

**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

# 2022-2023 OFFICIAL BUDGET

Effective  
September 1, 2022 -  
August 31, 2023



# Conroe Independent School District

## Principal Officials

### BOARD OF TRUSTEES

<u>Board of Trustees</u>	<u>Position</u>	<u>Length of Service</u>	<u>Term Expires</u>
Mr. Skeeter Hubert	President	8 Years	2026
Mrs. Theresa Wagaman	1 <sup>st</sup> Vice President	2 Years	2024
Mrs. Stacey Chase	2 <sup>nd</sup> Vice President	2 Years	2024
Mr. Datren Williams	Secretary	10 Years	2024
Mrs. Melissa Dungan	Assistant Secretary	0 Years	2026
Mrs. Tiffany Baumann Nelson	Trustee	0 Years	2026
Mrs. Misty Odenweller	Trustee	0 Years	2026

### ADMINISTRATIVE OFFICIALS

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Dr. Curtis Null	Superintendent of Schools	20 Years
Dr. Chris Hines	Deputy Superintendent	21 Years
Mr. Darrin Rice	Chief Financial Officer	32 Years
Dr. Christopher Povich	Assistant Superintendent for High Schools	25 Years
Dr. Bethany Medford	Assistant Superintendent for Middle Schools	18 Years
Dr. Shellie Winkler	Assistant Superintendent for Elementary Schools	22 Years
Dr. Hedith Upshaw	Assistant Superintendent for Teaching & Learning	24 Years
Dr. Tamika Taylor	Assistant Superintendent of Student Support Services	17 Years
Mr. Chris McCord	Assistant Superintendent of Operations	24 Years
Mrs. Carrie Galatas	General Counsel	25 Years

★ CONROE INDEPENDENT SCHOOL DISTRICT ★

# OFFICIAL BUDGET

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## Issued by Finance Office

**Darrin Rice**

*Chief Financial Officer*

**Karen Garza**

*Director of Finance*

**Janith Stowers**

*Business & Accounting Manager*

**Cyndi Westrup**

*Business & Accounting Manager*

**Rachael Batalla**

*Senior Accountant*

**Mandy Deckwa**

*Staff Accountant*



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



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# Executive Summary



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## **Budget Information**

The following document represents the financial plan for the Conroe Independent School District for the 2022-23 fiscal year. This document culminates an intensive process involving input from parents, citizens, campus and administrative staff, the Superintendent and the Board of Trustees. This budget provides the financial resources necessary to maintain our existing facilities, and provide the necessary funds to operate our sixty-seven existing campuses.

This budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles used to present the financial plan and the results of operations of the District. The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.

Conroe ISD continues to receive numerous awards for its financial and budget presentations. Visit the District's [Transparency Website](#) for more information. The District's most recent award is the prestigious Award of Excellence from the Texas Association of School Business Officials. The award is given to Texas school districts that demonstrate professional standards, best practices, and innovations in the area of financial management and reporting. Conroe ISD is one of only 23 districts in the state to receive this award.

### **Budget Overview & Highlights**

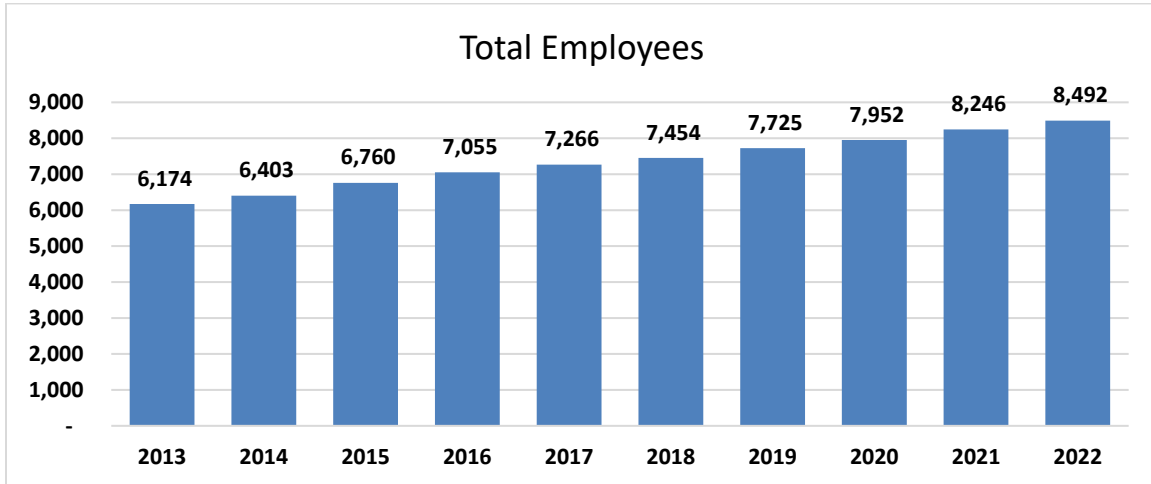
Federal, state and local guidelines guide the budget development process. The annually adopted budget includes the General, Debt Service, Capital Projects and Food Service Funds. Total expenditures for all funds presented in this document are \$1,129,150,577.

<b>Total Expenditures by Fund Comparison</b>				
	<b>Actual</b>		<b>Budget</b>	<b>Percent</b>
	<b>2021-22</b>		<b>2022-23</b>	<b>Change</b>
<b>General Fund</b>	\$ 597,133,175	\$	619,827,991	3.80%
<b>Debt Service Fund</b>	112,886,672		130,166,253	15.31%
<b>Capital Projects Fund</b>	212,955,658		355,156,333	66.77%
<b>Food Service Fund</b>	28,852,974		24,000,000	-16.82%
<b>Total</b>	\$ 951,828,479	\$	1,129,150,577	18.63%

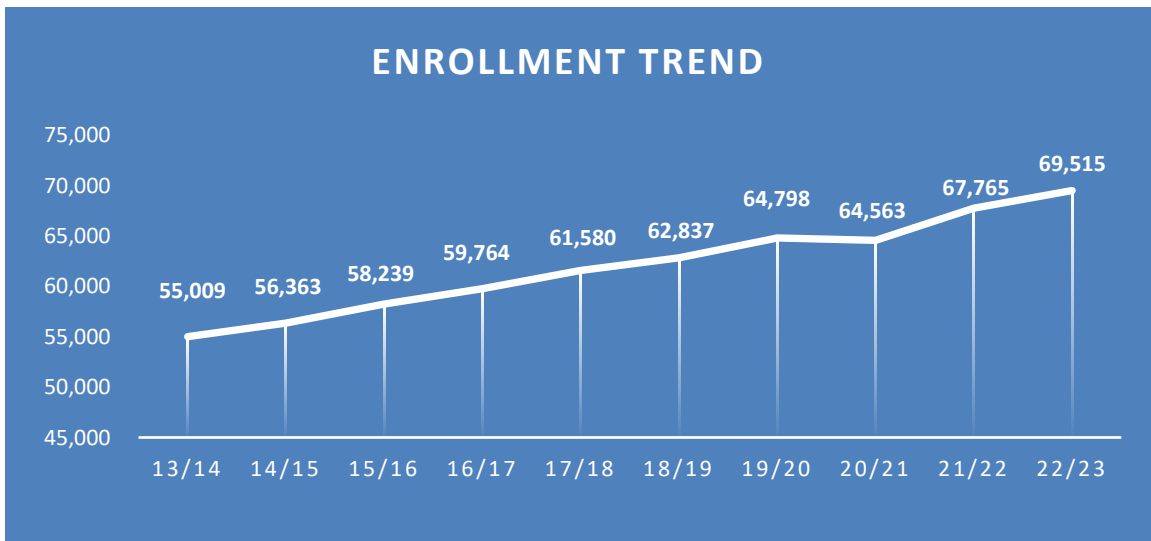


## Executive Summary (continued)

As one of the largest employers in Houston's northern suburbs, Conroe Independent School District has approximately 8,492 full time employees. The chart below shows the employee growth over the past ten years.



The District has experienced significant enrollment growth over the last ten years in the range of 1,500-3,000 students per year. Budgeted enrollment for the 2022-23 school year is 69,515 students. As of October 28, 2022, actual enrollment is in excess of 70,700 students. After seeing a decline in the 2020-2021 year due to COVID-19, enrollment has now returned to pre-pandemic rates or higher.



**General Fund**

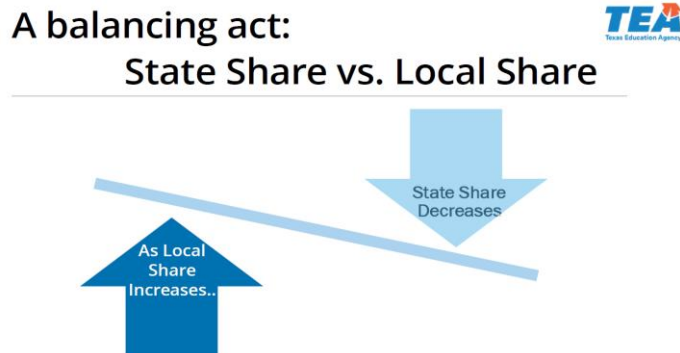
**Revenues**

General Fund revenues are budgeted to increase \$5,648,278, or 0.9% over 2021-22 actual revenue.

The following table provides a comparison of revenues by source for the current year (actual) and the 2022-23-budget year.

<b>General Fund Revenue Sources Comparison</b>				
		<b>Actual</b>	<b>Budget</b>	<b>Percent</b>
		<b>2021-22</b>	<b>2022-23</b>	<b>Change</b>
<b>Local Sources</b>	\$	395,030,989	\$ 452,943,677	14.7%
<b>State sources</b>		205,984,323	166,884,314	-19.0%
<b>Federal sources</b>		13,164,401	-	-100.0%
<b>Total</b>	\$	614,179,713	\$ 619,827,991	0.9%

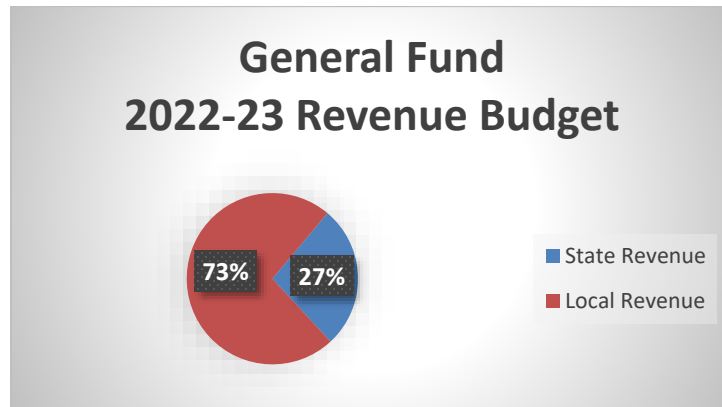
State revenue in the General Fund is budgeted to decrease \$39.1 million compared to actual 2021-22 state revenue. The majority of the decrease in state revenue is a direct result of the increase in the District’s local property tax revenue due to increased property values. Due to House Bill 3, as the District’s local property tax revenue increases, the State reduces its share of funding to the District dollar for dollar. Property values within the District grew at historic rates for 2022-23 at nearly 21% however this growth in property value generates no net new revenue for the General Fund. In addition, House Bill 3 requires districts to compress their maintenance & operation tax rate to a level that results in local property tax revenue growth of 2.5%. The district will see an increase in local property tax revenue for 2022-23 however as stated above this increase is equally offset by a reduction in funding from the state. The graphic below shows the relationship between local property tax collections and state funding.



The federal revenue that the District receives is based on Medicaid reimbursement application and is subject to federal regulations, therefore the District does not include this as budgeted revenue. The District will continue to apply for this funding.

## Executive Summary (continued)

For the 2022-23 fiscal year, approximately 27% of the General Fund expenditures will be funded through state contributions. The remaining 73% will be funded locally.



The Texas Legislature meets biennially unless the Governor requests a special session. House Bill 1525 also known as The HB 3 Cleanup Bill was passed by the 87th Texas Legislature in 2021 and signed by Governor Greg Abbott in June 2021. The bill corrected some of the unintended consequences of implementing the significant changes in HB3. It:

- Updated the career and technical education allotment
- Re-established the GT allotment eliminated by HB 3
- Changed the fast growth allotment to a tiered system
- Allowed the Texas Education Agency to enforce corrective action against districts that performed tax swaps barred under HB 3.

The two primary components of the funding formula are (Tier I and II).

- Tier 1: FSP calculations for Tier 1 begin with a basic allotment per student (currently \$6,160). Districts are then entitled to student based allotments. Small and mid-sized districts receive an allotment based on size. Several allotments apply weights to the basic allotment to provide additional funds for students in various instructional programs such as compensatory education, special education, bilingual education, gifted and talented education, career and technology education, and the public education grant (PEG) program. The FSP also provides other allotments, including an allotment for students with dyslexia or related disorder; an early education allotment for certain students in kindergarten through third grade; a college, career, or military readiness outcomes bonus; a fast growth allotment; a teacher incentive allotment; and a mentor program allotment. A school district's total Tier 1 entitlement is the sum of the basic entitlement, the student based allotments, and the additional allotments for specific purposes.

Each district is responsible for a share of its Tier 1 entitlement, called the local fund assignment (LFA). The amount of a district's LFA is determined by multiplying the district's Tier 1 M&O tax rate by the taxable property value for the current year as reported in the Texas Comptroller's annual property value study. If the LFA is less than the district's Tier 1 entitlement, the district receives state funds to make up the difference.

- Tier 2: A district's Tier 2 tax rate consists of the tax effort above the district's MCR up to a maximum of an additional \$0.17. Tier 2 tax rates generate resources through a guaranteed yield program where one penny of tax effort yields a certain dollar amount per student from a combination of state and local sources. A district raises as much revenue per penny as the tax base will allow.

## Executive Summary (continued)

Tier 2 has two components with different yields. The first eight pennies of Tier 2 have a yield equal to the greater of the amount of tax revenue per weighted student per cent of tax effort available to a district at the 96th percentile of wealth per weighted student or the amount that results from multiplying the basic allotment by 0.016 (currently \$98.56). Because of this higher yield, these eight pennies are referred to as golden pennies. Revenue from a district's golden pennies is not subject to recapture. The remaining nine Tier 2 enrichment pennies yield the amount that results from multiplying the basic allotment by 0.008 (currently \$49.28). Revenue generated by these so-called copper pennies is subject to recapture. Thus, a district with revenue in excess of the guaranteed yield for its copper pennies must reduce its revenue to that level.

In addition to the funds received under Tier I and II, the District recognizes as revenue the amounts contributed by the State of Texas to the Teacher Retirement System (TRS) on behalf of the District's employees. This amount is also recognized as an expenditure. The State contributed 8% of all employees' eligible gross earnings except for those District employees subject to statutory minimum requirements and those employees being paid from and participating in federally funded programs. The statutory minimum requirements (locally funded portion) are based on the State teacher schedule and then adjusted based on local tax rates.

### Expenditures

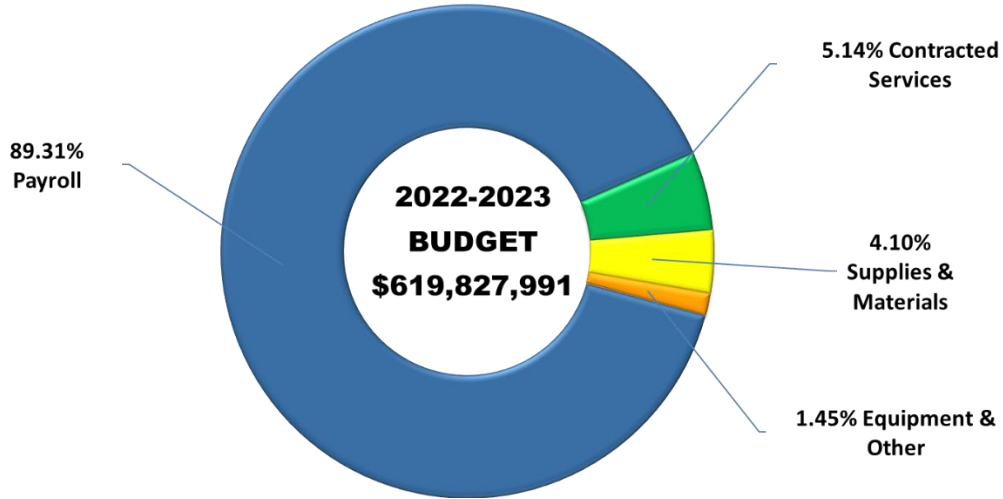
General Fund expenditures are budgeted to increase \$22,694,816 or 3.80% over 2021-22 actual expenditures. The majority of the increase in expenditures is related to personnel for the opening of Gordon-Reed Elementary, salary increases, and expenditures related to safety and security.

The following table provides a comparison of expenditures by object for the current year (actual) and the 2022-23 budget year:

<b>General Fund Expenditures by Object Comparison</b>			
	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Percent Change</b>
<b>Payroll</b>	\$ 529,295,260	\$ 553,586,140	4.59%
<b>Contracted Services</b>	34,914,317	31,862,658	-8.74%
<b>Supplies</b>	21,569,460	25,395,603	17.74%
<b>Other Operating</b>	8,586,417	8,070,890	-6.00%
<b>Debt Service (GASB 87)</b>	406,050	-	-100.00%
<b>Capital Outlay</b>	2,361,671	912,700	-61.35%
<b>Total</b>	\$ 597,133,175	\$ 619,827,991	3.80%

**Executive Summary (continued)**

The education of students is a labor-intensive process, payroll expenditures, including benefits comprise approximately 89.31% of the General Fund expenditures. Budgeted expenditures for salaries are determined in accordance with established staffing guidelines that are based on projected student enrollment at each individual campus.



**Debt Service Fund**

Debt Service fund revenue is budgeted to increase \$24,651,539 or 21.9% over 2021-2022 actual revenue. This increase in revenue is due to an increase in property tax revenue as a result of property value growth. While property value growth generates no net new revenue for the General Fund it is the primary source of revenue for the Debt Service Fund. The following table provides a comparison of revenues by source for the current year (actual) and the 2022-2023 budget year:

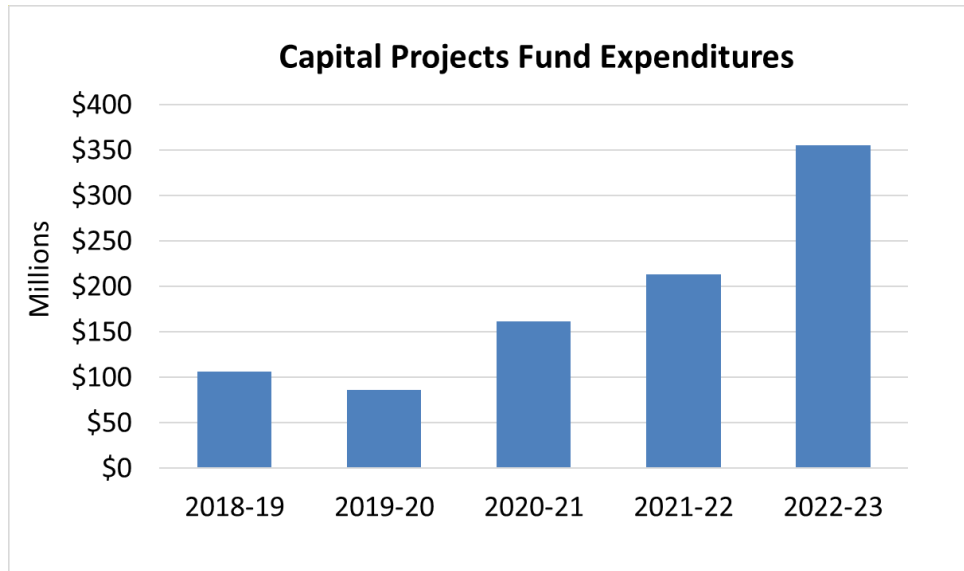
<b>Debt Service Fund Revenue Sources Comparison</b>			
	<b>Actual 2021-22</b>	<b>Budget 2022-23</b>	<b>Percent Change</b>
<b>Local Sources</b>	\$111,041,675	\$ 135,550,381	22.07%
<b>State Sources</b>	1,330,393	1,473,226	10.74%
<b>Total</b>	\$ 112,372,068	\$ 137,023,607	21.94%

Debt Service Fund expenditures are budgeted at \$130,166,253, an increase of \$17,279,581 or 15.31% over 2021-2022 actual expenditures.

### Capital Projects Fund

The Capital Projects fund accounts, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in this fund.

Capital Projects fund expenditures are budgeted to increase \$142,200,675 over 2021-2022 expenditures. This budget increase is due to the start of projects that are being funded with the last bond sale included in the 2019 bond referendum. A detailed list of projects approved in the 2019 bond are included in the Capital Projects section of this document. The following graph provides a summary of expenditures in the Capital Projects fund over the past four years and the 2022-23 budget year.



### Food Service Fund

Food Service fund revenue is budgeted to decrease \$14,166,346 or approximately 37.12% less than the 2021-22 actual revenue. Overall revenue increased 67%. These changes are direct effects of COVID-19. In 2021-22 all students were classified as free and reduced and therefore, qualified for federal funding. Due to the increase in free and reduced lunches, more federal funding was received. This classification for all students will end in 2022-23. The following table provides a comparison of revenues by source for the current year actual and the 2022-23 budget year.

Food Service Fund Revenue Sources Comparison			
	Actual 2021-22	Budget 2022-23	Percent Change
Local Source	\$ 3,716,892	\$ 4,281,777	15.20%
State Source	85,219	-	-100.00%
Federal sources	34,364,235	19,718,223	-42.62%
<b>Total</b>	<b>\$ 38,166,346</b>	<b>\$ 24,000,000</b>	<b>-37.12%</b>

## Executive Summary (continued)

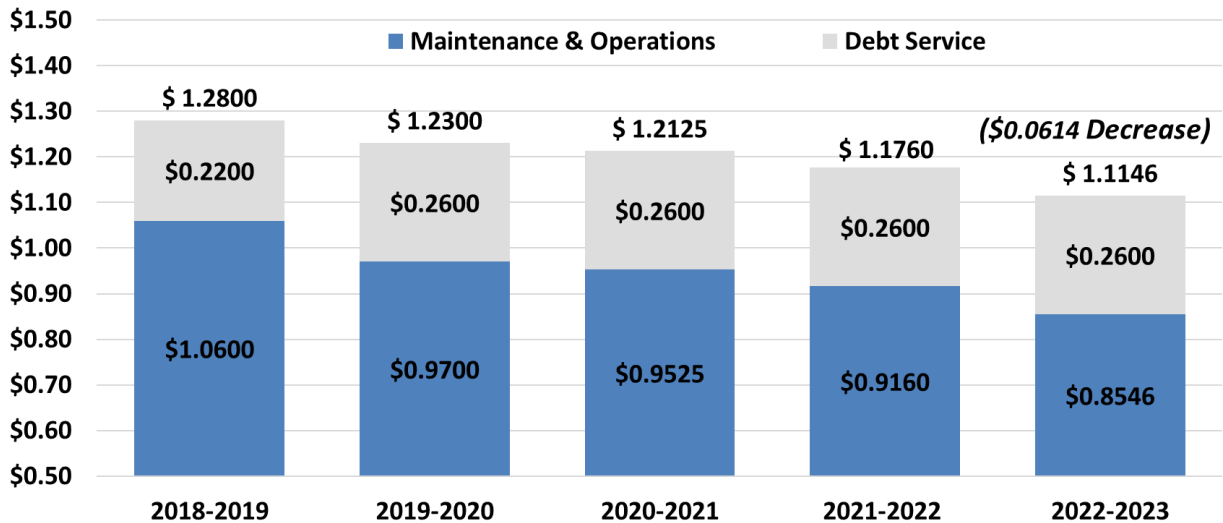
Federal revenue in the Food Service Fund is received from the U. S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program.

Food Service fund expenditures are budgeted at \$24,000,000, a decrease of \$4,852,974 or 16.82% less than 2021-2022 actual expenditures. The vast majority of the expenditures in the Food Service program are for labor and food costs. It is recommended that the fund balance for Food Service not exceed approximately three months of average food service operation expenditures. The current fund balance is \$12,744,249 which is within these guidelines. These balances must be used exclusively for allowable child nutrition program purposes.

## Tax Rate Impact

The District's tax rate consists of two separate components — maintenance and operations rate (General Fund) and a debt service rate. The overall 2022-23 combined rate will decrease \$0.0614 to \$1.1146. The decrease in the District's tax rate is a result of tax compression required by House Bill 3. The district continues to maintain one of the lowest tax rates in the surrounding Houston area. Taxes are calculated by dividing the assessed property value (less the homestead exemption amount, if applicable) by 100 and multiplying by the tax rate. The Montgomery County Appraisal District determines property values.

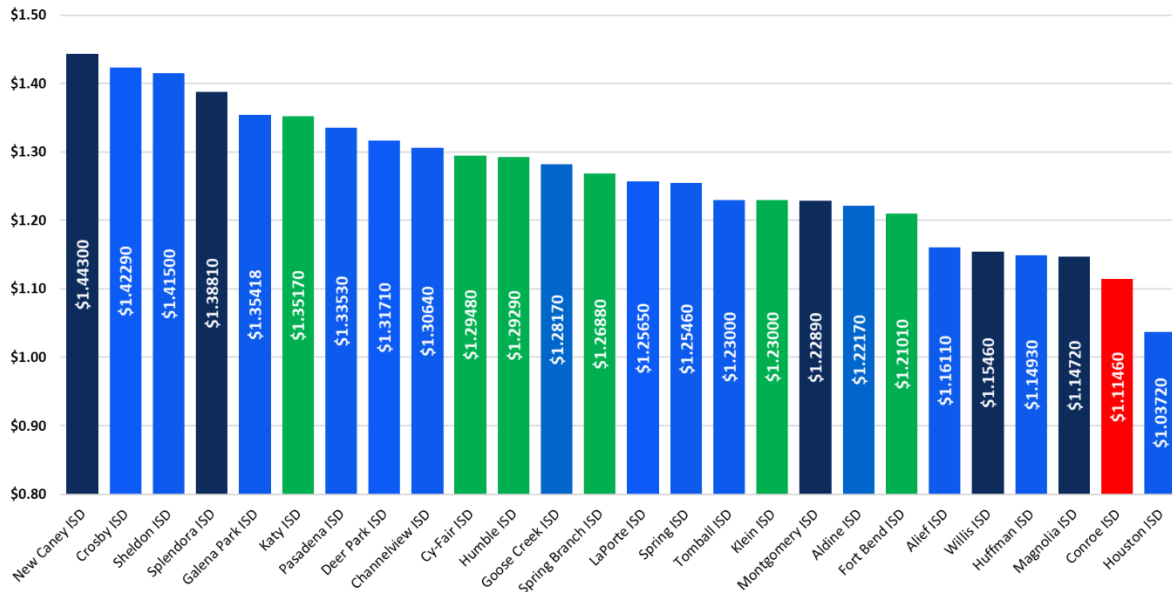
## Tax Rate History



**Executive Summary (continued)**

The District consistently has one of the lowest tax rates among the districts in Montgomery County (shown in dark blue) and the District's peer districts (shown in green). Conroe ISD's tax rate is 16 cents below the average tax rate of the peer districts' rates.

**Houston Area Tax Rate Comparison**



**Budget Process and Significant Changes**

The State, the TEA, and the local district formulate legal requirements for school district budgets. These requirements are stipulated in detail within the subsequent sections of this document.

The budget process begins in December of each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

In order to decentralize the budget process, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional costs. The basic allotment to campuses for the 2022-23 budget year has remained the same as the prior year. The site-based decision making teams make decisions concerning utilization of this allocation.

Budgets for non-campus units are developed by department heads and reviewed by the Superintendent and the Chief Financial Officer.

Established staffing guidelines are utilized to develop payroll budgets. Personnel units are allocated to each campus based on student enrollment following state mandated ratios as applicable. Non-campus personnel units are evaluated at each departmental budget. Additional personnel units are evaluated each year and after extensive review and analysis, recommendations are presented to the Board of Trustees.

Following this development process, consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings.



## Executive Summary (continued)

This information is summarized in this draft document and line item detail is provided, as requested, through written and oral supporting information. Encumbrance accounting is utilized in all funds. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, General Fund appropriations lapse each August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

Below is an overview of the budget planning in preparation for the 2022-2023 budget.

### December 2021

- Preliminary budget meeting of the Finance Office to discuss budget development process.

### February 2022

- Projected enrollment figures developed and ready for use in budget preparation.
- First meeting with the Board to discuss budget projections and goals.
- Preliminary budget meeting with Finance Office and administrators to discuss budget meetings with department heads and principals and overall budget process.
- Initial planning meeting with TASB to discuss salary/compensation plan for 2022-2023.
- Benefits design and rate planning with Employee Benefits Committee.

### April 2022

- Board workshop to discuss budget. TASB presented compensation plan to Board. Benefit plan design presented to Board.
- Regular Board Meeting - Benefit plan approved.
- Principal/Directors Meeting - Distribute budget information to campus principals and directors. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.

### February-May 2022

- Staffing allocations meetings with Assistant Superintents for High School, Middle School, and Elementary.
- Legislative session monitored for changes that could impact funding.
- Finance Office to meet with individual support departments to discuss needs and the budget process.

### May 2022

- Special Board Meeting - Compensation plan approved for 2022-2023.
- Campus budgets due to Assistant Superintendents for approval.
- Campus budgets and all department budgets due to Finance Office.

### May - June 2022

- Review campus and department budgets. Develop payroll budgets.

### June 2022

- Revenue budgets developed based on estimated tax values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.
- Regular Board Meeting (Preliminary Budget Presentation)

### July 2022

- Meeting with District-Level Planning & Decision-Making Committee to discuss 2022-23 Budget.
- District receives certified estimate appraisal roll from Montgomery County Appraisal District. Adjust revenue projections.
- Values reported to TEA for final approval of the District's Maximum Compressed Rate (MCR) tax rate. Revenue projections finalized based on proposed tax rate.

### August 2022

- Public hearing on 2022-23 Budget and Tax Rate. Special Board Meeting to discuss budget.
- "Notice of Public Meeting to Discuss Budget and Tax Rate" published in the Conroe Courier & posted on the District Website. (must be at least 10 days prior to public meeting).
- Regular Board Meeting - Public hearing on 2022-23 Budget and Tax Rate/A dopt 2022-23 Budget
- District receives certified appraisal roll from Montgomery County Appraisal District.

## **District Profile**

Residents of the District elect a seven-member Board of Trustees (the Board), each of whom serves for three years. Monthly meetings of the Board are posted and advertised as prescribed under state laws so that the Board may fulfill its charge to the students, parents, staff, and taxpayers of the District. Special meetings or study sessions are scheduled as needed. The Board has final control over all school matters except as limited by state law.

The District's vision of where it is headed is the culmination of months of study, collective thought, and thoughtful activities by all constituent groups in the District.

## **A Vision for CISD**

*CISD is a learning community united in its commitment to ensuring all students graduate with confidence and competence. The schools and communities work together to provide performance standards which can be applied to the real world. This is achieved through the implementation of quality in instruction, operations, and leadership.*

Conroe ISD has developed a District Improvement Plan as well as Campus Improvement Plans based on comprehensive needs assessments. These plans guide the District and Campus Level Planning and Decision Making Committees in determining specific strategies which will strengthen the attainment of the District's vision. District and campus goals include:

- Student Achievement & Post-Secondary Success;
- School Leadership and Fiscal Responsibility;
- Recruitment, Development & Retention of Staff;
- Safe and Collaborative School Culture;
- Effective Instruction;

The annual budget serves as the foundation for the District's financial planning and control. The District maintains budgetary controls throughout all of its financial systems. The objective of these controls is to ensure compliance with legal provisions embodied in the annually appropriated budget approved by the Board of Trustees. Activities of the general fund, special revenue funds, debt service fund and capital projects funds are included in the annually appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by function within each individual fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Although encumbered amounts lapse at year-end, they are generally re-appropriated as part of the next year's budget through a Board-adopted budget amendment.

## **Factors Affecting Financial Condition**

The information presented in the budget is perhaps best understood when it is considered within the broader perspective of the specific environment in which the District operates.

Located just north of Houston, Texas in Montgomery County, serving the communities of Conroe, The Woodlands, Oak Ridge North, Shenandoah, and Cut 'n Shoot, the District's boundaries encompass approximately 348 square miles in Montgomery County and is a dynamic factor in the quality of life and economic development efforts of the area. Residential properties account for approximately 67.35% of net taxable AV, followed by commercial and industrial properties, which account for nearly 15.43% of net taxable AV. While the oil-and-gas industry and mineral production have a substantial presence in the regional economy, these activities make up a minimal amount of the tax base. Furthermore, the district is bisected by the Houston-Dallas Freeway (Interstate 45), U.S. Highway 75, the Grand Parkway (SH 99) and state highways 105 and 242. These highways connect residents with employment opportunities in the rapidly expanding Houston MSA, which we consider broad and diverse. Therefore, district population growth remains strong.

## Executive Summary (continued)

Likewise, there has been substantial AV growth within the district as market values have continued to increase. The following table provides information on the district's top ten taxpayers and employers.

Top Ten Tax Payers	Total Assessed	Top Ten Employers	Employee Count
Entergy Texas Inc	\$ 304,954,460	Conroe Independent School District	8,492
Woodlands Land Dev LP	\$ 258,768,854	Memorial Hermann The Woodlands Hospital	2,974
McKesson Corporation	\$ 207,184,428	CHI St. Luke's Health The Woodlands	1,857
HH Woodlands Tower Holdings LLC	\$ 206,071,200	Houston Methodist The Woodlands Hospital	1,850
The Woodlands Mall Associates	\$ 194,306,149	Alight Solutions	1,530
Ball Metal Container Corp	\$ 147,330,120	Lone Star College - Montgomery	1,362
Wal-Mart Real Estate Bus Trust	\$ 145,653,816	Texas Children's Hospital The Woodlands	1,148
IMI MSW LLC	\$ 140,022,810	Chevron Phillips Chemical Company	1,070
HH Hackett Tower Holdings LLC	\$ 126,126,630	Woodforest National Bank	1,029
HL Champion Holding Company LLC	\$ 117,149,530	Entergy Texas	977

Conroe Independent School District is the 9th largest district in the State and the 60th largest in the United States, serving nearly 71,000 students at 67 campuses. The Conroe Independent School District is among the fastest growing school districts in the state with a growth of approximately 1,500-3,000 additional students each year (which represents 2-4% of the total 69,515 budgeted student population), and is projected to reach enrollment of 98,353 students by the year 2032. Actual enroll as of October 28, 2022 is in excess of 70,700 students. Conroe ISD covers almost one-third of Montgomery County.

### Employment Trends & Economy

The City of Conroe and Montgomery County are both near an unemployment rate of 4.1%, having decreased more than one full percentage point from the prior year. Over the last year, the Montgomery County workforce has grown by approximately 12,000. Total covered employment in the county experienced a strong increase of 1,395 jobs over first quarter 2022. The 0.7% increase was stronger than the historical average first quarter increase of 0.4%. Most industry sectors reported increases. Largest gains were in Professional and Business Services, up 763 jobs, or 2.6%, and Financial Activities, up 579 jobs or 5.8%. ExxonMobil's move to the northern suburbs a few years ago spurred a half-decade housing boom, as ten thousand employees formerly scattered around Metro Houston, as well as many relocating from other regions of the country, found new homes in and around the District. As the Houston Metro Area matures and land values in the urban core increase, many companies in need of large industrial and distribution spaces are also consolidating fragmented operations to the area. Both commercial and industrial employment hubs are expanding along the North Freeway throughout the District. Conroe Park North, Deison Technology Park, The Woodlands Town Center, and City Place are all significant regional employment centers that help attract new residents to Conroe ISD.

City Place, formerly known as Springwoods Village, the new mixed-use development located at Grand Parkway and North Freeway, is quickly becoming the hub for major corporations in the north suburbs. This center is located just outside, but adjacent to, the District in far northern Harris County. The community consists of 9 million square feet of office space. Many corporate relocations to City Place are underway. ExxonMobil acquired XTO Energy and relocated 1,200 positions from downtown Fort Worth to its north side Houston campus in the spring of 2018. Another 400 XTO positions were relocated to the campus in 2020. Other relocations to City Place include both Hewlett Packard Inc. (HP Inc.) and HP Enterprise, Southwestern Energy (SWN), as well as the American Bureau of Shipping (ABS).

## Executive Summary (continued)

Along with corporate relocations, the suburbs are becoming increasingly more industrial as land prices increase inside the urban core. Also, growth in the manufacturing and distribution sectors have led to many new companies moving to the fringes of Metro Houston to take advantage of highway networks leading to other large urban centers in Texas and beyond. The City of Conroe acquired 610 acres of land adjacent to the existing Conroe Park North Industrial Park near the Conroe-North Houston Regional Airport. This land will allow businesses to expand their footprint in the Conroe region and create thousands of jobs.

The Woodlands Town Center represents the commercial hub in the southern part of the District and it continues to expand. The high growth of the last decade has slowed in The Woodlands, but new commercial construction is still coming online.

The chart below displays comparative employment statistics for the county, state and country.

<b>Labor Market Statistics</b>							
<b>Montgomery County</b>							
<b>Year Ended August 31</b>	<b>Civilian Labor Force</b>	<b>Total Employment</b>	<b>Personal Income<sup>a</sup> (In Thousands)</b>	<b>Per Capita Personal<sup>a</sup> Income</b>	<b>Percent Unemployed County</b>	<b>Percent Unemployed State</b>	<b>Percent Unemployed U.S.</b>
2013	244,071	231,189	26,549,916	53,192	5.3	6.3	7.3
2014	253,103	241,166	28,982,523	55,849	4.7	5.5	6.3
2015	250,993	240,362	32,516,990	60,490	4.2	4.4	5.2
2016	259,617	245,412	32,516,990	55,493	5.5	5.0	5
2017	261,159	249,459	32,877,204	60,783	4.5	4.5	4.5
2018	272,940	262,593	37,585,521	63,605	3.8	3.9	3.9
2019	278,802	268,877	39,403,353	64,853	3.5	3.6	3.8
2020	282,803	263,182	41,035,812	65,516	6.9	6.9	6.9
2021	289,048	273,247	41,035,812	65,516	5.5	5.9	5.2
2022	302,050	289,601	41,035,812	65,516	4.1	4.1	3.7

<sup>a</sup> Personal & per capita income information is only available through 2020 therefore the same income was for 2022

With strong collaborative ties with the chambers of commerce and the business community, with the other local governmental entities in the area and with the Lone Star College System, CISD is making new inroads in building support and targeting resources to achieve the greatest impact for all of our students. The financial, cultural, educational and recreational climate of the area is a testimony to the collective leadership and to the communities' progressive attitude toward responsible growth and their vision of the future.

## Executive Summary (continued)

### Major Indicators

In looking at the most common indicators of quality in a school system, the following are examples of what is going on in the District:

**Test Scores** –The District received an overall performance rating of “B” on the 2022 Accountability Rating Summary. The district received a B in all three Domains which include Student Achievement, School Progress, and Closing the Gaps. Closing the Gaps includes both state and federal requirements.

Scholastic Aptitude Test (SAT) scores have also risen over the last several years and are above the national averages even when a higher percentage of District students take the test than their peers across the nation. In 2021-22 Conroe ISD continues to test a high number of students on the SAT (3,175 seniors) and ACT (311 seniors).

**Attendance Rate** – The district has seen a small decline in attendance rate since the pandemic, however despite the rapid growth in the District and the problems facing families today, the attendance rate (92%) in the District remains high.

**Completion Rate** - The District's 2022 graduation rate was 96.4% and is well above the State average, meaning more students are finishing high school and are entering college or the work force.

**Public Support** – Proposition A of the 2019 Bond Referendum was passed by the voters in the November 2019 election. The bond referendum includes the construction of new schools, classroom additions to accommodate student growth, improvements to aged buildings to sustain capacity, land purchases, and the continuation of safety and security upgrades.

### Other Information

The District received its Financial Integrity Rating System of Texas (FIRST) score from the Texas Education Agency for measurement of fiscal year 2020-2021 and the District scored the highest rating attainable - “Superior”.

Conroe ISD continues to receive recognition for transparency from the Texas Comptroller of Public Accounts earning Transparency Stars for Traditional Finances, Contracts & Procurement, and Debt Obligations. Conroe ISD was recognized by the Comptroller's Office for being the state's first local government entity to receive all three transparency awards.

Conroe ISD has earned a 5-Star Rating by the 2020 Texas Smart Schools. Conroe ISD is one of only 2 ISD's to receive a 5-Star rating for all twelve years.

Conroe ISD received a 1.1 rating from the Education Resource Group (ERG) for high academic performance by students and efficiency in spending. This ranks Conroe ISD as the 2<sup>nd</sup> highest rated district out of the 200 largest districts in the state.

## Key Factors and Summary

### Challenges

The most significant challenge presented in forming the Conroe ISD budget was responding to the everchanging needs of the district, planning for the rapid growth in enrollment, and planning and funding for the increase in safety and security measures. Significant challenges for the 2022-2023 budget year are the uncertainty of state funding heading into a legislative year, as well as planning for the ending of ESSER funding and the impact it will have on the general fund budget.

The continued increase of enrollment requires additional financial resources to fund areas such as, campus personnel, support staff, instructional facilities, equipment, and supplies. In addition to the recurring required increases that are necessary in every budget year, the opening of new campuses provides significant challenges.

The District feels certain that even with these challenges the District will be able to maintain a constant and stable fund balance in the General Fund

### Funding Sources

The General and Debt Service funds receive funding from two major sources: tax revenues and state funding. The District receives approximately 73% of its revenues from local sources. Although the District's student population is growing, the District tax base is growing at an even faster rate. With the growth in the District's tax base, the District is able to provide adequate funding to cover the increased cost due to student growth, and provide resources necessary for reaching the goals established by the District.

The Capital Projects Fund receives its funding from the proceeds from the sale of bonds. These bonds are approved through bond referendums that are approved by the voters in Conroe ISD. The last bond referendum was approved in 2019 in the amount of \$653,570,000

The Food Service Special Revenue Fund has two major sources of revenue, national school lunch and breakfast program and user fees –i.e. student payments for meals. The national school program accounts for approximately (82%) of the budget and user fees generate (18%).

The 2022-23 budget was developed according to goals and directions established by the Board of Trustees and the Superintendent. These goals are evident in all areas of the budget as resources are allocated as necessary to meet the established criteria.

**Acknowledgments** - We would like to express appreciation to the Board of Trustees for concern in providing fiscal accountability to the patrons of our District and for its leadership in the development of one of the best educational operations within the State of Texas. Many hours have been devoted to this District by teachers, principals and administrators, and thanks is extended to the entire Conroe Independent School District Team who have worked so hard to provide a high-quality, cost-efficient education to the students we serve. Additionally, the preparation of this report was accomplished through much time and effort on the part of the District's Finance Department and special appreciation is expressed to them.

# Budget Summary



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Conroe Independent School District

### *Budget Calendar Fiscal Year 2022-2023*

December 5, 2021	Preliminary budget meeting of the Finance Office to discuss budget development process
February 17, 2022	First meeting with the Board to discuss budget projections and goals
January - February	Projected enrollment figures developed and ready for use in budget preparation
February 2022	Preliminary budget meeting with Finance Office, Deputy Superintendent and Assistant Superintendents for Secondary, Middle Schools & Elementary Education to discuss budget meetings with department heads and principals and overall budget process.
February 2022	Initial planning meeting with TASB to discuss salary/compensation plan for 2022-2023.
February 2022	Benefits design and rate planning with Employee Benefits Committee.
April 5, 2022	Board workshop to discuss budget. TASB presented compensation plan to Board. Benefit plan design presented to Board.
April 19, 2022	Regular Board Meeting. Benefit plan approved.
April 20, 2022	<b>PRINCIPALS/DIRECTORS MEETING</b> Distribute budget information to campus principals and directors. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
Feb – May 2022	Staffing allocation meetings with Assistant Superintendents for Secondary, Middle Schools and Elementary Education.



## Conroe Independent School District

### *Budget Calendar* *Fiscal Year 2022-2023*

Feb – May 2022	Legislative session monitored for changes that could impact funding.
April-May 2022	Finance Office to meet with individual support departments to discuss needs to upcoming school year and the budget development process.
May 5, 2022	Special Board Meeting. Compensation plan approved for 2022-2023.
May 6, 2022	Campus budgets due to Assistant Superintendents for Secondary, Middle Schools and Elementary Education.
May 27, 2022	Campus budgets due to Finance Office All departmental budgets due to the Finance Office
May-June 2022	Review campus and department budgets. Develop payroll budgets.
June 2022	Revenue budgets developed based on estimated tax values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.
May – August 2022	Schedule meetings and review budget with the Board of Trustees.
June 14, 2022	Regular Board Meeting (Preliminary Budget Presentation)
July 13, 2022	Meeting with District-Level Planning & Decision-Making Committee to discuss 2022-23 Budget
July 25, 2022	<b>FOR INFORMATION ONLY</b> District receives certified estimate appraisal roll from Montgomery County Appraisal District. Adjust revenue projections.

## Conroe Independent School District

### *Budget Calendar Fiscal Year 2022-2023*

July 26, 2022	Values reported to TEA for final approval of the districts Maximum Compressed Rate (MCR) tax rate. Revenue projections finalized based on proposed tax rate.
August 2, 2022	Public hearing on 2022-23 Budget and Tax Rate. Special Board Meeting to discuss budget.
August 6, 2022	<i>“NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND TAX RATE”</i> published in the Conroe Courier & posted on the District Website. (must be at least 10 days prior to public meeting).
August 16, 2022	<b>REGULAR BOARD MEETING</b> <ol style="list-style-type: none"><li>1. Public hearing on 2022-23 Budget and Tax Rate.</li><li>2. Adopt 2022-23 Budget (Must be before adoption of tax rate)</li></ol>
August 22, 2022	District receives certified appraisal roll from Montgomery County Appraisal District.
September 20, 2022	<b>REGULAR BOARD MEETING</b> Set 2022-23 Tax Rate (Must adopt by component, i.e. M&O and I&S).

**Conroe Independent School District**

**Combined Budget Summary: 2022-2023  
General Fund, Debt Service Fund, Capital Projects & Food Service Fund**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>2022-2023 Total</u>
<b>Revenues</b>					
5710 Tax Collections	\$ 445,543,677	\$ 135,350,381	\$ -	\$ -	\$ 580,894,058
5742 Investment earnings	3,600,000	200,000	-	-	3,800,000
5749 Miscellaneous	3,800,000	-	-	-	3,800,000
5751 Food service-meals	-	-	-	4,281,777	4,281,777
<b>Total Local Revenues</b>	<u>452,943,677</u>	<u>135,550,381</u>	<u>-</u>	<u>4,281,777</u>	<u>592,775,835</u>
5810 Foundation school program	132,584,314	-	-	-	132,584,314
5829 Miscellaneous state revenue	-	1,473,226	-	-	1,473,226
5831 Teacher retirement on-behalf	34,300,000	-	-	-	34,300,000
<b>Total State Revenues</b>	<u>166,884,314</u>	<u>1,473,226</u>	<u>-</u>	<u>-</u>	<u>168,357,540</u>
5921 School breakfast program	-	-	-	3,501,850	3,501,850
5922 National school lunch program	-	-	-	16,216,373	16,216,373
5929 Misc. Federal Revenues	-	-	-	-	-
<b>Total Federal Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,718,223</u>	<u>19,718,223</u>
<b>Total Revenues</b>	<u><b>619,827,991</b></u>	<u><b>137,023,607</b></u>	<u><b>-</b></u>	<u><b>24,000,000</b></u>	<u><b>780,851,598</b></u>
<b>Expenditures</b>					
11 Instruction	393,315,237	-	-	-	393,315,237
12 Instructional resources & media	6,488,261	-	-	-	6,488,261
13 Staff development	7,929,129	-	-	-	7,929,129
21 Instructional administration	6,419,005	-	-	-	6,419,005
23 School administration	38,398,609	-	-	-	38,398,609
31 Guidance and counseling	21,357,013	-	-	-	21,357,013
32 Social work services	850,671	-	-	-	850,671
33 Health services	7,771,387	-	-	-	7,771,387
34 Student transportation	30,530,699	-	-	-	30,530,699
35 Food services	-	-	-	22,416,000	22,416,000
36 Co-curricular activities	13,270,031	-	-	-	13,270,031
41 General administration	9,868,551	-	-	-	9,868,551
51 Plant maintenance & operations	62,417,607	-	205,373	1,584,000	64,206,980
52 School police	9,265,524	-	-	-	9,265,524
53 Technology	7,828,387	-	4,047,389	-	11,875,776
61 Community service	17,880	-	-	-	17,880
71 Debt service	-	130,166,253	-	-	130,166,253
81 Facilities acquisition & const.	-	-	350,903,571	-	350,903,571
99 Other Intergovernmental	4,100,000	-	-	-	4,100,000
<b>Total Expenditures</b>	<u><b>619,827,991</b></u>	<u><b>130,166,253</b></u>	<u><b>355,156,333</b></u>	<u><b>24,000,000</b></u>	<u><b>1,129,150,577</b></u>
<b>Excess Revenues Over Expenditures</b>	<u>-</u>	<u>6,857,354</u>	<u>(355,156,333)</u>	<u>-</u>	<u>(348,298,979)</u>
<b>Other Resources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance-Beginning-Projected	178,452,179	19,912,561	360,152,284	13,742,163	572,259,187
<b>Fund Balance-Ending-Projected</b>	<u><b>\$ 178,452,179</b></u>	<u><b>\$ 26,769,915</b></u>	<u><b>\$ 4,995,951</b></u>	<u><b>\$ 13,742,163</b></u>	<u><b>\$ 223,960,208</b></u>

**Expenditures By Major Object**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>2022-2023 Total</u>
6100 Payroll Costs	\$ 553,586,140	\$ -	\$ -	\$ 9,430,000	\$ 563,016,140
6200 Purchase & Cont Service	31,862,658	-	514,252	1,956,000	34,332,910
6300 Supplies and Materials	25,395,603	-	6,867,177	12,234,000	44,496,780
6400 Other Operating Expend	8,070,890	-	-	40,000	8,110,890
6500 Debt Service	-	130,166,253	-	-	130,166,253
6600 Capital Outlay	912,700	-	347,774,904	340,000	349,027,604
<b>Total Expenditures</b>	<u><b>\$ 619,827,991</b></u>	<u><b>\$ 130,166,253</b></u>	<u><b>\$ 355,156,333</b></u>	<u><b>\$ 24,000,000</b></u>	<u><b>\$ 1,129,150,577</b></u>

Note: Please see individual fund sub-sections for more detailed explanations of revenues, expenditures and fund balance.

# Where Does Our Money Come From?



## Local

Local property tax collections generate roughly 72% of budgeted revenue (*General Fund*). Property values are determined by the Montgomery County Appraisal District.



## State

State Revenue generates roughly 22% of budgeted revenue (*General Fund*). Funding is received from the Texas Education Agency (*TEA*) and is based primarily on student attendance.



## Federal

Revenue received from various federal sources are directed towards specific programs.

# Proportionate Share of Total Revenue

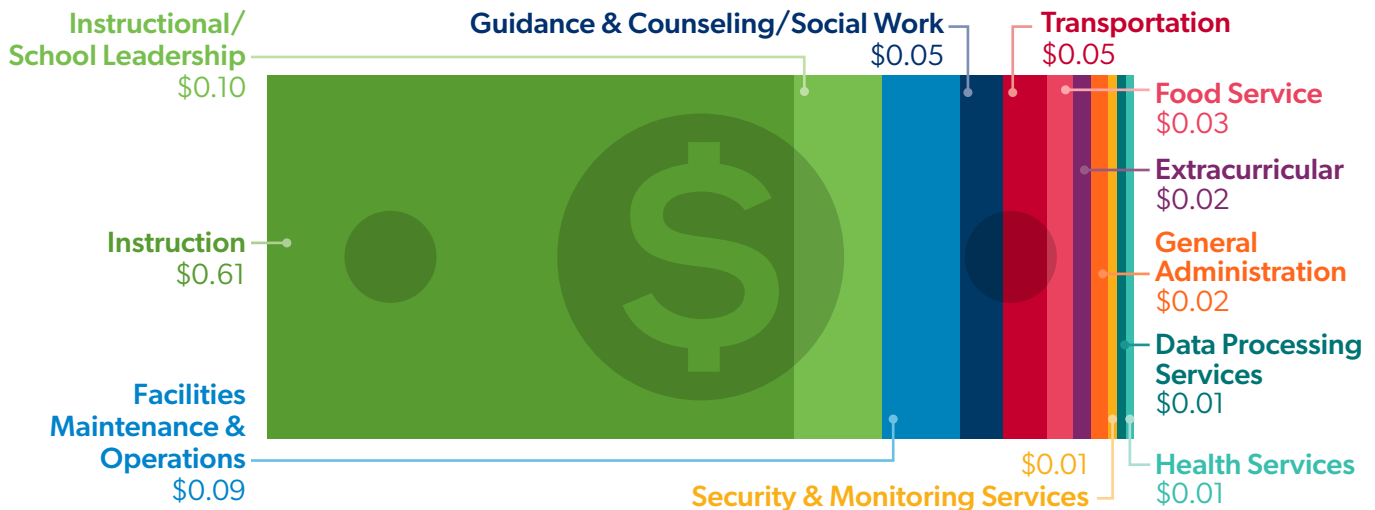
Local Property taxes fill the glass first, and the state fills in any space that is left.



If property values increase, the state's portion decreases.



# How a Dollar is Spent



# General Fund



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## General Fund

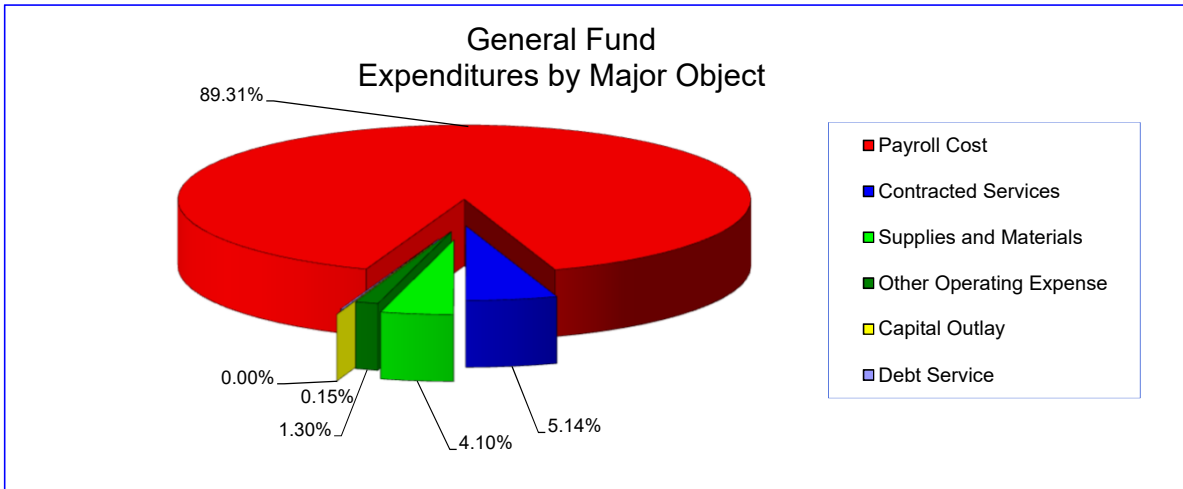
### Budget Summary: 2022-2023 Summary by Major Object and Function

		2020-21	2021-22	2021-22	2022-23	Percent
		Actual	Amended Budget	Actual	Budget	Inc/Dec
<b>Revenues</b>						
5710	Tax collections	\$ 379,881,671	\$ 394,937,372	\$ 391,187,568	\$ 445,543,677	13.90%
5742	Investment earnings	552,245	1,100,000	(421,015)	3,600,000	-955.08%
5749	Miscellaneous	4,282,744	4,110,729	4,264,436	3,800,000	-10.89%
	<b>Total Local Revenues</b>	<b>384,716,660</b>	<b>400,148,101</b>	<b>395,030,989</b>	<b>452,943,677</b>	<b>14.66%</b>
5810	Foundation school program	154,996,424	151,982,628	174,097,109	132,584,314	-23.84%
5819	Other State Revenue	403,409	-	-	-	0.00%
5831	Teacher retirement on-behalf	30,849,229	34,300,000	31,887,214	34,300,000	7.57%
	<b>Total State Revenues</b>	<b>186,249,062</b>	<b>186,282,628</b>	<b>205,984,323</b>	<b>166,884,314</b>	<b>-18.98%</b>
5929	Misc. federal revenues	29,928,571	3,198,000	13,164,401	-	-100.00%
	<b>Total Revenues</b>	<b>600,894,293</b>	<b>589,628,729</b>	<b>614,179,713</b>	<b>619,827,991</b>	<b>0.92%</b>
<b>Expenditures</b>						
11	Instruction	345,728,672	377,307,261	373,409,141	393,315,237	5.33%
12	Instructional resources & media	6,012,183	6,652,287	6,209,693	6,488,261	4.49%
13	Staff development	8,073,635	9,712,771	9,194,330	7,929,129	-13.76%
21	Instructional administration	5,705,252	6,905,689	6,244,300	6,419,005	2.80%
23	School administration	36,498,112	39,146,570	38,693,574	38,398,609	-0.76%
31	Guidance and counseling	20,213,609	22,425,192	21,850,060	21,357,013	-2.26%
32	Social work services	746,273	1,411,901	1,276,272	850,671	-33.35%
33	Health service	6,657,892	1,907,083	617,528	7,771,387	1158.47%
34	Student transportation	27,131,666	33,484,914	31,187,104	30,530,699	-2.10%
36	Co-curricular activities	11,766,398	14,364,939	13,437,617	13,270,031	-1.25%
41	General administration	9,097,114	11,093,303	10,235,257	9,868,551	-3.58%
51	Plant maintenance & operations	55,719,815	63,440,143	62,521,718	62,417,607	-0.17%
52	School police	8,373,195	9,633,841	8,902,118	9,265,524	4.08%
53	Technology	7,506,404	8,645,197	8,038,186	7,828,387	-2.61%
61	Community service	5,503	24,880	8,431	17,880	112.07%
71	Debt service	-	406,050	406,050	-	-100.00%
81	Facilities acquisition & const.	211,474	1,187,870	1,038,894	-	-100.00%
99	Other Intergovernmental	3,871,780	3,900,000	3,862,902	4,100,000	6.14%
	<b>Total Expenditures</b>	<b>553,318,977</b>	<b>611,649,891</b>	<b>597,133,175</b>	<b>619,827,991</b>	<b>3.80%</b>
<b>Other Financing Sources &amp; Uses</b>						
	Other	30,425,000	16,000,000	16,000,000	-	100.00%
	<b>Total Other Financing Sources &amp; Uses</b>	<b>30,425,000</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>-</b>	<b>100.00%</b>
	<b>Total</b>	<b>583,743,977</b>	<b>627,649,891</b>	<b>613,133,175</b>	<b>619,827,991</b>	<b>1.09%</b>
	<b>Excess Revenues Over Expenditures</b>	<b>\$ 17,150,316</b>	<b>\$ (38,021,162)</b>	<b>\$ 1,046,538</b>	<b>\$ -</b>	<b>-100.00%</b>

## General Fund

### Budget Summary: 2022-2023 Expenditure Summary by Major Object

	2020-21 Actual	2021-22 Amended Budget	2021-22 Actual	2022-23 Budget	Percent Inc/Dec	Percent of Total
6100 Payroll Cost	\$ 496,673,681	\$ 536,057,434	\$ 529,295,260	\$ 553,586,140	4.59%	89.31%
6200 Contracted Services	29,288,827	36,213,084	34,914,317	31,862,658	-8.74%	5.14%
6300 Supplies and Materials	19,432,621	26,590,793	21,569,460	25,395,603	17.74%	4.10%
6400 Other Operating Expense	6,119,198	9,258,637	8,586,417	8,070,890	-6.00%	1.30%
6500 Debt Service	-	406,050	406,050	-	-100.00%	0.00%
6600 Capital Outlay	1,804,650	3,123,893	2,361,671	912,700	-61.35%	0.15%
<b>Total Expenditures</b>	<b>\$ 553,318,977</b>	<b>\$ 611,649,891</b>	<b>\$ 597,133,175</b>	<b>\$ 619,827,991</b>	<b>3.80%</b>	<b>100%</b>



**General Fund**

**Budget Summary: 2022-2023**  
**Expenditure Summary by Major Object within Function**

	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Instruction</b>				
11 61-Payroll	\$ 336,409,499	\$ 365,150,940	\$ 364,350,857	\$ 380,078,538
62-Contracted Services	1,475,083	1,278,988	862,070	1,226,038
63-Supplies	7,222,718	9,561,652	7,199,041	11,390,229
64-Other	504,207	1,025,211	881,021	580,432
66-Equipment	117,165	290,470	116,152	40,000
	<u>345,728,672</u>	<u>377,307,261</u>	<u>373,409,141</u>	<u>393,315,237</u>
<b>Instructional Resources and Media Services</b>				
12 61-Payroll	5,317,826	5,914,725	5,574,788	5,765,042
62-Contracted Services	22,743	43,315	10,761	52,000
63-Supplies	671,198	685,440	617,095	666,319
64-Other	416	7,253	7,049	4,900
66-Equipment	-	1,554	-	-
	<u>6,012,183</u>	<u>6,652,287</u>	<u>6,209,693</u>	<u>6,488,261</u>
<b>Staff Development</b>				
13 61-Payroll	7,727,749	9,220,017	8,855,293	7,850,684
62-Contracted Services	157,726	245,531	139,818	8,000
63-Supplies	110,506	165,198	131,830	17,500
64-Other	77,654	82,025	67,389	52,945
66-Equipment	-	-	-	-
	<u>8,073,635</u>	<u>9,712,771</u>	<u>9,194,330</u>	<u>7,929,129</u>
<b>Instructional Administration</b>				
21 61-Payroll	5,048,340	5,879,537	5,392,532	5,291,341
62-Contracted Services	168,173	185,449	182,615	295,344
63-Supplies	366,366	548,853	428,390	587,170
64-Other	122,373	291,850	240,763	245,150
66-Equipment	-	-	-	-
	<u>5,705,252</u>	<u>6,905,689</u>	<u>6,244,300</u>	<u>6,419,005</u>



**General Fund**

**Budget Summary: 2022-2023**  
**Expenditure Summary by Major Object within Function**

	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>School Administration</b>				
23 61-Payroll	36,255,429	38,816,794	38,416,463	38,098,816
62-Contracted Services	28,070	26,253	20,470	12,207
63-Supplies	163,320	231,919	190,329	216,896
64-Other	51,293	71,529	66,312	70,690
66-Equipment	-	75	-	-
	<u>36,498,112</u>	<u>39,146,570</u>	<u>38,693,574</u>	<u>38,398,609</u>
<b>Guidance and Counseling</b>				
31 61-Payroll	19,400,933	21,302,888	21,000,392	20,711,794
62-Contracted Services	102,392	108,434	72,764	97,352
63-Supplies	685,435	950,075	721,179	476,649
64-Other	24,849	63,795	55,725	71,218
66-Equipment	-	-	-	-
	<u>20,213,609</u>	<u>22,425,192</u>	<u>21,850,060</u>	<u>21,357,013</u>
<b>Social Work Services</b>				
32 61-Payroll	725,115	953,827	825,561	833,671
62-Contracted Services	-	424,000	424,000	-
63-Supplies	15,467	15,725	13,519	6,000
64-Other	5,691	18,349	13,192	11,000
66-Equipment	-	-	-	-
	<u>746,273</u>	<u>1,411,901</u>	<u>1,276,272</u>	<u>850,671</u>
<b>Health Services</b>				
33 61-Payroll	6,499,868	1,677,936	453,871	7,589,637
62-Contracted Services	50,045	73,703	47,008	6,000
63-Supplies	97,631	134,959	102,467	166,750
64-Other	10,348	20,485	14,182	9,000
66-Equipment	-	-	-	-
	<u>6,657,892</u>	<u>1,907,083</u>	<u>617,528</u>	<u>7,771,387</u>

**General Fund**

**Budget Summary: 2022-2023**  
**Expenditure Summary by Major Object within Function**

	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Student Transportation</b>				
34 61-Payroll	22,289,812	25,883,496	24,855,760	24,466,912
62-Contracted Services	719,492	674,784	589,355	657,037
63-Supplies	3,417,033	6,125,182	4,951,563	4,853,000
64-Other	548,272	629,168	623,144	553,750
66-Equipment	157,057	172,284	167,282	-
	<u>27,131,666</u>	<u>33,484,914</u>	<u>31,187,104</u>	<u>30,530,699</u>
<b>Co-Curricular Activities</b>				
36 61-Payroll	7,928,263	8,470,817	8,284,887	8,708,278
62-Contracted Services	546,599	716,708	618,716	652,558
63-Supplies	1,623,144	1,619,873	1,294,060	1,162,039
64-Other	1,663,392	3,407,912	3,180,124	2,739,656
66-Equipment	5,000	149,629	59,830	7,500
	<u>11,766,398</u>	<u>14,364,939</u>	<u>13,437,617</u>	<u>13,270,031</u>
<b>General Administration</b>				
41 61-Payroll	7,057,427	7,929,679	7,633,551	7,711,569
62-Contracted Services	1,016,459	1,878,592	1,649,111	832,338
63-Supplies	400,394	564,203	440,581	356,245
64-Other	617,335	667,129	483,814	960,899
66-Equipment	5,499	53,700	28,200	7,500
	<u>9,097,114</u>	<u>11,093,303</u>	<u>10,235,257</u>	<u>9,868,551</u>
<b>Plant Maintenance and Operation</b>				
51 61-Payroll	29,519,665	30,825,095	30,279,365	32,480,147
62-Contracted Services	18,434,396	23,721,942	23,656,102	21,565,591
63-Supplies	4,147,815	4,810,011	4,858,581	4,827,819
64-Other	2,443,163	2,901,610	2,892,735	2,686,350
66-Equipment	1,174,776	1,181,485	834,935	857,700
	<u>55,719,815</u>	<u>63,440,143</u>	<u>62,521,718</u>	<u>62,417,607</u>

**General Fund**

**Budget Summary: 2022-2023**  
**Expenditure Summary by Major Object within Function**

	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>School Police</b>				
52 61-Payroll	7,752,133	8,697,070	8,230,044	8,782,753
62-Contracted Services	140,982	165,113	134,047	116,384
63-Supplies	340,477	495,418	319,157	326,887
64-Other	35,278	45,248	35,820	39,500
66-Equipment	104,325	230,992	183,050	-
	<u>8,373,195</u>	<u>9,633,841</u>	<u>8,902,118</u>	<u>9,265,524</u>
<b>Technology</b>				
53 61-Payroll	4,741,551	5,333,333	5,141,896	5,216,678
62-Contracted Services	2,550,022	2,728,865	2,620,039	2,229,809
63-Supplies	170,749	529,561	251,678	340,100
64-Other	14,728	25,473	24,573	41,800
66-Equipment	29,354	27,965	-	-
	<u>7,506,404</u>	<u>8,645,197</u>	<u>8,038,186</u>	<u>7,828,387</u>
<b>Community Service</b>				
61 61-Payroll	71	1,280	-	280
62-Contracted Services	4,865	18,000	4,757	12,000
63-Supplies	368	4,000	3,100	2,000
64-Other	199	1,600	574	3,600
66-Equipment	-	-	-	-
	<u>5,503</u>	<u>24,880</u>	<u>8,431</u>	<u>17,880</u>
<b>Debt Service</b>				
71 65-Debt Service	-	406,050	406,050	-
	<u>-</u>	<u>406,050</u>	<u>406,050</u>	<u>-</u>
<b>Facilities Acquisition and Construction</b>				
81 62-Contracted Services	-	23,407	19,782	-
63-Supplies	-	148,724	46,890	-
66-Equipment	211,474	1,015,739	972,222	-
	<u>211,474</u>	<u>1,187,870</u>	<u>1,038,894</u>	<u>-</u>
<b>Other Intergovernmental</b>				
99 62-Contracted Services	3,871,780	3,900,000	3,862,902	4,100,000
	<u>3,871,780</u>	<u>3,900,000</u>	<u>3,862,902</u>	<u>4,100,000</u>
Other Uses	30,425,000	16,000,000	16,000,000	-
<b>Total</b>	<u>\$ 583,743,977</u>	<u>\$ 627,649,891</u>	<u>\$ 613,133,175</u>	<u>\$ 619,827,991</u>

## General Fund

### *Budget Summary: 2022-2023* *Major Object Summary by Campus*

<u>Organization</u>	<u>Payroll</u> <u>6100</u>	<u>Contracted</u> <u>Services</u> <u>6200</u>	<u>Supplies &amp;</u> <u>Materials</u> <u>6300</u>	<u>Other</u> <u>6400</u>	<u>Capital</u> <u>Outlay</u> <u>6600</u>	<u>Total</u>
101 Anderson Elementary	\$ 4,878,987	\$ 133,561	\$ 84,343	\$ 1,175	\$ -	\$ 5,098,066
102 Austin Elementary	5,395,373	168,511	89,338	175	-	5,653,397
103 Runyan Elementary	4,295,993	125,283	68,492	7,025	-	4,496,793
104 Sam Houston Elementary	4,172,475	208,193	84,104	375	-	4,465,147
105 Milam Elementary	3,803,171	178,780	66,924	475	-	4,049,350
106 Creighton Elementary	5,828,457	123,532	82,034	11,775	-	6,045,798
107 Armstrong Elementary	4,467,771	166,490	65,466	6,575	-	4,706,302
108 Lamar Elementary	4,399,990	110,571	52,823	2,175	-	4,565,559
109 Oak Ridge Elementary	4,430,828	163,829	67,200	2,675	-	4,664,532
111 Houser Elementary	4,341,734	127,700	62,659	1,275	-	4,533,368
112 Ford Elementary	5,639,141	137,325	77,818	2,085	-	5,856,369
113 Hailey Elementary	3,984,314	109,260	58,848	415	-	4,152,837
114 B. B. Rice Elementary	4,172,185	127,656	58,744	1,075	-	4,359,660
115 San Jacinto Elementary	4,339,250	111,360	62,067	7,075	-	4,519,752
116 Glen Loch Elementary	3,359,931	71,471	134,563	175	-	3,566,140
117 Sally Ride Elementary	3,930,831	94,071	53,242	975	-	4,079,119
118 David Elementary	3,448,869	103,771	48,632	551	-	3,601,823
119 Giesinger Elementary	4,490,959	127,650	65,298	415	-	4,684,322
120 Galatas Elementary	4,516,860	112,428	59,494	1,673	-	4,690,455
121 Barbara Bush Elementary	4,572,863	121,607	73,765	175	-	4,768,410
122 Colin Powell Elementary	4,634,848	108,573	67,275	675	-	4,811,371
123 Buckalew Elementary	4,258,569	122,649	55,797	1,900	-	4,438,915
124 Reaves Elementary	4,882,078	167,958	80,528	975	-	5,131,539
125 Kaufman Elementary	5,358,708	198,384	68,036	4,875	-	5,630,003
126 Wilkinson Elementary	4,792,299	160,985	67,203	2,975	-	5,023,462
127 Broadway Elementary	7,074,181	185,401	80,853	15,775	-	7,356,210
128 Patterson Elementary	5,554,715	126,016	81,693	1,175	-	5,763,599
129 Birnham Woods Elementary	5,256,957	161,726	75,208	1,175	-	5,495,066
131 Snyder Elementary	6,646,448	221,678	88,264	7,775	-	6,964,165
132 Bradley Elementary	6,108,795	118,939	82,423	2,136	-	6,312,293
134 Hope Elementary	3,278,103	260,408	59,589	5,775	-	3,603,875
<b>Total Elementary Schools</b>	146,315,683	4,455,766	2,222,723	93,525	-	153,087,697
071 Coulson Tough K-6	5,800,047	194,621	70,405	3,675	-	6,068,748
074 Joel Deretchin K-6	6,194,218	204,767	73,357	5,175	-	6,477,517
130 Stewart Elementary K-6 School	5,327,163	201,863	62,838	6,125	-	5,597,989
133 Suchma Elementary K-6 School	6,299,653	181,531	70,229	7,225	-	6,558,638
135 Gordon-Reed Elementary K-6 School	3,816,040	199,231	58,873	2,725	-	4,076,869
<b>Total K-6 Schools</b>	27,437,121	982,013	335,702	24,925	-	28,779,761

## General Fund

### **Budget Summary: 2022-2023** **Major Object Summary by Campus**

<u>Organization</u>	<u>Payroll</u>	<u>Contracted</u>	<u>Supplies &amp;</u>		<u>Capital</u>	
	<u>6100</u>	<u>Services</u>	<u>Materials</u>	<u>Other</u>	<u>Outlay</u>	<u>Total</u>
		<u>6200</u>	<u>6300</u>	<u>6400</u>	<u>6600</u>	
045 Wilkerson Intermediate	5,157,518	155,409	68,547	415	-	5,381,889
050 Collins Intermediate	4,583,073	128,783	62,825	175	-	4,774,856
067 Mitchell Intermediate	6,389,457	201,189	76,335	4,275	-	6,671,256
068 Grangerland Intermediate	7,071,180	410,157	102,607	5,015	-	7,588,959
069 Dolly Vogel Intermediate	6,158,444	194,021	78,915	625	-	6,432,005
070 Travis Intermediate	4,427,644	189,021	77,372	674	-	4,694,711
073 Cryar Intermediate	5,314,396	209,436	66,732	275	-	5,590,839
077 Tom Cox Intermediate	4,797,446	184,511	65,801	4,278	-	5,052,036
078 Bozman Intermediate	5,630,409	211,474	87,685	275	-	5,929,843
080 Clark Intermediate	5,746,479	123,554	79,983	5,675	-	5,955,691
<b>Total Intermediate Schools</b>	55,276,046	2,007,555	766,802	21,682	-	58,072,085
041 Peet Junior High	8,666,953	284,234	160,079	26,368	-	9,137,634
046 Knox Junior High	7,772,467	296,167	151,508	36,550	-	8,256,692
049 York Junior High	9,678,630	317,299	229,394	15,999	-	10,241,322
051 Moorhead Junior High	8,374,615	318,648	170,980	34,570	-	8,898,813
053 McCullough Junior High	10,620,859	422,419	231,214	36,468	-	11,310,960
054 Irons Junior High	7,528,063	269,369	160,275	29,096	-	7,986,803
055 Stockton Junior High	8,676,928	195,877	170,763	39,550	-	9,083,118
<b>Total Junior High Schools</b>	61,318,515	2,104,013	1,274,213	218,601	-	64,915,342
001 Conroe High	28,987,144	1,378,648	856,303	317,301	7,500	31,546,896
002 Washington High	2,313,685	246,467	65,459	5,600	-	2,631,211
003 The Woodlands High	23,763,855	1,368,120	493,805	381,804	-	26,007,584
005 Oak Ridge High	16,986,078	1,122,618	408,393	234,612	-	18,751,701
006 Academy of Science & Technology	764,788	8,884	26,100	600	-	800,372
008 Academy for Careers in Engineering	736,283	3,770	45,200	9,800	-	795,053
010 Discipline Alternative - JJAEP	1,947,209	13,918	26,130	10,175	-	1,997,432
011 Caney Creek High	15,416,813	507,847	388,982	258,787	-	16,572,429
013 Academy of Science & Health	660,410	3,250	40,200	18,800	-	722,660
014 The Woodlands College Park High	18,891,869	858,304	476,860	230,755	-	20,457,788
016 Grand Oaks High	18,150,058	617,114	506,017	236,936	-	19,510,125
201 Juvenile Detention	464,058	6,000	8,880	1,000	-	479,938
<b>Total High Schools</b>	129,082,250	6,134,940	3,342,329	1,706,170	7,500	140,273,189
<b>Total Campus Costs</b>	<b>\$ 419,429,615</b>	<b>\$ 15,684,287</b>	<b>\$ 7,941,769</b>	<b>\$ 2,064,903</b>	<b>\$ 7,500</b>	<b>\$ 445,128,074</b>
Percent of Total	94.23%	3.52%	1.78%	0.46%	0.00%	100.00%

## General Fund

### Five Year Summary of Revenues and Expenditures Years Ended August 31, 2019 - August 31, 2023 (Budgeted)

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budgeted 2022-23
<b>Revenues</b>					
Local sources	\$ 386,577,554	\$ 377,849,737	\$ 384,716,660	\$ 395,030,989	\$ 452,943,677
State sources	150,784,433	181,583,895	186,249,062	205,984,323	166,884,314
Federal sources	9,193,630	4,723,637	29,928,571	13,164,401	-
<b>Total Revenues</b>	<u>546,555,617</u>	<u>564,157,269</u>	<u>600,894,293</u>	<u>614,179,713</u>	<u>619,827,991</u>
<b>Expenditures</b>					
Instruction	310,170,670	333,145,654	345,728,672	373,409,141	393,315,237
Instructional resources & media	5,534,183	5,857,554	6,012,183	6,209,693	6,488,261
Staff development	5,691,641	6,647,305	8,073,635	9,194,330	7,929,129
Instructional administration	4,265,161	4,804,826	5,705,252	6,244,300	6,419,005
School administration	32,568,837	35,251,067	36,498,112	38,693,574	38,398,609
Guidance and counseling	16,082,333	18,533,077	20,213,609	21,850,060	21,357,013
Social work services	736,007	706,705	746,273	1,276,272	850,671
Health service	5,703,626	6,356,178	6,657,892	617,528	7,771,387
Student transportation	27,296,072	25,632,602	27,131,666	31,187,104	30,530,699
Co-curricular activities	12,549,250	11,530,322	11,766,398	13,437,617	13,270,031
General administration	9,573,316	8,956,343	9,097,114	10,235,257	9,868,551
Plant maintenance & operations	46,591,089	52,190,713	55,719,815	62,521,718	62,417,607
School police	7,876,093	7,864,299	8,373,195	8,902,118	9,265,524
Technology	6,752,315	7,441,977	7,506,404	8,038,186	7,828,387
Community service	10,014	3,040	5,503	8,431	17,880
Debt service	-	-	-	406,050	-
Facilities acquisition & const.	161,172	1,101,789	211,474	1,038,894	-
Other Intergovernmental	4,008,566	3,847,087	3,871,780	3,862,902	4,100,000
<b>Total Expenditures</b>	<u>495,570,345</u>	<u>529,870,538</u>	<u>553,318,977</u>	<u>597,133,175</u>	<u>619,827,991</u>
<b>Revenues Over Expenditures</b>	50,985,272	34,286,731	47,575,316	17,046,538	-
<b>Other Financing Sources</b>					
Operating transfers in (out)	(49,150,000)	(10,425,000)	(30,425,000)	(16,000,000)	-
Other resources	-	-	-	-	-
Bond proceeds	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>(49,150,000)</u>	<u>(10,425,000)</u>	<u>(30,425,000)</u>	<u>(16,000,000)</u>	<u>-</u>
<b>Revenues and Other Sources Over Expenditures and Other</b>	1,835,272	23,861,731	17,150,316	1,046,538	-
<b>Fund Balance, beginning</b>	138,247,770	140,083,042	163,944,773	181,095,089	182,141,627
<b>Fund Balance, ending</b>	<u>\$ 140,083,042</u>	<u>\$ 163,944,773</u>	<u>\$ 181,095,089</u>	<u>\$ 182,141,627</u>	<u>\$ 182,141,627</u>

# Debt Service Fund

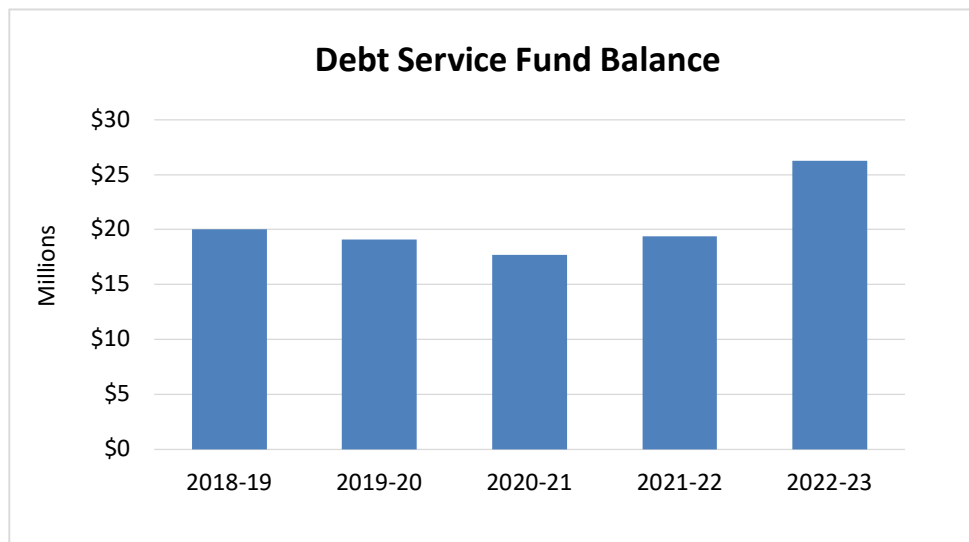


**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Debt Service Fund

### Five Year Summary of Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
<b>Revenues</b>					
Local sources	\$ 78,720,462	\$ 98,336,657	\$ 103,374,083	\$ 111,041,675	\$ 135,550,381
State sources	1,443,626	1,391,224	1,406,799	1,330,393	1,473,226
<b>Total Revenues</b>	<b>80,164,088</b>	<b>99,727,881</b>	<b>104,780,882</b>	<b>112,372,068</b>	<b>137,023,607</b>
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	53,815,000	47,245,000	46,810,000	50,775,000	62,745,000
Interest & fees	55,642,235	55,630,216	57,949,398	62,111,672	67,421,253
<b>Total Expenditures</b>	<b>109,457,235</b>	<b>102,875,216</b>	<b>104,759,398</b>	<b>112,886,672</b>	<b>130,166,253</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,293,147)</b>	<b>(3,147,335)</b>	<b>21,484</b>	<b>(514,604)</b>	<b>6,857,354</b>
<b>Other Financing Sources (Uses)</b>					
Operating transfers	17,150,000	-	-	-	-
Proceeds from refunding bonds	-	77,584,881	202,633,806	2,218,187	-
Payment to refunding bond agent	-	(75,385,151)	(204,045,850)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>17,150,000</b>	<b>2,199,730</b>	<b>(1,412,044)</b>	<b>2,218,187</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures</b>	<b>(12,143,147)</b>	<b>(947,605)</b>	<b>(1,390,560)</b>	<b>1,703,583</b>	<b>6,857,354</b>
<b>Fund Balances, beginning</b>	<b>32,175,686</b>	<b>20,032,539</b>	<b>19,084,934</b>	<b>17,694,374</b>	<b>19,397,957</b>
<b>Fund Balances, ending</b>	<b>\$ 20,032,539</b>	<b>\$ 19,084,934</b>	<b>\$ 17,694,374</b>	<b>\$ 19,397,957</b>	<b>\$ 26,255,311</b>





**Debt Service Fund**

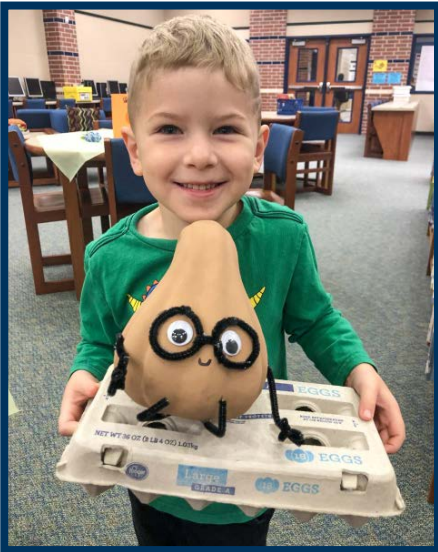
**Budget Summary: 2022-23**

**Revenue & Expenditure Summary by Major Object**

	<b>2020-21 Actual</b>	<b>2021-22 Amended Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>Percent of Total</b>
<b>Revenues</b>					
Local sources	\$ 103,374,083	\$ 112,100,127	\$ 111,041,675	\$ 135,550,381	98.92%
State Sources	1,406,799	1,540,370	1,330,393	1,473,226	1.08%
<b>Total Revenues</b>	<u>104,780,882</u>	<u>113,640,497</u>	<u>112,372,068</u>	<u>137,023,607</u>	<u>100.00%</u>
<b>Expenditures by object</b>					
Debt Service	<u>104,759,398</u>	<u>112,886,672</u>	<u>112,886,672</u>	<u>130,166,253</u>	<u>100.00%</u>
<b>Total Expenditures</b>	<u>104,759,398</u>	<u>112,886,672</u>	<u>112,886,672</u>	<u>130,166,253</u>	<u>100.00%</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u><u>\$ 21,484</u></u>	<u><u>\$ 753,825</u></u>	<u><u>\$ (514,604)</u></u>	<u><u>\$ 6,857,354</u></u>	



# Capital Projects Fund

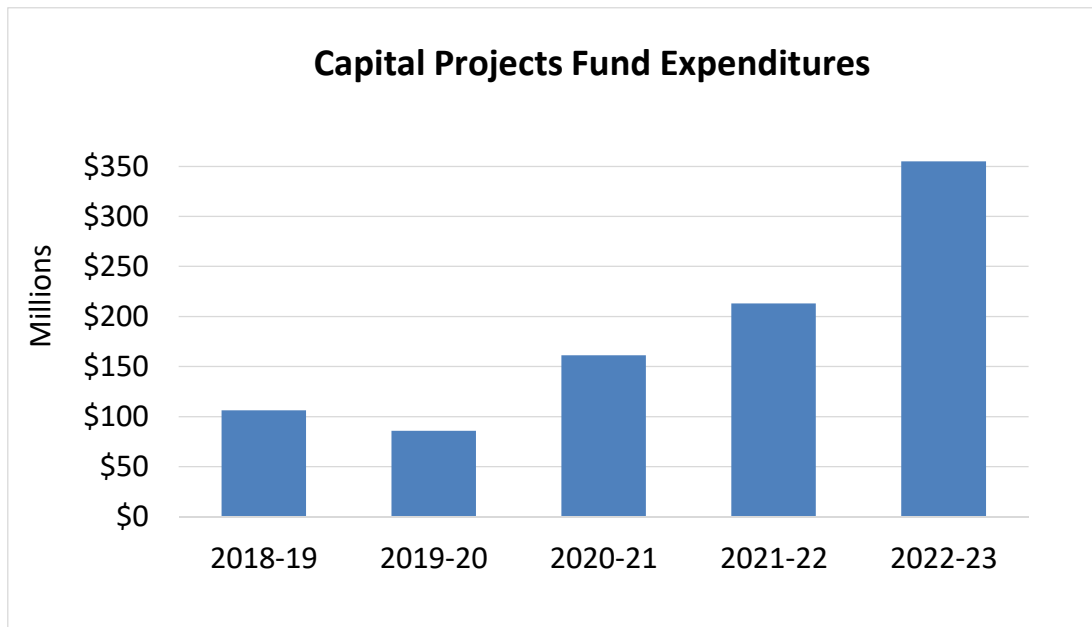


**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Capital Projects Fund

### Five Year Summary of Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
<b>Revenues</b>					
Local sources	\$ 3,934,936	\$ 2,511,758	\$ 2,218,213	\$ 3,451,927	\$ -
<b>Total Revenues</b>	<u>3,934,936</u>	<u>2,511,758</u>	<u>2,218,213</u>	<u>3,451,927</u>	<u>-</u>
<b>Expenditures</b>					
Student Transportation	-	1,014,676	136,106	-	-
Plant Maintenance and Operations	411	-	105,227	292,500	205,373
Technology	-	-	2,961,395	4,950,759	4,047,389
Facilities Acquisition and Construction	106,349,261	84,781,583	158,063,251	207,712,399	350,903,571
<b>Total Expenditures</b>	<u>106,349,672</u>	<u>85,796,259</u>	<u>161,265,979</u>	<u>212,955,658</u>	<u>355,156,333</u>
<b>Revenues Over (Under) Expenditures</b>	(102,414,736)	(83,284,501)	(159,047,766)	(209,503,731)	(355,156,333)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in/(out)	32,000,000	10,000,000	30,000,000	16,000,000	-
Sale of Real Property	-	-	4,531,016	-	-
General Obligation Bond Proceeds	-	122,500,000	189,000,000	342,070,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>32,000,000</u>	<u>132,500,000</u>	<u>223,531,016</u>	<u>358,070,000</u>	<u>-</u>
<b>Revenues and Other Sources Over (Under) Expenditures</b>	(70,414,736)	49,215,499	64,483,250	148,566,269	(355,156,333)
<b>Fund Balances, beginning</b>	<u>168,302,002</u>	<u>97,887,266</u>	<u>147,102,765</u>	<u>211,586,015</u>	<u>360,152,284</u>
<b>Fund Balances, ending</b>	<u>\$ 97,887,266</u>	<u>\$ 147,102,765</u>	<u>\$ 211,586,015</u>	<u>\$ 360,152,284</u>	<u>\$ 4,995,951</u>



**Capital Projects Fund**

**Budget Summary: 2022-23**

**Revenue & Expenditure Summary by Major Object**

	<b>2020-21 Actual</b>	<b>2021-22 Amended Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>Percent of Total</b>
<b>Revenues</b>					
Local sources	\$ 2,218,213	\$ -	\$ 3,451,927	\$ -	0.00%
<b>Total Revenues</b>	<u>2,218,213</u>	<u>-</u>	<u>3,451,927</u>	<u>-</u>	<u>0.00%</u>
<b>Expenditures by object</b>					
Contracted Services	656,121	1,379,670	898,976	514,252	0.1%
Supplies	6,147,762	9,755,445	4,758,288	6,867,177	1.9%
Other Operating Expenses	-	-	-	-	
Capital outlay	<u>154,462,096</u>	<u>556,976,877</u>	<u>207,298,394</u>	<u>347,774,904</u>	<u>97.9%</u>
<b>Total Expenditures</b>	<u>161,265,979</u>	<u>568,111,992</u>	<u>212,955,658</u>	<u>355,156,333</u>	<u>100.00%</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u><u>\$ (159,047,766)</u></u>	<u><u>\$ (568,111,992)</u></u>	<u><u>\$ (209,503,731)</u></u>	<u><u>\$ (355,156,333)</u></u>	



# November 2019 Bond Referendum

## PROP A

### Project Estimate

#### New Campuses & Additions

Elementary #45 - Caney Creek Feeder - Flex 20 .....	\$35,079,000
Elementary #46 - Conroe Feeder - Flex 21 .....	37,184,000
Elementary #47 - Grand Oaks Feeder - Flex 22 .....	39,415,000
Elementary #48 - Caney Creek Feeder - Flex 23 .....	39,415,000
New Junior High School - Caney Creek Feeder .....	80,630,000
TW College Park: Classroom Addition .....	9,864,000
The Woodlands HS: Career & Technical Education, Engineering & Science Lab Additions .....	11,192,000
Caney Creek HS: Capacity & Program Upgrades .....	8,936,000
South County Career & Technical Education Center at ORHS:	
Automotive Technology & Engineering .....	10,516,000
York JH Addition .....	15,500,000
Conroe HS 9th Grade Campus: Classroom Addition .....	11,385,000
Elementary PE Classroom Additions: Runyan, Wilkerson, Collins .....	16,700,000

#### Campus Renovations

Conroe HS Master Plan - Phase 2 .....	144,247,000
Oak Ridge High School: Major Systems Overhaul .....	44,600,000
Campus Renovations .....	50,400,000

#### Safety & Security

Safety & Security .....	44,472,000
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#### District Support Services Needs

Transportation .....	11,500,000
Technology .....	5,000,000
New Buses .....	8,500,000

#### Land/Contingency

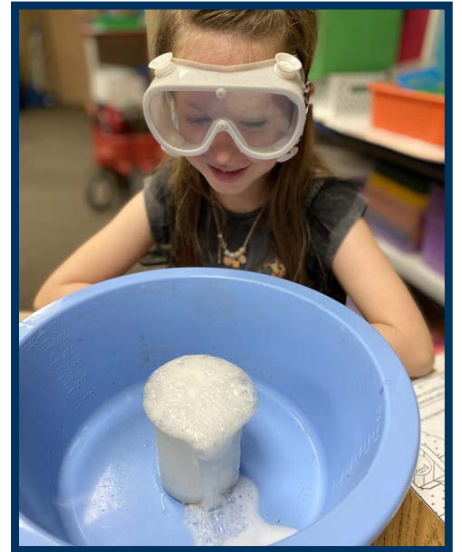
Land Purchases .....	10,000,000
Contingency (3%) .....	19,035,000

**PROP A TOTAL: \$653,570,000**

## PROP A OVERVIEW

New Campuses and Additions .....	\$315,816,000
Campus Renovations .....	239,247,000
Safety & Security .....	44,472,000
District Support Services Needs .....	25,000,000
Land / Contingency .....	29,035,000
<b>PROP A TOTAL:</b>	<b>\$653,570,000</b>

# Food Service Fund



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**Food Service Fund**

***Five Year Summary of Revenues and Expenditures***

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>
<b>Revenues</b>					
Local sources	\$ 9,308,525	\$ 6,459,616	\$ 2,079,463	\$ 3,716,893	\$ 4,281,777
State Sources	100,032	101,502	95,712	85,219	-
Federal sources	<u>14,502,038</u>	<u>12,810,054</u>	<u>20,619,916</u>	<u>34,364,235</u>	<u>19,718,223</u>
<b>Total Revenues</b>	<u>23,910,595</u>	<u>19,371,172</u>	<u>22,795,091</u>	<u>38,166,347</u>	<u>24,000,000</u>
<b>Expenditures by function</b>					
Food service	21,795,323	19,619,275	19,555,567	26,545,475	22,416,000
Maintenance & Operations	<u>1,997,431</u>	<u>1,548,612</u>	<u>1,549,851</u>	<u>2,307,499</u>	<u>1,584,000</u>
<b>Total Expenditures</b>	<u>23,792,754</u>	<u>21,167,887</u>	<u>21,105,418</u>	<u>28,852,974</u>	<u>24,000,000</u>
<b>Revenues Over (Under) Expenditures</b>	117,841	(1,796,715)	1,689,673	9,313,373	-
<b>Fund Balances, beginning</b>	<u>3,420,079</u>	<u>3,537,920</u>	<u>1,741,205</u>	<u>3,430,878</u>	<u>12,744,251</u>
<b>Fund Balances, ending</b>	<u>\$ 3,537,920</u>	<u>\$ 1,741,205</u>	<u>\$ 3,430,878</u>	<u>\$ 12,744,251</u>	<u>\$ 12,744,251</u>

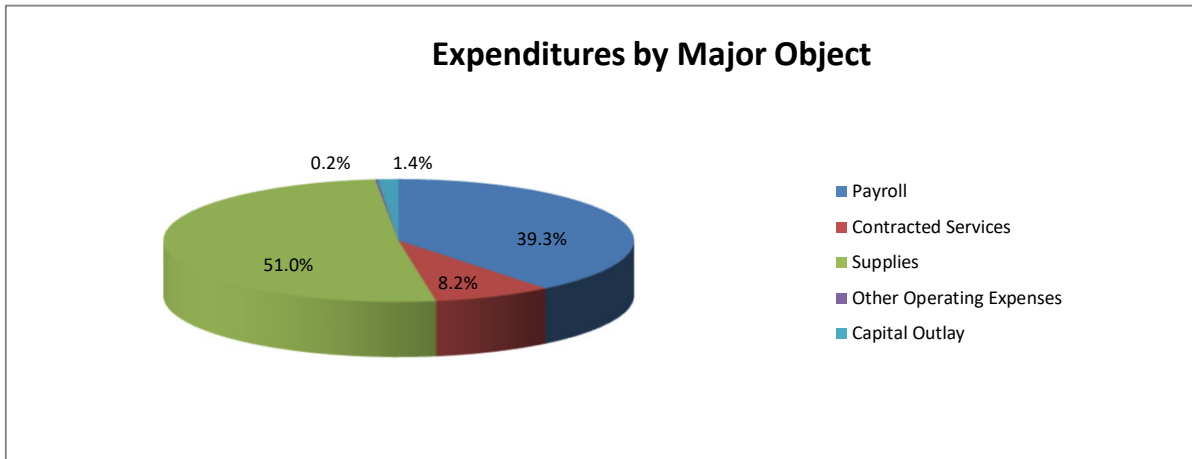


## Food Service Fund

### Budget Summary: 2022-2023

#### Revenue & Expenditure Summary by Major Object

	2020-21 Actual	2021-2022 Amended Budget	2021-2022 Actual	2022-2023 Budget	Percent of Total
<b>Revenues</b>					
Local sources	\$ 2,079,463	\$ 4,228,036	\$ 3,716,893	\$ 4,281,777	17.84%
State Sources	95,712	-	85,219	-	
Federal sources	20,619,916	19,771,964	34,364,235	19,718,223	82.16%
<b>Total Revenues</b>	<b>22,795,091</b>	<b>24,000,000</b>	<b>38,166,347</b>	<b>24,000,000</b>	<b>100.00%</b>
<b>Expenditures by object</b>					
Payroll	8,844,019	9,430,000	9,585,167	9,430,000	39.3%
Contracted Services	1,798,192	1,938,874	2,731,705	1,956,000	8.2%
Supplies	10,439,174	12,675,718	16,099,749	12,234,000	51.0%
Other Operating Expenses	24,033	40,000	39,189	40,000	0.2%
Capital Outlay	-	360,000	397,164	340,000	1.4%
<b>Total Expenditures</b>	<b>21,105,418</b>	<b>24,444,592</b>	<b>28,852,974</b>	<b>24,000,000</b>	<b>100.00%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 1,689,673</b>	<b>\$ (444,592)</b>	<b>\$ 9,313,373</b>	<b>\$ -</b>	





# Informational Section



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

# Conroe ISD • Campus Locations

## Caney Creek Zone

- High School  
 57 Caney Creek High School  
 Junior High School  
 13 Moorhead Junior High ▲  
 Intermediate Schools  
 40 Grangerland Intermediate ▲  
 Elementary Schools  
 3 Austin Elementary ▲  
 10 Creighton Elementary ▲○  
 6 Milam Elementary ▲  
 63 Hope Elementary ▲  
 9 San Jacinto Elementary ▲

- ▲ Bilingual campus
- Dual Language Programs

**A Deane L. Sadler Administration/ Technology Center**  
 3205 West Davis  
 Conroe, TX 77304-2098

**B DAEP and JJAEP**  
 2235 N. First Street  
 Conroe, TX 77301

## Conroe Zone

- 15 Washington High School (9-12)  
**MCJDC** Montgomery County Juvenile Detention Center  
 High School  
 16 Conroe High School *and*  
 Academy for Science & Health Professions  
 54 Conroe High School - 9th grade campus  
 Junior High School  
 14 Peet Junior High  
 62 Stockton Junior High  
 Intermediate Schools  
 49 Bozman Intermediate ▲  
 44 Cryar Intermediate ▲  
 39 Travis Intermediate ▲  
 Elementary Schools  
 1 Anderson Elementary ▲○  
 2 Armstrong Elementary ▲  
 3 Austin Elementary ▲  
 4 Giesinger Elementary  
 ★ Gordon-Reed Elementary - *opening fall 2022*  
 5 Houston Elementary ▲  
 56 Patterson Elementary ▲  
 11 Reaves Elementary ▲  
 7 Rice Elementary ▲  
 8 Runyan Elementary ▲  
 55 Stewart Elementary (K-6)  
 50 Wilkinson Elementary

## Grand Oaks Zone

- High School  
 60 Grand Oaks High School  
 Junior High School  
 47 York Junior High  
 Intermediate Schools  
 48 Cox Intermediate  
 59 Clark Intermediate  
 Elementary Schools  
 51 Birnham Woods Elementary  
 58 Bradley Elementary  
 46 Broadway Elementary  
 19 Ford Elementary  
 53 Snyder Elementary

## Oak Ridge Zone

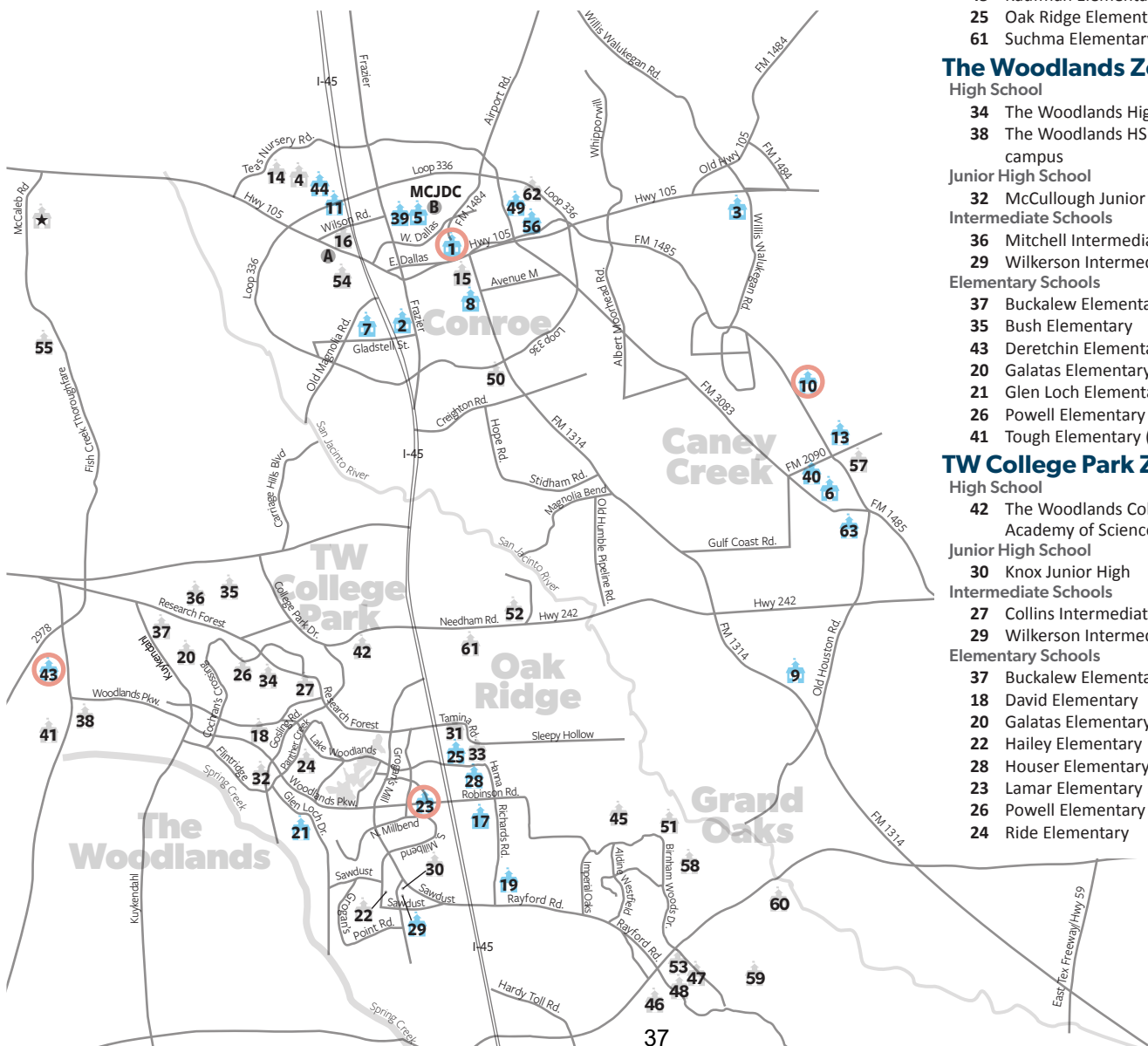
- High School  
 33 Oak Ridge High School  
 31 Oak Ridge HS - 9th grade campus *and*  
 Academy for Careers in Engineering  
 & Science  
 Junior High School  
 52 Irons Junior High  
 Intermediate Schools  
 17 Vogel Intermediate ▲  
 Elementary Schools  
 19 Ford Elementary ▲  
 28 Houser Elementary ▲  
 45 Kaufman Elementary  
 25 Oak Ridge Elementary ▲  
 61 Suchma Elementary (K-6)

## The Woodlands Zone

- High School  
 34 The Woodlands High School  
 38 The Woodlands HS - 9th grade  
 campus  
 Junior High School  
 32 McCullough Junior High  
 Intermediate Schools  
 36 Mitchell Intermediate  
 29 Wilkerson Intermediate ▲  
 Elementary Schools  
 37 Buckalew Elementary  
 35 Bush Elementary  
 43 Deretchin Elementary (K-6) ▲○  
 20 Galatas Elementary  
 21 Glen Loch Elementary ▲  
 26 Powell Elementary  
 41 Tough Elementary (K-6)

## TW College Park Zone

- High School  
 42 The Woodlands College Park HS *and*  
 Academy of Science & Technology  
 Junior High School  
 30 Knox Junior High  
 Intermediate Schools  
 27 Collins Intermediate  
 29 Wilkerson Intermediate ▲  
 Elementary Schools  
 37 Buckalew Elementary  
 18 David Elementary  
 20 Galatas Elementary  
 22 Hailey Elementary  
 28 Houser Elementary  
 23 Lamar Elementary ▲○  
 26 Powell Elementary  
 24 Ride Elementary





<p><b>August 2022</b></p> <table border="1"> <tr><th>S</th><th>M</th><th>TU</th><th>W</th><th>TH</th><th>F</th><th>S</th></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </table>	S	M	TU	W	TH	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<p><b>September 2022</b></p> <table border="1"> <tr><th>S</th><th>M</th><th>TU</th><th>W</th><th>TH</th><th>F</th><th>S</th></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td></tr> </table>	S	M	TU	W	TH	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		<p><b>October 2022</b></p> <table border="1"> <tr><th>S</th><th>M</th><th>TU</th><th>W</th><th>TH</th><th>F</th><th>S</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </table>	S	M	TU	W	TH	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						<p><b>November 2022</b></p> <table border="1"> <tr><th>S</th><th>M</th><th>TU</th><th>W</th><th>TH</th><th>F</th><th>S</th></tr> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td></tr> </table>	S	M	TU	W	TH	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30										
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<b>Holiday</b>	<b>Workday for staff</b> (No students)	<b>Staff development</b> (No students)
<b>Inclement weather day</b> (Students)	<b>Early release</b> (Students)	

**Report Cards**

Individual campuses will report distribution date for report cards after each grading period.

**Days of Instruction**

	<b>Students</b>	<b>Teachers</b>
1st Semester	84	92
2nd Semester	91	95
<b>Total Days</b>	<b>175</b>	<b>187</b>

**Grading Periods**

1st Semester	
Grading period	Ends
1st	October 6
2nd	December 16
2nd Semester	
Grading period	Ends
1st	March 10
2nd	May 25

**Students**

Starting date	August 10
Ending date	May 25

**Staff**

Starting date	August 2
Ending date	May 26

**Student Holidays**

Labor Day	September 5
Holiday	October 7 - 10
Holiday	November 8
Thanksgiving	November 21 - 25
Winter Break	Dec. 19 - Jan. 3
Martin Luther King, Jr. Day	Jan. 16
Holiday	February 17
Presidents' Day	February 20
Spring Break	March 13 - 17
Holiday	April 7 - 10
Memorial Day	May 29

**Student Early Release**

December 16
May 25

**Teacher Work Days**

August 9
January 3
May 26

**Staff Development**

August 2-8
October 7
November 8
February 17
March 20

**Student Make-up Days**

Make-up day for inclement weather (if needed), is:  
**Students:** March 20

# Teachers, Librarians, and ARD Facilitators Hiring Schedule

2022 - 2023 year only\*

Years of Experience	Bachelor's degree 187 days
0	\$60,000
1	\$60,300
2	\$60,600
3	\$60,900
4	\$61,250
5	\$61,550
6	\$61,850
7	\$62,350
8	\$62,650
9	\$62,950
10	\$63,250
11	\$63,550
12	\$63,970
13	\$64,370
14	\$64,770
15	\$65,170
16	\$65,570
17	\$65,970
18	\$66,370
19	\$66,770
20	\$67,170
21	\$67,570
22	\$68,070
23	\$68,570
24	\$69,070
25+	\$69,570

\* Creditable years of experience as of September 1, 2022.

Salaries are developed for one year only. Future salaries cannot be predicted from this schedule.

## Master's Degree

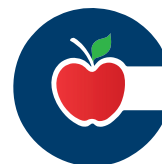
The salary scale for teachers with a master's degree is based on the bachelor's degree scale noted here, plus a stipend of \$1,800 per year.

## Doctorate Degree

The salary scale for teachers with a doctorate degree (*degree must be in the subject area taught and received from an accredited university*) is based on the bachelor's degree scale noted here, plus a stipend of \$1,800 per year.

## Bilingual Certification

The salary scale for teachers with Texas bilingual certification, who are assigned to a bilingual classroom, is based on the bachelor's degree scale noted here, plus a stipend of \$4,500 per year.



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Conroe Independent School District

### Combined Property Tax Rate Calculation Worksheet 2022-2023

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Memo Total</u>
<b>Requirements</b>			
Proposed Expenditure Budget	\$ 619,827,991	\$ 130,166,253	\$ 749,994,244
Fund Balance Requirement	178,452,179	26,769,915	205,222,094
<b>Total Requirements</b>	<b>798,280,170</b>	<b>156,936,168</b>	<b>955,216,338</b>
<b>Resources</b>			
Other Than Tax Levy:			
Fund Balance, 8/31/22	178,452,179	19,912,561	198,364,740
State Revenue	132,584,314	1,473,226	134,057,540
TRS On-behalf	34,300,000	-	34,300,000
Other Local Revenues	7,400,000	200,000	7,600,000
<b>Total Non-Tax Resources</b>	<b>352,736,493</b>	<b>21,585,787</b>	<b>374,322,280</b>
Revenue Required From Current Tax Levy	445,543,677	135,350,381	580,894,058
<b>Computation of Tax Rate</b>			
Revenue Required From Property Tax Levy	445,543,677	135,350,381	580,894,058
Certified Estimated Taxable Value	52,134,762,079	52,134,762,079	52,134,762,079
Collection Rate Factor	100.00%	100.00%	100.00%
Adjusted Net Estimated Taxable Value	52,134,762,079	52,134,762,079	52,134,762,079
Tax Rate Needed Per \$100 Valuation	0.8546	0.260	1.1146
<b>Tax Rate</b>	<b>\$ 0.8546</b>	<b>0.260</b>	<b>1.1146</b>
<b>Prior Year Tax Rate</b>	<b>\$ 0.9160</b>	<b>0.260</b>	<b>1.1760</b>

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Conroe Independent School District will hold a public meeting at 6:00 PM, August 16, 2022 in Conroe ISD Board Room 3205 West Davis Conroe TX 77304. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.8546/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.2600/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	3.98 % increase
Debt Service	20.44 % increase
Total Expenditures	6.50 % increase

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$51,283,103,780	\$66,135,028,512
Total appraised value* of new property**	\$1,612,286,621	\$2,215,349,242
Total taxable value*** of all property	\$44,064,104,642	\$47,158,363,648
Total taxable value*** of new property**	\$966,629,025	\$1,201,316,121

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$1,616,515,000

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$0.9160	\$0.2600	\$1.1760	\$7,847	\$2,678
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$0.8527	\$0.1733	\$1.0260	\$8,101	\$1,899
<b>Proposed Rate</b>	\$0.8546	\$0.2600	\$1.1146	\$8,800	\$1,908

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$314,362	\$348,523
Average Taxable Value of Residences	\$289,362	\$308,523
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.1760	\$1.1146
Taxes Due on Average Residence	\$3,402.90	\$3,438.80
Increase (Decrease) in Taxes		\$35.90

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.1146. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.1146.**

### Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$178,452,179
Interest & Sinking Fund Balance(s)	\$19,912,561

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



**ORDER / RESOLUTION  
SETTING THE 2022  
AD VALOREM TAX RATES**

ON AUGUST 16, 2022, THE GOVERNING BODY FOR CONROE INDEPENDENT SCHOOL DISTRICT ADOPTED THE FOLLOWING TAX RATES FOR THE 2022 LEVY ON VALUES.

Maintenance and Operations Rate (General Fund)	<u>0.8546</u>	Per \$100
Interest and Sinking (Debt Service Fund)	<u>0.2600</u>	Per \$100
Total Adopted Tax Rates	<u>1.1146</u>	Per \$100

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAT LAST YEAR'S TAX RATE.**

**Those Members Present Were:**

- |                          |                     |
|--------------------------|---------------------|
| 1 <u>Skeeter Hubert</u>  | 5 <u>Dale Inman</u> |
| 2 <u>Ray Sanders</u>     | 6 _____             |
| 3 <u>Stacey Chase</u>    | 7 _____             |
| 4 <u>Theresa Wagaman</u> |                     |

**Those Members Voting For:**

- |                          |         |
|--------------------------|---------|
| 1 <u>Skeeter Hubert</u>  | 5 _____ |
| 2 <u>Ray Sanders</u>     | 6 _____ |
| 3 <u>Stacey Chase</u>    | 7 _____ |
| 4 <u>Theresa Wagaman</u> |         |

**Those Members Voting Against:**

- |                     |         |
|---------------------|---------|
| 1 <u>Dale Inman</u> | 5 _____ |
| 2 _____             | 6 _____ |
| 3 _____             | 7 _____ |
| 4 _____             |         |

**Those Members Present, but Not Voting**

- |         |         |
|---------|---------|
| 1 _____ | 2 _____ |
|---------|---------|

**Those Members Absent:**

- |                          |                      |
|--------------------------|----------------------|
| 1 <u>Datren Williams</u> | 2 <u>Scott Moore</u> |
|--------------------------|----------------------|

Passed and approved this 16th day of August, 2022

  
President CISD Board of Trustees

  
Secretary Board of Trustees

# 2022 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Form 50-859

Conroe Independent School District	936-709-7752
School District's Name	Phone (area code and number)
3205 W. Davis Street Conroe, TX 77304	www.conroeisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 42,139,295,390
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 5,353,842,302
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 36,785,453,088
4.	<b>2021 total adopted tax rate.</b>	\$ 1.1760 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 277,835,104
	B. 2021 values resulting from final court decisions: .....	-\$ 260,794,972
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 17,040,132
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 1,514,193,561
	B. 2021 disputed value: .....	-\$ 302,838,712
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 1,211,354,849
7.	<b>2021 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 1,228,394,981
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 38,013,848,069
9.	<b>2021 taxable value of property in territory the school deannexed after Jan. 1, 2021</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ <u>652,345</u></p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ <u>123,294,125</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>123,946,470</u>
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value.</b> ..... \$ <u>19,629,014</u></p> <p><b>B. 2022 productivity or special appraised value:</b> ..... - \$ <u>437,830</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>19,191,184</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>143,137,654</u>
13.	<b>Adjusted 2021 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>37,870,710,415</u>
14.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>445,359,554</u>
15.	<p><b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>8</sup></p>	\$ <u>1,339,864</u>
16.	<p><b>Adjusted 2021 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.</p>	\$ <u>446,699,418</u>
17.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>49,933,737,018</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total 2022 value.</b> Subtract B from A.</p>	\$ <u>49,933,737,018</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ <u>3,182,676,966</u></p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>3,182,676,966</u>
19.	<p><b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup></p>	\$ <u>5,706,656,093</u>

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

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2022 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 47,409,757,891
21.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 1,201,316,121
23.	<b>Total adjustments to the 2022 taxable value.</b> Add lines 21 and 22.	\$ 1,201,316,121
24.	<b>Adjusted 2022 taxable value.</b> Subtract line 23 from line 20.	\$ 46,208,441,770
25.	<b>2022 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 0.9667 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2022 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.8046 /\$100
27.	<b>2022 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.0500 /\$100	\$ 0.0500 /\$100
28.	<b>2022 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ 0.8546 /\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2022 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount: ..... \$ <u>133,783,097</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program..... - \$ <u>0</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A. .... \$ <u>133,783,097</u></p>	
30.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>10,517,726</u>
31.	<b>Adjusted 2022 debt.</b> Subtract line 30 from line 29D.	\$ <u>123,265,371</u>
32.	<p><b>2022 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>30</sup></p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.<sup>31</sup> <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate <u>100.08</u> %</p> <p>C. Enter the 2020 actual collection rate <u>99.82</u> %</p> <p>D. Enter the 2019 actual collection rate <u>99.64</u> %</p> <p style="text-align: right;"><u>100.00</u> %</p>	
33.	<p><b>2022 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>123,265,371</u>
34.	<b>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>47,409,757,891</u>
35.	<b>2022 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.2600</u> /\$100
36.	<p><b>2022 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>1.1146</u> /\$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ <u>0</u>

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 47,409,757,891
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 1.1146 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.1760 /\$100
42.	<b>2021 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
43.	<b>Increase in 2021 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	<b>2022 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.1146 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 0.9667 /\$100  
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.1146 /\$100  
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** → Tammy McRae  
 Printed Name of School District Representative

**sign here** → *Tammy McRae*  
 School District Representative

*August 2, 2022*  
 Date

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





**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT