

**2022-23 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, 2022 THROUGH JUNE 30, 2023**

	General Fund	Child Nutrition	Debt Service	Total
<b>Property Value Estimates</b>	<u>\$ 13,741,423,926</u>		<u>\$ 13,741,423,926</u>	<u>\$ 13,741,423,926</u>
<b>Tax Rate to Fund Operations</b>	<u>\$ 0.89780</u>		<u>\$ 0.4139</u>	<u>\$ 1.3117</u>
<b>Student Attendance Estimates</b>	<u>20,862</u>		<u>20,862</u>	<u>20,862</u>
<b>REVENUES</b>				
Property Tax Revenue	\$ 117,164,457	\$ -	\$ 53,765,347	\$ 170,929,804
Other Local Revenue	1,811,500	2,922,951	40,000	4,774,451
State Program Revenues	85,345,372	285,000	969,289	86,599,661
Federal Program Revenues	7,404,464	8,843,003	-	16,247,467
Other Resources	-	-	-	-
Total Revenues	<u>211,725,793</u>	<u>12,050,954</u>	<u>54,774,636</u>	<u>278,551,383</u>
<b>EXPENDITURES</b>				
11 Instruction	125,697,669			125,697,669
12 Instructional Resources & Media	2,912,616			2,912,616
13 Staff Development	4,368,851			4,368,851
21 Instructional Administration	3,690,756			3,690,756
23 School Administration	13,099,919			13,099,919
31 Guidance and Counseling	10,253,467			10,253,467
32 Social Services	320,873			320,873
33 Health Services	3,105,073			3,105,073
34 Student Transportation	5,969,758			5,969,758
35 Food Service	-	12,264,834		12,264,834
36 Co-Curricular Activities	5,902,548			5,902,548
41 General Administration	8,258,468			8,258,468
51 Plant Maintenance & Operations	25,342,750			25,342,750
52 Security	1,874,080			1,874,080
53 Data Processing	5,155,718			5,155,718
61 Community Service	312,574			312,574
71 Debt Service	9,783		55,192,425	55,202,208
81 Capital Outlay	40,000			40,000
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	20,000			20,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	804,000			804,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	<u>217,715,902</u>	<u>12,264,834</u>	<u>55,192,425</u>	<u>285,173,161</u>
<b>REFUNDINGS &amp; PREPAYMENTS</b>				
Net Effect	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Increase / (Decrease) In Fund Balance</b>	<b>(5,990,109)</b>	<b>(213,880)</b>	<b>(417,789)</b>	<b>(6,621,778)</b>
Fund Balance - July 1 (Beginning)	<u>70,779,208</u>	<u>5,254,794</u>	<u>30,345,887</u>	<u>106,379,889</u>
<b>Fund Balance - June 30 (Ending)</b>	<b>\$ 64,789,100</b>	<b>\$ 5,040,914</b>	<b>\$ 29,928,098</b> *	<b>\$ 99,758,112</b>
Percent of Operating Expenditures	29.76%	41.10%	54.23%	

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

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23		Percent Increase/ (Decrease) over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	
Property Value Estimates	\$ 12,207,282,533	\$ 12,817,646,681	\$ 12,949,832,433	\$ 13,741,423,926	\$ 791,591,493	6.11%
Tax Rate to Fund Operations	\$ 0.9664	\$ 0.9445	\$ 0.9241	\$ 0.8978	\$ (0.0263)	-2.85%
Student Attendance Estimates	21,913	21,913	20,771	20,862	91	0.44%
<b>REVENUES</b>						
<b>Local</b>						
Property Taxes - Current	\$ 109,777,993	\$ 112,896,431	\$ 111,633,471	\$ 115,864,457	\$ 4,230,986	3.79%
Property Taxes - Delinquent	395,796	500,000	500,000	500,000	-	0.00%
Penalty and Interest	1,019,883	750,000	1,305,000	800,000	(505,000)	-38.70%
Athletic Revenue-5752	211,889	322,500	322,500	322,500	-	0.00%
Tuition-5729 & 5739	100,087	147,550	10,000	610,000	600,000	6000.00%
Rental of Facilities-5743	151,225	160,000	120,000	160,000	40,000	33.33%
Interest on Investments-5742	119,710	150,000	150,000	200,000	50,000	33.33%
Other Local Revenue	387,900	427,000	1,235,126	519,000	(716,126)	-57.98%
<b>Total</b>	<b>112,164,483</b>	<b>115,353,481</b>	<b>115,276,097</b>	<b>118,975,957</b>	<b>3,699,860</b>	<b>3.21%</b>
<b>State</b>						
Foundation/Per Capita	82,568,171	81,967,216	78,977,586	73,066,393	(5,911,193)	-7.48%
Formula Transition Funding	1,621,915	2,535,914	-	-	-	0.00%
TRS On-Behalf	10,906,106	11,776,000	12,397,254	12,278,979	(118,275)	-0.95%
Other State Revenues	247,829	-	-	-	-	0.00%
<b>Total</b>	<b>95,344,021</b>	<b>96,279,130</b>	<b>91,374,840</b>	<b>85,345,372</b>	<b>(6,029,468)</b>	<b>-6.60%</b>
<b>Federal</b>						
Indirect Cost	1,673,596	850,000	850,000	850,000	-	0.00%
Other Federal Revenue	33,150	-	1,802,504	1,579,464	(223,040)	-12.37%
ROTC	232,673	225,000	225,000	225,000	-	0.00%
SHARS	3,501,332	4,000,000	4,109,689	4,750,000	640,311	15.58%
<b>Total</b>	<b>5,440,751</b>	<b>5,075,000</b>	<b>6,987,193</b>	<b>7,404,464</b>	<b>417,271</b>	<b>5.97%</b>
<b>Total Revenues</b>	<b>212,949,255</b>	<b>216,707,611</b>	<b>213,638,130</b>	<b>211,725,793</b>	<b>(1,912,337)</b>	<b>-0.90%</b>
<b>Total Expenditures and Uses</b>	<b>\$ 209,597,400</b>	<b>\$ 219,578,492</b>	<b>\$ 229,320,691</b>	<b>\$ 217,715,902</b>	<b>\$ (11,604,790)</b>	<b>-5.06%</b>
<b>Revenues Over(Under) Expend. and (Uses)</b>	<b>3,351,855</b>	<b>(2,870,881)</b>	<b>(15,682,561)</b>	<b>(5,990,109)</b>		
<b>Estimated Fund Balance (July 1)</b>	<b>83,109,915</b>	<b>86,461,770</b>	<b>86,461,770</b>	<b>70,779,208</b>		
<b>Estimated Ending Fund Balance (June 30)</b>	<b>\$ 86,461,770</b>	<b>\$ 83,590,889</b>	<b>\$ 70,779,208</b>	<b>\$ 64,789,100</b>		
<b>Percent of Operating Expenditures &amp; Other Uses</b>	<b>41.25%</b>	<b>38.07%</b>	<b>30.86%</b>	<b>29.76%</b>		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
<b>EXPENDITURES</b>						
<b>11 Instruction</b>						
Payroll	\$ 113,574,117	\$ 123,155,454	\$ 116,751,611	\$ 119,933,324	\$ (3,181,713)	-2.73%
Professional & Contracted Services	1,059,166	1,339,973	1,059,354	1,320,494	261,140	24.65%
Supplies and Materials	4,709,950	4,195,083	4,874,861	3,867,754	(1,007,107)	-20.66%
Other Operating Costs	488,010	597,719	617,851	571,098	(46,753)	-7.57%
Capital Outlay	153,229	10,000	121,182	5,000	(116,182)	-95.87%
<b>Total</b>	<u>119,984,471</u>	<u>129,298,229</u>	<u>123,424,858</u>	<u>125,697,669</u>	<u>(4,090,614)</u>	<u>-3.31%</u>
<b>12 Instructional Resources &amp; Media</b>						
Payroll	2,298,852	2,398,938	2,448,974	2,362,372	(86,602)	-3.54%
Professional & Contracted Services	143,784	148,800	148,800	147,700	(1,100)	-0.74%
Supplies and Materials	413,624	427,565	434,247	388,644	(45,603)	-10.50%
Other Operating Costs	2,315	18,450	18,450	13,900	(4,550)	-24.66%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>2,858,575</u>	<u>2,993,753</u>	<u>3,050,471</u>	<u>2,912,616</u>	<u>(137,855)</u>	<u>-4.52%</u>
<b>13 Staff Development</b>						
Payroll	5,848,222	6,134,358	4,764,134	3,790,966	(973,168)	-20.43%
Professional & Contracted Services	223,472	229,081	242,254	205,544	(36,710)	-15.15%
Supplies and Materials	152,802	186,447	180,490	136,669	(43,821)	-24.28%
Other Operating Costs	167,107	278,629	348,010	235,672	(112,338)	-32.28%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>6,391,603</u>	<u>6,828,515</u>	<u>5,534,888</u>	<u>4,368,851</u>	<u>(1,166,037)</u>	<u>-21.07%</u>
<b>21 Instructional Administration</b>						
Payroll	2,805,513	2,920,130	3,296,596	3,515,902	219,305	6.65%
Professional & Contracted Services	15,578	43,608	42,375	35,883	(6,492)	-15.32%
Supplies and Materials	106,239	58,590	77,232	52,275	(24,957)	-32.31%
Other Operating Costs	10,726	85,283	85,152	86,696	1,544	1.81%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>2,938,055</u>	<u>3,107,611</u>	<u>3,501,354</u>	<u>3,690,756</u>	<u>189,401</u>	<u>5.41%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
<b>23 School Administration</b>						
Payroll	13,369,303	13,649,983	12,782,300	12,923,862	141,562	1.11%
Professional & Contracted Services	36,298	82,357	74,433	47,062	(27,372)	-36.77%
Supplies and Materials	77,415	92,739	139,025	68,433	(70,592)	-50.78%
Other Operating Costs	29,464	64,357	76,495	60,562	(15,933)	-20.83%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>13,512,479</u>	<u>13,889,436</u>	<u>13,072,253</u>	<u>13,099,919</u>	<u>27,666</u>	<u>0.21%</u>
<b>31 Guidance and Counseling</b>						
Payroll	8,519,497	9,112,435	9,488,097	9,411,981	(76,116)	-0.80%
Professional & Contracted Services	41,513	67,690	134,883	55,477	(79,406)	-58.87%
Supplies and Materials	545,534	628,569	834,865	753,634	(81,231)	-9.73%
Other Operating Costs	47,845	189,280	58,488	32,375	(26,113)	-44.65%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>9,154,388</u>	<u>9,997,974</u>	<u>10,516,333</u>	<u>10,253,467</u>	<u>(262,867)</u>	<u>-2.50%</u>
<b>32 Social Services</b>						
Payroll	293,501	312,420	337,420	320,873	(16,547)	-4.90%
Professional & Contracted Services	-	-	-	-	-	0.00%
Supplies and Materials	212	-	-	-	-	0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>293,713</u>	<u>312,420</u>	<u>337,420</u>	<u>320,873</u>	<u>(16,547)</u>	<u>-4.90%</u>
<b>33 Health Services</b>						
Payroll	2,714,197	2,908,933	2,918,380	3,028,792	110,412	3.78%
Professional & Contracted Services	7,278	9,000	9,392	8,500	(892)	-9.50%
Supplies and Materials	92,298	69,810	61,735	65,151	3,416	5.53%
Other Operating Costs	3,826	2,430	10,100	2,630	(7,470)	-73.96%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<u>2,817,598</u>	<u>2,990,173</u>	<u>2,999,607</u>	<u>3,105,073</u>	<u>105,466</u>	<u>3.52%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
<b>34 Student Transportation</b>						
Payroll	4,092,499	4,520,855	5,478,909	5,148,657	(330,252)	-6.03%
Professional & Contracted Services	80,063	172,336	235,895	122,336	(113,560)	-48.14%
Supplies and Materials	472,079	660,655	1,135,949	624,505	(511,444)	-45.02%
Other Operating Costs	(295,393)	(76,890)	(66,890)	(171,890)	(105,000)	156.97%
Capital Outlay	23,259	155,866	1,028,252	246,150	(782,102)	-76.06%
<b>Total</b>	<u>4,372,507</u>	<u>5,432,822</u>	<u>7,812,115</u>	<u>5,969,758</u>	<u>(1,842,357)</u>	<u>-23.58%</u>
<b>36 Co-Curricular Activities</b>						
Payroll	3,000,749	3,161,986	3,510,565	3,460,069	(50,497)	-1.44%
Professional & Contracted Services	519,787	593,202	493,653	526,386	32,733	6.63%
Supplies and Materials	932,231	741,993	891,398	740,058	(151,340)	-16.98%
Other Operating Costs	375,183	1,097,374	967,206	1,176,035	208,829	21.59%
Capital Outlay	465,803	-	140,627	-	(140,627)	-100.00%
<b>Total</b>	<u>5,293,753</u>	<u>5,594,555</u>	<u>6,003,449</u>	<u>5,902,548</u>	<u>(100,901)</u>	<u>-1.68%</u>
<b>41 General Administration</b>						
Payroll	5,395,477	5,485,432	5,618,674	6,472,322	853,648	15.19%
Professional & Contracted Services	709,536	755,867	790,415	838,986	48,571	6.15%
Supplies and Materials	304,555	351,103	475,944	330,793	(145,150)	-30.50%
Other Operating Costs	320,182	482,120	485,036	616,367	131,331	27.08%
Capital Outlay	-	-	3,467	-	(3,467)	0.00%
<b>Total</b>	<u>6,729,751</u>	<u>7,074,522</u>	<u>7,373,535</u>	<u>8,258,468</u>	<u>884,934</u>	<u>12.00%</u>
<b>51 Plant Maintenance &amp; Operations</b>						
Payroll	10,748,525	12,711,714	12,594,717	14,356,974	1,762,258	13.99%
Professional & Contracted Services	5,835,940	6,229,114	6,842,602	6,105,314	(737,288)	-10.77%
Supplies and Materials	2,061,135	2,305,333	1,935,562	1,954,499	18,937	0.98%
Other Operating Costs	1,207,730	1,983,604	2,147,774	2,711,463	563,689	26.25%
Capital Outlay	1,108,453	214,500	2,493,654	214,500	(2,279,154)	-91.40%
<b>Total</b>	<u>20,961,783</u>	<u>23,444,265</u>	<u>26,014,309</u>	<u>25,342,750</u>	<u>(671,559)</u>	<u>-2.58%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
<b>52 Security</b>						
Payroll	97,002	120,950	146,866	586,656	439,790	299.45%
Professional & Contracted Services	1,058,031	1,179,390	1,222,722	1,138,274	(84,448)	-6.91%
Supplies and Materials	103,461	213,366	190,406	117,757	(72,649)	-38.15%
Other Operating Costs	1,233	-	1,600	-	(1,600)	0.00%
Capital Outlay	125,407	32,393	75,517	31,393	(44,124)	-58.43%
<b>Total</b>	<u>1,385,133</u>	<u>1,546,099</u>	<u>1,637,110</u>	<u>1,874,080</u>	<u>236,970</u>	<u>14.47%</u>
<b>53 Data Processing</b>						
Payroll	2,730,149	2,913,708	3,055,832	3,041,706	(14,126)	-0.46%
Professional & Contracted Services	1,412,523	1,366,579	1,427,640	1,326,749	(100,891)	-7.07%
Supplies and Materials	1,023,496	977,009	943,654	735,262	(208,391)	-22.08%
Other Operating Costs	16,938	32,000	34,369	32,000	(2,369)	-6.89%
Capital Outlay	124,379	20,000	49,987	20,000	(29,987)	-59.99%
<b>Total</b>	<u>5,307,485</u>	<u>5,309,296</u>	<u>5,511,482</u>	<u>5,155,718</u>	<u>(355,765)</u>	<u>-6.45%</u>
<b>61 Community Services</b>						
Payroll	152,352	156,039	210,548	168,574	(41,974)	-19.94%
Professional & Contracted Services	16,898	28,400	28,400	28,400	-	0.00%
Supplies and Materials	46,728	114,100	121,361	114,100	(7,261)	-5.98%
Other Operating Costs	-	500	2,886	1,500	(1,386)	-48.02%
Capital Outlay	6,695	-	-	-	-	0.00%
<b>Total</b>	<u>222,674</u>	<u>299,039</u>	<u>363,195</u>	<u>312,574</u>	<u>(50,621)</u>	<u>-13.94%</u>
<b>71 Debt Service</b>						
Debt Service	119,721	9,783	442,261	9,783	(432,478)	-97.79%
<b>Total</b>	<u>119,721</u>	<u>9,783</u>	<u>442,261</u>	<u>9,783</u>	<u>(432,478)</u>	<u>-97.79%</u>
<b>81 Capital Outlay</b>						
Payroll	17,248	40,000	40,000	40,000	-	0.00%
Capital Outlay	-	-	7,830,000	-	(7,830,000)	-100.00%
<b>Total</b>	<u>17,248</u>	<u>40,000</u>	<u>7,870,000</u>	<u>40,000</u>	<u>(7,830,000)</u>	<u>-99.49%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
<b>93 Payment to Fiscal Agent</b>						
Other Operating Costs	509,325	577,000	527,000	577,000	50,000	9.49%
<b>Total</b>	<u>509,325</u>	<u>577,000</u>	<u>527,000</u>	<u>577,000</u>	<u>50,000</u>	<u>9.49%</u>
<b>95 Payments to JJAEP</b>						
Professional & Contracted Services	8,643	50,000	12,709	20,000	7,291	57.37%
<b>Total</b>	<u>8,643</u>	<u>50,000</u>	<u>12,709</u>	<u>20,000</u>	<u>7,291</u>	<u>57.37%</u>
<b>97 Tax Increment Financing</b>						0.00%
Other Operating Costs	-	-	-	-	-	0.00%
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>99 Other Intergovernmental Charges</b>						
Professional & Contracted Services	716,689	783,000	783,000	804,000	21,000	2.68%
<b>Total</b>	<u>716,689</u>	<u>783,000</u>	<u>783,000</u>	<u>804,000</u>	<u>21,000</u>	<u>2.68%</u>
<b>00 Operating Transfers</b>	6,001,804	-	2,533,341	-	(2,533,341)	-100.00%
<b>TOTAL EXPENDITURES</b>	<u>\$ 209,597,400</u>	<u>\$ 219,578,492</u>	<u>\$ 229,320,691</u>	<u>\$ 217,715,902</u>	<u>\$ (11,604,790)</u>	<u>-5.06%</u>
<b>All Functions</b>						
Payroll	\$ 175,657,203	\$ 189,703,335	\$ 183,443,622	\$ 188,563,030	\$ 5,119,408	2.79%
Professional & Contracted Services	11,885,200	13,078,397	13,548,528	12,731,104	(817,424)	-6.03%
Supplies and Materials	11,041,757	11,022,362	12,296,728	9,949,533	(2,347,195)	-19.09%
Other Operating Costs	2,884,490	5,331,856	5,313,527	5,945,408	631,882	11.89%
Debt Service	119,721	9,783	442,261	9,783	(432,478)	-97.79%
Capital Outlay	2,007,225	432,759	11,742,685	517,043	(11,225,642)	-95.60%
Operating Transfers	6,001,804	-	2,533,341	-	(2,533,341)	-100.00%
<b>Totals</b>	<u>\$ 209,597,400</u>	<u>\$ 219,578,492</u>	<u>\$ 229,320,691</u>	<u>\$ 217,715,902</u>	<u>\$ (11,604,790)</u>	<u>-5.06%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION FUND BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 21-22 Revised Budget
	Audit	Adopted Budget	Revised Budget	Adopted Budget		
<b>REVENUES</b>						
<b>Local</b>						
Student Breakfast	\$ 7,396	\$ 117,470	\$ -	\$ 146,078	\$ 146,078	100.00%
Student Lunch	74,214	1,344,795	-	1,535,092	1,535,092	100.00%
Other	545,974	1,074,823	878,421	1,236,781	358,360	40.80%
Interest on Investments	3,216	5,000	5,000	5,000	-	0.00%
<b>Total</b>	<u>630,800</u>	<u>2,542,088</u>	<u>883,421</u>	<u>2,922,951</u>	<u>2,039,530</u>	<u>230.87%</u>
<b>State</b>						
State Matching	55,995	58,000	58,000	60,000	2,000	3.45%
TRS On-Behalf	261,713	225,000	225,000	225,000	-	0.00%
<b>Total</b>	<u>317,708</u>	<u>283,000</u>	<u>283,000</u>	<u>285,000</u>	<u>2,000</u>	<u>0.71%</u>
<b>Federal</b>						
Federal Breakfast/Lunch Reimb.	5,777,864	7,053,873	12,939,243	7,843,003	(5,096,240)	-39.39%
CARES	460,646	-	-	-	-	0.00%
USDA Commodities	704,541	1,088,000	1,102,262	1,000,000	(102,262)	-9.28%
<b>Total</b>	<u>6,943,051</u>	<u>8,141,873</u>	<u>14,041,505</u>	<u>8,843,003</u>	<u>(5,198,502)</u>	<u>-37.02%</u>
<b>Total Revenues</b>	<u><b>7,891,560</b></u>	<u><b>10,966,961</b></u>	<u><b>15,207,926</b></u>	<u><b>12,050,954</b></u>	<u><b>(3,156,972)</b></u>	<u><b>-20.76%</b></u>
<b>EXPENDITURES</b>						
<b>Food Service</b>						
Payroll	4,867,015	5,175,494	5,410,679	5,700,000	289,321	5.35%
Contracted Services	73,619	101,943	201,168	84,836	(116,332)	-57.83%
Supplies and Materials	4,008,539	5,151,988	6,031,596	6,412,998	381,402	6.32%
Other Operating Costs	10,177	14,600	15,060	14,000	(1,060)	-7.04%
Capital Outlay	236,799	100,000	1,122,275	53,000	(1,069,275)	-95.28%
<b>Total Expenditures</b>	<u><b>9,196,148</b></u>	<u><b>10,544,025</b></u>	<u><b>12,780,778</b></u>	<u><b>12,264,834</b></u>	<u><b>(515,944)</b></u>	<u><b>-4.04%</b></u>
Increase / (Decrease) In Fund Balance	(1,304,588)	422,936	2,427,148	(213,880)		
Fund Balance - July 1 (Beginning)	<u>4,132,234</u>	<u>2,827,646</u>	<u>2,827,646</u>	<u>5,254,794</u>		
<b>Fund Balance - June 30 (Ending)</b>	<u><b>\$ 2,827,646</b></u>	<u><b>\$ 3,250,582</b></u>	<u><b>\$ 5,254,794</b></u>	<u><b>\$ 5,040,914</b></u>		
Percent of Operating Expenditures	30.75%	30.83%	41.11%	41.10%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND BUDGET  
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23		
	Audit	Adopted Budget	Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	Percent Increase/ (Decrease) over 2021-22 Revised Budget
<b>Property Value Estimates</b>	<u>\$ 12,207,282,533</u>	<u>\$ 12,817,646,681</u>	<u>\$ 12,949,832,433</u>	<u>\$ 13,741,423,926</u>	<u>\$ 791,591,493</u>	<u>6.11%</u>
<b>Tax Rate to Fund Operations</b>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>-</u>	<u>0.00%</u>
<b>Student Attendance Estimates</b>	<u>21,913</u>	<u>21,913</u>	<u>20,771</u>	<u>20,862</u>	<u>91</u>	<u>0.44%</u>
<b>REVENUES</b>						
<b>Local</b>						
Property Taxes - Current	\$ 47,016,896	\$ 49,473,618	\$ 50,000,101	\$ 53,415,347	\$ 3,415,246	6.83%
Property Taxes - Delinquent	159,631	180,000	180,000	180,000	-	0.00%
Penalty and Interest	249,206	170,000	200,000	170,000	(30,000)	-15.00%
Interest on Investments	22,109	40,000	40,000	40,000	-	0.00%
<b>Total</b>	<u>47,447,842</u>	<u>49,863,618</u>	<u>50,420,101</u>	<u>53,805,347</u>	<u>3,385,246</u>	<u>6.71%</u>
<b>State</b>						
IFA/EDA	1,145,997	667,740	1,023,126	969,289	(53,837)	-5.26%
<b>Total</b>	<u>1,145,997</u>	<u>667,740</u>	<u>1,023,126</u>	<u>969,289</u>	<u>(53,837)</u>	<u>-5.26%</u>
<b>Total Revenues</b>	<u><b>48,593,839</b></u>	<u><b>50,531,358</b></u>	<u><b>51,443,227</b></u>	<u><b>54,774,636</b></u>	<u><b>3,331,409</b></u>	<u><b>6.48%</b></u>
<b>EXPENDITURES</b>						
<b>Debt Service</b>						
Principal	24,479,599	28,910,000	28,910,000	31,675,000	2,765,000	9.56%
Principal Prepayment	-	1,948,798	2,975,000	5,300,000	2,325,000	78.15%
Interest	23,229,164	19,642,560	19,642,560	18,187,425	(1,455,135)	-7.41%
Other Debt Service Fees	14,250	30,000	30,000	30,000	-	0.00%
<b>Total Expenditures</b>	<u>47,723,013</u>	<u>50,531,358</u>	<u>51,557,560</u>	<u>55,192,425</u>	<u>3,634,865</u>	<u>7.05%</u>
<b>Bond Sale</b>						
Proceeds from Refunding	-	-	-	-	-	-
Premium/Discount	-	-	-	-	-	-
Prepaid Interest	728,595	-	-	-	-	-
<b>Net Affect of Bond Sale</b>	<u>728,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase / (Decrease) In Fund Balance	1,599,421	-	(114,333)	(417,789)		
Fund Balance - July 1 (Beginning)	<u>28,860,799</u>	<u>30,460,220</u>	<u>30,460,220</u>	<u>30,345,887</u>		
<b>Fund Balance - June 30 (Ending)</b>	<u><b>\$ 30,460,220</b></u>	<u><b>\$ 30,460,220</b></u>	<u><b>\$ 30,345,887</b></u>	<u><b>\$ 29,928,098</b></u>		
<b>Percent of Operating Expenditures</b>	<b>63.83%</b>	<b>60.28%</b>	<b>58.86%</b>	<b>54.23%</b>		
<b>August Debt Service Payment</b>	<u>9,826,616</u>	<u>9,149,494</u>	<u>9,149,494</u>	<u>9,093,713</u>	***	
<b>Estimated Fund Balance 8/31</b>	<u><b>\$ 20,633,604</b></u>	<u><b>\$ 21,310,726</b></u>	<u><b>\$ 21,196,393</b></u>	<u><b>\$ 20,834,386</b></u>		
<b>Percent of Operating Expenditures</b>	<b>35.85%</b>	<b>35.71%</b>	<b>34.92%</b>	<b>32.41%</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**  
**2022-23 BUDGETS**  
**GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS**

Description	Adopted 2022-23 Budget	Adopted 2022-23 Budget Per Student	Percent Of Total	2021-22 Revised Budget	2021-22 Per Student	Percent Of Total
Instruction	\$ 132,999,136	\$ 5,929	46.64%	\$ 132,022,927	\$ 5,857	44.96%
Instructional Support	36,372,635	1,622	12.75%	36,430,417	1,616	12.41%
Central Administration	8,258,468	368	2.90%	7,373,535	327	2.51%
District Operations	50,607,139	2,256	17.75%	53,755,794	2,385	18.31%
Debt Service	55,202,208	2,461	19.36%	51,999,820	2,307	17.71%
Other Functions	1,733,574	77	0.61%	12,076,536	536	4.11%
	<u>\$ 285,173,161</u>	<u>\$ 12,713</u>	<u>100.00%</u>	<u>* \$ 293,659,029</u>	<u>\$ 13,028</u>	<u>100.00%</u>

\* The budget reflects current data as of June 9, 2022

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

# 2022 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Form 50-859

Birdville Independent School District  
School District's Name

(817) 547-5736  
Phone (area code and number)

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

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. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

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>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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>	§ 12,742,176,377
2.	<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>2</sup>	§ 2,110,520,082
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	§ 10,631,656,295
4.	<b>2021 total adopted tax rate.</b>	§ 1.338000 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	§ 1,219,421,715
	B. 2021 values resulting from final court decisions: .....	- § 1,096,993,989
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	§ 122,427,726
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	§ 162,276,110
	B. 2021 disputed value: .....	- § 25,964,178
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	§ 136,311,932
7.	<b>2021 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	§ 258,739,658
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	§ 10,890,395,953
9.	<b>2021 taxable value of property in territory the school deannexed after Jan. 1, 2021.</b> Enter the 2021 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>2021 taxable value lost because property first qualified for an exemption in 2022.</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 goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ <u>0</u></p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ <u>449,853,558</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ <u>449,853,558</u></p>
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value.</b> ..... \$ <u>0</u></p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	<p>\$ <u>0</u></p>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>449,853,558</u>
13.	<b>Adjusted 2021 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>10,440,542,395</u>
14.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>139,694,457</u>
15.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>8</sup>	\$ <u>2,258,941</u>
16.	<p><b>Adjusted 2021 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 2021 from the result.</p>	<p>\$ <u>141,953,398</u></p>
17.	<p><b>Total 2022 taxable value on the 2022 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>13,525,978,951</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: ..... - \$ _____</p> <p><b>C. Total 2022 value.</b> Subtract B from A.</p>	<p>\$ <u>13,525,978,951</u></p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2022 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>361,446,938</u></p> <p><b>B. 2022 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>231,312,964</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ <u>592,759,902</u></p>
19.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ <u>2,107,683,459</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 and 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>2022 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	§ 12,011,055,394
21.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	§ _____ 0
22.	<b>Total 2022 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 2021. 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, 2021, and be located in a new improvement.	§ 241,618,770
23.	<b>Total adjustments to the 2022 taxable value.</b> Add lines 21 and 22.	§ 241,618,770
24.	<b>Adjusted 2022 taxable value.</b> Subtract line 23 from line 20.	§ 11,769,436,624
25.	<b>2022 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	§ 1.206120/§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:**<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 Enrichment Tax Rate 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>2022 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>	§ 0.815900/§100
27.	<b>2022 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	§ 0.050000/§100
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	§ 0.050000/§100
	B. \$0.05 per \$100 of taxable value .....	§ 0.050000/§100
28.	<b>2022 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.	§ 0.865900/§100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	

<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(i) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §548.202(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 §548.255, 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(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount: ..... \$ <u>56,615,550</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>933,793</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>55,681,757</u>
30.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
31.	<b>Adjusted 2022 debt.</b> Subtract line 30 from line 29D.	\$ <u>55,681,757</u>
32.	<p><b>2022 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 2022 anticipated collection rate certified by the collector. <sup>31</sup> <u>100</u> %</p> <p>B. Enter the 2021 actual collection rate <u>99.70</u> %</p> <p>C. Enter the 2020 actual collection rate <u>100.31</u> %</p> <p>D. Enter the 2019 actual collection rate <u>99.78</u> %</p>	<u>100</u> %
33.	<p><b>2022 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 2022 to the result.</p>	\$ <u>55,681,757</u>
34.	<b>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>12,011,055,394</u>
35.	<b>2022 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.463590</u> /\$100
36.	<p><b>2022 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>1.329487</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>	\$ _____

<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>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____ /\$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.

This section applies to a 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>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
42.	<b>2021 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
43.	<b>Increase in 2021 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____ /\$100
44.	<b>2022 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____ /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.206120 /\$100  
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.329487 /\$100  
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: \_\_\_\_\_

**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 →

[Signature]  
 School District Representative

8/2/2022  
 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)