

Bastrop Independent School District
2021-22 Proposed General Fund Budget

	General Fund 20-2021	General Fund 2021-22	
	Estimate	Proposed	Difference
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	\$ 42,747,639	\$ 46,130,357	3,382,718
5720: Local Revenue			
5730: Tuition and Fees	\$ 87,828	\$ 87,828	-
5740: Other Revenues from Local Sources	\$ 784,311	\$ 85,200	(699,111)
5750: Revenues from Cocurricular Activities	\$ 100,000	\$ 100,000	-
5760: Revenues from Intermediate Sources	\$ 100,000	\$ 100,000	-
<u>State Revenue Sources</u>			
5810: State Foundation Revenues	\$ 58,770,050	\$ 56,448,000	(2,322,050)
5810: State Foundation Revenues - TRS Rider 71			
5820: Other State Program Revenues	\$ 8,750	\$ 8,750	-
5830: TRS Care - On-Behalf Payments/E-Rate	\$ 4,888,609	\$ 4,888,609	-
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues	\$ 104,500	\$ 104,500	-
5930: Federal Program Revenues	\$ 1,210,885	\$ 1,710,885	500,000
5940: Federal Revenue from Fed Agencies	\$ 119,040	\$ 270,040	151,000
7000: Other Resources	\$ 478,901	\$ -	(478,901)
Total Revenues and Other Sources	\$ 109,400,513	\$ 109,934,169	533,656
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction	\$ 64,578,029	\$ 65,373,992	795,963
0012: Instructional Resources and Media Services	\$ 1,347,736	\$ 1,375,664	27,928
0013: Curriculum Dev & Inst Staff Development	\$ 1,498,378	\$ 1,522,885	24,507
0021: Instructional Leadership	\$ 888,566	\$ 910,345	21,779
0023: School Leadership	\$ 6,037,126	\$ 6,230,094	192,968
0031: Guidance, Counseling & Evaluation Svcs	\$ 4,041,694	\$ 4,160,309	118,615
0032: Social Work Services	\$ 467,144	\$ 479,560	12,416
0033: Health Services	\$ 929,681	\$ 1,005,277	75,596
0034: Student Transportation	\$ 7,300,854	\$ 7,442,277	141,423
0035: Child Nutrition	\$ 153,978	\$ -	(153,978)
0036: Co-Curricular Activities	\$ 2,757,762	\$ 2,768,979	11,217
0041: General Administration	\$ 3,376,109	\$ 3,459,271	83,162
0051: Plant Maintenance & Operations	\$ 10,756,329	\$ 9,453,111	(1,303,218)
0052: Security & Monitoring Services	\$ 1,570,776	\$ 1,775,164	204,388
0053: Data Processing Services	\$ 1,275,433	\$ 1,324,704	49,271
0061: Community Services	\$ 318,749	\$ 327,507	8,758
0071: Debt Services	\$ 789,783	\$ 789,783	-
0081: Facilities Acquisitions & Construction	\$ 333,980	\$ -	(333,980)
0093: Payments to Fiscal Agent of SSA	\$ 487,323	\$ 487,323	-
0099: Other Intergovernmental Charges	\$ 927,924	\$ 1,047,924	120,000
Total Expenditures & Other Uses	\$ 109,837,354	\$ 109,934,169	\$ 96,815
Excess (Deficiency) Revenues Over Exp	(436,841)	-	

Bastrop Independent School District
2021-22 Proposed Food Service Budget

	2020-21	2021-22	
	Proposed	Proposed	
	Food Service	Food Service	Difference
	Estimate	Budget	
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues			
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	-	-	
5750: Revenues from Cocurricular Activities	916,491	1,076,851	160,360
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	29,000	27,714	(1,286)
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues	6,235,465	5,145,415	(1,090,050)
7000: Other Resources			
Total Revenues and Other Sources	\$ 7,180,956	\$ 6,249,980	(930,976)
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service	7,085,136	6,168,956	(916,180)
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services			
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 7,085,136	\$ 6,168,956	\$ (916,180)
8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	95,820	81,024	
Estimated Beginning Fund Balance - Unreserved	514,747	514,747	
Estimated Ending Fund Balance - Unreserved	610,567	595,771	

Bastrop Independent School District
2020-21 Debt Service Budget as Amended

	2021-22	2021-22	
	Debt Service	Debt Service	Difference
	Estimate	Proposed	
<u>Local & Intermediate Revenue Sources</u>			
5710: Property Tax Revenues	18,999,015	20,430,923	1,431,908
5720: Local Revenue			
5730: Tuition and Fees			
5740: Other Revenues from Local Sources	3,000	3,000	-
5750: Revenues from Cocurricular Activities			
5760: Revenues from Intermediate Sources			
<u>State Revenue Sources</u>			
5810: State Foundation Revenues			
5820: Other State Program Revenues	-	-	
5830: TRS Care - On-Behalf Payments			
5850: Other State Revenue			
<u>Federal Revenue Sources</u>			
5910: Other Federal Revenue			
5920: Federal Revenues			
7000: Other Resources			
Total Revenues and Other Sources	\$ 19,002,015	\$ 20,433,923	1,431,908
<u>Distribution of Budget Funds by Function</u>			
0011: Instruction			
0012: Instructional Resources and Media Services			
0013: Curriculum Dev & Inst Staff Development			
0021: Instructional Leadership			
0023: School Leadership			
0031: Guidance, Counseling & Evaluation Svcs			
0032: Social Work Services			
0033: Health Services			
0034: Student Transportation			
0035: Food Service			
0036: Co-Curricular Activities			
0041: General Administration			
0051: Plant Maintenance & Operations			
0052: Security & Monitoring Services			
0053: Data Processing Services			
0061: Community Services			
0071: Debt Services	18,911,740	20,433,923	1,522,183
0081: Facilities Acquisitions & Construction			
0093: Payments to Fiscal Agent of SSA			
Total Expenditures & Other Uses	\$ 18,911,740	\$ 20,433,923	1,522,183
8000: Operating Transfers Out			
Excess (Deficiency) Revenues Over Exp	90,275	-	
Estimated Beginning Fund Balance	\$ 12,589,074	\$ 13,193,641	
Estimated Ending Fund Balance	12,679,349	13,193,641	

2021 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Date: 06/08/2021 05:21 PM

Bastrop Independent School District

512-772-7100

School District's Name

Phone (area code and number)

906 Farm Street, Bastrop TX 78602

bastropisd.tx.ed

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*.

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$4,842,507,973
2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$6,821,681
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$4,835,686,292
4. 2020 total adopted tax rate .	\$1.321000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	
A. Original 2020 ARB Values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A.	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
A. 2020 ARB certified value:	\$24,205,794
B. 2020 disputed value:	\$24,205,794
C. 2020 undidputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$4,835,686,292
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$5,307,469
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$13,321,357
C. Value loss. Add A and B.	\$18,628,826
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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$3,067,871
B. 2021 productivity or special appraised value:	\$55,286
C. Value loss. Subtract B from A.	\$3,012,585
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$21,641,411
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	\$4,814,044,881
14. Adjusted 2020 levy. Multiply Line 4 by Line 13 and divide by \$100.	\$63,593,532
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$0
16. Adjusted 2020 levy with refunds. Add Lines 12 and 13. Note: If the governing body of	\$63,593,532

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>17. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³</p> <p>B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>C. Total 2021 value. Subtract B from A.</p>	<p>\$5,423,608,930</p> <p>\$-0</p> <p>\$5,423,608,930</p>
<p>18. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$6,796,735
20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$5,416,812,195
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New 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.	\$269,474,558
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$269,474,558

24. 2021 adjusted taxable value. Subtract Line 23 from Line 20.	\$5,147,337,637
25. 2021 no-new-revenue tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.235464/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

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

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

SECTION 2: Voter-Approval Tax Rate Worksheet

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:** 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.

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

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
26. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.824700/\$100
27. 2021 enrichment tax rate (DTR). Enter the greater of A and B A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) B. Enter \$0.05 per \$100 of taxable value.	\$0.050000 \$0.000000 \$0.050000
28. 2021 maintenance and operations (M&O) tax rate (TR). 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.	\$0.874700/\$100
29. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: B. Subtract unencumbered fund amount used to reduce total debt.	 \$21,710,000 \$0

C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$0
D. Adjust debt: Subtract B and C from A.	\$21,710,000
30. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
31. Adjusted 2021 debt. Subtract line 27 from line 26D.	\$21,710,000
32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	99.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	99.00%
B. Enter the 2020 actual collection rate	99.00%
C. Enter the 2019 actual collection rate	100.14%
D. Enter the 2018 actual collection rate	100.59%
33. 2021 debt adjusted for collections. Divide line 31 by line 32.	\$21,929,293
34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,416,812,195
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.404837/\$100
36. 2021 voter-approval tax rate. 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.	\$1.279537/\$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

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

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$5,416,812,195
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.000000/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 39 and line 36.	\$1.279537/\$100

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2021 NNR tax rate from Line 25.	\$1.235464
Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from Line 36 or Line 40.	\$1.279537

SECTION 5: 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

print here

Printed Name of School District Representative

sign here Sandra Callahan

School District Representative

June 8, 2021

Date

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)