

**2021-22 ADOPTED BUDGET**  
**GENERAL FUND**  
**CHILD NUTRITION FUND**  
**DEBT SERVICE FUND**

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
BUDGETS COMBINED SUMMARY  
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	General Fund	Child Nutrition	Debt Service	Total
<b>Property Value Estimates</b>	<b>\$ 12,817,646,681</b>		<b>\$ 12,817,646,681</b>	<b>\$ 12,817,646,681</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 0.94450</b>		<b>\$ 0.4139</b>	<b>\$ 1.3584</b>
<b>Student Attendance Estimates</b>	<b>21,913</b>		<b>21,913</b>	<b>21,913</b>
<b>REVENUES</b>				
Property Tax Revenue	\$ 113,396,431	\$ -	\$ 49,823,618	\$ 163,220,049
Other Local Revenue	1,957,050	2,542,088	40,000	4,539,138
State Program Revenues	96,279,130	283,000	667,740	97,229,870
Federal Program Revenues	5,075,000	8,141,873	-	13,216,873
Other Resources	-	-	-	-
<b>Total Revenues</b>	<b>216,707,611</b>	<b>10,966,961</b>	<b>50,531,358</b>	<b>278,205,930</b>
<b>EXPENDITURES</b>				
11 Instruction	129,298,229			129,298,229
12 Instructional Resources & Media	2,993,753			2,993,753
13 Staff Development	6,828,515			6,828,515
21 Instructional Administration	3,107,611			3,107,611
23 School Administration	13,889,436			13,889,436
31 Guidance and Counseling	9,997,974			9,997,974
32 Social Services	312,420			312,420
33 Health Services	2,990,173			2,990,173
34 Student Transportation	5,432,822			5,432,822
35 Food Service	-	10,544,025		10,544,025
36 Co-Curricular Activities	5,594,555			5,594,555
41 General Administration	7,074,522			7,074,522
51 Plant Maintenance & Operations	23,444,265			23,444,265
52 Security	1,546,099			1,546,099
53 Data Processing	5,309,296			5,309,296
61 Community Service	299,039			299,039
71 Debt Service	9,783		50,531,358	50,541,141
81 Capital Outlay	40,000			40,000
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	50,000			50,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	783,000			783,000
00 Operating Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>219,578,492</b>	<b>10,544,025</b>	<b>50,531,358</b>	<b>280,653,875</b>
<b>REFUNDINGS &amp; PREPAYMENTS</b>				
Net Effect	-	-	-	-
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>(2,870,881)</b>	<b>422,936</b>	<b>-</b>	<b>(2,447,945)</b>
Fund Balance - July 1 (Beginning)	71,584,861	2,594,315	29,783,990	103,963,166
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 68,713,980</b>	<b>\$ 3,017,251</b>	<b>\$ 29,783,990</b> *	<b>\$ 101,515,221</b>
Percent of Operating Expenditures	31.29%	28.62%	58.94%	

\*\*Since tax collections for the new year do not begin until October, the fund balance must be large enough to cover the August payment of \$9,149,494

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21	2020-21	2021-22	Change from 2020-21 Revised	Percent Incr(decr) over 2020-21 Revised Budget
	Adopted Budget	Revised Budget	Adopted Budget		
<b>Property Value Estimates</b>	\$ 12,205,984,830	\$ 12,207,282,533	\$ 12,817,646,681	\$ 610,364,148	5.0%
<b>Tax Rate to Fund Operations</b>	\$ 0.9578	\$ 0.9664	\$ 0.9445	\$ (0.0219)	-2.3%
<b>Student Attendance Estimates</b>	21,485	21,913	21,913	0	0.0%
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 110,467,207	\$ 110,294,547	\$ 112,896,431	\$ 2,601,884	2.36%
Property Taxes - Delinquent	500,000	500,000	500,000	-	0.00%
Penalty and Interest	750,000	1,050,000	750,000	(300,000)	-28.57%
Athletic Revenue-5752	322,500	222,500	322,500	100,000	44.94%
Tuition-5729 & 5739	147,550	147,550	147,550	-	0.00%
Rental of Facilities-5743	160,000	110,000	160,000	50,000	45.45%
Interest on Investments-5742	1,150,000	200,000	150,000	(50,000)	-25.00%
Other Local Revenue	427,000	427,000	427,000	-	0.00%
<b>Total</b>	<u>113,924,257</u>	<u>112,951,597</u>	<u>115,353,481</u>	<u>2,401,884</u>	<u>2.13%</u>
<b>State</b>					
Foundation/Per Capita	84,295,236	87,973,156	84,503,130	(3,470,026)	-3.94%
TRS On-Behalf	11,776,000	11,776,000	11,776,000	-	0.00%
Other State Revenues		247,829		(247,829)	-100.00%
<b>Total</b>	<u>96,071,236</u>	<u>99,996,985</u>	<u>96,279,130</u>	<u>(3,717,855)</u>	<u>-3.72%</u>
<b>Federal</b>					
Indirect Cost	850,000	1,197,710	850,000	(347,710)	-29.03%
ROTC	225,000	275,000	225,000	(50,000)	-18.18%
SHARS	4,000,000	3,820,000	4,000,000	180,000	4.71%
<b>Total</b>	<u>5,075,000</u>	<u>5,292,710</u>	<u>5,075,000</u>	<u>(217,710)</u>	<u>-4.11%</u>
<b>Operating Transfers &amp; Other Resources</b>					
Other Resources-Bus Loan	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	0.00%
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>Total Revenues</b>	<u>215,070,493</u>	<u>218,241,292</u>	<u>216,707,611</u>	<u>(1,533,681)</u>	<u>-0.70%</u>
<b>Total Expenditures and Uses</b>	\$ 215,879,564	\$ 229,766,346	\$ 219,578,492	\$ (10,187,854)	-4.43%
<b>Revenues Over(Under) Expend. and (Uses)</b>	<u>(809,071)</u>	<u>(11,525,054)</u>	<u>(2,870,881)</u>	<u>8,654,173</u>	
<b>Estimated Fund Balance (July 1)</b>	<u>83,109,915</u>	<u>83,109,915</u>	<u>71,584,861</u>		
<b>Estimated Ending Fund Balance (June 30)</b>	<u>\$ 82,300,844</u>	<u>\$ 71,584,861</u>	<u>\$ 68,713,980</u>		
<b>Percent of Operating Expenditures &amp; Other Uses</b>	38.12%	31.16%	31.29%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>EXPENDITURES</b>					
<b>11 Instruction</b>					
Payroll	\$ 122,838,144	\$ 123,560,478	\$ 123,155,454	\$ (405,024)	-0.33%
Professional & Contracted Services	1,638,728	1,218,067	1,339,973	121,906	10.01%
Supplies and Materials	3,931,644	5,741,693	4,195,083	(1,546,610)	-26.94%
Other Operating Costs	552,049	662,145	597,719	(64,426)	-9.73%
Capital Outlay	10,000	143,574	10,000	(133,574)	-93.03%
<b>Total</b>	<u>128,970,565</u>	<u>131,325,957</u>	<u>129,298,229</u>	<u>(2,027,728)</u>	<u>-1.54%</u>
<b>12 Instructional Resources &amp; Media</b>					
Payroll	2,351,117	2,383,919	2,398,938	15,019	0.63%
Professional & Contracted Services	149,300	148,800	148,800	-	0.00%
Supplies and Materials	420,279	436,778	427,565	(9,213)	-2.11%
Other Operating Costs	26,100	26,100	18,450	(7,650)	-29.31%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>2,946,796</u>	<u>2,995,597</u>	<u>2,993,753</u>	<u>(1,844)</u>	<u>-0.06%</u>
<b>13 Staff Development</b>					
Payroll	5,577,829	6,428,145	6,134,358	(293,787)	-4.57%
Professional & Contracted Services	236,609	329,471	229,081	(100,390)	-30.47%
Supplies and Materials	197,997	230,259	186,447	(43,812)	-19.03%
Other Operating Costs	311,087	339,009	278,629	(60,380)	-17.81%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>6,323,522</u>	<u>7,326,884</u>	<u>6,828,515</u>	<u>(498,369)</u>	<u>-6.80%</u>
<b>21 Instructional Administration</b>					
Payroll	3,388,843	3,425,335	2,920,130	(505,205)	-14.75%
Professional & Contracted Services	14,850	25,350	43,608	18,258	72.02%
Supplies and Materials	47,025	137,791	58,590	(79,201)	-57.48%
Other Operating Costs	94,798	63,087	85,283	22,196	35.18%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>3,545,516</u>	<u>3,651,563</u>	<u>3,107,611</u>	<u>(543,952)</u>	<u>-14.90%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>23 School Administration</b>					
Payroll	13,346,026	13,636,964	13,649,983	13,019	0.10%
Professional & Contracted Services	163,106	215,072	82,357	(132,715)	-61.71%
Supplies and Materials	102,229	143,350	92,739	(50,611)	-35.31%
Other Operating Costs	65,822	56,408	64,357	7,949	14.09%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>13,677,183</u>	<u>14,051,794</u>	<u>13,889,436</u>	<u>(162,358)</u>	<u>-1.16%</u>
<b>31 Guidance and Counseling</b>					
Payroll	8,226,251	9,215,736	9,112,435	(103,301)	-1.12%
Professional & Contracted Services	62,690	45,915	67,690	21,775	47.42%
Supplies and Materials	622,284	674,244	628,569	(45,675)	-6.77%
Other Operating Costs	129,010	196,218	189,280	(6,938)	-3.54%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>9,040,235</u>	<u>10,132,113</u>	<u>9,997,974</u>	<u>(134,139)</u>	<u>-1.32%</u>
<b>32 Social Services</b>					
Payroll	324,360	352,511	312,420	(40,091)	-11.37%
Professional & Contracted Services	-	-	-	-	0.00%
Supplies and Materials	-	262	-	(262)	0.00%
Other Operating Costs	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>324,360</u>	<u>352,773</u>	<u>312,420</u>	<u>(40,353)</u>	<u>-11.44%</u>
<b>33 Health Services</b>					
Payroll	2,941,450	2,971,501	2,908,933	(62,568)	-2.11%
Professional & Contracted Services	9,000	9,000	9,000	-	0.00%
Supplies and Materials	70,631	127,461	69,810	(57,651)	-45.23%
Other Operating Costs	2,430	4,794	2,430	(2,364)	-49.31%
Capital Outlay	-	24,000	-	(24,000)	0.00%
<b>Total</b>	<u>3,023,511</u>	<u>3,136,756</u>	<u>2,990,173</u>	<u>(146,583)</u>	<u>-4.67%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>34 Student Transportation</b>					
Payroll	4,096,697	4,310,347	4,520,855	210,508	4.88%
Professional & Contracted Services	109,813	108,830	172,336	63,506	58.35%
Supplies and Materials	594,655	619,641	660,655	41,014	6.62%
Other Operating Costs	139,448	114,842	(76,890)	(191,732)	-166.95%
Capital Outlay	24,000	-	155,866	155,866	100.00%
<b>Total</b>	<u>4,964,613</u>	<u>5,153,660</u>	<u>5,432,822</u>	<u>279,162</u>	<u>5.42%</u>
<b>36 Co-Curricular Activities</b>					
Payroll	2,961,655	3,040,436	3,161,986	121,550	4.00%
Professional & Contracted Services	546,371	598,360	593,202	(5,158)	-0.86%
Supplies and Materials	750,358	1,027,236	741,993	(285,243)	-27.77%
Other Operating Costs	1,128,864	713,732	1,097,374	383,642	53.75%
Capital Outlay	-	535,386	-	(535,386)	-100.00%
<b>Total</b>	<u>5,387,248</u>	<u>5,915,150</u>	<u>5,594,555</u>	<u>(320,595)</u>	<u>-5.42%</u>
<b>41 General Administration</b>					
Payroll	5,383,142	5,408,287	5,485,432	77,145	1.43%
Professional & Contracted Services	734,654	778,094	755,867	(22,227)	-2.86%
Supplies and Materials	343,303	399,677	351,103	(48,574)	-12.15%
Other Operating Costs	440,372	425,383	482,120	56,737	13.34%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>6,901,471</u>	<u>7,011,441</u>	<u>7,074,522</u>	<u>63,081</u>	<u>0.90%</u>
<b>51 Plant Maintenance &amp; Operations</b>					
Payroll	12,095,441	12,189,181	12,711,714	522,533	4.29%
Professional & Contracted Services	6,421,818	6,509,140	6,229,114	(280,026)	-4.30%
Supplies and Materials	2,019,149	2,510,294	2,305,333	(204,961)	-8.16%
Other Operating Costs	1,311,855	1,213,121	1,983,604	770,483	63.51%
Capital Outlay	211,000	1,347,234	214,500	(1,132,734)	-84.08%
<b>Total</b>	<u>22,059,263</u>	<u>23,768,970</u>	<u>23,444,265</u>	<u>(324,705)</u>	<u>-1.37%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>52 Security</b>					
Payroll	118,941	156,627	120,950	(35,677)	-22.78%
Professional & Contracted Services	1,033,549	1,100,621	1,179,390	78,769	7.16%
Supplies and Materials	186,824	118,526	213,366	94,840	80.02%
Other Operating Costs	2,000	1,568	-	(1,568)	0.00%
Capital Outlay	32,393	136,526	32,393	(104,133)	-76.27%
<b>Total</b>	<u>1,373,707</u>	<u>1,513,868</u>	<u>1,546,099</u>	<u>32,231</u>	<u>2.13%</u>
<b>53 Data Processing</b>					
Payroll	2,869,220	2,803,997	2,913,708	109,711	3.91%
Professional & Contracted Services	1,580,213	1,594,516	1,366,579	(227,937)	-14.30%
Supplies and Materials	855,208	1,033,947	977,009	(56,938)	-5.51%
Other Operating Costs	55,700	59,145	32,000	(27,145)	-45.90%
Capital Outlay	70,000	104,398	20,000	(84,398)	-80.84%
<b>Total</b>	<u>5,430,341</u>	<u>5,596,003</u>	<u>5,309,296</u>	<u>(286,707)</u>	<u>-5.12%</u>
<b>61 Community Services</b>					
Payroll	181,584	181,204	156,039	(25,165)	-13.89%
Professional & Contracted Services	28,400	26,201	28,400	2,199	8.39%
Supplies and Materials	112,300	111,901	114,100	2,199	1.97%
Other Operating Costs	2,300	500	500	-	0.00%
Capital Outlay	-	6,710	-	(6,710)	-100.00%
<b>Total</b>	<u>324,584</u>	<u>326,516</u>	<u>299,039</u>	<u>(27,477)</u>	<u>-8.42%</u>
<b>71 Debt Service</b>					
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
<b>Total</b>	<u>121,649</u>	<u>121,649</u>	<u>9,783</u>	<u>(111,866)</u>	<u>-91.96%</u>
<b>81 Capital Outlay</b>					
Payroll	40,000	41,523	40,000	(1,523)	-3.67%
Capital Outlay	-	-	-	-	0.00%
<b>Total</b>	<u>40,000</u>	<u>41,523</u>	<u>40,000</u>	<u>-</u>	<u>0.00%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>93 Payment to Fiscal Agent</b>					
Other Operating Costs	577,000	519,325	577,000	57,675	0.00%
<b>Total</b>	<u>577,000</u>	<u>519,325</u>	<u>577,000</u>	<u>57,675</u>	<u>0.00%</u>
<b>95 Payments to JJAEP</b>					
Professional & Contracted Services	50,000	25,000	50,000	25,000	100.00%
<b>Total</b>	<u>50,000</u>	<u>25,000</u>	<u>50,000</u>	<u>25,000</u>	<u>100.00%</u>
<b>97 Tax Increment Financing</b>					
Other Operating Costs	-	-	-	-	0.00%
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>99 Other Intergovernmental Charges</b>					
Professional & Contracted Services	798,000	798,000	783,000	(15,000)	-1.88%
<b>Total</b>	<u>798,000</u>	<u>798,000</u>	<u>783,000</u>	<u>(15,000)</u>	<u>-1.88%</u>
<b>00 Operating Transfers</b>	-	6,001,804	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>
<b><u>All Functions</u></b>					
Payroll	\$ 186,740,700	\$ 190,106,191	\$ 189,703,335	\$ (402,856)	-0.21%
Professional & Contracted Services	13,577,101	13,530,437	13,078,397	(452,040)	-3.34%
Supplies and Materials	10,253,886	13,313,060	11,022,362	(2,290,698)	-17.21%
Other Operating Costs	4,838,835	4,395,377	5,331,856	936,479	21.31%
Debt Service	121,649	121,649	9,783	(111,866)	-91.96%
Capital Outlay	347,393	2,297,828	432,759	(1,865,069)	-81.17%
Operating Transfers	-	6,001,804	-	(6,001,804)	-100.00%
<b>Totals</b>	<u>\$ 215,879,564</u>	<u>\$ 229,766,346</u>	<u>\$ 219,578,492</u>	<u>\$ (10,187,854)</u>	<u>-4.43%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION FUND BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>REVENUES</b>					
<b>Local</b>					
Student Breakfast	\$ 149,762	\$ 10,000	\$ 117,470	\$ 107,470	1074.70%
Student Lunch	1,620,855	100,000	1,344,795	1,244,795	1244.80%
Other	1,275,476	500,000	1,074,823	574,823	114.96%
Interest on Investments	83,547	5,000	5,000	-	0.00%
<b>Total</b>	<u>3,129,640</u>	<u>615,000</u>	<u>2,542,088</u>	<u>1,927,088</u>	<u>313.35%</u>
<b>State</b>					
State Matching	95,992	57,765	58,000	235	0.41%
TRS On-Behalf	197,815	197,815	225,000	27,185	13.74%
<b>Total</b>	<u>293,807</u>	<u>255,580</u>	<u>283,000</u>	<u>27,420</u>	<u>10.73%</u>
<b>Federal</b>					
Federal Breakfast/Lunch Reimb.	7,442,371	7,995,238	7,053,873	(941,365)	-11.77%
CARES		850,000	-	(850,000)	-100.00%
USDA Commodities	852,067	852,067	1,088,000	235,933	27.69%
<b>Total</b>	<u>8,294,438</u>	<u>9,697,305</u>	<u>8,141,873</u>	<u>(1,555,432)</u>	<u>-16.04%</u>
<b>Total Revenues</b>	<u>11,717,885</u>	<u>10,567,885</u>	<u>10,966,961</u>	<u>399,076</u>	<u>3.78%</u>
<b>EXPENDITURES</b>					
<b>Food Service</b>					
Payroll	5,171,819	5,171,819	5,175,494	3,675	0.07%
Contracted Services	102,543	102,543	101,943	(600)	-0.59%
Supplies and Materials	6,102,599	4,602,599	5,151,988	549,389	11.94%
Other Operating Costs	15,600	15,600	14,600	(1,000)	-6.41%
Capital Outlay	2,000,000	2,213,243	100,000	(2,113,243)	-95.48%
<b>Total Expenditures</b>	<u>13,392,561</u>	<u>12,105,804</u>	<u>10,544,025</u>	<u>(1,561,779)</u>	<u>-12.90%</u>
Increase / (Decrease) In Fund Balance	(1,674,676)	(1,537,919)	422,936		
Fund Balance - July 1 (Beginning)	<u>4,132,234</u>	<u>4,132,234</u>	<u>2,594,315</u>		
<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 2,457,558</u>	<u>\$ 2,594,315</u>	<u>\$ 3,017,251</u>		
Percent of Operating Expenditures	18.35%	21.43%	28.62%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND BUDGET  
JULY 1, 2021 THROUGH JUNE 30, 2022**

	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Adopted Budget	Change from 2020-21 Revised Budget	Percent Incr(decr) Over 20-21 Revised Budget
<b>Property Value Estimates</b>	<b>\$ 12,205,984,830</b>	<b>\$ 12,207,282,533</b>	<b>\$ 12,817,646,681</b>	<b>\$ 610,364,148</b>	<b>5.00%</b>
<b>Tax Rate to Fund Operations</b>	<b>\$ 0.4139</b>	<b>\$ 0.4139</b>	<b>\$ 0.4139</b>	<b>-</b>	<b>0.00%</b>
<b>Student Attendance Estimates</b>	<b>21,485</b>	<b>21,913</b>	<b>21,913</b>	<b>0</b>	<b>0.00%</b>
<b>REVENUES</b>					
<b>Local</b>					
Property Taxes - Current	\$ 47,736,873	\$ 47,238,113	\$ 49,473,618	\$ 2,235,505	4.73%
Property Taxes - Delinquent	180,000	180,000	180,000	-	0.00%
Penalty and Interest	170,000	170,000	170,000	-	0.00%
Interest on Investments	200,000	30,000	40,000	10,000	33.33%
<b>Total</b>	<b>48,286,873</b>	<b>47,618,113</b>	<b>49,863,618</b>	<b>2,245,505</b>	<b>4.72%</b>
<b>State</b>					
IFA/EDA	644,568	1,043,841	667,740	(376,101)	-36.03%
<b>Total</b>	<b>644,568</b>	<b>1,043,841</b>	<b>667,740</b>	<b>(376,101)</b>	<b>-36.03%</b>
<b>Total Revenues</b>	<b>48,931,441</b>	<b>48,661,954</b>	<b>50,531,358</b>	<b>1,869,404</b>	<b>3.84%</b>
<b>EXPENDITURES</b>					
<b>Debt Service</b>					
Principal	24,479,600	24,479,599	30,858,798	6,379,199	26.06%
Interest	23,229,164	23,229,164	19,642,560	(3,586,604)	-15.44%
Other Debt Service Fees	30,000	30,000	30,000	-	0.00%
<b>Total Expenditures</b>	<b>47,738,764</b>	<b>47,738,763</b>	<b>50,531,358</b>	<b>2,792,595</b>	<b>5.85%</b>
<b>Bond Sale</b>					
Prepaid Interest	-	-	-	-	
<b>Net Affect of Bond Sale</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Increase / (Decrease) In Fund Balance	1,192,677	923,191	0		
Fund Balance - July 1 (Beginning)	28,860,799	28,860,799	29,783,990		
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 30,053,476</b>	<b>\$ 29,783,990</b>	<b>\$ 29,783,990</b>		
<b>Percent of Operating Expenditures</b>	<b>62.95%</b>	<b>62.39%</b>	<b>58.94%</b>		
<b>August Debt Service Payment</b>	<b>9,864,519</b>	<b>9,864,519</b>	<b>9,826,616</b>	<b>***</b>	
<b>Estimated Fund Balance 8/31</b>	<b>\$ 20,188,957</b>	<b>\$ 19,919,471</b>	<b>\$ 19,957,374</b>		
<b>Percent of Operating Expenditures</b>	<b>35.05%</b>	<b>34.58%</b>	<b>33.07%</b>		

\*\*\* The August debt service payment is due after the new budget has been passed in June. Since tax collections for the new year do not begin until October, the June 30 fund balance must be large enough to cover the August payment.

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT**  
**2021-22 BUDGETS**  
**GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**

Description	Adopted 2021-22 Budget	Proposed Adopted 2021-22 Budget Per Student	Percent Of Total	2020-21 Revised Budget	2020-21 Per Student	Percent Of Total
Instruction	\$ 139,170,497	\$ 6,097	49.59%	\$ 141,673,438	\$ 6,346	49.95%
Instructional Support	35,892,169	1,572	12.79%	37,240,149	1,668	13.13%
Central Administration	7,074,522	310	2.52%	7,011,441	314	2.47%
District Operations	46,276,507	2,027	16.49%	48,138,305	2,156	16.97%
Debt Service	50,541,141	2,214	18.01%	47,860,412	2,144	16.88%
Other Functions	1,699,039	74	0.61%	1,685,364	75	0.59%
	<u>\$ 280,653,875</u>	<u>\$ 12,295</u>	<u>100.00%</u>	<u>* \$ 283,609,109</u>	<u>\$ 12,703</u>	<u>100.00%</u>

The budget reflects current data as of June 14, 2021

The expenditure categories listed above include the following:

*Instruction* : General Instruction, Instructional Resources & Media, Staff Development, and Payments to JJAEP

*Instructional Support* : Instructional Administration, School Administration, Guidance & Counseling, Social Services, Health Services, and Extra/Co-Curricular Activities

*Central Administration* : General Administration

*District Operations* : Plant Maintenance & Operations, Security, Data Processing, Transportation, and Food Service

*Debt Service* : Debt Service

*Other Functions* : Community Services, Capital Outlay, Other Intergovernmental Charges, and Payments to TIF Zone

# APPENDIX

# 2021 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

**Birdville ISD**  
 School District's Name

6125 E. Belknap Street, Haltom City, TX 76117  
 School District's Address, City, State, ZIP Code

817-547-5700  
 Phone (area code and number)

www.birdvilleschools.net  
 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>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). <sup>1</sup>	\$ 11,406,832,465
2.	<b>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 <sup>2</sup>	\$ 1,887,122,015
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 9,519,710,450
4.	<b>2020 total adopted tax rate.</b>	\$ 1.380300 / \$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
	<b>A. Original 2020 ARB values:</b> ..... \$ 693,136,582	
	<b>B. 2020 values resulting from final court decisions:</b> ..... - \$ 619,799,289	
	<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 73,337,293
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. 2020 ARB certified value:</b> ..... \$ 600,317,772	
	<b>B. 2020 disputed value:</b> ..... - \$ 96,050,844	
	<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 504,266,928
7.	<b>2020 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 577,604,221
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 10,097,314,671
9.	<b>2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>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 freoport 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.</p> <p><b>A. Absolute exemptions.</b> Use 2020 market value: ..... \$ <u>802,235</u></p> <p><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: ..... + \$ <u>24,254,910</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>25,057,145</u>
11.	<p><b>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.</p> <p><b>A. 2020 market value.</b> ..... \$ <u>199,940</u></p> <p><b>B. 2021 productivity or special appraised value:</b> ..... - \$ <u>76</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>199,864</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>25,257,009</u>
13.	<b>Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>10,072,057,662</u>
14.	<b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>139,024,612</u>
15.	<b>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. <sup>8</sup>	\$ <u>2,478,052</u>
16.	<p><b>Adjusted 2020 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>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.</p>	\$ <u>141,502,664</u>
17.	<p><b>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. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>12,330,770,212</u></p> <p><b>B. Pollution control and energy storage system 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: ..... - \$ <u>0</u></p> <p><b>C. Total 2021 value.</b> Subtract B from A.</p>	\$ <u>12,330,770,212</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><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. <sup>13</sup> ..... \$ <u>396,163,273</u></p> <p><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. <sup>14</sup> ..... + \$ <u>130,596,481</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>526,759,754</u>
19.	<b>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>15</sup>	\$ <u>1,974,261,471</u>

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ <u>10,883,268,495</u>
21.	<b>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.	\$ <u>0</u>
22.	<b>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.	\$ <u>239,422,810</u>
23.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 21 and 22.	\$ <u>239,422,810</u>
24.	<b>Adjusted 2021 taxable value.</b> Subtract line 23 from line 20.	\$ <u>10,643,845,685</u>
25.	<b>2021 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ <u>1.329430</u> /\$100

**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. <sup>18</sup>

- 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. <sup>19</sup>
- Enrichment Tax Rate (DTR):** <sup>20</sup> 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. <sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service. <sup>22</sup>

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. <sup>23</sup> 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*. <sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>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. <sup>25</sup>	\$ <u>0.874100</u> /\$100
27.	<b>2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2020 DTR, minus any required reduction under Education Code Section 48.202(f) ..... \$ <u>0.050000</u> /\$100 B. \$0.05 per \$100 of taxable value ..... \$ <u>0.050000</u> /\$100	\$ <u>0.050000</u> /\$100
28.	<b>2021 maintenance and operations (M&amp;O) tax rate.</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. <sup>27</sup>	\$ <u>0.924100</u> /\$100

<sup>16</sup> [Reserved for expansion]

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>22</sup> Tex. Edu. Code §45.0021(a)

<sup>23</sup> Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>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.<sup>28</sup></p> <p>Enter debt amount: ..... \$ <u>50,850,438</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>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..... - \$ <u>667,740</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>50,182,698</u>
30.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>380,943</u>
31.	<b>Adjusted 2021 debt.</b> Subtract line 30 from line 29D.	\$ <u>49,801,755</u>
32.	<p><b>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%.<sup>30</sup></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>31</sup> <u>100</u> %</p> <p>B. Enter the 2020 actual collection rate <u>100.31</u> %</p> <p>C. Enter the 2019 actual collection rate <u>98.61</u> %</p> <p>D. Enter the 2018 actual collection rate <u>99.96</u> %</p>	<u>100</u> %
33.	<p><b>2021 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>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 taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.</p>	\$ <u>49,801,755</u>
34.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>10,883,268,495</u>
35.	<b>2021 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.457600</u> /\$100
36.	<p><b>2021 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>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.<sup>32</sup></p>	\$ <u>1.381700</u> /\$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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ <u>0.00</u>

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.000000</u> /\$100
40.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ <u>0.000000</u> /\$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).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
42.	<b>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.	\$ <u>0.000000</u> /\$100
43.	<b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ <u>0.000000</u> /\$100
44.	<b>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).	\$ <u>0.000000</u> /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.329430/\$100  
 Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.381700/\$100  
 As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. 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>36</sup>

**print here** ▶ Katie Bowman  
 Printed Name of School District Representative

**sign here** ▶   
 School District Representative

8/6/2021  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)