

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

2022-2023 FISCAL YEAR  
PROPOSED BUDGET

SUBMITTED FOR CONSIDERATION:  
August 8, 2022

2022-2023 Board of Trustees

Dusty Autrey, President  
Clay Schoolfield, Vice President  
Melissa Starnater, Secretary  
Debbie Timmermann

John Rodgers  
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Dr. Jerry Hollingsworth, Superintendent  
411 N Gibson St, Waxahachie, TX 75165  
[www.wisd.org](http://www.wisd.org)

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# **Section 1:**

# **INTRODUCTION**



Waxahachie  
Independent School District

411 N. Gibson Street Waxahachie, TX 75165 P (972) 923-4631 F (972) 923-4759 www.wisd.org

July 12, 2022

Board of Trustees  
Waxahachie Independent School District  
411 N Gibson St  
Waxahachie, TX 75165

Dear Trustees,

I am pleased to submit the respective budgets that follow this letter for the Waxahachie Independent School District's upcoming fiscal year beginning September 1, 2022, and ending August 31, 2023. These budgets are presented in accordance with the requirements of Texas Education Code Chapter 44, section 44.002.

Annually, the Board of Trustees must review and approve the budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund at the fund and function level before the beginning of the fiscal year for which they were prepared to be in compliance with TEC §44.002 - §44.004. The following budgets presented for adoption meet the requirements established by Statute.

Through the hard work, dedication, and collaboration of Board members, district administrators, and staff, the attached budgets for the General Fund, Debt Service Fund, and Child Nutrition Fund have been prepared based upon the school finance provisions adopted by the 87<sup>th</sup> Legislature, Regular and Called Sessions, and all applicable grant provisions.

The 2022-2023 fiscal budgets have been prepared with a conservative mindset and present a great opportunity to continue making progress towards ensuring all students grow academically each school year. If additional students beyond our expectations are enrolled, we will need significant modification to this spending plan.

We appreciate the support of the Board, the community, and the staff who all work together to ensure the best education for our students. It is because of this support that Waxahachie ISD is an award-winning district where innovation thrives and growth is limitless.

Respectfully submitted,

Ryan Kahlden, RTSBA  
Chief Financial Officer

## **Executive Summary – General Fund**

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The main operating fund, or General Fund, is the primary source of funds to sustain the ongoing daily operations of Waxahachie ISD. The two primary sources of revenues for the general fund are local revenues and state revenues. Expenses from this fund cover most of the ongoing operations of the District, including athletics, fine arts, instruction, insurance, maintenance, professional development, salaries and benefits, supplies, technology, and transportation.

The 2021-2022 budget was based on a projected enrollment of 10,673 students; 4,954 elementary students across 10 campuses and 5,719 secondary students across 6 campuses. The 2022-2023 budget was prepared on a projected enrollment of 11,052 students; 5,183 at elementary campuses and 5,869 at secondary campuses, per our most recent demographic study.

Our expected average daily attendance (ADA) for the 2022-2023 school year is 10,268.404 students, an expected increase of 8.45% from our ending 2021-2022 ADA of 9,468.404. An enrollment of 11,052 students attending school at approximately 92.91% attendance rate would yield a calculated ADA of 10,268.404. Historically, the district has experienced attendance rates annually at approximately 95%, so budgeting at almost 93% leaves plenty of room for unexpected disruptions to attendance.

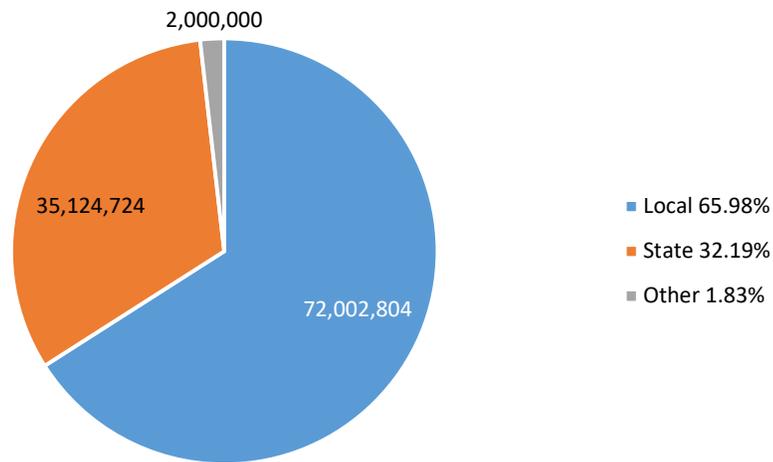
### **General Fund Revenues**

The two primary sources of General Fund revenues in Waxahachie ISD come from local revenues and state revenues. Local revenues include sources such as, property taxes, athletic revenues, insurance proceeds, proceeds from the sale of property, investment earnings, and other miscellaneous revenues. Local revenue sources account for approximately 65.98% of the total general fund revenues. State revenues are earned through student attendance (ADA) and make up approximately 32.19% of total general fund revenues. Approximately 1.83% of general fund revenues are earned from federal sources through the School Health and Related Services (SHARS) program.

The two main components of state funding are (1) students in attendance and (2) local property values. The students in attendance component is made up of various weights and averages based on the PEIMS information of each student and how often they are present for school. This information is an educated guess each year until actual attendance data is calculated at the end of the school year and submitted to the State.

The changes to the state funding formulas enacted by the 87<sup>th</sup> Legislative session were relatively minor compared with those from the 86<sup>th</sup> legislative session. At the time of the publishing of this book, we do not have official confirmation from TEA on our Tier I Maximum Compressed Tax Rate (MCR) which could effect our local revenues and state revenues once approved by TEA, but we anticipate our MCR for 2022 to be \$0.9429, a decrease of \$0.0174 from the 2021 MCR of \$0.9603.

## Budgeted General Fund Revenues \$109,127,528



### General Fund Budgeted Revenue Highlights:

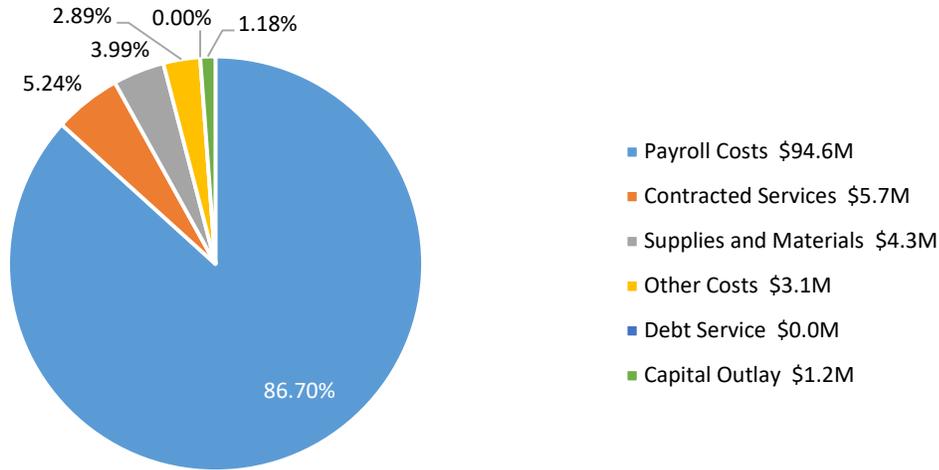
- Property taxes are budgeted at \$70.7MM, a \$16.5M, or 30.37% increase from the 2021-2022 fiscal year. Information from the Ellis County Appraisal District shows property values, including new additions, increasing approximately 34.80%, but with changes enacted by the 86<sup>th</sup> Texas Legislature, the District will be proposing a lower tax rate for the 2022-2023 fiscal year. This change in proposed rate will reduce the gain in revenues from property taxes expected to be realized by the District.
- State revenue is budgeted to be \$35.1M in the 2022-2023 fiscal year, a \$15.1M or 30.10% decrease as a result of changes to the state funding formula enacted by the 86<sup>th</sup> Texas Legislature corresponding to the significant increase in locally taxable property values.

### General Fund Expenditures

The general fund expenditure budget for the 2022-2023 fiscal year is \$109,127,528. The state requires school districts to follow the Financial Accountability System Resource Guide when classifying these expenditures. The six major object categories are: payroll costs, professional and contracted services, supplies and materials, other operating costs, debt service costs, and capital outlays.

## General Fund Expenditures by Major Object

\$109,127,528



### PAYROLL COSTS (6100 – 6199)

Consistent with most districts in the State of Texas, the payroll and related benefits budget for Waxahachie ISD is greater than 80% of our budget. For the 2022-2023 school year, payroll costs are estimated to be approximately \$94.6M, which is approximately 86.70% of the 2022-2023 general fund budget. This percentage is higher than like-sized peer district and every effort should be made to reduce this to no more than 85% in the coming fiscal years. The projected payroll costs for the 2022-2023 fiscal year are approximately \$3.3M higher than the revised payroll costs in the 2021-2022 fiscal year, approximately a 3.64% increase.

Certified teachers, librarians, counselors, and nurses are paid in accordance with the minimum salary requirements established by the Texas Legislature. All teachers, librarians, counselors, and nurses are paid on a fixed step schedule, as approved by the school board. In an effort to remain competitive with other local districts, the administration is proposing a starting pay of \$54,000 per year on the teaching pay scale. This is an increase of \$1,450 from the current starting pay of \$52,550. To adjust our salaries to the identified market, all staff will see a \$1,100 increase from their current pay for the 2022-2023 school year. Staff with less than 5 years of experience will see an increase of \$1,600 to be more competitive with the local market. Staff with between 5 and 10 years of service will see an increase of \$1,300 to be more competitive with the local districts.

Waxahachie ISD has three additional pay scales for employees, each scale having its own proposed pay increase. Administration is proposing a 3% pay increase for all employees on the auxiliary and paraprofessional pay scales for the 2022-2023 fiscal

year. Administration is also proposing a 2% pay increase for all positions on the administrative and professional pay scale for the 2022-2023 fiscal year. In addition to this blanket increase, administration did a review of all salaries on the administrative and professional pay scale during the 2021-2022 school year and found several who were being paid less than the board adopted scale. Due to financial constraints, all of these adjustments were unable to be made during the last school year and will be completed during the 2022-2023 school year.

The Board of Trustees has approved numerous new positions to be utilized across the District for the 2021-2022 school year. These positions will have an impact on both elementary and secondary campuses, and the majority of these positions will be devoted to improving student outcomes.

Looking forward to next year – The District will continue to utilize ESSER III funds to help address learning losses. With increases in student populations forecasted, it is reasonably expected that additional staff positions will be requested for the 2023-2024 fiscal year.

### **PROFESSIONAL AND CONTRACTED SERVICES (6200 – 6399)**

After payroll costs, professional and contracted services make up the next most significant category of expenditures for Waxahachie ISD. At approximately 5.24% of all expenditures, professional and contracted services encompass a wide array of services that keep the district operating. These services include audit services, legal services, contracted professional services through Region 10 for occupational and physical therapies, audiological services, and most significantly, utility services to each campus and facility.

Currently, utility services comprise approximately 23.13% of the budget of all professional and contracted services – accounting for approximately 1.81% of the total expenditure budget within the general fund. During the 2020-2021 school year, the district executed an agreement on a lower fixed-cost electric rate that began in December 2020, and is providing cost savings based on current consumption. Since the execution of this contract, the market rate for electricity has increased significantly further highlighting the importance of this proactive agreement. Investing in improvements in other building systems (roofing, lighting, HVAC) will also help to reduce our utility costs. The district is developing a comprehensive listing of all systems, their age, current status, and recommended repairs/replacement costs and timelines to ensure the most efficient use of all district resources.

### **SUPPLIES AND MATERIALS (6300 – 6399)**

The next most significant expenditure category is supplies and materials, which account for approximately 3.99% of the total general fund expenditure budget. The supplies and materials category is used to equip our students and staff with the materials they need to be successful. From textbooks and classroom curriculum materials to vehicle fuels,

this category includes testing supplies, reading intervention materials, office supplies, and maintenance and transportation supplies and materials.

### **OTHER OPERATING COSTS (6400 – 6499)**

The category of other operating costs includes the items that have not previously been described, property and casualty insurance, student and staff travel and meals, election worker costs, dues and fees, and other miscellaneous operating costs, which makes up approximately 2.89% of the overall general fund expenditures budget.

The most significant category within this group is property and casualty insurance, which accounts for approximately 33.90% of all other operating costs.

### **DEBT SERVICE (6500 – 6599)**

Texas Education Code §45.0021 specifically prohibits a district from adopting an artificially high M&O tax rate for the purpose of retiring outstanding debt obligations. As a result, the district does not use any general fund monies to service outstanding debt.

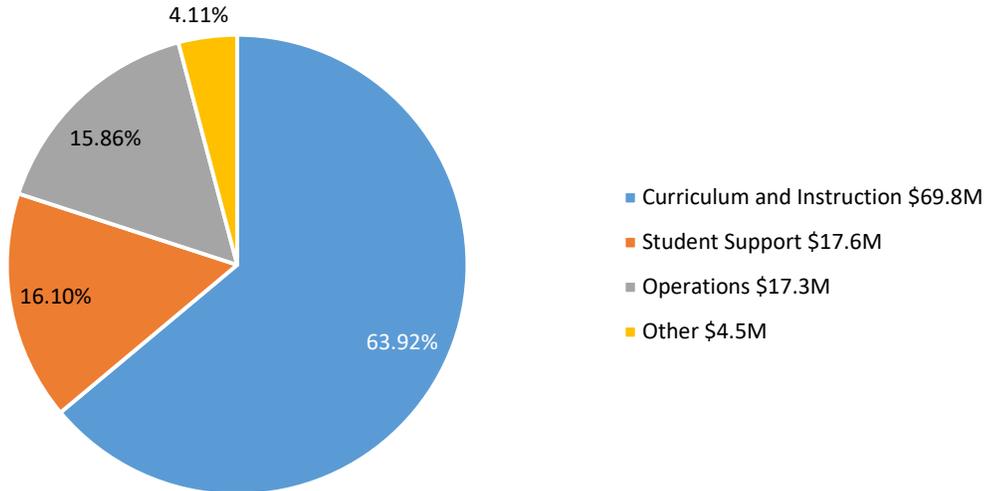
### **CAPITAL OUTLAY (6600 – 6699)**

The last major category of expenditures is capital outlay. These are funds that are used to purchase goods that have an individual value, or are combined with other items to have a combined value, greater than \$5,000 and a useful life over more than one year. Capital outlays cover many different types of purchases: land acquisition and improvements, building construction and improvements, furniture and fixtures, vehicles, and other equipment. Within the budget for capital outlays, there is \$500,000 that is set aside annually to renovate/refresh a campus. This is allocated on a rotational basis as needs arise. Other district initiatives within the capital outlay category are campus playground improvements, digital signage, and athletic field renovations and improvements. In total, the capital outlay budget for the 2022-2023 fiscal year is approximately \$1.2M, or 1.18% of general fund expenditures. This amount is approximately \$3.9M, or 75.47% less than the revised 2021-2022 budget. This reduction is due to the purchase of land and additional campus renovation projects that were funded in the 2021-2022 fiscal year being completed.

### **EXPENDITURES BY FUNCTION**

School districts are required to budget expenditures by function and the budget must be approved at the fund and function level, at a minimum.

## General Fund Expenditures by Functional Category



### SUMMARY OF EXPENDITURES

The main driver of all Waxahachie ISD expenditures is student success. The commitment to delivering quality instruction utilizing available technology and delivery methods is evident in not only payroll costs, but also in the amount of expenditures budgeted to instruction and student support.

Within a district that is growing at the pace that Waxahachie ISD is currently experiencing, there will always be the need for additional personnel. Between the cabinet members, we try to identify the most pressing needs to address related to personnel and bring only those needs for consideration. With the COVID-19 pandemic disrupting the traditional learning model and leaving behind learning gaps, sometimes significant learning gaps, there will be additional demands for intervention and strategies to address these deficiencies.

In addition to hiring new personnel, the human resources department works hard to ensure that all our employees feel honored and supported through competitive salary and benefit packages. The Department of Teaching, Learning, and Innovation strives to ensure the most current and relevant materials are available for our students, while the facilities and support service departments provide safe and clean learning environments and the transportation needed to experience these environments.

Waxahachie ISD has been recognized by the State of Texas with the Transparency Star Award for traditional finances and is expecting to receive the Transparency Star for debt obligations very soon. These awards highlight our commitment to transparency and providing relevant information to the taxpayers.

## FUND BALANCE

Fund balance is the accumulation of unspent funds from previous fiscal years. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (i.e. revenue shortfalls, unanticipated expenditures, and emergency capital needs) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. Our current outstanding debt covenants recommend, at a minimum, Waxahachie ISD maintain unrestricted fund balance in their general fund of no less than three months of regular general fund operating revenues or regular general fund operating expenditures.

As of August 31, 2021 (the most recently completed external financial audit), Waxahachie ISD had \$26.0M of unassigned fund balance in the general fund. These funds generally, while significant in value, are utilized as a supplement to cash flow during the spring months after significant property tax collections have subsided.

Budgeted general fund expenditures for the 2022-2023 fiscal year are expected to be \$109.1M. Our current unassigned fund balance would equate to approximately 87.05 days, or 2.86 months, of fund balance on-hand. To help ensure solid financial position going forward, we should strive to maintain a reserve of at least three months operating expenditures in unassigned fund balance.

The budget being presented for next year starts with a balanced budget, revenues expected to cover expenditures, and any positive variances in student attendance, revenue generation/collection, or expenditure savings should help create a surplus to improve our fund balance.

## PROPERTY TAXES

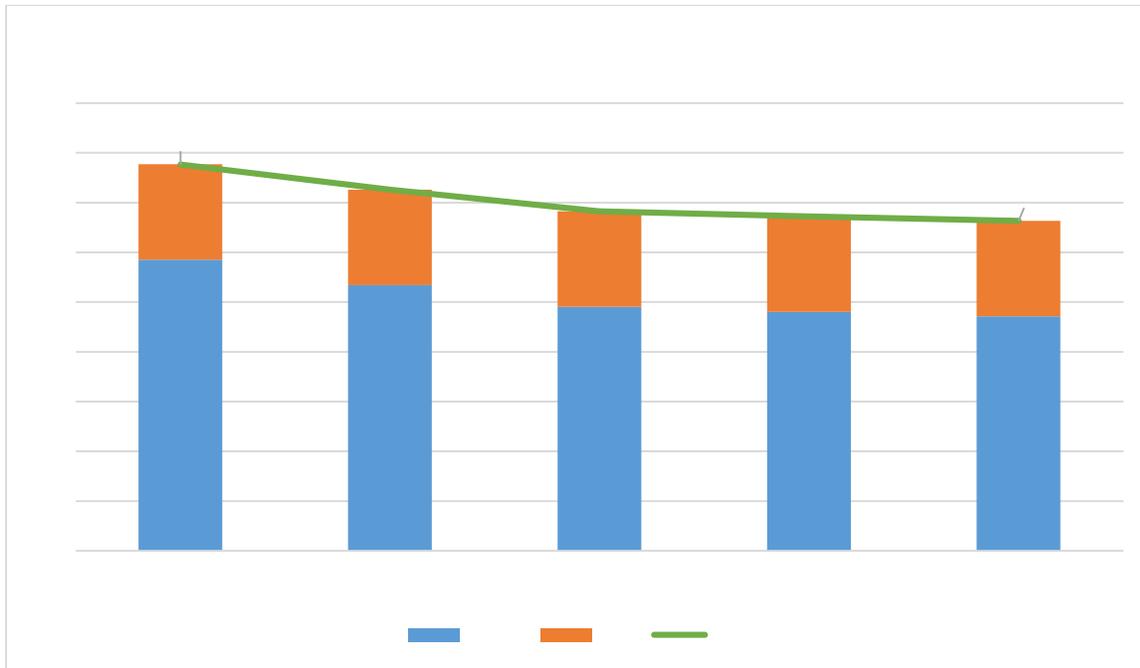
All residents of Waxahachie ISD contribute to the operations of the District through their payment of property taxes. The overall rate that is seen by property owners is actually made up of two different tax rates, Maintenance and Operations (M&O) tax rate and the Interest and Sinking (I&S) tax rate.

| Waxahachie Independent School District<br>2022-2023 Tax Rate Analysis |                             |
|---|-----------------------------|
| Maintenance and Operations Tax Rate                                   | \$ 0.9429                   |
| Interest and Sinking Tax Rate   | <u>0.3839</u>               |
| Overall Waxahachie ISD Tax Rate                                       | 1.3268 / \$100 in valuation |

The M&O tax rate is dedicated specifically to the maintenance and operations of the school district. Teacher salaries, utility costs, supplies and materials, and contracted services are just a few of the expenditures supported with the M&O taxes collected. Every school district has an M&O tax rate.

The I&S tax rate is completely dedicated to the outstanding supporting debts of the district. As the servicing requirements for outstanding debt changes over time, the I&S rate also changes to match these obligations. For districts without any outstanding debt, there is no I&S tax rate.

Overall, the proposed tax rate of \$1.3268, comprised of \$0.9429 for the M&O tax rate and \$0.3839 for the I&S tax rate, is approximately 1.29% lower than the 2021-2022 \$1.3442 total tax rate. Since the 2018-2019 fiscal year, the total Waxahachie ISD tax rate has been reduced more than \$0.22 per \$100 in valuation.



### **Executive Summary – Debt Service Fund**

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The Debt Service Fund is used to account for resources set aside to pay interest and principal on general long-term debt. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

The Debt Service Fund's revenue budget for the 2022-2023 fiscal year is \$29,038,478. This represents an increase of \$6,904,611 over last year's revenues due to an increase in property values. The expenditure budget which is used to make bond payments is \$16,359,641, a decrease of \$5,986,836 from the prior year. The increase in available funds will be used to pay down existing debt and complete a refinancing of outstanding bonds to save taxpayers interest costs.

The debt service fund balance at the August 31, 2022 fiscal year end is projected to be approximately \$3.9M.

## **Executive Summary – Child Nutrition Fund**

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The Child Nutrition Fund is an enterprise fund that is used to account for all of the revenues and expenses of operating the food service program at each campus. As an enterprise fund, the resources available (revenues) of the fund are expected to meet the needs of the fund (expenses), without subsidization from the general fund, just like a regular business.

The revenue budget for the 2022-2023 fiscal year is \$5,070,692, \$988,562 less than the prior year based primarily on expected decreased student participation due to the discontinuing of all students eating for free at the federal level. The expense budget of \$5,070,692, is \$988,562 less than the prior year. At the end of the August 31, 2022 fiscal year, the Child Nutrition Fund is anticipated to have a fund balance of \$341,000.

**Section 2:**  
**SUMMARY BUDGET**  
**INFORMATION**

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

BUDGET FOR ADOPTION

## GENERAL FUND

### REVENUES

|                              |                    |
|------------------------------|--------------------|
| LOCAL & INTERMEDIATE SOURCES | \$ 72,002,804      |
| STATE PROGRAM REVENUES       | 35,124,724         |
| FEDERAL PROGRAM REVENUES     | <u>2,000,000</u>   |
| TOTAL REVENUES               | <u>109,127,528</u> |

### EXPENDITURES

|  |                    |
|--|--------------------|
| FUNCTION: 11 INSTRUCTION                             | 66,651,550         |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES                 | 1,435,355          |
| FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT        | 1,671,711          |
| FUNCTION: 21 INSTRUCTIONAL LEADERSHIP                | 2,928,172          |
| FUNCTION: 23 SCHOOL LEADERSHIP                       | 6,630,023          |
| FUNCTION: 31 GUIDANCE AND COUNSELING                 | 3,081,367          |
| FUNCTION: 32 SOCIAL WORK SERVICES                    | -                  |
| FUNCTION: 33 HEALTH SERVICES                         | 1,363,244          |
| FUNCTION: 34 TRANSPORTATION                          | 3,469,633          |
| FUNCTION: 35 FOOD SERVICES                           | 100,000            |
| FUNCTION: 36 EXTRACURRICULAR ACTIVITIES              | 4,488,782          |
| FUNCTION: 41 GENERAL ADMINISTRATION                  | 3,570,027          |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS        | 8,557,114          |
| FUNCTION: 52 SECURITY AND MONITORING SERVICES        | 1,767,357          |
| FUNCTION: 53 DATA PROCESSING SERVICES                | 1,962,500          |
| FUNCTION: 61 COMMUNITY SERVICE                       | 240,693            |
| FUNCTION: 71 DEBT SERVICE                            | -                  |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION | 550,000            |
| FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION  | 40,000             |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES         | <u>620,000</u>     |
| TOTAL EXPENDITURES                                   | <u>109,127,528</u> |

|   |             |
|---|-------------|
| DEFICIENCY OF REVENUES UNDER EXPENDITURES | <u>\$ -</u> |
|---|-------------|

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

BUDGET FOR ADOPTION

## DEBT SERVICE FUND

### REVENUES

|                              |                   |
|------------------------------|-------------------|
| LOCAL & INTERMEDIATE SOURCES | \$ 28,938,478     |
| STATE PROGRAM REVENUES       | -                 |
| FEDERAL PROGRAM REVENUES     | <u>100,000</u>    |
| TOTAL REVENUES               | <u>29,038,478</u> |

### EXPENDITURES

|                           |                   |
|---------------------------|-------------------|
| FUNCTION: 71 DEBT SERVICE | <u>16,359,641</u> |
| TOTAL EXPENDITURES        | <u>16,359,641</u> |

|                                      |                             |
|--------------------------------------|-----------------------------|
| EXCESS OF REVENUES OVER EXPENDITURES | <u><u>\$ 12,678,837</u></u> |
|--------------------------------------|-----------------------------|

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

BUDGET FOR ADOPTION

## CHILD NUTRITION FUND

### REVENUES

|                              |                  |
|------------------------------|------------------|
| LOCAL & INTERMEDIATE SOURCES | \$ 593,850       |
| STATE PROGRAM REVENUES       | 379,078          |
| FEDERAL PROGRAM REVENUES     | <u>4,097,764</u> |
| TOTAL REVENUES               | <u>5,070,692</u> |

### EXPENDITURES

|  |                  |
|--|------------------|
| FUNCTION: 35 FOOD SERVICES                           | 4,991,120        |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS        | 79,572           |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION | <u>-</u>         |
| TOTAL EXPENDITURES                                   | <u>5,070,692</u> |

|   |                    |
|---|--------------------|
| DEFICIENCY OF REVENUES UNDER EXPENDITURES | <u><u>\$ -</u></u> |
|---|--------------------|

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT**

FISCAL YEAR 2022-2023

**BUDGET FOR ADOPTION - ALL FUNDS**

|   | <u>General Fund</u> | <u>Debt Service</u>  | <u>Child Nutrition</u> |
|---|---------------------|----------------------|------------------------|
|   | Proposed            | Proposed             | Proposed               |
| <b>REVENUES</b>                                   |                     |                      |                        |
| 5711 Current Property Taxes                       | \$ 70,781,304       | \$ 28,818,478        | \$ -                   |
| 5712 Delinquent Property Taxes                    | 300,000             | 90,000               | -                      |
| 5719 Other Tax Revenue                            | 300,000             | 30,000               | -                      |
| 5729 Single Age Parent Education                  | 50,000              | -                    | -                      |
| 5735 Out of District Tuition - CTE                | 50,000              | -                    | -                      |
| 5739 Miscellaneous Tuition Charges                | 14,000              | -                    | -                      |
| 5742 Investment Earnings                          | 100,000             | -                    | 150                    |
| 5743 Rent   | 20,000              | -                    | -                      |
| 5749 Local Source Revenue                         | 227,500             | -                    | 5,000                  |
| 5751 Food Service Sales                           | -                   | -                    | 588,700                |
| 5752 Athletic Activity                            | 160,000             | -                    | -                      |
| 5811 Per Capita Apportionment                     | 4,260,782           | -                    | -                      |
| 5812 Foundation School Program                    | 25,435,262          | -                    | -                      |
| 5828 Pre-K State Program                          | -                   | -                    | -                      |
| 5829 Revenues from TEA                            | -                   | -                    | -                      |
| 5831 Other State Revenues                         | 5,428,680           | -                    | 379,078                |
| 5929 QSCB Interest Reimbursements                 | -                   | 100,000              | -                      |
| 5931 SHARS Reimbursements from Medicaid           | 2,000,000           | -                    | -                      |
| 7952 School Breakfast Program                     | -                   | -                    | 550,000                |
| 7953 National School Lunch Program                | -                   | -                    | 3,200,000              |
| 7954 USDA Commodities                             | -                   | -                    | 347,764                |
| <b>TOTAL REVENUES</b>                             | <u>109,127,528</u>  | <u>29,038,478</u>    | <u>5,070,692</u>       |
| <b>EXPENDITURES</b>                               |                     |                      |                        |
| 11 Instruction                                    | 66,651,550          | -                    | -                      |
| 12 Instructional Resources                        | 1,435,355           | -                    | -                      |
| 13 Curriculum & Instructional Staff Development   | 1,671,711           | -                    | -                      |
| 21 Instructional Leadership                       | 2,928,172           | -                    | -                      |
| 23 School Leadership                              | 6,630,023           | -                    | -                      |
| 31 Guidance / Counseling                          | 3,081,367           | -                    | -                      |
| 32 Social Work Services                           | -                   | -                    | -                      |
| 33 Health Services                                | 1,363,244           | -                    | -                      |
| 34 Student Transportation                         | 3,469,633           | -                    | -                      |
| 35 Food Services                                  | 100,000             | -                    | 4,991,120              |
| 36 Extracurricular Activities                     | 4,488,782           | -                    | -                      |
| 41 General Administration                         | 3,570,027           | -                    | -                      |
| 51 Maintenance and Operations                     | 8,557,114           | -                    | 79,572                 |
| 52 Security and Monitoring                        | 1,767,357           | -                    | -                      |
| 53 Data Processing Services                       | 1,962,500           | -                    | -                      |
| 61 Community Services                             | 240,693             | -                    | -                      |
| 71 Debt Service                                   | -                   | 16,359,641           | -                      |
| 81 Capital Outlay                                 | 550,000             | -                    | -                      |
| 95 Juvenile Justice Alternative Education Program | 40,000              | -                    | -                      |
| 99 Other Governmental Charges                     | 620,000             | -                    | -                      |
| <b>TOTAL EXPENDITURES</b>                         | <u>109,127,528</u>  | <u>16,359,641</u>    | <u>5,070,692</u>       |
| <b>BUDGET SURPLUS (DEFICIT)</b>                   | <u>\$ -</u>         | <u>\$ 12,678,837</u> | <u>\$ -</u>            |

**Section 3:**  
**BUDGETARY**  
**COMPARISONS**

**Section 4:**  
**EXPENDITURES BY**  
**FUNCTION & MAJOR**  
**OBJECT**

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022-2023 BUDGETARY COMPARISON

### GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| <b>REVENUES</b>   |                                 |                                |                        |
| LOCAL & INTERMEDIATE SOURCES                              | \$ 72,002,804                   | \$ 55,713,292                  | \$ 16,289,512          |
| STATE PROGRAM REVENUES                                    | 35,124,724                      | 50,255,468                     | (15,130,744)           |
| FEDERAL PROGRAM REVENUES                                  | 2,000,000                       | 1,500,000                      | 500,000                |
| TOTAL REVENUES  | <u>109,127,528</u>              | <u>107,468,760</u>             | <u>1,658,768</u>       |
| <b>EXPENDITURES</b>                                       |                                 |                                |                        |
| FUNCTION: 11 INSTRUCTION                                  | 66,651,550                      | 63,848,541                     | 2,803,009              |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES                      | 1,435,355                       | 1,384,097                      | 51,258                 |
| FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT             | 1,671,711                       | 1,741,987                      | (70,276)               |
| FUNCTION: 21 INSTRUCTIONAL LEADERSHIP                     | 2,928,172                       | 2,656,071                      | 272,101                |
| FUNCTION: 23 SCHOOL LEADERSHIP                            | 6,630,023                       | 6,338,437                      | 291,586                |
| FUNCTION: 31 GUIDANCE AND COUNSELING                      | 3,081,367                       | 2,914,866                      | 166,501                |
| FUNCTION: 32 SOCIAL WORK SERVICES                         | -                               | -                              | -                      |
| FUNCTION: 33 HEALTH SERVICES                              | 1,363,244                       | 1,324,891                      | 38,353                 |
| FUNCTION: 34 TRANSPORTATION                               | 3,469,633                       | 3,508,925                      | (39,292)               |
| FUNCTION: 35 FOOD SERVICES                                | 100,000                         | 100,000                        | -                      |
| FUNCTION: 36 EXTRACURRICULAR ACTIVITIES                   | 4,488,782                       | 4,518,417                      | (29,635)               |
| FUNCTION: 41 GENERAL ADMINISTRATION                       | 3,570,027                       | 3,360,267                      | 209,760                |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS             | 8,557,114                       | 9,429,874                      | (872,760)              |
| FUNCTION: 52 SECURITY AND MONITORING SERVICES             | 1,767,357                       | 1,769,705                      | (2,348)                |
| FUNCTION: 53 DATA PROCESSING SERVICES                     | 1,962,500                       | 2,494,278                      | (531,778)              |
| FUNCTION: 61 COMMUNITY SERVICE                            | 240,693                         | 261,804                        | (21,111)               |
| FUNCTION: 71 DEBT SERVICE                                 | -                               | -                              | -                      |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION      | 550,000                         | 3,930,000                      | (3,380,000)            |
| FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION       | 40,000                          | 55,000                         | (15,000)               |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES              | 620,000                         | 585,000                        | 35,000                 |
| TOTAL EXPENDITURES  | <u>109,127,528</u>              | <u>110,222,160</u>             | <u>(1,094,632)</u>     |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u>                     | <u>\$ (2,753,400)</u>          | <u>\$ 2,753,400</u>    |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022-2023 BUDGETARY COMPARISON

### DEBT SERVICE

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| <b>REVENUES</b>   |                                 |                                |                        |
| LOCAL & INTERMEDIATE SOURCES                              | \$ 28,938,478                   | \$ 21,824,079                  | \$ 7,114,399           |
| STATE PROGRAM REVENUES                                    | -                               | 209,788                        | (209,788)              |
| FEDERAL PROGRAM REVENUES                                  | 100,000                         | 100,000                        | -                      |
| TOTAL REVENUES  | 29,038,478                      | 22,133,867                     | 6,904,611              |
| <b>EXPENDITURES</b>                                       |                                 |                                |                        |
| FUNCTION: 71 DEBT SERVICE                                 | 16,359,641                      | 22,346,477                     | (5,986,836)            |
| TOTAL EXPENDITURES  | 16,359,641                      | 22,346,477                     | (5,986,836)            |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ 12,678,837                   | \$ (212,610)                   | \$ 12,891,447          |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022-2023 BUDGETARY COMPARISON

### CHILD NUTRITION

|   | <u>2022-2023</u> | <u>2021-2022</u> | <u>INCREASE</u>   |
|---|------------------|------------------|-------------------|
|   | <u>PROPOSED</u>  | <u>REVISED</u>   | <u>(DECREASE)</u> |
|   | <u>BUDGET</u>    | <u>BUDGET</u>    |                   |
| <b>REVENUES</b>   |                  |                  |                   |
| LOCAL & INTERMEDIATE SOURCES                              | \$ 593,850       | \$ 593,850       | \$ -              |
| STATE PROGRAM REVENUES                                    | 379,078          | 367,640          | 11,438            |
| FEDERAL PROGRAM REVENUES                                  | 4,097,764        | 5,097,764        | (1,000,000)       |
| TOTAL REVENUES  | <u>5,070,692</u> | <u>6,059,254</u> | <u>(988,562)</u>  |
| <b>EXPENDITURES</b>                                       |                  |                  |                   |
| FUNCTION: 35 FOOD SERVICE                                 | 4,991,120        | 5,970,754        | (979,634)         |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS             | 79,572           | 88,500           | (8,928)           |
| FUNCTION: 81 CAPITAL OUTLAY                               | -                | -                | -                 |
| TOTAL EXPENDITURES  | <u>5,070,692</u> | <u>6,059,254</u> | <u>(988,562)</u>  |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>       |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| FUNCTION: 11 INSTRUCTION                      |                                 |                                |                        |
| 6100 PAYROLL COSTS                            | \$ 62,920,166                   | \$ 60,204,083                  | \$ 2,716,083           |
| 6200 CONTRACTED SERVICES                      | 1,220,491                       | 1,235,228                      | (14,737)               |
| 6300 SUPPLIES AND MATERIALS                   | 2,031,828                       | 2,065,454                      | (33,626)               |
| 6400 OTHER COSTS                              | 463,466                         | 338,013                        | 125,453                |
| 6600 CAPITAL OUTLAY                           | 15,599                          | 5,763                          | 9,836                  |
| <b>TOTAL FOR FUNCTION 11</b>                  | <b>66,651,550</b>               | <b>63,848,541</b>              | <b>2,803,009</b>       |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES          |                                 |                                |                        |
| 6100 PAYROLL COSTS                            | 1,283,655                       | 1,234,897                      | 48,758                 |
| 6200 CONTRACTED SERVICES                      | 26,268                          | 26,037                         | 231                    |
| 6300 SUPPLIES AND MATERIALS                   | 121,032                         | 120,483                        | 549                    |
| 6400 OTHER COSTS                              | 4,400                           | 2,680                          | 1,720                  |
| 6600 CAPITAL OUTLAY                           | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 12</b>                  | <b>1,435,355</b>                | <b>1,384,097</b>               | <b>51,258</b>          |
| FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT |                                 |                                |                        |
| 6100 PAYROLL COSTS                            | 1,385,657                       | 1,404,831                      | (19,174)               |
| 6200 CONTRACTED SERVICES                      | 52,739                          | 49,243                         | 3,496                  |
| 6300 SUPPLIES AND MATERIALS                   | 54,586                          | 121,775                        | (67,189)               |
| 6400 OTHER COSTS                              | 178,729                         | 166,138                        | 12,591                 |
| 6600 CAPITAL OUTLAY                           | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 13</b>                  | <b>1,671,711</b>                | <b>1,741,987</b>               | <b>(70,276)</b>        |
| FUNCTION: 21 INSTRUCTIONAL LEADERSHIP         |                                 |                                |                        |
| 6100 PAYROLL COSTS                            | 2,838,514                       | 2,568,693                      | 269,821                |
| 6200 CONTRACTED SERVICES                      | 4,800                           | 4,800                          | -                      |
| 6300 SUPPLIES AND MATERIALS                   | 39,200                          | 41,497                         | (2,297)                |
| 6400 OTHER COSTS                              | 45,658                          | 41,081                         | 4,577                  |
| 6600 CAPITAL OUTLAY                           | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 21</b>                  | <b>2,928,172</b>                | <b>2,656,071</b>               | <b>272,101</b>         |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| <b>FUNCTION: 23 SCHOOL LEADERSHIP</b>       |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | 6,443,856                       | 6,153,981                      | 289,875                |
| 6200 CONTRACTED SERVICES                    | 6,000                           | 4,507                          | 1,493                  |
| 6300 SUPPLIES AND MATERIALS                 | 93,887                          | 103,916                        | (10,029)               |
| 6400 OTHER COSTS                            | 86,280                          | 76,033                         | 10,247                 |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 23</b>                | <b>6,630,023</b>                | <b>6,338,437</b>               | <b>291,586</b>         |
| <b>FUNCTION: 31 GUIDANCE AND COUNSELING</b> |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | 3,017,869                       | 2,852,710                      | 165,159                |
| 6200 CONTRACTED SERVICES                    | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                 | 51,118                          | 51,116                         | 2                      |
| 6400 OTHER COSTS                            | 12,380                          | 11,040                         | 1,340                  |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 31</b>                | <b>3,081,367</b>                | <b>2,914,866</b>               | <b>166,501</b>         |
| <b>FUNCTION: 32 SOCIAL WORK SERVICES</b>    |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                    | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                 | -                               | -                              | -                      |
| 6400 OTHER COSTS                            | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 32</b>                | <b>-</b>                        | <b>-</b>                       | <b>-</b>               |
| <b>FUNCTION: 33 HEALTH SERVICES</b>         |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | 1,316,919                       | 1,281,623                      | 35,296                 |
| 6200 CONTRACTED SERVICES                    | 5,000                           | 5,000                          | -                      |
| 6300 SUPPLIES AND MATERIALS                 | 34,475                          | 31,418                         | 3,057                  |
| 6400 OTHER COSTS                            | 6,850                           | 6,850                          | -                      |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 33</b>                | <b>1,363,244</b>                | <b>1,324,891</b>               | <b>38,353</b>          |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| <b>FUNCTION: 34 TRANSPORTATION</b>             |                                 |                                |                        |
| 6100 PAYROLL COSTS                             | 2,533,066                       | 2,472,358                      | 60,708                 |
| 6200 CONTRACTED SERVICES                       | 110,200                         | 89,200                         | 21,000                 |
| 6300 SUPPLIES AND MATERIALS                    | 352,150                         | 481,669                        | (129,519)              |
| 6400 OTHER COSTS                               | 148,167                         | 85,298                         | 62,869                 |
| 6600 CAPITAL OUTLAY                            | 326,050                         | 380,400                        | (54,350)               |
| <b>TOTAL FOR FUNCTION 34</b>                   | <b>3,469,633</b>                | <b>3,508,925</b>               | <b>(39,292)</b>        |
| <b>FUNCTION: 35 FOOD SERVICES</b>              |                                 |                                |                        |
| 6100 PAYROLL COSTS                             | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                       | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                    | -                               | -                              | -                      |
| 6400 OTHER COSTS                               | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                            | 100,000                         | 100,000                        | -                      |
| <b>TOTAL FOR FUNCTION 35</b>                   | <b>100,000</b>                  | <b>100,000</b>                 | <b>-</b>               |
| <b>FUNCTION: 36 EXTRACURRICULAR ACTIVITIES</b> |                                 |                                |                        |
| 6100 PAYROLL COSTS                             | 3,231,144                       | 3,281,361                      | (50,217)               |
| 6200 CONTRACTED SERVICES                       | 223,439                         | 227,835                        | (4,396)                |
| 6300 SUPPLIES AND MATERIALS                    | 304,811                         | 338,202                        | (33,391)               |
| 6400 OTHER COSTS                               | 729,388                         | 671,019                        | 58,369                 |
| 6600 CAPITAL OUTLAY                            | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 36</b>                   | <b>4,488,782</b>                | <b>4,518,417</b>               | <b>(29,635)</b>        |
| <b>FUNCTION: 41 GENERAL ADMINISTRATION</b>     |                                 |                                |                        |
| 6100 PAYROLL COSTS                             | 2,552,857                       | 2,392,297                      | 160,560                |
| 6200 CONTRACTED SERVICES                       | 505,350                         | 492,421                        | 12,929                 |
| 6300 SUPPLIES AND MATERIALS                    | 90,135                          | 103,540                        | (13,405)               |
| 6400 OTHER COSTS                               | 414,685                         | 353,009                        | 61,676                 |
| 6600 CAPITAL OUTLAY                            | 7,000                           | 19,000                         | (12,000)               |
| <b>TOTAL FOR FUNCTION 41</b>                   | <b>3,570,027</b>                | <b>3,360,267</b>               | <b>209,760</b>         |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| <b>FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS</b> |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | \$ 4,740,250                    | \$ 5,129,635                   | \$ (389,385)           |
| 6200 CONTRACTED SERVICES                             | 1,804,896                       | 2,602,259                      | (797,363)              |
| 6300 SUPPLIES AND MATERIALS                          | 740,968                         | 784,520                        | (43,552)               |
| 6400 OTHER COSTS                                     | 1,028,000                       | 808,135                        | 219,865                |
| 6600 CAPITAL OUTLAY                                  | 243,000                         | 105,325                        | 137,675                |
| <b>TOTAL FOR FUNCTION 51</b>                         | <b>8,557,114</b>                | <b>9,429,874</b>               | <b>(872,760)</b>       |
| <b>FUNCTION: 52 SECURITY AND MONITORING SERVICES</b> |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | 1,223,549                       | 1,209,497                      | 14,052                 |
| 6200 CONTRACTED SERVICES                             | 511,643                         | 448,143                        | 63,500                 |
| 6300 SUPPLIES AND MATERIALS                          | 26,555                          | 23,421                         | 3,134                  |
| 6400 OTHER COSTS                                     | 5,610                           | 8,644                          | (3,034)                |
| 6600 CAPITAL OUTLAY                                  | -                               | 80,000                         | (80,000)               |
| <b>TOTAL FOR FUNCTION 52</b>                         | <b>1,767,357</b>                | <b>1,769,705</b>               | <b>(2,348)</b>         |
| <b>FUNCTION: 53 DATA PROCESSING SERVICES</b>         |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | 920,171                         | 875,449                        | 44,722                 |
| 6200 CONTRACTED SERVICES                             | 586,195                         | 587,963                        | (1,768)                |
| 6300 SUPPLIES AND MATERIALS                          | 395,751                         | 366,033                        | 29,718                 |
| 6400 OTHER COSTS                                     | 15,383                          | 14,833                         | 550                    |
| 6600 CAPITAL OUTLAY                                  | 45,000                          | 650,000                        | (605,000)              |
| <b>TOTAL FOR FUNCTION 53</b>                         | <b>1,962,500</b>                | <b>2,494,278</b>               | <b>(531,778)</b>       |
| <b>FUNCTION: 61 COMMUNITY SERVICE</b>                |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | 207,763                         | 233,874                        | (26,111)               |
| 6200 CONTRACTED SERVICES                             | 1,781                           | -                              | 1,781                  |
| 6300 SUPPLIES AND MATERIALS                          | 20,241                          | 16,731                         | 3,510                  |
| 6400 OTHER COSTS                                     | 10,908                          | 11,199                         | (291)                  |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              |                        |
| <b>TOTAL FOR FUNCTION 61</b>                         | <b>240,693</b>                  | <b>261,804</b>                 | <b>(21,111)</b>        |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| FUNCTION: 71 DEBT SERVICE                            |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6500 DEBT SERVICE                                    | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              | -                      |
| TOTAL FOR FUNCTION 71                                | -                               | -                              | -                      |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | 550,000                         | 3,930,000                      | (3,380,000)            |
| TOTAL FOR FUNCTION 81                                | 550,000                         | 3,930,000                      | (3,380,000)            |
| FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION  |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | 40,000                          | 55,000                         | (15,000)               |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              | -                      |
| TOTAL FOR FUNCTION 95                                | 40,000                          | 55,000                         | (15,000)               |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES         |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | 620,000                         | 585,000                        | 35,000                 |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              | -                      |
| TOTAL FOR FUNCTION 99                                | 620,000                         | 585,000                        | 35,000                 |
| TOTAL FOR GENERAL FUND                               | \$ 109,127,528                  | \$ 110,222,160                 | \$ (1,094,632)         |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT |                                 |                                |                        |
| 6100 PAYROLL COSTS                      | \$ 94,615,436                   | \$ 91,295,289                  | \$ 3,320,147           |
| 6200 CONTRACTED SERVICES                | 5,718,802                       | 6,412,636                      | (693,834)              |
| 6300 SUPPLIES AND MATERIALS             | 4,356,737                       | 4,649,775                      | (293,038)              |
| 6400 OTHER COSTS                        | 3,149,904                       | 2,593,972                      | 555,932                |
| 6600 CAPITAL OUTLAY                     | 1,286,649                       | 5,270,488                      | (3,983,839)            |
| TOTAL                                   | <u>\$ 109,127,528</u>           | <u>\$ 110,222,160</u>          | <u>\$ (1,094,632)</u>  |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### DEBT SERVICE FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| FUNCTION: 71 DEBT SERVICE                   |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | \$ -                            | \$ -                           | \$ -                   |
| 6200 CONTRACTED SERVICES                    | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                 | -                               | -                              | -                      |
| 6400 OTHER COSTS                            | -                               | -                              | -                      |
| 6500 DEBT SERVICE                           | 16,359,641                      | 22,346,477                     | (5,986,836)            |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <br>TOTAL FOR FUNCTION 71                   | <br>16,359,641                  | <br>22,346,477                 | <br>(5,986,836)        |
| TOTAL FOR DEBT SERVICE FUND                 | <br>\$ 16,359,641               | <br>\$ 22,346,477              | <br>\$ (5,986,836)     |
| <br>TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT |                                 |                                |                        |
| 6100 PAYROLL COSTS                          | \$ -                            | \$ -                           | \$ -                   |
| 6200 CONTRACTED SERVICES                    | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                 | -                               | -                              | -                      |
| 6400 OTHER COSTS                            | -                               | -                              | -                      |
| 6500 DEBT SERVICE                           | 16,359,641                      | 22,346,477                     |                        |
| 6600 CAPITAL OUTLAY                         | -                               | -                              | -                      |
| <br>TOTAL                                   | <br>\$ 16,359,641               | <br>\$ 22,346,477              | <br>\$ (5,986,836)     |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

## EXPENDITURE BY FUNCTION AND MAJOR OBJECT

### CHILD NUTRITION FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| FUNCTION: 35 FOOD SERVICES                           |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | \$ 2,454,983                    | \$ 2,291,845                   | \$ 163,138             |
| 6200 CONTRACTED SERVICES                             | 6,000                           | 11,850                         | (5,850)                |
| 6300 SUPPLIES AND MATERIALS                          | 2,426,137                       | 3,317,989                      | (891,852)              |
| 6400 OTHER COSTS                                     | 4,000                           | 9,000                          | (5,000)                |
| 6600 CAPITAL OUTLAY                                  | 100,000                         | 340,070                        | (240,070)              |
| <b>TOTAL FOR FUNCTION 35</b>                         | <b>4,991,120</b>                | <b>5,970,754</b>               | <b>(979,634)</b>       |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS        |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | 79,572                          | 88,500                         | (8,928)                |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 51</b>                         | <b>79,572</b>                   | <b>88,500</b>                  | <b>(8,928)</b>         |
| FUNCTION: 81 FACILITIES MAINTENANCE AND CONSTRUCTION |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | -                               | -                              | -                      |
| 6200 CONTRACTED SERVICES                             | -                               | -                              | -                      |
| 6300 SUPPLIES AND MATERIALS                          | -                               | -                              | -                      |
| 6400 OTHER COSTS                                     | -                               | -                              | -                      |
| 6600 CAPITAL OUTLAY                                  | -                               | -                              | -                      |
| <b>TOTAL FOR FUNCTION 81</b>                         | <b>-</b>                        | <b>-</b>                       | <b>-</b>               |
| <b>TOTAL FOR CHILD NUTRITION FUND</b>                | <b>\$ 5,070,692</b>             | <b>\$ 6,059,254</b>            | <b>\$ (988,562)</b>    |
| TOTAL FOR ALL FUNCTIONS BY MAJOR OBJECT              |                                 |                                |                        |
| 6100 PAYROLL COSTS                                   | \$ 2,454,983                    | \$ 2,291,845                   | \$ 163,138             |
| 6200 CONTRACTED SERVICES                             | 85,572                          | 100,350                        | (14,778)               |
| 6300 SUPPLIES AND MATERIALS                          | 2,426,137                       | 3,317,989                      | (891,852)              |
| 6400 OTHER COSTS                                     | 4,000                           | 9,000                          | (5,000)                |
| 6600 CAPITAL OUTLAY                                  | 100,000                         | 340,070                        | (240,070)              |
| <b>TOTAL</b>   | <b>\$ 5,070,692</b>             | <b>\$ 6,059,254</b>            | <b>\$ (988,562)</b>    |

**Section 5:**  
**REVENUES BY SOURCE**

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

REVENUE BY SOURCE

## GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|---|---------------------------------|--------------------------------|------------------------|
| <b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>                  |                                 |                                |                        |
| 5711 CURRENT TAXES  | \$ 70,781,304                   | \$ 54,291,292                  | \$ 16,490,012          |
| 5712 DELINQUENT TAXES   | 300,000                         | 300,000                        | -                      |
| 5719 PENALTY & INTEREST                                       | 300,000                         | 300,000                        | -                      |
| 5729 STUDENT AGE PARENT EDUCATION                             | 50,000                          | 50,000                         | -                      |
| 5735 OUT OF DISTRICT TUITION - CTE                            | 50,000                          | 50,000                         | -                      |
| 5739 MISCELLANEOUS TUITION                                    | 14,000                          | 14,000                         | -                      |
| 5742 INVESTMENT EARNINGS                                      | 100,000                         | 15,000                         | 85,000                 |
| 5743 RENT   | 20,000                          | 20,000                         | -                      |
| 5749 OTHER REVENUE FROM LOCAL SOURCES                         | 227,500                         | 513,000                        | (285,500)              |
| 5752 ATHLETIC ACTIVITY  | 160,000                         | 160,000                        | -                      |
| <b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>            | <b>72,002,804</b>               | <b>55,713,292</b>              | <b>16,289,512</b>      |
| <b>5800 STATE REVENUE PROGRAMS</b>                            |                                 |                                |                        |
| 5811 AVAILABLE SCHOOL FUND                                    | 4,260,782                       | 1,888,660                      | 2,372,122              |
| 5812 FOUNDATION SCHOOL FUND                                   | 25,435,262                      | 42,894,036                     | (17,458,774)           |
| 5828 PRE-K STATE PROGRAM REVENUE                              | -                               | -                              | -                      |
| 5829 OTHER REVENUES FROM TEA                                  | -                               | -                              | -                      |
| 5831 TRS ON-BEHALF  | 5,428,680                       | 5,472,772                      | (44,092)               |
| <b>TOTAL FROM STATE REVENUE SOURCES</b>                       | <b>35,124,724</b>               | <b>50,255,468</b>              | <b>(15,130,744)</b>    |
| <b>5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES</b> |                                 |                                |                        |
| 5931 SHARS REIMBURSEMENTS FROM MEDICAID                       | 2,000,000                       | 1,500,000                      | 500,000                |
| <b>TOTAL FOR GENERAL FUND</b>                                 | <b>\$ 109,127,528</b>           | <b>\$ 107,468,760</b>          | <b>\$ 1,658,768</b>    |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

REVENUE BY SOURCE

## DEBT SERVICE

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| 5700 LOCAL & INTERMEDIATE SOURCES  |                                 |                                |                        |
| 5711 CURRENT TAXES   | \$ 28,818,478                   | \$ 21,704,079                  | \$ 7,114,399           |
| 5712 DELINQUENT TAXES  | 90,000                          | 90,000                         | -                      |
| 5719 PENALTY & INTEREST  | 30,000                          | 30,000                         | -                      |
| 5742 INVESTMENT EARNINGS   | -                               | -                              | -                      |
| TOTAL FROM LOCAL & INTERMEDIATE SOURCES                                  | 28,938,478                      | 21,824,079                     | 7,114,399              |
| 5800 STATE REVENUE PROGRAMS  |                                 |                                |                        |
| 5829 OTHER STATE REVENUE SOURCES   | -                               | 209,788                        | (209,788)              |
| TOTAL FROM STATE REVENUE SOURCES   | -                               | 209,788                        | (209,788)              |
| 5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES                   |                                 |                                |                        |
| 5949 QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)<br>INTEREST REIMBURSEMENT | 100,000                         | 100,000                        | -                      |
| TOTAL FOR DEBT SERVICE   | \$ 29,038,478                   | \$ 22,133,867                  | \$ 6,904,611           |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

REVENUE BY SOURCE

## CHILD NUTRITION

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) |
|--|---------------------------------|--------------------------------|------------------------|
| 5700 LOCAL & INTERMEDIATE SOURCES                      |                                 |                                |                        |
| 5742 INVESTMENT EARNINGS                               | \$ 150                          | \$ 150                         | \$ -                   |
| 5749 OTHER LOCAL REVENUE SOURCES                       | 5,000                           | 5,000                          | -                      |
| 5751 CHARGES FOR SERVICE                               | 588,700                         | 588,700                        | -                      |
| TOTAL FROM LOCAL & INTERMEDIATE SOURCES                | 593,850                         | 593,850                        | -                      |
| 5800 STATE REVENUE PROGRAMS                            |                                 |                                |                        |
| 5829 OTHER STATE REVENUE SOURCES                       | -                               | -                              | -                      |
| 5831 TRS ON-BEHALF                                     | 379,078                         | 367,640                        | 11,438                 |
| TOTAL FROM STATE REVENUE SOURCES                       | 379,078                         | 367,640                        | 11,438                 |
| 5900 FEDERAL REVENUE DISTRIBUTED FROM FEDERAL AGENCIES |                                 |                                |                        |
| 7952 NATIONAL SCHOOL BREAKFAST PROGRAM                 | 550,000                         | 550,000                        | -                      |
| 7953 NATIONAL SCHOOL LUNCH PROGRAM                     | 3,200,000                       | 4,200,000                      | (1,000,000)            |
| 7954 USDA COMMODITIES PROGRAM                          | 347,764                         | 347,764                        | -                      |
| TOTAL FROM FEDERAL REVENUE SOURCES                     | 4,097,764                       | 5,097,764                      | (1,000,000)            |
| TOTAL FOR CHILD NUTRITION                              | \$ 5,070,692                    | \$ 6,059,254                   | \$ (988,562)           |

# **Section 6:**

# **BUDGET ANALYSIS**

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022-2023 5 YEAR BUDGET COMPARISON

### GENERAL FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | 2020-2021<br>ACTUAL<br>BALANCES | 2019-2020<br>ACTUAL<br>BALANCES | 2018-2019<br>ACTUAL<br>BALANCES |
|--|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|
| LOCAL & INTERMEDIATE SOURCES                         | \$ 72,002,804                   | \$ 55,713,292                  | \$ 50,290,393                   | \$ 48,380,496                   | \$ 43,998,894                   |
| STATE PROGRAM REVENUES                               | 35,124,724                      | 50,255,468                     | 44,445,965                      | 35,976,947                      | 32,852,979                      |
| FEDERAL PROGRAM REVENUES                             | 2,000,000                       | 1,500,000                      | 1,849,316                       | 3,153,019                       | 1,428,893                       |
| TOTAL REVENUES                                       | <u>109,127,528</u>              | <u>107,468,760</u>             | <u>96,585,674</u>               | <u>87,510,462</u>               | <u>78,280,766</u>               |
| % GROWTH OVER PRIOR YEAR                             | 1.54%                           | 11.27%                         | 10.37%                          | 11.79%                          | 17.98%                          |
| FUNCTION: 11 INSTRUCTION                             | 66,651,550                      | 63,848,541                     | 54,984,220                      | 48,921,125                      | 44,134,421                      |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES                 | 1,435,355                       | 1,384,097                      | 1,262,223                       | 1,204,742                       | 1,084,659                       |
| FUNCTION: 13 CURRICULUM AND STAFF DEVELOPMENT        | 1,671,711                       | 1,741,987                      | 1,287,511                       | 856,933                         | 812,900                         |
| FUNCTION: 21 INSTRUCTIONAL LEADERSHIP                | 2,928,172                       | 2,656,071                      | 2,012,167                       | 1,449,415                       | 1,371,626                       |
| FUNCTION: 23 SCHOOL LEADERSHIP                       | 6,630,023                       | 6,338,437                      | 5,564,156                       | 4,971,366                       | 4,562,322                       |
| FUNCTION: 31 GUIDANCE AND COUNSELING                 | 3,081,367                       | 2,914,866                      | 2,766,027                       | 2,497,505                       | 2,197,298                       |
| FUNCTION: 32 SOCIAL WORK SERVICES                    | -                               | -                              | -                               | -                               | -                               |
| FUNCTION: 33 HEALTH SERVICES                         | 1,363,244                       | 1,324,891                      | 1,217,793                       | 1,028,723                       | 981,216                         |
| FUNCTION: 34 TRANSPORTATION                          | 3,469,633                       | 3,508,925                      | 3,353,209                       | 2,374,095                       | 2,904,593                       |
| FUNCTION: 35 FOOD SERVICES                           | 100,000                         | 100,000                        | 22,753                          | 24,868                          | 32,029                          |
| FUNCTION: 36 EXTRACURRICULAR ACTIVITIES              | 4,488,782                       | 4,518,417                      | 3,694,089                       | 3,594,157                       | 3,268,397                       |
| FUNCTION: 41 GENERAL ADMINISTRATION                  | 3,570,027                       | 3,360,267                      | 3,102,880                       | 2,499,327                       | 2,489,084                       |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS        | 8,557,114                       | 9,429,874                      | 8,696,568                       | 7,696,036                       | 6,958,845                       |
| FUNCTION: 52 SECURITY AND MONITORING SERVICES        | 1,767,357                       | 1,769,705                      | 1,391,311                       | 1,345,647                       | 1,352,649                       |
| FUNCTION: 53 DATA PROCESSING SERVICES                | 1,962,500                       | 2,494,278                      | 1,719,280                       | 1,545,408                       | 1,494,092                       |
| FUNCTION: 61 COMMUNITY SERVICE                       | 240,693                         | 261,804                        | 256,380                         | 251,906                         | 249,754                         |
| FUNCTION: 71 DEBT SERVICE                            | -                               | -                              | -                               | 1,841,158                       | 1,809,600                       |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION | 550,000                         | 3,930,000                      | 5,869,152                       | 4,264,732                       | 2,525,154                       |
| FUNCTION: 91 CONTR INSTR BTWN PUBLIC SCHOOLS         | -                               | -                              | -                               | 97,796                          | -                               |
| FUNCTION: 95 JUVENILE JUSTICE ALT EDUC PROG          | 40,000                          | 55,000                         | -                               | -                               | -                               |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES         | 620,000                         | 585,000                        | 474,259                         | 458,971                         | 400,488                         |
| TOTAL EXPENDITURES                                   | <u>\$ 109,127,528</u>           | <u>\$ 110,222,160</u>          | <u>\$ 97,673,978</u>            | <u>\$ 86,923,910</u>            | <u>\$ 78,629,127</u>            |
| % GROWTH OVER PRIOR YEAR                             | -0.99%                          | 12.85%                         | 12.37%                          | 10.55%                          | 10.88%                          |

|                                   | 2020-2021<br>PROPOSED<br>BUDGET | 2019-2020<br>REVISED<br>BUDGET | 2018-2019<br>ACTUAL<br>BALANCES | 2017-2018<br>ACTUAL<br>BALANCES | 2016-2017<br>ACTUAL<br>BALANCES |
|-----------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 6100 PAYROLL COSTS                | \$ 94,615,436                   | \$ 91,295,289                  | \$ 70,214,708                   | \$ 62,185,117                   | \$ 58,359,879                   |
| 6200 CONTRACTED SERVICES          | 5,718,802                       | 6,412,636                      | 5,467,040                       | 4,910,611                       | 4,441,079                       |
| 6300 SUPPLIES AND MATERIALS       | 4,356,737                       | 4,649,775                      | 3,414,114                       | 4,585,220                       | 3,643,186                       |
| 6400 OTHER COSTS                  | 3,149,904                       | 2,593,972                      | 1,543,709                       | 1,383,893                       | 1,223,475                       |
| 6500 DEBT SERVICE                 | -                               | -                              | 1,841,158                       | 1,809,600                       | 2,335,729                       |
| 6600 CAPITAL OUTLAY               | 1,286,649                       | 5,270,488                      | 4,443,183                       | 3,754,686                       | 1,833,817                       |
|                                   | <u>\$ 109,127,528</u>           | <u>\$ 110,222,160</u>          | <u>\$ 86,923,912</u>            | <u>\$ 78,629,127</u>            | <u>\$ 71,837,165</u>            |
| MAINTENANCE & OPERATIONS TAX RATE | \$ 0.9429                       | \$ 0.9603                      | \$ 0.9815                       | \$ 1.0684                       | \$ 1.1700                       |
| INTERST & SINKING TAX RATE        | 0.3839                          | 0.3839                         | 0.3839                          | 0.3839                          | 0.3839                          |
| TOTAL TAX RATE                    | <u>\$ 1.3268</u>                | <u>\$ 1.3442</u>               | <u>\$ 1.3654</u>                | <u>\$ 1.4523</u>                | <u>\$ 1.5539</u>                |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022-2023 TWO YEAR BUDGET STATISTICS

### GENERAL FUND

|   | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET |
|---|---------------------------------|--------------------------------|
| PERCENT OF REVENUE FROM LOCAL SOURCES         | 65.98%                          | 51.84%                         |
| PERCENT OF REVENUE FROM STATE SOURCES         | 32.19%                          | 46.76%                         |
| PERCENT OF REVENUE FROM FEDERAL SOURCES       | 1.83%                           | 1.40%                          |
| <br>AS A PERCENT OF TOTAL EXPENDITURE BUDGET: |                                 |                                |
| By Major Object Group:                        |                                 |                                |
| Salaries and Benefits                         | 86.70%                          | 82.83%                         |
| Professional and Contracted Services          | 5.24%                           | 5.82%                          |
| Supplies and Materials                        | 3.99%                           | 4.22%                          |
| Other Operating Costs                         | 2.89%                           | 2.35%                          |
| Capital Outlay                                | 1.18%                           | 4.78%                          |
| <br>By Function:                              |                                 |                                |
| Instruction and Related Services              | 61.08%                          | 57.93%                         |
| Plant Maintenance and Operations              | 7.84%                           | 8.56%                          |
| School Leadership                             | 6.08%                           | 5.75%                          |
| Debt Service                                  | 0.00%                           | 0.00%                          |
| Extracurricular and Co-curricular             | 4.11%                           | 4.10%                          |
| General Administration                        | 3.27%                           | 3.05%                          |
| Transportation                                | 3.18%                           | 3.18%                          |
| Guidance and Counseling                       | 2.82%                           | 2.64%                          |
| Data Processing                               | 1.80%                           | 2.26%                          |
| Capital Outlay                                | 0.50%                           | 3.57%                          |
| Instructional Leadership                      | 2.68%                           | 2.41%                          |
| Instructional Resources                       | 1.32%                           | 2.41%                          |
| Health Services                               | 1.25%                           | 1.20%                          |
| Security                                      | 1.62%                           | 1.61%                          |
| Curriculum & Staff Development                | 1.53%                           | 1.58%                          |
| Other Charges                                 | 0.57%                           | 0.53%                          |
| Community Service                             | 0.22%                           | 0.24%                          |

# WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2022-2023

BUDGET CHANGE OF +/- 5%, BY FUNCTION

## GENERAL FUND

|  | 2022-2023<br>PROPOSED<br>BUDGET | 2021-2022<br>REVISED<br>BUDGET | INCREASE<br>(DECREASE) | PERCENT<br>INCREASE<br>(DECREASE) | COMMENTS  |
|--|---------------------------------|--------------------------------|------------------------|-----------------------------------|---|
| EXPENDITURES   |                                 |                                |                        |                                   |   |
| FUNCTION: 21 INSTRUCTIONAL LEADERSHIP                | 2,928,172                       | 2,656,071                      | 272,101                | 10.24%                            | Effects of TASB Salary<br>Adjustments                       |
| FUNCTION: 31 GUIDANCE AND COUNSELING                 | 3,081,367                       | 2,914,866                      | 166,501                | 5.71%                             | Adding Mentors Care<br>program                              |
| FUNCTION: 41 GENERAL ADMINISTRATION                  | 3,570,027                       | 3,360,267                      | 209,760                | 6.24%                             | Effects of TASB Salary<br>Adjustments                       |
| FUNCTION: 51 PLANT MAINTENANCE AND OPERATIONS        | 8,557,114                       | 9,429,874                      | (872,760)              | -9.26%                            | Added additional funds in<br>FY 22 for increased costs      |
| FUNCTION: 53 DATA PROCESSING SERVICES                | 1,962,500                       | 2,494,278                      | (531,778)              | -21.32%                           | Completed erate project in<br>FY 2022                       |
| FUNCTION: 61 COMMUNITY SERVICE                       | 240,693                         | 261,804                        | (21,111)               | -8.06%                            | Realigned FTEs/Personnel                                    |
| FUNCTION: 81 FACILITIES ACQUISITION AND CONSTRUCTION | 550,000                         | 3,930,000                      | (3,380,000)            | -86.01%                           | Large capital projects in FY<br>2022 (roofing and flooring) |
| FUNCTION: 95 JUVENILE JUSTICE ALTERNATIVE EDUCATION  | 40,000                          | 55,000                         | (15,000)               | -27.27%                           | Expecting fewer JJAEP<br>placements in FY 23                |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES         | 620,000                         | 585,000                        | 35,000                 | 5.98%                             | Increased costs from Ellis<br>CAD                           |

**Section 7:**  
**ADDITIONAL**  
**INFORMATION**

APPENDIX A

Compensation Plan for 2022-2023

## **Compensation Plan for 2022-2023**

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During the 2021-2022 fiscal year, management reviewed all salaries on the administrative/professional pay scale for compliance with the board approved rate of pay as this group was significantly adjusted as part of the 2019-2020 TASB Salary study and recommendations. For employees who were not being paid in accordance with this approved scale, 30% of the difference was paid in the 2021-2022 fiscal year and the remaining 70% was deferred until the 2022-2023 fiscal year. The cost of these adjustments is included in the 2022-2023 budget.

In addition to the stated compensation offered to employees, the District maintains a deferred compensation program for all staff that provides a net \$200 payment around the first week of December. This payment is on-top of published salary schedules and is available for all staff who are employed and work at least one-day before November 15 of the current calendar year.

During the 2021-2022 fiscal year, the District utilized ESSER III funding to offer a one-time \$1,000 retention incentive for all staff that returned from the 2020-2021 school year. The remaining ESSER III funds do not support a second employee retention stipend for the 2022-2023 fiscal year.

The ESSER III funds were also utilized to increase the compensation offered to substitute teachers by \$15 per day for substitutes that took at least 6 jobs per month and \$30 per day for those taking 11 or more jobs per month. These enhanced substitute rates will continue for the 2022-2023 school year.

The district has reviewed compensation information from surrounding districts as compiled as part of the United Educators Association (UEA) of Texas, DFW area salary survey for 2021-2022. In reviewing this survey, we noticed that the early career salaries for the district's teachers, librarians, counselors, and nurses was not as competitive with the surrounding metroplex schools as the more experienced salaries are. To address this situation, the district is proposing larger increases to the teacher compensation for teachers with under 10 years of experience as compared to teachers with more than 10 years of experience. In any case, all teaching staff will see a minimum of a \$1,100 increase from their current salaries for the 2022-2023 school year.

## APPENDIX B

# Estimate of State Funding, Omar's Template

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

|                       |
|-----------------------|
| Release 6<br>06/09/22 |
|-----------------------|

**2022-23 Summary of Finances  
WAXAHACHIE ISD  
070-912**

|   |  |   | SB 1               |
|---|--|---|--------------------|
| Funding Elements                              |  |   | From<br>Date Entry |
| <b>Students</b>                               |  |   |                    |
| 1.  | Refined Average Daily Attendance (ADA)           |   | 10,268.404         |
| 2.  | Regular Program ADA (Line 1 - Line 3 - Line 4)   |   | 9,058.462          |
| 3.  | Special Education FTEs                           | <a href="#">(Link to Detail Report)</a> | 376.068            |
| 4.  | Career & Technology FTEs                         |   | 833.875            |
| 5.  | Weighted ADA (WADA)                              | <a href="#">(Link to Detail Report)</a> | 13,214.637         |
| <b>Property Values</b>                        |  |   |                    |
| 6.  | 2021 State Certified Property Value ("T2" value) |   | 5,706,128,965      |
| 7.  | 2022 State Certified Property Value ("T2" value) |   | 7,385,763,182      |
| <b>Tax Rates and Collections</b>              |  |   |                    |
| 8.  | 2022-23 M&O Tax Rate                             |   | \$0.94290          |
| 9.  | 2022-23 Tier I M&O Tax Rate                      |   | \$0.80460          |
| 10.   | 2022-23 Maximum Compressed Tax Rate              |   | \$0.80460          |
| 11.   | 2022-23 M&O Tax Collections                      | <a href="#">(Link to Detail Report)</a> | \$70,576,203       |
| 12.   | 2022-23 I&S Tax Rate                             |   | \$0.38390          |
| 13.   | 2022-23 I&S Tax Collections                      |   | \$28,734,971       |
| 14.   | 2022-23 Total Tax Collections                    |   | \$99,311,175       |
| 15.   | 2022-23 Total Tax Levy                           |   | N/A                |
| <b>Funding Components</b>                     |  |   |                    |
| 16.   | District Basic Allotment                         |   | \$6,160            |
| 17.   | ASF ADA (Prior-year ADA)                         |   | 9,468.404          |
| 18.   | Per Capita Rate                                  |   | \$450.000          |
| <b>Program Intent Codes - Allotments</b>      |  |   |                    |
| <b>Tier I Subchapter B &amp; C Allotments</b> |  |   |                    |

|     |  |  |              |
|-----|--|--|--------------|
| 19. | 11-Regular Program Allotment 48.051                              |  | \$55,800,123 |
| 20. | Small and Mid-size Allotment 48.101                              |  | \$0          |
| 21. | 23-Total Special Education Adjusted Allotment 48.102 (Spend 55%) |  | \$8,726,686  |
| 22. | 37-Dyslexia Allotment 48.103                                     |  | \$0          |
| 23. | 24-Total Comp Ed Allotment 48.104 (Spend 55%)                    |  | \$6,990,742  |
| 24. | 25-Total Bilingual Education Allotment 48.105 (Spend 55%)        |  | \$604,712    |
| 25. | 22-Total Career & Technology Allotment 48.106 (Spend 55%)        |  | \$6,926,146  |
| 26. | 11-Public Education Grant 48.107                                 |  | \$0          |
| 27. | 36-Early Education Allotment 48.108                              |  | \$936,451    |
| 28. | 21-Gifted & Talented Allotment 48.109                            |  | \$0          |
| 29. | 38-College, Career, or Military Readiness Outcomes Bonus 48.110  |  | \$0          |
| 30. | Fast Growth Allotment 48.111                                     |  | \$1,317,494  |
| 31. | Teacher Incentive Allotment 48.112                               |  | \$0          |
| 32. | Mentor Program Allotment 48.114                                  |  | \$0          |
| 33. | School Safety Allotment 42.168                                   |  | \$99,809     |

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**Tier I Subchapter D Allotments**

|     |  |  |              |
|-----|--|--|--------------|
| 34. | 99-Total Transportation Allotment 48.151                             |  | \$1,054,875  |
| 35. | 99-New Instructional Facilities Allotment (NIFA) 48.152              |  | \$0          |
| 36. | Dropout Recovery and Residential Placement Facility Allotment 48.153 |  | \$469        |
| 37. | Tuition Allotment for Districts Not Offering All Grade Levels 48.154 |  | \$0          |
| 38. | College Preparation Assessment Reimbursement 48.155                  |  | \$36,297     |
| 39. | Certification Examination Reimbursement 48.156                       |  | \$26,729     |
| 40. | Total Cost of Tier I <a href="#">(Link to Tier I Detail Report)</a>  |  | \$82,520,533 |
| 41. | Less: Local Fund Assignment  |  | \$59,425,851 |
| 42. | Per Capita Distribution from the Available School Fund (ASF)         |  | \$4,260,782  |

**Foundation School Program (FSP) State Funding**

|     |   |  |              |
|-----|---|--|--------------|
| 43. | FSP State Share of Tier I (Line 40 - Line 41 - Line 42)           |  | \$18,833,901 |
| 44. | Tier II State Aid <a href="#">(Link to Tier II Detail Report)</a> |  | \$4,572,891  |
| 45. | Other Programs <a href="#">(Link to Detail Report)</a>            |  | \$3,565,930  |
| 46. | Total FSP Operating Fund  |  | \$26,972,722 |

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**State Aid by Fund Code / Object Code - Funding Source**

**M&O State Aid**

|     |                                   |  |              |
|-----|-----------------------------------|--|--------------|
| 47. | 199/5812 - Foundation School Fund |  | \$26,972,722 |
| 48. | 199/5811 - Available School Fund  |  | \$4,260,782  |

### I&S State Aid

|            |  |  |                     |
|------------|--|--|---------------------|
| 49.        | 599/5829 - Existing Debt Allotment (EDA)                       | <a href="#">(Link to Detail Report)</a>    | \$0                 |
| 50.        | 599/5829 - Instructional Facilities Allotment (IFA) (Bond)     | <a href="#">(Link to Detail Report)</a>    | \$0                 |
| 51.        | 599/5829 - Instructional Facilities Allotment (Lease Purchase) | <a href="#">(See Link Above)</a>           | \$0                 |
| 52.        | I&S Hold Harmless (ASAHE for Facilities on TEA's Report)       | <a href="#">(Link to HH2223-Calcs tab)</a> | \$0                 |
| <b>53.</b> | <b>TOTAL 2022-23 FSP/ASF STATE AID</b>                         |  | <b>\$31,233,503</b> |

### Local Revenue in Excess of Entitlement

|     |  |  |           |
|-----|--|--|-----------|
| 54. | Local Revenue in Excess of Entitlement | <a href="#">(Link to Cost of Recapture Report)</a> | \$511,903 |
|-----|--|--|-----------|

|  |  |   |  |
|--|--|---|--|
|  | FSP Allocations and Adjustments Report | <a href="#">(Link to Detail Report)</a> |  |
|--|--|---|--|

### ADDITIONAL INFO: (Not on TEA's Summary of Finances)

#### SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

|     |  |  |                      |
|-----|--|--|----------------------|
| 55. | M&O Rev From State (not including Fund 599 & I&S Hold Harmless)    |  | \$31,233,503         |
| 56. | Gross M&O Rev From Local Taxes                                     |  | \$70,576,203         |
| 57. | Tier 1 Recapture   |  | \$0                  |
| 58. | Recapture - Copper Penny Level                                     |  | \$511,903            |
| 59. | Net M&O Revenue From Local Taxes                                   |  | \$70,064,301         |
| 60. | Less: Credit Balance Due State (only if Line 55 is less than zero) |  | \$0                  |
| 61. | <b>Net 2022-23 TOTAL STATE/LOCAL M&amp;O REVENUE</b>               |  | <b>\$101,297,804</b> |

#### SUMMARY OF TOTAL RECAPTURE:

|     |   |  |                  |
|-----|---|--|------------------|
| 62. | Tier I Recapture  |  | \$0              |
| 63. | Recapture - Copper Penny Tier II Level                            |  | \$511,903        |
| 64. | <b>Total 2022-23 Recapture</b>                                    |  | <b>\$511,903</b> |
| 65. | Less: Chapter 48 Funding Credit Against Recapture (if applicable) |  | \$0              |
| 66. | <b>Total 2022-23 Recapture Payments Due TEA</b>                   |  | <b>\$511,903</b> |

APPENDIX C

Preliminary Summary of Finance, FY 2021-2022

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>Funding Elements</b>          |  |                 |                 |
|----------------------------------|--|-----------------|-----------------|
| <b>Students</b>                  |  | <b>LPE</b>      | <b>DPE</b>      |
| 1.                               | Refined Average Daily Attendance (ADA)   | 9,695.070       | 9,413.349       |
| 2.                               | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)   | 8,455.439       | 8,296.402       |
| 3.                               | Special Education FTEs   | 487.597         | 364.913         |
| 4.                               | Career & Technology FTEs   | 752.034         | 752.034         |
| 5.                               | Weighted ADA (WADA)  | 13,158.887      | 12,944.891      |
| <b>Property Values</b>           |  | <b>LPE</b>      | <b>DPE</b>      |
| 6.                               | 2020 State Certified Property Value (prior tax year)   | \$5,125,875,092 | \$5,112,039,321 |
| 7.                               | 2021 State Certified Property Value (current tax year)<br>(LPE 2020 State Certified Property Value * 1.0184)         | \$5,706,128,965 | \$5,706,128,965 |
| <b>Tax Rates and Collections</b> |  | <b>LPE</b>      | <b>DPE</b>      |
| 8.                               | 2021 M&O Tax Rate (current tax year)   | 0.9603          | 0.9603          |
| 9.                               | 2021 (current tax year) Tier one M&O Tax Rate  | 0.8220          | 0.8220          |
| 10.                              | Maximum Compressed Tax Rate  | 0.8220          | 0.8220          |
| 11.                              | 2021-2022 (current school year) M&O Tax Collections<br>(greater of 2021 school year LPE or DPE collections * 1.0184) | \$54,591,292    | \$54,591,292    |
| 12.                              | 2021 (current tax year) I&S Tax Rate   | 0.3839          | 0.3839          |
| 13.                              | 2021-2022 (current school year) I&S Tax Collections  | \$21,794,079    | \$21,794,079    |
| 14.                              | 2021-2022 (current school year) Total Tax Collections  | \$76,385,371    | \$76,385,371    |
| 15.                              | 2021-2022 (current school year) Total Tax Levy   | \$76,385,371    | \$76,385,371    |
| <b>Funding Components</b>        |  | <b>LPE</b>      | <b>DPE</b>      |
| 16.                              | District Basic Allotment * TR / MCR  | \$6,160         | \$6,160         |
| 17.                              | ASF ADA  | 9,443.298       | 9,443.298       |
| 18.                              | Per Capita Rate  | \$510.890       | \$510.890       |

| <b>Program Intent Codes - Allotments</b>      |  | <b>LPE</b>     | <b>DPE</b>     |
|---|--|----------------|----------------|
| <b>Tier One Subchapter B and C Allotments</b> |  |                |                |
| 19.   | 11-Regular Program Allotment 48.051                                      | \$52,085,504   | \$51,105,836   |
| 20.   | Small and Mid-Size Allotment 48.101                                      | \$0            | \$0            |
| 21.   | 23-Special Education Adjusted Allotment 48.102<br>(spend 55% of amount)  | \$11,541,443   | \$11,281,446   |
| 22.   | 37-Dyslexia Allotment 48.103 (spend 100% of amount)                      | \$457,072      | \$457,072      |
| 23.   | 24-Compensatory Education Allotment 48.104<br>(spend 55% of amount)      | \$6,991,497    | \$6,997,569    |
| 24.   | 25-Bilingual Education Allotment 48.105<br>(spend 55% of amount)         | \$634,526      | \$519,725      |
| 25.   | 22-Career and Technology Allotment 48.106<br>(spend 55% of amount)       | \$6,154,634    | \$6,154,634    |
| 26.   | 11-Public Education Grant 48.107   | \$0            | \$0            |
| 27.   | 36-Early Education Allotment 48.108 (spend 100% of amount)               | \$975,286      | \$975,711      |
| 28.   | 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100%<br>of amount) | \$192,361      | \$192,356      |
| 29.   | 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)                      | \$450,000      | \$484,000      |
| 30.   | Fast growth allotment 48.111   | \$1,436,992    | \$1,436,992    |
| 31.   | Teacher Incentive Allotment 48.112                                       | \$0            | \$0            |
| 32.   | Mentor Program Allotment 48.114  | \$0            | \$0            |
| 33.   | School Safety Allotment 42.168   | \$94,236       | \$91,498       |
| <b>Tier One Subchapter D Allotments</b>       |  |                |                |
| 34.   | 99-Transportation Allotment 48.151                                       | \$638,832      | \$638,832      |
| 35.   | 99-New Instructional Facility Allotment 48.152                           | \$109,988      | \$109,988      |
| 36.   | Dropout Recovery and Residential Placement Facility Allotment<br>48.153  | \$12,322       | \$12,322       |
| 37.   | Tuition Allotment for Districts not Offering all Grade Levels<br>48.154  | \$0            | \$0            |
| 38.   | College Preparation Assessment Reimbursement 48.155                      | \$36,297       | \$36,297       |
| 39.   | Certification Examination Reimbursement 48.156                           | \$26,729       | \$26,729       |
| 40.   | Total Cost of Tier One   | \$81,837,719   | \$80,521,007   |
| 41.   | Local Fund Assignment  | (\$46,904,380) | (\$46,904,380) |
| 42.   | Per Capita Distribution from Available School Fund (ASF)                 | (\$4,824,487)  | (\$4,824,487)  |

| <b>Foundation School Program (FSP) State Funding</b>         |   | <b>LPE</b>   | <b>DPE</b>   |
|--|---|--------------|--------------|
| 43.  | FSP State Share of Tier One<br>(Total Cost of Tier One - Local Fund Assignment - ASF) | \$30,108,852 | \$28,792,140 |
| 44.  | Tier Two  | \$6,241,175  | \$6,011,806  |
| 45.  | Other Programs  | \$0          | \$0          |
| 46   | Total FSP Operations Funding  | \$36,350,027 | \$34,803,946 |
| <b>State Aid by Fund Code / Object Code - Funding Source</b> |   | <b>LPE</b>   | <b>DPE</b>   |
| <b>M&amp;O State Aid</b>                                     |   |              |              |
| 47.  | 199/5812 - Foundation School Fund   | \$36,350,027 | \$34,803,946 |
| 48.  | 199/5811 - Available School Fund  | \$4,824,487  | \$4,824,487  |
| <b>I&amp;S State Aid</b>                                     |   |              |              |
| 49.  | 599/5829 - EDA  | \$0          | \$0          |
| 50.  | 599/5829 - Instructional Facilities Allotment (Bond)                                  | \$0          | \$0          |
| 51.  | 199/5829 - Instructional Facilities Allotment (Lease Purchase)                        | \$0          | \$0          |
| 52.  | Additional State Aid for Homestead<br>Exemption (ASAHE) for Facilities                | \$268,080    | \$268,080    |
| 53.  | <b>TOTAL FSP/ASF STATE AID</b>  | \$41,442,594 | \$39,896,513 |
| <b>Local Revenue in Excess of Entitlement</b>                |   |              |              |
| 54.  | Local Revenue in Excess of Entitlement  | (\$0)        | (\$0)        |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Instructional Arrangement |  | Weight | LPE Payment FTE | LPE EYS FTE | DPE Payment FTE | DPE EYS FTE |
|---------------------------|--|--------|-----------------|-------------|-----------------|-------------|
| 1.                        | Homebound  | 5.0    | 0.585           | 0.000       | 0.500           | 0.000       |
| 2.                        | Hospital Class                                       | 3.0    | 0.000           | 0.000       | 0.000           | 0.000       |
| 3.                        | Speech Therapy                                       | 5.0    | 25.014          | 0.000       | 26.577          | 0.000       |
| 4.                        | Resource Room  | 3.0    | 332.040         | 0.000       | 242.001         | 0.000       |
| 5.                        | Self Contained Severe / Self Contained M/M Reg. Camp | 3.0    | 112.903         | 0.000       | 89.299          | 0.000       |
| 6.                        | Off Home Campus                                      | 2.7    | 0.000           | 0.000       | 0.000           | 0.000       |
| 7.                        | Vocational Adjustment Class                          | 2.3    | 8.215           | 0.000       | 5.849           | 0.000       |
| 8.                        | State Schools  | 2.8    | 0.000           | 0.000       | 0.000           | 0.000       |
| 9.                        | Residential Care and Treatment                       | 4.0    | 8.840           | 0.000       | 0.687           | 0.000       |
| 10.                       | <b>Total FTE*</b>                                    | N/A    | 487.597         | N/A         | 364.913         | N/A         |
| 11.                       | Total Weighted FTE                                   | N/A    | 1,481.719       | N/A         | 1,142.738       | N/A         |
| 12.                       | Non-Public Contracts                                 | 1.7    | 0.000           | N/A         | 0.000           | N/A         |
| 13.                       | Mainstream ADA                                       | 1.15   | 316.231         | N/A         | 602.441         | N/A         |

\* Non-Public Contracts and Mainstream ADA are not included in total

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>WADA Calculation Detail</b> |  | <b>LPE</b>   | <b>DPE</b>   |
|--------------------------------|--|--------------|--------------|
| 1.                             | Total Cost of Tier One   | \$81,837,719 | \$80,521,007 |
| 2.                             | 99-Transportation Allotment 48.151   | \$638,832    | \$638,832    |
| 3.                             | 99-New Instructional Facility Allotment 48.152   | \$109,988    | \$109,988    |
| 4.                             | Dropout Recovery and Residential Placement Facility Allotment 48.153                                     | \$12,322     | \$12,322     |
| 5.                             | Tuition Allotment for Districts not Offering all Grade Levels 48.154                                     | \$0          | \$0          |
| 6.                             | College Preparation Assessment Reimbursement 48.155  | \$36,297     | \$36,297     |
| 7.                             | Certification Examination Reimbursement 48.156   | \$26,729     | \$26,729     |
| 8.                             | Early Childhood Intervention Set-Aside   | \$43,941     | \$42,438     |
| 9.                             | Gifted and Talented performance standards and MATHCOUNTS Set-Aside                                       | \$1,250      | \$1,253      |
| 10.                            | Total Adjusted Tier One (line 1 - line 2 - line 3 - line 4 - line 5 - line 6 - line 7 + line 8 + line 9) | \$81,058,742 | \$79,740,530 |
| 11.                            | District Basic Allotment * TR / MCR  | \$6,160      | \$6,160      |
| 12.                            | Weighted Students in Average Daily Attendance (WADA) = line 10 / line 11                                 | 13,158.887   | 12,944.891   |

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| M&O Programs Detail |   | LPE          | DPE          |
|---------------------|---|--------------|--------------|
| 1.                  | 2021-2022 Local M&O Collections   | \$54,591,292 | \$54,591,292 |
| 2.                  | 2021-2022 Local Share for IFA Lease Purchase                                | (\$0)        | (\$0)        |
| 3.                  | 2021-2022 Payment to Tax Increment Fund (TIF)                               | (\$0)        | (\$0)        |
| 4.                  | 2021-2022 Total M&O Collections (line 1 - line 2 - line 3)                  | \$54,591,292 | \$54,591,292 |
| 5.                  | 2021 M&O Tax Rate   | 0.9603       | 0.9603       |
| 6.                  | Yield per Penny (total collections / M&O tax rate / 100 )                   | \$568,482    | \$568,482    |
| 7.                  | 2021(current tax year) Tier One M&O Tax Rate (TR)                           | 0.8220       | 0.8220       |
| 8.                  | M&O Collections @ Tier One M&O Tax Rate (TR) (TR * 100 * yield per penny)   | \$46,729,191 | \$46,729,191 |
| 9.                  | M&O Rate for Level 1 (adopted rate - Tier One M&O Tax Rate,limited to 0.08) | 0.0800       | 0.0800       |
| 10.                 | M&O Collections for Level 1 (level 1 rate * 100 * yield per penny)          | \$4,547,853  | \$4,547,853  |
| 11.                 | M&O Collections for Level 2 (line 4 - line 8 - line 10)                     | \$3,314,248  | \$3,314,248  |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| Fast Growth Detail |  | LPE           | DPE           |
|--------------------|--|---------------|---------------|
| 1.                 | District Basic Allotment   | \$6,160       | \$6,160       |
| 2.                 | Fast Growth Tier   | 3             | 3             |
| 3.                 | Fast Growth Tier Weight*   | 0.15          | 0.15          |
| 4.                 | District 6-year enrollment growth over 250   | 1,308         | 1,308         |
| 5.                 | Unadjusted Fast Growth Allotment (District Basic Allotment * Fast Growth Weight * Growth over 250) | \$1,208,592   | \$1,208,592   |
| 6.                 | Statewide spending limit under 48.111 (c-1)  | \$270,000,000 | \$270,000,000 |
| 7.                 | Adjusted fast growth allotment to meet statewide spending limit.                                   | \$1,159,495   | \$1,159,495   |
| 8.                 | 2019-2020 Fast Growth Allotment **   | \$2,168,659   | \$2,168,659   |
| 9.                 | Hold Harmless allotment (if line 8 > line 7 then allotment = line 8 - line 7) **                   | \$1,009,164   | \$1,009,164   |
| 10.                | Adjusted hold harmless allotment to meet statewide spending limit of \$40 million **               | \$277,497     | \$277,497     |
| 11.                | Total Fast Growth Allotment (line 7 + line 10)   | \$1,436,992   | \$1,436,992   |

\*Note: For the 2021-2022 schoolyear, Tier 1 weight (top 40% of districts) = 0.45 , Tier 2 weight (middle 30% of districts) = 0.30, Tier 3 weight (bottom 30% of districts) = 0.15

\*\*Note: For the 2021-2022 schoolyear, Fast Growth Allotment Hold Harmless data are static as of January 1, 2022

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Class: 2

Payment Cycle: Preliminary

Run Id: 36191

**Economically Disadvantaged Student Counts (including students without a disability living in a residential placement facility whose parents do not reside in the district)**

| Campus Name |                          | Campus ID | TIER 1 | TIER 2 | TIER 3 | TIER 4 | TIER 5 | TOTAL | Allotment      |
|-------------|--------------------------|-----------|--------|--------|--------|--------|--------|-------|----------------|
| 1           | WAXAHACHIE H S           | 070912002 | 469    | 280    | 188    | 57     | 177    | 1,171 | \$1,741,201.00 |
| 2           | WAXAHACHIE H S OF CHOICE | 070912003 | 7      | 4      | 4      | 0      | 3      | 18    | \$26,796.00    |
| 3           | WAXAHACHIE GLOBAL H S    | 070912004 | 50     | 50     | 27     | 8      | 9      | 144   | \$212,212.00   |
| 4           | EDDIE FINLEY SR J H      | 070912042 | 67     | 188    | 82     | 25     | 10     | 372   | \$551,551.00   |
| 5           | ROBBIE E HOWARD J H      | 070912043 | 172    | 4      | 4      | 11     | 100    | 291   | \$437,591.00   |
| 6           | EVELYN LOVE COLEMAN J H  | 070912045 | 163    | 93     | 85     | 24     | 45     | 410   | \$607,915.00   |
| 7           | NORTHSIDE EL             | 070912104 | 22     | 149    | 99     | 22     | 11     | 303   | \$455,147.00   |
| 8           | DUNAWAY EL               | 070912106 | 80     | 77     | 102    | 0      | 15     | 274   | \$406,021.00   |
| 9           | SHACKELFORD EL           | 070912107 | 169    | 4      | 0      | 2      | 4      | 179   | \$250,096.00   |

|                       |                                |           |       |       |     |     |     |       |                |
|-----------------------|--------------------------------|-----------|-------|-------|-----|-----|-----|-------|----------------|
| 10                    | WEDGEWORTH EL                  | 070912108 | 138   | 103   | 84  | 25  | 64  | 414   | \$620,158.00   |
| 11                    | MARGARET L FELTY EL            | 070912110 | 140   | 5     | 3   | 2   | 1   | 151   | \$210,903.00   |
| 12                    | OLIVER E CLIFT EL              | 070912111 | 119   | 6     | 0   | 15  | 168 | 308   | \$482,559.00   |
| 13                    | MARVIN EL                      | 070912112 | 58    | 53    | 77  | 11  | 23  | 222   | \$333,256.00   |
| 14                    | TURNER PREKINDERGARTEN ACADEMY | 070912113 | 44    | 28    | 20  | 3   | 36  | 131   | \$198,583.00   |
| 15                    | WILEMON STEAM ACADEMY          | 070912114 | 25    | 55    | 17  | 18  | 17  | 132   | \$199,199.00   |
| 16                    | MAX H SIMPSON EL               | 070912115 | 23    | 134   | 5   | 0   | 3   | 165   | \$240,702.00   |
| <b>District Total</b> |                                |           | 1,746 | 1,233 | 797 | 223 | 686 | 4,685 | \$6,973,890.00 |

*Note :If a campus has no student counts in the reported categories in PEIMS , the campus will not be listed in this report.*

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Class: 2

Payment Cycle: Preliminary

Run Id: 36191

*There is no data available at this time.*

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>Transportation Detail</b> |                               | <b>LPE</b> | <b>DPE</b> |
|------------------------------|-------------------------------|------------|------------|
| 1.                           | Regular                       | \$451,135  | \$451,135  |
| 2.                           | Private                       | \$0        | \$0        |
| 3.                           | Special Education             | \$147,063  | \$147,063  |
| 4.                           | Career & Technology Education | \$40,634   | \$40,634   |
| 5.                           | Total Transportation          | \$638,832  | \$638,832  |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

District Basic Allotment: LPE - \$ 6,160 DPE - \$ 6,160 Adjusted for Special Education and Career and Technology Allotments: LPE - \$6,160.00 DPE - \$6,160.00

| Program Name                              | Weight | LPE ADA   | LPE Allotment | DPE ADA   | DPE Allotment |
|---|--------|-----------|---------------|-----------|---------------|
| <b>1. Regular Program</b>                 |        |           |               |           |               |
| Allotment                                 | 1.00   | 8,455.439 | \$52,085,504  | 8,296.402 | \$51,105,836  |
| <b>2. Small and Mid-Sized</b>             |        |           |               |           |               |
| Allotment                                 | N/A    | 8,455.439 | \$0           | 8,296.402 | \$0           |
| <b>3. Special Education</b>               |        |           |               |           |               |
| Regular Special Education                 | N/A    | 1,481.719 | \$9,127,386   | 1,142.738 | \$7,039,264   |
| Mainstream                                | 1.15   | 316.231   | \$2,240,180   | 602.441   | \$4,267,692   |
| Residential Care and Treatment            | 4.00   | 8.840     | \$217,818     | 0.687     | \$16,928      |
| State Schools                             | 2.80   | 0.000     | \$0           | 0.000     | \$0           |
| Non-Public Contracts                      | 1.70   | 0.000     | \$0           | 0.000     | \$0           |
| Extended Year Special Education           | N/A    | 0.000     | \$0           | 0.000     | \$0           |
| (Less Early Child Intervention Set-Aside) | N/A    | N/A       | (\$43,941)    | N/A       | (\$42,438)    |
| Special Education Allotment               | N/A    | N/A       | \$11,541,443  | N/A       | \$11,281,446  |
| <b>4. Dyslexia</b>                        |        |           |               |           |               |
| Allotment                                 | 0.10   | 742.000   | \$457,072     | 742.000   | \$457,072     |

| <b>5. State Compensatory Education</b>  |                 |           |             |           |             |
|---|-----------------|-----------|-------------|-----------|-------------|
| State Compensatory Allotment  | 0.2250 - 0.2750 | 4,685.000 | \$6,973,890 | 4,685.000 | \$6,973,890 |
| Pregnancy Related   | 2.41            | 1.186     | \$17,607    | 1.595     | \$23,679    |
| Non-Economically Disadvantaged students without disability living in residential treatment facility and whose parents do not reside in district | 0.20            | 0.000     | \$0         | 0.000     | \$0         |
| Total Compensatory Allotment  | N/A             | N/A       | \$6,991,497 | N/A       | \$6,997,569 |
| <b>6. Bilingual Program</b>   |                 |           |             |           |             |
| Bilingual LEP Allotment   | 0.10            | 385.352   | \$237,377   | 385.352   | \$237,377   |
| Bilingual LEP Dual Language One-Way or Two-Way Allotment  | 0.15            | 389.901   | \$360,269   | 276.782   | \$255,747   |
| Bilingual Non LEP Dual Language Two-Way Allotment   | 0.05            | 119.740   | \$36,880    | 86.367    | \$26,601    |
| Bilingual Allotment   | N/A             | 894.993   | \$634,526   | 748.501   | \$519,725   |

| <b>7. Career &amp; Technology (CTE)</b>   |          |           |             |           |             |
|---|----------|-----------|-------------|-----------|-------------|
| Regular CTE Allotment for students not in an approved program of study                    | 1.10     | 113.492   | \$769,022   | 113.492   | \$769,022   |
| Regular CTE Allotment for students in an approved program of study, levels one and two    | 1.28     | 338.792   | \$2,671,307 | 338.792   | \$2,671,307 |
| Regular CTE Allotment for students in an approved program of study, levels three and four | 1.47     | 299.751   | \$2,714,305 | 299.751   | \$2,714,305 |
| P-TECH Allotment  | \$50     | 0.000     | \$0         | 0.000     | \$0         |
| New Tech Network Allotment  | \$50     | 0.000     | \$0         | 0.000     | \$0         |
| CTE Allotment   | N/A      | 752.034   | \$6,154,634 | 752.034   | \$6,154,634 |
| <b>8. Public Education Grant (PEG)</b>  |          |           |             |           |             |
| Allotment   | 0.10     | 0.000     | \$0         | 0.000     | \$0         |
| <b>9. Early Education</b>   |          |           |             |           |             |
| Allotment   | 0.10     | 1,583.256 | \$975,286   | 1,583.946 | \$975,711   |
| <b>10. Gifted and Talented Program</b>  |          |           |             |           |             |
| Allotment   | 0.07     | 449       | \$193,611   | 449       | \$193,609   |
| Allotment adjusted for enrollment cap   | 0.07     | 449       | \$193,611   | 449       | \$193,609   |
| Adjusted allotment to meet statewide spending limit of \$100 million                      | N/A      | N/A       | \$193,611   | N/A       | \$193,609   |
| (Less Gifted and Talented performance standards and MATHCOUNTS Set-Aside)                 | N/A      | N/A       | (\$1,250)   | N/A       | (\$1,253)   |
| Adjusted Allotment  | N/A      | N/A       | \$192,361   | N/A       | \$192,356   |
| <b>11. CCMR Outcomes Bonus</b>  |          |           |             |           |             |
| Educationally Disadvantaged Graduates   | 5,000.00 | 34.00     | \$170,000   | 30.00     | \$150,000   |
| Not Educationally Disadvantaged Graduates   | 3,000.00 | 92.00     | \$276,000   | 110.00    | \$330,000   |
| Special Education Graduates   | 2,000.00 | 2.00      | \$4,000     | 2.00      | \$4,000     |

|   |        |           |           |           |           |
|---|--------|-----------|-----------|-----------|-----------|
| CCMR Outcomes Bonus   | N/A    | 128.00    | \$450,000 | 142.00    | \$484,000 |
| <b>12. School Safety</b>                                      |        |           |           |           |           |
| Allotment   | \$9.72 | 9,695.070 | \$94,236  | 9,413.349 | \$91,498  |
| <b>13. New Instructional Facility Allotment (NIFA)</b>        |        |           |           |           |           |
| Allotment   | \$0.00 | 128.977   | \$109,988 | 128.977   | \$109,988 |
| <b>14. Dropout Recovery and Residential</b>                   |        |           |           |           |           |
| Dropout Recovery Allotment                                    | \$275  | 35.777    | \$9,839   | 35.777    | \$9,839   |
| Residential Facility Allotment                                | \$275  | 9.031     | \$2,484   | 9.031     | \$2,484   |
| Dropout Recovery and Residential Placement Facility Allotment | N/A    | 44.808    | \$12,322  | 44.808    | \$12,322  |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| Tier Two Detail                 |   | LPE           | DPE           |
|---------------------------------|---|---------------|---------------|
| 1.                              | WADA (Weighted Students in Average Daily Attendance)  | 13,158.887    | 12,944.891    |
| <b>Level 1</b>                  |   |               |               |
| 2.                              | M&O Collections for Level 1   | \$4,547,853   | \$4,547,853   |
| 3.                              | District Tax Rate Level 1 (DTR1) ((M&O collections for level 1 * 100)/2021 state certified district property value (DPV)) | 0.0797        | 0.0797        |
| 4.                              | Level 1 Entitlement @ \$98.56 (WADA * 98.56 * DTR1 * 100)   | \$10,336,611  | \$10,168,512  |
| 5.                              | Less Local Share (LR) ((2021 DPV / 100) * DTR1)   | (\$4,547,785) | (\$4,547,785) |
| 6.                              | Guaranteed Yield Allotment (((\$98.56 * WADA * DTR1 * 100) - LR)  | \$5,788,826   | \$5,620,727   |
| <b>Level 2</b>                  |   |               |               |
| 7.                              | M&O Collections for Level 2   | \$3,314,248   | \$3,314,248   |
| 8.                              | District Tax Rate Level 2 (DTR2) ((M&O collections for level 2 * 100)/2021 state certified district property value (DPV)) | 0.0581        | 0.0581        |
| 9.                              | Level 2 Entitlement @ \$49.28 (WADA * 49.28 * DTR2 * 100)   | \$3,767,610   | \$3,706,340   |
| 10.                             | Less Local Share (LR) ((2021 DPV / 100) * DTR2))  | (\$3,315,261) | (\$3,315,261) |
| 11.                             | Guaranteed Yield Allotment (((\$49.28 * WADA * DTR2 * 100) - LR)  | \$452,349     | \$391,079     |
| <b>Total Tier Two State Aid</b> |   |               |               |
| 12.                             | Total Tier Two State Aid (Line 6 + Line 11)   | \$6,241,175   | \$6,011,806   |

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

|     | <b>Other Programs Detail</b>  | <b>LPE</b> | <b>DPE</b> |
|-----|---|------------|------------|
| 1.  | Attendance Credit Sold  | (\$0)      | (\$0)      |
| 2.  | Additional Aid for ESCs and Educational Districts (Ins. Code 1579.251(b))                         | \$0        | \$0        |
| 3.  | Supplemental Tax Increment Fund (TIF) Payment, Chapter 311 Tax Increment Reinvestment Zone (TIRZ) | \$0        | \$0        |
| 4.  | Tax Credit for Tax Code, Chapter 313 Value Limitations  | \$0        | \$0        |
| 5.  | Chapter 48 Funding Credit Against Recapture   | (\$0)      | (\$0)      |
| 6.  | Windham Schools   | \$0        | \$0        |
| 7.  | Texas School for the Blind and Visually Impaired  | (\$0)      | (\$0)      |
| 8.  | Texas School for the Deaf   | (\$0)      | (\$0)      |
| 9.  | Adjustment for HB1 Tax Compression for Texas School for the Blind and Visually Impaired           | (\$0)      | (\$0)      |
| 10. | Adjustment for HB1 Tax Compression for Texas School for the Deaf                                  | (\$0)      | (\$0)      |
| 11. | Charter School Facilities Funding (12.106(d))   | \$0        | \$0        |
| 12. | Additional Aid for Partnering to Operate a District Campus (TEC 48.252)                           | \$0        | \$0        |
| 13. | Formula Transition Grant (TEC 48.277)   | \$0        | \$0        |
| 14. | Equalized Wealth Transition Grant (TEC 48.278)  | \$0        | \$0        |
| 15. | Interest refunds under 48.271(c)  | \$0        | \$0        |
| 16. | Maintenance of Effort and Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)      | \$0        | \$0        |
| 17. | Additional Aid for ESC Staff Salary Increases (TEC 48.303)  | \$0        | \$0        |
| 18. | Total Other Programs  | \$0        | \$0        |



**2021-2022 Charter School Facilities Funding  
Detail Report**

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

***There is no data available at this time.***



**2021-2022 Additional Aid for Partnering to Operate a District Campus  
(TEC 48.252)**

**WAXAHACHIE ISD (070912)**

**Last Update: JUN 10, 2022**

Payment Class: 2

Run ID: 36191

Payment Cycle: Preliminary

*There is no data available at this time.*

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| Formula Transition Grant TEC 48.277(a) |  | LPE          | DPE          |
|--|--|--------------|--------------|
| 1.                                     | 2019-2020 Prior Law M&O Collections  | \$52,896,617 | \$52,896,617 |
| 2.                                     | 2019-2020 Prior Law FSP operations funding (adjusted for sale of WADA and netting recapture against state aid)   | \$29,948,148 | \$29,948,148 |
| 3.                                     | 2019-2020 Prior Law ASF Allotment  | \$2,694,718  | \$2,694,718  |
| 4.                                     | 2019-2020 Prior Law recapture  | \$219,012    | \$219,012    |
| 5.                                     | 2019-2020 Prior Law Total M&O Revenue = line 1 + line 2 + line 3 - line 4  | \$85,320,471 | \$85,320,471 |
| 6.                                     | 2019-2020 Prior Law M&O Tax Rate   | 1.1700       | 1.1700       |
| 7.                                     | 2021-2022 Expected M&O Tax Rate (min(prior law M&O rate, maximum compressed rate) + min(prior law M&O rate-1,.08) + min(.0583,(max(0,prior law M&O rate-1.08))* 0.64834) | 0.9603       | 0.9603       |
| 8.                                     | 2021-2022 Current Law M&O Tax Rate   | 0.9603       | 0.9603       |
| 9.                                     | Ratio (if current law M&O tax rate < prior law expected M&O tax rate, then ratio = current law M&O tax rate / prior law expected M&O tax rate)                           | 1.0000       | 1.0000       |
| 10.                                    | 2019-2020 Prior Law Total M&O Revenue adjusted for prior law expected M&O tax rate (line 5 * line 9)   | \$85,320,471 | \$85,320,471 |
| 11.                                    | 2019-2020 Prior Law Refined Average Daily Attendance (ADA)   | 8,908.553    | 8,908.553    |
| 12.                                    | 2019-2020 Prior Law Total M&O Revenue per ADA  | \$9,577      | \$9,577      |
| 13.                                    | 2019-2020 Prior Law Statewide Average M&O Revenue per ADA  | \$9,259      | \$9,259      |
| 14.                                    | 2019-2020 Prior Law M&O Revenue per ADA * 1.03   | \$9,865      | \$9,865      |
| 15.                                    | 2019-2020 Prior Law Statewide Average M&O Revenue per ADA * 1.28   | \$11,852     | \$11,852     |
| 16.                                    | Minimum of Line 14 or 15   | \$9,865      | \$9,865      |

|     |   |              |              |
|-----|---|--------------|--------------|
| 17. | 2021-2022 Current Law Refined Average Daily Attendance (ADA)  | 9,695.070    | 9,413.349    |
| 18. | 2019-2020 Formula Transition Target Revenue * ADA<br>(line 16 * Line 17)  | \$95,638,829 | \$92,859,740 |
|     | <b>Formula Transition Grant</b>   | <b>LPE</b>   | <b>DPE</b>   |
| 19. | HB3 Total M&O Revenue   | \$95,765,806 | \$94,219,725 |
| 20. | Unadjusted Formula Transition Grant (If new law revenue < prior law revenue then grant = formula transition target revenue - new law revenue) | \$0          | \$0          |
| 21. | Adjusted Formula Transition Grant to meet statewide spending limit of \$400 million   | \$0          | \$0          |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>EDA State Aid Report</b> |   |                 |                 |
|-----------------------------|---|-----------------|-----------------|
| <b>Data Elements</b>        |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.                          | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.                          | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.                          | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.                          | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.                          | 2021-2022 Actual Eligible Debt Service Payment  | \$19,763,110    | \$19,763,110    |
| 6.                          | 2021-2022 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.                          | Estimated 2021-2022 Total Refined ADA   | 9,695.070       | 9,413.349       |
| 8.                          | 2021 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,706,128,965 | \$5,706,128,965 |
| 9.                          | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,125,875,092 | \$5,112,039,321 |
| <b>Calculations</b>         |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.                         | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.                         | 2021-2022 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$40 / line 7 / 100)   | 0.5096          | 0.5249          |
| 12.                         | 2021-2022 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.                         | State/Local Share of EDA (\$40 * line 7 * line 12 * 100)  | \$11,246,281    | \$10,919,485    |
| 14.                         | Local Share of EDA (line 12 * (line 8 / 100))   | \$11,246,281    | \$10,919,485    |
| 15.                         | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.                         | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>Maintenance of Effort and Equity TEC 48.281 Detail</b> |   | <b>LPE</b>   | <b>DPE</b>   |
|---|---|--------------|--------------|
| 1.  | 2021-2022 State and Local M&O Revenue (Net of Excess Local Revenue)   | \$95,765,806 | \$94,219,725 |
| 2.  | 2021-2022 Average Daily Attendance (ADA)  | 9,695.070    | 9,413.349    |
| 3.  | 2021-2022 Net State and Local M&O Revenue per ADA (line 1 / line 2)   | \$9,878      | \$10,009     |
| <b>High-need revenue comparison with 2020-2021</b>        |   | <b>LPE</b>   | <b>DPE</b>   |
| 4.  | Is the district or open-enrollment charter school considered high-need?                                     | N            | N            |
| 5.  | 2020-2021 State and Local M&O Revenue (Net of Excess Local Revenue and after ESSER-related ADA reduction)** | \$91,555,477 | \$91,555,477 |
| 6.  | 2020-2021 ADA (prior to ESSER-related ADA reduction)*   | 9,443.298    | 9,443.298    |
| 7.  | 2020-2021 Net State and Local M&O Revenue per ADA (line 5 / line 6)   | \$9,695      | \$9,695      |
| 8.  | 2021-2022 vs 2020-2021 High-need Revenue per ADA Analysis (line 3 - line 7)                                 | (\$0)        | (\$0)        |
| <b>High-poverty revenue comparison with 2018-2019</b>     |   | <b>LPE</b>   | <b>DPE</b>   |
| 9.  | Is the district or open-enrollment charter school considered high-poverty?                                  | N            | N            |
| 10.   | 2018-2019 State and Local M&O Revenue (Net of Excess Local Revenue)***                                      | \$76,270,007 | \$76,270,007 |
| 11.   | 2018-2019 ADA***  | 8,428.552    | 8,428.552    |
| 12.   | 2018-2019 Net State and Local M&O Revenue per ADA (line 10 / line 11)                                       | \$9,049      | \$9,049      |
| 13.   | 2021-2022 vs 2018-2019 High-Poverty Revenue per ADA Analysis (line 3 - line 12)                             | (\$0)        | (\$0)        |
| <b>MOQ Adjustment</b>                                     |   | <b>LPE</b>   | <b>DPE</b>   |
| 14.   | Revenue per ADA Adjustment Required to Maintain Equity (Maximum of absolute value of line 8 or line 13)     | \$0          | \$0          |
| 15.   | Maintenance of Equity Allotment (line 14 x line 2)  | \$0          | \$0          |

\*2021 ADA from SOF run ID 33254.

\*\*2021 Net State and Local M&O Revenue from SOF run ID 33729.

\*\*\* 2019 ADA and State and Local M&O Revenue from SOF run ID 34151.

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Reg # | Eligibility Code | Bond   | Amount Sold  | LPE                    |                                 |                        |                                 | DPE          |                        |                                 |                        |                                 |
|-------|------------------|--|--------------|------------------------|---------------------------------|------------------------|---------------------------------|--------------|------------------------|---------------------------------|------------------------|---------------------------------|
|       |                  |  |              | 2021-2022 Debt Service | 2021-2022 Eligible Debt Service | 2022-2023 Debt Service | 2022-2023 Eligible Debt Service | Amount Sold  | 2021-2022 Debt Service | 2021-2022 Eligible Debt Service | 2022-2023 Debt Service | 2022-2023 Eligible Debt Service |
| 65465 | 1                | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,435,000            | \$4,435,000                     | \$4,430,000            | \$4,430,000                     | \$34,224,017 | \$4,435,000            | \$4,435,000                     | \$4,430,000            | \$4,430,000                     |
| 72473 | 1                | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                    | \$0                             | \$0                    | \$0                             | \$59,249,477 | \$0                    | \$0                             | \$0                    | \$0                             |
| 77559 | 1                | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$0                    | \$0                             | \$0                    | \$0                             | \$24,890,000 | \$0                    | \$0                             | \$0                    | \$0                             |
| 77572 | 1                | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$0                    | \$0                             | \$0                    | \$0                             | \$1,115,000  | \$0                    | \$0                             | \$0                    | \$0                             |
| 78700 | 1                | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$2,500,000            | \$2,500,000                     | \$0                    | \$0                             | \$28,621,701 | \$2,500,000            | \$2,500,000                     | \$0                    | \$0                             |
| 78701 | 1                | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$176,341              | \$176,341                       | \$176,341              | \$176,341                       | \$2,500,000  | \$176,341              | \$176,341                       | \$176,341              | \$176,341                       |
| 81848 | 1                | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400              | \$194,400                       | \$194,400              | \$194,400                       | \$5,915,000  | \$194,400              | \$194,400                       | \$194,400              | \$194,400                       |
| 84372 | 1                | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000              | \$337,000                       | \$337,000              | \$337,000                       | \$8,595,000  | \$337,000              | \$337,000                       | \$337,000              | \$337,000                       |
| 85063 | 1                | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,450            | \$2,136,450                     | \$2,136,700            | \$2,136,700                     | \$40,990,000 | \$2,136,450            | \$2,136,450                     | \$2,136,700            | \$2,136,700                     |
| 85521 | 1                | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,392,950            | \$3,392,950                     | \$3,390,700            | \$3,390,700                     | \$75,000,000 | \$3,392,950            | \$3,392,950                     | \$3,390,700            | \$3,390,700                     |
| 86723 | 1                | U/L Tax Sch Bldg Bds Ser 2016                                      | \$46,545,000 | \$2,507,425            | \$2,507,425                     | \$2,509,300            | \$2,509,300                     | \$46,545,000 | \$2,507,425            | \$2,507,425                     | \$2,509,300            | \$2,509,300                     |
| 91092 | 1                | U/L Tax Sch Bldg Bds Ser 2018                                      | \$21,005,000 | \$1,296,700            | \$1,296,700                     | \$1,297,200            | \$1,297,200                     | \$21,005,000 | \$1,296,700            | \$1,296,700                     | \$1,297,200            | \$1,297,200                     |
| 93695 | 1                | U/L Tax Ref Bds Ser 2020   | \$18,825,000 | \$1,559,850            | \$1,559,850                     | \$1,567,850            | \$1,567,850                     | \$18,825,000 | \$1,559,850            | \$1,559,850                     | \$1,567,850            | \$1,567,850                     |

|                                      |   |                             |                      |                     |                     |                     |                     |                      |                     |                     |                     |                     |
|--------------------------------------|---|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 96579                                | 3 | U/L Tax Ref Bds<br>Ser 2021 | \$17,625,000         | \$6,472,579         | \$1,226,994 *       | \$320,150           | \$320,150           | \$17,625,000         | \$6,472,579         | \$1,226,994 *       | \$320,150           | \$320,150           |
| <b>District Debt Service Totals:</b> |   |                             | <b>\$385,100,195</b> | <b>\$25,008,695</b> | <b>\$19,763,110</b> | <b>\$16,359,641</b> | <b>\$16,359,641</b> | <b>\$385,100,195</b> | <b>\$25,008,695</b> | <b>\$19,763,110</b> | <b>\$16,359,641</b> | <b>\$16,359,641</b> |

\* Indicates that an alternative debt service amount was used

Key:

1=eligibility based on payment prior to 09-01-2021

2=Not applicable for the current biennium

3=Not eligible in current biennium unless full or partial funding of eligible debt

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Data Elements to Calculate State Aid Percentage       | LPE             |                        | DPE             |                        |
|---|-----------------|------------------------|-----------------|------------------------|
|   | Actual          | Applied                | Actual          | Applied                |
| 2022 ADA (Min 400)                                    | 9,695.070       | <b>9,695.070</b>       | 9,695.070       | <b>9,695.070</b>       |
| 2021 State Certified District Property Value (DPV)    | \$5,206,100,845 | <b>\$5,206,100,845</b> | \$5,206,100,845 | <b>\$5,206,100,845</b> |
| 2022 Local Revenue (LR) per 0.01 (DPV / ADA / 10,000) | \$53.6984       | <b>\$53.6984</b>       | \$53.6984       | <b>\$53.6984</b>       |
| 2022 State Share (\$35 - LR per 0.01)                 | \$0.0000        | <b>\$0.0000</b>        | \$0.0000        | <b>\$0.0000</b>        |
| 2022 Local Percentage (LR / \$35)                     | 100.000%        | <b>100.000%</b>        | 100.000%        | <b>100.000%</b>        |
| 2022 State Percentage (State Share / \$35)            | 0.000%          | <b>0.000%</b>          | 0.000%          | <b>0.000%</b>          |

**Note: "Applied" values are used to calculate the district's IFA allotment.**

**Estimates (based on LPE values)**

| Series Name                       | Round | Type <sup>1</sup> | Reg # | Allotment Limit | Eligible Debt Service | % of Total Debt | Limitation <sup>2</sup> | Estimated State Share <sup>3</sup> | Estimated Local Share <sup>4</sup> |
|-----------------------------------|-------|-------------------|-------|-----------------|-----------------------|-----------------|-------------------------|------------------------------------|------------------------------------|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1     | 599               | 59783 | \$1,270,445     | \$0                   | 0.00%           | \$0                     | \$0                                | \$0                                |
| <b>Total</b>                      |       |                   |       |                 |                       |                 |                         | <b>\$0</b>                         | <b>\$0</b>                         |

**Preliminary (based on DPE values)**

| Series Name                       | Round | Type <sup>1</sup> | Reg # | Allotment Limit | Eligible Debt Service | % of Total Debt | Limitation <sup>2</sup> | Estimated State Share <sup>3</sup> | Estimated Local Share <sup>4</sup> |
|-----------------------------------|-------|-------------------|-------|-----------------|-----------------------|-----------------|-------------------------|------------------------------------|------------------------------------|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1     | 599               | 59783 | \$1,270,445     | \$0                   | 0.00%           | \$0                     | \$0                                | \$0                                |
| <b>Total</b>                      |       |                   |       |                 |                       |                 |                         | <b>\$0</b>                         | <b>\$0</b>                         |

To see prior-year adjustments and actual payments made, refer to the IFA payment ledger.

**Key:**

- <sup>1</sup> 599 designates general obligation bonds, and 199 designates lease purchases.
  - <sup>2</sup> The district's limitation uses the lesser of the allotment or the debt service for the current fiscal year. If the allotment is lower, the limitation is the allotment times the % of total debt.
  - <sup>3</sup> To calculate the estimated and final state share, multiply the state percentage by the limitation amount. Use the LPE state percentage for the estimated state share and the DPE percentage for the final state share.
  - <sup>4</sup> To calculate the estimated and final local share, multiply the local percentage by the limitation amount. Use the LPE state percentage for the estimated local share and the DPE percentage for the final local share.
- \* State aid may be withheld on refunds and conversions if there is no approved amendment.

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Class: 2

Run ID: 36191

Payment Cycle: Preliminary

| <b>Data Elements</b>                                    |  | <b>LPE</b>      | <b>DPE</b>      |
|---|--|-----------------|-----------------|
| 1.  | 2021 Property Value with \$25,000 Homestead Exemption  | \$5,706,128,965 | \$5,706,128,965 |
| 2.  | 2021 Property Value with \$15,000 Homestead Exemption  | \$5,819,688,460 | \$5,819,688,460 |
| 3.  | Debt Service on Eligible Bonds   | \$13,738,559    | \$13,738,559    |
| <b>Local Revenue Loss Caused by Homestead Exemption</b> |  |                 |                 |
| 4.  | IFA State Aid @ \$25,000   | \$0             | \$0             |
| 5.  | EDA State Aid @ \$25,000   | \$0             | \$0             |
| 6.  | Local Revenue Requirement Net of IFA and EDA (line 3 - line 4 - line 5)  | \$13,738,559    | \$13,738,559    |
| 7.  | Tax Lost Due to Homestead Exemption (line 6 * (1 - (line 1/line 2)))   | \$268,080       | \$268,080       |
| <b>State Aid Gain from Homestead Exemption</b>          |  |                 |                 |
| 8.  | IFA State Aid @ \$15,000   | \$0             | \$0             |
| 9.  | EDA State Aid @ \$15,000   | \$0             | \$0             |
| 10.   | Gain in State Aid ((line 4 + line 5) - (line 8 + line 9))  | \$0             | \$0             |
| <b>Hold Harmless Amount</b>                             |  |                 |                 |
| 11.   | ASAHE (line 7 - line 10 or zero if less than zero)   | \$268,080       | \$268,080       |
| 12.   | I & S Tax Collections  | \$21,794,079    | \$21,794,079    |
| 13.   | Net Local Revenue Requirement (line 6 - line 11)   | \$13,470,479    | \$13,470,479    |
| 14.   | Final ASAHE with Reduction for Reduced I&S Collections if Line 12 less than Line 13<br>(line 11 * (line 12/line 13)) | \$268,080       | \$268,080       |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Bonds Outstanding as of 08/31/2015 |  |              |                            | Eligible Bonds Currently Outstanding (LPE) |       |  |                   |
|------------------------------------|--|--------------|----------------------------|--|-------|--|-------------------|
| Bond                               |  | Amount Sold  | Original 2022 Debt Service | Refunded Bond                              |       | New Bond   | 2022 Debt Service |
| 65465                              | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,435,000                | 65465                                      | 65465 | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$4,435,000       |
|                                    |  |              |                            | 72473                                      | 72473 | U/L Tax Sch Bldg Bds Ser 2007                                      | \$0               |
| 72473                              | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                        | 72473                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850       |
| 77559                              | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$1,613,200                | 77559                                      | 77559 | U/L Tax Sch Bldg Bds Ser 2010                                      | \$0               |
|                                    |  |              |                            | 77559                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850       |
| 77572                              | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$225,000                  | 77572                                      | 77572 | U/L Tax Ref Bds Ser 2010   | \$0               |
|                                    |  |              |                            | 77572                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850       |
| 78700                              | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$1,226,994                | 78700                                      | 78700 | U/L Tax Ref Bds Ser 2011   | \$2,500,000       |
|                                    |  |              |                            | 78700                                      | 96579 | U/L Tax Ref Bds Ser 2021   | \$6,472,579       |
| 78701                              | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$177,565                  | 78701                                      | 78701 | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$176,341         |
| 81848                              | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400                  | 81848                                      | 81848 | U/L Tax Ref Bds Ser 2013   | \$194,400         |
|                                    |  |              |                            | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000         |
| 84372                              | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000                  | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000         |
| 85063                              | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,450                | 85063                                      | 85063 | U/L Tax Ref Bds Ser 2015   | \$2,136,450       |
| 85521                              | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,392,950                | 85521                                      | 85521 | U/L Tax Sch Bldg Bds Ser 2015                                      | \$3,392,950       |

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**\$13,738,559**

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**\$24,324,270**

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*Lesser of Original debt or New debt=>*

**\$13,738,559**

| Bonds Outstanding as of 08/31/2015 |  |              |                            | Eligible Bonds Currently Outstanding (DPE) |       |  |                     |
|------------------------------------|--|--------------|----------------------------|--|-------|--|---------------------|
| Bond                               |  | Amount Sold  | Original 2022 Debt Service | Refunded Bond                              |       | New Bond   | 2022 Debt Service   |
| 65465                              | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,435,000                | 65465                                      | 65465 | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$4,435,000         |
| 72473                              | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                        | 72473                                      | 72473 | U/L Tax Sch Bldg Bds Ser 2007                                      | \$0                 |
| 77559                              | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$1,613,200                | 72473                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850         |
| 77572                              | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$225,000                  | 77559                                      | 77559 | U/L Tax Sch Bldg Bds Ser 2010                                      | \$0                 |
| 78700                              | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$1,226,994                | 77559                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850         |
| 78701                              | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$177,565                  | 77572                                      | 77572 | U/L Tax Ref Bds Ser 2010   | \$0                 |
| 81848                              | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400                  | 77572                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,559,850         |
| 84372                              | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000                  | 78700                                      | 78700 | U/L Tax Ref Bds Ser 2011   | \$2,500,000         |
| 85063                              | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,450                | 78700                                      | 96579 | U/L Tax Ref Bds Ser 2021   | \$6,472,579         |
| 85521                              | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,392,950                | 78701                                      | 78701 | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$176,341           |
|                                    |  |              | <b>\$13,738,559</b>        | 81848                                      | 81848 | U/L Tax Ref Bds Ser 2013   | \$194,400           |
|                                    |  |              |                            | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000           |
|                                    |  |              |                            | 85063                                      | 85063 | U/L Tax Ref Bds Ser 2015   | \$2,136,450         |
|                                    |  |              |                            | 85521                                      | 85521 | U/L Tax Sch Bldg Bds Ser 2015                                      | \$3,392,950         |
|                                    |  |              |                            |  |       |  | <b>\$24,324,270</b> |
|                                    |  |              |                            |  |       | <b>Lesser of Original debt or New debt=&gt;</b>                    | <b>\$13,738,559</b> |



**2021-2022 IFA Allotment Detail Report Using Property Value Calculated  
with \$25K Homestead Exemption**

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Data Elements to Calculate State Aid Percentage       | LPE             |                        | DPE             |                        |
|---|-----------------|------------------------|-----------------|------------------------|
|   | Actual          | Applied                | Actual          | Applied                |
| 2022 ADA (Min 400)                                    | 9,695.070       | <b>9,695.070</b>       | 9,695.070       | <b>9,695.070</b>       |
| 2021 State Certified District Property Value (DPV)    | \$5,206,100,845 | <b>\$5,206,100,845</b> | \$5,206,100,845 | <b>\$5,206,100,845</b> |
| 2022 Local Revenue (LR) per 0.01 (DPV / ADA / 10,000) | \$53.6984       | <b>\$53.6984</b>       | \$53.6984       | <b>\$53.6984</b>       |
| 2022 State Share (\$35 - LR per 0.01)                 | \$0.0000        | <b>\$0.0000</b>        | \$0.0000        | <b>\$0.0000</b>        |
| 2022 Local Percentage (LR / \$35)                     | 100.000%        | <b>100.000%</b>        | 100.000%        | <b>100.000%</b>        |
| 2022 State Percentage (State Share / \$35)            | 0.000%          | <b>0.000%</b>          | 0.000%          | <b>0.000%</b>          |

**Note: "Applied" values are used to calculate the district's IFA allotment.**

**Estimates (based on LPE values)**

| Series Name                       | Round | Type | Reg # | Allotment Limit | Eligible Debt Service | % of Total Debt | Limitation | Estimated State Share | Estimated Local Share |
|-----------------------------------|-------|------|-------|-----------------|-----------------------|-----------------|------------|-----------------------|-----------------------|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1     | 599  | 59783 | \$1,270,445     | \$0                   | 0.00%           | \$0        | \$0                   | \$0                   |
| <b>Total</b>                      |       |      |       |                 |                       |                 |            | <b>\$0</b>            | <b>\$0</b>            |

**Preliminary (based on DPE values)**

| <b>Series Name</b>                | <b>Round</b> | <sup>1</sup><br><b>Type</b> | <b>Reg #</b> | <b>Allotment Limit</b> | <b>Eligible Debt Service</b> | <b>% of Total Debt</b> | <sup>2</sup><br><b>Limitation</b> | <sup>3</sup><br><b>Estimated State Share</b> | <sup>4</sup><br><b>Estimated Local Share</b> |
|-----------------------------------|--------------|-----------------------------|--------------|------------------------|------------------------------|------------------------|-----------------------------------|--|--|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1            | 599                         | 59783        | \$1,270,445            | \$0                          | 0.00%                  | \$0                               | \$0  | \$0  |
| <b>Total</b>                      |              |                             |              |                        |                              |                        |                                   | <b>\$0</b>                                   | <b>\$0</b>                                   |

To see prior-year adjustments and actual payments made, refer to the IFA payment ledger.

**Eligibility Based on Payment prior to 9/1/2015**

**Key:**

<sup>1</sup> 599 designates general obligation bonds, and 199 designates lease purchases.

<sup>2</sup> The district's limitation uses the lesser of the allotment or the debt service for the current fiscal year. If the allotment is lower, the limitation is the allotment times the % of total debt.

<sup>3</sup> To calculate the estimated and final state share, multiply the state percentage by the limitation amount. Use the LPE state percentage for the estimated state share and the DPE percentage for the final state share.

<sup>4</sup> To calculate the estimated and final local share, multiply the local percentage by the limitation amount. Use the LPE state percentage for the estimated local share and the DPE percentage for the final local share.

\* State aid may be withheld on refunds and conversions if there is no approved amendment.

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>EDA State Aid Report Using Property Value Calculated with \$25,000 Homestead Exemption</b> |   |                 |                 |
|---|---|-----------------|-----------------|
| <b>Data Elements</b>  |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.  | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.  | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.  | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.  | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.  | 2021-2022 Actual Eligible Debt Service Payment  | \$19,763,110    | \$19,763,110    |
| 6.  | 2021-2022 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.  | Estimated 2021-2022 Total Refined ADA   | 9,695.070       | 9,413.349       |
| 8.  | 2021 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,706,128,965 | \$5,706,128,965 |
| 9.  | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,125,875,092 | \$5,112,039,321 |
| <b>Calculations</b>   |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.   | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.   | 2021-2022 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$40 / line 7 / 100)   | 0.5096          | 0.5249          |
| 12.   | 2021-2022 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.   | State/Local Share of EDA (\$40 * line 7 * line 12 * 100)  | \$11,246,281    | \$10,919,485    |
| 14.   | Local Share of EDA (line 12 * (line 8 / 100))   | \$11,246,281    | \$10,919,485    |
| 15.   | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.   | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36191

| Data Elements to Calculate State Aid Percentage       | LPE             |                        | DPE             |                        |
|---|-----------------|------------------------|-----------------|------------------------|
|   | Actual          | Applied                | Actual          | Applied                |
| 2022 ADA (Min 400)                                    | 9,695.070       | <b>9,695.070</b>       | 9,695.070       | <b>9,695.070</b>       |
| 2021 State Certified District Property Value (DPV)    | \$5,317,035,264 | <b>\$5,317,035,264</b> | \$5,317,035,264 | <b>\$5,317,035,264</b> |
| 2022 Local Revenue (LR) per 0.01 (DPV / ADA / 10,000) | \$54.8427       | <b>\$54.8427</b>       | \$54.8427       | <b>\$54.8427</b>       |
| 2022 State Share (\$35 - LR per 0.01)                 | \$0.0000        | <b>\$0.0000</b>        | \$0.0000        | <b>\$0.0000</b>        |
| 2022 Local Percentage (LR / \$35)                     | 100.000%        | <b>100.000%</b>        | 100.000%        | <b>100.000%</b>        |
| 2022 State Percentage (State Share / \$35)            | 0.000%          | <b>0.000%</b>          | 0.000%          | <b>0.000%</b>          |

**Note: "Applied" values are used to calculate the district's IFA allotment.**

**Estimates (based on LPE values)**

| Series Name                       | Round | Type | <sup>1</sup><br>Reg # | Allotment Limit | Eligible Debt Service | % of Total Debt | <sup>2</sup><br>Limitation | <sup>3</sup><br>Estimated State Share | <sup>4</sup><br>Estimated Local Share |
|-----------------------------------|-------|------|-----------------------|-----------------|-----------------------|-----------------|----------------------------|---------------------------------------|---------------------------------------|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1     | 599  | 59783                 | \$1,270,445     | \$0                   | 0.00%           | \$0                        | \$0                                   | \$0                                   |
| <b>Total</b>                      |       |      |                       |                 |                       |                 |                            | <b>\$0</b>                            | <b>\$0</b>                            |

**Preliminary (based on DPE values)**

| <b>Series Name</b>                | <b>Round</b> | <sup>1</sup><br><b>Type</b> | <b>Reg #</b> | <b>Allotment Limit</b> | <b>Eligible Debt Service</b> | <b>% of Total Debt</b> | <sup>2</sup><br><b>Limitation</b> | <sup>3</sup><br><b>Estimated State Share</b> | <sup>4</sup><br><b>Estimated Local Share</b> |
|-----------------------------------|--------------|-----------------------------|--------------|------------------------|------------------------------|------------------------|-----------------------------------|--|--|
| U/L Tax Sch Bldg & Ref Bds Ser 97 | 1            | 599                         | 59783        | \$1,270,445            | \$0                          | 0.00%                  | \$0                               | \$0  | \$0  |
| <b>Total</b>                      |              |                             |              |                        |                              |                        |                                   | <b>\$0</b>                                   | <b>\$0</b>                                   |

To see prior-year adjustments and actual payments made, refer to the IFA payment ledger.

**Eligibility Based on Payment prior to 9/1/2015**

**Key:**

<sup>1</sup> 599 designates general obligation bonds, and 199 designates lease purchases.

<sup>2</sup> The district's limitation uses the lesser of the allotment or the debt service for the current fiscal year. If the allotment is lower, the limitation is the allotment times the % of total debt.

<sup>3</sup> To calculate the estimated and final state share, multiply the state percentage by the limitation amount. Use the LPE state percentage for the estimated state share and the DPE percentage for the final state share.

<sup>4</sup> To calculate the estimated and final local share, multiply the local percentage by the limitation amount. Use the LPE state percentage for the estimated local share and the DPE percentage for the final local share.

\* State aid may be withheld on refunds and conversions if there is no approved amendment.

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| <b>EDA State Aid Report Using Property Value Calculated with \$15,000 Homestead Exemption</b> |   |                 |                 |
|---|---|-----------------|-----------------|
| <b>Data Elements</b>  |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.  | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.  | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.  | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.  | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.  | 2021-2022 Actual Eligible Debt Service Payment  | \$19,763,110    | \$19,763,110    |
| 6.  | 2021-2022 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.  | Estimated 2021-2022 Total Refined ADA   | 9,695.070       | 9,413.349       |
| 8.  | 2021 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,819,688,460 | \$5,819,688,460 |
| 9.  | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,233,025,918 | \$5,220,969,427 |
| <b>Calculations</b>   |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.   | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.   | 2021-2022 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$35 / line 7 / 100)   | 0.5824          | 0.5999          |
| 12.   | 2021-2022 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.   | State/Local Share of EDA (\$35 * line 7 * line 12 * 100)  | \$9,840,496     | \$9,554,549     |
| 14.   | Local Share of EDA (line 12 * (line 8 / 100))   | \$9,840,496     | \$9,554,549     |
| 15.   | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.   | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36191

| FSP Allocations and Adjustments |                          | LPE          | DPE           |
|---------------------------------|--------------------------|--------------|---------------|
| <b>Foundation School Fund</b>   |                          |              |               |
| 1.                              | Current Allocation       | \$36,350,027 | \$34,803,946  |
| 2.                              | Adjustments to date      | (\$176)      | (\$176)       |
| 3.                              | Adjusted Allocation      | \$36,349,851 | \$34,803,770  |
| 4.                              | Total Paid to date       | \$24,551,194 | \$24,551,194  |
| 5.                              | Remaining Balance        | \$11,798,657 | \$10,252,576  |
| 6.                              | Total Projected Payments | \$36,349,851 | \$36,349,851  |
| 7.                              | Projected Balance        | \$0          | (\$1,546,081) |
| <b>Available School Fund</b>    |                          |              |               |
| 8.                              | Current Allocation       | \$4,824,487  | \$4,824,487   |
| 9.                              | Adjustments to date      | \$0          | \$0           |
| 10.                             | Adjusted Allocation      | \$4,824,487  | \$4,824,487   |
| 11.                             | Total Paid to date       | \$2,096,937  | \$2,096,937   |
| 12.                             | Remaining Balance        | \$2,727,550  | \$2,727,550   |
| 13.                             | Total Projected Payments | \$4,824,487  | \$4,824,487   |
| 14.                             | Projected Balance        | \$0          | \$0           |

**WAXAHACHIE ISD (070912)**

Last Update: JUN 10, 2022

Payment Class: 2

Run ID: 36191

Payment Cycle: Preliminary

*There is no data available at this time.*

APPENDIX D

Preliminary Summary of Finance, FY 2022-2023

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>Funding Elements</b>          |  |                 |                 |
|----------------------------------|--|-----------------|-----------------|
| <b>Students</b>                  |  | <b>LPE</b>      | <b>DPE</b>      |
| 1.                               | Refined Average Daily Attendance (ADA)   | 10,093.979      | 10,093.979      |
| 2.                               | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)   | 8,818.754       | 8,818.754       |
| 3.                               | Special Education FTEs   | 523.190         | 523.190         |
| 4.                               | Career & Technology FTEs   | 752.035         | 752.035         |
| 5.                               | Weighted ADA (WADA)  | 13,663.954      | 13,663.954      |
| <b>Property Values</b>           |  | <b>LPE</b>      | <b>DPE</b>      |
| 6.                               | 2021 (prior tax year) State Certified Property Value   | \$5,706,128,965 | \$5,706,128,965 |
| 7.                               | 2022 (current tax year) State Certified Property Value<br>(2021 State Certified Property Value * 1.0436) | \$5,777,150,154 | \$5,777,150,154 |
| <b>Tax Rates and Collections</b> |  | <b>LPE</b>      | <b>DPE</b>      |
| 8.                               | 2022 (current tax year) M&O Tax Rate   | 0.9603          | 0.9603          |
| 9.                               | 2022 (current tax year) Tier one M&O Tax Rate  | 0.8220          | 0.8220          |
| 10.                              | Maximum Compressed Tax Rate  | 0.8220          | 0.8220          |
| 11.                              | 2022-2023 M&O Tax Collections<br>(2021-2022 M&O tax collections * 1.0436)                                | \$55,270,761    | \$55,270,761    |
| 12.                              | 2022 (current tax year) I&S Tax Rate   | 0.3839          | 0.3839          |
| 13.                              | 2022-2023 I&S Tax Collections  | \$22,744,301    | \$22,744,301    |
| 14.                              | 2022-2023 Total Tax Collections  | \$78,015,062    | \$78,015,062    |
| 15.                              | 2022-2023 Total Tax Levy   | \$79,715,773    | \$79,715,773    |
| <b>Funding Components</b>        |  | <b>LPE</b>      | <b>DPE</b>      |
| 16.                              | District Basic Allotment * TR / MCR  | \$6,160         | \$6,160         |
| 17.                              | ASF ADA  | 9,413.349       | 9,413.349       |
| 18.                              | Per Capita Rate  | \$629.518       | \$629.518       |

| <b>Program Intent Codes - Allotments</b>      |  | <b>LPE</b>     | <b>DPE</b>     |
|---|--|----------------|----------------|
| <b>Tier One Subchapter B and C Allotments</b> |  |                |                |
| 19.   | 11-Regular Program Allotment 48.051                                      | \$54,323,525   | \$54,323,525   |
| 20.   | Small and Mid-Size Allotment 48.101                                      | \$0            | \$0            |
| 21.   | 23-Special Education Adjusted Allotment 48.102<br>(spend 55% of amount)  | \$12,410,925   | \$12,410,925   |
| 22.   | 37-Dyslexia Allotment 48.103 (spend 100% of amount)                      | \$473,704      | \$473,704      |
| 23.   | 24-Compensatory Education Allotment 48.104<br>(spend 55% of amount)      | \$6,989,418    | \$6,989,418    |
| 24.   | 25-Bilingual Education Allotment 48.105<br>(spend 55% of amount)         | \$668,039      | \$668,039      |
| 25.   | 22-Career and Technology Allotment 48.106<br>(spend 55% of amount)       | \$6,154,634    | \$6,154,634    |
| 26.   | 11-Public Education Grant 48.107   | \$0            | \$0            |
| 27.   | 36-Early Education Allotment 48.108 (spend 100% of amount)               | \$1,010,838    | \$1,010,838    |
| 28.   | 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100%<br>of amount) | \$192,359      | \$192,359      |
| 29.   | 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)                      | \$484,000      | \$484,000      |
| 30.   | Fast growth allotment 48.111   | \$1,317,428    | \$1,317,428    |
| 31.   | Teacher Incentive Allotment 48.112                                       | \$0            | \$0            |
| 32.   | Mentor Program Allotment 48.114  | \$0            | \$0            |
| 33.   | School Safety Allotment 42.168   | \$98,113       | \$98,113       |
| <b>Tier One Subchapter D Allotments</b>       |  |                |                |
| 34.   | 99-Transportation Allotment 48.151                                       | \$638,832      | \$638,832      |
| 35.   | 99-New Instructional Facility Allotment 48.152                           | \$0            | \$0            |
| 36.   | Dropout Recovery and Residential Placement Facility Allotment<br>48.153  | \$12,772       | \$12,772       |
| 37.   | Tuition Allotment for Districts not Offering all Grade Levels<br>48.154  | \$0            | \$0            |
| 38.   | College Preparation Assessment Reimbursement 48.155                      | \$36,297       | \$36,297       |
| 39.   | Certification Examination Reimbursement 48.156                           | \$26,729       | \$26,729       |
| 40.   | Total Cost of Tier One   | \$84,837,613   | \$84,837,613   |
| 41.   | Local Fund Assignment  | (\$47,488,174) | (\$47,488,174) |
| 42.   | Per Capita Distribution from Available School Fund (ASF)                 | (\$5,925,873)  | (\$5,925,873)  |

| <b>Foundation School Program (FSP) State Funding</b>         |   | <b>LPE</b>   | <b>DPE</b>   |
|--|---|--------------|--------------|
| 43.  | FSP State Share of Tier One<br>(Total Cost of Tier One - Local Fund Assignment - ASF) | \$31,423,566 | \$31,423,566 |
| 44.  | Tier Two  | \$6,684,659  | \$6,684,659  |
| 45.  | Other Programs  | \$714,572    | \$714,572    |
| 46   | Total FSP Operations Funding  | \$38,822,797 | \$38,822,797 |
| <b>State Aid by Fund Code / Object Code - Funding Source</b> |   | <b>LPE</b>   | <b>DPE</b>   |
| <b>M&amp;O State Aid</b>                                     |   |              |              |
| 47.  | 199/5812 - Foundation School Fund   | \$38,822,797 | \$38,822,797 |
| 48.  | 199/5811 - Available School Fund  | \$5,925,873  | \$5,925,873  |
| <b>I&amp;S State Aid</b>                                     |   |              |              |
| 49.  | 599/5829 - EDA  | \$0          | \$0          |
| 50.  | 599/5829 - Instructional Facilities Allotment (Bond)                                  | \$0          | \$0          |
| 51.  | 199/5829 - Instructional Facilities Allotment (Lease Purchase)                        | \$0          | \$0          |
| 52.  | Additional State Aid for Homestead<br>Exemption (ASAHE) for Facilities                | \$410,108    | \$410,108    |
| 53.  | <b>TOTAL FSP/ASF STATE AID</b>  | \$45,158,778 | \$45,158,778 |
| <b>Local Revenue in Excess of Entitlement</b>                |   |              |              |
| 54.  | Local Revenue in Excess of Entitlement  | (\$0)        | (\$0)        |

**WAXAHACHIE ISD (070912)**

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Payment Cycle: Preliminary

Payment Class: 2

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| Instructional Arrangement |  | Weight | LPE Payment FTE | LPE EYS FTE | DPE Payment FTE | DPE EYS FTE |
|---------------------------|--|--------|-----------------|-------------|-----------------|-------------|
| 1.                        | Homebound  | 5.0    | 0.628           | 0.000       | 0.628           | 0.000       |
| 2.                        | Hospital Class                                       | 3.0    | 0.000           | 0.000       | 0.000           | 0.000       |
| 3.                        | Speech Therapy                                       | 5.0    | 26.839          | 0.000       | 26.839          | 0.000       |
| 4.                        | Resource Room  | 3.0    | 356.278         | 0.000       | 356.278         | 0.000       |
| 5.                        | Self Contained Severe / Self Contained M/M Reg. Camp | 3.0    | 121.145         | 0.000       | 121.145         | 0.000       |
| 6.                        | Off Home Campus                                      | 2.7    | 0.000           | 0.000       | 0.000           | 0.000       |
| 7.                        | Vocational Adjustment Class                          | 2.3    | 8.814           | 0.000       | 8.814           | 0.000       |
| 8.                        | State Schools  | 2.8    | 0.000           | 0.000       | 0.000           | 0.000       |
| 9.                        | Residential Care and Treatment                       | 4.0    | 9.486           | 0.000       | 9.486           | 0.000       |
| 10.                       | <b>Total FTE*</b>                                    | N/A    | 523.190         | N/A         | 523.190         | N/A         |
| 11.                       | Total Weighted FTE                                   | N/A    | 1,589.876       | N/A         | 1,589.876       | N/A         |
| 12.                       | Non-Public Contracts                                 | 1.7    | 0.000           | N/A         | 0.000           | N/A         |
| 13.                       | Mainstream ADA                                       | 1.15   | 342.924         | N/A         | 342.924         | N/A         |

\* Non-Public Contracts and Mainstream ADA are not included in total

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| <b>WADA Calculation Detail</b> |  | <b>LPE</b>   | <b>DPE</b>   |
|--------------------------------|--|--------------|--------------|
| 1.                             | Total Cost of Tier One   | \$84,837,613 | \$84,837,613 |
| 2.                             | 99-Transportation Allotment 48.151   | \$638,832    | \$638,832    |
| 3.                             | 99-New Instructional Facility Allotment 48.152   | \$0          | \$0          |
| 4.                             | Dropout Recovery and Residential Placement Facility Allotment 48.153                                     | \$12,772     | \$12,772     |
| 5.                             | Tuition Allotment for Districts not Offering all Grade Levels 48.154                                     | \$0          | \$0          |
| 6.                             | College Preparation Assessment Reimbursement 48.155  | \$36,297     | \$36,297     |
| 7.                             | Certification Examination Reimbursement 48.156   | \$26,729     | \$26,729     |
| 8.                             | Early Childhood Intervention Set-Aside   | \$45,721     | \$45,721     |
| 9.                             | Gifted and Talented performance standards and MATHCOUNTS Set-Aside                                       | \$1,250      | \$1,250      |
| 10.                            | Total Adjusted Tier One (line 1 - line 2 - line 3 - line 4 - line 5 - line 6 - line 7 + line 8 + line 9) | \$84,169,954 | \$84,169,954 |
| 11.                            | District Basic Allotment * TR / MCR  | \$6,160      | \$6,160      |
| 12.                            | Weighted Students in Average Daily Attendance (WADA) = line 10 / line 11                                 | 13,663.954   | 13,663.954   |

**WAXAHACHIE ISD (070912)**

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Payment Class: 2

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| M&O Programs Detail |   | LPE          | DPE          |
|---------------------|---|--------------|--------------|
| 1.                  | 2022-2023 Local M&O Collections   | \$55,270,761 | \$55,270,761 |
| 2.                  | 2022-2023 Local Share for IFA Lease Purchase                                | (\$0)        | (\$0)        |
| 3.                  | 2022-2023 Payment to Tax Increment Fund (TIF)                               | (\$0)        | (\$0)        |
| 4.                  | 2022-2023 Total M&O Collections (line 1 - line 2 - line 3)                  | \$55,270,761 | \$55,270,761 |
| 5.                  | 2022 M&O Tax Rate   | 0.9603       | 0.9603       |
| 6.                  | Yield per Penny (total collections / M&O tax rate / 100 )                   | \$575,557    | \$575,557    |
| 7.                  | 2022(current tax year) Tier One M&O Tax Rate (TR)                           | 0.8220       | 0.8220       |
| 8.                  | M&O Collections @ Tier One M&O Tax Rate (TR) (TR * 100 * yield per penny)   | \$47,310,804 | \$47,310,804 |
| 9.                  | M&O Rate for Level 1 (adopted rate - Tier One M&O Tax Rate,limited to 0.08) | 0.0800       | 0.0800       |
| 10.                 | M&O Collections for Level 1 (level 1 rate * 100 * yield per penny)          | \$4,604,458  | \$4,604,458  |
| 11.                 | M&O Collections for Level 2 (line 4 - line 8 - line 10)                     | \$3,355,499  | \$3,355,499  |

**WAXAHACHIE ISD (070912)**

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Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>Fast Growth Detail</b> |  | <b>LPE</b>    | <b>DPE</b>    |
|---------------------------|--|---------------|---------------|
| 1.                        | District Basic Allotment   | \$6,160       | \$6,160       |
| 2.                        | Fast Growth Tier   | 3             | 3             |
| 3.                        | Fast Growth Tier Weight*   | 0.18          | 0.18          |
| 4.                        | District 6-year enrollment growth over 250   | 1,437         | 1,437         |
| 5.                        | Unadjusted Fast Growth Allotment (District Basic Allotment * Fast Growth Weight * Growth over 250) | \$1,593,346   | \$1,593,346   |
| 6.                        | Statewide spending limit under 48.111 (c-1)  | \$310,000,000 | \$310,000,000 |
| 7.                        | Adjusted fast growth allotment to meet statewide spending limit.                                   | \$1,317,428   | \$1,317,428   |

\*Note: For the 2022-2023 schoolyear, Tier 1 weight (top 40% of districts) = 0.48 , Tier 2 weight (middle 30% of districts) = 0.33, Tier 3 weight (bottom 30% of districts) = 0.18

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*There is no data available at this time.*

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Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>Transportation Detail</b> |                               | <b>LPE</b> | <b>DPE</b> |
|------------------------------|-------------------------------|------------|------------|
| 1.                           | Regular                       | \$451,135  | \$451,135  |
| 2.                           | Private                       | \$0        | \$0        |
| 3.                           | Special Education             | \$147,063  | \$147,063  |
| 4.                           | Career & Technology Education | \$40,634   | \$40,634   |
| 5.                           | Total Transportation          | \$638,832  | \$638,832  |

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Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

District Basic Allotment: LPE - \$ 6,160 DPE - \$ 6,160 Adjusted for Special Education and Career and Technology Allotments: LPE - \$6,160.00 DPE - \$6,160.00

| Program Name                              | Weight | LPE ADA   | LPE Allotment | DPE ADA   | DPE Allotment |
|---|--------|-----------|---------------|-----------|---------------|
| <b>1. Regular Program</b>                 |        |           |               |           |               |
| Allotment                                 | 1.00   | 8,818.754 | \$54,323,525  | 8,818.754 | \$54,323,525  |
| <b>2. Small and Mid-Sized</b>             |        |           |               |           |               |
| Allotment                                 | N/A    | 8,818.754 | \$0           | 8,818.754 | \$0           |
| <b>3. Special Education</b>               |        |           |               |           |               |
| Regular Special Education                 | N/A    | 1,589.876 | \$9,793,637   | 1,589.876 | \$9,793,637   |
| Mainstream                                | 1.15   | 342.924   | \$2,429,274   | 342.924   | \$2,429,274   |
| Residential Care and Treatment            | 4.00   | 9.486     | \$233,735     | 9.486     | \$233,735     |
| State Schools                             | 2.80   | 0.000     | \$0           | 0.000     | \$0           |
| Non-Public Contracts                      | 1.70   | 0.000     | \$0           | 0.000     | \$0           |
| Extended Year Special Education           | N/A    | 0.000     | \$0           | 0.000     | \$0           |
| (Less Early Child Intervention Set-Aside) | N/A    | N/A       | (\$45,721)    | N/A       | (\$45,721)    |
| Special Education Allotment               | N/A    | N/A       | \$12,410,925  | N/A       | \$12,410,925  |
| <b>4. Dyslexia</b>                        |        |           |               |           |               |
| Allotment                                 | 0.10   | 769.000   | \$473,704     | 769.000   | \$473,704     |

| <b>5. State Compensatory Education</b>  |                 |           |             |           |             |
|---|-----------------|-----------|-------------|-----------|-------------|
| State Compensatory Allotment  | 0.2250 - 0.2750 | 4,685.000 | \$6,973,890 | 4,685.000 | \$6,973,890 |
| Pregnancy Related   | 2.41            | 1.046     | \$15,528    | 1.046     | \$15,528    |
| Non-Economically Disadvantaged students without disability living in residential treatment facility and whose parents do not reside in district | 0.20            | 0.000     | \$0         | 0.000     | \$0         |
| Total Compensatory Allotment  | N/A             | N/A       | \$6,989,418 | N/A       | \$6,989,418 |
| <b>6. Bilingual Program</b>   |                 |           |             |           |             |
| Bilingual LEP Allotment   | 0.10            | 377.645   | \$232,629   | 377.645   | \$232,629   |
| Bilingual LEP Dual Language One-Way or Two-Way Allotment  | 0.15            | 429.855   | \$397,186   | 429.855   | \$397,186   |
| Bilingual Non LEP Dual Language Two-Way Allotment   | 0.05            | 124.105   | \$38,224    | 124.105   | \$38,224    |
| Bilingual Allotment   | N/A             | 931.605   | \$668,039   | 931.605   | \$668,039   |

| <b>7. Career &amp; Technology (CTE)</b>   |          |           |             |           |             |
|---|----------|-----------|-------------|-----------|-------------|
| Regular CTE Allotment for students not in an approved program of study                    | 1.10     | 113.492   | \$769,022   | 113.492   | \$769,022   |
| Regular CTE Allotment for students in an approved program of study, levels one and two    | 1.28     | 338.792   | \$2,671,307 | 338.792   | \$2,671,307 |
| Regular CTE Allotment for students in an approved program of study, levels three and four | 1.47     | 299.751   | \$2,714,305 | 299.751   | \$2,714,305 |
| P-TECH Allotment  | \$50     | 0.000     | \$0         | 0.000     | \$0         |
| New Tech Network Allotment  | \$50     | 0.000     | \$0         | 0.000     | \$0         |
| CTE Allotment   | N/A      | 752.035   | \$6,154,634 | 752.035   | \$6,154,634 |
| <b>8. Public Education Grant (PEG)</b>  |          |           |             |           |             |
| Allotment   | 0.10     | 0.000     | \$0         | 0.000     | \$0         |
| <b>9. Early Education</b>   |          |           |             |           |             |
| Allotment   | 0.10     | 1,640.970 | \$1,010,838 | 1,640.970 | \$1,010,838 |
| <b>10. Gifted and Talented Program</b>  |          |           |             |           |             |
| Allotment   | 0.07     | 449       | \$193,609   | 449       | \$193,609   |
| Allotment adjusted for enrollment cap   | 0.07     | 449       | \$193,609   | 449       | \$193,609   |
| Adjusted allotment to meet statewide spending limit of \$100 million                      | N/A      | N/A       | \$193,609   | N/A       | \$193,609   |
| (Less Gifted and Talented performance standards and MATHCOUNTS Set-Aside)                 | N/A      | N/A       | (\$1,250)   | N/A       | (\$1,250)   |
| Adjusted Allotment  | N/A      | N/A       | \$192,359   | N/A       | \$192,359   |
| <b>11. CCMR Outcomes Bonus</b>  |          |           |             |           |             |
| Educationally Disadvantaged Graduates   | 5,000.00 | 30.00     | \$150,000   | 30.00     | \$150,000   |
| Not Educationally Disadvantaged Graduates   | 3,000.00 | 110.00    | \$330,000   | 110.00    | \$330,000   |
| Special Education Graduates   | 2,000.00 | 2.00      | \$4,000     | 2.00      | \$4,000     |

|   |        |            |           |            |           |
|---|--------|------------|-----------|------------|-----------|
| CCMR Outcomes Bonus   | N/A    | 142.00     | \$484,000 | 142.00     | \$484,000 |
| <b>12. School Safety</b>                                      |        |            |           |            |           |
| Allotment   | \$9.72 | 10,093.979 | \$98,113  | 10,093.979 | \$98,113  |
| <b>13. New Instructional Facility Allotment (NIFA)</b>        |        |            |           |            |           |
| Allotment   | \$0.00 | 0.000      | \$0       | 0.000      | \$0       |
| <b>14. Dropout Recovery and Residential</b>                   |        |            |           |            |           |
| Dropout Recovery Allotment                                    | \$275  | 37.082     | \$10,198  | 37.082     | \$10,198  |
| Residential Facility Allotment                                | \$275  | 9.360      | \$2,574   | 9.360      | \$2,574   |
| Dropout Recovery and Residential Placement Facility Allotment | N/A    | 46.442     | \$12,772  | 46.442     | \$12,772  |

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| Tier Two Detail                 |   | LPE           | DPE           |
|---------------------------------|---|---------------|---------------|
| 1.                              | WADA (Weighted Students in Average Daily Attendance)  | 13,663.954    | 13,663.954    |
| <b>Level 1</b>                  |   |               |               |
| 2.                              | M&O Collections for Level 1   | \$4,604,458   | \$4,604,458   |
| 3.                              | District Tax Rate Level 1 (DTR1) ((M&O collections for level 1 * 100)/2022 state certified district property value (DPV)) | 0.0797        | 0.0797        |
| 4.                              | Level 1 Entitlement @ \$98.56 (WADA * 98.56 * DTR1 * 100)   | \$10,733,353  | \$10,733,353  |
| 5.                              | Less Local Share (LR) ((2022 DPV / 100) * DTR1)   | (\$4,604,389) | (\$4,604,389) |
| 6.                              | Guaranteed Yield Allotment (((\$98.56 * WADA * DTR1 * 100) - LR)  | \$6,128,964   | \$6,128,964   |
| <b>Level 2</b>                  |   |               |               |
| 7.                              | M&O Collections for Level 2   | \$3,355,499   | \$3,355,499   |
| 8.                              | District Tax Rate Level 2 (DTR2) ((M&O collections for level 2 * 100)/2022 state certified district property value (DPV)) | 0.0581        | 0.0581        |
| 9.                              | Level 2 Entitlement @ \$49.28 (WADA * 49.28 * DTR2 * 100)   | \$3,912,220   | \$3,912,220   |
| 10.                             | Less Local Share (LR) ((2022 DPV / 100) * DTR2))  | (\$3,356,524) | (\$3,356,524) |
| 11.                             | Guaranteed Yield Allotment (((\$49.28 * WADA * DTR2 * 100) - LR)  | \$555,695     | \$555,695     |
| <b>Total Tier Two State Aid</b> |   |               |               |
| 12.                             | Total Tier Two State Aid (Line 6 + Line 11)   | \$6,684,659   | \$6,684,659   |

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|     | <b>Other Programs Detail</b>   | <b>LPE</b> | <b>DPE</b> |
|-----|--|------------|------------|
| 1.  | Attendance Credit Sold   | (\$0)      | (\$0)      |
| 2.  | Additional Aid for ESCs and Educational Districts<br>(Ins. Code 1579.251(b))                         | \$0        | \$0        |
| 3.  | Supplemental Tax Increment Fund (TIF) Payment,<br>Chapter 311 Tax Increment Reinvestment Zone (TIRZ) | \$0        | \$0        |
| 4.  | Tax Credit for Tax Code, Chapter 313 Value Limitations   | \$0        | \$0        |
| 5.  | Chapter 48 Funding Credit Against Recapture  | (\$0)      | (\$0)      |
| 6.  | Windham Schools  | \$0        | \$0        |
| 7.  | Texas School for the Blind and Visually Impaired   | (\$0)      | (\$0)      |
| 8.  | Texas School for the Deaf  | (\$0)      | (\$0)      |
| 9.  | Adjustment for HB1 Tax Compression for Texas School for the<br>Blind and Visually Impaired           | (\$0)      | (\$0)      |
| 10. | Adjustment for HB1 Tax Compression for Texas School for the<br>Deaf                                  | (\$0)      | (\$0)      |
| 11. | Charter School Facilities Funding (12.106(d))  | \$0        | \$0        |
| 12. | Additional Aid for Partnering to Operate a<br>District Campus (TEC 48.252)                           | \$0        | \$0        |

|     |  |           |           |
|-----|--|-----------|-----------|
| 13. | Formula Transition Grant (TEC 48.277)  | \$714,572 | \$714,572 |
| 14. | Equalized Wealth Transition Grant (TEC 48.278)   | \$0       | \$0       |
| 15. | Additional State Aid for Certain Ad Valorem Tax Refunds (TEC 48.2541)                        | \$0       | \$0       |
| 16. | Maintenance of Effort and Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281) | \$0       | \$0       |
| 17. | Additional State Aid for Homestead Exemption (TEC 48.2543)                                   | \$0       | \$0       |
| 18. | Additional Aid for ESC Staff Salary Increases (TEC 48.303)                                   | \$0       | \$0       |
| 19. | Total Other Programs   | \$714,572 | \$714,572 |



**2022-2023 Charter School Facilities Funding  
Detail Report**

**WAXAHACHIE ISD (070912)**

**Last Update: JUL 26, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

***There is no data available at this time.***



**2022-2023 Additional Aid for Partnering to Operate a District Campus  
(TEC 48.252)**

**WAXAHACHIE ISD (070912)**

**Last Update: JUL 26, 2022**

Payment Class: 2

Payment Cycle: Preliminary

Run ID: 36991

*There is no data available at this time.*

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>Formula Transition Grant TEC 48.277(a)</b> |  | <b>LPE</b>    | <b>DPE</b>    |
|---|--|---------------|---------------|
| 1.  | Prior Law M&O Tax Rate   | 1.1700        | 1.1700        |
| 2.  | 2022-2023 Expected M&O Tax Rate (min(prior law M&O rate, maximum compressed rate) + min(prior law M&O rate-1,.08) + min(.0583,(max(0,prior law M&O rate-1.08))* 0.64834) | 0.9603        | 0.9603        |
| 3.  | 2022-2023 Current Law M&O Tax Rate   | 0.9603        | 0.9603        |
| 4.  | Ratio (if current law M&O tax rate < prior law expected M&O tax rate, then ratio = current law M&O tax rate / prior law expected M&O tax rate)                           | 1.0000        | 1.0000        |
| 5.  | 2019-2020 Formula Transition Target Revenue per ADA (line 16 from school year 2019-2020)   | \$9,865       | \$9,865       |
| 6.  | 2019-2020 Formula Transition Target Revenue per ADA (line 16 from school year 2019-2020) adjusted for Expected Tax Rate Ratio for districts with lowered 2023 tax rate   | \$9,865       | \$9,865       |
| 7.  | 2020-2021 Formula Transition Target Revenue per ADA (line 16 from school year 2020-2021)   | \$9,923       | \$9,923       |
| 8.  | 2020-2021 Formula Transition Target Revenue per ADA (line 16 from school year 2020-2021) adjusted for Expected Tax Rate Ratio for districts with lowered 2023 tax rate   | \$9,923       | \$9,923       |
| 9.  | 2022-2023 Current Law Refined Average Daily Attendance (ADA)   | 10,093.979    | 10,093.979    |
| 10.   | Formula Transition Target Revenue * ADA ((max of line 6 or line 8)*line 9)   | \$100,162,554 | \$100,162,554 |
| <b>Formula Transition Grant</b>               |  | <b>LPE</b>    | <b>DPE</b>    |
| 11.   | HB3 Total M&O Revenue  | \$99,304,859  | \$99,304,859  |
| 12.   | Unadjusted Formula Transition Grant (If new law revenue < prior law revenue then grant = formula transition target revenue - new law revenue)                            | \$857,695     | \$857,695     |
| 13.   | Adjusted Formula Transition Grant to meet statewide spending limit of \$400 million  | \$714,572     | \$714,572     |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>EDA State Aid Report</b> |   |                 |                 |
|-----------------------------|---|-----------------|-----------------|
| <b>Data Elements</b>        |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.                          | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.                          | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.                          | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.                          | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.                          | 2022-2023 Actual Eligible Debt Service Payment  | \$16,359,641    | \$16,359,641    |
| 6.                          | 2022-2023 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.                          | Estimated 2022-2023 Total Refined ADA   | 10,093.979      | 10,093.979      |
| 8.                          | 2022 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,777,150,154 | \$5,777,150,154 |
| 9.                          | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,125,875,092 | \$5,112,039,321 |
| <b>Calculations</b>         |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.                         | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.                         | 2022-2023 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$40 / line 7 / 100)   | 0.4052          | 0.4052          |
| 12.                         | 2022-2023 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.                         | State/Local Share of EDA (\$40 * line 7 * line 12 * 100)  | \$11,709,016    | \$11,709,016    |
| 14.                         | Local Share of EDA (line 12 * (line 8 / 100))   | \$11,709,016    | \$11,709,016    |
| 15.                         | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.                         | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>Maintenance of Effort and Equity TEC 48.281 Detail</b> |   | <b>LPE</b>    | <b>DPE</b>    |
|---|---|---------------|---------------|
| 1.  | 2022-2023 State and Local M&O Revenue (Net of Excess Local Revenue)                                     | \$100,019,431 | \$100,019,431 |
| 2.  | 2022-2023 Average Daily Attendance (ADA)  | 10,093.979    | 10,093.979    |
| 3.  | 2022-2023 Net State and Local M&O Revenue per ADA (line 1 / line 2)                                     | \$9,909       | \$9,909       |
| <b>High-need revenue comparison with 2021-2022</b>        |   | <b>LPE</b>    | <b>DPE</b>    |
| 4.  | Is the district or open-enrollment charter school considered high-need?                                 | N             | N             |
| 5.  | 2021-2022 State and Local M&O Revenue (Net of Excess Local Revenue)**                                   | \$94,219,725  | \$94,219,725  |
| 6.  | 2021-2022 ADA*  | 9,413.349     | 9,413.349     |
| 7.  | 2021-2022 Net State and Local M&O Revenue per ADA (line 5 / line 6)                                     | \$10,009      | \$10,009      |
| 8.  | 2022-2023 vs 2021-2022 High-need Revenue per ADA Analysis (line 3 - line 7)                             | (\$0)         | (\$0)         |
| <b>High-poverty revenue comparison with 2018-2019</b>     |   | <b>LPE</b>    | <b>DPE</b>    |
| 9.  | Is the district or open-enrollment charter school considered high-poverty?                              | N             | N             |
| 10.   | 2018-2019 State and Local M&O Revenue (Net of Excess Local Revenue)***                                  | \$76,172,084  | \$76,172,084  |
| 11.   | 2018-2019 ADA***  | 8,428.552     | 8,428.552     |
| 12.   | 2018-2019 Net State and Local M&O Revenue per ADA (line 10 / line 11)                                   | \$9,037       | \$9,037       |
| 13.   | 2022-2023 vs 2018-2019 High-Poverty Revenue per ADA Analysis (line 3 - line 12)                         | (\$0)         | (\$0)         |
| <b>MOQ Adjustment</b>                                     |   | <b>LPE</b>    | <b>DPE</b>    |
| 14.   | Revenue per ADA Adjustment Required to Maintain Equity (Maximum of absolute value of line 8 or line 13) | \$0           | \$0           |
| 15.   | Maintenance of Equity Allotment (line 14 x line 2)  | \$0           | \$0           |

\*2022 ADA from latest published run ID.

\*\*2022 Net State and Local M&O Revenue from latest published run ID.

\*\*\* 2019 ADA and State and Local M&O Revenue from SOF run ID 34151.

**WAXAHACHIE ISD (070912)**

Payment Cycle: Preliminary

Last Update: JUL 26, 2022

Payment Class: 2

Run ID: 36991

| <b>Calculation of Additional State Aid for Homestead Exemption (ASAHE) TEC 48.2543</b> |  | <b>LPE</b>  |  |                        | <b>DPE</b>  |  |                         |
|--|--|---|--|------------------------|---|--|-------------------------|
| <b>Data Elements</b>   |  | \$25,000 Homestead Exemption @ lesser of current tax year or tax year 2021 tax rates, and 2022 Funding Elements | \$40,000 Homestead Exemption@ lesser of current tax year or tax year 2021 tax rates,and Current Law Funding Elements | Difference \$40K-\$25K | \$25,000 Homestead Exemption @ lesser of current tax year or tax year 2021 tax rates, and 2022 Funding Elements | \$40,000 Homestead Exemption@ lesser of current tax year or tax year 2021 tax rates,and Current Law Funding Elements | Difference \$40K -\$25K |
| 1.   | Current Year State Certified Property Value  | \$5,954,916,188   | \$5,777,150,154  | (\$177,766,034)        | \$5,954,916,188   | \$5,777,150,154  | (\$177,766,034)         |
| 2.   | Current Year Adopted M&O Tax Rate  | 0.9603  | 0.9603   | 0.0000                 | 0.9603  | 0.9603   | 0.0000                  |
| 3.   | 2021 (tax year) Adopted Tax Rate   | 0.9603  | 0.9603   | 0.0000                 | 0.9603  | 0.9603   | 0.0000                  |
| 4.   | Current Year Total M&O Collections   | \$56,971,473  | \$55,270,761   | (\$1,700,712)          | \$56,971,473  | \$55,270,761   | (\$1,700,712)           |
| 5.   | Current Year Total M&O Collections @ lesser of current tax year or 2021 tax rates  | \$56,971,473  | \$55,270,761   | (\$1,700,712)          | \$56,971,473  | \$55,270,761   | (\$1,700,712)           |
| 6.   | Total Cost of Tier One   | \$84,837,613  | \$84,837,613   | \$0                    | \$84,837,613  | \$84,837,613   | \$0                     |
| 7.   | Local Fund Assignment  | \$48,949,411  | \$47,488,174   | (\$1,461,237)          | \$48,949,411  | \$47,488,174   | (\$1,461,237)           |
| 8.   | ASF  | \$5,925,873   | \$5,925,873  | \$0                    | \$5,925,873   | \$5,925,873  | \$0                     |
| <b>State Funding Calculations</b>  |  |   |  |                        |   |  |                         |
| 9.   | FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF) | \$29,962,329  | \$31,423,566   | \$1,461,237            | \$29,962,329  | \$31,423,566   | \$1,461,237             |
| 10.  | Tier Two Level One Allotment   | \$5,987,285   | \$6,128,964  | \$141,679              | \$5,987,285   | \$6,128,964  | \$141,679               |
| 11.  | Tier Two Level Two Allotment   | \$452,413   | \$555,695  | \$103,282              | \$452,413   | \$555,695  | \$103,282               |
| 12.  | Recapture  | (\$0)   | (\$0)  | (\$0)                  | (\$0)   | (\$0)  | (\$0)                   |

**Additional State Aid for Homestead Exemption (ASAHE)**

|     |  |              |              |               |              |              |               |
|-----|--|--------------|--------------|---------------|--------------|--------------|---------------|
| 13. | Local Revenue Net of Recapture<br>(line 5 + line 12)   | \$56,971,473 | \$55,270,761 | (\$1,700,712) | \$56,971,473 | \$55,270,761 | (\$1,700,712) |
| 14. | State Aid (line 9 + line 10 + line 11)   | \$36,402,027 | \$38,108,225 | \$1,706,198   | \$36,402,027 | \$38,108,225 | \$1,706,198   |
| 15. | State and local revenue net of<br>recapture (line 13 + line 14) for<br>calculation for ASAHE. If the 40K<br>value is less than the 25K value,<br>then the difference is ASAHE. | \$93,373,500 | \$93,378,986 | \$0           | \$93,373,500 | \$93,378,986 | \$0           |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

| Reg # | Eligibility Code | Bond   | Amount Sold  | LPE                    |                                 |                        |                                 | DPE          |                        |                                 |                        |                                 |
|-------|------------------|--|--------------|------------------------|---------------------------------|------------------------|---------------------------------|--------------|------------------------|---------------------------------|------------------------|---------------------------------|
|       |                  |  |              | 2021-2022 Debt Service | 2021-2022 Eligible Debt Service | 2022-2023 Debt Service | 2022-2023 Eligible Debt Service | Amount Sold  | 2021-2022 Debt Service | 2021-2022 Eligible Debt Service | 2022-2023 Debt Service | 2022-2023 Eligible Debt Service |
| 65465 | 1                | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,435,000            | \$4,435,000                     | \$4,430,000            | \$4,430,000                     | \$34,224,017 | \$4,435,000            | \$4,435,000                     | \$4,430,000            | \$4,430,000                     |
| 72473 | 1                | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                    | \$0                             | \$0                    | \$0                             | \$59,249,477 | \$0                    | \$0                             | \$0                    | \$0                             |
| 77559 | 1                | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$0                    | \$0                             | \$0                    | \$0                             | \$24,890,000 | \$0                    | \$0                             | \$0                    | \$0                             |
| 77572 | 1                | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$0                    | \$0                             | \$0                    | \$0                             | \$1,115,000  | \$0                    | \$0                             | \$0                    | \$0                             |
| 78700 | 1                | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$2,500,000            | \$2,500,000                     | \$0                    | \$0                             | \$28,621,701 | \$2,500,000            | \$2,500,000                     | \$0                    | \$0                             |
| 78701 | 1                | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$176,341              | \$176,341                       | \$176,341              | \$176,341                       | \$2,500,000  | \$176,341              | \$176,341                       | \$176,341              | \$176,341                       |
| 81848 | 1                | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400              | \$194,400                       | \$194,400              | \$194,400                       | \$5,915,000  | \$194,400              | \$194,400                       | \$194,400              | \$194,400                       |
| 84372 | 1                | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000              | \$337,000                       | \$337,000              | \$337,000                       | \$8,595,000  | \$337,000              | \$337,000                       | \$337,000              | \$337,000                       |
| 85063 | 1                | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,450            | \$2,136,450                     | \$2,136,700            | \$2,136,700                     | \$40,990,000 | \$2,136,450            | \$2,136,450                     | \$2,136,700            | \$2,136,700                     |
| 85521 | 1                | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,392,950            | \$3,392,950                     | \$3,390,700            | \$3,390,700                     | \$75,000,000 | \$3,392,950            | \$3,392,950                     | \$3,390,700            | \$3,390,700                     |
| 86723 | 1                | U/L Tax Sch Bldg Bds Ser 2016                                      | \$46,545,000 | \$2,507,425            | \$2,507,425                     | \$2,509,300            | \$2,509,300                     | \$46,545,000 | \$2,507,425            | \$2,507,425                     | \$2,509,300            | \$2,509,300                     |
| 91092 | 1                | U/L Tax Sch Bldg Bds Ser 2018                                      | \$21,005,000 | \$1,296,700            | \$1,296,700                     | \$1,297,200            | \$1,297,200                     | \$21,005,000 | \$1,296,700            | \$1,296,700                     | \$1,297,200            | \$1,297,200                     |
| 93695 | 1                | U/L Tax Ref Bds Ser 2020   | \$18,825,000 | \$1,559,850            | \$1,559,850                     | \$1,567,850            | \$1,567,850                     | \$18,825,000 | \$1,559,850            | \$1,559,850                     | \$1,567,850            | \$1,567,850                     |

|                                      |   |                             |                      |                     |                     |                     |                     |                      |                     |                     |                     |                     |
|--------------------------------------|---|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 96579                                | 3 | U/L Tax Ref Bds<br>Ser 2021 | \$17,625,000         | \$6,472,579         | \$1,226,994 *       | \$320,150           | \$320,150           | \$17,625,000         | \$6,472,579         | \$1,226,994 *       | \$320,150           | \$320,150           |
| <b>District Debt Service Totals:</b> |   |                             | <b>\$385,100,195</b> | <b>\$25,008,695</b> | <b>\$19,763,110</b> | <b>\$16,359,641</b> | <b>\$16,359,641</b> | <b>\$385,100,195</b> | <b>\$25,008,695</b> | <b>\$19,763,110</b> | <b>\$16,359,641</b> | <b>\$16,359,641</b> |

\* Indicates that an alternative debt service amount was used

Key:

1=eligibility based on payment prior to 09-01-2021

2=Not applicable for the current biennium

3=Not eligible in current biennium unless full or partial funding of eligible debt

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

*There is no data available at this time.*

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Class: 2

Run ID: 36991

Payment Cycle: Preliminary

| Data Elements   |  | LPE             | DPE             |
|---|--|-----------------|-----------------|
| 1.  | 2022 Property Value with \$25,000 Homestead Exemption  | \$5,777,150,154 | \$5,777,150,154 |
| 2.  | 2022 Property Value with \$15,000 Homestead Exemption  | \$5,954,916,188 | \$5,954,916,188 |
| 3.  | Debt Service on Eligible Bonds   | \$13,738,059    | \$13,738,059    |
| <b>Local Revenue Loss Caused by Homestead Exemption</b> |  |                 |                 |
| 4.  | IFA State Aid @ \$25,000   | \$0             | \$0             |
| 5.  | EDA State Aid @ \$25,000   | \$0             | \$0             |
| 6.  | Local Revenue Requirement Net of IFA and EDA (line 3 - line 4 - line 5)  | \$13,738,059    | \$13,738,059    |
| 7.  | Tax Lost Due to Homestead Exemption (line 6 * (1 - (line 1/line 2)))   | \$410,108       | \$410,108       |
| <b>State Aid Gain from Homestead Exemption</b>          |  |                 |                 |
| 8.  | IFA State Aid @ \$15,000   | \$0             | \$0             |
| 9.  | EDA State Aid @ \$15,000   | \$0             | \$0             |
| 10.   | Gain in State Aid ((line 4 + line 5) - (line 8 + line 9))  | \$0             | \$0             |
| <b>Hold Harmless Amount</b>                             |  |                 |                 |
| 11.   | ASAHE (line 7 - line 10 or zero if less than zero)   | \$410,108       | \$410,108       |
| 12.   | I & S Tax Collections  | \$22,744,301    | \$22,744,301    |
| 13.   | Net Local Revenue Requirement (line 6 - line 11)   | \$13,327,951    | \$13,327,951    |
| 14.   | Final ASAHE with Reduction for Reduced I&S Collections if Line 12 less than Line 13<br>(line 11 * (line 12/line 13)) | \$410,108       | \$410,108       |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

| Bonds Outstanding as of 08/31/2015 |  |              |                            | Eligible Bonds Currently Outstanding (LPE) |       |  |                   |
|------------------------------------|--|--------------|----------------------------|--|-------|--|-------------------|
| Bond                               |  | Amount Sold  | Original 2023 Debt Service | Refunded Bond                              |       | New Bond   | 2023 Debt Service |
| 65465                              | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,430,000                | 65465                                      | 65465 | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$4,430,000       |
|                                    |  |              |                            | 72473                                      | 72473 | U/L Tax Sch Bldg Bds Ser 2007                                      | \$0               |
| 72473                              | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                        | 72473                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850       |
| 77559                              | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$1,619,200                | 77559                                      | 77559 | U/L Tax Sch Bldg Bds Ser 2010                                      | \$0               |
|                                    |  |              |                            | 77559                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850       |
| 77572                              | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$225,000                  | 77572                                      | 77572 | U/L Tax Ref Bds Ser 2010   | \$0               |
|                                    |  |              |                            | 77572                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850       |
| 78700                              | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$1,227,494                | 78700                                      | 78700 | U/L Tax Ref Bds Ser 2011   | \$0               |
|                                    |  |              |                            | 78700                                      | 96579 | U/L Tax Ref Bds Ser 2021   | \$320,150         |
| 78701                              | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$177,565                  | 78701                                      | 78701 | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$176,341         |
| 81848                              | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400                  | 81848                                      | 81848 | U/L Tax Ref Bds Ser 2013   | \$194,400         |
|                                    |  |              |                            | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000         |
| 84372                              | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000                  | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000         |
| 85063                              | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,700                | 85063                                      | 85063 | U/L Tax Ref Bds Ser 2015   | \$2,136,700       |
| 85521                              | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,390,700                | 85521                                      | 85521 | U/L Tax Sch Bldg Bds Ser 2015                                      | \$3,390,700       |

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**\$13,738,059**

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**\$15,688,841**

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*Lesser of Original debt or New debt=>*

**\$13,738,059**

| Bonds Outstanding as of 08/31/2015 |  |              |                            | Eligible Bonds Currently Outstanding (DPE) |       |  |                     |
|------------------------------------|--|--------------|----------------------------|--|-------|--|---------------------|
| Bond                               |  | Amount Sold  | Original 2023 Debt Service | Refunded Bond                              |       | New Bond   | 2023 Debt Service   |
| 65465                              | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$34,224,017 | \$4,430,000                | 65465                                      | 65465 | U/L Tax Sch Bldg & Ref Bds Ser 2002                                | \$4,430,000         |
| 72473                              | U/L Tax Sch Bldg Bds Ser 2007                                      | \$59,249,477 | \$0                        | 72473                                      | 72473 | U/L Tax Sch Bldg Bds Ser 2007                                      | \$0                 |
| 77559                              | U/L Tax Sch Bldg Bds Ser 2010                                      | \$24,890,000 | \$1,619,200                | 72473                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850         |
| 77572                              | U/L Tax Ref Bds Ser 2010   | \$1,115,000  | \$225,000                  | 77559                                      | 77559 | U/L Tax Sch Bldg Bds Ser 2010                                      | \$0                 |
| 78700                              | U/L Tax Ref Bds Ser 2011   | \$28,621,701 | \$1,227,494                | 77559                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850         |
| 78701                              | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$2,500,000  | \$177,565                  | 77572                                      | 77572 | U/L Tax Ref Bds Ser 2010   | \$0                 |
| 81848                              | U/L Tax Ref Bds Ser 2013   | \$5,915,000  | \$194,400                  | 77572                                      | 93695 | U/L Tax Ref Bds Ser 2020   | \$1,567,850         |
| 84372                              | U/L Tax Ref Bds Ser 2014   | \$8,595,000  | \$337,000                  | 78700                                      | 78700 | U/L Tax Ref Bds Ser 2011   | \$0                 |
| 85063                              | U/L Tax Ref Bds Ser 2015   | \$40,990,000 | \$2,136,700                | 78700                                      | 96579 | U/L Tax Ref Bds Ser 2021   | \$320,150           |
| 85521                              | U/L Tax Sch Bldg Bds Ser 2015                                      | \$75,000,000 | \$3,390,700                | 78701                                      | 78701 | U/L Tax Qualified Sch Constn Bds Taxable Ser 2011 (Direct Subsidy) | \$176,341           |
|                                    |  |              | <b>\$13,738,059</b>        | 81848                                      | 81848 | U/L Tax Ref Bds Ser 2013   | \$194,400           |
|                                    |  |              |                            | 84372                                      | 84372 | U/L Tax Ref Bds Ser 2014   | \$337,000           |
|                                    |  |              |                            | 85063                                      | 85063 | U/L Tax Ref Bds Ser 2015   | \$2,136,700         |
|                                    |  |              |                            | 85521                                      | 85521 | U/L Tax Sch Bldg Bds Ser 2015                                      | \$3,390,700         |
|                                    |  |              |                            |  |       |  | <b>\$15,688,841</b> |
|                                    |  |              |                            |  |       | <b>Lesser of Original debt or New debt=&gt;</b>                    | <b>\$13,738,059</b> |



**2022-2023 IFA Allotment Detail Report Using Property Value Calculated  
with \$25K Homestead Exemption**

**WAXAHACHIE ISD (070912)**

**Last Update: JUL 26, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

***There is no data available at this time.***

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>EDA State Aid Report Using Property Value Calculated with \$25,000 Homestead Exemption</b> |   |                 |                 |
|---|---|-----------------|-----------------|
| <b>Data Elements</b>  |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.  | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.  | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.  | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.  | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.  | 2022-2023 Actual Eligible Debt Service Payment  | \$16,359,641    | \$16,359,641    |
| 6.  | 2022-2023 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.  | Estimated 2022-2023 Total Refined ADA   | 10,093.979      | 10,093.979      |
| 8.  | 2022 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,777,150,154 | \$5,777,150,154 |
| 9.  | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,125,875,092 | \$5,112,039,321 |
| <b>Calculations</b>   |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.   | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.   | 2022-2023 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$40 / line 7 / 100)   | 0.4052          | 0.4052          |
| 12.   | 2022-2023 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.   | State/Local Share of EDA (\$40 * line 7 * line 12 * 100)  | \$11,709,016    | \$11,709,016    |
| 14.   | Local Share of EDA (line 12 * (line 8 / 100))   | \$11,709,016    | \$11,709,016    |
| 15.   | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.   | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |



**2022-2023 IFA Allotment Detail Report Using Property Value Calculated  
with \$15K Homestead Exemption**

**WAXAHACHIE ISD (070912)**

**Last Update: JUL 26, 2022**

Payment Cycle: Preliminary

Payment Class: 2

Run ID: 36991

***There is no data available at this time.***

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>EDA State Aid Report Using Property Value Calculated with \$15,000 Homestead Exemption</b> |   |                 |                 |
|---|---|-----------------|-----------------|
| <b>Data Elements</b>  |   | <b>LPE</b>      | <b>DPE</b>      |
| 1.  | 2020-2021 I&S Tax Collection  | \$19,535,288    | \$19,535,288    |
| 2.  | 2020-2021 Local Share of EDA  | \$10,789,912    | \$10,789,912    |
| 3.  | 2020-2021 Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 4.  | 2020-2021 Excess I&S Tax Collection (line 1 - line 2 - line 3)  | \$8,745,376     | \$8,745,376     |
| 5.  | 2022-2023 Actual Eligible Debt Service Payment  | \$16,359,641    | \$16,359,641    |
| 6.  | 2022-2023 IFA State/Local Share of IFA Awarded for Bonded Debt  | \$0             | \$0             |
| 7.  | Estimated 2022-2023 Total Refined ADA   | 10,093.979      | 10,093.979      |
| 8.  | 2022 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,954,916,188 | \$5,954,916,188 |
| 9.  | 2020 State Certified District Property Value (DPV) Adjusted Property Value  | \$5,125,875,092 | \$5,112,039,321 |
| <b>Calculations</b>   |   | <b>LPE</b>      | <b>DPE</b>      |
| 10.   | 2020-2021 Rate to Determine Maximum EDA Limit<br>(line 2 + line 4) / (line 9 / 100).<br>if line 1 < line 2, then rate = (line 1 * 100) / line 9 | 0.3811          | 0.3821          |
| 11.   | 2022-2023 Rate Needed for All Eligible Debt ((line 5 - line 6) / \$35 / line 7 / 100)   | 0.4631          | 0.4631          |
| 12.   | 2022-2023 Allowed Rate (lesser of line 10 or line 11 or \$.29)  | 0.2900          | 0.2900          |
| 13.   | State/Local Share of EDA (\$35 * line 7 * line 12 * 100)  | \$10,245,389    | \$10,245,389    |
| 14.   | Local Share of EDA (line 12 * (line 8 / 100))   | \$10,245,389    | \$10,245,389    |
| 15.   | State Share of EDA (line 13 - line 14)  | \$0             | \$0             |
| 16.   | EDA Entitlement (line 15, unless I&S taxes are less than EDA local share)   | \$0             | \$0             |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 36991

| <b>FSP Allocations and Adjustments</b> |                          | <b>LPE</b>   | <b>DPE</b>   |
|--|--------------------------|--------------|--------------|
| <b>Foundation School Fund</b>          |                          |              |              |
| 1.                                     | Current Allocation       | \$38,822,797 | \$38,822,797 |
| 2.                                     | Adjustments to date      | \$0          | \$0          |
| 3.                                     | Adjusted Allocation      | \$38,822,797 | \$38,822,797 |
| 4.                                     | Total Paid to date       | \$0          | \$0          |
| 5.                                     | Remaining Balance        | \$38,822,797 | \$38,822,797 |
| 6.                                     | Total Projected Payments | \$38,822,797 | \$38,822,797 |
| 7.                                     | Projected Balance        | \$0          | \$0          |
| <b>Available School Fund</b>           |                          |              |              |
| 8.                                     | Current Allocation       | \$5,925,873  | \$5,925,873  |
| 9.                                     | Adjustments to date      | \$0          | \$0          |
| 10.                                    | Adjusted Allocation      | \$5,925,873  | \$5,925,873  |
| 11.                                    | Total Paid to date       | \$0          | \$0          |
| 12.                                    | Remaining Balance        | \$5,925,873  | \$5,925,873  |
| 13.                                    | Total Projected Payments | \$5,925,873  | \$5,925,873  |
| 14.                                    | Projected Balance        | \$0          | \$0          |

**WAXAHACHIE ISD (070912)**

Last Update: JUL 26, 2022

Payment Class: 2

Run ID: 36991

Payment Cycle: Preliminary

*There is no data available at this time.*

APPENDIX E

Preliminary Taxable Values from Ellis CAD

**2022 ELLIS APPRAISAL DISTRICT PRELIMINARY VALUES**

| ENTITY                | 2021 NET          | 2022 NET         | 2022          | CHANGE        | % CHG    | % CHG    | 2022 NET       | FREEZE         | FROZEN    | TIRZ<br>PRELIMINARY | 2022                  |               |
|-----------------------|-------------------|------------------|---------------|---------------|----------|----------|----------------|----------------|-----------|---------------------|-----------------------|---------------|
|                       | TAXABLE VALUE     | TAXABLE VALUE    | NEW           | FROM          | FROM     | LESS     | TAXABLE VALUES | ADJUSTED       | TAX       |                     | 5/2/2022              | Difference    |
|                       | (as of 4/28/2022) | (as of 7/2/2022) | IMPS (NI)     | LAST UPDATE   | 2021     | NI       | UNDER PROTEST  | TAXABLE        | LEVY      |                     | Certified Estimate    |               |
| ELLIS COUNTY          | 21,451,214,496    | 28,128,491,455   | 1,531,461,126 | (166,419,593) | 31.13%   | 23.99%   | 8,240,361,728  | 25,155,913,843 | 7,165,335 | 1,074,817,345       | <b>25,284,466,626</b> | 2,846,024,829 |
| ELLIS COUNTY LAT RD   | 21,332,654,320    | 27,990,873,097   | 1,529,057,693 | (167,426,281) | 31.21%   | 24.04%   | 8,231,017,249  | 25,059,614,694 | 882,112   | 1,073,862,007       | <b>25,171,084,497</b> | 2,819,788,600 |
| AVALON ISD            | 58,415,191        | 76,136,447       | 1,863,524     | (1,023,592)   | 30.34%   | 27.15%   | 14,273,936     | 70,313,047     | 37,409    |                     | <b>73,019,297</b>     | 3,117,150     |
| ENNIS ISD             | 2,783,616,805     | 3,830,520,280    | 275,220,885   | (19,255,014)  | 37.61%   | 27.72%   | 1,361,728,103  | 3,606,714,623  | 2,013,549 |                     | <b>3,324,768,318</b>  | 505,751,962   |
| FERRIS ISD            | 618,196,629       | 817,275,375      | 42,437,659    | (2,764,009)   | 32.20%   | 25.34%   | 148,500,237    | 740,246,240    | 640,727   |                     | <b>766,137,244</b>    | 51,138,131    |
| FROST ISD             | 4,319,969         | 5,427,135        | 14,577        | 0             | 25.63%   | 25.29%   | 750,769        | 5,175,652      | 1,146     |                     | <b>4,679,997</b>      | 747,138       |
| ITALY ISD             | 192,821,050       | 246,913,883      | 6,728,957     | (1,902,747)   | 28.05%   | 24.56%   | 76,417,506     | 224,841,783    | 175,293   |                     | <b>237,165,565</b>    | 9,748,318     |
| MIDLOTHIAN ISD        | 6,911,140,378     | 8,632,746,676    | 532,613,541   | (85,384,389)  | 24.91%   | 17.20%   | 1,968,469,139  | 7,969,114,542  | 6,721,684 | 1,226,132,383       | <b>8,069,670,591</b>  | 563,076,085   |
| MILFORD ISD           | 88,662,672        | 126,358,764      | 3,499,253     | (2,796,596)   | 42.52%   | 38.57%   | 30,353,659     | 120,330,980    | 44,172    |                     | <b>112,781,841</b>    | 13,576,923    |
| PALMER ISD            | 426,010,061       | 536,709,021      | 27,618,671    | (2,594,346)   | 25.99%   | 19.50%   | 99,258,492     | 470,290,201    | 587,797   |                     | <b>507,187,273</b>    | 29,521,748    |
| RED OAK ISD           | 2,752,195,574     | 3,528,021,330    | 149,285,365   | (17,796,161)  | 28.19%   | 22.77%   | 929,458,899    | 3,114,791,922  | 3,825,732 |                     | <b>3,283,652,448</b>  | 244,368,882   |
| WAXAHACHIE ISD        | 5,909,608,127     | 7,966,101,810    | 413,083,242   | (45,960,929)  | 34.80%   | 27.81%   | 3,088,085,481  | 7,263,806,360  | 6,399,858 |                     | <b>7,100,239,916</b>  | 865,861,894   |
| MAYPEARL ISD          | 534,145,757       | 704,309,773      | 63,286,764    | (4,217,102)   | 31.86%   | 20.01%   | 117,361,034    | 633,419,161    | 589,305   |                     | <b>670,071,973</b>    | 34,237,800    |
| CITY OF ALMA          | 45,490,693        | 58,890,020       | 424,280       | (950,031)     | 29.46%   | 28.52%   | 13,817,969     |                |           |                     | <b>53,461,095</b>     | 5,428,926     |
| CITY OF BARDWELL      | 20,644,696        | 27,324,987       | 584,911       | (205,982)     | 32.36%   | 29.53%   | 6,345,267      |                |           |                     | <b>24,861,755</b>     | 2,463,232     |
| CITY OF CEDAR HILL    | 136,974,861       | 168,304,121      | 7,740,263     | (439,619)     | 22.87%   | 17.22%   | 31,958,531     |                |           |                     | <b>154,018,669</b>    | 14,285,452    |
| CITY OF ENNIS         | 2,178,509,852     | 3,009,644,765    | 119,853,983   | (15,375,586)  | 38.15%   | 32.65%   | 1,256,377,293  | 2,826,421,679  | 1,108,567 | 276,455,243         | <b>2,613,143,254</b>  | 396,501,511   |
| CITY OF FERRIS        | 199,707,797       | 283,248,594      | 24,731,971    | (913,354)     | 41.83%   | 29.45%   | 62,319,129     | 262,622,920    | 119,473   |                     | <b>250,676,543</b>    | 32,572,051    |
| CITY OF GARRETT       | 29,777,049        | 37,158,129       | 1,008,557     | (2,068,138)   | 24.79%   | 21.40%   | 10,402,802     |                |           |                     | <b>35,645,047</b>     | 1,513,082     |
| CITY OF GLENN HEIGHTS | 422,797,412       | 619,362,892      | 74,602,090    | (4,808,919)   | 46.49%   | 28.85%   | 89,329,807     |                |           |                     | <b>572,607,709</b>    | 46,755,183    |
| CITY OF GRAND PRAIRIE | 30,158,519        | 143,622,188      | 86,103,051    | (16,418,729)  | 376.22%  | 90.72%   | 20,609,440     | 143,068,523    | 4,048     | 78,952,745          | <b>154,957,559</b>    | (11,335,371)  |
| CITY OF ITALY         | 119,566,905       | 154,408,946      | 2,749,795     | (1,218,547)   | 29.14%   | 26.84%   | 57,637,346     | 138,494,862    | 79,209    |                     | <b>143,567,850</b>    | 10,841,096    |
| CITY OF MANSFIELD     | 93,647,410        | 167,885,123      | 53,128,507    | (4,451,576)   | 79.27%   | 22.54%   | 57,546,464     | 167,001,910    | 4,649     | 107,817,160         | <b>140,671,362</b>    | 27,213,761    |
| CITY OF MAYPEARL      | 58,055,451        | 73,840,962       | 306,643       | (394,464)     | 27.19%   | 26.66%   | 20,349,451     | 67,676,789     | 27,335    |                     | <b>66,842,559</b>     | 6,998,403     |
| CITY OF MIDLOTHIAN    | 4,973,398,625     | 6,078,136,121    | 251,034,733   | (37,714,039)  | 22.21%   | 17.17%   | 1,630,917,481  | 5,667,700,195  | 2,086,370 | 674,500,421         | <b>5,526,994,853</b>  | 551,141,268   |
| CITY OF MILFORD       | 36,093,989        | 51,461,231       | 1,919,746     | (11,888)      | 42.58%   | 37.26%   | 8,595,575      | 45,536,053     | 17,113    |                     | <b>47,041,456</b>     | 4,419,775     |
| CITY OF OAK LEAF      | 159,561,846       | 196,518,082      | 4,333,183     | (758,428)     | 23.16%   | 20.45%   | 28,150,110     |                |           |                     | <b>181,543,760</b>    | 14,974,322    |
| CITY OF OVILLA        | 435,880,450       | 516,901,406      | 2,394,541     | (1,284,057)   | 18.59%   | 18.04%   | 56,837,976     | 388,793,467    | 563,713   |                     | <b>470,351,079</b>    | 46,550,327    |
| CITY OF PALMER        | 148,810,695       | 189,216,236      | 6,420,988     | (1,481,859)   | 27.15%   | 22.84%   | 37,326,813     |                |           |                     | <b>171,410,971</b>    | 17,805,265    |
| CITY OF PECAN HILL    | 49,671,919        | 59,459,478       | 55,985        | (96,981)      | 19.70%   | 19.59%   | 5,996,107      |                |           |                     | <b>56,139,207</b>     | 3,320,271     |
| CITY OF RED OAK       | 1,445,289,663     | 1,899,479,984    | 70,031,983    | (7,691,934)   | 31.43%   | 26.58%   | 633,096,557    | 1,757,616,003  | 606,375   |                     | <b>1,748,242,245</b>  | 151,237,739   |
| CITY OF VENUS         | 78,867,443        | 130,918,129      | 33,283,765    | (288,418)     | 66.00%   | 23.80%   | 43,845,073     |                |           |                     | <b>117,263,663</b>    | 13,654,466    |
| CITY OF WAXAHACHIE    | 4,617,815,771     | 6,369,999,170    | 336,078,452   | (36,732,265)  | 37.94%   | 30.67%   | 2,744,537,857  | 5,875,513,100  | 2,148,506 | 258,174,744         | <b>5,516,991,658</b>  | 853,007,512   |
| MIDLOTHIAN MMD #3     | 55,311,168        | 89,204,826       | 10,228,989    | (2,808,782)   | 61.28%   | 42.78%   | 22,144,053     |                |           |                     | <b>85,341,053</b>     | 3,863,773     |
| MIDLOTHIAN MMD #2     | 211,720           | 4,606,644        | 0             | (183,955)     | 2075.82% | 2075.82% | 7,875          |                |           |                     | <b>5,231,069</b>      | (624,425)     |
| ELLIS COUNTY ESD #1   | 572,907,703       | 764,359,158      | 64,639,002    | (3,708,962)   | 33.42%   | 22.13%   | 121,709,226    |                |           |                     | <b>706,380,155</b>    | 57,979,003    |
| ELLIS COUNTY ESD #2   | 1,391,194,098     | 1,776,943,556    | 130,048,682   | (16,310,554)  | 27.73%   | 18.38%   | 268,982,475    |                |           |                     | <b>1,636,501,045</b>  | 140,442,511   |
| ELLIS COUNTY ESD #3   | 212,032,568       | 274,498,571      | 6,932,506     | (1,814,987)   | 29.46%   | 26.19%   | 78,749,047     |                |           |                     | <b>253,540,829</b>    | 20,957,742    |
| ELLIS COUNTY ESD #4   | 827,484,558       | 1,010,010,649    | 8,461,999     | (2,533,223)   | 22.06%   | 21.04%   | 126,476,873    |                |           |                     | <b>925,134,477</b>    | 84,876,172    |
| ELLIS COUNTY ESD #5   | 540,636,153       | 734,933,299      | 40,636,518    | (1,384,405)   | 35.94%   | 28.42%   | 124,365,871    |                |           |                     | <b>666,762,490</b>    | 68,170,809    |
| ELLIS COUNTY ESD #6   | 1,487,503,417     | 1,929,326,284    | 86,604,857    | (5,795,414)   | 29.70%   | 23.88%   | 328,269,914    |                |           |                     | <b>1,738,542,999</b>  | 190,783,285   |
| ELLIS COUNTY ESD #7   | 166,569,144       | 202,917,578      | 7,732,996     | (1,439,003)   | 21.82%   | 17.18%   | 42,275,254     |                |           |                     | <b>188,011,643</b>    | 14,905,935    |
| ELLIS COUNTY ESD #8   | 62,870,717        | 82,891,708       | 1,903,933     | (983,592)     | 31.84%   | 28.82%   | 14,895,142     |                |           |                     | <b>76,947,385</b>     | 5,944,323     |
| ELLIS COUNTY ESD #9   | 448,125,406       | 573,734,412      | 27,302,665    | (2,141,657)   | 28.03%   | 21.94%   | 97,213,890     |                |           |                     | <b>521,055,856</b>    | 52,678,556    |
| ELLIS COUNTY FWSD #1  | 23,801,199        | 104,219,277      | 63,810,482    | (402,041)     | 337.87%  | 69.78%   | 18,326,893     |                |           |                     | <b>101,724,812</b>    | 2,494,465     |
| ELLIS COUNTY FWSD #2  | 0                 | 1,331,373        | 0             | 0             | 0.00%    | 0.00%    | 0              |                |           |                     | <b>1,675,419</b>      | (344,046)     |

## APPENDIX F

# Calculation of Estimated Property Tax Revenue

<NOTE> To calculate estimated 199 and 599 revenues based on certified values from Ellis County Appraisal District.

|                    |                    |  |               |
|--------------------|--------------------|--|---------------|
|                    | 7,100,239,916      | 2022 Freeze Taxable Amount   |               |
| 6399858            | <u>482,352,879</u> | 2022 Freeze Adjusted taxable values ((Frozen levy * 100) / total tax rate) |               |
| Frozen Tax Revenue | 7,582,592,795      | Subtotal   |               |
|                    | 75,825,927.95      | Total Taxable Values /(100)  | 75,825,928    |
|                    | <u>0.9429</u>      | Adjusted M&O Tax Rate  | <u>0.3839</u> |
|                    | 71,496,267.00      | Subtotal - Total M&O Taxes Levied  | 29,109,574    |
|                    | <u>0.99</u>        | Collection Rate  | <u>0.99</u>   |
|                    | 70,781,304.00      | Projected M&O Collections  | 28,818,478    |

|       | Original<br>Levy | CY Collections<br>(199 & 599) | PY Collections<br>(199 & 599) | CY Collections<br>as a % of Levy | All Collections<br>as a % of Levy |
|-------|------------------|-------------------------------|-------------------------------|----------------------------------|-----------------------------------|
| FY 21 | 70,220,626       | 69,031,001                    | 505,555                       | 98.3059%                         | 99.0258%                          |
| FY 20 | 66,109,482       | 65,138,145                    | 502,693                       | 98.5307%                         | 99.2911%                          |
| FY 19 | 61,759,043       | 60,986,850                    | 231,167                       | 98.7497%                         | 99.1240%                          |
| FY 18 | 56,795,414       | 56,055,907                    | 561,585                       | 98.6979%                         | 99.6867%                          |
| FY 17 | 51,717,343       | 51,260,928                    | 547,594                       | 99.1175%                         | 100.1763%                         |
| FY 16 | 47,885,992       | 47,360,602                    | 823,502                       | 98.9028%                         | 100.6225%                         |
| FY 15 | 42,003,861       | 41,666,299                    | 383,526                       | 99.1964%                         | 100.1094%                         |
| FY 14 | 39,767,262       | 39,379,279                    | 342,572                       | 99.0244%                         | 99.8858%                          |
| FY 13 | 39,143,281       | 38,759,547                    | 328,531                       | 99.0197%                         | 99.8590%                          |
| FY 12 | 38,962,164       | 38,402,210                    | 402,570                       | 98.5628%                         | 99.5961%                          |
|       |                  |                               |                               | 98.9316%                         | 99.9908%                          |

APPENDIX G

Skyward Budget Summary Report – General  
Fund

| FC OBJ                  | 2021-22         | 2021-22        | 2021-22       | Unencumbered      | 2022-23        |
|-------------------------|-----------------|----------------|---------------|-------------------|----------------|
|                         | Original Budget | Revised Budget | FYTD Activity | Balance - YTD Act | BUDGET 1       |
| 00 LOCAL/INTER. SOURCES | 55,738,292      | 56,193,256.00  | 56,282,453.97 | -89,197.97        | 72,002,804.00  |
| 00 STATE PROGRAM REV.   | 50,255,468      | 44,630,580.00  | 41,015,410.72 | 3,615,169.28      | 35,124,724.00  |
| 00 FEDERAL PROG. REV.   | 1,500,000       | 1,979,073.00   | 1,989,596.20  | -10,523.20        | 2,000,000.00   |
| 00 PAYROLL COSTS        |                 |                |               |                   |                |
| 00 gen                  | 107,493,760     | 102,802,909.00 | 99,287,460.89 | 3,515,448.11      | 109,127,528.00 |
| -- Revenue              | 107,493,760     | 102,802,909.00 | 99,287,460.89 | 3,515,448.11      | 109,127,528.00 |
| 00 PAYROLL COSTS        |                 |                |               |                   |                |
| 00 OTHER OPERATING EXP. |                 |                |               |                   |                |
| 00 gen                  |                 |                |               |                   |                |
| 11 PAYROLL COSTS        | 60,761,709      | 57,844,576.00  | 57,603,603.70 | 240,972.30        | 62,920,166.00  |
| 11 PRO./CONTRACTED SVC. | 1,258,080       | 1,088,190.00   | 901,242.22    | 186,347.78        | 1,220,491.00   |
| 11 SUPPLIES             | 1,699,731       | 2,357,700.00   | 2,133,349.45  | 55,146.35         | 2,031,828.00   |
| 11 OTHER OPERATING EXP. | 410,488         | 253,009.00     | 232,800.99    | 14,943.76         | 463,466.00     |
| 11 CAPITAL PROJECTS     | 16,499          | 5,763.00       | 5,467.00      | 296.00            | 15,599.00      |
| 11 INSTRUCTION          | 64,146,507      | 61,549,238.00  | 60,876,463.36 | 497,706.19        | 66,651,550.00  |
| 12 PAYROLL COSTS        | 1,234,897       | 1,170,757.00   | 1,163,837.46  | 6,919.54          | 1,283,655.00   |
| 12 PRO./CONTRACTED SVC. | 24,100          | 26,027.00      | 20,843.91     | 5,183.09          | 26,268.00      |
| 12 SUPPLIES             | 120,700         | 120,483.00     | 119,952.19    | 530.81            | 121,032.00     |
| 12 OTHER OPERATING EXP. | 4,400           | 2,690.00       | 2,691.00      | -1.00             | 4,400.00       |
| 12 CAPITAL PROJECTS     |                 |                |               |                   |                |
| 12 INST. RESOURCES & ME | 1,384,097       | 1,319,957.00   | 1,307,324.56  | 12,632.44         | 1,435,355.00   |
| 13 PAYROLL COSTS        | 1,407,731       | 1,410,571.00   | 1,400,010.38  | 10,560.62         | 1,385,657.00   |
| 13 PRO./CONTRACTED SVC. | 46,090          | 48,543.00      | 41,267.79     | 7,275.21          | 52,739.00      |
| 13 SUPPLIES             | 53,090          | 122,920.00     | 72,160.94     | 11,404.42         | 54,586.00      |
| 13 OTHER OPERATING EXP. | 156,143         | 156,924.00     | 143,039.49    | 11,960.18         | 178,729.00     |
| 13 CURRICULUM DEV.& INS | 1,663,054       | 1,738,958.00   | 1,656,478.60  | 41,200.43         | 1,671,711.00   |
| 21 PAYROLL COSTS        | 2,567,293       | 2,572,415.00   | 2,572,376.32  | 38.68             | 2,838,514.00   |
| 21 PRO./CONTRACTED SVC. | 4,800           | 4,800.00       | 2,474.04      | 2,325.96          | 4,800.00       |
| 21 SUPPLIES             | 39,200          | 40,747.00      | 34,103.56     | 6,373.44          | 39,200.00      |
| 21 OTHER OPERATING EXP. | 44,858          | 37,213.00      | 31,638.28     | 5,574.72          | 45,658.00      |
| 21 INSTRUCTIONAL LEADER | 2,656,151       | 2,655,175.00   | 2,640,592.20  | 14,312.80         | 2,928,172.00   |
| 23 PAYROLL COSTS        | 6,156,256       | 6,087,447.00   | 6,078,530.74  | 8,916.26          | 6,443,856.00   |
| 23 PRO./CONTRACTED SVC. | 6,000           | 3,632.00       | 2,334.02      | 1,297.98          | 6,000.00       |
| 23 SUPPLIES             | 93,487          | 88,516.00      | 80,395.58     | 5,227.42          | 93,887.00      |
| 23 OTHER OPERATING EXP. | 83,870          | 52,633.00      | 43,620.59     | 8,934.40          | 86,280.00      |
| 23 SCHOOL LEADERSHIP    | 6,339,613       | 6,232,228.00   | 6,204,880.93  | 24,376.06         | 6,630,023.00   |
| 31 PAYROLL COSTS        | 2,852,710       | 2,929,182.00   | 2,929,117.07  | 64.93             | 3,017,869.00   |
| 31 PRO./CONTRACTED SVC. |                 |                |               |                   |                |
| 31 SUPPLIES             | 50,290          | 40,966.00      | 33,541.82     | 7,424.18          | 51,118.00      |
| 31 OTHER OPERATING EXP. | 13,120          | 21,012.00      | 4,900.62      | 16,111.38         | 12,380.00      |
| 31 GUIDANCE & COUNSELIN | 2,916,120       | 2,991,160.00   | 2,967,559.51  | 23,600.49         | 3,081,367.00   |
| 32 PAYROLL COSTS        |                 |                |               |                   |                |
| 32 PRO./CONTRACTED SVC. |                 |                |               |                   |                |
| 32 OTHER OPERATING EXP. |                 |                |               |                   |                |
| 32 SOCIAL WORK SERVICES |                 |                |               |                   |                |
| 33 PAYROLL COSTS        | 1,281,623       | 1,306,579.00   | 1,306,012.12  | 566.88            | 1,316,919.00   |
| 33 PRO./CONTRACTED SVC. | 5,000           | 14,500.00      | 13,893.60     | 606.40            | 5,000.00       |
| 33 SUPPLIES             | 31,425          | 40,904.00      | 37,485.39     | 3,308.37          | 34,475.00      |
| 33 OTHER OPERATING EXP. | 6,850           | 7,150.00       | 2,598.03      | 4,551.97          | 6,850.00       |
| 33 DEBT SERVICE         |                 |                |               |                   |                |
| 33 HEALTH SERVICES      | 1,324,898       | 1,369,133.00   | 1,359,989.14  | 9,033.62          | 1,363,244.00   |
| 34 PAYROLL COSTS        | 2,472,358       | 2,031,844.00   | 2,011,286.63  | 20,557.37         | 2,533,066.00   |
| 34 PRO./CONTRACTED SVC. | 110,200         | 112,700.00     | 105,971.37    | 5,849.33          | 110,200.00     |
| 34 SUPPLIES             | 352,150         | 555,669.00     | 505,923.64    | 48,241.65         | 352,150.00     |
| 34 OTHER OPERATING EXP. | 88,167          | 93,298.00      | 90,347.71     | 2,950.29          | 148,167.00     |
| 34 CAPITAL PROJECTS     | 336,050         | 380,400.00     | 380,399.30    | 0.70              | 326,050.00     |
| 34 PUPIL TRANSPORTATION | 3,358,925       | 3,173,911.00   | 3,093,928.65  | 77,599.34         | 3,469,633.00   |

| FC OBJ                  | 2021-22         | 2021-22        | 2021-22        | Unencumbered      | 2022-23        |
|-------------------------|-----------------|----------------|----------------|-------------------|----------------|
|                         | Original Budget | Revised Budget | FYTD Activity  | Balance - YTD Act | BUDGET 1       |
| 35 PAYROLL COSTS        |                 | 24,678.00      | 24,676.99      | 1.01              |                |
| 35 OTHER OPERATING EXP. |                 |                |                |                   |                |
| 35 CAPITAL PROJECTS     | 100,000         |                |                |                   | 100,000.00     |
| 35 FOOD SERVICES        | 100,000         | 24,678.00      | 24,676.99      | 1.01              | 100,000.00     |
| 36 PAYROLL COSTS        | 3,281,361       | 3,350,202.00   | 3,303,474.75   | 46,727.25         | 3,231,144.00   |
| 36 PRO./CONTRACTED SVC. | 219,689         | 236,335.00     | 235,376.83     | -723.84           | 223,439.00     |
| 36 SUPPLIES             | 300,232         | 329,603.00     | 280,225.98     | 44,082.02         | 304,811.00     |
| 36 OTHER OPERATING EXP. | 663,585         | 658,166.00     | 615,428.31     | 39,559.79         | 729,388.00     |
| 36 CAPITAL PROJECTS     |                 |                |                |                   |                |
| 36 COCURR./EXTRACURR.AC | 4,464,867       | 4,574,306.00   | 4,434,505.87   | 129,645.22        | 4,488,782.00   |
| 41 PAYROLL COSTS        | 2,392,297       | 2,551,380.00   | 2,551,354.84   | 25.16             | 2,552,857.00   |
| 41 PRO./CONTRACTED SVC. | 460,878         | 565,788.00     | 453,470.13     | 111,567.87        | 505,350.00     |
| 41 SUPPLIES             | 103,607         | 99,931.00      | 96,166.92      | 3,281.05          | 90,135.00      |
| 41 OTHER OPERATING EXP. | 408,485         | 273,201.00     | 236,722.82     | 35,604.48         | 414,685.00     |
| 41 CAPITAL PROJECTS     | 7,000           | 950.00         |                | 950.00            | 7,000.00       |
| 41 GENERAL ADMINISTRATI | 3,372,267       | 3,491,250.00   | 3,337,714.71   | 151,428.56        | 3,570,027.00   |
| 51 PAYROLL COSTS        | 5,129,635       | 4,097,091.00   | 4,065,671.93   | 31,419.07         | 4,740,250.00   |
| 51 PRO./CONTRACTED SVC. | 2,370,199       | 3,548,908.00   | 3,115,210.99   | 381,091.01        | 1,804,896.00   |
| 51 SUPPLIES             | 737,068         | 858,671.00     | 856,886.40     | -9,978.76         | 740,968.00     |
| 51 OTHER OPERATING EXP. | 808,000         | 873,185.00     | 867,630.74     | 5,554.26          | 1,028,000.00   |
| 51 CAPITAL PROJECTS     | 261,972         | 137,325.00     | 136,960.58     | 364.42            | 243,000.00     |
| 51 PLANT MAINTENANCE &  | 9,306,874       | 9,515,180.00   | 9,042,360.64   | 408,450.00        | 8,557,114.00   |
| 52 PAYROLL COSTS        | 1,209,497       | 1,034,871.00   | 1,031,818.86   | 3,052.14          | 1,223,549.00   |
| 52 PRO./CONTRACTED SVC. | 527,643         | 619,933.00     | 557,401.71     | 62,531.29         | 511,643.00     |
| 52 SUPPLIES             | 26,555          | 40,921.00      | 37,462.40      | 1,284.35          | 26,555.00      |
| 52 OTHER OPERATING EXP. | 5,610           | 12,354.00      | 9,897.10       | 2,456.90          | 5,610.00       |
| 52 CAPITAL PROJECTS     |                 | 80,000.00      | 79,981.69      | 18.31             |                |
| 52 SECURITY & MONITORIN | 1,769,305       | 1,788,079.00   | 1,716,561.76   | 69,342.99         | 1,767,357.00   |
| 53 PAYROLL COSTS        | 880,449         | 933,429.00     | 922,697.52     | 10,731.48         | 920,171.00     |
| 53 PRO./CONTRACTED SVC. | 556,613         | 652,463.00     | 621,878.26     | 27,245.12         | 586,195.00     |
| 53 SUPPLIES             | 392,383         | 387,163.00     | 366,958.78     | 19,515.22         | 395,751.00     |
| 53 OTHER OPERATING EXP. | 14,833          | 14,833.00      | 9,910.48       | 4,460.72          | 15,383.00      |
| 53 CAPITAL PROJECTS     | 45,000          | 631,070.00     | 631,017.49     | 52.51             | 45,000.00      |
| 53 DATA PROCESSING SERV | 1,889,278       | 2,618,958.00   | 2,552,462.53   | 62,005.05         | 1,962,500.00   |
| 61 PAYROLL COSTS        | 233,874         | 249,758.00     | 212,762.48     | 36,995.52         | 207,763.00     |
| 61 PRO./CONTRACTED SVC. | 1,781           |                |                |                   | 1,781.00       |
| 61 SUPPLIES             | 15,241          | 16,731.00      | 15,287.30      | 655.70            | 20,241.00      |
| 61 OTHER OPERATING EXP. | 10,908          | 11,199.00      | 10,560.73      | 638.27            | 10,908.00      |
| 61 COMMUNITY SERVICES   | 261,804         | 277,688.00     | 238,610.51     | 38,289.49         | 240,693.00     |
| 71 DEBT SERVICE         |                 |                |                |                   |                |
| 71 DEBT SERVICES        |                 |                |                |                   |                |
| 81 PRO./CONTRACTED SVC. |                 |                |                |                   |                |
| 81 SUPPLIES             |                 |                |                |                   |                |
| 81 CAPITAL PROJECTS     | 1,940,000       | 4,577,000.00   | 3,944,552.80   | 20,264.46         | 550,000.00     |
| 81 FACILITIES ACQ. & CO | 1,940,000       | 4,577,000.00   | 3,944,552.80   | 20,264.46         | 550,000.00     |
| 91 PRO./CONTRACTED SVC. |                 |                |                |                   |                |
| 91 CONT.INST.SVCS.\PUBL |                 |                |                |                   |                |
| 95 PRO./CONTRACTED SVC. | 15,000          | 55,000.00      | 51,948.00      | 3,052.00          | 40,000.00      |
| 95 PYMTS.TO JJAEP PROGR | 15,000          | 55,000.00      | 51,948.00      | 3,052.00          | 40,000.00      |
| 99 PRO./CONTRACTED SVC. | 585,000         | 585,000.00     | 573,247.96     | 11,752.04         | 620,000.00     |
| 99 OTHER OPERATING EXP. |                 |                |                |                   |                |
| 99 Other Governmental C | 585,000         | 585,000.00     | 573,247.96     | 11,752.04         | 620,000.00     |
| -- Expense              | 107,493,760     | 108,536,899.00 | 106,023,858.72 | 1,594,692.19      | 109,127,528.00 |
| Grand Revenue Totals    | 107,493,760     | 102,802,909.00 | 99,287,460.89  | 3,515,448.11      | 109,127,528.00 |
| Grand Expense Totals    | 107,493,760     | 108,536,899.00 | 106,023,858.72 | 1,594,692.19      | 109,127,528.00 |
| Grand Totals            |                 | 5,733,990.00   | 6,736,397.83   | 1,920,755.92      |                |

| <u>FC OBJ</u> | <u>2021-22</u><br><u>Original Budget</u> | <u>2021-22</u><br><u>Revised Budget</u> | <u>2021-22</u><br><u>FYTD Activity</u> | <u>Unencumbered</u><br><u>Balance - YTD Act</u> | <u>2022-23</u><br><u>BUDGET 1</u> |
|---------------|--|---|--|---|-----------------------------------|
|---------------|--|---|--|---|-----------------------------------|

Loss

Loss

Profit

Number of Accounts: 12997

\*\*\*\*\* End of report \*\*\*\*\*

APPENDIX H

Skyward Budget Summary Report – Debt  
Service Fund

| FC OBJ                  | 2021-22<br>Original Budget | 2021-22<br>Revised Budget | 2021-22<br>FYTD Activity | Unencumbered<br>Balance - YTD Act | 2022-23<br>BUDGET 1 |
|-------------------------|----------------------------|---------------------------|--------------------------|-----------------------------------|---------------------|
| 00 LOCAL/INTER. SOURCES | 21,824,079                 | 22,015,346.00             | 22,015,348.37            | -2.37                             | 28,938,478.00       |
| 00 STATE PROGRAM REV.   | 209,788                    | 265,754.00                | 265,754.00               |                                   |                     |
| 00 FEDERAL PROG. REV.   | 100,000                    | 100,000.00                | 52,454.37                | 47,545.63                         | 100,000.00          |
| 00 gen                  | 22,133,867                 | 22,381,100.00             | 22,333,556.74            | 47,543.26                         | 29,038,478.00       |
| -- Revenue              | 22,133,867                 | 22,381,100.00             | 22,333,556.74            | 47,543.26                         | 29,038,478.00       |
| 00 DEBT SERVICE         |                            |                           |                          |                                   |                     |
| 00 gen                  |                            |                           |                          |                                   |                     |
| 71 DEBT SERVICE         | 22,346,477                 | 22,450,105.00             | 22,448,139.91            | 1,965.09                          | 16,359,641.00       |
| 71 DEBT SERVICES        | 22,346,477                 | 22,450,105.00             | 22,448,139.91            | 1,965.09                          | 16,359,641.00       |
| -- Expense              | 22,346,477                 | 22,450,105.00             | 22,448,139.91            | 1,965.09                          | 16,359,641.00       |
| Grand Revenue Totals    | 22,133,867                 | 22,381,100.00             | 22,333,556.74            | 47,543.26                         | 29,038,478.00       |
| Grand Expense Totals    | 22,346,477                 | 22,450,105.00             | 22,448,139.91            | 1,965.09                          | 16,359,641.00       |
| Grand Totals            | 212,610                    | 69,005.00                 | 114,583.17               | 45,578.17                         | 12,678,837.00       |
|                         | Loss                       | Loss                      | Loss                     | Profit                            | Profit              |

Number of Accounts: 23

\*\*\*\*\* End of report \*\*\*\*\*

APPENDIX I

Skyward Budget Summary Report – Child  
Nutrition Fund

| FC OBJ                  | 2021-22<br>Original Budget | 2021-22<br>Revised Budget | 2021-22<br>FYTD Activity | Unencumbered<br>Balance - YTD Act | 2022-23<br>BUDGET 1 |
|-------------------------|----------------------------|---------------------------|--------------------------|-----------------------------------|---------------------|
| 00 LOCAL/INTER. SOURCES | 593,850                    | 778,465.00                | 993,659.69               | -215,194.69                       | 593,850.00          |
| 00 STATE PROGRAM REV.   | 174,821                    | 373,006.00                | 250,286.50               | 122,719.50                        | 379,078.00          |
| 00 FEDERAL PROG. REV.   |                            |                           |                          |                                   |                     |
| 00 PAYROLL COSTS        |                            |                           |                          |                                   |                     |
| 00 OTHER RESOURCES      | 4,097,764                  | 5,576,241.00              | 5,688,819.95             | -112,578.95                       | 4,097,764.00        |
| 00 gen                  | 4,866,435                  | 6,727,712.00              | 6,932,766.14             | -205,054.14                       | 5,070,692.00        |
| -- Revenue              | 4,866,435                  | 6,727,712.00              | 6,932,766.14             | -205,054.14                       | 5,070,692.00        |
| 00                      |                            |                           |                          |                                   |                     |
| 00 gen                  |                            |                           |                          |                                   |                     |
| 11 PAYROLL COSTS        |                            |                           |                          |                                   |                     |
| 11 INSTRUCTION          |                            |                           |                          |                                   |                     |
| 35 PAYROLL COSTS        | 2,291,845                  | 2,324,619.00              | 2,202,397.29             | 122,221.71                        | 2,454,983.00        |
| 35 PRO./CONTRACTED SVC. | 6,000                      | 20,760.00                 | 19,616.86                | -267.50                           | 6,000.00            |
| 35 SUPPLIES             | 2,426,090                  | 3,317,989.00              | 2,924,750.29             | 65,421.75                         | 2,426,137.00        |
| 35 OTHER OPERATING EXP. | 4,000                      | 8,300.00                  | 7,152.09                 | 1,147.91                          | 4,000.00            |
| 35 CAPITAL PROJECTS     | 50,000                     | 340,070.00                | 70,611.68                | 176,175.52                        | 100,000.00          |
| 35 FOOD SERVICES        | 4,777,935                  | 6,011,738.00              | 5,224,528.21             | 364,699.39                        | 4,991,120.00        |
| 51 PAYROLL COSTS        |                            |                           |                          |                                   |                     |
| 51 PRO./CONTRACTED SVC. | 88,500                     | 88,500.00                 | 80,190.00                | 8,310.00                          | 79,572.00           |
| 51 PLANT MAINTENANCE &  | 88,500                     | 88,500.00                 | 80,190.00                | 8,310.00                          | 79,572.00           |
| 61 CAPITAL PROJECTS     |                            |                           |                          |                                   |                     |
| 61 COMMUNITY SERVICES   |                            |                           |                          |                                   |                     |
| 81 CAPITAL PROJECTS     |                            |                           |                          |                                   |                     |
| 81 FACILITIES ACQ. & CO |                            |                           |                          |                                   |                     |
| -- Expense              | 4,866,435                  | 6,100,238.00              | 5,304,718.21             | 373,009.39                        | 5,070,692.00        |
| Grand Revenue Totals    | 4,866,435                  | 6,727,712.00              | 6,932,766.14             | -205,054.14                       | 5,070,692.00        |
| Grand Expense Totals    | 4,866,435                  | 6,100,238.00              | 5,304,718.21             | 373,009.39                        | 5,070,692.00        |
| Grand Totals            |                            | 627,474.00                | 1,628,047.93             | 578,063.53                        |                     |
|                         |                            | Profit                    | Profit                   | Loss                              |                     |

Number of Accounts: 903

\*\*\*\*\* End of report \*\*\*\*\*