	7,895
Percentage increase from prior year	1.83%	3.29%	5.77%	5.15%	4.60%	4.07%	3.48%	4.40%	0.43%	1.71%

\*Projected for 2021-2022 school year.

The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2021-2022 for the general operating fund.

# General Operating Fund

## Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

FUND 199	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Change (Decrease) from Prior Year
<b>REVENUES:</b>						
5700 - Local Sources	37,716,140	38,187,460	45,258,144	46,111,562	853,418	1.85%
5800 - State Sources	29,314,108	33,185,121	31,091,480	31,347,533	256,053	0.82%
5900 - Federal Sources	953,658	886,691	1,619,688	1,123,018	(496,670)	-30.66%
<b>TOTAL REVENUES</b>	<b>67,983,906</b>	<b>72,259,272</b>	<b>77,969,312</b>	<b>78,582,113</b>	<b>612,801</b>	<b>0.79%</b>
<b>EXPENDITURES:</b>						
11 - Instruction	40,840,390	47,658,235	47,258,170	46,989,325	(268,845)	-0.57%
12 - Instructional Resources	686,742	659,836	653,287	621,306	(31,981)	-4.90%
13 - Curriculum & Staff Development	861,670	900,032	658,498	1,372,217	713,719	108.39%
21 - Instructional Leadership	2,214,207	2,243,187	2,484,525	1,533,621	(950,904)	-38.27%
23 - School Administration	4,172,969	4,201,253	3,936,629	3,724,761	(211,868)	-5.38%
31 - Guidance, Counseling, & Eval Svcs	2,783,260	2,927,606	2,975,456	2,929,143	(46,313)	-1.56%
32 - Social Work Services	0	3,362	42,000	42,000	0	0.00%
33 - Health Services	455,299	399,616	449,913	449,837	(76)	-0.02%
34 - Student Transportation	4,401,791	4,504,460	4,234,439	3,156,516	(1,077,923)	-25.46%
36 - Extracurricular Activities	1,994,948	2,091,080	1,830,139	2,000,050	169,911	9.28%
41 - General Administration	2,944,217	3,124,108	2,999,234	2,971,837	(27,397)	-0.91%
51 - Facilities Maintenance & Operations	6,696,688	6,392,665	7,494,359	6,706,042	(788,317)	-10.52%
52 - Security & Monitoring Svcs	503,367	675,509	672,481	674,909	2,428	0.36%
53 - Data Processing/Technology	2,294,370	2,481,163	2,622,220	3,050,971	428,751	16.35%
61 - Community Services	75,845	69,845	67,074	10,100	(56,974)	-84.94%
81 - Facilities Acquisition & Construction	1,252,580	131,359	20,000	14,217	(5,783)	-28.92%
99 - Other Governmental Charges	504,553	546,043	653,000	740,657	87,657	13.42%
<b>TOTAL EXPENDITURES</b>	<b>72,682,896</b>	<b>79,009,359</b>	<b>79,051,424</b>	<b>76,987,509</b>	<b>(2,063,915)</b>	<b>-2.61%</b>
Other Sources	31,464	1,887,605	2,238,556	0	(2,238,556)	-100.00%
Other Uses	0	0	(2,238,556)	0	2,238,556	-100.00%
<b>NET SOURCES (USES)</b>	<b>31,464</b>	<b>1,887,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Increase (Decrease) in Fund Balance	(4,667,526)	(4,862,482)	(1,082,112)	1,594,604	2,676,716	-247.36%

\*Amended budget as presented and approved by the Board on August 9, 2021; audited actuals will be presented at conclusion of the FY 2021 audit.

## School Nutrition Fund

The school nutrition fund is used exclusively for student nutrition purposes and is considered a special revenue fund. The school nutrition fund has been 100% self-sustaining for the last twenty years. The general operating fund has not subsidized the school nutrition fund in any way during this time. For the 2021-2022 school year, breakfast, lunch, and dinner will be free for all students.

### School Nutrition Fund Revenues

Revenue is generated from the U.S. Department of Agriculture's School Breakfast Program, National School Lunch Program, nominal state matching funds, and sales of adult meals and a la carte items. The proposed school nutrition revenue budget for the 2021-2022 year is \$4,197,000.

### School Nutrition Fund Appropriations

All equipment, maintenance, repairs, and cafeteria renovations are paid in their entirety by the school nutrition fund. Additionally, the school nutrition fund pays its share of utilities (electric, gas, propane, trash). In the 2020-2021 fiscal year, the school nutrition fund reimbursed the general operating fund over \$24,000 in utilities based on the square footage of the facilities. The proposed school nutrition expenditure budget for the 2021-2022 year is \$4,197,000.

### School Nutrition Fund Balance

The 2019-2020 annual financial report showed a decrease of \$268,757 to the school nutrition fund (referred to in the annual financial report as 240 National Breakfast and Lunch Program). This decrease in fund balance was due to the response to the coronavirus pandemic.

State and local guidelines allow three month's worth of operating expenditures in the school nutrition fund balance. The current fund balance is within those guidelines. When needed, the school nutrition fund balance is used to purchase new cafeteria furniture and other needed improvements throughout the District's cafeterias and kitchens.

The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2021-2022 for the school nutrition fund.



## School Nutrition Fund

### Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

<b>FUND 240</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Audited Actuals</b>	<b>2020-21 Amended Budget*</b>	<b>2021-22 Proposed Budget</b>	<b>Amount Increase (Decrease) from Prior Year</b>	<b>Percent Increase (Decrease) from Prior Year</b>
<b>REVENUES:</b>						
5700 - Local Sources	822,305	613,062	767,000	767,000	0	0.00%
5800 - State Sources	70,896	73,919	45,000	20,000	-25,000	-55.56%
5900 - Federal Sources	3,201,369	2,414,931	3,384,633	3,410,000	25,367	0.75%
<b>TOTAL REVENUES</b>	<b>4,094,570</b>	<b>3,101,912</b>	<b>4,196,633</b>	<b>4,197,000</b>	<b>367</b>	<b>0.01%</b>
<b>EXPENDITURES:</b>						
35 - Food Services	3,815,846	3,205,604	3,722,100	3,958,435	236,335	6%
51 - Facilities Maintenance & Operations	155,390	165,065	214,900	238,565	23,665	11%
<b>TOTAL EXPENDITURES</b>	<b>3,971,236</b>	<b>3,370,669</b>	<b>3,937,000</b>	<b>4,197,000</b>	<b>260,000</b>	<b>7%</b>
Other Sources	0	0	0	0	0	0%
Other Uses	0	0	0	0	0	0%
<b>NET SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Increase (Decrease) in Fund Balance	123,334	(268,757)	259,633	0	(259,633)	-100%
<b>BEGINNING FUND BALANCE</b>	<b>1,030,748</b>	<b>1,154,082</b>	<b>885,325</b>	<b>1,144,958</b>	<b>259,633</b>	<b>29%</b>
<b>ENDING FUND BALANCE</b>	<b>1,154,082</b>	<b>885,325</b>	<b>1,144,958</b>	<b>1,144,958</b>	<b>0</b>	<b>0%</b>

\*Amended budget as presented and approved by the Board on August 9, 2021; audited actuals will be presented at conclusion of the FY 2021 audit.



## Debt Service Fund

The Debt Service Fund is established to account for the principal and interest payments on voter-approved, long-term general obligation debt and other long-term debts for which a tax is dedicated. This fund maintains a separate bank account and utilizes the modified accrual basis of accounting. Principal and interest payments are made from this fund for which the debt was incurred.

### Debt Service Revenues

The majority of the debt service fund revenue is generated by tax collections. The interest and sinking (I&S) portion of the tax rate determines the amount of taxes that are deposited and recorded in the debt service fund. The I&S tax rate established for the retirement of the District's bond obligation for fiscal year 2021-2022 is \$0.4400 per \$100 of taxable valuation. The 2020-2021 total projected debt service revenue is \$22,552,588.

### Debt Service Appropriations & Fund Balance

Anticipated appropriations for projected bond principal and interest payments are \$22,552,588. The Debt Service audited fund balance as of August 31, 2020, was \$22,030,932.

The following table is a comparative summary by major object of revenues and function of expenditures along with a net change in fund balance for the prior three years and the proposed budget for 2021-2022 for the school nutrition fund.

## Debt Service Fund

### Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance

<b>FUND 599</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Audited Actuals</b>	<b>2020-21 Amended Budget*</b>	<b>2021-22 Proposed Budget</b>	<b>Amount Increase (Decrease) from Prior Year</b>	<b>Percent Increase (Decrease) from Prior Year</b>
<b>REVENUES:</b>						
5700 - Local Sources	14,316,740	15,740,638	18,194,831	22,508,760	4,313,929	23.71%
5800 - State Sources	145,312	122,867	122,867	43,828	(79,039)	-64.33%
<b>TOTAL REVENUES</b>	<b>14,462,052</b>	<b>15,863,505</b>	<b>18,317,698</b>	<b>22,552,588</b>	<b>4,234,890</b>	<b>-40.62%</b>
<b>EXPENDITURES:</b>						
71 - Principal	4,105,000	5,075,000	5,295,000	6,400,000	1,105,000	20.87%
72 - Interest	5,337,675	8,481,049	13,637,008	16,132,588	2,495,580	18.30%
73 - Fees	34,351	5,731	20,002	20,000	(2)	-0.01%
<b>TOTAL EXPENDITURES</b>	<b>9,477,026</b>	<b>13,561,780</b>	<b>18,952,010</b>	<b>22,552,588</b>	<b>3,600,578</b>	<b>39.16%</b>
Other Sources	-	8,004,406	3,007,275	-	(3,007,275)	-100.00%
Other Uses	(2,915,623)	-	-	-	-	-
<b>NET SOURCES (USES)</b>	<b>(2,915,623)</b>	<b>8,004,406</b>	<b>3,007,275</b>	<b>-</b>	<b>(3,007,275)</b>	<b>-100.00%</b>
Increase (Decrease) in Fund Balance	2,069,403	10,306,131	2,372,963	-	(2,372,963)	-100.00%
<b>BEGINNING FUND BALANCE</b>	<b>9,655,398</b>	<b>11,724,801</b>	<b>22,030,932</b>	<b>24,403,895</b>	<b>2,372,963</b>	<b>10.77%</b>
<b>ENDING FUND BALANCE</b>	<b>11,724,801</b>	<b>22,030,932</b>	<b>24,403,895</b>	<b>24,403,895</b>	<b>-</b>	<b>0.00%</b>

\*Amended budget as presented and approved by the Board on August 9, 2021; audited actuals will be presented at conclusion of the FY 2021 audit.

## Bond Ratings and Debt Service Requirements

The Series 2020A Bonds which were sold in December 2020 were rated “Aaa” by Moody’s Investors Service, Inc. (“Moody’s”) by virtue of the guarantee by the Texas Permanent School Fund (PSF). The presently outstanding unenhanced tax-supported debt of the District is rated “A1” (negative outlook) by Moody’s. The District has numerous issues outstanding which are rated “Aaa” by Moody’s by virtue of the guarantee of the PSF. These ratings reflect only the views of these rating agencies. Waller ISD makes no representation as to the appropriateness of such ratings.

Debt service requirements on WISD’s long-term debt as of August 31, 2021, are as follows:

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
08/31/2022	6,400,000.00	14,057,725.00	20,457,725.00
08/31/2023	8,080,000.00	13,731,125.00	21,811,125.00
08/31/2024	8,455,000.00	13,353,662.50	21,808,662.50
08/31/2025	8,855,000.00	12,957,550.00	21,812,550.00
08/31/2026	9,225,000.00	12,587,075.00	21,812,075.00
08/31/2027	9,595,000.00	12,213,112.50	21,808,112.50
08/31/2028	10,035,000.00	11,775,350.00	21,810,350.00
08/31/2029	10,510,000.00	11,301,850.00	21,811,850.00
08/31/2030	11,005,000.00	10,806,625.00	21,811,625.00
08/31/2031	11,545,000.00	10,264,625.00	21,809,625.00
08/31/2032	12,090,000.00	9,719,075.00	21,809,075.00
08/31/2033	12,610,000.00	9,196,150.00	21,806,150.00
08/31/2034	13,160,000.00	8,652,250.00	21,812,250.00
08/31/2035	13,670,000.00	8,141,950.00	21,811,950.00
08/31/2036	14,140,000.00	7,668,975.00	21,808,975.00
08/31/2037	14,660,000.00	7,148,900.00	21,808,900.00
08/31/2038	13,725,000.00	6,649,875.00	20,374,875.00
08/31/2039	14,175,000.00	6,199,750.00	20,374,750.00
08/31/2040	14,625,000.00	5,748,575.00	20,373,575.00
08/31/2041	15,075,000.00	5,300,350.00	20,375,350.00
08/31/2042	15,585,000.00	4,789,400.00	20,374,400.00
08/31/2043	16,160,000.00	4,211,850.00	20,371,850.00
08/31/2044	16,760,000.00	3,611,950.00	20,371,950.00
08/31/2045	17,370,000.00	3,004,811.25	20,374,811.25
08/31/2046	17,980,000.00	2,390,672.50	20,370,672.50
08/31/2047	14,700,000.00	1,832,011.25	16,532,011.25
08/31/2048	15,200,000.00	1,331,077.50	16,531,077.50
08/31/2049	15,720,000.00	811,955.00	16,531,955.00
08/31/2050	16,260,000.00	273,877.50	16,533,877.50
	<b>377,370,000.00</b>	<b>219,732,155.00</b>	<b>597,102,155.00</b>

## Tax Information

Waller ISD is responsible for collecting District property taxes. Additionally, the WISD Tax Office collects taxes for the City of Waller and the City of Prairie View. The Tax Office reports to the Chief Financial Officer and is staffed with three employees, the Tax Assessor/Collector, an Assistant Tax Assessor/Collector, and a Deputy Tax Assessor/Collector.

### Tax Rates

The District tax rates are comprised of the Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate. The M&O tax rate provides funds for the maintenance and operations costs of a school district in order to operate and maintain the district's normal day-to-day educational activities; this tax rate supports salaries, contracted services, supplies, and other costs to the school district. The I&S tax rate provides funds for payment on the voter-approved debt that districts issue to finance facilities and other capital expenditures.

For the 2021 tax year, the M&O tax rate will be \$.8809 per \$100 of taxable valuation. The I&S tax rate will be \$.044 per \$100 of taxable valuation. The combined rate of \$1.3209 for the 2021 tax year is a \$.0455 decrease per \$100 of valuation when compared to the tax rate of \$1.3664 during tax year 2020.

### 10-year history of WISD Tax Rate



## Taxable Values

Taxable value is calculated by subtracting any exemptions, or special use valuations from the appraised value of real and personal property. The taxable value estimated for the year 2021 is \$4,941,565,725 which is an increase of 11.18% over the 2020 tax year. The following chart provides an overview of the District's Taxable Value over the last ten years.



## Property Tax Revenue

The Tax Office has an excellent history of collecting property taxes on behalf of Waller ISD. The chart below is a summary of tax office operations for the last ten years. Tax collection data for the 2020-2021 fiscal year will not be certified until the conclusion of the annual audit.

Waller ISD Tax Collection Data						
Tax Year	Assessed Value for School Tax Purposes	Tax Rate	Tax Levy	Total M&O Collections	Total I&S Collections	Percent Collected*
2020**	3,474,115,125	1.3664	47,470,309	37,503,236	15,439,319	111.53%
2019	3,383,391,176	1.4400	48,720,833	36,207,788	13,926,072	102.90%
2018	3,027,820,555	1.4400	43,600,616	31,556,603	12,115,944	100.16%
2017	2,600,531,319	1.4400	37,447,651	27,502,556	10,553,331	101.62%
2016	2,243,617,577	1.4400	32,308,093	23,851,470	9,157,602	102.17%
2015	2,021,703,553	1.4400	29,112,531	21,378,319	8,201,036	101.60%
2014	1,892,167,836	1.4400	27,247,217	19,667,766	7,549,076	99.89%
2013	1,731,973,506	1.4400	24,940,418	18,138,513	6,952,300	100.60%
2012	1,754,172,032	1.4400	25,260,077	18,445,476	7,058,424	100.97%
2011	1,738,294,761	1.4400	25,031,445	18,066,218	6,902,733	99.75%

\*Percent collected includes current and prior years

\*\*Unaudited year

## Top Ten Taxpayers

The largest source of revenue for the District comes from tax collections on local property values. The chart below lists the District's top ten major taxpayers as of August 31, 2020.

Taxpayer	County	Property Market Value	Property Taxable Value
BNP LLC (Daikin)	Harris	243,454,354	237,525,048
Goodman Manufacturing (Daikin)	Harris	343,909,050	210,490,287
DXC Technology Services Inc. (HP)	Harris	129,818,857	129,818,857
NRG Manufacturing Inc	Waller	106,741,270	106,741,270
Seaway Crude Pipeline	Waller/Harris	75,467,280	75,467,280
Centerpoint Energy	Waller/Harris	39,887,592	39,887,592
Sealy Kickapoo Road LLC	Harris	30,500,000	28,314,200
Bourne Properties Inc	Waller	27,676,470	27,676,470
Oxford Ranch Apartments LLC	Harris	26,470,703	26,470,703

## 2021-2022 Proposed Budget\*

	General Operating Fund 199	School Nutrition Fund 240	Debt Service Fund 599
<b>REVENUES:</b>			
5700 - Local Sources	46,111,562	767,000	22,508,760
5800 - State Sources	31,347,533	20,000	43,828
5900 - Federal Sources	1,123,018	3,410,000	-
<b>TOTAL REVENUES</b>	<b>78,582,113</b>	<b>4,197,000</b>	<b>22,552,588</b>
<b>EXPENDITURES:</b>			
11 - Instruction	46,989,325	-	-
12 - Instructional Resources	621,306	-	-
13 - Curriculum & Staff Development	1,372,217	-	-
21 - Instructional Leadership	1,533,621	-	-
23 - School Administration	3,724,761	-	-
31 - Guidance, Counseling, & Eval Svcs	2,929,143	-	-
32 - Social Work Services	42,000	-	-
33 - Health Services	449,837	-	-
34 - Student Transportation	3,156,516	-	-
35 - Food Services	-	3,958,435	-
36 - Extracurricular Activities	2,000,050	-	-
41 - General Administration	2,971,837	-	-
51 - Facilities Maintenance & Operations	6,706,042	238,565	-
52 - Security & Monitoring Services	674,909	-	-
53 - Data Processing/Technology	3,050,971	-	-
61 - Community Services	10,100	-	-
71 - Debt Service	-	-	22,552,588
81 - Capital Outlay	14,217	-	-
99 - Other Governmental Charges	740,657	-	-
<b>TOTAL EXPENDITURES</b>	<b>76,987,509</b>	<b>4,197,000</b>	<b>22,552,588</b>
Other Sources	-	-	-
Other Uses	-	-	-
<b>NET SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase (Decrease) in Fund Balance	<b>1,594,604</b>	-	-
<b>Estimated BEGINNING FUND BALANCE</b>	<b>3,873,093</b>	<b>1,144,958</b>	<b>24,403,895</b>
<b>Estimated ENDING FUND BALANCE</b>	<b>5,467,697</b>	<b>1,144,958</b>	<b>24,403,895</b>

\*This is the official budget pending Board approval on August 30, 2021. The following pages are more detailed information of the 2021-2022 proposed budgets for the general operating fund, school nutrition fund, and the debt service fund.

# 2021-2022 Proposed Budget by Major Object

	General Operating Fund 199	School Nutrition Fund 240	Debt Service Fund 599
<b>REVENUES:</b>			
5700 - Local Sources	46,111,562	767,000	22,508,760
5800 - State Sources	31,347,533	20,000	43,828
5900 - Federal Sources	1,123,018	3,410,000	-
<b>TOTAL REVENUES</b>	<b>78,582,113</b>	<b>4,197,000</b>	<b>22,552,588</b>
<b>EXPENDITURES:</b>			
6100 - Payroll Costs	66,242,929	1,779,900	-
6200 - Professional & Contracted Svcs	5,700,189	140,285	-
6300 - Supplies & Materials	3,649,562	2,180,615	-
6400 - Miscellaneous Operating Exp	1,132,639	13,700	-
6500 - Debt Services	-	-	22,552,588
6600 - Capital Outlay	262,190	82,500	-
<b>TOTAL EXPENDITURES</b>	<b>76,987,509</b>	<b>4,197,000</b>	<b>22,552,588</b>
Other Sources	-	-	-
Other Uses	-	-	-
<b>NET SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase (Decrease) in Fund Balance	1,594,604	-	-
<b>Estimated BEGINNING FUND BALANCE</b>	<b>3,873,093</b>	<b>1,144,958</b>	<b>22,030,932</b>
<b>Estimated ENDING FUND BALANCE</b>	<b>5,467,697</b>	<b>1,144,958</b>	<b>22,030,932</b>



# General Operating Fund

Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
by Function & Major Object

General Operating Fund 199	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
<b>REVENUES:</b>				
5700 - Local Sources	45,258,144	46,111,562	853,418	1.89%
5800 - State Sources	31,091,480	31,347,533	256,053	0.82%
5900 - Federal Sources	1,619,688	1,123,018	(496,670)	-30.66%
<b>TOTAL REVENUES</b>	<b>77,969,312</b>	<b>78,582,113</b>	<b>612,801</b>	<b>0.79%</b>
<b>EXPENDITURES:</b>				
<b>11 - Instruction</b>	<b>47,258,170</b>	<b>46,989,325</b>	<b>(268,845)</b>	<b>-0.57%</b>
6100 - Payroll Costs	45,154,189	44,892,124	(262,065)	-0.58%
6200 - Prof & Contr Svcs	1,039,147	951,093	(88,054)	-8.47%
6300 - Supplies & Materials	932,878	892,758	(40,120)	-4.30%
6400 - Misc Operating Exp	69,308	86,360	17,052	24.60%
6600 - Capital Outlay	62,648	166,990	104,342	166.55%
<b>12 - Instructional Resources &amp; Media</b>	<b>653,287</b>	<b>621,306</b>	<b>(31,981)</b>	<b>-4.90%</b>
6100 - Payroll Costs	601,337	580,096	(21,241)	-3.53%
6200 - Prof & Contr Svcs	16,561	4,350	(12,211)	-73.73%
6300 - Supplies & Materials	30,855	32,960	2,105	6.82%
6400 - Misc Operating Exp	4,534	3,900	(634)	-13.98%
<b>13 - Curriculum &amp; Staff Development</b>	<b>658,498</b>	<b>1,372,217</b>	<b>713,719</b>	<b>108.39%</b>
6100 - Payroll Costs	521,662	1,228,022	706,360	135.41%
6200 - Prof & Contr Svcs	54,777	35,400	(19,377)	-35.37%
6300 - Supplies & Materials	51,009	39,720	(11,289)	-22.13%
6400 - Misc Operating Exp	31,050	69,075	38,025	122.46%
<b>21 - Instructional Administration</b>	<b>2,484,525</b>	<b>1,533,621</b>	<b>(950,904)</b>	<b>-38.27%</b>
6100 - Payroll Costs	2,377,844	1,482,819	(895,025)	-37.64%
6200 - Prof & Contr Svcs	63,150	24,707	(38,443)	-60.88%
6300 - Supplies & Materials	26,321	11,070	(15,251)	-57.94%
6400 - Misc Operating Exp	17,210	15,025	(2,185)	-12.70%
<b>23 - School Administration</b>	<b>3,936,629</b>	<b>3,724,761</b>	<b>(211,868)</b>	<b>-5.38%</b>
6100 - Payroll Costs	3,831,460	3,547,090	(284,370)	-7.42%
6200 - Prof & Contr Svcs	49,350	100,463	51,113	103.57%
6300 - Supplies & Materials	26,053	26,702	649	2.49%
6400 - Misc Operating Exp	29,766	50,506	20,740	69.68%

EXPENDITURES (cont'd):				
General Operating Fund 199	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
<b>31 - Guidance &amp; Counseling</b>	<b>2,975,456</b>	<b>2,929,143</b>	<b>(46,313)</b>	<b>-1.56%</b>
6100 - Payroll Costs	2,924,206	2,875,572	(48,634)	-1.66%
6200 - Prof & Contr Svcs	-	7,601	7,601	#DIV/0!
6300 - Supplies & Materials	44,150	41,220	(2,930)	-6.64%
6400 - Misc Operating Exp	7,100	4,750	(2,350)	-33.10%
<b>32 - Social Work Services</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>0.00%</b>
6200 - Prof & Contr Svcs	42,000	42,000	-	0.00%
<b>33 - Health Services</b>	<b>449,913</b>	<b>449,837</b>	<b>(76)</b>	<b>-0.02%</b>
6100 - Payroll Costs	411,963	417,752	5,789	1.41%
6200 - Prof & Contr Svcs	1,200	1,085	(115)	-9.58%
6300 - Supplies & Materials	31,041	30,300	(741)	-2.39%
6400 - Misc Operating Exp	5,709	700	(5,009)	-87.74%
<b>34 - Student Transportation</b>	<b>4,234,439</b>	<b>3,156,516</b>	<b>(1,077,923)</b>	<b>-25.46%</b>
6100 - Payroll Costs	3,346,245	2,470,890	(875,355)	-26.16%
6200 - Prof & Contr Svcs	168,500	95,012	(73,488)	-43.61%
6300 - Supplies & Materials	631,952	673,206	41,254	6.53%
6400 - Misc Operating Exp	80,242	(82,592)	(162,834)	-202.93%
6600 - Capital Outlay	7,500	-	(7,500)	-100.00%
<b>36 - Co-Curricular Activities</b>	<b>1,830,139</b>	<b>2,000,050</b>	<b>169,911</b>	<b>9.28%</b>
6100 - Payroll Costs	1,264,652	1,217,560	(47,092)	-3.72%
6200 - Prof & Contr Svcs	154,674	156,089	1,415	0.91%
6300 - Supplies & Materials	158,865	215,351	56,486	35.56%
6400 - Misc Operating Exp	247,948	405,850	157,902	63.68%
6600 - Capital Outlay	4,000	5,200	1,200	30.00%
<b>41 - General Administration</b>	<b>2,999,234</b>	<b>2,971,837</b>	<b>(27,397)</b>	<b>-0.91%</b>
6100 - Payroll Costs	2,442,890	2,262,177	(180,713)	-7.40%
6200 - Prof & Contr Svcs	329,764	350,064	20,300	6.16%
6300 - Supplies & Materials	103,367	149,818	46,451	44.94%
6400 - Misc Operating Exp	123,213	209,778	86,565	70.26%
<b>51 - Plant Maintenance &amp; Operations</b>	<b>7,494,359</b>	<b>6,706,042</b>	<b>(788,317)</b>	<b>-10.52%</b>
6100 - Payroll Costs	3,723,218	3,409,963	(313,255)	-8.41%
6200 - Prof & Contr Svcs	2,323,664	2,407,092	83,428	3.59%
6300 - Supplies & Materials	439,286	445,000	5,714	1.30%
6400 - Misc Operating Exp	292,223	353,987	61,764	21.14%
6600 - Capital Outlay	715,968	90,000	(625,968)	-87.43%

EXPENDITURES (cont'd):				
General Operating Fund 199	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
<b>52 - Security &amp; Monitoring</b>	<b>672,481</b>	<b>674,909</b>	<b>2,428</b>	<b>0.36%</b>
6100 - Payroll Costs	23,541	25,125	1,584	6.73%
6200 - Prof & Contr Svcs	644,940	648,584	3,644	0.57%
6400 - Misc Operating Exp	4,000	1,200	(2,800)	-70.00%
<b>53 - Data Processing/Technology</b>	<b>2,622,220</b>	<b>3,050,971</b>	<b>428,751</b>	<b>16.35%</b>
6100 - Payroll Costs	1,802,665	1,822,422	19,757	1.10%
6200 - Prof & Contr Svcs	119,600	122,992	3,392	2.84%
6300 - Supplies & Materials	687,955	1,091,457	403,502	58.65%
6400 - Misc Operating Exp	12,000	14,100	2,100	17.50%
<b>61 - Community Services</b>	<b>67,074</b>	<b>10,100</b>	<b>(56,974)</b>	<b>-84.94%</b>
6100 - Payroll Costs	67,074	10,100	(56,974)	-84.94%
<b>81 - Capital Outlay</b>	<b>20,000</b>	<b>14,217</b>	<b>(5,783)</b>	<b>-28.92%</b>
6100 - Payroll Costs	-	1,217	1,217	#DIV/0!
6200 - Prof & Contr Svcs	20,000	13,000	(7,000)	-35.00%
<b>99 - Other Governmental Charges</b>	<b>653,000</b>	<b>740,657</b>	<b>87,657</b>	<b>13.42%</b>
6200 - Prof & Contr Svcs	653,000	740,657	87,657	13.42%
<b>TOTAL EXPENDITURES</b>	<b>79,051,424</b>	<b>76,987,509</b>	<b>(2,063,915)</b>	<b>-2.61%</b>
Other Sources	-	-	-	0.00%
Other Uses	-	-	-	0.00%
<b>NET SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Increase (Decrease) in Fund Balance	<b>(1,082,112)</b>	<b>1,594,604</b>	<b>2,676,716</b>	<b>-247.36%</b>
<b>Estimated BEGINNING FUND BALANCE</b>	<b>4,955,205</b>	<b>3,873,093</b>	<b>(1,082,112)</b>	<b>-21.84%</b>
<b>Estimated ENDING FUND BALANCE</b>	<b>3,873,093</b>	<b>5,467,697</b>	<b>1,594,604</b>	<b>41.17%</b>

# School Nutrition Fund

*Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
by Function & Major Object*

School Nutrition Fund 240	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
<b>REVENUES:</b>				
5700 - Local Sources	767,000	767,000	-	0.00%
5800 - State Sources	45,000	20,000	(25,000)	-55.56%
5900 - Federal Sources	3,384,633	3,410,000	25,367	0.75%
<b>TOTAL REVENUES</b>	<b>4,196,633</b>	<b>4,197,000</b>	<b>367</b>	<b>0.01%</b>
<b>EXPENDITURES:</b>				
<b>35 - Food Services</b>	<b>3,722,100</b>	<b>3,958,435</b>	<b>236,335</b>	<b>6.35%</b>
6100 - Payroll Costs	1,688,200	1,712,035	23,835	1.41%
6200 - Prof & Contr Svcs	50,785	10,085	(40,700)	-80.14%
6300 - Supplies & Materials	1,963,915	2,140,115	176,200	8.97%
6400 - Misc Operating Exp	13,200	13,700	500	3.79%
6600 - Capital Outlay	6,000	82,500	76,500	1275.00%
<b>51 - Facilities Maint &amp; Operations</b>	<b>214,900</b>	<b>238,565</b>	<b>23,665</b>	<b>11.01%</b>
6100 - Payroll Costs	79,200	67,865	(11,335)	-14.31%
6200 - Prof & Contr Svcs	130,200	130,200	-	0.00%
6300 - Supplies & Materials	5,500	40,500	35,000	636.36%
<b>TOTAL EXPENDITURES</b>	<b>3,937,000</b>	<b>4,197,000</b>	<b>260,000</b>	<b>6.60%</b>
Other Sources	-	-	-	#DIV/0!
Other Uses	-	-	-	#DIV/0!
<b>NET SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Increase (Decrease) in Fund Balance	<b>259,633</b>	-	<b>(259,633)</b>	<b>-100.00%</b>
<b>Estimated BEGINNING FUND BALANCE</b>	<b>1,144,958</b>	<b>1,404,591</b>	<b>259,633</b>	<b>22.68%</b>
<b>Estimated ENDING FUND BALANCE</b>	<b>1,404,591</b>	<b>1,404,591</b>	<b>-</b>	<b>0.00%</b>

# Debt Service Fund

*Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
by Function & Major Object*

Debt Service Fund 599	2020-21 Amended Budget*	2021-22 Proposed Budget	Amount Increase (Decrease) from Prior Year	Percent Increase (Decrease) from Prior Year
<b>REVENUES:</b>				
5700 - Local Sources	18,194,831	22,508,760	4,313,929	23.71%
5800 - State Sources	122,867	43,828	(79,039)	-64.33%
<b>TOTAL REVENUES</b>	<b>18,317,698</b>	<b>22,552,588</b>	<b>4,234,890</b>	<b>23.12%</b>
<b>EXPENDITURES:</b>				
<b>71 - Debt Service</b>	<b>18,952,010</b>	<b>22,552,588</b>	<b>3,600,578</b>	19.00%
6500 - Principal on Bonds	5,295,000	6,400,000	1,105,000	20.87%
6500 - Interest on Bonds	13,637,010	16,132,588	2,495,578	18.30%
6500 - Other Debt Service Fees	20,000	20,000	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>18,952,010</b>	<b>22,552,588</b>	<b>3,600,578</b>	<b>19.00%</b>
Other Sources	3,007,275	-	(3,007,275)	-100.00%
Other Uses	-	-	-	0.00%
<b>NET SOURCES (USES)</b>	<b>3,007,275</b>	<b>-</b>	<b>(3,007,275)</b>	<b>-100.00%</b>
Increase (Decrease) in Fund Balance	<b>2,372,963</b>	<b>-</b>	<b>(2,372,963)</b>	<b>-100.00%</b>
<b>Estimated BEGINNING FUND BALANCE</b>	<b>22,030,932</b>	<b>24,403,895</b>	<b>2,372,963</b>	<b>10.77%</b>
<b>Estimated ENDING FUND BALANCE</b>	<b>24,403,895</b>	<b>24,403,895</b>	<b>-</b>	<b>0.00%</b>

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**Waller Ind School District**

Date: 08/30/2021 03:01 PM

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$4,073,876,334
2. Last year's M&O tax rate.	\$0.966400
3. M&O taxes refunded for years preceding tax year 2020.	\$140,761
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$39,510,702
5. This year's total taxable value. Enter line 20 of the No New Revenue Tax Rate Worksheet.	\$4,706,427,095
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.880900
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$41,458,916
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$1,948,214
<b>Comparison of Total Tax Rates</b>	
9. No New Revenue Total Tax Rate.	\$1.257095
10. This year's proposed total tax rate.	\$1.320900
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$0.063805
12. Percentage change in total tax rate. Divide Line 11 by line 9.	5.08%
<b>Comparison of M&amp;O Tax Rates</b>	
13. No New Revenue M&O Tax Rate.	\$0.889114
14. This year's proposed M&O tax rate.	\$0.880900
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$-0.008214
16. Percentage increase/decrease. Divide line 15 by line 13.	-0.92%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.966400
19. This year's proposed M&O tax rate.	\$0.880900
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-85.50
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	-8.85%

## 2021 Tax Rate Calculation Worksheet

Date: 08/30/2021 02:56 PM

### School Districts without Chapter 313 Agreements

#### Waller Ind School District

**936 931-3695**

School District's Name

Phone (area code and number)

**1918 Key ST Waller, TX 77484**

**www.wallerisd.net**

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 Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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 or Water 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.

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$4,453,127,247
<b>2. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$515,720,404
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$3,937,406,843
<b>4. 2020 total adopted tax rate .</b>	\$1.366400/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:</b> <b>A. Original 2020 ARB Values:</b>	\$31,535,599
<b>B. 2020 values resulting from final court decisions:</b>	\$27,154,507



<b>C. 2020 value loss.</b> Subtract B from A.	\$4,381,092
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:</b>	
<b>A. 2020 ARB certified value:</b>	\$205,832,244
<b>B. 2020 disputed value:</b>	\$73,743,845
<b>C. 2020 undisputed value.</b> Subtract B from A.	\$132,088,399
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5 and 6.	\$136,469,491
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$4,073,876,334
<b>9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory.	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$1,222,053
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$15,927,964
<b>C. Value loss.</b> Add A and B.	\$17,150,017
<b>11. 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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$6,223,520
<b>B. 2021 productivity or special appraised value:</b>	\$45,790
<b>C. Value loss.</b> Subtract B from A.	\$6,177,730
<b>12. Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$23,327,747
<b>13. Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.	\$4,050,548,587
<b>14. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$55,346,695
<b>15. Taxes refunded for years preceding tax year 2020.</b> 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.	\$197,696
<b>16. Adjusted 2020 levy with refunds.</b> Add Lines 14 and 15.	\$55,544,391

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 taxes the governing body dedicated to the junior college district in 2020 from the result.	
<b>17. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.  <b>A. Certified values only:</b> <sup>3</sup>  <b>B. Pollution control and energy storage 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:  <b>C. Total 2021 value.</b> Subtract B from A.	   \$4,928,210,562  \$-940,981  \$4,927,269,581
<b>18. Total value of properties under protest or not included on certified appraisal roll.</b>  <b>A. 2021 taxable value of properties under protest.</b> 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.  <b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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 also 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 the roll.  <b>C. Total value under protest or not certified:</b> Add A and B.	   \$221,584,966  \$103,543,703  \$325,128,669
<b>19. 2021 tax ceilings</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>4</sup>	\$545,971,155
<b>20. 2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$4,706,427,095
<b>21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$2,074,439
<b>22. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> 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 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.	\$285,882,355
<b>23. Total adjustments to the 2021 taxable value.</b> Add Lines 21 and 22.	\$287,956,794

<b>24. Adjusted 2021 taxable value.</b> Subtract Line 23 from Line 20.	\$4,418,470,301
<b>25. 2021 NNR tax rate.</b> Divide Line 16 by Line 24 and multiply by \$100.	\$1.257095/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)  
<sup>2</sup>Tex. Tax Code Section 26.012(6)  
<sup>3</sup>Tex. Tax Code Section 26.012(6)  
<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)  
<sup>5</sup>Tex. 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 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 tax 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 rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>26. 2021 maximum compressed tax rate (MCR).</b> 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	\$0.830900/\$100
<b>27. 2021 enrichment tax rate (DTR).</b> 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. \$0.05 per \$100 of taxable value.	\$0.050000   \$0
<b>28. 2021 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 26 and 27. 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.	\$0.880900/\$100
<b>29. Total 2021 debt to be paid with property tax revenue.</b> 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. <b>Debt</b> 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, verify if it meets the amended definition of debt before including it here:	

Enter debt amount:	\$20,752,110
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$43,828
D. <b>Adjust debt:</b> Subtract B and C from A.	\$20,708,282
<b>30. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>31. Adjusted 2021 debt.</b> Subtract line 30 from line 29D.	\$20,708,282
<b>32. 2021 anticipated collection rate.</b> 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%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	96.15%
C. Enter the 2019 actual collection rate	99.39%
D. Enter the 2018 actual collection rate	100.00%
<b>33. 2021 debt adjusted for collections.</b> Divide line 31 by line 32. 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, add the amount of tax the governing body proposes to dedicate to the junior college district in 2021 to the result.	\$20,708,282
<b>34. 2021 total taxable value.</b> Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,706,427,095
<b>35. 2021 debt tax rate.</b> Divide line 33 by line 34 and multiply by \$100.	\$0.440000/\$100
<b>36. 2021 voter-approval tax rate.</b> Adds lines 28 and 35. 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 28 and 35.	\$1.320900/\$100

### SECTION 3: Voter-Approval Tax 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.

<b>Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet</b>	<b>Amount/Rate</b>
<b>37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$0
<b>38. 2021 total taxable value.</b> Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$4,706,427,095
<b>39. Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
<b>40. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$1.320900/\$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.<sup>35</sup> 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).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
<b>41. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>42. 2020 voter-approval tax rate.</b> 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
<b>43. Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	N/A
<b>44. 2021 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 with pollution control).	N/A

#### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$1.257095

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. \$1.320900

Indicate the line number used: 36

#### 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.<sup>35</sup>

**print here** Brenda K. Bundick

Printed Name of School District Representative

**sign here** Brenda K. Bundick

School District Representative

August 27, 2021

Date