

Budget Summary Report for Edgewood ISD

2021 - 2022 Current Budget				2022 - 2023 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$6,121,397	\$5,995	11	Instruction	\$6,730,768	\$6,503
12	Instructional Resources, Media Services	\$7,995	\$8	12	Instructional Resources, Media Services	\$5,054	\$5
13	Curriculum Development & Staff Development	\$248,975	\$244	13	Curriculum Development & Staff Development	\$218,026	\$211
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$6,378,367	\$6,247		Total:	\$6,953,848	\$6,719
Instructional Support				Instructional Support			
21	Instructional Leadership	\$128,928	\$126	21	Instructional Leadership	\$125,247	\$121
23	School Leadership	\$863,868	\$846	23	School Leadership	\$815,583	\$788
31	Guidance & Counseling, Evaluation	\$95,718	\$94	31	Guidance & Counseling, Evaluation	\$157,983	\$153
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$233,967	\$229	33	Health Services	\$223,423	\$216
36	Co-curricular/ Extra-curricular Activities	\$702,212	\$688	36	Co-curricular/ Extra-curricular Activities	\$840,278	\$812
	Total	\$2,024,693	\$1,983		Total	\$2,162,514	\$2,089
Central Administration				Central Administration			
41	General Administration	\$570,719	\$559	41	General Administration	\$606,034	\$586
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$1	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$500	\$0	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$500	\$0
	Total:	\$572,219	\$560		Total:	\$607,534	\$587
District Operations				District Operations			
51	Plant Maintenance & Operations	\$1,195,565	\$1,171	51	Plant Maintenance & Operations	\$1,185,954	\$1,146
52	Security and Monitoring	\$142,830	\$140	52	Security and Monitoring	\$335,451	\$324
53	Data Processing	\$462,174	\$453	53	Data Processing	\$411,383	\$397
34	Student Transportation	\$522,887	\$512	34	Student Transportation	\$469,250	\$453
35	Food Services	\$725,851	\$711	35	Food Services	\$731,191	\$706
	Total:	\$3,049,307	\$2,987		Total:	\$3,133,229	\$3,027
Debt Service				Debt Service			
71	Debt Service	\$820,604	\$804	71	Debt Service	\$1,009,801	\$976
Other				Other			
61	Community Service	\$0	\$0	61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$782,824	\$767	81	Facilities Acquisition and Construction	\$431,716	\$417
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$800	\$1	93	Payments to Fiscal Agents for Shared Service Arrangements	\$300	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$77,500	\$76	99	Inter-government charges not Defined in Other codes	\$85,500	\$83
	Total:	\$861,124	\$843		Total:	\$517,516	\$500

2022 Tax Rate Calculation Worksheet

School Districts Without Chapter 313 Agreements

SCE-EDGEWOOD ISD (2022)

804 East Pine, Edgewood, TX 75117

903-896-4332

<https://edgewood-isd.net>

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.

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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude 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). ¹ Tex. Tax Code § 26.012(14)	\$378,485,568
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ² Tex. Tax Code § 26.012(14)	\$83,040,502
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$295,445,066
4.	2021 total adopted tax rate.	1.13607500
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$0 B. 2021 values resulting from final court decisions: \$0 C. 2021 value loss. Subtract B from A. ³ Tex. Tax Code § 26.012(14)	\$0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$0 B. 2021 disputed value: \$0 C. 2021 undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$0
8.	2021 taxable value, adjusted for court-ordered adjustments. Add Line 3 and Line 7.	\$295,445,066
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$219,530</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: \$3,660,015</p> <p>C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15)</p>	\$3,879,545
11.	<p>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. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value: \$816,198</p> <p>B. 2022 productivity or special appraised value: \$18,900</p> <p>C. Value loss. Subtract B from A ⁷ Tex. Tax Code § 26.012(15)</p>	\$797,298
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$4,676,843
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$290,768,223
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$3,303,345
15.	<p>Taxes refunded for years preceding tax year 2021. 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. ⁸ Tex. Tax Code § 26.012(13)</p>	\$4,741.48
16.	<p>Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹ Tex. Tax Code § 26.012(13) 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>	\$3,308,087
17.	<p>Total 2022 taxable value on the 2022 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 19). These homesteads include homeowners age 65 or older or isabled. ¹⁰ Tex. Tax Code §§ 26.012, 26.04(c-2)</p> <p>A. Certified values. ¹¹ Tex. Tax Code § 26.012(6) \$435,754,392</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0</p> <p>C. Total 2022 value. Subtract B from A.</p>	\$435,754,392

Texas Comptroller of Public Accounts

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. 18 Tex. Tax Code §26.08(n)

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. 19 Tex. Edu. Code §48.2551(a)(3)

2. Enrichment Tax Rate (DTR): 20 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032 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. 21 Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

3. 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. ^{22 Tex. Edu. Code §45.0021(a)}

If a school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2022-2023 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. ^{23 Tex. Edu. Code §11.184(b)} 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. ²⁴ Tex. Edu. Code §11.184(b-1)

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	2022 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. ^{25 Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)}	0.80460000
27.	2022 enrichment tax rate. Enter the greater of A and B. ^{26 Tex. Tax Code §26.08(n)(2)} A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) B. Enter \$.05 per \$100 of taxable value	0.13830000 0.05000000
28.	2022 maintenance and operations (M&O) tax rate. 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. ^{27 Tex. Edu. Code §45.003(e)}	0.94290000
29.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred 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. ^{28 Tex. Tax Code § 26.012(7)} Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt. 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. D. Adjust debt: Subtract B and C from A.	\$638,950 \$0 \$0 \$638,950
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ^{29 Tex. Tax Code §§26.012(10) and 26.04(b)}	\$652
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$638,298
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%. ^{30 Tex. Tax Code §§26.04(h), (h-1) and (h-2)} A. Enter the 2022 anticipated collection rate certified by the collector. ^{31 Tex. Tax Code §26.04(b)} B. Enter the 2021 actual collection rate C. Enter the 2020 actual collection rate D. Enter the 2020 actual collection rate	100.00% 100.63% 101.09% 98.72% 100.00%
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$638,298
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$368,432,390
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.17324699
36.	2022 voter-approval tax rate. Add 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. ^{32 Tex. Tax Code §26.08(g)}	1.11614699

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.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ Tex. Tax Code § 26.045(d) The school district shall provide its tax assessor with a copy of the letter. ³⁴ Tex. Tax Code § 26.045(i)	\$0
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$368,432,390
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	0.00000000
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	1.11614699

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. ³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d) 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.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	1.13607500
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	0.00000000
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	1.13607500
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	0.00000000

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

0.94281254

Enter the 2022 NNR tax rate from: Line 25.

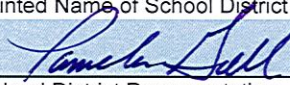
Voter-Approval Tax Rate

As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44.

1.11614699

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. ³⁶ Tex. Tax Code §26.04(c)

print
here
Pamela Goll
Printed Name of School District Representative
sign
here

School District Representative

7/29/2022
Date

For more information, visit our website: comptroller.texas.gov/taxes/property-tax